



Legislation Text

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Agenda Date: 4/3/2024
Item #: 2

Informational Report on Measure W FY 2023-24 financials update for Measure W. (*Karen Chang, Director of Finance*)

RECOMMENDATION

This report is informational and requires no formal action from the Committee.

BACKGROUND/DISCUSSION

On November 3, 2015, South San Francisco residents approved a half-cent sales tax by an overwhelming majority. The adoption of Measure W ensures that the City of South San Francisco will be able to maintain and enhance locally controlled City services that the community cares about and has come to expect - including neighborhood police patrols, 911 response times, crime and gang suppression programs, street maintenance and pothole repair, maintaining youth/teen educational/recreational programs, providing a police operations center that meets earthquake safety codes, and other essential services.

The voter-approved half-cent sales tax (Measure W) went into effect on April 1, 2016. Since that time, the sales tax proceeds have been accounted for separately from the City's General Fund to track the commensurate revenues and expenditures.

Major projects currently funded by Measure W are:

1. Community Civic Campus Program
 - a. Police Operations & 911 Dispatch Center (pf1707)
 - b. Library, Parks and Recreation and Community Theater/Council Chamber (pf2103)
2. Orange Memorial Park Project
 - a. Multi-Use Sports Fields
 - b. Aquatic Center
 - c. Park Playground
 - d. Park Bridges
3. Paving Program
Used to augment City efforts towards street maintenance and pothole repairs

A. MEASURE W FUND BALANCE THROUGH FEBRUARY 29, 2024

The following is a summary of Measure W revenues and expenditures since its inception through February 29, 2024:

Table 1: Measure W Fund Balance Summary

Fiscal Year Ended	Cumulative Total as of June 30, 2021	FY 21/22	FY 22/23	FY 23/24 (7/1/23 - 2/29/24)	Total as of February 29, 2024
Total Revenues	\$59,270,645	\$15,399,766	\$15,618,697	\$8,328,043	\$98,617,151
Expenditures					
Salaries & Benefits	267,867	279,785	287,295	109,704	944,651
Services & Supplies	275,622				275,622
Transfers Out to Capital Improvement Fund					-
Civic Campus	40,907,394	2,755,016	2,088,941		45,751,351
Street Paving Program	6,711,687	159,012	44,071	-	6,914,770
Debt Service	3,174,355	8,287,833	8,289,450	2,483,375	22,235,013
Total Expenditures	\$51,336,925	\$11,481,646	\$10,709,757	\$2,593,079	\$76,121,407
Revenue Less Expenditures	\$7,933,720	\$3,918,120	\$4,908,940	\$5,734,964	\$22,495,744
FUND BALANCE	\$7,933,720	\$11,851,840	\$16,760,780	\$22,495,744	\$22,495,744

As shown above, the preliminary fund balance for Measure W as of June 30, 2023, was \$16,760,780. The fund balance as of February 29, 2024, was \$22,495,744.

B. FY 2023-24 REVENUES (July 1, 2023 - February 29, 2024)

The City has recorded approximately \$8.3 million in Measure W sales tax revenues. The amount represents receipts of sales tax collection up to December 2023. There is usually a two-month lag in collection.

C. FY 2023-24 EXPENDITURES

The following is a summary of expenditures as of February 29, 2024:

Table 2: Expenditures

	FY 23/24 Expenditure Budget	FY 23/24 YTD Actual as of 2/29/24	FY 23/24 Available Balance
Salaries and Benefits	\$475,635	\$109,704	\$365,931
Civic Campus Construction (pf1707, pf2103)	12,111,127	0	12,111,127

Paving Program (st2104, st1903)	1,086,231	0	1,086,231
Debt Service	8,286,750	2,483,375	5,803,375
TOTAL Expenditures	\$21,959,743	\$2,593,079	\$19,366,664

Ongoing Capital Project Funds appropriated in prior years by Council but unspent has been carried over as appropriated funds to be spent in FY 2023-24 or future years.

CONCLUSION

In FY 2023-24 (as of February 29, 2024), the City collected \$8.3 million in Measure W sales tax revenues and expended \$2.6 million.

Attachments:

1. Revenue Detail report - FY 2023-24 (As of February 29. 2024)
2. Expenditure Detail report - FY 2023-24 (As of February 29. 2024)
3. Power Point Presentations

Revenue Detail Report
 FY 2018-19 Measure W Revenue Detail Oct 2018 YTD
 CITY OF SOUTH SAN FRANCISCO
 07/01/2023 through 02/29/2024

101 MEASURE W

<u>Account Number</u>	<u>Adjusted Estimate</u>	<u>Revenues</u>	<u>Year-to-date Revenues</u>	<u>Balance</u>	<u>Prct Rcvd</u>
101-00000 NON EXPENSE ACCT					
101-00000-30000 TAXES					
101-00000-30207 MEASURE W AND USE TAX (0.5%)	16,000,000.00	0.00	0.00	16,000,000.00	0.00
7/24/2023 gl_crj CR 78121 Line Description: Measure W Sales Tax		1,373,964.27	101		
7/24/2023 acrul_r_je GJ 78224-R Line Description: FY 22-23 LOCAL TAXES-ST OF CA		-1,373,964.27			
8/28/2023 acrul_r_je GJ 78298-R Line Description: 2nd qtr sales tax accrual		-1,159,169.73	101		
8/28/2023 gl_crj CR 78272 Line Description: Measure W Sales Tax		1,159,169.73			
9/25/2023 gl_crj CR 78429 Line Description: Measure W Sales Tax		1,288,074.61	101		
10/24/2023 gl_crj CR 78561 Line Description: Measure W Sales Tax		1,305,470.59			
11/27/2023 gl_crj CR 78680 Line Description: Measure W Sales Tax		1,612,952.70	101		
12/26/2023 gl_crj CR 78912 Line Description: Measure W Sales Tax		1,159,943.19			
1/24/2024 gl_crj CR 79045 Line Description: Measure W Sales Tax		1,190,839.97	101		
2/26/2024 gl_crj CR 79141 Line Description: Measure W Sales Tax		1,770,761.93			
101-00000-30207 MEASURE W AND USE TAX (0.5%)	16,000,000.00	8,328,042.99	8,328,042.99	7,671,957.01	52.05
Total MEASURE W	16,000,000.00	8,328,042.99	8,328,042.99	7,671,957.01	52.05
Grand Total	16,000,000.00	8,328,042.99	8,328,042.99	7,671,957.01	52.05

Expenditure Detail Report
 MONTHLY UTILITY ALLOCATION (PG&E)
 CITY OF SOUTH SAN FRANCISCO
 07/01/2023 through 02/29/2024

101 MEASURE W
 00000 NON EXPENSE ACCT

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Prct Used</u>
101-00000-6000 CAPITAL OUTAY						
101-00000-6001 LAND	0.00	0.00	0.00	0.00	0.00	0.00
Total CAPITAL OUTAY	0.00	0.00	0.00	0.00	0.00	0.00
101-00000-9000 TRANSFERS						
101-00000-9100 TRANSFER OUT TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00
101-00000-9461 TRANSFER OUT TO DEBT SERVICE	8,286,750.00	0.00	0.00	0.00	8,286,750.00	0.00
11/22/2023 invoice IN CT2113941		1,640,900.00				
11/22/2023 invoice IN SOSANFRAN20A		842,475.00				
101-00000-9461 TRANSFER OUT TO DEBT SERVICE	8,286,750.00	2,483,375.00	2,483,375.00	0.00	5,803,375.00	29.97
Total NON EXPENSE ACCT	8,286,750.00	2,483,375.00	2,483,375.00	0.00	5,803,375.00	29.97

Expenditure Detail Report
MONTHLY UTILITY ALLOCATION (PG&E)
CITY OF SOUTH SAN FRANCISCO
 07/01/2023 through 02/29/2024

101 MEASURE W
 01000 CITY COUNCIL

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Prct Used</u>
101-01000-5000 SUPPLIES & SERVICES						
101-01101-5999 PROJ ACCT SUPPLIES & SCVS	0.00	0.00	0.00	0.00	0.00	0.00
Total CITY COUNCIL	0.00	0.00	0.00	0.00	0.00	0.00

Expenditure Detail Report
 MONTHLY UTILITY ALLOCATION (PG&E)
 CITY OF SOUTH SAN FRANCISCO
 07/01/2023 through 02/29/2024

101 MEASURE W
 02000 CITY CLERK

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Prct Used</u>
101-02000-5000 SUPPLIES & SERVICES						
101-02101-5021 OPERATING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
101-02101-5999 PROJ ACCT SUPPLIES & SCVS	0.00	0.00	0.00	0.00	0.00	0.00
Total CITY CLERK	0.00	0.00	0.00	0.00	0.00	0.00

Expenditure Detail Report
 MONTHLY UTILITY ALLOCATION (PG&E)
 CITY OF SOUTH SAN FRANCISCO
 07/01/2023 through 02/29/2024

101 MEASURE W
 03000 CITY TREASURER

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Prct Used</u>
101-03000-5000 SUPPLIES & SERVICES						
101-03101-5999 PROJ ACCT SUPPLIES & SCVS	0.00	0.00	0.00	0.00	0.00	0.00
Total CITY TREASURER	0.00	0.00	0.00	0.00	0.00	0.00

Expenditure Detail Report
 MONTHLY UTILITY ALLOCATION (PG&E)
 CITY OF SOUTH SAN FRANCISCO
 07/01/2023 through 02/29/2024

101 MEASURE W
 04000 CITY ATTORNEY

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Prct Used</u>
101-04000-5000 SUPPLIES & SERVICES						
101-04101-5999 PROJ ACCT SUPPLIES & SCVS	0.00	0.00	0.00	0.00	0.00	0.00
Total CITY ATTORNEY	0.00	0.00	0.00	0.00	0.00	0.00

Expenditure Detail Report
 MONTHLY UTILITY ALLOCATION (PG&E)
 CITY OF SOUTH SAN FRANCISCO
 07/01/2023 through 02/29/2024

101 MEASURE W
 05000 CITY MANAGER

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Prct Used</u>
101-05000-4000 PAYROLL						
101-05101-4001 REGULAR SALARIES	273,212.16	0.00	0.00	0.00	273,212.16	0.00
7/6/2023 payexp LD LD07/06/2		1,414.56				
7/20/2023 payexp LD LD07/20/2		2,081.44				
8/17/2023 payexp LD LD08/17/2		4,162.88				
8/31/2023 payexp LD LD08/31/2		3,122.16				
9/28/2023 payexp LD LD09/28/2		5,203.60				
10/12/2023 payexp LD LD10/12/2		3,122.16				
10/26/2023 payexp LD LD10/26/2		4,162.88				
11/9/2023 payexp LD LD11/09/2		4,162.88				
11/23/2023 payexp LD LD11/23/2		3,122.16				
12/7/2023 payexp LD LD12/07/2		2,081.44				
12/21/2023 payexp LD LD12/21/2		3,122.16				
1/18/2024 payexp LD LD01/18/2		2,081.44				
2/1/2024 payexp LD LD02/01/2		4,162.88				
2/15/2024 payexp LD LD02/15/2		4,162.88				
101-05101-4001 REGULAR SALARIES	273,212.16	46,165.52	46,165.52	0.00	227,046.64	16.90
101-05101-4002 PART TIME SALARIES	0.00	0.00	0.00	0.00	0.00	0.00
101-05101-4008 REGULAR HOLIDAY	0.00	0.00	0.00	0.00	0.00	0.00
7/6/2023 payexp LD LD07/06/2		404.16				
9/14/2023 payexp LD LD09/14/2		1,040.72				
10/12/2023 payexp LD LD10/12/2		1,040.72				
11/23/2023 payexp LD LD11/23/2		2,081.44				
12/7/2023 payexp LD LD12/07/2		1,040.72				
1/4/2024 payexp LD LD01/04/2		3,122.16				
1/4/2024 payexp LD LD01/04/2		3,122.16				
1/4/2024 payexp LD LD01/04/2		-3,122.16				
1/18/2024 payexp LD LD01/18/2		1,040.72				
101-05101-4008 REGULAR HOLIDAY	0.00	9,770.64	9,770.64	0.00	-9,770.64	0.00
101-05101-4009 VACATION PAY	0.00	0.00	0.00	0.00	0.00	0.00

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101-05101-4009 VACATION PAY	(Continued)					
7/20/2023 payexp LD LD07/20/2		2,081.44				
1/4/2024 payexp LD LD01/04/2		5,203.60				
1/4/2024 payexp LD LD01/04/2		5,203.60				
1/4/2024 payexp LD LD01/04/2		-5,203.60				
1/18/2024 payexp LD LD01/18/2		1,040.72				
101-05101-4009 VACATION PAY	0.00	8,325.76	8,325.76	0.00	-8,325.76	0.00
101-05101-4010 SICK PAY	0.00	0.00	0.00	0.00	0.00	0.00
8/31/2023 payexp LD LD08/31/2		1,040.72				
12/7/2023 payexp LD LD12/07/2		1,040.72				
12/21/2023 payexp LD LD12/21/2		1,040.72				
101-05101-4010 SICK PAY	0.00	3,122.16	3,122.16	0.00	-3,122.16	0.00
101-05101-4011 ACCRUED VACATION/SICK LEAVE	0.00	0.00	0.00	0.00	0.00	0.00
7/31/2023 genjrl GJ 78771		201.99				
8/31/2023 genjrl GJ 78772		201.99				
9/30/2023 genjrl GJ 78773		201.99				
10/31/2023 genjrl GJ 78774		201.99				
11/30/2023 genjrl GJ 78775		201.99				
12/31/2023 genjrl GJ 78864		201.99				
1/31/2024 genjrl GJ 79074		201.99				
2/29/2024 genjrl GJ 79179		201.99				
101-05101-4011 ACCRUED VACATION/SICK LEAVE	0.00	1,615.92	1,615.92	0.00	-1,615.92	0.00
101-05101-4013 MEDICAL APPT LEAVE	0.00	0.00	0.00	0.00	0.00	0.00
101-05101-4015 JURY PAY	0.00	0.00	0.00	0.00	0.00	0.00
101-05101-4016 ADMINISTRATIVE LEAVE	0.00	0.00	0.00	0.00	0.00	0.00
8/3/2023 payexp LD LD08/03/2		4,162.88				
9/14/2023 payexp LD LD09/14/2		4,162.88				
1/4/2024 payexp LD LD01/04/2		2,081.44				
1/4/2024 payexp LD LD01/04/2		2,081.44				
1/4/2024 payexp LD LD01/04/2		-2,081.44				

Expenditure Detail Report
MONTHLY UTILITY ALLOCATION (PG&E)
CITY OF SOUTH SAN FRANCISCO
 07/01/2023 through 02/29/2024

101 MEASURE W
05000 CITY MANAGER

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Prct Used</u>
101-05101-4016 ADMINISTRATIVE LEAVE	0.00	10,407.20	10,407.20	0.00	-10,407.20	0.00
101-05101-4018 RETROACTIVE PAY	0.00	0.00	0.00	0.00	0.00	0.00
101-05101-4021 INCENTIVE PAY	0.00	0.00	0.00	0.00	0.00	0.00
101-05101-4022 PREMIUM PAY EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
101-05101-4024 EDUCATION PAY EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
101-05101-4101 OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
101-05101-4306 IN LIEU HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
101-05101-4308 CITY SPONSORED MEDICAL	0.00	0.00	0.00	0.00	0.00	0.00
7/6/2023 payexp LD LD07/06/2		315.41				
7/20/2023 payexp LD LD07/20/2		700.90				
8/3/2023 payexp LD LD08/03/2		700.91				
8/17/2023 payexp LD LD08/17/2		700.90				
8/31/2023 payexp LD LD08/31/2		700.90				
9/14/2023 payexp LD LD09/14/2		876.14				
9/28/2023 payexp LD LD09/28/2		876.14				
10/12/2023 payexp LD LD10/12/2		700.90				
10/26/2023 payexp LD LD10/26/2		700.90				
11/9/2023 payexp LD LD11/09/2		700.90				
11/23/2023 payexp LD LD11/23/2		876.14				
12/7/2023 payexp LD LD12/07/2		700.90				
12/21/2023 payexp LD LD12/21/2		700.90				
1/4/2024 payexp LD LD01/04/2		1,752.26				
1/18/2024 payexp LD LD01/18/2		700.90				
2/1/2024 payexp LD LD02/01/2		700.90				
2/15/2024 payexp LD LD02/15/2		700.90				
101-05101-4308 CITY SPONSORED MEDICAL	0.00	13,106.90	13,106.90	0.00	-13,106.90	0.00
101-05101-4309 HEALTH BENEFIT-MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
1/18/2024 payexp LD LD01/18/2		1,000.00				
101-05101-4309 HEALTH BENEFIT-MISCELLANEOUS	0.00	1,000.00	1,000.00	0.00	-1,000.00	0.00
101-05101-4311 PERS-EMPLOYER	0.00	0.00	0.00	0.00	0.00	0.00
7/6/2023 payexp LD LD07/06/2		136.95				

Expenditure Detail Report
MONTHLY UTILITY ALLOCATION (PG&E)
CITY OF SOUTH SAN FRANCISCO
 07/01/2023 through 02/29/2024

101 MEASURE W
 05000 CITY MANAGER

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Prct Used</u>
101-05101-4311 PERS-EMPLOYER	(Continued)					
7/20/2023 payexp LD LD07/20/2		427.52				
8/3/2023 payexp LD LD08/03/2		427.53				
8/17/2023 payexp LD LD08/17/2		427.52				
8/31/2023 payexp LD LD08/31/2		427.52				
9/14/2023 payexp LD LD09/14/2		534.41				
9/28/2023 payexp LD LD09/28/2		534.40				
10/12/2023 payexp LD LD10/12/2		427.52				
10/26/2023 payexp LD LD10/26/2		427.52				
11/9/2023 payexp LD LD11/09/2		427.52				
11/23/2023 payexp LD LD11/23/2		534.40				
12/7/2023 payexp LD LD12/07/2		427.52				
12/21/2023 payexp LD LD12/21/2		427.52				
1/4/2024 payexp LD LD01/04/2		1,068.82				
1/4/2024 payexp LD LD01/04/2		1,068.82				
1/4/2024 payexp LD LD01/04/2		-1,068.82				
1/18/2024 payexp LD LD01/18/2		427.52				
2/1/2024 payexp LD LD02/01/2		427.52				
2/15/2024 payexp LD LD02/15/2		344.28				
101-05101-4311 PERS-EMPLOYER	0.00	7,855.99	7,855.99	0.00	-7,855.99	0.00
101-05101-4315 AUTO ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00
7/6/2023 payexp LD LD07/06/2		83.08				
7/20/2023 payexp LD LD07/20/2		207.70				
8/3/2023 payexp LD LD08/03/2		207.70				
8/17/2023 payexp LD LD08/17/2		207.70				
8/31/2023 payexp LD LD08/31/2		207.70				
9/14/2023 payexp LD LD09/14/2		207.70				
9/28/2023 payexp LD LD09/28/2		207.70				
10/12/2023 payexp LD LD10/12/2		207.70				
10/26/2023 payexp LD LD10/26/2		207.70				

Expenditure Detail Report
MONTHLY UTILITY ALLOCATION (PG&E)
CITY OF SOUTH SAN FRANCISCO
 07/01/2023 through 02/29/2024

101 MEASURE W
 05000 CITY MANAGER

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Prct Used</u>
101-05101-4315 AUTO ALLOWANCE	(Continued)					
11/9/2023 payexp LD LD11/09/2		207.70				
11/23/2023 payexp LD LD11/23/2		207.70				
12/7/2023 payexp LD LD12/07/2		207.70				
12/21/2023 payexp LD LD12/21/2		207.70				
1/4/2024 payexp LD LD01/04/2		207.70				
1/4/2024 payexp LD LD01/04/2		207.70				
1/4/2024 payexp LD LD01/04/2		-207.70				
1/18/2024 payexp LD LD01/18/2		207.70				
2/1/2024 payexp LD LD02/01/2		207.70				
2/15/2024 payexp LD LD02/15/2		207.70				
101-05101-4315 AUTO ALLOWANCE	0.00	3,406.28	3,406.28	0.00	-3,406.28	0.00
101-05101-4326 WORKERS COMP INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
7/6/2023 payexp LD LD07/06/2		5.11				
7/20/2023 payexp LD LD07/20/2		11.62				
8/3/2023 payexp LD LD08/03/2		11.62				
8/17/2023 payexp LD LD08/17/2		11.62				
8/31/2023 payexp LD LD08/31/2		11.62				
9/14/2023 payexp LD LD09/14/2		14.55				
9/28/2023 payexp LD LD09/28/2		14.54				
10/12/2023 payexp LD LD10/12/2		11.62				
10/26/2023 payexp LD LD10/26/2		11.62				
11/9/2023 payexp LD LD11/09/2		11.62				
11/23/2023 payexp LD LD11/23/2		14.54				
12/7/2023 payexp LD LD12/07/2		11.62				
12/21/2023 payexp LD LD12/21/2		11.62				
1/4/2024 payexp LD LD01/04/2		29.14				
1/4/2024 payexp LD LD01/04/2		29.14				
1/4/2024 payexp LD LD01/04/2		-29.14				
1/18/2024 payexp LD LD01/18/2		14.44				

Expenditure Detail Report
MONTHLY UTILITY ALLOCATION (PG&E)
CITY OF SOUTH SAN FRANCISCO
 07/01/2023 through 02/29/2024

101 MEASURE W
 05000 CITY MANAGER

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Prct Used</u>
101-05101-4326 WORKERS COMP INSURANCE	(Continued)					
2/1/2024 payexp LD LD02/01/2		11.62				
2/15/2024 payexp LD LD02/15/2		11.62				
101-05101-4326 WORKERS COMP INSURANCE	0.00	220.14	220.14	0.00	-220.14	0.00
101-05101-4329 RHS ER EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
7/6/2023 payexp LD LD07/06/2		27.28				
7/20/2023 payexp LD LD07/20/2		62.45				
8/3/2023 payexp LD LD08/03/2		62.44				
8/17/2023 payexp LD LD08/17/2		62.45				
8/31/2023 payexp LD LD08/31/2		62.45				
9/14/2023 payexp LD LD09/14/2		78.05				
9/28/2023 payexp LD LD09/28/2		78.05				
10/12/2023 payexp LD LD10/12/2		62.45				
10/26/2023 payexp LD LD10/26/2		62.45				
11/9/2023 payexp LD LD11/09/2		62.45				
11/23/2023 payexp LD LD11/23/2		78.05				
12/7/2023 payexp LD LD12/07/2		62.45				
12/21/2023 payexp LD LD12/21/2		62.45				
1/4/2024 payexp LD LD01/04/2		156.11				
1/4/2024 payexp LD LD01/04/2		156.11				
1/4/2024 payexp LD LD01/04/2		-156.11				
1/18/2024 payexp LD LD01/18/2		62.45				
2/1/2024 payexp LD LD02/01/2		62.45				
2/15/2024 payexp LD LD02/15/2		62.45				
101-05101-4329 RHS ER EXPENSE	0.00	1,166.93	1,166.93	0.00	-1,166.93	0.00
101-05101-4331 HEALTH DENTAL VISION ALLOCATIONS	0.00	0.00	0.00	0.00	0.00	0.00
101-05101-4332 RETIREE HEALTH ALLOCATIONS	0.00	0.00	0.00	0.00	0.00	0.00
101-05101-4334 RETIREMENT ALLOCATIONS	0.00	0.00	0.00	0.00	0.00	0.00
101-05101-4336 WORKERS COMP ALLOCATIONS	0.00	0.00	0.00	0.00	0.00	0.00
101-05101-4337 DEFERRED COMP ER SHARE	0.00	0.00	0.00	0.00	0.00	0.00
101-05101-4338 OTHER BENEFITS - LIFE / ADD / LTD / STD	0.00	0.00	0.00	0.00	0.00	0.00

Expenditure Detail Report
MONTHLY UTILITY ALLOCATION (PG&E)
CITY OF SOUTH SAN FRANCISCO
 07/01/2023 through 02/29/2024

101 MEASURE W
 05000 CITY MANAGER

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Prct Used</u>
101-05101-4338 OTHER BENEFITS - LIFE / ADD / LTD / STD	(Continued)					
7/6/2023 payexp LD LD07/06/2		10.89				
7/20/2023 payexp LD LD07/20/2		24.20				
8/3/2023 payexp LD LD08/03/2		24.21				
8/17/2023 payexp LD LD08/17/2		24.20				
8/31/2023 payexp LD LD08/31/2		24.20				
9/14/2023 payexp LD LD09/14/2		30.26				
9/28/2023 payexp LD LD09/28/2		30.26				
10/12/2023 payexp LD LD10/12/2		24.20				
10/26/2023 payexp LD LD10/26/2		24.20				
11/9/2023 payexp LD LD11/09/2		24.20				
11/23/2023 payexp LD LD11/23/2		30.26				
12/7/2023 payexp LD LD12/07/2		24.20				
12/21/2023 payexp LD LD12/21/2		24.20				
1/4/2024 payexp LD LD01/04/2		60.52				
1/18/2024 payexp LD LD01/18/2		24.20				
2/1/2024 payexp LD LD02/01/2		24.20				
2/15/2024 payexp LD LD02/15/2		24.20				
101-05101-4338 OTHER BENEFITS - LIFE / ADD / LTD / STD	0.00	452.60	452.60	0.00	-452.60	0.00
101-05101-4339 MISC OTHER BENEFIT ALLOCATIONS	0.00	0.00	0.00	0.00	0.00	0.00
101-05101-4340 FICA ER AND MEDICARE ER EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
7/6/2023 payexp LD LD07/06/2		140.29				
7/20/2023 payexp LD LD07/20/2		333.65				
8/3/2023 payexp LD LD08/03/2		99.87				
8/17/2023 payexp LD LD08/17/2		61.15				
8/31/2023 payexp LD LD08/31/2		63.04				
9/14/2023 payexp LD LD09/14/2		75.71				
9/28/2023 payexp LD LD09/28/2		78.34				
10/12/2023 payexp LD LD10/12/2		61.15				
10/26/2023 payexp LD LD10/26/2		63.25				

Expenditure Detail Report
MONTHLY UTILITY ALLOCATION (PG&E)
CITY OF SOUTH SAN FRANCISCO
 07/01/2023 through 02/29/2024

101 MEASURE W
 05000 CITY MANAGER

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Prct Used</u>
101-05101-4340 FICA ER AND MEDICARE ER EXPENSE	(Continued)					
11/9/2023 payexp LD LD11/09/2		61.15				
11/23/2023 payexp LD LD11/23/2		78.31				
12/7/2023 payexp LD LD12/07/2		61.15				
12/21/2023 payexp LD LD12/21/2		63.38				
1/4/2024 payexp LD LD01/04/2		783.90				
1/4/2024 payexp LD LD01/04/2		783.90				
1/4/2024 payexp LD LD01/04/2		-783.90				
1/18/2024 payexp LD LD01/18/2		407.22				
2/1/2024 payexp LD LD02/01/2		322.64				
2/15/2024 payexp LD LD02/15/2		333.65				
101-05101-4340 FICA ER AND MEDICARE ER EXPENSE	0.00	3,087.85	3,087.85	0.00	-3,087.85	0.00
101-05101-4350 BUDGETED P/R BENEFITS	202,422.89	0.00	0.00	0.00	202,422.89	0.00
Total PAYROLL	475,635.05	109,703.89	109,703.89	0.00	365,931.16	23.06
101-05000-5000 SUPPLIES & SERVICES						
101-05101-5005 PROFESSIONAL & SPECIALIZED SVCS	0.00	0.00	0.00	0.00	0.00	0.00
101-05101-5999 PROJ ACCT SUPPLIES & SCVS	0.00	0.00	0.00	0.00	0.00	0.00
Total SUPPLIES & SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
Total CITY MANAGER	475,635.05	109,703.89	109,703.89	0.00	365,931.16	23.06

Expenditure Detail Report
MONTHLY UTILITY ALLOCATION (PG&E)
CITY OF SOUTH SAN FRANCISCO
 07/01/2023 through 02/29/2024

101 MEASURE W
 06000 FINANCE DEPARTMENT

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Prct Used</u>
101-06000-5000 SUPPLIES & SERVICES						
101-06101-5999 PROJ ACCT SUPPLIES & SCVS	0.00	0.00	0.00	0.00	0.00	0.00
Total FINANCE DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0.00

Expenditure Detail Report
 MONTHLY UTILITY ALLOCATION (PG&E)
 CITY OF SOUTH SAN FRANCISCO
 07/01/2023 through 02/29/2024

101 MEASURE W
 07000 NON-DEPARTMENTAL

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Prct Used</u>
101-07000-5000 SUPPLIES & SERVICES						
101-07101-5999 PROJ ACCT SUPPLIES & SCVS	0.00	0.00	0.00	0.00	0.00	0.00
Total NON-DEPARTMENTAL	0.00	0.00	0.00	0.00	0.00	0.00

Expenditure Detail Report
 MONTHLY UTILITY ALLOCATION (PG&E)
 CITY OF SOUTH SAN FRANCISCO
 07/01/2023 through 02/29/2024

101 MEASURE W
 09000 HUMAN RESOURCES

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Prct Used</u>
101-09000-5000 SUPPLIES & SERVICES						
101-09101-5999 PROJ ACCT SUPPLIES & SCVS	0.00	0.00	0.00	0.00	0.00	0.00
Total HUMAN RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00

Expenditure Detail Report
 MONTHLY UTILITY ALLOCATION (PG&E)
 CITY OF SOUTH SAN FRANCISCO
 07/01/2023 through 02/29/2024

101 MEASURE W
 10000 ECONOMIC & COMMUNITY DEVELOPMENT DEPT

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Prct Used</u>
101-10000-5000 SUPPLIES & SERVICES						
101-10101-5999 PROJ ACCT SUPPLIES & SCVS	0.00	0.00	0.00	0.00	0.00	0.00
Total ECONOMIC & COMMUNITY DEVELOPMENT DEPT	0.00	0.00	0.00	0.00	0.00	0.00

Expenditure Detail Report
 MONTHLY UTILITY ALLOCATION (PG&E)
 CITY OF SOUTH SAN FRANCISCO
 07/01/2023 through 02/29/2024

101 MEASURE W
 11000 FIRE DEPARTMENT

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Prct Used</u>
101-11000-5000 SUPPLIES & SERVICES						
101-11101-5999 PROJ ACCT SUPPLIES & SCVS	0.00	0.00	0.00	0.00	0.00	0.00
Total FIRE DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0.00

Expenditure Detail Report
 MONTHLY UTILITY ALLOCATION (PG&E)
 CITY OF SOUTH SAN FRANCISCO
 07/01/2023 through 02/29/2024

101 MEASURE W
 12000 POLICE DEPARTMENT

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Prct Used</u>
101-12000-5000 SUPPLIES & SERVICES						
101-12101-5999 PROJ ACCT SUPPLIES & SCVS	0.00	0.00	0.00	0.00	0.00	0.00
Total POLICE DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0.00

Expenditure Detail Report
 MONTHLY UTILITY ALLOCATION (PG&E)
 CITY OF SOUTH SAN FRANCISCO
 07/01/2023 through 02/29/2024

101 MEASURE W
 13000 PUBLIC WORKS

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Prct Used</u>
101-13000-5000 SUPPLIES & SERVICES						
101-13101-5999 PROJ ACCT SUPPLIES & SCVS	0.00	0.00	0.00	0.00	0.00	0.00
Total PUBLIC WORKS	0.00	0.00	0.00	0.00	0.00	0.00

Expenditure Detail Report
 MONTHLY UTILITY ALLOCATION (PG&E)
 CITY OF SOUTH SAN FRANCISCO
 07/01/2023 through 02/29/2024

101 MEASURE W
 15000 LIBRARY DEPARTMENT

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Prct Used</u>
101-15000-5000 SUPPLIES & SERVICES						
101-15101-5999 PROJ ACCT SUPPLIES & SCVS	0.00	0.00	0.00	0.00	0.00	0.00
Total LIBRARY DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0.00

Expenditure Detail Report
 MONTHLY UTILITY ALLOCATION (PG&E)
 CITY OF SOUTH SAN FRANCISCO
 07/01/2023 through 02/29/2024

101 MEASURE W
 16000 INFORMATION TECHNOLOGY DEPARTMENT

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Prct Used</u>
101-16000-5000 SUPPLIES & SERVICES						
101-16101-5999 PROJ ACCT SUPPLIES & SCVS	0.00	0.00	0.00	0.00	0.00	0.00
Total INFORMATION TECHNOLOGY DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0.00

Expenditure Detail Report
 MONTHLY UTILITY ALLOCATION (PG&E)
 CITY OF SOUTH SAN FRANCISCO
 07/01/2023 through 02/29/2024

101 MEASURE W
 17000 PARKS & RECREATION DEPARTMENT

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Prct Used</u>
101-17000-5000 SUPPLIES & SERVICES						
101-17101-5999 PROJ ACCT SUPPLIES & SCVS	0.00	0.00	0.00	0.00	0.00	0.00
Total PARKS & RECREATION DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0.00

Expenditure Detail Report
MONTHLY UTILITY ALLOCATION (PG&E)
CITY OF SOUTH SAN FRANCISCO
 07/01/2023 through 02/29/2024

101 MEASURE W
 99000 CIP

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Prct Used</u>
101-99000-9000 TRANSFERS						
101-99999-9510 TRANSFER OUT TO CAPITAL IMPROV	0.00	0.00	0.00	0.00	0.00	0.00
7/1/2023 budadj BA st1903	513,695.94					
7/1/2023 budadj BA st2104	572,535.20					
7/1/2023 budadj BA pf1707	6,205,343.71					
101-99999-9510 TRANSFER OUT TO CAPITAL IMPROV	7,291,574.85	0.00	0.00	0.00	7,291,574.85	0.00
101-99999-9516 TRANSFER OUT TO FUND 516 CIVIC CAMPUS	0.00	0.00	0.00	0.00	0.00	0.00
7/1/2023 budadj BA pf2103	5,905,783.09					
101-99999-9516 TRANSFER OUT TO FUND 516 CIVIC CAMPUS	5,905,783.09	0.00	0.00	0.00	5,905,783.09	0.00
Total CIP	13,197,357.94	0.00	0.00	0.00	13,197,357.94	0.00
Total MEASURE W	21,959,742.99	2,593,078.89	2,593,078.89	0.00	19,366,664.10	11.81
Grand Total	21,959,742.99	2,593,078.89	2,593,078.89	0.00	19,366,664.10	11.81



Presentation to Measure W Citizens' Oversight Committee

Karen Chang, Director of Finance

April 3, 2024



Financial Update

Fiscal Year Ended	Cumulative Total as of June 30, 2021	FY 2021 - 22	FY 2022 - 23	FY 2023 - 24 (7/1/23 - 2/29/24)	Total as of February 29, 2024
Total Revenues	\$59,270,645	\$15,399,766	\$15,618,697	\$8,328,043	\$98,617,151
Expenditures					
Salaries & Benefits	267,867	279,785	287,295	109,704	944,651
Services & Supplies	275,622				275,622
Transfers Out to Capital Improvement Fund					
Civic Campus	40,907,394	2,755,016	2,088,941		45,751,351
Street Paving Program	6,711,687	159,012	44,071	-	6,914,770
Debt Service	3,174,355	8,287,833	8,289,450	2,483,375	22,235,013
Total Expenditures	\$ 51,336,925	\$ 11,481,646	\$ 10,709,757	\$ 2,593,079	\$ 76,121,407
Revenue Less Expenditures	\$ 7,933,720	\$ 3,918,120	\$ 4,908,940	\$ 5,734,964	\$ 22,495,744
FUND BALANCE	\$ 7,933,720	\$ 11,851,840	\$ 16,760,780	\$ 22,495,744	\$ 22,495,744

Expenditures by Project

	23/24 Expenditure Budget	23/24 YTD Actual as of 2/29/24	23/24 Available Balance
Salaries and Benefits	\$475,635	\$109,704	\$365,931
Civic Campus Construction (pf1707, pf2103)	12,111,127	0	12,111,127
Paving Program (st2104, st1903)	1,086,231	0	1,086,231
Debt Service	8,286,750	2,483,375	5,803,375
TOTAL Expenditures	\$21,959,743	\$2,593,079	\$19,366,664

QUESTIONS
