



Legislation Text

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Agenda Date: 10/15/2019

Item #: 2.

Report transmitting Measure W Fiscal Year 2019-20 financial reports as of September 30, 2019. (*Janet Salisbury, Finance Director*)

RECOMMENDATION

No formal action is needed. The report is for information only.

BACKGROUND/DISCUSSION

Attached for the Measure W Citizens' Oversight Committee's information are Measure W financial reports through September 30, 2019 for Fiscal Year (FY) 2019-20. Additionally, Finance staff is in the process of closing the books for FY 2018-19. Staff will present FY 2018-19 actuals, which will include all audited transactions in December 2019.

Attachment 1 (FY 2019-20 Measure W Revenue Detail Report) shows that the City received \$930,148 in revenue between July 1, 2019 and September 30, 2019. The revenue corresponds with sales tax receipts for the same period.

As indicated in Attachment 2, the budget for FY 2019-20 includes \$17,067,000 in total appropriations, primarily for support of the City's capital improvement plan. Through September 30, 2019, the City had not expended Measure W funds. As such, the total remaining budget for FY 2019-20 is \$17,067,000.

The balance sheet report, included as Attachment 3, lists all assets, liabilities, and equities for Measure W. Based on unaudited financials, the cash balance is \$14,996,011 as of September 30, 2019. The cash balance was computed by adding totals from the report dated June 30, 2019 and September 30, 2019 to come to the present balance.

As requested by the Measure W Citizen's Oversight Committee, Attachment 4 summarizes the Measure W life-to-date revenues and expenditures through September 30, 2019.

CONCLUSION

To the best of our knowledge based on currently available information, Measure W revenues were received and accounted for accurately.

Attachments:

1. FY 2019-20 Measure W Revenue Detail Sept 2019 YTD
2. FY 2019-20 Measure W Expenditure Detail Sept 2019 YTD
3. FY 2019-20 Measure W Balance Sheet Report Sept 2019 YTD
4. FY 2019-20 Measure W Life-to-date Revenues and Expenditures through Sept 2019

Revenue Detail Report
 FY 2019-20 Measure W Revenue Detail Sept 2019 YTD
 CITY OF SOUTH SAN FRANCISCO
 07/01/2019 through 09/30/2019

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%)	12,370,000.00	0.00	0.00	12,370,000.00	0.00
7/24/2019 gl_crj CR 71656 Line Description: Measure W Sales Tax		1,262,351.70	101		
7/24/2019 acru_r_je GJ 71678-R Line Description: FY18-19 Measure W-CA		-1,262,351.70			
8/26/2019 acru_r_je GJ 71882-R Line Description: FY18-19 Measure W-CA		-729,490.24	101		
8/26/2019 gl_crj CR 71880 Line Description: Measure W Sales Tax		729,490.24			
9/24/2019 gl_crj CR 72078 Line Description: Measure W Sales Tax		930,147.58	101		
101-00000-30207 MEASURE W AND USE TAX (0.5%)	12,370,000.00	930,147.58	930,147.58	11,439,852.42	7.52
Total MEASURE W	12,370,000.00	930,147.58	930,147.58	11,439,852.42	7.52
Grand Total	12,370,000.00	930,147.58	930,147.58	11,439,852.42	7.52

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Expenditure Detail Report
 FY 2019-20 Measure W Expenditure Detail Sept 2019
 CITY OF SOUTH SAN FRANCISCO
 07/01/2019 through 09/30/2019

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						
Total CAPITAL OUTAY	0.00	0.00	0.00	0.00	0.00	0.00
101-00000-9000 TRANSFERS						
Total TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
Total NON EXPENSE ACCT	0.00	0.00	0.00	0.00	0.00	0.00

Expenditure Detail Report
 FY 2019-20 Measure W Expenditure Detail Sept 2019
 CITY OF SOUTH SAN FRANCISCO
 07/01/2019 through 09/30/2019

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						
Total SUPPLIES & SERVICES	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
 FY 2019-20 Measure W Expenditure Detail Sept 2019
 CITY OF SOUTH SAN FRANCISCO
 07/01/2019 through 09/30/2019

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						
Total SUPPLIES & SERVICES	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
 FY 2019-20 Measure W Expenditure Detail Sept 2019
 CITY OF SOUTH SAN FRANCISCO
 07/01/2019 through 09/30/2019

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						
Total SUPPLIES & SERVICES	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
 FY 2019-20 Measure W Expenditure Detail Sept 2019
 CITY OF SOUTH SAN FRANCISCO
 07/01/2019 through 09/30/2019

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						
Total SUPPLIES & SERVICES	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
 FY 2019-20 Measure W Expenditure Detail Sept 2019
 CITY OF SOUTH SAN FRANCISCO
 07/01/2019 through 09/30/2019

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>
101-05000-5000 SUPPLIES & SERVICES						
101-05101-5005 PROFESSIONAL & SPECIALIZED SVCS	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	0.00	0.00	0.00	0.00	0.00	0.00

Expenditure Detail Report
 FY 2019-20 Measure W Expenditure Detail Sept 2019
 CITY OF SOUTH SAN FRANCISCO
 07/01/2019 through 09/30/2019

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						
Total SUPPLIES & SERVICES	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
 FY 2019-20 Measure W Expenditure Detail Sept 2019
 CITY OF SOUTH SAN FRANCISCO
 07/01/2019 through 09/30/2019

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						
Total SUPPLIES & SERVICES	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
 FY 2019-20 Measure W Expenditure Detail Sept 2019
 CITY OF SOUTH SAN FRANCISCO
 07/01/2019 through 09/30/2019

101 MEASURE W
 09000 HUMAN RESOURCES

<i>Account Number</i>	<i>Adjusted Appropriation</i>	<i>Expenditures</i>	<i>Year-to-date Expenditures</i>	<i>Year-to-date Encumbrances</i>	<i>Balance</i>	<i>Prct Used</i>
101-09000-5000 SUPPLIES & SERVICES						
Total SUPPLIES & SERVICES	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
 FY 2019-20 Measure W Expenditure Detail Sept 2019
 CITY OF SOUTH SAN FRANCISCO
 07/01/2019 through 09/30/2019

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						
Total SUPPLIES & SERVICES	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
 FY 2019-20 Measure W Expenditure Detail Sept 2019
 CITY OF SOUTH SAN FRANCISCO
 07/01/2019 through 09/30/2019

101 MEASURE W
 11000 FIRE DEPARTMENT

<i>Account Number</i>	<i>Adjusted Appropriation</i>	<i>Expenditures</i>	<i>Year-to-date Expenditures</i>	<i>Year-to-date Encumbrances</i>	<i>Balance</i>	<i>Prct Used</i>
101-11000-5000 SUPPLIES & SERVICES						
Total SUPPLIES & SERVICES	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
 FY 2019-20 Measure W Expenditure Detail Sept 2019
 CITY OF SOUTH SAN FRANCISCO
 07/01/2019 through 09/30/2019

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						
Total SUPPLIES & SERVICES	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
 FY 2019-20 Measure W Expenditure Detail Sept 2019
 CITY OF SOUTH SAN FRANCISCO
 07/01/2019 through 09/30/2019

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						
Total SUPPLIES & SERVICES	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
 FY 2019-20 Measure W Expenditure Detail Sept 2019
 CITY OF SOUTH SAN FRANCISCO
 07/01/2019 through 09/30/2019

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						
Total SUPPLIES & SERVICES	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
 FY 2019-20 Measure W Expenditure Detail Sept 2019
 CITY OF SOUTH SAN FRANCISCO
 07/01/2019 through 09/30/2019

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						
Total SUPPLIES & SERVICES	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
 FY 2019-20 Measure W Expenditure Detail Sept 2019
 CITY OF SOUTH SAN FRANCISCO
 07/01/2019 through 09/30/2019

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						
Total SUPPLIES & SERVICES	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
 FY 2019-20 Measure W Expenditure Detail Sept 2019
 CITY OF SOUTH SAN FRANCISCO
 07/01/2019 through 09/30/2019

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	17,067,000.00	0.00	0.00	0.00	17,067,000.00	0.00
Total TRANSFERS	17,067,000.00	0.00	0.00	0.00	17,067,000.00	0.00
Total CIP	17,067,000.00	0.00	0.00	0.00	17,067,000.00	0.00
Total MEASURE W	17,067,000.00	0.00	0.00	0.00	17,067,000.00	0.00
Grand Total	17,067,000.00	0.00	0.00	0.00	17,067,000.00	0.00

General Ledger Balances

Criteria: As Of = 6/30/2019; Period = 0,1..12,13,14,15,16; Summarize By = Report,Fund,ObjectGroup,Object; Fund = 101

Object	Title	Beginning Balance	Year-To-Date Debits	Year-To-Date Credits	Ending Balance
Fund 101 -- MEASURE W					
Object Group 11000 -- CURRENT ASSETS					
11101	CASH AND INVESTMENT	9,444,975.66	15,930,087.45	13,301,041.38	12,074,021.73
11208	ACCOUNTS RECEIVABLE - OTHER	1,959,169.26	1,991,841.94	1,959,169.26	1,991,841.94
Total CURRENT ASSETS		11,404,144.92	17,921,929.39	15,260,210.64	14,065,863.67
Object Group 21000 -- CURRENT LIABILITIES					
21101	ACCOUNTS PAYABLE	0.00	40,975.00	40,975.00	0.00
Total CURRENT LIABILITIES		0.00	40,975.00	40,975.00	0.00
Object Group 27000 -- FUND BALANCES					
27001	FUND BALANCE	0.00	12,675.00	7,369,335.08	(7,356,660.08)
27202	RESERVE FOR ENCUMBRANCE	(53,650.00)	40,975.00	0.00	(12,675.00)
27304	DES FOR CURRENT CAPITAL PROJ.	(7,315,685.08)	7,315,685.08	0.00	0.00
27472	DESIGNATED FOR CIVIC CAMPUS	(4,034,809.84)	0.00	0.00	(4,034,809.84)
Total FUND BALANCES		(11,404,144.92)	7,369,335.08	7,369,335.08	(11,404,144.92)
Object Group 28000 -- CONTROL ACCOUNTS					
28001	ENCUMBRANCES	0.00	53,650.00	53,650.00	0.00
28002	ESTIMATED REVENUE CONTROL	0.00	2,426,550.00	0.00	2,426,550.00
28003	APPROPRIATION CONTROL	0.00	539,224.00	7,369,335.08	(6,830,111.08)
28004	BUDGETED FUND BALANCE	0.00	7,369,335.08	2,965,774.00	4,403,561.08
28005	REVENUE CONTROL	0.00	3,283,895.32	15,928,842.72	(12,644,947.40)
28006	EXPENDITURE CONTROL	0.00	11,976,315.32	1,993,086.67	9,983,228.65
Total CONTROL ACCOUNTS		0.00	25,648,969.72	28,310,688.47	(2,661,718.75)
Total MEASURE W		0.00	50,981,209.19	50,981,209.19	0.00
Total		0.00	50,981,209.19	50,981,209.19	0.00

General Ledger Balances

Criteria: As Of = 9/30/2019; Period = 0,1..12; Summarize By = Report,Fund,ObjectGroup,Object; Fund = 101

Object	Title	Beginning Balance	Year-To-Date Debits	Year-To-Date Credits	Ending Balance
Fund 101 -- MEASURE W					
Object Group 11000 -- CURRENT ASSETS					
11101	CASH AND INVESTMENT	0.00	2,921,989.52	0.00	2,921,989.52
11208	ACCOUNTS RECEIVABLE - OTHER	0.00	0.00	1,991,841.94	(1,991,841.94)
Total CURRENT ASSETS		0.00	2,921,989.52	1,991,841.94	930,147.58
Object Group 27000 -- FUND BALANCES					
27001	FUND BALANCE	0.00	0.00	12,675.00	(12,675.00)
Total FUND BALANCES		0.00	0.00	12,675.00	(12,675.00)
Object Group 28000 -- CONTROL ACCOUNTS					
28001	ENCUMBRANCES	0.00	12,675.00	0.00	12,675.00
28005	REVENUE CONTROL	0.00	1,991,841.94	2,921,989.52	(930,147.58)
Total CONTROL ACCOUNTS		0.00	2,004,516.94	2,921,989.52	(917,472.58)
Total MEASURE W		0.00	4,926,506.46	4,926,506.46	0.00
Total		0.00	4,926,506.46	4,926,506.46	0.00

Measure W Life-to-date Revenues and Expenditures

Object Title	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total Life-to-date
Fund 101 -- MEASURE W						
Revenues						
MEASURE W AND USE TAX (0.5%)	1,493,425	8,886,653	11,162,238	12,644,947	930,148	
Total Revenues	1,493,425	8,886,653	11,162,238	12,644,947	930,148	35,117,411
Expenditures						
TRANSFERS OUT TO GENERAL FUND*	-	-	2,440,861	2,236,224	-	
Subtotal	-	-	2,440,861	2,236,224	-	4,677,085
TRANSFERS TO PROJECTS						
Community Civic Campus	211,992	382,775	2,658,267	4,603,621	-	7,856,655
Street Paving		464,011	3,826,455	1,056,500	-	5,346,966
UUD Antionette**		31,150	122,658	(153,808)	-	(0)
Subtotal	211,992	877,936	6,607,380	5,506,312	-	13,203,620
Total Expenditures	211,992	877,936	9,048,241	7,742,536	-	17,880,705
Net	1,281,433	8,008,717	2,113,997	4,902,411	930,148	17,236,705

* SF PUC Land Purchase

** Accounting adjustment posted May 2019