



## Legislation Text

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**File #:** 16-816, **Version:** 1

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Report providing Measure W financial overview and transmitting results for Fiscal Year 2015-16. (*Richard Lee, Finance Director*)

### **RECOMMENDATION**

**This item is for information only. No formal action is needed.**

### **BACKGROUND/DISCUSSION**

Measure W, a half-cent transactions and use tax, was approved by South San Francisco voters in November 2015. The ballot results were confirmed in December 2015. The Board of Equalization implemented the tax beginning on April 1, 2016.

Measure W was passed as a general tax, and therefore the funds may be used for any valid governmental purpose. However, based on input received through community meetings and numerous surveys, South San Francisco residents identified the following priorities that were incorporated into the Measure W ballot language:

- Maintain public safety and essential services;
- Improve emergency response times, neighborhood patrols, crime prevention programs, gang suppression programs;
- Provide programs for seniors and disabled residents;
- Maintain streets and fix potholes, including at least \$18 million in street maintenance and pothole repair.

In the three months of Fiscal Year (FY) 2015-16 which Measure W was in place, the City received \$1.49 million in transactions and use tax revenue, which reflects advances from the State Board of Equalization for the period of April through June of 2016. The majority of the \$212,000 in expenditure transactions was related to site analysis, planning, outreach and engineering services related to the Community Civic Campus project. The net surplus (revenues less expenditures) for Measure W in FY 2015-16 was \$1.28 million. The income statement and transaction detail reports are attached for the Committee's information.

### **CONCLUSION**

In FY 2015-16, the City received \$1.49 million in Measure W tax revenues and expended \$212,000 in compliance with the Measure W ballot measure language.

### **Attachments:**

1. Financial Status Balances - Fund 101 - Measure W
2. Revenue Detail Report - Measure W Revenues FY 2015-16
3. Expenditure Detail Report - Measure W Expenditures FY 2015-16
4. PowerPoint Presentation
5. Audit Overview from Maze & Associates

# Financial Status Balances

Criteria: As Of = 6/30/2016; Period = 0,1..12,13,14,15,16; Fund = 101

Object	Title	Month-To-Date Actual	Year-To-Date Ado Budget	Year-To-Date Adjustments	Year-To-Date Adj Budget	Year-To-Date Actual	Year-To-Date Encumbrances	Bdgt. to Act. Variance	Pct. Spent
<b>Fund 101 -- MEASURE W</b>									
<b>Revenues</b>									
<b>Object Group 30000 -- TAXES</b>									
30207	MEASURE W AND USE TAX (0.5%)	448,625.27	0.00	1,500,000.00	1,500,000.00	1,493,425.27	0.00	6,574.73	99.6%
<b>Total TAXES</b>		448,625.27	0.00	1,500,000.00	1,500,000.00	1,493,425.27	0.00	6,574.73	99.6%
<b>Total Revenues</b>		448,625.27	0.00	1,500,000.00	1,500,000.00	1,493,425.27	0.00	6,574.73	99.6%
<b>Expenditures</b>									
<b>Object Group 5000 -- SUPPLIES &amp; SERVICES</b>									
5999	PROJ ACCT SUPPLIES & SCVS	137,464.64	0.00	0.00	0.00	211,992.38	0.00	-211,992.38	0.0%
<b>Total SUPPLIES &amp; SERVICES</b>		137,464.64	0.00	0.00	0.00	211,992.38	0.00	-211,992.38	0.0%
<b>Total Expenditures</b>		137,464.64	0.00	0.00	0.00	211,992.38	0.00	-211,992.38	0.0%
<b>Total MEASURE W</b>		311,160.63	0.00	1,500,000.00	1,500,000.00	1,281,432.89	0.00	218,567.11	85.4%
<b>Total</b>		311,160.63	0.00	1,500,000.00	1,500,000.00	1,281,432.89	0.00	218,567.11	85.4%

**Revenue Detail Report**  
 Measure W Revenues FY 2015-16  
 CITY OF SOUTH SAN FRANCISCO  
 07/01/2015 through 06/30/2016

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%)	0.00	0.00	0.00	0.00	0.00
3/24/2016 budadj BA 03.24.16AT	1,500,000.00				
Line Description: Measure W			Document Description : 2015-16 MIDYEAR RESO 30-2016		
6/24/2016 gl cr CR 53108			448,625.27		
Line Description: MEASURE W Sales Tax			Document Description : MEASURE W LOCAL SALES TAX		
6/30/2016 acul r je GJ 53720			447,800.00		
Line Description: FY15-16 Measure W Sales Tax-CA			Document Description : FY 2015-2016 YEAR END ACCRUAL		
6/30/2016 acul r je GJ 54266			597,000.00		
Line Description: FY15-16 Measure W Sales Tax			Document Description : FY 2015-2016 YEAR END ACCRUAL		
101-00000-30207 MEASURE W AND USE TAX (0.5%)	1,500,000.00	1,493,425.27	1,493,425.27	6,574.73	99.56
<b>Total MEASURE W</b>	1,500,000.00	1,493,425.27	1,493,425.27	6,574.73	99.56
<b>Grand Total</b>	1,500,000.00	1,493,425.27	1,493,425.27	6,574.73	99.56

expdetl.rpt  
09/26/2016 12:37PM  
Periods: 0 through 16

**Expenditure Detail Report**  
Measure W Expenditures FY 2015-16  
CITY OF SOUTH SAN FRANCISCO  
07/01/2015 through 06/30/2016

101 MEASURE W  
01000 CITY COUNCIL

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<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 CITY COUNCIL	0.00	0.00	0.00	0.00	0.00	0.00

**Expenditure Detail Report**  
Measure W Expenditures FY 2015-16  
CITY OF SOUTH SAN FRANCISCO  
07/01/2015 through 06/30/2016

101 MEASURE W  
02000 CITY CLERK

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<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 CITY CLERK	0.00	0.00	0.00	0.00	0.00	0.00

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**Expenditure Detail Report**  
Measure W Expenditures FY 2015-16  
CITY OF SOUTH SAN FRANCISCO  
07/01/2015 through 06/30/2016

101 MEASURE W  
03000 CITY TREASURER

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<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 CITY TREASURER	0.00	0.00	0.00	0.00	0.00	0.00

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**Expenditure Detail Report**  
Measure W Expenditures FY 2015-16  
CITY OF SOUTH SAN FRANCISCO  
07/01/2015 through 06/30/2016

101 MEASURE W  
04000 CITY ATTORNEY

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<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 CITY ATTORNEY	0.00	0.00	0.00	0.00	0.00	0.00

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**Expenditure Detail Report**  
 Measure W Expenditures FY 2015-16  
 CITY OF SOUTH SAN FRANCISCO  
 07/01/2015 through 06/30/2016

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						
101-05101-5999 PROJ ACCT SUPPLIES & SCVS	0.00	0.00	0.00	0.00	0.00	0.00
6/9/2016 invoice IN 9502		60,730.91				
Line Description: GROUP 4 MEASURE W - SSF PUC SI						
Vendor: 000355 GROUP 4 ARCHITECTURE						
6/30/2016 invoice IN 9549		32,005.21				
Line Description: GROUP 4 MEASURE W- SSF PUC SIT						
Vendor: 000355 GROUP 4 ARCHITECTURE						
101-05101-5999 PROJ ACCT SUPPLIES & SCVS	0.00	92,736.12	92,736.12	0.00	-92,736.12	0.00
<b>Total CITY MANAGER</b>	<b>0.00</b>	<b>92,736.12</b>	<b>92,736.12</b>	<b>0.00</b>	<b>-92,736.12</b>	<b>0.00</b>



**Expenditure Detail Report**  
 Measure W Expenditures FY 2015-16  
 CITY OF SOUTH SAN FRANCISCO  
 07/01/2015 through 06/30/2016

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
6/10/2016 invoice IN 16640		18,278.52				
Line Description: FINANCIAL CONSULTING						
Vendor: 100013 PUBLIC FINANCIAL MANAGEMENT IN						
101-06101-5999 PROJ ACCT SUPPLIES & SCVS	0.00	18,278.52	18,278.52	0.00	-18,278.52	0.00
<b>Total FINANCE DEPARTMENT</b>	<b>0.00</b>	<b>18,278.52</b>	<b>18,278.52</b>	<b>0.00</b>	<b>-18,278.52</b>	<b>0.00</b>

Document Description : FINANCIAL ADVISOR SERVICES  
 Check # 250787

**Expenditure Detail Report**  
Measure W Expenditures FY 2015-16  
CITY OF SOUTH SAN FRANCISCO  
07/01/2015 through 06/30/2016

101 MEASURE W  
07000 NON-DEPARTMENTAL

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<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 NON-DEPARTMENTAL	0.00	0.00	0.00	0.00	0.00	0.00

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**Expenditure Detail Report**  
Measure W Expenditures FY 2015-16  
CITY OF SOUTH SAN FRANCISCO  
07/01/2015 through 06/30/2016

101 MEASURE W  
09000 HUMAN RESOURCES

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<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						
Total HUMAN RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00

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**Expenditure Detail Report**  
 Measure W Expenditures FY 2015-16  
 CITY OF SOUTH SAN FRANCISCO  
 07/01/2015 through 06/30/2016

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
3/10/2016 invoice IN 16-ASF-045-1		15,000.00				
Line Description: APPRAISAL REPORT~						
Vendor: 105975 CARNEGHI AND PARTNERS INC.						
5/11/2016 invoice IN 16-ASF-087-1		4,000.00				
Line Description: PUC PROPERTY - MEASURE W - APP						
Vendor: 105975 CARNEGHI AND PARTNERS INC.						
101-10101-5999 PROJ ACCT SUPPLIES & SCVS	0.00	19,000.00	19,000.00	0.00	-19,000.00	0.00
<b>Total ECONOMIC &amp; COMMUNITY DEVELOPMENT DEPT</b>	<b>0.00</b>	<b>19,000.00</b>	<b>19,000.00</b>	<b>0.00</b>	<b>-19,000.00</b>	<b>0.00</b>

**Expenditure Detail Report**  
 Measure W Expenditures FY 2015-16  
 CITY OF SOUTH SAN FRANCISCO  
 07/01/2015 through 06/30/2016

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						
Total FIRE DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0.00

**Expenditure Detail Report**  
Measure W Expenditures FY 2015-16  
CITY OF SOUTH SAN FRANCISCO  
07/01/2015 through 06/30/2016

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 POLICE DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0.00

**Expenditure Detail Report**  
 Measure W Expenditures FY 2015-16  
 CITY OF SOUTH SAN FRANCISCO  
 07/01/2015 through 06/30/2016

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
2/29/2016 invoice IN 3144		9,520.00				
Line Description: Project cost planning for new						
Vendor: 105919 MACK5						
Document Description: PROJECT COST PLANNING SERVICE						
Check # 248038						
3/9/2016 invoice IN 9411		21,830.00				
Line Description: Task Order No. 2016-1: SSF PUC						
Vendor: 000355 GROUP 4 ARCHITECTURE						
Document Description: ON-CALL ARCHITECTURAL SVCS FOI						
Check # 248301						
3/16/2016 invoice IN 26688		364.25				
Line Description: Flood Elevations at Colma Cree						
Vendor: 104710 SCHAAF & WHEELER CONSULTING, CIVIL ENGINEER						
Document Description: ON-CALL WATER RESOURCES SERV						
Check # 248451						
4/15/2016 invoice IN 26764		11,505.60				
Line Description: Flood Elevations at Colma Cree						
Vendor: 104710 SCHAAF & WHEELER CONSULTING, CIVIL ENGINEER						
Document Description: ON-CALL WATER RESOURCES SERV						
Check # 249337						
5/13/2016 invoice IN 62989		4,550.00				
Line Description: New Civic Center Measure W- re						
Vendor: 105647 LIONAKIS						
Document Description: ON-CALL STRUCTURAL ENGINEERIN						
Check # 249973						
5/13/2016 invoice IN 3237		6,205.00				
Line Description: (1) CO#1 approved 04/14/16 can						
Vendor: 105919 MACK5						
Document Description: PROJECT COST PLANNING SERVICE						
Check # 249975						
5/25/2016 invoice IN 66637		1,552.89				
Line Description: PUC site development. Oak Aven						
Vendor: 105067 NELSON/NYGAARD CONSULT ASSOC						
Document Description: ON CALL SERVICES FOR TRAFFIC EN						
Check # 250347						
6/8/2016 invoice IN 1604068		17,600.00				
Line Description: TASK ORDER NO. 2016-2- ALTA SU						
Vendor: 101112 SANDIS CIVIL ENG SURVEYORS						
Document Description: ON CALL SERVICES FOR SURVEYINC						
Check # 250685						
6/30/2016 invoice IN 1605031		8,850.00				
Line Description: TASK ORDER NO. 2016-2- ALTA SU						
Vendor: 101112 SANDIS CIVIL ENG SURVEYORS						
Document Description: ON CALL SERVICES FOR SURVEYINC						
Check # 251576						
101-13101-5999 PROJ ACCT SUPPLIES & SCVS	0.00	81,977.74	81,977.74	0.00	-81,977.74	0.00
<b>Total PUBLIC WORKS</b>	<b>0.00</b>	<b>81,977.74</b>	<b>81,977.74</b>	<b>0.00</b>	<b>-81,977.74</b>	<b>0.00</b>

**Expenditure Detail Report**  
Measure W Expenditures FY 2015-16  
CITY OF SOUTH SAN FRANCISCO  
07/01/2015 through 06/30/2016

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 LIBRARY DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0.00



**Expenditure Detail Report**  
 Measure W Expenditures FY 2015-16  
 CITY OF SOUTH SAN FRANCISCO  
 07/01/2015 through 06/30/2016

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 INFORMATION TECHNOLOGY DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0.00

**Expenditure Detail Report**  
 Measure W Expenditures FY 2015-16  
 CITY OF SOUTH SAN FRANCISCO  
 07/01/2015 through 06/30/2016

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 PARKS & RECREATION DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0.00

**Expenditure Detail Report**  
 Measure W Expenditures FY 2015-16  
 CITY OF SOUTH SAN FRANCISCO  
 07/01/2015 through 06/30/2016

101 MEASURE W  
 99000 CIP

<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>
101-99000-9000 TRANSFERS						
Total CIP	0.00	0.00	0.00	0.00	0.00	0.00
Total MEASURE W	0.00	211,992.38	211,992.38	0.00	-211,992.38	0.00
Grand Total	0.00	211,992.38	211,992.38	0.00	-211,992.38	0.00