

MEMORANDUM

DATE: June 1, 2023
TO: Eastern Neighborhoods CAC
FROM: Mat Snyder, Senior Planner
SUBJECT: Eastern Neighborhoods Expenditure Plan (EP) FY 25- FY29 – For CAC Meeting Monday, June 5, 2023

This memorandum describes the initial working version of the Eastern Neighborhoods Expenditure Plan (“EN IPIC EP” or “EP”) for FY25 through FY29.

As the initial version, the EP updates revenue projections based on the development application pipeline, while maintaining the expenditures as they were established in the last IPIC cycle that was memorialized as part of the January 2023 IPIC Report.

The revised expenditures are provided in the attached IPIC Expenditure Plan spreadsheet “Eastern Neighborhoods – IPIC Expenditure Plan FY25 – FY29 – Working Version”. To compare revenue and revenue expenditure balances relative to last year’s revenue projections, last year’s revenue projections, expenditures, and revenue-expenditure balances are provided in red for total revenue (top table), for each funding category (“Housing”, Transportation / Transit”, “Complete Streets”, “Recreation and Open Space”, “Child Care”, and “Administration”), and for total cash flow (bottom table).

As you will note, revenue through the end of the current fiscal year (“Through FY23”) is lower than what it had anticipated to be last year by rough \$4 million. Last year when we prepared the projections, we were too optimistic about projects in the pipeline that would be paying fees in the current fiscal year. Projects that were anticipated to pay this last year are still active in the application pipeline and are expected to pay fees in the upcoming years.

Because of continued lagging revenue, we have taken a more conservative approach to the projections this year, pushing out expected revenue for those projects that – while still technically within the application pipeline – appear to have been paused in their review processes. For such projects, their revenue is not anticipated until FY29 or after. As such, revenue through FY29 is expected to be down slightly to \$102 million from \$104 million (or about 2%). At the same time, there were very few new projects in the application pipeline over the past year than most typical years.

Because of the ongoing slowness of revenue, the EP spreadsheet continues to show deficits for most of the categories individually and all categories taken together for the next four years. Again, these are not cash deficits, but indicate that project line items have previously been appropriated through the City budget process (thereby giving the agencies authority to spend), but for which cash is not yet available, and won’t be available until the cash flow shows a positive number (in most cases, not until year 5).

Like last year, the ramifications for this year is that IPIC and CAC doesn’t have new revenue to program until FY29.

Revenue And Expenditure

	THROUGH FY 23	FY 24 (CURRENT YEAR)	FY 25 (BUDGET YEAR 1)	FY 26 (BUDGET YEAR 2)	FY 27	FY 28	FY 29	FY25 - FY 29	THROUGH FY29	FY30 - FY 34	THROUGH FY34	
Revenue Summary: Actuals FY22 and prior; Projected FY23 and Forward												
EN - Non-Soma												
HOUSING (Mission)	\$ 2,830,000	\$ 995,000	\$ 110,000	\$ -	\$ 1,462,000	\$ 50,000	\$ -	\$ 1,622,000	\$ 5,447,000	\$ -	\$ 5,447,000	\$ 5,251,000
TRANSPORTATION / TRANSIT	\$ 15,108,000	\$ 2,225,000	\$ 2,156,000	\$ 485,000	\$ 2,662,000	\$ 571,000	\$ 731,000	\$ 6,605,000	\$ 23,938,000	\$ 2,003,000	\$ 25,941,000	\$ 24,661,000
COMPLETE STREETS	\$ 15,977,000	\$ 2,003,000	\$ 1,854,000	\$ 998,000	\$ 2,895,000	\$ 1,187,000	\$ 1,614,000	\$ 8,548,000	\$ 26,528,000	\$ 6,221,000	\$ 32,749,000	\$ 31,418,000
RECREATION AND OPEN SPACE	\$ 25,780,000	\$ 1,485,000	\$ 1,148,000	\$ 1,350,000	\$ 2,798,000	\$ 1,619,000	\$ 2,240,000	\$ 9,155,000	\$ 36,420,000	\$ 9,522,000	\$ 45,942,000	\$ 44,868,000
CHILDCARE	\$ 3,601,000	\$ 227,000	\$ 199,000	\$ 189,000	\$ 401,000	\$ 226,000	\$ 312,000	\$ 1,327,000	\$ 5,155,000	\$ 1,303,000	\$ 6,458,000	\$ 6,291,000
ADMIN	\$ 3,143,000	\$ 366,000	\$ 288,000	\$ 159,000	\$ 538,000	\$ 193,000	\$ 258,000	\$ 1,436,000	\$ 4,945,000	\$ 999,000	\$ 5,944,000	\$ 5,734,000
Total	\$ 66,607,000	\$ 7,301,000	\$ 5,755,000	\$ 3,181,000	\$ 10,756,000	\$ 3,846,000	\$ 5,155,000	\$ 28,693,000	\$ 102,601,000	\$ 20,048,000	\$ 122,649,000	\$ 118,223,000
Comparison (Jan 2023)	\$ 70,577,000	\$ 6,466,000	\$ 3,388,000	\$ 12,127,000	\$ 2,977,000	\$ 5,435,000	\$ 3,694,000	\$ 27,621,000	\$ 104,664,000	\$ 13,727,000	\$ 118,391,000	

	THROUGH FY 23	FY 24 (CURRENT YEAR)	FY 25 (BUDGET YEAR 1)	FY 26 (BUDGET YEAR 2)	FY 27	FY 28	FY 29	FY25 - FY 29	THROUGH FY29	FY30 - FY 34	THROUGH FY34	
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Housing												
Revenue												
	\$ 2,830,000	\$ 995,000	\$ 110,000	\$ -	\$ 1,462,000	\$ 50,000	\$ -	\$ 1,622,000	\$ 5,804,000	\$ -	\$ 5,804,000	\$ 5,251,000
Expenditure												
									\$ -	\$ -	\$ -	\$ -
3 Mission									\$ -	\$ 1,589,000	\$ -	\$ 1,589,000
Transferred	\$ 1,589,000								\$ -	\$ 1,589,000	\$ -	\$ 1,589,000
Appropriated not Transferred	\$ 1,309,000								\$ -	\$ 1,309,000	\$ -	\$ 1,309,000
Programmed	\$ -	\$ 16,000	\$ 278,000	\$ 1,380,000	\$ -	\$ 50,000	\$ -	\$ 1,708,000	\$ 1,724,000	\$ -	\$ 1,724,000	\$ 3,486,000
Total	\$ 2,898,000	\$ 16,000	\$ 278,000	\$ 1,380,000	\$ -	\$ 50,000	\$ -	\$ 1,708,000	\$ 4,622,000	\$ -	\$ 4,622,000	\$ 5,608,000
Expenditure Non-Soma												
	\$ 2,898,000	\$ 16,000	\$ 278,000	\$ 1,380,000	\$ -	\$ 50,000	\$ -	\$ 1,708,000	\$ 4,622,000	\$ -	\$ 4,622,000	\$ 5,608,000
Category Balance Per Year - Non-Soma												
	\$ 289,000	\$ 979,000	\$ (168,000)	\$ (1,380,000)	\$ 1,462,000	\$ -	\$ -	\$ (86,000)	\$ 1,182,000	\$ -	\$ 1,182,000	\$ (357,000)
Category Cummulative Balance Per Year - Non-Soma												
	\$ 289,000	\$ 1,268,000	\$ 1,100,000	\$ (280,000)	\$ 1,182,000	\$ 1,182,000	\$ 1,182,000	\$ 1,182,000	\$ 1,182,000			\$ -
Comparison (Jan 2023)												
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				

Revenue And Expenditure			THROUGH FY 23	FY 24 (CURRENT YEAR)	FY 25 (BUDGET YEAR 1)	FY 26 (BUDGET YEAR 2)	FY 27	FY 28	FY 29	FY25 - FY 29	THROUGH FY29	FY30 - FY 34	THROUGH FY34	
Transportation / Transit														
Revenue Non-Soma			\$ 15,108,000	\$ 2,225,000	\$ 2,156,000	\$ 485,000	\$ 2,662,000	\$ 571,000	\$ 731,000	\$ 6,605,000	\$ 23,938,000	\$ 2,003,000	\$ 25,941,000	\$ 24,661,000
Expenditure														
9	16th Street / 22-Fillmore Improvements	MTA	Transferred	\$ 20,656,237						\$ -	\$ 20,656,237	\$ -	\$ 20,656,237	\$ 20,365,829
			Appropriated not Transferred	\$ 747,763						\$ -	\$ 747,763	\$ -	\$ 747,763	\$ 1,038,171
			Programmed	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Total	\$ 21,404,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,404,000	\$ -	\$ 21,404,000	\$ 21,404,000
12	22nd Street Green Connections	DPW	Transferred	\$ 150,000						\$ -	\$ 150,000	\$ -	\$ 150,000	\$ 150,000
			Appropriated not Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Programmed	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Total	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ 150,000
13	Potrero Avenue Streetscape *	DPW	Transferred	\$ 1,418,000						\$ -	\$ 1,418,000	\$ -	\$ 1,418,000	\$ 1,418,000
			Appropriated not Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Programmed	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Total	\$ 1,418,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,418,000	\$ -	\$ 1,418,000	\$ 1,418,000
14	Pedestrian, Bicycle, and Streetscape Enhancement Fund	DPW	Transferred	\$ 290,000						\$ -	\$ 290,000	\$ -	\$ 290,000	\$ 290,000
			Appropriated not Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Programmed	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Total	\$ 290,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 290,000	\$ -	\$ 290,000	\$ 290,000
15	Transit Enhancement Fund - Non-Soma	MTA	Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Appropriated not Transferred	\$ 170,000						\$ -	\$ 170,000	\$ -	\$ 170,000	\$ 170,000
			Programmed	\$ -					\$ 250,000	\$ 250,000	\$ 250,000	\$ -	\$ 250,000	\$ 250,000
			Total	\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 420,000	\$ -	\$ 420,000	\$ 420,000
Expenditure Non-Soma			\$ 23,432,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 23,682,000	\$ -	\$ 23,682,000	\$ 23,682,000
Category Balance Per Year - Non-Soma			\$ (8,324,000)	\$ 2,225,000	\$ 2,156,000	\$ 485,000	\$ 2,662,000	\$ 571,000	\$ 481,000	\$ 6,355,000	\$ 256,000	\$ 2,003,000	\$ 2,259,000	\$ 979,000
Category Cumulative Balance Per Year - Non-Soma			\$ (8,324,000)	\$ (6,099,000)	\$ (3,943,000)	\$ (3,458,000)	\$ (796,000)	\$ (225,000)	\$ 256,000	\$ 256,000	\$ 256,000	\$ 2,259,000	\$ 2,259,000	\$ 721,000

* this amount may be adjusted in the future due to potential savings which could then go to other projects
Comparison (Jan 2023)

\$ (4,979,000) \$ (3,933,000) \$ (1,745,000) \$ (1,447,000) \$ (511,000) \$ (392,000)

Revenue And Expenditure			THROUGH FY 23	FY 24 (CURRENT YEAR)	FY 25 (BUDGET YEAR 1)	FY 26 (BUDGET YEAR 2)	FY 27	FY 28	FY 29	FY25 - FY 29	THROUGH FY29	FY30 - FY 34	THROUGH FY34	
Complete Streets														
Revenue Non-Soma			\$ 15,977,000	\$ 2,003,000	\$ 1,854,000	\$ 998,000	\$ 2,895,000	\$ 1,187,000	\$ 1,614,000	\$ 8,548,000	\$ 26,528,000	\$ 6,221,000	\$ 32,749,000	31418000
Expenditure														
22	22nd Street Green Connections	DPW	Transferred	\$ 3,000,000						\$ -	\$ 3,000,000	\$ -	\$ 3,000,000	\$ 3,000,000
			Appropriated not Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Programmed	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Total	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000	\$ -	\$ 3,000,000	\$ 3,000,000
25	Bartlett Street / Mission Mercado	DPW	Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Appropriated not Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Programmed	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Central Waterfront Short Term Pedestrian Improvements	DPW	Transferred	\$ 183,000						\$ -	\$ 183,000	\$ -	\$ 183,000	\$ 183,000
			Appropriated not Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Programmed	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Total	\$ 183,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 183,000	\$ -	\$ 183,000	\$ 183,000
27	Pedestrian, Bicycle, and Streetscape Enhancement Fund *	DPW	Transferred	\$ 2,939,000						\$ -	\$ 2,939,000	\$ -	\$ 2,939,000	\$ 2,939,000
			Appropriated not Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Programmed	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Total	\$ 2,939,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,939,000	\$ -	\$ 2,939,000	\$ 2,939,000
28	Potrero Gateway (previously "The Loop")	DPW	Transferred	\$ 200,000						\$ -	\$ 200,000	\$ -	\$ 200,000	\$ 200,000
			Appropriated not Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Programmed	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Total	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ 200,000
29	Central Waterfront/Dogpatch , Showplace/Potrero Streetscape Project	DPW	Transferred	\$ 2,978,964						\$ -	\$ 2,978,964	\$ -	\$ 2,978,964	\$ 2,819,964
			Appropriated not Transferred	\$ 3,154,036						\$ -	\$ 3,154,036	\$ -	\$ 3,154,036	\$ 3,313,036
			Programmed	\$ -			\$ 4,094,000	\$ 4,405,855	\$ 8,499,855	\$ 8,499,855	\$ 8,499,855	\$ -	\$ 8,499,855	\$ 8,499,855
			Total	\$ 6,133,000	\$ -	\$ -	\$ 4,094,000	\$ 4,405,855	\$ 8,499,855	\$ 8,499,855	\$ 9,448,000	\$ -	\$ 9,448,000	\$ 9,448,000
29.1	Treat Plaza	DPW	Transferred	\$ 1,011,000						\$ -	\$ 1,011,000	\$ -	\$ 1,011,000	\$ 1,011,000
			Appropriated not Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Programmed	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Total	\$ 1,011,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,011,000	\$ -	\$ 1,011,000	\$ 1,011,000
29.2	EN Complete Streets Unprogrammed	DPW	Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Appropriated not Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Programmed	\$ -		\$ 4,094,000	\$ 4,405,855	\$ 8,499,855	\$ 8,499,855	\$ 8,499,855	\$ 8,499,855	\$ -	\$ 8,499,855	\$ 8,499,855
			Total	\$ -	\$ -	\$ 4,094,000	\$ 4,405,855	\$ 8,499,855	\$ 8,499,855	\$ 8,499,855	\$ 8,499,855	\$ -	\$ 8,499,855	\$ 8,499,855
29.3	Mission Street Trees	DPW	Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Appropriated not Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Programmed	\$ -	\$ 60,000					\$ -	\$ 60,000	\$ -	\$ 60,000	\$ 60,000
			Total	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ 60,000	\$ 60,000
Expenditure Non-Soma			\$ 13,466,000	\$ 60,000	\$ -	\$ 4,094,000	\$ 2,777,000	\$ 4,880,855	\$ 63,000	\$ 11,814,855	\$ 25,340,855	\$ -	\$ 25,340,855	\$ 25,340,855
Category Balance Per Year - Non-Soma			\$ 2,511,000	\$ 1,943,000	\$ 1,854,000	\$ (3,096,000)	\$ 118,000	\$ (3,693,855)	\$ 1,551,000	\$ (3,266,855)	\$ 1,187,145	\$ 6,221,000	\$ 7,408,145	\$ 6,077,145
Category Cummulative Balance Per Year - Non-Soma			\$ 2,511,000	\$ 4,454,000	\$ 6,308,000	\$ 3,212,000	\$ 3,330,000	\$ (363,855)	\$ 1,187,145	\$ 1,187,145	\$ 1,187,145	\$ 7,408,145	\$ 7,408,145	\$ 6,077,145
* \$400K of \$1.639M in FY 18 proposed to go to Treat Plaza (previously proposed as \$989K - difference of \$300K made up by adding to individual Treat line item (no. 29.1)														
* \$650K of \$1.639M in FY 18 proposed to go to funding gap for 22 Street														
* \$300K of \$1.69M to go toward Minnesota Street														
Comparison (Jan 2023)			\$ 16,583,000	\$ 5,567,000	\$ 6,565,000	\$ 5,781,000	\$ 3,926,000	\$ 739,145	\$ 1,821,145					

Revenue And Expenditure			THROUGH FY 23	FY 24 (CURRENT YEAR)	FY 25 (BUDGET YEAR 1)	FY 26 (BUDGET YEAR 2)	FY 27	FY 28	FY 29	FY25 - FY 29	THROUGH FY29	FY30 - FY 34	THROUGH FY34	
Recreation and Open Space														
Revenue Non-Soma			\$ 25,780,000	\$ 1,485,000	\$ 1,148,000	\$ 1,350,000	\$ 2,798,000	\$ 1,619,000	\$ 2,240,000	\$ 9,155,000	\$ 36,420,000	\$ 9,522,000	\$ 45,942,000	\$ 44,868,000
Expenditure														
34	17th and Folsom Park	RPD	Transferred	\$ 3,160,000						\$ -	\$ 3,160,000	\$ -	\$ 3,160,000	\$ 3,160,000
			Appropriated not Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Programmed	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Total	\$ 3,160,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,160,000	\$ -	\$ 3,160,000	\$ 3,160,000
36	Franklin Square Par-Course	RPD	Transferred	\$ 210,000						\$ -	\$ 210,000	\$ -	\$ 210,000	\$ 210,000
			Appropriated not Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Programmed	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Total	\$ 210,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 210,000	\$ -	\$ 210,000	\$ 210,000
38	Potrero Recreation Center	RPD	Transferred	\$ 1,080,000						\$ -	\$ 1,080,000	\$ -	\$ 1,080,000	\$ 1,080,000
			Appropriated not Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Programmed	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Total	\$ 1,080,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,080,000	\$ -	\$ 1,080,000	\$ 1,080,000
40	Mission Recreation Center*	RPD	Transferred	\$ 1,000,000						\$ -	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 1,000,000
			Appropriated not Transferred	\$ 940,000						\$ -	\$ 940,000	\$ -	\$ 940,000	\$ 940,000
			Programmed	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Total	\$ 1,940,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,940,000	\$ -	\$ 1,940,000	\$ 1,940,000
41	Jackson Playground*	RPD	Transferred	\$ 1,040,000						\$ -	\$ 1,040,000	\$ -	\$ 1,040,000	\$ 640,000
			Appropriated not Transferred	\$ 600,000						\$ -	\$ 600,000	\$ -	\$ 600,000	\$ 1,000,000
			Programmed	\$ -	\$ 599,623	\$ 2,858,000	\$ 2,902,377			\$ 5,760,377	\$ 6,360,000	\$ -	\$ 6,360,000	\$ 6,360,000
			Total	\$ 1,640,000	\$ 599,623	\$ 2,858,000	\$ 2,902,377	\$ -	\$ -	\$ -	\$ 5,760,377	\$ 8,000,000	\$ -	\$ 8,000,000
42	Garfield Square Aquatic Center	RPD	Transferred	\$ 8,738,000						\$ -	\$ 8,738,000	\$ -	\$ 8,738,000	\$ 8,738,000
			Appropriated not Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Programmed	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Total	\$ 8,738,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,738,000	\$ -	\$ 8,738,000	\$ 8,738,000
43	Juri Commons	RPD	Transferred	\$ 1,000,000						\$ -	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 1,000,000
			Appropriated not Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Programmed	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Total	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 1,000,000
46	Central Waterfront Recreation and Open Space**	RPD	Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Appropriated not Transferred	\$ 1,956,000						\$ -	\$ 1,956,000	\$ -	\$ 1,956,000	\$ 1,956,000
			Programmed	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Total	\$ 1,956,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,956,000	\$ -	\$ 1,956,000	\$ 1,956,000
47	Esprit Park	RPD	Transferred	\$ 3,511,000						\$ -	\$ 3,511,000	\$ -	\$ 3,511,000	\$ 3,511,000
			Appropriated not Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Programmed	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Total	\$ 3,511,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,511,000	\$ -	\$ 3,511,000	\$ 3,511,000
48	Potrero Gateway (previously "The Loop")	DPW	Transferred	\$ 1,250,000						\$ -	\$ 1,250,000	\$ -	\$ 1,250,000	\$ 458,000
			Appropriated not Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ 792,000
			Programmed	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Total	\$ 1,250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000	\$ -	\$ 1,250,000	\$ 1,250,000
49	Community Challenge Grant	ADMIN	Transferred	\$ 825,000						\$ -	\$ 825,000	\$ -	\$ 825,000	\$ 825,000
			Appropriated not Transferred	\$ 600,000						\$ -	\$ 600,000	\$ -	\$ 600,000	\$ 200,000
			Programmed	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 600,000	\$ 800,000	\$ -	\$ 800,000	\$ 1,400,000
			Total	\$ 1,425,000	\$ 200,000	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 600,000	\$ 2,225,000	\$ -	\$ 2,225,000	\$ 2,425,000
51	Daggett Park (In-Kind)	IN-KIND	Transferred	\$ 2,370,000						\$ -	\$ 2,370,000	\$ -	\$ 2,370,000	\$ 2,370,000

Revenue And Expenditure			THROUGH FY 23	FY 24 (CURRENT YEAR)	FY 25 (BUDGET YEAR 1)	FY 26 (BUDGET YEAR 2)	FY 27	FY 28	FY 29	FY25 - FY 29	THROUGH FY29	FY30 - FY 34	THROUGH FY34	
		Appropriated not Transferred	\$ -							\$ -	\$ -	\$ -	\$ -	\$ -
		Programmed	\$ -							\$ -	\$ -	\$ -	\$ -	\$ -
		Total	\$ 2,370,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,370,000	\$ -	\$ 2,370,000	\$ 2,370,000
52	Dogpatch Art Plaza (In-Kind)	IN-KIND												
		Transferred	\$ 850,000							\$ -	\$ 850,000	\$ -	\$ 850,000	\$ 850,000
		Appropriated not Transferred	\$ -							\$ -	\$ -	\$ -	\$ -	\$ -
		Programmed	\$ -							\$ -	\$ -	\$ -	\$ -	\$ -
		Total	\$ 850,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 850,000	\$ -	\$ 850,000	\$ 850,000
		Expenditure Non-Soma	\$ 29,130,000	\$ 799,623	\$ 2,858,000	\$ 3,102,377	\$ 200,000	\$ 200,000	\$ 1,597,000	\$ 7,957,377	\$ 37,887,000	\$ -	\$ 37,887,000	\$ 38,087,000
		Category Balance Per Year - Non-Soma	\$ (3,350,000)	\$ 685,377	\$ (1,710,000)	\$ (1,752,377)	\$ 2,598,000	\$ 1,419,000	\$ 643,000	\$ 1,197,623	\$ (1,467,000)	\$ 9,522,000	\$ 8,055,000	\$ 6,781,000
		Category Cummulative Balance Per Year - Non-Soma	\$ (3,350,000)	\$ (2,664,623)	\$ (4,374,623)	\$ (6,127,000)	\$ (3,529,000)	\$ (2,110,000)	\$ (1,467,000)	\$ (1,467,000)	\$ (1,467,000)	\$ 8,055,000	\$ 8,055,000	\$ 6,781,000
		Comparison (Jan 2023)	\$ (1,693,000)	\$ (1,783,623)	\$ (4,066,623)	\$ (3,087,000)	\$ (1,873,000)	\$ 102,000	\$ 260,000					

* Funds in-hand for Mission Rec could be used for Jackson Playground cashflow needs; fund transfers for Jackson are to be prioritized over Mission Rec in the short term.

** Transfer of owned funds for Central Waterfront Recreation and Open Space are deprioritized given funding needs for other projects, specifically Jackson Park

Revenue And Expenditure			THROUGH FY 23	FY 24 (CURRENT YEAR)	FY 25 (BUDGET YEAR 1)	FY 26 (BUDGET YEAR 2)	FY 27	FY 28	FY 29	FY25 - FY 29	THROUGH FY29	FY30 - FY 34	THROUGH FY34	
Childcare														
Revenue Non-Soma			\$ 3,601,000	\$ 227,000	\$ 199,000	\$ 189,000	\$ 401,000	\$ 226,000	\$ 312,000	\$ 1,327,000	\$ 5,155,000	\$ 1,303,000	\$ 6,458,000	\$ 6,291,000
Expenditure														
57	Child Care	OECE												
		Transferred	\$ 2,914,223							\$ -	\$ 2,914,223	\$ -	\$ 2,914,223	\$ 2,914,223
		Appropriated not Transferred	\$ 236,600							\$ -	\$ 236,600	\$ -	\$ 236,600	\$ 236,600
		Programmed	\$ -				\$ 127,177	\$ 135,702	\$ 262,879	\$ 262,879	\$ 262,879	\$ 136,231	\$ 399,110	\$ 399,110
		Total	\$ 3,150,823	\$ -	\$ -	\$ -	\$ -	\$ 127,177	\$ 135,702	\$ 262,879	\$ 3,413,702	\$ 136,231	\$ 3,549,933	\$ 3,549,933
59	Potrero Launch Childcare Center (In-Kind)	IN-KIND												
		Transferred	\$ 1,916,000							\$ -	\$ 1,916,000	\$ -	\$ 1,916,000	\$ 1,916,000
		Appropriated not Transferred	\$ -							\$ -	\$ -	\$ -	\$ -	\$ -
		Programmed	\$ -							\$ -	\$ -	\$ -	\$ -	\$ -
		Total	\$ 1,916,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,916,000	\$ -	\$ 1,916,000	\$ 1,916,000
Expenditure Non-Soma			\$ 5,066,823	\$ -	\$ -	\$ -	\$ -	\$ 127,177	\$ 135,702	\$ 262,879	\$ 5,329,702	\$ 136,231	\$ 5,465,933	\$ 5,465,933
Category Balance Per Year - Non-Soma			\$ (1,465,823)	\$ 227,000	\$ 199,000	\$ 189,000	\$ 401,000	\$ 98,823	\$ 176,298	\$ 1,064,121	\$ (174,702)	\$ 1,166,769	\$ 992,067	\$ 825,067
Category Cummulative Balance Per Year - Non-Soma			\$ (1,465,823)	\$ (1,238,823)	\$ (1,039,823)	\$ (850,823)	\$ (449,823)	\$ (351,000)	\$ (174,702)	\$ (174,702)	\$ (174,702)	\$ 992,067	\$ 992,067	\$ 825,067

Revenue And Expenditure	THROUGH FY 23	FY 24 (CURRENT YEAR)	FY 25 (BUDGET YEAR 1)	FY 26 (BUDGET YEAR 2)	FY 27	FY 28	FY 29	FY25 - FY 29	THROUGH FY29	FY30 - FY 34	THROUGH FY34	
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Program Administration												
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Revenue Non-Soma		\$ 3,143,000	\$ 366,000	\$ 288,000	\$ 159,000	\$ 538,000	\$ 193,000	\$ 258,000	\$ 1,436,000	\$ 4,945,000	\$ 999,000	\$ 5,944,000	\$ 5,734,000
									\$ -	\$ -			
									\$ -	\$ -			
Admin	Transferred	\$ 2,591,750							\$ -	\$ 2,591,750	\$ -	\$ 2,591,750	\$ 2,591,750
	Appropriated not Transferred	\$ -							\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
	Programmed	\$ -	\$ 100,000	\$ 100,623	\$ 83,000	\$ -	\$ 176,968	\$ 176,282	\$ 536,874	\$ 636,874	\$ 176,968	\$ 813,842	\$ 913,842
	Total	\$ 2,591,750	\$ 100,000	\$ 100,623	\$ 83,000	\$ -	\$ 176,968	\$ 176,282	\$ 536,874	\$ 3,228,624	\$ 176,968	\$ 3,405,592	\$ 4,505,592
Admin Transfer to Programs - Non-Soma	Transferred	\$ -							\$ -	\$ -	\$ -	\$ -	\$ 1,192,804
	Appropriated not Transferred	\$ -							\$ -	\$ -	\$ -	\$ -	\$ -
	Programmed	\$ -							\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,192,804
Expenditure - Non-Soma		\$ 2,591,750	\$ 100,000	\$ 100,623	\$ 83,000	\$ -	\$ 176,968	\$ 176,282	\$ 536,874	\$ 3,228,624	\$ 176,968	\$ 3,405,592	\$ 5,698,396
Category Balance Per Year - Non-Soma		\$ 551,250	\$ 266,000	\$ 187,377	\$ 76,000	\$ 538,000	\$ 16,032	\$ 81,718	\$ 899,126	\$ 1,716,376	\$ 822,032	\$ 2,538,408	\$ 35,604
Category Cummulative Balance Per Year - Non-Soma		\$ 551,250	\$ 817,250	\$ 1,004,627	\$ 1,080,627	\$ 1,618,627	\$ 1,634,659	\$ 1,716,376	\$ 1,716,376	\$ 1,716,376	\$ 2,538,408	\$ 2,538,408	\$ (93,396)

		THROUGH FY 23	FY 24 (CURRENT YEAR)	FY 25 (BUDGET YEAR 1)	FY 26 (BUDGET YEAR 2)	FY 27	FY 28	FY 29	FY25 - FY 29	THROUGH FY29	FY30 - FY 34	THROUGH FY34	
\$ 68 Revenue Totals		\$ 66,607,000	\$ 7,301,000	\$ 5,755,000	\$ 3,181,000	\$ 10,756,000	\$ 3,846,000	\$ 5,155,000	\$ 28,693,000	\$ 102,601,000	\$ 20,048,000	\$ 122,649,000	\$ 118,223,000
\$ 69 Total Expenditures		\$ 76,584,573	\$ 975,623	\$ 3,236,623	\$ 8,659,377	\$ 2,977,000	\$ 5,435,001	\$ 2,221,985	\$ 22,529,985	\$ 100,090,181	\$ 313,199	\$ 100,403,380	\$ 103,882,184
\$ 70 Annual Surplus (Deficit)		\$ (9,788,573)	\$ 6,325,377	\$ 2,518,377	\$ (5,478,377)	\$ 7,779,000	\$ (1,589,001)	\$ 2,933,015	\$ 6,163,015	\$ 2,699,819	\$ 19,734,801	\$ 22,434,620	\$ 14,340,816
\$ 72 Cummulate Suplus (Deficit)		\$ (9,788,573)	\$ (3,463,196)	\$ (944,819)	\$ (6,423,196)	\$ 1,355,804	\$ (233,196)	\$ 2,699,819	\$ 2,699,819	\$ 2,699,819	\$ 22,434,620	\$ 22,434,620	\$ 14,697,816
Comparison (Jan 2023)		\$ (9,097,377)	\$ (3,607,000)	\$ (3,655,623)	\$ (188,000)	\$ (188,000)	\$ (188,000)	\$ 1,284,015	\$ 1,284,015	\$ 1,284,015	\$ 14,697,816	\$ 14,697,816	