

South of Market Community Advisory Committee

November 9, 2021 Meeting

Update of SoMa Expenditure Plan for FY23 – FY27

SOMA IPIC Expenditure Plan (FY23 – FY27)

Previous CAC Meeting (June 22, 2021)

- Revenue (impact fees) anticipated to be lower over next five years
- Would convene SoMa Working Group Meeting This

CAC Meeting (November 09, 2021)

- Go over strategy to address slow-down of revenue

SOMA IPIC Expenditure Plan (FY23 – FY27)

Revenue

- Impact Fee Revenue (EN Infrastructure Fee)
- Impact Fee Revenue (SoMa Infrastructure Fee)
- CFD (Mello Roos) Revenue

SOMA IPIC Expenditure Plan (FY23 – FY27)

- Impact Fee Revenue (EN Infrastructure Fee)
 - Distribution of funds to categories per Planning Code (Transit, Complete Street, Rec and OS, Child Care, Admin)
- Impact Fee Revenue (SoMa Infrastructure Fee)
 - Distribution of fund only to Transit and Rec and OS per Planning Code and SoMa Implementation Strategy
- CFD (Mello Roos) Revenue
 - Distribution of funds to categories per the SoMa Implementation Strategy
 - Transit funds go toward Regional Transit per Planning Code and Implementation Strategy
 - Other categories not yet discussed at IPIC need to be funded (Sustainability, Cultural Preservation)

SOMA IPIC Expenditure Plan (FY23 – FY27)

- Methodology in adjusting funding
 - Bring overall budget to positive amount as soon as possible
 - Balance categories (where possible) at end of five-year cycle (FY27)
 - Maintain funding amounts for all line items over time

SOMA IPIC Expenditure Plan (FY23 – FY27)

- Ramifications

- No new appropriations in FY23 and FY24 so funding can catch up to previous commitments
- In-Kinds are maintained for now to test cash flow
- TSF fee swap – repayment pushed out

EN IMPACT FEES (SOMA ONLY)	AGENCY	THROUGH FY21	FY 22 (CURRENT YEAR)	FY 23 (BUDGET YEAR)	FY 24	FY 25	FY 26	FY 27	FY23-FY27	THROUGH FY27	FY 28-FY32	THROUGH FY32	Comparison to Jan 2021
HOUSING		\$ 7,733,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,733,000	\$ -	\$ 7,733,000	\$ 7,733,000
TRANSPORTATION / TRANSIT		\$ 9,127,000	\$ 1,452,000	\$ 24,002,000	\$ 3,013,000	\$ 3,254,000	\$ 9,879,000	\$ 10,153,000	\$ 50,301,000	\$ 60,880,000	\$ 1,359,000	\$ 62,239,000	\$ 66,379,000
COMPLETE STREETS		\$ 16,631,000	\$ 1,774,000	\$ 18,880,000	\$ 3,707,000	\$ 3,352,000	\$ 7,228,000	\$ 15,807,000	\$ 48,974,000	\$ 67,379,000	\$ 4,209,000	\$ 71,588,000	\$ 77,399,000
RECREATION AND OPEN SPACE		\$ 13,309,000	\$ 1,753,000	\$ 9,285,000	\$ 3,687,000	\$ 2,753,000	\$ 2,798,000	\$ 18,678,000	\$ 37,201,000	\$ 52,263,000	\$ 6,450,000	\$ 58,713,000	\$ 65,188,000
CHILDCARE		\$ 1,836,000	\$ 265,000	\$ 1,773,000	\$ 555,000	\$ 438,000	\$ 594,000	\$ 2,698,000	\$ 6,058,000	\$ 8,159,000	\$ 882,000	\$ 9,041,000	\$ 9,985,000
LIBRARY		\$ 149,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 149,000	\$ -	\$ 149,000	\$ 149,000
ADMIN		\$ 2,367,000	\$ 276,000	\$ 2,839,000	\$ 577,000	\$ 515,000	\$ 1,079,000	\$ 2,491,000	\$ 7,501,000	\$ 10,144,000	\$ 678,000	\$ 10,822,000	\$ 11,734,000
Total		\$ 51,003,000	\$ 5,520,000	\$ 56,779,000	\$ 11,539,000	\$ 10,312,000	\$ 21,578,000	\$ 49,827,000	\$ 150,035,000	\$ 206,558,000	\$ 13,578,000	\$ 220,136,000	\$ 238,418,000
Comparison (Jan 2021)		\$ 77,599,000	\$ 32,016,000	\$ 20,678,000	\$ 22,420,000	\$ 8,764,000	\$ 44,151,000	\$ 19,212,000	\$ 115,225,000	\$ 224,840,000	\$ 13,578,000	\$ 238,418,000	

CENTRAL SOMA FEES	AGENCY	THROUGH FY21	FY 22 (CURRENT YEAR)	FY 23 (BUDGET YEAR)	FY 24	FY 25	FY 26	FY 27	FY23-FY27	THROUGH FY27	FY 28-FY32	THROUGH FY32	
Central Soma Community Facilities Fee		\$ -	\$ 161,000	\$ 3,933,000	\$ 325,000	\$ 2,998,000	\$ 1,400,000	\$ 2,776,000	\$ 11,432,000	\$ 11,593,000	\$ -	\$ 11,593,000	\$ 11,675,000
Central Soma Infrastructure Fee		\$ -	\$ 1,477,000	\$ -	\$ -	\$ 2,344,000	\$ 4,507,000	\$ 264,000	\$ 7,115,000	\$ 8,592,000	\$ -	\$ 8,592,000	\$ 6,687,000
Infra to Transit		\$ -	\$ 1,292,375	\$ -	\$ -	\$ 2,051,000	\$ 3,943,625	\$ 231,000	\$ 6,225,625	\$ 7,518,000	\$ -	\$ 7,518,000	\$ 5,851,125
Infra to Rec and Open Space		\$ -	\$ 184,625	\$ -	\$ -	\$ 293,000	\$ 563,375	\$ 33,000	\$ 889,375	\$ 1,074,000	\$ -	\$ 1,074,000	\$ 835,875
PUC Site Park In-Kind Credit from TSF (Fee Swap)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assume bc yes				\$ 750,000	\$ 2,548,000	\$ -	\$ 3,298,000	\$ -	\$ 6,596,000				

MELLO ROOS	AGENCY	THROUGH FY21	FY 22 (CURRENT YEAR)	FY 23 (BUDGET YEAR)	FY 24	FY 25	FY 26	FY 27	FY23-FY27	THROUGH FY27	FY 28-FY32	THROUGH FY32	
HOUSING		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION / TRANSIT		\$ -	\$ -	\$ -	\$ -	\$ 68,970	\$ 46,299,770	\$ 17,652,140	\$ 64,020,880	\$ 64,020,880	\$ 18,580,100	\$ 82,600,980	\$ 62,092,307
COMPLETE STREETS		\$ -	\$ -	\$ -	\$ -	\$ 4,703	\$ 3,156,803	\$ 1,203,555	\$ 4,365,060	\$ 4,365,060	\$ 1,266,825	\$ 5,631,885	\$ 4,233,566
RECREATION AND OPEN SPACE		\$ -	\$ -	\$ -	\$ -	\$ 20,378	\$ 13,679,478	\$ 5,215,405	\$ 18,915,260	\$ 18,915,260	\$ 5,489,575	\$ 24,404,835	\$ 18,345,454
ENVIRONMENTAL AND SUSTAINABILITY		\$ -	\$ -	\$ -	\$ -	\$ 26,648	\$ 17,888,548	\$ 6,820,145	\$ 24,735,340	\$ 24,735,340	\$ 7,178,675	\$ 31,914,015	\$ 23,990,209
CULTURAL PRESERVATION AND COMMUNITY FACILITIES		\$ -	\$ -	\$ -	\$ -	\$ 32,918	\$ 22,097,618	\$ 8,424,885	\$ 30,555,420	\$ 30,555,420	\$ 8,867,775	\$ 39,423,195	\$ 29,634,965
CHILDCARE		\$ -	\$ -	\$ -	\$ -	\$ 3,135	\$ 2,104,535	\$ 802,370	\$ 2,910,040	\$ 2,910,040	\$ 844,550	\$ 3,754,590	\$ 2,822,378
ADMINISTRATION		\$ -	\$ -	\$ -	\$ -	\$ 8,250	\$ 5,538,250	\$ 2,111,500	\$ 7,658,000	\$ 7,658,000	\$ 2,222,500	\$ 9,880,500	\$ 7,427,309
Total Pay Go		\$ -	\$ -	\$ -	\$ -	\$ 165,000	\$ 480,000	\$ 705,000	\$ 1,350,000	\$ 1,350,000	\$ 44,450,000	\$ 45,800,000	\$ 21,586,188
Total Bond		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,285,000	\$ 41,525,000	\$ 151,810,000	\$ 151,810,000	\$ -	\$ 151,810,000	\$ 126,960,000
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ 165,000	\$ 110,765,000	\$ 42,230,000	\$ 153,160,000	\$ 153,160,000	\$ 44,450,000	\$ 197,610,000	\$ 148,546,188

EN IMPACT FEES (SOMA ONLY)	AGENCY	THROUGH FY21	FY 22 (CURRENT YEAR)	FY 23 (BUDGET YEAR)	FY 24	FY 25	FY 26	FY 27	FY23-FY27	THROUGH FY27	FY 28-FY32	THROUGH FY32	Comparison to Jan 2021
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Transportation / Transit

Revenue EN Impact Fee (Soma Only)		\$ 9,127,000	\$ 1,452,000	\$ 24,002,000	\$ 3,013,000	\$ 3,254,000	\$ 9,879,000	\$ 10,153,000	\$ 50,301,000	\$ 60,880,000	\$ 1,359,000	\$ 62,239,000	\$ 66,379,000	
Revenue: Soma Infrastructure Fee		\$ -	\$ 1,292,375	\$ -	\$ -	\$ 2,051,000	\$ 3,943,625	\$ 231,000	\$ 6,225,625	\$ 7,518,000	\$ -	\$ 7,518,000	\$ 5,851,125	
Revenue: Mello Roos		\$ -	\$ -	\$ -	\$ -	\$ 68,970	\$ 46,299,770	\$ 17,652,140	\$ 64,020,880	\$ 64,020,880	\$ 18,580,100	\$ 82,600,980	\$ 62,092,307	
TRANSIT SOMA REVENUE TOTAL		\$ 9,127,000	\$ 2,744,375	\$ 24,002,000	\$ 3,013,000	\$ 5,373,970	\$ 60,122,395	\$ 28,036,140	\$ 120,547,505	\$ 132,418,880	\$ 19,939,100	\$ 152,357,980	\$ 134,322,432	
Expenditure														
10	2nd Street (OCT Removal)	DPW	Transferred	\$ 750,000						\$ -	\$ 750,000	\$ -	\$ 750,000	\$ 750,000
			Appropriated not Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Programmed	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Total	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ 750,000	\$ 750,000
11	Folsom Street / Howard Street Improvements	DPW/MTA	Transferred	\$ 550,000						\$ -	\$ 550,000	\$ -	\$ 550,000	\$ 550,000
			Appropriated not Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Programmed	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Total	\$ 550,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 550,000	\$ -	\$ 550,000	\$ 550,000
14.1	Pedestrian, Bicycle, and Streetscape Enhancement Fund	DPW	Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Appropriated not Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Programmed	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15.1	Transit Enhancement Fund - Soma	MTA	Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ 167,000
			Appropriated not Transferred	\$ 156,000						\$ -	\$ 156,000	\$ -	\$ 156,000	\$ -
			Programmed	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Total	\$ 156,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 156,000	\$ -	\$ 156,000	\$ 167,000
16	Ringold Alley Improvements (In-Kind)	In-Kind	Transferred	\$ 1,800,000						\$ -	\$ 1,800,000	\$ -	\$ 1,800,000	\$ 1,800,000
			Appropriated not Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Programmed	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Total	\$ 1,800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,800,000	\$ -	\$ 1,800,000	\$ 1,800,000
a	Local Transit Improvements	MTA	Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Appropriated not Transferred	\$ -	\$ 8,969,000					\$ -	\$ 8,969,000	\$ -	\$ 8,969,000	\$ -
			Programmed	\$ -		\$ -	\$ 8,408,735	\$ 29,775,679	\$ 18,300,000	\$ 56,484,414	\$ 56,484,414	\$ 6,640,000	\$ 63,124,414	\$ 72,093,413
			Total	\$ -	\$ 8,969,000	\$ -	\$ 8,408,735	\$ 29,775,679	\$ 18,300,000	\$ 56,484,414	\$ 65,453,414	\$ 6,640,000	\$ 72,093,414	\$ 72,093,413
b	Regional Transit Capacity Improvements		Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Appropriated not Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Programmed	\$ -		\$ -	\$ 68,970	\$ 40,799,770	\$ 21,952,140	\$ 62,820,880	\$ 62,820,880	\$ 19,780,100	\$ 82,600,980	\$ 57,143,630
			Total	\$ -	\$ -	\$ -	\$ 68,970	\$ 40,799,770	\$ 21,952,140	\$ 62,820,880	\$ 62,820,880	\$ 19,780,100	\$ 82,600,980	\$ 57,143,630
c.1	MTA Design, Plan and Prioritization of SoMa Projects	MTA	Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Appropriated not Transferred	\$ 100,000						\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 100,000
			Programmed	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Total	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 100,000
Expenditure Soma				\$ 3,356,000	\$ 8,969,000	\$ -	\$ 8,477,705	\$ 70,575,449	\$ 40,252,140	\$ 119,305,294	\$ 131,630,294	\$ 26,420,100	\$ 158,050,394	\$ 132,604,043
Category Balance Per Year - Soma				\$ 5,771,000	\$ (6,224,625)	\$ 24,002,000	\$ 3,013,000	\$ (3,103,735)	\$ (10,453,054)	\$ (12,216,000)	\$ 788,586	\$ (6,481,000)	\$ (5,692,414)	\$ 1,718,388
Category Cumulative Balance Per Year - Soma				\$ 5,771,000	\$ (453,625)	\$ 23,548,375	\$ 26,561,375	\$ 23,457,640	\$ 13,004,586	\$ 788,586	\$ 788,586	\$ (5,692,414)	\$ (5,692,414)	\$ 1,718,388
Comparison (Jan 2021)				\$ 18,187,000	\$ 20,939,000	\$ 23,137,250	\$ 16,528,015	\$ 13,285,015	\$ 1,174,711	\$ (4,589,289)	\$ (4,589,289)	\$ (4,589,289)	\$ 1,718,388	\$ 1,718,388

EN IMPACT FEES (SOMA ONLY)	AGENCY	THROUGH FY21	FY 22 (CURRENT YEAR)	FY 23 (BUDGET YEAR)	FY 24	FY 25	FY 26	FY 27	FY23-FY27	THROUGH FY27	FY 28-FY32	THROUGH FY32	Comparison to Jan 2021
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Complete Streets

Revenue EN Impact Fee (Soma Only)		\$ 16,631,000	\$ 1,774,000	\$ 18,880,000	\$ 3,707,000	\$ 3,352,000	\$ 7,228,000	\$ 15,807,000	\$ 48,974,000	\$ 67,379,000	\$ 4,209,000	\$ 71,588,000	\$ 77,399,000		
Revenue: Mello Roos		\$ -	\$ -	\$ -	\$ -	\$ 4,703	\$ 3,156,803	\$ 1,203,555	\$ 4,365,060	\$ 4,365,060	\$ 1,266,825	\$ 5,631,885	\$ 4,233,566		
COMPLETE STREETS REVENUE TOTAL		\$ 16,631,000	\$ 1,774,000	\$ 18,880,000	\$ 3,707,000	\$ 3,356,703	\$ 10,384,803	\$ 17,010,555	\$ 53,339,060	\$ 71,744,060	\$ 5,475,825	\$ 77,219,885	\$ 81,632,566		
21	Folsom Street / Howard Street Improvements	MTA	Transferred	\$ 17,292,000					\$ -	\$ -	\$ 17,292,000	\$ -	\$ 17,292,000	\$ 17,292,000	
			Appropriated not Transferred	\$ -	\$ 2,390,000						\$ -	\$ 2,390,000	\$ -	\$ 2,390,000	\$ -
			Programmed	\$ -	\$ -						\$ -	\$ -	\$ -	\$ -	\$ 2,390,000
			Total	\$ 17,292,000	\$ 2,390,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,682,000	\$ -	\$ 19,682,000
23	2nd Street Improvements	DPW	Transferred	\$ 4,812,000					\$ -	\$ -	\$ 4,812,000	\$ -	\$ 4,812,000	\$ 4,812,000	
			Appropriated not Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	
			Programmed	\$ -							\$ -	\$ -	\$ -	\$ -	\$ -
			Total	\$ 4,812,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,812,000	\$ -	\$ 4,812,000
27.1	Pedestrian, Bicycle, and Streetscape Enhancement Fund *	DPW	Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	
			Appropriated not Transferred	\$ 200,000						\$ -	\$ 200,000	\$ -	\$ 200,000	\$ 200,000	
			Programmed	\$ -							\$ -	\$ -	\$ -	\$ -	
			Total	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ 200,000
e.1	5th and Brannan Intersection Improvements (598 Brannan)	IN-KIND	Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	
			Appropriated not Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	
			Programmed	\$ -	\$ 2,000,000						\$ -	\$ 2,000,000	\$ -	\$ 2,000,000	\$ 2,000,000
			Total	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -	\$ 2,000,000	\$ 2,000,000
e.2	5th and Brannan Intersection Improvements (88 Bluxome)	IN-KIND	Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	
			Appropriated not Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	
			Programmed	\$ -	\$ 2,500,000						\$ -	\$ 2,500,000	\$ -	\$ 2,500,000	\$ 2,500,000
			Total	\$ -	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000	\$ -	\$ 2,500,000	\$ 2,500,000
e.3	5th and Brannan Intersection Improvements (Flower Mart)	IN-KIND	Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	
			Appropriated not Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	
			Programmed	\$ -				\$ 4,000,000		\$ 4,000,000	\$ 4,000,000	\$ -	\$ 4,000,000	\$ 4,000,000	
			Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000	\$ -	\$ 4,000,000	\$ 4,000,000	\$ -	\$ 4,000,000	\$ 4,000,000
g.1	Public Works Design, Plan, and Prioritization of SoMa Projects	DPW	Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	
			Appropriated not Transferred	\$ 100,000						\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	
			Programmed	\$ -							\$ -	\$ -	\$ -	\$ -	
			Total	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 100,000
g.2	SoMa Street Improvement Projects	MTA	Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	
			Appropriated not Transferred	\$ -	\$ 2,219,750					\$ -	\$ 2,219,750	\$ -	\$ 2,219,750	\$ -	
			Programmed	\$ 6,830,000	\$ -	\$ -		\$ 1,250,000	\$ 475,000	\$ 1,725,000	\$ 8,555,000	\$ 1,750,000	\$ 10,305,000	\$ 12,524,750	
			Total	\$ 6,830,000	\$ 2,219,750	\$ -	\$ -	\$ -	\$ 1,250,000	\$ 475,000	\$ 1,725,000	\$ 10,774,750	\$ 1,750,000	\$ 12,524,750	\$ 12,524,750
g.2.2	SoMa Street Improvement Projects	DPW / MTA*	Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	
			Appropriated not Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	
			Programmed	\$ -	\$ -	\$ -	\$ 3,117,896	\$ 17,583,000	\$ 4,924,414	\$ 25,625,310	\$ 25,625,310	\$ 3,300,586	\$ 28,925,896	\$ 28,925,895	
			Total	\$ -	\$ -	\$ -	\$ 3,117,896	\$ 17,583,000	\$ 4,924,414	\$ 25,625,310	\$ 25,625,310	\$ 3,300,586	\$ 28,925,896	\$ 28,925,895	
g.3	Filipino District Gateway Marker	IN-KIND	Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	
			Appropriated not Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	
			Programmed	\$ -	\$ 300,000						\$ -	\$ 300,000	\$ -	\$ 300,000	\$ 300,000
			Total	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ 300,000	\$ 300,000
Expenditure Soma		\$ 29,234,000	\$ 9,409,750	\$ -	\$ -	\$ 3,117,896	\$ 22,833,000	\$ 5,399,414	\$ 31,350,310	\$ 69,994,060	\$ 5,050,586	\$ 75,044,646	\$ 75,044,645		

EN IMPACT FEES (SOMA ONLY)	AGENCY	THROUGH FY21	FY 22 (CURRENT YEAR)	FY 23 (BUDGET YEAR)	FY 24	FY 25	FY 26	FY 27	FY23-FY27	THROUGH FY27	FY 28-FY32	THROUGH FY32	Comparison to Jan 2021
Category Balance Per Year - Soma		\$ (12,603,000)	\$ (7,635,750)	\$ 18,880,000	\$ 3,707,000	\$ 238,807	\$ (12,448,198)	\$ 11,611,141	\$ 21,988,750	\$ 1,750,000	\$ 425,239	\$ 2,175,239	\$ 6,587,921
Category Cummulative Balance Per Year - Soma		\$ (12,603,000)	\$ (20,238,750)	\$ (1,358,750)	\$ 2,348,250	\$ 2,587,057	\$ (9,861,141)	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,576,739	\$ 1,576,739	

EN IMPACT FEES (SOMA ONLY)		AGENCY	THROUGH FY21	FY 22 (CURRENT YEAR)	FY 23 (BUDGET YEAR)	FY 24	FY 25	FY 26	FY 27	FY23-FY27	THROUGH FY27	FY 28-FY32	THROUGH FY32	Comparison to Jan 2021
Comparison (Jan 2021)			\$ (3,693,000)	\$ (2,583,750)	\$ 2,729,250	\$ 6,248,773	\$ 6,197,353	\$ 848	\$ 2,041,511	\$ 2,041,511	\$ 2,041,511	\$ 6,587,921	\$ 6,587,921	
Recreation and Open Space														
Revenue EN Impact Fee (Soma Only)			\$ 13,309,000	\$ 1,753,000	\$ 9,285,000	\$ 3,687,000	\$ 2,753,000	\$ 2,798,000	\$ 18,678,000	\$ 37,201,000	\$ 52,263,000	\$ 6,450,000	\$ 58,713,000	\$ 65,188,000
Revenue Soma Infra Fee			\$ -	\$ 184,625	\$ -	\$ -	\$ 293,000	\$ 563,375	\$ 33,000	\$ 889,375	\$ 1,074,000	\$ -	\$ 1,074,000	\$ 835,875
Revenue: Mello Roos			\$ -	\$ -	\$ -	\$ -	\$ 20,378	\$ 13,679,478	\$ 5,215,405	\$ 18,915,260	\$ 18,915,260	\$ 5,489,575	\$ 24,404,835	\$ 18,345,454
Revenue: Flower Mart POPOS In-Lieu or In-Kind								\$ 490,141	\$ 490,141	\$ 490,141	\$ 490,141	\$ 3,489,208	\$ 3,979,349	\$ 2,938,554
TSF Fee Credit Swap for In-Kind					\$ 15,000,000					\$ 15,000,000	\$ -	\$ 15,000,000	\$ -	
REC AND OPEN SPACE REVENUE TOTAL			\$ 13,309,000	\$ 1,937,625	\$ 24,285,000	\$ 3,687,000	\$ 3,066,378	\$ 17,040,853	\$ 24,416,546	\$ 57,495,776	\$ 87,742,401	\$ 15,428,783	\$ 103,171,184	\$ 102,307,883
Expenditure														
h	Gene Friend / Soma Recreation Center (programmed)	PRD	Transferred	\$ 2,150,300							\$ -	\$ 2,150,300	\$ -	\$ 2,150,300
			Appropriated not Transferred	\$ 25,649,700							\$ -	\$ 25,649,700	\$ -	\$ 25,649,700
			Programmed	\$ -							\$ -	\$ -	\$ -	\$ -
			Total	\$ 27,800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,800,000	\$ -	\$ 27,800,000
45	11th Street Park (previously "New Parks in Soma")*	RPD	Transferred	\$ 8,810,000					\$ -	\$ -	\$ 8,810,000	\$ -	\$ 8,810,000	\$ 8,810,000
			Appropriated not Transferred	\$ -							\$ -	\$ -	\$ -	\$ -
			Programmed	\$ -							\$ -	\$ -	\$ -	\$ -
			Total	\$ 8,810,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,810,000	\$ -	\$ 8,810,000	\$ 8,810,000
53	Eagle Plaza (In-Kind)	RPD	Transferred	\$ 1,500,000							\$ -	\$ 1,500,000	\$ -	\$ 1,500,000
			Appropriated not Transferred	\$ -							\$ -	\$ -	\$ -	\$ -
			Programmed	\$ -							\$ -	\$ -	\$ -	\$ -
			Total	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000	\$ 1,500,000
i	Manalo Draves Park Programming	RPD	Transferred	\$ -							\$ -	\$ -	\$ -	\$ -
			Appropriated not Transferred	\$ -							\$ -	\$ -	\$ -	\$ -
			Programmed	\$ -							\$ -	\$ -	\$ -	\$ -
			Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
j	Park at Welsh/Freelon/598 Brannan	RPD	Transferred	\$ -							\$ -	\$ -	\$ -	\$ -
			Appropriated not Transferred	\$ -							\$ -	\$ -	\$ -	\$ -
			Programmed	\$ -	\$ 33,500,000	\$ -	\$ -	\$ 5,000,000	\$ 38,500,000	\$ 38,500,000	\$ 38,500,000	\$ -	\$ 38,500,000	\$ 38,500,000
			Total	\$ -	\$ 33,500,000	\$ -	\$ -	\$ 5,000,000	\$ 38,500,000	\$ 38,500,000	\$ 38,500,000	\$ -	\$ 38,500,000	\$ 38,500,000
k	88 Bluxome (Recreation Center above Aquatic Center)	RPD	Transferred	\$ -							\$ -	\$ -	\$ -	\$ -
			Appropriated not Transferred	\$ -							\$ -	\$ -	\$ -	\$ -
			Programmed	\$ -	\$ -	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ -	\$ 10,000,000	\$ 10,000,000
			Total	\$ -	\$ -	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ -	\$ 10,000,000	\$ 10,000,000
d	TSF Projects (Swap for In-Kind Credit)	MTA	Transferred	\$ -							\$ -	\$ -	\$ -	\$ -
			Appropriated not Transferred	\$ -							\$ -	\$ -	\$ -	\$ -
			Programmed	\$ -	\$ -	\$ -	\$ -	\$ 13,294,000	\$ 13,294,000	\$ 13,294,000	\$ 13,294,000	\$ 1,706,000	\$ 15,000,000	\$ 15,000,000
			Total	\$ -	\$ -	\$ -	\$ -	\$ 13,294,000	\$ 13,294,000	\$ 13,294,000	\$ 13,294,000	\$ 1,706,000	\$ 15,000,000	\$ 15,000,000
Expenditure Soma			\$ 39,738,000	\$ -	\$ 33,500,000	\$ -	\$ -	\$ -	\$ 28,294,000	\$ 61,794,000	\$ 101,532,000	\$ 1,706,000	\$ 103,238,000	\$ 103,238,000
Category Balance Per Year - Soma			\$ (26,429,000)	\$ 1,937,625	\$ (9,215,000)	\$ 3,687,000	\$ 3,066,378	\$ 17,040,853	\$ (3,877,454)	\$ (4,298,224)	\$ (13,789,599)	\$ 13,722,783	\$ (66,816)	\$ (930,117)
Category Cumulative Balance Per Year - Soma			\$ (26,429,000)	\$ (24,491,375)	\$ (33,706,375)	\$ (30,019,375)	\$ (26,952,998)	\$ (9,912,145)	\$ (13,789,599)	\$ (13,789,599)	\$ (13,789,599)	\$ (6,051,816)	\$ (6,051,816)	\$ (930,117)
Comparison (Jan 2021)			\$ (23,201,000)	\$ (16,216,000)	\$ (26,917,250)	\$ (16,721,966)	\$ (13,514,425)	\$ (14,731,845)	\$ (10,754,215)	\$ (10,754,215)	\$ (10,754,215)	\$ (930,117)	\$ (930,117)	

EN IMPACT FEES (SOMA ONLY)		AGENCY	THROUGH FY21	FY 22 (CURRENT YEAR)	FY 23 (BUDGET YEAR)	FY 24	FY 25	FY 26	FY 27	FY23-FY27	THROUGH FY27	FY 28-FY32	THROUGH FY32	Comparison to Jan 2021
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Schools and Child Care

Revenue EN Impact Fee (Soma Only)	\$	1,836,000	\$	265,000	\$	1,773,000	\$	555,000	\$	438,000	\$	594,000	\$	2,698,000	\$	6,058,000	\$	8,159,000	\$	882,000	\$	9,041,000	\$	9,985,000
Revenue: Mello Roos	\$	-	\$	-	\$	-	\$	-	\$	3,135	\$	2,104,535	\$	802,370	\$	2,910,040	\$	2,910,040	\$	844,550	\$	3,754,590	\$	2,822,378
CHILD CARE REVENUE TOTAL	\$	1,836,000	\$	265,000	\$	1,773,000	\$	555,000	\$	441,135	\$	2,698,535	\$	3,500,370	\$	8,968,040	\$	11,069,040	\$	1,726,550	\$	12,795,590	\$	12,807,378

58.2	Child Care	OECE	Transferred	\$	1,213,178						\$	-	\$	1,213,178	\$	-	\$	1,213,178	\$	-	\$	1,213,178	\$	1,213,178	
			Appropriated not Transferred	\$	-	\$	965,000				\$	-	\$	965,000	\$	-	\$	965,000	\$	-	\$	965,000	\$	-	
			Programmed	\$	-	\$	-	\$	1,750,822	\$	938,000	\$	594,000	\$	2,698,000	\$	5,980,822	\$	5,980,822	\$	882,000	\$	6,862,822	\$	5,750,000
			Total	\$	1,213,178	\$	965,000	\$	-	\$	1,750,822	\$	938,000	\$	594,000	\$	2,698,000	\$	5,980,822	\$	8,159,000	\$	882,000	\$	9,041,000
ad	Bessie Carmichael Supplemental Services		Transferred	\$	-						\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
			Appropriated not Transferred	\$	-						\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
			Programmed	\$	-			\$	-	\$	3,135	\$	2,104,535	\$	802,370	\$	2,910,040	\$	2,910,040	\$	844,550	\$	3,754,590	\$	2,534,329
			Total	\$	-	\$	-	\$	-	\$	3,135	\$	2,104,535	\$	802,370	\$	2,910,040	\$	2,910,040	\$	633,555	\$	3,543,595	\$	2,534,329
	Expenditure Soma			\$	1,213,178	\$	965,000	\$	-	\$	1,750,822	\$	941,135	\$	2,698,535	\$	3,500,370	\$	8,890,862	\$	11,069,040	\$	1,515,555	\$	12,584,595
	Category Balance Per Year - Soma			\$	622,822	\$	(700,000)	\$	1,773,000	\$	(1,195,822)	\$	(500,000)	\$	-	\$	-	\$	77,178	\$	0	\$	210,995	\$	210,995
	Category Cummulative Balance Per Year - Soma			\$	622,822	\$	(77,178)	\$	1,695,822	\$	500,000	\$	0	\$	0	\$	0	\$	0	\$	0	\$	210,995	\$	210,995
	Comparison (Jan 2021)				\$	1,551,822	\$	1,551,822	\$	1,551,823	\$	1,504,663	\$	1,446,999	\$	2,092,663	\$	2,092,663	\$	2,092,663	\$	2,386,663	\$	2,386,663	

Program Administration

Revenue EN Impact Fee (Soma Only)	\$	2,367,000	\$	276,000	\$	2,839,000	\$	577,000	\$	515,000	\$	1,079,000	\$	2,491,000	\$	7,501,000	\$	10,144,000	\$	678,000	\$	10,822,000	\$	11,734,000	
Revenue: Mello Roos	\$	-	\$	-	\$	-	\$	-	\$	8,250	\$	5,538,250	\$	2,111,500	\$	7,658,000	\$	7,658,000	\$	2,222,500	\$	9,880,500	\$	7,427,309	
ADMIN REVENUE TOTAL	\$	2,367,000	\$	276,000	\$	2,839,000	\$	577,000	\$	523,250	\$	6,617,250	\$	4,602,500	\$	15,159,000	\$	17,802,000	\$	2,900,500	\$	20,702,500	\$	19,161,309	
Admin - Soma	DCP	\$	3,652,618	\$	500,000	\$	500,000	\$	300,000	\$	235,535	\$	675,000	\$	202,000	\$	1,912,535	\$	6,065,153	\$	606,000	\$	6,671,153	\$	6,671,153
Admin Transfer to Programs - Soma		\$	542,000												\$	-	\$	542,000	\$	-	\$	542,000	\$	542,000	
Expenditure Soma		\$	4,194,618	\$	500,000	\$	500,000	\$	300,000	\$	235,535	\$	675,000	\$	202,000	\$	1,912,535	\$	6,607,153	\$	606,000	\$	7,213,153	\$	7,213,153
Category Balance Per Year - Soma		\$	(1,827,618)	\$	(224,000)	\$	2,339,000	\$	277,000	\$	287,715	\$	5,942,250	\$	4,400,500	\$	13,246,465	\$	11,194,847	\$	2,294,500	\$	13,489,347	\$	11,038,387
Category Cummulative Balance Per Year - Soma		\$	(1,827,618)	\$	(2,051,618)	\$	287,382	\$	564,382	\$	852,097	\$	6,794,347	\$	11,194,847	\$	11,194,847	\$	11,194,847	\$	12,439,347	\$	12,439,347	\$	9,299,387
Comparison (Jan 2021)		\$	(500,618)	\$	600,382	\$	1,134,382	\$	8,348,816	\$	8,516,387	\$	10,207,387	\$	9,275,387	\$	9,275,387	\$	9,275,387	\$	9,299,387	\$	9,299,387	\$	9,299,387

TOTAL BALANCES - Soma		THROUGH FY21	FY 22 (CURRENT YEAR)	FY 23 (BUDGET YEAR)	FY 24	FY 25	FY 26	FY 27	FY23-FY27	THROUGH FY27	FY 28-FY32	THROUGH FY32													
68	Revenue Totals	\$	43,270,000	\$	7,158,000	\$	75,712,000	\$	11,864,000	\$	15,819,000	\$	138,250,000	\$	95,587,141	\$	322,232,141	\$	387,660,141	\$	61,517,208	\$	449,177,349	\$	423,264,742
69	Total Expenditures	\$	77,735,796	\$	20,004,750	\$	37,933,000	\$	2,375,822	\$	15,829,836	\$	138,168,149	\$	95,668,954	\$	289,975,760	\$	387,716,306	\$	51,344,691	\$	439,060,997	\$	393,867,601
70	Annual Surplus (Deficit)	\$	(34,465,796)	\$	(12,846,750)	\$	37,779,000	\$	9,488,178	\$	(10,836)	\$	81,851	\$	(81,813)	\$	32,256,381	\$	(56,165)	\$	10,172,517	\$	10,116,351	\$	29,397,141
72	Cummulate Suplus (Deficit)	\$	(34,408,796)	\$	(47,255,546)	\$	(9,476,546)	\$	11,632	\$	796	\$	82,648	\$	835	\$	835	\$	835	\$	10,173,351	\$	10,173,351	\$	29,397,141
	Comparison (Jan 2021)	\$	(7,823,796)	\$	4,348,454	\$	1,692,454	\$	16,012,461	\$	16,093,152	\$	(1,588,330)	\$	2,674,211	\$	2,674,211	\$	2,674,211	\$	29,397,141	\$	29,397,141	\$	29,397,141