

**South of Market IPIC – Initial Expenditure Plan  
FY24 – FY28**

**for 9/13/22 CAC Meeting**

# Methodology

- Start with revised fee projections
- CFD projections new from 6/13/22 meeting – will be adjusted again
- Expenditures now adjusted
- No new expenditures proposed
- Adjust expenditure to meet revenue
- In general, look to balance each funding category by the end of the five-year cycle
- Balance overall spreadsheet as soon as possible

# Observations

- Expenditure Projects largely from Central Soma Public Benefits Package
- Recreation and OS projects generally prioritized over other categories
- Gene Friend prioritized within Recreation and OS category for cash flow

<b>EN IMPACT FEES (SoMa ONLY)</b>													Comparison (Jan 2022)
AGENCY	THROUGH FY 22	FY 23 (CURRENT YEAR)	FY 24 (BUDGET YEAR 1)	FY 25 (BUDGET YEAR 2)	FY 26	FY 27	FY 28	FY 24 - FY 28	THROUGH FY 28	FY 29 - FY 33	THROUGH FY33		
HOUSING	\$ 7,733,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,733,000	\$ -	\$ 7,733,000		
TRANSPORTATION / TRANSIT	\$ 9,242,000	\$ 9,564,000	\$ 10,827,000	\$ 4,851,000	\$ 9,266,000	\$ 12,739,000	\$ 9,225,000	\$ 46,908,000	\$ 65,714,000	\$ 2,925,000	\$ 68,639,000	\$ 62,282,000	
COMPLETE STREETS	\$ 16,695,000	\$ 10,149,000	\$ 9,862,000	\$ 4,950,000	\$ 13,445,000	\$ 9,494,000	\$ 9,507,000	\$ 47,258,000	\$ 74,102,000	\$ 9,072,000	\$ 83,174,000	\$ 71,615,000	
RECREATION AND OPEN SPACE	\$ 13,326,000	\$ 8,652,000	\$ 6,727,000	\$ 4,014,000	\$ 15,195,000	\$ 3,934,000	\$ 7,814,000	\$ 37,684,000	\$ 59,662,000	\$ 13,901,000	\$ 73,563,000	\$ 58,717,000	
CHILDCARE	\$ 1,841,000	\$ 1,360,000	\$ 1,135,000	\$ 641,000	\$ 2,218,000	\$ 810,000	\$ 1,242,000	\$ 6,046,000	\$ 9,247,000	\$ 1,901,000	\$ 11,148,000	\$ 9,043,000	
ADMIN	\$ 2,378,000	\$ 1,565,000	\$ 1,502,000	\$ 761,000	\$ 2,112,000	\$ 1,420,000	\$ 1,463,000	\$ 7,258,000	\$ 11,201,000	\$ 1,464,000	\$ 12,665,000	\$ 10,826,000	
<b>TOTAL</b>	<b>\$ 51,215,000</b>	<b>\$ 31,290,000</b>	<b>\$ 30,053,000</b>	<b>\$ 15,217,000</b>	<b>\$ 42,236,000</b>	<b>\$ 28,397,000</b>	<b>\$ 29,251,000</b>	<b>\$ 145,154,000</b>	<b>\$ 227,659,000</b>	<b>\$ 29,263,000</b>	<b>\$ 256,922,000</b>	<b>\$ 220,216,000</b>	
<b>Comparison (Jan 2022)</b>	<b>\$ 56,603,000</b>	<b>\$ 56,779,000</b>	<b>\$ 11,539,000</b>	<b>\$ 10,312,000</b>	<b>\$ 21,578,000</b>	<b>\$ 49,827,000</b>	<b>\$ 4,526,000</b>	<b>\$ 97,782,000</b>	<b>\$ 211,164,000</b>	<b>\$ 9,052,000</b>	<b>\$ 220,216,000</b>		

<b>MELLO ROOS</b>													THROUGH FY32
AGENCY	THROUGH FY 22	FY 23 (CURRENT YEAR)	FY 24 (BUDGET YEAR 1)	FY 25 (BUDGET YEAR 2)	FY 26	FY 27	FY 28	FY 24 - FY 28	THROUGH FY 28	FY 29 - FY 33	THROUGH FY33		
HOUSING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
TRANSPORTATION / TRANSIT	\$ -	\$ -	\$ -	\$ 66,880	\$ 17,420,150	\$ 23,050,610	\$ 2,324,080	\$ 42,861,720	\$ 42,861,720	\$ 16,256,020	\$ 59,117,740	\$ 82,600,980	
COMPLETE STREETS	\$ -	\$ -	\$ -	\$ 4,560	\$ 1,187,738	\$ 1,571,633	\$ 158,460	\$ 2,922,390	\$ 2,922,390	\$ 1,108,365	\$ 4,030,755	\$ 5,631,885	
RECREATION AND OPEN SPACE	\$ -	\$ -	\$ -	\$ 19,760	\$ 5,146,863	\$ 6,810,408	\$ 686,660	\$ 12,663,690	\$ 12,663,690	\$ 4,802,915	\$ 17,466,605	\$ 24,404,835	
ENVIRONMENTAL AND SUSTAINABILITY	\$ -	\$ -	\$ -	\$ 25,840	\$ 6,730,513	\$ 8,905,918	\$ 897,940	\$ 16,560,210	\$ 16,560,210	\$ 6,280,735	\$ 22,840,945	\$ 31,914,015	
CULTURAL PRESERVATION AND COMMUNITY FACILITIES	\$ -	\$ -	\$ -	\$ 31,920	\$ 8,314,163	\$ 11,001,428	\$ 1,109,220	\$ 20,456,730	\$ 20,456,730	\$ 7,758,555	\$ 28,215,285	\$ 39,423,195	
CHILDCARE	\$ -	\$ -	\$ -	\$ 3,040	\$ 791,825	\$ 1,047,755	\$ 105,640	\$ 1,948,260	\$ 1,948,260	\$ 738,910	\$ 2,687,170	\$ 3,754,590	
ADMINISTRATION	\$ -	\$ -	\$ -	\$ 8,000	\$ 2,083,750	\$ 2,757,250	\$ 278,000	\$ 5,127,000	\$ 5,127,000	\$ 1,944,500	\$ 7,071,500	\$ 9,880,500	
<b>Total Pay Go</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 160,000</b>	<b>\$ 105,000</b>	<b>\$ 410,000</b>	<b>\$ 5,560,000</b>	<b>\$ 6,235,000</b>	<b>\$ 6,235,000</b>	<b>\$ 38,890,000</b>	<b>\$ 45,125,000</b>	<b>\$ 45,800,000</b>	
<b>Total Bond</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 41,570,000</b>	<b>\$ 54,735,000</b>	<b>\$ -</b>	<b>\$ 96,305,000</b>	<b>\$ 96,305,000</b>	<b>\$ -</b>	<b>\$ 96,305,000</b>	<b>\$ 151,810,000</b>	
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 160,000</b>	<b>\$ 41,675,000</b>	<b>\$ 55,145,000</b>	<b>\$ 5,560,000</b>	<b>\$ 102,540,000</b>	<b>\$ 102,540,000</b>	<b>\$ 38,890,000</b>	<b>\$ 141,430,000</b>	<b>\$ 197,610,000</b>	
<b>Comparison (Jan 2022)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 165,000</b>	<b>\$ 110,765,000</b>	<b>\$ 42,230,000</b>	<b>\$ 5,560,000</b>	<b>\$ 158,720,000</b>	<b>\$ 158,720,000</b>	<b>\$ 38,890,000</b>	<b>\$ 197,610,000</b>		

<b>EN IMPACT FEES (SoMa ONLY)</b>	AGENCY	THROUGH FY 22	FY 23 (CURRENT YEAR)	FY 24 (BUDGET YEAR 1)	FY 25 (BUDGET YEAR 2)	FY 26	FY 27	FY 28	FY 24 - FY 28	THROUGH FY 28	FY 29 - FY 33	THROUGH FY33	Comarison (Jan 2022)
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## Transportation / Transit

<b>Revenue EN Impact Fee (Soma Only)</b>				\$ 9,242,000	\$ 9,564,000	\$ 10,827,000	\$ 4,851,000	\$ 9,266,000	\$ 12,739,000	\$ 9,225,000	\$ 46,908,000	\$ 65,714,000	\$ 1,431,000	\$ 67,145,000	\$ 62,282,000
<b>Revenue: Soma Infrastructure Fee</b>				\$ -	\$ 1,343,125	\$ 140,000	\$ -	\$ 1,027,250	\$ 3,943,625	\$ 904,750	\$ 6,015,625	\$ 7,358,750	\$ -	\$ 7,358,750	\$ 7,518,000
<b>Revenue: Mello Roos</b>				\$ -	\$ -	\$ -	\$ 66,880	\$ 17,420,150	\$ 23,050,610	\$ 2,324,080	\$ 42,861,720	\$ 42,861,720	\$ 16,256,020	\$ 59,117,740	\$ 82,600,980
<b>TRANSIT SOMA REVENUE TOTAL</b>				\$ 9,242,000	\$ 10,907,125	\$ 10,967,000	\$ 4,917,880	\$ 27,713,400	\$ 39,733,235	\$ 12,453,830	\$ 95,785,345	\$ 115,934,470	\$ 17,687,020	\$ 133,621,490	\$ 152,400,980
<b>Expenditure</b>															
10	2nd Street (OCT Removal)	DPW	Transferred	\$ 750,000							\$ -	\$ 750,000	\$ -	\$ 750,000	\$ 750,000
			Appropriated not Transferred	\$ -							\$ -	\$ -	\$ -	\$ -	\$ -
			Programmed	\$ -							\$ -	\$ -	\$ -	\$ -	\$ -
			<b>Total</b>	\$ 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	\$ -							\$ -	\$ -	\$ -	\$ -	\$ -
			<b>Total</b>	\$ 550,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 550,000	\$ -	\$ 550,000	\$ 550,000
14,1	Pedestrian, Bicycle, and Streetscape Enhancement Fund	DPW	Transferred	\$ -							\$ -	\$ -	\$ -	\$ -	\$ -
			Appropriated not Transferred	\$ -							\$ -	\$ -	\$ -	\$ -	\$ -
			Programmed	\$ -							\$ -	\$ -	\$ -	\$ -	\$ -
			<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15.1	Transit Enhancement Fund - Soma	MTA	Transferred	\$ -							\$ -	\$ -	\$ -	\$ -	\$ -
			Appropriated not Transferred	\$ 156,000							\$ -	\$ 156,000	\$ -	\$ 156,000	\$ 156,000
			Programmed	\$ -							\$ -	\$ -	\$ -	\$ -	\$ -
			<b>Total</b>	\$ 156,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 156,000	\$ -	\$ 156,000	\$ 156,000
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	\$ -							\$ -	\$ -	\$ -	\$ -	\$ -
			<b>Total</b>	\$ 1,800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,800,000	\$ -	\$ 1,800,000	\$ 1,800,000
a	Local Transit Improvements	MTA	Transferred	\$ -							\$ -	\$ -	\$ -	\$ -	\$ -
			Appropriated not Transferred	\$ 9,069,000							\$ -	\$ 9,069,000	\$ -	\$ 9,069,000	\$ 9,069,000
			Programmed	\$ -	\$ -	\$ -	\$ 8,408,735	\$ 29,775,679	\$ 18,300,000	\$ 1,200,000	\$ 57,684,414	\$ 57,684,414	\$ 5,440,000	\$ 63,124,414	\$ 63,124,414
			<b>Total</b>	\$ 9,069,000	\$ -	\$ -	\$ 8,408,735	\$ 29,775,679	\$ 18,300,000	\$ 1,200,000	\$ 57,684,414	\$ 66,753,414	\$ 5,440,000	\$ 72,193,414	\$ 72,193,414
b	Regional Transit Capacity Improvements		Transferred	\$ -							\$ -	\$ -	\$ -	\$ -	\$ -
			Appropriated not Transferred	\$ -							\$ -	\$ -	\$ -	\$ -	\$ -
			Programmed	\$ -	\$ -	\$ 66,880	\$ 11,920,150	\$ 27,350,610	\$ 3,024,080	\$ 42,361,720	\$ 42,361,720	\$ 16,756,020	\$ 59,117,740	\$ 82,600,980	
			<b>Total</b>	\$ -	\$ -	\$ 66,880	\$ 11,920,150	\$ 27,350,610	\$ 3,024,080	\$ 42,361,720	\$ 42,361,720	\$ 16,756,020	\$ 59,117,740	\$ 82,600,980	
c.1	MTA Design, Plan and Prioritization of SoMa Projects*	MTA	Transferred	\$ -			\$ -				\$ -	\$ -	\$ -	\$ -	\$ -
			Appropriated not Transferred	\$ -							\$ -	\$ -	\$ -	\$ -	\$ -
			Programmed	\$ -							\$ -	\$ -	\$ -	\$ -	\$ -
			<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditure Soma</b>				\$ 12,325,000	\$ -	\$ -	\$ 8,475,615	\$ 41,695,829	\$ 45,650,610	\$ 4,224,080	\$ 100,046,134	\$ 112,371,134	\$ 22,196,020	\$ 134,567,154	\$ 158,050,394
<b>Category Balance Per Year - Soma</b>				\$ (3,083,000)	\$ 10,907,125	\$ 10,967,000	\$ (3,557,735)	\$ (13,982,429)	\$ (5,917,375)	\$ 8,229,750	\$ (4,260,789)	\$ 3,563,336	\$ (4,509,000)	\$ (945,664)	\$ (5,649,414)
<b>Category Cummulative Balance Per Year - Soma</b>				\$ (3,083,000)	\$ 7,824,125	\$ 18,791,125	\$ 15,233,390	\$ 1,250,961	\$ (4,666,414)	\$ 3,563,336	\$ 3,563,336	\$ 3,563,336	\$ (945,664)	\$ (945,664)	\$ (5,649,414)
<b>Comparison (Jan 2022)</b>					\$ 23,591,375	\$ 26,604,375	\$ 23,500,640	\$ 13,047,586	\$ 831,586	\$ (615,414)	\$ 63,368,774	\$ 128,580,524	\$ (5,649,414)	\$ (5,649,414)	

\* Line item C.1 amount from FY20 (\$100K) has been consolidated with line item "a"

EN IMPACT FEES (SoMa ONLY)		AGENCY	THROUGH FY 22	FY 23 (CURRENT YEAR)	FY 24 (BUDGET YEAR 1)	FY 25 (BUDGET YEAR 2)	FY 26	FY 27	FY 28	FY 24 - FY 28	THROUGH FY 28	FY 29 - FY 33	THROUGH FY33	Comarison (Jan 2022)
<b>Complete Streets</b>														
<b>Revenue EN Impact Fee (Soma Only)</b>			\$ 16,695,000	\$ 10,149,000	\$ 9,862,000	\$ 4,950,000	\$ 13,445,000	\$ 9,494,000	\$ 9,507,000	\$ 47,258,000	\$ 74,102,000	\$ 9,072,000	\$ 83,174,000	\$ 71,615,000
<b>Revenue: Mello Roos</b>			\$ -	\$ -	\$ -	\$ 4,560	\$ 1,187,738	\$ 1,571,633	\$ 158,460	\$ 2,922,390	\$ 2,922,390	\$ 1,108,365	\$ 4,030,755	\$ 5,631,885
<b>COMPLETE STREETS REVENUE TOTAL</b>			\$ 16,695,000	\$ 10,149,000	\$ 9,862,000	\$ 4,954,560	\$ 14,632,738	\$ 11,065,633	\$ 9,665,460	\$ 50,180,390	\$ 77,024,390	\$ 10,180,365	\$ 87,204,755	\$ 77,246,885
<b>Comparison to 08 22 version (prior to CFD update)</b>			\$ 16,695,000	\$ 10,149,000	\$ 9,862,000	\$ 4,954,703	\$ 16,601,803	\$ 10,697,555	\$ 9,665,460	\$ 51,781,520	\$ 78,625,520	\$ 10,180,365	\$ 88,805,885	
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	\$ 2,390,000
			Programmed	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			<b>Total</b>	\$ 19,682,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,682,000	\$ -	\$ 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	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			<b>Total</b>	\$ 4,812,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 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	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			<b>Total</b>	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ 200,000
e.1	5th and Brannan Intersection Improvements (598 Brannan)	IN-KIND	Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Appropriated not Transferred	\$ -	\$ 2,000,000					\$ -	\$ 2,000,000	\$ -	\$ 2,000,000	\$ -
			Programmed	\$ -						\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
			<b>Total</b>	\$ -	\$ 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	\$ -	\$ 2,500,000	\$ 2,500,000
			<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000	\$ 2,500,000	\$ 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	\$ 4,000,000
			<b>Total</b>	\$ -	\$ -	\$ -	\$ 4,000,000	\$ -	\$ 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	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			<b>Total</b>	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 100,000
g.2	SoMa Street Improvement Projects	MTA	Transferred	\$ 160,000						\$ -	\$ 160,000	\$ -	\$ 160,000	\$ 160,000
			Appropriated not Transferred	\$ 8,889,750						\$ -	\$ 8,889,750	\$ -	\$ 8,889,750	\$ 8,889,750
			Programmed	\$ -	\$ -		\$ 1,250,000	\$ 475,000	\$ 1,725,000	\$ 1,725,000	\$ 1,725,000	\$ 1,750,000	\$ 3,475,000	\$ 3,475,000
			<b>Total</b>	\$ 9,049,750	\$ -	\$ -	\$ 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	\$ -	\$ -	\$ -	\$ 20,700,896	\$ 4,924,414	\$ 8,630,586	\$ 34,255,896	\$ 34,255,896	\$ -	\$ 34,255,896	\$ 28,925,896
			<b>Total</b>	\$ -	\$ -	\$ -	\$ 20,700,896	\$ 4,924,414	\$ 8,630,586	\$ 34,255,896	\$ 34,255,896	\$ -	\$ 34,255,896	\$ 28,925,896
g.3	Filipino District Gateway Marker	IN-KIND	Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Appropriated not Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Programmed	\$ -			\$ 300,000		\$ 300,000	\$ 300,000	\$ 300,000	\$ -	\$ 300,000	\$ 300,000
			<b>Total</b>	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ -	\$ 300,000	\$ 300,000
<b>Expenditure Soma</b>			\$ 33,843,750	\$ 2,000,000	\$ -	\$ -	\$ 26,250,896	\$ 5,399,414	\$ 11,130,586	\$ 42,780,896	\$ 78,624,646	\$ 1,750,000	\$ 80,374,646	\$ 75,044,646

EN IMPACT FEES (SoMa ONLY)	AGENCY	THROUGH FY 22	FY 23 (CURRENT YEAR)	FY 24 (BUDGET YEAR 1)	FY 25 (BUDGET YEAR 2)	FY 26	FY 27	FY 28	FY 24 - FY 28	THROUGH FY 28	FY 29 - FY 33	THROUGH FY33	Comarison (Jan 2022)
Category Balance Per Year - Soma		\$ (17,148,750)	\$ 8,149,000	\$ 9,862,000	\$ 4,954,560	\$ (11,618,159)	\$ 5,666,219	\$ (1,465,126)	\$ 7,399,494	\$ (1,600,256)	\$ 8,430,365	\$ 6,830,109	\$ 2,202,239
Category Cumulative Balance Per Year - Soma		\$ (17,148,750)	\$ (8,999,750)	\$ 862,250	\$ 5,816,810	\$ (5,801,349)	\$ (135,130)	\$ (1,600,256)	\$ (1,600,256)	\$ (1,600,256)	\$ 6,830,109	\$ 6,830,109	\$ 1,603,739
Comparison (Jan 2022)		\$ (53,006,750)	\$ (1,331,750)	\$ 2,375,250	\$ 2,614,057	\$ (9,834,141)	\$ 1,777,000	\$ 37,874	\$ (3,029,959)	\$ (57,368,459)	\$ 1,603,739	\$ 1,603,739	

EN IMPACT FEES (SoMa ONLY)		AGENCY	THROUGH FY 22	FY 23 (CURRENT YEAR)	FY 24 (BUDGET YEAR 1)	FY 25 (BUDGET YEAR 2)	FY 26	FY 27	FY 28	FY 24 - FY 28	THROUGH FY 28	FY 29 - FY 33	THROUGH FY33	Comarison (Jan 2022)
<b>Recreation and Open Space</b>														
<b>Revenue EN Impact Fee (Soma Only)</b>			\$ 13,326,000	\$ 8,652,000	\$ 6,727,000	\$ 4,014,000	\$ 15,195,000	\$ 3,934,000	\$ 7,814,000	\$ 37,684,000	\$ 59,662,000	\$ 6,804,000	\$ 66,466,000	\$ 58,717,000
<b>Revenue Soma Infra Fee</b>			\$ -	\$ 191,875	\$ 20,000	\$ -	\$ 146,750	\$ 563,375	\$ 129,250	\$ 859,375	\$ 1,051,250	\$ -	\$ 1,051,250	\$ 1,074,000
<b>Revenue: Mello Roos</b>			\$ -	\$ -	\$ -	\$ 19,760	\$ 5,146,863	\$ 6,810,408	\$ 686,660	\$ 12,663,690	\$ 12,663,690	\$ 4,802,915	\$ 17,466,605	\$ 24,404,835
<b>Revenue: Flower Mart POPOS In-Lieu or In-Kind</b>							\$ 490,141		\$ 490,141	\$ 490,141	\$ 490,141	\$ 3,489,208	\$ 3,979,349	\$ 3,979,349
<b>TSF Fee Credit Swap for In-Kind</b>				\$ 15,000,000					\$ -	\$ 15,000,000	\$ -	\$ -	\$ 15,000,000	\$ 15,000,000
<b>REC AND OPEN SPACE REVENUE TOTAL</b>			\$ 13,326,000	\$ 23,843,875	\$ 6,747,000	\$ 4,033,760	\$ 20,488,613	\$ 11,797,924	\$ 8,629,910	\$ 51,697,206	\$ 88,867,081	\$ 15,096,123	\$ 103,963,204	\$ 103,175,184
<b>Expenditure</b>														
35	South Park	RPD	Transferred	\$ 1,500,000						\$ -	\$ 1,500,000	\$ -	\$ 1,500,000	\$ 1,500,000
			Appropriated not Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Programmed	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			<b>Total</b>	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000	\$ 1,500,000
37	Cost Estimating	PRD	Transferred	\$ 128,000						\$ -	\$ 128,000	\$ -	\$ 128,000	\$ 128,000
			Appropriated not Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Programmed	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			<b>Total</b>	\$ 128,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,000	\$ -	\$ 128,000	\$ 128,000
h	Gene Friend / Soma Recreation Center (programmed)	PRD	Transferred	\$ 2,150,300						\$ -	\$ 2,150,300	\$ -	\$ 2,150,300	\$ 2,150,300
			Appropriated not Transferred	\$ 25,649,700						\$ -	\$ 25,649,700	\$ -	\$ 25,649,700	\$ 25,649,700
			Programmed	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			<b>Total</b>	\$ 27,800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 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	\$ -			\$ -	\$ 8,810,000	\$ 8,810,000	\$ 8,810,000	\$ 8,810,000	\$ -	\$ 8,810,000	\$ -
			<b>Total</b>	\$ 8,810,000	\$ (8,810,000)	\$ -	\$ -	\$ 8,810,000	\$ -	\$ 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	\$ 1,500,000
			Appropriated not Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Programmed	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			<b>Total</b>	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000	\$ 1,500,000
i	Manalo Draves Park Programming	RPD	Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Appropriated not Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Programmed	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
j	Park at Welsh/Freelon/598 Brannan	IN-KIND	Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Appropriated not Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Programmed	\$ -	\$ 33,500,000			\$ 5,000,000	\$ 5,000,000	\$ 38,500,000	\$ 38,500,000	\$ -	\$ 38,500,000	\$ 38,500,000
			<b>Total</b>	\$ -	\$ 33,500,000	\$ -	\$ -	\$ 5,000,000	\$ -	\$ 5,000,000	\$ 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
			<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ 12,121,639	\$ 12,121,639	\$ 12,121,639	\$ 12,121,639	\$ 2,878,360	\$ 14,999,999	\$ 15,000,000
			<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ 12,121,639	\$ -	\$ 12,121,639	\$ 12,121,639	\$ 2,878,360	\$ 14,999,999	\$ 15,000,000
<b>Expenditure Soma</b>			\$ 39,738,000	\$ 33,500,000	\$ (8,810,000)	\$ -	\$ -	\$ 17,121,639	\$ 18,810,000	\$ 27,121,639	\$ 100,359,639	\$ 2,878,360	\$ 103,237,999	\$ 103,238,000
<b>Category Balance Per Year - Soma</b>			\$ (26,412,000)	\$ (9,656,125)	\$ 15,557,000	\$ 4,033,760	\$ 20,488,613	\$ (5,323,715)	\$ (10,180,090)	\$ 24,575,567	\$ (11,492,558)	\$ 12,217,763	\$ 725,205	\$ (62,816)

EN IMPACT FEES (SoMa ONLY)	AGENCY	THROUGH FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28	FY 24 - FY 28	THROUGH FY 28	FY 29 - FY 33	THROUGH FY33	Comparison (Jan 2022)
			(CURRENT YEAR)	(BUDGET YEAR 1)	(BUDGET YEAR 2)								
Category Cummulative Balance Per Year - Soma		\$ (26,412,000)	\$ (36,068,125)	\$ (20,511,125)	\$ (16,477,365)	\$ 4,011,248	\$ (1,312,468)	\$ (11,492,558)	\$ (11,492,558)	\$ (11,492,558)	\$ 725,205	\$ 725,205	\$ (6,047,816)
Comparison (Jan 2022)		\$ (54,720,375)	\$ (33,702,375)	\$ (30,015,375)	\$ (26,948,998)	\$ (9,908,145)	\$ (13,785,599)	\$ (10,948,939)	\$ (10,948,939)	\$ (10,948,939)	\$ (6,047,816)	\$ (6,047,816)	

<b>EN IMPACT FEES (SoMa ONLY)</b>	AGENCY	THROUGH FY 22	FY 23 (CURRENT YEAR)	FY 24 (BUDGET YEAR 1)	FY 25 (BUDGET YEAR 2)	FY 26	FY 27	FY 28	FY 24 - FY 28	THROUGH FY 28	FY 29 - FY 33	THROUGH FY33	Comarison (Jan 2022)
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### Schools and Child Care

<b>Revenue EN Impact Fee (Soma Only)</b>		\$ 1,841,000	\$ 1,360,000	\$ 1,135,000	\$ 641,000	\$ 2,218,000	\$ 810,000	\$ 1,242,000	\$ 6,046,000	\$ 9,247,000	\$ 930,000	\$ 10,177,000	\$ 9,043,000		
<b>Revenue: Mello Roos</b>		\$ -	\$ -	\$ -	\$ 3,040	\$ 791,825	\$ 1,047,755	\$ 105,640	\$ 1,948,260	\$ 1,948,260	\$ 738,910	\$ 2,687,170	\$ 3,754,590		
<b>CHILD CARE REVENUE TOTAL</b>		\$ 1,841,000	\$ 1,360,000	\$ 1,135,000	\$ 644,040	\$ 3,009,825	\$ 1,857,755	\$ 1,347,640	\$ 7,994,260	\$ 11,195,260	\$ 1,668,910	\$ 12,864,170	\$ 12,797,590		
58.2	Child Care	OECE	Transferred	\$ 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	\$ 1,141,000	\$ 2,218,000	\$ 810,000	\$ 1,242,000	\$ 7,161,822	\$ 7,161,822	\$ 930,000	\$ 8,091,822	\$ 6,862,822
			<b>Total</b>	<b>\$ 2,178,178</b>	<b>\$ -</b>	<b>\$ 1,750,822</b>	<b>\$ 1,141,000</b>	<b>\$ 2,218,000</b>	<b>\$ 810,000</b>	<b>\$ 1,242,000</b>	<b>\$ 7,161,822</b>	<b>\$ 9,340,000</b>	<b>\$ 620,000</b>	<b>\$ 9,960,000</b>	<b>\$ 9,041,000</b>
ad	Bessie Carmichael Supplemental Services		Transferred	\$ -					\$ -	\$ -	\$ -	\$ -	\$ -		
			Appropriated not Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	
			Programmed	\$ -	\$ -	\$ 3,040	\$ 791,825	\$ 1,047,755	\$ 105,640	\$ 1,948,260	\$ 1,948,260	\$ 738,910	\$ 2,687,170	\$ 3,754,590	
			<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,040</b>	<b>\$ 791,825</b>	<b>\$ 1,047,755</b>	<b>\$ 105,640</b>	<b>\$ 1,948,260</b>	<b>\$ 1,948,260</b>	<b>\$ 527,915</b>	<b>\$ 2,476,175</b>	<b>\$ 3,543,595</b>	
<b>Expenditure Soma</b>		\$ 2,178,178	\$ -	\$ 1,750,822	\$ 1,144,040	\$ 3,009,825	\$ 1,857,755	\$ 1,347,640	\$ 9,110,082	\$ 11,288,260	\$ 1,147,915	\$ 12,436,175	\$ 12,584,595		
<b>Category Balance Per Year - Soma</b>		\$ (337,178)	\$ 1,360,000	\$ (615,822)	\$ (500,000)	\$ -	\$ -	\$ -	\$ (1,115,822)	\$ (93,000)	\$ 520,995	\$ 427,995	\$ 212,995		
<b>Category Cumulative Balance Per Year - Soma</b>		\$ (337,178)	\$ 1,022,822	\$ 407,000	\$ (93,000)	\$ (93,000)	\$ (93,000)	\$ (93,000)	\$ (93,000)	\$ (93,000)	\$ 427,995	\$ 427,995	\$ 212,995		
<b>Comparison (Jan 2022)</b>		\$ 5,499,673	\$ 1,697,822	\$ 502,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 510,002	\$ 7,707,496	\$ 212,995	\$ 212,995			

### Program Administration

<b>Revenue EN Impact Fee (Soma Only)</b>		\$ 2,378,000	\$ 1,565,000	\$ 1,502,000	\$ 761,000	\$ 2,112,000	\$ 1,420,000	\$ 1,463,000	\$ 7,258,000	\$ 11,201,000	\$ 717,000	\$ 11,918,000	\$ 10,826,000
<b>Revenue: Mello Roos</b>		\$ -	\$ -	\$ -	\$ 8,000	\$ 2,083,750	\$ 2,757,250	\$ 278,000	\$ 5,127,000	\$ 5,127,000	\$ 1,944,500	\$ 7,071,500	\$ 9,880,500
<b>ADMIN REVENUE TOTAL</b>		<b>\$ 2,378,000</b>	<b>\$ 1,565,000</b>	<b>\$ 1,502,000</b>	<b>\$ 769,000</b>	<b>\$ 4,195,750</b>	<b>\$ 4,177,250</b>	<b>\$ 1,741,000</b>	<b>\$ 12,385,000</b>	<b>\$ 16,328,000</b>	<b>\$ 2,661,500</b>	<b>\$ 18,989,500</b>	<b>\$ 20,706,500</b>
<b>Comparison to 08 22 version (prior to CFD update)</b>		<b>\$ 2,378,000</b>	<b>\$ 1,565,000</b>	<b>\$ 1,502,000</b>	<b>\$ 769,250</b>	<b>\$ 7,650,250</b>	<b>\$ 3,531,500</b>	<b>\$ 1,741,000</b>	<b>\$ 15,194,000</b>	<b>\$ 19,137,000</b>	<b>\$ 2,661,500</b>	<b>\$ 21,798,500</b>	
Admin - Soma	DCP	\$ 4,152,618	\$ 500,000	\$ 300,000	\$ 235,535	\$ 675,000	\$ 202,000	\$ 155,369	\$ 1,567,904	\$ 6,220,522	\$ 450,631	\$ 6,671,153	\$ 6,671,153
Admin Transfer to Programs - Soma		\$ 542,000						\$ -	\$ 542,000	\$ -	\$ 542,000	\$ 542,000	
<b>Expenditure Soma</b>		\$ 4,694,618	\$ 500,000	\$ 300,000	\$ 235,535	\$ 675,000	\$ 202,000	\$ 155,369	\$ 1,567,904	\$ 6,762,522	\$ 450,631	\$ 7,213,153	\$ 7,213,153
<b>Category Balance Per Year - Soma</b>		\$ (2,316,618)	\$ 1,065,000	\$ 1,202,000	\$ 533,465	\$ 3,520,750	\$ 3,975,250	\$ 1,585,631	\$ 10,817,096	\$ 9,565,478	\$ 2,210,869	\$ 11,776,347	\$ 13,493,347
<b>Category Cumulative Balance Per Year - Soma</b>		\$ (2,316,618)	\$ (1,251,618)	\$ (49,618)	\$ 483,847	\$ 4,004,597	\$ 7,979,847	\$ 9,565,478	\$ 9,565,478	\$ 9,565,478	\$ 11,776,347	\$ 11,776,347	\$ 12,443,347
<b>Comparison (Jan 2022)</b>		\$ (6,709,228)	\$ 291,382	\$ 568,382	\$ 856,097	\$ 6,798,347	\$ 11,198,847	\$ 11,547,478	\$ 30,969,149	\$ 24,551,303	\$ 12,443,347	\$ 12,443,347	

### TOTAL BALANCES - Soma

	THROUGH FY 22	FY 23 (CURRENT YEAR)	FY 24 (BUDGET YEAR 1)	FY 25 (BUDGET YEAR 2)	FY 26	FY 27	FY 28	FY 24 - FY 28	THROUGH FY 28	FY 29 - FY 33	THROUGH FY33	THROUGH FY32
68 Revenue Totals	\$ 51,215,000	\$ 49,545,000	\$ 32,151,000	\$ 17,769,000	\$ 87,593,000	\$ 90,360,141	\$ 37,615,000	\$ 265,488,141	\$ 366,248,141	\$ 56,701,208	\$ 422,949,349	\$ 449,257,349
69 Total Expenditures	\$ 100,455,546	\$ 37,720,000	\$ (4,821,178)	\$ 12,304,950	\$ 89,184,225	\$ 91,959,763	\$ 39,444,835	\$ 228,072,595	\$ 366,248,141	\$ 42,462,216	\$ 408,710,357	\$ 439,060,997
70 Annual Surplus (Deficit)	\$ (49,240,546)	\$ 11,825,000	\$ 36,972,178	\$ 5,464,050	\$ (1,591,225)	\$ (1,599,622)	\$ (1,829,835)	\$ 37,415,547	\$ 0	\$ 14,238,992	\$ 14,238,992	\$ 10,196,351
72 Cummlate Suplus (Deficit)	\$ (49,240,546)	\$ (37,415,546)	\$ (443,368)	\$ 5,020,682	\$ 3,429,457	\$ 1,829,835	\$ 0	\$ 0	\$ 0	\$ 14,238,992	\$ 14,238,992	\$ 10,253,351
<b>Comparison (Jan 2022)</b>	\$ (65,937,305)	\$ (9,396,546)	\$ 91,632	\$ 80,796	\$ 162,648	\$ 80,835	\$ 80,000	\$ 495,911	\$ (74,837,940)	\$ 10,253,351	\$ 10,253,351	