

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

**for 11/8/22 CAC Meeting**

# Today's Expenditure Plan Review

- Assumptions, disclaimers and methodology
- Changes to the Expenditure Plan since last review in September
- Endorsement

# Today's Expenditure Plan Review

- Assumptions, disclaimers and methodology
  - All project in pipeline moving forward
  - Revised CFD Projections – significantly less revenue in next five years, more in years 6 through 10
  - Expenditures: no new expenditures this year; Gene Friend prioritized
- Changes to the Expenditure Plan since last review in September
- Endorsement

# Today's Expenditure Plan Review

- Assumptions, disclaimers and methodology
- Changes to the Expenditure Plan since last review in September
  - Shown in green highlight
- Endorsement

# Today's Expenditure Plan Review

- Assumptions, disclaimers and methodology
- Changes to the Expenditure Plan since last review in September
- Endorsement

# 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

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)
HOUSING		\$ 7,733,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,733,000	\$ -	\$ 7,733,000	
TRANSPORTATION / TRANSIT		\$ 9,242,000	\$ 9,944,000	\$ 10,827,000	\$ 2,684,000	\$ 11,432,000	\$ 12,584,000	\$ 9,225,000	\$ 46,752,000	\$ 65,938,000	\$ 2,925,000	\$ 68,863,000	\$ 62,282,000
COMPLETE STREETS		\$ 16,697,000	\$ 10,795,000	\$ 9,862,000	\$ 3,559,000	\$ 14,834,000	\$ 9,012,000	\$ 9,507,000	\$ 46,774,000	\$ 74,266,000	\$ 9,072,000	\$ 83,338,000	\$ 71,615,000
RECREATION AND OPEN SPACE		\$ 13,327,000	\$ 9,454,000	\$ 6,727,000	\$ 3,769,000	\$ 15,441,000	\$ 3,196,000	\$ 7,814,000	\$ 36,947,000	\$ 59,728,000	\$ 13,901,000	\$ 73,629,000	\$ 58,717,000
CHILDCARE		\$ 1,841,000	\$ 1,475,000	\$ 1,135,000	\$ 559,000	\$ 2,299,000	\$ 709,000	\$ 1,242,000	\$ 5,944,000	\$ 9,260,000	\$ 1,901,000	\$ 11,161,000	\$ 9,043,000
ADMIN		\$ 2,378,000	\$ 1,666,000	\$ 1,502,000	\$ 556,000	\$ 2,316,000	\$ 1,342,000	\$ 1,463,000	\$ 7,179,000	\$ 11,223,000	\$ 1,464,000	\$ 12,687,000	\$ 10,826,000
<b>TOTAL</b>		\$ 51,218,000	\$ 33,334,000	\$ 30,053,000	\$ 11,127,000	\$ 46,322,000	\$ 26,843,000	\$ 29,251,000	\$ 143,596,000	\$ 228,148,000	\$ 29,263,000	\$ 257,411,000	\$ 220,216,000
<b>Comparison (Jan 2022)</b>		\$ 56,603,000	\$ 56,779,000	\$ 11,539,000	\$ 10,312,000	\$ 21,578,000	\$ 49,827,000	\$ 4,526,000	\$ 97,782,000	\$ 211,164,000	\$ 9,052,000	\$ 220,216,000	

Central SoMa Fees	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	
Central Soma Community Facilities Fee		\$ -	\$ 1,720,000	\$ 1,938,000	\$ 2,067,000	\$ 2,834,000	\$ 1,821,000	\$ 1,770,000	\$ 10,430,000	\$ 12,150,000	\$ 519,000	\$ 12,669,000	\$ 11,593,000
Central Soma Infrastructure Fee		\$ -	\$ 1,535,000	\$ 160,000	\$ -	\$ 1,174,000	\$ 4,507,000	\$ 1,034,000	\$ 6,875,000	\$ 8,410,000	\$ -	\$ 8,410,000	\$ 8,592,000
Infra to Transit		\$ -	\$ 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
Infra to Rec and Open Space		\$ -	\$ 191,875	\$ 20,000	\$ -	\$ 146,750	\$ 563,375	\$ 129,250	\$ 859,375	\$ 1,051,250	\$ -	\$ 1,051,250	\$ 1,074,000
PUC Site Park In-Kind Credit from TSF (Fee Swap)						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

MELLO ROOS	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	THROUGH FY32
HOUSING		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TRANSPORTATION / TRANSIT		\$ -	\$ -	\$ -	\$ 66,880	\$ 17,420,150	\$ 23,050,610	\$ 13,794,000	\$ 54,331,640	\$ 54,331,640	\$ 68,970,000	\$ 123,301,640	\$ 82,600,980
COMPLETE STREETS		\$ -	\$ -	\$ -	\$ 4,560	\$ 1,187,738	\$ 1,571,633	\$ 940,500	\$ 3,704,430	\$ 3,704,430	\$ 4,702,500	\$ 8,406,930	\$ 5,631,885
RECREATION AND OPEN SPACE		\$ -	\$ -	\$ -	\$ 19,760	\$ 5,146,863	\$ 6,810,408	\$ 4,075,500	\$ 16,052,530	\$ 16,052,530	\$ 20,377,500	\$ 36,430,030	\$ 24,404,835
ENVIRONMENTAL AND SUSTAINABILITY		\$ -	\$ -	\$ -	\$ 25,840	\$ 6,730,513	\$ 8,905,918	\$ 5,329,500	\$ 20,991,770	\$ 20,991,770	\$ 26,647,500	\$ 47,639,270	\$ 31,914,015
CULTURAL PRESERVATION AND COMMUNITY FACILITIES		\$ -	\$ -	\$ -	\$ 31,920	\$ 8,314,163	\$ 11,001,428	\$ 6,583,500	\$ 25,931,010	\$ 25,931,010	\$ 32,917,500	\$ 58,848,510	\$ 39,423,195
CHILDCARE		\$ -	\$ -	\$ -	\$ 3,040	\$ 791,825	\$ 1,047,755	\$ 627,000	\$ 2,469,620	\$ 2,469,620	\$ 3,135,000	\$ 5,604,620	\$ 3,754,590
ADMINISTRATION		\$ -	\$ -	\$ -	\$ 8,000	\$ 2,083,750	\$ 2,757,250	\$ 1,650,000	\$ 6,499,000	\$ 6,499,000	\$ 8,250,000	\$ 14,749,000	\$ 9,880,500
<b>Total Pay Go</b>		\$ -	\$ -	\$ -	\$ 160,000	\$ 105,000	\$ 410,000	\$ 5,560,000	\$ 6,235,000	\$ 6,235,000	\$ 38,890,000	\$ 45,125,000	\$ 45,800,000
<b>Total Bond</b>		\$ -	\$ -	\$ -	\$ -	\$ 41,570,000	\$ 54,735,000	\$ -	\$ 96,305,000	\$ 96,305,000	\$ -	\$ 96,305,000	\$ 151,810,000
<b>TOTAL</b>		\$ -	\$ -	\$ -	\$ 160,000	\$ 41,675,000	\$ 55,145,000	\$ 33,000,000	\$ 129,980,000	\$ 129,980,000	\$ 165,000,000	\$ 294,980,000	\$ 197,610,000
<b>Comparison (Jan 2022)</b>			\$ -	\$ -	\$ 165,000	\$ 110,765,000	\$ 42,230,000	\$ 5,560,000	\$ 158,720,000	\$ 158,720,000	\$ 38,890,000	\$ 197,610,000	

**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

Comparison (Jan 2022)

**Transportation / Transit**

<b>Revenue EN Impact Fee (Soma Only)</b>				\$ 9,242,000	\$ 9,944,000	\$ 10,827,000	\$ 2,684,000	\$ 11,432,000	\$ 12,584,000	\$ 9,225,000	\$ 46,752,000	\$ 65,938,000	\$ 1,431,000	\$ 67,369,000	\$ 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	\$ 66,880,000	\$ 109,741,720	\$ 82,600,980
<b>TRANSIT SOMA REVENUE TOTAL</b>				\$ 9,242,000	\$ 11,287,125	\$ 10,967,000	\$ 2,750,880	\$ 29,879,400	\$ 39,578,235	\$ 12,453,830	\$ 95,629,345	\$ 116,158,470	\$ 68,311,000	\$ 184,469,470	\$ 152,400,980
<b>Comparison to 08 22 version (prior to CFD update)</b>				\$ 9,242,000	\$ 10,907,125	\$ 10,967,000	\$ 4,919,970	\$ 56,593,020	\$ 34,334,765	\$ 12,453,830	\$ 119,268,585	\$ 139,417,710	\$ 17,687,020	\$ 157,104,730	
<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	\$ 25,905,640	\$ 15,187,455	\$ -	\$ 49,501,830	\$ 49,501,830	\$ 5,440,000	\$ 54,941,830	\$ 63,124,414
			<b>Total</b>	\$ 9,069,000	\$ -	\$ -	\$ 8,408,735	\$ 25,905,640	\$ 15,187,455	\$ -	\$ 49,501,830	\$ 58,570,830	\$ 5,440,000	\$ 64,010,830	\$ 72,193,414
b	Regional Transit Capacity Improvements		Transferred	\$ -							\$ -	\$ -	\$ -	\$ -	\$ -
			Appropriated not Transferred	\$ -							\$ -	\$ -	\$ -	\$ -	\$ -
			Programmed	\$ -	\$ -	\$ 66,880	\$ 17,420,150	\$ 23,050,610	\$ 13,794,000	\$ 54,331,640	\$ 54,331,640	\$ 55,676,000	\$ 110,007,640	\$ 82,600,980	
			<b>Total</b>	\$ -	\$ -	\$ 66,880	\$ 17,420,150	\$ 23,050,610	\$ 13,794,000	\$ 54,331,640	\$ 54,331,640	\$ 55,676,000	\$ 110,007,640	\$ 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	\$ 43,325,790	\$ 38,238,065	\$ 13,794,000	\$ 103,833,470	\$ 116,158,470	\$ 61,116,000	\$ 177,274,470	\$ 158,050,394
<b>Category Balance Per Year - Soma</b>				\$ (3,083,000)	\$ 11,287,125	\$ 10,967,000	\$ (5,724,735)	\$ (13,446,390)	\$ 1,340,170	\$ (1,340,170)	\$ (8,204,125)	\$ 0	\$ 7,195,000	\$ 7,195,000	\$ (5,649,414)
<b>Category Cumulative Balance Per Year - Soma</b>				\$ (3,083,000)	\$ 8,204,125	\$ 19,171,125	\$ 13,446,390	\$ 0	\$ 1,340,170	\$ 0	\$ 0	\$ 0	\$ 1,343,000	\$ 1,343,000	\$ (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	Comparison (Jan 2022)
<b>Complete Streets</b>														
<b>Revenue EN Impact Fee (Soma Only)</b>			\$ 16,697,000	\$ 10,795,000	\$ 9,862,000	\$ 3,559,000	\$ 14,834,000	\$ 9,012,000	\$ 9,507,000	\$ 46,774,000	\$ 74,266,000	\$ 9,072,000	\$ 83,338,000	\$ 71,615,000
<b>Revenue: Mello Roos</b>			\$ -	\$ -	\$ -	\$ 4,560	\$ 1,187,738	\$ 1,571,633	\$ 940,500	\$ 3,704,430	\$ 3,704,430	\$ 4,702,500	\$ 8,406,930	\$ 5,631,885
<b>COMPLETE STREETS REVENUE TOTAL</b>			\$ 16,697,000	\$ 10,795,000	\$ 9,862,000	\$ 3,563,560	\$ 16,021,738	\$ 10,583,633	\$ 10,447,500	\$ 50,478,430	\$ 77,970,430	\$ 13,774,500	\$ 91,744,930	\$ 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
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	\$ 7,976,370	\$ 33,601,680	\$ 33,601,680	\$ -	\$ 33,601,680	\$ 28,925,896
			<b>Total</b>	\$ -	\$ -	\$ -	\$ 20,700,896	\$ 4,924,414	\$ 7,976,370	\$ 33,601,680	\$ 33,601,680	\$ -	\$ 33,601,680	\$ 28,925,896

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	Comparison (Jan 2022)	
g.3	Filipino District Gateway Marker	IN-KIND	Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	
			Appropriated not Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	
			Programmed	\$ -				\$ 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	\$ 10,476,370	\$ 42,126,680	\$ 77,970,430	\$ 1,750,000	\$ 79,720,430	\$ 75,044,646	
<b>Category Balance Per Year - Soma</b>			\$ (17,146,750)	\$ 8,795,000	\$ 9,862,000	\$ 3,563,560	\$ (10,229,159)	\$ 5,184,219	\$ (28,870)	\$ 8,351,750	\$ -	\$ 12,024,500	\$ 12,024,500	\$ 2,202,239	
<b>Category Cumulative Balance Per Year - Soma</b>			\$ (17,146,750)	\$ (8,351,750)	\$ 1,510,250	\$ 5,073,810	\$ (5,155,349)	\$ 28,870	\$ -	\$ -	\$ -	\$ 12,024,500	\$ 12,024,500	\$ 1,603,739	
<b>Comparison (Jan 2022)</b>			\$ (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		

### Recreation and Open Space

<b>Revenue EN Impact Fee (Soma Only)</b>			\$ 13,327,000	\$ 9,454,000	\$ 6,727,000	\$ 3,769,000	\$ 15,441,000	\$ 3,196,000	\$ 7,814,000	\$ 36,947,000	\$ 59,728,000	\$ 6,804,000	\$ 66,532,000	\$ 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	\$ 4,075,500	\$ 16,052,530	\$ 16,052,530	\$ 16,302,000	\$ 32,354,530	\$ 24,404,835		
<b>Revenue: Flower Mart POPOS In-Lieu or In-Kind</b>							\$ 490,141		\$ 490,141	\$ 490,141	\$ 10,659,000	\$ 11,149,141	\$ 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>			\$ 13,327,000	\$ 24,645,875	\$ 6,747,000	\$ 3,788,760	\$ 20,734,613	\$ 11,059,924	\$ 12,018,750	\$ 54,349,046	\$ 92,321,921	\$ 33,765,000	\$ 126,086,921	\$ 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	\$ 8,510,000	\$ (8,510,000)					\$ -	\$ -	\$ -	\$ -	\$ 8,810,000		
			Appropriated not Transferred	\$ -							\$ -	\$ -	\$ -	\$ -	\$ -	
			Programmed	\$ -				\$ -	\$ 8,810,000	\$ 8,810,000	\$ 8,810,000	\$ 8,810,000	\$ -	\$ 8,810,000	\$ -	

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>Total</b>		\$ 8,510,000	\$ -	\$ (8,510,000)	\$ -	\$ -	\$ -	\$ 8,810,000	\$ 300,000	\$ 8,810,000	\$ -	\$ 8,810,000	\$ 8,810,000
45	New Park in SoMa	DCP	Transferred	\$ 300,000						\$ -	\$ 300,000	\$ -	\$ 300,000	\$ 8,810,000
			Appropriated not Transferred	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
			Programmed	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total</b>		\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ 300,000	\$ 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
	<b>Total</b>		\$ -	\$ 33,500,000	\$ -	\$ -	\$ 5,000,000	\$ -	\$ 5,000,000	\$ 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
	<b>Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 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	\$ 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>Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure Soma			\$ 39,738,000	\$ 33,500,000	\$ (8,510,000)	\$ -	\$ -	\$ 17,121,639	\$ 18,810,000	\$ 27,421,639	\$ 100,659,639	\$ 2,878,360	\$ 103,537,999	\$ 103,238,000
Category Balance Per Year - Soma			\$ (26,411,000)	\$ (8,854,125)	\$ 15,257,000	\$ 3,788,760	\$ 20,734,613	\$ (6,061,715)	\$ (6,791,250)	\$ 26,927,407	\$ (8,337,718)	\$ 30,886,640	\$ 22,548,922	\$ (62,816)
Category Cumulative Balance Per Year - Soma			\$ (26,411,000)	\$ (35,265,125)	\$ (20,008,125)	\$ (16,219,365)	\$ 4,515,248	\$ (1,546,468)	\$ (8,337,718)	\$ (8,337,718)	\$ (8,337,718)	\$ 22,548,922	\$ 22,548,922	\$ (6,047,816)

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	Comparison (Jan 2022)
<b>Schools and Child Care</b>														
	Revenue EN Impact Fee (Soma Only)		\$ 1,841,000	\$ 1,475,000	\$ 1,135,000	\$ 559,000	\$ 2,299,000	\$ 709,000	\$ 1,242,000	\$ 5,944,000	\$ 9,260,000	\$ 930,000	\$ 10,190,000	\$ 9,043,000
	Revenue: Mello Roos		\$ -	\$ -	\$ -	\$ 3,040	\$ 791,825	\$ 1,047,755	\$ 627,000	\$ 2,469,620	\$ 2,469,620	\$ 2,508,000	\$ 4,977,620	\$ 3,754,590
	<b>CHILD CARE REVENUE TOTAL</b>		\$ 1,841,000	\$ 1,475,000	\$ 1,135,000	\$ 562,040	\$ 3,090,825	\$ 1,756,755	\$ 1,869,000	\$ 8,413,620	\$ 11,729,620	\$ 3,438,000	\$ 15,167,620	\$ 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	\$ 1,059,000	\$ 2,299,000	\$ 709,000	\$ 1,242,000	\$ 7,059,822	\$ 7,059,822	\$ 930,000	\$ 7,989,822	\$ 6,862,822
	<b>Total</b>		\$ 2,178,178	\$ -	\$ 1,750,822	\$ 1,059,000	\$ 2,299,000	\$ 709,000	\$ 1,242,000	\$ 7,059,822	\$ 9,238,000	\$ 620,000	\$ 9,858,000	\$ 9,041,000
ad	Bessie Carmichael Supplemental Services													
	Transferred		\$ -							\$ -	\$ -	\$ -	\$ -	\$ -
	Appropriated not Transferred		\$ -							\$ -	\$ -	\$ -	\$ -	\$ -
	Programmed		\$ -	\$ -	\$ 3,040	\$ 791,825	\$ 1,047,755	\$ 627,000	\$ 2,469,620	\$ 2,469,620	\$ 2,508,000	\$ 4,977,620	\$ 3,754,590	
	<b>Total</b>		\$ -	\$ -	\$ 3,040	\$ 791,825	\$ 1,047,755	\$ 627,000	\$ 2,469,620	\$ 2,469,620	\$ 1,881,000	\$ 4,350,620	\$ 3,543,595	
	<b>Expenditure Soma</b>		\$ 2,178,178	\$ -	\$ 1,750,822	\$ 1,062,040	\$ 3,090,825	\$ 1,756,755	\$ 1,869,000	\$ 9,529,442	\$ 11,707,620	\$ 2,501,000	\$ 14,208,620	\$ 12,584,595
	<b>Category Balance Per Year - Soma</b>		\$ (337,178)	\$ 1,475,000	\$ (615,822)	\$ (500,000)	\$ -	\$ -	\$ -	\$ (1,115,822)	\$ 22,000	\$ 937,000	\$ 959,000	\$ 212,995
	<b>Category Cumulative Balance Per Year - Soma</b>		\$ (337,178)	\$ 1,137,822	\$ 522,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 959,000	\$ 959,000	\$ 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	

<b>Program Administration</b>														
	Revenue EN Impact Fee (Soma Only)		\$ 2,378,000	\$ 1,666,000	\$ 1,502,000	\$ 556,000	\$ 2,316,000	\$ 1,342,000	\$ 1,463,000	\$ 7,179,000	\$ 11,223,000	\$ 717,000	\$ 11,940,000	\$ 10,826,000
	Revenue: Mello Roos		\$ -	\$ -	\$ -	\$ 8,000	\$ 2,083,750	\$ 2,757,250	\$ 1,650,000	\$ 6,499,000	\$ 6,499,000	\$ 6,600,000	\$ 13,099,000	\$ 9,880,500
	<b>ADMIN REVENUE TOTAL</b>		\$ 2,378,000	\$ 1,666,000	\$ 1,502,000	\$ 564,000	\$ 4,399,750	\$ 4,099,250	\$ 3,113,000	\$ 13,678,000	\$ 17,722,000	\$ 7,317,000	\$ 25,039,000	\$ 20,706,500
	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)	\$ 1,166,000	\$ 1,202,000	\$ 328,465	\$ 3,724,750	\$ 3,897,250	\$ 2,957,631	\$ 12,110,096	\$ 10,959,478	\$ 6,866,369	\$ 17,825,847	\$ 13,493,347
	<b>Category Cumulative Balance Per Year - Soma</b>		\$ (2,316,618)	\$ (1,150,618)	\$ 51,382	\$ 379,847	\$ 4,104,597	\$ 8,001,847	\$ 10,959,478	\$ 10,959,478	\$ 10,959,478	\$ 17,825,847	\$ 17,825,847	\$ 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	\$ 51,218,000	\$ 51,589,000	\$ 32,151,000	\$ 13,354,000	\$ 92,005,000	\$ 88,806,141	\$ 53,585,080	\$ 279,901,221	\$ 382,708,221	\$ 168,685,000	\$ 551,393,221	\$ 449,257,349
69	Total Expenditures	\$ 100,455,546	\$ 37,720,000	\$ (4,521,178)	\$ 11,897,950	\$ 91,221,186	\$ 84,446,218	\$ 58,787,739	\$ 241,831,915	\$ 380,007,461	\$ 116,347,991	\$ 496,355,452	\$ 439,060,997
70	Annual Surplus (Deficit)	\$ (49,237,546)	\$ 13,869,000	\$ 36,672,178	\$ 1,456,050	\$ 783,814	\$ 4,359,923	\$ (5,202,659)	\$ 38,069,307	\$ 2,700,760	\$ 52,337,009	\$ 55,037,769	\$ 10,196,351
72	Cummulate Suplus (Deficit)	\$ (49,237,546)	\$ (35,368,546)	\$ 1,303,632	\$ 2,759,682	\$ 3,543,496	\$ 7,903,419	\$ 2,700,760	\$ 2,700,760	\$ 2,700,760	\$ 55,037,769	\$ 55,037,769	\$ 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	