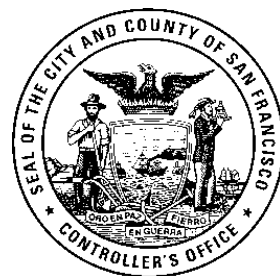
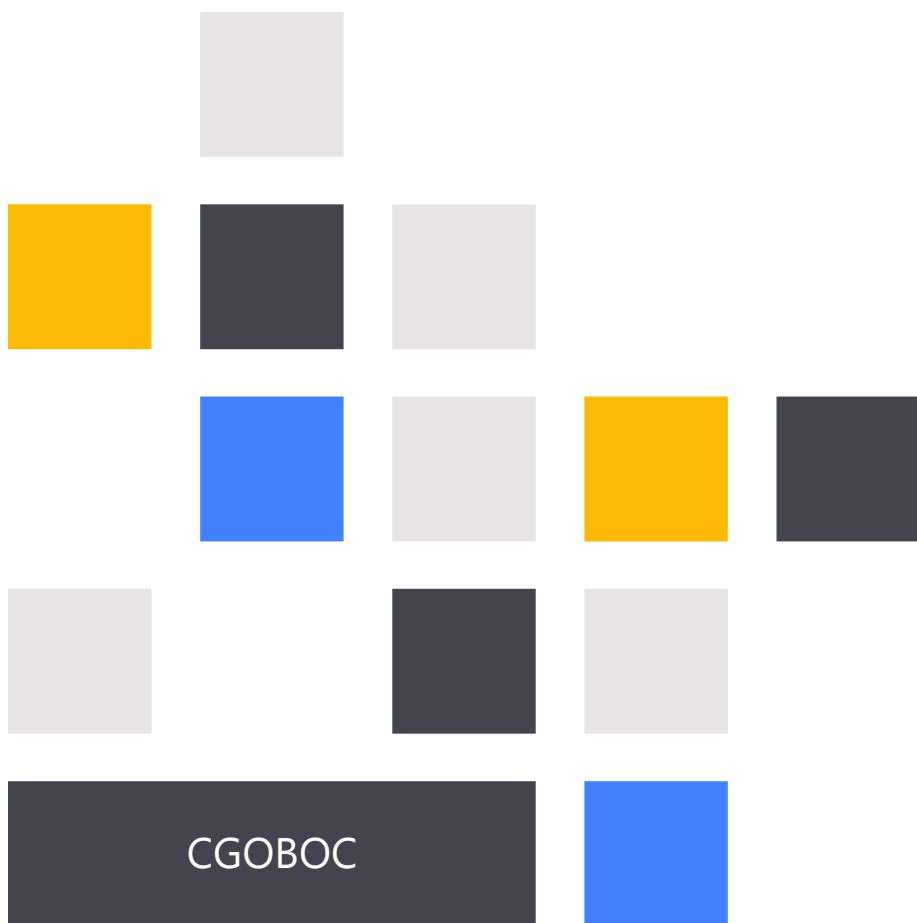


CITIZENS' GENERAL OBLIGATION BOND OVERSIGHT COMMITTEE REPORT FISCAL YEARS 2019- 2020 AND 2020-2021



date

City & County of San Francisco

About the Citizens' General Obligation Bond Oversight Committee

On March 5, 2002 the San Francisco voters adopted Proposition F, the Citizen Oversight of Bond Expenditures Initiative. The Ordinance established a committee of nine members for the purpose of informing the public concerning the expenditure of general bond proceeds through active review and the publishing of regular reports.

Citizens' General Obligation Bond Oversight Committee (CGOBOC) Goals:

- Bond expenditures are reported to the public clearly, consistently and with simple milestones showing what the bond program has built and achieved.
- Scope, schedule and budget for bond programs are established and delivered, in accordance with what the voters approved on the ballot.
- Future bond projects and related programs benefit from the experiences and lessons of previous bonds.
- The City Services Auditor department is meeting the goals set out in the Charter in a professional, efficient and thorough manner.
- The Whistleblower program is meeting the goals set out in the Charter and carrying out their duties in a professional, efficient and thorough manner.

CGOBOC Committee:

Siobhan McHugh, *Chair*
Tim Mathews, *Vice Chair*

Kristin Chu, *Member* (resigned Nov. 2020)
Brian Larkin, *Member*
Lauren Post, *Member*
Jane Natoli, *Member* (resigned Oct.2021)
Bartolomy Pantoja, *Member*
Judi Sanderlin, *Member*

Support:

Ben Rosenfield, *Controller*
Rosanne Torre, *Administrator*
Peg Stevenson, *Performance Director*
Mark dela Rosa, *Audit Director*
Anna Van Degna, *Public Finance Director*

For more information, please contact:

Office of the Controller
City and County of San Francisco
(415) 554-7500

Or visit:

[Citizen Bond Oversight Committee](#)



CITIZENS' GENERAL OBLIGATION BOND OVERSIGHT COMMITTEE

CITY AND COUNTY OF SAN FRANCISCO

Honorable London N. Breed, Mayor
Honorable Members of the Board of Supervisors
City Hall, 1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102

Dear Mayor Breed and Members of the Board of Supervisors:

On behalf of my fellow members, I am pleased to present you with the Report of the Citizens' General Obligation Bond Oversight Committee (CGOBOC). This report covers fiscal year 2019-2020 and fiscal year 2020-2021.

CGOBOC was established in 2002 when the voters of San Francisco passed Proposition F to review and oversee the delivery of general obligation bond programs. In 2003, the passage of Proposition C (Charter Appendix F) authorized CGOBOC to review and provide input on the work of the City Services Auditor Division (CSA) of the Office of the Controller, including the Whistleblower Program. In the period since CGOBOC's establishment, the voters of San Francisco have approved over \$5.5 billion of General Obligation (GO) bond projects, including new bonds in every major area of City infrastructure—health, parks, public safety, housing, streets and transportation.

Like many City functions, the Committee's meetings were affected by the COVID-19 pandemic. Meetings were paused from approximately March 2020 for a six-month period. The Committee resumed meeting in October of 2020 and has been meeting 100% virtually since that time. Upon resuming meetings, the Committee accelerated its work and is now current, having performed timely reviews of all bond programs. Our volunteer committee members work hard to communicate with City bond program managers and track progress. We believe we are doing a good job of monitoring bond performance and insuring accountability for the voters. At the beginning of fiscal year 2021 we began working with the Controller's staff to resume initiatives paused during the COVID-19 emergency response, including planned user opinion testing on bond-funded projects, and a forthcoming independent review of the Whistleblower Program.

Our work is detailed in this report and we are attaching CSA appendices which provide summary information on San Francisco's general obligation bond program's scopes, schedules and budgets. Thank you for your continued support of our work.

Sincerely,

Siobhan McHugh

Chair, Citizens' General Obligation Bond Oversight Committee

Committee Initiatives

Public Integrity Reviews

The CGOBOC is conscious of our responsibility to be part of the City's infrastructure for transparency, accountability and fiscal responsibility. During the period of this report, fraud investigations begun by the Federal Bureau of Investigation have led to charges, arrests, firings and resignations of key City department heads including that of Public Works, the Public Utilities Commission and the Department of Building Inspection, and to debarment of contractors implicated in fraud schemes. The City Attorney and the Controller's Office have conducted public integrity investigations related to these events, published findings and engaged with the Mayor and Board of Supervisors on regulatory and legislative changes as a result. As part of this work, the CGOBOC schedules a public hearing for each public integrity report as they are released. In addition, we have worked with the Controller's Office to learn where findings from this work may affect general obligation bond programs and the contractors that the City engages to build bond projects. This work will be ongoing in the current fiscal year.

Construction Contract Performance Auditing

The City Services Auditor has enlisted the services of Cumming Construction Management (Cumming) to conduct performance audits of the City's General Obligation (GO) bond programs to determine whether bond funds were spent in accordance with the stated purposes and permissible uses of such bonds, as approved by the voters. As of July 2021, Cumming had completed expenditures audits for the following GO programs:

- 2010 Earthquake Safety and Emergency Response (ESER) Bond (issued 7/12/16)
- 2011 Road Repaving and Street Safety (RR&SS) Bond (issued 7/25/16)
- 2008 San Francisco General Hospital (SFGH) Improvement Bond (issued 3/16/17)
- 2012 Clean and Safe Neighborhood Parks Bond (issued 4/2/18)
- 2008 Clean and Safe Neighborhood Parks Bond (issued 6/4/18)
- 2014 Earthquake Safety and Emergency Response Bond (issued 9/27/18)
- 2014 Transportation and Road Improvement Bond (issued 2/27/19)
- 2015 Affordable Housing General Obligation Bond Funds (issued 7/30/19)
- 2016 Public Health and Safety General Obligation Bond Funds (issued 1/14/20)
- 2016 Affordable Housing General Obligation Bond Funds (issued 3/11/21)

Based on the results of these completed audits, the expenditures reviewed were spent in accordance with the ballot measures with sufficient documentation. Active bond programs are scheduled to be audited on cycles fitted to their delivery schedule and CGOBOC will hear each audit as it is issued.

Liaison Reports

The CGOBOC works through a liaison process in which members are assigned to a bond program and take responsibility for developing a more detailed understanding of the work, reviewing bond program reports, meeting with the bond program managers and/or making site visits to projects under construction.

Liaisons are also assigned to the City Services Auditor Division generally, and to the Whistleblower Program within CSA specifically.

Liaison reports for FY2019-2020 and FY2020-2021 are below.

[Affordable Housing and Seismic Safety Loan Programs \(2015, 2016, 2019\)](#)

Report by Jane Natoli (2015/2016 Programs) and Timothy Mathews (2019 Program)

2015 and 2016 Affordable Housing Bond Programs

On November 3, 2015, over 74% of San Francisco voters approved Proposition A, a \$310 million General Obligation Bond. Voters endorsed a strategic list of priorities, including constructing, developing, and rehabilitating affordable rental housing, acquiring existing rental housing as affordable housing, repairing public housing, creating middle income housing and home ownership programs, funding the Teacher Next Door, and specifically funding affordable housing in the Mission Area Plan.

As the citizen liaison for this bond, I met with appropriate city staff to review the status and ensure the projects are in scope in accordance with what the voters approved. High housing costs continue to be an ongoing challenge in San Francisco, threatening economic diversity and opportunity for our citizens. In addition to meeting with staff, I attended CGOBOC meetings in accordance with my duties as a commissioner to report back to the full commission.

As of October 2019, the third and final issuance of the bond was completed, with the first two issuances 98% and 93% complete as of the end of 2020. The third issuance is expected to be fully expended by late 2023. Key projects completed or scheduled to be completed in 2021 with these issuances include 1990 Folsom and 88 Broadway / 735 Davis. Key upcoming projects include a \$25 million allocation for educator housing at 43rd and Irving scheduled to start construction in 2021. Progress also continued upgrading public housing at Potrero and Sunnysdale and the Small Sites Program as well.

While the bond is significantly meeting the goals laid out to voters, challenges remain. Housing development, especially affordable housing development, takes a long time in San Francisco, and some affordable homes covered by this bond are still up to two years away. Many of these projects, despite being affordable projects helping some in the most need, are subject to lengthy delays for specious reasons. We are urging appropriate city officials to make clear the urgency of coordinating and completing work as the city faces a housing crisis and to find ways to cut through the frequently unnecessary hurdles good affordable projects face in this city.

2016 Seismic Safety Loan Program

On November 8, 2016, over 76% of San Francisco voters approved Proposition C, an authorization to allow the City and County of San Francisco to repurpose \$260.7 million from a previous general obligation bond to address some of the challenges of the housing crisis in our city. The repurposed funds originated from the Seismic Safety Loan Program (SSLP), which was passed by the voters in 1992 Proposition A in the wake of the 1989 Loma Prieta earthquake. The funds were underutilized at the time. Priorities include protecting and preserving affordability of existing housing stock, stabilizing housing for those facing possible displacement, and funding needed renovations to make current housing stock more resilient in case of earthquakes.

As of June 2020, the City has issued \$72.42 million with an aggregate utilization for \$34.3 million in the SSLP area. At present, over a dozen loans have closed utilizing this financing to preserve 189 residential units and 17 commercial spaces, with expended funding for a total of 441 residential units and 22 commercial units in the first disbursement. Despite challenges due to the COVID-19 crisis, the loans performed to expectations and did not expose the City to undue risk, as the Mayor's Office of Housing and Community Development (MOHCD) created a COVID-19 forbearance program to stabilize affordable housing operations with minimal financial impact to the City or to the loan performance.

In October 2020, the City approved the second issuance of \$101.2 million targeted at refinancing, rehabbing, and acquiring 34 projects, including 498 residential units and 20 commercial units

2019 Affordable Housing Bond Program

On November 5, 2019, over 71% of San Francisco voters approved Proposition A, a \$600 million General Obligation Bond for affordable housing, to finance the construction, acquisition, improvement, rehabilitation, preservation and repair of affordable housing.

On March 30, 2021, the City made its first issuance of \$254.6 million of City and County of San Francisco General Taxable Obligation Bonds with a true interest cost (TIC) of 2.894%. The proposed uses of the first issuance breakout as follows: Public Housing 20%, Low-Income Housing 57%, Preservation and Middle-Income Housing 15%, and Senior Housing 8%.

The Committee looks forward to an update on expenditures and to taking an in-depth look at the first phase of the bond program's scope, schedule, and budget. Additionally, Board Member Mathews is interested the potential intersection of Prop K and Prop I from the November 2020 election authorizing the creation and funding of municipal social housing, and this 2019 Housing Bond.

[Emergency Safety and Emergency Response \(ESER\) Bond Programs 2010, 2014, 2020](#)

Report by Lauren Post

As the citizen liaison for the 2010, 2014, and 2020 ESER bonds, I have regularly reviewed the status and progress toward completion of all 2010 and 2014 ESER voter-approved and bond-funded projects and the start of projects approved by voters in 2020. These reviews have included careful reading of detailed ESER bond quarterly reports prepared by the Department of Public Works (DPW), followed by queries and comments to DPW and other city staff on each project's scope, schedule, and budget at semiannual public meetings when CGOBOC reviews the ESER bond program. I have also toured bond-funded projects completed or under construction with project managers for a more specific understanding of the use of proceeds.

Projects authorized by the 2010 ESER bonds were fully funded from bond sales and earned interest. The city's Public Safety Building in Mission Bay was completed in 2016. Seismic safety upgrades to and modernization of neighborhood fire stations located throughout San Francisco were completed, and construction of a new Fire Station 5 in the Western Addition received Leadership in Energy and Environmental Design (LEED) Gold Certification. Upgrades to and modernization of the Emergency Firefighting Water System (EFWS) in several areas of the city are complete, except for Pumping Station 2 which is expected to be completed in 2021-22. EFWS construction is managed by the San Francisco Public Utilities Commission (SFPUC).

The \$400 million of 2014 ESER bonds approved by voters have been issued and appropriated for authorized projects. The Office of the Chief Medical Examiner in India Basin was completed in 2018 and the new facility awarded LEED Gold Certification. Structural upgrades to and improvements to district police stations and facilities are complete. Seismic safety upgrades to and modernization of neighborhood fire stations are mostly complete with final completion expected in 2021-22. Another suite of upgrades to and modernization of the EFWS are scheduled for completion in 2022-23. The city's new facility in Bayview for the Traffic Company and Forensic Services Division is expected to be completed in 2021-22. Cost reduction efforts for this project were successfully achieved without compromising the facility's integrity.

The first issuance of the \$629 million in 2020 ESER bonds has been sold (\$81 million) to fund the design, environmental review, construction documentation, and other preliminary costs associated with the new public projects approved by voters. These include replacement of neighborhood Fire Station 7 in the Mission and construction of a new Fire Training Facility to be relocated from Treasure Island; continued expansion of and upgrades to the city's EFWS; replacement of or upgrades to district police stations and a corresponding temporary Surge Facility for police operations; replacement of the Lake Merced Police Pistol Range; upgraded and expanded disaster response facilities at Kezar Pavilion; and upgrades to the city's 9-1-1 call center.

Quarterly reports and detailed information on the ESER bond-funded program can be found at <http://www.sfearthquakesafety.org>.

[Road Repaving and Street Safety and Transportation and Road Improvement Bond Programs \(2011, 2104\)](#)

Reports by Timothy Mathews (2011 Program) and Brian J. Larkin, P.E. (2014 Program)

2011 Road Repaving and Street Safety Bond

As the CGOBOC liaison for the 2011 Road Repaving and Street Safety Bond, after meeting with program staff, I can report bond revenues have been expended only in accordance with the ballot measure. As of September 2020, the bond program has expended 97.3% of its ~\$248 million authorization, on its six-program areas: Street Repaving and Reconstruction, Streetscape, Pedestrian, and Bicycle Safety Improvements, Curb Ramp Program, Sidewalks, Roadway Structure Program, and Traffic Signals.

The Committee looks forward to this very successful bond program completing its remaining active projects and implementing its budget closeout.

2014 Transportation and Road Improvement Bond

As citizen liaison for the 2014 Transportation and Road Improvement Bond, I have met remotely with San Francisco Municipal Transportation Authority (SFMTA) staff twice since our last annual report.

The projects funded wholly or in part by this bond have progressed well overall. Some examples follow:

- Lombard Streetscape: Constructed traffic calming and pedestrian safety treatments at all intersections between Richardson Avenue/Francisco Street and Lombard Street/Franklin Street. Treatments include daylighting, leading pedestrian bulbs, advanced stop bars, continental crosswalks, upgrading signal conduit, bulb-outs, pedestrian islands, transit bulbs, and/or removal of actuated pedestrian buttons.
- 7 Haight TPP: This project optimized transit-stop locations, added transit bulbs, created signalized transit queue jumps, and replaced all-way, stop-controlled intersections with traffic signals. The changes are expected to reduce transit travel time by 20% in the corridor.
- Pedestrian Countdown Signals (PCS) for High Injury Corridors: This project upgraded traffic signals at fifteen locations so that PCS can be added on WalkFirst Pedestrian High Injury Corridors.
- Application Traffic Calming: Construct traffic calming projects on residential streets citywide based on submitted applications to SFMTA.
- Parking Elevator Modernization: Modernized elevators at five parking garages: Sutter Stockton, Union Square, Polk Bush, Vallejo, and Moscone.

Of particular concern has been the potential of delay-related claims. These are always among the most frustrating reasons for cost overruns on construction contracts. The Owner of the project, e.g., SFMTA, must pay extra overhead costs to the Contractor for the sole benefit of having the project delivered late.

Delay claims are more likely now due to the various effects of the COVID-19 pandemic. The City attorney's office issued a memo to City construction contractors in March of last year that detailed the City's expectations on the management and administration of such contracts during the pandemic. To date, the City Attorney has not received any COVID-related claims on a transportation project either funded by this bond or otherwise. CGOBOC will continue to monitor these issues and report to the Mayor and Board of Supervisors as conditions warrant, unless otherwise directed.

According to SFMTA staff, however, it has received one delay claim that has come up on a 2014 bond-funded project over the past year. It is for \$54 million on the Van Ness BRT Project. At this time, the Contractor has submitted this claim without supporting documentation, so it is uncertain what the basis of the claim is. However, given that it is a delay claim it may encompass the issues reported by the Grand Jury earlier this year that involve the Planning Phase that did not include preliminary exploration work to check for undocumented underground utilities. SFMTA staff expects that COVID-19 protocols and worker availability are also likely contributors to project delays.

SFMTA is planning another transportation bond for June of 2022. The value of the bond will be \$400 million. SFMTA developed the scope of the bond based on community input that included prioritizing projects that deliver improvements in equity, access and safety. To that end, the component projects will be chosen to:

- Make the transportation system work better, and
- improve street safety and traffic flow.

More than half of that bond money will be spent to speed up Muni repairs and keep public transit moving by repairing, upgrading and maintaining aging facilities and equipment. Most Muni riders would agree that changes such as these would be welcome.

Projects funded by this third issuance, will be fewer in number but with larger funding amounts, and currently active or nearing construction. SFMTA staff have decided to utilize this approach after learning lessons from the first two issuances of the 2014 Transportation and Road Improvement GO Bond. The CGOBOC liaison members are optimistic about this approach, as reporting and oversight will be focused and enable us to ensure that that Transit and Transportation improvements happen quickly and in accordance with the voters' will.

[Recreation and Park Bonds \(2008, 2012\)](#)

Report by Bart Pantoja

As a citizen liaison for the Clean and Safe Neighborhoods recreation and park bond, I have met with the appropriate project management staff to review the status and progress toward completion of all San Francisco Clean and Safe Neighborhood 2008 and 2012 bond-funded projects, including review of each project's scope, schedule, and budget. I have also attended CGOBOC meetings to receive San Francisco Clean and Safe Neighborhood bond program presentations from recreation and parks staff, asked questions of and given comments to project managers, and reviewed detailed Clean and Safe Neighborhood bond quarterly reports.

The projects that have benefited from this bond are small and large in scale. The bond revenue used has been leveraged effectively to develop and complete many projects around the city. I have visited and viewed the completed product of several park spaces including Margaret S. Hayward Playground, which is more than a playground. I would consider this a large-scale development which includes soccer fields, public resting areas and bathrooms. There are too many projects for me to list, but another smaller project to mention is the completed Beach Chalet fields. This playground and fields are a good example of our bond revenue being used effectively for the benefit of our city residents.

In meetings with recreation and park staff I have discussed in detail the project management of these multiple work sites and developments including completed projects, projects under construction, lessons learned from any project hindrances and inclusion of these lessons learned in the forecast of upcoming projects. The project management staff is at the forefront of understanding of the construction industry outlook in San Francisco and seems prepared to progress to completion the final projects of the 2013 Clean and Safe Neighborhoods bond.

The Clean and Safe Neighborhoods 2008 bond total of approximately \$185 million has completed about 83 projects including playgrounds, swimming pools, trails and bathrooms. Some of these projects were also aligned with the 2013 bond. The last of the project completions for the 2013 bond are scheduled for 2022-2023.

Included in these bonds mostly from the 2008 Clean and Safe Neighborhoods bond is the Port of San Francisco park projects. Currently 11 projects are named; eight projects are completed. The bond amount budgeted is approximately \$84.1 million. I have met with the appropriate project management staff of the Port of San Francisco to review the status and progress toward completion of these projects. I have also attended CGOBOC meetings and reviewed presentations given by staff of the Port of San Francisco. The fourth and final phase of Crane Cove Park is scheduled to be completed by December 2021. The Tulare Park project is delayed indefinitely due to discovery of original plan development

conflicts with public utilities. The next alternative which is to build a bridge instead of walkway would be 70% over budget. The Port is working with DPW and the SFPUC to find suitable solution to this walkway access that does not conflict with the utilities and provides ADA access and is cost effective.

Seawall Safety Bond (2018)

Report by Bart Pantoja

As a citizen liaison for the 2018 Embarcadero Seawall Earthquake Safety Bond (Seawall Bond) I have met with program director and project administrator staff to review the planning, status, and progress of work and project development under this voter approved \$425 million bond. This bond will support the Seawall Earthquake Safety and Disaster Prevention Program (Seawall Program). This sounds a bit redundant, but there is important detail in this program. The bond was approved in 2019 but was delayed by a legal challenge which ended with the original proposition upheld and the first bond sale which happened in June 2020 for approximately \$49.6 million. This funding will provide for surveys, testing, and assessments.

The Army Corps of Engineers (USACE) has conducted a General Investigation feasibility study. The results of this study will be recommendations and considerations to reduce coastal flooding. This study may also trigger federal aid.

In addition to this work is the Waterfront Resilience Program (Resilience Program) intended to prepare the 7 ½ miles of waterfront for hazards from earthquake, flooding and sea rise. This includes the seawall that is 100 years old and can be affected by these hazards.

This Seawall Bond is still in the early stages of research and planning. Out of the \$49.6 million \$9.6 million is encumbered. The research is in process. The large project of rebuilding the seawall is an endeavor that will most likely exceed the \$425 million. As this research is being done to take on this monumental task there are several proposed projects by the port commission in the pipeline. These projects will address coastal flood defense and seismic risk and response. The port is establishing community outreach and investment to meet the reality of coastal flooding and to protect structures along the waterfront.

The need for coastal defense is vital to the future of our city. The real threat of sea level rise and flooding and the real possibility of earthquake and the collapse of the current seawall must be addressed. Study, preparation and planning is paramount to a successful coastal defense.

City Services Auditor

Report by Kristin Chu

The Controller functions as the City Services Auditor (CSA), as authorized by Charter Appendix F, which includes various responsibilities and powers. The Controller's CSA Division consists of the Audits Unit and City Performance Unit.

CSA is funded through a commitment of two-tenths of one percent of the City's annual budget. In fiscal year 2020-21 approximately \$23.3 million was budgeted for CSA's functions under this Charter requirement, plus an additional \$3.5 million from bond sales linked to multiyear capital programs. CSA has approximately 68 full-time equivalent staff, including auditors, performance analysts, project

managers, and operations staff.

The CGOBOC notes that during the COVID-19 emergency period, almost all Performance Unit staff were assigned to disaster service worker functions, and most performance work was paused for approximately 15 months. During the same period, a significant amount of Audit Unit staff was devoted to cost recovery - documenting City costs for Federal Emergency Management (FEMA) reimbursement. Despite these pauses, the City Services Auditor department operates at a high level and is serving its purpose of providing insight and analysis on the city's performance and performing risk-based auditing. Based on my work as CSA liaison, I believe the CSA is fulfilling its Charter mandate and plays a vital leadership role in driving success within city government. The Committee looks forward to a full return of the CSA staff to their Charter mandated work in FY2022.

Whistleblower Program

Report by Siobhan McHugh

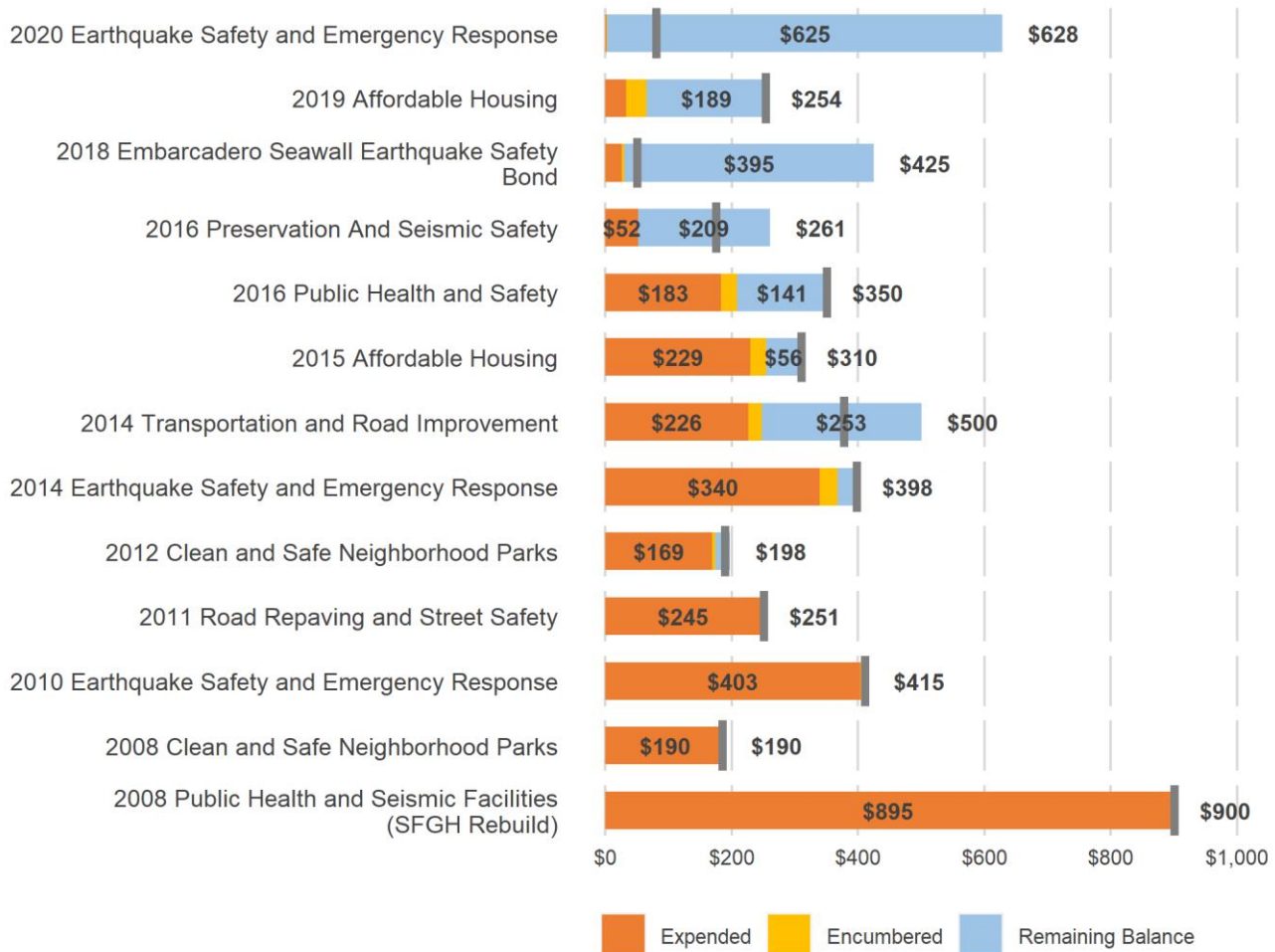
The Whistleblower Program (WP) operates within the Office of the Controller.

It receives, logs, analyzes and investigates complaints under its jurisdiction that relate to the delivery of all City services, misuse of City funds, and improper behavior by and activities of both City officials and employees, according to Charter Appendix F1.107, Citizens' Complaints, Whistleblowers, added on 11/04/2003.

The operations of the WP are carried out by a dedicated team of investigators, many of whom are certified. As the liaison, I have been briefed on WP staff's work to investigate complaints, as well as on its activities conducting training sessions on the WP, which have included the designated liaison staff of every city department. Increased knowledge of how to report a whistleblower complaint, protected by anonymity, results in more qualified complaints. The WP has also continued its outreach by hosting webinars this past year on topics related to whistleblower programs and investigative techniques. These webinars are open to public participation and are widely used by staff from other agencies, counties and cities who have similar investigative functions.

To the best of my knowledge, based on my meetings with WP staff and my reviews of quarterly reports, I believe the WP continues to operate in an effective and efficient manner and follows its charter mandate. The Program appears to be functioning as intended however as an additional assurance, the CGOBOC decided to commission an external consultant to conduct an independent and thorough review of the operational procedures and investigative protocols. This review will be underway in FY2021-2022.

Appendix A – BOND PROGRAMS STATUS



¹Total bond amounts in the table above may differ from voter authorized amounts due to exclusion of cost of issuance or appropriation of interest earned.

Appendix B – BOND PROGRAMS FINANCIAL SUMMARY

(as of June 30, 2021)

| Bond Program/Component | Revised Budget ¹ | Issued | Expended | Encumbered | % of Budget Expended/Encumbered | % of Issued Expended/Encumbered |
|----------------------------------------------------------|-----------------------------|---------------|---------------|--------------|---------------------------------|---------------------------------|
| Public Health & Safety | | | | | | |
| 2020 Earthquake Safety and Emergency Response | \$628,500,000 | \$80,536,045 | \$1,551,109 | \$1,486,052 | 0% | 4% |
| Neighborhood Fire Stations & Support Facilities | \$270,827,260 | \$2,900,000 | \$216,632 | \$778,811 | 0% | 34% |
| Emergency Firefighting Water Systems | \$151,170,852 | \$20,000,000 | \$15,398 | \$0 | 0% | 0% |
| District Police Stations & Support Facilities | \$119,163,994 | \$32,022,200 | \$268,457 | \$160,348 | 0% | 1% |
| Disaster Response Facilities | \$68,937,848 | \$15,855,705 | \$492,651 | \$0 | 1% | 3% |
| 9-1-1 Response Facilities | \$8,863,438 | \$8,863,438 | \$47,336 | \$546,893 | 7% | 7% |
| Oversight, Accountability & Cost of Issuance (COI) | \$9,536,608 | \$894,702 | \$510,635 | \$0 | 5% | 57% |
| 2018 Embarcadero Seawall Earthquake Safety | \$425,000,000 | \$49,675,000 | \$26,196,305 | \$4,244,246 | 7% | 61% |
| Seawall Program Projects | \$262,900,000 | \$0 | \$0 | \$0 | 0% | |
| Final Design (65%) | \$46,600,000 | \$0 | \$0 | \$0 | 0% | |
| Pilot Projects | \$40,000,000 | \$0 | \$0 | \$0 | 0% | |
| Planning/Engineering/Preliminary Design (35%) | \$37,500,000 | \$30,035,000 | \$21,350,958 | \$4,244,246 | 68% | 85% |
| Seawall Program Labor | \$18,800,000 | \$5,907,000 | \$3,068,233 | \$0 | 16% | 52% |
| United States Army Corps of Engineers (CAP103 & GI) | \$8,900,000 | \$8,875,000 | \$1,695,616 | \$0 | 19% | 19% |
| Design Support during Construction | \$8,400,000 | \$0 | \$0 | \$0 | 0% | |
| Other City Departments and Government Agencies | \$1,900,000 | \$983,000 | \$80,370 | \$0 | 4% | 8% |
| Oversight, Accountability & Cost of Issuance (COI) | | \$3,875,000 | \$1,129 | \$0 | | 0% |
| 2016 Public Health and Safety | \$350,000,000 | \$350,000,000 | \$182,833,368 | \$25,914,841 | 60% | 60% |
| ZSFG, Building 5 | \$219,743,875 | \$219,743,875 | \$77,659,440 | \$7,847,089 | 39% | 39% |
| Ambulance Deployment Facility | \$47,880,049 | \$47,880,049 | \$42,874,628 | \$650,837 | 91% | 91% |
| Southeast Health Center | \$29,839,786 | \$29,839,786 | \$21,423,714 | \$12,705,466 | 114% | 114% |
| Other Community Health Centers | \$19,896,001 | \$19,896,001 | \$20,097,292 | \$3,299,996 | 118% | 118% |
| Homeless Services Sites Program | \$19,700,000 | \$19,700,000 | \$12,108,912 | \$1,267,711 | 68% | 68% |
| Neighborhood Fire Stations | \$9,188,009 | \$9,188,009 | \$5,809,179 | \$143,742 | 65% | 65% |
| Oversight, Accountability & Cost of Issuance (COI) | \$3,752,279 | \$3,752,279 | \$2,860,203 | \$0 | 76% | 76% |
| 2014 Earthquake Safety and Emergency Response | \$397,988,157 | \$397,988,157 | \$339,582,739 | \$27,589,635 | 92% | 92% |
| Traffic Company & Forensic Services Division | \$178,895,790 | \$178,895,790 | \$151,710,493 | \$10,908,395 | 91% | 91% |
| Neighborhood Fire Stations | \$67,630,741 | \$67,630,741 | \$59,219,900 | \$1,651,767 | 90% | 90% |
| Office of the Chief Medical Examiner | \$67,533,024 | \$67,533,024 | \$67,469,177 | \$22,165 | 100% | 100% |
| Emergency Firefighting Water Systems | \$54,347,209 | \$54,347,209 | \$33,588,252 | \$14,737,893 | 89% | 89% |
| Police Facilities | \$26,845,661 | \$26,845,661 | \$25,957,400 | \$269,415 | 98% | 98% |
| Oversight, Accountability & Cost of Issuance (COI) | \$2,284,545 | \$2,284,545 | \$1,637,517 | \$0 | 72% | 72% |
| Program Reserves | \$451,187 | \$451,187 | \$0 | \$0 | 0% | 0% |
| 2010 Earthquake Safety and Emergency Response | \$415,372,928 | \$410,957,895 | \$403,403,648 | \$5,390,139 | 98% | 99% |
| Public Safety Building | \$229,379,359 | \$229,379,359 | \$229,210,839 | \$16,567 | 100% | 100% |
| Auxiliary Water Supply Systems | \$102,400,000 | \$102,400,000 | \$99,817,987 | \$2,273,311 | 100% | 100% |
| Neighborhood Fire Stations | \$80,941,986 | \$76,526,953 | \$72,278,296 | \$3,100,261 | 93% | 98% |
| Oversight, Accountability & Cost of Issuance (COI) | \$2,545,864 | \$2,545,864 | \$2,096,526 | \$0 | 82% | 82% |
| Program Reserves | \$105,719 | \$105,719 | \$0 | \$0 | 0% | 0% |
| 2008 Public Health and Seismic Facilities (SFGH Rebuild) | \$900,207,267 | \$887,400,000 | \$894,909,806 | \$431,458 | 99% | 100% |
| ZSFG Hospital and Trauma Center (Building 25) | \$877,031,226 | \$880,241,471 | \$874,372,240 | \$211,866 | 100% | 99% |
| ZSFG Bridge and Tunnel | \$6,655,205 | | \$6,551,398 | | 98% | |
| Miscellaneous ZSFG Follow-on Projects | \$5,753,485 | | \$4,259,940 | \$219,593 | 78% | |
| ZSFG Plant Services Building Seismic Upgrade | \$2,268,055 | | \$2,204,868 | | 97% | |
| ZSFG Pneumatic Tube Connectivity Project | \$1,340,766 | | \$1,297,944 | | 97% | |
| Oversight, Accountability & Cost of Issuance (COI) | \$7,158,530 | \$7,158,530 | \$6,223,416 | | 87% | |
| Transportation | | | | | | |
| 2014 Transportation and Road Improvement | \$500,000,000 | \$377,215,000 | \$226,190,663 | \$20,923,712 | 49% | 66% |
| Muni Forward Rapid Network Improvements | \$190,877,553 | \$152,310,353 | \$63,925,002 | \$11,681,390 | 40% | 50% |
| Muni Facility Upgrades | \$66,708,794 | \$66,708,794 | \$61,786,247 | \$395,528 | 93% | 93% |
| Pedestrian Safety Improvements | \$54,879,998 | \$52,234,694 | \$35,234,238 | \$4,412,084 | 72% | 76% |
| Accessibility Improvements | \$51,120,000 | \$24,120,000 | \$2,867,150 | \$132,850 | 6% | 12% |
| Complete Streets Improvements | \$41,837,984 | \$4,607,184 | \$4,029,964 | \$90,147 | 10% | 89% |
| Caltrain Upgrades | \$39,000,000 | \$39,000,000 | \$27,516,743 | \$263,257 | 71% | 71% |

¹ Total revised budget amounts reflect values reported by departments and may differ from bonds' total authorized amounts.

12 | Citizens' General Obligation Bond Oversight Committee Report, FY 2019-2020

| Transportation (continued) | | | | | | |
|----------------------------------------------------|----------------------|----------------------|----------------------|---------------------|---------------------------------|---------------------------------|
| Bond Program/Component | Revised Budget | Issued | Expended | Encumbered | % of Budget Expended/Encumbered | % of Issued Expended/Encumbered |
| Major Transit Corridor Improvements | \$27,088,937 | \$27,088,937 | \$26,745,410 | \$3,062,432 | 110% | 110% |
| Traffic Signal Improvements (all BMS) | \$21,882,578 | \$6,000,000 | \$3,818,190 | \$886,023 | 21% | 78% |
| Oversight, Accountability & Cost of Issuance (COI) | \$6,604,156 | \$5,145,038 | \$267,719 | | 4% | 5% |
| 2011 Road Repaving and Street Safety | \$250,670,538 | \$250,670,538 | \$244,731,415 | \$1,136,669 | 98% | 98% |
| Street Resurfacing | \$146,110,260 | \$146,110,260 | \$145,743,793 | \$68,769 | 100% | 100% |
| Streetscape | \$54,611,111 | \$54,611,111 | \$50,195,183 | \$1,033,333 | 94% | 94% |
| Sidewalk Accessibility | \$21,887,203 | \$21,887,203 | \$21,554,398 | \$34,567 | 99% | 99% |
| Transit and Traffic Signals | \$19,787,478 | \$19,787,478 | \$19,236,721 | \$0 | 97% | 97% |
| Street Structure Rehabilitation | \$6,941,880 | \$6,941,880 | \$6,894,221 | \$0 | 99% | 99% |
| Oversight, Accountability & Cost of Issuance (COI) | \$1,332,606 | \$1,332,606 | \$1,107,099 | \$0 | 83% | 83% |
| Affordable Housing | | | | | | |
| 2019 Affordable Housing | \$254,134,002 | \$254,134,002 | \$33,334,608 | \$31,589,187 | 26% | 26% |
| Low-Income Housing | \$143,700,000 | \$143,700,000 | \$16,326,391 | \$23,262,108 | 28% | 28% |
| Public Housing | \$50,620,000 | \$50,620,000 | \$52,217 | \$0 | 0% | 0% |
| Preservation & Middle-Income Housing | \$37,100,000 | \$37,100,000 | \$2,884,240 | \$4,615,760 | 20% | 20% |
| Senior Housing | \$21,200,000 | \$21,200,000 | \$13,432,516 | \$3,711,319 | 81% | 81% |
| Oversight, Accountability & Cost of Issuance (COI) | \$1,514,002 | \$1,514,002 | \$639,244 | \$0 | 42% | 42% |
| 2016 Preservation And Seismic Safety | \$260,700,000 | \$175,000,001 | \$51,730,690 | \$0 | 20% | 30% |
| Market Rate | \$154,917,440 | \$103,030,822 | \$28,915,088 | \$0 | 19% | 28% |
| Below Market Rate | \$89,316,278 | \$60,695,762 | \$18,683,312 | \$0 | 21% | 31% |
| Deferred Loans | \$14,567,054 | \$9,921,431 | \$3,038,600 | \$0 | 21% | 31% |
| Oversight, Accountability & Cost of Issuance (COI) | \$1,899,228 | \$1,351,986 | \$1,093,690 | \$0 | 58% | 81% |
| 2015 Affordable Housing | \$310,000,000 | \$310,000,000 | \$229,390,260 | \$24,965,846 | 82% | 82% |
| Low-Income Housing (up to 80% AMI) | \$98,911,887 | \$98,862,429 | \$98,085,976 | \$70,210 | 99% | 99% |
| Middle-Income Housing (80% AMI and above) | \$79,188,394 | \$79,188,394 | \$32,214,112 | \$135,724 | 41% | 41% |
| Public Housing | \$79,088,366 | \$79,049,357 | \$46,582,443 | \$24,644,557 | 90% | 90% |
| Mission Area Plan | \$49,438,201 | \$49,426,736 | \$49,134,577 | \$115,355 | 100% | 100% |
| Oversight, Accountability & Cost of Issuance (COI) | \$3,373,152 | \$3,473,084 | \$3,373,152 | \$0 | 100% | 97% |
| Parks and Recreation | | | | | | |
| 2012 Clean and Safe Neighborhood Parks | \$197,677,058 | \$188,800,006 | \$169,300,960 | \$4,561,318 | 88% | 92% |
| Neighborhood Parks | \$99,816,678 | \$96,997,276 | \$96,990,621 | \$1,612,628 | 99% | 102% |
| Citywide Programs | \$40,595,000 | \$40,595,000 | \$29,759,035 | \$1,393,718 | 77% | 77% |
| Waterfront Parks | \$34,857,227 | \$31,731,365 | \$29,943,609 | \$754,949 | 88% | 97% |
| Citywide Parks | \$21,100,000 | \$18,235,088 | \$11,557,994 | \$800,023 | 59% | 68% |
| Oversight, Accountability & Cost of Issuance (COI) | \$1,308,153 | \$1,241,276 | \$1,049,700 | \$0 | 80% | 85% |
| 2008 Clean and Safe Neighborhood Parks | \$189,885,786 | \$184,948,589 | \$189,713,010 | \$84,955 | 100% | 103% |
| Neighborhood Parks | \$115,800,705 | \$115,800,705 | \$115,800,705 | \$0 | 100% | 100% |
| Citywide Programs | \$38,675,734 | \$34,665,392 | \$38,675,734 | \$0 | 100% | 112% |
| Waterfront Parks | \$33,793,478 | \$32,866,623 | \$33,620,702 | \$84,955 | 100% | 103% |
| Oversight, Accountability & Cost of Issuance (COI) | \$1,615,870 | \$1,615,870 | \$1,615,870 | \$0 | 100% | 100% |