



## MEMORANDUM

**To:** Dignity Fund Oversight and Advisory Committee  
**From:** Genevieve Herreria, Senior Budget Analyst, Human Services Agency  
**Date:** November 18, 2024  
**Re:** Fiscal Year 2024 Dignity Fund-eligible budget & expenditures

This annual report to the Oversight and Advisory Committee examines the budget for and expenditures on all Dignity Fund-eligible services funded from July 1, 2023 to June 30, 2024 (FY 2024). It also presents a proposed plan for the available year-end balance.

### FY 2024 budget

#### Sources

In FY 2024, the total budget for all Dignity Fund-eligible (DF-eligible) services was **\$131.8 million**. The DF-eligible budget was comprised of four sources:

- The **\$56.1 million** Dignity Fund baseline
- **\$21.2 million** in accumulated Dignity Fund savings
- **\$40.6 million** in supplemental General Fund for DF-eligible services. This amount includes mayoral initiatives and addbacks issued by the Board of Supervisors, as well as funds appropriated to the Community Living Fund
- **\$13.9 million** in state and federal grants, including Older Americans Act dollars, among others

Table 1. Budget sources for DF-eligible services

Budget category	FY 2023-24	
Dignity Fund baseline	\$	56,084,027
Accumulated Dignity Fund savings	\$	21,203,830
Supplemental General Fund	\$	40,598,146
State & federal grants	\$	13,875,971
<b>Total</b>	<b>\$</b>	<b>131,761,974</b>



## Uses

DAS budgeted this Dignity Fund-eligible funding for three uses:

- **\$121.7 million** for **246 contracts** for the delivery of services across the seven Dignity Fund service areas
- **\$3.7 million** in interdepartmental services agreements with: the San Francisco Municipal Transportation Agency for transportation connections to existing DAS services; the Department of Public Health for fall prevention safety; the Office of the Treasurer & Tax Collector for one-on-one financial counseling for LGBTQ+ clients; and the Mayor’s Office of Housing and Community Development for the allocation of rental subsidies from the Senior Operating Subsidies (SOS) Program Fund
- **\$6.4 million** for administrative costs, including salary and benefits supporting intake staff at the DAS Benefits and Resources Hub at 2 Cough

**Table 2. Budget uses for DF-eligible services**

Budget category	FY 2023-24	
Available for contracts	\$	121,727,757
Interdepartmental services	\$	3,661,294
Staff & administration	\$	6,372,923
<b>Total</b>	<b>\$</b>	<b>131,761,974</b>

## FY 2024 expenditures

Table 3 below shows this budget as compared to actual spending.

**Table 3. FY 2024 DF eligible budget versus actuals**

	Budget		Actuals		Balance
In contract	\$	117,288,323	\$	96,199,732	\$ 21,088,590
Not in contract	\$	4,439,434	\$	-	\$ 4,439,434
Interdepartmental services	\$	3,661,294	\$	493,732	\$ 3,167,562
Staff & administration	\$	6,372,923	\$	5,676,758	\$ 696,165
<b>Total</b>	<b>\$</b>	<b>131,761,974</b>	<b>\$</b>	<b>102,370,222</b>	<b>\$ 29,391,752</b>

**Consistent spend down rate.** Community based organizations spent **82 percent** of the funding available for contacts, as they did in Fiscal Year 2023. Much of the remaining balance has been committed to provide continuity of services across programs with known future funding gaps.

**Interdepartmental services.** Reserves in the Senior Operating Subsidies (SOS) Program Fund represented **\$3.2 million** of the budget for interdepartmental services. DAS continues to hold on to this funding pending SOS housing developments managed by the Mayor’s Office of Housing and Community Development.

## FY 2024 Dignity Fund-eligible services balance

Table 4 shows that, of the \$29.4 million balance in Table 3, \$15.3 million is committed towards upcoming funding shortfalls, \$3.2 million is reserved for Senior Operating Subsidies, and \$1.1 million is comprised of federal and state grants whose uses are restricted to defined eligible costs. An additional \$801 thousand was saved in the Community Living Fund.

**Table 4. Commitments**

<b>Starting Balance</b>	<b>\$</b>	<b>29,391,752</b>
Committed	\$	15,291,884
Senior Operating Subsidies	\$	3,167,562
Grant funding	\$	1,050,580
Community Living Fund	\$	800,745
<b>Available for contracts</b>	<b>\$</b>	<b>9,080,981</b>

Table 5 presents DAS's proposed plan for the available \$9.1 million year-end balance.

**Table 5. Remaining FY 2024 balance**

<b>Available for contracts</b>	<b>\$</b>	<b>9,080,981</b>
Access & Empowerment	\$	1,268,000
Caregiver Support	\$	1,300,000
Case Management & Care Navigation	\$	500,000
Community Connection & Engagement	\$	973,500
Housing Support	\$	-
Nutrition & Wellness	\$	3,599,249
Self Care & Safety	\$	582,624
DF Program Administration	\$	925,000
<b>Remaining balance</b>	<b>\$</b>	<b>(67,392)</b>