

GEN

General City Responsibility



CITY & COUNTY OF SAN FRANCISCO

Office of the Controller

August 12, 2020

OVERVIEW

General City Responsibility (GEN) contains revenues and expenditures that are allocated for use across multiple City departments.

It is not an operating department and has no salary, travel, or materials and supplies budgets.

The main revenues and expenditures in GEN were described in detail in the Controller's Revenue Letter presentation:

- Sources are tax revenues, including property, business, hotel, transfer, and other local taxes.
- The largest expenditures are voter-mandated baseline transfers to support operations outside the General Fund, such as the MTA, libraries, and schools.

GEN is also where debt service on General Obligation bonds is budgeted. The Board of Supervisors will approve the property tax rate resolution in September.

	FY 19-20	FY 20-21	FY 21-22
General Fund			
Revenue	5,680	5,232	5,290
Expenditures			
Financial Baselines	1,517	1,313	1,423
Retiree Health	80	78	82
Real Estate, IT, Audits, Utilities	34	34	34
CBO: MCO/Min Wage	32	10	10
Financial Reserve Deposits	30	208	1
GO Debt Service	352	381	288