

**DEPARTMENT: GEN – GENERAL CITY RESPONSIBILITY**

**YEAR ONE: FY 2024-25**

Budget Changes

The Department’s \$1,587,934,968 budget for FY 2024-25, as proposed by the Mayor, is \$242,339,111 or 13.2% less than the original FY 2023-24 budget of \$1,830,274,079.

Personnel Changes

The General City Responsibility budget does not have positions.

Revenue Changes

The Department’s revenues of \$6,233,292,035 in FY 2024-25 are \$178,203,168 or 2.8% less than FY 2023-24 revenues of \$6,411,495,203.

**YEAR TWO: FY 2025-26**

Budget Changes

The Department’s \$1,438,842,827 budget for FY 2025-26, as proposed by the Mayor, is \$149,092,141 or 9.4% less than the Mayor’s proposed FY 2024-25 budget of \$1,587,934,968.

Personnel Changes

The General City Responsibility budget does not have positions.

Revenue Changes

The Department’s revenues of \$6,281,205,574 in FY 2025-26 are \$47,913,539 or 0.8% more than FY 2024-25 estimated revenues of \$6,233,292,035.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2024-25 AND FY 2025-26**

**DEPARTMENT:** GEN – GENERAL CITY RESPONSIBILITY

**SUMMARY OF 5-YEAR HISTORICAL & PROPOSED BUDGET YEAR EXPENDITURES AND FTE AUTHORITY:**

	<b>FY 2020-21 Budget</b>	<b>FY 2021-22 Budget</b>	<b>FY 2022-23 Budget</b>	<b>FY 2023-24 Budget</b>	<b>FY 2024-25 Proposed</b>
General City Responsibility	1,801,949,206	1,599,166,560	1,855,330,819	1,830,274,079	1,587,934,968

The Department’s budget decreased by \$214,014,238 or 11.9% from the adopted budget in FY 2020-21 to the Mayor’s proposed budget in FY 2024-25.

**FY 2024-25**

The Mayor’s proposed FY 2024-25 budget for the Department has decreased by \$242,339,111 largely due to reductions in the required deposit to the General Reserve, transfers to San Francisco General Hospital and Laguna Honda Hospital, the required population baseline adjustment to the MTA, and debt service costs, as well as elimination of one-time funding in FY 2023-24 for the Asia-Pacific Economic Cooperation (APEC).

**FY 2025-26**

The Mayor’s proposed FY 2025-26 budget for the Department has decreased by \$149,092,141 largely due to reductions in debt service expenditures, offset by increases in transfers to San Francisco General Hospital and Laguna Honda Hospital and the Charter-required deposit to the Student Success Fund.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST  
FOR AMENDMENT OF BUDGET ITEMS  
FY 2024-25 AND FY 2025-26**

**DEPARTMENT:** GEN – GENERAL CITY RESPONSIBILITY

**RECOMMENDATIONS**

**YEAR ONE: FY 2024-25**

The Budget and Legislative Analyst’s recommended reductions to the proposed budget total \$642,170 in FY 2024-25. Of the \$642,170 in recommended reductions, \$100,000 are ongoing savings and \$542,170 are one-time savings.

In addition, the Budget and Legislative Analyst recommends closing current-year inactive projects totaling \$797,189, for total General Fund savings of \$1,439,359.

Our policy recommendations total \$450,000 in FY 2024-25. All of the \$450,000 are ongoing savings.

**YEAR TWO: FY 2025-26**

The Budget and Legislative Analyst’s recommended reductions to the proposed budget total \$300,000 in FY 2025-26. Of the \$300,000 in recommended reductions, \$100,000 are ongoing savings and \$200,000 are one-time savings.

Our policy recommendations total \$450,000 in FY 2025-26. All of the \$450,000 are ongoing savings.

**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2024-25 and FY 2025-26 Two-Year Budget**

Rec #	Account Title	FY 2024-25						FY 2025-26						
		FTE		Amount		GF	1T	FTE		Amount		GF	1T	
		From	To	From	To			From	To	From	To			Savings
	<b>GEN General City Responsibility</b>													
	Other Current Expenses - Bdgt			\$4,850,000	\$4,750,000	\$100,000	X			\$4,850,000	\$4,750,000	\$100,000	X	
GEN-1	Reduce the amount budgeted for the audit reserve, which is used for audit adjustments. The current balance of the audit reserve is \$23.05 million and is available to be carried forward to FY 2024-25.			\$400,000	\$0	\$400,000	X	X				\$0		
GEN-2	Reduce the amount budgeted for court fees and other compensation for indigent defense special circumstances, which will not be needed in FY 2024-25.			\$5,687,390	\$5,545,220	\$142,170	X	X			\$6,119,484	\$5,919,484	\$200,000	X
GEN-3	Reduce work order with the Department of Technology due to available alternative funding. The Department of Technology has identified alternative funding sources in this amount to support these services. Accordingly, reducing the work order by this amount will not have a service impact.													

**FY 2024-25**

Total Recommended Reductions		
One-Time	Ongoing	Total
General Fund	\$542,170	\$100,000
Non-General Fund	\$0	\$0
<b>Total</b>	<b>\$542,170</b>	<b>\$100,000</b>

**FY 2025-26**

Total Recommended Reductions		
One-Time	Ongoing	Total
General Fund	\$200,000	\$100,000
Non-General Fund	\$0	\$0
<b>Total</b>	<b>\$200,000</b>	<b>\$100,000</b>



**Recommendations of the Budget and Legislative Analyst  
For Amendment of Budget Items in the FY 2024-25 and FY 2025-26 Two-Year Budget**

**Current Year Savings**

**GEN - General City Responsibility**

Rec #	Account Title	FY 2023-24				
		Amount		Savings	GF	1T
		From	To			
CY GEN-1	Programmatic Projects	\$3,099	\$0	\$3,099	X	X
		Close this project, which is no longer active, for budget savings. This amount remains available due to adjustments made after year-end FY 2022-23 close.				
CY GEN-2	Capital Proj Budget -Cfwd	\$4,281	\$0	\$4,281	X	X
		Close this project, which is no longer active, for budget savings. This amount remains available due to adjustments made after year-end FY 2022-23 close.				
CY GEN-3	Capital Proj Budget -Cfwd	\$7,810	\$0	\$7,810	X	X
		Close this project, which is no longer active, for budget savings. This amount remains available due to adjustments made after year-end FY 2022-23 close.				
CY GEN-4	DT Telecommunications Svcs	\$4,883	\$0	\$4,883	X	X
		Close this project, which is no longer active, for budget savings. This amount remains available due to adjustments made after year-end FY 2022-23 close.				
CY GEN-5	Programmatic Proj-Bdgt-Cfwd	\$293,514	\$0	\$293,514	X	X
	Programmatic Proj-Bdgt-Cfwd	(\$62,043)	\$0	(\$62,043)	X	X
	Programmatic Proj-Bdgt-Cfwd	(\$31,471)	\$0	(\$31,471)	X	X
		Close this project, which is no longer active, for budget savings. This amount remains available due to adjustments made after year-end FY 2022-23 close.				
CY GEN-6	Loans Issued By City	\$517,771	\$0	\$517,771	X	X
		Close this project, which is no longer active, for budget savings. This amount remains available due to adjustments made after year-end FY 2022-23 close.				
CY GEN-7	Capital Proj Budget -Cfwd	\$1,653	\$0	\$1,653	X	X
		Close this project, which is no longer active, for budget savings. This amount remains available due to adjustments made after year-end FY 2022-23 close.				
CY GEN-8	Capital Proj Budget -Cfwd	\$57,693	\$0	\$57,693	X	X
		Close this project, which is no longer active, for budget savings. This amount remains available due to adjustments made after year-end FY 2022-23 close.				

**Current Year Savings**

**Total Recommended Reductions**

	One-Time	Ongoing	Total
<b>General Fund</b>	\$797,189	\$0	<b>\$797,189</b>
<b>Non-General Fund</b>	\$0	\$0	<b>\$0</b>
<b>Total</b>	<b>\$797,189</b>	<b>\$0</b>	<b>\$797,189</b>

GF = General Fund

1T = One Time