



General City Responsibility (GEN)



Office of the Controller

June 10, 2026



Description

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.

GEN revenues and expenditures are described in detail in the Controller's Revenue Letter :

- Revenues include property, business, hotel, transfer, and other local taxes.
- 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.

Summary

	FY 25-26 Approved	FY 26-27 Proposed	FY 27-28 Proposed
General Fund			
Regular Revenues	6,575	7,140	7,109
Expenditures			
Spending Requirements (Baselines)	1,924	2,080	2,119
Retiree Health	91	99	108
General + Budget Stabilization Reserve Deposits	28	77	86
Real Estate, IT, Audits, Utilities	51	54	63
Debt Service Funds	419	385	315

