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:

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
	Budget	Budget	Budget	Budget	Proposed
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

GEN - General City Responsibility

				FY	FY 2024-25						F	FY 2025-26			
		A	FTE	Amount	unt				FTE		Amount	int			
Rec #	Account Title	From	To	From	To	Savings	GF	1T F	From	10	From	70	Savings	GF	11
		GEN Gene	eral City Re	GEN General City Responsibility											
	Other Current Expenses - Bdgt			\$4,850,000	\$4,750,000	\$100,000	×				\$4,850,000	\$4,750,000	\$100,000	×	
GEN-1		Reduce th	ie amount	Reduce the amount budgeted for the audit reserve, which is used for audit	udit reserve, which	h is used for audi	ų								
		adjustmei	nts. The cu	adjustments. The current balance of the audit reserve is \$23.05 million and is	e audit reserve is	\$23.05 million an	d is								
		available t	to be carrie	available to be carried forward to FY 20	, 2024-25.			Õ	Ongoing savings.	wings.					
	Crt Fees & Other Compensation			\$400,000	0\$	\$400,000	×	×					0\$		
GEN-2		Reduce th	e amount	Reduce the amount hudgeted for court fees and other compensation for indigent	t fees and other co	mpensation for it	ndiger	+							
		defense sp	oecial circu	defense special circumstances, which will not be needed in FY 2024-25.	vill not be needed	in FY 2024-25.	5		One-time savings.	avings.					
	DT Technology Infrastructure			\$5,687,390	\$5,545,220	\$142,170	×	×			\$6,119,484	\$5,919,484	\$200,000	×	×
GEN-3		Reduce w	ork order \	Reduce work order with the Department of Technology due to available	nt of Technology d	tue to available		<u>x</u>	aduce wc	ırk orde	· with the Depart	Reduce work order with the Department of Technology due to available	gy due to availal	ple	
		alternativ	e funding.	alternative funding. The Department of Technology has identified alternative	f Technology has iα	dentified alternat	ive	ā	ternative	funding	3. The Departmen	alternative funding. The Department of Technology has identified alternative	as identified alte	ernativ	ve
		funding sα	ources in the	funding sources in this amount to support these services. Accordingly, reducing	ort these services.	. Accordingly, red	ucing		nding so	urces in	this amount to s	funding sources in this amount to support these services. Accordingly,	ces. Accordingly	_ ~	
		the work	order by th	the work order by this amount will not have a service impact.	have a service imp	oact.		ā	ducing th	ne work	order by this am	reducing the work order by this amount will not have a service impact.	a service impac	نہ	

		FY 2024-25	
	Total Rec	Total Recommended Reductions	tions
,	One-Time	Ongoing	Total
General Fund	\$542,170	\$100,000	\$642,170
Non-General Fund	\$0	\$0	\$0
Total	\$542,170	\$100,000	\$642,170

	וסומו עבר	Iotal Recommended Reductions	cuons
	One-Time	Ongoing	Total
General Fund	\$200,000	\$100,000	\$300,000
Non-General Fund	\$0	\$0	\$0
Total	\$200,000	\$100,000	\$300,000

FY 2025-26

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

GEN - General City Responsibility

		11
		GF
		Savings
FY 2025-26	Amount	То
	Amo	From
	FTE	То
	F	From
		1T
		GF
		Savings
. 2024-25	unt	То
FY	Amount	From
	E	То
	H	From
		Account Title
		Rec#

Policy Recommendations

		GEN General City Responsibility	Responsibility						
	Other Fringe Benefits		\$1,200,000	\$750,000	\$450,000 X		\$1,200,000	\$750,000	\$450,000 X
		Reduce amount bu	Reduce amount budgeted for Other Fringe Benefits. In FY 2022-23, only	şe Benefits. In FY 20	322-23, only				
		approximately \$11	approximately \$115,000 of this budget was spent, and to date in FY 2023-24	as spent, and to da	ate in FY 2023-24				
		\$141,000 has been	\$141,000 has been spent, out of a total $$1.2$ million budgeted in each year.	1.2 million budget	ed in each year.				
GFN-4									
		According to the Cα	ontroller's Office, the t	total proposed FY 2	According to the Controller's Office, the total proposed FY 2024-25 budget of \$1.2				
		million in Other Fringe Benefits may	nge Benefits may be n	noved as a technica	be moved as a technical adjustment to help				
		cover the General	cover the General Fund portion of the cost of the new Medicare Advantage plan	st of the new Medi	icare Advantage plan				
		approved by the H	ealth Service Board on	June 7, 2024. If ot	approved by the Health Service Board on June 7, 2024. If other funding sources are	a)			
		identified and this	amount is ultimately n	ot moved as a tech	identified and this amount is ultimately not moved as a technical adjustment, the				
		Budget and Legisla	tive Analyst's Office re	commends reducir	Budget and Legislative Analyst's Office recommends reducing the budget for Other				
		Fringe Benefits to \$	Fringe Benefits to \$750,000, for ongoing General Fund savings of \$450,000.	General Fund savir	ngs of \$450,000.	Ongoing savings.	Š.		

FY 2024-25

	lotal Po	lotal Policy Recommendations	cions
'	One-Time	Ongoing	Total
General Fund	0\$	\$450,000	\$450,000
Non-General Fund	\$0	\$0	\$0
Total	0\$	\$450,000	\$450,000

\$450,000 \$450,000 Total FY 2025-26 Total Policy Recommendations Ongoing \$450,000 \$0 \$450,000 \$0 One-Time General Fund Non-General Fund Total

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

		1	FY 2023-	24		
		Amo	ount			
Rec#	Account Title	From	То	Savings	GF	1 T
	Programmatic Projects	\$3,099	\$0	\$3,099	Χ	Χ
CY GEN-1		1 -	_	er active, for budg		
CI GLIV I		savings. This amo	unt remains availa	able due to adjust	ment	S
		made after year-e	end FY 2022-23 clo			1
	Capital Proj Budget -Cfwd	\$4,281	\$0	\$4,281	Χ	Χ
CY GEN-2		Close this project,	, which is no longe	er active, for budg	et	
CI OLIV-2		savings. This amo	unt remains availa	able due to adjust	ment	S
		made after year-e	end FY 2022-23 clo	ose.		
	Capital Proj Budget -Cfwd	\$7,810	\$0	\$7,810	Χ	Χ
CV CEN 3		Close this project	, which is no longe	er active, for budg	et	
CY GEN-3		savings. This amo	_	_		S
		made after year-e		=		
	DT Telecommunications Svcs	\$4,883	\$0	\$4,883	Х	Х
CY GEN-4		Close this project	, which is no longe	er active, for budg	et	
CY GEN-4		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.				S
		made after year-end FY 2022-23 close.				
	Programmatic Proj-Bdgt-Cfwd	\$293,514	\$0	\$293,514	Χ	Χ
	Programmatic Proj-Bdgt-Cfwd	(\$62,043)	\$0	(\$62,043)	Χ	Χ
CV CEN E	Programmatic Proj-Bdgt-Cfwd	(\$31,471)	\$0	(\$31,471)	Χ	Χ
CY GEN-5		Close this project	, which is no longe	er active, for budg	et	
		savings. This amo	unt remains avail	able due to adjust	ment	S
		made after year-e	end FY 2022-23 clo	ose.		
	Loans Issued By City	\$517,771	\$0	\$517,771	Χ	Χ
		Close this project	which is no long	er active, for budg	ρt	
CY GEN-6		savings. This amo	_	_		c
		made after year-e		•		3
	Capital Proj Budget -Cfwd	\$1,653	\$0	\$1,653	Х	Χ
	capital i oj baaget ciwa	71,033	Ψ.	ψ±,033		
CY GEN-7		Close this project,	, which is no longe	er active, for budg	et	
		savings. This amo	unt remains avails	able due to adjust	ment	S
		made after year-e	end FY 2022-23 clo	ose.		
	Capital Proj Budget -Cfwd	\$57,693	\$0	\$57,693	Χ	Χ
CV CEN S		Close this project	, which is no longe	er active, for budg	et	
CY GEN-8		savings. This amo	_			S
		made after year-e		-		
		aac a.ter year e				

Current Year Savings Total Recommended Reductions

_	One-Time	Ongoing	Total
General Fund	\$797,189	\$0	\$797,189
Non-General Fund	\$0	\$0	\$0
Total	\$797,189	\$0	\$797,189