

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 2025-26Budget 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 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 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

Rec #	Account Title	FY 2024-25						FY 2025-26					
		FTE		Amount				FTE		Amount			
		From	To	From	To	Savings	GF 1T	From	To	From	To	Savings	GF 1T
		GEN General City Responsibility											
	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.											
	Crt Fees & Other Compensation			\$400,000	\$0	\$400,000	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.											
	DT Technology Infrastructure			\$5,687,390	\$5,545,220	\$142,170	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.											
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FY 2024-25

Total Recommended Reductions

	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

FY 2025-26

Total Recommended Reductions

	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

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	GEN General City Responsibility					
			\$1,200,000	\$750,000	\$450,000	X
Other Fringe Benefits						
GEN-4		Reduce amount budgeted for Other Fringe Benefits. In FY 2022-23, only approximately \$115,000 of this budget was spent, and to date in FY 2023-24 \$141,000 has been spent, out of a total \$1.2 million budgeted in each year.				
		According to the Controller's Office, the total proposed FY 2024-25 budget of \$1.2 million in Other Fringe Benefits may be moved as a technical adjustment to help cover the General Fund portion of the cost of the new Medicare Advantage plan approved by the Health Service Board on June 7, 2024. If other funding sources are identified and this amount is ultimately not moved as a technical adjustment, the Budget and Legislative Analyst's Office recommends reducing the budget for Other Fringe Benefits to \$750,000, for ongoing General Fund savings of \$450,000.				
			\$1,200,000	\$750,000	\$450,000	X

FY 2024-25				FY 2025-26			
Total Policy Recommendations				Total Policy Recommendations			
	One-Time	Ongoing	Total		One-Time	Ongoing	Total
General Fund	\$0	\$450,000	\$450,000	General Fund	\$0	\$450,000	\$450,000
Non-General Fund	\$0	\$0	\$0	Non-General Fund	\$0	\$0	\$0
Total	\$0	\$450,000	\$450,000	Total	\$0	\$450,000	\$450,000

**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				
		From	To	Savings	GF	1T
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
General Fund	\$797,189	\$0	\$797,189
Non-General Fund	\$0	\$0	\$0
Total	\$797,189	\$0	\$797,189

GF = General Fund

1T = One Time