

GENERAL PURPOSE FUND (1010)
FY 2024-25 Balancing

DESCRIPTION				17-Dec-24			3-Feb-25		
Beginning Fund Balance				(6,826,000)			(6,826,000)		
Revenue				758,515,757			756,493,467		
Expenditures				879,227,063			843,690,603		
Estimated Current Year Surplus/(Shortfall)				(120,711,306)			(87,197,136)		
Estimated Ending Fund Balance				(127,537,306)			(94,023,136)		
Use of Fund Balance in FY 2024-25									
Return of Excess Fund Balance in Equipment Fund				8,320,000			8,320,000		
Legal Settlements				(10,575,655)			(3,467,590)		
Estimated Ending Fund Balance				(129,792,961)			(89,170,726)		
TOTAL REDUCTION TARGET				129,792,961			89,170,726		
AMOUNT REDUCED				(129,792,961)			(89,327,959)		
VARIANCE (SURPLUS)/DEFICIT				0			(157,233)		
DECEMBER 17th BALANCING - IMMEDIATE ACTIONS									
REDUCTIONS				Total Amount			GPF Amount \$*		
City Council Authority (refer to Exhibit 1 for details)				(40,843,430)			(39,720,506)		
City Administrator Authority									
<i>Fund</i>	<i>Dept.</i>	<i>Description</i>	<i>Level of Action</i>	<i>GPF Percentage</i>	<i>Total Amount</i>	<i>GPF Amount \$*</i>	<i>GPF Percentage</i>	<i>Total Amount</i>	<i>GPF Amount \$*</i>
1010	CAO	Eliminate Expenditure Budget	Admin - Budget Reso	100%	(99,648)	(99,648)	100%	(99,648)	(99,648)
1010	CAO	Reduce Expenditure Budget	Admin - Budget Reso	100%	(190,403)	(190,403)	100%	(190,403)	(190,403)
1010	CAO	Transfer funding to Fund 2252 - 0.70 FTE Assistant to the City Administrator	Admin - Budget Reso	100%	(85,876)	(85,876)	100%	(85,876)	(85,876)
1010	City Council	Savings from Councilmember serving as Interim Mayor (5mo)	Assumption Change	100%	(71,835)	(71,835)	100%	(71,835)	(71,835)
1010	DOT	Restoration of Parking Enforcement Efforts	Assumption Change	100%	(3,692,308)	(3,692,308)	100%	(3,692,308)	(3,692,308)
1010	DVP	Eliminate GPF Contracts	Admin - Budget Reso	100%	(490,304)	(490,304)	100%	(490,304)	(490,304)
1010	DVP	Transfer Positions out of Fund 1010 to meet Target Reduction	Admin - Budget Reso	100%	(808,745)	(808,745)	100%	(808,745)	(808,745)
1010	DWES	Reduce GPF Contracts	Admin - Budget Reso	100%	(343,449)	(343,449)	100%	(343,449)	(343,449)
1010	DWES	Reduce GPF O&M	Admin - Budget Reso	100%	(227,129)	(227,129)	100%	(227,129)	(227,129)
1010	EWD	Eliminate Ambassador Program	Admin - Budget Reso	100%	(1,100,000)	(1,100,000)	100%	(1,100,000)	(1,100,000)
1010	EWD	Cut Cultural Arts Grant program	Admin - Budget Reso	100%	(683,532)	(683,532)	100%	(683,532)	(683,532)
1010	EWD	Eliminate Plaza Activation Funding	Admin - Budget Reso	100%	(100,000)	(100,000)	100%	(100,000)	(100,000)
1010	EWD	Increase Revenue for Billboards	Admin - Budget Reso	100%	(400,000)	(400,000)	100%	(400,000)	(400,000)
1010	EWD	Transfer 1.0 FTE ELDE	Admin - Budget Reso	100%	(178,600)	(178,600)	100%	(178,600)	(178,600)
1010	Finance	BT Revenue Tax Enforcement Efforts	Assumption Change	100%	(4,250,000)	(4,250,000)	100%	(1,100,000)	(1,100,000)
1010	Finance	Eliminate Amplifund Contract	Admin - Budget Reso	100%	(250,000)	(250,000)	100%	(250,000)	(250,000)
1010	Finance	Eliminate Finance Admin O&M	Admin - Budget Reso	100%	(150,000)	(150,000)	100%	(150,000)	(150,000)
1010	Finance	Eliminate Payroll and Purchasing AI O&M	Admin - Budget Reso	100%	(200,000)	(200,000)	100%	(200,000)	(200,000)
1010	Fire	Academy related OT backfills	Assumption Change	100%	(2,500,000)	(2,500,000)	100%	(2,500,000)	(2,500,000)
1010	Fire	Brownouts of 2 additional Fire Stations (beyond Station 10), January 1 - June 30, 2025.	Admin - Budget Reso	100%	(5,543,070)	(5,543,070)	100%	(5,543,070)	(5,543,070)
1010	Fire	Mutual Aid Reimbursements (Revenue)	Assumption Change	100%	(993,607)	(993,607)	100%		-
1010	Fire	Position Freeze/Reduction: Assistant Chief (Fire Chief) (1.0 FTE) Anticipated Retirement	Admin - Budget Reso	100%	(281,220)	(281,220)	100%	(281,220)	(281,220)
1010	HSD	Homelessness Funding in the GPF to Prioritize Draw Downs on Restricted Funds	Admin - Budget Reso	100%	(1,900,000)	(1,900,000)	100%	(1,900,000)	(1,900,000)
1010	HSD	Transfer Eligible GPF Expenditures for HeadStart Program	Admin - Budget Reso	100%	(573,194)	(573,194)	100%	(573,194)	(573,194)
1010	HSD	Transfer Eligible Positions for HeadStart Program	Admin - Budget Reso	100%	(196,300)	(196,300)	100%	(196,300)	(196,300)
1010	HSD	Transfer Eligible Positions to Measure BB	Admin - Budget Reso	100%	(65,525)	(65,525)	100%	(65,525)	(65,525)
1010	IT	Transfer Eligible Expenditures to Fund 4600 Fund Balance	Admin - Budget Reso	100%	(1,000,000)	(1,000,000)	100%	(1,000,000)	(1,000,000)
1010	IT	Reduce contracts - Intranet restoration	Admin - Budget Reso	100%	(200,000)	(200,000)	100%	(200,000)	(200,000)
1010	IT	Staff reduction - Info Sys Spec II [Pending Retirement]	Admin - Budget Reso	100%	(106,008)	(106,008)	100%	(106,008)	(106,008)
1010	IT	Transfer position from 1010 to 2159	Admin - Budget Reso	100%	(105,000)	(105,000)	100%	(105,000)	(105,000)
1010	Library	Transfer personnel actuals out of fund 1010 to Measures C fund 2241 and Measure D fund 2243.	Admin - Budget Reso	100%	(3,265,952)	(3,265,952)	100%	(3,265,952)	(3,265,952)
1010	Office of the City Attorney	Restricted Affirmative Litigation Funds (Project 1007397)		100%	(538,340)	(538,340)	100%		-
1010	Office of the City Attorney	Restricted Affirmative Litigation Funds (Santos Settlement)		100%	(245,943)	(245,943)	100%		-
1010	OPD	Transfer 1.0 FTE Police Officer (PERS) to Measure Z CY	Admin - Budget Reso	100%	(1,470,755)	(1,470,755)	100%	(1,470,755)	(1,470,755)
1010	OPD	Reduce GPF Travel	Admin - Budget Reso	100%	(280,000)	(280,000)	100%	(280,000)	(280,000)
1010	OPD	Reduce 2 Remaining Police Academies	Admin - Budget Reso	100%	(6,938,277)	(6,938,277)	100%	(6,938,277)	(6,938,277)

GENERAL PURPOSE FUND (1010)
FY 2024-25 Balancing

City Administrator Authority (cont.)				17-Dec-24			3-Feb-25		
Fund	Dept.	Description	Level of Action	GPF Percentage	Total Amount	GPF Amount \$*	GPF Percentage	Total Amount	GPF Amount \$*
1010	OPD	Reduce GPF Overtime & Eliminate Special OPD Units	Admin - Budget Reso	100%	(25,150,411)	(25,150,411)	100%	(1,445,000)	(1,445,000)
1010	OPRYD	Transfer Eligible Positions to Fund 1820	Admin - Budget Reso	100%	(461,600)	(461,600)	100%	-	-
1010	OPRYD	Reduce O&M set aside for Pool Managers	Admin - Budget Reso	100%	(403,258)	(403,258)	100%	(403,258)	(403,258)
1010	PC - CPRA	52211 - Stationery and Office Supplies	Admin - Budget Reso	100%	(6,000)	(6,000)	100%	(6,000)	(6,000)
1010	PC - CPRA	52213 - Minor Computer Hardware and Software (No Asset Number, Not Capitalized)	Admin - Budget Reso	100%	(33,516)	(33,516)	100%	(33,516)	(33,516)
1030	HSD	Eliminate Food Program	Admin - Budget Reso	100%	(299,735)	(299,735)	100%	-	-
1030	CAO	Reduce Expenditure Budget	Admin - Budget Reso	100%	(60,680)	(60,680)	100%	-	-
1720	Citywide	FB & Underspending: Transfer 4400 Water Charges to LLAD and Personnel Expenses from LLAD to 1720	Admin - Budget Reso	55%	(807,000)	(445,951)	55%	(600,000)	(331,562)
1720	Citywide	Equipment Refund: Transfer 4400 Water Charges to LLAD and Personnel Expenses from LLAD to 1720	Admin - Budget Reso	55%	(1,427,065)	(788,602)	55%	-	-
1720	OPW	Reduce O/M Funding	Admin - Budget Reso	55%	(100,000)	(55,260)	55%	(100,000)	(55,260)
1720	OPW	Release Old PO Encumbrances in KOCSB	Admin - Budget Reso	55%	(75,000)	(41,445)	55%	(75,000)	(41,445)
1720	OPW	Release Old PO Encumbrances in PTSD	Admin - Budget Reso	55%	(4,578)	(2,530)	55%	(4,578)	(2,530)
1720	OPW	Park Supervisor I.SC193-moved 6 months cost to F2244	Admin - Budget Reso	55%	(102,609)	(56,702)	55%	(102,609)	(56,702)
1720	OPW	Tree Supervisor II.SC230 move 6 months cost to F2244	Admin - Budget Reso	55%	(149,977)	(82,878)	55%	(149,977)	(82,878)
1870	EWD	Transfer 0.19 FTE Real Estate Agent	Admin - Budget Reso	100%	(27,000)	(27,000)	100%	-	-
1870	EWD	Transfer 0.5 FTE Real Estate Agent	Admin - Budget Reso	100%	(141,050)	(141,050)	100%	-	-
1870	EWD	Transfer 1.0 FTE Real Estate Agent	Admin - Budget Reso	100%	(282,100)	(282,100)	100%	-	-
1870	HCD	Transfer 3.84 FTE + ISFs from 1870 to 2108	Admin - Budget Reso	100%	(1,201,527)	(1,201,527)	100%	-	-
4100	OPW	Eliminate Funding for Grant Writing Contract	Admin - Budget Reso	45%	(250,000)	(112,845)	45%	(250,000)	(112,845)
4100	OPW	Reduced Self Insurance Contribution	Admin - Budget Reso	45%	(864,572)	(390,250)	45%	(864,572)	(390,250)
4200	IT	Reduce contracts - Phone repair	Admin - Budget Reso	80%	(6,450)	(5,158)	80%	(6,450)	(5,158)
4210	IT	Reduce contracts - Phone repair	Admin - Budget Reso	60%	(108,882)	(65,573)	60%	(108,882)	(65,573)
4300	City Wide	Reallocation of Underspending	Admin - Budget Reso	60%	(694,265)	(416,777)	60%	(694,265)	(416,777)
4400	OPW	Eliminate Facilities Master Plan Project Funding	Admin - Budget Reso	55%	(915,880)	(506,119)	55%	(915,880)	(506,119)
4510	Finance	Eliminate Meals	Admin - Budget Reso	61%	(750)	(461)	61%	(750)	(461)
4510	Finance	Eliminate Miscellaneous Educational Expenses	Admin - Budget Reso	61%	(750)	(461)	61%	(750)	(461)
4510	Finance	Eliminate Miscellaneous Travel	Admin - Budget Reso	61%	(2,000)	(1,229)	61%	(2,000)	(1,229)
4510	Finance	Eliminate O&M For Payroll Consolidation Expenses	Admin - Budget Reso	61%	(50,000)	(30,720)	61%	(50,000)	(30,720)
4510	Finance	Eliminate Per Diem and Lodging	Admin - Budget Reso	61%	(2,000)	(1,229)	61%	(2,000)	(1,229)
4510	Finance	Eliminate Registration & Tuition	Admin - Budget Reso	61%	(1,500)	(922)	61%	(1,500)	(922)
4510	HRM	Reduce GPF O&M	Admin - Budget Reso	61%	(98,700)	(60,641)	61%	(98,700)	(60,641)
4510	City Wide	Reallocation of Underspending	Admin - Budget Reso	61%	(3,128,020)	(1,921,851)	61%	(3,128,020)	(1,921,851)
4550	Finance	Reduce Transfer To Fund Balance	Admin - Budget Reso	64%	(64,317)	(40,856)	64%	(64,317)	(40,856)
4550	City Wide	Reallocation of Underspending	Admin - Budget Reso	64%	(1,632,254)	(1,036,844)	64%	(1,632,254)	(1,036,844)
4600	CAO	Reduce Expenditure Budget	Admin - Budget Reso	65%	(3,000)	(1,939)	65%	(3,000)	(1,939)
4600	Finance	Eliminate Finance Admin O&M	Admin - Budget Reso	65%	(207,267)	(133,967)	65%	(207,267)	(133,967)
4600	IT	Reduce contracts - Fire WiFi project	Admin - Budget Reso	65%	(281,170)	(181,734)	65%	(281,170)	(181,734)
4600	IT	Reduce contracts - Microsoft on-call support	Admin - Budget Reso	65%	(198,588)	(128,357)	65%	(198,588)	(128,357)
7760	OPW	Reduce O&M in BIAD	Admin - Budget Reso	0%	(400,000)	-	0%	(400,000)	-
7760	OPW	Reduce O&M in OPW HR	Admin - Budget Reso	0%	(69,907)	-	0%	(69,907)	-
7760	OPW	Reduce O&M in OPW Fiscal	Admin - Budget Reso	0%	(104,161)	-	0%	(104,161)	-
7760	OPW	Reduce O&M in Directors Org	Admin - Budget Reso	0%	(52,031)	-	0%	(52,031)	-
7760	OPW	Reduce O&M in BDC Administration	Admin - Budget Reso	0%	(20,000)	-	0%	(20,000)	-
7760	OPW	Reduce O&M in Facilities Planning and Development	Admin - Budget Reso	0%	(18,000)	-	0%	(18,000)	-
7760	OPW	Reduce O&M in Bureau of Environment Admin.	Admin - Budget Reso	0%	(18,370)	-	0%	(18,370)	-
7760	OPW	Reduce O&M in Bureau of Maint.and Int. Services	Admin - Budget Reso	0%	(9,710)	-	0%	(9,710)	-
City Administrator Authority Subtotal					(79,460,670)	(74,103,196)		(46,719,612)	(42,093,213)
IMMEDIATE ACTIONS TOTAL					(120,304,101)	(113,823,703)		(87,563,042)	(81,813,719)

GENERAL PURPOSE FUND (1010)
FY 2024-25 Balancing

DECEMBER 17th BALANCING - ACTIONS WITH LATER EFFECT				17-Dec-24			3-Feb-25		
Fund	Dept.	Description	Level of Action	GPF Percentage	Total Amount	GPF Amount \$*	GPF Percentage	Total Amount	GPF Amount \$*
1010	CAO	Eliminate Positions and Position Change	Admin - Budget Reso	100%	(351,926)	(351,926)	100%	(62,971)	(62,971)
1010	City Attorney	Eliminate Positions	Admin - Budget Reso	100%	(91,531)	(91,531)	100%	(40,045)	(40,045)
1010	City Clerk	Eliminate Positions	Admin - Budget Reso	100%	(115,428)	(115,428)	100%	-	-
1010	City Clerk	City Council Translation Services	Admin - Budget Reso	100%	(109,064)	(109,064)	100%	-	-
1010	City Council	Eliminate Positions	Admin - Budget Reso	100%	(435,564)	(435,564)	100%	-	-
1010	DOT	Position Changes	Admin - Budget Reso	100%	(1,013,724)	(1,013,724)	100%	-	-
1010	Fire	Brownouts of 4 additional Fire Stations (beyond Station 10), January 1 - June 30, 2025.	Admin - Budget Reso	100%	(7,675,020)	(7,675,020)	100%	-	-
1010	Fire	Position Eliminations	Admin - Budget Reso	100%	(445,497)	(445,497)	100%	(27,018)	(27,018)
1010	HSD	Eliminate Positions and O&M	Admin - Budget Reso	100%	(346,339)	(346,339)	100%	(27,018)	(27,018)
1010	Mayor	Eliminate Positions	Admin - Budget Reso	100%	(516,140)	(516,140)	100%	-	-
1010	OPD	Eliminate Positions - Non-Sworn	Admin - Budget Reso	100%	(590,705)	(590,705)	100%	(397,488)	(397,488)
1010	OPRYD	Reduce O&M for Cultural, Arts, Nature and Science (CANS) DECOM	Admin - Budget Reso	100%	(113,010)	(113,010)	100%	-	-
1010	OPRYD	Reduce O&M for Lake Merritt Health & Safety, Park Ambassador Pilot Program	Admin - Budget Reso	100%	(114,000)	(114,000)	100%	-	-
1010	OPW	Eliminate Positions and O&M	Admin - Budget Reso	100%	(1,451,402)	(1,451,402)	100%	(289,386)	(289,386)
1010	CPRA	Eliminate Positions	Admin - Budget Reso	100%	(187,527)	(187,527)	100%	(89,502)	(89,502)
1010	Race & Equity	Eliminate Position	Admin - Budget Reso	100%	(79,662)	(79,662)	100%	(41,822)	(41,822)
1030	CAO	Eliminate Positions and Position Change	Admin - Budget Reso	100%	(26,716)	(26,716)	100%	-	-
1720	OPW	Eliminate Positions and O&M	Admin - Budget Reso	55%	(1,505,669)	(832,038)	55%	(334,095)	(184,622)
1870	CAO	Eliminate Positions and Position Change	Admin - Budget Reso	100%	(141,663)	(141,663)	100%	(9,661)	(9,661)
4100	OPW	Eliminate Positions	Admin - Budget Reso	45%	(169,854)	(76,669)	45%	-	-
4100	OPW	Reduce Fuel Expenses due to reduction in Public Safety vehicle usage	Admin - Budget Reso	45%	(500,000)	(225,690)	45%	-	-
4200	IT	Eliminate Positions	Admin - Budget Reso	80%	(215,816)	(172,581)	80%	-	-
4210	IT	Eliminate Positions	Admin - Budget Reso	60%	(112,714)	(67,881)	60%	-	-
4400	OPW	Eliminate Positions	Admin - Budget Reso	55%	(159,486)	(88,133)	55%	(76,118)	(42,063)
4510	Finance	Eliminate Positions	Admin - Budget Reso	61%	(126,732)	(77,864)	61%	(29,682)	(18,236)
4510	HRM	Eliminate Positions	Admin - Budget Reso	61%	(397,864)	(244,447)	61%	-	-
4550	DWES	Eliminate Positions	Admin - Budget Reso	64%	(127,382)	(80,916)	64%	-	-
4550	Finance	Eliminate Positions	Admin - Budget Reso	64%	(71,178)	(45,214)	64%	-	-
4600	IT	Eliminate Positions	Admin - Budget Reso	65%	(391,289)	(252,909)	65%	-	-
7760	OPW	Eliminate Positions	Admin - Budget Reso	0%	(611,942)	-	0%	(261,739)	-
ACTIONS WITH LATER EFFECT TOTAL					(18,194,843)	(15,969,258)		1,686,546	(1,229,834)
BALANCING ITEMS SUBSEQUENT TO DECEMBER 17th									
1010	Citywide	Grant Terminations - January 28th 2025	Admin - Budget Reso				100%	(2,610,876)	(2,610,876)
1010	Non-Dept	Coliseum Payment Refund	Admin - Budget Reso				100%	(2,610,000)	(2,610,000)
1010	OPRYD	Needed to Provided Summer 2025 Town Camp Programs					100%	\$1,137,750	1,137,750
1010	Citywide	Contract Terminations Placeholder - February 12th 2025					100%	(2,500,000)	(2,500,000)
1010	Non-Dept	Rose Foundation Grant - Legal Settlement Required					100%	\$298,720	298,720
ACTIONS WITH LATER EFFECT TOTAL					-	-		(6,284,406)	(6,284,406)

REMAINING (SURPLUS)/DEFICIT	\$ 0	\$ (157,233)
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*Reductions in certain non-GPF funds can also result in savings to the GPF because these funds draw from or impact services that are partially supported by the GPF. As such, their reduction indirectly contributes to GPF savings. The percentage column in the table indicates the share of the total reduction in the non-GPF that translates to savings in the GPF.

**FY 2024-25 Budget Amendments
City Council Authority Items - EXHIBIT 1**

ATTACHMENT B

Immediate Actions						
City Council Authority						
<i>Fund</i>	<i>Dept.</i>	<i>Description</i>	<i>Level of Action</i>	<i>GPF Percentage</i>	<i>Total Amount</i>	<i>GPF Amount</i>
1010	Citywide	Unrestrict Funding and Transfer Fund Balance from 1100 - Self Insurance Liability	Council	100%	(14,851,619)	(14,851,619)
1010	Citywide	Balance from 1870 - Affordable Housing Trust Fund	Council	100%	(5,778,000)	(5,778,000)
1010	Citywide	Unrestrict Funding and Transfer Fund Balance from 1030 - Measure HH (SSBDT)	Council	100%	(2,550,000)	(2,550,000)
1010	Citywide	Balance from 1020 - Vital Services Stabilization Fund	Council	100%	(503,000)	(503,000)
1010	EWD	Adds \$400,000 O&M for Scotlan Convention Center	Council	100%	400,000	400,000
1010	OPD	Transfer Eligible Expenditures to Measure Z FB	Council	100%	(2,489,849)	(2,489,849)
1010	EWD	Adds \$157,125 O&M for Raiders Training Facility Prop Tax	Council	100%	157,125	157,125
1011	Citywide	Transfer Fund Balance from 1011 in excess of Fiscal Emergency Declaration required reserve threshold	Council	100%	(9,622,793)	(9,622,793)
4200	Citywide	Reallocation of Fund Balance	Council	80%	(5,605,295)	(4,482,370)
City Council Authority Total					(40,843,430)	(39,720,506)