

Department Budget Submission Checklist

To be completed by: All departments.

Instructions: Submit this completed cover sheet with your budget submission and ensure all applicable forms below are included with your submission.

Department Name: City Attorney

- Summary of Major Changes:** Completed "Form 1A: Summary of Major Changes" explaining major changes submitted in department's budget proposal. (Generate from BFM Budget Submission Report)
- Proposed GF target reductions**
- Department Budget Summary:** Completed "Form 1B: Department Budget Summary." (Generate from BFM Budget Submission Report)
- Contingency:** Completed "Form 1C: Contingency."
- Revenue Report:** Completed "Form 2A: Revenue Report." (Generate from BFM Budget Submission Report)
- Fees & Fines:** Completed "Form 2B: Fees & Fines."
- Cost Recovery:** Completed "Form 2C: Cost Recovery."
- Expenditure Changes:** Completed "Form 3A: Expenditure Changes." (Generate from BFM Budget Submission Report)
- Deappropriations from prior years' budget:** Indicate if these are included in your submitted budget, and please explain in the expenditure changes form 3A
- Position Changes:** Completed "Form 3B: Position Changes." (Generate from BFM Budget Submission Report)
- Equipment & Fleet Requests:** Completed "Form 4A: Equipment Request" and "Form 4B: Fleet Request." (Generate from BFM Budget Submission Report)
- Minimum Compensation Ordinance:** By checking this box, the department confirms that the effects of the MCO in contracting have been considered as part of the budget submission.
- Proposition J Description, Summary, City Cost, Contract Cost:** Required for all existing and new Prop.
- Interdepartmental Services Balancing:** Included Excel download of Department - IDS Form Balancing Report
- Organizational Charts:** Submission contains updated position-level organizational charts for your department, with indication if the position is filled (F) or vacant (V). Organizational charts also reflect
- New Legislation:**
 - Included draft legislation that department would like to submit with the budget; or,
 - Draft legislation in progress at this time. A description of the proposed changes is included in the "Summary of Major Changes" table. A draft will be provided to the Mayor's Office by
- Other Requests:** Submitted requests for the following item:
 - COIT (through a separate form)
 - Capital - CPC funded capital requests are made through BFM by 1/19/24

For Chief Financial Officer/Budget Manager:

I have reviewed the attached budget submission and affirm that all applicable forms checked off above are either included in this submission or have been submitted through the proper online forums.

Full Name: Dora Okai

Signature: [Handwritten Signature]

City Attorney's Office Budget Submission FY25 and FY26

BUDGET FORM 1A: Summary of Major Changes

Summary

What major changes is the department proposing? Clearly describe each change, including the fiscal impact of the proposal. Alternatively, you may submit a 1-2 page memo with your budget submission summarizing the major changes.

1. **Positions.** In this budget cycle, the City Attorney's Office proposes an addition of eight FTE positions.

Six of these positions would work to protect hundreds of millions of dollars in City tax revenue at risk in radically escalating tax appeals, claims, and litigation. Given the City's ever-increasing need for legal advice and representation, and the increased complexity of all aspects of modern law practice, we cannot shift current positions or personnel to meet this new and urgent tax work and liability, as they are fully deployed at capacity and beyond with existing work. Even in this difficult budget cycle, these new positions are essential to meet this accelerating tax workload and risk, to defend vital City tax revenues. We have identified non-General Fund sources to fund some of these positions.

The other two positions would support our affirmative consumer and worker protection litigation, which could generate revenue for the City – like the \$300 million in abatement funding our Office brought to the City last fiscal year and continuing over the next several years through our litigation against the opioid industry. We would fund these positions from our restricted Consumer Protection Fund, so they would not impact the General Fund.

Our budget proposal allows the Office to ensure minimum needed staffing for the growing caseload of defensive litigation including tax claims and lawsuits and increased property tax assessment appeals, and to more actively pursue affirmative litigation to protect consumers and workers, and assist in recovering revenue for the City and County of San Francisco.

These new positions are focused in the following areas:

- **Five (5) new FTEs for tax claims and litigation, as follow:**
 - Three (3) 8177 Attorney positions to hire tax litigators
 - One (1) 8151 Claim Adjuster to support the tax litigation
 - One (1) 1458 Legal Secretary 1 position to support the tax litigation

City Attorney's Office Budget Submission FY25 and FY26

We seek three attorneys based on projected hours of work for tax claims and litigation, which are on path to hit 5,000-6,000 hours of legal work this fiscal year, and are expected to continue to increase to 7,000 hours or more in future years. And it is essential to add legal professionals when we hire new attorneys. Adding attorneys without additional legal professionals will unduly burden our professional staff and present equity and morale issues. A paralegal will perform vital work supporting litigators, such as collecting, tagging, and producing documents, cite checking the facts and law in briefs, and coordinating with witnesses. A legal secretary will perform equally critical work, such as maintaining files, serving litigation documents, and filing papers in court.

The number of new taxes and dollar amount of tax increases passed by the voters in recent years, the downward pressure on real estate values, and the complexity and top-heavy nature of our business taxes, have significantly increased the number and value of tax disputes that our Office must handle. We currently have nearly two dozen tax lawsuits pending, and a comparable number of administrative disputes that likely will lead to litigation in the next 1-2 years. Collectively, these litigation and administrative disputes (not including property tax disputes) involve between \$500-\$600 million and potentially more in taxes for the periods and taxpayers at issue, with that amount expected to rise sharply in the coming months. These proposed new positions are vital, and a small price to preserve and protect millions of dollars of tax revenue.

To mitigate the General Fund impact of these critically needed positions, in coordination with the Treasurer & Tax Collector's Office and the Controller's Office, we intend to establish over \$1 million in new work orders from three special tax funds to cover some of our costs associated with the positions.

- One (1) 8177 Attorney position to advise the Assessment Appeals Board

Assessment Appeals Board (AAB) appeals challenging property tax valuations have increased three-fold in 2023 to 7,500 applications. In addition to representing the Assessor in these proceedings, our Office advises the AAB, with due process screens established. The workload to advise the AAB is increasing significantly as these appeals move through the process. Funding a single attorney to represent the AAB is a small price to pay to prevent unnecessary and expensive lawsuits challenging AAB decisions, and to ensure the City's property taxes are applied in a lawful and equitable manner.

City Attorney's Office Budget Submission FY25 and FY26

- One (1) 8177 Attorney position to investigate and work on affirmative litigation cases.

Given the influx of defensive litigation matters, deputies on our Complex & Affirmative Litigation Team have needed to take on more defensive work than usual, so that only 38% of hours have been spent on affirmative work. This limits our ability to investigate and bring cases that could result in monetary recovery for the City, such as our recent settlements against the opioid industry amounting to roughly \$300 million in abatement funds starting this fiscal and continuing over the coming years. In fact, those settlements will bring in more than \$37 million for the City this upcoming fiscal year alone.

Our Office seeks to increase lawsuits against unlawful businesses that are misleading and defrauding consumers in San Francisco. This past year, our Office sued the maker of Vanilla gift cards for defrauding San Francisco and California consumers and the online sellers of flavored e-cigarettes in violation of law. We are also vigilantly protecting San Francisco against businesses that would create public nuisances.

This position would be fully funded by the restricted Consumer Protection Fund and is needed to expand our revenue-generating affirmative work that protects consumers and residents in San Francisco. Adding this position will not require funding from the General Fund.

- One (1) 8177 Attorney for worker protection investigations and lawsuits

Our Worker Protection Team has two major roles. First, we play a large and growing role in advising the City's Office of Labor Standards Enforcement (OLSE) and handling OLSE's major enforcement matters. As shared in its annual report for fiscal year ending June 30, 2023, OLSE opened and resolved approximately 400 cases (a 34% increase from the prior year), and collected over \$21M in restitution and penalties for workers.

We seek this position to focus on the team's second major role: investigating and bringing independent lawsuits to protect workers. San Francisco and California have the strongest worker protection laws in the country. Nonetheless, wage theft—in all its varied forms—remains rampant. We must bridge this gap between our ideals (i.e., the laws on the books) and the reality for too many San Francisco workers. For example, we recently secured a deal requiring a gig economy staffing company to reclassify thousands of workers as employees—thereby providing

City Attorney's Office Budget Submission FY25 and FY26

these workers the full range of employee protections and rights—and pay these workers \$1.5 million in restitution.

This new position will grow our Worker Protection Team to three attorneys, and enhance our ability to investigate and file important cases to protect San Francisco's residents and workers, ensure they keep their earned wages and have access to all workplace rights, and have money they need for housing and living expenses, and to spend here in San Francisco.

This position will be fully funded by our restricted Consumer Protection Fund and is needed to protect workers in San Francisco. Adding this position will not require funding from the General Fund.

2. Decrease in Attrition Savings.

As our workload has continued to increase over the years, we have needed to fill nearly all of our vacant positions, and indeed have added new positions over the past budget cycles.

This increased workload is due to multiple factors – to name just a few, the substantial number of defensive lawsuits; the proliferation of emails, video recordings, and other digital evidence that is discoverable in litigation and takes an enormous amount of time and effort to process and produce – just one police civil rights lawsuit may involve hundreds of hours of body worn camera footage that needs to be review and redacted; the increase in complex technology-related contracts and the volume of contracts and grants generally; the explosion of new land use laws and regulations; and the overall growth in the number of City agencies, boards, commissions, and programs, each with unique and substantial legal needs.

As we have filled vacant positions and hired for our new positions, this has reduced our attrition savings.

General Fund Target

How did the department meet its target in each year? What are the high-level programmatic, operational, or staffing impacts of this proposed reduction? For non-GFS departments, please describe your strategy for absorbing cost increases or revenue reductions without adding new costs to the General Fund

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The City Attorney's Office is meeting its budget target in each budget year by increasing its work output to meet growing City needs for legal advice and representation, while creating very little additional cost to the City. We do not have programs that we can scale back or delay, and we must handle all legal work for the City as it comes to our Office. We don't have control over the number of lawsuits filed, for example, but must nonetheless defend them. And we don't have control over the number of contracts or grants our clients enter, but must nonetheless review and approve them as to form, and sometimes help negotiate them. We ensure that our budget reflects the bare minimum we need to continue to provide the highest level of legal support to our client departments, and in this budget cycle in particular to protect and preserve City tax revenues and the City's overall fiscal health. We are not proposing any increases except for an increase in FTEs for the specific areas discussed above. We are trying to hold all other expenses at bay even though costs are generally rising. In addition, the Office proposes to increase non-General Fund work orders, to reduce its reliance on the General Fund.

Positions

How are current year staffing levels and vacancies factored into your budget submission? What position changes is the department proposing to prioritize core service delivery while meeting the General Fund reduction target or NGF revenue reductions? Highlight any changes to FTE levels, budgeted attrition, temporary salaries, substitutions, and provide details in Form 3B.

Every position we have requested in our current budget is critical to the delivery of core City services, and we are actively working to fill vacancies from promotions, retirements, or other separations. We propose to add the following new positions as previously discussed:

- Three Class 8177 Attorney positions to do Tax litigation work
- One Class 8151 Paralegal to support tax litigation
- One Class 1458 Legal Secretary 1 position to support tax litigation work
- One Class 8177 Attorney position to advise the AAB
- One Class 8177 Attorney position for affirmative litigation work
- One Class 8177 Attorney position for worker protection work

Expenditures

What major spending changes is the department proposing? Please provide information especially for any grant changes, major contract changes, personnel changes, or other changes that affect core services and functions. Highlight any

City Attorney's Office Budget Submission FY25 and FY26

changes related to major changes/initiatives as noted in the Summary section and provide details in Form 3A.

With the exception of the FTE positions with the corresponding salary and fringe increases and the decrease in attrition savings that the Office is adding to its budget, we are not proposing other increases. This is in effect an indirect reduction as we are trying to live within a budget that is not growing to meet actual increases, at a minimum, in COLAs for other services.

Revenues

What revenue changes did the department submit? Please differentiate between General Fund and non-General Fund. This should match an Audit Trail, as shown in Form 2A Revenue Report, as well as, the Expenditure Report in Form 3A.

The City Attorney's Office did not submit any changes. The IDS budget increased primarily due to the anticipated work flow for BY2024-2025 and BY2025-2026.

Legislation

Is the department seeking to submit any legislation with the budget? Does the department's budget assume any revenues/expenditures that require a legislative change?

The City Attorney's Office is not seeking to submit any legislation with this budget.

Prop J

Identify existing Prop J Analyses that will continue, and if the department's budget proposes any NEW contracting out of work previously done by City workers.

The City Attorney's Office's budget does not propose any new contracting out work previously done by City workers.

Transfer of Function

Is the department requesting any Transfer of Functions of positions between departments? If so, please explain.

No. City Attorney's Office is not requesting a Transfer of Functions of positions between departments.

Interim Exceptions

City Attorney's Office Budget Submission FY25 and FY26

Is the department requesting any interim exceptions (new positions that are 1.0 FTE rather than 0.79 in BY and .78 in BY +1)? If so, for what reason are is the request being made?

No. City Attorney's Office is not requesting any interim exceptions.

Budget Equity

How has the department considered equity in its budget proposal?

The Office has considered equity in this budget by seeking funding and positions needed so we can continue to provide critical legal advice and support for City programs that prioritize equity. Our approach to the law, both inside the courtroom and out, is done with a focus on equity. We advise all City departments, commissions, and elected officials on racial equity initiatives. As general counsel to the Human Rights Commission, our Office advises the Office of Racial Equity (ORE) and many departments on their Racial Equity Action Plans, which include concrete steps to increase equity in the work of every City agency that will be implemented in the coming year.

With funding from ORE, our Office was able to provide one paid one-year Law Fellow position and paid summer internships to our law student and paralegal interns for the first time. This is a great achievement in building a diverse pipeline for our Office and the legal profession generally.

Lastly, we considered equity in our budget proposal by ensuring that we added professional staff positions along with attorney positions, so our current professional staff would not need to shoulder an increased and unsupportable workload if the budget only added new attorneys without critically needed professional staff.

BUDGET FORM 1B: Department Budget Summary

FY 2024-25 and FY 2025-26

DEPARTMENT: CAT City Attorney

GFS Details

Account Lvl 2	Account Lvl 3	FY 2024-25 Base	FY 2024-25 Department	FY 2024-25 Dept - Base	FY 2025-26 Base	FY 2025-26 Department	FY 2025-26 Dept - Base
EXPENDITURE	SALARIES	63630835	66689267	3058432	66352425	69741785	3389360
	MAND_FRING_BEN	22123202	23227836	1104634	22861267	24059580	1198313
	NON_PERS_SVCS	18182241	18182241	0	18182241	18182241	0
	MTL_SUPP	139500	139500	0	139500	139500	0
	SVCS_OTHER_DEPTS	3932175	3932175	0	3932175	3932175	0
EXPENDITURE		108007953	112171019	4163066	111467608	116055281	4587673
GFS	General Fund Support	38404800	36708017	-1696783	41864455	40435194	-1429261
Account Lvl 2	Account Lvl 3	FY 2024-25 Base	FY 2024-25 Department	FY 2024-25 Dept - Base	FY 2025-26 Base	FY 2025-26 Department	FY 2025-26 Dept - Base
REVENUE	INTERGOV_REV_OTH	400000	400000	0	400000	400000	0
	EXP_RECOVERY	69203153	75063002	5859849	69203153	75220087	6016934
REVENUE		69603153	75463002	5859849	69603153	75620087	6016934
GFS	General Fund Support	38404800	36708017	-1696783	41864455	40435194	-1429261

GFS Target Status

FY 2024-25 Reduction Targets	FY 2024-25 Baseline Target	FY 2024-25 Dept Submission	FY 2024-25 Amt Over (Under) Target	FY 2025-26 Reduction Targets	FY 2025-26 Baseline Target	FY 2025-26 Dept Submission	FY 2025-26 Amt Over (Under) Target
(3,810,000)	34,594,800	36,708,017	2,113,217	(3,810,000)	38,054,455	40,435,194	2,380,739
			Target Not Met				Target Not Met

NGFS - Self Supporting

Account Lvl 2	Category	FY 2024-25 Base	FY 2024-25 Department	FY 2024-25 Dept - Base	FY 2025-26 Base	FY 2025-26 Department	FY 2025-26 Dept - Base
EXPENDITURE	Salaries	3,106,861	3559081	452,220	3,229,836	3810734	580,898
	Mandatory Fringe Benefits	1,036,034	1171417	135,383	1,062,416	1228939	166,523
	Non-Personnel Services	758,722	758722	0	758,722	758722	0
EXPENDITURE		4,901,617	5489220	587,603	5,050,974	5798395	747,421
REVENUE	Fines, Forfeiture, & Penalties	4,907,072	5489220	582,148	4,634,217	5798395	1,164,178
REVENUE		4,907,072	5489220	582,148	4,634,217	5798395	1,164,178
Non-General Fund Support	Revenue Surplus(Deficit)	(5,455)	0	5,455	416,757	0	(416,757)

BUDGET FORM 2A: Revenue Report

DEPARTM CAT City Attorney

													Total BY Revenue Change		6441997		Total BY1 Revenue Change		7181112		Budget Justification
GFS Type	Dept Grp	Division	Division Title	Section	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Account	Account Title	FY 2024-25 Base	FY 2024-25 Department	FY 2024-25 Dept - Base	FY 2025-26 Base	FY 2025-26 Department	FY 2025-26 Dept - Base	Revenue Description and Explanation of Change
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0001 CA Legal Services	Legal Services-General	10000	Operating	4860ExpRec	486110	Exp Rec Fr Bldg Inspection AAO	3,000,000	3,300,000	300000	3,000,000	3,300,000	300000	CAT request	
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0001 CA Legal Services	Legal Services-General	10000	Operating	4860ExpRec	486185	Exp Rec Fr CleanpowerSF AAO	200,000	1,200,000	1000000	200,000	1,200,000	1000000	Increase in IDS Budget	
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0001 CA Legal Services	Legal Services-General	10000	Operating	4860ExpRec	486191	Exp Rec Fr Early Childhood	500,000	200,000	-300000	500,000	200,000	-300000	Budget reduced to reflect minimal expenditures (\$48k in FY23)	
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0001 CA Legal Services	Legal Services-General	10000	Operating	4860ExpRec	486230	Exp Rec Fr City Planning (AAO)	3,119,428	2,119,428	-1000000	3,119,428	2,119,428	-1000000	CAT is not in agreement with City Planning	
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0001 CA Legal Services	Legal Services-General	10000	Operating	4860ExpRec	486370	Exp Rec Fr Comm Health Svc AAO	2,732,101	2,871,069	138968	2,732,101	3,011,323	279222	5% COLA adjustment.	
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0001 CA Legal Services	Legal Services-General	10000	Operating	4860ExpRec	486380	Exp Rec Fr Sl Gen Hospital AAO	2,222,640	2,333,772	111132	2,222,640	2,450,461	227821	5% COLA adjustment	
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0001 CA Legal Services	Legal Services-General	10000	Operating	4860ExpRec	486390	Exp Rec Fr Laguna Honda AAO	1,331,269	1,397,832	66563	1,331,269	1,467,724	136455	5% COLA adjustment	
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0001 CA Legal Services	Legal Services-General	10000	Operating	4860ExpRec	486400	Exp Rec Fr CommMental Hlth AAO	104,536	105,000	464	104,536	110,250	5714	5% COLA adjustment	
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0001 CA Legal Services	Legal Services-General	10000	Operating	4860ExpRec	486410	Exp Rec Fr Hss (AAO)	125,000	200,000	75000	125,000	125,000	0	FY24-25 and will require additional CAT services. This was confirmed by CAT Department and will be entering a matching amount.	
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0001 CA Legal Services	Legal Services-General	10000	Operating	4860ExpRec	486430	Exp Rec Fr Public Library AAO	175,000	375,000	200000	175,000	275,000	100000	fund anticipated increasing service need from City Attorney.	
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0001 CA Legal Services	Legal Services-General	10000	Operating	4860ExpRec	486490	Exp Rec Fr Permit Appeals AAO	130,000	175,000	45000	130,000	175,000	45000	Amount modified per Julie Rosenberg	
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0001 CA Legal Services	Legal Services-General	10000	Operating	4860ExpRec	486530	Exp Rec Fr Port Commission AAO	4,375,000	4,405,000	30000	4,375,000	4,405,000	30000	Increase in IDS Budget	
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0001 CA Legal Services	Legal Services-General	10000	Operating	4860ExpRec	486550	Exp Rec Fr Public TransprtnAAO	12,744,863	14,575,585	1830722	12,744,863	14,575,585	1830722	Increase in IDS Budget	
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0001 CA Legal Services	Legal Services-General	10000	Operating	4860ExpRec	486570	Exp Rec Fr Rent ArbitrtonBd AAO	100,000	75,000	-25000	100,000	75,000	-25000	Decrease in IDS Budget	
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0001 CA Legal Services	Legal Services-General	10000	Operating	4860ExpRec	486640	Exp Rec Fr Retirement Sys AAO	3,246,933	3,196,933	-50000	3,246,933	3,196,933	-50000	Decrease in IDS Budget	
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0001 CA Legal Services	Legal Services-General	10000	Operating	4860ExpRec	486690	Exp Rec Fr Human Services AAO	4,913,000	8,000,000	3087000	4,913,000	8,000,000	3087000	Increase in IDS Budget	
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0001 CA Legal Services	Legal Services-General	10000	Operating	4860ExpRec	486720	Exp Rec Fr Treas-Tax Coll AAO	425,000	1,000,000	575000	425,000	1,000,000	575000	Increase in IDS Budget	
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0001 CA Legal Services	Legal Services-General	10000	Operating	4860ExpRec	486740	Exp Rec Fr PUC (AAO)	1,949,227	1,537,223	-412004	1,949,227	1,537,223	-412004	Decrease in IDS Budget	
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0001 CA Legal Services	Legal Services-General	10000	Operating	4860ExpRec	486750	Exp Rec Fr Hatch Hetchy (AAO)	3,345,494	2,957,498	-387996	3,345,494	2,957,498	-387996	Decrease in IDS Budget	
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0001 CA Legal Services	Legal Services-General	10000	Operating	4860ExpRec	486800	Exp Rec Fr Cleanwater (AAO)	1,116,000	1,466,000	350000	1,116,000	1,466,000	350000	Increase in IDS Budget	
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0004 CA Legal Services	Legal Services Non IDS	10000	Operating	4860ExpRec	486290	Exp Rec Fr Emergency Comm Dept	0	25,000	25000	0	25,000	25000	Increase in IDS Budget	
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0004 CA Legal Services	Legal Services Non IDS	10000	Operating	4860ExpRec	486450	Exp Rec From Mohcd	0	200,000	200000	0	200,000	200000	legal costs related to Residential Vacancy Tax.	
NGFS	CAT	229042	CAT City Attorney	229042	13490	SR City Attorney-Special R	10023057-0001 CA Cat Consumer Prot	CA Cat Consum	4250FinF&P	425310	Consumer Protection Fines	4,907,072	5,489,220	582148	4,634,217	5,798,395	1164178				

BUDGET FORM 3A: IDS Balancing Report

DEPARTMENT: CAT City Attorney

ASR-CAT

WO Ref ID	Account	Balance IN Proposal By Account	Balance IN Proposal By WO	FY 2024-25 Requesting Proposal 8000	FY 2024-25 Performing Proposal 8100	FY 2024-25 Imbalanced 8000 vs 8100	FY 2025-26 Requesting Proposal 8000	FY 2025-26 Performing Proposal 8100	FY 2025-26 Imbalanced 8000 vs 8100
CAT-LEGALSVC	486070	N	N	900,000	1,800,000	-900,000	900,000	1,800,000	-900,000
	581270	N	N	-900,000	-1,800,000	900,000	-900,000	-1,800,000	900,000
CAT-LEGALSVC				0	0	0	0	0	0
ASR-CAT				0	0	0	0	0	0

CPC-CAT

WO Ref ID	Account	Balance IN Proposal By Account	Balance IN Proposal By WO	FY 2024-25 Requesting Proposal 8000	FY 2024-25 Performing Proposal 8100	FY 2024-25 Imbalanced 8000 vs 8100	FY 2025-26 Requesting Proposal 8000	FY 2025-26 Performing Proposal 8100	FY 2025-26 Imbalanced 8000 vs 8100
CAT-LEGALSVC	486230	N	N	2,119,428	2,819,428	-700,000	2,119,428	3,119,428	-1,000,000
	581270	N	N	-2,119,428	-2,819,428	700,000	-2,119,428	-3,119,428	1,000,000
CAT-LEGALSVC				0	0	0	0	0	0
CPC-CAT				0	0	0	0	0	0

ECN-CAT

WO Ref ID	Account	Balance IN Proposal By Account	Balance IN Proposal By WO	FY 2024-25 Requesting Proposal 8000	FY 2024-25 Performing Proposal 8100	FY 2024-25 Imbalanced 8000 vs 8100	FY 2025-26 Requesting Proposal 8000	FY 2025-26 Performing Proposal 8100	FY 2025-26 Imbalanced 8000 vs 8100
CAT-LEGALSVC	486100	N	N	1,742,360	1,762,360	-20,000	1,742,360	1,762,360	-20,000
	581270	N	N	-1,742,360	-1,762,360	20,000	-1,742,360	-1,762,360	20,000
CAT-LEGALSVC				0	0	0	0	0	0
ECN-CAT				0	0	0	0	0	0

BUDGET FORM 3A: Expenditure Change

DEPARTM CAT City Attorney

													Total BY Expenditure Change		4750669		Total BY1 Expenditure Change		5335094		
GFS Type	Dept Grp	Division	Division Title	Section	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Account	Account Title	FY 2024-25 Base	FY 2024-25 Department	FY 2024-25 Dept - Base	FY 2025-26 Base	FY 2025-26 Department	FY 2025-26 Dept - Base	Explanation of Change
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0001	CA Legal Services	Legal Services-General	10000	Operating	5010Salary	501000	Perm Salaries-Misc-Budget	9,051	0	-9051	9,184	0	-9184	Budget Clean up
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0001	CA Legal Services	Legal Services-General	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular	2,653,035	3,945,891	1292856	2,758,043	4,381,855	1623812	See Form 3B
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0001	CA Legal Services	Legal Services-General	10000	Operating	5130Fringe	513010	Retire City Misc	377,291	561,472	184181	370,991	589,799	218808	See Form 3B
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0001	CA Legal Services	Legal Services-General	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)	112,965	179,846	66881	120,527	195,228	74701	See Form 3B
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0001	CA Legal Services	Legal Services-General	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)	38,469	57,214	18745	39,990	63,533	23543	See Form 3B
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0001	CA Legal Services	Legal Services-General	10000	Operating	5130Fringe	515010	Health Service-City Match	45,278	70,198	24920	48,451	81,545	33094	See Form 3B
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0001	CA Legal Services	Legal Services-General	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B	18,967	28,209	9242	19,713	31,319	11606	See Form 3B
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0001	CA Legal Services	Legal Services-General	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC	7,563	11,250	3687	7,859	12,486	4627	See Form 3B
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0001	CA Legal Services	Legal Services-General	10000	Operating	5130Fringe	515710	Dependent Coverage	169,150	252,936	83786	180,992	291,344	110352	See Form 3B
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0001	CA Legal Services	Legal Services-General	10000	Operating	5130Fringe	516010	Dental Coverage	13,191	19,839	6648	13,622	22,086	8464	See Form 3B
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0001	CA Legal Services	Legal Services-General	10000	Operating	5130Fringe	519010	Fringe Adjustments-Budget	2,150	0	-2150	2,180	0	-2180	Budget Clean up
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0001	CA Legal Services	Legal Services-General	10000	Operating	5130Fringe	519120	Long Term Disability Insurance	10,878	16,180	5302	11,311	17,970	6659	See Form 3B
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0004	CA Legal Services	Legal Services Non IDS	10000	Operating	5010Salary	501000	Perm Salaries-Misc-Budget	27,153	0	-27153	27,552	0	-27552	Budget Clean up
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0004	CA Legal Services	Legal Services Non IDS	10000	Operating	5010Salary	501010	Perm Salaries-Misc-Regular	54,126,660	55,928,440	1801780	56,464,559	58,266,843	1802284	See Form 3B
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0004	CA Legal Services	Legal Services Non IDS	10000	Operating	5130Fringe	513010	Retire City Misc	7,674,603	7,939,494	264891	7,573,328	7,824,423	251095	See Form 3B
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0004	CA Legal Services	Legal Services Non IDS	10000	Operating	5130Fringe	514010	Social Security (OASDI & HI)	2,325,053	2,436,764	111711	2,491,689	2,603,431	111742	See Form 3B
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0004	CA Legal Services	Legal Services Non IDS	10000	Operating	5130Fringe	514020	Social Sec-Medicare(HI Only)	789,200	815,326	26126	823,016	849,149	26133	See Form 3B
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0004	CA Legal Services	Legal Services Non IDS	10000	Operating	5130Fringe	515010	Health Service-City Match	1,129,610	1,183,111	53501	1,208,788	1,266,034	57246	See Form 3B
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0004	CA Legal Services	Legal Services Non IDS	10000	Operating	5130Fringe	515020	Retiree Health-Match-Prop B	389,065	401,946	12881	405,754	418,639	12885	See Form 3B
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0004	CA Legal Services	Legal Services Non IDS	10000	Operating	5130Fringe	515030	RetireeHlthCare-CityMatchPropC	155,130	160,267	5137	161,775	166,913	5138	See Form 3B
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0004	CA Legal Services	Legal Services Non IDS	10000	Operating	5130Fringe	515710	Dependent Coverage	3,525,877	3,737,032	211155	3,772,707	3,998,643	225936	See Form 3B
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0004	CA Legal Services	Legal Services Non IDS	10000	Operating	5130Fringe	516010	Dental Coverage	282,869	299,922	17053	292,122	309,737	17615	See Form 3B
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0004	CA Legal Services	Legal Services Non IDS	10000	Operating	5130Fringe	519010	Fringe Adjustments-Budget	6,450	0	-6450	6,540	0	-6540	Budget Clean up
GFS	CAT	229042	CAT City Attorney	229042	10000	GF Annual Account Ctrl	10001638-0004	CA Legal Services	Legal Services Non IDS	10000	Operating	5130Fringe	519120	Long Term Disability Insurance	212,478	219,865	7387	221,703	229,092	7389	See Form 3B
NGFS	CAT	229042	CAT City Attorney	229042	13490	SR City Attorney-Special Rev	10023057-0001	CA Cat Consumer Protector	Cat Consumer Protection Enf	16967	CA Cat Consum	5010Salary	501000	Perm Salaries-Misc-Budget	27,153	0	-27153	27,552	0	-27552	Budget Clean up
NGFS	CAT	229042	CAT City Attorney	229042	13490	SR City Attorney-Special Rev	10023057-0001	CA Cat Consumer Protector	Cat Consumer Protection Enf	16967	CA Cat Consum	5010Salary	501010	Perm Salaries-Misc-Regular	3,079,708	3,559,081	479373	3,202,284	3,810,734	608450	See Form 3B
NGFS	CAT	229042	CAT City Attorney	229042	13490	SR City Attorney-Special Rev	10023057-0001	CA Cat Consumer Protector	Cat Consumer Protection Enf	16967	CA Cat Consum	5130Fringe	513010	Retire City Misc	439,985	509,393	69408	432,849	515,916	83067	See Form 3B
NGFS	CAT	229042	CAT City Attorney	229042	13490	SR City Attorney-Special Rev	10023057-0001	CA Cat Consumer Protector	Cat Consumer Protection Enf	16967	CA Cat Consum	5130Fringe	514010	Social Security (OASDI & HI)	141,786	167,533	25747	150,876	178,210	27334	See Form 3B
NGFS	CAT	229042	CAT City Attorney	229042	13490	SR City Attorney-Special Rev	10023057-0001	CA Cat Consumer Protector	Cat Consumer Protection Enf	16967	CA Cat Consum	5130Fringe	514020	Social Sec-Medicare(HI Only)	44,658	51,608	6950	46,430	55,252	8822	See Form 3B
NGFS	CAT	229042	CAT City Attorney	229042	13490	SR City Attorney-Special Rev	10023057-0001	CA Cat Consumer Protector	Cat Consumer Protection Enf	16967	CA Cat Consum	5130Fringe	515010	Health Service-City Match	65,549	71,607	6058	70,139	78,473	8334	See Form 3B
NGFS	CAT	229042	CAT City Attorney	229042	13490	SR City Attorney-Special Rev	10023057-0001	CA Cat Consumer Protector	Cat Consumer Protection Enf	16967	CA Cat Consum	5130Fringe	515020	Retiree Health-Match-Prop B	22,015	25,442	3427	22,899	27,238	4349	See Form 3B
NGFS	CAT	229042	CAT City Attorney	229042	13490	SR City Attorney-Special Rev	10023057-0001	CA Cat Consumer Protector	Cat Consumer Protection Enf	16967	CA Cat Consum	5130Fringe	515030	RetireeHlthCare-CityMatchPropC	8,779	10,146	1367	9,126	10,860	1734	See Form 3B
NGFS	CAT	229042	CAT City Attorney	229042	13490	SR City Attorney-Special Rev	10023057-0001	CA Cat Consumer Protector	Cat Consumer Protection Enf	16967	CA Cat Consum	5130Fringe	515710	Dependent Coverage	218,777	243,775	24988	234,093	268,483	34390	See Form 3B
NGFS	CAT	229042	CAT City Attorney	229042	13490	SR City Attorney-Special Rev	10023057-0001	CA Cat Consumer Protector	Cat Consumer Protection Enf	16967	CA Cat Consum	5130Fringe	516010	Dental Coverage	17,490	19,402	1912	18,064	20,602	2538	See Form 3B
NGFS	CAT	229042	CAT City Attorney	229042	13490	SR City Attorney-Special Rev	10023057-0001	CA Cat Consumer Protector	Cat Consumer Protection Enf	16967	CA Cat Consum	5130Fringe	519010	Fringe Adjustments-Budget	59,527	53,077	-6450	59,617	53,077	-6540	Budget Clean up
NGFS	CAT	229042	CAT City Attorney	229042	13490	SR City Attorney-Special Rev	10023057-0001	CA Cat Consumer Protector	Cat Consumer Protection Enf	16967	CA Cat Consum	5130Fringe	519120	Long Term Disability Insurance	11,841	13,807	1966	12,312	14,807	2495	See Form 3B

BUDGET FORM 3B: Position CI

DEPARTMENT: CAT City Attorney

GFS Type	Dept Grp	Division	Division Title	Fund	Fund Title	Project-Activity	Project Title	Authority	Authority Title	Account Lvl 5	Job Class	Job Title	Status	Action	Position	Total BY FTE Change			Total BY Amount Change			Total BY1 FTE Change			Total BY1 Amount Change			Explanation of Change		
																21.66			4829076			23.76			5414642					
																FY 2024-25 Base FTE	FY 2024-25 Dept FTE	FY 2024-25 Dept - Base FTE	FY 2024-25 Base Amount	FY 2024-25 Dept Amount	FY 2024-25 Dept - Base Amount	FY 2025-26 Base FTE	FY 2025-26 Dept FTE	FY 2025-26 Dept - Base FTE	FY 2025-26 Base Amount	FY 2025-26 Dept Amount	FY 2025-26 Dept - Base Amount			
GFS	CAT	229042	CAT City Attorney	10000	GF Annual Account Ctrl	10001638-0001	CA Legal Services	10000	Operating	5010Salary	1458_C	Legal Secretary I	A	N	NEWP400275	0	0.79	0.79	0	87,860	87860	0	1	1	0	115,335	115335	Support for Tax litigation		
GFS	CAT	229042	CAT City Attorney	10000	GF Annual Account Ctrl	10001638-0001	CA Legal Services	10000	Operating	5010Salary	8151_C	Claims Investigator, City Att	A	N	NEWP918183	0	0.79	0.79	0	116,832	116832	0	1	1	0	153,367	153367	Support for Tax Litigation		
GFS	CAT	229042	CAT City Attorney	10000	GF Annual Account Ctrl	10001638-0001	CA Legal Services	10000	Operating	5010Salary	8177_C	Attorney (Civil/Criminal)	A	N	NEWP167310	0	0.79	0.79	0	205,068	205068	0	1	1	0	269,195	269195	Tax Litigator position		
GFS	CAT	229042	CAT City Attorney	10000	GF Annual Account Ctrl	10001638-0001	CA Legal Services	10000	Operating	5010Salary	8177_C	Attorney (Civil/Criminal)	A	N	NEWP393411	0	0.79	0.79	0	205,068	205068	0	1	1	0	269,195	269195	Tax Litigator position		
GFS	CAT	229042	CAT City Attorney	10000	GF Annual Account Ctrl	10001638-0001	CA Legal Services	10000	Operating	5010Salary	8177_C	Attorney (Civil/Criminal)	A	C	NEWP579493	0	1	1	0	258,946	258946	0	1	1	0	269,195	269195	Budget Recon Our HR tells us that the position number for NEWP579493 is 01155486 under sequence key 10430 in		
GFS	CAT	229042	CAT City Attorney	10000	GF Annual Account Ctrl	10001638-0001	CA Legal Services	10000	Operating	5010Salary	8177_C	Attorney (Civil/Criminal)	A	N	NEWP743828	0	0.79	0.79	0	205,068	205068	0	1	1	0	269,195	269195	Tax Litigator position		
GFS	CAT	229042	CAT City Attorney	10000	GF Annual Account Ctrl	10001638-0001	CA Legal Services	10000	Operating	5010Salary	8177_C	Attorney (Civil/Criminal)	A	N	NEWP795011	0	0.79	0.79	0	205,068	205068	0	1	1	0	269,195	269195	Assessor Attorney position		
GFS	CAT	229042	CAT City Attorney	10000	GF Annual Account Ctrl	10001638-0001	CA Legal Services	10000	Operating	5010Salary	8177_C	Attorney (Civil/Criminal)	O	C	NEWP579493	1	0	-1	0	0	0	1	0	-1	0	0	0	0	0	NEWP579493 is 01155486 position number for
GFS	CAT	229042	CAT City Attorney	10000	GF Annual Account Ctrl	10001638-0001	CA Legal Services	10000	Operating	5010Salary	STEPM_C	Step Adjustments, Miscellar	S		NEWP517557	0			0	8,946	8946	0			0	9,135	9135	Budget clean-up		
GFS	CAT	229042	CAT City Attorney	10000	GF Annual Account Ctrl	10001638-0004	CA Legal Services	10000	Operating	5010Salary	8175_C	Law Fellow	O	N	NEWP594241	0	0.79	0.79	0	0	0	0	1	1	0	0	0	0	0	Equity
GFS	CAT	229042	CAT City Attorney	10000	GF Annual Account Ctrl	10001638-0004	CA Legal Services	10000	Operating	5010Salary	8175_C	Law Fellow	O	N	NEWP684222	0	0.79	0.79	0	0	0	0	1	1	0	0	0	0	0	Equity
GFS	CAT	229042	CAT City Attorney	10000	GF Annual Account Ctrl	10001638-0004	CA Legal Services	10000	Operating	5010Salary	9993M_C	Attrition Savings - Miscellar	S		NEWP394407	0	13.76	13.76	0	1,774,883	1774883	0	13.76	13.76	0	1,774,883	1774883	Attrition Savings adjustment		
GFS	CAT	229042	CAT City Attorney	10000	GF Annual Account Ctrl	10001638-0004	CA Legal Services	10000	Operating	5010Salary	STEPM_C	Step Adjustments, Miscellar	S		NEWP917485	0			0	26,897	26897	0			0	27,401	27401	Budget clean-up		
NGFS	CAT	229042	CAT City Attorney	13490	SR City Attorney-Special Rev	10023057-0001	CA Cal Consumer Protection Enf	16967	Operating	5010Salary	8177_C	Attorney (Civil/Criminal)	A	N	NEWP052280	0	0.79	0.79	0	205,068	205068	0	1	1	0	269,195	269195	Affirm Litigation position		
NGFS	CAT	229042	CAT City Attorney	13490	SR City Attorney-Special Rev	10023057-0001	CA Cal Consumer Protection Enf	16967	Operating	5010Salary	8177_C	Attorney (Civil/Criminal)	A	N	NEWP561242	0	0.79	0.79	0	205,068	205068	0	1	1	0	269,195	269195	Worker Protection position		
NGFS	CAT	229042	CAT City Attorney	13490	SR City Attorney-Special Rev	10023057-0001	CA Cal Consumer Protection Enf	16967	Operating	5010Salary	STEPM_C	Step Adjustments, Miscellar	S		NEWP876362	0			0	69,237	69237	0			0	70,060	70060	Budget clean-up		



OFFICE OF THE CITY ATTORNEY STAFFING STRUCTURE

