File No. 120283

Committee Item No. 5
Board Item No. 5

COMMITTEE/BOARD OF SUPERVISORS

AGENDA PACKET CONTENTS LIST

Committee: Budget and Finance Sub-Committee **Date:** April 18, 2012

Board of Supervisors Meeting **Date** 4-24-12

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Completed by: Victor Young **Date:** April 12, 2012
Completed by: Victor Young **Date:** 4-19-12

An asterisked item represents the cover sheet to a document that exceeds 25 pages. The complete document is in the file.

Amendment of the Whole
in Committee. 4/18/12

FILE NO. 120283 ORDINANCE NO. _____

RO#12025
SA#25

[De-appropriating ~~$8,500,000~~ *$6,672,963* in salaries and Fringe Benefits and Re-Appropriating to Overtime in the Fire Department for FY2011-2012]

Ordinance de-appropriating ~~$8,500,000~~ *$6,672,963* consisting of $5,000,000 in salaries and ~~$3,500,000~~ *$1,672,963* in fringe benefits in the Fire Department's operating budget and re-appropriating ~~$8,500,000~~ *$6,672,963* to overtime in order to support the department's projected increases in overtime as required per Ordinance 194-11, and requires a two-thirds vote of all members of the Board of Supervisors for approval.

Note: Additions are *single-underline italics Times New Roman*; deletions are ~~*strikethrough italics Times New Roman*~~. Board amendment additions are double underlined. Board amendment deletions are ~~strikethrough normal~~.

Be it ordained by the People of the City and County of San Francisco:

Section 1. The uses of funding outlined below are herein de-appropriated to reflect the funding available for Fiscal Year 2011-2012.

Uses De-appropriation

Fund	Index/Project Code	Subobject	Description	Amount
1G AGF AAA	315014	00201	Salaries	$5,000,000
GF-Non Project Controlled			Uniform - Regular	
1G AGF AAA	315014	01303	Retirement – City	~~$3,100,000~~
GF-Non Project Controlled			Uniform (Police & Fire	*$1,407,837*

Fund	Index/Project Code	Subobject	Description	Amount
5A AAA AAA	315017	01303	Retirement – City	~~$400,000~~
SFIA – Operating – Non			Uniform (Police & Fire)	*$265,126*
Project Controlled				
Total USES De-appropriation				~~$8,500,000~~
				$6,672,963

Section 2. The uses of funding outlined below are herein re-appropriated in Subobject 01102 (Salaries - Overtime - Uniform), and reflects the projected uses of funding to support the increases in overtime spending in the Fire Department for Fiscal Year 2011-2012.

USES Re-appropriation

Fund	Index/Project Code	Subobject	Description	Amount
1G AGF AAA	315014	01102	Salaries – Overtime	~~$8,100,000~~
GF-Non Project Controlled			– Uniform	*$6,407,837*
5A AAA AAA	315017	01102	Salaries – Overtime	~~$400,000~~
SFIA – Operating – Non			– Uniform	*$265,126*
Project Controlled				
Total USES Re-appropriation				~~$8,500,000~~
				$6,672,963

Section 3. The Controller is authorized to record transfers between funds and adjust the accounting treatment of sources and uses appropriated in this Ordinance as necessary to conform with Generally Accepted Accounting Principles.

Section 4. The Fiscal Year 2011-12 Annual Appropriation Ordinance includes the rejection of funding for $407,000 in overtime and associated fringe benefits in the Fire Department by the Board of Supervisors. Pursuant to Section 3.15 of the Administrative Code, the funding of any item previously rejected or reduced by the Mayor or Board of Supervisors in consideration of the annual budget shall require a two-thirds vote of all members of the Board of Supervisors for approval.

APPROVED AS TO FORM:
DENNIS J. HERRERA, City Attorney

By: _____

Deputy City Attorney

FUNDS AVAILABLE
Ben Rosenfield, Controller

By: _____

Date: ~~March 19, 2012~~

April 18, 2012

OFFICE OF THE MAYOR
SAN FRANCISCO

EDWIN M. LEE
MAYOR

TO: Angela Calvillo, Clerk of the Board of Supervisors

FROM: For Mayor Edwin M. Lee

RE: De-appropriating $8,500,000 in salaries and fringe benefits and re-appropriating to overtime in the Fire Department for Fiscal Year 2011-2012

DATE: March 20, 2012

Attached for introduction to the Board of Supervisors is the ordinance de-appropriating $8,500,000 consisting of $5,000,000 in salaries and $3,500,000 in fringe benefits in the Fire Department's operating budget and re-appropriating $8,500,000 to overtime in order to support the department's projected increases in overtime as required per Ordinance 194-11, and requires a two-thirds vote of all members of the Board of Supervisors for approval.

I request that this item be calendared in Budget and Finance Sub-Committee.

Should you have any questions, please contact Jason Elliott (415) 554-5105.

RECEIVED
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1 DR. CARLTON B. GOODLETT PLACE, ROOM 200
SAN FRANCISCO, CALIFORNIA 94102-4681
TELEPHONE: (415) 554-6141

120283

Item 5 File 12-0283	Department: Fire

EXECUTIVE SUMMARY

Legislative Objectives

- The proposed ordinance would (a) de-appropriate $8,500,000, consisting of $5,000,000 in salaries and $3,500,000 in fringe benefits, and (b) re-appropriate $8,500,000 for overtime in the Fire Department's FY 2011-12 budget, including $8,100,000 for General Fund Overtime expenditures and $400,000 for Airport Operating Fund Overtime expenditures, in order to resolve the Department's projected budgetary shortfall in Overtime, as required in accordance with Administrative Code Section 3.17.

Key Points

- Administrative Code Section 3.17, which was approved by the Board of Supervisors in September of 2011, requires that the Annual Appropriation Ordinance contain a separate overtime appropriation for the Fire Department, and the Fire Department must request a supplemental appropriation ordinance, subject to Board of Supervisors approval, if their Overtime expenditures are proposed to be greater than the amount of overtime appropriated in the Annual Appropriation Ordinance.
- The total FY 2011-12 approved Fire Department Overtime budget is $29,129,524, including $26,266,221 of General Fund expenditures, $2,506,394 of Airport Operating Fund expenditures, and $356,909 of Port Operating expenditures.
- The two primary reasons for the requested additional Overtime expenditures are (a) mandatory minimum staffing requirements and (b) fluctuations in actual available staff mainly due to variability in retirements.

Fiscal Impact

- The requested additional $8,500,000 of Overtime would increase the Fire Department's (a) General Fund Overtime budget by $8,100,000 from $26,266,221 to $34,366,221, a 30.8 percent increase, and (b) Airport Operating Fund Overtime budget by $400,000 from $2,506,394 to $2,906,394, a 16.0 percent increase.
- Based on the Budget and Legislative Analyst's projections for FY 2011-12, the Fire Department is estimated to need an additional (a) $31,629,162 of General Fund Overtime, which is $2,737,059 less than the total requested $34,366,221 of General Fund Overtime expenditures, and (b) an additional $2,717,547 of Airport Operating Fund Overtime, or $188,847 less than the total requested $2,906,394 of Airport Overtime expenditures.
- Therefore, the requested supplemental appropriation should be reduced by a total of $2,925,906.

Recommendation

- Amend the proposed supplemental appropriation to reduce the requested $8,500,000 supplemental appropriation by $2,925,906 to $5,574,094.
- Approve the proposed ordinance, as amended.

MANDATE STATEMENT / BACKGROUND

Mandate Statement

Charter Section 9.105 provides that amendments to the Annual Appropriation Ordinance be approved by ordinance by the Board of Supervisors, after the Controller certifies the availability of funds.

Administrative Code Section 3.17, which was approved by the Board of Supervisors in September of 2011, requires that the Annual Appropriation Ordinance contain a separate Overtime appropriation within the Airport, Emergency Management, Police, Public Health, Public Utilities, Public Works, Recreation and Park and Sheriff Departments' operating budgets. In accordance with Administrative Code Section 3.17(b), these eight identified City departments must also request a supplemental appropriation ordinance, which is subject to Board of Supervisors approval, if their Overtime expenditures are proposed to be greater than the amount of Overtime appropriated in the Annual Appropriation Ordinance.

Background

The FY 2011-12 Annual Appropriations Ordinance, previously approved by the Board of Supervisors in July of 2011, contains a total of $299,535,509 for the Fire Department, including $274,667,391 of General Fund expenses. Table 1 below identifies the actual Overtime expenses incurred by the Fire Department in FY 2009-10 and FY 2010-11 and the budgeted Overtime expenditures for FY 2011-12. As shown in Table 1 below, the total FY 2011-12 approved Fire Department Overtime budget is $29,129,524, including $26,266,221 of General Fund expenditures, $2,506,394 of Airport Operating Fund expenditures, and $356,909 of Port Operating expenditures.

Table 1: Actual Police Department Overtime Expenditures from FY 2009-10 Through FY 2010-11 and Budgeted Overtime Expenditures for FY 2011-12

	Actual FY 2009-2010	Actual FY 2010-11	Budgeted FY 2011-12
General Fund	$20,916,424	$27,735,658	$26,266,221
Airport Operating Fund	2,161,348	2,490,057	2,506,394
Port Operating Fund	218,941	324,033	356,909
Total	$23,296,713	$30,549,748	$29,129,524

On March 8, 2012, the Controller's Office issued the FY 2011-12 Six-Month Overtime Report, which identifies City department Overtime budgets, year to date expenditures, and annualized Overtime projections by department. As shown in the Attachment, this Six-Month Overtime Report found that, based on actual Fire Department Overtime expenditures incurred through January 20, 2012, the Fire Department's Overtime expenditures are projected to total $37,600,000, which would exceed the Fire Department's FY 2011-12 approved Overtime total budget appropriation of $29,129,524 (see Table 1 above) by an estimated $8,470,476.

DETAILS OF PROPOSED LEGISLATION

The proposed ordinance would (a) de-appropriate $8,500,000 consisting of $5,000,000 in salaries and $3,500,000 of surplus retirement funds budgeted as part of mandatory fringe benefits, and (b) re-appropriate $8,500,000 for Overtime in the Fire Department's FY 2011-12 budget, in order to resolve the Department's projected FY 2011-12 budgetary shortfall in Overtime in accordance with Administrative Code Section 3.17, as detailed in Table 2 below.

Table 2: De-appropriation and Re-appropriation of Proposed Supplemental Appropriation

De-appropriation of Salaries and Surplus Retirement Funds:		
General Fund	Salaries-Uniform	$5,000,000
General Fund	Retirement- Uniform	3,100,000
Airport Fund	Retirement- Uniform	400,000
Total		**$8,500,000**
Re-appropriation for Overtime:		
General Fund	Overtime- Uniform	8,100,000
Airport Fund	Overtime- Uniform	400,000
Total		**$8,500,000**

According to Mr. Mark Corso, Chief Financial Officer at the Fire Department, the two primary reasons for the requested additional Overtime expenses are (a) mandatory minimum staffing requirements and (b) fluctuations in actual available staff mainly due to variability in retirements. Mr. Corso reports that the Fire Department has mandatory minimum staffing requirements for the number of personnel on duty on a daily basis. Over the past five fiscal years, Mr. Corso notes that the Fire Department has shifted more heavily to a staffing model that relies on Overtime to fill vacancies, rather than hiring additional uniformed personnel, because he reports that the cost of hiring additional Firefighters is generally greater than the cost of filling vacancies with Overtime.

Regarding fluctuations in staffing, Mr. Corso reports that during the budget formulation process, the Fire Department assumes a certain amount of attrition to determine the projected staffing

levels; however, there are fluctuations in actual available staff, mainly due to variability in the actual number of retirements each year. According to Mr. Corso, due to a larger number of retirements in FY 2011-12, the Fire Department currently has fewer permanent uniformed staff than budgeted which has resulted in a greater use of Overtime and therefore a projected budgetary shortfall in available Overtime funds for the remainder of 2011-12. Mr. Corso reports that the total number of uniform staff was 1,420 FTE on July 1, 2011; however, as of April 1, 2012, the number of uniformed staff decreased to 1,374 FTE, a reduction of 46 FTEs, which is 11 FTEs more than the 35 FTE retirements which had been projected for FY 2011-12. Mr. Corso also advises that the Fire Department anticipates additional retirements and separations to occur in the remaining months of the current FY 2011-12. Additionally, Mr. Corso notes that a large number of retirements occurred in the 4th quarter of FY 2010-11, which while occurring technically in late FY 2010-11,the op erational impacts of such retirements was not felt until FY 2011-12.

In addition to unpredictability of retirements, Mr. Corso reports that the Department hired a full Academy Class of entry level Firefighters in 2011. According to Mr. Corso, the personnel of this Academy Class was originally intended to begin work as firefighters for the Fire Department in FY 2010-11, however the Academy Class cadets did not begin work in the Fire Department as firefighters until Mid-August of 2011. As a result, additional Firefighter Overtime expenditures were incurred for the first month and a half of FY 2011-12 to account for the new recruits still being members of the Academy Class.

Mr. Corso reports that although the Fire Department does not anticipate expending the entire requested $8,500,000 for Overtime, the proposed ordinance requests the entire $8,500,000 because (a) this was the amount included in the Controller's FY 2011-12 Six-Month Overtime Report as the projected budgetary shortfall,(b) the Fire Department wants to ensure it has sufficient Overtime budget appropriation for the remainder of the year to avoid the need for an additional appropriation request, given the fluctuations in the Department's Overtime inherent in the staffing model and seasonality of Overtime in the fourth quarter of the fiscal year, and (c) the Fire Department has sufficient surplus funding in its Salary and Fringe Benefit budget to cover the entire $8,500,000 projected shortfall.

FISCAL IMPACTS

As shown in Table 3 below, the requested additional $8,500,000 of Overtime would increase the Fire Department's (a) General Fund Overtime budget by $8,100,000 from $26,266,221 to $34,366,221, a 30.8 percent increase, and (b) Airport Operating Fund Overtime budget by $400,000 from $2,506,394 to $2,906,394, a 16.0 percent increase. The Port Operating Fund totaling $356,909 would not increase, such that the Fire Department's overall Overtime budget would increase by $8,500,000 from $29,129,524 to $37,629,524, a 29.2 percent increase. The legislation would not increase the Fire Department's overall Operating budget.

Table 3: Budgeted and Requested Overtime Funds

	Budgeted FY 2011-12	Requested Additional Overtime Funds	Total Overtime Funds	Percentage Increase
General Fund	$26,266,221	$8,100,000	$34,366,221	30.8%
Airport Operating Fund	2,506,394	400,000	2,906,394	16.0%
Port Operating Fund	356,909	0	356,909	0%
Total	$29,129,524	$8,500,000	$37,629,524	29.2%

As shown in Table 1 above, in FY 2010-11 the Fire Department expended a total of $30,549,748 on Overtime expenditures, such that the total Overtime expenditures of $37,629,524 for FY 2011-12, including the subject requested additional $8,500,000, reflects an annual increase of $7,079,776 or 23.2 percent, as compared to FY 2010-11.

Regarding the proposed de-appropriation of $3,500,000 from surplus uniform retirement funds in the Fire Department's FY 2011-12 budget, the Controller's Office estimates that there is an estimated $6,260,000 of surplus fringe benefits in the Fire Department's FY 2011-12 budget. This estimated savings of $6,260,000 resulted because on September 20, 2011, the Board of Supervisors approved Amendment No 5 to the FY 2007-FY 2013 Memorandum of Understanding (MOU) between the City and the San Francisco Firefighters, Local 798 (Units 1 & 2) which among other changes, (a) increased Fire Department uniform salaries by three percent on July 1, 2011 and an additional one percent increase on January 7, 2012, and (b) increased Fire Department uniform retirement contribution to three percent in FY 2011-12 [File 11-0848; Ordinance No. 190-11 (Unit 1) and File 11-0847; Ordinance No. 186-11 (Unit 2)]. However, the Budget and Legislative Analyst also notes that the wage increases in the recently-approved MOU contributes to the increased cost for Overtime expenditures by the Fire Department.

However, because this MOU was approved on September 20, 2011, following to the FY 2011-12 budget being finally adopted by the Board of Supervisors in July of 2011, the Fire Department's FY 2011-12 budget was not subsequently adjusted to reflect these MOU changes. As a result, the Fire Department's FY 2011-12 budget was estimated to be overbudgeted for fringe benefits by approximately $6,260,000 due to the increases in employee retirement contributions approved in the MOU. As noted above, of the proposed $8,500,000 supplemental appropriation requested, $3,500,000 is requested to be funded from a portion of the $6,260,000 over-budgeted fringe benefits in the current FY 2011-12 budget. In addition, according to Mr. Corso, the Fire Department anticipates having surplus salary funds in FY 2011-12 to cover the requested $5,000,000 de-appropriation from permanent salaries due to a greater number of retirements and separations than anticipated and the Fire Department's staffing model that relies on Overtime to fill such vacancies, rather than hiring additional personnel.

Table 4 below identifies the actual Overtime expenditures incurred by the Fire Department for the General Fund and the Airport Operating Fund from July 1, 2011 through March 31, 2012 and projects the required Overtime expenditures for the balance of FY 2011-12. As shown in Table 4 and based on projections included in the Controller's April 4, 2012 Monthly Salary and Fringe Benefit Projection Report, the Budget and Legislative Analyst projects a FY 2011-12 need of $31,629,162 of General Fund Overtime and a need of $2,717,547 of Airport Operating Fund Overtime for the Fire Department.

Table 4: Actual Overtime Expenses Incurred Through March, 2012 and Projected Need by the Budget and Legislative Analyst for FY 2011-12

Monthly Overtime Expenses	General Fund	Airport Enterprise
July, 2011	$2,305,977	$182,961
August	2,951,462	231,589
September	2,383,261	281,371
October	2,593,440	222,035
November*	3,114,242	328,930
December	2,443,904	200,556
January, 2012	2,325,623	157,935
February	2,218,242	180,857
March	2,204,079	150,411
Subtotal	$22,540,230	$1,936,645
Budget and Legislative Analyst Projected Need for FY 2011-12, based on Actuals through March 2012.	*31,629,162*	*2,717,547*
Requested Total Amount for FY 2011-12 (See Table 3)	34,366,221	2,906,394
Estimated Amount Not Needed as Projected by the Budget and Legislative Analyst	$2,737,059	$188,847

**The month of November 2011, included three pay periods.*

As detailed in Table 3 and identified in Table 4 above, the Fire Department is requesting a total of $34,366,221 of General Fund Overtime and $2,906,394 of Airport Operating Fund Overtime in FY 2011-12. Therefore, based on the Budget and Legislative Analyst's analysis, the requested supplemental appropriation should be reduced by a total of $2,925,906 as shown in Table 5 below:

Table 5: Requested and Recommended Overtime for FY 2011-12

	Requested Additional Overtime Funds	Budget and Legislative Analyst Recommended Reduction (See Table 4)	Budget and Legislative Analyst Recommended Amount of Additional Overtime
General Fund	$8,100,000	$2,737,059	$5,362,941
Airport Operating Fund	400,000	$188,847	211,153
Total	$8,500,000	$2,925,906	$5,574,094

RECOMMENDATIONS

1. Amend the proposed supplemental appropriation to reduce the requested $8,500,000 supplemental appropriation by $2,925,906 to $5,574,094, as detailed in Table 5 above.
2. Approve the proposed ordinance, as amended.

Appendix A-1

Appendix Table A-1 Overtime Spending by Department ($ Millions)

Fund/Service Area	FY 2008-09 Actual	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Adj. Revised Budget*	FY 2011-12 Pay Period Ending 1/20/12 Actual	FY 2011-12 Straight Line Projection	FY 2011-12 Surplus/ (Deficit)	FY 12 Projection Change from Prior Year Actuals $ Million	FY 12 Projection Change from Prior Year Actuals Percent
MTA									
Municipal Railway	$ 42.6	$ 45.6	52.2	$ 32.0	$ 32.5	$ 58.1	$ (26.2)	$ 5.9	11.3%
Parking & Traffic	1.6	2.3	2.1		1.4	$ 2.4	(2.4)	0.4	17.0%
Subtotal - MTA	44.2	47.9	54.3	32.0	33.9	60.6	(28.6)	6.3	11.5%
Police									
General Fund Operations	20.0	13.8	13.1	8.4	6.3	11.2	(2.8)	(1.9)	-14.2%
Special Law Enforcement Services (10B)*	9.4	10.5	8.6	11.6	6.5	11.6	-	3.0	34.8%
Grants & Other Non-10B Special Revenues	1.3	0.9	1.5	2.5	1.4	2.5	-	1.0	68.5%
Airport	2.0	1.7	1.4	1.6	1.0	1.8	(0.2)	0.4	29.9%
Subtotal - Police**	32.7	26.9	24.6	24.2	15.2	27.2	(3.0)	2.6	10.5%
Public Health									
All Other Non-Hospital Operations	0.8	0.8	0.8	0.8	0.8	1.4	(0.7)	0.7	86.5%
Grants & Other Special Revenues	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.0	1.4%
SF General	4.7	2.9	4.2	4.5	2.9	5.1	(0.6)	1.0	23.5%
Laguna Honda Hospital	4.2	5.1	5.6	4.8	3.3	5.8	(1.0)	0.2	3.3%
Subtotal - Public Health	9.7	8.9	10.6	10.2	7.0	12.5	(2.2)	1.8	17.3%
Fire									
General Fund Operations	24.7	21.0	27.7	26.3	19.3	34.4	(8.2)	6.7	24.2%
Grants & Other Special Revenues	0.2	0.0	-	-	-	-	-	-	0.0%
Airport	2.7	2.2	2.5	2.5	1.6	2.9	(0.4)	0.4	15.3%
Port	0.2	0.2	0.3	0.3	0.1	0.3	0.0	(0.1)	-22.6%
Subtotal - Fire***	27.9	23.5	30.5	29.0	21.0	37.6	(8.5)	7.0	23.0%
Sheriff	12.1	7.1	5.8	9.7	5.3	9.5	0.2	3.7	64.5%
Subtotal - Top 5	**126.6**	**114.3**	**125.8**	**105.1**	**82.4**	**147.3**	**(42.2)**	**21.4**	**17.0%**
Public Utilities Commission	4.5	5.3	5.9	3.9	3.5	6.2	(2.4)	0.4	6.2%
Recreation & Park	1.5	1.4	1.4	1.3	1.1	2.0	(0.7)	0.6	43.3%
Human Services Agency	0.5	0.5	0.6	0.2	0.4	0.6	(0.4)	0.0	8.5%
Fine Arts Museum	0.7	1.0	0.8	0.7	0.6	1.0	(0.3)	0.2	22.9%
Public Works	1.6	1.5	1.4	1.4	0.9	1.7	(0.3)	0.3	22.5%
Juvenile Probation	1.4	0.8	0.8	1.0	0.6	1.1	(0.1)	0.3	31.8%
Airport Commission	1.5	1.7	2.2	2.4	1.4	2.4	(0.1)	0.2	10.0%
Elections	0.7	0.4	0.4	0.5	0.2	0.3	0.2	(0.1)	-15.2%
Emergency Management	1.2	1.4	1.4	1.9	0.8	1.4	0.6	(0.1)	-5.6%
All Other Departments	2.0	2.0	3.2	1.8	1.8	3.3	(1.5)	0.1	2.0%
Total	**142.1**	**130.0**	**144.0**	**120.2**	**93.6**	**167.4**	**(47.2)**	**23.4**	**16.2%**
Top 5 % of Total	*89.1%*	*87.9%*	*87.4%*	*87.5%*	*88.0%*	*88.0%*			
Change from Prior Year Actual	$ (25.6)	$ (12.0)	$ 14.0	$ (23.8)		$ 23.4			
Total Gross Salaries (Cash Compensation)	$ 2,621.4	$ 2,595.8	$ 2,529.6	$ 2,531.8	$ 1,561.9	$ 2,717.7			
Overtime as a % of Total Gross Salaries	*5.4%*	*5.0%*	*5.7%*	*4.7%*	*6.0%*	*6.2%*			

* Police 10B Revised Budget reflects self-appropriation levels equal to the straight-line projection.

**Actual expenditures for FY 2011-12 do not include $1.5 million for one-time compensatory time payouts for retirements and promotions. These expenses are budgeted in the MOU reserve, and may be for time worked in previous fiscal years.

***Actual expenditures for FY 2011-12 do not include $0.38 million for one-time compensatory time payouts for retirements and promotions. These expenses are budgeted in the MOU reserve, and may be for time worked in previous fiscal years.