

**CITY AND COUNTY OF SAN FRANCISCO
BOARD OF SUPERVISORS
BUDGET AND LEGISLATIVE ANALYST**
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Budget Analysis Report

To: Budget and Appropriations Committee
 From: Budget and Legislative Analyst's Office *David Jones*
 Re: Budget and Policy Analysis Report of Eight Departments
 Date: July 17, 2020

Executive Summary

- We reviewed current and historical budgeted expenditures and positions, General Fund support, and COVID-19 fiscal impacts for eight City departments.
- Exhibit A below shows that total budgeted expenditures increased for these eight departments between 47 and 133 percent over the 10-year period since FY 2010-11.

Exhibit A: Total Budget and FTEs Department Summary, FY 2019-20

Department	FY 2019-20		10-Year Percent Change (Since FY 2010-11) Total	
	Total Original Budget	Funded FTEs	Original Budget	Funded FTEs
City Administrator's Office	\$526,530,214	943.84	121%	52%
Emergency Management	96,330,705	284.47	133%	15%
Fire Department	424,133,020	1,756.77	47%	16%
Homelessness and Supportive Housing*	367,690,818	147.04	*	*
Human Resources	111,929,472	212.25	56%	79%
Human Services Agency	1,075,337,178	2,178.21	61%	28%
Recreation and Parks	219,570,100	962.65	73%	10%
Sheriff	260,818,489	1,031.38	68%	8%

Source: Annual Appropriation Ordinances and Mayor's Budget Books

*New Department created as of FY 2016-17; 10-Year percent change figures not available.

- General Fund support increased at a faster rate for three of the eight departments than the rate of increase of citywide General Fund Budget over the period (107 percent). These departments include: the City Administrator's Office, Human Resources, and Recreation and Parks, as shown in Exhibit B below.

Exhibit B: Total General Fund Support and Department Summary, FY 2019-20

Department	General Fund Support Original Budget	10-Year Percent Change in General Fund Support (Since FY 2010-11)
City Administrator's Office	\$94,425,164	177%
Emergency Management	68,378,792	74%
Fire Department	276,630,970	43%
Homelessness and Supportive Housing*	201,347,451	*
Human Resources	22,710,337	150%
Human Services Agency	319,920,819	53%
Recreation and Parks	82,146,671	137%
Sheriff	199,011,360	50%
Citywide General Fund Budget	\$3,175,510,969	107%

Source: Annual Appropriation Ordinances

*New Department created as of FY 2016-17; 10-Year percent change figures not available.

- Total Covid-19 spending for the eight departments as of July 8, 2020 is shown in Exhibit C below.

Exhibit C: COVID-19 Spending Department Summary, as of July 8, 2020

Department	Total Spending & Encumbrance	% of City Total
City Administrator's Office	\$4,896,264	1.3%
Emergency Management	6,710,024	1.7%
Fire Department	3,195,440	0.8%
Homelessness and Supportive Housing	13,481,995	3.5%
Human Resources	2,132,330	0.5%
Human Services Agency	71,905,734	18.5%
Recreation and Parks	9,287,495	2.4%
Sheriff	7,737,124	2.0%
All Other Departments	269,790,668	69.3%
Total	\$389,137,075	100.0%

Source: FSP Budget System COVID-19 Reports

Project staff: Dan Goncher, Christina Malamut, Emily Firgens, Mary Lindeblad-Fry, Karrie Tam, Cody Xuereb

Overview

We reviewed current and historical budgeted expenditures and positions, General Fund support, and COVID-19 fiscal impacts for the following eight departments: (1) City Administrator's Office, (2) Emergency Management, (3) Fire Department, (4) Homelessness and Supportive Housing, (5) Human Resources, (6) Human Services Agency, (7) Recreation and Parks, and (8) Sheriff. We summarize these areas at a high level below and provide additional detail, including descriptions of department operations and key factors impacting growth in department expenditures, in the sections that follow.

Current and Historical Budgeted Expenditures and Positions

Exhibit 1 below shows a summary of each Department's total budget and funded Full Time Equivalent (FTE) positions for FY 2019-20 and how these figures have changed since FY 2010-11.

Exhibit 1: Total Budget and FTEs Department Summary, FY 2019-20

Department	FY 2019-20		10-Year Percent Change (Since FY 2010-11)	
	Total Original Budget	Funded FTEs	Total Original Budget	Total Funded FTEs
City Administrator's Office	\$526,530,214	943.84	121%	52%
Emergency Management	96,330,705	284.47	133%	15%
Fire Department	424,133,020	1,756.77	47%	16%
Homelessness and Supportive Housing*	367,690,818	147.04	*	*
Human Resources	111,929,472	212.25	56%	79%
Human Services Agency	1,075,337,178	2,178.21	61%	28%
Recreation and Parks	219,570,100	962.65	73%	10%
Sheriff	260,818,489	1,031.38	68%	8%

Source: Annual Appropriation Ordinances and Mayor's Budget Books

*New Department created as of FY 2016-17; 10-Year percent change figures not available.

Exhibit 2 below shows a summary of each Department's total General Fund Support in FY 2019-20 and percent change since FY 2010-11.

Exhibit 2: General Fund Support Department Summary, FY 2019-20

Department	General Fund Support Original Budget	Percent of Total Original Budget	10-Year Percent Change in General Fund Support (Since FY 2010-11)
City Administrator's Office	\$94,425,164	18%	177%
Emergency Management	68,378,792	71%	74%
Fire Department	276,630,970	65%	43%
Homelessness and Supportive Housing*	201,347,451	55%	*
Human Resources	22,710,337	20%	150%
Human Services Agency	319,920,819	30%	53%
Recreation and Parks	82,146,671	37%	137%
Sheriff	199,011,360	76%	50%
Citywide General Fund Budget	\$3,175,510,969		107%

Source: Annual Appropriation Ordinances

*New Department created as of FY 2016-17; 10-Year percent change figures not available.

COVID-19 Fiscal Impacts

Exhibit 3 below shows a summary of each Department's COVID-19 spending as of July 8, 2020.

Exhibit 3: COVID-19 Spending Department Summary, as of July 8, 2020

Department	Personnel Spending	Non-Personnel Spending	Encumbrance	Total Spending & Encumbrance	% of City Total
City Administrator's Office	\$4,503,197	\$349,204	\$43,863	\$4,896,264	1.3%
Emergency Management	2,415,840	2,730,154	1,564,030	6,710,024	1.7%
Fire Department	2,110,961	855,745	228,733	3,195,440	0.8%
Homelessness and Supportive Housing	1,200,402	3,962,895	8,318,698	13,481,995	3.5%
Human Resources	2,052,811	73,918	5,601	2,132,330	0.5%
Human Services Agency	12,305,012	42,677,512	16,923,210	71,905,734	18.5%
Recreation and Parks	9,038,117	145,865	103,513	9,287,495	2.4%
Sheriff	7,499,563	165,751	71,811	7,737,124	2.0%
All Other Departments	105,445,196	79,781,199	84,564,272	269,790,668	69.3%
Total	\$146,571,099	\$130,742,243	\$111,823,733	\$389,137,075	100.0%

Source: F\$P Budget System COVID-19 Reports

Reimbursement from Federal and State Emergency Agencies

According to the May 2020 Budget Outlook Update, the City expects the U.S. Federal Emergency Management Agency (FEMA) to reimburse 75 percent of eligible costs

incurred in direct response to the health emergency. FEMA provided some initial guidance around what expenses will be reimbursed, such as emergency medical care, Emergency Operation Center costs, medical sheltering, etc. In most cases, costs for new staff hired by the City directly for response efforts are eligible for reimbursement, but for existing budgeted City staff, only overtime pay is eligible. In the past, the State of California's Office of Emergency Services (Cal OES) has matched a portion of FEMA reimbursements, providing an additional 18.75 percent reimburse of eligible costs. This would bring the local portion of costs down to 6.25 percent. However, Cal OES has not yet activated this program.

The City also expects to receive a total of \$183.2 million from the CARES Act and other state funding for other COVID-19 response activities. However, CARES Act and other one-time allocations will largely be exhausted by FY 2019-20 spending.

City Administrator's Office

Mission

The City Administrator's Office provides a variety of services to other City Departments and to the public. The Office is made up of over 25 departments and programs whose functions include: public safety (311), citywide contract administration, civic engagement, capital and IT planning, real estate and asset management, code enforcement, disaster mitigation and resilience, tourism promotion, and economic development. Key programs include the 311 Customer Service Center, Animal Care and Control, Community Challenge Grant Program, Office of Contract Administration, Moscone Convention Facilities Management, Medical Examiner, and County Clerk.¹

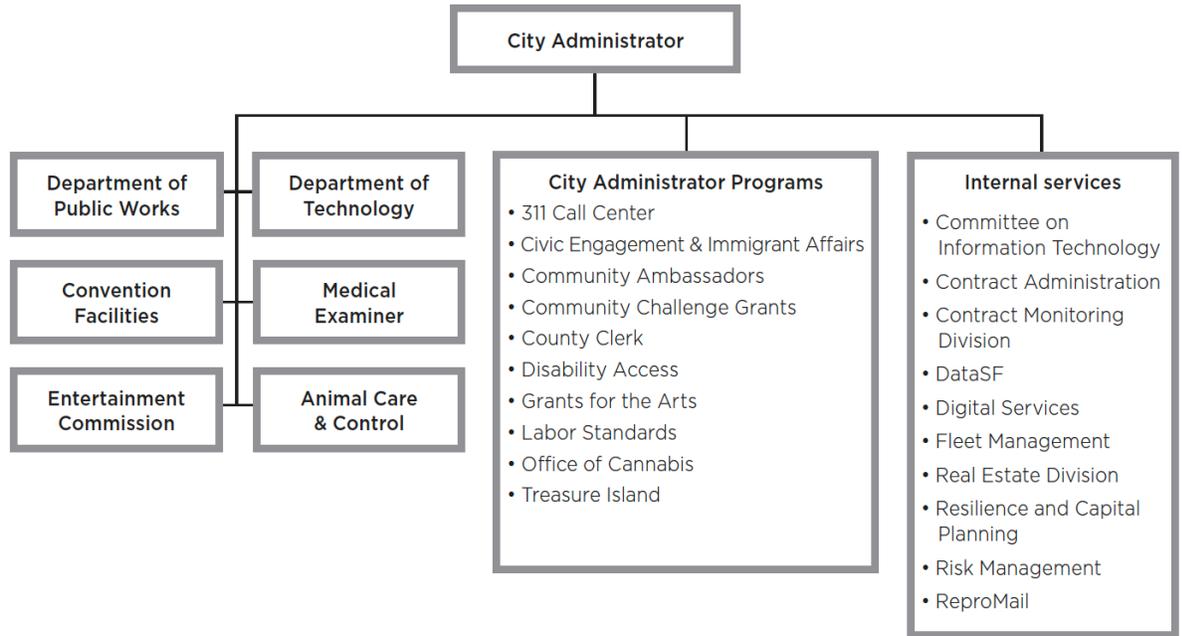
Organizational Structure

Within the City's budget system, the City Administrator's Office is organized into eight major divisions: (1) Internal Services, (2) Convention Facilities Management, (3) City Administrator Programs, (4) Animal Care and Control, (5) Office of Community Investment & Infrastructure, (6) Entertainment Commission, (7) Medical Examiner, and (8) Administration. The Annual Appropriation Ordinance approved by the Board of Supervisors each year specifies funding for each Department, organized into divisions and accounts. In general, Departments may, with authorization from the Controller, move up to 10 percent of appropriated funds between accounts (and across divisions) if the money is in the same fund and the same Department (unless that account was reduced by the Board of Supervisors, in which case a supplemental appropriation would be required).

Over this period, a number of small and medium-sized offices and divisions have been created or relocated within the City Administrator's Office, including the Office of Cannabis, DataSF, Digital Services Program, Justice Tracking Information System (JUSTIS), and Office of Short Term Rentals. Exhibit 4 below shows the Department's organization chart for FY 2019-20.

¹ FY 2019-20 and FY 2020-21 Mayor's Proposed Budget Book

Exhibit 4: City Administrator’s Office Organization Chart



Source: FY 2019-20 and FY 2020-21 Mayor’s Proposed Budget Book
 Note: Department of Public Works and Department of Technology are not included in this report.

Current and Historical Budgeted Expenditures and Positions

The Department’s FY 2019-20 total original budget was \$526,530,214, of which \$94,425,164 (18 percent) comes from General Fund support. Exhibit 5 below shows a summary of the Department’s 10-year historical expenditures and funded FTE positions. The Department’s General Fund support has increased by 177 percent since FY 2010-11 (\$60.3 million), which is greater than the percent change in the Citywide General Fund budget over this period (107 percent). The share of the Department’s budget funded by General Fund support has also increased to 18 percent from a low of 14 percent in FY 2010-11. The Department’s funded personnel count increased by just over half (52.4 percent) over the past 10 years, from 619.23 to 943.84 FTEs, an increase of 324.61 FTEs.

Significant drivers of budget growth over this period include the physical development and relocation of major City functions and departments, capital outlays related to publicly-owned infrastructure like the Moscone Center and the new animal shelter, and transfers of existing or new functions from other departments. In FY 2015-16, for example, the Department’s total budget increased by \$62.9 million (20 percent) due to relocation expenses related to the Medical Examiner’s Office, increased funding for the Capital Asset program, expansion of City Administrator programs (i.e. Contract Monitoring Division, Office of Civic and Immigrant Affairs, and Office of Labor Standards Enforcement), and a new Office of Short-Term Rentals.

In FY 2018-19 and FY 2019-20, a number of major capital and administrative relocation projects and the consolidation of cross-Department initiatives increased spending by \$84.8 million (22 percent) and \$50.4 million (11 percent), respectively. These projects include:

- **Hall of Justice Exit:** relocation of City departments out of the Hall of Justice;
- **New City Office Building and Permit Center:** coordination of the opening of a new multi-department City office building and Permit Center at 49 South Van Ness;
- **Moscone Center Upgrades:** revenue-backed capital upgrades;
- **Digital Services Program and DataSF Consolidation:** transfer of DataSF and Digital Services Program staff and spending from the Department of Technology (including the City’s permit digitization project).

A portion of these costs were recovered from other Departments or existing revenue sources.

Exhibit 5: 10-Year Historical Budgets and Funded FTEs

Fiscal Year	Original General Fund Support	Original Total Budget	Funded FTEs
FY 2010-11	\$34,100,128	\$238,598,268	619.23
FY 2011-12	46,554,621	251,499,218	646.47
FY 2012-13	44,388,098	268,543,747	698.39
FY 2013-14	51,161,358	294,559,401	727.78
FY 2014-15	51,711,488	309,169,005	765.15
FY 2015-16	55,632,670	372,101,195	818.91
FY 2016-17	51,119,186	364,813,180	847.06
FY 2017-18	65,743,836	391,306,903	852.78
FY 2018-19	70,363,790	476,146,601	894.03
FY 2019-20	94,425,164	526,530,214	943.84
10-Year Chg	\$60,325,036	\$287,931,946	324.61
10-Year Chg. (%)	176.9%	120.7%	52.4%

Source: Annual Appropriation Ordinances and Mayor’s Budget Books

COVID-19 Fiscal Impacts

As of July 8, 2020, the City Administrator’s Office has spent \$4.8 million on COVID-19 related activities and encumbered an additional \$51,213. Most of this spending (92 percent or \$4.5 million) was for personnel costs related to COVID-19 response. The remainder (\$393,068) went to non-personnel services (primarily printing and professional services) and materials and supplies (i.e. data processing, cleaning and other supplies).

The City Administrator’s Office is responsible for leading various aspects of the COVID-19 emergency response as well as post-emergency economic recovery and reopening. Key responsibilities include: leading the Logistics Branch of the City’s Emergency

Operations Center (EOC) (procures and manages Personal Protective Equipment inventory); coordinating the housing of the EOC and temporary homeless shelter at the Moscone Center; developing online COVID-19 related dashboards and moving City services online; coordinating and staffing shelter-in-place hotels; coordinating Community Emergency Response Teams (CERT); performing extra cleaning for City offices; and reassigning staff as Disaster Service Workers. The Department is also coordinating the City’s reopening plan for government services and participating in the Economic Recovery Task Force. Spending for these efforts has mainly included personnel costs to provide services. Non-personnel costs have included outreach, data reporting systems, and cleaning supplies.

The exact level of reimbursement for City Administrator’s Office COVID-19 expenditures is not currently known.

Budget Summary by Division

Exhibit 6 below summarizes each of the Department’s divisions, as organized in the City’s budget system.

Exhibit 6: Three Year Historical Budget and FTE, by Budget Division

Division	FY 2017-18	FY 2018-19	FY 2019-20	3-Year Change		Funded FTEs FY 2019-20
				\$ chg.	% chg.	
Internal Services	\$ 205,895,884	\$ 242,210,524	\$ 280,373,430	\$74,477,546	36%	500.12
Convention Facilities Mgmt.	87,822,236	117,710,971	96,295,478	8,473,242	10%	4.00
City Admin. Programs	64,047,567	78,837,640	94,558,879	30,511,312	48%	268.57
Animal Care & Control	7,657,546	10,533,698	26,256,778	18,599,232	243%	49.07
Administration	14,083,020	15,636,286	16,478,428	2,395,408	17%	78.95
Medical Examiner	9,659,380	9,928,967	11,180,607	1,521,227	16%	35.83
Entertainment Commission	978,102	1,003,898	1,085,653	107,551	11%	5.75
OClI	1,163,168	284,617	300,961	(862,207)	-74%	1.55

Source: Annual Appropriation Ordinances and Positions Report

The activities of each of these divisions are summarized below.

Internal Services

The Department’s Internal Services Division provides services to other City Departments including contract management and administration, capital planning, IT planning (COIT), DataSF, Digital Services Program, fleet management, management of publicly owned property, risk and resilience management, reprographic services, and others.

Convention Facilities Management

Operates the Moscone Center and responsible for promoting San Francisco as a tourist and convention destination.

City Administrator Programs

Includes a variety of programs and sub-divisions including the City's 311 Customer Service Center, the Office of Civic Engagement and Immigrant Affairs, Community Challenge Grants to support neighborhood beautification, Community Ambassadors, County Clerk, Mayor's Office on Disability, Grants for the Arts, the Office of Labor Standards Enforcement, the Office of Cannabis, and Treasure Island Development Authority.

Animal Care and Control

Provides services to care for stray, injured, abandoned and mistreated animals in the City.

Administration

Provides finance and administrative services for the City Administrator's Office.

Medical Examiner

Responsible for investigating sudden, unexpected, suspicious and violent deaths in the City, per State mandate, as well as drug and poison analysis.

Entertainment Commission

Responsible for promoting entertainment and cultural events and providing permits to the entertainment industry and coordinating City services for major events.

Office of Community Investment and Infrastructure (OCII)

Successor Agency to San Francisco's Redevelopment Agency since 2012, responsible for overseeing the dissolution of the former Redevelopment Agency and its obligations. OCII is also responsible for overseeing the funding and coordination of affordable housing and infrastructure development in Mission Bay, Transbay and Hunters Point/Candlestick Point.

Department of Emergency Management

Mission

The mission of the Department of Emergency Management is to lead the City in planning, preparedness, communication, response, and recovery for daily emergencies, large-scale citywide events, and major disasters. Emergency Management is the vital link in emergency communication between the public and first responders, providing key coordination and leadership to City departments, stakeholders, residents, and visitors.²

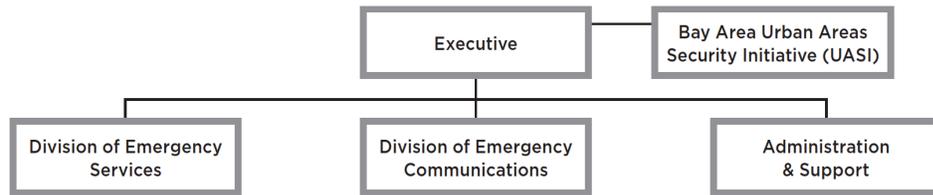
Organizational Structure

Within the City's budget system, the Department of Emergency Management is organized into four divisions: (1) Administration; (2) Emergency Communications; (3) Emergency Services; and, (4) Homeland Security Grants. The Annual Appropriation Ordinance approved by the Board of Supervisors each year specifies funding for each department, organized into divisions and accounts. In general, departments may, with authorization from the Controller, move up to 10 percent of appropriated funds between accounts (and across divisions) if the money is in the same fund and the same department (unless that account was reduced by the Board of Supervisors, in which case a supplemental appropriation would be required). In addition, increases to the Department of Emergency Management's overtime budget require Board of Supervisors' approval.

Exhibit 7 below shows the Department's organization chart. The organizational structure largely mirrors the budget structure described above. Although not a budgetary division, the Bay Area Urban Areas Security Initiative (UASI) is shown below. UASI is the regional initiative to improve capacity, prepare for, prevent, mitigate, and respond to regional terrorist attacks and catastrophic events. In FY 2004-05, the City, through the Department of Emergency Management, started serving as the fiscal agent for the Bay Area Region UASI Grant Program. This Division is responsible for overseeing the grant revenues that come from the Federal Department of Homeland Security Grant Program.

² FY 2019-20 and FY 2020-21 Mayor's Proposed Budget Book

Exhibit 7: Department of Emergency Management Organization Chart



Source: FY 2019-20 and FY 2020-21 Mayor’s Proposed Budget Book

Current and Historical Budgeted Expenditures and Positions

The Department’s FY 2019-20 total original budget was \$96,330,704, \$68,378,792 (71 percent) of which comes from General Fund support. Exhibit 8 below shows a summary of the Department’s 10-year historical expenditures and funded FTEs.

The Department’s original budget increased 133 percent over the past ten years. One of the largest annual increases of 46 percent took place between FY 2012-13 and FY 2013-14. This increase was largely driven by the inclusion of \$22.9 million in pass-through grant revenues from the Department of Homeland Security (DHS), which is funding that supports the UASI. In years prior to FY 2013-14, this revenue was accepted into the budget mid-year through the City’s Accept and Expend process and not included in the annual budget figure. FY 2016-17 also saw a large annual increase (13 percent), which was due to a ramping up of the citywide 800 MHz Radio Replacement project, which replaced outdated radio infrastructure; increases in 911 Communications Center personnel costs; and, one-time capital costs related to space planning for the Department. The FY 2017-18 budget decrease reflects reduced costs associated with the Public Safety Radio Replacement project.

Exhibit 8: 10-Year Historical Budgets and Funded FTEs

Fiscal Year	Original General Fund Support	Original Total Budget	Funded FTEs
FY 2010-11	\$39,347,844	\$41,268,358	247.3
FY 2011-12	41,302,284	43,548,861	233.6
FY 2012-13	42,050,560	47,674,920	243.7
FY 2013-14	44,471,198	69,492,934	245.1
FY 2014-15	50,073,512	76,100,127	254.3
FY 2015-16	55,907,608	82,869,070	259.9
FY 2016-17	66,148,244	93,693,797	254.2
FY 2017-18	60,415,475	87,850,081	260.2
FY 2018-19	67,163,554	95,248,365	272.5
FY 2019-20	68,378,792	96,330,705	284.5
10-Year Change	\$29,030,948	\$55,062,347	37.18
10-Year Percent Change	73.8%	133.4%	15.0%

Source: Annual Appropriation Ordinances and Mayor’s Budget Books

COVID-19 Fiscal Impacts

As of July 8, 2020, the Department of Emergency Management has spent \$5,145,994 on COVID-19 related activities and encumbered an additional \$1,564,030. Of the \$5,145,994 spent on COVID-19 related expenses, \$2,415,840 (47 percent) went toward personnel costs and \$2,730,154 (53 percent) went toward non-personnel costs. The personnel costs account for any Emergency Management employee who is working on- or offsite supporting Emergency Operations Center (EOC) work. Of the non-personnel costs, \$1,992,370 was spent on management consulting services, which reflect payments to the onsite property contractor for Moscone South where the EOC is located. Costs include payment for custodial, facility, security, IT, and engineering contractor staff.

The exact level of reimbursement for Emergency Management COVID-19 expenditures is not currently known.

Budget Summary by Division

Exhibit 9 below summarizes each of the Department’s divisions, as organized in the City’s budget system.

Exhibit 9: Three Year Historical Budget and FTE, by Budget Division

Original Budget	Administration	Emergency Communications	Emergency Services	Homeland Security Grants
FY 2017-18	\$26,732,664	\$32,365,383	\$3,374,017	\$25,378,017
FY 2018-19	29,428,322	36,916,873	3,514,204	25,388,966
FY 2019-20	27,611,976	39,259,979	4,063,443	25,395,307
3-Year Change	\$879,312	\$6,894,596	\$689,426	\$17,290
Percent Change	3%	19%	20%	0%
Funded FTEs				
FY 2019-20	40.5	210.4	17.8	15.8

Source: Annual Appropriation Ordinances and Positions Report

The activities of each of these divisions are summarized below.

Administration

The Administration Division provides the Department with overall administrative support, such as payroll and personnel services; budgeting and accounting; and IT systems planning and management.

Emergency Communications

The Emergency Communications Division is comprised of personnel who serve as Public Safety Communications dispatchers who are cross trained to process police, medical and fire emergency calls. Personnel in this division are also responsible for monitoring and coordinating communications between public safety responders and monitoring the status of field personnel through the computer dispatch system.

Emergency Services

The Emergency Services Division is comprised of personnel working closely with emergency responders, community partners, and residents to plan for, respond to, and recover from both intentional and natural disasters. This division is also responsible for providing emergency notifications through AlertSF and also serves as the City's primary link to emergency management at the state and federal level as well as Homeland Security partners.

Homeland Security Grants

The Urban Areas Security Initiative Division is responsible for overseeing the grant revenues that come from the Federal Department of Homeland Security Grant Program.

Fire Department

Mission

The Fire Department's mission is to protect the lives and property of the people of San Francisco from fires, natural disasters, and hazardous materials incidents; provide emergency medical services; prevent fires through prevention and education programs; and, provide a work environment that values health, wellness, and cultural diversity, free of harassment and discrimination.³

Organizational Structure

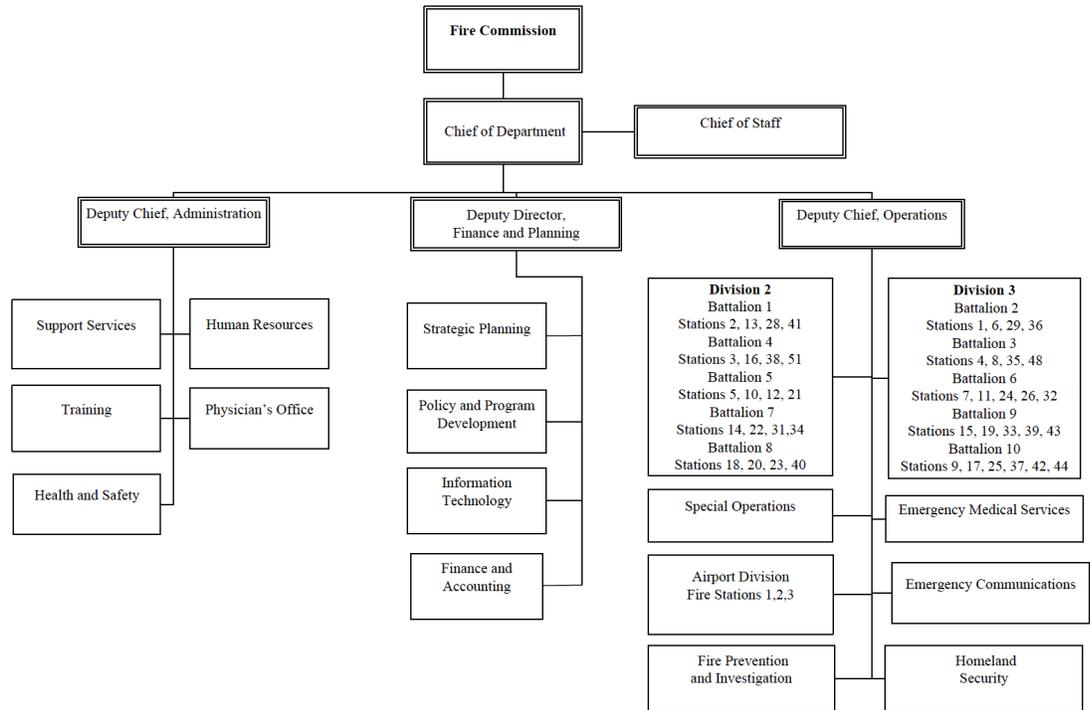
Within the City's budget system, the Fire Department is organized into 10 divisions: (1) Administration; (2) Airport; (3) Capital Project & Grants; (4) Fireboat; (5) Investigation; (6) Neighborhood Emergency Response Teams (NERT); (7) Operations; (8) Prevention; (9) Support Services; and, (10) Training. The Annual Appropriation Ordinance approved by the Board of Supervisors each year specifies funding for each Department, organized into divisions and accounts. In general, Departments may, with authorization from the Controller, move up to 10 percent of appropriated funds between accounts (and across divisions) if the money is in the same fund and the same Department (unless that account was reduced by the Board of Supervisors, in which case a supplemental appropriation would be required). In addition, increases to the Fire Department's overtime budget requires Board of Supervisors' approval.

The organizational structure has remained relatively stable over the past 10 years. In FY 2015-16 the Department created the Office of the Deputy Director for Planning, which oversees Strategic Planning, Policy and Program Development, and Departmental Outreach for the Fire Department.

Exhibit 10 below depicts the Department's organization chart.

³ FY 2019-20 and FY 2020-21 Mayor's Proposed Budget Book

Exhibit 10: Fire Department Organization Chart



Source: Fire Department

Current and Historical Budgeted Expenditures and Positions

The Department's FY 2019-20 total original budget was \$424,133,020, \$276,630,970 (65 percent) of which comes from General Fund support. Exhibit 11 below shows a summary of the Department's 10-year historical expenditures and funded FTEs

Over the past 10 years, the Fire Department's budget increased 47 percent. These increases were primarily driven by increases in salary and fringe costs, purchasing new and updating equipment, increasing staffing to respond to calls, providing additional fire and paramedic academies, and increases in funding for Emergency Medical Services (EMS).

Exhibit 11: 10-Year Historical Budgets and Funded FTEs

Fiscal Year	Original General Fund Support	Original Total Budget	Budgeted FTE
FY 2010-11	\$193,751,584	\$289,107,737	1,514.1
FY 2011-12	204,855,484	301,252,668	1,475.8
FY 2012-13	215,128,383	326,072,813	1,465.5
FY 2013-14	215,141,560	333,614,911	1,468.5
FY 2014-15	221,874,544	343,967,112	1,498.6
FY 2015-16	232,758,847	355,800,902	1,581.4
FY 2016-17	240,648,644	373,728,683	1,662.6
FY 2017-18	245,890,345	381,557,710	1,725.6
FY 2018-19	255,006,892	397,834,807	1,755.6
FY 2019-20	276,630,970	424,133,020	1,756.8
10-Year Change	\$82,879,386	\$135,025,283	242.7
10-Year Percent Change	42.8%	46.7%	16.0%

Source: Annual Appropriation Ordinances and Mayor's Budget Books

COVID-19 Fiscal Impacts

As of July 8, 2020, the Fire Department has spent \$2,966,706 on COVID-19 related activities and encumbered an additional \$228,733. Of the funds already spent, personnel costs account for \$2,110,961 (71 percent) of the COVID-19 related costs and non-personnel costs account for \$855,745 (29 percent). Of the non-personnel costs, the largest expense as of July 8, 2020 is \$532,429 for medical supplies.

The exact level of reimbursement for the Fire Department's COVID-19 expenditures is not currently known. The Fire Department's expenses that may be eligible for FEMA reimbursement include costs for personnel staffed at the Emergency Operations Center, Fire Department Operations Center, and non-personnel costs associated with personal protective equipment. In addition, the Federal CARES Act authorized funding for Assistance to Firefighter COVID-19 Supplemental Grants to help purchase personal protective equipment and related supplies for first responders. San Francisco recently received an award of \$883,145 through this program.⁴

⁴ FEMA Assistance to Firefighters 2020 – COVID-19 Supplemental Awards, July 8, 2020. <https://www.fema.gov/assistance-firefighters-2020-covid-19-supplemental-awards>.

Budget Summary by Division

Exhibit 12 below summarizes each of the Department's divisions, as organized in the City's budget system.

Exhibit 12: Three Year Historical Budget and FTE, by Budget Division

Division	FY 2017-18	FY 2018-19	FY 2019-20	3-Year Change	Percent Change	FTEs FY 2019-20
Administration	\$21,647,140	\$26,557,294	\$25,834,400	\$4,187,260	19%	47.1
Airport**	25,916,460	28,381,635	30,200,452	4,283,992	17%	105.7
Capital Project & Grants	3,376,369	4,060,002	4,308,878	932,509	28%	77.0
Fireboat***	3,650,992	635,883	3,744,439	93,447	3%	13.0
Investigation	2,344,975	2,416,518	2,586,208	241,233	10%	11.1
NERT*	566,188	583,612	477,846	(88,342)	-16%	1.0
Operations	278,046,369	287,317,961	304,383,719	26,337,350	9%	1,375.5
Prevention	18,541,650	19,474,001	22,934,598	4,392,948	24%	88.6
Support Services	23,453,320	24,280,796	25,031,816	1,578,496	7%	21.5
Training	4,014,247	4,127,105	4,630,664	616,417	15%	16.3

*NERT stands for Neighborhood Emergency Response Team

**Funded by San Francisco International Airport

***Funded by the Port of San Francisco

Source: Annual Appropriation Ordinances and Positions Report

The activities of each of these divisions is summarized below.

Administration

The Administration Division provides overall administrative oversight for the Department, including supporting and overseeing areas such as accounting and finance, planning and research, human resources, payroll, public information, the physician's office, workers compensation, and management information services.

Airport

The Airport Division provides fire services at San Francisco International Airport. This includes providing Fire Suppression, EMS, Water Rescue, and other services.

Capital Project & Grants

The Capital Project and Grants Division is responsible for overseeing bond funding and funding from federal and other grant sources to provide fire services in certain areas (e.g. the Presidio).

Fireboat

The Fireboat Division is responsible for operating and maintaining the City's two fireboats along with overseeing Water Rescue and Fire Suppression on the San Francisco Bay.

Investigation

The Investigation Division determines, documents, and reports on the origins and causes of fires and explosions. When appropriate, this division is also responsible for ensuring incidents can be prosecuted.

NERT

The Neighborhood Emergency Response Team (NERT) Division is responsible for the administration of NERT training and services, which provides community based trainings for neighborhood groups and organizations to learn the basics of emergency preparedness and prevention.

Operations

The Operations Division reflects funding for the City's primary firefighting operations, including costs for fire stations as well as costs associated with a vast array of emergency medical services (EMS), including 911 ambulance response and the EMS-6 program. This Division also encompasses Emergency Communications and Special Operations.

Prevention

The Prevention Division is charged with minimizing injuries, deaths, and property loss as a result of fire. This work includes code enforcement, public education, and inspection programs to determine and eliminate fire hazards.

Support Services

The Support Services Division is responsible for services that oversee the Department's facilities, equipment, and water supply. This division also oversees work related to maintenance, repairs, and capital improvements.

Training

The Training Division is responsible for instructing and evaluating all Department personnel and new recruits. This work also includes providing comprehensive Fire and EMS training to all staff.

Department of Homelessness and Supportive Housing

Mission

The mission of the Department of Homelessness and Supportive Housing is to make homelessness in San Francisco rare, brief, and one-time, through the provision of coordinated, compassionate, and high-quality services.⁵

Organizational Structure

The Department of Homelessness and Supportive Housing was formed in 2016 and consolidated existing homeless service programs from five other City agencies, primarily from the Human Services Agency (HSA) and the Department of Public Health (DPH). Additionally, 98 positions were transferred to the Department of Homelessness and Supportive Housing from HSA, DPH, and the Mayor’s Office of Housing Opportunity, Partnership, and Engagement (HOPE).⁶

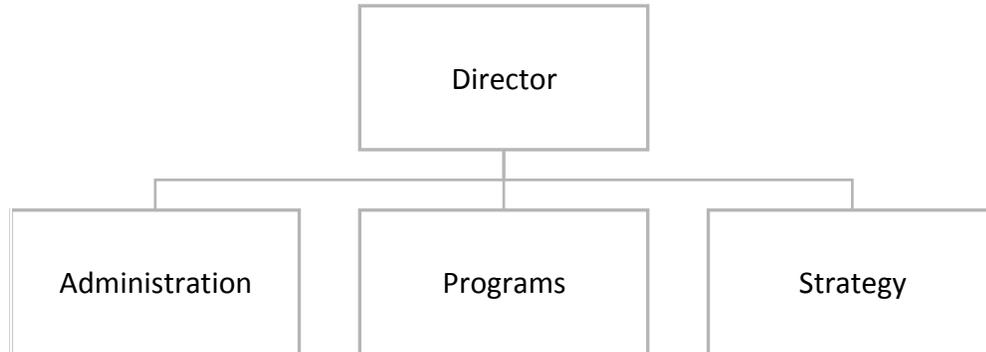
Within the City’s budget system, the Department of Homelessness and Supportive Housing is organized into two divisions: (1) Administration; and (2) Programs. The Annual Appropriation Ordinance approved by the Board of Supervisors each year specifies funding for each department, organized into divisions and accounts. In general, departments may, with authorization from the Controller, move up to 10 percent of appropriated funds between accounts (and across divisions) if the money is in the same fund and the same department (unless that account was reduced by the Board of Supervisors, in which case a supplemental appropriation would be required).

While funding for the Department flows through the two budgetary divisions described above, operationally, the Department is organized into three divisions: Administration and Finance; Programs; and Strategy and External. Exhibit 13 below shows the Department’s organizational chart.

⁵ FY 2019-20 and FY 2020-21 Mayor’s Proposed Budget Book

⁶ FY 2017-18 and FY 2019-20 Mayor’s Proposed Budget Book

Exhibit 13: Department of Homelessness and Supportive Housing Organizational Chart



Source: FY 2019-20 and FY 2020-21 Mayor’s Proposed Budget Book

Current and Historical Budgeted Expenditures and Positions

The Department’s FY 2019-20 total original budget was \$367,690,818, \$201,347,451 (55 percent) of which comes from General Fund support. The Department’s budget has increased 64 percent (\$143.5 million) over the four-year period since the Department was formed in FY 2016-17. Over the same four-year period, funded FTEs for the Department increased by 36.4 FTEs from 110.68 to 147.04, or by 32 percent. We note that approximately one-third of this increase in funded FTEs (12.9 out of 36.4 FTEs) was driven by increases in non-operating (project-based) positions.

Exhibit 14 below shows a summary of the Department’s historical expenditures and funded FTEs. The FY 2019-20 budget represents a 29 percent increase (\$83.2 million) compared to the FY 2018-19 budget. Much of this increase was the result of large investments towards the development of new temporary shelters, specifically Navigation Centers, as well as increased funding for homelessness prevention services, and permanent supportive housing.⁷

⁷ FY 2019-20 and FY 2020-21 Mayor’s Proposed Budget Book

Exhibit 14: Four-Year Historical Budgets and FTEs

Fiscal Year	Original General Fund Support	Original Total Budget	Funded FTEs
FY 2016-17	\$162,664,891	\$224,153,460	110.68
FY 2017-18	165,545,718	250,384,474	118.98
FY 2018-19	176,499,181	284,528,389	126.92
FY 2019-20	201,347,451	367,690,818	147.04
4-Year Change	\$38,682,560	\$143,537,358	36.36
4-Year Percent Change	23.8%	64.0%	32.9%

Source: Annual Appropriation Ordinances and Mayor’s Proposed Budget Books

COVID-19 Fiscal Impacts

As of July 9, 2020, the Department of Homelessness and Supportive Housing has spent \$5,163,297 on COVID-19 related activities and encumbered an additional \$8,318,698. Approximately 23 percent (\$1,200,402) of the amount so far spent went towards personnel costs, and the remaining 77 percent (\$3,962,895) went towards non-personnel costs. Approximately 90 percent (\$3,564,114) of the non-personnel expenditures to date went towards funding Community-Based Organization (CBO) services, and the remaining 10 percent went towards non-personnel services, programmatic projects, and materials and supplies. CBO expenditures include operating Safe Sleep sites, providing meals to people experiencing homelessness, operating Shelter-In-Place sites, expanding hours and operations at congregate shelter sites, and additional nonprofit costs needed to safely respond to COVID-19.

The exact level of reimbursement for the Department of Homelessness and Supportive Housing COVID-19 expenditures is not currently known. According to the May 2020 Budget Outlook Update, the City is expected to receive at least \$29.4 million in funding from the CARES Act and state funding for homelessness and housing programs from Senate Bill 89. While these funds would be distributed among several departments, the Department of Homelessness and Supportive housing expects to receive a portion of these funds. The Department of Homelessness and Supportive Housing is expected to receive \$5.5 million in Emergency Solutions Grant funding to support local community housing and homelessness programs.

Budget Summary by Division

Exhibit 15 below summarizes each of the Department’s divisions, as organized in the City’s budget system. According to the Department, the decline in budgeted funding for the Administration Division reflects the one-time purchase that the Department made in in FY 2017-18 of the 440 Turk Street building as the Department’s headquarters.

Exhibit 15: Three Year Historical Budget and FTE, by Budget Division

Original Budget	Administration	Programs
FY 2017-18	12,844,257	237,540,217
FY 2018-19	7,761,646	276,766,743
FY 2019-20	9,224,114	358,466,704
3-Year Change	(\$3,620,143)	120,926,487
Percent Change	-28%	51%
Funded FTEs FY 2019-20	45.06	101.98

Source: Annual Appropriation Ordinances and Annual Salary Ordinances

The activities of each of these divisions is summarized below.

Administration

The Administration Division includes the Department’s strategic and external affairs, financial, contracting, IT, data and performance, real estate and facilities management, and other administrative functions. This Division encompasses these staff salaries and benefits, as well as telecommunications support and other administrative needs. The purchase, maintenance, and licensing of the Department’s headquarters also falls within this Division.

Programs

The Programs Division includes all services, which are provided by programs staff directly and through contracts with homelessness service providers, funded through the Department in support of each of the Department’s Core Components, including:

- **Coordinated Entry** provides the centralized data system of homelessness service clients, as well as organizes the Homelessness Response System (HRS) with an assessment tool to match clients with appropriate interventions.
- **Street Outreach** connects individuals living outside the HRS to services, shelter and medical care.
- **Problem Solving** includes a combination of both monetary and non-monetary solutions to prevent homelessness.
- **Temporary Shelter** includes Navigation Centers, transitional housing, and emergency shelter beds for families, adults, and youth.
- **Housing** provides housing subsidies and placements, including rental subsidies and permanent supportive housing.
- **Housing Ladder** provides permanent supportive housing or rapid rehousing clients with tenant-based rental subsidies to relocate to housing in the private housing market.

Human Resources Department

Mission

The mission of the Department of Human Resources (DHR) is to use “fair and equitable practices to hire, develop, support, and retain a highly-qualified workforce.” The Department provides centralized human resources services for City Departments including classification and compensation management, equal employment opportunity and employee leave oversight, Workers’ Compensation, workforce development, coordination of labor negotiations, and coordination of the City’s human resources diversity, equity, and inclusion efforts. Human Resources also negotiates and administers the collective bargaining agreements between the City and labor organizations.⁸

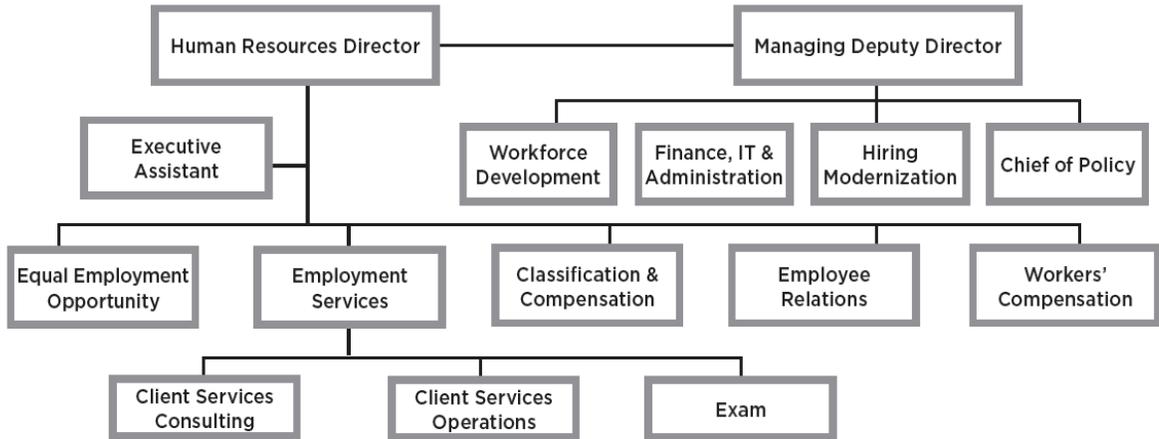
Organizational Structure

Within the City’s budget system, the Department of Human Resources is organized into six divisions:⁹ (1) Workers Compensation, (2) Recruit/Assess/Client Services, (3) Administration, (4) Equal Employment Opportunity, (5) Employee Relations, and (6) Workforce Development. The Annual Appropriation Ordinance approved by the Board of Supervisors each year specifies funding for each department, organized into divisions and accounts. In general, departments may, with authorization from the Controller, move up to 10 percent of appropriated funds between accounts (and across divisions) if the money is in the same fund and the same department (unless that account was reduced by the Board of Supervisors, in which case a supplemental appropriation would be required). Exhibit 16 below shows the Department’s organization chart.

⁸ FY 2019-20 and FY 2020-21 Mayor’s Proposed Budget Book

⁹ Listed in order of FY 2019-20 budget amount.

Exhibit 16: Human Resources Organization Chart*



Source: FY 2019-20 and FY 2020-21 Mayor’s Proposed Budget Book

Note: * A new “Diversity, Equity & Inclusion” team was added in FY 2019-20 under the Human Resources Director, which is not reflected in the chart above.

Current and Historical Budgeted Expenditures and Positions

The Department’s FY 2019-20 total original budget was \$111,929,472, of which \$22,710,337 (20 percent) comes from General Fund support. Exhibit 17 below shows a summary of the Department’s 10-year historical expenditures and funded FTE positions. Most of the Department’s non-General Fund revenue is spending recovered from other departments for providing HR services. The Department’s General Fund support has increased by 150 percent since FY 2010-11, which is faster than the average annual change in the citywide General Fund budget over this period (107 percent) and over three times as fast as the Department’s non-General Fund support growth (43 percent in total). In addition, the share of the Department’s budget funded by General Fund support has increased by almost half, from 13 percent in FY 2010-11 to 20 percent in FY 2019-20. According to the Department, non-recoverable special projects in recent years have led to increases in General Fund support (i.e. citywide HR modernization and support for the Housing Authority transition). The Department’s funded personnel count increased by 79 percent over the past 10 years, from 118.52 to 212.25 FTEs (an increase of 93.73 FTEs).

Significant drivers of budget growth over this period include:

- **Worker’s Compensation Claim Costs:** continuing increases in the cost of Worker’s Compensation claims, estimated at \$56.7 million in FY 2018-19, an increase of almost 25 percent since FY 2010-11.
- **Labor Negotiations:** temporary staffing needs to support citywide labor negotiations.¹⁰
- **IT Modernization Projects:** including hiring system modernization and the digitization of Workers Compensation payments in FY 2018-19 and FY 2019-20.
- **Training and Workforce Development programs:** including citywide Implicit Bias training starting in FY 2015-16, expansion of the internal and external workforce development programs, addition of a new director for diversity recruitment and career pathways programs, and expansion of workforce equity training for City staff in FY 2019-20. The cost of many of these programs are not recovered from departments.
- **Expansion of HR services for departments:** including additional staffing for the Worker’s Compensation, Client Services, and Equal Employment Opportunity divisions, and the addition of the Diversity, Equity, and Inclusion Division in FY 2019-20.
- **Transfer of functions from departments:** transfer of Equal Employment Opportunity investigations from the Municipal Transportation Authority and Department of Social Services in FY 2013-14. In addition, DHR supported the transition of San Francisco Housing Authority employees to City employment following federally mandated staffing reductions.

In particular, these factors led to above average budget increases in FY 2015-16 (\$6.6 million, or eight percent, increase over the prior year), FY 2016-17 (\$7.0 million, or eight percent, increase), FY 2018-19 (\$7.7 million, or eight percent, increase), and FY 2019-20 (\$11.0 million, or 11 percent, increase).

¹⁰ Labor negotiations take place on a three-year rotating schedule with negotiations every two out of three years.

Exhibit 17: 10-Year Historical Budgets and Funded FTEs

Fiscal Year	Original General Fund Support	Original Total Budget	Funded FTEs
FY 2010-11	\$9,087,699	\$71,681,954	118.52
FY 2011-12	9,603,209	72,892,526	123.06
FY 2012-13	9,378,557	73,942,657	123.77
FY 2013-14	11,226,178	77,898,019	138.32
FY 2014-15	12,136,863	81,400,546	147.82
FY 2015-16	13,225,792	87,992,304	171.41
FY 2016-17	15,740,808	95,016,164	193.88
FY 2017-18	15,701,537	93,296,222	187.09
FY 2018-19	18,669,381	100,967,482	204.40
FY 2019-20	22,710,337	111,929,472	212.25
<i>10-Year Chg</i>	\$13,622,638	\$40,247,518	93.73
<i>10-Year Chg. (%)</i>	149.9%	56.1%	79.1%

Source: Annual Appropriation Ordinances and Mayor's Budget Books

COVID-19 Fiscal Impacts

DHR is responsible for coordinating the deployment of Disaster Service Workers (DSW) and operates its own Department Operations Center in support of the Emergency Operations Center Logistics section during emergencies such as the COVID-19 pandemic. As of July 8, 2020, the Department has spent \$2.1 million on COVID-19 related activities and encumbered an additional \$5,601. Of the amount spent to date, most (97 percent or \$2.1 million) was for personnel costs related to COVID-19 response. The remainder (\$73,918) went primarily to materials and supplies (i.e., equipment to support the Emergency Operations Center work and other supplies) and non-personnel services.

Specific activities DHR has undertaken related to the COVID-19 response include: developing and implementing emergency HR policies (i.e. worksite safety, employee leave, DSW policies, telecommuting, etc.); managing all aspects of the DSW deployment process; operating the Emergency Volunteer Center to recruit and deploy non-City employee volunteers; internal COVID-19 response communications with City employees; managing labor relations and addressing union concerns; and, managing COVID-19-related Workers' Compensation and employee safety claims.

The exact level of reimbursement for DHR COVID-19 expenditures is not currently known.

Budget Summary by Division

Exhibit 18 below summarizes each of the Department's divisions, as organized in the City's budget system.

Exhibit 18: Three Year Historical Budget and FTE, by Budget Division

Original Budget	Workers Compensation	Recruit/ Assess/ Client Svcs.	Admin.	Equal Employment Opportunity	Employee Relations	Workforce Development
FY 2017-18	\$69,908,431	\$9,640,358	\$3,929,806	\$3,605,114	\$3,861,368	\$2,351,145
FY 2018-19	71,964,903	11,336,150	4,462,090	4,370,593	6,603,736	2,230,010
FY 2019-20	79,234,074	11,459,376	8,650,859	4,865,372	4,658,598	3,061,193
3-Year Change	\$9,325,643	\$1,819,018	\$4,721,053	\$1,260,258	\$797,230	\$710,048
% Change	13%	19%	120%	35%	21%	30%
Funded FTEs FY 2019-20	59.94	67.15	29.20	26.18	13.67	16.11

Source: Annual Appropriation Ordinances and Positions Report

The activities of each of these divisions are summarized below.

Workers' Compensation

Responsible for administering workers' compensation benefits and other benefits associated with workplace injuries and illnesses as well as coordinating citywide safety and prevention initiatives.

Recruit/ Assessment/ Client Services

Provides human resources services to all City departments on recruitment, employment, personnel and disciplinary matters. This division also develops new classifications, determines relevant compensation, reviews and approves department requests for position authorization, develops and administers selection processes, administers Civil Service list adoptions, citywide referrals, appointment processing, and manages the Employment Information Center and the Conviction History program.

Administration, Finance, Budget and Information Services

This division provides internal administrative support to the Department. The FY 2019-20 division budget also includes funding for a new Director of Diversity, Equity, and Inclusion, support for the San Francisco Housing Authority transition, and a citywide HR Modernization Project.

Equal Employment Opportunity and Leaves Programs

This division provides direct and consultation services to City Departments, including investigating and resolving discrimination issues, harassment prevention and other staff training, reasonable accommodation for individuals with disabilities, and establishing citywide leave management policies and protocols.

Employee Relations

This division negotiates and administers the City's collective bargaining agreements with labor organizations, including managing the grievance process and advising departments on the application of agreement provisions.

Workforce Development

This division coordinates internal and external workforce development for the City's workforce. This includes training and development for City staff as well as management of citywide apprenticeship and fellowship programs (i.e. ApprenticeshipSF, SF Fellows, etc.).

Human Services Agency

Mission

The mission of the Human Services Agency (HSA) is to promote well-being and self-sufficiency among individuals, families, and communities in San Francisco.¹¹

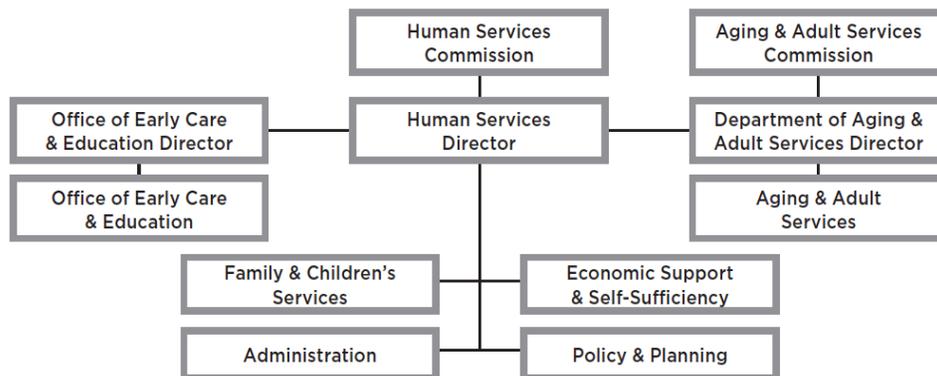
Organizational Structure

Within the City's budget system, HSA is organized into four divisions: (1) Admin Support; (2) Disability & Aging Services; (3) Early Care & Education; and, (4) Human Services. The Annual Appropriation Ordinance approved by the Board of Supervisors each year specifies funding for each department, organized into divisions and accounts. In general, departments may, with authorization from the Controller, move up to 10 percent of appropriated funds between accounts (and across divisions) if the money is in the same fund and the same department (unless that account was reduced by the Board of Supervisors, in which case a supplemental appropriation would be required).

Over the past 10 years, HSA has included both the Human Services and Aging & Adult Services branches for this entire period. In 2013, the City created the Office of Early Care & Education, to consolidate early childhood programs within HSA.

Exhibit 19 below shows the Department's organization chart.

Exhibit 19: Human Services Agency Organization Chart



Source: FY 2019-20 and FY 2020-21 Mayor's Proposed Budget Book

¹¹ FY 2019-20 and FY 2020-21 Mayor's Proposed Budget Book

Note: In 2019, the Disability & Aging Services Division changed its name through a ballot measure from Aging and Adult Services to Disability & Aging Services. The three boxes on the right should read: 1) Disability & Aging Commission; 2) Department of Disability & Aging Services Director; and, 3) Disability & Aging Services.

Current and Historical Budgeted Expenditures and Positions

The Department's FY 2019-20 total original budget was \$1,075,337,178, \$319,920,819 (30 percent) of which comes from General Fund support. Much of the Department's General Fund support is in the form of the Public Education Enrichment Fund (PEEF) and Dignity Fund set-aside measures. Exhibit 20 below shows a summary of the Department's 10-year historical expenditures and funded FTEs. As noted above, the Office of Early Care and Education was a newly created division within HSA during this 10-year period. Services within divisions have changed slightly over the years. For example, in FY 2016-17 the Department's funding for homelessness and housing services was transferred to the newly created Department of Homelessness and Supportive Housing, resulting in an overall decline of eight percent in HSA's budget.

Over this 10-year period, the original budget for HSA increased 61 percent. The changes largely stem from increases in program revenues and costs. In FY 2014-15, the budget increased 18 percent due to increases in revenue to support employment and family stabilization services through the California Work Opportunity and Responsibility to Kids program (CalWORKs), and in revenue related to social service realignment and the administration of in-home supportive services (IHSS). In FY 2019-20 the original budget increased 11 percent due to increases in IHSS costs, increases associated with aid payments through the County Adult Assistance Program and Title IV-E (Federal Foster Care program) waiver program as well as other increases from voter mandated growth in the Dignity Fund, early care and education funding, and negotiated salary and benefits costs.

Exhibit 20: 10-Year Historical Budgets and Funded FTEs

Fiscal Year	Original General Fund Support	Original Total Budget	Funded FTEs
FY 2010-11	\$208,924,339	\$669,474,811	1,701.1
FY 2011-12	234,524,382	693,555,992	1,704.5
FY 2012-13	231,000,380	703,528,686	1,767.1
FY 2013-14	224,372,693	737,923,441	1,869.3
FY 2014-15	234,447,513	835,703,901	1,984.4
FY 2015-16	288,661,725	937,931,970	2,067.7
FY 2016-17	219,472,100	862,944,407	2,096.7
FY 2017-18	245,925,556	913,783,257	2,130.9
FY 2018-19	276,579,548	971,834,732	2,126.6
FY 2019-20	319,920,819	1,075,337,178	2,178.2
10-Year Change	\$110,996,480	\$405,862,367	477
10-Year Percent Change	53.1%	61%	28%

Source: Annual Appropriation Ordinances and Mayor’s Budget Books

COVID-19 Fiscal Impacts

As of July 8, 2020, HSA has spent \$54,982,523 on COVID-19 related activities and encumbered an additional \$16,923,210. Of the costs already incurred, HSA has spent \$12,305,012 (22 percent) on personnel costs and \$42,677,512 (78 percent) on non-personnel costs. The largest of these non-personnel costs includes \$28,934,650 in facilities rentals, which includes costs for the City's Alternative Housing Program that provides shelter-in-place and isolation and quarantine hotels, congregate shelter, first responder and essential worker housing, and an RV site; \$4,293,994 in food costs; \$2,147,679 in grants to community based organizations; and, \$1,049,192 for social services contracts. In addition, HSA increased funding for providers delivering the IHSS program by offering an additional \$2 per hour to support providers in delivering continuity of care for IHSS clients and provide care to clients who may have had their normal arrangement interrupted due to the health emergency.¹² As of July 8, 2020, HSA has spent \$405,617 on emergency backup IHSS, including the premiums and services to clients in the emergency housing system, and encumbered \$807,927 for that purpose.

HSA is involved in the City’s response to provide shelter and housing programs for frontline workers and those most vulnerable who do not have access to shelter. As of

¹² BLA Nonprofit Contractors Incentive Pay Analysis, April 28, 2020.

https://sfbos.org/sites/default/files/BLA%20Nonprofit%20Contractors%20Incentive%20Pay%20Analysis_042820.FINAL_.pdf.

June 30, 2020, HSA estimates that it incurred \$52 million in costs for the Alternative Housing Program, but invoices are still being processed so the full costs are not reflected. Based on a conservative understanding of FEMA’s reimbursement rules, HSA estimates that \$25 million will be reimbursed, but the exact level of reimbursement is not currently known. Through the Federal CARES Act, the City will also receive \$2.1 million from the Administration for Community Living (ACL) for aging and disability services.

Budget Summary by Division

Exhibit 21 below summarizes each of the Department’s divisions, as organized in the City’s budget system.

Exhibit 21 Three Year Historical Budget and FTE, by Budget Division

Original Budget	Disability &			
	Admin Support	Aging Services	Early Care & Education	Human Services
FY 2017-18	\$115,658,301	\$296,892,538	\$98,587,388	\$402,645,030
FY 2018-19	122,097,801	334,689,970	106,382,412	408,664,544
FY 2019-20	129,513,561	379,266,603	134,940,474	431,616,540
3-Year Change	\$7,415,760	\$44,576,633	\$36,353,086	\$28,971,510
Percent Change	6%	13%	37%	7%
Funded FTEs				
FY 2019-20	316.8	338.9	25.0	1,497.5

Source: Annual Appropriation Ordinances and Positions Report

The activities of each of these divisions is summarized below.

Admin Support

Admin Support provides administrative support and shared administrative across HSA, including lease and facilities costs; payroll and personnel services; budgeting and accounting; IT systems and management; and the Agency’s contribution to retiree health costs.

Disability & Aging Services

Disability and Aging Services (DAS) provides services to support the City’s aging and disabled population. These services include: IHSS, which supports low-income elderly, disabled and/or blind San Franciscans to safely live in their own homes; Protective Services, which includes Adult Protective Services, Public Guardian, Public Administrator, Public Conservator, and Representative Payee programs; the Office of Community Partnerships, which oversees more than 240 unique contracts, mainly with local nonprofits; and, the DAS Benefits and Resources Hub at 2 Gough which includes Eligibility and Integrated Intake, as well as being home to the County Veterans’ Service

Office. DAS administers the Dignity Fund, a special fund voted into law in 2016, which provides substantial support to disability and aging services delivered via community-based organizations in every district in the City.

Early Care & Education

The Early Care and Education Division oversees services and funding for the City's early childhood programs. This includes funding for childcare, administration of San Francisco's Preschool for All program, supporting public policy efforts to advance early care and education, and conducting data and evaluation work to help assess the impact of early education on children's development and improve services for families and children.

Human Services

The Human Services Division oversees funding and services offered through the CalWORKs program and Welfare-to-Work Services; County Adult Assistance Program; Family and Children's Services; and, SF Benefits Net, which connects low-income residents of San Francisco to free and low-cost health coverage through Medi-Cal and nutrition assistance through CalFresh.

Recreation and Park Department

Mission

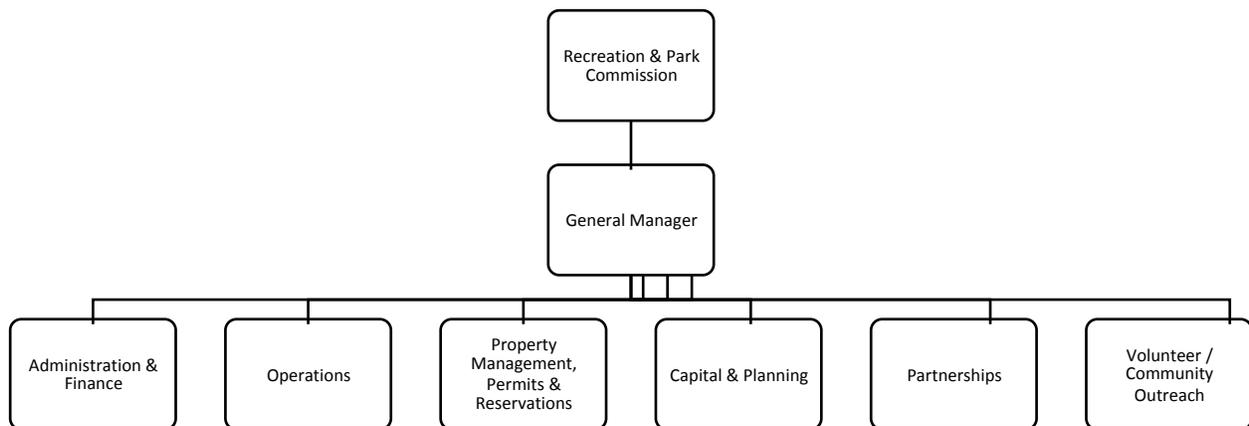
The mission of the Recreation and Park Department (RPD) is to provide enriching recreational activities, maintain beautiful parks and preserve the environment for the well-being of everyone in San Francisco’s diverse community.

Organizational Structure

Within the City’s budget system, the Recreation and Park Department is organized into four divisions: Recreation, Golden Gate Park, Parks, and Structural Maintenance. The Annual Appropriation Ordinance approved by the Board of Supervisors each year specifies funding for each department, organized into divisions and accounts. In general, departments may, with authorization from the Controller, move up to 10 percent of appropriated funds between accounts (and across divisions) if the money is in the same fund and the same department (unless that account was reduced by the Board of Supervisors, in which case a supplemental appropriation would be required). In addition, increases to the Recreation and Park Department overtime budget require Board of Supervisors’ approval.

While funding for the Department flows through the four budgetary divisions described above, operationally, the Department is organized into six divisions: Administration and Finance, Operations, Property Management Permits and Reservations, Capital and Planning, Partnerships, and Volunteer/Community Outreach. Exhibit 22 below shows the department’s organization chart.

Exhibit 22: Recreation and Park Organization Chart



Source: Recreation and Park Department

Current and Historical Budgeted Expenditures and Positions

The Department’s FY 2019-20 total original budget was \$219,570,100, \$82,146,671 (37 percent) of which comes from General Fund support. Exhibit 23 below shows a summary of the Department’s 10-year historical expenditures and Funded FTEs. During this timeframe, FY 2013-14 and FY 2016-17 saw the largest budget increases at 16 and 17 percent, respectively. The Department’s FY 2013-14 budget increased by 16 percent largely due to: increases in salaries and fringe benefits; increases in equipment purchases, the purchase of aging replacement vehicles in the Department’s fleet; funding of capital projects to improve parks and recreation facilities;¹³ funding of budgetary reserves, such as funding for the purchase of a land parcel at 17th and Folsom from SFPUC for the development of a new park in the Mission.¹⁴ The Department’s FY 2016-17 budget increased by 17 percent largely due to citywide salary and fringe benefit costs, capital expenditures funded through developer impact fees and growth in the Open Space Fund, and growth in earned revenue.

Exhibit 23: 10-Year Historical Budgets and Funded FTEs

Fiscal Year	Original General Fund Support	Original Total Budget	Funded FTEs
FY 2010-11	\$34,662,157	\$127,016,119	873.82
FY 2011-12	34,142,643	127,822,235	855.97
FY 2012-13	44,633,289	138,504,752	865.5
FY 2013-14	48,709,246	160,938,278	895.28
FY 2014-15	50,201,609	163,224,442	893.00
FY 2015-16	64,158,363	178,699,938	939.36
FY 2016-17	68,883,515	208,806,728	965.75
FY 2017-18	73,422,135	221,545,353	955.70
FY 2018-19	77,004,847	230,857,939	947.42
FY 2019-20	82,146,671	219,570,100	962.65
10-Year Change	\$47,484,514	\$92,553,981	88.83
10-Year Percent Change	137.0%	72.9%	10.2%

Source: Annual Appropriation Ordinances and Annual Salary Ordinances

¹³ Including Glen Park, Joe DiMaggio Playground, Balboa Swimming Pool and Mountain Lake Playground

¹⁴ The department budgeted an Interagency Plan Implementation Committee (IPIC) reserve, which is a non-RPD reserve to purchase the land parcel at 17th and Folsom.

COVID-19 Fiscal Impacts

As of July 8, 2020, the RPD has spent \$9,183,982 on COVID-19 related activities and encumbered an additional \$103,513. Of the \$9,183,982 spent on COVID-19 related activities, \$9,038,117 (98 percent) funded personnel costs, while \$145,865 (two percent) funded non-personnel costs, such as materials and supplies, non-personnel services, and equipment. According to the Department, RPD activated the Department Operation Center¹⁵ and its COVID-19 funding priorities included the following: (1) providing emergency child care services and developing remote learning opportunities for children grades K-8 of parents who are working in San Francisco-based hospitals, Department of Public Health employees, and activated Disaster Service Workers; (2) implementing the Health Order to disrupt the spread of COVID-19 and provide services for vulnerable populations by providing signage, closing and locking amenities as necessary; and (3) providing clean and safe open space areas in parks where people can enjoy the mental and physical benefits of being outdoors while practicing social distancing and best safety practices.

The exact level of reimbursement for the Department’s COVID-19 expenditures is not currently known.

Budget Summary by Division

Exhibit 24 below summarizes each of the Department’s divisions, as organized in the City’s budget system. According to the Department, the Administration Division reduced overhead costs in FY 2018-19 and FY 2019-20.

Exhibit 24: Three Year Historical Budget and FTE, by Budget Division

	Operations	Administration*	Capital Program	Zoo
Original Budget				
FY 2017-18	\$154,861,392	\$2,140,664	\$60,358,497	\$4,184,800
FY 2018-19	177,571,246	(628,295)	49,730,188	4,184,800
FY 2019-20	187,286,619	(1,732,650)	29,831,331	4,184,800
3-Year Change	\$32,425,227	(\$3,873,314)	(\$30,527,166)	\$0
Percent Change	21%	(181%)	(51%)	0%
Funded FTEs				
FY 2019-20	844.85	80.69	37.11	0.00

Source: Annual Appropriation Ordinances and Annual Salary Ordinances

¹⁵ This was established and activated by departments to coordinate and control actions during an emergency event.

*The Administration Division's budget is fully recovered from the other divisions through a cost allocation mechanism. The division's budget figures were negative in the AAOs in FY 2018-19 and FY 2019-20 because these amounts had not yet been reallocated after changes that were made in the Mayor's and Board of Supervisors' budget phases. After the overhead allocation is performed, the division's budget should be zero according to Department fiscal staff.

The activities of each of these divisions are summarized below.

Operations

The Operations Division delivers the day-to-day mission of the Department in providing and maintaining clean, green, and safe parks as well as a wide range of recreational activities and programs for all San Franciscans. The Operations Division is comprised of seven service delivery sections, which include Asset Management, Golden Gate Park, Park Patrol, Parks and Open Spaces, Recreation and Community Services, Structural Maintenance Yard, and Urban Forestry.

Administration

The Administration and Finance Division provides the Department's operating divisions with shared support services that include accounting/finance, budget, capital finance, contract administration, human resources, information technology, and strategic planning. More than 50 staff in the Administration and Finance Division provide services to further the Department's strategic plan and goals and help ensure programs and services are delivered to park visitors and recreation program users. The Division manages the Department's operating budget and supports over 2,000 employees.

Capital Program

The Capital Program uses multiple funding sources to renovate or develop the City's recreation and park system. Locations and facilities are identified for future improvements, including recreation centers, children's play areas, aquatic facilities, playfields, outdoor sports courts, nature trails, and forested areas. Currently, the Division is working to implement the 2012 Clean and Safe Neighborhood Parks bond projects. In total, the Capital Program Division is managing approximately \$330 million in capital projects.

Zoo

The San Francisco Zoo is home to over 2,000 exotic, endangered and rescued animals representing more than 250 species, as well as gardens of native and non-native plants. The San Francisco Zoo offers recreational activities, educational programs and events for children of all ages.

Sheriff's Department

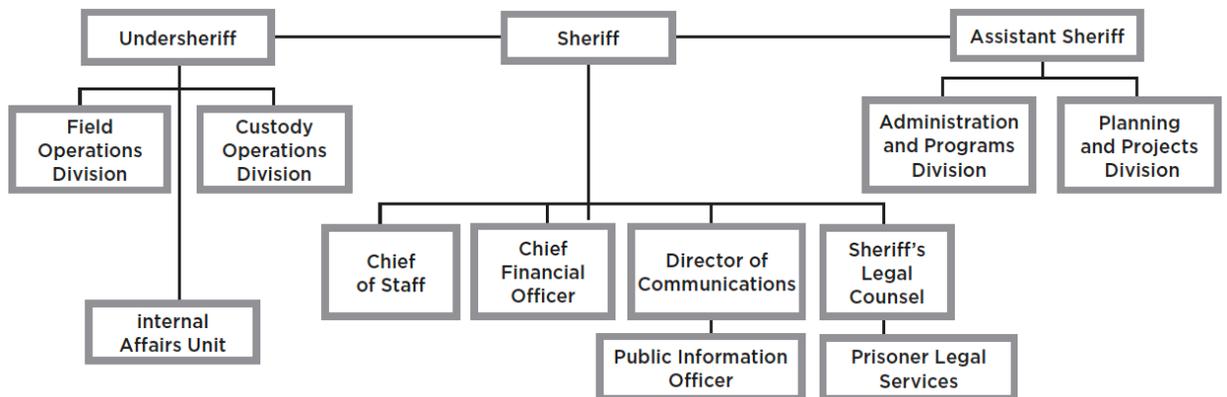
Mission

The mission of the Sheriff's Department is to "provide for the safe, secure, humane and constitutional detention of persons arrested or under court order." The Sheriff also operates county jail facilities, operates alternative sentencing community programs for people in and out-of-custody, provides law enforcement services for City and County facilities, provides bailiffs for all County superior courts, and executes criminal and civil warrants and court orders.¹⁶

Organizational Structure

Within the City's budget system, the Sheriff's Department is organized into just one budgetary division which encompasses all department activities. However, in practice, the Department is organized into four operational divisions, shown in the organization chart in Exhibit 25 below. These divisions include: (1) Administration and Programs, (2) Custody Operations, (3) Field Operations, and (4) Planning and Projects. The Annual Appropriation Ordinance approved by the Board of Supervisors each year specifies funding for each department, organized into divisions and accounts. In general, departments may, with authorization from the Controller, move up to 10 percent of appropriated funds between accounts if the money is in the same fund and the same department (unless that account was reduced by the Board of Supervisors, in which case a supplemental appropriation would be required). In addition, increases to the Sheriff's Department overtime budget require Board of Supervisors' approval.

Exhibit 25: Sheriff's Department Organization Chart



Source: FY 2019-20 and FY 2020-21 Mayor's Proposed Budget Book

¹⁶ FY 2019-20 and FY 2020-21 Mayor's Proposed Budget Book

Current and Historical Budgeted Expenditures and Positions

The Department's FY 2019-20 total original budget was \$260,818,489, of which \$199,011,360 (76 percent) comes from General Fund support. Exhibit 26 below shows a summary of the Department's 10-year historical expenditures and funded FTEs. The Department's General Fund support has increased by 50 percent (\$66.6 million) since FY 2010-11, which is less than the total increase in the citywide General Fund budget over this period (107 percent). The share of the Department's budget funded by General Fund support fell to 76 percent in FY 2019-20 from a high of 85 percent in FY 2010-11. The Department's funded personnel count increased by just eight percent over the past 10 years, from 953.27 to 1,031.38 FTEs, an increase of 78.11 FTEs.

Significant drivers of budget growth over this period include:

- **Salary and benefits costs:** increases in the salaries and benefits of Sheriff officers pursuant to collective bargaining agreements. The Department spent \$194 million on salaries and benefits in FY 2018-19, or 78 percent of total spending. According to the Sheriff's Department, from FY 2015-16 to FY 2019-20, increases in average employee salary and benefits from cost of living adjustments were responsible for 56 percent of the increase to the Sheriff's budget (\$32 million in total or \$7.9 million per year on average).¹⁷
- **Justice reform initiatives:** the deployment of body-worn cameras in FY 2018-19, eliminating fees for in-custody telephone calls in FY 2019-20, compliance with new public records request legislation, and increasing access to behavioral health services have pushed non-personnel costs up. A 2018 court ruling regarding bail reform also led to an increase in the Sheriff's out-of-custody caseload including electronic monitoring and community-based programming. According to the Sheriff's Department, justice reform initiatives were the second largest driver of budget increases; for example, from FY 2015-16 to FY 2019-20, justice reform expenses increased by an average of \$2.8 million annually (around 20 percent of the total budget increase over this period or \$11.3 million in total).
- **Inter-Departmental security service requests:** new requests to provide security services at San Francisco General Hospital, the new San Francisco Public Utilities Commission (PUC) Headquarters, and Traffic Court (FY 2016-17). According to the Sheriff's Department, inter-departmental security service requests were the third

¹⁷ Based on calculations provided by the Sheriff's Department. This includes salary and benefits costs from increases in the number of staff added each year to respond to justice reform and inter-departmental security service requests.

largest driver of Sheriff budget increases. From FY 2015-16 to FY 2019-20, security service request expenses, paid for by the requesting departments, increased by an average of \$1.4 million annually (\$5.7 million in total or around 10 percent of the total budget increase).

- **State Public Safety Realignment:** in 2012 the state legislature shifted responsibility for housing non-serious, non-violent and non-sexual offenders from the state to counties, resulting in one-time and on-going increases in the county jail population.
- **Capital improvements** at the Hall of Justice and County Jail facilities (e.g. \$710,000 in FY 2016-17).

Exhibit 26: 10-Year Historical Budgets and Funded FTEs

Fiscal Year	Original General Fund Support	Original Total Budget	Funded FTEs
FY 2010-11	\$132,447,480	\$155,450,151	953.27
FY 2011-12	148,620,251	176,600,812	1,010.78
FY 2012-13	137,142,147	174,723,549	1,013.20
FY 2013-14	139,447,335	179,368,715	984.20
FY 2014-15	150,444,115	192,594,114	1,014.92
FY 2015-16	156,614,754	205,975,205	1,005.76
FY 2016-17	167,926,373	221,236,892	1,056.16
FY 2017-18	176,070,925	231,834,969	1,000.53
FY 2018-19	192,620,618	248,593,015	1,019.73
FY 2019-20	199,011,360	260,818,489	1,031.38
<i>10-Year Chg</i>	\$66,563,880	\$105,368,338	78.11
<i>10-Year Chg. (%)</i>	50.3%	67.8%	8.2%

Source: Annual Appropriation Ordinances and Mayor's Budget Books

COVID-19 Fiscal Impacts

As of July 8, 2020, the Sheriff's Department has spent \$7.7 million on COVID-19 related activities and encumbered an additional \$71,811. Most of the amount spent to date (98 percent or \$7.5 million) was for personnel costs related to COVID-19 response. The remainder (\$165,751) went to materials and supplies (i.e. safety expenses, food, cleaning and other supplies), non-personnel services, and office equipment.

According to the Sheriff's Department, COVID-19 activities consisted primarily of staffing security requests made by the Emergency Operations Center (e.g. additional security for public hospitals and to support other City staff carrying out COVID-19 operations). The exact level of reimbursement for Sheriff's Department COVID-19 expenditures is not currently known.

Budget Summary by Division

The Sheriff's Department does not currently have any divisions in the budget system. However, the activities of the Department's operational divisions are summarized below.¹⁸

Administration and Programs

Provides administrative services for the Department, including recruitment and training, as well as management of in and out of community programs.

Custody Operations

Operates the County's three jail facilities as well as the San Francisco General Hospital Security Ward, Central Warrants Bureau, the Records Unit, and other specialized custody units.

Field Operations

This division provides law enforcement services to City Departments and County Superior Courts, including for MTA, Medical Examiner, Public Library, San Francisco General and Laguna Honda Hospitals, PUC, City Hall, and the Department of Emergency Management.

Planning and Projects

Provides coordination and strategic planning services for internal and citywide initiatives, as well as capital planning, analytical and technical services for the Department.

¹⁸ Based on the FY 2019-20 and FY 2020-21 Mayor's Proposed Budget Book