

CITY AND COUNTY OF SAN FRANCISCO  
BOARD OF SUPERVISORS  
BUDGET AND LEGISLATIVE ANALYST  
1390 Market Street, Suite 1150, San Francisco, CA 94102  
PHONE (415) 552-9292 FAX (415) 252-0461

**Policy Analysis Report**

To: Supervisor Chan  
From: Budget and Legislative Analyst's Office  
Re: FY 2023-24 Mid-Year Budget Status  
Date: March 26, 2024



---

**Summary of Requested Action**

Your office requested that the Budget and Legislative Analyst (BLA) conduct an analysis on the status of the FY 2023-24 General Fund budget. Specifically, your office asked us to provide the following information:

1. Provide a summary of the Mayor's mid-year budget reductions.
2. Identify all General Fund supported analyst and management vacancies and analyze associated worker to manager ratios.
3. Review FY 2022-23 year-end salary savings by department and compare to current year attrition adjustments and spending to identify potential areas of over budgeting.
4. Identify new General Fund programs funded in FY 2023-24 and opportunities for savings based on vacancies, budgeted vs. actual expenditures, and when possible, outcomes for select programs.

For further information about this report, contact Dan Goncher at the Budget and Legislative Analyst's Office.

---

**Executive Summary**

- On December 1, 2023, the Mayor announced mid-year budget reductions to prepare for the expected budget deficit in the coming fiscal year. The General Fund reductions announced by the Mayor totaled \$75.3 million in FY 2023-24, \$38.1 million in FY 2024-25, and \$35.7 million in FY 2025-26.
- The four primary categories of mayoral mid-year savings are: revenue, position vacancies, salary savings, and addbacks. Revenue enhancements, totaling \$27.4 million, represent the greatest source of savings in FY 2023-24. \$23.0 million of the \$27.4 million in revenue savings (84 percent) come from the Department of Public Health, which received a Medi-Cal waiver settlement. Defunded positions account for more than \$10 million in General Fund savings in each of the three years. 55

---

*Budget and Legislative Analyst*

vacant positions defunded in the Department of Public Health represent half of the citywide position reductions.

- As of January 16, 2024, there were 3,395 vacant positions across the City. Over three-quarters of these positions were concentrated in six departments: Public Health, Police, Public Works, Airport, Municipal Transportation Agency, and the Human Services Agency.
- Of the 3,395 vacancies, 162 positions (five percent) are in management roles, ranging in seniority from Manager I to Department Head I.
- Since FY 2020-21, management positions have increased by 13.4 percent citywide, from 1,424.54 FTEs to 1,614.75 FTEs in FY 2023-24. During the same period, total positions in the City grew by less than six percent (not accounting for budgeted attrition savings). Just under half of the management positions have been funded by the General Fund. The five departments with the greatest percentage growth in management positions since FY 2020-21 are Homelessness and Supportive Housing, Human Rights Commission, Public Defender, Emergency Management, and Police.
- The City budgeted for \$2.7 billion in General Fund annual salaries and benefits in FY 2022-23, and spent \$2.6 billion, for a savings that year of \$68.1 million.
- To identify potential opportunities for programmatic savings, we reviewed 17 new initiatives that were funded in FY 2023-24 and contacted the respective departments for implementation status updates. A full summary of this review can be found in Appendix III. Based on those responses, we have identified programs where General Fund savings might be found due to delayed implementation.

---

## Policy Options

### The Board of Supervisors could:

1. Request from the Mayor's Office a detailed list of classifications and programs for each FTE position defunded in the Mid-Year cuts to better understand those reductions.
2. Direct the BLA to identify vacant positions suitable for deletion during the annual review of the Mayor's proposed budget for FY 2024-26.
3. Direct the BLA to focus on, and highlight growth in, management positions during the annual budget review for FY 2024-26.
4. Direct the BLA to recommend increased attrition savings to account for ongoing salary savings during the budget review for FY 2024-26.
5. Consider holding a hearing with the departments hosting programs created in the FY 2023-24 budget cycle to determine whether additional savings can be found in the current year.

<i>Project Staff: Dan Goncher, Amanda Guma, Eliza Pugh</i>
------------------------------------------------------------

---

## Table of Contents

Summary of Requested Action.....	1
Executive Summary .....	1
Policy Options.....	3
Table of Contents .....	4
Mayor’s Mid-Year Budget Reductions.....	5
Department Vacancies .....	7
Recent Growth in Management Positions .....	9
Personnel Savings.....	14
Status of Newly Funded Programs .....	16
Policy Options.....	18
Appendix I: Total Vacancy Count by Department.....	A-1
Appendix II: Citywide Growth in Management Positions.....	A-2
Appendix III: Summary of New Initiatives Funded in FY 2023-24 .....	A-3

---

---

## Mayor's Mid-Year Budget Reductions

On December 1, 2023, the Mayor announced mid-year budget reductions to prepare for the expected budget deficit in the coming fiscal year. The General Fund reductions announced by the Mayor totaled \$75.3 million in FY 2023-24, \$38.1 million in FY 2024-25, and \$35.7 million in FY 2025-26. To understand how these savings were achieved, we analyzed the Mayor's list of General Fund savings.

The four primary categories of savings are: revenue, position vacancies, salary savings, and addbacks. We collapsed the remaining savings into a fifth catchall category of "other." As shown below in Exhibit 1, revenue enhancements represent the greatest source of savings in FY 2023-24.

**Exhibit 1: Mayor's General Fund Reductions by Source**

Source	FY 2023-24	FY 2024-25	FY 2025-26
Revenue	\$27,394,492	\$5,688,229	\$3,689,419
Other	17,249,039	8,124,140	8,130,078
Vacant FTEs	11,142,947	12,240,167	12,541,782
Salary Savings	10,202,938	2,200,000	2,255,000
Addbacks	9,335,000	9,240,000	8,940,000
<b>Total from Mayor's List</b>	<b>\$75,324,416</b>	<b>\$37,492,536</b>	<b>\$35,556,279</b>
<b>Adjustments/Assumptions</b>		<b>607,464</b>	<b>143,721</b>
<b>Total Annual Savings</b>	<b>\$75,324,416</b>	<b>\$38,100,000</b>	<b>\$35,700,000</b>

Source: Mayor's List of General Fund Savings from FY 2023-24 Mid-Year Budget Reductions and Revenues, and Five-Year Financial Plan Update: FY 2024-25 through FY 2027-28 (Joint Report)

The revenue-based savings in FY 2023-24 represent over one-third (36.4 percent) of the total savings. \$23.0 million of the \$27.4 million in revenue savings (84 percent) come from the Department of Public Health, which received a Medi-Cal waiver settlement. Overall, of the FY 2023-24 mid-year reductions identified by the Mayor, over 40 percent come from the Department of Public Health. Exhibit 2 below shows the five departments where the Mayor found the most mid-year savings in FY 2023-24.

### Exhibit 2: Five City Departments with Largest Mid-Year Savings

Department	FY 2023-24 Savings	Share of Total Savings
Public Health	\$30,955,188	41.1%
Mayor's Office of Housing and Community Devt	8,281,444	11.0%
Human Services Agency	6,322,704	8.4%
Homelessness and Supportive Housing	3,442,379	4.6%
Emergency Management	3,250,000	4.3%
<b>Total of Top Five Departments' Mid-Year Savings</b>	<b>\$52,251,715</b>	<b>69.4%</b>

Source: Mayor's List of General Fund Savings from FY 23-24 Mid-Year Budget Reductions and Revenues

As shown in Exhibit 2 above, the reductions from these five departments totaled more than two-thirds of the total savings found in FY 2023-24.

Defunded vacant positions account for more than \$10 million in General Fund savings in each of the three years. The 55 vacant positions defunded in the Department of Public Health represent half of the citywide position reductions, as shown in Exhibit 3 below.

### Exhibit 3: Vacant Positions Defunded by Department

Department Name	FTE Reductions
Asian Art Museum	1
City Administrator	3
Adult Probation	2
Controller	3
Emergency Management	1
Police Accountability	2
Public Health	55
Public Works	10
Fine Arts Museums	1
Fire	1
Human Resources Commission	1
Human Resources	2
Human Services Agency	15
Health Services System	1
MOHCD	2
Recreation & Parks	6
Academy of Sciences	1
Treasurer Tax Collector	3
War Memorial	1
<b>Total</b>	<b>111</b>

Source: Mayor's List

The report provided by the Mayor’s Office to the Board of Supervisors on the defunded positions did not specify the positions’ classifications. However, some departments provided that information to our office in response to a request, as discussed in the section below.

---

## Department Vacancies

For this report, we reviewed data from the Controller’s Office on permanent positions that were vacant as of January 16, 2024. The total vacancy count by department can be found in Appendix I to this report.

Of the 3,395 permanent full time equivalent (FTE) positions that were vacant on January 16<sup>th</sup>, nearly three-quarters came from six departments as shown in Exhibit 4 below.

### Exhibit 4: Departments with Most FTE Vacancies as of January 16, 2024

Department	Funded Permanent Positions	Vacant Permanent Positions	Percent of Total
Public Health	7,541.6	804.6	23.7%
Police	3,000.2	513.7	15.1%
Public Works	1,688.1	470.6	13.9%
Airport	1,887.9	329.4	9.7%
Municipal Transportation Agency	6,116.8	262.3	7.7%
Human Services Agency	2,180.3	140.3	4.1%

Source: Controller’s Vacant FTE by Department Report

The positions reflected above in Exhibit 4 include both on-budget and off-budget (project-based) positions, and departments fill some of these vacancies with temporary positions. Further, some departments use temporary salary monies for temporary positions, such as seasonal workers, which reduce net savings to the General Fund.

Of the 3,395 vacancies, 162 positions (approximately five percent) are in management roles, ranging in seniority from Manager I to Department Head I. For this analysis, we define “management positions” as those in the 0900 job classification series, as well as the 9100 series for the Municipal Transportation Agency. As shown in Exhibit 5 below, the largest number of vacant management positions are in the Manager II and Manager III classifications.

**Exhibit 5: Vacant Management FTE Positions by Job Classification  
as of January 16, 2024**

<b>Job Classification</b>	<b># of Vacant Positions</b>
Manager II	29.4
Manager III	20.3
Manager I	18.2
Manager IV	15.8
Manager V	11.7
Manager V, Municipal Transportation Agency	10.0
Manager II, Municipal Transportation Agency	9.0
Manager III, Municipal Transportation Agency	8.3
Manager IV, Municipal Transportation Agency	8.0
Manager VI	6.9
Manager VI, Municipal Transportation Agency	4.0
Manager VII	3.7
Manager VIII, Municipal Transportation Agency	3.0
Deputy Director I, Municipal Transportation Agency	2.1
Mayoral Staff XV	2.0
Mayoral Staff XIV	2.0
Deputy Director V	1.7
Department Head I	1.6
Deputy Director I	1.3
Deputy Director II	1.1
Mayoral Staff XVI	1.0
Deputy Director II, Municipal Transportation Agency	1.0
Mayoral Staff XIII	0.1
<b>Total Vacant Management Positions</b>	<b>162.3</b>

Source: Controller's Vacant FTE by Department Report

We also reviewed the Controller's Office data for vacancies in analyst positions as of January 16, 2024. For this analysis, we define "analyst positions" as all of those within the 1800 job classification series. As shown in Exhibit 6 below, the largest number of analyst vacancies are in the Senior Administrative Analyst and Administrative Analyst classifications.

### Exhibit 6: Vacant Analyst FTE Positions by Job Classification as of January 16, 2024

Job Classification	# of Vacancies
Senior Administrative Analyst	77.0
Administrative Analyst	70.8
Principal Administrative Analyst	39.8
Junior Administrative Analyst	25.5
Management Assistant	21.2
Junior Management Assistant	18.0
Senior Management Assistant	17.2
Retirement Analyst	11.6
Principal Admin Analyst II	5.8
Benefits Supervisor	1.9
Auditor I	1.7
Legislative Assistant	1.4
Statistician	0.8
Research Assistant	0.8
Performance Analyst I	0.4
<b>Total Vacant Analyst Positions</b>	<b>293.8</b>

Source: Controller's Vacant FTE by Department Report

### Recent Growth in Management Positions

Since FY 2020-21, management positions have increased by 13.4 percent citywide, from 1,424.54 FTEs to 1,614.75 FTEs in FY 2023-24. During the same period, total positions in the City grew by 5.7 percent from 38,268.56 to 40,452.11 FTEs (not accounting for budgeted attrition savings).

Nearly half of the management positions have been funded by the General Fund, as shown in Exhibit 7 below.

### Exhibit 7: Growth in FTE Management Classifications since FY 2020-21

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Percent Change
Total GF Management Positions	672.94	703.41	768.52	782.26	16.2%
Total Non-GF Mgmt Positions	751.60	781.09	822.36	832.49	10.7%
<b>Total Management Positions</b>	<b>1424.54</b>	<b>1484.50</b>	<b>1590.88</b>	<b>1614.75</b>	<b>13.4%</b>
% of Total from General Fund	47%	47%	48%	48%	

Source: Citywide Position Reports from the Controller's Office

Of the 26 classifications that we define as “management” for the purposes of this report (as previously discussed), 10 saw growth in FTEs over the past four fiscal years over 10 percent as shown in Exhibit 8 below. These positions include Manager I, Manager II, Manager IV, Manager VIII, Deputy Director I, Deputy Director III, Deputy Director IV, Department Head IV, Mayoral Staff XV, and Mayoral Staff XVI. For the purposes of this report, the MTA management classifications have been collapsed under the citywide classifications, particularly for the Manager and Deputy Director level positions (e.g., *Deputy Director II*, MTA positions are included with all other *Deputy Director II* positions).

**Exhibit 8: Management Classifications with Most Growth Since FY 2020-21**

<b>Job Classification</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>% Change Over 4 Years</b>
Department Head IV	6.00	7.00	7.79	8.00	33%
<i>General Fund</i>	<i>3.00</i>	<i>4.00</i>	<i>4.79</i>	<i>5.00</i>	
<i>Non General Fund</i>	<i>3.00</i>	<i>3.00</i>	<i>3.00</i>	<i>3.00</i>	
Deputy Director I	14.00	15.00	17.79	18.00	29%
<i>General Fund</i>	<i>8.00</i>	<i>10.00</i>	<i>9.79</i>	<i>10.00</i>	
<i>Non General Fund</i>	<i>6.00</i>	<i>5.00</i>	<i>8.00</i>	<i>8.00</i>	
Manager II	256.16	277.70	315.62	320.79	25%
<i>General Fund</i>	<i>119.86</i>	<i>126.78</i>	<i>143.35</i>	<i>145.24</i>	
<i>Non General Fund</i>	<i>136.30</i>	<i>150.92</i>	<i>172.27</i>	<i>175.55</i>	
Manager IV	176.27	186.46	210.74	213.00	21%
<i>General Fund</i>	<i>65.80</i>	<i>72.72</i>	<i>93.38</i>	<i>95.80</i>	
<i>Non General Fund</i>	<i>110.47</i>	<i>113.74</i>	<i>117.36</i>	<i>117.20</i>	
Mayoral Staff XV	12.00	12.00	13.58	14.00	17%
<i>General Fund</i>	<i>4.50</i>	<i>4.50</i>	<i>4.50</i>	<i>4.50</i>	
<i>Non General Fund</i>	<i>7.50</i>	<i>7.50</i>	<i>9.08</i>	<i>9.50</i>	
Manager I	205.78	216.25	232.03	238.21	16%
<i>General Fund</i>	<i>116.97</i>	<i>120.57</i>	<i>133.15</i>	<i>137.41</i>	
<i>Non General Fund</i>	<i>88.81</i>	<i>95.68</i>	<i>98.88</i>	<i>100.80</i>	
Manager VIII	32.00	33.00	36.58	37.00	16%
<i>General Fund</i>	<i>10.00</i>	<i>11.00</i>	<i>12.79</i>	<i>13.00</i>	
<i>Non General Fund</i>	<i>22.00</i>	<i>22.00</i>	<i>23.79</i>	<i>24.00</i>	
Deputy Director III	66.50	68.00	76.00	76.79	15%
<i>General Fund</i>	<i>48.50</i>	<i>51.00</i>	<i>57.00</i>	<i>57.00</i>	
<i>Non General Fund</i>	<i>18.00</i>	<i>17.00</i>	<i>19.00</i>	<i>19.79</i>	
Deputy Director IV	26.00	29.00	30.00	30.00	15%
<i>General Fund</i>	<i>16.00</i>	<i>17.00</i>	<i>18.75</i>	<i>19.00</i>	
<i>Non General Fund</i>	<i>10.00</i>	<i>12.00</i>	<i>11.25</i>	<i>11.00</i>	
Mayoral Staff XVI	9.01	9.01	10.01	10.01	11%
<i>General Fund</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	
<i>Non General Fund</i>	<i>7.01</i>	<i>7.01</i>	<i>8.01</i>	<i>8.01</i>	

Source: Citywide Position Reports from the Controller's Office

The 10 departments with the most management positions in FY 2023-24 are shown in Exhibit 9 below.

**Exhibit 9: 10 City Departments with Most General Fund Management Positions  
in FY 2023-24**

<b>Department</b>	<b>FY 2023-24</b>
Public Health	195.22
Human Services Agency	101.63
City Administrator	58.00
Recreation & Parks	40.00
Homelessness & Supportive Housing	34.00
Human Resources	31.00
Controller	31.00
Mayor	28.50
Emergency Management	28.45
Treasurer Tax Collector	24.00

Source: Citywide Position Reports from the Controller's Office

The five departments that saw the largest percentage growth in General Fund supported management positions over the past four years are shown in Exhibit 10 below.

**Exhibit 10: Top 5 City Departments with Highest Growth in General Fund  
Management Positions by Percent FY 2020-21 to FY 2023-24**

<b>Department</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>Percent Change</b>
Homeless & Supportive Housing	16.00	26.00	33.16	34.00	113%
Human Rights Commission	4.00	4.00	6.58	7.00	75%
Public Defender	2.00	2.00	2.79	3.00	50%
Emergency Management	19.00	21.00	26.61	28.45	50%
Police	16.50	18.00	20.56	21.00	27%

Source: Citywide Position Reports from the Controller's Office

Exhibit 11 below shows the five departments with the largest increase in General Fund supported management positions by FTE count.

**Exhibit 11: City Departments with Highest Growth in General Fund  
Management Positions by Count FY 2020-21 to FY 2023-24**

<b>Department</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FTE Increase</b>
Public Health	174.35	174.74	190.58	195.22	20.87
Homeless & Supportive Housing	16.00	26.00	33.16	34.00	18.00
Emergency Management	19.00	21.00	26.61	28.45	9.45
Human Services Agency	93.30	98.30	101.42	101.63	8.33
Police	16.50	18.00	20.56	21.00	4.50

Source: Citywide Position Reports from the Controller's Office

We also compared the growth in overall positions to the growth in management positions over the past four years. The citywide totals are provided in Appendix II. Exhibit 12 below shows the difference in growth rates for the City departments whose management positions grew at a rate higher than the rate of overall position growth of 5.7 percent.

**Exhibit 12: Total Position Growth Versus Management Position Growth for  
Selected Departments, FY 2020-21 to FY 2023-24**

<b>Department</b>	<b>All Positions</b>	<b>Management Positions</b>
Homeless & Supportive Housing	77.8%	112.5%
Public Defender	9.1%	50.0%
Emergency Management	3.1%	49.7%
Police	-2.5%	27.3%
Adult Probation	4.6%	20.0%
Sheriff	0.3%	20.0%
City Planning	-3.6%	18.3%
Board of Supervisors	6.1%	16.7%
Juvenile Probation	-8.1%	16.7%
Human Resources	31.2%	14.8%
Public Health	4.4%	12.0%
Mayor	6.9%	11.8%
Recreation & Parks	9.2%	11.1%
Human Services Agency	7.1%	8.9%
Controller	4.9%	6.9%
<b>Citywide Rate</b>	<b>5.7%</b>	<b>13.4%</b>

Source: Citywide Position Reports from the Controller's Office

As shown in Exhibit 12 above, growth in management positions outpaced overall FTE increases for 14 of the 15 departments. Management positions grew at a slower rate than overall positions at the Department of Human Resources.

## Personnel Savings

To identify potential areas of over-budgeting on salaries, we reviewed General Fund personnel savings (from salaries and mandatory fringe benefits) in FY 2022-23. In total, the City budgeted for \$2.7 billion in General Fund annual salaries and benefits, and spent \$2.6 billion, for a savings that year of \$68.1 million. Exhibit 13 below shows the departments whose annual General Fund personnel savings (including fringe benefits) were more than \$1 million in FY 2022-23.

**Exhibit 13: Departments with Personnel Savings Over \$1 Million in FY 2022-23**

<b>Department</b>	<b>FY 2022-23 Original Budget</b>	<b>FY 2022-23 Revised Budget</b>	<b>FY 2022-23 Actual</b>	<b>FY 2022-23 Savings</b>
Homelessness & Supportive Housing	\$34,572,749	\$34,572,749	\$21,197,768	\$13,374,981
Public Health	414,279,949	390,107,364	379,282,927	10,824,437
City Administrator	70,499,422	70,549,422	64,510,561	6,038,861
Adult Probation	27,416,241	27,416,241	23,629,424	3,786,817
Sheriff	205,296,745	204,549,495	200,824,684	3,724,811
Emergency Management	57,348,133	56,883,077	53,427,987	3,455,090
Recreation & Parks	66,664,170	67,828,086	64,434,147	3,393,939
Treasurer Tax Collector	20,776,509	20,776,509	18,452,811	2,323,698
City Planning	35,584,409	35,607,860	33,929,928	1,677,932
Public Works	11,606,963	40,276,420	38,649,439	1,626,981
Ethics Commission	6,162,304	6,162,304	4,740,381	1,421,923
Juvenile Probation	23,719,495	23,721,917	22,458,489	1,263,428
Human Resources	22,968,653	22,968,653	21,822,100	1,146,553

Source: FY 2022-23 Budget vs Actuals Report

The City anticipates a certain amount of salary savings in each year (due to turnover and hiring delays), and accounts for that expected savings in the budget as “attrition savings.” The savings reflected above were realized on top of the anticipated annual attrition that is included in the budget. Note that the personnel savings shown above and below include both salary and mandatory fringe benefits. For some departments, such as Sheriff, more of the savings comes from benefits rather than salaries, due to overtime. For the purposes of this report, we reflect the total personnel savings as a single amount.

In FY 2022-23, the City budgeted for \$374.3 million in General Fund attrition savings; in FY 2023-24, the City budgeted for \$388.3 million in General Fund attrition savings. Exhibit 14 below shows actual General Fund personnel savings (including fringe benefits) for select departments in FY 2022-23 compared to budgeted attrition in that year as well as budgeted attrition in FY 2023-24.

### Exhibit 14: Comparison of Actual Personnel Savings to Budgeted Attrition FY 2022-23 to FY 2023-24

Department	FY 2022-23 Personnel Savings	FY 2022-23 Budgeted Attrition	FY 2023-24 Budgeted Attrition
Homelessness & Supportive Housing	\$13,374,981	\$3,473,766	\$3,175,858
Public Health	10,824,437	129,392,415	144,704,436
City Administrator	6,038,861	8,214,199	8,594,374
Adult Probation	3,786,817	4,566,973	5,369,177
Sheriff	3,724,811	40,445,530	43,903,117
Emergency Management	3,455,090	6,142,193	5,654,223
Recreation & Parks	3,393,939	17,033,489	17,828,480
Treasurer Tax Collector	2,323,698	3,439,556	3,362,090
Planning	1,677,932	3,460,503	1,729,590
Public Works	1,626,981	2,505,560	7,445,358
Ethics Commission	1,421,923	543,905	743,539
Juvenile Probation	1,263,428	2,681,411	2,336,349
Human Resources	1,146,553	2,489,887	2,749,247

Sources: FY 2022-23 Budget vs Actuals Report, FY 2023-24 Positions and Calc'd Benefits Report

### Status of Newly Funded Programs

To identify potential opportunities for programmatic savings, we reviewed 17 new initiatives that were funded in FY 2023-24 and contacted the respective departments for implementation status updates. A full summary of this review can be found in Appendix III.

Based on those responses, we have identified the following programs where General Fund savings might be found due to delayed implementation:

- **City Administrator:** Implementation of the Electronic Plan Review Process at the Permit Center. The Permit Center seeks to improve data collection by shifting from paper to electronic forms, storing data centrally, and automating workflows.
  - \$1.1 million budgeted in FY 2023-24
  - Department reports ongoing contracting delays
- **City Attorney:** The FY 2023-24 budget included four new positions to support the new CARE Court (two 8177 Attorneys, one 8182 Head Attorney, and one 8151 Claims Investigator) as well as an additional 8177 Attorney position to support SFPUC.

- \$1 million budgeted in FY 2023-24
  - Department reports that they are still in the process of hiring the SFPUC position
- **Economic and Workforce Development:** Expansion of the Ambassadors Program (including Mid-Market/Tenderloin; SF Downtown; and Mission Community Connectors) whose role includes general hospitality/wayfinding for commuters and visitors, as well as safety, light cleaning, and referral to social services.
  - \$14.9 million budgeted in FY 2023-24
  - \$500K has been set aside for the Mission Ambassadors; the RFP was released in December 2023; there is no contract currently in place.
- **Economic and Workforce Development:** Powell Street Corridor Improvements to reinvigorate the stretch of Powell with capital investments in the promenade and funding to help fill vacant storefronts in the area.
  - \$3.3 million budgeted in FY 2023-24
  - Almost \$400k currently unallocated
- **Emergency Management:** Expansion of Dispatcher Unit by hiring 15 new recruits in August 2023, 15 new recruits in October 2023, and 15 new recruits in March 2024.
  - \$45.8 million budgeted in FY 2023-24
  - Note that \$2.61 million from this cost center has already been committed to the Mayor's mid-year reductions.
- **Homelessness and Supportive Housing:** Increased Security at permanent supportive housing sites. Disbursement of funds will be based on specific needs of the location, and may include a longer period of time for security services at a specific PSH site, or combining a cluster of PSH sites in one area to utilize security/ambassador services that can serve multiple sites.
  - \$1 million budgeted in FY 2023-24
  - \$250k currently committed
- **Homelessness and Supportive Housing:** Safe Parking Project is designed to provide a safe place for people sheltering in their vehicles to park without the risk of citation, while accessing services, and connecting to housing resources to exit homelessness.
  - \$525k budgeted in FY 2023-24
  - Less than \$100k spent; potential site identified; DPW assessed construction costs at approximately \$1.7 million.

---

## Policy Options

### The Board of Supervisors could:

1. Request from the Mayor's Office a detailed list of classifications and programs for each FTE position defunded in the Mid-Year cuts to better understand those reductions.
2. Direct the BLA to identify vacant positions suitable for deletion during the annual review of the Mayor's proposed budget for FY 2024-26.
3. Direct the BLA to focus on, and highlight growth in, management positions during the annual budget review for FY 2024-26.
4. Direct the BLA to recommend increased attrition savings to account for ongoing salary savings during the budget review for FY 2024-26.
5. Consider holding a hearing with the departments hosting programs created in the FY 2023-24 budget cycle to determine whether additional savings can be found in the current year.

---

## Appendix I: Vacant City Positions as of January 16, 2024

Department	Vacant	Permanent FTEs	% of Total
Public Health	804.6		23.7%
Police	513.7		15.1%
Public Works	470.6		13.9%
Airport	329.4		9.7%
Municipal Transportation Agency	262.3		7.7%
Human Services Agency	140.3		4.1%
Sheriff	91.0		2.7%
Port	90.0		2.6%
City Administrator	65.4		1.9%
Recreation and Parks	64.3		1.9%
Public Utilities Commission	49.5		1.5%
Retirement System	48.5		1.4%
Homelessness and Supportive Housing	43.5		1.3%
Emergency Management	42.7		1.3%
Human Resources	38.9		1.1%
Technology	35.3		1.0%
Public Library	32.6		1.0%
Fire	29.2		0.9%
Economic and Workforce Development	26.9		0.8%
District Attorney	23.6		0.7%
City Planning	22.1		0.7%
Early Childhood	20.2		0.6%
Mayor	19.8		0.6%
Treasurer/Tax Collector	16.9		0.5%
Juvenile Probation	15.8		0.5%
Children, Youth, & their Families	12.1		0.4%
Adult Probation	10.5		0.3%
Fine Arts Museums	10.3		0.3%
Health Service System	9.9		0.3%
Human Rights Commission	9.8		0.3%
Controller	8.6		0.3%
Assessor-Recorder	8.6		0.3%
Asian Art Museum	7.5		0.2%
Rent Board	6.8		0.2%
Public Defender	5.9		0.2%
Environment	5.7		0.2%
Police Accountability	5.0		0.1%
Ethics Commission	4.9		0.1%
War Memorial	4.6		0.1%
Child Support Services	3.1		0.1%
Status of Women	3.1		0.1%
Sheriff Accountability	2.4		0.1%
Board of Supervisors	1.8		0.1%
Arts Commission	1.8		0.1%
Board of Appeals	1.1		0.0%
Academy of Sciences	1.1		0.0%
Elections	1.1		0.0%
Law Library	0.4		0.0%
Civil Service Commission	(0.1)		0.0%
City Attorney	(11.4)		-0.3%
Building Inspection	(17.0)		-0.5%
<b>Total</b>	<b>3,394.8</b>		<b>100.0%</b>

---

## Appendix II: Citywide Growth in General Fund Supported Positions from FY 2020-21 to FY 2023-24

Department	FY 2020-21		FY 2021-22		FY 2022-23		FY 2023-24		Y2Y Comparison	
	All	Mgmt	All	Mgmt	All	Mgmt	All	Mgmt	Overall Growth	Mgmt Growth
DEC	0.00	0.00	0.00	0.00	9.51	1.67	9.51	1.67		
AAM	49.15	4.00	48.83	4.00	49.13	4.00	49.66	4.00	1.0%	0.0%
ADM	512.36	58.00	545.35	58.77	557.22	58.18	566.61	58.00	10.6%	0.0%
ADP	138.22	5.00	149.40	5.00	144.64	6.00	144.62	6.00	4.6%	20.0%
ART	26.82	2.50	26.92	2.50	25.93	2.50	26.89	2.50	0.3%	0.0%
ASR	172.24	17.00	174.47	18.00	180.01	17.00	176.44	17.00	2.4%	0.0%
BOA	5.02	1.00	4.20	1.00	4.22	1.00	4.23	1.00	-15.8%	0.0%
BOS	85.95	6.00	86.70	6.00	90.54	7.00	91.18	7.00	6.1%	16.7%
CAT	300.89	7.00	302.13	7.00	310.21	7.00	302.55	7.00	0.6%	0.0%
CHF	9.16	3.00	9.15	3.00	11.79	3.00	15.46	3.00	68.7%	0.0%
CON	297.00	29.00	298.27	29.00	308.23	30.79	311.59	31.00	4.9%	6.9%
CPC	216.85	10.90	207.96	11.90	206.94	12.69	208.98	12.90	-3.6%	18.3%
CSC	5.79	2.00	6.00	2.00	6.00	2.00	6.00	2.00	3.6%	0.0%
DAT	255.13	10.40	272.81	10.40	273.23	10.40	276.63	10.40	8.4%	0.0%
DEM	273.80	19.00	269.08	21.00	272.16	26.61	282.16	28.45	3.1%	49.7%
DPA	49.94	4.00	44.38	4.00	45.17	4.00	45.19	4.00	-9.5%	0.0%
DPH	6,863.88	174.35	6,886.10	174.74	7,227.96	190.58	7,165.26	195.22	4.4%	12.0%
DPW	1,278.34	7.00	1,277.61	8.00	855.80	6.00	715.35	5.00	-44.0%	-28.6%
ECN	95.71	22.25	105.93	21.25	112.32	22.04	114.24	22.25	19.4%	0.0%
ENV	0.69	0.00	0.64	0.00	0.64	0.00	0.64	0.00	-7.2%	
ETH	22.78	3.00	30.50	3.00	31.43	3.00	30.28	3.00	32.9%	0.0%
FAM	95.49	6.00	95.20	5.00	98.39	5.00	98.42	5.00	3.1%	-16.7%
FIR	1,552.33	6.00	1,577.34	6.00	1,702.32	6.00	1,735.50	6.00	11.8%	0.0%
GEN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
HOM	143.06	16.00	220.21	26.00	235.48	33.16	254.34	34.00	77.8%	112.5%
HRC	26.91	4.00	31.14	4.00	37.88	6.58	39.44	7.00	46.5%	75.0%
HRD	151.64	27.00	181.30	28.54	188.38	30.58	198.88	31.00	31.2%	14.8%
HSA	2,132.31	93.30	2,163.36	98.30	2,233.68	101.42	2,284.02	101.63	7.1%	8.9%
HSS	47.12	6.74	47.17	6.74	49.20	8.74	49.23	8.74	4.5%	29.7%
JUV	155.61	6.00	147.25	6.00	142.53	7.00	142.99	7.00	-8.1%	16.7%
LLB	2.30	0.00	2.32	0.00	2.35	0.00	2.35	0.00	2.3%	
MYR	74.96	25.50	83.65	28.50	79.15	28.50	80.17	28.50	6.9%	11.8%
PDR	190.90	2.00	197.24	2.00	205.65	2.79	208.31	3.00	9.1%	50.0%
POL	2,612.83	16.50	2,513.96	18.00	2,494.97	20.56	2,546.77	21.00	-2.5%	27.3%
REC	669.94	36.00	683.17	37.00	705.34	39.79	731.65	40.00	9.2%	11.1%
REG	61.20	3.00	79.95	3.00	58.42	3.00	76.61	3.00	25.2%	0.0%
RET	4.71	2.00	4.68	2.00	6.24	2.00	6.67	2.00	41.5%	0.0%
SAS	0.00	0.00	0.00	0.00	507.81	15.94	673.15	21.00		
SCI	11.04	0.00	11.11	0.00	12.12	0.00	12.15	0.00	10.1%	
SDA	0.00	0.00	7.70	0.77	10.20	1.00	12.81	1.00		
SHF	999.69	7.50	997.66	9.00	1,000.89	9.00	1,002.46	9.00	0.3%	20.0%
TIS	26.99	2.00	23.52	2.00	24.83	2.00	23.18	2.00	-14.1%	0.0%
TTX	202.09	24.00	198.63	24.00	207.92	24.00	209.37	24.00	3.6%	0.0%
WAR	61.81	3.00	66.92	4.00	67.57	4.00	69.51	4.00	12.5%	33.3%
WOM	5.38	1.00	6.10	2.00	11.97	2.00	10.46	2.00	94.5%	100.0%
<b>Total</b>	<b>19,888.03</b>	<b>672.94</b>	<b>20,086.01</b>	<b>703.41</b>	<b>20,806.38</b>	<b>768.52</b>	<b>21,011.92</b>	<b>782.26</b>	<b>5.7%</b>	<b>16.2%</b>

---

## Appendix III: Status of Programs Newly Funded in FY 2023-24

Department	Initiatives	FY 2023-24 Budget	General Fund Amount	Expenditures to Date	Implementation Status
Assessor Recorder	Expansion of Assessment Appeals staff to address backlog	\$252,000	all	\$0	We have already conducted interviews and selected four internal candidates; however, we cannot fill the positions until March 2024. There are no expenditures to-date, though projected expenditures based on the mid-March start date will be \$152,084.
Board of Supervisors	Implementation of a new legislative management system	\$1,000,000	All	\$50,000	We have issued a notice of award and are in the middle of contract negotiations with the winning proposer. We expect to execute a contract to implement this system by February 2024 and we will be paying estimated actual expenditures of \$50,000 within one month of contract execution. All of the \$1,000,000 of funding will be needed to ensure a successful implementation of the new legislative management system.
City Administrator	Improving the permitting process - continued implementation of the electronic plan review processes.	\$1,121,022	\$278,336	\$738,000	Department reports delays in the contracting process; now expected to be completed by the end of FY3Q. Actuals at this time are \$171k and another \$567k has been work ordered or encumbered.
City Attorney	Implementation of CARE Court & Support for SFPUC	\$1,018,840	all	\$239,789	CARE Court Program has been implemented. CAT is still in the process of hiring the SFPUC position.
Controller	SF Budget Academy to address the shortage of staff with budgeting experience in central agencies and departments.	\$225,000	all	\$131,194	SF Budget Academy - \$225K approved for a .79 FTE. The position is filled and is currently working on Program development and training.
District Attorney	3 8177 Trial Attorneys for Enhanced Narcotics Prosecution	\$980,754	all	\$453,425	All three positions were hired last fiscal year and have continued through this fiscal year.
Economic and Workforce Development	Expansion of the Ambassador Program	\$30,000,000	\$14,900,000	\$10,112,538	Of the \$3.5M in available GF balance, \$3M is encumbered for the BART Ambassadors agreement, and \$500K has been set aside of the Mission Ambassadors; the RFP was released in December 2023; there is no contract currently in place.
Economic and Workforce Development	Powell Street Corridor Improvements	\$3,318,234	all	\$2,941,375	For the remaining \$376,859, OEWD is currently working with key stakeholders to develop a plan for this available balance.
Elections	Additional 3 Ballot Drop Boxes Across the City	\$13,500	all	pending	Specific details on the actual expenditures to date, including costs for permits, installation, etc. are pending as the invoicing has not yet been completed.
Emergency Management	Expansion of DEC Dispatcher Unit	\$45,807,221	all	\$19,660,325	3 Dispatcher classes are scheduled for FY24. Please note DEM committed \$2.61 million from this Cost Center to MBO's mid year saving request.
Emergency Management	Computer Aided Dispatch (CAD) Replacement Project	\$11,347,820	all	\$1,445,725	Actual expenditure to date is \$595,084 (with \$850,641 in encumbrance). The CAD Replacement Project is a Program consisting of a number of elements and separate stakeholder departments: DEM, FD, PD, SFMTA, SO. Implementation for a number of elements has commenced and/or been completed.
Homelessness and Supportive Housing	Shelter CBO Contract Enhancements for Operational Needs	\$800,000	all	\$300,000	Approximately \$300K has been encumbered into provider contracts for spending; the remaining balance is in the process of being implemented via CBO agreements in Q3.
Homelessness and Supportive Housing	Increased Security at PSH Sites	\$1,000,000	all	\$250,000	About \$250K currently committed to CBOs and projects
Homelessness and Supportive Housing	Safe Parking Project	\$525,000	all	\$59,587	-Potential site identified for project and DPW conducted a fit test/feasibility assessment. -DPW's assessment of construction costs is approximately ~\$1.7 m.
Human Resources	SF Fellows Program Expansion	\$3,400,000	all	work order to other depts	New Fellows cohort of 29 for AIR, CON, DPH, DPW, HSA, JUV MTA, PRT, PUC, SFHA and SFPL began in Sept 2023.
Human Services Agency	Food Access Program	\$21,817,023	all	\$20,427,534	Budget drops to \$11,800,000 in FY25
Public Health	Laguna Honda Hospital Facilities Staffing	\$802,518	28% General Fund	none	RTF were approved on 11/21/2023. One candidate is in the process of vetting minimum qualifications; expected to move forward with onboarding process next few days. Other positions are in the process of exhausting CCT list pending DHR approval. Upon certification approval, we expect to start selection process next week.