



Budget Snapshots: Report for Budget and Finance Committee

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Office of the Legislative Analyst
San Francisco Board of Supervisors

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INTRODUCTION

In light of the current economic crisis, the San Francisco Board of Supervisors' Office of the Legislative Analyst (OLA) desires to add value to the Budget and Finance Committee's deliberations regarding this year's City budget. To this end, our office has prepared retrospective budgetary reviews of the eight largest General Fund departments from FY 04-05 through FY 08-09. These include:

• Fire	Page 3
• Human Services Agency	6
• Police	9
• Public Health	12
• Public Library	15
• Public Works	18
• Recreation and Park	21
• Sheriff	24

For each department reviewed, we created simplified tables and charts with the following contents:

- Five-Year Budget History – Graphs the Department's total annual budget over time.
- General Fund vs. Other Revenue – Compares its annual appropriation from the General Fund against all other revenue.
- Five-Year Staffing History – Shows the Department's total FTE position count over time.
- FTE Breakdown: GFS vs. Non-GFS – Compares the percentage of positions that are General Fund Supported (GFS) against those that are not. GFS means funded wholly or partially by the City's General Fund.
- Budgeted vs. Actual FTE Positions – Compares the total number of positions budgeted at the start of the fiscal year against the actual number of positions filled during the year. The actual data for each year is an average for the entire year, rather than a single point in time.
- MEA-Represented Positions – Illustrates the growth of management positions in the Department. MEA stands for Municipal Executive's Association.
- Top Salary Earners – Shows the percentage of the Department's workforce that earns more than \$100,000 per year. Employee salaries include regular pay, overtime and "other pay."

Most of the information used to create these tables and graphs was taken from prior year Annual Appropriation Ordinances. Some of it was provided by the Controller's office and is on file in the OLA.

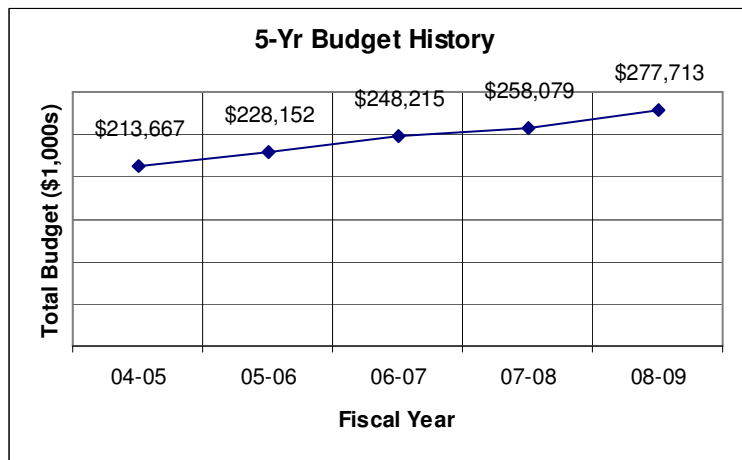
For questions about this report, contact Alexa Delwiche at (415) 554-7781 or Gabe Cabrera at (415) 554-7787.

FIRE

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Total Budget

- \$64M increase (30%) from FY 04-05 to FY 08-09

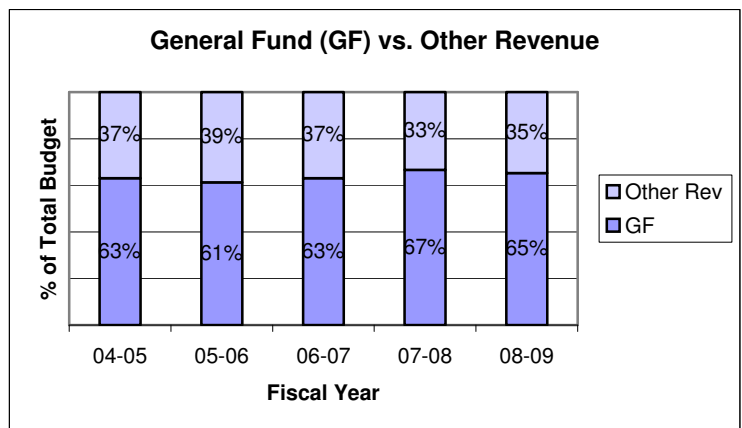


General Fund

- GF support averaged 64% of total budget

Other Revenue

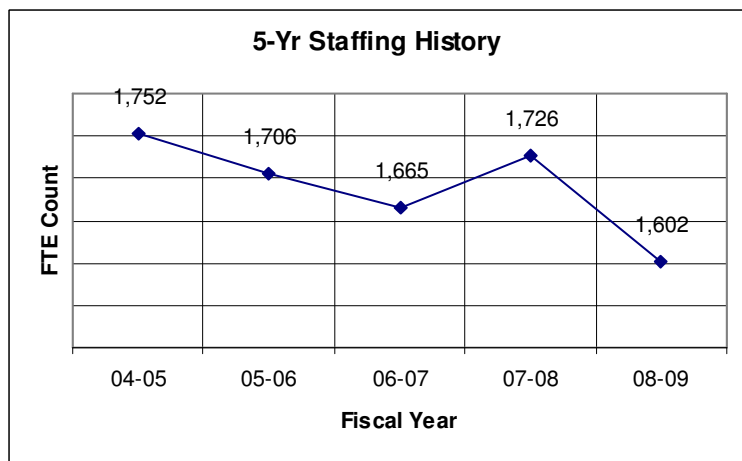
- In FY 05-06, other revenue peaked at 39% of total budget



Total FTE Count

- 150 FTE decrease (-9%) from FY 04-05 to FY 08-09

Note – FTE count includes adjustments for attrition savings.



FIRE

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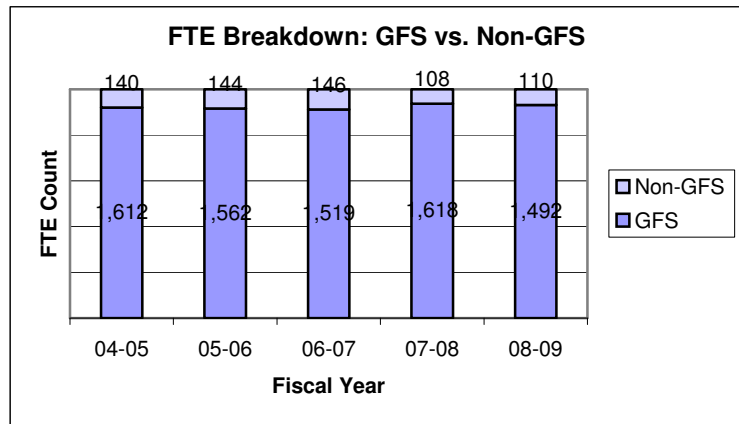
General Fund Supported (GFS)

- GFS means funded wholly or partially by General Fund
- 120 FTE decrease (-7%) from FY 04-05 to FY 08-09

Non-GFS

- 30 FTE decrease (-22%) from FY 04-05 to FY 08-09

Note – Due to rounding, FTE figures may not add to totals shown.



Within Budget

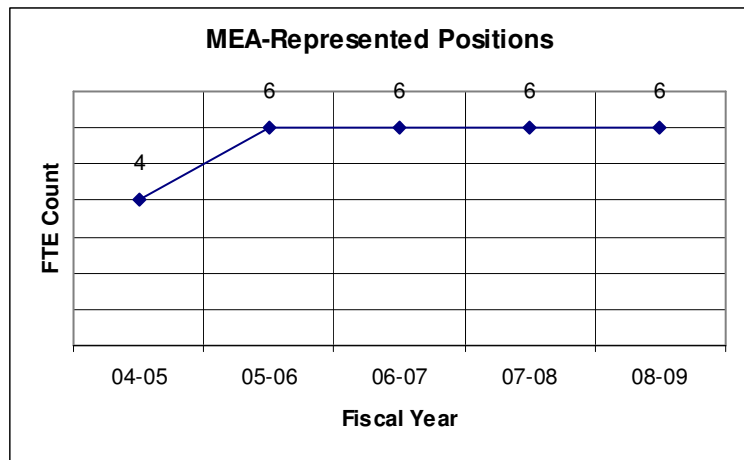
- The Department expended less FTE than it was originally budgeted in all five fiscal years

Note - The actual data for each year is an average for the entire year, rather than a single point in time. The actual data for FY 08-09 is as of the pay period ending 2/6/09.

Budgeted vs. Actual FTE Positions			
Fiscal Year	Budgeted FTE	Actual FTE	% Remaining(+) /Over(-)
04-05	1,752	1,702	2.9%
05-06	1,706	1,664	2.4%
06-07	1,665	1,647	1.1%
07-08	1,726	1,614	6.5%
08-09	1,602	1,572	1.9%

MEA-Represented Positions

- Municipal Executive's Association (MEA)
- 2 positions joined MEA from FY 04-05 to FY 08-09



FIRE

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Top Salary Earners

- 1,437 employees (approx. 90% of total) were paid at least \$100K in calendar year 2008

Note - Salaries include regular pay, overtime and "other pay."

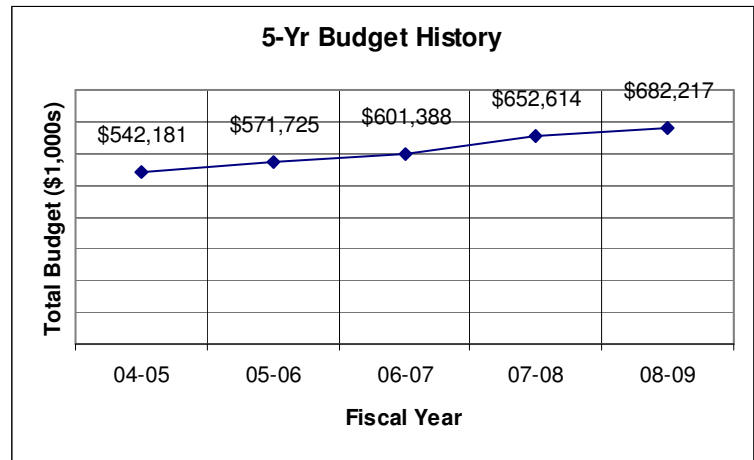
Top Salary Earners (2008)		
Salary	No. of Employees	% of Total Workforce
\$100-149K	1,160	72.4%
\$150-199K	229	14.3%
> \$200K	48	3%
Total	1,437	89.7%

HUMAN SERVICES AGENCY

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Total Budget

- \$140M increase (25%) from FY 04-05 to FY 08-09

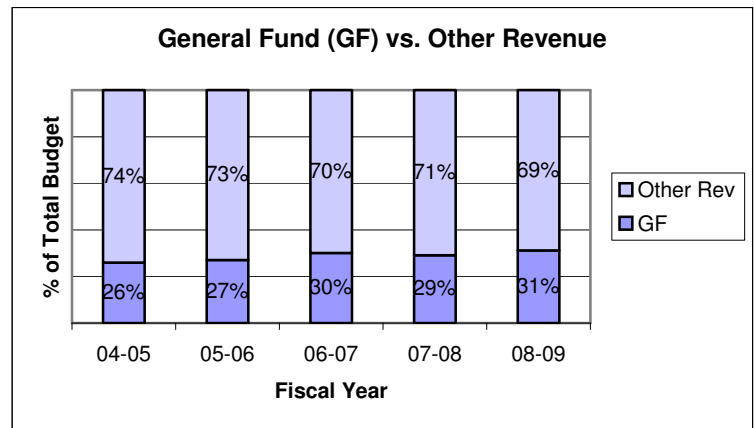


General Fund

- In FY 08-09, GF support peaked at 31% of total budget

Other Revenue

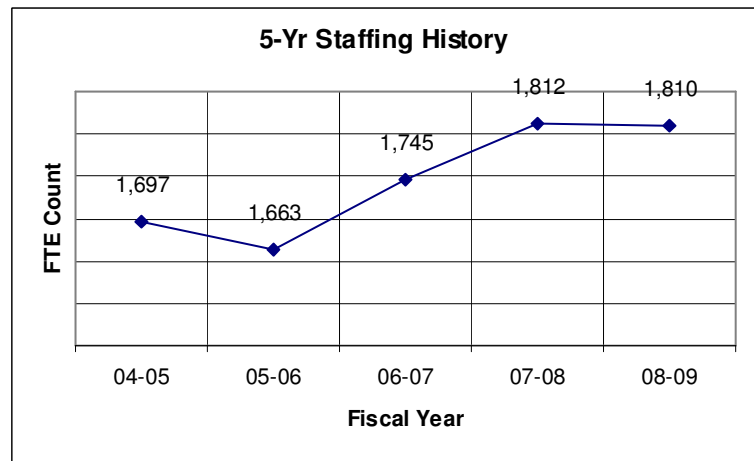
- Other revenue has steadily decreased from 74% to 69% of total budget over the five fiscal years



Total FTE Count

- 113 FTE increase (7%) from FY 04-05 to FY 08-09

Note – FTE count includes adjustments for attrition savings.



HUMAN SERVICES AGENCY

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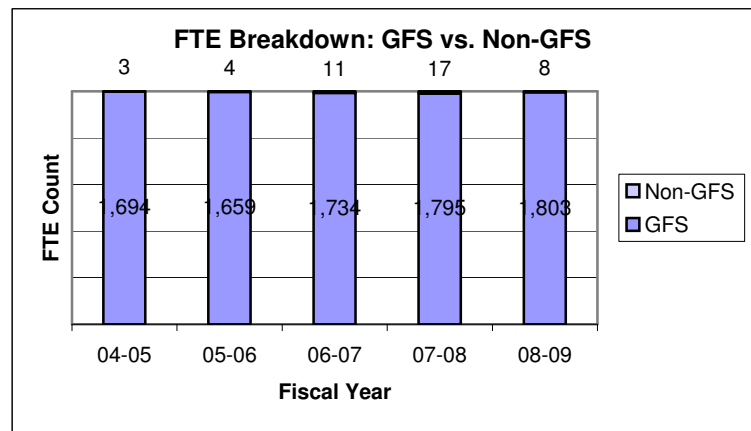
General Fund Supported (GFS)

- GFS means funded wholly or partially by General Fund
- 108 FTE increase (6%) from FY 04-05 to FY 08-09

Non-GFS

- 5 FTE increase (150%) from FY 04-05 to FY 08-09

Note – Due to rounding, FTE figures may not add to totals shown.



Over Budget

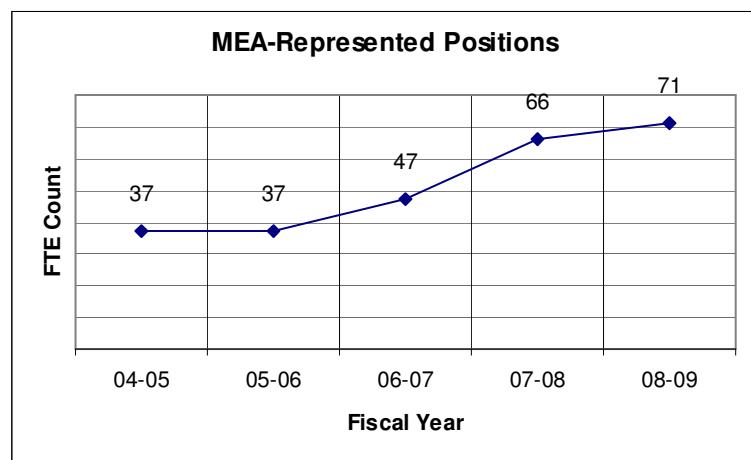
- The Department exceeded its budgeted FTE in all five fiscal years, except FY 04-05

Note - The actual data for each year is an average for the entire year, rather than a single point in time. The actual data for FY 08-09 is as of the pay period ending 2/6/09.

Budgeted vs. Actual FTE Positions			
Fiscal Year	Budgeted FTE	Actual FTE	% Remaining(+) /Over(-)
04-05	1,697	1,588	6.5%
05-06	1,663	1,697	-2.1%
06-07	1,745	1,789	-2.5%
07-08	1,812	1,881	-3.8%
08-09	1,810	1,852	-2.3%

MEA-Represented Positions

- Municipal Executive's Association (MEA)
- 34 positions joined MEA from FY 04-05 to FY 08-09



HUMAN SERVICES AGENCY

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Top Salary Earners

- 104 employees (approx. 6% of total) were paid at least \$100K in calendar year 2008

Note - Salaries include regular pay, overtime and "other pay."

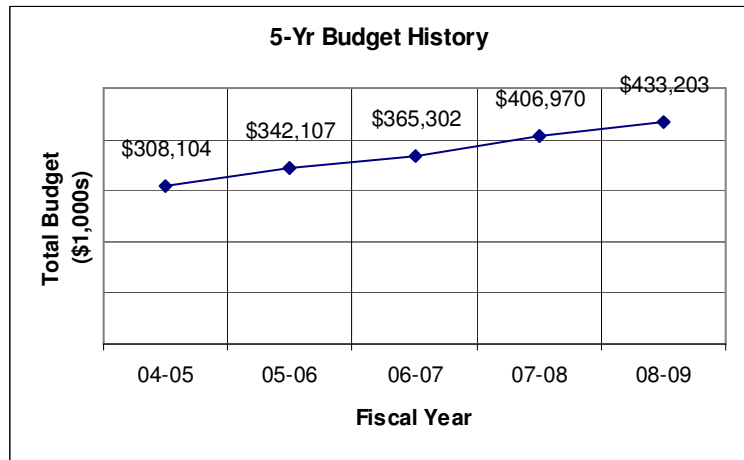
Top Salary Earners		
(2008)		
Salary	No. of Employees	% of Total Workforce
\$100-149K	91	5%
\$150-199K	12	0.7%
> \$200K	1	0.06%
Total	104	5.7%

POLICE

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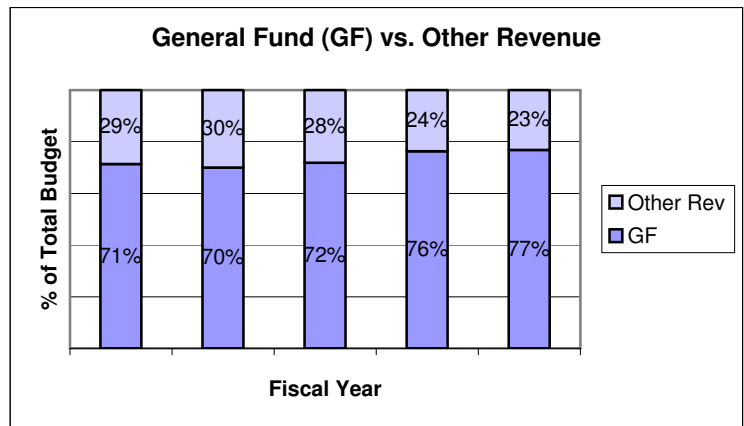
Total Budget

- \$125M increase (41%) from FY 04-05 to FY 08-09



General Fund

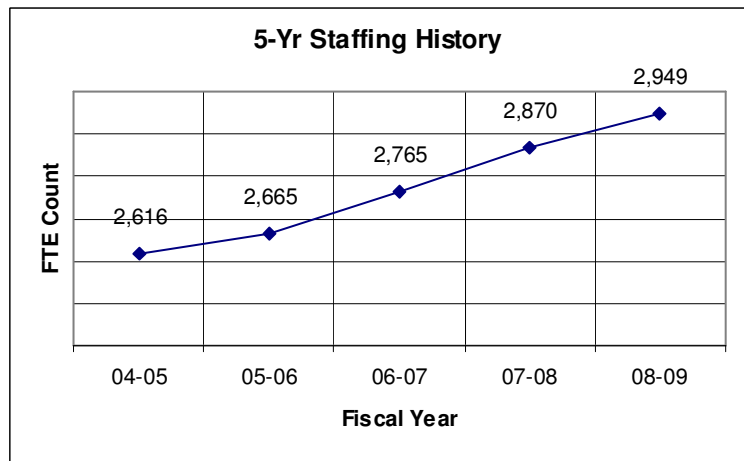
- As % of total budget, GF support has steadily increased from 70% in FY 05-06 to 77% in FY 08-09



Total FTE Count

- 332 FTE increase (13%) from FY 04-05 to FY 08-08

Note – FTE count includes adjustments for attrition savings.



POLICE

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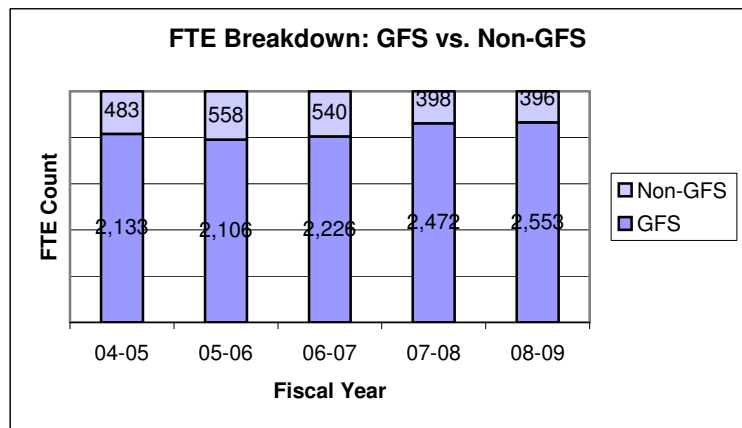
General Fund Supported

- GFS means funded wholly or partially by General Fund
- 420 FTE increase (20%) from FY 04-05 to FY 08-09

Non-GFS

- 87 FTE decrease (-18%) from FY 04-05 to FY 08-09

Note – Due to rounding, FTE figures may not add to totals shown.



Within Budget

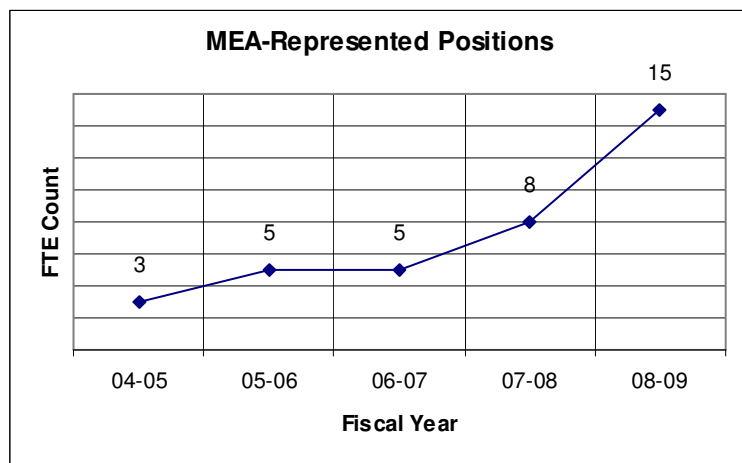
- The Department expended less FTE than it was originally budgeted in all five fiscal years

Note - The actual data for each year is an average for the entire year, rather than a single point in time. The actual data for FY 08-09 is as of the pay period ending 2/6/09.

Budgeted vs. Actual FTE Positions			
Fiscal Year	Budgeted FTE	Actual FTE	% Remaining(+) /Over(-)
04-05	2,616	2,474	5.4%
05-06	2,665	2,467	7.4%
06-07	2,765	2,540	8.1%
07-08	2,870	2,706	5.7%
08-09	2,949	2,762	6.3%

MEA-Represented Positions

- Municipal Executive's Association (MEA)
- 12 positions joined MEA from FY 04-05 to FY 08-09



POLICE

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Top Salary Earners

- 1,919 employees (65% of total) were paid at least \$100K in calendar year 2008

Note - Salaries include regular pay, overtime and "other pay."

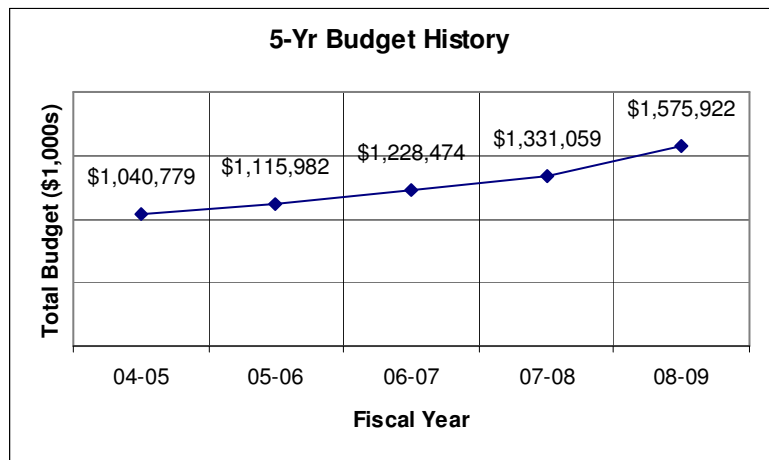
Top Salary Earners		
(2008)		
Salary	No. of Employees	% of Total Workforce
\$100-149K	1,392	47%
\$150-199K	459	16%
> \$200K	68	2%
Total	1,919	65%

PUBLIC HEALTH

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Total Budget

- \$535M increase (51%) from FY 04-05 to FY 08-09

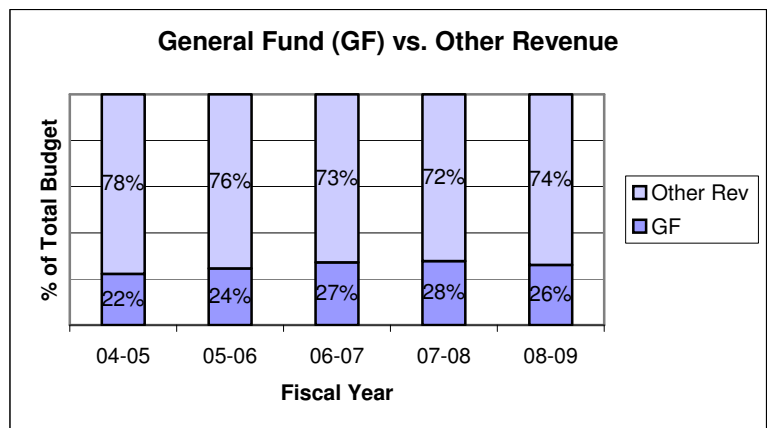


General Fund

- In FY 07-08, GF support peaked at 28% of total budget

Other Revenue

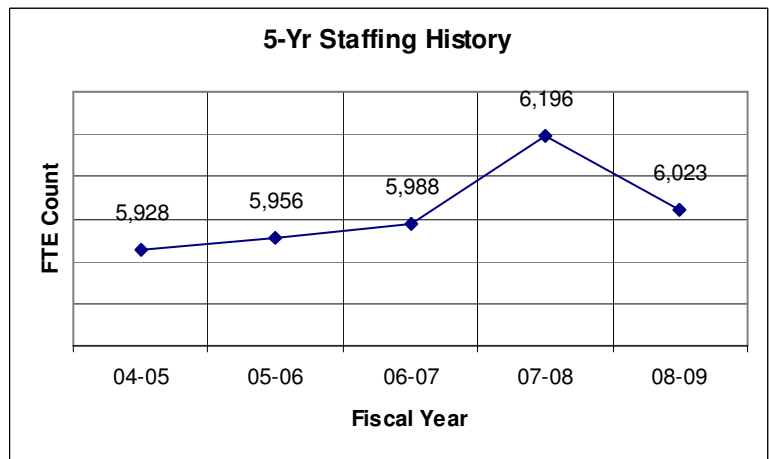
- Other revenue averaged 74% of total budget



Total FTE Count

- 95 FTE increase (2%) from FY 04-05 to FY 08-09

Note – FTE count includes adjustments for attrition savings.



PUBLIC HEALTH

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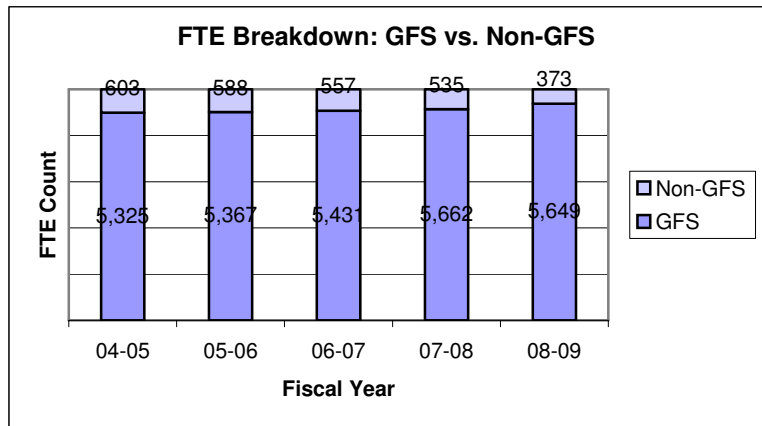
General Fund Supported (GFS)

- GFS means funded wholly or partially by General Fund
- 324 FTE increase (6%) from FY 04-05 to FY 08-09

Non-GFS

- 229 FTE decrease (-38%) from FY 04-05 to FY 08-09

Note – Due to rounding, FTE figures may not add to totals shown.



Within Budget

- The Department expended less FTE than it was originally budgeted in FYs 04-05, 05-06 and 07-08

Over Budget

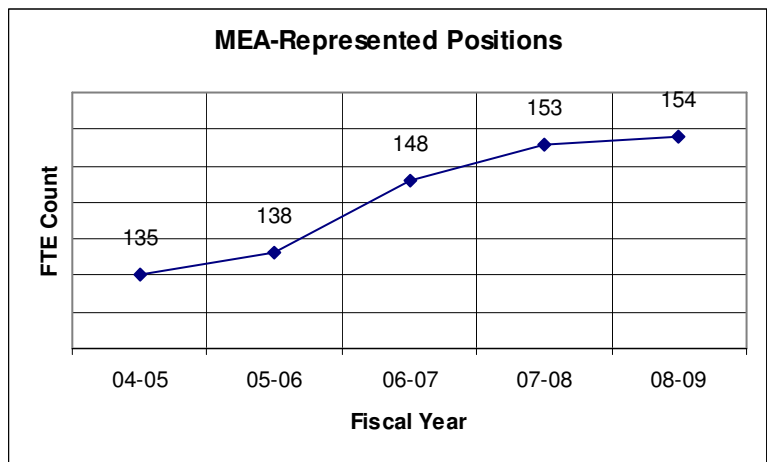
- In FY 06-07 and FY 08-09, the Department slightly exceeded its budgeted FTE

Note - The actual data for each year is an average for the entire year, rather than a single point in time. The actual data for FY 08-09 is as of the pay period ending 2/6/09.

Budgeted vs. Actual FTE Positions			
Fiscal Year	Budgeted FTE	Actual FTE	% Remaining(+) /Over(-)
04-05	5,928	5,802	2.1%
05-06	5,956	5,839	2.0%
06-07	5,988	5,989	-0.01%
07-08	6,196	6,117	1.3%
08-09	6,023	6,038	-0.2%

MEA-Represented Positions

- Municipal Executive's Association (MEA)
- 19 positions joined MEA from FY 04-05 to FY 08-09



PUBLIC HEALTH

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Top Salary Earners

- 1,567 employees (approx. 26% of total) were paid at least \$100K in calendar year 2008

Note - Salaries include regular pay, overtime and "other pay."

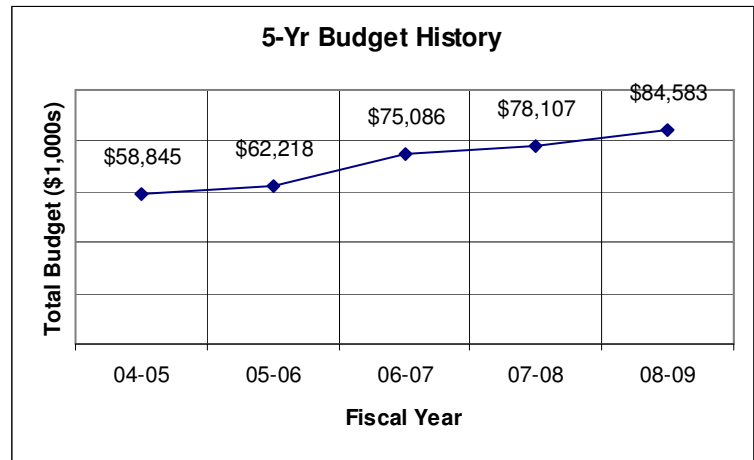
Top Salary Earners		
(2008)		
Salary	No. of Employees	% of Total Workforce
\$100-149K	1,292	21.5%
\$150-199K	252	4.2%
> \$200K	23	0.38%
Total	1,567	26%

PUBLIC LIBRARY

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Total Budget

- \$26M increase (44%) from FY 04-05-FY 08-09

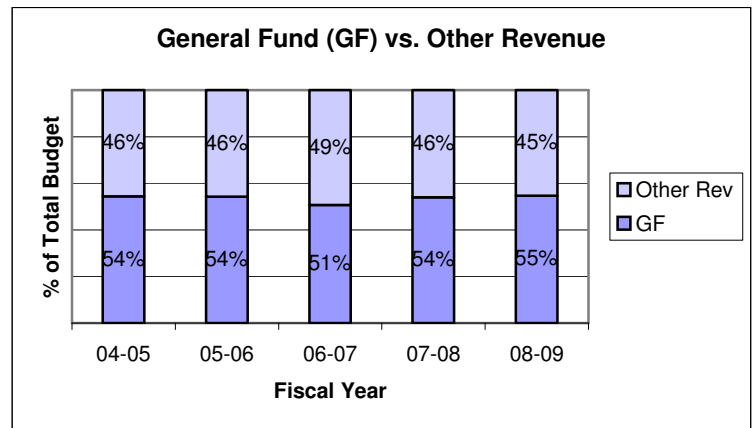


General Fund

- GF support averaged 54% of total budget

Other Revenue

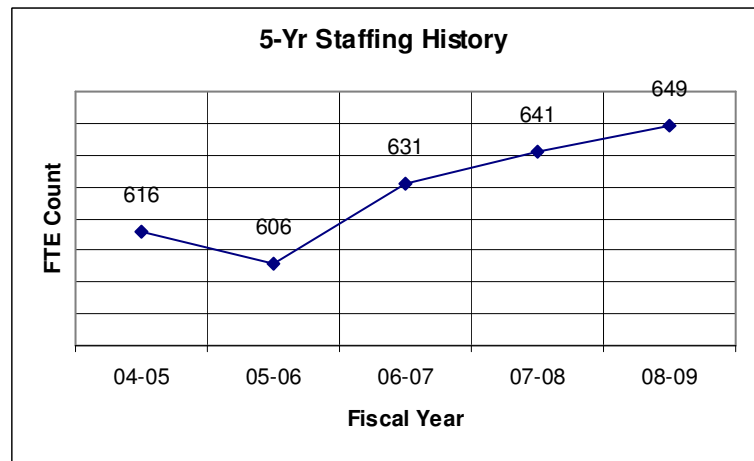
- In FY 06-07, other revenue peaked at 49% of total budget



Total FTE Count

- 33 FTE increase (5%) from FY 04-05 to FY 08-09

Note – FTE count includes adjustments for attrition savings.

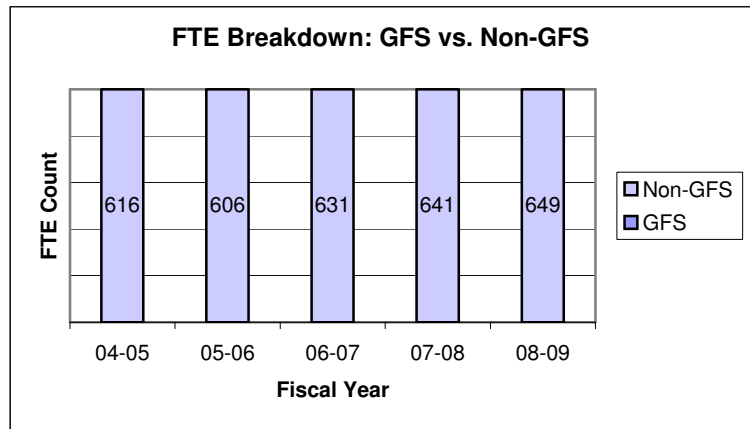


PUBLIC LIBRARY

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General Fund Supported (GFS)

- GFS means funded wholly or partially by General Fund
- All FTEs were non-GFS over the five fiscal years



Within Budget

- The Department expended less FTE than it was originally budgeted in FY 04-05 through FY 06-07

Over Budget

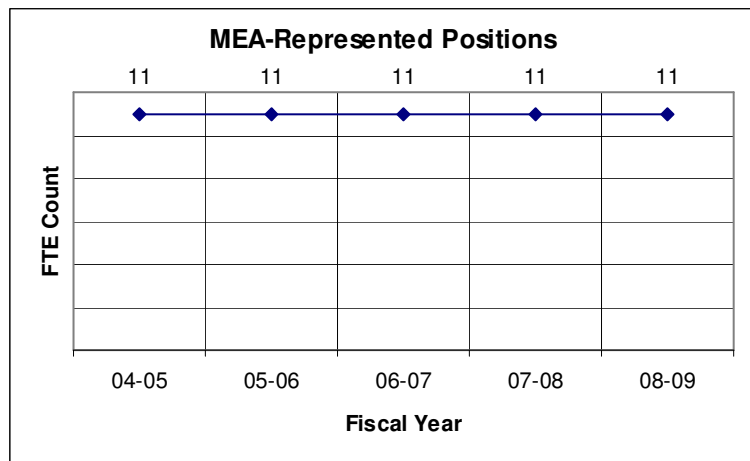
- In FY 07-08 and FY 08-09, the Department slightly exceeded its budgeted FTE

Note - The actual data for each year is an average for the entire year, rather than a single point in time. The actual data for FY 08-09 is as of the pay period ending 2/6/09.

Budgeted vs. Actual FTE Positions			
Fiscal Year	Budgeted FTE	Actual FTE	% Remaining(+) /Over(-)
04-05	616	595	3.3%
05-06	606	604	0.2%
06-07	631	617	2.1%
07-08	641	642	-0.1%
08-09	649	653	-0.6%

MEA-Represented Positions

- Municipal Executive's Association (MEA)
- No. of MEA represented positions (11) stayed the same in each of the five fiscal years



PUBLIC LIBRARY

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Top Salary Earners

- 17 employees (approx. 3% of total) were paid at least \$100K in calendar year 2008

Note - Salaries include regular pay, overtime and "other pay."

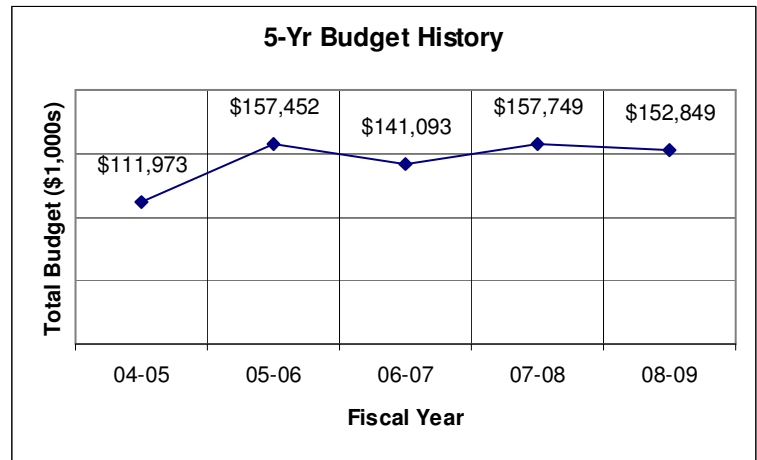
Top Salary Earners		
(2008)		
Salary	No. of Employees	% of Total Workforce
\$100-149K	15	2.3%
\$150-199K	1	0.15%
> \$200K	1	0.15%
Total	17	2.6%

PUBLIC WORKS

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Total Budget

- \$41M increase (37%) from FY 04-05 to FY 08-09

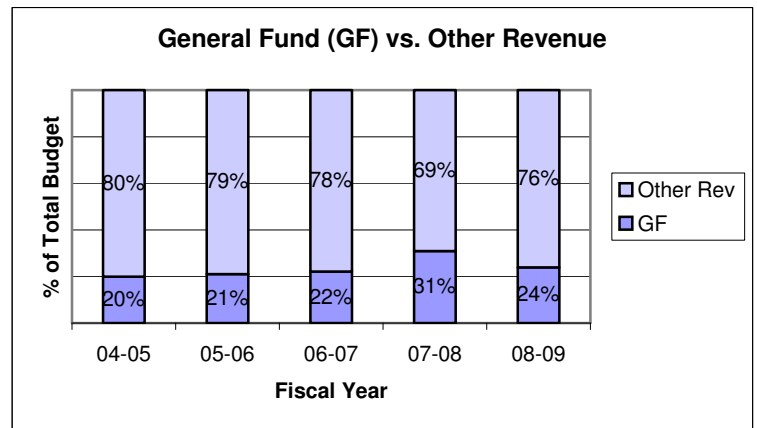


General Fund

- In FY 07-08, GF support peaked at 31% of total budget

Other Revenue

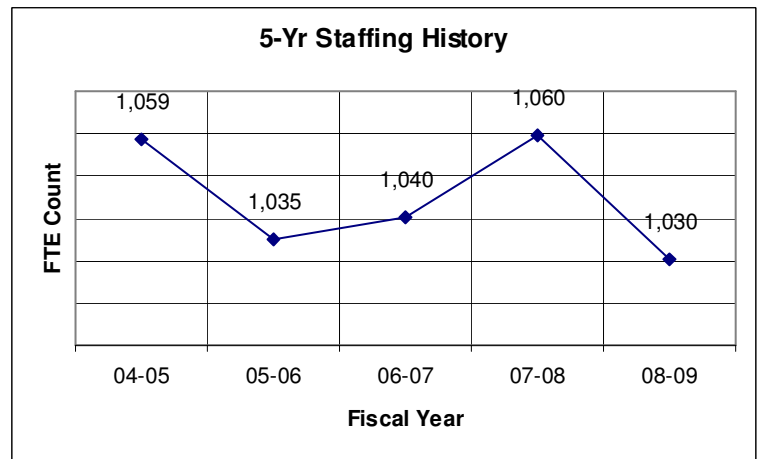
- Other revenue averaged 76% of total budget



Total FTE Count

- 29 FTE decrease (-3%) from FY 04-05 to FY 08-09

Note – FTE count includes adjustments for attrition savings.



PUBLIC WORKS

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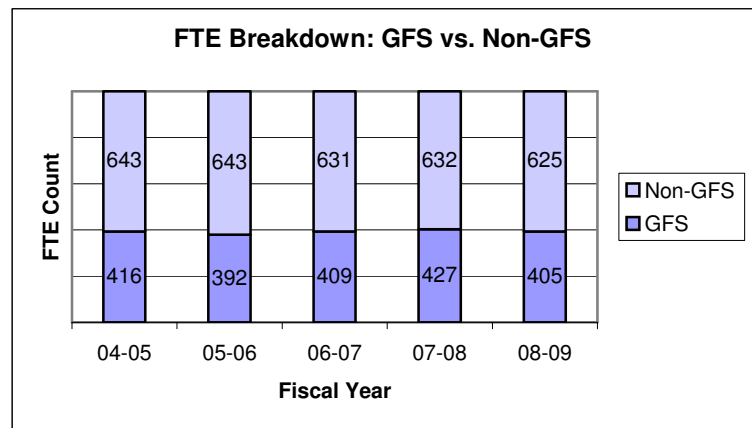
General Fund Supported (GFS)

- GFS means funded wholly or partially by General Fund
- 11 FTE decrease (less than -1%) from FY 04-05 to FY 08-09

Non-GFS

- 18 FTE decrease (less than -1%) from FY 04-05 to FY 08-09

Note – Due to rounding, FTE figures may not add to totals shown.



Within Budget

- The Department expended less FTE than it was originally budgeted in all five fiscal years
- The actual data for each year was revised after the original date of this report. The data previously included off-budget capital project funded positions

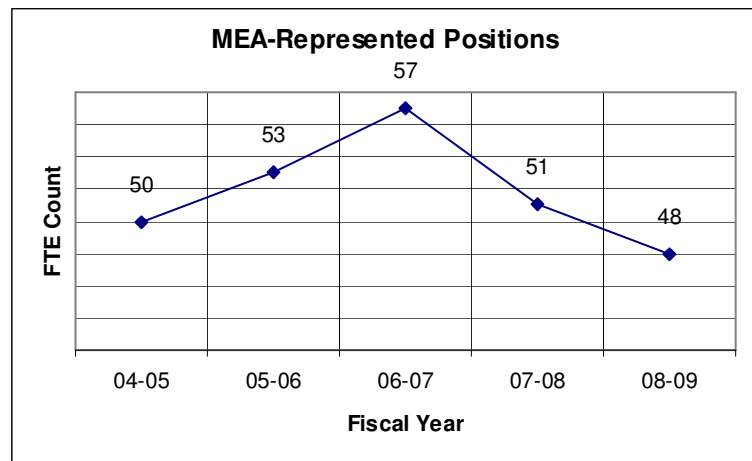
Note - The actual data for each year is an average for the entire year, rather than a single point in time. The actual data for FY 08-09 is as of the pay period ending 2/6/09.

Budgeted vs. Actual FTE Positions

Fiscal Year	Budgeted FTE	Actual FTE	% Remaining(+) /Over(-)
04-05	1,059	827	21.9%
05-06	1,035	825	20.3%
06-07	1,040	895	14.0%
07-08	1,060	908	14.3%
08-09	1,030	920	10.7%

MEA-Represented Positions

- Municipal Executive's Association (MEA)
- 2 positions de-coupled from MEA from FY 04-05 to FY 08-09



PUBLIC WORKS

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Top Salary Earners

- 218 employees (21% of total) were paid at least \$100K in calendar year 2008

Note - Salaries include regular pay, overtime and "other pay."

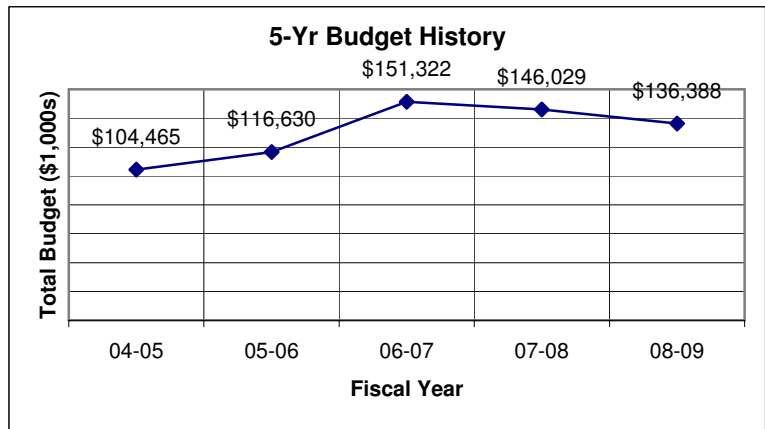
Top Salary Earners		
(2008)		
Salary	No. of Employees	% of Total Workforce
\$100-149K	195	19%
\$150-199K	23	2%
> \$200K	0	0%
Total	218	21%

RECREATION AND PARK

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Total Budget

- \$32M increase (31%) from FY 04-05 to FY 08-09

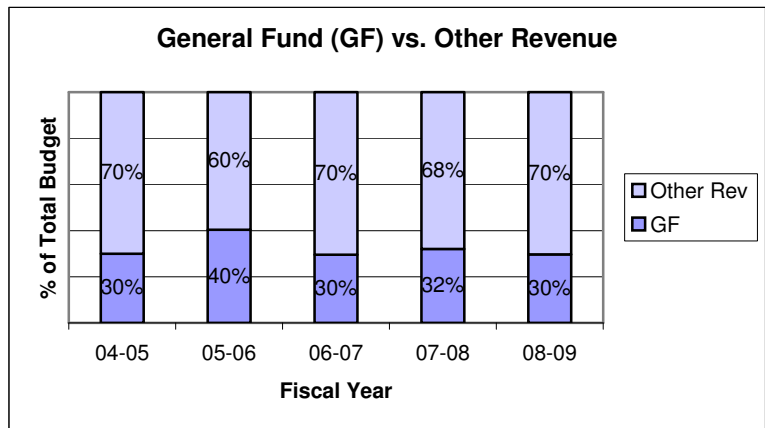


General Fund

- In FY 05-06, GF support peaked at 40% of total budget

Other Revenue

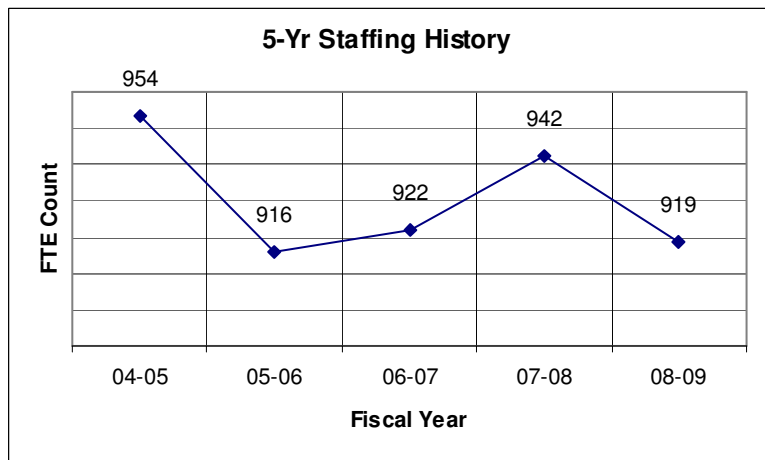
- Other revenue averaged 68% of total budget



Total FTE Count

- 35 FTE decrease (4%) from FY 04-05 to FY 08-09

Note - FTE count includes adjustments for attrition savings.



RECREATION AND PARK

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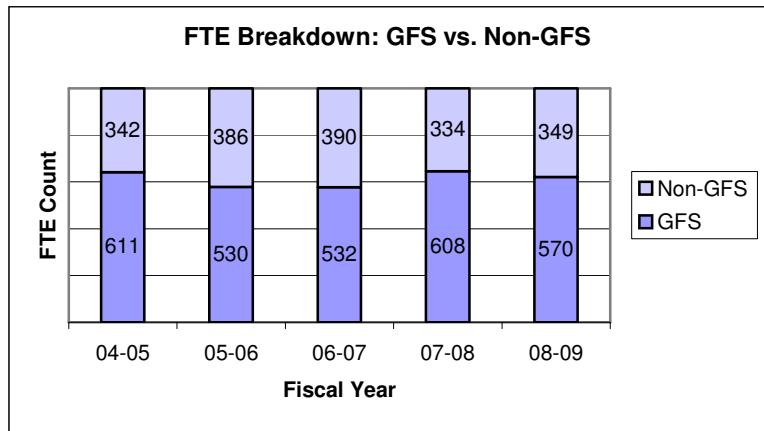
General Fund Supported (GFS)

- GFS means funded wholly or partially by General Fund
- 41 FTE decrease (-7%) from FY 04-05 to FY 08-09

Non-GFS

- 6 FTE increase (2%) from FY 04-05 to FY 08-09

Note - Due to rounding, FTE figures may not add to totals shown.



Within Budget

- The Department expended less FTE than it was originally budgeted in FY 04-05 through FY 07-08

Over Budget

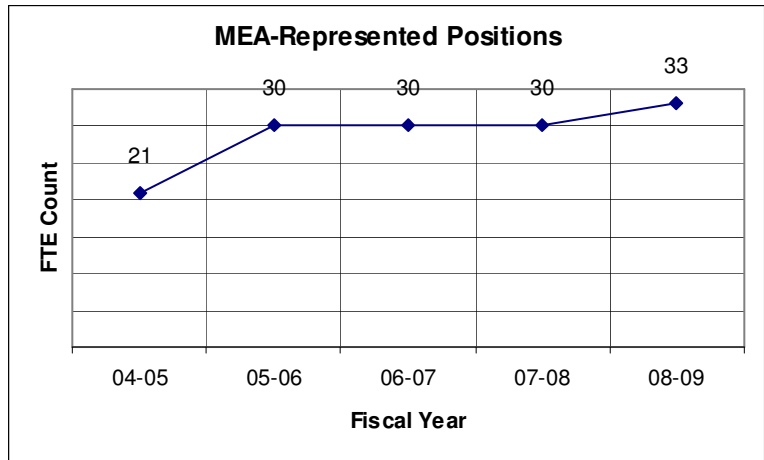
- In FY 08-09, the Department exceeded its budgeted FTE

Note - The actual data for each year is an average for the entire year, rather than a single point in time. The actual data for FY 08-09 is as of the pay period ending 2/6/09.

Budgeted vs. Actual FTE Positions			
Fiscal Year	Budgeted FTE	Actual FTE	% Remaining(+) /Over(-)
04-05	954	885	7.2%
05-06	916	829	9.5%
06-07	922	838	9.1%
07-08	942	880	6.6%
08-09	919	920	-0.2%

MEA-Represented Positions

- Municipal Executive's Association (MEA)
- 12 positions joined MEA from FY 04-05 to FY 08-09



RECREATION AND PARK

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Top Salary Earners

- 46 employees (5% of total) were paid at least \$100K in calendar year 2008

Note - Salaries include regular pay, overtime and "other pay."

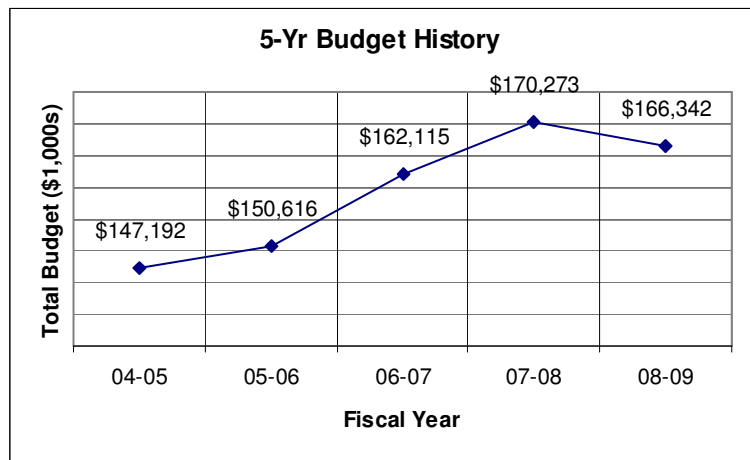
Top Salary Earners		
(2008)		
Salary	No. of Employees	% of Total Workforce
\$100-149K	40	4%
\$150-199K	6	1%
> \$200K	0	0%
Total	46	5%

SHERIFF

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Total Budget

- \$19M increase (13%) from FY 04-05 to FY 08-09

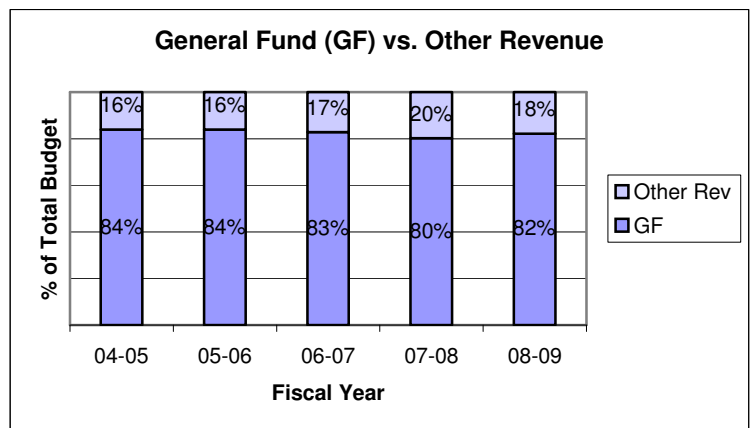


General Fund

- GF support averaged 83% of total budget

Other Revenue

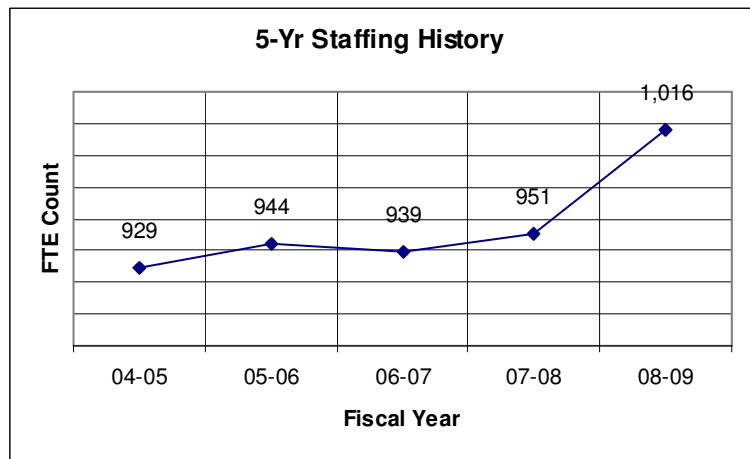
- In FY 07-08, other revenue peaked at 20% of total budget



Total FTE Count

- 87 FTE increase (9%) from FY 04-05 to FY 08-09

Note – FTE count includes adjustments for attrition savings.



SHERIFF

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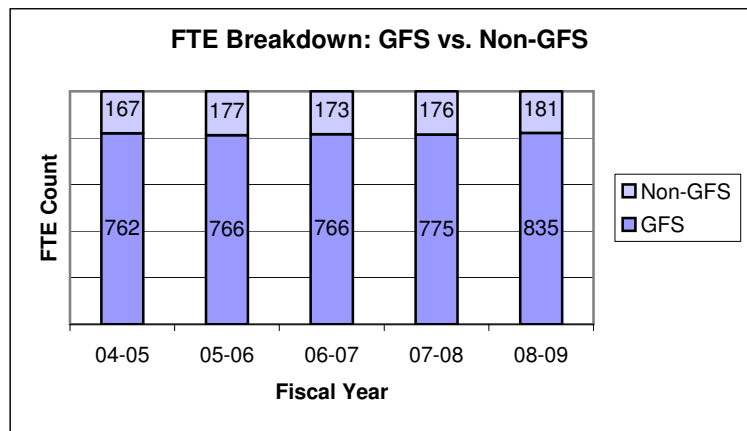
General Fund Supported (GFS)

- GFS means funded wholly or partially by General Fund
- 73 FTE increase (10%) from FY 04-05 to FY 08-09

Non-GFS

- 14 FTE increase (8%) from FY 04-05 to FY 08-09

Note – Due to rounding, FTE figures may not add to totals shown.



Within Budget

- The Department expended less FTE than it was originally budgeted in FY 04-05 through FY 06-07

Over Budget

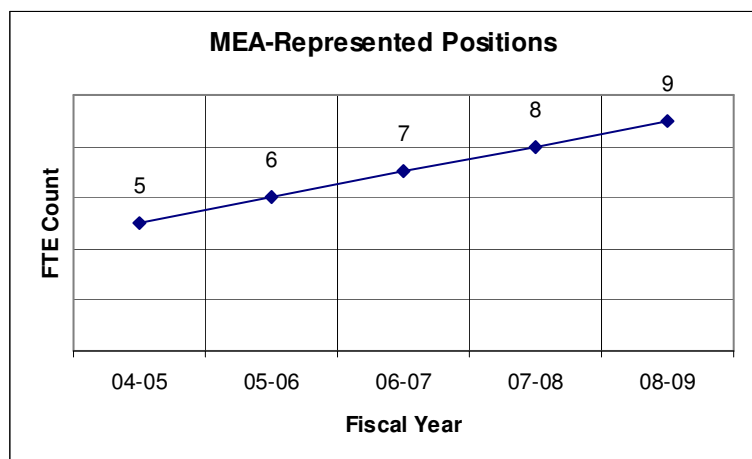
- In FY 07-08, the Department exceeded its budgeted FTE

Note - The actual data for each year is an average for the entire year, rather than a single point in time. The actual data for FY 08-09 is as of the pay period ending 2/6/09.

Budgeted vs. Actual FTE Positions			
Fiscal Year	Budgeted FTE	Actual FTE	% Remaining(+) /Over(-)
04-05	929	897	3.5%
05-06	944	894	5.3%
06-07	939	909	3.2%
07-08	951	970	-2.0%
08-09	1,016	1,016	0.0%

MEA-Represented Positions

- Municipal Executive's Association (MEA)
- 4 positions joined MEA from FY 04-05 to FY 08-09



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Top Salary Earners

- 441 employees (43% of total) were paid at least \$100K in calendar year 2008

Note - Salaries include regular pay, overtime and "other pay."

Top Salary Earners (2008)		
Salary	No. of Employees	% of Total Workforce
\$100-149K	376	37%
\$150-199K	59	6%
> \$200K	6	1%
Total	441	43%