

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

To: Supervisor Chan
From: Budget and Legislative Analyst's Office *DG*
Re: General Fund Vacancies, Contract Oversight, & Functions
Date: January 13, 2025

Summary of Requested Action

Your office requested that the Budget and Legislative Analyst (BLA) conduct an analysis on the status of General Fund vacancies, contract oversight at selected departments, and an overview of various City functions that could be considered for consolidation. Specifically, your office asked us to provide the following information:

1. Prepare a list of General Fund positions added in the original FY 2023-24 budget that were still vacant in May 2024 and a crosswalk of General Fund management vacancies with new management positions, including span of control.
2. Prepare a list of contracts from DPH, HSA, and HSH with a check of:
 - a. The contractor's status with the Secretary of State
 - b. Whether the contractor has been audited in-person within the last three years
 - c. The extent of underspending on the contract in FY 2022-23
 - d. Whether client counts were below contractual targets in FY 2022-23
 - e. Using the information collected in a. through d., identify high risk contracts that are most likely to be underperforming. Request and review related documents for such contracts to determine if they are providing poor performance on the policy goals outlined in the RFP for the contract.
3. Prepare a high-level list of similar functions/services that are provided in different departments that could potentially be restructured, including potential barriers to restructuring/consolidation.

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

Budget and Legislative Analyst

Executive Summary

- 48.14 of 139.73 full time equivalent (FTE) General Fund supported on-budget¹ positions newly created in FY 2023-24 (approximately 35 percent) were vacant as of mid-May 2024 while another 7.39 FTEs (5.4 percent) had either been deleted or are slated for deletion. 81.04 FTE (about 59 percent) General Fund supported on-budget positions that were new in FY 2023-24 were filled as of May 2024.
- Public Health had the highest number of on-budget General Fund position vacancies (newly created in FY 2023-24) as of mid-May 2024 with 26.78 vacant FTEs and a total budgeted salary and benefit cost of nearly \$5 million in FY 2023-24. This was followed by Police with 8.86 vacant new on-budget General Fund FTEs and about \$1.2 million budgeted, Human Resources with 3.02 vacant FTEs and approximately \$600,000 budgeted, and Public Defender with 2.37 vacant FTEs and a little over \$567,000 budgeted.
- The job classifications with the highest cost savings of vacant new FTEs as of mid-May 2024 were 9209 Community Police Services Aide (\$1,045,300 from 7.90 vacant FTEs), 1824 Principal Administrative Analyst (\$687,956 from 3.16 vacant FTEs), and 8177 Attorney (Civil/Criminal) (\$520,848 from 1.58 vacant FTEs).
- Of the 48.14 FTE on-budget General Fund supported positions that were vacant as of mid-May, 2.58 FTEs (three positions total) are in either the Manager or Department Head classifications. All of these positions are in the DPH budget and include 1.58 FTE 0922 Manager I positions and 1.00 FTE 0961 Department Head I position.
- The City's investment in contracted services provided by community-based organizations was approximately \$1.5 billion in FY 2023-24. One half of these contracted services were for Department of Public Health, Department of Homelessness and Supportive Housing, and Human Services Agency programs. Because community-based organizations provide essential health, behavioral health, homeless, and other services, the City needs to ensure sufficient fiscal and program performance, including the community-based organizations' ability to deliver the level of services provided in the contract budget.

¹ On-budget positions are funded by the operating sub fund of the General Fund as opposed to project funds (often capital funds), which can easily be re-appropriated for non-personnel project costs.

- We reviewed 81 contracts with community-based providers, of which 43 contracts were with the Department of Public Health, 27 contracts were with the Department of Homelessness and Supportive Housing, and 11 contracts were with the Human Services Agency. These contracts had combined expenditures in FY 2022-23 of more than \$400 million.
- The California Advancing and Innovating Medi-Cal (CalAIM) program is the statewide reform of Medi-Cal to be implemented in phases between 2022 and 2027. In FY 2023-24 CalAIM introduced Behavioral Health Payment Reform which implemented changes to how behavioral health plans are reimbursed for Specialty Mental Health services, Drug Medi-Cal, and Drug Medi-Cal Organized Delivery System. According to discussions with Department of Public Health staff, contract budgets will need to be revised to be made consistent with State reimbursement and productivity rate levels by type of provider. The Department of Public Health will fully implement CalAIM rates into community-based organizations' contract budgets in FY 2024-25.
- In FY 2023-24, approximately 30 percent of the community-based organizations monitored by the Citywide Nonprofit Monitoring Program had not yet come into conformance with the Program's standards at conclusion of the monitoring period. The most frequent area of non-conformance was in audited financial statements, including statements not being complete or timely.
- Insufficient financial performance by a community-based organization can result in the City taking action against the community-based organization. As of May 2024, the City moved to debar Providence Foundation from seeking new City contracts over allegations that the community-based organization falsified invoices. As a result, the Department of Homelessness and Supportive Housing transferred one program from Providence Foundation to another provider, and two other Providence Foundation contracts expire in June 2024. However, the City's \$58 million contract with Providence Foundation for the 58-unit shelter program at the Oasis Hotel extends to June 2032. At the Budget and Legislative Analyst's recommendation, the Board of Supervisors placed six months of the FY 2024-25 budget for the Oasis Hotel on Budget and Finance Committee Reserve.
- Services and programs provided by community-based organizations with insufficient financial practices risk the closing of programs and elimination of important services. Twelve community-based organizations reviewed for this report were not in conformance with the Citywide Nonprofit Monitoring Program

in FY 2023-24. Seven of these community-based organizations also were found to not be in conformance with the Citywide Nonprofit Monitoring Program standards in FY 2022-23, including three organizations that were not in conformance in FY 2021-22 as well. Programs provided by these seven community-based organizations were often found to have acceptable program performance although the contractor was not in conformance with the Citywide Nonprofit Monitoring Program fiscal and administrative standards.

- In March 2024, the Board of Supervisors adopted an ordinance ([55-24](#)) clarifying the Controller’s role in monitoring community-based organizations that contract with the City, including directing the Controller to (1) establish measurable performance goals for contracts with nonprofit organizations, and (2) periodically review and, as necessary, revise policies regarding contractors' compliance with City requirements. The Controller issued new Nonprofit Monitoring Standards and Guidelines in December 2024, and according to the Controller’s Office, the Citywide Nonprofit Monitoring program going forward will include both fiscal and program monitoring.
- We prepared a high-level list of similar functions/services that are provided in different departments that could potentially be restructured, including potential barriers to restructuring/consolidation.
- There may be re-structuring opportunities in addition to those listed in this report, including for services provided within departments that could be consolidated. For example, victim services are provided by at least four departments. Other services that are provided by multiple departments include community development, rental subsidies, and transitional housing.

Policy Options

The Board of Supervisors could:

1. Direct the Budget and Legislative Analyst to focus on the growth in new management positions in the Mayor’s proposed FY 2025-27 budget for further evaluation.
2. Request that the Director of Public Health report back to the Board of Supervisors in September 2025 on the impact of CalAIM implementation on the contract budgets for community-based organizations.

3. Request the Directors of the Department of Public Health, Department of Homelessness and Supportive Housing, and Human Services Agency to report in June 2025 on the fiscal and program performance of all community-based organizations found to not be in conformance with the Controller's Nonprofit Monitoring Standards in FY 2021-22 through FY 2023-24
4. Consider the options for re-structuring City government and request further analysis from the Budget and Legislative Analyst's Office and/or City Attorney on estimated cost savings and necessary next steps to accomplish the restructuring.

Project Staff: Dan Goncher, Severin Campbell, Alex Thibodo

Table of Contents

Summary of Requested Action.....	1
Executive Summary	2
Policy Options.....	4
Table of Contents	6
New General Fund Positions in FY 2023-24 that were Vacant as of May 2024	7
General Fund Management Vacancies & New Management Positions	10
City Contracts for Services and Grants to Community Based Organizations	11
Community Based Organizations Program and Fiscal Performance	13
Potential Opportunities to Re-structure City Government	18
Policy Options.....	22
Appendix A: Vacant On-Budget Positions by Department Newly Created in FY 2023-24 as of Mid-May 2024.....	A-1
Appendix B: Contract Review Methodology.....	B-1
Appendix C: Contract Sample.....	C-1

New General Fund Positions in FY 2023-24 that were Vacant as of May 2024

48.14 of 139.73 full time equivalent (FTE) General Fund supported on-budget² positions newly created in FY 2023-24 (approximately 35 percent) were vacant as of mid-May 2024 while another 7.39 FTEs (5.4 percent) had either been deleted or were slated for deletion. 81.04 FTE (about 59 percent) General Fund supported on-budget positions that were new in FY 2023-24 were filled as of May 2024.

A summary of the filled vs. vacancy status of new General Fund supported on-budget positions in FY 2023-24 as of mid-May 2024 is shown below in Exhibit 1.

Exhibit 1: Status of New FY 2023-24 General Fund Supported On-Budget Positions as of Mid-May 2024

Vacancy Status	Number of New GF Operating FTEs	Percent of Total FTEs	FY 2023-24
			Total Budgeted
Filled	81.04	59.3%	\$16,112,691
Vacant ¹	48.14	35.2%	\$8,633,155
Vacant- Held for Deletion	5.33	3.9%	\$1,079,928
Position Deleted	2.06	1.5%	\$431,095
Total	136.57	100.0%	\$26,256,869

Source: BLA analysis of General Fund supported “on-budget” (operating) positions that were new in FY 2023-24 with vacancy status provided by City departments in May 2024

(1): “Vacant” status includes 43.40 vacant FTEs, 1 position (0.79 FTE) with selected candidates waiting for a 2nd interview, 4 positions (3.16 FTEs) planned to be filled 5/25, 6/8, & 6/10, and 1 position (0.79 FTE) being held vacant for attrition savings.

A breakdown of new General Fund on-budget vacancies as of mid-May 2024 by department is shown in Exhibit 2 below. As shown in the Exhibit, DPH had the highest number of on-budget new General Fund position vacancies as of mid-May 2024 with 26.78 vacant FTEs and a total budgeted salary and benefit cost of nearly \$5 million in FY 2023-24. This was followed by Police with 8.86 vacant new on-budget General Fund FTEs and about \$1.2 million budgeted, Human Resources with 3.02 vacant FTEs and approximately \$600,000 budgeted, and Public Defender with 2.37 vacant FTEs and a little over \$567,000 budgeted.

² On-budget positions are funded by the operating sub fund of the General Fund as opposed to project funds (often capital funds), which can easily be re-appropriated for non-personnel project costs.

**Exhibit 2: Vacant New FY 2023-24 General Fund Supported On-Budget Positions
by Department as of Mid-May 2024**

Department	Vacant FTEs	Total FY 2023-24 Salary & Benefit Costs	Percent of Total Cost
Public Health	26.78	\$4,996,811	57.9%
Police	8.86	\$1,191,734	13.8%
Human Resources	3.02	\$603,719	7.0%
Public Defender	2.37	\$567,153	6.6%
Recreation and Parks	3.16	\$405,364	4.7%
Homelessness & Supportive Housing	1.58	\$285,571	3.3%
City Attorney	0.79	\$260,424	3.0%
Administrative Services	0.79	\$171,989	2.0%
Human Services Agency	0.79	\$150,390	1.7%
Total	48.14	\$8,633,155	100.0%

Source: BLA analysis of General Fund supported “on-budget” (operating) positions that were new in FY 2023-24 with vacancy status provided by City departments in May 2024

(1): “Vacant” status includes 43.40 vacant FTEs, 1 position (0.79 FTE) with selected candidates waiting for a 2nd interview, 4 positions (3.16 FTEs) planned to be filled 5/25, 6/8, & 6/10, and 1 position (0.79 FTE) being held vacant for attrition savings.

As noted in our previous report dated March 26, 2024, City departments fill some vacancies with temporary positions and some departments use temporary salary monies for temporary positions, such as seasonal workers, which reduce net savings to the General Fund from vacant permanent positions.

The list of vacant FTEs by job code and title is shown in Exhibit 3 below. As seen in Exhibit 3, the job classifications with the highest cost savings of vacant new FTEs as of mid-May 2024 were 9209 Community Police Services Aide (\$1,045,300 from 7.90 vacant FTEs), 1824 Principal Administrative Analyst (\$687,956 from 3.16 vacant FTEs), and 8177 Attorney (Civil/Criminal) (\$520,848 from 1.58 vacant FTEs). A full list of vacant new FTEs by job classification and department is included as Appendix A to this report.

**Exhibit 3: Vacant New FY 2023-24 General Fund Supported On-Budget Positions
by Job Code and Title as of Mid-May 2024**

Job Code and Title	Vacant FTEs	Total FY 2023-24 Salary & Benefit Costs	Percent of Total Cost
9209 Community Police Services Aide	7.90	\$1,045,300	12.1%
1824 Principal Administrative Analyst	3.16	\$687,956	8.0%
8177 Attorney (Civil/Criminal)	1.58	\$520,848	6.0%
2932 Senior Behavioral Health Clinician	2.37	\$432,762	5.0%
0922 Manager I	1.58	\$353,098	4.1%
2232 Senior Physician Specialist	0.79	\$328,647	3.8%
2430 Medical Evaluations Assistant	2.37	\$325,809	3.8%
1233 Equal Employment Opportunity Programs Specialist	1.75	\$319,440	3.7%
1406 Senior Clerk	2.37	\$314,391	3.6%
8208 Park Ranger	2.37	\$307,212	3.6%
1231 Equal Employment Opportunity Programs Senior Specialist	1.27	\$284,279	3.3%
2920 Medical Social Worker	1.58	\$277,564	3.2%
0961 Department Head I	1.00	\$270,129	3.1%
7334 Stationary Engineer	1.58	\$267,506	3.1%
2119 Health Care Analyst	1.58	\$266,876	3.1%
2453 Supervising Pharmacist	0.79	\$249,345	2.9%
1408 Principal Clerk	1.58	\$225,906	2.6%
2320 Registered Nurse	0.79	\$218,189	2.5%
2903 Hospital Eligibility Worker	1.58	\$208,792	2.4%
1053 IS Business Analyst-Senior	0.79	\$164,153	1.9%
2593 Health Program Coordinator III	0.79	\$160,078	1.9%
2917 Program Support Analyst	0.79	\$154,548	1.8%
1823 Senior Administrative Analyst	0.79	\$150,390	1.7%
8217 Community Police Services Aide Supervisor	0.96	\$146,434	1.7%
2822 Health Educator	0.79	\$142,550	1.7%
8173 Legal Assistant	0.79	\$134,740	1.6%
1822 Administrative Analyst	0.79	\$131,023	1.5%
2310 Surgical Procedures Technician	0.79	\$117,372	1.4%
1840 Junior Management Assistant	0.79	\$108,729	1.3%
3286 Recreation Coordinator	0.79	\$98,152	1.1%
2856 Health Worker II	0.79	\$95,867	1.1%
2328 Nurse Practitioner	0.25	\$91,741	1.1%
2587 Health Worker III	0.25	\$33,329	0.4%
Total	48.14	\$8,633,155	100.0%

Budget and Legislative Analyst

Source: BLA analysis of General Fund supported “on-budget” (operating) positions that were new in FY 2023-24 with vacancy status provided by City departments in May 2024

(1): “Vacant” status includes 43.40 vacant FTEs, 1 position (0.79 FTE) with selected candidates waiting for a 2nd interview, 4 positions (3.16 FTEs) planned to be filled 5/25, 6/8, & 6/10, and 1 position (0.79 FTE) being held vacant for attrition savings.

General Fund Management Vacancies & New Management Positions

Of the 48.14 FTE on-budget General Fund supported positions that were vacant as of mid-May, 2.58 FTEs (three positions total) are in either the Manager or Department Head classifications. All of these positions were in the DPH budget and include 1.58 FTE 0922 Manager I positions and 1.00 FTE 0961 Department Head I position. Details on the span of control, roles and responsibilities, and hiring status as of Mid-May are included below.

The first vacant 0922 Manager I position would serve as the Population Health Division’s Performance Improvement Manager and would directly supervise five 2593 Health Program Coordinator III’s and have oversight of a team of seven who support the entire Population Health Division. The essential job functions include overseeing the Performance Improvement and Project Planning units; overseeing performance improvement initiatives and projects within the Population Health Division; develop divisional goals, responsibilities, policies, and procedures; manage budget coordination and expenditure monitoring; and manage resource allocation. According to DPH staff, as of May 30 the Department has a candidate who has signed and accepted a conditional offer.

The second vacant 0922 Manager I position would serve in the Office of Victim and Witness Rights and would be dedicated to on-the-ground community engagement with community members exposed to community and stranger violence. It does not appear that this position would have any direct reports. According to DPH staff, this position would connect community members directly to citywide, regional, and other resources to prevent further harm and for restorative services and help to support the existing violence prevention and interruption work citywide.

The 0961 Department Head I position would serve as the Director of the newly established Office of Victim and Witness Rights and would directly supervise one 0952 Deputy Director II. According to DPH staff, the position will lead the formation of the new office, including developing the full scope of work in consultation with the Mayor’s Office, Board of Supervisors, City departments with Victim Services functions, and community stakeholders; will develop the implementation plan for the pilot program that affords domestic violence survivors a legal right to counsel; will create the staffing plan over the next year; and will begin to convene public safety agencies in

order to pursue federal state and local funding sources. This position will also help to oversee the development of policies, funding priorities, and legislation to strengthen the City's overall victim services system, violence prevention and interruption work, and continuing alternatives to police response. According to a May 28th press release, the Mayor has appointed Ivy Lee to serve in this role.

City Contracts for Services and Grants to Community Based Organizations

The City contracts for services to support City functions. Contracted services can include information technology, financial and audit services, management consulting, engineering and architectural services, pharmaceutical and medical supply purchasing, travel services, training and education, janitorial and security services, and services to residents.

The City's Administrative Code defines the citywide policies and regulations for contracting for services. Chapter 21 assigns responsibility to City departments for soliciting contractors to provide professional services, including identifying the specific services that are needed. The Administrative Code further requires that the contracts (i) define the scope of these services and (ii) specify that services outside of the defined scope are not authorized. Chapter 21 includes provisions specific to health, behavioral health, and homeless services:

- The Department of Public Health may award sole-source contracts if services can only be provided by a specific nonprofit organization. Prior to the expiration of a contract, the Department is to survey potential providers to determine if more than one nonprofit organization can provide the needed services.
- Public Works and the Department of Homelessness and Supportive Housing are not required to competitively solicit contractors for homeless services to expedite contracts for these services.

Contracted services are provided through (i) professional services agreements or (ii) grants to community-based organizations. Grants to community-based organizations are for services that meet the mission of the organization and fulfill a public purpose. Professional services agreements support the administration of the organization.

The City budget separates spending for (i) professional and other contracted services and (ii) grants to community-based organizations. Professional service agreements are for services provided on behalf of a City department. Grants to community-based organizations are intended to meet the organization's purpose. In FY 2022-23, City General Fund expenditures for professional services and other contracted services were \$617 million and for grants to community-based organizations were \$337 million, for total expenditure of more than \$950

million. Three-quarters of the total expenditure of \$950 million were by the Department of Public Health, Human Services Agency, and Department of Homelessness and Supportive Housing, as shown in Exhibit 4 below.

Exhibit 4: FY 2022-23 General Fund Budgeted and Actual Expenditures for Contracted Services and Grants to Community Based Organizations

	FY 2022-23 Revised Budget ^a	FY 2022-23 Actual Expenditures ^b	FY 2022-23 Revised Budget – Actual Expenditures
Contractual Services			
Citywide	\$746,570,959	\$617,077,826	\$129,493,133
<u>City Departments</u>			
Homelessness & Supportive Housing	27,274,837	23,544,105	3,730,732
Human Services Agency	60,161,653	42,441,225	17,720,428
Public Health	<u>483,326,171</u>	<u>429,960,555</u>	<u>53,365,617</u>
Subtotal Departments	\$570,762,661	\$495,945,885	\$74,816,777
Departments’ Percentage of Citywide	76%	80%	58%
Community Based Organization Grants			
Citywide	\$433,725,391	\$337,461,792	\$96,263,600
<u>City Departments</u>			
Homelessness & Supportive Housing	184,511,174	161,362,329	23,148,845
Human Services Agency	79,191,020	51,591,704	27,599,316
Public Health	<u>13,941,937</u>	<u>13,438,945</u>	<u>502,992</u>
Subtotal	\$277,644,131	\$226,392,978	\$51,251,153
Departments’ Percentage of Citywide	64%	67%	53%
Total			
Citywide	\$1,180,296,350	\$954,539,617	\$225,756,733
<u>City Departments</u>			
Homelessness & Supportive Housing	211,786,012	184,906,434	26,879,577
Human Services Agency	139,352,673	94,032,929	45,319,744
Public Health	<u>497,268,108</u>	<u>443,399,500</u>	<u>53,868,608</u>
Subtotal	\$848,406,793	\$722,338,863	\$126,067,930
Departments’ Percentage of Citywide	72%	76%	56%

Source: City Budget System

^a The revised budget consists of the original budget approved by the Board of Supervisors, funds carried forward from the prior year, and transfers and other adjustments.

^b Actual expenditures are expenditures recorded in the general ledger and do not include funds that have been encumbered but not spent.

In FY 2022-23, the City spent \$144 million on contracted services and grants to community-based organizations, funded by Proposition C, Our City Our Home, in addition to General Fund expenditures shown in Exhibit 4 above. Most of these expenditures were in the Department of Public Health and Department of Homelessness and Supportive Housing budgets. In FY 2023-24,

the budget for contracted services and grants to community-based organizations, funded by Proposition C, Our City Our Home, was \$222 million.

Community Based Organizations Program and Fiscal Performance

The City's investment in contracted services provided by community-based organizations was approximately \$1.5 billion in FY 2023-24. One half of these contracted services were for Department of Public Health, Department of Homelessness and Supportive Housing, and Human Services Agency programs. Because community-based organizations provide essential health, behavioral health, homeless, and other services, the City needs to ensure sufficient fiscal and program performance, including the community-based organizations' ability to deliver the level of services provided in the contract budget.

We reviewed 81 contracts with community-based providers, of which 43 contracts were with the Department of Public Health, 27 contracts were with the Department of Homelessness and Supportive Housing, and 11 contracts were with the Human Services Agency. These contracts had combined expenditures in FY 2022-23 of more than \$400 million. The methodology to select the contracts reviewed for this report is defined in Appendix B and the list of contracts is shown in Appendix C.

Policies to Reimburse Contractors for Actual Costs or for Units of Service

The Department of Public Health, Department of Homelessness and Supportive Housing, and Human Services Agency use standard contract templates to define contract budgets and invoicing and reimbursement processes.

Most Department of Homelessness and Supportive Housing and Human Services Agency contracts with community-based organizations are grant agreements. The grant agreement templates include appendices that define: (a) the scope of services and service reporting requirements; (b) the grant budget, detailing funding sources and expenditures for staff and operating costs; and (c) invoicing and reimbursement processes. The Department of Homelessness and Supportive Housing and Human Services Agency grant agreements generally provide for the community-based organizations to be reimbursed monthly for actual costs incurred.

The Department of Public Health's contracts with community-based organizations for health and behavioral health services are professional services agreements. The contract templates define: (a) the scope of services, (b) the detailed budget, including funding sources for each type of service and the units of service by service type, and (c) invoicing and reimbursement processes. Department of Public Health contracts provide for reimbursement as either (1) fee-for-service or

(2) reimbursement of actual costs, depending on the type of service provided. In FY 2023-24, the Department reimbursed behavioral health outpatient services based on costs rather than fee-for-service to ensure that contractors had sufficient cash flow.

City Policy to Support Community Based Organizations During COVID

Beginning in March 2020 in response to the COVID pandemic, the City's policy was to sustain community-based organizations by continuing to pay contractors even if they were not providing the contracted units of service. This policy was in place through March 2022. According to the January 2022 memorandum from the Controller's Office, City departments were to work with community-based organizations as the impacts of the pandemic receded and services resumed to ensure financial stability of community-based organizations.

Medi-Cal Reimbursements in Department of Public Health Contracts

Most Department of Public Health contracts with community-based organizations include multiple funding sources, including: (i) federal Ryan White funds for services to persons living with HIV and AIDS, (ii) State Mental Health Services Act funds, (iii) State Homeless Mentally Ill Outreach and Treatment, (iv) Medi-Cal, and (v) County General Fund.³ Medi-Cal reimbursements for eligible services are a major funding source for contracted services. San Francisco bills Medi-Cal for services provided by community-based organizations that contract with the Department of Public Health, and Medi-Cal reimbursements offset the Department's contract costs.

Changes to Medi-Cal reimbursement policies have a major impact on the Department of Public Health's contracts for outpatient behavioral health services

The California Advancing and Innovating Medi-Cal (CalAIM) program is the statewide reform of Medi-Cal to be implemented in phases between 2022 and 2027. According to the California Department of Health Care Services, the goal of CalAIM is to: (1) manage needs through "whole person care," (2) improve quality outcomes and reduce healthcare disparities, and (3) facilitate access to Medi-Cal enrollees. CalAIM will change Medi-Cal over several years, implementing new programs and services that are funded by Medi-Cal, and building on prior initiatives such as Whole Person Care and the Drug Medi-Cal Organized Delivery System. In FY 2023-24 CalAIM introduced Behavioral Health Payment Reform which implemented changes to how behavioral

³ (i) Federal Ryan White funds consist largely of Part A, awarded by the federal Health Resources and Services Administration to counties, and Part B, awarded to the State and then allocated to counties; (ii) Mental Health Services Act funds are allocated to the counties by the State; expenditures are defined in the counties' three-year expenditures plans, and funds that are not spent in the specified timeframe may be returned to the State; and (iii) Homeless Mentally Ill Outreach and Treatment funds were one-time funds awarded by the State to California counties.

health plans are reimbursed for Specialty Mental Health services, Drug Medi-Cal, and Drug Medi-Cal Organized Delivery System.

Department of Public Health behavioral health contract budgets have been based on units of service for each mode of service (measured in minutes) multiplied by the reimbursement rate for each minute of service. The reimbursement rates incorporated total salary and operating costs divided by the estimated minutes to deliver services.

CalAIM has developed a Behavioral Health Reform Outpatient Fee Schedule by provider type that includes employee benefits costs, clinic supervision and support staff costs, clinic operating costs, client outreach and support costs, and clinic indirect costs. These blended rates for outpatient behavioral health services by provider type account for staff time spent on direct patient care and staff time not spent on direct patient care (such as time spent on outreach, travel, and documentation), total staff compensation, and overhead and operating costs.

The Department of Public Health will fully implement CalAIM rates into community-based organizations' contract budgets in FY 2024-25. The Department plan was to develop the blended rate methodology and contract budget template by Fall 2024 and have community-based organizations submit revised contract budgets by Spring 2025, with the new contract budgets to be implemented by June 2025.

Financial Risks of Contracts with Community-Based Organizations

The Department of Public Health, Department of Homelessness and Supportive Housing, and Human Services Agency have program monitoring practices and templates specific to their department. Each department's monitoring program includes annual visits to the site of the program operated by the community-based organization.

The Citywide Nonprofit Monitoring Program monitors fiscal capacity and compliance of approximately 200 community-based organizations that have contracts with more than one City department. The Citywide Nonprofit Monitoring Program annually monitors these community-based organizations on fiscal practices, including budgeting, financial audits, governance, and policies for payroll, personnel, and other policies. Monitoring can focus on basic financial health ("core") or expanded to include additional aspects of financial practices and governance ("expanded"). Community-based organizations that have had good monitoring results in prior fiscal years may be granted a waiver.

In FY 2023-24, approximately 30 percent of the community-based organizations monitored by the Citywide Nonprofit Monitoring Program had not yet come into conformance with the Program's standards at the conclusion of the monitoring period. The most frequent areas of non-conformance were audited financial statements, including statements not being complete or timely, and agency budgeting procedures.

Risk of Closing of Programs and Elimination of Important Services Provided by Community-Based Organizations with Insufficient Financial Practices

Impact of Community Based Organizations Insufficient Financial Practices

Insufficient financial practices can result in the closing of community-based programs that otherwise had satisfactory performance. For example, two programs operated by Baker Places closed and two other programs were transferred due to Baker Places' financial insolvency. The Jo Ruffin residential treatment program operated by Baker Places met more than 97 percent of performance objectives and 98 percent of units of service, and the Grove Street House crisis residential treatment center met more than 100 percent of units of services and 95 percent of performance objectives but closed when Baker Places could no longer sustain the programs. Two other programs operated by Baker Places were transferred to another community-based organization to ensure sustainability. The Citywide Nonprofit Monitoring Program had placed Baker Places in "red flag" status in FY 2021-22, indicating that Baker Places was at "imminent risk of being unable to perform services." Baker Places status was revised to "elevated concern" in FY 2022-23, identifying ongoing fiscal management and organizational concerns.

Insufficient financial oversight can result in the City taking action against the community-based organization. As of May 2024, the City moved to debar Providence Foundation from seeking new City contracts over allegations that the community-based organization falsified invoices. As a result, the Department of Homelessness and Supportive Housing transferred one program from Providence Foundation to another provider, and two other Providence Foundation contracts expire in June 2024. However, the City's \$58 million contract with Providence Foundation for the 58-unit shelter program at the Oasis Hotel extends to June 2032. In FY 2022-23, the Department of Homelessness and Supportive Housing issued its first corrective action letter to Providence Foundation for the Oasis Hotel, although its routine FY 2022-23 program monitoring report for the Oasis Hotel contract had no findings. The fiscal monitoring report found that Providence Foundation was out of conformance with fiscal standards in FY 2021-22 and FY 2022-23, including board of directors' oversight, invoicing practices, and budgeting practices. Testing of invoices found insufficient supporting documentation and expenses that were not "reasonably associated with the program budget." The Citywide Nonprofit Monitoring Program also requires community-based organizations to obtain 15 percent of funding from non-City sources or show efforts to raise non-City funds; in FY 2022-23, Providence Foundation did not meet this standard. Based on the Budget and Legislative Analyst's recommendation during the FY 2024-25 budget review, the Board of Supervisors reserved six months of the Oasis Hotel budget on Board reserve, pending a report by the Department on Providence Foundation of San Francisco's audited financial statements, financial controls, board of director oversight, fundraising and leadership structure.

Continued Risk of Insufficient Financial Performance

Twelve community-based organizations reviewed for this report were not in conformance with the Citywide Nonprofit Monitoring Program in FY 2023-24.⁴ Seven of these community-based organizations also were found to not be in conformance with the Citywide Nonprofit Monitoring Program standards in FY 2022-23. Programs provided by the seven community-based organizations varied in performance, although some programs were found to have acceptable program performance while the contractor was not in conformance with the Citywide Nonprofit Monitoring Program standards.

For example, one community-based organization was placed in “elevated concern” status in FY 2023-24, FY 2022-23, and FY 2021-22 by the Citywide Nonprofit Monitoring Program due to ongoing serious financial concerns. The community-based organization provided several programs under contract to the departments of Public Health and Homelessness and Supportive Housing; according to the departments’ program monitoring reports, most programs had acceptable performance although some programs did not meet the contracted units of service..

Two other community-based organizations were found to be “not in conformance” with the Citywide Nonprofit Monitoring standards in FY 2021-22 through FY 2023-24, although these two organizations were not placed in “elevated concern.” The program monitoring report for one of the community-based organizations found that the organization had met its units of service and performance objectives, even though the organization was not in conformance with the Citywide Nonprofit Monitoring standards.

The Controller’s Monitoring of Nonprofit Contractors

In March 2024, the Board of Supervisors adopted an ordinance clarifying the Controller’s role in monitoring community-based organizations that contract with the City, including directing the Controller to (1) establish measurable performance goals for contracts with nonprofit organizations, and (2) periodically review and, as necessary, revise policies regarding contractors’ compliance with City requirements. The Controller issued new Nonprofit Monitoring Standards and Guidelines in December 2024, and according to the Controller’s Office, the Citywide Nonprofit Monitoring program going forward will include both fiscal and program monitoring.

⁴ The twelve community-based organizations do not include Baker Places/Positive Resource Center or Providence Foundation.

Potential Opportunities to Re-structure City Government

The final task in the scope of work for this report is to prepare a high-level list of similar functions/services that are provided in different departments that could potentially be restructured, including potential barriers to restructuring/consolidation. The information provided in this section is intended as a high-level starting point of options for the Board of Supervisors to consider if there is continued interest in restructuring City government. A full assessment of potential cost-savings would require further analysis by our office and/or the City Attorney's Office.

There may be opportunities in addition to those listed below, including services provided within departments that could be consolidated. For example, victim services are provided by at least four departments (District Attorney, Adult Probation, Juvenile Probation, and Status of Women) as well as a new Office of Victim and Witness Rights, which was established in June 2022 with the passage of Proposition D. Other services that are provided by multiple departments include community development (Office of Economic and Workforce Development, Mayor's Office of Housing and Community Development, and City Planning), rental subsidies (Homelessness and Supportive Housing, Mayor's Office of Housing and Community Development, Adult Probation), and transitional housing (Sheriff, Adult Probation, Homelessness and Supportive Housing, Public Health, and Mayor's Office of Housing and Community Development). The Board of Supervisors could request that the Budget and Legislative Analyst provide a more in-depth analysis of the structure of City government, including estimates of potential cost savings.

Merge Adult Probation and Juvenile Probation Departments

The Board of Supervisors could consider taking steps to merge the Adult Probation Department and the Juvenile Probation Department into one department. Unlike other large counties⁵ in California, San Francisco has two distinct probation departments, one for adults and another for juveniles.

The Adult Probation Department is mandated by Section 27770 of the State Government Code, Section 1203.5 of the State Penal Code, and Section 270 of the State Welfare and Institutions Code. The Juvenile Probation Department is mandated by Section 7.102 of the City Charter.

⁵ We surveyed all eight other Bay Area counties plus Sacramento, Los Angeles, San Diego, Orange, Riverside, San Bernardino, and Ventura and found that all had a consolidated probation department. A 2003 analysis by the Office of the Legislative Analyst found that no other counties in California had separate departments for adult and juvenile probation.

The Juvenile Probation Department and the seven-member commission that oversees it, was created by voters in 1989 with the passage of Proposition L. Therefore, merging these two departments would require submitting a ballot proposal to San Francisco voters to repeal Proposition L.

Merge Planning and Building Inspection Departments

The Board of Supervisors could consider taking steps to merge the Planning Department and the Department of Building Inspection into one department. Seven of the 10 most populous cities in California consolidate building and code enforcement functions with planning functions into one city department.⁶

The Planning Commission and the Planning Department are mandated by Charter Section 4.105. Article III (Sections 2A.51- 2A.53) also articulates responsibilities of the Planning Department. The Building Inspection Commission and the Department of Building Inspection are mandated by Charter Section 4.121. Merging these two departments would therefore require a charter amendment to be approved by the voters.

Merge Department of Children, Youth and Their Families with Department of Early Childhood

The Board of Supervisors could consider taking steps to merge the Department of Children, Youth and Their Families with the Department of Early Childhood. Both departments provide support to community-based organizations that provide services to children with the Department of Early Childhood focused on early childhood services.

The Department of Early Childhood was created with the merger of First 5 San Francisco and the Office of Early Care and Education in 2022. The Department of Early Childhood is mandated in Section 2A.310 of the Administrative Code.

The Department of Children, Youth and Their Families was established by votes in November 1991 to manage a new Childrens' Fund with the passage of Proposition J. The Department and associated fund have been reauthorized twice with the passage of Proposition D in November 2000 and the passage of Proposition C in November 2014. The Children and Youth Fund is mandated in Charter Section 16.108 and the Department of Children, Youth and Their Families

⁶ Of the 10 most populous California cities those with a consolidated planning and building department include: San Jose, Fresno, Sacramento, Long Beach, Oakland, Bakersfield, and Anaheim. Los Angeles, San Diego, and San Francisco have separate departments for their planning and building functions.

is mandated in Section 16.108-1 of the Charter. Merging the Department of Children, Youth and Their Families with the Department of Early Childhood would therefore require a charter amendment to be approved by the voters.

Merge Police, Fire, and Emergency Management Departments

The Board of Supervisors could consider taking steps to merge the Police, Fire, and Emergency Management departments into a unified Department of Public Safety. Although uncommon, some local jurisdictions provide police, fire, and emergency management services through a unified department of public safety. Prominent examples of local jurisdictions with unified public safety departments include Sunnyvale, Rohnert Park, and Norwalk in California; City and County of Denver, Colorado; City of St. Louis, Missouri; and Cobb County, Georgia.

The Police Department is mandated by Section 4.127 of the Charter, the Fire Department is mandated by Section 4.128 of the Charter, and the Department of Emergency Management is mandated by Section 2A.200 of the Administrative Code. Merging two or more of these departments would require a charter amendment to be approved by the voters.

Merge Department of the Environment with Public Works

The Board of Supervisors could consider taking steps to merge the Department of the Environment with Public Works.

In many jurisdictions, the programs and services provided by the Environment Department, such as climate action, zero waste/recycling, energy efficiency, and enhancing access to electric vehicles are handled by either a utility services department or a public works department. In Oakland, Sacramento, and Bakersfield these functions are mostly the responsibility of public works. In Los Angeles, San Jose, and Fresno the functions are mostly the responsibility of the public utilities. In Anaheim, these functions are divided between public utilities and public works. In San Diego, environmental services responsibilities are handled by its Environmental Services Department, which handles the City's waste management.

The Commission on the Environment and the Department of the Environment are mandated in Charter Section 4.118. Merging these two departments would therefore require a charter amendment to be approved by the voters.

Merge Human Rights Commission with Department on the Status of Women

The Board of Supervisors could consider taking steps to merge the Human Rights Commission and the Department on the Status of Women. The Human Rights Commission provides leadership and advocacy in securing, protecting, and promoting human rights for all people while the Department on the Status of Women advances the equitable treatment and furtherment of

women and girls across social, economic, and political indexes through policies, programs, and legislation within City government and in the private sector. The Mayor's proposed two-year budget for FY 2024-25 and FY 2025-26 included an 80.2 percent decrease for the Department on the Status of Women in FY 2025-26 due to the proposed transfer of the Department's gender-based violence grants to the Mayor's Office of Housing and Community Development, the deletion of vacant positions, and reductions to community-based grant funding levels.

The Human Rights Commission was established in 1964 by City Ordinance and is codified in Chapter 12A of the Administrative Code. The Commission on the Status of Women is mandated in Charter Section 4.119. The Commission and the associated Department on the Status of Women are also mandated in Chapter 33 of the Administrative Code. Merging these two departments may only require a City ordinance as both departments are mandated by the Administrative Code. However, the Board should consult with the City Attorney to confirm what legislative steps would be needed to merge these two departments.

Merge Department of Police Accountability with Sheriff's Department of Accountability, Office of Inspector General

The Board of Supervisors could consider taking steps to merge the Department of Police Accountability with the Sheriff's Department of Accountability, Office of Inspector General. These two departments have similar functions. The Department of Police Accountability is responsible for providing independent and impartial law enforcement oversight through investigations, policy recommendations, and performance audits. The Sheriff's Department of Accountability, Office of Inspector General is responsible for providing professional, fair, and impartial oversight of the San Francisco Sheriff's Office through investigations, comprehensive policy reviews and recommendations, and performance audits to ensure compliance with applicable laws and policies. As of May 2024, the Sheriff's Department of Accountability, Office of Inspector General relies on Department of Police Accountability resources to achieve its core functions including investigating all complaints against Sheriff staff, investigating death in custody, conducting reviews, and producing public records to meet demands of applicable state laws.

The Department of Police Accountability is mandated by Charter Section 4.136 and the Sheriff's Department of Accountability Office of Inspector General is mandated by Charter Section 4.137. Merging these two departments would therefore require a charter amendment to be approved by the voters.

Merge Health Service System and Human Resources Department

The Board of Supervisors could consider taking steps to merge the Health Service System and the Human Resources Department into one department to manage most personnel matters

outside of retirement benefits across the City. In all eight other Bay Area counties, health benefits are managed by those counties' human resources departments.

The Health Service System is mandated in Article XII of the City Charter. Merging these two departments would therefore require a charter amendment to be approved by the voters.

Policy Options

The Board of Supervisors could:

1. Direct the Budget and Legislative Analyst to focus on the growth in new management positions in the Mayor's proposed FY 2025-27 budget for further evaluation.
2. Request that the Director of Public Health report back to the Board of Supervisors by September 2025 on the impact of CalAIM implementation on the contract budgets for community-based organizations.
3. Request the Directors of the Department of Public Health, Department of Homelessness and Supportive Housing, and Human Services Agency to report in June 2025 on the fiscal and program performance of all community-based organizations found to not be in conformance with the Controller's Nonprofit Monitoring Standards in FY 2021-22 through FY 2023-24.
4. Consider the options for re-structuring City government and request further analysis from the Budget and Legislative Analyst's Office and/or City Attorney on estimated cost savings and necessary next steps to accomplish the restructuring.

**Appendix A: Vacant On-Budget Positions by Department Newly Created in
FY 2023-24 as of Mid-May 2024**

Department & Job Code	Job Title	Sum of FTE	FY 2023-24 Total Salary & Benefit Cost
ADM		0.79	\$171,989
1824_C	Principal Administrative Analyst	0.79	\$171,989
CAT		0.79	\$260,424
8177_C	Attorney (Civil/Criminal)	0.79	\$260,424
DPH		26.78	\$4,996,811
0922_C	Manager I	1.58	\$353,098
0961_C	Department Head I	1.00	\$270,129
1053_C	IS Business Analyst- Senior	0.79	\$164,153
1406_C	Senior Clerk	2.37	\$314,391
1408_C	Principal Clerk	1.58	\$225,906
1824_C	Principal Administrative Analyst	1.58	\$343,978
1840_C	Junior Management Assistant	0.79	\$108,729
2119_C	Health Care Analyst	1.58	\$266,876
2232_C	Senor Physician Specialist	0.79	\$328,647
2310_C	Surgical Procedures Technician	0.79	\$117,372
2320_C	Registered Nurse	0.79	\$218,189
2328_C	Nurse Practitioner	0.25	\$91,741
2430_C	Medical Evaluations Assistant	2.37	\$325,809
2453_C	Supervising Pharmacist	0.79	\$249,345
2586_C	Health Worker II	0.79	\$95,867
2587_C	Health Worker III	0.25	\$33,329
2593_C	Health Program Coordinator III	0.79	\$160,078
2822_C	Health Educator	0.79	\$142,550
2903_C	Hospital Eligibility Worker	1.58	\$208,792
2920_C	Medical Social Worker	1.58	\$277,564
2932_C	Senior Behavioral Health Clinician	2.37	\$432,762
7334_C	Stationary Engineer	1.58	\$267,506
HOM		1.58	\$285,571
1822_C	Administrative Analyst	0.79	\$131,023
2917_C	Program Support Analyst	0.79	\$154,548
HRD		3.02	\$603,719
1231_C	Equal Employment Opportunity Programs Senior Specialist	1.27	\$284,279
1233_C	Equal Employment Opportunity Programs Specialist	1.75	\$319,440
HSA		0.79	\$150,390
1823_C	Senior Administrative Analyst	0.79	\$150,390
PDR		2.37	\$567,153
1824_C	Principal Administrative Analyst	0.79	\$171,989
8173_C	Legal Assistant	0.79	\$134,740
8177_C	Attorney (Civil/Criminal)	0.79	\$260,424
POL		8.86	\$1,191,734
8217_C	Community Police Services Aide Supervisor	0.96	\$146,434
9209_C	Community Police Services Aide	7.90	\$1,045,300
REC		3.16	\$405,364
3286_C	Recreation Coordinator	0.79	\$98,152
8208_C	Park Ranger	2.37	\$307,212
Grand Total		48.14	\$8,633,155

Appendix B: Contract Review Methodology

Appendix B: Contract Review Methodology

According to DataSF, the Department of Public Health, Department of Homelessness and Supportive Housing, and Human Services Agency had nearly 2,000 active contracts in 2023.¹ These contracts covered a wide range of commodities and services and were funded by various sources, including City General Fund, Medi-Cal, Medicare, CalWORKS, and other State and federal sources. Contracts with nonprofit organizations made up nearly 60 percent of total contracts (one vendor may have more than one contract) and total contract award amounts.

To evaluate the three departments' contract management, we selected contracts that (1) provided services to San Francisco residents, (2) were active in FY 2023-24 and had payments in FY 2022-23, and (3) had values of more than \$10 million.

These criteria yielded 76 contracts with nonprofit providers with total contract values greater than \$10 million.

We added five contracts for which the Citywide Nonprofit Monitoring Program report in FY 2022-23 found that the contractor was not in conformance with fiscal policies.

- Hunters Point Family – only one contract in dataset
- Jewish Family Services – added highest value contract (3 contracts in active status in FY 2023-24)
- Native American Health Center (2 active contracts in FY 2023-24; selected highest value contract)
- PRC (2 active contracts in FY 2023-24; selected highest value contract)
- Sequoia Living – two active contracts in FY 2023-24; selected highest value contract)

Total budgets for these contracts were more than \$400 million in FY 2022-23.

¹ We define "active contracts" as contracts which had an end date in 2023 or later.

Appendix C: Contract Sample

Contract Number	Vendor	FY 2022-23 Budget
Public Health Contracts		
1000007166	A BETTER WAY INC	1,287,833
1000010827	ALTERNATIVE FAMILY SVCS INC	2,352,632
1000002676	ASIAN & PACIFIC ISLANDER WELLNESS CENTER	1,569,244
1000009821	BAART	11,601,282
1000012788	BAKER PLACES INC	3,324,180
1000009940	BAKER PLACES INC	12,815,068
1000008696	BAYVIEW HUNTERS PT FNDDN FOR COMM IMPROV	2,032,730
1000011308	BAYVIEW HUNTERS PT FNDDN FOR COMM IMPROV	3,713,888
1000011069	CENTRAL CITY HOSPITALITY HOUSE	3,239,968
1000020066	CHINESE HOSPITAL ASSOCIATION	5,125,299
1000027765	CHINESE HOSPITAL ASSOCIATION	8,832,000
1000006000	COMMUNITY FORWARD SF	6,816,140
1000010020	COMMUNITY FORWARD SF	3,908,222
1000010463	CONARD HOUSE INC	8,408,101
1000010030	EDGEWOOD CENTER FOR CHILDREN AND FAMILIES	7,597,567
1000009936	FELTON INSTITUTE	9,460,330
1000010457	HEALTHRIGHT 360	24,111,381
1000011726	HOMELESS CHILDREN'S NETWORK	2,402,618
1000013667	HOMELESS CHILDREN'S NETWORK	4,079,585
1000010833	HYDE STREET COMMUNITY	3,401,880
1000011456	INSTITUTO FAMILIAR DE LA RAZA INC	4,352,522
1000017218	MISSION NEIGHBORHOOD HEALTH CENTER	761,524
1000010016	PROGRESS FOUNDATION	21,669,721
1000008646	REGENTS OF THE UNIVERSITY OF CALIFORNIA	2,651,010
1000017143	REGENTS OF THE UNIVERSITY OF CALIFORNIA	2,571,658
1000010136	REGENTS UNIV OF CA / SFGH PSYCHIATRY DPT	9,772,015
1000009127	REGENTS UNIV OF CA / SFGH PSYCHIATRY DPT	1,963,340
1000011077	The Regents of the UCSF	2,286,266
1000010839	RICHMOND AREA MULTI-SERVICES INC	5,659,314
1000020708	RICHMOND AREA MULTI-SERVICES INC	4,192,352
1000024553	RICHMOND AREA MULTI-SERVICES INC	5,141,090
1000010838	RICHMOND AREA MULTI-SERVICES INC	7,349,395
1000020925	SAN FRANCISCO AIDS FOUNDATION	4,192,352
1000024734	SAN FRANCISCO AIDS FOUNDATION	1,520,433
1000016941	SAN FRANCISCO PUBLIC HEALTH FOUNDATION	745,229
1000013401	SAN FRANCISCO PUBLIC HEALTH FOUNDATION	2,329,600
1000021500	SAN FRANCISCO PUBLIC HEALTH FOUNDATION	10,207,571
1000009939	SENECA FAMILY OF AGENCIES	5,200,734
1000008643	WESTSIDE COMMUNITY MENTAL HEALTH CTR INC	1,788,496
1000025063	BOOKER T WASHINGTON COMMUNITY SVCS CTR	1,319,324
1000010834	JEWISH FAMILY AND CHILDREN'S SERVICES	241,495
1000011733	NATIVE AMERICAN HEALTH CENTER	1,028,376
1000024911	PRC	1,700,975
	<i>Subtotal</i>	<i>224,724,740</i>

Contract Number	Vendor	FY 2022-23 Budget
Homelessness & Supportive Housing Contracts		
1000020025	3rd STREET YOUTH CENTER & CLINIC	3,679,937
1000020022	BAYVIEW HUNTERS PT FNDRN FOR COMM IMPROV	4,999,652
1000021034	BRILLIANT CORNERS	14,838,780
1000021388	BRILLIANT CORNERS	4,401,573
1000020628	CONARD HOUSE INC	2,205,957
1000019778	EPISCOPAL COMMUNITY SVCS OF S F INC	11,487,146
1000014089	EPISCOPAL COMMUNITY SVCS OF S F INC	3,397,571
1000023961	EPISCOPAL COMMUNITY SVCS OF S F INC	4,786,597
1000024312	EPISCOPAL COMMUNITY SVCS OF S F INC	5,501,187
1000021943	EVICTON DEFENSE COLLABORATIVE INC	4,599,740
1000019864	FIVE KEYS SCHOOLS AND PROGRAMS	4,915,680
1000026026	FIVE KEYS SCHOOLS AND PROGRAMS	6,654,890
1000020047	FIVE KEYS SCHOOLS AND PROGRAMS	6,875,301
1000020689	FIVE KEYS SCHOOLS AND PROGRAMS	4,680,771
1000027534	FIVE KEYS SCHOOLS AND PROGRAMS	6,896,819
1000019448	FIVE KEYS SCHOOLS AND PROGRAMS	7,535,938
1000019042	HAMILTON FAMILIES	1,641,327
1000018392	HAMILTON FAMILIES	3,293,296
1000002545	HELUNA HEALTH	8,151,205
1000012859	HOMELESS PRENATAL PROGRAM	3,814,506
1000020746	PROVIDENCE FOUNDATION OF SAN FRANCISCO	4,192,352
1000021524	ST VINCENT DE PAUL SOCIETY OF SF	7,087,246
1000018004	ST VINCENT DE PAUL SOCIETY OF SF	7,166,132
1000017241	TENDERLOIN HOUSING CLINIC INC	39,931,735
1000023929	URBAN ALCHEMY	5,928,777
1000023172	URBAN ALCHEMY	3,251,906
1000013459	Sequoia Living	235,405
	<i>Subtotal</i>	182,151,426
Human Services Agency Contracts		
1000028386	BRILLIANT CORNERS	3,075,814
1000022128	GLIDE FOUNDATION	3,026,695
1000018284	HOMEBRIDGE INC	28,453,054
1000014657	INSTITUTE ON AGING	5,383,817
100022185	MEALS ON WHEELS	8,440,597
1000022507	PROJECT OPEN HAND	2,748,227
1000025912	SAN FRANCISCO FOOD BANK	10,207,571
1000022756	SELF-HELP FOR THE ELDERLY	3,048,613
1000022740	SELF-HELP FOR THE ELDERLY	2,532,004
1000025768	ABODE SERVICES	4,041,574
1000022081	HUNTERS POINT FAMILY	1,517,196
	<i>Subtotal</i>	72,475,162
	Total	479,351,328