

City and County of San Francisco

Office of Controller



FILE  
COPY

April 15, 1986

Mayor Dianne Feinstein  
City and County of San Francisco  
Room 200, City Hall  
San Francisco, CA 94102

Board of Supervisors  
City and County of San Francisco  
Room 235, City Hall  
San Francisco, CA 94102

Re: Status Report as of April 15, 1986  
Undesignated Funds and Major Reserve Balances --  
General Fund

Ladies and Gentlemen:

Attached is a report on the status of undesignated funds, general fund as of April 15, 1986.

This report should be reviewed in concert with the Fund Balance Projections report based upon the period ended February 28, 1986 also dated April 15, 1986. I believe this report will be of assistance to you in your appropriation planning for the balance of this fiscal year and the funding of the 1986-87 budget.

I have also listed for your information the major general fund reserves as of April 15, 1986.

Very truly yours,

A handwritten signature in cursive script that reads "John C. Farrell".

John C. Farrell  
Controller

JCF:fh (#1272A)  
Attachments

cc: Roger Boas, Chief Administrative Officer  
Farnum Alston, Deputy Mayor  
John L. Taylor, Clerk of the Board  
Harvey Rose, Budget Analyst  
David Snyder, Peat Marwick Mitchell & Co.

# PROJECTED FUND BALANCES

## GENERAL FUND (in thousands)

Unappropriated Revenue Reserves  
from 1985/86 Annual Appropriation Ordinance \$ 25,438

### Additions:

Surplus from current operations  
General Fund

\$ 29,849

### Subsidized enterprise funds:

Municipal Railway

8,789

S.F. General Hospital

(172)

Laguna Honda Hospital

1,181

39,647

### Deductions:

Funds certified for supplemental  
appropriations (through 3/24/86)\*

10,205

Audit Adjustments

2,400

(12,605)

Projected Undesignated General  
Fund Balance at 6/30/86

52,480

Additional funds estimated from  
close outs at year-end

1,621

Subtotal projected to be available for  
financing future General Fund operations

\$ 54,101

Balance Budget Reserve

4,203

Special Salary Reserve

947

Property Tax Reserve

2,000

Unemployment Insurance Close out

3,500

Total projected to be available  
for General Fund purposes at 6/30/86

\$ 64,751

\* Included in this total is the Municipal Court's FITC Case supplemental funding request for \$6 million which has been certified but is being held in the Finance Committee at the call of the Chair pending receipt of additional information.

MAJOR GENERAL FUND RESERVES

APRIL 15, 1986

	(in millions)
Emergency Reserve Fund	13.7
Reserve for Housing Affordability	4.0
Reserve for Comparable Worth Fiscal Year 1985-86	8.8

NOTE: Reserve for Comparable Worth  
Fiscal Year 1986-87  
to be set up in 1986-87 Budget -- \$18.9 million

Reserve for interest to Employees	
Reserve for rescheduled payroll release date Fiscal Year 1984-85	1.2
Fiscal Year 1985-86	1.0

NOTE: Reserve for interest on Employees Payroll  
Fiscal year 1986-87  
to be set up in 1986-87 Budget -- \$1.0 million

Reserve for Increase - Jury Fees	0.780
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CITY AND COUNTY OF SAN FRANCISCO

FUND BALANCE PROJECTIONS

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TO JUNE 30, 1986

FOR GENERAL, SPECIAL REVENUE AND  
SUBSIDIZED ENTERPRISE FUNDS

BASED UPON THE PERIOD ENDED  
FEBRUARY 28, 1986

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April 15, 1986

Mayor Dianne Feinstein  
City and County of San Francisco  
Room 200 - City Hall

Board of Supervisors  
City and County of San Francisco  
Room 235 - City Hall

ATTENTION: Finance Committee

RE: Projected Fund Balances

Ladies and Gentlemen:

I am pleased to present our interim report of projected June 30, 1986 fund balances available for future appropriations together with projected operating results (revenues, expenditures and operating transfers). Included are the General Fund, budgeted Special Revenue Funds and subsidized Enterprise Funds (Muni Railway, San Francisco General Hospital and Laguna Honda Hospital). The year end (June 30) pre-audit actual fund balance amounts will be included in the annual appropriation ordinance introduced in early September, 1986.

This report is divided into four sections. Section I concerns itself with the total operating projections for the General Fund, budgeted Special Revenue Funds, Municipal Railway, San Francisco General Hospital and Laguna Honda Hospital. Summary financial data is provided in Section I for each of these funds. Projected revenues are shown in detail in Section II and projected expenditures are shown in detail in Section III. Section IV provides explanatory notes which are referred to in the previous sections.

Our projections are based on actual revenue, expenditure and operating transfer data through February 28, 1986. Revenue and expenditure data are projected to June 30, 1986 based on historical trends, expected developments and informed consultation with responsible departments.

## PROJECTED FUND BALANCES

### GENERAL FUND (in thousands)

Unappropriated Revenue Reserves  
(from 1985/86 Annual Appropriation Ordinance) \$ 25,438

#### Additions:

Surplus from current operations (Section I):		
General Fund	\$ 29,849	
Subsidized enterprise funds:		
Municipal Railway	8,789	
S.F. General Hospital	( 172)	
Laguna Honda Hospital	<u>1,181</u>	39,647

#### Deductions:

Funds certified for supplemental		
appropriations (through 3/24/86)*	10,205	
Audit Adjustments	<u>2,400</u>	(12,605)

Projected Undesignated General		
Fund Balance at 6/30/86		52,480

Additional funds estimated from		
close outs at year-end		<u>1,621</u>

Total projected to be available for		
financing future General Fund		
operations		\$ <u>54,101</u>

\* Included in this total is the Municipal Court's FITC Case supplemental funding request for \$6 million which has been certified but is being held in the Finance Committee at the call of the Chair pending receipt of additional information.

### SPECIAL REVENUE FUNDS (in thousands)

Contributed Revenue Reserves  
(from 1985/86 Annual Appropriation Ordinance) \$ 29,883

#### Additions:

Surplus from current operations	4,066
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#### Deductions:

Funds certified for supplemental		
appropriations (through 3/24/86)		( 4,043)

Projected Undesignated Special		
Revenue Fund Balance at 6/30/86		\$ <u>29,906</u>

REPORT FORMAT

The detailed projections are reported in a standard format showing the following four columns:

- Column 1 - Entitled Actual FY 84-85 is shown for comparison to column 2. (General Fund and budgeted Special Revenue Funds)
- Column 2 - Entitled Current Projection shows the actual projections through June 30, 1986 based upon data available for operations through the period ended February 28, 1986.
- Column 3 - Entitled Revised Budget represents the approved budget plus appropriation carryforwards, reserve for re-appropriations and approved supplemental appropriations.
- Column 4 - Entitled Variance - Favorable (Unfavorable) presents the difference between Current Projections and Revised Budget.

CONCLUSION

These estimates will be refined in our final close out report to be issued in early September, 1986. We welcome and appreciate comments and suggestions for improvement from the Mayor, Board of Supervisors and the public.

Very truly yours,

OFFICE OF THE CONTROLLER

  
JOHN C. FARRELL  
CONTROLLER

JCF/SS:lm (#0308H)

cc: John L. Taylor, Clerk of the Board  
Harvey Rose, Budget Analyst  
Farnum Alston, Deputy Mayor  
Roger Boas, Chief Admin. Officer



## SECTION I

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PROJECTED OPERATIONS  
(Revenues, Expenditures and Operating Transfers)

SCHEDULE OF BUDGETED AND PROJECTED REVENUE AND EXPENDITURES  
FOR YEAR ENDED JUNE 30, 1986

AS OF FEBRUARY 28, 1986

(in thousands)

GENERAL FUND

	<u>FY 85-86</u>			
	<u>ACTUAL</u> <u>FY 84-85</u>	<u>CURRENT</u> <u>PROJECTION</u>	<u>REVISED</u> <u>BUDGET</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<b>REVENUES</b>				
Property taxes	\$ 255,280	290,579	289,330	1,249
Business taxes	95,728	110,000	105,150	4,850
Other local taxes	127,433	142,652	136,242	6,410
Grants & subventions	229,184	250,198	241,274	8,924
Licenses, fines & penalties	28,972	31,417	31,422	( 5)
Interest & investment earnings	28,423	25,255	27,371	( 2,116)
Charges for services	44,297	48,093	47,466	627
Other	3,195	3,863	3,599	264
Total revenues	<u>812,512</u>	<u>902,057</u>	<u>881,854</u>	<u>20,203</u>
<b>EXPENDITURES &amp; ENCUMBRANCES</b>				
Public protection	366,403	383,477	387,525	4,048
Public works, transportation & commerce	28,037	34,982	35,497	515
Human welfare & neighborhood development	174,939	188,644	188,616	( 28)
Community health	96,092	107,155	110,149	2,994
Culture & recreation	50,603	57,553	57,857	304
General administration & finance	77,886	88,367	90,180	1,813
Total expenditures & encumbrances	<u>793,960</u>	<u>860,178</u>	<u>869,824</u>	<u>9,646</u>
Excess (deficiency) of revenues over (under) expenditures & encumbrances	18,552	41,879	12,030	29,849
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	83,363	75,087	75,087	-
Operating transfers out	<u>(165,899)</u>	<u>(176,813)</u>	<u>(176,813)</u>	-
Total other financing sources (uses)	( 82,536)	(101,726)	(101,726)	-
Excess (deficiency) of revenues & other sources over (under) expenditures, encumbrances & other uses	\$ <u>( 63,984)</u>	<u>( 59,847)</u>	<u>( 89,696)</u>	<u>29,849</u>

See Notes Starting on Page 26

SCHEDULE OF BUDGETED AND PROJECTED REVENUE AND EXPENDITURES  
FOR YEAR ENDED JUNE 30, 1986

AS OF FEBRUARY 28, 1986

(In thousands)

SPECIAL REVENUE FUNDS

	<u>FY 85-86</u>			
	<u>ACTUAL</u> <u>FY 84-85</u>	<u>CURRENT</u> <u>PROJECTION</u>	<u>REVISED</u> <u>BUDGET</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
REVENUES				
Property taxes	\$ 7,252	8,031	8,031	-
Other local taxes	41,412	43,998	41,124	2,874
Grants & subventions	14,234	13,271	14,000	( 729)
Licenses, fines & penalties	323	340	340	-
Interest & investment earnings	6,139	6,200	4,686	1,514
Charges for services	22,338	22,176	22,398	( 222)
Other	1,138	930	930	-
Total revenues	<u>92,836</u>	<u>94,946</u>	<u>91,509</u>	<u>3,437</u>
EXPENDITURES & ENCUMBRANCES				
Public protection	-	3	3	-
Public works, transportation & commerce	26,078	37,042	37,051	9
Human welfare & neighborhood development	5,226	6,189	6,284	95
Community health	149	223	223	-
Culture & recreation	26,653	59,948	60,457	509
General administration & finance	5,310	23,408	23,424	16
Total expenditures & encumbrances	<u>63,416</u>	<u>126,813</u>	<u>127,442</u>	<u>629</u>
Excess (deficiency) of revenues over (under) expenditures & encumbrances	29,420	( 31,867)	( 35,933)	4,066
OTHER FINANCING SOURCES (USES)				
Operating transfers in	9,574	57,261	57,261	-
Operating transfer out	( 20,169)	( 68,705)	( 68,705)	-
Total other financing sources (uses)	( 10,595)	( 11,444)	( 11,444)	-
Excess (deficiency) of revenues & other sources over (under) expenditures, encumbrances & other uses	\$ <u>18,825</u>	<u>( 43,311)</u>	<u>( 47,377)</u>	<u>4,066</u>

See Notes Starting on Page 26

SCHEDULE OF BUDGETED AND PROJECTED REVENUE AND EXPENDITURES  
FOR YEAR ENDED JUNE 30, 1986

AS OF FEBRUARY 28, 1986

(In thousands)

MUNICIPAL RAILWAY

	FY 85-86		
	<u>CURRENT PROJECTION</u>	<u>REVISED BUDGET</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Subventions	\$ 51,860	50,900	960
Charges for services	61,500	56,850	4,650
Total revenues	<u>113,360</u>	<u>107,750</u>	<u>5,610</u>
EXPENDITURES & ENCUMBRANCES			
Personal services	158,649	158,865	216 (w1)
Professional services	659	659	-
Contractual services	7,683	7,277	( 406) (w2)
Materials & supplies	14,830	18,113	3,283 (w2)
Fixed Charges	2,482	2,568	86 (w2)
Services of other depts.	21,933	21,933	-
Other operating expenses	5,890	5,890	-
Capital outlay and other expenditures	3,879	3,879	-
Facilities Maintenance	1,053	1,053	-
Capital Projects	6,013	6,013	-
Total expenditures & encumbrances	<u>223,071</u>	<u>226,250</u>	<u>3,179 (2)</u>
Excess (deficiency) of revenues over (under) expenditures & encumbrances	(109,711)	(118,500)	8,789
OTHER FINANCING SOURCES (USES).			
Operating transfers in	112,426	112,426	-
Operating transfers out	( 35)	( 35)	-
Appropriation carryforwards and other sources	6,109	6,109	-
Total other financing sources (uses)	<u>118,500</u>	<u>118,500</u>	<u>-</u>
Excess (deficiency) of revenues & other sources over (under) expenditures, encumbrances & other uses	\$ <u>8,789</u>	<u>-</u>	<u>8,789</u>

See Notes Starting on Page 26

SCHEDULE OF BUDGETED AND PROJECTED REVENUE AND EXPENDITURES  
FOR YEAR ENDED JUNE 30, 1986

AS OF FEBRUARY 28, 1986

(In thousands)

S. F. GENERAL HOSPITAL

	FY 85-86		
	<u>CURRENT PROJECTION</u>	<u>REVISED BUDGET</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Subventions	\$ 49,484	51,101	( 1,617)
Charges for services	63,668	62,051	1,617
Total revenues	<u>113,152</u>	<u>113,152</u>	<u>-</u>
EXPENDITURES & ENCUMBRANCES			
Personal services	98,237	98,566	329 (x1)
Professional services	770	1,270	500 (x2)
Contractual services	31,744	31,793	49 (x2)
Material & supplies	15,930	14,230	(1,700) (x2)
Fixed charges	101	101	-
Services of other depts.	3,953	4,603	650 (x2)
Other operating expenses	170	170	-
Capital outlay and other expenditures	1,162	1,162	-
Facilities maintenance	620	620	-
Capital projects	3,199	3,199	-
Total expenditures & encumbrances	<u>155,886</u>	<u>155,714</u>	<u>( 172) (2)</u>
Excess (deficiency) of revenues over (under) expenditures & encumbrances	(42,734)	(42,562)	( 172)
OTHER FINANCING SOURCES (USES)			
Operating transfers in	39,172	39,172	-
Operating transfers out	-	-	-
Appropriation carryforwards and other (uses)	3,390	3,390	-
Total other financing sources (uses)	<u>42,562</u>	<u>42,562</u>	<u>-</u>
Excess (deficiency) of revenues & other sources over (under) expenditures, encumbrances & other uses	\$ <u>( 172)</u>	<u>-</u>	<u>( 172)</u>

See Notes Starting on Page 26

SCHEDULE OF BUDGETED AND PROJECTED REVENUE AND EXPENDITURES  
FOR YEAR ENDED JUNE 30, 1986

AS OF FEBRUARY 28, 1986

(in thousands)

LAGUNA HONDA HOSPITAL

	FY 85-86		
	<u>CURRENT PROJECTION</u>	<u>REVISED BUDGET</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Subventions	\$ 2,844	3,479	( 635)
Charges for services	50,576	49,512	1,064
Total revenues	<u>53,420</u>	<u>52,991</u>	<u>429</u>
EXPENDITURES & ENCUMBRANCES			
Personal services	45,198	46,154	956 (Y1)
Professional services	871	871	-
Contractual services	1,453	1,594	141 (Y2)
Material & supplies	4,297	3,952	( 345) (Y2)
Fixed charges	14	14	-
Services of other depts.	1,955	1,955	-
Other operating expenses	31	31	-
Capital outlay and other expenditures	834	834	-
Facilities maintenance	487	487	-
Capital projects	924	924	-
Total expenditures & encumbrances	<u>56,064</u>	<u>56,816</u>	<u>752 (2)</u>
Excess (deficiency) of revenues over (under) expenditures & encumbrances	( 2,644)	( 3,825)	1,181
OTHER FINANCING SOURCES (USES)			
Operating transfers in	2,961	2,961	-
Operating transfers out	-	-	-
Appropriation carryforwards and other sources	1,142	1,142	-
Total other financing sources (uses)	<u>3,825</u>	<u>3,825</u>	<u>-</u>
& encumbrances	( 2,644)	( 3,825)	1,181
Excess (deficiency) of revenues & other sources over (under) expenditures, encumbrances & other uses	\$ <u>1,181</u>	<u>-</u>	<u>1,181</u>

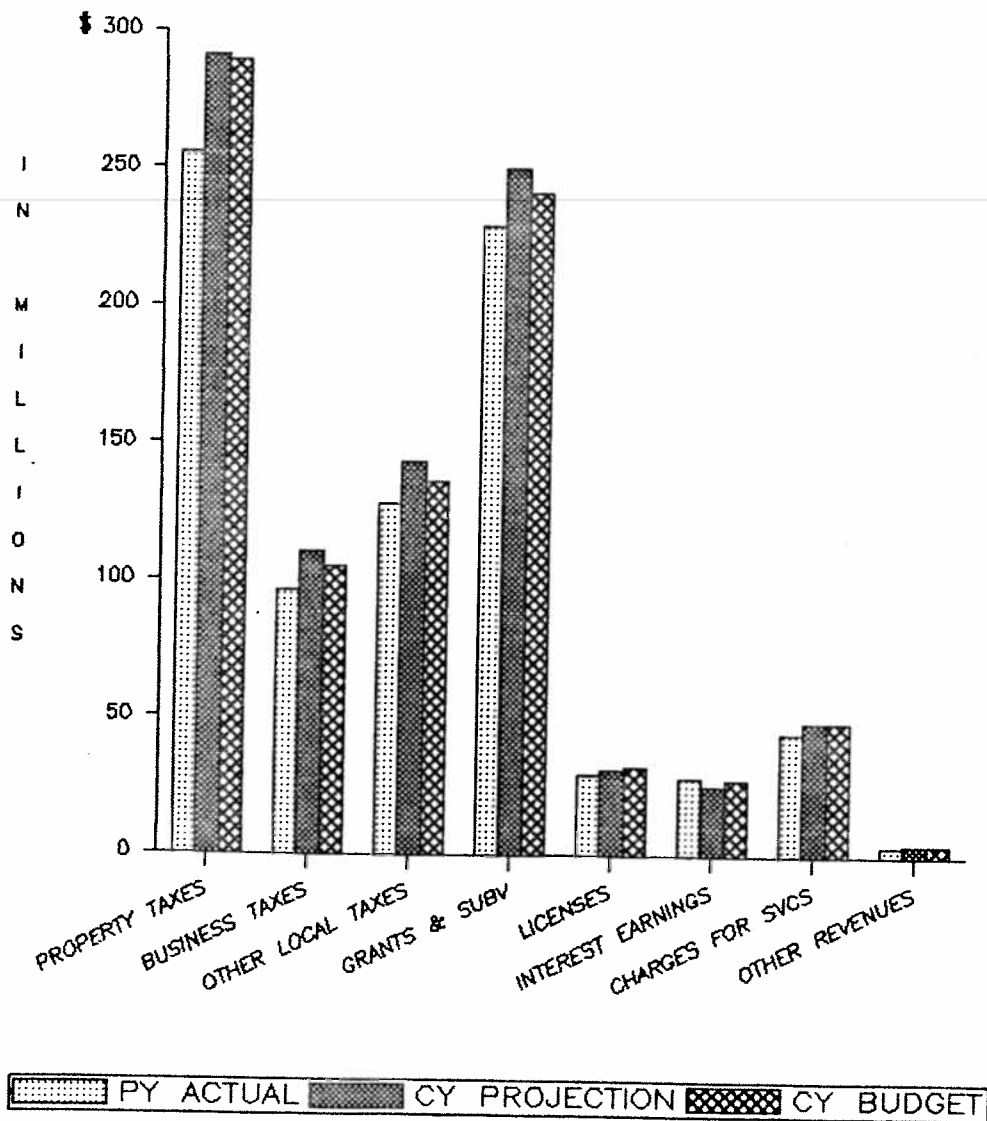
See Notes Starting on Page 26

## SECTION II

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### PROJECTED REVENUES

# GENERAL FUND REVENUES FY 1985-86





SCHEDULE OF BUDGETED AND PROJECTED REVENUES  
YEAR ENDED JUNE 30, 1986

AS OF FEBRUARY 28, 1986

( IN THOUSANDS )

D E T A I L

GENERAL FUND

		FY 85-86 (1)			
	ACTUAL FY 84-85	CURRENT PROJECTION	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)	
PROPERTY TAXES					
Current year - secured	\$ 215,521	245,444	247,291	( 1,847)	(A)
Current year - unsecured	25,799	31,613	28,517	3,096	(A)
Prior year and other	13,960	13,522	13,522	-	
Total property taxes	<u>255,280</u>	<u>290,579</u>	<u>289,330</u>	<u>1,249</u>	
BUSINESS TAXES					
Business Tax	12,779	14,400	13,000	1,400	(B)
Payroll tax	82,949	95,600	92,150	3,450	(B)
Total business taxes	<u>95,728</u>	<u>110,000</u>	<u>105,150</u>	<u>4,850</u>	
OTHER LOCAL TAXES					
Franchise tax	4,302	5,811	5,354	457	(D)
Real property transfer tax	13,874	18,500	16,000	2,500	(C)
Parking tax	8,687	10,991	9,491	1,500	(E)
Utility users tax	21,770	25,300	23,000	2,300	(F)
Hotel room tax	7,995	8,550	7,897	653	(D)
Sales tax	70,805	73,500	74,500	( 1,000)	(D)
Total other local taxes	<u>127,433</u>	<u>142,652</u>	<u>136,242</u>	<u>6,410</u>	
GRANTS AND SUBVENTIONS					
Homeowners property tax	5,874	5,899	5,899	-	
Motor vehicle in lieu - county	22,201	27,000	19,828	7,172	(G)
Motor vehicle in lieu - city	16,493	20,000	17,762	2,238	(G)
Cigarette tax	2,761	2,600	3,000	( 400)	(G)
Mental health subventions	20,800	22,533	22,533	-	
Revenue sharing entitlements	20,906	20,700	21,300	( 600)	(I)
County health services - state	7,521	8,336	7,923	413	(H)
Medically indigent adult	2,877	2,992	2,992	-	
Social services subventions	122,167	135,153	135,052	101	(J)
Grants	1,144	577	577	-	
Other	6,440	4,408	4,408	-	
Total grants & subventions	<u>\$ 229,184</u>	<u>250,198</u>	<u>241,274</u>	<u>8,924</u>	

See Notes Starting on Page 26

SCHEDULE OF BUDGETED AND PROJECTED REVENUES  
YEAR ENDED JUNE 30, 1986

AS OF FEBRUARY 28, 1986

( IN THOUSANDS )

D E T A I L

GENERAL FUND - continued

		FY 85-86 (1)			
	ACTUAL FY 84-85	CURRENT PROJECTION	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)	
LICENSES, FINES & PENALTIES					
Licenses	\$ 4,605	4,891	5,711	( 820)	(D)
Traffic fines - parking	18,968	20,780	20,780	-	(K)
Traffic fines - moving	4,231	4,752	3,937	815	(D)
Other fines and penalties	1,168	994	994	-	
Total licenses, fines and penalties	28,972	31,417	31,422	( 5)	
INTEREST AND INVESTMENT EARNINGS	28,423	25,255	27,371	( 2,116)	(L)
CHARGES FOR SERVICES					
Parking meter collection	6,298	6,401	6,600	( 199)	(D)
General government service charges	9,423	10,498	10,802	( 304)	(D)
Public safety service charges	9,407	11,284	10,164	1,120	(D)
Medi-Cal	9,399	12,210	12,200	10	(H)
Other service charges	9,770	7,700	7,700	-	
Total charges for services	44,297	48,093	47,466	627	
OTHER REVENUE	3,195	3,863	3,599	264	(D)
TOTAL REVENUES	\$ 812,512	902,057	881,854	20,203	

See Notes Starting on Page 26

SCHEDULE OF BUDGETED AND PROJECTED REVENUES  
YEAR ENDED JUNE 30, 1986

AS OF FEBRUARY 28, 1986

( IN THOUSANDS )

D E T A I L

SPECIAL REVENUE FUNDS

		FY 85-86		
	ACTUAL FY 84-85	CURRENT PROJECTION	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
PROPERTY TAXES				
Current year - secured	\$ 6,157	7,064	7,064	-
Current year - unsecured	737	815	815	-
Other	358	152	152	-
Total property taxes	<u>7,252</u>	<u>8,031</u>	<u>8,031</u>	<u>-</u>
OTHER LOCAL TAXES				
Admission tax	369	302	275	27 (D)
Parking tax	4,327	4,746	4,746	-
Hotel room tax	36,716	38,950	36,103	2,847 (D)
Total other local taxes	<u>41,412</u>	<u>43,998</u>	<u>41,124</u>	<u>2,874</u>
GRANTS AND SUBVENTIONS				
Motor vehicle fuel tax	5,087	4,700	4,986	( 286) (G)
Gas tax apportionment - county	6,361	6,000	6,278	( 278) (G)
Gas tax apportionment - city	2,410	2,200	2,365	( 165) (G)
Other	376	371	371	-
Total grants & subventions	<u>14,234</u>	<u>13,271</u>	<u>14,000</u>	<u>( 729)</u>
LICENSES, FINES & PENALTIES	<u>323</u>	<u>340</u>	<u>340</u>	<u>-</u>
INTEREST & INVESTMENT EARNINGS	<u>6,139</u>	<u>6,200</u>	<u>4,686</u>	<u>1,514 (L)</u>
CHARGES FOR SERVICES				
Recreation service charges:				
Candlestick Park	2,764	3,845	3,845	-
Other Rec & Park Facilities	9,528	9,850	10,081	( 231) (D)
Convention Facilities	3,221	3,641	3,641	-
Cultural service charges	1,608	1,754	1,754	-
Other service charges	5,217	3,086	3,077	9 (D)
Total charges for services	<u>22,338</u>	<u>22,176</u>	<u>22,398</u>	<u>( 222)</u>
OTHER REVENUE	<u>1,138</u>	<u>930</u>	<u>930</u>	<u>-</u>
TOTAL REVENUES	\$ <u>92,836</u>	<u>94,946</u>	<u>91,509</u>	<u>3,437</u>

See Notes Starting on Page 26

SCHEDULE OF BUDGETED AND PROJECTED REVENUES  
YEAR ENDED JUNE 30, 1986

AS OF FEBRUARY 28, 1986

( IN THOUSANDS )

D E T A I L

MUNICIPAL RAILWAY

		FY 85-86 (1)			
	ACTUAL FY 84-85	CURRENT PROJECTION	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)	
SUBVENTIONS					
Sales tax allocation - MTC	\$ 36,360	46,800	46,800	-	
Operating assistance	9,000	-	-	-	
MTC bridge toll allocation	4,116	5,060	4,100	960	(M)
Grants	268	-	-	-	
Total grants and subventions	<u>49,744</u>	<u>51,860</u>	<u>50,900</u>	<u>960</u>	
<hr/>					
CHARGES FOR SERVICES					
Passenger fares	55,039	59,000	54,815	4,185	(M)
Other	3,069	2,500	2,035	465	(M)
Total charges for services	<u>58,108</u>	<u>61,500</u>	<u>56,850</u>	<u>4,650</u>	
<hr/>					
TOTAL REVENUES	\$ <u>107,852</u>	<u>113,360</u>	<u>107,750</u>	<u>5,610</u>	

See Notes Starting on Page 26

SCHEDULE OF BUDGETED AND PROJECTED REVENUES  
YEAR ENDED JUNE 30, 1986

AS OF FEBRUARY 28, 1986  
( IN THOUSANDS )

D E T A I L

SAN FRANCISCO GENERAL HOSPITAL

			FY 85-86	
	ACTUAL FY 84-85	CURRENT PROJECTION	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
SUBVENTIONS				
County health services	\$ 20,598	23,941	24,289	( 348) (H)
Medically indigent adult	21,935	25,543	26,812	( 1,269) (H)
Total subventions	<u>42,533</u>	<u>49,484</u>	<u>51,101</u>	<u>( 1,617)</u>
CHARGES FOR SERVICES				
Patient net revenue	57,144	62,290	60,673	1,617 (H)
Other	<u>1,436</u>	<u>1,378</u>	<u>1,378</u>	-
Total charges for services	<u>58,580</u>	<u>63,668</u>	<u>62,051</u>	<u>1,617</u>
TOTAL REVENUES	\$ <u>101,113</u>	<u>113,152</u>	<u>113,152</u>	<u>-</u>

See Notes Starting on Page 26

SCHEDULE OF BUDGETED AND PROJECTED REVENUES  
YEAR ENDED JUNE 30, 1986

AS OF FEBRUARY 28, 1986

( IN THOUSANDS )

D E T A I L

LAGUNA HONDA HOSPITAL

		<u>FY 85-86</u>		
	<u>ACTUAL</u> <u>FY 84-85</u>	<u>CURRENT</u> <u>PROJECTION</u>	<u>BUDGET</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
SUBVENTIONS				
County health services	\$ 5,759	2,844	3,479	( 635) (H)
Other	4	-	-	-
Total subventions	<u>5,763</u>	<u>2,844</u>	<u>3,479</u>	<u>( 635)</u>
CHARGES FOR SERVICES				
Hospital service charges	40,833	50,556	49,492	1,064 (H)
Other	429	20	20	-
Total charges for services	<u>41,262</u>	<u>50,576</u>	<u>49,512</u>	<u>1,064</u>
TOTAL REVENUES	\$ <u>47,025</u>	<u>53,420</u>	<u>52,991</u>	<u>429</u>

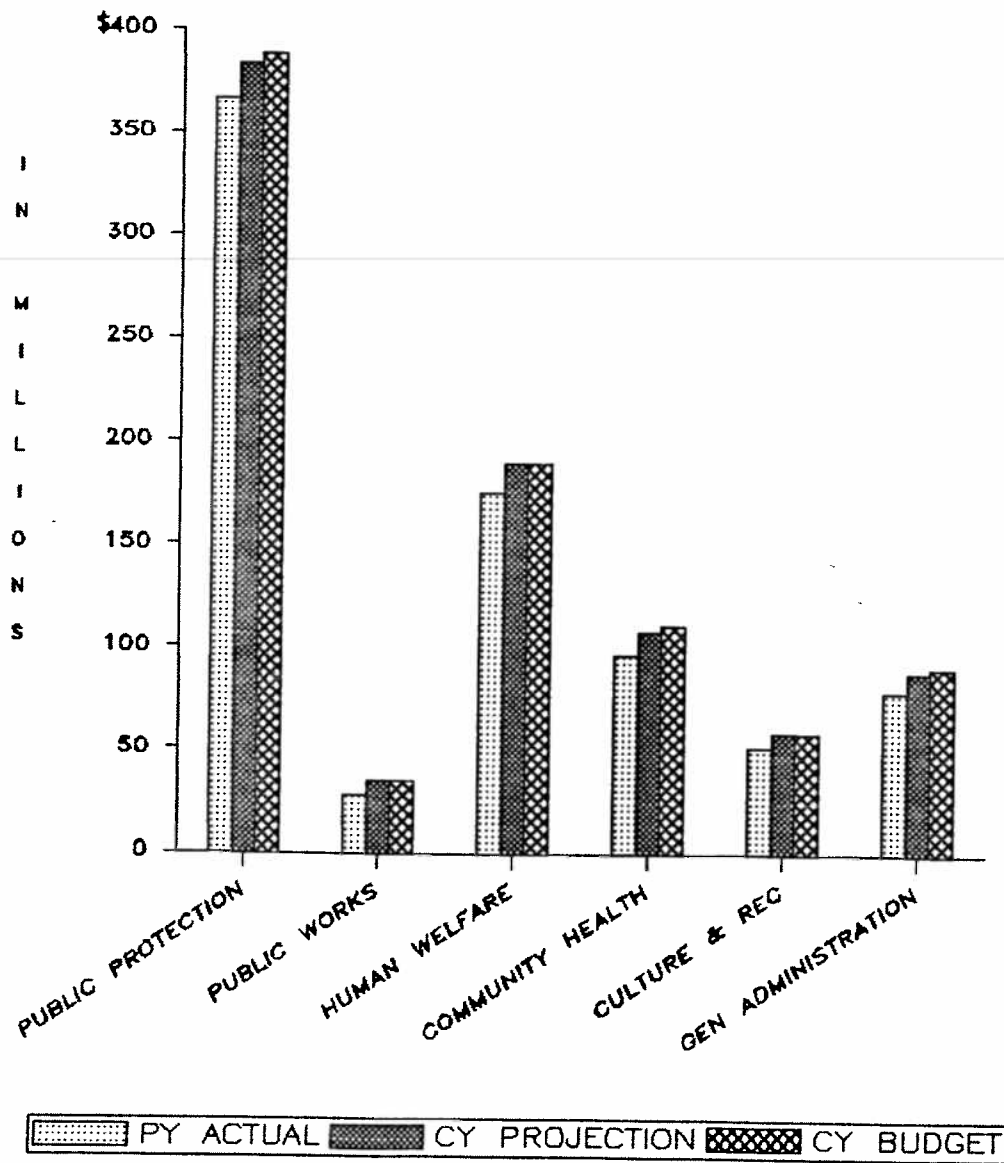
See Notes Starting on Page 26

### SECTION III

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#### PROJECTED EXPENDITURES

# GENERAL FUND EXPENDITURES & ENCUMBRANCES FY 1985-86





SCHEDULE OF BUDGETED AND PROJECTED EXPENDITURES  
FOR YEAR ENDED JUNE 30, 1986

AS OF FEBRUARY 28, 1986

(in thousands)

GENERAL FUND

	<u>FY 85-86 (2)</u>			
	<u>ACTUAL</u>	<u>CURRENT</u>	<u>REVISED</u>	<u>VARIANCE</u>
	<u>FY 84-85</u>	<u>PROJECTION</u>	<u>BUDGET</u>	<u>FAVORABLE</u>
				<u>(UNFAVORABLE)</u>
<b>PUBLIC PROTECTION</b>				
District Attorney	\$ 15,989	17,177	17,726	549 (N)
Public Defender	5,692	6,144	6,457	313 (N)
Sheriff	21,898	23,021	23,525	504 (N)
Superior Court	7,783	8,741	8,463	( 278) (O)
Municipal Court	12,623	14,434	14,806	372 (N)
Juvenile Court	11,352	11,868	12,157	289 (N)
Adult Probation	4,028	4,421	4,451	30
County Clerk	4,371	4,727	4,891	164 (N)
Mayor	369	-	-	-
Fire Department	112,869	118,329	118,790	461 (P)
Police	167,795	172,765	174,428	1,663 (O)
County Agriculture-Weights & Measures	540	580	580	- (R)
Public Administrator/ Guardian	1,094	1,270	1,251	( 19) (S)
	<u>366,403</u>	<u>383,477</u>	<u>387,525</u>	<u>4,048</u>
<b>PUBLIC WORKS, TRANSPORTATION AND COMMERCE</b>				
Permit Appeals	165	188	196	8
PUC Light, Heat and Power	1,955	3,370	3,370	-
Electricity	3,931	4,429	4,721	292 (N)
Public Works	21,986	26,995	27,210	215 (R)
	<u>28,037</u>	<u>34,982</u>	<u>35,497</u>	<u>515</u>
<b>HUMAN WELFARE AND NEIGHBORHOOD DEVELOPMENT</b>				
Mayor	4,080	3,866	3,895	29 (R)
Human Rights Commission	747	1,019	1,048	29
Social Services	169,369	182,782	182,650	( 132) (T)
Commission on the Status of Women	154	248	285	37
Rent Arbitration Board	589	729	738	9
	<u>174,939</u>	<u>188,644</u>	<u>188,616</u>	<u>( 28)</u>
<b>COMMUNITY HEALTH</b>				
Medical Examiner/Coroner	1,522	1,816	1,865	49
Public Health Central Office	47,239	55,357	57,645	2,288 (U)
Hospitals (Capital Projects)	-	508	508	-
Community Mental Health	47,331	49,474	50,131	657 (V)
	<u>\$ 96,092</u>	<u>107,155</u>	<u>110,149</u>	<u>2,994</u>

See Notes Starting on Page 26

SCHEDULE OF BUDGETED AND PROJECTED EXPENDITURES  
FOR YEAR ENDED JUNE 30, 1986

AS OF FEBRUARY 28, 1986

(in thousands)

GENERAL FUND (Continued)

		<u>FY 85-86 (2)</u>		
	<u>ACTUAL</u> <u>FY 84-85</u>	<u>CURRENT</u> <u>PROJECTION</u>	<u>REVISED</u> <u>BUDGET</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<b>CULTURE AND RECREATION</b>				
County Educational Office	\$ 505	531	546	15
Art Commission	767	1,015	1,082	67 (N)
Public Library	14,541	16,052	16,049	( 3) (S)
Recreation and Park	28,939	32,552	32,580	28
War Memorial	83	166	166	-
Academy of Sciences	1,460	1,731	1,760	29
Fine Arts Museums	3,266	4,136	4,264	128 (N)
Asian Art Museum	902	1,219	1,259	40
Law Library	140	151	151	-
	<u>50,603</u>	<u>57,553</u>	<u>57,857</u>	<u>304</u>
<b>GENERAL ADMINISTRATION AND FINANCE</b>				
Board of Supervisors	3,465	3,963	4,012	49
Assessor	4,833	4,796	4,847	51 (N)
City Attorney	3,156	11,120	11,194	74 (N)
Treasurer- Tax Collector	5,575	5,467	5,696	229 (N)
Controller	26,411	29,858	30,305	447 (N)
Mayor	6,509	2,622	2,663	41
City Planning	4,824	5,730	5,937	207 (N)
Civil Service	5,705	7,173	7,351	178 (N)
Retirement System (including Workers' Compensation)	8,616	7,448	7,529	81 (N)
Chief Administrative Officer	2,006	2,012	2,020	8 (R)
Real Estate	1,641	1,746	1,747	1
Recorder	652	696	735	39
Registrar	1,440	2,119	2,241	122 (N)
Records Center	124	241	250	9
Purchaser	2,929	3,376	3,653	277 (N)
	<u>77,886</u>	<u>88,367</u>	<u>90,180</u>	<u>1,813</u>
Total General Fund	\$ <u>793,960</u>	<u>860,178</u>	<u>869,824</u>	<u>9,646</u>

See Notes Starting on Page 26

SCHEDULE OF BUDGETED AND PROJECTED EXPENDITURES  
FOR YEAR ENDED JUNE 30, 1986

AS OF FEBRUARY 28, 1986

(In thousands)

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS		FY 85-86		(2)
	ACTUAL FY 84-85	CURRENT PROJECTION	REVISED BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
PUBLIC PROTECTION				
Senior Citizens Program Fund	\$ -	3	3	-
	-	3	3	-
PUBLIC WORKS, TRANSPORTATION AND COMMERCE				
Gasoline Tax & Road Fund	23,199	31,292	31,292	-
Convention Facilities Fund	-	-	-	-
Off Street Parking Fund	1,654	5,750	5,759	9
Other Special Revenue Funds	1,225	-	-	-
	26,078	37,042	37,051	9
HUMAN WELFARE AND NEIGHBORHOOD DEVELOPMENT				
Senior Citizens Program Fund	5,128	6,037	6,132	95 (N)
Other Special Revenue Funds	98	152	152	-
	5,226	6,189	6,284	95
COMMUNITY HEALTH				
Other Special Revenue Funds	149	223	223	-
	149	223	223	-
CULTURE AND RECREATION				
Convention Facilities Fund	10,207	22,229	22,262	33
Open Space Fund	2,275	19,000	19,192	192 (N)
Candlestick Park Fund	3,211	5,242	5,252	10
Special Recreation and Park Revenue Fund	6,409	8,141	8,141	-
Off Street Parking Fund	42	38	38	-
War Memorial Fund	3,179	4,657	4,912	255 (N)
Other Special Revenue Funds	1,330	641	660	19
	26,653	59,948	60,457	509
GENERAL ADMINISTRATION AND FINANCE				
Hotel Tax Fund	4,517	6,818	6,824	6
Convention Facilities	263	15,947	15,947	-
Off Street Parking Fund	263	-	-	-
Other Special Revenue Funds	267	643	653	10
	5,310	23,408	23,424	16
Total Special Revenue Funds	\$ 63,416	126,813	127,442	629

See Notes Starting on Page 26

## SECTION IV

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EXPLANATORY NOTES

## NOTES TO FISCAL YEAR 1985-86 REVENUE PROJECTIONS

### (1) GENERAL FUND AND MUNI RAILWAY RATE INCREASES

FY 85-86 "current projections" include net increases authorized by the Mayor and Board of Supervisors in December 1985; since the budget figures have not been formally increased, the variance includes the increased revenues net of other underlying revenue projections.

#### (A) PROPERTY TAXES

The secured property tax revenue projection is reduced for corrections of the original assessment roll and increases for major SB-813 supplemental assessments which were not anticipated in our original budgeted revenue. The unsecured property tax revenue reflects several unusually large escaped (prior years) assessments which should be considered a one-time occurrence.

#### (B) BUSINESS TAXES

Projected FY 85-86 business taxes of \$110,000,000 reflect a 15% growth over prior year's actual revenue. The increase is based on the assumption that the return to the 1.5% rate will generate an additional revenue of 7% and that trended growth will be 8%. Current year's collections through March 31, 1986 have been considered in this projection.

#### (C) REAL PROPERTY TRANSFER TAX

The sale of the various downtown Bank of America properties in the first quarter of this fiscal year brought about a net increase in our projection over the amount originally budgeted.

#### (D) TRENDING PROJECTIONS

Variances reflect current revenue trends based on receipt patterns, revised estimates supplied to us and other available information.

#### (E) PARKING TAX

Projected revenue includes the 5% increase in the tax rate which was to be effective March 1, 1986.

#### (F) UTILITY USERS TAX

The higher revenue projection includes the reinstatement of the utility users tax on residential users effective January 1, 1986.

#### (G) FEDERAL AND STATE SUBVENTIONS

Current projections reflect the latest revenue estimates furnished by Federal or State agencies.

NOTES TO FISCAL YEAR 1985-86 REVENUE PROJECTIONS

(Continued)

The State's estimate of the motor vehicle in lieu tax was grossly understated because of the wrong assumptions made on car financing rates. Receipts pattern shows projected revenue for combined city and county to exceed budget by 25%.

(H) PUBLIC HEALTH PROJECTIONS

Projected revenues for Central Office, Community Mental Health Services, Substance Abuse, San Francisco General Hospital, and Laguna Honda Hospital are based on the 3/7/86 data provided by the Department of Public Health.

(I) REVENUE SHARING

The quarterly payments we have received to date indicate a lower annual entitlement than was originally anticipated.

(J) SOCIAL SERVICES SUBVENTIONS

An increase of \$101,000 is projected matching a comparable increase anticipated in subsidized program expenditures.

(K) TRAFFIC FINES - PARKING

No deficit is projected in this revenue item. The previously reported reduced revenue was investigated and determined to be due to the crediting of payments received to the traffic trust account instead of the parking revenue account. Necessary corrections have been made.

(L) INTEREST AND INVESTMENT EARNINGS

Interest earnings on pooled investments of General Fund as projected is lower than budgeted because of the decline in interest rates and General Fund cash allocation basis.

An increase is projected on the interest earnings of the Special Revenue Funds for the current fiscal year because the interest revenue of some funds were under budgeted.

(M) MUNICIPAL RAILWAY

The increased projection on passenger fares is brought about by the various rate changes that took effect January 1, 1986. The subvention from MTC is expected to increase by \$960,000.

NOTES TO FY 1985-86 EXPENDITURE PROJECTIONS

(2) FY 1985-86 BUDGET RESCISSION (PER R.O. # 6125)

Projected surplus in operating expenditures of reported annually budgeted funds are reduced by the amounts of rescissions made by the Board of Supervisors on their final review of FY 1985-86 budget totalling \$5,420,411 per RO# 6125. Since the "revised budget" figures have formally been adjusted by above rescissions and approved supplemental appropriations, variances reflect the amount projected to be unexpended at year-end net of revisions to original annual appropriation.

(N) Current operating expenditure projections indicate surpluses for several departments. Personal services accounts are projected based on the payroll ending February 21, 1986, approved requisitions unfilled to date and/or revised spending plans submitted by these departments. Projected expenditure surpluses include the projected variances in non-personal services accounts based on the current expended amounts assuming seven months of the fiscal year are paid to date, management spending plans submitted to us and other available information. The detail projections by departmental accounts are as follows:

DEPARTMENT	ACCOUNT TITLE	PROJECTED SURPLUS	% TO RELATED REVISED BUDGET
District Attorney			
-General	Permanent Salaries-Misc.	\$ 194,534	2.54%
	Mandatory Fringe Benefits	46,791	2.38%
	Career Criminal Prosecution & Family Violence Projects	(11,773)	(2.51%)
-Family Support	Permanent Salaries-Misc.	217,890	6.59%
	Temporary Salaries	18,478	12.65%
	Mandatory Fringe Benefits	69,308	7.13%
	Rental of Property	14,603	3.17%
Public Defender	Permanent Salaries-Misc.	117,421	2.62%
	Temporary Salaries	21,440	13.37%
	Mandatory Fringe Benefits	( 3,895)	(.37%)
	Contractual Services	178,314	40.46%
Sheriff	Permanent Salaries-Misc.	115,886	.84%
	Temporary Salaries	14,628	7.45%
	Overtime & Holiday Pay	(10,178)	2.30%
	Mandatory Fringe Benefits	139,932	3.74%
	Materials & Supplies	242,397	7.71%
Municipal Court	Permanent Salaries-Misc.	159,058	2.06%
	Temporary Salaries	25,600	11.97%
	Overtime & Holiday Pay	18,461	35.25%
	Mandatory Fringe Benefits	54,448	2.98%
	Materials & Supplies	77,154	38.13%

NOTES TO FY 1985-86 EXPENDITURE PROJECTIONS

(N) Continued

DEPARTMENT	ACCOUNT TITLE	PROJECTED SURPLUS	% TO RELATED REVISED BUDGET
Juvenile Court			
-Probation	Permanent Salaries-Misc.	112,651	2.89%
	Mandatory Fringe Benefits	34,416	3.06%
-Juvenile Hall	Permanent Salaries	53,183	2.08%
	Temporary Salaries	22,079	13.31%
	Overtime & Holiday Pay	7,369	8.04%
	Mandatory Fringe Benefits	25,815	3.91%
-Log Cabin Ranch	Permanent Salaries	5,776	.66%
	Temporary Salaries	13,399	21.32%
	Overtime & Holiday Pay	5,643	21.71%
	Mandatory Fringe Benefits	6,840	3.31%
County Clerk	Permanent Salaries	93,050	2.82%
	Temporary Salaries	15,098	15.77%
	Overtime & Holiday Pay	1,714	10.69%
	Mandatory Fringe Benefits	16,822	1.76%
	Other Non-personal Services	37,000	-
Electricity	Permanent Salaries	141,039	4.75%
	Temporary Salaries	20,540	48.37%
	Overtime & Holiday Pay	12,113	12.74%
	Mandatory Fringe Benefits	71,974	8.51%
	Other Non-personal Services	46,000	-
Art Commission	Permanent Salaries	32,188	11.18%
	Mandatory Fringe Benefits	35,025	41.72%
Fine Arts Museum	Permanent Salaries	81,188	3.69%
	Temporary Salaries	1,374	31.97%
	Overtime & Holiday Pay	503	.74%
	Mandatory Fringe Benefits	44,976	6.84%
Assessor	Permanent Salaries	43,460	1.33%
	Mandatory Fringe Benefits	7,721	.85%
City Attorney	Permanent Salaries	58,930	.82%
	Overtime & Holiday Pay	6,081	80.95%
	Mandatory Fringe Benefits	2,452	.13%
	Other Non-personal Services	7,000	-



NOTES TO FY 1985-86 EXPENDITURE PROJECTIONS

(N) Continued

DEPARTMENT	ACCOUNT TITLE	PROJECTED SURPLUS	% TO RELATED REVISED BUDGET
Treasurer-Tax Collector	Permanent Salaries	167,039	4.69%
	Temporary Salaries	15,407	12.32%
	Mandatory Fringe Benefits	46,873	4.72%
Controller	Permanent Salaries	337,409	4.94%
	Temporary Salaries	47,677	43.98%
	Overtime & Holiday Pay	16,391	12.03%
	Mandatory Fringe Benefits	45,423	2.66%
City Planning	Permanent Salaries	180,239	5.39%
	Temporary Salaries	1,140	25.33%
	Mandatory Fringe Benefits	25,677	2.96%
Civil Service	Permanent Salaries	115,943	3.33%
	Temporary Salaries	761	.19%
	Mandatory Fringe Benefits	21,096	2.17%
	Other Non-personal Services	41,000	-
Retirement	Permanent Salaries	56,606	11.94%
	Temporary Salaries	12,895	30.55%
	Mandatory Fringe Benefits	11,135	11.68%
Registrar	Permanent Salaries	233	.07%
	Temporary Salaries	87,018	12.22%
	Overtime & Holiday Pay	3,201	4.97%
	Mandatory Fringe Benefits	3,658	3.88%
	Other Non-personal Services	28,000	-
Purchaser	Permanent Salaries	174,780	12.02%
	Temporary Salaries	25,280	20.03%
	Overtime & Holiday Pay	2,312	15.35%
	Mandatory Fringe Benefits	54,189	13.26%
	Other Non-personal Services	20,000	-

NOTES TO FY 1985-86 EXPENDITURE PROJECTIONS

- (O) Current expenditure projections for Superior Court indicate a deficit in Fees & Other Compensation of \$302,142 (net departmental personal services accounts' deficit is \$278,000). This projection is based on departmental expenditures to date. The department has submitted a request for supplemental appropriations on March 4, 1986 to cover this projected deficit.
- (P) The Fire Department's overall expenditure projection shows a favorable variance in personal services accounts of \$461,280 based on current spending trends including currently approved but not filled firefighter requisitions.

A deficit of \$1,657,955 is projected in extended work week account based on their current spending trend. The department's current staff work beyond normal hours due to the shortage in firefighter personnel. This shortage in staffing is primarily due to the lack of a Civil Service eligibility list. The department has submitted a request for supplemental appropriations to transfer funds from permanent salaries-uniform and mandatory fringe benefits accounts to cover projected deficit in the extended work week account.

- (Q) Based on expenditures for the payperiod ending February 21, 1986, management spending plan submitted to us, and assuming that new or vacant positions are not filled and that no upgrade reclassifications are made, the Police Department is projected to accumulate an overall surplus in personal services account of \$856,898. Detail projection by personal services accounts are:

ACCOUNT TITLE	PROJECTED SURPLUS
Permanent Salaries-Miscellaneous	\$ 158,860
Permanent Salaries-Uniform	38,126
Differential pay	( 40,247) *
Temporary Salaries	14,201
Overtime & Holiday Pay including Extended Work	154,092
Mandatory Fringe Benefits	457,898
<u>Senior Escort:</u>	
Permanent Salaries	53,855
Mandatory Fringe Benefits	10,531
<u>Commission Division:</u>	
Permanent Salaries	( 634)
Mandatory Fringe Benefits	10,216
Total Personal Services Account	<u>\$856,898</u>

Current projection of materials and supplies account also indicates reduced expenditure for the year by \$806,900. This projection is based on departmental expenditures recorded to date.

- \* The department has been advised to regularly monitor this account and to take appropriate steps to prevent the projected deficit.

# NOTES TO FY 1985-86 EXPENDITURE PROJECTIONS

- (R) County Agriculture & Measures, Public Works, Mayor Special Services, and the CAO are all projected to possibly have deficit in personal services accounts. Amounts are not material to date and may be covered by projected surpluses in their non-personal services accounts.
- (S) Both Public Administrator & Guardian & Public Library have overall net projected deficit in their expenditure accounts, mainly in personal services. These departments do not have enough surpluses in other accounts to cover projected deficit in their personal services accounts. They have been advised to either reduced spending or submit request for supplemental appropriations to cover their projected deficits.
- (T) Based on expenditures for the payperiod ending February 21, 1986, Department of Social Services is projected to accumulate surplus in personal services accounts by June 30, 1986. Reductions in related Social Services subvention revenue is anticipated matching lower estimated program expenditures.

ACCOUNT TITLE	PROJECTED SURPLUS
---------------	----------------------

Permanent Salaries-Miscellaneous	\$ 1,216,458
Mandatory Fringe Benefits	520,930
Total Personal Services Account	\$ <u>1,737,388</u>

Current projection for Social Services Aid Assistance Programs are detailed as follows:

ACCOUNT TITLE	PROJECTED SURPLUS (DEFICIT)
---------------	-----------------------------------

AFDC-General Assistance	\$( 896,418)**
AFDC-WIN Training	11,874
General Assistance	941,033 *
Foster Care	(1,904,813)**
Adoption Aid	51,485
Day Care Assistance	( 66,374)***
Total Aid Assistance Programs	\$ <u>(1,863,213)</u>

\* \$1,596,487 of the General Assistance program budget is currently reserved based on the Board of Supervisors' final review of FY 85-86 annual budget. The department has been advised to request the release of approximately \$660,000 of the reserved portion of General Assistance program based on expenditure trend to date. Reductions in related Social Services subvention revenue is anticipated matching lower estimated program expenditures.

\*\* Department of Social Services has submitted a request for supplemental appropriation on March 10, 1986 to increase AFDC - General Assistance and Foster Care program appropriation accounts with corresponding increases in related estimated revenues. Also, \$133,000 of the projected \$941,033 General Assistance program surplus is requested to be used as source of funding per RO#6025.

\*\*\* The department plans to reduce spending in Day Care Assistance program to prevent occurrence of this projected deficit.

# NOTES TO FY 1985-86 EXPENDITURE PROJECTIONS

- (U) Public Health Central Office is projected to accumulate surpluses in personal services accounts of \$1,655,402 based on expenditures for payroll ending February 21, 1986 including recently approved requisitions. Their medical contractual services account also indicate that department will not spend approximately \$633,000 of the budgeted amount. This projection is based on recorded actual expenditures to date assuming it covers seven months of the fiscal year expenditures.
- (V) Community Mental Health is projected to accumulate surpluses in personal services accounts of \$585,628 based on expenditures for payroll ending February 21, 1986 including recently approved requisitions. Their medical contractual services account also indicate that department will not spend approximately \$71,000 of the budgeted amount. This projection is based on recorded actual expenditures to date assuming it covers seven months of the fiscal year expenditures.
- (W<sup>1</sup>) Based on current expenditures and projected remaining expenditures based on payroll ending February 21, 1986 or spending plans submitted by the Municipal Railway fiscal staff, the department is projected to accumulate a net surplus of \$215,973 in personal services, detailed as follows:

<u>ACCOUNT TITLE</u>	<u>PROJECTED SURPLUS (DEFICIT)</u>
Permanent Salaries-Miscellaneous	\$ 42,820
Permanent Salaries-Crafts	400,573
Permanent Salaries-Platform	135,772
Temporary Salaries	250,217
Overtime	(109,105)*
Holiday Pay	( 2,833)*
Mandatory Fringe Benefits	<u>(501,471)**</u>
Total Personal Services Account	<u>\$215,973</u>

\* The department has reduced its spending in Overtime and Holiday Pay accounts since November 1985. However, unless Municipal Railway officers contineously enforce their plans and further reduce overtime, these accounts are projected to have deficits at year-end.

\*\* The department has submitted a request for supplemental appropriation based on anticipated increase in MTC Allocated Revenue to cover projected deficit in mandatory fringe benefits.

- (W<sup>2</sup>) Variances in non-personal services accounts of Municipal Railway Operating Fund are either based on (a) expenditures to date assuming that seven months' actual expenditures are paid to date, or (b) spending plan submitted by the department.

# NOTES TO FY 1985-86 EXPENDITURE PROJECTIONS

- (X<sup>1</sup>) Based on current expenditures and recently approved requisitions, San Francisco General Hospital is projected to accumulate a total projected surplus of \$329,381 in their personal services account by the end of 1985-86. The detail projections are as follows:

ACCOUNT TITLE	PROJECTED SURPLUS (DEFICIT)
Permanent Salaries-Miscellaneous	\$ 55,551
Permanent Salaries-Crafts	( 3,659)
Temporary Salaries	429,931
Overtime	(403,087)*
Holiday Pay	( 29,112)*
Mandatory Fringe Benefits	279,757
Total Personal Services Account	<u>\$ 329,381</u>

- \* The department has submitted a request for supplemental appropriation to transfer portion of the projected surplus in Temporary Salary account to cover projected deficit in Overtime and Holiday pay accounts. Department has been advised that any overtime authorized by the department after March 7, 1986 are not legally funded and that supplemental appropriation should include retroactivity clause to pay overtime incurred after this date.

- (X<sup>2</sup>) Variances in non-personal services accounts of San Francisco General Hospital Operating Fund are either based on (a) expenditures to date assuming that seven months' actual expenditures are paid to date, or (b) spending plan submitted by the department.

Current projections for Contractual Services accounts include \$700,000 estimated amount for Tertiary Care contract with UC Medical Center and \$460,000 additional requirement for MIA Professional Fees. Tertiary care services are contineously provided by UC Medical Center without a certified contract. According to SFGH Fiscal Administrator, services provided to date have not been processed for payment by their department pending settlement of issues to finalize the required contract with UC Medical Center.

The department plans to cover projected deficit in Materials & Supplies account by:

- Requesting an authorization to transfer projected surpluses from Services of Other Departments:
 

Light, Heat & Power	\$ 400,000
Controller's ISD Services	250,000, and
- Requesting supplemental appropriations for \$ 1,000,000. Identified sources of this supplemental appropriation as submitted to the Public Health Commission are:
 

Laguna Honda Hospital revenues	\$ 200,000
SFGH revenues	200,000
SFGH Professional Services	350,000 (previously reserved)
Public Health-Personal Services	250,000

NOTES TO FY 1985-86 EXPENDITURE PROJECTIONS

- (Y<sup>1</sup>) Laguna Honda Hospital is projected to accumulate surpluses in personal services based on department's monthly labor distribution ending January 31, 1985 including recently approved requisitions. Detail projections are as follows:

<u>ACCOUNT TITLE</u>	<u>PROJECTED SURPLUS (DEFICIT)</u>
Permanent Salaries-Miscellaneous	<u>\$670,958</u>
Permanent Salaries-Crafts	56,027
Temporary Salaries	(113,370)
Fees & Other Compensation	21,570
Overtime	17,943
Holiday Pay	288,493
Mandatory Fringe Benefits	14,606
Total Personal Services Account	<u>\$956,227</u>

- (Y<sup>2</sup>) Variances in non-personal services accounts of Laguna Honda Hospital Operating Fund are either based on (a) expenditures to date assuming that seven months actual expenditures are paid to date, or (b) spending plan submitted by the department. The department has submitted a request for supplemental appropriation to transfer funds from accounts with projected surplus to cover projected deficit in Materials & Supplies account.