



March 19, 1991

Honorable Mayor Agnos  
City and County of San Francisco  
City Hall - Room 200  
San Francisco, California 94102

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

RE: Executive Overview - Projected Status of General Fund  
thru June 30, 1991

Ladies and Gentlemen:

Based upon operations thru January 1991 and in certain cases revenue collections thru March 7, 1991, we project that without the future actions described herein, the general fund would have a \$ 7.4 million deficit at June 30, 1991.

Exhibit A attached, highlights the changes from the last projection report and Exhibit B shows a summary of the unappropriated reserves and projected fund balances.

Significant variances of our estimates from the last projection are as follows:

Revenues

As the recession continues, revenues continue to decline. Since our last report, this decline has gone up by \$16 million to a total projected shortfall of \$36.3 million. Major components of the \$16 million decline include additional shortfalls in property taxes of \$4.7 million, business taxes of \$.6 million, sales taxes of \$1.1 million, motor vehicle in lieu fees of \$4.3 million, and traffic fines of \$2.9 million.

The projected revenues from Hetch Hetchy are still estimated to be \$15 million. However, to assure this transfer, we are unalloting capital projects.

Expenditures

In total estimated expenditures have declined slightly from our last projection by \$1.9 million. Major improvements are reduced welfare costs of \$4.6 million and reduced Parking and Traffic Commission costs of \$1.8 million. These are partially offset by increased police costs of \$3.4 million and increased Superior Court costs of \$1.4 million.

Other Sources, Reserves and other Adjustments

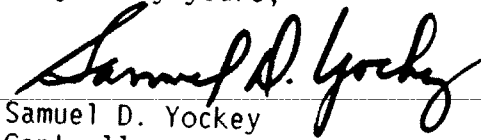
The City's subsidy to San Francisco General Hospital will decline by \$2.6 million and the subsidy to Muni Railway will decline by \$.5 million. Other changes include increased reimbursement from bond funds of \$2.2 million and additional costs for supplementals of \$.7 million.

Future Action

The City Charter prohibits the City from incurring a deficit when the books are closed. Accordingly, the Controller is required to take such actions as are necessary to insure that a deficit does not in fact occur. Given the revenue shortfall, the Controller's Office is reviewing all general fund supported departments' proposed expenditures and reserving all items of a non-essential or postponable nature. The Controller will coordinate these proposed reserves with the affected departments and will report to the board by April 3, on appropriations for which reserves are placed.

This office will continue to monitor major revenues and expenditures and will provide updates to the Mayor and Board as significant changes occur.

Very truly yours,



Samuel D. Yockey  
Controller

- Attachments:
- Exhibit A
  - Summary of changes to projected fund balance from previous projection
  - Exhibit B
  - Summary of unappropriated reserves and projected fund balance June 30, 1991
  - Fund balance projection report

# EXHIBIT A

## CITY AND COUNTY OF SAN FRANCISCO SUMMARY OF CHANGES IN PROJECTED SURPLUS FROM PREVIOUS PROJECTION

(In Thousands)

Projected Undesignated General Fund  
Surplus as Projected at January 30, 1991 - \$ 2,783

Changes - Favorable <Unfavorable>:  
Changes in revenues:

Property Taxes	< \$ 4,710 >
Business Taxes	< 624 >
Other Local Taxes	< 457 >
Sales Taxes	< 1,100 >
Motor Vehicle in Lien Fees	< 4,349 >
Welfare Subventions	< 2,807 >
Traffic Fines - Parking	< 2,926 >
Interest	242
Other Changes Net	<u>749</u>

< \$ 15,982 >

Major Changes in Expenditures:

Police Department	< \$ 3,483 >
Superior Court	< 1,366 >
Parking & Traffic Commission	1,865
Social Service-Welfare Costs	4,604
Other Changes-Net	<u>311</u>

1,931

Other Financing Sources:

Operating Transfers in	< 279 >
Muni Railway Contribution	507
S. F. General Hospital Contr.	2,566
Laguna Honda	< 24 >

2,770

Net additional Decline from 1990-91 Operations

< 11,281 >

Subsequent appropriation and reserve adjustments:

Reimbursement from bonds	2,179
Additional Supplementals Certified - Net	< 658 >
Other adjustments net	<u>453</u>

1,068

Net Reductions to projected Surplus

< \$ 10,213 >

Revised Projected Undesignated General Fund  
Deficit at June 30, 1991

< \$ 7,430 >

# EXHIBIT B

CITY AND COUNTY OF SAN FRANCISCO  
SUMMARY OF UNAPPROPRIATED RESERVE AND  
PROJECTED FUND BALANCE  
AT JUNE 30, 1991  
(In Thousands)

Unappropriated revenue reserves June 30, 1990		\$ 10,860
Add: Adjustment of prior year revenue	\$ 1,225	
Reimbursement for Bonds	2,179	
Close out of Reserves:		
For prior year adjustments	2,397	
For under recovery of DPW overhead	1,000	
For Salary Standardization	3,740	
For audit adjustments	<u>3,444</u>	
		<u>13,985</u>
Deduct:		\$ 24,845
Fund certified thru 3/8 from general reserve	< 5,907 >	
Less: SFGH return of 1255 Contribution	<u>3,500</u>	
		<u>&lt; 2,407 &gt;</u>
<b>PROJECTED 1990-91 OPERATIONS:</b>		<b>\$ 22,438</b>

	Budget/Actual Variance Favorable <u>(Unfavorable)</u>	
<b>REVENUES</b>		
Property Taxes	< \$ 4,886 >	
Business Tax	< 624 >	
Other Local Taxes	< 10,792 >	
Grants and Subventions	< 2,353 >	
Licenses Fees and Penalties	< 12,675 >	
Interest and Investment Earnings	< 2,256 >	
Charges for Services	< 1,298 >	
Recovery of general government costs	< 1,681 >	
Others	<u>259</u>	
		< 36,306 >
<b>EXPENDITURES</b>		
Public Protection	< 5,874 >	
Public Works	2,187	
Human Welfare Neighborhood & Devlp.	< 3,240 >	
Community Health	1,451	
Culture and Recreation	305	
General Administration Finance	<u>1,263</u>	
		< 3,908 >
Net General Fund Operating deficit, - Projection vs. Budget		<u>&lt; 40,214 &gt;</u>
Surplus (deficit) from subsidized enterprise operations and transfers:		
Operating Transfer in		
Muni Railway	< 279 >	
S.F. General Hospital	< 206 >	
Laguna Honda Hospital	1,160	
	<u>3,671</u>	<u>4,346</u>
Estimated Undesignated expenditure savings		<u>6,000</u>
Projected Undesignated General Fund Deficit June 30, 1991		<u>&lt; \$ 7,430 &gt;</u>

CITY AND COUNTY OF SAN FRANCISCO

Fund Balance Projections

To June 30, 1991

FOR GENERAL AND  
SUBSIDIZED ENTERPRISE FUNDS

BASED UPON THE PERIOD ENDED  
JANUARY 31, 1991

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Prepared By the  
Office of the Controller  
March 18, 1991

DESCRIPTION

PAGE

SECTION I - PROJECTED RESULTS OF CURRENT OPERATIONS	1
SCHEDULE OF BUDGETED AND PROJECTED REVENUES, EXPENDITURES & GENERAL FUND BALANCE	2
SECTION II - PROJECTED REVENUES	4
SCHEDULE OF BUDGETED AND PROJECTED REVENUES GENERAL FUND	5
SCHEDULE OF BUDGETED AND PROJECTED REVENUES MUNICIPAL RAILWAY - SAN FRANCISCO GENERAL HOSPITAL	7
SCHEDULE OF BUDGETED AND PROJECTED REVENUES LAGUNA HONDA HOSPITAL	8
NOTES TO REVENUE PROJECTIONS	9
SECTION III - PROJECTED EXPENDITURES	13
SCHEDULE OF BUDGETED AND PROJECTED EXPENDITURES GENERAL FUND	14
NOTES TO EXPENDITURE PROJECTIONS	16

SECTION I

PROJECTED OPERATIONS

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(Revenues, Expenditures, Operating Transfers  
And General Fund Balance)

SCHEDULE OF BUDGETED AND PROJECTED REVENUES, EXPENDITURES AND FUND BALANCE  
 For year ended June 30, 1991  
 As of February 28, 1991  
 (in thousands)

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GENERAL FUND	F.Y. 1990-91			
	ACTUAL FY 89-90	REVISED BUDGET	CURRENT PROJECTION	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>				
Property taxes	\$ 425,170	448,025	443,139	(4,886)
Business taxes	152,998	155,000	154,376	(624)
Other local taxes	170,241	182,900	172,108	(10,792)
Grants & subventions	355,903	354,973	352,620	(2,353)
Licenses, fines & penalties	46,859	63,345	50,670	(12,675)
Interest & investment earnings	20,129	17,228	14,972	(2,256)
Charges for services	29,870	33,918	32,620	(1,298)
Recovery of general government costs	6,903	8,406	6,725	(1,681)
Other	182	338	597	259
<b>Total revenues</b>	<b>1,208,255</b>	<b>1,264,133</b>	<b>1,227,827</b>	<b>(36,306)</b>
<b>EXPENDITURES &amp; ENCUMBRANCES</b>				
Public protection	445,229	468,365	474,239	(5,874)
Public works, transportation & commerce	23,254	37,009	34,822	2,187
Human welfare & neighborhood development	243,906	267,435	270,675	(3,240)
Community health	141,999	169,163	167,712	1,451
Culture & recreation	62,475	67,432	67,127	305
General administration & finance	111,191	121,909	120,646	1,263
<b>Total expenditures &amp; encumbrance</b>	<b>1,028,054</b>	<b>1,131,313</b>	<b>1,135,221</b>	<b>(3,908)</b>
Excess (deficiency) of revenues over (under) expenditures & encumbrances	180,201	132,820	92,606	(40,214)
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in from:				
SF Airport Operating Fund	12,074	13,500	13,000	(500)
Hetch Hetchy Operating Fund	15,138	15,132	15,132	0
Water Operating Fund	2,232	2,292	2,292	0
Special Revenue Funds	5,458	12,621	12,842	221
<b>Total Operating transfers in</b>	<b>34,902</b>	<b>43,545</b>	<b>43,266</b>	<b>(279)</b>
Operating transfers out to:				
Municipal Railway				
Revenues	132,734	141,978	142,578	600
Expenditures & encumbrances	(246,574)	(262,579)	(267,345)	(4,766)
Other Financing Sources (Uses)	1,272	(647)	(647)	0
Close-out of Reserve for PY Adjustments	0	0	460	460
Expenditures to be funded from Reserve for Operating Assistance	0	0	3,500	3,500
<b>Contribution to Muni Railway</b>	<b>\$ (112,568)</b>	<b>(121,248)</b>	<b>(121,454)</b>	<b>(206)</b>

(Continued to next page)



SCHEDULE OF BUDGETED AND PROJECTED REVENUES, EXPENDITURES AND FUND BALANCE

For year ended June 30, 1991

As of February 28, 1991

(in thousands)

GENERAL FUND (Continued)	F.Y. 1990-91			
	ACTUAL FY 89-90	REVISED BUDGET	CURRENT PROJECTION	VARIANCE FAVORABLE (UNFAVORABLE)
<b>San Francisco General Hospital</b>				
Revenues	\$ 144,998	154,530	157,833	3,303
Expenditures & encumbrances	(204,425)	(234,046)	(233,439)	607
Other Financing Sources (Uses)	(9,359)	1,173	1,173	0
Close-out of Reserve for PY Adjustments	0	0	750	750
SPGH return of SB1255 Contribution to CMAC funded from General Reserve	0	0	(3,500)	(3,500)
Contribution to SPGH	(68,786)	(78,343)	(77,183)	1,160
<b>Laguna Honda Hospital</b>				
Revenues	70,000	77,166	78,126	960
Expenditures & encumbrances	(78,175)	(92,193)	(89,792)	2,401
Other Financing Sources (Uses)	(2,262)	312	312	0
Close-out of Reserve for PY Adjustments	0	0	310	310
Contribution to LHH	(10,437)	(14,715)	(11,044)	3,671
Special Revenue Funds	(10,709)	(11,665)	(11,665)	0
Capital Project Funds	(4,812)	(4,410)	(4,410)	0
Internal Service Fund-ISD	0	(5,900)	(5,900)	0
Total Operating transfers out	(207,312)	(236,281)	(231,656)	4,625
Total other financing sources (uses)	(172,410)	(192,736)	(188,390)	4,346
Excess (deficiency) of revenues & other sources over (under) expenditures, encumbrances & other uses	\$ 7,791	(59,916)	(95,784)	(35,868)
Unappropriated Revenue Reserves (from 1990/91 Annual Appropriation Ordinance)				10,860
<b>Subsequent revenue and appropriation amendments:</b>				
Close-out of Reserve for Prior Year Adjustments				2,397
Close-out of Reserve for PY Underrecovery of DPWs Overhead Funds				1,000
<b>Close-outs of Unappropriated Revenue Retained:</b>				
Reserves for Salary Standardization		\$ 3,740		
Reserves for Potential Audit Adjustments		3,444		7,184
Adjustments to Prior Year Revenues (Net of Property Taxes)				1,225
Reimbursement from 1990 Correctional Facilities Improvement Bond				2,179
<b>Supplemental appropriations:</b>				
Funds certified (thru 3/8/91) from General Reserve		\$ (6,832)		
Less: Amount to cover departmental projected deficit		925		
SFGH return of SB1255 Contribution to CMAC			3,500	(2,407)
Estimated expenditure savings				6,000
Projected Undesignated General Fund Fund Deficit at June 30, 1991			\$	(7,430)

**SECTION II**

**PROJECTED REVENUES**

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SCHEDULE OF BUDGETED AND PROJECTED REVENUES  
YEAR ENDED JUNE 30, 1991  
As of February 28, 1991  
(In Thousands)

	FY 90-91			
	ACTUAL FY 89-90	REVISED BUDGET	CURRENT PROJECTION	VARIANCE FAVORABLE (UNFAVORABLE)
<b>GENERAL FUND</b>				
<b>PROPERTY TAXES</b>				
Current year - secured	\$ 356,897	\$ 384,326	\$ 378,461	\$ (5,865) (A)
Current year - unsecured	42,014	42,423	44,771	2,348 (A)
Other	26,259	21,276	19,907	(1,369) (A)
<b>Total property taxes</b>	<b>425,170</b>	<b>448,025</b>	<b>443,139</b>	<b>(4,886) (A)</b>
<b>BUSINESS TAXES</b>				
Business registration tax	8,180	7,400	7,400	0 (B)
Business tax	21,280	21,500	22,807	1,307 (B)
Payroll tax	123,538	126,100	124,169	(1,931) (B)
<b>Total business taxes</b>	<b>152,998</b>	<b>155,000</b>	<b>154,376</b>	<b>(624) (B)</b>
<b>OTHER LOCAL TAXES</b>				
Franchise tax	5,809	5,700	6,279	579 (C)
Real property transfer tax	20,717	22,200	12,668	(9,532) (D)
Parking tax	17,101	21,000	17,273	(3,727) (E)
Utility users tax	24,791	25,000	26,570	1,570 (F)
Hotel room tax	17,293	18,500	18,818	318 (G)
Sales tax	84,530	90,500	90,500	0 (H)
<b>Total other local taxes</b>	<b>170,241</b>	<b>182,900</b>	<b>172,108</b>	<b>(10,792)</b>
<b>GRANTS AND SUBVENTIONS</b>				
Homeowners property tax	5,997	5,900	6,272	372
Trial court funding	15,405	13,700	14,275	575 (I)
Motor vehicle in lieu - county	34,711	36,859	34,466	(2,393) (J)
Motor vehicle in lieu - city	26,281	28,041	26,085	(1,956) (J)
Cigarette tax	1,821	2,200	1,885	(315)
Prop 99 Tobacco Tax	19,479	18,570	18,570	0
Mental health subventions	39,857	37,278	36,678	(600) (L)
Earthquake Disaster Assistance	9,526	0	0	0
County health services - state	16,510	16,504	16,504	0
Medically indigent adult	2,729	2,373	2,373	0
Social services subventions	172,759	184,115	185,645	1,530 (M)
Other	10,828	9,433	9,867	434
<b>Total grants and subventions</b>	<b>355,903</b>	<b>354,973</b>	<b>352,620</b>	<b>(2,353)</b>

-- See notes following schedules --

SCHEDULE OF BUDGETED AND PROJECTED REVENUES  
 YEAR ENDED JUNE 30, 1991  
 As of February 28, 1991  
 (In Thousands)

	FY 90-91			VARIANCE FAVORABLE (UNFAVORABLE)
	ACTUAL FY 89-90	REVISED BUDGET	CURRENT PROJECTION	
GENERAL FUND (Continued)				
-----				
LICENSES, FINES AND PENALTIES				
Licenses	\$ 4,772	\$ 5,169	\$ 4,330	\$ (839) (N)
Traffic fines - parking	36,551	51,200	39,574	(11,626) (O)
Traffic fines - moving	4,312	3,680	3,458	(222) (O)
Traffic fines - boot program	0	2,000	2,000	0 (O)
Other fines and penalties	1,224	1,296	1,308	12
	-----			
Total licenses, fines and penalties	46,859	63,345	50,670	(12,675)
-----				
USE OF MONEY OR PROPERTY				
Interest and other investment earnings	16,919	16,547	14,291	(2,256) (P)
Other use of money or property	3,210	681	681	0
	-----			
Total use of money or property	20,129	17,228	14,972	(2,256)
-----				
CHARGES FOR SERVICES				
Parking meter collections	9,449	9,400	9,668	268
General government service charges	12,479	14,270	12,797	(1,473) (Q)
Public safety service charges	4,058	3,673	4,154	481
Other service charges	3,884	6,575	6,001	(574) (R)
	-----			
Total charges for services	29,870	33,918	32,620	(1,298)
-----				
RECOVERY OF GENERAL GOV'T. COSTS				
	6,903	8,406	6,725	(1,681) (S)
-----				
OTHER REVENUES				
	182	338	597	259
-----				
TOTAL REVENUES	\$1,208,255	\$1,264,133	\$1,227,827	\$ (36,306)
	=====			

-- See notes following schedules --

SCHEDULE OF BUDGETED AND PROJECTED REVENUES  
 YEAR ENDED JUNE 30, 1991  
 As of February 28, 1991  
 (In Thousands)

	FY 90-91			
	ACTUAL FY 89-90	REVISED BUDGET	CURRENT PROJECTION	VARIANCE FAVORABLE (UNFAVORABLE)
<b>MUNICIPAL RAILWAY</b>				
-----				
<b>SUBVENTIONS</b>				
Sales tax allocation - MTC	\$ 38,444	\$ 50,740	\$ 50,740	\$ 0
Operating assistance	7,903	7,900	7,900	0
MTC bridge toll allocation	5,385	3,291	3,291	0
Grants	0	0	0	0
	-----			
Total grants and subventions	51,732	61,931	61,931	0
	-----			
<b>CHARGES FOR SERVICES</b>				
Passenger fares	77,889	76,832	77,832	1,000 (T)
Other	3,113	3,215	2,815	(400) (T)
	-----			
Total charges for services	81,002	80,047	80,647	600
	-----			
<b>TOTAL REVENUES</b>	<b>\$ 132,734</b>	<b>\$ 141,978</b>	<b>\$ 142,578</b>	<b>\$ 600</b>
	=====			
<b>SAN FRANCISCO GENERAL HOSPITAL</b>				
-----				
<b>SUBVENTIONS</b>				
Grants	1,822	3,000	10,100	7,100 (U)
County health services	23,628	23,619	23,619	0
Medically indigent adult	24,305	20,121	20,121	0
SLIAG	1,222	1,222	1,222	0
	-----			
Total subventions	50,977	47,962	55,062	7,100
	-----			
<b>CHARGES FOR SERVICES</b>				
Patient net revenue	89,479	101,626	98,381	(3,245) (U)
Other	1,334	2,443	1,891	(552) (U)
	-----			
Total charges for services	90,813	104,069	100,272	(3,797)
	-----			
<b>USE OF MONEY OR PROPERTY</b>				
Interest and other investment earnings	3,208	2,499	2,499	0 (U)
	-----			
<b>TOTAL REVENUES</b>	<b>\$ 144,998</b>	<b>\$ 154,530</b>	<b>\$ 157,833</b>	<b>\$ 3,303</b>
	=====			

-- See notes following schedules --

SCHEDULE OF BUDGETED AND PROJECTED REVENUES  
 YEAR ENDED JUNE 30, 1991  
 As of February 28, 1991  
 (In Thousands)

	FY 90-91			VARIANCE FAVORABLE (UNFAVORABLE)
	ACTUAL FY 89-90	REVISED BUDGET	CURRENT PROJECTION	
LAGUNA HONDA HOSPITAL				
-----				
SUBVENTIONS				
Grants	\$ 0	\$ 0	\$ 0	\$ 0
County health services	614	614	614	0
Total subventions	614	614	614	0
-----				
CHARGES FOR SERVICES				
Hospital service charges	69,143	76,286	77,288	1,002 (V)
Other	243	266	224	(42)
Total charges for services	69,386	76,552	77,512	960
-----				
TOTAL REVENUES	\$ 70,000	\$ 77,166	\$ 78,126	\$ 960
	=====	=====	=====	=====

-- See notes following schedules --

**NOTES TO REVENUE PROJECTION**  
**June 30, 1991**  
**As of February 28, 1991**

**(A) Property Taxes**

The General Fund portion of current secured taxes is projected to have a \$5.9 million shortfall from the budget estimate: \$2.1 million relates to lower than expected enrollment of "escaped assessments" (relating to earlier fiscal years); \$1.4 million relates to assessment roll corrections; and \$2.4 million relates to a lower trend in current year supplemental assessments (SB-813) from resales and new construction. An offsetting increase of \$2.3 million will be realized from current year unsecured taxes.

Prior year and other property tax revenues are now projected to be short by \$1.4 million. Prior years' supplemental secured taxes (SB-813) will be \$2.7 million less than originally budgeted, but are partially offset by a variety of other improved revenues in this category.

**(B) Business Taxes**

Final remittances of business and payroll taxes for calendar year 1990, received and processed by the Tax Collector as of March 7, 1991, showed a net unfavorable variance of about \$0.6 million. The estimated deficiency is a result of a combination of factors such as lower growth due to the current economic conditions and the tax rate reduction at the start of the current fiscal year.

The amount of business and payroll taxes to be transferred to the Neighborhood Beautification and Clean-Up Fund (grafitti fund) is not yet available from the Tax Collector's Office. Creation of the fund was authorized by the voters under Prop. D at the June 5, 1990 elections.

**(C) Franchise Taxes**

The major portion of franchise taxes comes from gas and electric utilities and is based on calendar year utility revenues. The franchisee's report and payment for 1990 are not due until the end of March. Based on growth in utility users taxes, we project that actual revenues will exceed the budget estimate by \$0.6 million.

**(D) Real Property Transfer Tax**

The continued slowdown of real estate sales as a result of the prevailing economic conditions has had a very adverse effect on the real estate transfer tax revenues. Collections through the end of February, 1991 did not show any improvement over the December 1990 data. Should this trend continue until the end of the fiscal year, it is expected that the previous shortfall estimate of \$9.5 million will not change.

## NOTES TO REVENUE PROJECTION

### (E) Parking Tax

Based on year-to-date parking tax collections reported by the Tax Collector, the General Fund portion of the tax will be short by \$3.7 million, a slight improvement over our previous projection.

### (F) Utility Users Tax

The State Public Utilities Commission granted rate increases to the major utility firms starting January 1, 1991 which will have a net positive impact on the City's utility users tax revenues. The increase in utility rates, mostly gas and electric, may generate an additional \$1.6 million for the General Fund.

### (G) Hotel Tax

The first and second fiscal quarter collections showed a significant increase over the same period last fiscal year. However, early third quarter reports indicate hotel occupancy has dropped and may have a slow turn around. In view of the strong first half year performance, we are still optimistic that the fiscal year close with at least \$0.3 million positive variance.

### (H) Sales Tax

Sales tax remittances from the State through March, 1991 which include December, 1990 holiday sales show that we may achieve the budgeted sales tax figure of \$90.5 million despite the lagging economic conditions.

### (I) Trial Court Funding

The slight increase reported mainly represents increased collections from the State pertaining to reimbursement of judges salaries under the Trial Court Funding program.

### (J) Motor Vehicle In Lieu Fees

State subventions for the first nine months are much lower than anticipated. Based on nine months receipts, we believe that revenues will be down by as much as \$4.3 million.

### (K) (Not Used)



## NOTES TO REVENUE PROJECTION

### (L) Mental Health Subventions

The DPH staff also reported that this year's mental health subventions will end up with an unfavorable variance of about \$0.6 million. The number of qualified patients have been less than projected in the budget estimates.

### (M) Social Services Subventions

The revenue increase is projected to match a comparable net increase in subsidized program expenditures. ( See Expenditure Note f.)

### (N) Licenses

Estimated revenues from sundry business licenses will be short by \$672 thousand. In addition, receipts from miscellaneous licenses will also be down by about \$167 thousand.

### (O) Traffic Fines - Parking/Boot Program

Revenues from traffic citations are projected to fall \$11.8 million short of the year's budgeted revenues. Base growth from last year's actual may only increase \$1.0 million (compared to \$8.2 in the budget). Additionally, the \$6.5 million added in conjunction with the 46 new parking control officers may only realize \$2.0 million this year due to delays in hiring and training, and redeployment of these staff.

The boot program began in February, 1991. The Parking and Traffic staff strongly believes the budgeted program revenues of \$ 2.0 million, which includes boot removal fees and traffic fines, will be realized.

### (P) Interest and Investment Earnings

Projected interest income will result in a small negative variance of \$129 thousand. However, the State loan to San Francisco General Hospital (net of interest earned directly by San Francisco General Hospital) will require the General Fund to appropriate \$2,127 million of revenue earnings according to the Annual Appropriation Ordinance provisions. Accordingly, the true interest earnings will be a \$2,256 million shortfall.

### (Q) General Government Service Charges

An amount of \$2.5 million was budgeted as "general fund- unallocated". Based on seven months revenue data, it appears that a portion of this estimate may not be realized leaving a shortfall of about \$1.5 million.

## NOTES TO REVENUE PROJECTION

### (R) Other Service Charges

Service charges by Public Health - Central Office for hazardous material storage filing fees are expected to be \$0.5 million short of budget due to inability of the department to fill positions required to implement this program. Other miscellaneous charges account for the difference of about \$70 thousand.

### (S) Recovery of General Government Costs

The unfavorable variance of \$1.7 million represents the difference between the amounts due from various departments in the budget instructions and the actual amounts approved for indirect cost (expenditure) reimbursements.

### (T) Municipal Railway

The PUC staff's recent revenue estimates, which include collections through January 1991, show that Muni Railway's fare revenues will be higher than budget by \$1.0 million. They expect, however, that certain miscellaneous revenues will be down by about \$0.3 million and capital subventions will also be \$0.1 million less. Their calculation shows a net positive variance of \$0.6 million.

### (U) San Francisco General Hospital

Inpatient revenues are declining as a result of lower than estimated census. Projected average daily census of 331 compared to estimated budgeted census of 355, results in a revenue shortfall of over \$5 million. This is partially offset by increased outpatient revenues and by S.B. 1255 estimated revenues of \$10.1 million compared to \$3 million budgeted revenues. The resulting revenue surplus of \$3.3 million should be taken in the context that \$3.5 million estimated revenues from S.B. 1255 is directly offset by an expenditure appropriation of this amount. Removing the non-budgeted S.B. 1255 revenue from the hospital's revenue would result in a \$ 3.8 million shortfall in budgeted operating revenues.

### (V) Laguna Honda Hospital

Laguna Honda Hospital staff estimates that, with the Medi-Cal rate increase in October 1990, the department will end the year with a net revenue increase of \$0.96 million.

**SECTION III**

**PROJECTED EXPENDITURES**

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SCHEDULE OF BUDGETED AND PROJECTED EXPENDITURES  
 For year ended June 30, 1991  
 As of February 28, 1991  
 (in thousands)

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GENERAL FUND	F.Y. 1990-91			
-----	ACTUAL FY 89-90	REVISED BUDGET	CURRENT PROJECTION	VARIANCE FAVORABLE (UNFAVORABLE)
-----	-----			
<b>PUBLIC PROTECTION</b>				
District Attorney	\$ 20,134	22,199	22,067	132 (b)
Public Defender	7,741	8,294	8,288	6 (b)
Sheriff	28,927	31,745	32,587	(842) (c)
Superior Court	14,192	16,537	18,413	(1,876) (c)
Municipal Court	17,959	20,985	20,569	416 (b)
Juvenile Court	14,878	16,167	16,061	106 (b)
Adult Probation	5,440	5,901	5,579	322 (b)
County Clerk	5,498	5,360	5,102	258 (a)
Fire Department	135,432	147,498	145,955	1,543 (d)
Police Department	191,420	188,974	194,987	(6,013) (e)
County Agriculture-Weights & Measures	587	741	746	(5) (c)
Public Administrator/Guardian	1,602	1,998	1,984	14 (a)
Animal Care and Control	1,419	1,966	1,901	65 (b)
	-----	-----	-----	-----
	445,229	468,365	474,239	(5,874)
<b>PUBLIC WORKS, TRANSPORTATION AND COMMERCE</b>				
Permit Appeals	227	260	246	14 (a)
PUC Light, Heat and Power	4,044	4,562	4,562	0
Electricity	5,490	6,165	6,152	13 (b)
Public Works	13,493	14,649	14,552	97 (b)
Parking & Traffic Commission	0	11,373	9,310	2,063 (b)
	-----	-----	-----	-----
	23,254	37,009	34,822	2,187
<b>HUMAN WELFARE AND NEIGHBORHOOD DEVELOPMENT</b>				
Human Rights Commission	1,705	1,869	1,812	57 (a)
Social Services	241,645	264,968	268,290	(3,322) (f)
Commission on the Status of Women	556	598	573	25 (a)
	-----	-----	-----	-----
	243,906	267,435	270,675	(3,240)
<b>COMMUNITY HEALTH</b>				
Medical Examiner/Coroner	2,278	2,524	2,487	37 (b)
Public Health Central Office	56,098	70,005	69,407	598 (b)
Community Mental Health	83,623	96,634	95,818	816 (b)
	-----	-----	-----	-----
\$	141,999	169,163	167,712	1,451

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SCHEDULE OF BUDGETED AND PROJECTED EXPENDITURES  
For year ended June 30, 1991  
As of February 28, 1991  
(in thousands)

GENERAL FUND (Continued)	F.Y. 1990-91			
	ACTUAL FY 89-90	REVISED BUDGET	CURRENT PROJECTION	VARIANCE FAVORABLE (UNFAVORABLE)
<b>CULTURE AND RECREATION</b>				
County Educational Office	\$ 93	370	370	0 (a)
Art Commission	1,306	1,556	1,492	64 (a)
Public Library	19,379	21,007	20,979	28 (b)
Recreation and Park	34,404	36,287	36,227	60 (b)
Academy of Sciences	1,639	1,860	1,817	43 (b)
Fine Arts Museums	4,142	4,600	4,494	106 (a)
Asian Art Museum	1,320	1,548	1,544	4 (b)
Law Library	192	204	204	0 (a)
	62,475	67,432	67,127	305
<b>GENERAL ADMINISTRATION AND FINANCE</b>				
Board of Supervisors	4,592	5,339	5,244	95 (a)
Assessor	6,049	7,219	6,969	250 (b)
City Attorney	5,577	5,935	5,942	(7) (c)
Treasurer/Tax Collector	9,050	10,942	10,787	155 (b)
Controller	12,239	15,305	14,517	788 (b)
Mayor	7,406	6,589	6,522	67 (a)
City Planning	5,260	6,177	5,988	189 (a)
Civil Service	6,241	8,225	7,959	266 (a)
Retirement System (including Workers' Compensation)	12,738	13,268	14,510	(1,242) (c)
Chief Administrative Officer	10,519	8,578	8,566	12 (a)
Real Estate	2,155	2,196	2,181	15 (a)
Recorder	776	961	913	48 (a)
Registrar	2,610	2,172	2,202	(30) (c)
Purchaser	2,451	3,871	3,346	525 (a)
General City Responsibility	23,528	25,132	25,000	132 (a)
	111,191	121,909	120,646	1,263
<b>Total General Fund</b>	<b>\$ 1,028,054</b>	<b>1,131,313</b>	<b>1,135,221</b>	<b>(3,908)</b>
<b>ENTERPRISE FUNDS SUBSIDIZED BY GENERAL FUND:</b>				
Municipal Railway	\$ 246,574	262,579	267,345	(4,766) (g)
San Francisco General Hospital	204,425	234,046	233,439	607 (h)
Laguna Honda Hospital	78,175	92,193	89,792	2,401 (i)

## NOTES TO FY 1990-91 EXPENDITURE PROJECTIONS

Expenditure projections for personal services accounts are based on departments' expenditures as of the payperiod ending February 15, 1991, the estimated remaining expenditures required to support the existing work force plus approved requisitions unfilled to date and/or spending plans submitted by the departments.

For the second reporting period, minor non-personal services accounts were not reviewed as it is assumed that departments are able to operate within their budget. Major non-personal accounts, however, were reviewed and are reflected in this projection.

- (a) These departments are projected to have surpluses in their personal services accounts at the end of the fiscal year provided that no additional personnel requisitions are added to increase their current level of staffing.
- (b) Overall projections for these departments indicate that net surplus in expenditure accounts may materialize at year end. However, deficits are projected in some expenditure accounts as itemized below. To prevent the occurrence of these deficits, these departments may with recommendations from the Mayor, request our office to certify transfer of funds from other expenditure accounts with projected surpluses.

<u>DEPARTMENT</u>	<u>ACCOUNT TITLE</u>	<u>PROJECTED DEFICIT</u>
ACADEMY OF SCIENCES	OVERTIME	16,967
ADULT PROBATION	OTHER CONTRACTUAL SERVICES	10,000
	OTHER SERVICES	1,100
	MATERIALS & SUPPLIES	1,000
ANIMAL & CARE CONTROL	MANDATORY FRINGES	3,130
ASIAN ART MUSEUM	PERMANENT SALARIES - MISC.	1,000
ASSESSOR	IN LIU SICK LEAVE	24,962
COMM MENTAL HEALTH	OTHER FRINGES	39,149
CONTROLLER	MANDATORY FRINGES	26,875
CORONER	PERMANENT SALARIES	4,227
DIST. ATTY.- GEN.	PERMANENT SALARIES	\$ 23,223
DIST. ATTY.- FSB	PROFESSIONAL SERVICES	39,547
	OTHER CONTRACTUAL SERVICES	1,350
	AUTO MILEAGE	1,152
	CITY MAIL SERVICE	11,208

## NOTES TO FY 1990-91 EXPENDITURE PROJECTIONS

<u>DEPARTMENT</u>	<u>ACCOUNT TITLE</u>	<u>PROJECTED DEFICIT</u>
ELECTRICITY	PERMANENT SALARIES CRAFT OVERTIME	32,616 989
JUVENILE COURT	OVERTIME HOLIDAY PAY OTHER CONTRACTUAL SERVICES OTHER SERVICES MATERIALS AND SUPPLIES	94,976 2,712 6,642 62,649 103,724
MUNICIPAL COURT	OTHER PERSONAL SERVICES	7,173
PARKING & TRAFFIC	OVERTIME	58,141
PUBLIC DEFENDER	PERMANENT SALARIES	13,918
PUBLIC WORKS	TEMPORARY SALARIES	16,279
PUBLIC HEALTH- CENTRAL OFFICE	TEMPORARY SALARIES OVERTIME	59,812 69,939
PUBLIC LIBRARY	PERMANENT SALARIES - CRAFT TEMPORARY SALARIES	27,884 16,004
RECREATION AND PARK	TEMPORARY SALARIES OVERTIME	381,777 4,256
TAX COLLECTOR	PERMANENT SALARIES-MISCELLANEOUS	11,161

(c) Projections for these departments indicate that deficits in expenditure accounts may materialize at year end if appropriate action is not taken. One or more of the following courses of actions may be required from the department:

- Modify their current staffing to reduce the rate of personal services accounts' expenditure during the rest of the fiscal year.
- Submit a supplemental appropriation request for additional funds.
- With recommendations from the Mayor, request that the Controller certify the transfer of funds from other expenditure accounts with projected surpluses.

<u>DEPARTMENT</u>	<u>ACCOUNT TITLE</u>	<u>PROJECTED DEFICIT</u>
CITY ATTORNEY	PERMANENT SALARIES	801,760
	TEMPORARY SALARIES	70,402
	MANDATORY FRINGES	<u>99,001</u>
		971,163
	AMOUNT TO BE RECOVERED	<u>( 963,919)</u>
	NET PROJECTED DEFICIT	7,244

## NOTES TO FY 1990-91 EXPENDITURE PROJECTIONS

<u>DEPARTMENT</u>	<u>ACCOUNT TITLE</u>	<u>PROJECTED DEFICIT</u>
COUNTY AGRICULTURE	PERMANENT SALARIES	6,304
	MANDATORY FRINGES	1,946
REGISTRAR	TEMPORARY SALARIES	105,431
RETIREMENT	WORKERS' COMPENSATION	
	- General City depts.	1,289,296
SHERIFF <sup>1</sup>	PERMANENT SALARIES	\$ 411,355
	TEMPORARY SALARIES	72,960
	OVERTIME & HOLIDAY PAY	474,688
SUPERIOR COURT	FEES AND OTHER COMPENSATION	1,763,110
	PERMANENT SALARIES	163,687
	TEMPORARY SALARIES	47,234

<sup>1</sup> The Sheriff's Department has submitted a request for a supplemental appropriation which has been approved by the Mayor's Office for \$925,467, certified by our office from the General Fund's General Reserve. The supplemental appropriation is to be calendared in the Financial Committee on March 20, 1991. This request for supplemental appropriation will partially cover the projected deficits in Permanent Salaries by \$417,025, Temporary Salaries by \$56,721 and Overtime by \$445,466.

The projected deficits in Permanent Salaries includes (\$261,837) costs of unanticipated Salary Standardization Ordinance pertaining to additional pay for deputy sheriffs with post training certificates and (\$164,602) cost of Memorandum of Understanding between the Deputy Sheriffs Association and the City to provide for jail premium pay for members of the bargaining unit.

In addition, the projected Permanent Salaries expenditures include the cost of one additional training classes scheduled in March 1991.



## NOTES TO FY 1990-91 EXPENDITURE PROJECTIONS

(d) FIRE DEPARTMENT

Current projections indicate that the Fire Department will have an overall surplus of \$1,542,643 as detailed below:

<u>ACCOUNT TITLE</u>	<u>PROJECTED SURPLUS (DEFICIT)</u>
PERMANENT SALARIES - MISCELLANEOUS	\$ 193,819
PERMANENT SALARIES - UNIFORM	949,825
PERMANENT SALARIES - CRAFTS	53,733
DIFFERENTIAL PAY	( 192,082)
TEMPORARY SALARIES	( 4,869)
OVERTIME	( 9,185)
HOLIDAY PAY	296,115
EXTENDED WORK WEEK	( 790,909)
MANDATORY FRINGE BENEFITS	<u>223,946</u>
PERSONAL SERVICES-PROJECTED SURPLUS	<u>\$ 720,393</u>
<hr/>	
ADD: ESTIMATED SURPLUS IN CONSENT DECREE FUNDS RESERVED BY THE MAYOR'S OFFICE	<u>822,250</u>
TOTAL PROJECTED SURPLUS (DEFICIT)	<u>1,542,643</u>

The department is in the process of preparing a request to transfer funds from various appropriations with projected surpluses to cover projected deficits in Differential Pay, Temporary Salaries, Overtime and Extended Work Week.

## NOTES TO FY 1990-91 EXPENDITURE PROJECTIONS

### (e) POLICE DEPARTMENT

Based on the department's expenditures per the payroll ending February 15, 1991 including estimated costs to maintain the proposed level of staffing for the remainder of the fiscal year, the Police Department is projected to have a net projected deficit of \$6,013,030 as detailed below.

PERMANENT SALARIES - MISCELLANEOUS	\$( 538,100)
PERMANENT SALARIES - UNIFORM	( 425,070) <sup>1</sup>
DIFFERENTIAL PAY	( 773,370)
TEMPORARY SALARIES	61,100
OVERTIME	( 2,846,520)
HOLIDAY PAY	( 257,240)
EXTENDED WORK WEEK	( 2,903,480)
MANDATORY FRINGE BENEFITS	<u>532,160</u>
PROJECTED SURPLUS (DEFICIT)-PERSONAL SERVICES	\$( 7,150,520)
<u>ESTIMATED EXPENDITURE REIMBURSEMENTS:</u>	
FOR SALE-LEASE FINANCING OF CAPITAL OUTLAY	<u>840,000</u> <sup>1</sup>
NET PROJECTED SURPLUS (DEFICIT) PERSONAL SVCS.	\$( 6,310,520)
<u>SENIOR ESCORT PROGRAM:</u>	
Permanent Salaries - Miscellaneous	\$ 137,160
Mandatory Fringe Benefits	67,960
<u>COMPLAINTS PROGRAM:</u>	
Permanent Salaries - Miscellaneous	\$ 70,370
Overtime	( 18,700)
Mandatory Fringe Benefits	<u>40,700</u>
TOTAL PROJECTED SURPLUS (DEFICIT)	<u>\$( 6,013,030)</u> <sup>2</sup>

<sup>1</sup> The Police Department is projected to end the year with a surplus in Permanent Salaries - Uniform of \$414,930 after the anticipated fund transfer of \$840,000 back from Equipment account to Permanent Salaries - Uniform. In September 1990, a fund transfer of \$ 840,000 was made from Permanent Salaries - Uniform to Equipment account to allow for the immediate purchase of 61 police sedans at a much lower price from the vendor. A sale-leaseback arrangement for these cars under the auspices of Proposition C is expected to occur by March 1991.

In addition, the projected expenditures in Permanent Salaries - Uniform which was based on the average of the last six payperiods include scheduled academy classes in February and June, 1991 of \$635,000. The basis used in projecting Uniform expenditures for the remainder of the year factored in the attrition rate of approximately 1% of uniform force per payperiod (\$0.032 million).

<sup>2</sup> The department plans to submit a request for supplemental appropriation to cover all projected deficits including increased overtime incurred in order to staff peace demonstrations.

## NOTES TO FY 1990-91 EXPENDITURE PROJECTIONS

(f) DEPARTMENT OF SOCIAL SERVICES

Detail projections for D.S.S. Personal Services accounts and Welfare Aid Assistance programs are shown below.

<u>ACCOUNT TITLE</u>	PROJECTED SURPLUS(DEFICIT)		<u>TOTAL</u>
	<u>GENERAL FUND</u>	<u>FEDERAL/STATE</u>	
<u>WELFARE AID ASSISTANCE PROGRAMS</u>			
1. FEDERAL & STATE SUPPORTED PROGRAMS:			
AFDC General Assistance	\$( 128,717)	\$(2,445,625)	\$(2,574,342)
Foster Care	65,989	758,879	824,868
Adoption Aid		( 532,056)	( 532,056)
Special Care Aid		19,386	19,386
Home Care	52,205	325,813	378,018
Refugee & Repatriates		3,000	3,000
Indo-Chinese Refugee		( 450,653)	( 450,653)
Food Stamp Support	892	2,675	3,567
GAIN Client Payment		281,981	281,981
Total Federal & State Supported Programs	\$( 9,631)	\$(2,036,600)	\$(2,046,231)
2. GENERAL FUND PROGRAMS:			
General Assistance	\$(2,474,222)		\$(2,474,222)
Foster Home Placement	298,986		298,896
Total General Fund Supported Programs	\$(2,175,236)		\$(2,175,236)
<u>ADMINISTRATIVE EXPENDITURES</u>			
Permanent Salaries	\$ 116,753	\$ 150,522	\$ 267,275
Mandatory Fringe Benefits	77,163	99,481	176,644
City Attorney	199,084	256,663	455,747
Total projected surplus- Administrative expenditures	\$ 393,000	\$ 506,666	899,666
NET PROJECTED SURPLUS (DEFICIT)	\$(1,791,867)	\$ (1,529,934)	\$(3,321,801)

Current projections for the Department of Social Services indicate an overall deficit of \$3,321,801. This is the result of projected deficits in Federal, State and County supported aid assistance programs of \$2,046,231, the projected deficits in General Fund supported aid assistance programs of \$2,175,236 and the projected surpluses in the Administrative expenditures of \$899,666. The net projected deficit in General Fund's share of the department's expenditure is \$1,791,867. The department plans to submit a request for supplemental appropriation later during the year to cover the projected deficit.

## NOTES TO FY 1990-91 EXPENDITURE PROJECTIONS

(g) MUNICIPAL RAILWAY

Based on the department's current spending trends, Municipal Railway's operating fund is projected to have an overall deficit of \$4.8 million in their expenditure accounts as indicated below. The projected deficit may be reduced to \$1.3 million as soon as the request for supplemental appropriation of \$3.5 million from Reserve for Operating Deficit funded out of the State Transit Assistance funds is approved.

<u>ACCOUNT TITLE</u>	<u>PROJECTED SURPLUS(DEFICIT)</u>
<b>PERSONAL SERVICES:</b>	
PERMANENT SALARIES-MISCELLANEOUS	\$ 112,855
PERMANENT SALARIES-CRAFTS	( 214,243) <sup>1</sup>
PERMANENT SALARIES-PLATFORM	( 571,099) <sup>2</sup>
TEMPORARY SALARIES	( 220,706) <sup>1</sup>
OVERTIME	( 417,682) <sup>3</sup>
HOLIDAY PAY	231,477
MANDATORY FRINGE BENEFITS	( 549,389) <sup>4</sup>
HEALTH SERVICES-RETIRED SUBSIDY	( 5,394) <sup>4</sup>
<b>PROJECTED SURPLUS (DEFICIT)-PERSONAL SERVICES</b>	<b><u>\$(1,634,181)</u></b>
<b>NONPERSONAL SERVICES ACCOUNT:</b>	
WORKERS' COMPENSATION	\$( 850,000) <sup>4</sup>
BART & CALTRAIN	( 782,250) <sup>4</sup>
FUEL COST	(1,500,000) <sup>4</sup>
<b>PROJECTED SURPLUS (DEFICIT)-NONPERSONAL SERVICES</b>	<b><u>\$(3,132,250)</u></b>
<b>TOTAL PROJECTED SURPLUS (DEFICIT)</b>	<b>\$(4,766,431)</b>
<b>LESS: AMOUNT AVAILABLE FROM RESERVE FOR OPERATING DEFICIT FROM TRANSIT ASSISTANCE FUNDS</b>	<b><u>3,500,000</u><sup>4</sup></b>
<b>NET PROJECTED SURPLUS (DEFICIT)</b>	<b><u>\$(1,266,431)</u></b>

<sup>1</sup> To reduce the projected deficits in Permanent Salaries-Crafts and Temporary Salaries, Muni will seek supplemental funding from fares revenue and from accounts with projected surpluses.

<sup>2</sup> The Transportation Division has submitted a revised spending plan reflecting a declining monthly expenditures. The department plans to submit in the fourth quarter a request for supplemental appropriation that may be required to eliminate any projected deficit in Platform Salaries account.

<sup>3</sup> The projected deficit in Overtime is based on the average expenditures to date. The department plans to control overtime for the remainder of the fiscal year within the remaining available funds.

## NOTES TO FY 1990-91 EXPENDITURE PROJECTIONS

(g) MUNICIPAL RAILWAY (Continued)

<sup>4</sup> The Public Utilities Commission has authorized the Director of Finance to apply for, accept and expend up to \$6 million of State Transit Assistance funds. A supplemental was approved to reduce the budgeted General Fund contribution to Municipal Railway Operating fund by \$2.5 million and the remaining \$3.5 million was placed in a reserve to fund increased costs (primarily fuel). The PUC approved a supplemental appropriation request on February 26, 1991 to request the release of the reserve and fund the budget shortfalls.

(h) SAN FRANCISCO GENERAL HOSPITAL

Based on personal services expenditures to February 15, 1991 plus the estimated amounts required to fund approved personnel requisitions unfilled to date, SFGH is projected to have a net surplus of \$592,966 from personal services accounts. A deficit of \$160,000 is projected in their Contractual Services account and a surplus of \$174,020 is projected in the Workers' Compensation account. The overall projected surplus in SFGH operating expenditures is \$606,986.

The detail projections are as follows:

<u>ACCOUNT TITLE</u>	<u>PROJECTED SURPLUS (DEFICIT)</u>
<u>NONPERSONAL SERVICES ACCOUNTS:</u>	
PERMANENT SALARIES - MISCELLANEOUS	\$ 977,642
- CRAFTS	31,410
- NURSES	74,685
TEMPORARY SALARIES	( 170,213)
OVERTIME	312,588
HOLIDAY PAY	( 99,066)
MANDATORY FRINGE BENEFITS	<u>( 534,080)</u>
PERSONAL SERVICES-PROJECTED SURPLUS DEFICIT)	\$ 592,966
<u>NONPERSONAL SERVICES ACCOUNTS:</u>	
CONTRACTUAL SERVICES-	
Sunset Scavenger-Hazardous Materials	( 110,000)
Ambulance Service	( 50,000)
WORKERS' COMPENSATION	<u>174,020</u>
NET PROJECTED SURPLUS (DEFICIT)	<u>\$ 606,986</u>

SFGH will be required to submit a request for surplus transfer journal entry to the Controller with approval from the Public Health Commission and the Mayor's Office, reappropriating funds from appropriations with projected surpluses to cover projected deficits in Temporary Salaries, Holiday Pay, Mandatory Fringe Benefits and Contractual Services.

## NOTES TO FY 1990-91 EXPENDITURE PROJECTIONS

### (1) LAGUNA HONDA HOSPITAL

Based on the department's expenditures per the payroll ending February 15, 1991 including estimated costs to fill critical vacant positions, the department's personal services accounts are projected to have an overall surplus of \$1,869,150. Likewise, the non-personal service accounts are projected to have an overall surplus of \$531,749 increasing departmental operating fund surplus to \$2,400,899.

Detail projections for the LHH-Personal Services accounts are shown below:

<u>ACCOUNT TITLE</u>	<u>PROJECTED SURPLUS(DEFICIT)</u>
PERMANENT SALARIES - MISCELLANEOUS	\$( 124,570)
PERMANENT SALARIES - CRAFTS	176,468
PERMANENT SALARIES - NURSES	765,498
TEMPORARY SALARIES	( 7,670)
OVERTIME	( 67,608)
HOLIDAY PAY	( 150,350)
MANDATORY FRINGE BENEFITS	1,352,017
HEALTH SERVICE-RETIRED SUBSIDY	15,142
OTHER FRINGE BENEFITS-NURSES	( 89,777)
PERSONAL SERVICES-PROJECTED SURPLUS	<u>\$ 1,869,150</u>

Based on departmental review of non-personal services accounts, surpluses in appropriated amounts are projected for the following accounts:

<u>ACCOUNT TITLE</u>	<u>PROJECTED SURPLUS(DEFICIT)</u>
CONTRACTUAL SERVICES	\$ 164,475
MATERIALS & SUPPLIES	( 7,839)
SERVICES OF OTHER DEPARTMENTS	174,088
WORKERS' COMPENSATION	<u>201,025</u>
NON-PERSONAL SERVICES-PROJECTED SURPLUS	<u>\$ 531,749</u>