



February 10, 1994

The Honorable Frank M. Jordan
Mayor, City and County of San Francisco
Room 200, City Hall

The Honorable Board of Supervisors
Room 235, City Hall

Re: 1993-94 Budget Status Report

Dear Mayor Jordan, Ladies and Gentlemen:

Charter Section 3.302 directs the Controller to issue a report on the "projected financial condition of the City and County...(after) the first six month period of each fiscal year." The report for the 1993-94 year is attached. It shows a **projected General Fund Reserve of \$4.3 million** if current trends continue through the remainder of the year.

In the past few years this mid-year report has typically shown deficit problems which have required budget hearings, reviews and substantial attention by elected officials and City staff. **I am most pleased to be able to report that we are on target and within budget for 1993-94.** One reason for this change was that the original 1993-94 budget was based on a relatively conservative (and accurate) projection of limited revenue growth. In addition, the Mayor and Board took the opportunity provided by the passage of Proposition 172 in November, 1993 and the reduction in retirement rates which occurred in December, 1993 to fund all apparent budget issues which existed in the early part of this fiscal year.

We still have five months left in this fiscal year and there is a need to have funds set aside for contingencies. At this time, a \$4.3 million General Fund Reserve appears to be a prudent amount.

Congratulations!

Very truly yours,

A handwritten signature in black ink, appearing to read "Edward Harrington", written over a horizontal line.

Edward Harrington
Controller

emh\Proj1.94

CITY AND COUNTY OF SAN FRANCISCO
SUMMARY OF CHANGES IN GENERAL FUND PROJECTED RESERVE
Fiscal Year Ending June 30, 1994
As of December 31, 1993
(in Thousands)

General Fund Reserve (Original Budget) \$10,476

Activity through December 31, 1993:

Sources

Board Reserves	\$15,380	
Controller's Reserves	5,578	
Public Safety Sales tax (half year)	22,000	
Retirement Rate Change	16,200	
Displacement Reserve	1,931	
Airport/Audit Close-outs	3,300	\$64,389

Needs

Approved Supplemental Appropriations	(\$57,664)	(\$57,664)
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Revised General Fund Reserve \$17,201

Less: Needs Reported Prior to December 31, 1993

Workers' Compensation	(\$4,000)	
Municipal Railway - Fare Revenue	(5,400)	
Municipal Railway - State Allocation	(600)	(\$10,000)

Available General Fund Reserve (December 31, 1993) \$7,201

Less:

Decrease in Projected Revenues	(\$5,182)	
Additional Municipal Railway Needs*	(312)	
Additional San Francisco General Hospital Needs*	(1,064)	
Additional Workers' Compensation	(1,310)	
Charter-Required Cash Reserve Increase	(3,400)	(\$11,268)

Plus:

Underspending by General Fund Departments*	\$8,209	
Underspending by Laguna Honda Hospital*	158	\$8,367

Projected General Fund Reserve \$4,300

* Excluding Workers' Compensation. (See Footnote (u), Page 10.)

SCHEDULE OF BUDGETED AND PROJECTED REVENUES
 Fiscal Year Ending June 30, 1994
 As of December 31, 1993
 (In Thousands)

	FY 93-94			VARIANCE FAVORABLE (UNFAVORABLE)
	ACTUAL FY92-93	REVISED BUDGET	CURRENT PROJECTION	
<u>GENERAL FUND</u>				
PROPERTY TAXES	<u>\$425,254</u>	<u>\$336,520</u>	<u>\$336,520</u>	<u>\$0</u> (a)
BUSINESS TAXES				
Business registration tax	\$6,917	\$7,588	\$7,588	\$0
Business tax	17,673	23,556	22,458	(1,100)
Payroll tax	<u>129,691</u>	<u>136,556</u>	<u>136,556</u>	<u>0</u>
Total business taxes	<u>\$154,281</u>	<u>\$167,702</u>	<u>\$166,602</u>	<u>(\$1,100)</u> (b)
OTHER LOCAL TAXES				
Franchise tax	\$7,177	\$7,235	\$7,235	\$0
Real property transfer tax	13,065	13,700	13,700	0
Admission tax	1,014	1,000	1,200	200
Parking tax	23,950	23,565	25,300	1,735 (c)
Utility users tax	37,440	45,614	45,120	(494) (d)
Hotel room tax	20,797	29,518	27,937	(1,581) (e)
Sales tax	<u>83,964</u>	<u>86,869</u>	<u>84,000</u>	<u>(2,869)</u> (f)
Total other local taxes	<u>\$187,407</u>	<u>\$207,501</u>	<u>\$204,492</u>	<u>(\$3,009)</u>
GRANTS AND SUBVENTIONS				
Homeowner's exemption reimb.	\$5,348	\$4,000	\$4,117	\$117
Trial court funding	18,432	15,300	15,600	300
Motor vehicle in lieu - county	34,558	37,382	35,635	(1,747) (g)
Motor vehicle in lieu - city	25,628	25,249	25,208	(41)
Prop 99 tobacco tax	9,271	10,628	10,628	0
Mental health subventions	27,813	32,058	33,355	1,297 (h)
Health subventions	4,498	8,004	8,021	17
Child support incentive	8,606	10,175	9,961	(214)
Social service subventions	171,167	180,776	184,025	3,249 (i)
Sales tax & veh lic fee-realignment	87,509	85,434	83,892	(1,542) (j)
Public safety sales tax	0	44,000	41,733	(2,267) (k)
Recurring grants	0	61,066	61,066	0 (l)
Other	<u>2,654</u>	<u>3,029</u>	<u>4,347</u>	<u>1,318</u> (m)
Total grants and subventions	<u>\$395,484</u>	<u>\$517,101</u>	<u>\$517,588</u>	<u>\$487</u>

SCHEDULE OF BUDGETED AND PROJECTED REVENUES
Fiscal Year Ending June 30, 1994
As of December 31, 1993
(In Thousands)

	FY 93-94			VARIANCE FAVORABLE (UNFAVORABLE)
	ACTUAL FY92-93	REVISED BUDGET	CURRENT PROJECTION	
<u>GENERAL FUND</u>				
LICENSES, FINES AND PENALTIES				
Licenses	\$5,144	\$5,114	\$5,114	\$0
Traffic fines - parking	39,399	43,526	41,438	(2,088) (n)
Traffic fines - moving	1,592	1,520	1,394	(126)
Other fines and penalties	650	666	603	(63)
Total licenses, fines and penalties	<u>\$46,785</u>	<u>\$50,826</u>	<u>\$48,549</u>	<u>(\$2,277)</u>
USE OF MONEY OR PROPERTY				
Interest & other investment earnings	\$5,619	\$14,944	\$16,444	\$1,500 (o)
Garage and other space rental	5,362	5,127	5,098	(29)
Total use of money or property	<u>\$10,981</u>	<u>\$20,071</u>	<u>\$21,542</u>	<u>\$1,471</u>
CHARGES FOR SERVICES				
Parking meter collections	\$8,000	\$8,000	\$8,000	\$0 (p)
General government service charges	16,701	12,500	11,983	(517) (q)
Public safety service charges	5,664	6,192	5,864	(328) (r)
Other service charges	7,126	7,800	7,022	(778) (s)
Total charges for service	<u>\$37,491</u>	<u>\$34,492</u>	<u>\$32,869</u>	<u>(\$1,623)</u>
RECOVERY OF GENERAL GOV'T. COSTS	<u>\$8,561</u>	<u>\$7,885</u>	<u>\$8,604</u>	<u>\$719</u>
OTHER REVENUES	<u>\$273</u>	<u>\$263</u>	<u>\$413</u>	<u>\$150</u>
PROCEEDS FROM ADVANCE	<u>\$25,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0 (t)</u>
TOTAL REVENUES	<u>\$1,291,517</u>	<u>\$1,342,361</u>	<u>\$1,337,179</u>	<u>(\$5,182)</u>

Notes to Revenue Projection
Fiscal Year Ending June 30, 1994
As of December 31, 1993

(a) Property Tax

The decrease from prior year revenue to the current budget results primarily from the required property tax shift to the schools and the increased share of property taxes apportioned to the Children's Fund. Growth in the property tax rolls for FY93-94 has exceeded expectations, but anticipated roll reductions and tax refunds due to taxpayer appeals reduce projected revenue to budget level.

(b) Business Taxes

Payroll and gross receipts taxes are received in early March, so no collections are available as a basis for projection. A proposed increase in the gross receipts tax on car rental companies was replaced by a \$2/day Vehicle Renter Tax, which became effective later than expected. This delay and low early collections reduce projected revenue by an estimated \$1.1 million. Budgeted revenue is 8.7% higher than last year's collections, reflecting several changes to the business tax structure, including a lower exemption threshold for small businesses.

(c) Parking Tax

The revenue increase of \$1.7 million results mainly from current tax collections on a garage which was delinquent in the prior year.

(d) Utility Users Tax

The budgeted increase over prior year revenue is based largely on a rate increase implemented in September 1993. While gas and electricity receipts are slightly below budget, increased telephone receipts, including the new tax on cellular phones, are expected to offset most of the shortfall.

(e) Hotel Tax

The budgeted increase over prior year revenue reflects a rate increase effective August 1993, as well as expected growth in occupancy and room rates. The current projection, \$1.6 million below budget, is based on a lower growth rate of 4% over the prior year.

(f) Sales Tax

Sales taxes for the period from July to November remained level with the same period last year, suggesting a shortfall of up to \$2.9 million. Sales tax generated during the holiday season will be reflected in the next projection.

Notes to Revenue Projection
Fiscal Year Ending June 30, 1994
As of December 31, 1993

(g) Motor Vehicle in Lieu

A total projected shortfall of \$1.8 million for both city and county apportionments is based on revenue received to date, and matches the State Controller's projection.

(h) Mental Health Subventions

The surplus of \$1.3 million reflects Short-Doyle MediCal revenues expected to exceed budget by \$1.8 million, and a shortfall of \$500,000 in Substance Abuse Mental Health Service Administration (SAMHSA) revenue.

(i) Social Service Subventions

The revenue projection schedule reflects the net budget surplus for the Department of Social Services. Revenue increased from FY92-93 to FY93-94 due to increased Title IVE and Title XIX reimbursements, while a State cut in AFDC grants, lower than expected caseload growth, and unexpended IHSS contract monies led to a budget surplus of \$3.2 million.

(j) Health and Welfare Realignment

Consistent with local sales tax and the motor vehicle in-lieu subvention, realignment sales tax and vehicle license fee revenues are under budget in the first half of FY93-94. The revenue shown in the General Fund schedule is net of transfers out to the San Francisco General and Laguna Honda Hospitals.

(k) Public Safety Sales Tax (Prop. 172)

A total projected shortfall of \$2.3 million matches the State Controller's projection and results from lower than expected sales tax receipts.

(l) Recurring Grants

These grants were included in the budget for the first time in FY93-94. To the extent grant revenues vary from budget estimates, grant-funded expenditures will vary accordingly.

Notes to Revenue Projection
Fiscal Year Ending June 30, 1994
As of December 31, 1993

(m) Other Subventions

The positive variance of \$1.3 million reflects increases of \$700,000 in SB 90 State mandate claims, \$400,000 in Title IVE revenue claimed by the Juvenile Probation Department, and \$300,000 in recoveries of indirect grant costs, offset by several small reductions totalling less than \$100,000.

There is a pending request from the Juvenile Probation Department to use increased Title IVE revenue to fund a supplemental appropriation of \$150,000. This revenue could also be used to offset excess expenditures of \$212,000.

(n) Traffic Fines - Parking

Although an amnesty program during the current fiscal year realized receipts of \$2.1 million, traffic fines remain somewhat below budget. Assuming collections remain at the levels of recent months, a shortfall of \$2.1 million is projected. In November 1993, the Department of Parking and Traffic assumed responsibility for traffic fines; changes in practices regarding fine protests and reductions should improve collections.

(o) Interest & Other Investment Earnings

The increase of \$1.5 million results from higher than budgeted earnings on the \$325 million in Tax and Revenue Anticipation Notes (TRANS) issued in June 1993, and from improved General Fund cash balances.

(p) Parking Meter Collections

Parking meter repairs are completed and average collections increased steadily through November. The resulting increased revenue is reflected in the Off-Street Parking Fund, which receives all meter revenues above \$8 million.

(q) General Government Service Charges

The negative variance of \$517,000 reflects a shortfall of \$1.44 million in City Planning Fees, partially offset by increases in court fees (\$160,000), recording fees (\$290,000), and other government service charges (\$470,000).

The Department of City Planning has a projected expenditure surplus of \$171,000, leaving a departmental deficit of approximately \$1.3 million. The Department plans to address the remaining shortfall through further expenditure reductions.

Notes to Revenue Projection
Fiscal Year Ending June 30, 1994
As of December 31, 1993

(r) Public Safety Service Charges

The negative variance of \$328,000 reflects a shortfall in Fire Department fees (\$229,000), Public Works charges (\$134,000), and various other fees, offset by a \$120,000 increase in phone booth permits.

(s) Other Service Charges

Most of these charges are collected by the Department of Public Health, and most are expected to be on budget. The negative variance of \$778,000 results from projected shortfalls of \$390,000 in fees for boarding federal prisoners (Sheriff), \$300,000 in Mental Health patient payments, and \$88,000 in garbage truck inspection fees.

(t) Proceeds from Advance

In FY92-93, the General Fund received an advance payment for future Airport concession revenues, totalling \$25 million. This revenue source is not budgeted or available in FY93-94.

SCHEDULE OF BUDGETED AND PROJECTED EXPENDITURES
 Fiscal Year Ending June 30, 1994
 As of December 31, 1993
 (In Thousands)

	ACTUAL FY92-93	FY 93-94		VARIANCE FAVORABLE (UNFAVORABLE)
		REVISED BUDGET	CURRENT PROJECTION	
GENERAL FUND				
PUBLIC PROTECTION				
District Attorney	\$24,962	\$25,403	\$25,403	\$0
Public Defender	8,717	9,069	8,811	258
Sheriff	45,091	57,846	57,363	483
Superior & Municipal Courts	46,458	44,183	44,018	165
Juvenile Court	16,863	19,330	19,542	(212)
Adult Probation	6,564	7,188	7,176	12
Fire Department	125,599	118,123	117,970	153
Police Department	161,980	171,823	171,737	86
County Agriculture-Weights/Measures	691	728	665	63
Public Administrator/Guardian	2,263	2,262	2,262	0
Animal Care and Control	1,853	1,762	1,748	14
TOTAL PUBLIC PROTECTION	\$441,041	\$457,717	\$456,695	\$1,022
PUBLIC WORKS, TRANSPORTATION AND COMMERCE				
Permit Appeals	\$251	\$246	\$240	\$6
PUC Light, Heat and Power	4,319	4,789	4,789	0
Electricity	4,060	3,903	3,634	269
Public Works	11,013	9,663	9,663	0
Parking and Traffic Commission	11,735	16,302	15,691	611
TOTAL PUBLIC WORKS, ETC.	\$31,378	\$34,903	\$34,017	\$886
HUMAN WELFARE AND NEIGHBORHOOD DEVELOPMENT				
Human Rights Commission	\$1,446	\$1,223	\$1,152	\$71
Social Services	300,119	302,719	302,719	0
Commission on the Status of Women	997	1,200	1,196	4
TOTAL HUMAN WELFARE, ETC.	\$302,562	\$305,142	\$305,067	\$75
COMMUNITY HEALTH				
Medical Examiner/Coroner	\$3,182	\$2,946	\$2,946	\$0
Community Health Services	107,933	111,792	110,792	1,000
Community Mental Health	130,121	125,257	121,257	4,000
TOTAL COMMUNITY HEALTH	\$241,236	\$239,995	\$234,995	\$5,000

SCHEDULE OF BUDGETED AND PROJECTED EXPENDITURES
Fiscal Year Ending June 30, 1994
As of December 31, 1993
(In Thousands)

	FY 93-94			VARIANCE FAVORABLE (UNFAVORABLE)
	ACTUAL FY92-93	REVISED BUDGET	CURRENT PROJECTION	
<u>GENERAL FUND</u>				
CULTURE AND RECREATION				
County Educational Office	\$1,719	\$1,719	\$1,719	\$0
Art Commission	1,300	1,322	1,292	30
Public Library	20,270	20,679	20,611	68
Recreation and Park	50,665	48,552	48,552	0
Academy of Sciences	1,571	1,543	1,522	21
Fine Arts Museum	3,852	3,318	3,237	81
Asian Art Museum	1,294	1,349	1,307	42
Law Library	200	228	209	19
TOTAL CULTURE, ETC.	<u>\$80,871</u>	<u>\$78,710</u>	<u>\$78,449</u>	<u>\$261</u>
GENERAL ADMINISTRATION & FINANCE				
Board of Supervisors	\$4,930	\$5,139	\$5,100	\$39
Assessor	6,118	5,970	5,904	66
City Attorney	6,067	5,793	5,793	0
Treasurer/Tax Collector	10,269	10,078	9,924	154
Controller	15,488	13,553	13,553	0
Mayor	5,521	5,188	4,995	193
City Planning	5,772	6,284	6,113	171
Civil Service	7,397	6,632	6,706	(74)
Retirement System - Departmental	2,926	5,904	5,808	96
Workers' Comp. - General Fund	13,440	11,504	14,724	(3,220) (u)
Chief Administrative Officer	531	772	772	0
Real Estate	2,141	2,092	2,092	0
Recorder	1,026	1,095	1,119	0
Registrar	3,023	2,977	2,795	182
Purchaser	2,469	2,020	1,882	138
General City Responsibility	29,495	25,667	25,667	0
TOTAL GENERAL ADMIN.	<u>\$116,613</u>	<u>\$110,668</u>	<u>\$112,947</u>	<u>(\$2,255)</u>
TOTAL GENERAL FUND	<u>\$1,213,701</u>	<u>\$1,227,135</u>	<u>\$1,222,170</u>	<u>\$4,989</u>

Notes to Expenditure Projection
 Fiscal Year Ending June 30, 1994
 As of December 31, 1993

(u) Workers' Compensation

The current year's projection for Workers' Compensation for both General Fund and General Fund-supported departments is listed below. Amounts shown for the General Fund departments are included in the Retirement - Workers' Compensation line of the report rather than being included in each individual department's line. Also listed for comparison purposes are the 1992-1993 expenditures.

<u>Department</u>	<u>1992-1993 Expenditures</u>	<u>1993-1994 Budget</u>	<u>1993-1994 Projection*</u>	<u>Projected Deficit</u>
Fire	\$3,558	\$3,028	\$4,520	(\$1,492)
Police	5,555	5,049	5,768	(719)
Sheriff	766	499	1,045	(546)
Juvenile Court	320	149	427	(278)
District Attorney	120	104	226	(122)
Other General Fund	3,121	2,675	2,738	(63)
Total General Fund	\$13,440	\$11,504	\$14,724	(\$3,220)
Municipal Railway	6,519	6,316	7,779	(1,463)
Laguna Honda	1,301	1,069	1,556	(487)
General Hospital	1,384	1,350	1,490	(140)
Total General Fund & G. F. Supported	\$22,644	\$20,239	\$25,549	(\$5,310)

* Source: Retirement System, Workers' Compensation Division

SCHEDULE OF BUDGETED AND PROJECTED REVENUES
EXPENDITURES AND OTHER SOURCES(USES)
Fiscal Year Ending June 30, 1994
As of December 31, 1993
(In Thousands)

	FY 93-94			VARIANCE FAVORABLE (UNFAVORABLE)
	ACTUAL FY92-93	REVISED BUDGET	CURRENT PROJECTION	
<u>SAN FRANCISCO MUNICIPAL RAILWAY</u>				
REVENUES:				
Sales Tax Allocation - MTC	\$47,922	\$45,300	\$44,700	(\$600)
Operating Assistance	7,574	7,100	6,800	(300)
MTC Bridge Toll Allocation	2,915	2,900	2,900	0
Total Grants and Subventions	\$58,411	\$55,300	\$54,400	(\$900)
Passenger Fares	\$89,571	\$102,300	\$96,900	(\$5,400)
Other	11,799	10,700	10,700	0
Total Charges for Services	\$101,370	\$113,000	\$107,600	(\$5,400)
TOTAL REVENUES	\$159,781	\$168,300	\$162,000	(\$6,300)
EXPENDITURES & ENCUMBRANCES				
Personal Services	\$206,828	\$197,119	\$197,131	(\$12)
Contractual Services	11,318	12,958	12,958	0
Materials and Supplies	15,210	15,914	15,914	0
Claims	7,736	7,587	7,587	0
Workers' Compensation	6,519	6,316	7,779	(1,463)
Services of Other Departments	20,279	17,977	17,977	0
Other Operating Expenses	14,116	13,681	13,681	0
Facilities Maint. & Capital Projects	445	374	374	0
TOTAL EXPENDITURES	\$282,451	\$271,926	\$273,401	(\$1,475)
OTHER FINANCING SOURCES(USES)	\$7,121	\$812	\$812	\$0
CONTRIBUTION FROM GENERAL FUND	\$115,549	\$102,814	\$110,589	(\$7,775)

Muni Railway's estimated deficit, on previous reports was listed as \$6,000,000 (\$5,400,000 Fare Revenue decrease and \$600,000 in decreased State funding). This estimated deficit has increased to \$7,775,000 due to additional Workers' Compensation projected costs of \$1,463,000 and decreased Federal Operating Assistance of \$300,000.

SCHEDULE OF BUDGETED AND PROJECTED REVENUES
EXPENDITURES AND OTHER SOURCES(USES)
Fiscal Year Ending June 30, 1994
As of December 31, 1993
(In Thousands)

	ACTUAL FY92-93	FY 93-94		VARIANCE FAVORABLE (UNFAVORABLE)
		REVISED BUDGET	CURRENT PROJECTION	
<u>SAN FRANCISCO GENERAL HOSPITAL</u>				
REVENUES:				
Patient Net Revenue	\$147,835	\$149,642	\$141,542	(\$8,100)
Other	15,852	15,877	15,877	0
Total Charges for Services	\$163,687	\$165,519	\$157,419	(\$8,100)
Realignment Revenue	43,826	48,236	47,172	(1,064)
TOTAL REVENUES	\$207,513	\$213,755	\$204,591	(\$9,164)
EXPENDITURES & ENCUMBRANCES				
Personal Services	\$160,990	\$150,085	\$145,785	\$4,300
Contractual Services	51,230	57,154	55,354	1,800
Materials and Supplies	29,729	31,743	29,743	2,000
Services of Other Departments	6,633	9,521	9,521	0
Workers' Compensation	1,384	1,350	1,490	(140)
Other Operating Expenses	5,330	3,021	3,021	0
Facilities Maint. & Capital Projects	2,493	4,909	4,909	0
TOTAL EXPENDITURES	\$257,789	\$257,783	\$249,823	\$7,960
OTHER FINANCING SOURCES(USES)	10,897	11,434	11,434	0
CONTRIBUTION FROM GENERAL FUND	\$39,379	\$32,594	\$33,798	(\$1,204)

Patient revenue shortfall of \$8,100,000 due to decreased patient count and patient pay mix is being offset by decreased expenditures in Personal Services, Contractual Services and Materials and Supplies. Decreased Realignment Revenue and increased Workers' Compensation costs will be addressed by General Hospital staff during the next two months.

SCHEDULE OF BUDGETED AND PROJECTED REVENUES
EXPENDITURES AND OTHER SOURCES(USES)
Fiscal Year Ending June 30, 1994
As of December 31, 1993
(In Thousands)

	FY 93-94			VARIANCE FAVORABLE (UNFAVORABLE)
	ACTUAL FY92-93	REVISED BUDGET	CURRENT PROJECTION	
<u>LAGUNA HONDA HOSPITAL</u>				
REVENUES:				
Patient Net Revenue	\$89,045	\$94,624	\$92,524	(\$2,100)
Other	200	414	196	(218)
Total Charges for Services	\$89,245	\$95,038	\$92,720	(\$2,318)
Realignment Revenue	\$578	\$587	\$573	(\$14)
TOTAL REVENUES	\$89,823	\$95,625	\$93,293	(\$2,332)
EXPENDITURES & ENCUMBRANCES				
Personal Services	\$86,398	\$85,151	\$86,844	(\$1,693)
Contractual Services	3,020	3,126	2,519	607
Materials and Supplies	6,783	7,175	5,052	2,123
Services of Other Departments	2,259	3,456	2,146	1,310
Workers' Compensation	1,301	1,069	1,556	(487)
Other Operating Expenses	1,123	1,130	987	143
Facilities Maint. & Capital Projects	157	492	492	0
TOTAL EXPENDITURES	\$101,041	\$101,599	\$99,596	\$2,003
OTHER FINANCING SOURCES(USES)	\$862	\$535	\$535	\$0
CONTRIBUTION FROM GENERAL FUND	\$10,356	\$5,439	\$5,768	(\$329)

Deficit is due to increased Workers' Compensation costs of \$487,000. Hospital staff will try to identify other cost savings to offset this deficit.

STATUS OF BOARD RESERVES

FY 1993-94

AS OF FEBRUARY 10, 1994

<u>RESERVE</u>	<u>BEGINNING BALANCE</u>	<u>CHANGES PENDING OR APPROVED</u>	<u>BALANCE AFTER CHANGES</u>
<u>Six Month Restorations</u>			
Public Health Tier 1 & 2	\$9,200,000	\$9,050,988	\$149,012
Library - Replace Parcel Tax	4,000,000	4,000,000	0
DPH Children's Fund - Net	(1,600,000)	(1,300,710)	(299,290)
Muni Railway Maintenance	2,050,000	1,986,885	63,115
DPW Street Cleaning Program	500,000	477,167	22,833
Zoo Partnership	200,000	189,503	10,497
DSS SSI Resource Center	200,000	200,000	0
Mission Alcohol Abuse & DMSF CE & I Programs	135,000	122,793	12,207
<u>Full Year Restorations</u>			
Human Rights Commission	155,000	155,000	0
Rec Centers - Sunday Programs	140,000	140,000	0
Tax Collector Enhancements	140,000	112,908	27,092
Senior Information & Referral	100,000	0	100,000
Med Examiner Toxicologist	85,000	51,801	33,199
Senior Escort Program	29,000	0	29,000
Neighborhood Cultural Centers	26,000	26,000	0
Day Laborer Program	20,000	20,000	0
Sub-total:	\$15,380,000	\$15,232,335	\$147,665
Supplemental Appropriation for Viacom Audit:			(\$39,858)
Total:			\$107,807