



San Francisco Department of Public Health

FY 2024-25
First Quarter Financial Report
December 2024



First Quarter Summary

First Quarter Report	Revenue			Expenditure			Total
	Revised Budget	Current Projection	Surplus/ (Deficit)	Revised Budget	Current Projection	Surplus/ (Deficit)	Surplus/ (Deficit)
HGH - Zuckerberg SF General	\$ 1,211.5	\$ 1,220.5	\$ 9.0	\$ 1,240.1	\$ 1,255.1	\$ (15.1)	\$ (6.1)
HLH - Laguna Honda Hospital	\$ 289.2	\$ 264.4	\$ (24.7)	\$ 347.8	\$ 340.7	\$ 7.1	\$ (17.6)
HBH - Behavioral Health	\$ 262.5	\$ 292.5	\$ 30.0	\$ 406.1	\$ 400.5	\$ 5.6	\$ 35.7
HPC - Primary Care	\$ 72.8	\$ 72.8	\$ -	\$ 144.0	\$ 143.3	\$ 0.6	\$ 0.6
HJH - Jail Health	\$ 0.4	\$ 0.4	\$ -	\$ 47.0	\$ 47.0	\$ -	\$ -
HNS - Health Network	\$ 16.9	\$ 16.5	\$ (0.4)	\$ 204.9	\$ 203.6	\$ 1.3	\$ 0.9
HPH - Public Health Division	\$ 28.7	\$ 28.5	\$ (0.2)	\$ 111.1	\$ 103.8	\$ 7.3	\$ 7.1
HAD - DPH Operations	\$ 42.4	\$ 41.7	\$ (0.6)	\$ 197.8	\$ 202.1	\$ (4.3)	\$ (4.9)
Total Operating	1,924.3	1,937.4	13.0	2,698.8	2,696.1	2.7	15.7
						(2.5)	(2.5)
			Surplus/Deficit			0.2	13.3



Highlights for First Quarter Financials

- Laguna Honda Hospital revenue projections reflect a \$24.7M deficit primarily due to a \$44.8M deficit patient revenue partially offset by a \$20.0M surplus from the Distinct Part Nursing Facilities (DP/NF)
- Behavioral Health Services (BHS) Medi-Cal revenue is projected to exceed budget by \$30.5M (27.3%) due to changes to BHS payment structure from CALAIM payment reform and go-live with EPIC mental health services in May 2024
- Zuckerberg San Francisco General Hospital (ZSFG) is expected to incur a \$15.1M (1.3%) expenditure deficit partially offset by revenue surplus of \$9.0M
- Projections reflect mid-year savings instructions by the Mayor's Office to place funding for CBOs added in Board phase on Mayor's Reserve
- Projections include continued but reduced personnel savings of \$8.0M (0.5%).

Zuckerberg San Francisco General

\$6.1 million deficit



Major Variances	FY 24-25 GF Favorable / (Unfavorable)
Revenues - \$9.0 million surplus	
Net Patient Revenues	\$3.0
Capitation Revenue	\$6.0
Expenditures – \$15.1 million deficit	
Salary and Fringe Benefits	\$(4.3)
Materials and Supplies	\$(10.8)

Laguna Honda Hospital

\$17.6 million deficit



Major Variances	FY 24-25 GF Favorable / (Unfavorable)
Revenues - \$24.7 million deficit	
Net Patient Revenues	(\$44.8)
Prior Year Settlements	\$20.0
Expenditures - \$7.1 million in savings	
Salary and Fringe Benefits	\$2.8
Non-Personnel Services	\$4.3

Behavioral Health

\$35.7 million surplus



Major Variances	24-25 GF Favorable / (Unfavorable)
Revenues - \$30.0 million surplus	
Patient Revenues	30.5
2011 Realignment	(\$0.4)
Expenditures - \$5.6 million savings	
Salary and fringe benefits	\$5.6



Primary Care: \$0.6 million surplus

Major Variances	FY 24-25 GF Favorable / (Unfavorable)
Revenues – on budget	
Expenditures - \$0.6 million savings	
Salary and fringe benefits	\$0.2
Sugar Sweetened Beverage Annual Project	\$0.4



Jail Health: On Budget

Jail Health Services	FY 24-25 GF Favorable / (Unfavorable)
Expenditure – on budget	
Salary and Fringe Benefits	\$0.6
Non-personnel Services	(\$0.6)

Health Network Services

\$0.9 million surplus



Major Variances	FY 24-25 GF Favorable / (Unfavorable)
Revenues - \$0.5 million deficit	
County Medi-Cal Administrative Activities	(\$0.5)
Expenditures - \$1.4 million savings	
Salary and fringe benefits	\$3.4
Non-personnel Services – as needed beds	(\$2.0)

Population Health Division: \$7.1 million surplus



Major Variances	24-25 GF Favorable / (Unfavorable)
Revenues - \$0.2 million deficit	
County Medi-Cal Administrative Activities	(\$0.2)
Expenditures - \$7.4 million savings	
Salary and fringe benefits	\$5.4
Sugar Sweetened Beverage Annual Project	\$2.0

Public Health Administration: \$4.9 M deficit



Major Variances	24-25 GF Favorable / (Unfavorable)
Revenues - \$0.6 million deficit	
County Medi-Cal Administrative Activities	(\$0.6)
Expenditures - \$4.3 million deficit	
Salaries and Fringes	(\$5.7)
IT Annual Project	\$1.4



DPH Revenue Management Reserve

- Section 12.6 of the administrative provisions of the Annual Appropriation Ordinance allows the deferral of DPH Revenue Management Reserve.
- Reserve is based on net Medi-Cal, Medicare and Patient Revenue and allows for up to 50% of surplus revenues to be deposited, up to a total of 5% of the two-year budgeted revenues.
- Reserve balance is maximized at its cap.

DPH Revenue Management Reserve as of Q1 2024-25

Budgeted Revenues	Medi-Cal	Medicare	Patient Revenues	Less IGT	Annual total
FY 2024-25	1,187,704,523	272,578,518	162,893,099	(105,619,445)	1,517,556,695
FY 2025-26	1,130,712,122	268,134,158	166,989,070	(105,619,445)	1,460,215,905
			Total Revenues Over Two Years		2,977,772,600
			Starting Reserve Balance as of Q4 FY 23-24		
			Release of GME Settlements Assumed as Part of FY 24-26 Budget		148,888,630
			Ending Balance		148,888,630
			Reserve balance as a percentage of Two year Medi-Cal, Medicare and Patient Revenues		5.00%

Questions



Thank You