

**City and County of San Francisco**

**Department of Public Health**



**London N. Breed,  
Mayor**


**Drew Murrell,  
Chief Financial Officer**

**MEMORANDUM**

December 3, 2024

To: President Laurie Green and Honorable Members of the Health Commission

Through: Dr. Grant Colfax, Director of Health  
Jenny Louie, Chief Operating Officer

From: Drew Murrell, Chief Financial Officer 

RE: Revenue and Expenditure Projection Report – First Quarter FY 2024-25

This report presents the first quarter statement of revenues and expenditures for the Department of Public Health for fiscal year 2024-25. Figures reported include projected balances based on actual revenues and expenditures as of September 30, 2024. At the end of the first quarter, the department projects a net general fund surplus of \$15.7 million. The department projects an expenditure deficit of \$0.2 million and revenues surplus of \$13.0 million. Expenditure savings include \$2.5 million from Mayor’s mid-year budget savings instructions.

First Quarter Projected FY 2024-25 Surplus/(Deficit) (in Millions)

First Quarter Report	Revenue			Expenditure			Total Surplus/(Deficit)
	Revised Budget	Current Projection	Surplus/(Deficit)	Revised Budget	Current Projection	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)
<b>Total Operating</b>	<b>1,924.3</b>	<b>1,937.4</b>	<b>13.0</b>	<b>2,698.8</b>	<b>2,696.1</b>	<b>2.7</b>	<b>15.7</b>
		<b>Less Savings Per Mid Year Instruction</b>				<b>(2.5)</b>	<b>(2.5)</b>
		<b>Surplus/Deficit</b>	<b>13.0</b>			<b>0.2</b>	<b>13.3</b>

Key highlights and notes:

- Projections for Laguna Honda Hospital revenues reflect a \$24.7 million deficit. This is primarily composed of a \$44.8 million deficit in combined patient revenue during FY2023-24 Medi-Cal and Medicare recertification due to reduced patient census. Our projections assume admissions and net census growth to continue throughout FY2024-25 and return to full, licensed census during FY2025-26.

The patient revenue shortfall is partially offset by \$20.0 million increase in Distinct Part Nursing Facilities (DP/NF) payments related to a temporary State program providing supplemental payment for DP/NFs running 2023 through 2025 on a calendar year basis. FY 2024-25 projections recognize a higher than expected rate for services rendered in calendar year 2023 as well as State paying a larger portion of the non-federal share of

cost. These changes are projected to be consistent for calendar year 2024 rates and state payment levels.

- Behavioral Health Services (BHS) Medi-Cal revenue is projected to exceed budget by \$30.5 million (27.3%) due to changes in the payment structure introduced by behavioral health payment reform and go-live with EPIC for electronic health records and claim processing for mental health services in May 2024. BHS Medi-Cal revenue in FY2024-25 also grows from FY2023-24 BHS Medi-Cal revenue by \$10.2 million (7.7%).
- Zuckerberg San Francisco General Hospital (ZSFG) is expected to incur a \$15.1 million (1.3%) expenditure deficit driven primarily by faster than expected increases to per patient day supplies costs (\$5.8 million) and pharmaceutical costs (\$5.0 million). Additionally, ZSFG expects to incur \$4.8 million in holiday and premium pay costs in excess of budget as a result of cost-of-living (COLA) adjustments agreed to in FY2023-24 labor negotiations. The expenditure deficit will be partially offset by a revenue surplus of \$9.0 million from one-time capitation revenue and specialty pharmacy 340B drug program revenue.
- These projections reflect mid-year savings instructions by the Mayor's Office to place funding for CBOs added in Board phase, excluding certain funding for direct services, on reserve. For DPH this included \$2.5 million in sugary sweetened beverage tax services
- These projections include continued but reduced personnel savings across divisions of about \$8.0 million (0.5%). The reductions in personnel savings from prior year represents successes the human resources team has achieved through increased staffing and process changes including batch hiring for larger classifications to improve the efficiency of its hiring processes. The results of these efforts for the next several will impact the projections.

**Zuckerberg San Francisco General Hospital:** As noted above, ZSFG projects a net \$6.1 million deficit compared to budget comprised of surplus capitation and specialty pharmacy 340B drug program revenue offset by \$15.1 million of expenditure shortfall as follows:

A \$9.0 million revenue surplus due to:

- \$3.0 million surplus due to 340b program revenue.
- \$6.0 million surplus due to a one-time capitation payment related to a shared risk arrangement with SFHP prior to the shift from hospital capitation to FFS.

\$15.1 million in expenditure deficit due to:

- \$4.3 million shortfall in salary and fringe costs. This variance is comprised of \$11.8 million shortfall in salaries and \$7.5 million savings in fringes due to unbudgeted increases in holiday and premium pay costs from COLA increases in the FY2024-25 budget.
- \$10.8 million shortfall in materials and supplies attributed to inflation and census growth and increased pharmaceutical costs.

**Laguna Honda Hospital (LHH):** LHH projects a \$17.6 million deficit comprised of a \$24.7 million revenue deficit partially offset by \$7.1 million in expenditure savings.

A \$24.7 million revenue deficit due to:

- \$44.8 million shortfall in patient revenue driven by reduced patient census during FY2023-24 Medi-Cal and Medicare recertification efforts.
- \$20.0 million in prior year Distinct Part Nursing Facilities (DP/NF) settlement revenue payments related to a temporary pass-through payment program.

\$7.1 million in expenditure savings due to:

- \$2.8 million surplus in salary and fringe costs
- \$4.3 million surplus in non-personnel services due to significantly decreased registry usage and a reduction in recertification consulting expenses

**Behavioral Health Services (BHS):** BHS projects a net surplus of \$35.7 million comprised of \$30.0 million in projected revenue surplus and \$5.6 million in projected expenditure savings.

A \$30 million revenue surplus due to:

- \$30.5 million surplus due to changes to the payment structure introduced by behavioral health payment reform and go-live with EPIC for electronic health records.
- Partially offset by a \$0.4 million revenue shortfall from 2011 realignment.

Expenditure savings of \$5.6 million due to \$5.6 million in personnel savings.

**Primary Care:** Primary Care projects a surplus of \$0.6 million comprised of expected expenditure savings.

\$0.6 million in expenditure savings due to:

- \$0.2 million projected net savings in salaries and fringes.
- \$0.4 million projected addback reserve from sugar sweetened beverage annual project budget.

**Jail Health Services:** Jail Health projects to stay within budget in expenditure due to offsetting surplus and deficit in personnel expenses and non-personnel costs.

**Health Network Services:** The Health Network Division projects a net surplus of \$0.9 million comprised of \$1.4 million in expected expenditure savings partially offset by a \$0.5 million revenue deficit.

A \$0.5 million revenue shortfall due to a \$0.5 million deficit in County-based Medi-Cal Administrative Activities (CMAA) revenue from decreased time-study staff hours reported.

\$1.4 million in expenditure savings due to \$3.4 million savings in personnel costs partially offset by a \$2.0 million deficit in non-personnel costs due to higher contract rates for as-needed beds.

**Population Health Division:** Population Health Division projects a net surplus of \$7.1 million comprised of \$7.3 million expenditure savings partially offset by a \$0.2 million revenue deficit.

The \$7.3 million in expenditure savings is due to \$5.3 million in salaries and fringes savings partially offset by \$2.0 million in projected addback savings related to Mayor’s mid-year savings instructions in the Sugary Sweetened Beverage annual project.

**Public Health Operations:** The central operations division projects a deficit of \$4.9 million comprised of a \$0.6 million revenue deficit and \$4.3 million expenditure deficit.

The \$4.3 million expenditure deficit is due to a \$5.7 million salary and fringe deficit partially offset with \$1.4 million Information Technology (IT) savings in the annual project line item.

The \$0.6 million revenue shortfall is due to a \$0.6 million shortfall in County-based Medi-Cal Administrative Activities (CMAA) revenue due to decreased eligible time-study staff hours reported relative to budget.

**Comments**

- As in previous fiscal years, this report assumes no variance from budget in 1991 State Realignment revenues. As these revenues affect multiple departments they are monitored and projected by the Controller’s Office and reported separately in the 6-Month Report.
- Section 12.6 of the administrative provisions of the Annual Appropriation Ordinance authorizes the Controller to defer surplus transfer payments, indigent health revenues, and Realignment funding to offset future reductions or audit adjustments associated with funding allocations for indigent health services. This provision was adopted by the Board of Supervisors to smooth volatile state and federal revenues that can lead to large variances between budgeted and actual amounts due to unpredictable timing of payments, major changes in projected allocations, and delays in final audit settlements.

No estimated deposit needed to reach the 5% cap based on the two-year budgeted revenues with an ending balance of \$148.9 million.

**DPH Revenue Management Reserve as of Q4 2023-24**

Budgeted Revenues	Medi-Cal	Medicare	Patient Revenues	Less IGT	Annual total
FY2024-25	1,187,704,523	272,578,518	162,893,099	(105,619,445)	1,517,556,695
FY2025-26	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 FY 23-24		130,282,707
			Additional Q4 Deposit		18,605,923
			Ending Balance		148,888,630
			Reserve Balance as a Percentage of Two Year Medi-Cal, Medicare, and Patient Revenues		5.00%

**Department of Public Health**  
**STATEMENT OF REVENUE AND EXPENSES**  
 9/30/2024  
 (In Millions of Dollars)

	CURRENT YEAR					
	Projection	Revised Budget	Original	Fav/(Unfav)		
			Budget	Variance	% Var	
<b>NET PATIENT SERVICE REVENUE:</b>						
1 Medi-Cal Revenue	691.21	704.16	704.16	(12.95)	-1.8%	1
2 Medicare Revenue	251.08	251.88	251.88	(0.80)	-0.3%	2
3 Prior Year Settlement	52.74	32.70	32.70	20.04	61.3%	3
4 Other Patient Revenue	148.27	145.83	145.83	2.44	1.7%	4
<b>5 TOTAL PATIENT SERVICE REVENUE</b>	<b>1,143.31</b>	<b>1,134.57</b>	<b>1,134.57</b>	<b>8.73</b>	<b>0.8%</b>	5
6						6
<b>7 OTHER OPERATING REVENUE:</b>						7
8 Medi-Cal Waiver	124.02	124.02	124.02	-	0.0%	8
9 Medi-Cal Managed Care Supplemental	210.19	210.19	210.19	-	0.0%	9
10 Other Medi-Cal	62.80	64.09	64.09	(1.29)	-2.0%	10
11 Healthy San Francisco Fees	1.30	1.30	1.30	-	0.0%	11
12 SAPT	-	-	-	-	0.0%	12
13 Capitation Fees / Health Plan Settlements	87.32	81.32	81.32	6.00	7.4%	13
14 2011 Realignment	63.05	63.48	63.48	(0.43)	-0.7%	14
15 1991 Health & Welfare Realignment	181.84	181.84	181.84	-	0.0%	15
16 Fees/Fines/Licenses	25.88	25.87	25.87	0.00	0.0%	16
17 Other State/Misc	28.99	28.96	28.97	0.03	0.1%	17
18 Revenues from Other Departments	8.67	8.67	8.67	-	0.0%	18
19 Use of Fund Balance	-	-	-	-	0.0%	19
<b>20 TOTAL OTHER OPERATING REVENUE</b>	<b>794.07</b>	<b>789.76</b>	<b>789.76</b>	<b>4.31</b>	<b>0.5%</b>	20
21						21
<b>22 TOTAL OPERATING REVENUE</b>	<b>1,937.38</b>	<b>1,924.33</b>	<b>1,924.33</b>	<b>13.05</b>	<b>0.7%</b>	22
23						23
<b>24 OPERATING EXPENSES:</b>						24
25 Salaries	1,072.24	1,066.33	1,066.33	(5.90)	-0.6%	25
26 Mandatory Fringe Benefits	375.25	389.10	389.10	13.85	3.6%	26
27 Non-Personnel Services	728.71	730.39	706.32	1.67	0.2%	27
28 Materials & Supplies	219.28	208.48	194.07	(10.79)	-5.2%	28
29 Capital Outlay	8.35	8.35	6.11	-	0.0%	29
30 Debt Service	12.27	12.27	12.27	-	0.0%	30
31 Services Of Other Depts	136.49	136.49	131.69	-	0.0%	31
32 Annual Projects	143.56	147.41	135.02	3.85	2.6%	32
<b>34 TOTAL OPERATING EXPENSES</b>	<b>2,696.15</b>	<b>2,698.82</b>	<b>2,640.92</b>	<b>2.67</b>	<b>0.1%</b>	34
35						35
<b>36 TOTAL NET OPERATING</b>	<b>(758.77)</b>	<b>(774.49)</b>	<b>(716.59)</b>	<b>15.72</b>	<b>-2.0%</b>	36
37						37
42						42
<b>43 GENERAL FUND SUPPORT</b>	<b>1,040.84</b>	<b>1,060.34</b>	<b>750.32</b>	<b>(12.88)</b>	<b>-1.2%</b>	43

**Department of Public Health - Zuckerberg San Francisco General Hospital Division**

**STATEMENT OF REVENUE AND EXPENSES**

9/30/2024

(In Millions of Dollars)

		CURRENT YEAR					
				Original	Fav/(Unfav)		
		Projection	Revised Budget	Budget	Variance	% Var	
<b>NET PATIENT SERVICE REVENUE:</b>							
1	Medi-Cal Revenue	296.71	296.71	296.71	-	0.0%	1
2	Medicare Revenue	235.44	235.44	235.44	-	0.0%	2
3	Prior Year Settlement	28.70	28.70	28.70	-	0.0%	3
4	Other Patient Revenue	145.86	142.86	142.86	3.00	2.1%	4
5	<b>TOTAL PATIENT SERVICE REVENUE</b>	<b>706.71</b>	<b>703.71</b>	<b>703.71</b>	<b>3.00</b>	<b>0.4%</b>	5
6							6
7	<b>OTHER OPERATING REVENUE:</b>						7
8	Medi-Cal Waiver	124.02	124.02	124.02	-	0.0%	8
9	Medi-Cal Managed Care Supplemental	161.79	161.79	161.79	-	0.0%	9
10	Other Medi-Cal	60.14	60.14	60.14	-	0.0%	10
11	Healthy San Francisco Fees	-	-	-	-	0.0%	11
12	SAPT	-	-	-	-	0.0%	12
13	Capitation Fees / Health Plan Settlements	77.77	71.77	71.77	6.00	8.4%	13
14	2011 Realignment	-	-	-	-	0.0%	14
15	1991 Health & Welfare Realignment	63.58	63.58	63.58	-	0.0%	15
16	Fees/Fines/Licenses	-	-	-	-	0.0%	16
17	Other State/Misc	18.94	18.94	18.94	-	0.0%	17
18	Revenues from Other Departments	7.54	7.54	7.54	-	0.0%	18
19	Use of Fund Balance	-	-	-	-	0.0%	19
20	<b>TOTAL OTHER OPERATING REVENUE</b>	<b>513.78</b>	<b>507.78</b>	<b>507.78</b>	<b>6.00</b>	<b>1.2%</b>	20
21							21
22	<b>TOTAL OPERATING REVENUE</b>	<b>1,220.49</b>	<b>1,211.49</b>	<b>1,211.49</b>	<b>9.00</b>	<b>0.7%</b>	22
23							23
24	<b>OPERATING EXPENSES:</b>						24
25	Salaries	533.11	521.33	521.33	(11.78)	-2.3%	25
26	Mandatory Fringe Benefits	182.52	190.02	190.02	7.50	3.9%	26
27	Non-Personnel Services	303.62	303.62	306.25	-	0.0%	27
28	Materials & Supplies	151.45	140.65	138.48	(10.80)	-7.7%	28
29	Capital Outlay	5.94	5.94	4.69	-	0.0%	29
30	Debt Service	2.35	2.35	2.35	-	0.0%	30
31	Services Of Other Depts	73.34	73.34	72.11	-	0.0%	31
32	Annual Projects	2.82	2.82	1.98	-	0.0%	32
34	<b>TOTAL OPERATING EXPENSES</b>	<b>1,255.15</b>	<b>1,240.06</b>	<b>1,237.19</b>	<b>(15.09)</b>	<b>-1.2%</b>	34
35							35
36	<b>TOTAL NET OPERATING</b>	<b>(34.66)</b>	<b>(28.57)</b>	<b>(25.70)</b>	<b>(6.09)</b>	<b>21.3%</b>	36
37							37
42							42
43	<b>GENERAL FUND SUPPORT</b>	<b>123.43</b>	<b>117.78</b>	<b>31.60</b>	<b>5.65</b>	<b>4.8%</b>	43

**Department of Public Health - Laguna Honda**

**STATEMENT OF REVENUE AND EXPENSES**

9/30/2024

(In Millions of Dollars)

		CURRENT YEAR					
		Fav/(Unfav)					
		Projection	Revised Budget	Original Budget	Variance	% Var	
<b>NET PATIENT SERVICE REVENUE:</b>							
1	Medi-Cal Revenue	234.85	278.26	278.26	(43.42)	-15.6%	1
2	Medicare Revenue	8.72	9.52	9.52	(0.80)	-8.4%	2
3	Prior Year Settlement	20.04	-	-	20.04	0.0%	3
4	Other Patient Revenue	-	0.56	0.56	(0.56)	-100.0%	4
5	<b>TOTAL PATIENT SERVICE REVENUE</b>	<b>263.61</b>	<b>288.34</b>	<b>288.34</b>	<b>(24.74)</b>	<b>-8.6%</b>	5
6							6
<b>7 OTHER OPERATING REVENUE:</b>							
8	Medi-Cal Waiver	-	-	-	-	0.0%	8
9	Medi-Cal Managed Care Supplemental	-	-	-	-	0.0%	9
10	Other Medi-Cal	-	-	-	-	0.0%	10
11	Healthy San Francisco Fees	-	-	-	-	0.0%	11
12	SAPT	-	-	-	-	0.0%	12
13	Capitation Fees / Health Plan Settlements	-	-	-	-	0.0%	13
14	2011 Realignment	-	-	-	-	0.0%	14
15	1991 Health & Welfare Realignment	-	-	-	-	0.0%	15
16	Fees/Fines/Licenses	-	-	-	-	0.0%	16
17	Other State/Misc	0.84	0.84	0.84	-	0.0%	17
18	Revenues from Other Departments	-	-	-	-	0.0%	18
19	Use of Fund Balance	-	-	-	-	0.0%	19
20	<b>TOTAL OTHER OPERATING REVENUE</b>	<b>0.84</b>	<b>0.84</b>	<b>0.84</b>	<b>-</b>	<b>0.0%</b>	20
21							21
22	<b>TOTAL OPERATING REVENUE</b>	<b>264.45</b>	<b>289.19</b>	<b>289.19</b>	<b>(24.74)</b>	<b>-8.6%</b>	22
23							23
<b>24 OPERATING EXPENSES:</b>							
25	Salaries	186.90	186.47	186.47	(0.44)	-0.2%	25
26	Mandatory Fringe Benefits	70.65	73.87	73.87	3.22	4.4%	26
27	Non-Personnel Services	22.64	26.95	21.46	4.31	16.0%	27
28	Materials & Supplies	31.90	31.90	27.47	0.01	0.0%	28
29	Capital Outlay	1.15	1.15	0.85	-	0.0%	29
30	Debt Service	-	-	-	-	0.0%	30
31	Services Of Other Depts	25.39	25.39	24.69	-	0.0%	31
32	Annual Projects	2.11	2.11	1.71	-	0.0%	32
34	<b>TOTAL OPERATING EXPENSES</b>	<b>340.75</b>	<b>347.85</b>	<b>336.52</b>	<b>7.10</b>	<b>2.0%</b>	34
35							35
36	<b>TOTAL NET OPERATING</b>	<b>(76.30)</b>	<b>(58.66)</b>	<b>(47.33)</b>	<b>(17.64)</b>	<b>30.1%</b>	36
37							37
42							42
43	<b>GENERAL FUND SUPPORT</b>	<b>94.02</b>	<b>77.02</b>	<b>56.33</b>	<b>18.21</b>	<b>23.6%</b>	43

**Department of Public Health - Jail Health Division**

**STATEMENT OF REVENUE AND EXPENSES**

9/30/2024

(In Millions of Dollars)

	CURRENT YEAR					
	Projection	Revised Budget	Original	Fav/(Unfav)		
			Budget	Variance	% Var	
<b>NET PATIENT SERVICE REVENUE:</b>						
1 Medi-Cal Revenue	-	-	-	-	0.0%	1
2 Medicare Revenue	-	-	-	-	0.0%	2
3 Prior Year Settlement	-	-	-	-	0.0%	3
4 Other Patient Revenue	-	-	-	-	0.0%	4
<b>5 TOTAL PATIENT SERVICE REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>5</b>
6						6
<b>7 OTHER OPERATING REVENUE:</b>						7
8 Medi-Cal Waiver	-	-	-	-	0.0%	8
9 Medi-Cal Managed Care Supplemental	-	-	-	-	0.0%	9
10 Other Medi-Cal	-	-	-	-	0.0%	10
11 Healthy San Francisco Fees	-	-	-	-	0.0%	11
12 SAPT	-	-	-	-	0.0%	12
13 Capitation Fees / Health Plan Settlements	-	-	-	-	0.0%	13
14 2011 Realignment	-	-	-	-	0.0%	14
15 1991 Health & Welfare Realignment	-	-	-	-	0.0%	15
16 Fees/Fines/Licenses	0.03	0.03	0.03	-	0.0%	16
17 Other State/Misc	-	-	-	-	0.0%	17
18 Revenues from Other Departments	0.36	0.36	0.36	-	0.0%	18
19 Use of Fund Balance	-	-	-	-	0.0%	19
<b>20 TOTAL OTHER OPERATING REVENUE</b>	<b>0.39</b>	<b>0.39</b>	<b>0.39</b>	<b>-</b>	<b>0.0%</b>	<b>20</b>
21						21
<b>22 TOTAL OPERATING REVENUE</b>	<b>0.39</b>	<b>0.39</b>	<b>0.39</b>	<b>-</b>	<b>0.0%</b>	<b>22</b>
23						23
<b>24 OPERATING EXPENSES:</b>						24
25 Salaries	27.84	28.23	28.23	0.38	1.4%	25
26 Mandatory Fringe Benefits	8.66	8.92	8.92	0.26	2.9%	26
27 Non-Personnel Services	3.55	2.91	2.42	(0.64)	-22.0%	27
28 Materials & Supplies	6.29	6.29	6.01	-	0.0%	28
29 Capital Outlay	0.21	0.21	0.02	-	0.0%	29
30 Debt Service	-	-	-	-	0.0%	30
31 Services Of Other Depts	0.44	0.44	0.32	-	0.0%	31
32 Annual Projects	-	-	-	-	0.0%	32
<b>34 TOTAL OPERATING EXPENSES</b>	<b>46.99</b>	<b>46.99</b>	<b>45.91</b>	<b>0.00</b>	<b>0.0%</b>	<b>34</b>
35						35
<b>36 TOTAL NET OPERATING</b>	<b>(46.60)</b>	<b>(46.60)</b>	<b>(45.52)</b>	<b>0.00</b>	<b>0.0%</b>	<b>36</b>
37						37
42						42
<b>43 GENERAL FUND SUPPORT</b>	<b>46.60</b>	<b>46.60</b>	<b>45.52</b>	<b>(0.00)</b>	<b>0.0%</b>	<b>43</b>



**Department of Public Health - Behavioral Health Division**

**STATEMENT OF REVENUE AND EXPENSES**

9/30/2024

(In Millions of Dollars)

		CURRENT YEAR					
				<u>Original</u>	<u>Fav/(Unfav)</u>		
		<u>Projection</u>	<u>Revised Budget</u>	<u>Budget</u>	<u>Variance</u>	<u>% Var</u>	
<b>NET PATIENT SERVICE REVENUE:</b>							
1	Medi-Cal Revenue	142.13	111.66	111.66	30.47	27.3%	1
2	Medicare Revenue	3.10	3.10	3.10	-	0.0%	2
3	Prior Year Settlement	4.00	4.00	4.00	-	0.0%	3
4	Other Patient Revenue	0.48	0.48	0.48	-	0.0%	4
5	<b>TOTAL PATIENT SERVICE REVENUE</b>	<b>149.71</b>	<b>119.24</b>	<b>119.24</b>	<b>30.47</b>	<b>25.6%</b>	5
6							6
7	<b>OTHER OPERATING REVENUE:</b>						7
8	Medi-Cal Waiver	-	-	-	-	0.0%	8
9	Medi-Cal Managed Care Supplemental	-	-	-	-	0.0%	9
10	Other Medi-Cal	-	-	-	-	0.0%	10
11	Healthy San Francisco Fees	-	-	-	-	0.0%	11
12	SAPT	-	-	-	-	0.0%	12
13	Capitation Fees / Health Plan Settlements	-	-	-	-	0.0%	13
14	2011 Realignment	63.05	63.48	63.48	(0.43)	-0.7%	14
15	1991 Health & Welfare Realignment	76.74	76.74	76.74	-	0.0%	15
16	Fees/Fines/Licenses	0.00	-	-	0.00	0.0%	16
17	Other State/Misc	3.04	3.04	3.04	-	0.0%	17
18	Revenues from Other Departments	-	-	-	-	0.0%	18
19	Use of Fund Balance	-	-	-	-	0.0%	19
20	<b>TOTAL OTHER OPERATING REVENUE</b>	<b>142.83</b>	<b>143.26</b>	<b>143.26</b>	<b>(0.43)</b>	<b>-0.3%</b>	20
21							21
22	<b>TOTAL OPERATING REVENUE</b>	<b>292.54</b>	<b>262.50</b>	<b>262.50</b>	<b>30.04</b>	<b>11.4%</b>	22
23							23
24	<b>OPERATING EXPENSES:</b>						24
25	Salaries	82.18	85.86	85.86	3.68	4.3%	25
26	Mandatory Fringe Benefits	26.70	28.65	28.65	1.95	6.8%	26
27	Non-Personnel Services	272.47	272.47	266.30	-	0.0%	27
28	Materials & Supplies	14.78	14.78	11.13	-	0.0%	28
29	Capital Outlay	0.22	0.22	0.16	-	0.0%	29
30	Debt Service	-	-	-	-	0.0%	30
31	Services Of Other Depts	4.15	4.15	3.75	-	0.0%	31
32	Annual Projects	-	-	-	-	0.0%	32
34	<b>TOTAL OPERATING EXPENSES</b>	<b>400.50</b>	<b>406.13</b>	<b>395.86</b>	<b>5.63</b>	<b>1.4%</b>	34
35							35
36	<b>TOTAL NET OPERATING</b>	<b>(107.96)</b>	<b>(143.63)</b>	<b>(133.35)</b>	<b>35.67</b>	<b>-24.8%</b>	36
37							37
42							42
43	<b>GENERAL FUND SUPPORT</b>	<b>137.45</b>	<b>173.12</b>	<b>138.07</b>	<b>(35.67)</b>	<b>-20.6%</b>	43

**Department of Public Health - Population Health Division**

**STATEMENT OF REVENUE AND EXPENSES**

9/30/2024

(In Millions of Dollars)

		CURRENT YEAR					
				<u>Original</u>	<u>Fav/(Unfav)</u>		
		<u>Projection</u>	<u>Revised Budget</u>	<u>Budget</u>	<u>Variance</u>	<u>% Var</u>	
<b>NET PATIENT SERVICE REVENUE:</b>							
1	Medi-Cal Revenue	0.67	0.67	0.67	-	0.0%	1
2	Medicare Revenue	0.16	0.16	0.16	-	0.0%	2
3	Prior Year Settlement	-	-	-	-	0.0%	3
4	Other Patient Revenue	1.99	1.99	1.99	-	0.0%	4
5	<b>TOTAL PATIENT SERVICE REVENUE</b>	<b>2.82</b>	<b>2.82</b>	<b>2.82</b>	<b>-</b>	<b>0.0%</b>	5
6							6
7	<b>OTHER OPERATING REVENUE:</b>						7
8	Medi-Cal Waiver	-	-	-	-	0.0%	8
9	Medi-Cal Managed Care Supplemental	-	-	-	-	0.0%	9
10	Other Medi-Cal	0.55	0.75	0.75	(0.20)	-26.1%	10
11	Healthy San Francisco Fees	-	-	-	-	0.0%	11
12	SAPT	-	-	-	-	0.0%	12
13	Capitation Fees / Health Plan Settlements	-	-	-	-	0.0%	13
14	2011 Realignment	-	-	-	-	0.0%	14
15	1991 Health & Welfare Realignment	-	-	-	-	0.0%	15
16	Fees/Fines/Licenses	24.55	24.55	24.54	-	0.0%	16
17	Other State/Misc	0.56	0.56	0.57	-	0.0%	17
18	Revenues from Other Departments	-	-	-	-	0.0%	18
19	Use of Fund Balance	-	-	-	-	0.0%	19
20	<b>TOTAL OTHER OPERATING REVENUE</b>	<b>25.67</b>	<b>25.86</b>	<b>25.86</b>	<b>(0.20)</b>	<b>-0.8%</b>	20
21							21
22	<b>TOTAL OPERATING REVENUE</b>	<b>28.48</b>	<b>28.68</b>	<b>28.68</b>	<b>(0.20)</b>	<b>-0.7%</b>	22
23							23
24	<b>OPERATING EXPENSES:</b>						24
25	Salaries	44.46	48.05	48.05	3.59	7.5%	25
26	Mandatory Fringe Benefits	15.16	16.91	16.91	1.75	10.4%	26
27	Non-Personnel Services	27.34	27.34	26.41	-	0.0%	27
28	Materials & Supplies	6.29	6.29	4.16	-	0.0%	28
29	Capital Outlay	0.02	0.02	-	-	0.0%	29
30	Debt Service	-	-	-	-	0.0%	30
31	Services Of Other Depts	5.93	5.93	5.92	-	0.0%	31
32	Annual Projects	4.57	6.57	4.21	2.00	30.5%	32
34	<b>TOTAL OPERATING EXPENSES</b>	<b>103.77</b>	<b>111.11</b>	<b>105.66</b>	<b>7.34</b>	<b>6.6%</b>	34
35							35
36	<b>TOTAL NET OPERATING</b>	<b>(75.28)</b>	<b>(82.43)</b>	<b>(76.98)</b>	<b>7.15</b>	<b>-8.7%</b>	36
37							37
42							42
43	<b>GENERAL FUND SUPPORT</b>	<b>79.27</b>	<b>89.12</b>	<b>78.78</b>	<b>(9.85)</b>	<b>-11.0%</b>	43

**Department of Public Health - Primary Care Clinics**

**STATEMENT OF REVENUE AND EXPENSES**

9/30/2024

(In Millions of Dollars)

	CURRENT YEAR					
	Projection	Revised Budget	Original	Fav/(Unfav)		
			Budget	Variance	% Var	
<b>NET PATIENT SERVICE REVENUE:</b>						
1 Medi-Cal Revenue	12.61	12.61	12.61	-	0.0%	1
2 Medicare Revenue	1.89	1.89	1.89	-	0.0%	2
3 Prior Year Settlement	-	-	-	-	0.0%	3
4 Other Patient Revenue	(0.07)	(0.07)	(0.07)	-	0.0%	4
<b>5 TOTAL PATIENT SERVICE REVENUE</b>	<b>14.44</b>	<b>14.44</b>	<b>14.44</b>	<b>-</b>	<b>0.0%</b>	<b>5</b>
6						6
<b>7 OTHER OPERATING REVENUE:</b>						7
8 Medi-Cal Waiver	-	-	-	-	0.0%	8
9 Medi-Cal Managed Care Supplemental	48.40	48.40	48.40	-	0.0%	9
10 Other Medi-Cal	-	-	-	-	0.0%	10
11 Healthy San Francisco Fees	-	-	-	-	0.0%	11
12 SAPT	-	-	-	-	0.0%	12
13 Capitation Fees / Health Plan Settlements	9.25	9.25	9.25	-	0.0%	13
14 2011 Realignment	-	-	-	-	0.0%	14
15 1991 Health & Welfare Realignment	-	-	-	-	0.0%	15
16 Fees/Fines/Licenses	-	-	-	-	0.0%	16
17 Other State/Misc	0.20	0.20	0.20	-	0.0%	17
18 Revenues from Other Departments	0.50	0.50	0.50	-	0.0%	18
19 Use of Fund Balance	-	-	-	-	0.0%	19
<b>20 TOTAL OTHER OPERATING REVENUE</b>	<b>58.35</b>	<b>58.35</b>	<b>58.35</b>	<b>-</b>	<b>0.0%</b>	<b>20</b>
21						21
<b>22 TOTAL OPERATING REVENUE</b>	<b>72.79</b>	<b>72.79</b>	<b>72.79</b>	<b>-</b>	<b>0.0%</b>	<b>22</b>
23						23
<b>24 OPERATING EXPENSES:</b>						24
25 Salaries	77.88	77.40	77.40	(0.48)	-0.6%	25
26 Mandatory Fringe Benefits	25.22	25.88	25.88	0.66	2.6%	26
27 Non-Personnel Services	28.99	28.99	23.34	-	0.0%	27
28 Materials & Supplies	5.98	5.98	4.95	-	0.0%	28
29 Capital Outlay	0.69	0.69	0.39	-	0.0%	29
30 Debt Service	-	-	-	-	0.0%	30
31 Services Of Other Depts	3.93	3.93	3.82	-	0.0%	31
77 Annual Projects	0.64	1.09	0.83	0.45	41.3%	32
<b>34 TOTAL OPERATING EXPENSES</b>	<b>143.32</b>	<b>143.95</b>	<b>136.60</b>	<b>0.63</b>	<b>0.4%</b>	<b>34</b>
35						35
<b>36 TOTAL NET OPERATING</b>	<b>(70.53)</b>	<b>(71.16)</b>	<b>(63.81)</b>	<b>0.63</b>	<b>-0.9%</b>	<b>36</b>
37						37
42						42
<b>43 GENERAL FUND SUPPORT</b>	<b>86.59</b>	<b>87.22</b>	<b>67.06</b>	<b>(0.63)</b>	<b>-0.7%</b>	<b>43</b>

**Department of Public Health - Health Network Division**

**STATEMENT OF REVENUE AND EXPENSES**

9/30/2024

(In Millions of Dollars)

		CURRENT YEAR					
					Fav/(Unfav)		
		Projection	Revised Budget	Original Budget	Variance	% Var	
<b>NET PATIENT SERVICE REVENUE:</b>							
1	Medi-Cal Revenue	4.26	4.26	4.26	-	0.0%	1
2	Medicare Revenue	1.77	1.77	1.77	-	0.0%	2
3	Prior Year Settlement	-	-	-	-	0.0%	3
4	Other Patient Revenue	0.00	0.00	0.00	-	0.0%	4
5	<b>TOTAL PATIENT SERVICE REVENUE</b>	<b>6.03</b>	<b>6.03</b>	<b>6.03</b>	<b>-</b>	<b>0.0%</b>	5
6							6
7	<b>OTHER OPERATING REVENUE:</b>						7
8	Medi-Cal Waiver	-	-	-	-	0.0%	8
9	Medi-Cal Managed Care Supplemental	-	-	-	-	0.0%	9
10	Other Medi-Cal	0.71	1.15	1.15	(0.45)	-38.7%	10
11	Healthy San Francisco Fees	1.30	1.30	1.30	-	0.0%	11
12	SAPT	-	-	-	-	0.0%	12
13	Capitation Fees / Health Plan Settlements	0.30	0.30	0.30	-	0.0%	13
14	2011 Realignment	-	-	-	-	0.0%	14
15	1991 Health & Welfare Realignment	1.32	1.32	1.32	-	0.0%	15
16	Fees/Fines/Licenses	1.30	1.30	1.30	-	0.0%	16
17	Other State/Misc	5.26	5.26	5.26	-	0.0%	17
18	Revenues from Other Departments	0.27	0.27	0.27	-	0.0%	18
19	Use of Fund Balance	-	-	-	-	0.0%	19
20	<b>TOTAL OTHER OPERATING REVENUE</b>	<b>10.46</b>	<b>10.90</b>	<b>10.90</b>	<b>(0.45)</b>	<b>-4.1%</b>	20
21							21
22	<b>TOTAL OPERATING REVENUE</b>	<b>16.49</b>	<b>16.93</b>	<b>16.93</b>	<b>(0.45)</b>	<b>-2.6%</b>	22
23							23
24	<b>OPERATING EXPENSES:</b>						24
25	Salaries	66.97	68.41	68.41	1.44	2.1%	25
26	Mandatory Fringe Benefits	22.25	24.16	24.16	1.91	7.9%	26
27	Non-Personnel Services	66.58	64.58	57.12	(2.00)	-3.1%	27
28	Materials & Supplies	1.66	1.66	1.23	-	0.0%	28
29	Capital Outlay	0.03	0.03	0.01	-	0.0%	29
30	Debt Service	-	-	-	-	0.0%	30
31	Services Of Other Depts	3.15	3.15	2.33	-	0.0%	31
32	Annual Projects	42.94	42.94	37.79	-	0.0%	32
34	<b>TOTAL OPERATING EXPENSES</b>	<b>203.59</b>	<b>204.94</b>	<b>191.05</b>	<b>1.35</b>	<b>0.7%</b>	34
35							35
36	<b>TOTAL NET OPERATING</b>	<b>(187.10)</b>	<b>(188.01)</b>	<b>(174.12)</b>	<b>0.90</b>	<b>-0.5%</b>	36
37							37
42							42
43	<b>GENERAL FUND SUPPORT</b>	<b>266.99</b>	<b>267.89</b>	<b>174.11</b>	<b>(0.90)</b>	<b>-0.3%</b>	43

**Department of Public Health - Operations**

**STATEMENT OF REVENUE AND EXPENSES**

9/30/2024

(In Millions of Dollars)

	CURRENT YEAR					
	Projection	Revised Budget	Original	Fav/(Unfav)		
			Budget	Variance	% Var	
<b>NET PATIENT SERVICE REVENUE:</b>						
1 Medi-Cal Revenue	-	-	-	-	0.0%	1
2 Medicare Revenue	-	-	-	-	0.0%	2
3 Prior Year Settlement	-	-	-	-	0.0%	3
4 Other Patient Revenue	-	-	-	-	0.0%	4
<b>5 TOTAL PATIENT SERVICE REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>5</b>
6						6
<b>7 OTHER OPERATING REVENUE:</b>						7
8 Medi-Cal Waiver	-	-	-	-	0.0%	8
9 Medi-Cal Managed Care Supplemental	-	-	-	-	0.0%	9
10 Other Medi-Cal	1.40	2.05	2.05	(0.65)	-31.7%	10
11 Healthy San Francisco Fees	-	-	-	-	0.0%	11
12 SAPT	-	-	-	-	0.0%	12
13 Capitation Fees / Health Plan Settlements	-	-	-	-	0.0%	13
14 2011 Realignment	-	-	-	-	0.0%	14
15 1991 Health & Welfare Realignment	40.20	40.20	40.20	-	0.0%	15
16 Fees/Fines/Licenses	-	-	-	-	0.0%	16
17 Other State/Misc	0.15	0.12	0.12	0.03	28.3%	17
18 Revenues from Other Departments	-	-	-	-	0.0%	18
19 Use of Fund Balance	-	-	-	-	0.0%	19
<b>20 TOTAL OTHER OPERATING REVENUE</b>	<b>41.75</b>	<b>42.37</b>	<b>42.37</b>	<b>(0.62)</b>	<b>-1.5%</b>	<b>20</b>
21						21
<b>22 TOTAL OPERATING REVENUE</b>	<b>41.75</b>	<b>42.37</b>	<b>42.37</b>	<b>(0.62)</b>	<b>-1.5%</b>	<b>22</b>
23						23
<b>24 OPERATING EXPENSES:</b>						24
25 Salaries	52.90	50.59	50.59	(2.31)	-4.6%	25
26 Mandatory Fringe Benefits	24.08	20.70	20.70	(3.39)	-16.4%	26
27 Non-Personnel Services	3.53	3.53	3.02	-	0.0%	27
28 Materials & Supplies	0.94	0.94	0.63	-	0.0%	28
29 Capital Outlay	0.09	0.09	-	-	0.0%	29
30 Debt Service	9.92	9.92	9.92	-	0.0%	30
31 Services Of Other Depts	20.14	20.14	18.76	-	0.0%	31
32 Annual Projects	90.48	91.88	88.51	1.40	1.5%	32
<b>34 TOTAL OPERATING EXPENSES</b>	<b>202.08</b>	<b>197.79</b>	<b>192.12</b>	<b>(4.29)</b>	<b>-2.2%</b>	<b>34</b>
35						35
<b>36 TOTAL NET OPERATING</b>	<b>(160.33)</b>	<b>(155.42)</b>	<b>(149.76)</b>	<b>(4.91)</b>	<b>3.2%</b>	<b>36</b>
37						37
42						42
<b>43 GENERAL FUND SUPPORT</b>	<b>206.49</b>	<b>201.58</b>	<b>158.84</b>	<b>4.91</b>	<b>2.4%</b>	<b>43</b>