



**London N. Breed,  
Mayor**

**Jenny Louie,  
Chief Financial Officer**

**MEMORANDUM**

November 29, 2023

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

Through: Dr. Grant Colfax, Director of Health  
Greg Wagner, Chief Operating Officer

From: Jenny Louie, Chief Financial Officer

RE: Revenue and Expenditure Projection Report – First Quarter FY 2023-24

This report presents the first quarter statement of revenues and expenditures for the Department of Public Health for fiscal year 2023-24. These figures are based on revenue collected and billed, and expenses incurred for the fiscal year beginning July 1, 2023. Figures reported include projected balances based on actual revenues and expenditures as of September 30, 2023. At the end of the first quarter, the department projects a net general fund surplus of \$28.9 million. The department projects operating expenditures to be above budget by \$2.3 million, and revenues to be above budget by \$26.6 million.

First Quarter Projected FY 2023-24 Surplus/(Deficit) (in Millions)

First Quarter Report	Revenue			Expenditure			Total
	Revised Budget	Current Projection	Surplus/ (Deficit)	Revised Budget	Current Projection	Surplus/ (Deficit)	Surplus/ (Deficit)
HGH - Zuckerberg SF General	\$ 1,115.4	\$ 1,147.3	\$ 32.0	\$ 1,159.8	\$ 1,178.3	\$ (18.4)	\$ 13.5
HLH - Laguna Honda Hospital	\$ 220.0	\$ 220.0	\$ -	\$ 337.2	\$ 355.5	\$ (18.3)	\$ (18.3)
HBH - Behavioral Health	\$ 277.1	\$ 277.2	\$ 0.2	\$ 405.3	\$ 385.2	\$ 20.0	\$ 20.2
HPC - Primary Care	\$ 63.6	\$ 64.6	\$ 0.9	\$ 137.6	\$ 131.1	\$ 6.5	\$ 7.4
HJH - Jail Health	\$ 0.7	\$ 0.7	\$ -	\$ 44.4	\$ 43.4	\$ 1.0	\$ 1.0
HNS - Health Network including HAH	\$ 18.9	\$ 16.1	\$ (2.8)	\$ 191.4	\$ 191.0	\$ 0.4	\$ (2.4)
HPH - Public Health Division	\$ 28.4	\$ 26.7	\$ (1.8)	\$ 110.5	\$ 99.4	\$ 11.1	\$ 9.3
HAD - DPH Operations	\$ 43.6	\$ 41.7	\$ (2.0)	\$ 176.0	\$ 176.0	\$ 0.0	\$ (1.9)
<b>Total Operating</b>	<b>\$ 1,767.73</b>	<b>\$ 1,794.31</b>	<b>\$ 26.58</b>	<b>\$ 2,562.32</b>	<b>\$ 2,559.98</b>	<b>\$ 2.34</b>	<b>\$ 28.92</b>

Key highlights and notes:

- This first quarter report does not include an updated revenue projection for Laguna Honda Hospital (LHH) revenues in for two reasons. First and most significantly, while LHH is certified facility under Medi-Cal, it is still pending certification by Medicare. The department remains optimistic about its prospects for recertification, however, a new admission timeline and census projections cannot be developed until the facility is certified by both Medi-Cal and Medicare. Second, the state is in the process of developing a new formula for allocating supplemental payments for all Distinct Part Nursing Facilities (DP/NF) in California and there is currently no detail as to the impact of these the changes to the department. The state is currently expected to finalize a new rate model that would be retroactive to January 2023 sometime at the beginning of calendar year 2024.

Given these uncertainties, a projection for Laguna Honda revenues will be delayed until there is more clarity regarding its operations hopefully in the second quarter. Should there be a shortfall in budgeted revenues, it would be offset by the Management Reserve for the current year.

- These projections do not reflect any mid-year changes instruction by the Mayor's Office in October. Those changes will be reflected in the second quarter report.
- Following the approved Management Reserve policy, \$21.2 million of balance related to Graduate Medical Education (GME) will be released and recognized in this fiscal year. These funds were assumed as part of the FY 2023-24 budget, but received prior to the close FY 2022-23. To adjust for this timing issue, the balance was deposited in the Management Reserve at the end of FY 22-23 and will be released and recognized in this current fiscal year 2023-24 where it was budgeted. No other changes to the reserve are assumed at this time. Balances of the reserve are shown at the end of this memo.
- ZSFG revenue is projected to have a \$32 million surplus due to prior year Medi-Cal, DSH and Medicaid GME settlements, along with better than expected increased growth in Medi-Cal Managed Care supplemental program funding.
- These statements project continued favorable variances in salary savings across divisions of about \$36.1 million (2.6%). \$3.4 million of general fund costs will be shifted to public health grants for one-time savings. The remaining variance is due to challenges in reducing vacant positions at the department. The human resources team continues to process new hires, the net increase in staffing continues to increase at a modest due to internal hires into vacant positions as well as persistent workforce turnovers. To address this, DPH has increased human resource staffing and has implemented process changes including batch hiring for larger classifications to improve the efficiency of its hiring processes to reduce the number of vacant positions. The results of these efforts for the next several will impact the projections.
- Starting in this fiscal year, there will no longer be a reporting of costs related to COVID-19, as all costs are now incorporated into operating budgets and/or stepped down and the Controller's Office has closed the citywide project.

**Zuckerberg San Francisco General Hospital:** ZSFG projects a \$13.5 million surplus compared to budget comprised of a \$32 million revenue surplus due to prior year settlements and better than expected growth in Medi-Cal Managed Care supplemental funding offset by \$18.4 million of expenditure shortfall as follows:

A \$32.0 million revenue surplus due to:

- \$5.7 million surplus due to a prior year settlement related to the 340b program.
- \$8.0 million surplus related to an expected settlement for FY13-14 Disproportionate Share Hospital and Safety Net Care Pool.

- \$16.3 million surplus in Medi-Cal Managed Care Supplemental revenue due to better than expected growth in the Rate Range and Quality Improvement Program (QIP)
- \$11.5 million expected surplus in Medi-Cal GME due to better than budgeted expected growth in the program along with an additional prior year settlement.
- \$9.5 million shortfall in the 340b revenue due primarily to pending expanded contract authority for specialty pharmacy services.

\$18.4 million in expenditure deficit due to:

- \$1.9 million shortfall in salary and fringe costs. This variance is comprised of \$15 million shortfall in salaries and \$12.8 million in fringes due to the increased use of overtime and P103 to meet staffing requirements
- \$15.2 million shortfall in non-personnel costs including registry
- \$0.5 million shortfall in materials and supplies attributed to inflation and increased costs related to COVID-19 including continued testing.

**Laguna Honda Hospital (LHH):** LHH projects a \$ 18.3 million expenditure deficit, primarily due to the ongoing recertification effort.

\$18.3 million in expenditure deficit due to:

- \$1.8 million surplus in salary and fringe costs
- \$20.4 million shortfall in non-personnel services due to recertification consulting expenses and increased registry usage
- \$1 million in savings in materials and supplies
- \$0.7 million shortfall in services of other departments due to higher than expected workers compensation expenditures.

**Behavioral Health Services (BHS):** BHS projects a net surplus of \$20.2 million comprised of an expected \$0.2 million revenue surplus and \$20.0 million in expected expenditure savings.

A \$0.2 million revenue surplus due to:

- \$0.7 million in revenue surplus from 2011 realignment as a result of slightly better than expected statewide sales tax growth during FY 2022-23 distributed in FY 2023-24.
- \$0.5 million shortfall in Enhanced Case Management (ECM) Revenue related to lower expected program capacity.

\$20.0 million in expenditure savings due to:

- \$11.5 million in savings in salary and fringes due to hiring delays
- \$8.8 million of non-personnel savings due to the expected release of multiple years of prior year encumbrances which are held pending contract settlement for substance use treatment contracts. These funds date back to FY2019-20 and is a result of delays in State

cost reporting instructions post-Organized Delivery System (ODS) implementation figures will be updated in subsequent financial reports.

- \$0.3 million project deficit in workers compensation work order with Department of Human Resources.

**Primary Care:** Primary Care projects a net surplus of \$7.4 million comprised of an expected \$1 million revenue deficit and \$6.5 million expected expenditure savings.

A \$1 million revenue surplus due to

- \$1.9 million in better than expected performance in the QIP program offset by
- \$1 million lower than expected patient revenue.

\$6.5 million in expenditure savings due to:

- \$6.2 million projected savings in salaries and fringes
- \$0.3 million projected savings from the workers compensation work order with Department of Human Resources.

**Jail Health Services:** Jail Health projects an overall surplus of \$1.0 million in expenditure savings comprised of:

- \$2.5 million in salaries and fringe savings as a result of hiring delays.
- \$1.5 million shortfall in non-personnel costs due to registry use.

**Health Network Services:** The Health Network Division projects an overall net deficit of \$2.4 million mainly due to revenue deficit comprised of the following:

A \$2.8 million revenue shortfall due to:

- \$2.4 million projected deficit in patient revenues due to lower than expected ECM revenue.
- \$1 million deficit in Healthy San Francisco (HSF) Revenues offset by \$0.5 million in higher than budgeted Health Care Accountability Ordinance fees from participating city contractors. The reduction in HSF revenues reflects ongoing reductions in HSF enrollments as more people enroll in SF Covered MRA and SFMRA options with extended eligibility.
- \$0.9 million deficit in County-based Medi-Cal Administrative Activities (CMAA) revenue as a result of decreased eligible time-study staff hours reported.
- \$1 million higher than expected California Children Services (CCS) administrative allocation from the State.

\$0.4 million in expenditure savings due to:

- \$5.4 million savings in salaries and
- \$5.0 million in over budget contracts due to continued use of as-needed beds to support patient flow throughout the network

**Population Health Division:** Population Health Division projects a \$9.3 million net surplus comprised of \$11.1 million in expected expenditure savings partially offset by \$1.8 million in expected revenue shortfall.

A \$1.8 million revenue shortfall due to

- Lower billing primarily in in the Adult and Immunization and Travel Clinic (AITC) and the Public Health Lab. Public Health Lab (PHL) conversion to EPIC requires review and re-enrollment of billing authorities for all payers (Medicare, Medi-Cal, Managed Medicare and Medi-Cal plans and commercial payers) to allow for PHL charges created at EPIC sites to be billed out of EPIC. This projection will be updated as these billing rights are approved.

\$11.1 million in expenditure savings due to:

- \$11.1 million in salaries and fringes savings, \$3.4 million of the savings was due to a one-time shift to grants, the remaining \$7.7 million of savings is due to existing vacancies.

**Public Health Administration:** The central operations division projects a net deficit of \$1.9 million representing mainly the expected shortfall in County-based Medi-Cal Administrative Activities (CMAA) revenue due to decreased eligible time-study staff hours reported.

Expenditures are net neutral with

- \$0.1 million salary and fringe overages
- \$0.3 million contracts savings
- \$0.2 million workorder shortfall with other city departments

## 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 centrally by the City Controller's Office and reported separately in the Controller's 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 \$130.3 million. \$21.2 million will be released in this quarter to recognize the one-time graduate medical education program revenue budgeted in FY 23-24 but was received in FY 22-23 to avoid discrepancies due to the timing of the receipt of payment.

<b>DPH Revenue Management Reserve as of Q1 2023-24</b>					
<b>Budgeted Revenues</b>	<b>Medi-Cal</b>	<b>Medicare</b>	<b>Patient Revenues</b>	<b>Less IGT</b>	<b>Annual total</b>
FY 2023-24	1,087,602,660	199,402,460	139,139,121	(106,796,804)	1,319,347,437
FY 2024-25	1,051,591,061	201,113,563	139,221,531	(105,619,445)	<u>1,286,306,710</u>
			Total Revenues Over Two Years		2,605,654,147
				Starting Reserve Balance as of Q4 FY 22-23	151,495,966
				Release of GME Settlements Assumed as Part of FY 23-25 Budget	<u>(21,213,259)</u>
				Ending Balance	130,282,707
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**  
**9/30/2023**  
(In Millions of Dollars)

	CURRENT YEAR					
	<u>Projection</u>	<u>Revised Budget</u>	<u>Original Budget</u>	<u>Fav/(Unfav)</u> Variance	<u>% Var</u>	
<b>NET PATIENT SERVICE REVENUE:</b>						
1 Medi-Cal Revenue	592.51	600.01	600.01	(7.50)	-1.3%	1
2 Medicare Revenue	199.42	197.75	197.75	1.67	0.8%	2
3 Prior Year Settlement	25.91	20.20	20.20	5.71	28.3%	3
4 Other Patient Revenue	139.76	139.60	139.60	0.15	0.1%	4
<b>5 TOTAL PATIENT SERVICE REVENUE</b>	<b>957.60</b>	<b>957.57</b>	<b>957.57</b>	<b>0.03</b>	<b>0.0%</b>	5
6						6
<b>7 OTHER OPERATING REVENUE:</b>						7
8 Medi-Cal Waiver	151.49	143.43	143.43	8.05	5.6%	8
9 Medi-Cal Managed Care Supplemental	197.32	179.14	172.12	18.18	10.2%	9
10 Other Medi-Cal	87.95	79.30	79.70	8.64	10.9%	10
11 Healthy San Francisco Fees	1.20	2.24	2.24	(1.04)	-46.4%	11
13 Capitation Fees / Health Plan Settlements	76.79	76.71	76.71	0.07	0.1%	13
14 2011 Realignment	65.85	65.18	65.18	0.67	1.0%	14
15 1991 Health & Welfare Realignment	193.33	193.33	193.33	-	0.0%	15
16 Fees/Fines/Licenses	26.11	25.61	25.61	0.50	2.0%	16
17 Other State/Misc	27.72	36.26	36.26	(8.54)	-23.6%	17
18 Revenues from Other Departments	8.96	8.96	8.25	-	0.0%	18
19 Use of Fund Balance	-	-	-	-	0.0%	19
<b>20 TOTAL OTHER OPERATING REVENUE</b>	<b>836.71</b>	<b>810.16</b>	<b>802.84</b>	<b>26.55</b>	<b>3.3%</b>	20
21						21
<b>22 TOTAL OPERATING REVENUE</b>	<b>1,794.31</b>	<b>1,767.73</b>	<b>1,760.41</b>	<b>26.58</b>	<b>1.5%</b>	22
23						23
<b>24 OPERATING EXPENSES:</b>						24
25 Salaries	983.50	989.07	988.85	5.57	0.6%	25
26 Mandatory Fringe Benefits	343.17	373.71	373.63	30.54	8.2%	26
27 Non-Personnel Services	742.24	709.31	672.70	(32.93)	-4.6%	27
28 Materials & Supplies	199.79	200.29	179.73	0.50	0.2%	28
29 Capital Outlay	3.74	3.74	0.53	-	0.0%	29
30 Debt Service	8.49	8.49	8.49	-	0.0%	30
31 Services Of Other Depts	133.75	132.93	127.26	(0.81)	-0.6%	31
32 Annual Projects	145.31	144.78	128.61	(0.53)	-0.4%	32
<b>34 TOTAL OPERATING EXPENSES</b>	<b>2,559.98</b>	<b>2,562.32</b>	<b>2,479.79</b>	<b>2.34</b>	<b>0.1%</b>	34
35						35
<b>36 TOTAL NET OPERATING</b>	<b>(765.67)</b>	<b>(794.58)</b>	<b>(719.39)</b>	<b>28.92</b>	<b>-3.6%</b>	36

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

**STATEMENT OF REVENUE AND EXPENSES**

9/30/2023

(In Millions of Dollars)

	CURRENT YEAR					
	Projection	Revised Budget	Original Budget	Fav/(Unfav)		
				Variance	% Var	
<b>NET PATIENT SERVICE REVENUE:</b>						
1 Medi-Cal Revenue	272.27	272.27	272.27	-	0.0%	1
2 Medicare Revenue	181.94	181.94	181.94	-	0.0%	2
3 Prior Year Settlement	10.71	5.00	5.00	5.71	114.3%	3
4 Other Patient Revenue	136.49	136.49	136.49	-	0.0%	4
<b>5 TOTAL PATIENT SERVICE REVENUE</b>	<b>601.41</b>	<b>595.70</b>	<b>595.70</b>	<b>5.71</b>	<b>1.0%</b>	<b>5</b>
6						6
<b>7 OTHER OPERATING REVENUE:</b>						7
8 Medi-Cal Waiver	151.49	143.43	143.43	8.05	5.6%	8
9 Medi-Cal Managed Care Supplemental	149.39	133.11	128.72	16.28	12.2%	9
10 Other Medi-Cal	85.80	74.35	74.75	11.45	15.4%	10
11 Healthy San Francisco Fees	-	-	-	-	0.0%	11
13 Capitation Fees / Health Plan Settlements	70.41	70.41	70.41	-	0.0%	13
14 2011 Realignment	-	-	-	-	0.0%	14
15 1991 Health & Welfare Realignment	64.43	64.43	64.43	-	0.0%	15
16 Fees/Fines/Licenses	-	-	-	-	0.0%	16
17 Other State/Misc	16.90	26.44	26.44	(9.54)	-36.1%	17
18 Revenues from Other Departments	7.49	7.49	7.12	-	0.0%	18
19 Use of Fund Balance	-	-	-	-	0.0%	19
<b>20 TOTAL OTHER OPERATING REVENUE</b>	<b>545.91</b>	<b>519.66</b>	<b>515.30</b>	<b>26.25</b>	<b>5.1%</b>	<b>20</b>
21						21
<b>22 TOTAL OPERATING REVENUE</b>	<b>1,147.32</b>	<b>1,115.36</b>	<b>1,111.00</b>	<b>31.97</b>	<b>2.9%</b>	<b>22</b>
23						23
<b>24 OPERATING EXPENSES:</b>						24
25 Salaries	487.37	472.37	472.37	(15.00)	-3.2%	25
26 Mandatory Fringe Benefits	167.00	179.78	179.78	12.78	7.1%	26
27 Non-Personnel Services	310.28	295.11	287.43	(15.17)	-5.1%	27
28 Materials & Supplies	131.05	130.55	127.09	(0.50)	-0.4%	28
29 Capital Outlay	2.21	2.21	0.18	-	0.0%	29
30 Debt Service	2.41	2.41	2.41	-	0.0%	30
31 Services Of Other Depts	74.45	74.45	72.53	-	0.0%	31
32 Annual Projects	3.51	2.98	1.88	(0.53)	-17.7%	32
<b>34 TOTAL OPERATING EXPENSES</b>	<b>1,178.27</b>	<b>1,159.84</b>	<b>1,143.67</b>	<b>(18.42)</b>	<b>-1.6%</b>	<b>34</b>
35						35
<b>36 TOTAL NET OPERATING</b>	<b>(30.94)</b>	<b>(44.49)</b>	<b>(32.67)</b>	<b>13.54</b>	<b>-30.4%</b>	<b>36</b>



**Department of Public Health - Laguna Honda**

**STATEMENT OF REVENUE AND EXPENSES**

9/30/2023

(In Millions of Dollars)

		CURRENT YEAR					
					Fav/(Unfav)		
		<u>Projection</u>	<u>Revised Budget</u>	<u>Original Budget</u>	<u>Variance</u>	<u>% Var</u>	
<b>NET PATIENT SERVICE REVENUE:</b>							
1	Medi-Cal Revenue	209.09	209.09	209.09	-	0.0%	1
2	Medicare Revenue	9.52	9.52	9.52	-	0.0%	2
3	Prior Year Settlement	-	-	-	-	0.0%	3
4	Other Patient Revenue	0.56	0.56	0.56	-	0.0%	4
5	<b>TOTAL PATIENT SERVICE REVENUE</b>	<b>219.17</b>	<b>219.17</b>	<b>219.17</b>	<b>-</b>	<b>0.0%</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
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>220.01</b>	<b>220.01</b>	<b>220.01</b>	<b>-</b>	<b>0.0%</b>	22
23							23
<b>24 OPERATING EXPENSES:</b>							
25	Salaries	183.89	178.84	178.87	(5.04)	-2.8%	25
26	Mandatory Fringe Benefits	66.16	73.01	73.01	6.86	9.4%	26
27	Non-Personnel Services	47.97	27.60	21.60	(20.36)	-73.8%	27
28	Materials & Supplies	29.21	30.21	26.49	1.00	3.3%	28
29	Capital Outlay	0.62	0.62	0.18	-	0.0%	29
30	Debt Service	-	-	-	-	0.0%	30
31	Services Of Other Depts	25.46	24.72	23.39	(0.74)	-3.0%	31
32	Annual Projects	2.16	2.16	1.63	-	0.0%	32
34	<b>TOTAL OPERATING EXPENSES</b>	<b>355.47</b>	<b>337.18</b>	<b>325.18</b>	<b>(18.29)</b>	<b>-5.4%</b>	34
35							35
36	<b>TOTAL NET OPERATING</b>	<b>(135.45)</b>	<b>(117.16)</b>	<b>(105.17)</b>	<b>(18.29)</b>	<b>15.6%</b>	36

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

**STATEMENT OF REVENUE AND EXPENSES**

9/30/2023

(In Millions of Dollars)

	CURRENT YEAR					
	<u>Projection</u>	<u>Revised Budget</u>	<u>Original Budget</u>	<u>Fav/(Unfav)</u>		
				<u>Variance</u>	<u>% Var</u>	
<b>NET PATIENT SERVICE REVENUE:</b>						
1 Medi-Cal Revenue	101.70	102.20	102.20	(0.50)	-0.5%	1
2 Medicare Revenue	2.48	2.48	2.48	-	0.0%	2
3 Prior Year Settlement	15.20	15.20	15.20	-	0.0%	3
4 Other Patient Revenue	0.62	0.62	0.62	-	0.0%	4
<b>5 TOTAL PATIENT SERVICE REVENUE</b>	<b>120.00</b>	<b>120.50</b>	<b>120.50</b>	<b>(0.50)</b>	<b>-0.4%</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	0.79	0.79	0.79	-	0.0%	9
10 Other Medi-Cal	-	-	-	-	0.0%	10
11 Healthy San Francisco Fees	-	-	-	-	0.0%	11
13 Capitation Fees / Health Plan Settlements	-	-	-	-	0.0%	13
14 2011 Realignment	65.85	65.18	65.18	0.67	1.0%	14
15 1991 Health & Welfare Realignment	87.23	87.23	87.23	-	0.0%	15
16 Fees/Fines/Licenses	-	-	-	-	0.0%	16
17 Other State/Misc	3.36	3.36	3.36	-	0.0%	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>157.23</b>	<b>156.56</b>	<b>156.56</b>	<b>0.67</b>	<b>0.4%</b>	<b>20</b>
21						21
<b>22 TOTAL OPERATING REVENUE</b>	<b>277.22</b>	<b>277.05</b>	<b>277.05</b>	<b>0.17</b>	<b>0.1%</b>	<b>22</b>
23						23
<b>24 OPERATING EXPENSES:</b>						24
25 Salaries	80.05	88.04	88.04	7.99	9.1%	25
26 Mandatory Fringe Benefits	26.48	29.97	29.97	3.50	11.7%	26
27 Non-Personnel Services	258.32	267.12	256.19	8.80	3.3%	27
28 Materials & Supplies	16.44	16.44	10.64	-	0.0%	28
29 Capital Outlay	0.08	0.08	0.08	-	0.0%	29
30 Debt Service	-	-	-	-	0.0%	30
31 Services Of Other Depts	3.88	3.62	3.42	(0.26)	-7.2%	31
32 Annual Projects	-	-	-	-	0.0%	32
<b>34 TOTAL OPERATING EXPENSES</b>	<b>385.24</b>	<b>405.27</b>	<b>388.35</b>	<b>20.03</b>	<b>4.9%</b>	<b>34</b>
35						35
<b>36 TOTAL NET OPERATING</b>	<b>(108.02)</b>	<b>(128.22)</b>	<b>(111.30)</b>	<b>20.20</b>	<b>-15.8%</b>	<b>36</b>

## Department of Public Health - Primary Care Clinics

### STATEMENT OF REVENUE AND EXPENSES

9/30/2023

(In Millions of Dollars)

		CURRENT YEAR					
				Fav/(Unfav)			
	<u>Projection</u>	<u>Revised Budget</u>	<u>Original Budget</u>	<u>Variance</u>	<u>% Var</u>		
<b>NET PATIENT SERVICE REVENUE:</b>							
1	Medi-Cal Revenue	6.83	9.89	11.89	(3.06)	-31.0%	1
2	Medicare Revenue	3.30	1.89	1.89	1.41	74.3%	2
3	Prior Year Settlement	-	-	-	-	0.0%	3
4	Other Patient Revenue	0.54	(0.07)	(0.07)	0.61	-893.7%	4
5	<b>TOTAL PATIENT SERVICE REVENUE</b>	<b>10.67</b>	<b>11.72</b>	<b>13.72</b>	<b>(1.05)</b>	<b>-8.9%</b>	5
6							6
7	<b>OTHER OPERATING REVENUE:</b>						7
8	Medi-Cal Waiver	-	-	-	-	0.0%	8
9	Medi-Cal Managed Care Supplemental	47.14	45.24	42.61	1.90	4.2%	9
10	Other Medi-Cal	-	-	-	-	0.0%	10
11	Healthy San Francisco Fees	-	-	-	-	0.0%	11
13	Capitation Fees / Health Plan Settlements	6.09	6.00	6.00	0.08	1.4%	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	0.15	0.15	0.15	-	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
20	<b>TOTAL OTHER OPERATING REVENUE</b>	<b>53.88</b>	<b>51.90</b>	<b>49.26</b>	<b>1.98</b>	<b>3.8%</b>	20
21							21
22	<b>TOTAL OPERATING REVENUE</b>	<b>64.55</b>	<b>63.62</b>	<b>62.98</b>	<b>0.94</b>	<b>1.5%</b>	22
23							23
24	<b>OPERATING EXPENSES:</b>						24
25	Salaries	70.780308	74.60	74.60	3.821125	5.1%	25
26	Mandatory Fringe Benefits	24.95969	27.29	27.29	2.330419	8.5%	26
27	Non-Personnel Services	22.39817697	22.40	22.00	0	0.0%	27
28	Materials & Supplies	8.01249401	8.01	4.64	0	0.0%	28
29	Capital Outlay	0.51618098	0.52	0.02	0	0.0%	29
30	Debt Service	0	-	-	0	0.0%	30
31	Services Of Other Depts	3.49243529	3.84	3.82	0.346515	9.0%	31
32	Annual Projects	0.98689332	0.98689332	0.363893	0	0.0%	32
34	<b>TOTAL OPERATING EXPENSES</b>	<b>131.1461786</b>	<b>137.6442376</b>	<b>132.728746</b>	<b>6.498059</b>	<b>0.047209089</b>	34
35							35
36	<b>TOTAL NET OPERATING</b>	<b>-66.59183356</b>	<b>-74.02675157</b>	<b>-69.747244</b>	<b>7.434918006</b>	<b>-0.100435557</b>	36

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

**STATEMENT OF REVENUE AND EXPENSES**

Department of Public Health

(In Millions of Dollars)

		CURRENT YEAR					
				Fav/(Unfav)			
	<u>Projection</u>	<u>Revised Budget</u>	<u>Original Budget</u>	<u>Variance</u>	<u>% Var</u>		
<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
5	<b>TOTAL PATIENT SERVICE REVENUE</b>	-	-	-	-	<b>0.0%</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
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	0.70	0.70	0.36	-	0.0%	18
19	Use of Fund Balance	-	-	-	-	0.0%	19
20	<b>TOTAL OTHER OPERATING REVENUE</b>	<b>0.72</b>	<b>0.72</b>	<b>0.39</b>	-	<b>0.0%</b>	20
21							21
22	<b>TOTAL OPERATING REVENUE</b>	<b>0.72</b>	<b>0.72</b>	<b>0.39</b>	-	<b>0.0%</b>	22
23							23
<b>24 OPERATING EXPENSES:</b>							
25	Salaries	25.13	26.63	26.38	1.50	5.6%	25
26	Mandatory Fringe Benefits	7.52	8.52	8.44	1.00	11.7%	26
27	Non-Personnel Services	4.08	2.58	2.32	(1.50)	-58.2%	27
28	Materials & Supplies	5.81	5.81	5.52	-	0.0%	28
29	Capital Outlay	0.21	0.21	-	-	0.0%	29
30	Debt Service	-	-	-	-	0.0%	30
31	Services Of Other Depts	0.67	0.67	0.30	-	0.0%	31
32	Annual Projects	-	-	-	-	0.0%	32
34	<b>TOTAL OPERATING EXPENSES</b>	<b>43.41</b>	<b>44.41</b>	<b>42.96</b>	<b>1.00</b>	<b>2.3%</b>	34
35							35
36	<b>TOTAL NET OPERATING</b>	<b>(42.69)</b>	<b>(43.69)</b>	<b>(42.57)</b>	<b>1.00</b>	<b>-2.3%</b>	36

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

**STATEMENT OF REVENUE AND EXPENSES**

9/30/2023

(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	2.37	5.90	3.90	(3.52)	-59.8%	1
2	Medicare Revenue	2.13	1.77	1.77	0.36	20.5%	2
3	Prior Year Settlement	-	-	-	-	0.0%	3
4	Other Patient Revenue	0.79	0.00	0.00	0.79	39618.8%	4
5	<b>TOTAL PATIENT SERVICE REVENUE</b>	<b>5.30</b>	<b>7.67</b>	<b>5.67</b>	<b>(2.37)</b>	<b>-30.9%</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	0.75	1.61	1.61	(0.86)	-53.5%	10
11	Healthy San Francisco Fees	1.20	2.24	2.24	(1.04)	-46.4%	11
13	Capitation Fees / Health Plan Settlements	0.29	0.30	0.30	(0.01)	-3.0%	13
14	2011 Realignment	-	-	-	-	0.0%	14
15	1991 Health & Welfare Realignment	1.22	1.22	1.22	-	0.0%	15
16	Fees/Fines/Licenses	1.62	1.12	1.12	0.50	44.8%	16
17	Other State/Misc	5.50	4.50	4.50	1.00	22.2%	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>10.85</b>	<b>11.26</b>	<b>11.26</b>	<b>(0.41)</b>	<b>-3.6%</b>	20
21							21
22	<b>TOTAL OPERATING REVENUE</b>	<b>16.15</b>	<b>18.93</b>	<b>16.93</b>	<b>(2.78)</b>	<b>-14.7%</b>	22
23							23
24	<b>OPERATING EXPENSES:</b>						24
25	Salaries	60.74	63.81	63.81	3.07	4.8%	25
26	Mandatory Fringe Benefits	18.13	20.48	20.48	2.35	11.5%	26
27	Non-Personnel Services	66.93	61.93	53.55	(5.00)	-8.1%	27
28	Materials & Supplies	1.26	1.26	0.91	-	0.0%	28
29	Capital Outlay	0.02	0.02	-	-	0.0%	29
30	Debt Service	-	-	-	-	0.0%	30
31	Services Of Other Depts	1.22	1.22	0.99	-	0.0%	31
32	Annual Projects	42.69	42.69	36.35	-	0.0%	32
34	<b>TOTAL OPERATING EXPENSES</b>	<b>190.98</b>	<b>191.41</b>	<b>176.09</b>	<b>0.43</b>	<b>0.2%</b>	34
35							35
36	<b>TOTAL NET OPERATING</b>	<b>(174.84)</b>	<b>(172.48)</b>	<b>(159.17)</b>	<b>(2.36)</b>	<b>1.4%</b>	36

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

**STATEMENT OF REVENUE AND EXPENSES**

9/30/2023

(In Millions of Dollars)

		CURRENT YEAR					
					Fav/(Unfav)		
	<u>Projection</u>	<u>Revised Budget</u>	<u>Original Budget</u>	<u>Variance</u>	<u>% Var</u>		
<b>NET PATIENT SERVICE REVENUE:</b>							
1	Medi-Cal Revenue	0.25	0.67	0.67	(0.42)	-62.5%	1
2	Medicare Revenue	0.06	0.16	0.16	(0.10)	-62.5%	2
3	Prior Year Settlement	-	-	-	-	0.0%	3
4	Other Patient Revenue	0.75	1.99	1.99	(1.25)	-62.5%	4
5	<b>TOTAL PATIENT SERVICE REVENUE</b>	<b>1.06</b>	<b>2.82</b>	<b>2.82</b>	<b>(1.76)</b>	<b>-62.5%</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	0.29	0.29	0.29	-	0.0%	10
11	Healthy San Francisco Fees	-	-	-	-	0.0%	11
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	24.47	24.47	24.47	-	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>25.61</b>	<b>25.61</b>	<b>25.61</b>	<b>-</b>	<b>0.0%</b>	20
21							21
22	<b>TOTAL OPERATING REVENUE</b>	<b>26.66</b>	<b>28.43</b>	<b>28.43</b>	<b>(1.76)</b>	<b>-6.2%</b>	22
23							23
<b>24 OPERATING EXPENSES:</b>							
25	Salaries	37.97	45.96	45.96	7.98	17.4%	25
26	Mandatory Fringe Benefits	13.31	16.42	16.42	3.11	18.9%	26
27	Non-Personnel Services	28.24	28.24	26.53	-	0.0%	27
28	Materials & Supplies	6.97	6.97	3.79	-	0.0%	28
29	Capital Outlay	0.02	0.02	-	-	0.0%	29
30	Debt Service	-	-	-	-	0.0%	30
31	Services Of Other Depts	7.16	7.16	7.15	-	0.0%	31
32	Annual Projects	5.76	5.76	4.45	-	0.0%	32
34	<b>TOTAL OPERATING EXPENSES</b>	<b>99.44</b>	<b>110.53</b>	<b>104.30</b>	<b>11.09</b>	<b>10.0%</b>	34
35							35
36	<b>TOTAL NET OPERATING</b>	<b>(72.77)</b>	<b>(82.10)</b>	<b>(75.88)</b>	<b>9.33</b>	<b>-11.4%</b>	36

**Department of Public Health - Administration**

**STATEMENT OF REVENUE AND EXPENSES**

9/30/2023

(In Millions of Dollars)

	CURRENT YEAR					
	<u>Projection</u>	<u>Revised Budget</u>	<u>Original Budget</u>	<u>Fav/(Unfav)</u>		
				<u>Variance</u>	<u>% Var</u>	
<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	1.10	3.05	3.05	(1.95)	-63.9%	10
11 Healthy San Francisco Fees	-	-	-	-	0.0%	11
13 Capitation Fees / Health Plan Settlements	-	-	-	-	0.0%	13
14 2011 Realignment	-	-	-	-	0.0%	14
15 1991 Health & Welfare Realignment	40.45	40.45	40.45	-	0.0%	15
16 Fees/Fines/Licenses	-	-	-	-	0.0%	16
17 Other State/Misc	0.12	0.12	0.12	-	0.0%	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>41.67</b>	<b>43.62</b>	<b>43.62</b>	<b>(1.95)</b>	<b>-4.5%</b>	<b>20</b>
21						21
<b>22 TOTAL OPERATING REVENUE</b>	<b>41.67</b>	<b>43.62</b>	<b>43.62</b>	<b>(1.95)</b>	<b>-4.5%</b>	<b>22</b>
23						23
<b>24 OPERATING EXPENSES:</b>						24
25 Salaries	37.57	38.82	38.82	1.25	3.2%	25
26 Mandatory Fringe Benefits	19.61	18.23	18.23	(1.38)	-7.6%	26
27 Non-Personnel Services	4.04	4.34	3.07	0.30	6.9%	27
28 Materials & Supplies	1.04	1.04	0.65	-	0.0%	28
29 Capital Outlay	0.06	0.06	0.06	-	0.0%	29
30 Debt Service	6.08	6.08	6.08	-	0.0%	30
31 Services Of Other Depts	17.42	17.26	15.66	(0.16)	-0.9%	31
32 Annual Projects	90.20	90.20	83.94	-	0.0%	32
<b>34 TOTAL OPERATING EXPENSES</b>	<b>176.02</b>	<b>176.03</b>	<b>166.50</b>	<b>0.01</b>	<b>0.0%</b>	<b>34</b>
35						35
<b>36 TOTAL NET OPERATING</b>	<b>(134.36)</b>	<b>(132.41)</b>	<b>(122.89)</b>	<b>(1.94)</b>	<b>1.5%</b>	<b>36</b>