



London N. Breed,
Mayor

Jenny Louie,
Chief Financial Officer

MEMORANDUM

February 29, 2023

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

Through: Dr. Grant Colfax, Director of Health

From: Jenny Louie, Chief Financial Officer

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

This report presents the second 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 December 31, 2023. At the end of the second quarter, the department projects a net general fund surplus of \$98.1 million which includes \$30.8 million of savings from the Mayor’s mid-year reduction instructions. The department projects operating expenditures to be above budget by \$8.4 million including \$7.8 million of mid-year savings, and revenues to be above budget by \$89.6 million, including \$23 million of one-time revenue in as part of the mid-year savings. Netting out the mid-year savings, DPH is projected to have a \$67.3 million surplus.

Second Quarter Projected FY 2023-24 Surplus/(Deficit) (in millions)

Second Quarter Report	Revenue			Expenditure			Total
	Revised Budget	Current Projection	Surplus/ (Deficit)	Revised Budget	Current Projection	Surplus/ (Deficit)	Surplus/ (Deficit)
HGH - Zuckerberg SF General	\$ 1,119.3	\$ 1,197.3	\$ 78.0	\$ 1,173.4	\$ 1,186.3	\$ (12.9)	\$ 65.1
HLH - Laguna Honda Hospital	\$ 220.0	\$ 220.0	\$ -	\$ 337.2	\$ 352.4	\$ (15.3)	\$ (15.3)
HBH - Behavioral Health	\$ 277.1	\$ 287.6	\$ 10.6	\$ 400.2	\$ 389.6	\$ 10.5	\$ 21.1
HPC - Primary Care	\$ 63.2	\$ 71.0	\$ 7.8	\$ 137.6	\$ 130.8	\$ 6.9	\$ 14.7
HJH - Jail Health	\$ 0.7	\$ 0.7	\$ -	\$ 44.4	\$ 43.2	\$ 1.2	\$ 1.2
HNS - Health Network including HAH	\$ 18.9	\$ 15.9	\$ (3.0)	\$ 193.8	\$ 191.1	\$ 2.7	\$ (0.4)
HPH - Public Health Division	\$ 28.4	\$ 26.7	\$ (1.8)	\$ 111.7	\$ 101.3	\$ 10.4	\$ 8.7
HAD - DPH Operations	\$ 43.6	\$ 41.7	\$ (2.0)	\$ 177.8	\$ 172.9	\$ 4.9	\$ 3.0
Total Operating	1,771.2	1,860.8	89.6	2,576.1	2,567.6	8.4	98.1
Less Savings Per Mid Year Instruction			(23.0)			(7.8)	(30.8)
			66.6			0.6	67.3

Key highlights and notes:

- Compared to the first quarter report these financials represent an overall improvement of \$69.4 million in projected fund balance, \$63.1 million of which is revenue surplus and \$6.3 million of expenditure savings. As noted earlier, \$30.8 million of this improvement was expected and assumed as part of our mid-year budget instructions. The remainder is a result of revenue increases primarily at Zuckerberg San Francisco General (ZSFG).

- Consistent with the first quarter report, the second quarter report does not include an updated revenue projection for Laguna Honda Hospital (LHH) revenues 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 in calendar year 2024. Given these uncertainties, a projection for Laguna Honda revenues will be delayed until there is more clarity regarding these issues. Should there be a shortfall in budgeted revenues, it would be offset by the Management Reserve for the current year.
- Compared to budget, ZSFG revenues are expected to be \$78 million higher in revenues and is comprised of approximately \$29.7 million of one-time and \$48.3 million in ongoing revenue sources. These projections are the basis for some of the revenue proposed as part of our February budget submission for FY 2024-2026
- The two hospitals project expenditure deficits driven by non-personnel costs that will be offset by savings within their own operation budgets as well as other divisions in the department.
 - Laguna Honda Hospital projects a \$15.3 million deficit due to continued recertification efforts.
 - Zuckerberg San Francisco General projects a \$12.9 million deficit primarily due to increased spending in professional services and material and supplies resulting from increased inflationary costs, increased census, and reduced patient flow, including registry costs to support the high census levels in the hospital. On average, daily census in the current year is approximately 10% higher than FY 2021-22. These projections reflect \$13.1 million of budget appropriation transferred in from other DPH divisions to help offset the shortfall.
- 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.
- 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 \$65.1 million surplus compared to budget comprised of a \$78 million revenue surplus due to better than expected patient

revenue, prior year settlements and better than expected growth in Medi-Cal Managed Care supplemental funding offset by \$12.9 million of expenditure shortfall as follows:

A \$78.0 million revenue surplus due to:

- \$46 million surplus in revenue due to better than expected patient revenue, which includes \$5.7 million surplus due to a prior year settlement related to the 340b program.
- \$10.6 million surplus related to prior year Disproportionate Share Hospital and Safety Net Care Pool settlements.
- \$20.4 million surplus in Medi-Cal Managed Care Supplemental revenue due to better than expected growth in the Rate Range and Quality Improvement Program (QIP). This amount includes \$8.5 million in prior year program payment reconciliations.
- \$15.1 million expected surplus in Medi-Cal GME due to additional prior year settlements.
- \$1.8 million shortfall due to lower than expected capitation revenue due to increased out of network costs.
- \$12.2 million shortfall in the 340b revenue due primarily to pending expanded contract authority for specialty pharmacy services.

\$12.9 million in expenditure deficit due to:

- \$5.8 million shortfall in salary and fringe costs. This variance is comprised of \$11 million shortfall in salaries with a \$5.3 million savings in mandatory fringe benefits due to the increased use of overtime and P103 to meet staffing requirements
- \$7 million shortfall in non-personnel costs including registry
- \$4.1 million shortfall in materials and supplies attributed to inflation and increased costs related to COVID-19 including continued testing.
- \$3.6 million saving from interdepartmental workorders
- \$0.5 million in annual project shortfall due to DPW PitStops on ZSFG Campus

As noted earlier, these figures reflect a \$13.1 million transfer of savings from across the department to offset the projected shortfall.

Laguna Honda Hospital: LHH projects a \$15.3 million expenditure deficit, primarily due to the ongoing recertification effort.

- \$4.1 million surplus in salary and fringe costs
- \$21.2 million shortfall in non-personnel services due to recertification consulting expenses and increased registry usage
- \$3.4 million in savings in materials and supplies
- \$1.6 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 \$21.1 million comprised of an expected \$10.6 million revenue surplus and \$10.5 million in expected expenditure savings.

The \$10.6 million revenue surplus is due to:

- \$9.1 million increase in Medi-cal revenue due to the following:
 - \$5.6 million increase in Short-Doyle Medi-cal and \$2.8 million increase in Drug Medi-cal due to better-than-expected reimbursement rate per service unit established by the State as result of the CalAIM payment reform. Starting July 1st 2023, the State changed their reimbursement methodology from a cost reimbursement basis to a fee-for-service basis.
 - \$1.5 million increase in Pharmacy prescription Medi-cal reimbursed due to increase in patients served needing high-cost medications. Offset by,
 - \$0.5 million shortfall in Enhanced Case Management (ECM) Revenue related to lower-than-expected program capacity.
 - \$0.3 million shortfall in Family Mosaic capitation due to the program discontinuing their capitation contract with the State ending December 2023.
- \$0.4 million increase in Medicare revenue due to increase in Pharmacy prescription Medicare reimbursed due to increase in patients served needing high-cost medications.
- \$0.8 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, and a slight increase in by county allocation proportion to San Francisco in FY 2023-24.
- \$0.4 million increase in capitation revenues from the Healthy Worker program due to better-than-expected program participation stability.
- Offset by \$0.2 million shortfall in Medi-Cal Supplemental payments for the Behavioral Health Quality Improvement Program due to the State changed deliverable requirements that the program implementation team did not have the capacity to accommodate, causing certain performance deliverables not met.

The \$10.5 million in expenditure savings is due to:

- \$10.9 million in savings in salary and fringes due to vacancies
- \$0.4 million projected deficit in workers compensation work order with Department of Human Resources.

Primary Care: Primary Care projects a net surplus of \$14.7 million comprised of an expected \$7.8 million revenue surplus and \$6.9 million expected expenditure savings.

The \$7.8 million revenue surplus is due to:

- \$10.7 million in better than expected performance in the QIP program due to increased reporting options to maximize draw down of funds
- \$1.0 million lower than expected patient revenue.
- \$1.9 million lower than expected capitation revenue due to increased out of network costs

The \$6.9 million in expenditure savings is due to savings in salaries and fringes as a result of position vacancies.

Jail Health Services: Jail Health projects an overall surplus of \$1.2 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.
- \$0.2 million saving from interdepartmental workorders

Health Network Services: The Health Network Division projects an overall net deficit of \$0.2 million comprised of an expected \$3.1 million revenue deficit and \$2.9 million expected expenditure savings.

A \$3.1 million revenue shortfall due to:

- \$2.4 million projected deficit in patient revenues due to lower than expected Enhanced Care Management revenue.
- \$1 million deficit in County-based Medi-Cal Administrative Activities (CMAA) revenue as a result of decreased eligible time-study staff hours reported.
- \$0.9 million deficit in Healthy San Francisco (HSF) Revenues offset by \$0.2 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.
- \$1 million higher than expected California Children Services (CCS) administrative allocation from the State.

\$2.9 million in expenditure savings due to:

- \$2.5 million savings in salaries and fringes
- \$0.4 million savings in non-personnel services mainly from our Healthy San Francisco contract due to transition of participants to Medi-cal as a result of expanded Medi-cal eligibility.

Population Health Division: Population Health Division projects a \$8.6 million net surplus comprised of \$10.4 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 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.

\$10.4 million in expenditure savings due to salaries and fringes savings, \$3.4 million of the savings was due to a one-time shift to grants, the remaining savings is due to existing vacancies.

Public Health Operations: The central operations division projects a net surplus of \$2.9 million comprised of \$4.9 million in expected expenditure savings partially offset by \$2 million in expected revenue shortfall.

\$2 million revenue shortfall represents the expected shortfall in County-based Medi-Cal Administrative Activities (CMAA).

\$4.9 million expenditures savings is due to

- \$2.5 million salary savings
- \$2.8 million IT project savings, offset by
- \$0.4 million expected deficit in workers compensation work order with Department of Human Resource.

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 further deposits will need to be made as the reserve is at the 5% cap based on the two-year budgeted revenues with an ending balance of \$130.3 million. \$21.2 million was released in the first 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.

DPH Revenue Management Reserve as of Q2 2023-24					
Budgeted Revenues	Medi-Cal	Medicare	Patient Revenues	Less IGT	Annual total
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
				Q1 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
12/31/2023
(In Millions of Dollars)

	CURRENT YEAR					
	Fav/(Unfav)					
	Projection	Revised Budget	Original Budget	Variance	% Var	
NET PATIENT SERVICE REVENUE:						
1 Medi-Cal Revenue	634.81	600.01	600.01	34.80	5.8%	1
2 Medicare Revenue	219.99	197.75	197.75	22.24	11.2%	2
3 Prior Year Settlement	25.91	20.20	20.20	5.71	28.3%	3
4 Other Patient Revenue	127.09	139.60	139.60	(12.51)	-9.0%	4
5 TOTAL PATIENT SERVICE REVENUE	1,007.81	957.57	957.57	50.23	5.2%	5
6						6
7 OTHER OPERATING REVENUE:						7
8 Medi-Cal Waiver	158.39	147.78	143.43	10.61	7.2%	8
9 Medi-Cal Managed Care Supplemental	208.69	177.81	172.12	30.88	17.4%	9
10 Other Medi-Cal	91.45	79.30	79.70	12.14	15.3%	10
11 Healthy San Francisco Fees	1.40	2.24	2.24	(0.84)	-37.4%	11
13 Capitation Fees / Health Plan Settlements	73.04	76.71	76.71	(3.67)	-4.8%	13
14 2011 Realignment	66.01	65.18	65.18	0.83	1.3%	14
15 1991 Health & Welfare Realignment	193.33	193.33	193.33	-	0.0%	15
16 Fees/Fines/Licenses	25.80	25.61	25.61	0.18	0.7%	16
17 Other State/Misc	25.51	36.26	36.26	(10.74)	-29.6%	17
18 Revenues from Other Departments	9.42	9.42	8.25	-	0.0%	18
19 Use of Fund Balance	-	-	-	-	0.0%	19
20 TOTAL OTHER OPERATING REVENUE	853.04	813.64	802.84	39.40	4.8%	20
21						21
22 TOTAL OPERATING REVENUE	1,860.85	1,771.21	1,760.41	89.63	5.1%	22
23						23
24 OPERATING EXPENSES:						24
25 Salaries	981.59	994.75	988.85	13.16	1.3%	25
26 Mandatory Fringe Benefits	347.82	369.22	373.63	21.40	5.8%	26
27 Non-Personnel Services	750.86	721.70	672.70	(29.16)	-4.0%	27
28 Materials & Supplies	201.01	200.29	179.73	(0.72)	-0.4%	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	131.61	133.08	127.26	1.47	1.1%	31
32 Annual Projects	142.51	144.78	128.61	2.27	1.6%	32
34 TOTAL OPERATING EXPENSES	2,567.63	2,576.05	2,479.79	8.42	0.3%	34
35						35
36 TOTAL NET OPERATING	(706.78)	(804.84)	(719.39)	98.06	-12.2%	36
37						37
38 CONTINUING FUNDS:						38
39 Continuing Fund Revenue	7.21	7.25	7.46	(0.04)	-0.6%	39
40 Continuing Fund Expenses	336.31	355.88	56.39	19.57	5.5%	40
41 TOTAL NET CONTINUING	(329.10)	(348.63)	(48.93)	(19.61)	5.6%	41
42						42
43 GENERAL FUND SUPPORT	1,035.89	1,153.47	768.32	(78.44)	-6.8%	43

Department of Public Health - Zuckerberg San Francisco General Hospital Division

STATEMENT OF REVENUE AND EXPENSES

12/31/2023

(In Millions of Dollars)

	CURRENT YEAR					
	Fav/(Unfav)					
	Projection	Revised Budget	Original Budget	Variance	% Var	
NET PATIENT SERVICE REVENUE:						
1 Medi-Cal Revenue	304.88	272.27	272.27	32.62	12.0%	1
2 Medicare Revenue	202.21	181.94	181.94	20.27	11.1%	2
3 Prior Year Settlement	10.71	5.00	5.00	5.71	114.3%	3
4 Other Patient Revenue	123.81	136.49	136.49	(12.68)	-9.3%	4
5 TOTAL PATIENT SERVICE REVENUE	641.61	595.70	595.70	45.92	7.7%	5
6						6
7 OTHER OPERATING REVENUE:						7
8 Medi-Cal Waiver	158.39	147.78	143.43	10.61	7.2%	8
9 Medi-Cal Managed Care Supplemental	152.58	132.23	128.72	20.35	15.4%	9
10 Other Medi-Cal	89.46	74.35	74.75	15.10	20.3%	10
11 Healthy San Francisco Fees	-	-	-	-	0.0%	11
13 Capitation Fees / Health Plan Settlements	68.59	70.41	70.41	(1.81)	-2.6%	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	14.27	26.44	26.44	(12.17)	-46.0%	17
18 Revenues from Other Departments	7.95	7.95	7.12	-	0.0%	18
19 Use of Fund Balance	-	-	-	-	0.0%	19
20 TOTAL OTHER OPERATING REVENUE	555.67	523.59	515.30	32.08	6.1%	20
21						21
22 TOTAL OPERATING REVENUE	1,197.28	1,119.28	1,111.00	78.00	7.0%	22
23						23
24 OPERATING EXPENSES:						24
25 Salaries	488.90	478.37	472.37	(10.53)	-2.2%	25
26 Mandatory Fringe Benefits	168.19	173.78	179.78	5.58	3.2%	26
27 Non-Personnel Services	315.60	308.66	287.43	(6.94)	-2.2%	27
28 Materials & Supplies	134.65	130.55	127.09	(4.10)	-3.1%	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	70.85	74.45	72.53	3.60	4.8%	31
32 Annual Projects	3.51	2.98	1.88	(0.53)	-17.7%	32
34 TOTAL OPERATING EXPENSES	1,186.31	1,173.40	1,143.67	(12.91)	-1.1%	34
35						35
36 TOTAL NET OPERATING	10.97	(54.12)	(32.67)	65.09	-120.3%	36
37						37
38 CONTINUING FUNDS:						38
39 Continuing Fund Revenue	0.44	0.44	0.44	-	0.0%	39
40 Continuing Fund Expenses	103.88	103.88	4.74	-	0.0%	40
41 TOTAL NET CONTINUING	(103.44)	(103.44)	(4.30)	-	0.0%	41
42						42
43 GENERAL FUND SUPPORT	92.47	157.56	36.97	(65.09)	-41.3%	43

Department of Public Health - Laguna Honda

STATEMENT OF REVENUE AND EXPENSES

12/31/2023

(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>		
NET PATIENT SERVICE REVENUE:							
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	TOTAL PATIENT SERVICE REVENUE	219.17	219.17	219.17	-	0.0%	5
6							6
OTHER OPERATING REVENUE:							
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	TOTAL OTHER OPERATING REVENUE	0.84	0.84	0.84	-	0.0%	20
21							21
22	TOTAL OPERATING REVENUE	220.01	220.01	220.01	-	0.0%	22
23							23
OPERATING EXPENSES:							
25	Salaries	181.25	178.84	178.87	(2.41)	-1.3%	25
26	Mandatory Fringe Benefits	66.54	73.01	73.01	6.48	8.9%	26
27	Non-Personnel Services	48.76	27.60	21.60	(21.15)	-76.6%	27
28	Materials & Supplies	26.83	30.21	26.49	3.38	11.2%	28
29	Capital Outlay	0.62	0.62	0.18	-	0.0%	29
30	Debt Service	-	-	-	-	0.0%	30
31	Services Of Other Depts	26.27	24.72	23.39	(1.55)	-6.3%	31
32	Annual Projects	2.16	2.16	1.63	-	0.0%	32
34	TOTAL OPERATING EXPENSES	352.43	337.18	325.18	(15.25)	-4.5%	34
35							35
36	TOTAL NET OPERATING	(132.42)	(117.16)	(105.17)	(15.25)	13.0%	36

Department of Public Health - Behavioral Health Division

STATEMENT OF REVENUE AND EXPENSES

12/31/2023

(In Millions of Dollars)

	CURRENT YEAR					
	Projection	Revised Budget	Original	Fav/(Unfav)		
			Budget	Variance	% Var	
NET PATIENT SERVICE REVENUE:						
1 Medi-Cal Revenue	111.29	102.20	102.20	9.09	8.9%	1
2 Medicare Revenue	2.88	2.48	2.48	0.40	16.1%	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
5 TOTAL PATIENT SERVICE REVENUE	129.99	120.50	120.50	9.49	7.9%	5
6						6
7 OTHER OPERATING REVENUE:						7
8 Medi-Cal Waiver	-	-	-	-	0.0%	8
9 Medi-Cal Managed Care Supplemental	0.62	0.79	0.79	(0.16)	-20.7%	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	66.01	65.18	65.18	0.83	1.3%	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	3.79	3.36	3.36	0.43	12.8%	17
18 Revenues from Other Departments	-	-	-	-	0.0%	18
19 Use of Fund Balance	-	-	-	-	0.0%	19
20 TOTAL OTHER OPERATING REVENUE	157.65	156.56	156.56	1.10	0.7%	20
21						21
22 TOTAL OPERATING REVENUE	287.64	277.05	277.05	10.59	3.8%	22
23						23
24 OPERATING EXPENSES:						24
25 Salaries	79.92	88.04	88.04	8.12	9.2%	25
26 Mandatory Fringe Benefits	27.20	29.97	29.97	2.77	9.3%	26
27 Non-Personnel Services	262.00	262.00	256.19	-	0.0%	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	3.99	3.62	3.42	(0.38)	-10.4%	31
32 Annual Projects	-	-	-	-	0.0%	32
34 TOTAL OPERATING EXPENSES	389.64	400.15	388.35	10.51	2.6%	34
35						35
36 TOTAL NET OPERATING	(102.00)	(123.10)	(111.30)	21.10	-17.1%	36
37						37

Department of Public Health - Primary Care Clinics

STATEMENT OF REVENUE AND EXPENSES

12/31/2023

(In Millions of Dollars)

	CURRENT YEAR					
	Fav/(Unfav)					
	Projection	Revised Budget	Original Budget	Variance	% Var	
NET PATIENT SERVICE REVENUE:						
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 TOTAL PATIENT SERVICE REVENUE	10.67	11.72	13.72	(1.05)	-8.9%	5
6						6
7 OTHER OPERATING REVENUE:						7
8 Medi-Cal Waiver	-	-	-	-	0.0%	8
9 Medi-Cal Managed Care Supplemental	55.49	44.79	42.61	10.70	23.9%	9
10 Other Medi-Cal	-	-	-	-	0.0%	10
11 Healthy San Francisco Fees	-	-	-	-	0.0%	11
13 Capitation Fees / Health Plan Settlements	4.15	6.00	6.00	(1.85)	-30.9%	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 TOTAL OTHER OPERATING REVENUE	60.29	51.45	49.26	8.84	17.2%	20
21						21
22 TOTAL OPERATING REVENUE	70.97	63.17	62.98	7.80	12.3%	22
23						23
24 OPERATING EXPENSES:						24
25 Salaries	69.41	74.60	74.60	5.19	7.0%	25
26 Mandatory Fringe Benefits	25.57	27.29	27.29	1.72	6.3%	26
27 Non-Personnel Services	22.40	22.40	22.00	-	0.0%	27
28 Materials & Supplies	8.01	8.01	4.64	-	0.0%	28
29 Capital Outlay	0.52	0.52	0.02	-	0.0%	29
30 Debt Service	-	-	-	-	0.0%	30
31 Services Of Other Depts	3.86	3.84	3.82	(0.02)	-0.6%	31
32 Annual Projects	0.99	0.99	0.36	-	0.0%	32
34 TOTAL OPERATING EXPENSES	130.76	137.64	132.73	6.89	5.0%	34
35						35
36 TOTAL NET OPERATING	(59.79)	(74.47)	(69.75)	14.68	-19.7%	36
37						37
38 CONTINUING FUNDS:						38
39 Continuing Fund Revenue	2.65	2.65	2.53	-	0.0%	39
40 Continuing Fund Expenses	16.29	16.29	2.53	-	0.0%	40
41 TOTAL NET CONTINUING	(13.65)	(13.65)	-	-	0.0%	41
42						42
43 GENERAL FUND SUPPORT	73.44	88.12	69.75	(14.68)	-16.7%	43

Department of Public Health - Jail Health Division

STATEMENT OF REVENUE AND EXPENSES

Department of Public Health

(In Millions of Dollars)

	CURRENT YEAR					
	Projection	Revised Budget	Original	Fav/(Unfav)	% Var	
			Budget	Variance		
NET PATIENT SERVICE REVENUE:						
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 TOTAL PATIENT SERVICE REVENUE	-	-	-	-	0.0%	5
6						6
7 OTHER OPERATING REVENUE:						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
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 TOTAL OTHER OPERATING REVENUE	0.72	0.72	0.39	-	0.0%	20
21						21
22 TOTAL OPERATING REVENUE	0.72	0.72	0.39	-	0.0%	22
23						23
24 OPERATING EXPENSES:						24
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	0.47	0.67	0.30	0.20	30.0%	31
32 Annual Projects	-	-	-	-	0.0%	32
34 TOTAL OPERATING EXPENSES	43.21	44.41	42.96	1.20	2.7%	34
35						35
36 TOTAL NET OPERATING	(42.49)	(43.69)	(42.57)	1.20	-2.7%	36

Department of Public Health - Health Network Division

STATEMENT OF REVENUE AND EXPENSES

12/31/2023

(In Millions of Dollars)

	CURRENT YEAR					
	Fav/(Unfav)					
	Projection	Revised Budget	Original Budget	Variance	% Var	
NET PATIENT SERVICE REVENUE:						
1 Medi-Cal Revenue	2.46	5.90	3.90	(3.43)	-58.2%	1
2 Medicare Revenue	2.03	1.77	1.77	0.26	14.4%	2
3 Prior Year Settlement	-	-	-	-	0.0%	3
4 Other Patient Revenue	0.81	0.00	0.00	0.80	40483.4%	4
5 TOTAL PATIENT SERVICE REVENUE	5.30	7.67	5.67	(2.37)	-31.0%	5
6						6
7 OTHER OPERATING REVENUE:						7
8 Medi-Cal Waiver	-	-	-	-	0.0%	8
9 Medi-Cal Managed Care Supplemental	-	-	-	-	0.0%	9
10 Other Medi-Cal	0.60	1.61	1.61	(1.01)	-62.8%	10
11 Healthy San Francisco Fees	1.40	2.24	2.24	(0.84)	-37.4%	11
13 Capitation Fees / Health Plan Settlements	0.29	0.30	0.30	(0.01)	-1.7%	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	1.30	1.12	1.12	0.18	16.5%	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 TOTAL OTHER OPERATING REVENUE	10.59	11.26	11.26	(0.67)	-6.0%	20
21						21
22 TOTAL OPERATING REVENUE	15.88	18.93	16.93	(3.05)	-16.1%	22
23						23
24 OPERATING EXPENSES:						24
25 Salaries	62.30	63.49	63.81	1.19	1.9%	25
26 Mandatory Fringe Benefits	19.22	20.27	20.48	1.05	5.2%	26
27 Non-Personnel Services	64.25	64.68	53.55	0.43	0.7%	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	1.37	1.37	0.99	-	0.0%	31
32 Annual Projects	42.69	42.69	36.35	-	0.0%	32
34 TOTAL OPERATING EXPENSES	191.11	193.77	176.09	2.66	1.4%	34
35						35
36 TOTAL NET OPERATING	(175.23)	(174.85)	(159.17)	(0.38)	0.2%	36
37						37
38 CONTINUING FUNDS:						38
39 Continuing Fund Revenue	(0.33)	(0.33)	-	-	0.0%	39
40 Continuing Fund Expenses	89.54	89.54	7.25	-	0.0%	40
41 TOTAL NET CONTINUING	(89.86)	(89.86)	(7.25)	-	0.0%	41
42						42
43 GENERAL FUND SUPPORT	265.09	264.71	166.42	0.38	0.1%	43

Department of Public Health - Population Health Division

STATEMENT OF REVENUE AND EXPENSES

12/31/2023

(In Millions of Dollars)

	CURRENT YEAR					
	Fav/(Unfav)					
	Projection	Revised Budget	Original Budget	Variance	% Var	
NET PATIENT SERVICE REVENUE:						
1 Medi-Cal Revenue	0.25	0.67	0.67	(0.42)	-62.4%	1
2 Medicare Revenue	0.06	0.16	0.16	(0.10)	-62.4%	2
3 Prior Year Settlement	-	-	-	-	0.0%	3
4 Other Patient Revenue	0.75	1.99	1.99	(1.24)	-62.4%	4
5 TOTAL PATIENT SERVICE REVENUE	1.06	2.82	2.82	(1.76)	-62.4%	5
6						6
7 OTHER OPERATING REVENUE:						7
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 TOTAL OTHER OPERATING REVENUE	25.61	25.61	25.61	-	0.0%	20
21						21
22 TOTAL OPERATING REVENUE	26.67	28.43	28.43	(1.76)	-6.2%	22
23						23
24 OPERATING EXPENSES:						24
25 Salaries	38.34	45.96	45.96	7.62	16.6%	25
26 Mandatory Fringe Benefits	13.62	16.42	16.42	2.80	17.0%	26
27 Non-Personnel Services	29.44	29.44	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 TOTAL OPERATING EXPENSES	101.31	111.73	104.30	10.42	9.3%	34
35						35
36 TOTAL NET OPERATING	(74.64)	(83.30)	(75.88)	8.66	-10.4%	36
37						37
38 CONTINUING FUNDS:						38
39 Continuing Fund Revenue	0.16	0.16	0.16	-	0.0%	39
40 Continuing Fund Expenses	44.92	44.92	13.12	-	0.0%	40
41 TOTAL NET CONTINUING	(44.77)	(44.77)	(12.97)	-	0.0%	41
42						42
43 GENERAL FUND SUPPORT	119.40	128.06	88.84	(8.66)	-6.8%	43

Department of Public Health - Operations

STATEMENT OF REVENUE AND EXPENSES

12/31/2023

(In Millions of Dollars)

	CURRENT YEAR					
	Fav/(Unfav)					
	Projection	Revised Budget	Original Budget	Variance	% Var	
NET PATIENT SERVICE REVENUE:						
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 TOTAL PATIENT SERVICE REVENUE	-	-	-	-	0.0%	5
6						6
7 OTHER OPERATING REVENUE:						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
20 TOTAL OTHER OPERATING REVENUE	41.67	43.62	43.62	(1.95)	-4.5%	20
21						21
22 TOTAL OPERATING REVENUE	41.67	43.62	43.62	(1.95)	-4.5%	22
23						23
24 OPERATING EXPENSES:						24
25 Salaries	36.33	38.82	38.82	2.48	6.4%	25
26 Mandatory Fringe Benefits	19.96	19.96	18.23	(0.00)	0.0%	26
27 Non-Personnel Services	4.34	4.34	3.07	-	0.0%	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	17.64	17.26	15.66	(0.38)	-2.2%	31
32 Annual Projects	87.40	90.20	83.94	2.80	3.1%	32
34 TOTAL OPERATING EXPENSES	172.86	177.76	166.50	4.91	2.8%	34
35						35
36 TOTAL NET OPERATING	(131.19)	(134.15)	(122.89)	2.96	-2.2%	36
37						37
38 CONTINUING FUNDS:						38
39 Continuing Fund Revenue	-	-	-	-	0.0%	39
40 Continuing Fund Expenses	49.29	49.29	17.08	-	0.0%	40
41 TOTAL NET CONTINUING	(49.29)	(49.29)	(17.08)	-	0.0%	41
42						42
43 GENERAL FUND SUPPORT	180.48	183.44	139.97	(2.96)	-1.6%	43