



**London N. Breed,
Mayor**

**Jenny Louie,
Chief Financial Officer**

MEMORANDUM

May 21, 2024

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

Through: Dr. Grant Colfax, Director of Health

From: Jenny Louie, Chief Operating Officer

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

This report presents the third 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 March 31, 2024. At the end of the third quarter, the department projects a net general fund surplus of \$120.7 million which includes \$31 million of savings from the Mayor’s mid-year reduction instructions. The department projects operating expenditures to have savings of \$19.1 million including \$7.8 million of mid-year savings, and revenues to be above budget by \$101.6 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 \$89.9 million surplus.

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

Third Quarter Report	Revenue			Expenditure			Total
	Revised Budget	Current Projection	Surplus/ (Deficit)	Revised Budget	Current Projection	Surplus/ (Deficit)	Surplus/ (Deficit)
HGH - Zuckerberg SF General	\$ 1,110.5	\$ 1,230.2	\$ 119.7	\$ 1,180.7	\$ 1,190.2	\$ (9.5)	\$ 110.2
HLH - Laguna Honda Hospital	\$ 220.0	\$ 167.6	\$ (52.5)	\$ 347.3	\$ 347.8	\$ (0.5)	\$ (52.9)
HBH - Behavioral Health	\$ 277.1	\$ 307.0	\$ 30.0	\$ 396.4	\$ 386.3	\$ 10.1	\$ 40.1
HPC - Primary Care	\$ 63.2	\$ 72.2	\$ 9.1	\$ 133.3	\$ 131.6	\$ 1.7	\$ 10.8
HJH - Jail Health	\$ 0.7	\$ 0.7	\$ -	\$ 44.5	\$ 43.3	\$ 1.2	\$ 1.2
HNS - Health Network including HAH	\$ 18.9	\$ 18.9	\$ 0.0	\$ 194.5	\$ 193.0	\$ 1.5	\$ 1.5
HPH - Public Health Division	\$ 28.4	\$ 25.2	\$ (3.2)	\$ 103.2	\$ 97.4	\$ 5.8	\$ 2.5
HAD - DPH Operations	\$ 43.6	\$ 42.2	\$ (1.4)	\$ 178.3	\$ 169.5	\$ 8.8	\$ 7.3
Total Operating	1,762.4	1,864.0	101.6	2,578.2	2,559.1	19.1	120.7
Less Savings Per Mid Year Instruction			(23.0)			(7.8)	(30.8)
		Surplus/Deficit	78.6			11.3	89.9

Key highlights and notes:

Compared to the second quarter report these financials represent an overall improvement of \$22.7 million in projected fund balance, \$12.0 million of which is increased revenue surplus and \$10.7 million of additional expenditure savings. The expenditure savings is achieved primarily with one-time savings in debt service due to delayed payments as well as one time project close outs.

- Updated in this third quarter report are projections for Laguna Honda Hospital revenues which reflects a \$52.5 million deficit projection for Laguna Honda Hospital. The deficit is driven by reduced census due to a pause on new admissions at the facility awaiting certification by Medicare.

This projection which had remained flat in the first two quarters is now updated for two reasons. First, census projections were unclear pending information regarding recertification. As there are only a few months remaining in the fiscal year, any changes in census would not result in significant change in the projections for the year. Second, and as the State has been in the process of developing a new interim allocation methodology for supplemental payments for Distinct Part Nursing Facilities (DP/NF) in California that would be retroactive to January 2023. This spring, the department learned that no payment would be expected until sometime in the first half of next fiscal year. The state is currently expected to finalize a new rate model that would be retroactive to January 2023 sometime in the fall of calendar year 2024. The department is working to forecast this revenue as part of the FY 2024-25 and FY 2025-26 budget process.

- Compared to budget, ZSFG revenues are expected to be \$119.7 million higher in revenues. Approximately two-thirds of this surplus is comprised of approximately \$78.6 million from one-time sources due to prior year settlements. The remaining \$41.1 million is driven by ongoing revenue sources. These projections are the basis for some of the revenue proposed as part of our February budget submission for the FY 2024-25 and FY 2025-26.
- The two hospitals project expenditure deficits are 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 \$0.5 million deficit due to continued recertification efforts. This projection has improved from the prior quarter due primarily to a \$10.1 million transfer of budget appropriation from savings in other DPH divisions and in part from projected reduced use of nursing registry services of approximately \$2.5 million compared to prior quarters.
 - Zuckerberg San Francisco General projects a \$9.5 million deficit primarily due to increased spending in professional services (including registry to support high census), and material and supplies resulting from increased inflationary costs, increased census, and reduced patient flow. This projection reflects \$21.1 million of budget appropriation transferred in from other DPH divisions to help offset the shortfall.
- Behavioral Health Services projects a \$30 million revenue surplus compared to budget. This is primarily due to increased approved billing and better-than-expected reimbursement rates established by the State which has resulted in increased Short-Doyle Medi-Cal revenue by \$13.8 million and Drug Medi-Cal by \$7.8 million. This projection also includes a \$6.9 million a one-time prior year settlement.

- No changes from previous quarters to the Management reserve are expected, as overall the department's revenues are above budget. The balance still remains at 5% of budgeted revenues as detailed at the end of this memo.

Zuckerberg San Francisco General Hospital: ZSFG projects a \$110.2 million surplus compared to budget comprised of a \$119.7 million revenue surplus due to better than expected patient revenue, prior year settlements and growth in Medi-Cal Managed Care supplemental funding offset by \$9.5 million of expenditure shortfall as follows:

A \$119.7 million revenue surplus due to:

- \$79.3 million surplus in revenue due to better than expected patient revenue, which includes \$19.3 million surplus due to a prior year settlements.
- \$17.8 million surplus in Medi-Cal waiver revenue due to:
 - \$23.8 million surplus related to prior year Disproportionate Share Hospital and Safety Net Care Pool settlements.
 - \$15.1 million surplus related to prior year interim settlement related to the Global Payment Program (GPP).
 - \$21.1 million shortfall in current year GPP revenue
- \$18.6 million surplus in Medi-Cal Managed Care Supplemental revenue due to better than expected growth the Quality Improvement Program (QIP). This amount includes \$2.8 million in prior year program payment reconciliations.
- \$19.8 million of improvement in other Medi-Cal primarily driven by \$17.6 million expected surplus in Medi-Cal GME due to additional prior year settlements.
- \$4.3 million shortfall due to lower than expected capitation revenue due to increased out of network costs.
- \$11.6 million shortfall in the 340b revenue due primarily to pending expanded contract authority for specialty pharmacy services.

\$9.5 million in expenditure deficit due to:

- Combined \$0.02 million savings in salary and fringe costs. This variance is comprised of \$6.08 million shortfall in salaries with a \$6.1 million savings in mandatory fringe benefits due to the increased use of overtime and P103 to meet staffing requirements
- \$8 million shortfall in non-personnel costs including registry
- \$4.5 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 \$20.1 million transfer of savings from across the department to offset the projected shortfall.

Laguna Honda Hospital: LHH projects a \$52.9 million deficit compared to budget primarily due to an updated \$52.5 million shortfall revenue.

As noted earlier, the \$52.5 million revenue deficit is due to reduced census. In addition, as noted earlier, the projection does not include any potential changes in Distinct Part/Nursing Facility Program as these payments, which would be retroactively effective to January 2023, are no longer expected to be received in this fiscal year.

\$0.5 million expenditure deficit, primarily due to the ongoing recertification effort:

- \$4.4 million surplus in salary and fringe costs
- \$5.6 million shortfall in non-personnel services due to recertification consulting expenses and use of registry services above budget. Note this projection reflects reduced registry utilization of \$2.5 million compared to previous quarters.
- \$0.3 million in savings in materials and supplies
- \$0.5 million savings from interdepartmental workorders

Behavioral Health Services (BHS): BHS projects a net surplus of \$40.1 million comprised of an expected \$30.0 million revenue surplus and \$10.1 million in expenditure savings.

The \$30.0 million revenue surplus is due to:

- \$21.5 million increase in Medi-Cal revenue due primarily to the following:
 - \$13.8 million increase in Short-Doyle Medi-Cal and \$7.8 million increase in Drug Medi-Cal due to increased approved billings and better-than-expected reimbursement rates established by the State as a 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.
 - \$1.8 million increase in Pharmacy prescription Medi-Cal reimbursed due to increase in patients served needing high-cost medications. Offset by,
 - \$0.6 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.
 - \$0.6 million shortfall in Quality Assurance and Utilization Review (QUAR) revenue due to program delay. Billing is now expected to start FY25.
- \$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.
- \$6.9 million increase revenue from Drug Medi-Cal prior year settlement.
- \$0.9 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.
- Other State revenue surplus driven primarily by a \$0.5 million increase in capitation revenues from the Healthy Worker program due to better-than-expected program participation stability.

The \$10.1 million in expenditure savings is due to:

- \$5.4 million in savings in salary and fringes due to vacancies
- \$4.4 million in savings in non-personnel services mostly due to:
 - \$3.3 million release in a prior year carryforward for dual diagnosis program operating budget carried forward from last fiscal year. This program was earmarked for site acquisition. This one-time balance will be re-budgeted in FY 2024-25 for site renovation.
- \$0.6 million in savings in materials and supplies, mainly due a delay in client pharmaceutical prescription needs.
- \$0.3 million projected deficit in workers compensation work order with Department of Human Resources.

Primary Care: Primary Care projects a net surplus of \$10.8 million comprised of an expected \$9.1 million revenue surplus and \$1.7 million expenditure savings.

The \$9.1 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.
- \$0.2 million better than expected patient revenue.
- \$1.9 million lower than expected capitation revenue due to increased out of network costs.

The \$1.7 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 vacancies
- \$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 surplus of \$1.5 million comprised of \$1.5 million expenditure savings.

Revenue was on target with the following offsetting projections:

- \$0.5 million projected surplus in patient revenues due to better than expected patient revenue.
- \$1 million deficit in County-based Medi-Cal Administrative Activities (CMAA) revenue as a result of decreased eligible time-study staff hours reported.
- \$0.7 million deficit in Healthy San Francisco (HSF) Revenues reflecting ongoing reductions in HSF enrollments as more people enroll in SF Covered MRA and SFMRA options with extended eligibility.

- \$0.5 million in improved fee revenue due to \$0.2 million in higher than budgeted Health Care Accountability Ordinance fees from participating city contractors and a \$0.3 million one-time settlement.
- \$0.7 million higher than expected California Children Services (CCS) administrative allocation from the State.

\$1.5 million in expenditure savings due to:

- \$1.9 million savings in salaries and fringes due to vacancies, offset by
- \$0.4 million deficit in non-personnel services mainly due to higher than budgeted cost increase in as-needed beds.

Population Health Division: Population Health Division projects a \$2.6 million net surplus comprised of \$5.8 million in expected expenditure savings partially offset by \$3.2 million in expected revenue shortfall.

A \$3.2 million revenue shortfall due to:

- \$1.8 million deficit in patient revenues 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 to be billed. Billing for PHL is projected to begin in July 2024.
- \$1.7 million deficit in Environmental Health licenses, permits, and other fees due to fewer-than-expected licenses, permits and units of services maintained.
- Offset by \$0.3 million surplus in County Medi-Cal Administrative Activities (CMAA) revenues as a result of increase in eligible staff hours billed.

\$5.8 million in expenditure savings due to:

- \$2.5 million in salaries and fringes savings due to vacancies
- \$1.9 million in contract savings for reduce COVID services
- \$1.0 million in materials and supplies savings from prior year purchase order liquidations
- \$0.5 million in project liquidations savings

Public Health Operations: The central operations division projects a net surplus of \$7.3 million comprised of \$8.8 million in expected expenditure savings offset by \$1.5 million in expected revenue shortfall.

\$1.5 million revenue shortfall represents the expected shortfall in County-based Medi-Cal Administrative Activities (CMAA).

\$8.8 million expenditures savings is due to

- \$1.3 million salary savings due to increased indirect cost allocations from grants
- \$0.7 million contract savings
- \$6.1 million debt service savings due payments not expected in current year.
- \$0.3 million expected deficit in workers compensation work order

- \$1 million IT project savings services purchase orders closeouts from prior fiscal year

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 Q3 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
			Reserve Balance as of Q2 FY 22-23		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
3/31/2024
(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	593.77	600.01	600.01	(6.24)	-1.0%	1
2	Medicare Revenue	231.21	197.75	197.75	33.46	16.9%	2
3	Prior Year Settlement	46.42	20.20	20.20	26.22	129.8%	3
4	Other Patient Revenue	140.48	139.60	139.60	0.87	0.6%	4
5	TOTAL PATIENT SERVICE REVENUE	1,011.89	957.57	957.57	54.32	5.7%	5
6							6
7	OTHER OPERATING REVENUE:						7
8	Medi-Cal Waiver	156.83	139.00	143.43	17.83	12.8%	8
9	Medi-Cal Managed Care Supplemental	207.09	177.81	172.12	29.29	16.5%	9
10	Other Medi-Cal	97.06	79.30	79.70	17.75	22.4%	10
11	Healthy San Francisco Fees	1.50	2.24	2.24	(0.74)	-33.0%	11
13	Capitation Fees / Health Plan Settlements	70.59	76.71	76.71	(6.12)	-8.0%	13
14	2011 Realignment	66.07	65.18	65.18	0.88	1.4%	14
15	1991 Health & Welfare Realignment	193.33	193.33	193.33	-	0.0%	15
16	Fees/Fines/Licenses	24.40	25.61	25.61	(1.21)	-4.7%	16
17	Other State/Misc	25.88	36.26	36.26	(10.38)	-28.6%	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	852.16	804.86	802.84	47.30	5.9%	20
21							21
22	TOTAL OPERATING REVENUE	1,864.05	1,762.43	1,760.41	101.62	5.8%	22
23							23
24	OPERATING EXPENSES:						24
25	Salaries	980.84	985.07	988.85	4.23	0.4%	25
26	Mandatory Fringe Benefits	350.37	365.71	373.63	15.34	4.2%	26
27	Non-Personnel Services	746.34	737.73	672.70	(8.61)	-1.2%	27
28	Materials & Supplies	201.94	199.29	179.73	(2.65)	-1.3%	28
29	Capital Outlay	3.74	3.74	0.53	-	0.0%	29
30	Debt Service	2.41	8.49	8.49	6.08	71.6%	30
31	Services Of Other Depts	129.63	133.38	127.26	3.75	2.8%	31
32	Annual Projects	143.80	144.77	128.61	0.97	0.7%	32
34	TOTAL OPERATING EXPENSES	2,559.07	2,578.18	2,479.79	19.11	0.7%	34
35							35
36	TOTAL NET OPERATING	(695.02)	(815.75)	(719.39)	120.73	-14.8%	36
37							37
43	GENERAL FUND SUPPORT	1,041.41	1,162.14	768.32	(120.73)	-10.4%	43

Department of Public Health - Zuckerberg San Francisco General Hospital Division

STATEMENT OF REVENUE AND EXPENSES

3/31/2024

(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	294.22	272.27	272.27	21.95	8.1%	1
2	Medicare Revenue	218.11	181.94	181.94	36.17	19.9%	2
3	Prior Year Settlement	24.28	5.00	5.00	19.28	385.7%	3
4	Other Patient Revenue	138.36	136.49	136.49	1.87	1.4%	4
5	TOTAL PATIENT SERVICE REVENUE	674.97	595.70	595.70	79.27	13.3%	5
6							6
OTHER OPERATING REVENUE:							
8	Medi-Cal Waiver	156.83	139.00	143.43	17.83	12.8%	8
9	Medi-Cal Managed Care Supplemental	150.86	132.23	128.72	18.63	14.1%	9
10	Other Medi-Cal	94.19	74.35	74.75	19.83	26.7%	10
11	Healthy San Francisco Fees	-	-	-	-	0.0%	11
13	Capitation Fees / Health Plan Settlements	66.13	70.41	70.41	(4.27)	-6.1%	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	14.84	26.44	26.44	(11.60)	-43.9%	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	555.23	514.80	515.30	40.43	7.9%	20
21							21
22	TOTAL OPERATING REVENUE	1,230.20	1,110.50	1,111.00	119.70	10.8%	22
23							23
OPERATING EXPENSES:							
25	Salaries	489.45	483.37	472.37	(6.08)	-1.3%	25
26	Mandatory Fringe Benefits	167.67	173.78	179.78	6.11	3.5%	26
27	Non-Personnel Services	317.02	308.97	287.43	(8.05)	-2.6%	27
28	Materials & Supplies	137.05	132.55	127.09	(4.50)	-3.4%	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	70.85	74.45	72.53	3.60	4.8%	31
32	Annual Projects	3.50	2.97	1.88	(0.53)	-17.8%	32
34	TOTAL OPERATING EXPENSES	1,190.16	1,180.70	1,143.67	(9.46)	-0.8%	34
35							35
36	TOTAL NET OPERATING	40.04	(70.20)	(32.67)	110.24	-157.0%	36
37							37
42							42
43	GENERAL FUND SUPPORT	63.01	173.26	36.97	(110.25)	-63.6%	43

Department of Public Health - Laguna Honda

STATEMENT OF REVENUE AND EXPENSES

3/31/2024

(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	162.60	209.09	209.09	(46.49)	-22.2%	1
2 Medicare Revenue	4.12	9.52	9.52	(5.40)	-56.7%	2
3 Prior Year Settlement	-	-	-	-	0.0%	3
4 Other Patient Revenue	-	0.56	0.56	(0.56)	-100.0%	4
5 TOTAL PATIENT SERVICE REVENUE	166.71	219.17	219.17	(52.46)	-23.9%	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	-	-	-	-	0.0%	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	167.56	220.01	220.01	(52.46)	-23.8%	22
23						23
24 OPERATING EXPENSES:						24
25 Salaries	178.96	178.84	178.87	(0.11)	-0.1%	25
26 Mandatory Fringe Benefits	68.55	73.01	73.01	4.47	6.1%	26
27 Non-Personnel Services	46.29	40.71	21.60	(5.58)	-13.7%	27
28 Materials & Supplies	26.96	27.21	26.49	0.25	0.9%	28
29 Capital Outlay	0.62	0.62	0.18	-	0.0%	29
30 Debt Service	-	-	-	-	0.0%	30
31 Services Of Other Depts	24.22	24.72	23.39	0.50	2.0%	31
32 Annual Projects	2.16	2.16	1.63	-	0.0%	32
34 TOTAL OPERATING EXPENSES	347.77	347.29	325.18	(0.48)	-0.1%	34
35						35
36 TOTAL NET OPERATING	(180.21)	(127.27)	(105.17)	(52.94)	41.6%	36
37						37
42						42
43 GENERAL FUND SUPPORT	197.93	144.99	106.02	52.94	36.5%	43

Department of Public Health - Behavioral Health Division

STATEMENT OF REVENUE AND EXPENSES

3/31/2024

(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	123.64	102.20	102.20	21.45	21.0%	1
2	Medicare Revenue	2.84	2.48	2.48	0.36	14.6%	2
3	Prior Year Settlement	22.14	15.20	15.20	6.94	45.7%	3
4	Other Patient Revenue	0.42	0.62	0.62	(0.19)	-31.5%	4
5	TOTAL PATIENT SERVICE REVENUE	149.05	120.50	120.50	28.55	23.7%	5
6							6
OTHER OPERATING REVENUE:							
8	Medi-Cal Waiver	-	-	-	-	0.0%	8
9	Medi-Cal Managed Care Supplemental	0.75	0.79	0.79	(0.04)	-5.0%	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	66.07	65.18	65.18	0.88	1.4%	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	3.96	3.36	3.36	0.60	17.9%	17
18	Revenues from Other Departments	-	-	-	-	0.0%	18
19	Use of Fund Balance	-	-	-	-	0.0%	19
20	TOTAL OTHER OPERATING REVENUE	158.00	156.56	156.56	1.44	0.9%	20
21							21
22	TOTAL OPERATING REVENUE	307.05	277.05	277.05	30.00	10.8%	22
23							23
OPERATING EXPENSES:							
25	Salaries	79.27	83.04	88.04	3.77	4.5%	25
26	Mandatory Fringe Benefits	27.22	28.85	29.97	1.62	5.6%	26
27	Non-Personnel Services	259.73	264.10	256.19	4.37	1.7%	27
28	Materials & Supplies	15.79	16.44	10.64	0.65	4.0%	28
29	Capital Outlay	0.08	0.08	0.08	-	0.0%	29
30	Debt Service	-	-	-	-	0.0%	30
31	Services Of Other Depts	4.23	3.92	3.42	(0.31)	-8.0%	31
32	Annual Projects	-	-	-	-	0.0%	32
34	TOTAL OPERATING EXPENSES	386.33	396.43	388.35	10.10	2.5%	34
35							35
36	TOTAL NET OPERATING	(79.28)	(119.37)	(111.30)	40.10	-33.6%	36
37							37
42							42
43	GENERAL FUND SUPPORT	107.36	147.46	117.78	(40.10)	-27.2%	43

Department of Public Health - Jail Health Division

STATEMENT OF REVENUE AND EXPENSES

3/31/2024

(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	-	-	-	-	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	4.16	2.66	2.32	(1.50)	-56.4%	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	43.29	44.49	42.96	1.20	2.7%	34
35						35
36 TOTAL NET OPERATING	(42.57)	(43.77)	(42.57)	1.20	-2.7%	36
37						37
42						42
43 GENERAL FUND SUPPORT	42.57	43.77	42.57	(1.20)	-2.7%	43

Department of Public Health - Primary Care Clinics

STATEMENT OF REVENUE AND EXPENSES

3/31/2024

(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	8.14	9.89	11.89	(1.75)	-17.7%	1
2	Medicare Revenue	3.44	1.89	1.89	1.54	81.4%	2
3	Prior Year Settlement	-	-	-	-	0.0%	3
4	Other Patient Revenue	0.36	(0.07)	(0.07)	0.42	-620.7%	4
5	TOTAL PATIENT SERVICE REVENUE	11.93	11.72	13.72	0.21	1.8%	5
6							6
OTHER OPERATING REVENUE:							
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	4.14	6.00	6.00	(1.86)	-31.0%	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	0.17	0.15	0.15	0.02	14.7%	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	60.30	51.45	49.26	8.86	17.2%	20
21							21
22	TOTAL OPERATING REVENUE	72.24	63.17	62.98	9.07	14.4%	22
23							23
OPERATING EXPENSES:							
25	Salaries	69.84	70.80	74.60	0.97	1.4%	25
26	Mandatory Fringe Benefits	25.81	26.49	27.29	0.68	2.6%	26
27	Non-Personnel Services	22.61	22.61	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	3.79	3.85	3.82	0.06	1.7%	31
32	Annual Projects	0.99	0.99	0.36	-	0.0%	32
34	TOTAL OPERATING EXPENSES	131.55	133.27	132.73	1.71	1.3%	34
35							35
36	TOTAL NET OPERATING	(59.32)	(70.10)	(69.75)	10.78	-15.4%	36
37							37
42							42
43	GENERAL FUND SUPPORT	73.29	84.08	69.75	(10.78)	-12.8%	43

Department of Public Health - Health Network Division

STATEMENT OF REVENUE AND EXPENSES

3/31/2024

(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	4.91	5.90	3.90	(0.99)	-16.8%	1
2 Medicare Revenue	2.68	1.77	1.77	0.91	51.5%	2
3 Prior Year Settlement	-	-	-	-	0.0%	3
4 Other Patient Revenue	0.59	0.00	0.00	0.59	29646.0%	4
5 TOTAL PATIENT SERVICE REVENUE	8.18	7.67	5.67	0.51	6.7%	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	0.70	1.61	1.61	(0.91)	-56.6%	10
11 Healthy San Francisco Fees	1.50	2.24	2.24	(0.74)	-33.0%	11
13 Capitation Fees / Health Plan Settlements	0.31	0.30	0.30	0.01	3.6%	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	1.60	1.12	1.12	0.48	43.4%	16
17 Other State/Misc	5.15	4.50	4.50	0.65	14.4%	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	10.75	11.26	11.26	(0.51)	-4.5%	20
21						21
22 TOTAL OPERATING REVENUE	18.94	18.93	16.93	0.01	0.0%	22
23						23
24 OPERATING EXPENSES:						24
25 Salaries	62.97	63.81	63.81	0.84	1.3%	25
26 Mandatory Fringe Benefits	19.44	20.48	20.48	1.04	5.1%	26
27 Non-Personnel Services	65.25	64.85	53.55	(0.40)	-0.6%	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	193.01	194.49	176.09	1.48	0.8%	34
35						35
36 TOTAL NET OPERATING	(174.08)	(175.56)	(159.17)	1.48	-0.8%	36
37						37
43 GENERAL FUND SUPPORT	264.04	265.53	166.42	(1.48)	-0.6%	43

Department of Public Health - Population Health Division

STATEMENT OF REVENUE AND EXPENSES

3/31/2024

(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	0.26	0.67	0.67	(0.40)	-60.4%	1
2	Medicare Revenue	0.03	0.16	0.16	(0.12)	-80.5%	2
3	Prior Year Settlement	-	-	-	-	0.0%	3
4	Other Patient Revenue	0.75	1.99	1.99	(1.25)	-62.5%	4
5	TOTAL PATIENT SERVICE REVENUE	1.04	2.82	2.82	(1.77)	-63.0%	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	0.57	0.29	0.29	0.28	95.9%	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	-	-	-	-	0.0%	15
16	Fees/Fines/Licenses	22.77	24.47	24.47	(1.70)	-6.9%	16
17	Other State/Misc	0.79	0.84	0.84	(0.05)	-5.9%	17
18	Revenues from Other Departments	-	-	-	-	0.0%	18
19	Use of Fund Balance	-	-	-	-	0.0%	19
20	TOTAL OTHER OPERATING REVENUE	24.14	25.61	25.61	(1.47)	-5.7%	20
21							21
22	TOTAL OPERATING REVENUE	25.18	28.43	28.43	(3.25)	-11.4%	22
23							23
OPERATING EXPENSES:							
25	Salaries	37.69	39.76	45.96	2.07	5.2%	25
26	Mandatory Fringe Benefits	13.66	14.09	16.42	0.43	3.0%	26
27	Non-Personnel Services	27.63	29.48	26.53	1.85	6.3%	27
28	Materials & Supplies	6.02	6.97	3.79	0.95	13.6%	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	5.26	5.76	4.45	0.50	8.7%	32
34	TOTAL OPERATING EXPENSES	97.44	103.24	104.30	5.79	5.6%	34
35							35
36	TOTAL NET OPERATING	(72.26)	(74.81)	(75.88)	2.55	-3.4%	36
37							37
42							42
43	GENERAL FUND SUPPORT	116.53	119.08	88.84	(2.55)	-2.1%	43

Department of Public Health - Operations

STATEMENT OF REVENUE AND EXPENSES

3/31/2024

(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	-	-	-	-	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	1.60	3.05	3.05	(1.45)	-47.5%	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	0.00	-	-	0.00	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	42.17	43.62	43.62	(1.45)	-3.3%	20
21						21
22 TOTAL OPERATING REVENUE	42.17	43.62	43.62	(1.45)	-3.3%	22
23						23
24 OPERATING EXPENSES:						24
25 Salaries	37.53	38.82	38.82	1.28	3.3%	25
26 Mandatory Fringe Benefits	20.49	20.49	18.23	0.00	0.0%	26
27 Non-Personnel Services	3.64	4.34	3.07	0.70	16.1%	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	100.0%	30
31 Services Of Other Depts	17.55	17.25	15.66	(0.30)	-1.7%	31
32 Annual Projects	89.20	90.20	83.94	1.00	1.1%	32
34 TOTAL OPERATING EXPENSES	169.51	178.28	166.50	8.77	4.9%	34
35						35
36 TOTAL NET OPERATING	(127.35)	(134.66)	(122.89)	7.32	-5.4%	36
37						37
42						42
43 GENERAL FUND SUPPORT	176.67	183.98	139.97	(7.32)	-4.0%	43