



Daniel Lurie,
Mayor

Drew Murrell,
Chief Financial Officer

MEMORANDUM

October 20, 2025

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

Through: Daniel Tsai, Director of Health
Jenny Louie, Chief Operating Officer

From: Drew Murrell, Chief Financial Officer

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DM

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

This report presents the fourth quarter statement of revenues and expenditures for the Department of Public Health (DPH) for fiscal year 2024-25. Figures reported include ending balances based on actual revenues and expenditures as of June 30, 2025. At the end of the fourth quarter, the department projects a net general fund surplus of \$110.8 million. The department projects expenditure savings of \$4.0 million, net of Mayor and BLA savings instructions, and a revenue surplus of \$106.9 million, after a deposit to DPH's revenue reserve of \$25.3 million.

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

Fourth Quarter Report	Revenue			Expenditure			Total
	Revised Budget	Current Projection	Surplus/(Deficit)	Revised Budget	Current Projection	Surplus/(Deficit)	Surplus/(Deficit)
HGH - Zuckerberg SF General	\$ 1,305.0	\$ 1,374.5	\$ 69.5	\$ 1,289.5	\$ 1,288.7	\$ 0.9	\$ 70.4
HLH - Laguna Honda Hospital	\$ 290.2	\$ 260.7	\$ (29.6)	\$ 322.5	\$ 322.0	\$ 0.5	\$ (29.1)
HBH - Behavioral Health	\$ 262.6	\$ 334.0	\$ 71.4	\$ 376.7	\$ 375.8	\$ 0.9	\$ 72.3
HPC - Primary Care	\$ 73.2	\$ 83.6	\$ 10.4	\$ 141.1	\$ 140.5	\$ 0.6	\$ 11.0
HJH - Jail Health	\$ 0.4	\$ 1.4	\$ 0.9	\$ 51.2	\$ 50.6	\$ 0.6	\$ 1.5
HNS - Health Network including HAH	\$ 17.1	\$ 24.5	\$ 7.5	\$ 181.9	\$ 181.6	\$ 0.4	\$ 7.8
HPH - Public Health Division	\$ 30.2	\$ 30.6	\$ 0.4	\$ 95.5	\$ 93.0	\$ 2.5	\$ 2.9
HAD - DPH Operations	\$ 50.3	\$ 52.0	\$ 1.6	\$ 189.8	\$ 188.8	\$ 1.0	\$ 2.7
Total Operating	2,029.0	2,161.1	132.2	2,648.3	2,640.9	7.4	139.6
Less Savings Per Mid Year Instruction						(2.5)	(2.5)
PY MCF						(0.8)	(0.8)
BLA PO Closeout						(0.2)	(0.2)
Reserve Deposit			(25.3)			-	(25.3)
Surplus/Deficit			106.9			4.0	110.8

Key highlights and notes:

- Reduction in Laguna Census.** Projections for Laguna Honda Hospital revenues reflect a \$29.6 million (10.2%) deficit consistent with third quarter projections. This is primarily composed of a \$50.9 million (17.7%) deficit in combined patient revenue due to reduced patient census.

This revenue deficit is partially offset by a \$20.6 million increase in Distinct Part Nursing Facilities (DP/NF) payments related to a temporary State program providing

supplemental payment for DP/NFs running 2023 through 2025 on a calendar year basis. FY 2024-25 actuals reflect a higher-than-expected rate for services rendered in calendar year 2023 as well as the State paying a larger portion of the non-federal share of cost. These changes to rates and state participation are projected to be consistent for calendar years 2024 and 2025.

Laguna expenditures are expected to be on budget (\$0.5 million of savings) reflecting \$9.3 million in budget transfers required for balancing primarily at Zuckerberg San Francisco General Hospital.

- 2) ***Increase in Zuckerberg General Hospital Census*** Zuckerberg San Francisco General (ZSFG) closed with a small expenditure surplus of \$0.9 million (0.1%) which includes \$39.5 million in budget transferred form savings in other divisions to offset increased spending in personnel costs, professional services and material & supplies to support the high census levels in the hospital.

The increase in census is borne out in ZSFG's \$69.5 million (5.3%) revenue surplus, particularly in a \$21.4 million surplus in fee for service (FFS) patient revenue from higher-than-expected patient volume and census.

- 3) ***Behavioral Health Services Payment Structure and Billing Reform (BHS)***: Medi-Cal revenue is projected to exceed budget by \$68.5 million (61.3%) due to changes in the payment structure introduced by behavioral health payment reform and go-live with EPIC for electronic health records, timing of prior-year account reconciliation and claim processing for mental health services in May 2024. The surplus is \$22.7 million higher than the projection from last quarter largely due to increases of \$8.1 million in better-than-expected patient revenue, \$10.5 million in Behavioral Health Quality Assurance/Utilization Review (QAUR) due to decreased audit risk and an accelerated State payment timeline change, and \$4.4 million in prior year settlements.
- 4) ***Fund Transfers***: As in previous years, the fourth quarter report figures reflect year-end balancing to ensure expenditure line items are neutral. This balancing required fund transfers to ZSFG and Jail Health. The transfers to ZSFG totaled \$56.0 million and were used to offset increased spending on professional services and material and supplies resulting from inflationary costs and higher medication costs and increased census.
- 5) ***Additional Savings***: Total savings include mid-year adjustments identified by the Mayor's Budget Office for \$2.5 million, a prior year manual carryforward of \$0.8 million and Board Legislative Analyst recommended PO closeout savings of \$0.2 million.
- 6) ***Management Reserve Deposits***: Pursuant to Section 12.6 of the Annual Appropriations Ordinance, DPH maintains a Revenue Management Reserve to absorb short-term revenue shocks. DPH's FY 2024-25 revenue surplus of \$106.9 million is net of a \$25.3 million deposit to the management reserve. The deposit brings the FY 2024-25 ending balance to \$174.2 million, 5% of total budgeted Medi-Cal, Medicare and Patient revenues in FY 2025-26 and FY 2026-27. Balances are detailed at the end of this memo.

Zuckerberg San Francisco General Hospital: ZSFG projects a net \$70.4 million surplus compared to budget comprised of \$69.5 million (5.3%) of revenue surplus and \$0.9 million (0.1%) in expenditure savings largely from savings expenses. The expenditure savings are net of \$56.0 million in transferred budget from savings in other divisions.

The \$69.5 million revenue surplus is due to:

- \$21.4 million surplus in fee for service (FFS) patient revenue from higher-than-expected patient volume and patient census.
- \$7.9 million surplus due to 340b program revenue due to higher pharmaceutical utilization of higher-cost medications.
- \$66.3 million from Global Payment Program Medi-Cal Waiver revenue due to \$29.1 million in prior year and \$21.2 million in current year revenue related to increased claims for services provided to the uninsured. Additionally, prior Medicaid waiver Disproportionate Share Hospital and Safety Net Care Pool reconciliations for FYE's 6/30/2011 and 6/30/2012 finalized, resulting in \$16.0 million in additional revenue.
- \$18.5 million in Other Medi-Cal due to a \$15.3 million surplus in Medi-Cal GME revenue driven largely by prior year settlements, which includes \$3.6 in FY 22-23 and \$11.7 in FY 23-24.
- \$2.3 million capitation revenue surplus due to a one-time payment due to closing of a shared risk arrangement with the San Francisco Health Plan (SFHP).

These revenue increases are partially offset by several shortfalls compared budget:

- \$26.6 million shortfall in Medi-Cal Managed Care Supplemental Revenue due to reductions in Enhanced Payment Program (EPP) revenue related to changes in DPH's regional allocation pool after ZSFG shifted to a fee for service (FFS) payment arrangement with SFHP in 2023, higher than expected non-federal share for both EPP and Quality Incentive Pool (QIP), and a new Intergovernmental Transfer (IGT) administrative fee implemented by the state on all future EPP and QIP payments.
- \$18.7 million shortfall in Prior Year settlements due primarily to a one-time \$21.1 million FY14-15 State AB85 Realignment recoupment.
- \$1.5 million shortfall in Other State/Miscellaneous revenue primarily due to lower-than-expected other miscellaneous revenue.

Laguna Honda Hospital (LHH): LHH projects a \$29.1 million deficit comprised of a \$29.6 million (10.2%) revenue deficit partially offset by \$0.5 million (0.2%) in expenditure savings largely from non-personnel and materials and supplies savings due to reduced census.

A \$29.6 million revenue deficit due to:

- \$50.9 million shortfall in patient revenue driven by reduced patient census as a result of Medi-Cal and Medicare recertification.
- \$20.6 million in prior year Distinct Part Nursing Facilities (DP/NF) settlement revenue payments related to a temporary State program providing supplemental payment for

DP/NFs running 2023 through 2025 on a calendar year basis. FY 2024-25 actuals reflect a higher-than-expected rate for services rendered in calendar year 2023 as well as the State paying a larger portion of the non-federal share of cost. These changes to rates and state participation are projected to be consistent for calendar years 2024 and 2025.

Behavioral Health Services (BHS): BHS reports a net surplus of \$72.3 million comprised of \$71.4 million (27.2%) in revenue surplus and \$0.9 million (0.2%) in expenditure savings split evenly between personnel and contract savings.

A \$71.4 million revenue surplus due to:

- \$37.4 million due to improved Medi-Cal and other patient revenue. Of this amount, \$19.6 million is attributable to the effects of CalAIM payment reform, which resulted in a significant and sustained increase in the average monthly billing for behavioral health services. The majority of the remaining \$17.8 million reflects additional gains beyond those payment reform trends, due in part to implementation of the Epic electronic health record system for mental health services and the timing of prior-year account reconciliation. Overall, the surplus is \$8.1 million higher than the previous quarter, largely due to year-end adjustments and updated payment data that provided a more accurate reflection of current-year payment rates.
- \$30.7 million surplus due to Behavioral Health administrative and quality assurance, utilization review cost claiming. This represents a one-time surplus due to a change in timing for cost claiming which is now occurring quarterly as compared to during reconciliation during Medi-Cal cost report audits as occurred prior to CalAIM Behavioral Health Payment Reform. This surplus is \$10.5 million higher than the prior quarter, primarily due to an acceleration of payment for costs incurred in the current fiscal year (\$5.9 million), and a change in the audit risk assessment related to Quality Assurance Utilization Review (QAUR) and Administrative Costs claims that resulted in increased revenue recognition (\$4.6 million).
- \$2.6 million surplus in prior-year Medi-Cal settlements, compared to a \$1.8 million shortfall in the previous quarter. The \$4.4 million increase reflects receipt of prior-year interim settlement payments from the State within the last quarter of the fiscal year.

Primary Care: Primary Care reports a net surplus of \$11.0 million comprised of \$10.4 million (14.2%) in revenue surplus and \$0.6 million (0.4%) in expenditure savings.

A \$10.4 million revenue surplus due to:

- \$5.9 million due to higher-than-expected volume along with better-than-expected FQHC rates related to Tom Waddell Urban Health Center and Southeast Health Center.
- \$3.3 million in Medi-Cal Managed Care Supplemental Revenue as a result of DPH earning 100% of the QIP measurement threshold for Calendar Year 2023.
- \$1.3 million in prior year Medi-Cal settlements.

\$0.6 million in expenditure savings reflect:

- Mayor's mid-year savings instruction (\$0.5 million) for the Sugary Sweetened Beverage project and salary and fringe savings from position vacancies in the same project (\$0.1 million).

Jail Health Services: JHS reports a \$1.5 million surplus comprised of \$0.9 million in revenue surplus and \$0.6 million in expenditure savings largely as a result of personnel expense savings.

A \$0.9 million revenue surplus due to:

- \$0.9 million due to implementation of the CalAIM Medicaid Waiver Justice Involve Initiative, which allows for the billing and reimbursement of healthcare services provided in the Jail.

Health Network Services: The Health Network Division reports a net surplus of \$7.9 million comprised of \$7.5 million (43.8%) in revenue surplus and \$0.4 million (0.2%) in expenditure savings primarily due to \$0.2 million non-personnel savings from prior year funds carried forward for expected site repair no longer obligated.

A \$7.5 million revenue surplus due to better-than-expected Whole Person Integrated Care FQHC billing and Health at Home revenue

Population Health Division: Population Health Division reports a net surplus of \$2.9 million comprised of \$0.4 million (1.2%) in revenue surplus and \$2.5 million (2.7%) in expenditure savings.

A \$0.4 million revenue surplus due to:

- \$1.0 million surplus from Medi-Cal billing improvements primarily for Public Health Laboratory services enabled through Epic conversion.
- Partially offset by a \$0.6 million revenue shortfall due to projected deficits in fee and license revenue related to Environmental Health inspections and Medi-Cal Administrative Activities (MAA) claim revenue.

\$2.5 million in expenditure savings primarily comprised of:

- \$2.0 million Mayor's mid-year savings instructions in the Sugary Sweetened Beverage annual project and \$0.1 million savings in the same project from prior year purchase order closeouts.
- \$0.2 million materials and supplies savings from prior year carried forward funds for Monkeypox vaccination related need no longer obligated.

Public Health Administration: The Public Health Administration division reports a net surplus of \$2.7 million comprised of a \$1.6 million (3.3%) revenue surplus and \$1.0 million (0.5%) in expenditure savings.

The \$1.6 million revenue surplus is due to a \$2.3 million surplus in FEMA revenue and a \$0.5 million shortfall in MAA revenue. The \$1.0 million of expenditure savings derives from improved grant administrative cost recovery.

Comments on the Financials

DPH Management Reserve: 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 provide a short-term buffer against 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.

Consistent with this policy the Controller's Office deposited \$25.3 million from DPH's surplus revenue to reach the maximum reserve balance (\$174.2 million) measured as 5% of the total two-year combined revenue budget total of Medi-Cal, Medicare and Patient Revenue.

DPH Revenue Management Reserve as of Q4 2024-25

Budgeted Revenues	Medi-Cal	Medicare	Patient Revenues	Less IGT	Annual total
FY 2025-26	1,395,840,452	300,085,604	179,574,049	(158,362,730)	1,717,137,375
FY 2026-27	1,450,774,982	310,258,922	184,576,333	(179,143,599)	1,766,466,638
Total Revenues Over Two Years					3,483,604,013
Reserve Balance as of Q3 FY 24-25					148,888,630
Year End Reserve Deposit					25,291,571
Reserve Balance as of Q1 FY2025-26					174,180,201
Reserve as a Percentage of Medi-Cal, Medicare & Patient Revenue					5.00%

Department of Public Health
STATEMENT OF REVENUE AND EXPENSES
6/30/2025
(In Millions of Dollars)

						CURRENT YEAR	
						Fav/(Unfav)	
						Original	
						Budget	
						Variance	% Var
NET PATIENT SERVICE REVENUE:							
1	Medi-Cal Revenue	759.06	704.16	704.16	54.91	7.8%	1
2	Medicare Revenue	265.99	251.88	251.88	14.11	5.6%	2
3	Prior Year Settlement	38.50	32.70	32.70	5.80	17.8%	3
4	Other Patient Revenue	138.73	145.83	145.83	(7.11)	-4.9%	4
5	TOTAL PATIENT SERVICE REVENUE	1,202.28	1,134.57	1,134.57	67.71	6.0%	5
6							6
7	OTHER OPERATING REVENUE:						7
8	Medi-Cal Waiver	232.42	166.18	124.02	66.25	39.9%	8
9	Medi-Cal Managed Care Supplemental	234.10	257.40	210.19	(23.30)	-9.1%	9
10	Other Medi-Cal	83.45	65.96	64.09	17.49	26.5%	10
11	Healthy San Francisco Fees	1.34	1.30	1.30	0.04	2.9%	11
12	SAPT	-	-	-	-	0.0%	12
13	Capitation Fees / Health Plan Settlements	83.88	81.32	81.32	2.55	3.1%	13
14	2011 Realignment	63.73	63.48	63.48	0.24	0.4%	14
15	1991 Health & Welfare Realignment	181.84	181.84	181.84	-	0.0%	15
16	Fees/Fines/Licenses	25.04	25.87	25.87	(0.83)	-3.2%	16
17	Other State/Misc	44.19	42.15	28.97	2.04	4.8%	17
18	Revenues from Other Departments	8.87	8.88	8.67	(0.01)	-0.1%	18
19	Use of Fund Balance	-	-	-	-	0.0%	19
20	TOTAL OTHER OPERATING REVENUE	958.85	894.38	789.76	64.46	7.2%	20
21							21
22	TOTAL OPERATING REVENUE	2,161.13	2,028.96	1,924.33	132.18	6.5%	22
23							23
24	OPERATING EXPENSES:						24
25	Salaries	1,076.11	1,078.02	1,066.33	1.90	0.2%	25
26	Mandatory Fringe Benefits	381.85	382.34	389.10	0.48	0.1%	26
27	Non-Personnel Services	693.32	693.75	706.32	0.43	0.1%	27
28	Materials & Supplies	220.48	220.99	194.07	0.52	0.2%	28
29	Capital Outlay	7.90	7.97	6.11	0.07	0.9%	29
30	Debt Service	2.33	2.35	12.27	0.02	0.8%	30
31	Services Of Other Depts	131.87	132.51	131.69	0.64	0.5%	31
32	Annual Projects	127.05	130.40	135.02	3.35	2.6%	32
34	TOTAL OPERATING EXPENSES	2,640.90	2,648.32	2,640.92	7.41	0.3%	34
35							35
36	TOTAL NET OPERATING	(479.77)	(619.36)	(716.59)	139.59	-22.5%	36
42							42
43	GENERAL FUND SUPPORT	(479.77)	(619.36)	(716.59)	236.81	-38.2%	43

Department of Public Health - Zuckerberg San Francisco General Hospital Division

STATEMENT OF REVENUE AND EXPENSES

6/30/2025

(In Millions of Dollars)

		CURRENT YEAR					
		Fav/(Unfav)					
		Projection	Revised Budget	Original Budget	Variance	% Var	
NET PATIENT SERVICE REVENUE:							
1	Medi-Cal Revenue	323.44	296.71	296.71	26.74	9.0%	1
2	Medicare Revenue	244.24	235.44	235.44	8.80	3.7%	2
3	Prior Year Settlement	9.97	28.70	28.70	(18.73)	-65.3%	3
4	Other Patient Revenue	136.60	142.86	142.86	(6.26)	-4.4%	4
5	TOTAL PATIENT SERVICE REVENUE	714.26	703.71	703.71	10.55	1.5%	5
6							6
7	OTHER OPERATING REVENUE:						7
8	Medi-Cal Waiver	232.42	166.18	124.02	66.25	39.9%	8
9	Medi-Cal Managed Care Supplemental	182.41	209.00	161.79	(26.58)	-12.7%	9
10	Other Medi-Cal	80.47	62.01	60.14	18.46	29.8%	10
11	Healthy San Francisco Fees	-	-	-	-	0.0%	11
12	SAPT	-	-	-	-	0.0%	12
13	Capitation Fees / Health Plan Settlements	74.10	71.77	71.77	2.33	3.3%	13
14	2011 Realignment	-	-	-	-	0.0%	14
15	1991 Health & Welfare Realignment	63.58	63.58	63.58	-	0.0%	15
16	Fees/Fines/Licenses	-	-	-	-	0.0%	16
17	Other State/Misc	19.58	21.06	18.94	(1.47)	-7.0%	17
18	Revenues from Other Departments	7.67	7.67	7.54	-	0.0%	18
19	Use of Fund Balance	-	-	-	-	0.0%	19
20	TOTAL OTHER OPERATING REVENUE	660.24	601.26	507.78	58.99	9.8%	20
21							21
22	TOTAL OPERATING REVENUE	1,374.50	1,304.97	1,211.49	69.53	5.3%	22
23							23
24	OPERATING EXPENSES:						24
25	Salaries	539.22	539.86	521.33	0.64	0.1%	25
26	Mandatory Fringe Benefits	184.27	184.51	190.02	0.24	0.1%	26
27	Non-Personnel Services	315.63	315.51	306.25	(0.13)	0.0%	27
28	Materials & Supplies	172.05	172.07	138.48	0.02	0.0%	28
29	Capital Outlay	3.28	3.28	4.69	-	0.0%	29
30	Debt Service	2.33	2.35	2.35	0.02	0.8%	30
31	Services Of Other Depts	70.02	70.09	72.11	0.08	0.1%	31
32	Annual Projects	1.86	1.86	1.98	-	0.0%	32
34	TOTAL OPERATING EXPENSES	1,288.65	1,289.53	1,237.19	0.87	0.1%	34
35							35
36	TOTAL NET OPERATING	85.85	15.44	(25.70)	70.41	456.0%	36
42							42
43	GENERAL FUND SUPPORT	85.85	15.44	(25.70)	111.55	722.5%	43

Department of Public Health - Laguna Honda

STATEMENT OF REVENUE AND EXPENSES

6/30/2025

(In Millions of Dollars)

CURRENT YEAR						
			Fav/(Unfav)			
	Projection	Revised Budget	Original Budget	Variance	% Var	
NET PATIENT SERVICE REVENUE:						
1 Medi-Cal Revenue	227.02	278.26	278.26	(51.24)	-18.4%	1
2 Medicare Revenue	10.23	9.52	9.52	0.71	7.5%	2
3 Prior Year Settlement	20.62	-	-	20.62	0.0%	3
4 Other Patient Revenue	0.18	0.56	0.56	(0.39)	-68.7%	4
5 TOTAL PATIENT SERVICE REVENUE	258.05	288.34	288.34	(30.30)	-10.5%	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
12 SAPT	-	-	-	-	0.0%	12
13 Capitation Fees / Health Plan Settlements	-	-	-	-	0.0%	13
14 2011 Realignment	-	-	-	-	0.0%	14
15 1991 Health & Welfare Realignment	-	-	-	-	0.0%	15
16 Fees/Fines/Licenses	0.01	-	-	0.01	0.0%	16
17 Other State/Misc	2.60	1.90	0.84	0.70	37.1%	17
18 Revenues from Other Departments	-	-	-	-	0.0%	18
19 Use of Fund Balance	-	-	-	-	0.0%	19
20 TOTAL OTHER OPERATING REVENUE	2.61	1.90	0.84	0.71	37.6%	20
21						21
22 TOTAL OPERATING REVENUE	260.66	290.24	289.19	(29.58)	-10.2%	22
23						23
24 OPERATING EXPENSES:						24
25 Salaries	184.10	184.17	186.47	0.06	0.0%	25
26 Mandatory Fringe Benefits	71.89	71.90	73.87	0.01	0.0%	26
27 Non-Personnel Services	17.96	18.01	21.46	0.05	0.3%	27
28 Materials & Supplies	21.90	22.15	27.47	0.25	1.1%	28
29 Capital Outlay	0.67	0.67	0.85	-	0.0%	29
30 Debt Service	-	-	-	-	0.0%	30
31 Services Of Other Depts	23.82	23.83	24.69	0.00	0.0%	31
32 Annual Projects	1.63	1.74	1.71	0.12	6.6%	32
34 TOTAL OPERATING EXPENSES	321.97	322.47	336.52	0.49	0.2%	34
35						35
36 TOTAL NET OPERATING	(61.32)	(32.23)	(47.33)	(29.09)	90.3%	36
42						42
43 GENERAL FUND SUPPORT	(61.32)	(32.23)	(47.33)	(13.98)	-43.4%	43

Department of Public Health - Jail Health Division

STATEMENT OF REVENUE AND EXPENSES

6/30/2025

(In Millions of Dollars)

CURRENT YEAR						
			<u>Original</u>	<u>Fav/(Unfav)</u>		
	<u>Projection</u>	<u>Revised Budget</u>	<u>Budget</u>	<u>Variance</u>	<u>% Var</u>	
NET PATIENT SERVICE REVENUE:						
1 Medi-Cal Revenue	0.93	-	-	0.93	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	0.93	-	-	0.93	0.0%	5
6						6
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
12 SAPT	-	-	-	-	0.0%	12
13 Capitation Fees / Health Plan Settlements	-	-	-	-	0.0%	13
14 2011 Realignment	-	-	-	-	0.0%	14
15 1991 Health & Welfare Realignment	-	-	-	-	0.0%	15
16 Fees/Fines/Licenses	0.03	0.03	0.03	-	0.0%	16
17 Other State/Misc	0.04	0.04	-	-	0.0%	17
18 Revenues from Other Departments	0.36	0.36	0.36	-	0.0%	18
19 Use of Fund Balance	-	-	-	-	0.0%	19
20 TOTAL OTHER OPERATING REVENUE	0.43	0.43	0.39	-	0.0%	20
21						21
22 TOTAL OPERATING REVENUE	1.35	0.43	0.39	0.93	217.6%	22
23						23
OPERATING EXPENSES:						24
25 Salaries	30.42	30.86	28.23	0.44	1.4%	25
26 Mandatory Fringe Benefits	8.67	8.78	8.92	0.10	1.2%	26
27 Non-Personnel Services	3.26	3.28	2.42	0.02	0.5%	27
28 Materials & Supplies	7.74	7.76	6.01	0.02	0.3%	28
29 Capital Outlay	0.17	0.17	0.02	0.00	0.1%	29
30 Debt Service	-	-	-	-	0.0%	30
31 Services Of Other Depts	0.34	0.34	0.32	0.00	0.0%	31
32 Annual Projects	-	-	-	-	0.0%	32
34 TOTAL OPERATING EXPENSES	50.60	51.19	45.91	0.59	1.2%	34
35						35
36 TOTAL NET OPERATING	(49.25)	(50.77)	(45.52)	1.52	-3.0%	36
42						42
43 GENERAL FUND SUPPORT	(49.25)	(50.77)	(45.52)	(3.73)	-7.4%	43

Department of Public Health - Behavioral Health Division

STATEMENT OF REVENUE AND EXPENSES

6/30/2025

(In Millions of Dollars)

							CURRENT YEAR	
							Fav/(Unfav)	
							Original	
							Budget	
							Variance	% Var
NET PATIENT SERVICE REVENUE:								
1	Medi-Cal Revenue	180.13	111.66	111.66	68.47	61.3%	1	
2	Medicare Revenue	3.01	3.10	3.10	(0.09)	-2.9%	2	
3	Prior Year Settlement	6.59	4.00	4.00	2.59	64.7%	3	
4	Other Patient Revenue	0.21	0.48	0.48	(0.27)	-56.4%	4	
5	TOTAL PATIENT SERVICE REVENUE	189.93	119.24	119.24	70.69	59.3%	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	0.24	-	-	0.24	0.0%	10	
11	Healthy San Francisco Fees	-	-	-	-	0.0%	11	
12	SAPT	-	-	-	-	0.0%	12	
13	Capitation Fees / Health Plan Settlements	-	-	-	-	0.0%	13	
14	2011 Realignment	63.73	63.48	63.48	0.24	0.4%	14	
15	1991 Health & Welfare Realignment	76.74	76.74	76.74	-	0.0%	15	
16	Fees/Fines/Licenses	0.00	-	-	0.00	0.0%	16	
17	Other State/Misc	3.36	3.09	3.04	0.26	8.5%	17	
18	Revenues from Other Departments	-	-	-	-	0.0%	18	
19	Use of Fund Balance	-	-	-	-	0.0%	19	
20	TOTAL OTHER OPERATING REVENUE	144.06	143.32	143.26	0.75	0.5%	20	
21							21	
22	TOTAL OPERATING REVENUE	334.00	262.55	262.50	71.44	27.2%	22	
23							23	
24	OPERATING EXPENSES:						24	
25	Salaries	82.53	82.76	85.86	0.23	0.3%	25	
26	Mandatory Fringe Benefits	27.97	28.08	28.65	0.11	0.4%	26	
27	Non-Personnel Services	248.82	249.15	266.30	0.33	0.1%	27	
28	Materials & Supplies	8.52	8.52	11.13	(0.00)	0.0%	28	
29	Capital Outlay	3.01	3.06	0.16	0.05	1.7%	29	
30	Debt Service	-	-	-	-	0.0%	30	
31	Services Of Other Depts	4.99	5.17	3.75	0.18	3.5%	31	
32	Annual Projects	-	-	-	-	0.0%	32	
34	TOTAL OPERATING EXPENSES	375.84	376.74	395.86	0.90	0.2%	34	
35							35	
36	TOTAL NET OPERATING	(41.84)	(114.18)	(133.35)	72.34	-63.4%	36	
42							42	
43	GENERAL FUND SUPPORT	(41.84)	(114.18)	(133.35)	91.51	80.1%	43	

Department of Public Health - Primary Care Clinics

STATEMENT OF REVENUE AND EXPENSES

6/30/2025

(In Millions of Dollars)

CURRENT YEAR						
			<u>Original</u>	<u>Fav/(Unfav)</u>		
	<u>Projection</u>	<u>Revised Budget</u>	<u>Budget</u>	<u>Variance</u>	<u>% Var</u>	
NET PATIENT SERVICE REVENUE:						
1 Medi-Cal Revenue	14.25	12.61	12.61	1.64	13.0%	1
2 Medicare Revenue	5.24	1.89	1.89	3.35	176.7%	2
3 Prior Year Settlement	1.32	-	-	1.32	0.0%	3
4 Other Patient Revenue	0.82	(0.07)	(0.07)	0.89	-1300.1%	4
5 TOTAL PATIENT SERVICE REVENUE	21.63	14.44	14.44	7.20	49.9%	5
6						6
OTHER OPERATING REVENUE:						7
8 Medi-Cal Waiver	-	-	-	-	0.0%	8
9 Medi-Cal Managed Care Supplemental	51.69	48.40	48.40	3.28	6.8%	9
10 Other Medi-Cal	-	-	-	-	0.0%	10
11 Healthy San Francisco Fees	-	-	-	-	0.0%	11
12 SAPT	-	-	-	-	0.0%	12
13 Capitation Fees / Health Plan Settlements	9.14	9.25	9.25	(0.11)	-1.2%	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	0.68	0.59	0.20	0.09	15.3%	17
18 Revenues from Other Departments	0.41	0.50	0.50	(0.09)	-17.3%	18
19 Use of Fund Balance	-	-	-	-	0.0%	19
20 TOTAL OTHER OPERATING REVENUE	61.92	58.74	58.35	3.18	5.4%	20
21						21
22 TOTAL OPERATING REVENUE	83.55	73.18	72.79	10.38	14.2%	22
23						23
OPERATING EXPENSES:						24
25 Salaries	75.57	75.43	77.40	(0.14)	-0.2%	25
26 Mandatory Fringe Benefits	25.87	25.88	25.88	0.02	0.1%	26
27 Non-Personnel Services	28.64	28.62	23.34	(0.01)	-0.1%	27
28 Materials & Supplies	5.21	5.21	4.95	0.00	0.0%	28
29 Capital Outlay	0.64	0.64	0.39	0.00	0.7%	29
30 Debt Service	-	-	-	-	0.0%	30
31 Services Of Other Depts	4.33	4.31	3.82	(0.02)	-0.5%	31
75 Annual Projects	0.24	1.03	0.83	0.78	76.2%	32
34 TOTAL OPERATING EXPENSES	140.50	141.12	136.60	0.62	0.4%	34
35						35
36 TOTAL NET OPERATING	(56.94)	(67.94)	(63.81)	11.00	-16.2%	36
42						42
43 GENERAL FUND SUPPORT	(56.94)	(67.94)	(63.81)	6.87	10.1%	43

Department of Public Health - Health Network Division

STATEMENT OF REVENUE AND EXPENSES

6/30/2025

(In Millions of Dollars)

CURRENT YEAR						
	Projection	Revised Budget	Original Budget	Fav/(Unfav)		
				Variance	% Var	
NET PATIENT SERVICE REVENUE:						
1 Medi-Cal Revenue	10.43	4.26	4.26	6.17	145.0%	1
2 Medicare Revenue	3.21	1.77	1.77	1.44	81.6%	2
3 Prior Year Settlement	-	-	-	-	0.0%	3
4 Other Patient Revenue	0.01	0.00	0.00	0.01	635.3%	4
5 TOTAL PATIENT SERVICE REVENUE	13.66	6.03	6.03	7.63	126.6%	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	0.89	1.15	1.15	(0.26)	-22.7%	10
11 Healthy San Francisco Fees	1.34	1.30	1.30	0.04	2.9%	11
12 SAPT	-	-	-	-	0.0%	12
13 Capitation Fees / Health Plan Settlements	0.63	0.30	0.30	0.33	110.2%	13
14 2011 Realignment	-	-	-	-	0.0%	14
15 1991 Health & Welfare Realignment	1.32	1.32	1.32	-	0.0%	15
16 Fees/Fines/Licenses	0.90	1.30	1.30	(0.40)	-30.4%	16
17 Other State/Misc	5.37	5.31	5.26	0.05	1.0%	17
18 Revenues from Other Departments	0.42	0.35	0.27	0.07	21.3%	18
19 Use of Fund Balance	-	-	-	-	0.0%	19
20 TOTAL OTHER OPERATING REVENUE	10.87	11.03	10.90	(0.16)	-1.4%	20
21						21
22 TOTAL OPERATING REVENUE	24.53	17.06	16.93	7.47	43.8%	22
23						23
24 OPERATING EXPENSES:						24
25 Salaries	66.90	66.71	68.41	(0.19)	-0.3%	25
26 Mandatory Fringe Benefits	22.54	22.51	24.16	(0.02)	-0.1%	26
27 Non-Personnel Services	54.77	54.96	57.12	0.18	0.3%	27
28 Materials & Supplies	0.75	0.80	1.23	0.05	6.3%	28
29 Capital Outlay	0.02	0.03	0.01	0.01	33.8%	29
30 Debt Service	-	-	-	-	0.0%	30
31 Services Of Other Depts	2.13	2.23	2.33	0.11	4.8%	31
32 Annual Projects	34.45	34.69	37.79	0.24	0.7%	32
34 TOTAL OPERATING EXPENSES	181.55	181.93	191.05	0.38	0.2%	34
35						35
36 TOTAL NET OPERATING	(157.03)	(164.88)	(174.12)	7.85	-4.8%	36
42						42
43 GENERAL FUND SUPPORT	(157.03)	(164.88)	(174.12)	17.09	10.4%	43

Department of Public Health - Population Health Division

STATEMENT OF REVENUE AND EXPENSES

6/30/2025

(In Millions of Dollars)

		CURRENT YEAR					
				<u>Original</u>	<u>Fav/(Unfav)</u>		
		<u>Projection</u>	<u>Revised Budget</u>	<u>Budget</u>	<u>Variance</u>	<u>% Var</u>	
NET PATIENT SERVICE REVENUE:							
1	Medi-Cal Revenue	2.87	0.67	0.67	2.20	329.6%	1
2	Medicare Revenue	0.05	0.16	0.16	(0.10)	-64.9%	2
3	Prior Year Settlement	-	-	-	-	0.0%	3
4	Other Patient Revenue	0.91	1.99	1.99	(1.08)	-54.4%	4
5	TOTAL PATIENT SERVICE REVENUE	3.83	2.82	2.82	1.02	36.0%	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	0.44	0.75	0.75	(0.31)	-41.0%	10
11	Healthy San Francisco Fees	-	-	-	-	0.0%	11
12	SAPT	-	-	-	-	0.0%	12
13	Capitation Fees / Health Plan Settlements	-	-	-	-	0.0%	13
14	2011 Realignment	-	-	-	-	0.0%	14
15	1991 Health & Welfare Realignment	-	-	-	-	0.0%	15
16	Fees/Fines/Licenses	24.10	24.55	24.54	(0.45)	-1.8%	16
17	Other State/Misc	2.22	2.10	0.57	0.12	5.5%	17
18	Revenues from Other Departments	-	-	-	-	0.0%	18
19	Use of Fund Balance	-	-	-	-	0.0%	19
20	TOTAL OTHER OPERATING REVENUE	26.76	27.40	25.86	(0.64)	-2.3%	20
21							21
22	TOTAL OPERATING REVENUE	30.59	30.22	28.68	0.37	1.2%	22
23							23
24	OPERATING EXPENSES:						24
25	Salaries	42.99	43.13	48.05	0.14	0.3%	25
26	Mandatory Fringe Benefits	15.10	15.13	16.91	0.03	0.2%	26
27	Non-Personnel Services	21.71	21.71	26.41	0.00	0.0%	27
28	Materials & Supplies	3.84	4.01	4.16	0.17	4.3%	28
29	Capital Outlay	0.02	0.02	-	0.00	9.3%	29
30	Debt Service	-	-	-	-	0.0%	30
31	Services Of Other Depts	5.82	5.82	5.92	(0.00)	0.0%	31
32	Annual Projects	3.50	5.70	4.21	2.20	38.6%	32
34	TOTAL OPERATING EXPENSES	92.98	95.53	105.66	2.54	2.7%	34
35							35
36	TOTAL NET OPERATING	(62.39)	(65.31)	(76.98)	2.92	-4.5%	36
42							42
43	GENERAL FUND SUPPORT	(62.39)	(65.31)	(76.98)	14.59	22.3%	43

Department of Public Health - Operations

STATEMENT OF REVENUE AND EXPENSES

6/30/2025

(In Millions of Dollars)

CURRENT YEAR					
			<u>Original</u>	<u>Fav/(Unfav)</u>	
	<u>Projection</u>	<u>Revised Budget</u>	<u>Budget</u>	<u>Variance</u>	<u>% Var</u>
NET PATIENT SERVICE REVENUE:					
1	Medi-Cal Revenue	-	-	-	0.0%
2	Medicare Revenue	-	-	-	0.0%
3	Prior Year Settlement	-	-	-	0.0%
4	Other Patient Revenue	-	-	-	0.0%
5	TOTAL PATIENT SERVICE REVENUE	-	-	-	0.0%
6					
OTHER OPERATING REVENUE:					
8	Medi-Cal Waiver	-	-	-	0.0%
9	Medi-Cal Managed Care Supplemental	-	-	-	0.0%
10	Other Medi-Cal	1.41	2.05	(0.64)	-31.4%
11	Healthy San Francisco Fees	-	-	-	0.0%
12	SAPT	-	-	-	0.0%
13	Capitation Fees / Health Plan Settlements	-	-	-	0.0%
14	2011 Realignment	-	-	-	0.0%
15	1991 Health & Welfare Realignment	40.20	40.20	-	0.0%
16	Fees/Fines/Licenses	0.00	-	0.00	0.0%
17	Other State/Misc	10.35	8.07	2.28	28.3%
18	Revenues from Other Departments	-	-	-	0.0%
19	Use of Fund Balance	-	-	-	0.0%
20	TOTAL OTHER OPERATING REVENUE	51.96	50.32	1.64	3.3%
21					
22	TOTAL OPERATING REVENUE	51.96	50.32	1.64	3.3%
23					
OPERATING EXPENSES:					
25	Salaries	54.39	55.11	0.72	1.3%
26	Mandatory Fringe Benefits	25.55	25.54	(0.00)	0.0%
27	Non-Personnel Services	2.53	2.52	(0.01)	-0.4%
28	Materials & Supplies	0.48	0.48	0.00	0.2%
29	Capital Outlay	0.09	0.09	(0.00)	-2.0%
30	Debt Service	-	0.00	9.92	100.0%
31	Services Of Other Depts	20.41	20.71	0.30	1.4%
32	Annual Projects	85.36	85.38	0.01	0.0%
34	TOTAL OPERATING EXPENSES	188.80	189.82	1.02	0.5%
35					
36	TOTAL NET OPERATING	(136.84)	(139.50)	2.66	-1.9%
42					
43	GENERAL FUND SUPPORT	(136.84)	(139.50)	12.92	9.3%