



**Daniel Lurie,**  
Mayor

**Drew Murrell,**  
Chief Financial Officer

## MEMORANDUM

June 16, 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

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

This report presents the third quarter statement of revenues and expenditures for the Department of Public Health for fiscal year 2024-25. Figures reported include projected balances based on actual revenues and expenditures as of March 31, 2025. At the end of the third quarter, the department projects a net general fund surplus of \$106.3 million. The department projects expenditure savings of \$4.2 million including \$2.5 million from Mayor's mid-year budget savings instructions and a revenue surplus of \$102.1 million.

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

| Third Quarter Report                         | Revenue           |                       |                        | Expenditure       |                       |                       | Total                 |
|----------------------------------------------|-------------------|-----------------------|------------------------|-------------------|-----------------------|-----------------------|-----------------------|
|                                              | Revised<br>Budget | Current<br>Projection | Surplus/<br>(Deficit)  | Revised<br>Budget | Current<br>Projection | Surplus/<br>(Deficit) | Surplus/<br>(Deficit) |
| HGH - Zuckerberg SF General                  | \$ 1,283.4        | \$ 1,347.8            | \$ 64.4                | \$ 1,267.1        | \$ 1,295.3            | \$ (28.3)             | \$ 36.1               |
| HLH - Laguna Honda Hospital                  | \$ 289.2          | \$ 261.1              | \$ (28.1)              | \$ 336.5          | \$ 330.8              | \$ 5.6                | \$ (22.5)             |
| HBH - Behavioral Health                      | \$ 262.5          | \$ 311.2              | \$ 48.7                | \$ 391.3          | \$ 378.3              | \$ 13.1               | \$ 61.8               |
| HPC - Primary Care                           | \$ 73.1           | \$ 86.2               | \$ 13.1                | \$ 144.0          | \$ 141.6              | \$ 2.4                | \$ 15.5               |
| HJH - Jail Health                            | \$ 0.4            | \$ 0.4                | \$ -                   | \$ 47.0           | \$ 50.0               | \$ (3.0)              | \$ (3.0)              |
| HNS - Health Network including HAH           | \$ 16.9           | \$ 21.3               | \$ 4.4                 | \$ 204.9          | \$ 197.8              | \$ 7.1                | \$ 11.5               |
| HPH - Population Health Division             | \$ 28.8           | \$ 28.8               | \$ (0.0)               | \$ 111.1          | \$ 100.2              | \$ 11.0               | \$ 11.0               |
| HAD - DPH Operations                         | \$ 42.5           | \$ 42.1               | \$ (0.4)               | \$ 197.2          | \$ 200.9              | \$ (3.7)              | \$ (4.1)              |
| <b>Total Operating</b>                       | <b>1,996.8</b>    | <b>2,098.9</b>        | <b>102.1</b>           | <b>2,699.1</b>    | <b>2,694.9</b>        | <b>4.2</b>            | <b>106.3</b>          |
| <b>Less Savings Per Mid Year Instruction</b> |                   |                       |                        |                   |                       | <b>(2.5)</b>          | <b>(2.5)</b>          |
|                                              |                   |                       | <b>Surplus/Deficit</b> |                   |                       | <b>1.7</b>            | <b>103.8</b>          |

### Key highlights and notes:

- Projections for Laguna Honda Hospital revenues reflect a \$28.1 million (9.8%) deficit. This is primarily composed of a \$48.2 million (17.2%) deficit in combined patient revenue due to reduced patient census during FY2023-24 Medi-Cal and Medicare recertification. Our projections assume continued census growth during FY2024-25 returning to full, licensed census in FY2025-26.

The patient revenue shortfall is partially offset by \$20.0 million increase in Distinct Part Nursing Facilities (DP/NF) payments related to a temporary State program providing supplemental payment for DP/NFs running 2023 through 2025 on a calendar year basis. FY 2024-25 projections 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 year 2024.

- Behavioral Health Services (BHS) Medi-Cal revenue is projected to exceed budget by \$48.7 million (18.6%) due to changes in the payment structure introduced by behavioral health payment reform and go-live with EPIC for electronic health records and claim processing for mental health services in May 2024.
- Zuckerberg San Francisco General Hospital (ZSFG) is expected to incur a \$28.3 million (2.2%) expenditure deficit driven primarily by \$20.4 million shortfall in materials and supplies attributed to inflation, census growth and unexpectedly higher pharmaceutical expenditures due to the increased use of higher-cost medications. This deficit is consistent with Q2 projections of a \$19.4 million deficit. Additional details on ZSFG's deficit are provided in the body of the memo.
- Projections reflect mid-year savings instructions by the Mayor's Office to place funding for CBOs added in Board phase, excluding certain funding for direct services, on reserve. For DPH this included \$2.5 million in sugary sweetened beverage tax services.

**Zuckerberg San Francisco General Hospital:** As noted above, ZSFG projects a net \$36.1 million surplus compared to budget comprised of \$64.4 million (5.0%) of revenue surplus offset by \$28.3 million (2.2%) of expenditure shortfall.

The \$64.4 million revenue surplus is due to:

- \$29.0 million surplus in fee for service (FFS) patient revenue from higher-than-expected patient volume and patient census.
- \$7.8 million surplus due to 340b program revenue due to higher pharmaceutical utilization of higher-cost medications.
- \$50.3 million from Global Payment Program Medi-Cal Waiver revenue due to \$29.0 million in prior year and \$21.2 million in current year revenue related to increased claims for services provided to the uninsured.
- \$13.9 million in Other Medi-Cal due to a surplus in Medi-Cal Graduate Medical Education (GME) revenue driven largely by prior year settlements.
- \$1.8 million surplus due to a one-time capitation payment related to final close of a shared risk arrangement with the San Francisco Health Plan (SFHP) prior to the shift from hospital capitation to FFS in FY2022-23.

These revenue increases are partially offset by several reductions from budget:

- \$21.1 million shortfall in Medi-Cal Managed Care Supplemental Revenue due to reductions in Enhanced Payment Program (EPP) revenue related to changes in the allocation pool after we shifted to FFS, higher than expected non-federal share for both EPP and Quality Incentive Pool (QIP), and a new IGT administrative fee implemented by the state on all future EPP and QIP payments.

- \$15.5 million under budget of \$28.7 million for Prior Year settlements due primarily to one-time \$21.1 million FY14-15 State AB85 Realignment recoupment offset by \$34.3 million in prior year Medicare and Medi-Cal settlements.
- \$1.4 million shortfall in Other State/Misc revenue primarily due to lower-than-expected other miscellaneous revenue.

\$28.3 million expenditure deficit due to:

- \$20.3 million shortfall in materials and supplies attributed to inflation, census growth and unexpectedly higher pharmaceutical expenditures due to the increased use of higher-cost medications.
- \$7.2 million shortfall in salary and fringe costs. This variance is comprised mostly of unbudgeted increases in holiday and premium pay costs from COLA increases negotiated in FY2023-24 MOUs
- \$1.4 million shortfall in non-personnel services due to unforeseen contract needs related to equipment failures and registry expenses. This deficit represents an expected \$17.1 million deficit netted against \$15.0 million in budget transfers from savings in other divisions.
- \$0.7 million in offsetting savings due to lower than budgeted workers' comp claims

**Laguna Honda Hospital (LHH):** LHH projects a \$22.5 million deficit comprised of a \$28.1 million (9.7%) revenue deficit partially offset by \$5.7 million (1.7%) in expenditure savings.

A \$28.1 million revenue deficit due to:

- \$48.2 million shortfall in patient revenue driven by reduced patient census as a result of Medi-Cal and Medicare recertification.
- \$20.0 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 projections 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 year 2024.

\$5.7 million in expenditure savings due to:

- \$4.7 million surplus in salary and fringe costs tied to vacancies, this represents a \$0.4M increase in projected savings relative to Q2
- \$0.9 million of departmental work order savings primarily from the Public Utilities Commission and Sheriff.

**Behavioral Health Services (BHS):** BHS projects a net surplus of \$61.8 million comprised of \$48.7 million (18.6%) in projected revenue surplus and \$13.1 million (3.3%) in projected expenditure savings.

A \$48.7 million revenue surplus due to:

- \$26.7 million due to a surplus in SDMC and DMC revenue related to changes Medi-Cal payment structure related to sustained average monthly billing increases for behavioral health services as a result of efficiencies from CalAIM payment reform and use of Epic for mental health electronic health records.
- \$20.2 million surplus due to Behavioral Health administrative and quality assurance, utilization review cost claiming. This represents a timing change where the cost claiming is now occurring quarterly as compared to the pre-payment reform practice of reconciliation during Medi-Cal audits.
- \$1.0 million surplus in Other Operating revenue due to Behavioral Health MAA revenue, and surplus in other miscellaneous revenue.

\$13.1 million in expenditure savings due to:

- \$5.0 million in salaries and fringes savings primarily from behavioral health clinician position vacancies during the first two quarters of the fiscal year. Based on expected start dates the vacancy rate is expected to sharply decline during 3<sup>rd</sup> and 4<sup>th</sup> quarters of FY 2024-25.
- \$7.8 million non-personnel services savings due to closeouts from prior-year encumbrances.

**Primary Care:** Primary Care projects a net surplus of \$15.5 million comprised of \$13.1 million (17.9%) in projected revenue surplus and \$2.4 million (1.7%) in projected expenditure savings.

A \$12.7 million revenue surplus due to:

- \$5.4 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.
- \$6.0 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.

\$2.4 million in expenditure savings due to:

- \$1.5 million salaries and fringes savings from position vacancies.
- \$0.6 million non-personnel services savings mainly from prior year contracts purchase order liquidations.
- \$0.7 million in annual project savings from the Sugary Sweetened Beverage project partially related to Mayor's mid-year savings instructions (\$0.5 million) and partially from salary and fringe savings (\$0.2 million).
- These savings are partially offset by a \$0.3 million shortfall in interdepartmental services from Human Resources Department for Workers' Compensation claims, and
- \$0.2 million shortfall in supplies due to increased Prevnar vaccinations as CDC recommended vaccination age changed from starting at age 65 to starting at age 50.

**Jail Health Services:** Jail Health is projecting a \$3.0 million shortfall due to:

- \$2.2 million shortfall in salary and fringe costs driven by unbudgeted increases in holiday and premium pay costs from COLA increases
- \$1.0 million shortfall in materials and supplies attributed to growth in inmate population and increasing utilization of higher-cost, long-acting medications
- \$0.1 million in offsetting non-personnel savings services due to reductions in registry utilization
- \$0.1 million in offsetting savings due to lower than budgeted workers' comp claims

**Health Network Services:** The Health Network Division projects a net surplus of \$11.5 million comprised of \$4.4 million in projected revenue surplus and \$7.1 million in projected expenditure savings.

A \$4.4 million revenue surplus due to:

- \$5.6 million revenue surplus due to better-than-expected revenue related to Whole Person Integrated Care FQHC and Health at Home revenue
- Offsetting revenue deficits of \$0.8 million State California Children Services and \$0.4 in Medi-Cal Administrative Activities (MAA) revenue.

\$7.1 million in expenditure savings due to:

- \$5.3 million in non-personnel services mainly due to contract savings primarily related to tertiary care services provided to Healthy San Francisco enrollees.
- \$0.8 million in salaries and fringe savings from position vacancies.
- \$0.5 million materials and supplies savings from general office supplies and incentives.
- \$0.3 million interdepartmental services savings mainly from Sheriff services.
- \$0.2 million annual project savings mainly from Sugar Sweetened Beverage project prior year purchase order closeouts.

**Population Health Division:** Population Health Division projects a net surplus of \$10.9 million from expenditure savings.

Revenue is net neutral due to:

- The \$0.6 million revenue shortfall is largely due to projected deficits in fee and license revenue related Environmental Health inspections
- Offsetting revenue surplus of \$0.6 million surplus from Medi-Cal billing improvements primarily for Public Health Laboratory services enabled through Epic conversion.

\$10.9 million in expenditure savings due to:

- \$5.5 million salaries and fringes savings position vacancies.
- \$2.3 million in non-personnel services savings mainly from prior year purchase order liquidations.
- \$2.1 million in annual project savings mainly related to the Mayor's mid-year savings instructions for the Sugary Sweetened Beverage project addback.
- \$0.8 million materials and supplies savings from prior year purchase order liquidations.
- \$0.2 million in interdepartmental services mainly from rent savings.

**Public Health Operations:** The central operations division projects a deficit of \$4.1 million comprised of a \$0.4 million revenue shortfall and \$3.7 million expenditure shortfall.

A \$0.4 million revenue shortfall due to:

- \$0.5 million net shortfall in MAA revenue.

\$3.7 million in expenditure shortfall due to:

- \$8.3 million shortfall in salaries and fringes costs due to growth in overtime and temporary positions.

Offset with:

- \$2.5 million annual project savings from Information Technology (IT) mainly due to position vacancies, and savings from applications and training costs.
- \$0.5 million non-personnel services savings mainly from rent savings and prior year purchase order closeouts.
- \$0.7 million savings in debt service for the 2024A Certificate of Participation due to timing of issuance.
- \$0.7 million interdepartmental services savings from City Attorney and Human Resources Department for Workers' Compensation claims, and Controller's Office.
- \$0.2 million in materials and supplies savings from office supplies and incentives.

## Comments

- 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.

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

| <b>Budgeted<br/>Revenues</b> | <b>Medi-Cal</b> | <b>Medicare</b> | <b>Patient Revenues</b>                                                              | <b>Less IGT</b> | <b>Annual total</b> |
|------------------------------|-----------------|-----------------|--------------------------------------------------------------------------------------|-----------------|---------------------|
| FY 2024-25                   | 1,187,704,523   | 272,578,518     | 162,893,099                                                                          | (105,619,445)   | 1,517,556,695       |
| FY 2025-26                   | 1,130,712,122   | 268,134,158     | 166,989,070                                                                          | (105,619,445)   | 1,460,215,905       |
|                              |                 |                 | Total Revenues Over Two Years                                                        |                 | 2,977,772,600       |
|                              |                 |                 | Starting Reserve Balance as of FY 23-24                                              |                 | 130,282,707         |
|                              |                 |                 | Additional Q4 Deposit                                                                |                 | 18,605,923          |
|                              |                 |                 | Ending Balance                                                                       |                 | 148,888,630         |
|                              |                 |                 | Reserve Balance as a Percentage of Two Year Medi-Cal, Medicare, and Patient Revenues |                 | 5.00%               |

**Department of Public Health**  
**STATEMENT OF REVENUE AND EXPENSES**  
3/31/2025  
(In Millions of Dollars)

|                                     |                                           |                 |                 |                 |                 | CURRENT YEAR    |                |
|-------------------------------------|-------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|
|                                     |                                           |                 |                 |                 |                 | Fav/(Unfav)     |                |
|                                     |                                           |                 |                 |                 |                 | Projection      | Revised Budget |
|                                     |                                           |                 |                 |                 |                 | Original Budget | Variance       |
|                                     |                                           |                 |                 |                 |                 | % Var           |                |
| <b>NET PATIENT SERVICE REVENUE:</b> |                                           |                 |                 |                 |                 |                 |                |
| 1                                   | Medi-Cal Revenue                          | 742.90          | 704.16          | 704.16          | 38.74           | 5.5%            | 1              |
| 2                                   | Medicare Revenue                          | 261.59          | 251.88          | 251.88          | 9.71            | 3.9%            | 2              |
| 3                                   | Prior Year Settlement                     | 36.74           | 32.70           | 32.70           | 4.04            | 12.3%           | 3              |
| 4                                   | Other Patient Revenue                     | 146.91          | 145.83          | 145.83          | 1.07            | 0.7%            | 4              |
| 5                                   | <b>TOTAL PATIENT SERVICE REVENUE</b>      | <b>1,188.13</b> | <b>1,134.57</b> | <b>1,134.57</b> | <b>53.56</b>    | <b>4.7%</b>     | 5              |
| 6                                   |                                           |                 |                 |                 |                 |                 | 6              |
| 7                                   | <b>OTHER OPERATING REVENUE:</b>           |                 |                 |                 |                 |                 | 7              |
| 8                                   | Medi-Cal Waiver                           | 209.74          | 159.49          | 124.02          | 50.26           | 31.5%           | 8              |
| 9                                   | Medi-Cal Managed Care Supplemental        | 227.11          | 242.16          | 210.19          | (15.05)         | -6.2%           | 9              |
| 10                                  | Other Medi-Cal                            | 80.95           | 68.14           | 64.09           | 12.80           | 18.8%           | 10             |
| 11                                  | Healthy San Francisco Fees                | 1.29            | 1.30            | 1.30            | (0.01)          | -0.8%           | 11             |
| 12                                  | SAPT                                      | -               | -               | -               | -               | 0.0%            | 12             |
| 13                                  | Capitation Fees / Health Plan Settlements | 83.72           | 81.32           | 81.32           | 2.40            | 2.9%            | 13             |
| 14                                  | 2011 Realignment                          | 63.48           | 63.48           | 63.48           | (0.00)          | 0.0%            | 14             |
| 15                                  | 1991 Health & Welfare Realignment         | 181.84          | 181.84          | 181.84          | -               | 0.0%            | 15             |
| 16                                  | Fees/Fines/Licenses                       | 25.28           | 25.87           | 25.87           | (0.59)          | -2.3%           | 16             |
| 17                                  | Other State/Misc                          | 28.67           | 29.86           | 28.97           | (1.18)          | -4.0%           | 17             |
| 18                                  | Revenues from Other Departments           | 8.70            | 8.79            | 8.67            | (0.09)          | -1.0%           | 18             |
| 19                                  | Use of Fund Balance                       | -               | -               | -               | -               | 0.0%            | 19             |
| 20                                  | <b>TOTAL OTHER OPERATING REVENUE</b>      | <b>910.79</b>   | <b>862.25</b>   | <b>789.76</b>   | <b>48.54</b>    | <b>5.6%</b>     | 20             |
| 21                                  |                                           |                 |                 |                 |                 |                 | 21             |
| 22                                  | <b>TOTAL OPERATING REVENUE</b>            | <b>2,098.92</b> | <b>1,996.83</b> | <b>1,924.33</b> | <b>102.10</b>   | <b>5.1%</b>     | 22             |
| 23                                  |                                           |                 |                 |                 |                 |                 | 23             |
| 24                                  | <b>OPERATING EXPENSES:</b>                |                 |                 |                 |                 |                 | 24             |
| 25                                  | Salaries                                  | 1,079.57        | 1,066.33        | 1,066.33        | (13.24)         | -1.2%           | 25             |
| 26                                  | Mandatory Fringe Benefits                 | 375.94          | 389.10          | 389.10          | 13.16           | 3.4%            | 26             |
| 27                                  | Non-Personnel Services                    | 713.55          | 728.78          | 706.32          | 15.23           | 2.1%            | 27             |
| 28                                  | Materials & Supplies                      | 228.55          | 208.48          | 194.07          | (20.07)         | -9.6%           | 28             |
| 29                                  | Capital Outlay                            | 8.33            | 8.35            | 6.11            | 0.02            | 0.2%            | 29             |
| 30                                  | Debt Service                              | 11.34           | 12.07           | 12.27           | 0.73            | 6.0%            | 30             |
| 31                                  | Services Of Other Depts                   | 136.17          | 139.13          | 131.69          | 2.96            | 2.1%            | 31             |
| 32                                  | Annual Projects                           | 141.41          | 146.86          | 135.02          | 5.45            | 3.7%            | 32             |
| 34                                  | <b>TOTAL OPERATING EXPENSES</b>           | <b>2,694.87</b> | <b>2,699.11</b> | <b>2,640.92</b> | <b>4.24</b>     | <b>0.2%</b>     | 34             |
| 35                                  |                                           |                 |                 |                 |                 |                 | 35             |
| 36                                  | <b>TOTAL NET OPERATING</b>                | <b>(595.95)</b> | <b>(702.28)</b> | <b>(716.59)</b> | <b>106.33</b>   | <b>-15.1%</b>   | 36             |
| 37                                  |                                           |                 |                 |                 |                 |                 | 37             |
| 42                                  |                                           |                 |                 |                 |                 |                 | 42             |
| 43                                  | <b>GENERAL FUND SUPPORT</b>               | <b>841.65</b>   | <b>944.78</b>   | <b>750.32</b>   | <b>(110.47)</b> | <b>-11.7%</b>   | 43             |

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

**STATEMENT OF REVENUE AND EXPENSES**

3/31/2025

(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>  |    |
| <b>NET PATIENT SERVICE REVENUE:</b>          |                   |                       |                 |                    |               |    |
| 1 Medi-Cal Revenue                           | 326.16            | 296.71                | 296.71          | 29.46              | 9.9%          | 1  |
| 2 Medicare Revenue                           | 240.83            | 235.44                | 235.44          | 5.39               | 2.3%          | 2  |
| 3 Prior Year Settlement                      | 13.20             | 28.70                 | 28.70           | (15.50)            | -54.0%        | 3  |
| 4 Other Patient Revenue                      | 144.79            | 142.86                | 142.86          | 1.93               | 1.3%          | 4  |
| 5 <b>TOTAL PATIENT SERVICE REVENUE</b>       | <b>724.98</b>     | <b>703.71</b>         | <b>703.71</b>   | <b>21.27</b>       | <b>3.0%</b>   | 5  |
| 6                                            |                   |                       |                 |                    |               | 6  |
| <b>OTHER OPERATING REVENUE:</b>              |                   |                       |                 |                    |               | 7  |
| 8 Medi-Cal Waiver                            | 209.74            | 159.49                | 124.02          | 50.26              | 31.5%         | 8  |
| 9 Medi-Cal Managed Care Supplemental         | 172.65            | 193.76                | 161.79          | (21.11)            | -10.9%        | 9  |
| 10 Other Medi-Cal                            | 78.07             | 64.19                 | 60.14           | 13.87              | 21.6%         | 10 |
| 11 Healthy San Francisco Fees                | -                 | -                     | -               | -                  | 0.0%          | 11 |
| 12 SAPT                                      | -                 | -                     | -               | -                  | 0.0%          | 12 |
| 13 Capitation Fees / Health Plan Settlements | 73.59             | 71.77                 | 71.77           | 1.82               | 2.5%          | 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                          | 17.56             | 19.25                 | 18.94           | (1.69)             | -8.8%         | 17 |
| 18 Revenues from Other Departments           | 7.65              | 7.65                  | 7.54            | -                  | 0.0%          | 18 |
| 19 Use of Fund Balance                       | -                 | -                     | -               | -                  | 0.0%          | 19 |
| 20 <b>TOTAL OTHER OPERATING REVENUE</b>      | <b>622.85</b>     | <b>579.69</b>         | <b>507.78</b>   | <b>43.15</b>       | <b>7.4%</b>   | 20 |
| 21                                           |                   |                       |                 |                    |               | 21 |
| 22 <b>TOTAL OPERATING REVENUE</b>            | <b>1,347.82</b>   | <b>1,283.40</b>       | <b>1,211.49</b> | <b>64.42</b>       | <b>5.0%</b>   | 22 |
| 23                                           |                   |                       |                 |                    |               | 23 |
| <b>OPERATING EXPENSES:</b>                   |                   |                       |                 |                    |               | 24 |
| 25 Salaries                                  | 540.26            | 521.33                | 521.33          | (18.93)            | -3.6%         | 25 |
| 26 Mandatory Fringe Benefits                 | 178.24            | 190.02                | 190.02          | 11.77              | 6.2%          | 26 |
| 27 Non-Personnel Services                    | 319.97            | 318.57                | 306.25          | (1.40)             | -0.4%         | 27 |
| 28 Materials & Supplies                      | 172.95            | 152.56                | 138.48          | (20.39)            | -13.4%        | 28 |
| 29 Capital Outlay                            | 5.94              | 5.94                  | 4.69            | -                  | 0.0%          | 29 |
| 30 Debt Service                              | 2.34              | 2.35                  | 2.35            | 0.01               | 0.3%          | 30 |
| 31 Services Of Other Depts                   | 72.83             | 73.48                 | 72.11           | 0.65               | 0.9%          | 31 |
| 32 Annual Projects                           | 2.82              | 2.82                  | 1.98            | -                  | 0.0%          | 32 |
| 33 Allocated Charges                         |                   |                       |                 | -                  | 0.0%          | 33 |
| 34 <b>TOTAL OPERATING EXPENSES</b>           | <b>1,295.35</b>   | <b>1,267.06</b>       | <b>1,237.19</b> | <b>(28.28)</b>     | <b>-2.2%</b>  | 34 |
| 35                                           |                   |                       |                 |                    |               | 35 |
| 36 <b>TOTAL NET OPERATING</b>                | <b>52.48</b>      | <b>16.34</b>          | <b>(25.70)</b>  | <b>36.14</b>       | <b>221.2%</b> | 36 |
| 37                                           |                   |                       |                 |                    |               | 37 |
| <b>CONTINUING FUNDS:</b>                     |                   |                       |                 |                    |               | 38 |
| 39 Continuing Fund Revenue                   | 3.63              | 3.19                  | 3.19            | -                  | 0.0%          | 39 |
| 40 Continuing Fund Expenses                  | 87.92             | 87.92                 | 9.09            | -                  | 0.0%          | 40 |
| 41 <b>TOTAL NET CONTINUING</b>               | <b>(84.28)</b>    | <b>(84.72)</b>        | <b>(5.90)</b>   | <b>-</b>           | <b>0.0%</b>   | 41 |
| 42                                           |                   |                       |                 |                    |               | 42 |
| 43 <b>GENERAL FUND SUPPORT</b>               | <b>31.80</b>      | <b>68.38</b>          | <b>31.60</b>    | <b>36.14</b>       | <b>52.8%</b>  | 43 |
| 44                                           |                   |                       |                 |                    |               | 44 |
| 45 GFS PY Expenditure Carryforward In        |                   | 92.63                 |                 |                    |               | 45 |
| 46 GFS Expenditure Carryforward Out          |                   | -                     |                 |                    |               | 46 |

**Department of Public Health - Laguna Honda**

**STATEMENT OF REVENUE AND EXPENSES**

3/31/2025

(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>  |           |
| <b>NET PATIENT SERVICE REVENUE:</b>          |                   |                       |                 |                    |               |           |
| 1 Medi-Cal Revenue                           | 230.48            | 278.26                | 278.26          | (47.78)            | -17.2%        | 1         |
| 2 Medicare Revenue                           | 9.70              | 9.52                  | 9.52            | 0.18               | 1.9%          | 2         |
| 3 Prior Year Settlement                      | 20.04             | -                     | -               | 20.04              | 0.0%          | 3         |
| 4 Other Patient Revenue                      | -                 | 0.56                  | 0.56            | (0.56)             | -100.0%       | 4         |
| <b>5 TOTAL PATIENT SERVICE REVENUE</b>       | <b>260.22</b>     | <b>288.34</b>         | <b>288.34</b>   | <b>(28.12)</b>     | <b>-9.8%</b>  | <b>5</b>  |
| 6                                            |                   |                       |                 |                    |               | 6         |
| <b>7 OTHER OPERATING REVENUE:</b>            |                   |                       |                 |                    |               | 7         |
| 8 Medi-Cal Waiver                            | -                 | -                     | -               | -                  | 0.0%          | 8         |
| 9 Medi-Cal Managed Care Supplemental         | -                 | -                     | -               | -                  | 0.0%          | 9         |
| 10 Other Medi-Cal                            | -                 | -                     | -               | -                  | 0.0%          | 10        |
| 11 Healthy San Francisco Fees                | -                 | -                     | -               | -                  | 0.0%          | 11        |
| 12 SAPT                                      | -                 | -                     | -               | -                  | 0.0%          | 12        |
| 13 Capitation Fees / Health Plan Settlements | -                 | -                     | -               | -                  | 0.0%          | 13        |
| 14 2011 Realignment                          | -                 | -                     | -               | -                  | 0.0%          | 14        |
| 15 1991 Health & Welfare Realignment         | -                 | -                     | -               | -                  | 0.0%          | 15        |
| 16 Fees/Fines/Licenses                       | -                 | -                     | -               | -                  | 0.0%          | 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        |
| <b>20 TOTAL OTHER OPERATING REVENUE</b>      | <b>0.84</b>       | <b>0.84</b>           | <b>0.84</b>     | <b>-</b>           | <b>0.0%</b>   | <b>20</b> |
| 21                                           |                   |                       |                 |                    |               | 21        |
| <b>22 TOTAL OPERATING REVENUE</b>            | <b>261.07</b>     | <b>289.19</b>         | <b>289.19</b>   | <b>(28.12)</b>     | <b>-9.7%</b>  | <b>22</b> |
| 23                                           |                   |                       |                 |                    |               | 23        |
| <b>24 OPERATING EXPENSES:</b>                |                   |                       |                 |                    |               | 24        |
| 25 Salaries                                  | 183.79            | 186.47                | 186.47          | 2.67               | 1.4%          | 25        |
| 26 Mandatory Fringe Benefits                 | 71.84             | 73.87                 | 73.87           | 2.03               | 2.8%          | 26        |
| 27 Non-Personnel Services                    | 22.11             | 22.12                 | 21.46           | 0.01               | 0.1%          | 27        |
| 28 Materials & Supplies                      | 24.79             | 24.79                 | 27.47           | 0.00               | 0.0%          | 28        |
| 29 Capital Outlay                            | 1.15              | 1.15                  | 0.85            | -                  | 0.0%          | 29        |
| 30 Debt Service                              | -                 | -                     | -               | -                  | 0.0%          | 30        |
| 31 Services Of Other Depts                   | 25.02             | 25.94                 | 24.69           | 0.93               | 3.6%          | 31        |
| 32 Annual Projects                           | 2.11              | 2.11                  | 1.71            | -                  | 0.0%          | 32        |
| 33 Allocated Charges                         |                   |                       |                 | -                  | 0.0%          | 33        |
| <b>34 TOTAL OPERATING EXPENSES</b>           | <b>330.81</b>     | <b>336.46</b>         | <b>336.52</b>   | <b>5.65</b>        | <b>1.7%</b>   | <b>34</b> |
| 35                                           |                   |                       |                 |                    |               | 35        |
| <b>36 TOTAL NET OPERATING</b>                | <b>(69.74)</b>    | <b>(47.27)</b>        | <b>(47.33)</b>  | <b>(22.47)</b>     | <b>47.5%</b>  | <b>36</b> |
| 37                                           |                   |                       |                 |                    |               | 37        |
| <b>38 CONTINUING FUNDS:</b>                  |                   |                       |                 |                    |               | 38        |
| 39 Continuing Fund Revenue                   | 0.04              | 0.02                  | 0.01            | 0.02               | 151.1%        | 39        |
| 40 Continuing Fund Expenses                  | 17.76             | 11.39                 | 9.01            | (6.37)             | -56.0%        | 40        |
| <b>41 TOTAL NET CONTINUING</b>               | <b>(17.72)</b>    | <b>(11.37)</b>        | <b>(9.00)</b>   | <b>6.40</b>        | <b>-56.3%</b> | <b>41</b> |
| 42                                           |                   |                       |                 |                    |               | 42        |
| <b>43 GENERAL FUND SUPPORT</b>               | <b>87.46</b>      | <b>58.64</b>          | <b>56.33</b>    | <b>(16.07)</b>     | <b>-27.4%</b> | <b>43</b> |
| 44                                           |                   |                       |                 |                    |               | 44        |
| 45 GFS PY Expenditure Carryforward In        |                   | 25.33                 |                 |                    |               | 45        |
| 46 GFS Expenditure Carryforward Out          |                   | -                     |                 |                    |               | 46        |

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

**STATEMENT OF REVENUE AND EXPENSES**

3/31/2025

(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>  |    |
| <b>NET PATIENT SERVICE REVENUE:</b>          |                   |                       |                 |                    |               |    |
| 1 Medi-Cal Revenue                           | 2.51              | 0.67                  | 0.67            | 1.84               | 275.8%        | 1  |
| 2 Medicare Revenue                           | 0.09              | 0.16                  | 0.16            | (0.07)             | -42.0%        | 2  |
| 3 Prior Year Settlement                      | -                 | -                     | -               | -                  | 0.0%          | 3  |
| 4 Other Patient Revenue                      | 0.81              | 1.99                  | 1.99            | (1.18)             | -59.3%        | 4  |
| 5 <b>TOTAL PATIENT SERVICE REVENUE</b>       | <b>3.41</b>       | <b>2.82</b>           | <b>2.82</b>     | <b>0.59</b>        | <b>21.0%</b>  | 5  |
| 6                                            |                   |                       |                 |                    |               | 6  |
| <b>OTHER OPERATING REVENUE:</b>              |                   |                       |                 |                    |               |    |
| 8 Medi-Cal Waiver                            | -                 | -                     | -               | -                  | 0.0%          | 8  |
| 9 Medi-Cal Managed Care Supplemental         | -                 | -                     | -               | -                  | 0.0%          | 9  |
| 10 Other Medi-Cal                            | 0.43              | 0.75                  | 0.75            | (0.32)             | -42.8%        | 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                       | 23.96             | 24.55                 | 24.54           | (0.59)             | -2.4%         | 16 |
| 17 Other State/Misc                          | 1.00              | 0.68                  | 0.57            | 0.32               | 47.0%         | 17 |
| 18 Revenues from Other Departments           | -                 | -                     | -               | -                  | 0.0%          | 18 |
| 19 Use of Fund Balance                       | -                 | -                     | -               | -                  | 0.0%          | 19 |
| 20 <b>TOTAL OTHER OPERATING REVENUE</b>      | <b>25.39</b>      | <b>25.98</b>          | <b>25.86</b>    | <b>(0.59)</b>      | <b>-2.3%</b>  | 20 |
| 21                                           |                   |                       |                 |                    |               | 21 |
| 22 <b>TOTAL OPERATING REVENUE</b>            | <b>28.80</b>      | <b>28.80</b>          | <b>28.68</b>    | <b>(0.00)</b>      | <b>0.0%</b>   | 22 |
| 23                                           |                   |                       |                 |                    |               | 23 |
| <b>OPERATING EXPENSES:</b>                   |                   |                       |                 |                    |               |    |
| 25 Salaries                                  | 44.04             | 48.05                 | 48.05           | 4.01               | 8.3%          | 25 |
| 26 Mandatory Fringe Benefits                 | 15.42             | 16.91                 | 16.91           | 1.49               | 8.8%          | 26 |
| 27 Non-Personnel Services                    | 25.05             | 27.34                 | 26.41           | 2.29               | 8.4%          | 27 |
| 28 Materials & Supplies                      | 5.49              | 6.29                  | 4.16            | 0.80               | 12.7%         | 28 |
| 29 Capital Outlay                            | 0.02              | 0.02                  | -               | -                  | 0.0%          | 29 |
| 30 Debt Service                              | -                 | -                     | -               | -                  | 0.0%          | 30 |
| 31 Services Of Other Depts                   | 5.67              | 5.93                  | 5.92            | 0.26               | 4.4%          | 31 |
| 32 Annual Projects                           | 4.47              | 6.57                  | 4.21            | 2.10               | 32.0%         | 32 |
| 33 Allocated Charges                         |                   |                       |                 | -                  | 0.0%          | 33 |
| 34 <b>TOTAL OPERATING EXPENSES</b>           | <b>100.16</b>     | <b>111.11</b>         | <b>105.66</b>   | <b>10.95</b>       | <b>9.9%</b>   | 34 |
| 35                                           |                   |                       |                 |                    |               | 35 |
| 36 <b>TOTAL NET OPERATING</b>                | <b>(71.36)</b>    | <b>(82.31)</b>        | <b>(76.98)</b>  | <b>10.95</b>       | <b>-13.3%</b> | 36 |
| 37                                           |                   |                       |                 |                    |               | 37 |
| <b>CONTINUING FUNDS:</b>                     |                   |                       |                 |                    |               |    |
| 39 Continuing Fund Revenue                   | 31.05             | 31.05                 | -               | -                  | 0.0%          | 39 |
| 40 Continuing Fund Expenses                  | 3.76              | 6.46                  | 1.80            | 2.70               | 41.8%         | 40 |
| 41 <b>TOTAL NET CONTINUING</b>               | <b>27.29</b>      | <b>24.59</b>          | <b>(1.80)</b>   | <b>2.70</b>        | <b>11.0%</b>  | 41 |
| 42                                           |                   |                       |                 |                    |               | 42 |
| 43 <b>GENERAL FUND SUPPORT</b>               | <b>44.07</b>      | <b>57.73</b>          | <b>78.78</b>    | <b>13.65</b>       | <b>23.7%</b>  | 43 |
| 44                                           |                   |                       |                 |                    |               | 44 |
| 45 GFS PY Expenditure Carryforward In        |                   | 10.34                 |                 |                    |               | 45 |
| 46 GFS Expenditure Carryforward Out          |                   | -                     |                 |                    |               | 46 |

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

**STATEMENT OF REVENUE AND EXPENSES**

3/31/2025

(In Millions of Dollars)

| CURRENT YEAR                                 |                   |                       |                        |                 |               |    |
|----------------------------------------------|-------------------|-----------------------|------------------------|-----------------|---------------|----|
|                                              |                   |                       | Fav/(Unfav)            |                 |               |    |
|                                              | <u>Projection</u> | <u>Revised Budget</u> | <u>Original Budget</u> | <u>Variance</u> | <u>% Var</u>  |    |
| <b>NET PATIENT SERVICE REVENUE:</b>          |                   |                       |                        |                 |               |    |
| 1 Medi-Cal Revenue                           | 160.08            | 111.66                | 111.66                 | 48.42           | 43.4%         | 1  |
| 2 Medicare Revenue                           | 4.18              | 3.10                  | 3.10                   | 1.08            | 34.8%         | 2  |
| 3 Prior Year Settlement                      | 2.20              | 4.00                  | 4.00                   | (1.80)          | -45.0%        | 3  |
| 4 Other Patient Revenue                      | 0.45              | 0.48                  | 0.48                   | (0.03)          | -6.2%         | 4  |
| 5 <b>TOTAL PATIENT SERVICE REVENUE</b>       | <b>166.91</b>     | <b>119.24</b>         | <b>119.24</b>          | <b>47.67</b>    | <b>40.0%</b>  | 5  |
| 6                                            |                   |                       |                        |                 |               | 6  |
| <b>OTHER OPERATING REVENUE:</b>              |                   |                       |                        |                 |               |    |
| 8 Medi-Cal Waiver                            | -                 | -                     | -                      | -               | 0.0%          | 8  |
| 9 Medi-Cal Managed Care Supplemental         | -                 | -                     | -                      | -               | 0.0%          | 9  |
| 10 Other Medi-Cal                            | 0.34              | -                     | -                      | 0.34            | 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                          | 63.48             | 63.48                 | 63.48                  | (0.00)          | 0.0%          | 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                          | 3.75              | 3.04                  | 3.04                   | 0.71            | 23.3%         | 17 |
| 18 Revenues from Other Departments           | -                 | -                     | -                      | -               | 0.0%          | 18 |
| 19 Use of Fund Balance                       | -                 | -                     | -                      | -               | 0.0%          | 19 |
| 20 <b>TOTAL OTHER OPERATING REVENUE</b>      | <b>144.31</b>     | <b>143.26</b>         | <b>143.26</b>          | <b>1.05</b>     | <b>0.7%</b>   | 20 |
| 21                                           |                   |                       |                        |                 |               | 21 |
| 22 <b>TOTAL OPERATING REVENUE</b>            | <b>311.22</b>     | <b>262.50</b>         | <b>262.50</b>          | <b>48.72</b>    | <b>18.6%</b>  | 22 |
| 23                                           |                   |                       |                        |                 |               | 23 |
| <b>OPERATING EXPENSES:</b>                   |                   |                       |                        |                 |               |    |
| 25 Salaries                                  | 81.85             | 85.86                 | 85.86                  | 4.01            | 4.7%          | 25 |
| 26 Mandatory Fringe Benefits                 | 27.63             | 28.65                 | 28.65                  | 1.02            | 3.6%          | 26 |
| 27 Non-Personnel Services                    | 252.91            | 260.71                | 266.30                 | 7.80            | 3.0%          | 27 |
| 28 Materials & Supplies                      | 9.98              | 9.98                  | 11.13                  | -               | 0.0%          | 28 |
| 29 Capital Outlay                            | 0.22              | 0.22                  | 0.16                   | -               | 0.0%          | 29 |
| 30 Debt Service                              | -                 | -                     | -                      | -               | 0.0%          | 30 |
| 31 Services Of Other Depts                   | 5.67              | 5.91                  | 3.75                   | 0.24            | 4.1%          | 31 |
| 32 Annual Projects                           | -                 | -                     | -                      | -               | 0.0%          | 32 |
| 33 Allocated Charges                         |                   |                       |                        | -               | 0.0%          | 33 |
| 34 <b>TOTAL OPERATING EXPENSES</b>           | <b>378.26</b>     | <b>391.33</b>         | <b>395.86</b>          | <b>13.07</b>    | <b>3.3%</b>   | 34 |
| 35                                           |                   |                       |                        |                 |               | 35 |
| 36 <b>TOTAL NET OPERATING</b>                | <b>(67.04)</b>    | <b>(128.83)</b>       | <b>(133.35)</b>        | <b>61.79</b>    | <b>-48.0%</b> | 36 |
| 37                                           |                   |                       |                        |                 |               | 37 |
| <b>CONTINUING FUNDS:</b>                     |                   |                       |                        |                 |               |    |
| 39 Continuing Fund Revenue                   | 2.00              | 2.00                  | 2.00                   | -               | 0.0%          | 39 |
| 40 Continuing Fund Expenses                  | 31.56             | 31.56                 | 6.72                   | -               | 0.0%          | 40 |
| 41 <b>TOTAL NET CONTINUING</b>               | <b>(29.56)</b>    | <b>(29.56)</b>        | <b>(4.72)</b>          | <b>-</b>        | <b>0.0%</b>   | 41 |
| 42                                           |                   |                       |                        |                 |               | 42 |
| 43 <b>GENERAL FUND SUPPORT</b>               | <b>96.60</b>      | <b>158.39</b>         | <b>138.07</b>          | <b>61.79</b>    | <b>39.0%</b>  | 43 |
| 44                                           |                   |                       |                        |                 |               | 44 |
| 45 GFS PY Expenditure Carryforward In        |                   | 34.37                 |                        |                 |               | 45 |
| 46 GFS Expenditure Carryforward Out          |                   | -                     |                        |                 |               | 46 |

# Department of Public Health - Jail Health Division

## STATEMENT OF REVENUE AND EXPENSES

3/31/2025

(In Millions of Dollars)

| CURRENT YEAR                                 |            |                |                 |             |        |    |
|----------------------------------------------|------------|----------------|-----------------|-------------|--------|----|
|                                              |            |                |                 | Fav/(Unfav) |        |    |
|                                              | Projection | Revised Budget | Original Budget | Variance    | % Var  |    |
| <b>NET PATIENT SERVICE REVENUE:</b>          |            |                |                 |             |        |    |
| 1 Medi-Cal Revenue                           | -          | -              | -               | -           | 0.0%   | 1  |
| 2 Medicare Revenue                           | -          | -              | -               | -           | 0.0%   | 2  |
| 3 Prior Year Settlement                      | -          | -              | -               | -           | 0.0%   | 3  |
| 4 Other Patient Revenue                      | -          | -              | -               | -           | 0.0%   | 4  |
| 5 <b>TOTAL PATIENT SERVICE REVENUE</b>       | -          | -              | -               | -           | 0.0%   | 5  |
| 6                                            |            |                |                 |             |        | 6  |
| <b>OTHER OPERATING REVENUE:</b>              |            |                |                 |             |        | 7  |
| 8 Medi-Cal Waiver                            | -          | -              | -               | -           | 0.0%   | 8  |
| 9 Medi-Cal Managed Care Supplemental         | -          | -              | -               | -           | 0.0%   | 9  |
| 10 Other Medi-Cal                            | -          | -              | -               | -           | 0.0%   | 10 |
| 11 Healthy San Francisco Fees                | -          | -              | -               | -           | 0.0%   | 11 |
| 12 SAPT                                      | -          | -              | -               | -           | 0.0%   | 12 |
| 13 Capitation Fees / Health Plan Settlements | -          | -              | -               | -           | 0.0%   | 13 |
| 14 2011 Realignment                          | -          | -              | -               | -           | 0.0%   | 14 |
| 15 1991 Health & Welfare Realignment         | -          | -              | -               | -           | 0.0%   | 15 |
| 16 Fees/Fines/Licenses                       | 0.03       | 0.03           | 0.03            | -           | 0.0%   | 16 |
| 17 Other State/Misc                          | -          | -              | -               | -           | 0.0%   | 17 |
| 18 Revenues from Other Departments           | 0.36       | 0.36           | 0.36            | -           | 0.0%   | 18 |
| 19 Use of Fund Balance                       | -          | -              | -               | -           | 0.0%   | 19 |
| 20 <b>TOTAL OTHER OPERATING REVENUE</b>      | 0.39       | 0.39           | 0.39            | -           | 0.0%   | 20 |
| 21                                           |            |                |                 |             |        | 21 |
| 22 <b>TOTAL OPERATING REVENUE</b>            | 0.39       | 0.39           | 0.39            | -           | 0.0%   | 22 |
| 23                                           |            |                |                 |             |        | 23 |
| <b>OPERATING EXPENSES:</b>                   |            |                |                 |             |        | 24 |
| 25 Salaries                                  | 30.74      | 28.23          | 28.23           | (2.51)      | -8.9%  | 25 |
| 26 Mandatory Fringe Benefits                 | 8.64       | 8.92           | 8.92            | 0.28        | 3.1%   | 26 |
| 27 Non-Personnel Services                    | 2.81       | 2.91           | 2.42            | 0.10        | 3.4%   | 27 |
| 28 Materials & Supplies                      | 7.29       | 6.29           | 6.01            | (1.00)      | -15.9% | 28 |
| 29 Capital Outlay                            | 0.19       | 0.21           | 0.02            | 0.02        | 8.6%   | 29 |
| 30 Debt Service                              | -          | -              | -               | -           | 0.0%   | 30 |
| 31 Services Of Other Depts                   | 0.33       | 0.44           | 0.32            | 0.11        | 25.5%  | 31 |
| 32 Annual Projects                           | -          | -              | -               | -           | 0.0%   | 32 |
| 33 Allocated Charges                         |            |                |                 | -           | 0.0%   | 33 |
| 34 <b>TOTAL OPERATING EXPENSES</b>           | 49.99      | 46.99          | 45.91           | (3.00)      | -6.4%  | 34 |
| 35                                           |            |                |                 |             |        | 35 |
| 36 <b>TOTAL NET OPERATING</b>                | (49.60)    | (46.60)        | (45.52)         | (3.00)      | 6.4%   | 36 |
| 37                                           |            |                |                 |             |        | 37 |
| <b>CONTINUING FUNDS:</b>                     |            |                |                 |             |        | 38 |
| 39 Continuing Fund Revenue                   | -          | -              | -               | -           | 0.0%   | 39 |
| 40 Continuing Fund Expenses                  | -          | -              | -               | -           | 0.0%   | 40 |
| 41 <b>TOTAL NET CONTINUING</b>               | -          | -              | -               | -           | 0.0%   | 41 |
| 42                                           |            |                |                 |             |        | 42 |
| 43 <b>GENERAL FUND SUPPORT</b>               | 49.60      | 46.60          | 45.52           | (3.00)      | -6.4%  | 43 |
| 44                                           |            |                |                 |             |        | 44 |
| 45 GFS PY Expenditure Carryforward In        |            | 1.08           |                 |             |        | 45 |
| 46 GFS Expenditure Carryforward Out          |            | -              |                 |             |        | 46 |

# Department of Public Health - Primary Care Clinics

## STATEMENT OF REVENUE AND EXPENSES

3/31/2025

(In Millions of Dollars)

| CURRENT YEAR                                 |                |                 |                |              |               |    |
|----------------------------------------------|----------------|-----------------|----------------|--------------|---------------|----|
| Fav/(Unfav)                                  |                |                 |                |              |               |    |
| Projection                                   | Revised Budget | Original Budget | Variance       | % Var        |               |    |
| <b>NET PATIENT SERVICE REVENUE:</b>          |                |                 |                |              |               |    |
| 1 Medi-Cal Revenue                           | 14.20          | 12.61           | 12.61          | 1.59         | 12.6%         | 1  |
| 2 Medicare Revenue                           | 5.44           | 1.89            | 1.89           | 3.54         | 187.1%        | 2  |
| 3 Prior Year Settlement                      | 1.30           | -               | -              | 1.30         | 0.0%          | 3  |
| 4 Other Patient Revenue                      | 0.23           | (0.07)          | (0.07)         | 0.30         | -436.8%       | 4  |
| 5 <b>TOTAL PATIENT SERVICE REVENUE</b>       | <b>21.16</b>   | <b>14.44</b>    | <b>14.44</b>   | <b>6.73</b>  | <b>46.6%</b>  | 5  |
| 6                                            |                |                 |                |              |               | 6  |
| <b>OTHER OPERATING REVENUE:</b>              |                |                 |                |              |               |    |
| 8 Medi-Cal Waiver                            | -              | -               | -              | -            | 0.0%          | 8  |
| 9 Medi-Cal Managed Care Supplemental         | 54.46          | 48.40           | 48.40          | 6.06         | 12.5%         | 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 | 9.67           | 9.25            | 9.25           | 0.41         | 4.5%          | 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                          | 0.50           | 0.51            | 0.20           | (0.01)       | -2.2%         | 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 <b>TOTAL OTHER OPERATING REVENUE</b>      | <b>65.04</b>   | <b>58.67</b>    | <b>58.35</b>   | <b>6.38</b>  | <b>10.9%</b>  | 20 |
| 21                                           |                |                 |                |              |               | 21 |
| 22 <b>TOTAL OPERATING REVENUE</b>            | <b>86.21</b>   | <b>73.10</b>    | <b>72.79</b>   | <b>13.10</b> | <b>17.9%</b>  | 22 |
| 23                                           |                |                 |                |              |               | 23 |
| <b>OPERATING EXPENSES:</b>                   |                |                 |                |              |               |    |
| 25 Salaries                                  | 75.87          | 77.40           | 77.40          | 1.53         | 2.0%          | 25 |
| 26 Mandatory Fringe Benefits                 | 25.88          | 25.88           | 25.88          | 0.00         | 0.0%          | 26 |
| 27 Non-Personnel Services                    | 28.41          | 29.01           | 23.34          | 0.60         | 2.1%          | 27 |
| 28 Materials & Supplies                      | 6.13           | 5.98            | 4.95           | (0.15)       | -2.5%         | 28 |
| 29 Capital Outlay                            | 0.69           | 0.69            | 0.39           | -            | 0.0%          | 29 |
| 30 Debt Service                              | -              | -               | -              | -            | 0.0%          | 30 |
| 31 Services Of Other Depts                   | 4.19           | 3.93            | 3.82           | (0.27)       | -6.8%         | 31 |
| 77 Annual Projects                           | 0.40           | 1.09            | 0.83           | 0.69         | 63.6%         | 32 |
| 34 <b>TOTAL OPERATING EXPENSES</b>           | <b>141.56</b>  | <b>143.98</b>   | <b>136.60</b>  | <b>2.41</b>  | <b>1.7%</b>   | 34 |
| 35                                           |                |                 |                |              |               | 35 |
| 36 <b>TOTAL NET OPERATING</b>                | <b>(55.36)</b> | <b>(70.87)</b>  | <b>(63.81)</b> | <b>15.51</b> | <b>-21.9%</b> | 36 |
| 37                                           |                |                 |                |              |               | 37 |
| 42                                           |                |                 |                |              |               | 42 |
| 43 <b>GENERAL FUND SUPPORT</b>               | <b>71.24</b>   | <b>86.76</b>    | <b>67.06</b>   | <b>15.51</b> | <b>17.9%</b>  | 43 |

# Department of Public Health - Health Network Division

## STATEMENT OF REVENUE AND EXPENSES

3/31/2025

(In Millions of Dollars)

| CURRENT YEAR                                 |                 |                 |                 |               |              |           |
|----------------------------------------------|-----------------|-----------------|-----------------|---------------|--------------|-----------|
|                                              |                 |                 | Original        | Fav/(Unfav)   |              |           |
|                                              | Projection      | Revised Budget  | Budget          | Variance      | % Var        |           |
| <b>NET PATIENT SERVICE REVENUE:</b>          |                 |                 |                 |               |              |           |
| 1 Medi-Cal Revenue                           | 9.47            | 4.26            | 4.26            | 5.21          | 122.5%       | 1         |
| 2 Medicare Revenue                           | 1.35            | 1.77            | 1.77            | (0.42)        | -23.7%       | 2         |
| 3 Prior Year Settlement                      | -               | -               | -               | -             | 0.0%         | 3         |
| 4 Other Patient Revenue                      | 0.63            | 0.00            | 0.00            | 0.63          | 31590.1%     | 4         |
| <b>5 TOTAL PATIENT SERVICE REVENUE</b>       | <b>11.45</b>    | <b>6.03</b>     | <b>6.03</b>     | <b>5.42</b>   | <b>90.0%</b> | <b>5</b>  |
| 6                                            |                 |                 |                 |               |              | 6         |
| <b>7 OTHER OPERATING REVENUE:</b>            |                 |                 |                 |               |              | 7         |
| 8 Medi-Cal Waiver                            | -               | -               | -               | -             | 0.0%         | 8         |
| 9 Medi-Cal Managed Care Supplemental         | -               | -               | -               | -             | 0.0%         | 9         |
| 10 Other Medi-Cal                            | 0.81            | 1.15            | 1.15            | (0.34)        | -29.6%       | 10        |
| 11 Healthy San Francisco Fees                | 1.29            | 1.30            | 1.30            | (0.01)        | -0.8%        | 11        |
| 12 SAPT                                      | -               | -               | -               | -             | 0.0%         | 12        |
| 13 Capitation Fees / Health Plan Settlements | 0.46            | 0.30            | 0.30            | 0.16          | 53.3%        | 13        |
| 14 2011 Realignment                          | -               | -               | -               | -             | 0.0%         | 14        |
| 15 1991 Health & Welfare Realignment         | 1.32            | 1.32            | 1.32            | -             | 0.0%         | 15        |
| 16 Fees/Fines/Licenses                       | 1.30            | 1.30            | 1.30            | -             | 0.0%         | 16        |
| 17 Other State/Misc                          | 4.42            | 5.26            | 5.26            | (0.84)        | -16.0%       | 17        |
| 18 Revenues from Other Departments           | 0.27            | 0.27            | 0.27            | -             | 0.0%         | 18        |
| 19 Use of Fund Balance                       | -               | -               | -               | -             | 0.0%         | 19        |
| <b>20 TOTAL OTHER OPERATING REVENUE</b>      | <b>9.87</b>     | <b>10.90</b>    | <b>10.90</b>    | <b>(1.03)</b> | <b>-9.5%</b> | <b>20</b> |
| 21                                           |                 |                 |                 |               |              | 21        |
| <b>22 TOTAL OPERATING REVENUE</b>            | <b>21.32</b>    | <b>16.93</b>    | <b>16.93</b>    | <b>4.39</b>   | <b>25.9%</b> | <b>22</b> |
| 23                                           |                 |                 |                 |               |              | 23        |
| <b>24 OPERATING EXPENSES:</b>                |                 |                 |                 |               |              | 24        |
| 25 Salaries                                  | 68.63           | 68.41           | 68.41           | (0.22)        | -0.3%        | 25        |
| 26 Mandatory Fringe Benefits                 | 23.11           | 24.16           | 24.16           | 1.05          | 4.3%         | 26        |
| 27 Non-Personnel Services                    | 59.25           | 64.58           | 57.12           | 5.32          | 8.2%         | 27        |
| 28 Materials & Supplies                      | 1.16            | 1.66            | 1.23            | 0.50          | 30.1%        | 28        |
| 29 Capital Outlay                            | 0.03            | 0.03            | 0.01            | -             | 0.0%         | 29        |
| 30 Debt Service                              | -               | -               | -               | -             | 0.0%         | 30        |
| 31 Services Of Other Depts                   | 2.85            | 3.15            | 2.33            | 0.30          | 9.6%         | 31        |
| 32 Annual Projects                           | 42.79           | 42.94           | 37.79           | 0.15          | 0.3%         | 32        |
| 33 Allocated Charges                         |                 |                 |                 | -             | 0.0%         | 33        |
| <b>34 TOTAL OPERATING EXPENSES</b>           | <b>197.83</b>   | <b>204.94</b>   | <b>191.05</b>   | <b>7.11</b>   | <b>3.5%</b>  | <b>34</b> |
| 35                                           |                 |                 |                 |               |              | 35        |
| <b>36 TOTAL NET OPERATING</b>                | <b>(176.51)</b> | <b>(188.01)</b> | <b>(174.12)</b> | <b>11.50</b>  | <b>-6.1%</b> | <b>36</b> |
| 37                                           |                 |                 |                 |               |              | 37        |
| <b>38 CONTINUING FUNDS:</b>                  |                 |                 |                 |               |              | 38        |
| 39 Continuing Fund Revenue                   | (0.33)          | (0.33)          | -               | -             | 0.0%         | 39        |
| 40 Continuing Fund Expenses                  | 78.77           | 78.77           | (0.01)          | -             | 0.0%         | 40        |
| <b>41 TOTAL NET CONTINUING</b>               | <b>(79.09)</b>  | <b>(79.09)</b>  | <b>0.01</b>     | <b>-</b>      | <b>0.0%</b>  | <b>41</b> |
| 42                                           |                 |                 |                 |               |              | 42        |
| <b>43 GENERAL FUND SUPPORT</b>               | <b>255.60</b>   | <b>267.10</b>   | <b>174.11</b>   | <b>11.50</b>  | <b>4.3%</b>  | <b>43</b> |
| 44                                           |                 |                 |                 |               |              | 44        |
| 45 GFS PY Expenditure Carryforward In        |                 | 93.06           |                 |               |              | 45        |
| 46 GFS Expenditure Carryforward Out          |                 | -               |                 |               |              | 46        |

# Department of Public Health - Operations

## STATEMENT OF REVENUE AND EXPENSES

3/31/2025

(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%   |
| 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                                            |            |                |                 |          |        |
| 7 OTHER OPERATING REVENUE:                   |            |                |                 |          |        |
| 8 Medi-Cal Waiver                            | -          | -              | -               | -        | 0.0%   |
| 9 Medi-Cal Managed Care Supplemental         | -          | -              | -               | -        | 0.0%   |
| 10 Other Medi-Cal                            | 1.30       | 2.05           | 2.05            | (0.75)   | -36.6% |
| 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          | 40.20           | -        | 0.0%   |
| 16 Fees/Fines/Licenses                       | -          | -              | -               | -        | 0.0%   |
| 17 Other State/Misc                          | 0.60       | 0.27           | 0.12            | 0.33     | 126.1% |
| 18 Revenues from Other Departments           | -          | -              | -               | -        | 0.0%   |
| 19 Use of Fund Balance                       | -          | -              | -               | -        | 0.0%   |
| 20 TOTAL OTHER OPERATING REVENUE             | 42.10      | 42.52          | 42.37           | (0.42)   | -1.0%  |
| 21                                           |            |                |                 |          |        |
| 22 TOTAL OPERATING REVENUE                   | 42.10      | 42.52          | 42.37           | (0.42)   | -1.0%  |
| 23                                           |            |                |                 |          |        |
| 24 OPERATING EXPENSES:                       |            |                |                 |          |        |
| 25 Salaries                                  | 54.38      | 50.59          | 50.59           | (3.80)   | -7.5%  |
| 26 Mandatory Fringe Benefits                 | 25.19      | 20.70          | 20.70           | (4.50)   | -21.7% |
| 27 Non-Personnel Services                    | 3.03       | 3.53           | 3.02            | 0.50     | 14.2%  |
| 28 Materials & Supplies                      | 0.78       | 0.94           | 0.63            | 0.16     | 17.0%  |
| 29 Capital Outlay                            | 0.09       | 0.09           | -               | -        | 0.0%   |
| 30 Debt Service                              | 9.00       | 9.72           | 9.92            | 0.72     | 7.4%   |
| 31 Services Of Other Depts                   | 19.62      | 20.34          | 18.76           | 0.73     | 3.6%   |
| 32 Annual Projects                           | 88.82      | 91.33          | 88.51           | 2.51     | 2.7%   |
| 34 TOTAL OPERATING EXPENSES                  | 200.92     | 197.24         | 192.12          | (3.68)   | -1.9%  |
| 35                                           |            |                |                 |          |        |
| 36 TOTAL NET OPERATING                       | (158.82)   | (154.73)       | (149.76)        | (4.10)   | 2.6%   |
| 37                                           |            |                |                 |          |        |
| 42                                           |            |                |                 |          |        |
| 43 GENERAL FUND SUPPORT                      | 205.27     | 201.18         | 158.84          | (4.10)   | -2.0%  |