



**Daniel Lurie,**  
Mayor


**Drew Murrell,**  
Chief Financial Officer

## MEMORANDUM

December 2, 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 – First Quarter FY 2025-26

This report presents the first quarter statement of revenues and expenditures for the Department of Public Health (DPH) for fiscal year 2025-26. Figures reported include projected ending balances based on actual revenues and expenditures as of September 30, 2025. At the end of the first quarter, the department projects a positive general fund variance of \$13.9 million. The department projects expenditures to be on budget overall with large deficits at Zuckerberg San Francisco General Hospital (ZSFG) and DPH Operations offset by savings in other divisions.

### First Quarter FY 2025-26 (in Millions)

First Quarter Report	Revenue			Expenditure			Total
	Revised Budget	Current Projection	Positive/(Negative)	Revised Budget	Current Projection	Positive/(Negative)	Positive/(Negative)
HGH - Zuckerberg SF General	\$ 1,399.4	\$ 1,348.1	\$ (51.3)	\$ 1,370.6	\$ 1,396.1	\$ (25.5)	\$ (76.8)
HLH - Laguna Honda Hospital	\$ 269.9	\$ 292.9	\$ 23.0	\$ 335.6	\$ 332.0	\$ 3.6	\$ 26.6
HBH - Behavioral Health	\$ 295.6	\$ 333.5	\$ 37.9	\$ 417.1	\$ 405.3	\$ 11.8	\$ 49.7
HPC - Primary Care	\$ 110.1	\$ 109.1	\$ (0.9)	\$ 147.7	\$ 145.0	\$ 2.7	\$ 1.8
HJH - Jail Health	\$ 7.5	\$ 11.3	\$ 3.8	\$ 54.1	\$ 56.1	\$ (1.9)	\$ 1.9
HNS - Health Network including HAH	\$ 25.3	\$ 25.2	\$ (0.2)	\$ 200.1	\$ 187.0	\$ 13.0	\$ 12.9
HPH - Public Health Division	\$ 20.5	\$ 22.1	\$ 1.6	\$ 108.2	\$ 101.5	\$ 6.7	\$ 8.3
HAD - DPH Operations	\$ 44.2	\$ 44.2	\$ -	\$ 195.1	\$ 205.5	\$ (10.4)	\$ (10.4)
<b>Total Operating</b>	<b>2,172.6</b>	<b>2,186.5</b>	<b>13.9</b>	<b>2,828.5</b>	<b>2,828.5</b>	<b>0.0</b>	<b>13.9</b>
	<b>Positive/(Negative)</b>		<b>13.9</b>			<b>0.0</b>	<b>13.9</b>

### Key highlights and notes:

- Decrease in Zuckerberg San Francisco General Hospital census paired with negative expenditure variance.** During the first quarter ZSFG inpatient census decreased by 8.9% from the same point in the prior year. The decrease in patient census is resulting in ZSFG's \$51.3 million (3.7%) negative revenue variance. The decrease in patient census has not resulted in favorable expenditure variance. Spending on personnel, professional services, and materials & supplies are all in excess of budget. Negative variances in personnel costs are contributed to by clinical operations utilization being unchanged from previous census levels, particularly among per diem Nurses. Price pressures from higher inflationary costs are impacting spending particularly on materials and supplies.

- 2) ***One-time revenue is the primary driver of projected positive Behavioral Health Services (BHS) ending position.*** BHS projects a total positive variance of \$51.7 million, driven by positive variances of \$37.9 million positive revenue variance and \$11.8 million in positive expenditure variance.

The revenue variance reflects \$16.9 million from timing of State claim submissions that shifted prior-year activity into the current fiscal year, plus \$21.5 million from higher-than-expected service volumes as well as updated allocations increasing revenue recognized under BHS.

BHS additionally anticipates \$11.8 million in positive expenditure variance, primarily from \$8 million in prior year contract closeouts.

- 3) ***Improved fiscal outlook for Laguna Honda.*** Projections for Laguna Honda Hospital revenues and expenditures reflect a continued trend of census increases at Laguna reaching 636 by fiscal year-end.

Revenue projections are for a \$26.6 million (7.9%) positive revenue variance primarily composed of a \$23.0 million (8.5%) one-time Distinct Part Nursing Facilities (DP/NF) DP/NF supplemental payment for calendar years 2024 and 2025 (\$25.8M), partially offset by a projected \$2.8M deficit in patient revenue as census returns to budgeted levels.

This positive revenue variance is supplemented by a \$3.6 million positive expenditure variance due primarily to decreases in overtime utilization (\$4.2M).

Divisional details:

**Zuckerberg San Francisco General Hospital:** ZSFG projects a net \$76.8 million negative variance compared to budget comprised of \$51.3 million (3.7%) of revenue negative variance and \$25.5 million (1.9%) in negative expenditure variance driven by increased spending in personnel costs, professional services, and materials & supplies, resulting from higher inflationary costs.

The \$51.3 million negative revenue variance is due to:

- Projected shortfall in patient service revenue (\$49.9M), primarily due to lower-than-expected patient volume and patient census.
- \$11.4M negative revenue variance from Medi-Cal Managed Care Supplemental primarily higher-than-expected intergovernmental transfer payments related to the Enhanced Payment Program (EPP) and Quality Incentive Pool (QIP) programs, and a \$4.6M revenue variance in Capitation revenue.

The revenue variances above are partially offset by several positive revenue variances:

- Projected positive revenue variance in Outpatient Pharmacy revenue (\$9.7M).

- \$2.7M positive revenue variance from Global Payment Program Medi-Cal Waiver due and \$2.5M positive variance in Medicaid Graduate Medical Education (GME) revenue. The quarter 1 projection assumes that Congressional action will be taken to continue to delay Medicaid DSH cuts, and that Hospital Fee Program year 9 is approved at its historical annual value.

**Laguna Honda Hospital (LHH):** projects a net positive variance of \$26.6 million comprised of \$23.0 million (8.5%) in positive revenue variance and \$3.6 million (1.1%) in positive expenditure variance.

A \$23.0 million positive revenue variance due to:

- \$25.8 million in better than expected temporarily increased DP/NF supplemental payments for calendar years 2024 and 2025, offset by a projected \$2.8 million negative variance in patient revenue.
- Patient revenue projection includes a Medi-Cal rate increase for Skilled Nursing bed day services retroactive to January 1, 2025 and includes a projection that LHH will reach full census by the end of the fiscal year.

A \$3.6 million in positive expenditure variance due to:

- \$4.2 million positive variance in personnel due to downward trend in overtime usage, delay in onboarding new hires, lower than expected health services fringe benefits offset by \$0.7 million non-personnel negative variance from budget primarily due to high non-nursing registry usage.
- Projection assumes full census of 636 by year end with a net increase of approximately 11 patients each month.

**Behavioral Health Services (BHS):** BHS projects a positive variance of \$49.7 million comprised of \$37.9 million (12.8%) in positive revenue variance and \$11.8 million (2.8%) in positive expenditure variance.

A \$37.9 million positive revenue variance due to:

- \$16.9 million in positive revenue variance attributable to State claim submission timelines and claim revisions, resulting in prior-period activity being in Q1 of the current fiscal year. The projection assumes six quarters of prior-year activity and six quarters of current-year activity across SDMC and DMC programs.
- \$21.5 million additional positive revenue variance reflecting higher service volume in SDMC and DMC with monthly avg UOS up 11% and 18%, respectively. With assumed growth budgeted at 5% for SDMC, this represents a projected \$10.5 million of unexpected growth. Additionally, fiscal year-end reconciliation processes refined the assumed distribution of payments between Psychiatric Emergency Services at ZSFG and BHS. This shift reflects updated allocation of payments rather than new activity, resulting in a projected \$11.5 million increase in revenue recognized under BHS.

- \$0.6 million negative revenue variance in Other Operating Revenue, reflecting lower-than-expected claimable hours under the new State CARE Court program, partially offset by revenue from the new BH CONNECT incentive program.

A \$11.8 million in expenditure savings due to:

- \$8 million in contracts savings mainly from prior year purchase order closeouts.
- \$3.9 million in materials and supplies savings from pharmaceuticals.

**Primary Care:** Primary Care projects a net positive variance of \$1.8 million comprised of \$0.9 million (0.8%) in negative revenue variance and \$2.7 million (1.8%) in positive expenditure variance.

A \$0.9 million negative revenue variance due to:

- A lower-than-expected earnable revenue ceiling under the SFHP Performance Improvement Program (PIP).

\$2.7 million in positive expenditure variance reflecting:

- \$1.5 million salaries and fringes variance from position vacancies.
- \$0.2 million in positive expenditure variance from Sugary Sweetened Beverage project due to position vacancies
- \$1.2 million in positive expenditure variance in materials and supplies mainly from pharmaceuticals

**Jail Health Services:** JHS projects a \$1.9 million positive variance comprised of \$3.8 million (50.7%) in positive revenue variance and \$1.9 million (3.6%) in negative expenditure variance driven by increased pharmaceutical and personnel expenditures.

A \$3.8 million positive revenue variance 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 projects a positive variance of \$12.9 million comprised of \$0.2 million (0.6%) in negative revenue variance and \$13 million (6.5%) in positive expenditure variance.

A \$0.2 million negative revenue variance stemming from a large refund of fees related to the Health Care Accountability Ordinance (HCAO).

\$13 million in positive expenditure variance from:

- \$5.7 million salaries and fringes savings primarily from position vacancies.
- \$3.4 million non-personnel services savings from prior year contract purchase orders closeouts.

- \$0.9 million materials and supplies savings from pausing incentives purchases.
- \$0.4 million interdepartmental services savings from Sheriff work order due to supplement funding from Department of Homelessness and Supportive Housing (HSH)
- \$2.7 million annual project savings from Electronic Health Records (E.H.R.) project from prior year purchase order closeout and position vacancies.

**Population Health Division:** Population Health Division projects a net positive variance of \$8.3 million comprised of \$1.6 million (8.0%) in positive revenue variance and \$6.7 million (6.2%) in positive expenditure variance.

A \$1.6 million in positive revenue variance due to:

- Insurance billing for Public Health Laboratory services enabled through Epic implementation in FY25 and the resolution of early implementation challenges.

\$6.7 million in positive expenditure variance primarily comprised of:

- \$3.4 million salaries and fringes savings from position vacancies.
- \$1.4 million non-personnel services primarily from prior year contracts purchase orders closeouts.
- \$1.7 million materials and supplies savings primarily from immunization and laboratory medical supplies.
- \$0.2 million annual project savings from the Sugary Sweetened Beverage project primarily from position vacancies.

**Public Health Administration:** The Public Health Administration division projects a net negative expenditure variance of \$10.4 million.

\$10.4 million in negative expenditure variance primarily comprised of:

- \$9.9 million salaries and fringes negative variance from unbudgeted temporary staffing needs and grant indirect cost recovery.
- \$0.8 million non-personnel services deficit due to unexpected cost in security contract.
- \$0.8 million interdepartmental services negative expenditure variance due to expected City Attorney litigation cost increases.
- Offset by \$1.0 million Information Technology (IT) annual project savings primarily from prior year purchase orders closeouts and position vacancies.

**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 at year-end FY2024-25 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 Q1 2025-26**

<b>Budgeted Revenues</b>	<b>Medi-Cal</b>	<b>Medicare</b>	<b>Patient Revenues</b>	<b>Less IGT</b>	<b>Annual total</b>
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
<b>Reserve Balance as of Q1 FY2025-26</b>					<b>174,180,201</b>
<b>Reserve as a Percentage of Medi-Cal, Medicare &amp; Patient Revenue</b>					<b>5.00%</b>

**Department of Public Health**  
**STATEMENT OF REVENUE AND EXPENSES**  
**September 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	801.06	777.35	777.35	23.71	3.1%	1
2	Medicare Revenue	267.36	290.59	290.59	(23.23)	-8.0%	2
3	Prior Year Settlement	35.89	23.00	23.00	12.89	56.1%	3
4	Other Patient Revenue	173.07	159.63	159.63	13.44	8.4%	
5	TOTAL PATIENT SERVICE REVENUE	1,277.38	1,250.57	1,250.57	26.81	2.1%	5
6							6
7	OTHER OPERATING REVENUE:						7
8	Medi-Cal Waiver	163.49	160.78	150.87	2.72	1.7%	8
9	Medi-Cal Managed Care Supplemental	300.53	312.40	297.26	(11.87)	-3.8%	9
10	Other Medi-Cal	79.40	76.88	71.54	2.52	3.3%	10
11	Healthy San Francisco Fees	1.52	1.52	1.52	-	0.0%	11
12	SAPT	-	-	-	-	0.0%	12
13	Capitation Fees / Health Plan Settlements	80.25	85.32	85.32	(5.07)	-5.9%	13
14	2011 Realignment	63.48	63.48	63.48	-	0.0%	14
15	1991 Health & Welfare Realignment	164.86	164.86	164.86	-	0.0%	15
16	Fees/Fines/Licenses	17.31	17.49	17.49	(0.19)	-1.1%	16
17	Other State/Misc	29.57	30.57	30.57	(0.99)	-3.2%	17
18	Revenues from Other Departments	8.73	8.73	8.71	-	0.0%	18
19	Use of Fund Balance	-	-	-	-	0.0%	19
20	TOTAL OTHER OPERATING REVENUE	909.15	922.03	891.62	(12.88)	-1.4%	20
21							21
22	TOTAL OPERATING REVENUE	2,186.53	2,172.60	2,142.19	13.93	0.6%	22
23							23
24	OPERATING EXPENSES:						24
25	Salaries	1,136.48	1,122.60	1,122.60	(13.88)	-1.2%	25
26	Mandatory Fringe Benefits	395.57	407.45	407.45	11.89	2.9%	26
27	Non-Personnel Services	727.50	728.80	716.34	1.30	0.2%	27
28	Materials & Supplies	240.76	237.90	231.07	(2.86)	-1.2%	28
29	Capital Outlay	10.84	10.88	7.46	0.03	0.3%	29
30	Debt Service	10.17	10.20	10.20	0.02	0.2%	30
31	Services Of Other Depts	135.56	135.03	130.88	(0.53)	-0.4%	31
32	Annual Projects	141.19	145.23	136.04	4.03	2.8%	32
33	Allocated Charges				-	0.0%	33
34	TOTAL OPERATING EXPENSES	2,798.08	2,798.09	2,762.04	0.01	0.0%	34
35							35
36	TOTAL NET OPERATING	(611.55)	(625.49)	(619.85)	13.94	-2.2%	36
42							42
43	GENERAL FUND SUPPORT	864.09	878.03	642.25	(13.94)	-1.6%	43

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

**STATEMENT OF REVENUE AND EXPENSES**

**September 30, 2025**

(In Millions of Dollars)

<b>CURRENT YEAR</b>						
	<u>Projection</u>	<u>Revised Budget</u>	<u>Original Budget</u>	<u>Fav/(Unfav)</u>		
				<u>Variance</u>	<u>% Var</u>	
<b>NET PATIENT SERVICE REVENUE:</b>						
1 Medi-Cal Revenue	290.68	331.32	331.32	(40.64)	-12.3%	1
2 Medicare Revenue	248.59	262.38	262.38	(13.79)	-5.3%	2
3 Prior Year Settlement	19.00	19.00	19.00	-	0.0%	3
4 Other Patient Revenue	171.37	157.09	157.09	14.28	9.1%	4
5 TOTAL PATIENT SERVICE REVENUE	729.6	769.8	769.8	(40.1)	-5.2%	5
6						6
7 OTHER OPERATING REVENUE:						7
8 Medi-Cal Waiver	163.5	160.8	150.9	2.7	1.7%	8
9 Medi-Cal Managed Care Supplemental	225.2	236.6	221.5	(11.4)	-4.8%	9
10 Other Medi-Cal	72.0	69.5	64.1	2.5	3.6%	10
11 Healthy San Francisco Fees	-	-	-	-	0.0%	11
12 SAPT	-	-	-	-	0.0%	12
13 Capitation Fees / Health Plan Settlements	67.2	71.8	71.8	(4.6)	-6.4%	13
14 2011 Realignment	-	-	-	-	0.0%	14
15 1991 Health & Welfare Realignment	64.4	64.4	64.4	-	0.0%	15
16 Fees/Fines/Licenses	-	-	-	-	0.0%	16
17 Other State/Misc	18.6	18.9	18.9	(0.3)	-1.8%	17
18 Revenues from Other Departments	7.6	7.6	7.6	-	0.0%	18
19 Use of Fund Balance	-	-	-	-	0.0%	19
20 TOTAL OTHER OPERATING REVENUE	618.5	629.6	599.2	(11.1)	-1.8%	20
21						21
22 <b>TOTAL OPERATING REVENUE</b>	<b>1,348.1</b>	<b>1,399.4</b>	<b>1,369.0</b>	<b>(51.3)</b>	<b>-3.7%</b>	22
23						23
24 <b>OPERATING EXPENSES:</b>						24
25 Salaries	564.2	552.0	552.0	(12.2)	-2.2%	25
26 Mandatory Fringe Benefits	193.6	199.2	199.2	5.6	2.8%	26
27 Non-Personnel Services	330.9	321.1	316.5	(9.8)	-3.1%	27
28 Materials & Supplies	191.4	182.3	179.1	(9.1)	-5.0%	28
29 Capital Outlay	9.1	9.1	6.4	-	0.0%	29
30 Debt Service	1.2	1.2	1.2	-	0.0%	30
31 Services Of Other Depts	72.3	72.3	71.6	-	0.0%	31
32 Annual Projects	3.1	3.1	2.1	-	0.0%	32
33 Allocated Charges				-	0.0%	33
34 <b>TOTAL OPERATING EXPENSES</b>	<b>1,396.1</b>	<b>1,370.6</b>	<b>1,328.1</b>	<b>(25.5)</b>	<b>-1.9%</b>	34
35						35
36 <b>TOTAL NET OPERATING</b>	<b>(48.0)</b>	<b>28.8</b>	<b>40.9</b>	<b>(76.8)</b>	<b>-266.9%</b>	36
42						42
43 <b>GENERAL FUND SUPPORT</b>	<b>(48.0)</b>	<b>28.8</b>	<b>40.9</b>	<b>(76.8)</b>	<b>-266.9%</b>	43



# Department of Public Health - Jail Health Division

## STATEMENT OF REVENUE AND EXPENSES

September 30, 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	10.85	7.04	7.04	3.81	54.2%	1
2 Medicare Revenue	-	-	-	-	0.0%	2
3 Prior Year Settlement	-	-	-	-	0.0%	3
4 Other Patient Revenue	-	-	-	-	0.0%	4
<b>5 TOTAL PATIENT SERVICE REVENUE</b>	<b>10.85</b>	<b>7.04</b>	<b>7.04</b>	<b>3.81</b>	<b>54.2%</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	0.03	0.03	0.03	-	0.0%	16
17 Other State/Misc	-	-	-	-	0.0%	17
18 Revenues from Other Departments	0.46	0.46	0.46	-	0.0%	18
19 Use of Fund Balance	-	-	-	-	0.0%	19
<b>20 TOTAL OTHER OPERATING REVENUE</b>	<b>0.49</b>	<b>0.49</b>	<b>0.49</b>	<b>-</b>	<b>0.0%</b>	<b>20</b>
21						21
<b>22 TOTAL OPERATING REVENUE</b>	<b>11.34</b>	<b>7.53</b>	<b>7.53</b>	<b>3.81</b>	<b>50.7%</b>	<b>22</b>
23						23
<b>24 OPERATING EXPENSES:</b>						24
25 Salaries	33.44	32.32	32.32	(1.12)	-3.5%	25
26 Mandatory Fringe Benefits	9.60	10.38	10.38	0.79	7.6%	26
27 Non-Personnel Services	2.74	2.74	2.36	-	0.0%	27
28 Materials & Supplies	9.84	8.23	9.57	(1.61)	-19.6%	28
29 Capital Outlay	0.02	0.02	0.02	-	0.0%	29
30 Debt Service	-	-	-	-	0.0%	30
31 Services Of Other Depts	0.43	0.43	0.33	-	0.0%	31
32 Annual Projects	-	-	-	-	0.0%	32
33 Allocated Charges				-	0.0%	33
<b>34 TOTAL OPERATING EXPENSES</b>	<b>56.06</b>	<b>54.12</b>	<b>54.99</b>	<b>(1.94)</b>	<b>-3.6%</b>	<b>34</b>
35						35
<b>36 TOTAL NET OPERATING</b>	<b>(44.72)</b>	<b>(46.59)</b>	<b>(47.46)</b>	<b>1.87</b>	<b>-4.0%</b>	<b>36</b>
42						42
<b>43 GENERAL FUND SUPPORT</b>	<b>44.72</b>	<b>46.59</b>	<b>47.46</b>	<b>1.87</b>	<b>4.0%</b>	<b>43</b>

# Department of Public Health - Laguna Honda

## STATEMENT OF REVENUE AND EXPENSES

September 30, 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	270.78	250.68	250.68	20.10	8.0%	1
2 Medicare Revenue	8.40	17.63	17.63	(9.23)	-52.3%	2
3 Prior Year Settlement	12.89	-	-	12.89	0.0%	3
4 Other Patient Revenue	-	0.79	0.79	(0.79)	-100.0%	4
5 <b>TOTAL PATIENT SERVICE REVENUE</b>	<b>292.08</b>	<b>269.10</b>	<b>269.10</b>	<b>22.98</b>	<b>8.5%</b>	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	-	-	-	-	0.0%	16
17 Other State/Misc	0.84	0.84	0.84	-	0.0%	17
18 Revenues from Other Departments	-	-	-	-	0.0%	18
19 Use of Fund Balance	-	-	-	-	0.0%	19
20 <b>TOTAL OTHER OPERATING REVENUE</b>	<b>0.84</b>	<b>0.84</b>	<b>0.84</b>	<b>-</b>	<b>0.0%</b>	20
21						21
22 <b>TOTAL OPERATING REVENUE</b>	<b>292.92</b>	<b>269.94</b>	<b>269.94</b>	<b>22.98</b>	<b>8.5%</b>	22
23						23
<b>OPERATING EXPENSES:</b>						24
25 Salaries	192.28	191.28	191.28	(1.00)	-0.5%	25
26 Mandatory Fringe Benefits	70.97	76.18	76.18	5.21	6.8%	26
27 Non-Personnel Services	19.01	18.33	18.33	(0.68)	-3.7%	27
28 Materials & Supplies	20.57	20.63	20.63	0.06	0.3%	28
29 Capital Outlay	1.32	1.32	0.78	-	0.0%	29
30 Debt Service	-	-	-	-	0.0%	30
31 Services Of Other Depts	25.70	25.70	25.00	-	0.0%	31
32 Annual Projects	2.16	2.16	1.79	-	0.0%	32
33 Allocated Charges				-	0.0%	33
34 <b>TOTAL OPERATING EXPENSES</b>	<b>332.01</b>	<b>335.60</b>	<b>333.99</b>	<b>3.58</b>	<b>1.1%</b>	34
35						35
36 <b>TOTAL NET OPERATING</b>	<b>(39.09)</b>	<b>(65.66)</b>	<b>(64.05)</b>	<b>26.56</b>	<b>-40.5%</b>	36
42						42
43 <b>GENERAL FUND SUPPORT</b>	<b>44.24</b>	<b>70.80</b>	<b>64.65</b>	<b>26.56</b>	<b>37.5%</b>	43

# Department of Public Health - Behavioral Health Division

## STATEMENT OF REVENUE AND EXPENSES

September 30, 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	197.54	158.72	158.72	38.82	24.5%	1
2 Medicare Revenue	3.09	3.10	3.10	(0.01)	-0.5%	2
3 Prior Year Settlement	4.00	4.00	4.00	-	0.0%	3
4 Other Patient Revenue	0.18	0.48	0.48	(0.30)	-62.9%	4
5 <b>TOTAL PATIENT SERVICE REVENUE</b>	<b>204.80</b>	<b>166.30</b>	<b>166.30</b>	<b>38.50</b>	<b>23.2%</b>	5
6						6
<b>OTHER OPERATING REVENUE:</b>						
7						7
8 Medi-Cal Waiver	-	-	-	-	0.0%	8
9 Medi-Cal Managed Care Supplemental	-	-	-	-	0.0%	9
10 Other Medi-Cal	3.70	3.70	3.70	-	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	-	0.0%	14
15 1991 Health & Welfare Realignment	57.09	57.09	57.09	-	0.0%	15
16 Fees/Fines/Licenses	-	-	-	-	0.0%	16
17 Other State/Misc	4.41	5.06	5.06	(0.65)	-12.9%	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>128.68</b>	<b>129.33</b>	<b>129.33</b>	<b>(0.65)</b>	<b>-0.5%</b>	20
21						21
22 <b>TOTAL OPERATING REVENUE</b>	<b>333.5</b>	<b>295.6</b>	<b>295.6</b>	<b>37.9</b>	<b>12.8%</b>	22
23						23
<b>OPERATING EXPENSES:</b>						
24						24
25 Salaries	89.4	89.1	89.1	(0.2)	-0.2%	25
26 Mandatory Fringe Benefits	29.1	29.4	29.4	0.2	0.7%	26
27 Non-Personnel Services	268.1	276.1	273.6	8.0	2.9%	27
28 Materials & Supplies	8.5	12.5	10.4	3.9	31.5%	28
29 Capital Outlay	0.2	0.2	-	-	0.0%	29
30 Debt Service	-	-	-	-	0.0%	30
31 Services Of Other Depts	6.9	6.8	6.0	(0.1)	-1.7%	31
32 Annual Projects	3.1	3.1	3.1	-	0.0%	32
33 Allocated Charges				-	0.0%	33
34 <b>TOTAL OPERATING EXPENSES</b>	<b>405.3</b>	<b>417.1</b>	<b>411.5</b>	<b>11.8</b>	<b>2.8%</b>	34
35						35
36 <b>TOTAL NET OPERATING</b>	<b>(71.8)</b>	<b>(121.5)</b>	<b>(115.9)</b>	<b>49.7</b>	<b>-40.9%</b>	36
42						42
43 <b>GENERAL FUND SUPPORT</b>				<b>49.7</b>	<b>34.6%</b>	43

# Department of Public Health - Primary Care Clinics

## STATEMENT OF REVENUE AND EXPENSES

September 30, 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	15.35	15.35	15.35	-	0.0%	1
2 Medicare Revenue	4.96	4.96	4.96	-	0.0%	2
3 Prior Year Settlement	-	-	-	-	0.0%	3
4 Other Patient Revenue	0.14	0.14	0.14	-	0.0%	4
5 <b>TOTAL PATIENT SERVICE REVENUE</b>	<b>20.46</b>	<b>20.46</b>	<b>20.46</b>	<b>-</b>	<b>0.0%</b>	5
6						6
<b>OTHER OPERATING REVENUE:</b>						
7						7
8 Medi-Cal Waiver	-	-	-	-	0.0%	8
9 Medi-Cal Managed Care Supplemental	75.30	75.78	75.78	(0.48)	-0.6%	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	12.80	13.25	13.25	(0.45)	-3.4%	13
14 2011 Realignment	-	-	-	-	0.0%	14
15 1991 Health & Welfare Realignment	-	-	-	-	0.0%	15
16 Fees/Fines/Licenses	-	-	-	-	0.0%	16
17 Other State/Misc	0.18	0.18	0.18	-	0.0%	17
18 Revenues from Other Departments	0.41	0.41	0.41	-	0.0%	18
19 Use of Fund Balance	-	-	-	-	0.0%	19
20 <b>TOTAL OTHER OPERATING REVENUE</b>	<b>88.69</b>	<b>89.62</b>	<b>89.62</b>	<b>(0.93)</b>	<b>-1.0%</b>	20
21						21
22 <b>TOTAL OPERATING REVENUE</b>	<b>109.15</b>	<b>110.08</b>	<b>110.08</b>	<b>(0.93)</b>	<b>-0.8%</b>	22
23						23
<b>OPERATING EXPENSES:</b>						
24						24
25 Salaries	79.89	80.96	80.96	1.07	1.3%	25
26 Mandatory Fringe Benefits	26.40	26.84	26.84	0.44	1.6%	26
27 Non-Personnel Services	28.67	28.47	28.19	(0.20)	-0.7%	27
28 Materials & Supplies	4.87	6.04	5.50	1.17	19.4%	28
29 Capital Outlay	0.04	0.08	0.04	0.04	45.1%	29
30 Debt Service	-	-	-	-	0.0%	30
31 Services Of Other Depts	4.89	4.89	4.89	-	0.0%	31
32 Annual Projects	0.28	0.46	0.39	0.17	38.1%	32
33 Allocated Charges				-	0.0%	33
34 <b>TOTAL OPERATING EXPENSES</b>	<b>145.04</b>	<b>147.73</b>	<b>146.80</b>	<b>2.69</b>	<b>1.8%</b>	34
35						35
36 <b>TOTAL NET OPERATING</b>	<b>(35.89)</b>	<b>(37.66)</b>	<b>(36.73)</b>	<b>1.76</b>	<b>-4.7%</b>	36
42						42
43 <b>GENERAL FUND SUPPORT</b>				<b>1.76</b>	<b>3.4%</b>	43

# Department of Public Health - Health Network Division

## STATEMENT OF REVENUE AND EXPENSES

September 30, 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	12.59	12.59	12.59	-	0.0%	1
2 Medicare Revenue	2.26	2.26	2.26	-	0.0%	2
3 Prior Year Settlement	-	-	-	-	0.0%	3
4 Other Patient Revenue	0.21	0.21	0.21	-	0.0%	4
<b>5 TOTAL PATIENT SERVICE REVENUE</b>	<b>15.06</b>	<b>15.06</b>	<b>15.06</b>	<b>-</b>	<b>0.0%</b>	<b>5</b>
6						6
<b>7 OTHER OPERATING REVENUE:</b>						7
8 Medi-Cal Waiver	-	-	-	-	0.0%	8
9 Medi-Cal Managed Care Supplemental	-	-	-	-	0.0%	9
10 Other Medi-Cal	0.90	0.90	0.90	-	0.0%	10
11 Healthy San Francisco Fees	1.52	1.52	1.52	-	0.0%	11
12 SAPT	-	-	-	-	0.0%	12
13 Capitation Fees / Health Plan Settlements	0.30	0.30	0.30	-	0.0%	13
14 2011 Realignment	-	-	-	-	0.0%	14
15 1991 Health & Welfare Realignment	1.38	1.38	1.38	-	0.0%	15
16 Fees/Fines/Licenses	1.15	1.30	1.30	(0.15)	-11.5%	16
17 Other State/Misc	4.60	4.60	4.60	-	0.0%	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>10.12</b>	<b>10.27</b>	<b>10.27</b>	<b>(0.15)</b>	<b>-1.5%</b>	<b>20</b>
21						21
<b>22 TOTAL OPERATING REVENUE</b>	<b>25.18</b>	<b>25.33</b>	<b>25.33</b>	<b>(0.15)</b>	<b>-0.6%</b>	<b>22</b>
23						23
<b>24 OPERATING EXPENSES:</b>						24
25 Salaries	73.05	75.88	75.88	2.83	3.7%	25
26 Mandatory Fringe Benefits	23.82	26.70	26.70	2.88	10.8%	26
27 Non-Personnel Services	49.03	52.43	49.16	3.40	6.5%	27
28 Materials & Supplies	0.83	1.75	1.38	0.92	52.5%	28
29 Capital Outlay	0.18	0.18	0.18	(0.00)	-1.3%	29
30 Debt Service	-	-	-	-	0.0%	30
31 Services Of Other Depts	1.03	1.40	0.93	0.36	26.0%	31
32 Annual Projects	39.05	41.72	38.30	2.66	6.4%	32
33 Allocated Charges				-	0.0%	33
<b>34 TOTAL OPERATING EXPENSES</b>	<b>187.01</b>	<b>200.05</b>	<b>192.53</b>	<b>13.05</b>	<b>6.5%</b>	<b>34</b>
35						35
<b>36 TOTAL NET OPERATING</b>	<b>(161.82)</b>	<b>(174.72)</b>	<b>(167.20)</b>	<b>12.90</b>	<b>-7.4%</b>	<b>36</b>
42						42
<b>43 GENERAL FUND SUPPORT</b>				<b>12.90</b>	<b>5.2%</b>	<b>43</b>

# Department of Public Health - Population Health Division

## STATEMENT OF REVENUE AND EXPENSES

September 30, 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	3.27	1.65	1.65	1.61	97.4%	1
2 Medicare Revenue	0.05	0.25	0.25	(0.20)	-80.4%	2
3 Prior Year Settlement	-	-	-	-	0.0%	3
4 Other Patient Revenue	1.17	0.92	0.92	0.25	27.2%	4
<b>5 TOTAL PATIENT SERVICE REVENUE</b>	<b>4.49</b>	<b>2.82</b>	<b>2.82</b>	<b>1.66</b>	<b>58.8%</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	0.75	0.75	0.75	-	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	16.13	16.17	16.17	(0.04)	-0.2%	16
17 Other State/Misc	0.73	0.72	0.72	0.01	1.4%	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>17.62</b>	<b>17.64</b>	<b>17.64</b>	<b>(0.03)</b>	<b>-0.1%</b>	<b>20</b>
21						21
<b>22 TOTAL OPERATING REVENUE</b>	<b>22.10</b>	<b>20.47</b>	<b>20.47</b>	<b>1.64</b>	<b>8.0%</b>	<b>22</b>
23						23
<b>24 OPERATING EXPENSES:</b>						24
25 Salaries	47.96	49.95	49.95	1.99	4.0%	25
26 Mandatory Fringe Benefits	16.14	17.59	17.59	1.45	8.2%	26
27 Non-Personnel Services	25.14	26.53	25.23	1.39	5.2%	27
28 Materials & Supplies	4.24	5.93	4.13	1.68	28.4%	28
29 Capital Outlay	0.02	0.02	0.02	-	0.0%	29
30 Debt Service	-	-	-	-	0.0%	30
31 Services Of Other Depts	5.87	5.87	5.85	-	0.0%	31
32 Annual Projects	2.08	2.28	1.41	0.20	8.7%	32
33 Allocated Charges				-	0.0%	33
<b>34 TOTAL OPERATING EXPENSES</b>	<b>101.45</b>	<b>108.16</b>	<b>104.19</b>	<b>6.71</b>	<b>6.2%</b>	<b>34</b>
35						35
<b>36 TOTAL NET OPERATING</b>	<b>(79.35)</b>	<b>(87.69)</b>	<b>(83.72)</b>	<b>8.34</b>	<b>-9.5%</b>	<b>36</b>
42						42
<b>43 GENERAL FUND SUPPORT</b>				<b>8.34</b>	<b>8.8%</b>	<b>43</b>

# Department of Public Health - Operations

## STATEMENT OF REVENUE AND EXPENSES

September 30, 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	-	-	-	-	0.0%	1
2 Medicare Revenue	-	-	-	-	0.0%	2
3 Prior Year Settlement	-	-	-	-	0.0%	3
4 Other Patient Revenue	-	-	-	-	0.0%	4
5 <b>TOTAL PATIENT SERVICE REVENUE</b>	-	-	-	-	<b>0.0%</b>	5
6						6
<b>OTHER OPERATING REVENUE:</b>						
8 Medi-Cal Waiver	-	-	-	-	0.0%	8
9 Medi-Cal Managed Care Supplemental	-	-	-	-	0.0%	9
10 Other Medi-Cal	2.05	2.05	2.05	-	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	41.96	41.96	41.96	-	0.0%	15
16 Fees/Fines/Licenses	-	-	-	-	0.0%	16
17 Other State/Misc	0.22	0.22	0.22	-	0.0%	17
18 Revenues from Other Departments	-	-	-	-	0.0%	18
19 Use of Fund Balance	-	-	-	-	0.0%	19
20 <b>TOTAL OTHER OPERATING REVENUE</b>	<b>44.23</b>	<b>44.23</b>	<b>44.23</b>	-	<b>0.0%</b>	20
21						21
22 <b>TOTAL OPERATING REVENUE</b>	<b>44.23</b>	<b>44.23</b>	<b>44.23</b>	-	<b>0.0%</b>	22
23						23
<b>OPERATING EXPENSES:</b>						
25 Salaries	56.32	51.03	51.03	(5.28)	-10.4%	25
26 Mandatory Fringe Benefits	25.87	21.22	21.22	(4.65)	-21.9%	26
27 Non-Personnel Services	3.97	3.17	2.98	(0.80)	-25.2%	27
28 Materials & Supplies	0.49	0.58	0.45	0.09	15.7%	28
29 Capital Outlay	-	-	-	-	0.0%	29
30 Debt Service	8.99	9.02	9.02	0.02	0.3%	30
31 Services Of Other Depts	18.40	17.62	16.26	(0.78)	-4.4%	31
32 Annual Projects	91.45	92.45	88.99	1.00	1.1%	32
33 Allocated Charges				-	0.0%	33
34 <b>TOTAL OPERATING EXPENSES</b>	<b>205.48</b>	<b>195.09</b>	<b>189.95</b>	<b>(10.39)</b>	<b>-5.3%</b>	34
35						35
36 <b>TOTAL NET OPERATING</b>	<b>(161.25)</b>	<b>(150.86)</b>	<b>(145.72)</b>	<b>(10.39)</b>	<b>6.9%</b>	36
42						42
43 <b>GENERAL FUND SUPPORT</b>				<b>(10.39)</b>	<b>-5.3%</b>	43