



**London N. Breed,
Mayor**

**Jenny Louie,
Chief Financial Officer**

MEMORANDUM

May 12, 2023

To: President Dan Bernal and Honorable Members of the Health Commission

Through: Dr. Grant Colfax, Director of Health
Greg Wagner, Chief Operating Officer

From: Jenny Louie, Chief Financial Officer

RE: Revenue and Expenditure Projection Report – Third Quarter FY 2022-23

This report presents the third quarter statement of revenues and expenditures for the department of Public Health (DPH) for fiscal year 2022-23. These figures are based on revenue collected and billed, and expenses incurred for the fiscal year beginning July 1, 2022. Figures reported include projected balances based on actual revenues and expenditures as of March 31, 2023. At the end of the third quarter, the Department projects a net general fund deficit of \$6.9 million. The department projects operating expenditures to be above budget by \$11 million and revenues to be below budget by \$18.0 million. These updated projections represent an \$8 million improvement compared to the second quarter report which projected a \$14.9 million shortfall. The change is due to \$10.7 million increase in projected savings compared to the second quarter offset by a worsening of revenue outlook by \$2.8 million.

Third Quarter Projected FY 2022-23 Surplus/(Deficit) (in Millions)

Third Quarter Report	Revenue			Expenditure			Total
	Revised	Current	Surplus/	Revised	Current	Surplus/	Surplus/
	Budget	Projection	(Deficit)	Budget	Projection	(Deficit)	(Deficit)
HGH - Zuckerberg SF General	\$ 1,107.7	\$ 1,113.3	\$ 5.6	\$ 1,126.1	\$ 1,128.5	\$ (2.3)	\$ 3.2
HLH - Laguna Honda Hospital	\$ 214.5	\$ 192.2	\$ (22.3)	\$ 339.9	\$ 347.1	\$ (7.1)	\$ (29.4)
HBH - Behavioral Health	\$ 267.4	\$ 271.4	\$ 4.0	\$ 413.9	\$ 404.3	\$ 9.5	\$ 13.5
HPC - Primary Care	\$ 20.2	\$ 19.7	\$ (0.5)	\$ 153.2	\$ 147.6	\$ 5.6	\$ 5.1
HJH - Jail Health	\$ 0.4	\$ 0.4	\$ -	\$ 42.3	\$ 41.0	\$ 1.3	\$ 1.3
HNS - Health Network including HAH	\$ 15.6	\$ 12.6	\$ (3.0)	\$ 188.4	\$ 189.1	\$ (0.6)	\$ (3.6)
HPH - Population Health Division	\$ 25.7	\$ 24.5	\$ (1.2)	\$ 108.4	\$ 106.6	\$ 1.8	\$ 0.6
HAD - Central Administration	\$ 44.4	\$ 43.7	\$ (0.6)	\$ 168.0	\$ 165.1	\$ 3.0	\$ 2.3
Total Operating	1,695.7	1,677.8	(18.0)	2,540.2	2,529.2	11.0	(6.9)

Key highlights:

- Following the approved Management Reserve policy, if the projected \$6.9 million shortfall materializes, it would likely be offset with a withdrawal of \$6.9 million from DPH’s management reserve. Balances of the reserve are shown at the end of this memo.
- The revenue deficit is primarily driven by two issues:

- An estimated \$22.3 million revenue shortfall at Laguna Honda Hospital and continues an assumption of lower census due to the current pause on new admissions. This shortfall is lower than the \$25.6 million originally projected in the second quarter, due to a Statewide increase in the Per Diem rate that was implemented in January 2023, retroactive to service dates on or after August 1, 2022.
- \$38 million shortfall of prior year Medicaid Waiver settlements budgeted in Zuckerberg San Francisco General (ZSFG). DPH recently learned that settlements that were expected to be adjudicated this fiscal year will not happen until next fiscal year at the earliest. This revenue shortfall is partly offset by an increase in patient revenue due in part to a change in payment model from capitation to fee for service for Medi-Cal patients covered by the San Francisco Health Plan, resulting in net revenues at ZSFG of \$5.6 million.
- The two hospitals project expenditure deficits driven by non-personnel costs that will be offset by savings within their own operation budgets as well as the rest of the department.
 - Laguna Honda Hospital projects a \$7.1 million deficit due to recertification efforts. These projections reflect \$19.8 million of budget appropriation transferred in from other DPH divisions into non-personnel costs for additional consulting support for recertification efforts.
 - Zuckerberg San Francisco General projects a \$2.3 million deficit primarily due to increased spending in professional services and material and supplies resulting from increased inflationary costs, increased census, and reduced patient flow, including registry costs to support the high census levels in the hospital. On average, daily census in the current year is approximately 6% higher than FY 2021-22. These projections reflect \$16.5 million of budget appropriation transferred in from other DPH divisions to help offset the shortfall.
- The current projection reflects an expected \$23.8 million (1.8%) positive salary variance by year end due to delay in hiring new positions. As part of the FY 2022-23 and FY 2023-24 budget process, the Department added over 400 full-time equivalents (FTE) across all divisions. Because of this large increase in budgeted FTEs, in combination with a significant number of vacant positions and challenges in the City hiring processes. DPH has increased human resource staffing and the City is making process changes to improve the efficiency of its hiring processes.

Zuckerberg San Francisco General Hospital: ZSFG projects a \$3.2 million surplus compared to budget comprised of:

Revenue surplus of \$5.6 million as follows:

- \$80.4 million surplus in patient revenues largely due to a change in payment model from capitation to fee for service for Medi-Cal patients covered by the San Francisco Health Plan and Medicare and Medi-Cal Prior Year Cost Report settlements. This increase is offset by a \$11.6 million shortfall in supplemental Medi-Cal Managed Care revenue mainly due to lower than budgeted Enhanced Payment Program revenue as result of the shift to the fee for service payment model

- \$68.5 million deficit in Medi-Cal waiver revenue due to \$30.5 million lower than budgeted Global Payment Program Revenue and \$38 million of prior year settlements that are no longer expected to be received in the current fiscal year.
- \$4.4 million in other Medi-Cal because of better than budgeted Medicaid GME program revenues and enhanced FMAP Medi-Cal payments due to the Public Health Emergency.
- \$13.6 million better than budgeted rates for the Healthy Worker's members
- \$12.7 million lower than expected due primarily to 340b program revenue as the program is pending accreditation and expanded contract authority for special pharmacies

Expenditure shortfall of \$2.7 million as follows:

- \$9.6 million savings in salary and fringe costs as a result of hiring delays
- \$4.5 million shortfall in non-personnel costs due to increased registry cost and usage, cost of interpretation contracts, and cost of ambulance transportation
- \$6.16 million shortfall in materials and supplies attributed to inflation and increased costs related to COVID-19 including continued testing
- \$1.36 million shortfall in interdepartmental workorder due to spike in natural gas prices and Sheriff Security workorders. Shortfall is partially offset by savings in workers' compensation.

Laguna Honda Hospital (LHH): LHH projects a \$29.4 million net deficit due to the ongoing recertification effort.

- The deficit includes a \$22.3 million Medi-Cal revenue shortfall attributed to reduced census since the beginning of the year as noted earlier.
- In addition, the department projects a \$7.2 million expenditure shortfall due to an \$11 million overage in unbudgeted registry expenses and non-labor recertification expenses. This is partially offset by savings of \$3.5 million in materials and supplies due to lower census and \$0.3 million in workorder savings from other City departments.

Behavioral Health Services (BHS): BHS projects a net surplus of \$13.5 million comprised of:

A \$4.0 million revenue surplus which is a combination of:

\$10.1 million shortfall patient revenues due to the following variances

- \$13.7 million deficit in BHS Short-Doyle Medi-Cal and Drug Medi-Cal programs
- \$0.4 million surplus due to increased revenue from prescription Medicare
- \$3.2 million surplus in prior year settlements from FY11-12 supplemental Short-Doyle Medi-Cal claims.

\$14.1 million surplus in other revenue

- \$0.2 deficit in Behavioral Health Quality Improvement Program revenue for CalAIM implementation due to a deliverable component not being met.
- \$0.9 million deficit in CalAIM Enhanced Care Management (ECM) revenue due to slower than expected implementation of the program in the current fiscal year.

- \$15.8 million surplus in 2011 realignment revenue due to increased prior year State sales tax growth for FY 21-22 that will be distributed in FY 2022-23
- A net deficit of 0.4 million in other state funding due to:
 - A surplus of \$0.7 million for revenue related to prior year claiming through the San Francisco Unified School District
 - \$1.5 million deficit in State General Fund match due to a slower than expected recovery to pre-COVID-19 and current volume of approved adjudicated claims for Medi-Cal services
 - A surplus of \$0.3 million for revenue from the Healthy Workers program.

A \$9.5 million expenditure savings which is a combination of:

- \$1.8 million in savings in salary and fringes due to hiring delays
- \$7.8 million savings in contracts due to \$3.3 million savings from Dual Diagnosis operating costs not realized because the site has not been established, and \$5.1 million savings from prior year contract encumbrances

Primary Care: This division projects a \$5.1 million surplus comprised of:

Revenue deficit of \$0.5 million

- \$1.0 million deficit in revenue due to slightly worse than budgeted patient revenue
- \$0.5 million surplus in capitation revenues due to \$0.8 million surplus in capitation revenue due to better than expected Healthy Worker's program revenue offset by \$0.3 million CalAIM ECM and Community Supports (CS) revenue.

Expenditure savings of \$5.6 million

- \$5.2 million savings in salary and fringe costs
- \$0.4 million savings in Sugar Sweetened Beverage project mostly from salaries savings due to hiring delays.

Jail Health Services: Jail Health projects an overall surplus of \$1.3 million in expenditure savings comprised of:

- \$1.8 million in salaries and fringe savings as a result of hiring delays
- \$1.8 million shortfall in non-personnel costs due to registry use
- \$1.0 million savings in Materials & Supplies
- \$0.3 million in interdepartmental workorder savings, primarily in workers' compensation

Health Network Services: The Health Network Division projects an overall net deficit of \$3.6 million comprised of:

A \$3.0 million revenue deficit which is a combination of:

- \$0.6 surplus in Health At Home patient revenues
- \$3.6 shortfall in other revenues:

- \$0.9 million shortfall in other Medi-Cal due to County-based Medi-Cal Administrative Activities (CMAA) revenue due to rate adjustments
- \$1.7 million deficit in Healthy San Francisco (HSF) revenues ongoing reductions in HSF enrollments as more people enroll in SF Covered MRA and SFMRA options with extended eligibility.
- \$0.7 million deficit in CalAIM ECM and CS revenue due to lower than expected enrollment in the first half of the year. Due to a change in the payment structure and expected increased enrollment and capacity in the ECM program for the second half of the year, this shortfall is not expected to persist beyond this fiscal year.
- \$0.2 million in lower than expected Health Care Accountability Ordinance fees.

A \$0.6 million expenditure deficit as follows:

- \$2.4 million in salary and fringe cost savings due to hiring delays; offset by
- \$3.0 million deficit in contracts due to increased spending in as-needed beds to support patient flow within ZSFG and San Francisco Health Network.

Population Health Division: Population Health Division projects a \$0.6 million net surplus comprised of \$1.8 million in expenditure savings offset by \$1.2 million in revenue shortfall.

- The \$1.2 million revenue deficit in Population Health is mainly due to lower billing primarily in in the Adult and Immunization and Travel Clinic (AITC) and the Public Health Lab. This is a result of a mix a lower level of services and a shift of demand for services from travel to immunizations at AITC and lower claims in Public Health Lab billing due to a conversion to Epic. Population Health, IT and finance staff are reviewing the current operations and service models to determine ways to maximize revenues. The deficit in AITC and Lab revenue is offset by better than expected revenue turnout at City Clinic since EPIC implementation.
- The \$1.8 million in expenditure savings are salaries and fringes savings due to hiring delays.

Public Health Administration: The Central Operations Division projects a net surplus of \$2.3 million comprised of:

A \$0.6 million revenue deficit as follows:

- \$0.8 million revenue deficit from County-based Medi-Cal Administrative Activities (CMAA) revenue due to rate adjustments.
- \$0.2 million revenue surplus from Vital Records fees reflecting a rate increase effective January 2022.

A \$2.9 million expenditure savings as follows:

- \$1.2 million salary and fringe benefit savings due to delays in hiring new staff.
- \$1.7 million project savings from Information Technology (IT) salaries and contract savings.

COVID Projections:

The COVID-19 Response project projects a net surplus of \$13.6 million overall compared to the \$73.3 million budget. The majority of these savings are due to the closeout of prior year encumbrances after final invoicing and payment. This projection assumes continued baseline activities for the remaining quarter of the year and does not reflect any changes in service levels as a result of surges.

Branch	Q3			
	Revised Budget	Projection	Inventory Adjustment	Surplus/ (Deficit)
CoVid OPS DOC	8.9	11.1	(4.8)	2.7
CoVid OPS SIP & I&Q	5.1	3.6		1.5
CoVid CDRU	4.0	4.4		(0.4)
CoVid OPS Community	19.7	14.6		5.0
CoVid PLN Epi & Surveillance	2.0	2.0		0.0
CoVid OPS Testing	16.3	15.5		0.8
CoVid OPS Vaccination	17.3	13.4		3.9
Total	73.3	64.6		13.6

Major sources of expenditure savings result from:

- \$2.7 million projected savings in Department Operation Center (DOC). Note this projection includes expected reporting adjustment similar to prior years to recognize personnel protective equipment (PPE) purchased last year.
- \$1.5 million projected surplus in the Shelter in Place (SIP) and Isolation and Quarantine Hotels (I&Q) from close out of FY 2021-22 encumbrances for operations
- \$0.4 shortfall in COVID Response Unit due to increased projected contract expenditure.
- \$5.0 million projected savings in the community response project from a reduction in projected expenditures.
- \$0.8 million projected savings in testing based on current testing trends.
- \$3.9 million projected savings in vaccination based on current vaccination trends.

Comments

- As in previous fiscal years, this report assumes no variance from budget in 1991 State Realignment revenues. As these revenues affect multiple departments, they are monitored and projected centrally by the City Controller's Office and reported separately in the Controller's 6-Month Report.
- Section 12.6 of the administrative provisions of the Annual Appropriation Ordinance authorizes the Controller to defer surplus transfer payments, indigent health revenues, and Realignment funding to offset future reductions or audit adjustments associated with funding allocations for indigent health services. This provision was adopted by the Board of

Supervisors to smooth volatile state and federal revenues that can lead to large variances between budgeted and actual amounts due to unpredictable timing of payments, major changes in projected allocations, and delays in final audit settlements.

With the estimated withdrawal of \$6.9 million to balance current year shortfalls, a \$117.0 million balance would remain at year end, representing 4.7% of the two-year budgeted revenues.

DPH Revenue Management Reserve as of Q3 2022-23					
Budgeted Revenues	Medi-Cal	Medicare	Patient Revenues	Less IGT	Annual total
FY 2022-23	1,061,266,522	191,432,968	122,869,166	(114,034,233)	1,262,120,134
FY 2023-24	1,019,131,750	188,379,336	123,446,637	(116,148,435)	<u>1,215,506,998</u>
			Total Revenues Over Two Years		2,477,627,132
			Starting Reserve Balance as of Q4 FY 22-23		123,881,357
			Estimated Withdrawal at Year End		<u>(6,900,000)</u>
			Remaining Balance		116,981,357
Reserve balance as a percentage of Two year Medi-Cal, Medicare and Patient Revenues					4.72%

Department of Public Health
STATEMENT OF REVENUE AND EXPENSES
3/31/2023
(In Millions of Dollars)

	CURRENT YEAR					
	Projection	Revised Budget	Original Budget	Fav/(Unfav)		
				Variance	% Var	
NET PATIENT SERVICE REVENUE:						
1 Medi-Cal Revenue	526.36	535.99	535.99	(9.63)	-1.8%	1
2 Medicare Revenue	214.49	191.43	191.43	23.06	12.0%	2
3 Prior Year Settlement	32.93	2.48	2.48	30.45	1226.7%	3
4 Other Patient Revenue	127.97	123.45	123.45	4.52	3.7%	4
5 TOTAL PATIENT SERVICE REVENUE	901.75	853.36	853.36	48.39	5.7%	5
6						6
7 OTHER OPERATING REVENUE:						7
8 Medi-Cal Waiver	123.21	191.70	191.70	(68.49)	-35.7%	8
9 Medi-Cal Managed Care Supplemental	182.16	194.01	194.01	(11.85)	-6.1%	9
10 Other Medi-Cal	50.52	47.87	47.87	2.65	5.5%	10
11 Healthy San Francisco Fees	0.74	2.39	2.39	(1.65)	-69.0%	11
12 SAPT	8.94	8.94	8.94	-	0.0%	12
13 Capitation Fees / Health Plan Settlements	94.21	83.69	83.69	10.51	12.6%	13
14 2011 Realignment	71.15	55.40	55.40	15.75	28.4%	14
15 1991 Health & Welfare Realignment	176.29	176.29	176.29	-	0.0%	15
16 Fees/Fines/Licenses	23.52	23.45	23.45	0.07	0.3%	16
17 Other State/Misc	36.35	49.71	49.71	(13.36)	-26.9%	17
18 Revenues from Other Departments	8.93	8.93	8.00	-	0.0%	18
19 Use of Fund Balance	-	-	-	-	0.0%	19
20 TOTAL OTHER OPERATING REVENUE	776.02	842.38	841.45	(66.36)	-7.9%	20
21						21
22 TOTAL OPERATING REVENUE	1,677.78	1,695.74	1,694.81	(17.97)	-1.1%	22
23						23
24 OPERATING EXPENSES:						24
25 Salaries	932.23	950.46	958.75	18.23	1.9%	25
26 Mandatory Fringe Benefits	353.69	359.21	374.94	5.52	1.5%	26
27 Non-Personnel Services	757.19	745.44	673.29	(11.76)	-1.6%	27
28 Materials & Supplies	201.68	199.95	171.93	(1.73)	-0.9%	28
29 Capital Outlay	6.90	6.90	1.72	0.00	0.0%	29
30 Debt Service	2.92	2.92	2.92	-	0.0%	30
31 Services Of Other Depts	127.24	125.89	120.58	(1.34)	-1.1%	31
32 Annual Projects	147.37	149.47	124.73	2.10	1.4%	32
34 TOTAL OPERATING EXPENSES	2,529.21	2,540.23	2,428.87	11.03	0.4%	34
35						35
36 TOTAL NET OPERATING	(851.43)	(844.49)	(734.06)	(6.94)	0.8%	36

Department of Public Health - Zuckerberg San Francisco General Hospital Division

STATEMENT OF REVENUE AND EXPENSES

3/31/2023

(In Millions of Dollars)

	CURRENT YEAR					
	Projection	Revised Budget	Original Budget	Fav/(Unfav)		
				Variance	% Var	
NET PATIENT SERVICE REVENUE:						
1 Medi-Cal Revenue	230.12	204.92	204.92	25.20	12.3%	1
2 Medicare Revenue	198.46	175.65	175.65	22.81	13.0%	2
3 Prior Year Settlement	26.80	-	-	26.80	0.0%	3
4 Other Patient Revenue	125.94	120.34	120.34	5.60	4.7%	4
5 TOTAL PATIENT SERVICE REVENUE	581.32	500.91	500.91	80.41	16.1%	5
6						6
7 OTHER OPERATING REVENUE:						7
8 Medi-Cal Waiver	123.21	191.70	191.70	(68.49)	-35.7%	8
9 Medi-Cal Managed Care Supplemental	180.30	191.92	191.92	(11.63)	-6.1%	9
10 Other Medi-Cal	48.26	43.87	43.87	4.39	10.0%	10
11 Healthy San Francisco Fees	-	-	-	-	0.0%	11
12 SAPT	-	-	-	-	0.0%	12
13 Capitation Fees / Health Plan Settlements	86.81	73.19	73.19	13.62	18.6%	13
14 2011 Realignment	-	-	-	-	0.0%	14
15 1991 Health & Welfare Realignment	64.91	64.91	64.91	-	0.0%	15
16 Fees/Fines/Licenses	-	-	-	-	0.0%	16
17 Other State/Misc	20.73	33.44	33.44	(12.72)	-38.0%	17
18 Revenues from Other Departments	7.76	7.76	6.83	-	0.0%	18
19 Use of Fund Balance	-	-	-	-	0.0%	19
20 TOTAL OTHER OPERATING REVENUE	531.97	606.80	605.86	(74.83)	-12.3%	20
21						21
22 TOTAL OPERATING REVENUE	1,113.28	1,107.70	1,106.77	5.58	0.5%	22
23						23
24 OPERATING EXPENSES:						24
25 Salaries	461.52	468.12	459.16	6.60	1.4%	25
26 Mandatory Fringe Benefits	171.52	174.54	181.76	3.02	1.7%	26
27 Non-Personnel Services	276.42	271.97	282.75	(4.45)	-1.6%	27
28 Materials & Supplies	135.28	129.12	120.01	(6.16)	-4.8%	28
29 Capital Outlay	4.26	4.26	0.81	-	0.0%	29
30 Debt Service	2.92	2.92	2.92	-	0.0%	30
31 Services Of Other Depts	73.46	72.10	70.44	(1.36)	-1.9%	31
32 Annual Projects	3.09	3.09	1.79	-	0.0%	32
34 TOTAL OPERATING EXPENSES	1,128.46	1,126.12	1,119.64	(2.35)	-0.2%	34
35						35
36 TOTAL NET OPERATING	(15.18)	(18.41)	(12.87)	3.23	-17.6%	36

Department of Public Health - Laguna Honda

STATEMENT OF REVENUE AND EXPENSES

3/31/2023

(In Millions of Dollars)

	CURRENT YEAR					
	Fav/(Unfav)					
	Projection	Revised Budget	Original Budget	Variance	% Var	
NET PATIENT SERVICE REVENUE:						
1 Medi-Cal Revenue	182.17	203.58	203.58	(21.42)	-10.5%	1
2 Medicare Revenue	8.51	9.52	9.52	(1.01)	-10.6%	2
3 Prior Year Settlement	0.42	-	-	0.42	0.0%	3
4 Other Patient Revenue	0.28	0.56	0.56	(0.28)	-50.0%	4
5 TOTAL PATIENT SERVICE REVENUE	191.37	213.66	213.66	(22.29)	-10.4%	5
6						6
7 OTHER OPERATING REVENUE:						7
8 Medi-Cal Waiver	-	-	-	-	0.0%	8
9 Medi-Cal Managed Care Supplemental	-	-	-	-	0.0%	9
10 Other Medi-Cal	-	-	-	-	0.0%	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 TOTAL OTHER OPERATING REVENUE	0.84	0.84	0.84	-	0.0%	20
21						21
22 TOTAL OPERATING REVENUE	192.22	214.51	214.51	(22.29)	-10.4%	22
23						23
24 OPERATING EXPENSES:						24
25 Salaries	170.40	170.40	175.91	-	0.0%	25
26 Mandatory Fringe Benefits	70.27	70.27	74.84	-	0.0%	26
27 Non-Personnel Services	50.95	39.99	14.15	(10.96)	-27.4%	27
28 Materials & Supplies	27.64	31.12	25.83	3.48	11.2%	28
29 Capital Outlay	1.71	1.71	0.39	-	0.0%	29
30 Debt Service	-	-	-	-	0.0%	30
31 Services Of Other Depts	24.17	24.50	23.32	0.33	1.4%	31
32 Annual Projects	1.94	1.94	1.55	-	0.0%	32
34 TOTAL OPERATING EXPENSES	347.07	339.92	315.98	(7.15)	-2.1%	34
35						35
36 TOTAL NET OPERATING	(154.85)	(125.42)	(101.47)	(29.44)	23.5%	36

Department of Public Health - Behavioral Health Division

STATEMENT OF REVENUE AND EXPENSES

3/31/2023

(In Millions of Dollars)

	CURRENT YEAR					
	Projection	Revised Budget	Original Budget	Fav/(Unfav)		
				Variance	% Var	
NET PATIENT SERVICE REVENUE:						
1 Medi-Cal Revenue	102.30	115.99	115.99	(13.69)	-11.8%	1
2 Medicare Revenue	2.88	2.48	2.48	0.40	16.1%	2
3 Prior Year Settlement	5.64	2.48	2.48	3.16	127.2%	3
4 Other Patient Revenue	0.62	0.62	0.62	-	0.0%	4
5 TOTAL PATIENT SERVICE REVENUE	111.44	121.57	121.57	(10.13)	-8.3%	5
6						6
7 OTHER OPERATING REVENUE:						7
8 Medi-Cal Waiver	-	-	-	-	0.0%	8
9 Medi-Cal Managed Care Supplemental	1.86	2.08	2.08	(0.22)	-10.7%	9
10 Other Medi-Cal	-	-	-	-	0.0%	10
11 Healthy San Francisco Fees	-	-	-	-	0.0%	11
12 SAPT	8.94	8.94	8.94	-	0.0%	12
13 Capitation Fees / Health Plan Settlements	0.05	1.00	1.00	(0.95)	-95.0%	13
14 2011 Realignment	71.15	55.40	55.40	15.75	28.4%	14
15 1991 Health & Welfare Realignment	68.75	68.75	68.75	-	0.0%	15
16 Fees/Fines/Licenses	-	-	-	-	0.0%	16
17 Other State/Misc	9.18	9.62	9.62	(0.44)	-4.6%	17
18 Revenues from Other Departments	-	-	-	-	0.0%	18
19 Use of Fund Balance	-	-	-	-	0.0%	19
20 TOTAL OTHER OPERATING REVENUE	159.93	145.80	145.80	14.14	9.7%	20
21						21
22 TOTAL OPERATING REVENUE	271.37	267.37	267.37	4.01	1.5%	22
23						23
24 OPERATING EXPENSES:						24
25 Salaries	81.20	82.66	87.94	1.46	1.8%	25
26 Mandatory Fringe Benefits	28.13	28.46	30.30	0.33	1.2%	26
27 Non-Personnel Services	273.60	281.35	271.49	7.75	2.8%	27
28 Materials & Supplies	17.07	17.07	10.65	-	0.0%	28
29 Capital Outlay	0.00	0.00	-	-	0.0%	29
30 Debt Service	-	-	-	-	0.0%	30
31 Services Of Other Depts	4.32	4.32	3.24	-	0.0%	31
32 Annual Projects	-	-	-	-	0.0%	32
34 TOTAL OPERATING EXPENSES	404.32	413.86	403.62	9.54	2.3%	34
35						35
36 TOTAL NET OPERATING	(132.94)	(146.49)	(136.25)	13.55	-9.2%	36

Department of Public Health - Primary Care Clinics

STATEMENT OF REVENUE AND EXPENSES

3/31/2023

(In Millions of Dollars)

	CURRENT YEAR					
	Projection	Revised Budget	Original Budget	Fav/(Unfav)		
				Variance	% Var	
NET PATIENT SERVICE REVENUE:						
1 Medi-Cal Revenue	8.54	10.66	10.66	(2.12)	-19.9%	1
2 Medicare Revenue	2.69	1.89	1.89	0.80	42.2%	2
3 Prior Year Settlement	0.08	-	-	0.08	0.0%	3
4 Other Patient Revenue	0.13	(0.07)	(0.07)	0.20	-290.3%	4
5 TOTAL PATIENT SERVICE REVENUE	11.44	12.49	12.49	(1.05)	-8.4%	5
6						6
7 OTHER OPERATING REVENUE:						7
8 Medi-Cal Waiver	-	-	-	-	0.0%	8
9 Medi-Cal Managed Care Supplemental	-	-	-	-	0.0%	9
10 Other Medi-Cal	-	-	-	-	0.0%	10
11 Healthy San Francisco Fees	-	-	-	-	0.0%	11
12 SAPT	-	-	-	-	0.0%	12
13 Capitation Fees / Health Plan Settlements	7.56	7.00	7.00	0.56	7.9%	13
14 2011 Realignment	-	-	-	-	0.0%	14
15 1991 Health & Welfare Realignment	-	-	-	-	0.0%	15
16 Fees/Fines/Licenses	-	-	-	-	0.0%	16
17 Other State/Misc	0.15	0.15	0.15	-	0.0%	17
18 Revenues from Other Departments	0.54	0.54	0.54	-	0.0%	18
19 Use of Fund Balance	-	-	-	-	0.0%	19
20 TOTAL OTHER OPERATING REVENUE	8.25	7.69	7.69	0.56	7.2%	20
21						21
22 TOTAL OPERATING REVENUE	19.69	20.18	20.18	(0.49)	-2.4%	22
23						23
24 OPERATING EXPENSES:						24
25 Salaries	66.99	71.18	71.17	4.19	5.9%	25
26 Mandatory Fringe Benefits	26.17	27.14	27.14	0.97	3.6%	26
27 Non-Personnel Services	42.08	42.08	6.60	-	0.0%	27
28 Materials & Supplies	7.60	7.60	4.85	-	0.0%	28
29 Capital Outlay	0.60	0.60	0.35	-	0.0%	29
30 Debt Service	-	-	-	-	0.0%	30
31 Services Of Other Depts	3.73	3.73	3.63	-	0.0%	31
32 Annual Projects	0.46	0.86	0.36	0.40	46.5%	32
34 TOTAL OPERATING EXPENSES	147.64	153.20	114.09	5.56	3.6%	34
35						35
36 TOTAL NET OPERATING	(127.94)	(133.02)	(93.91)	5.07	-3.8%	36

Department of Public Health - Jail Health Division

STATEMENT OF REVENUE AND EXPENSES

Department of Public Health

(In Millions of Dollars)

	CURRENT YEAR					
	Projection	Revised Budget	Original Budget	Fav/(Unfav)		
				Variance	% Var	
NET PATIENT SERVICE REVENUE:						
1 Medi-Cal Revenue	-	-	-	-	0.0%	1
2 Medicare Revenue	-	-	-	-	0.0%	2
3 Prior Year Settlement	-	-	-	-	0.0%	3
4 Other Patient Revenue	-	-	-	-	0.0%	4
5 TOTAL PATIENT SERVICE REVENUE	-	-	-	-	0.0%	5
6						6
7 OTHER OPERATING REVENUE:						7
8 Medi-Cal Waiver	-	-	-	-	0.0%	8
9 Medi-Cal Managed Care Supplemental	-	-	-	-	0.0%	9
10 Other Medi-Cal	-	-	-	-	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 TOTAL OTHER OPERATING REVENUE	0.39	0.39	0.39	-	0.0%	20
21						21
22 TOTAL OPERATING REVENUE	0.39	0.39	0.39	-	0.0%	22
23						23
24 OPERATING EXPENSES:						24
25 Salaries	23.28	24.44	24.44	1.16	4.8%	25
26 Mandatory Fringe Benefits	7.75	8.34	8.34	0.59	7.1%	26
27 Non-Personnel Services	4.73	2.98	2.32	(1.75)	-58.8%	27
28 Materials & Supplies	4.75	5.71	5.08	0.95	16.7%	28
29 Capital Outlay	0.21	0.21	0.17	-	0.0%	29
30 Debt Service	-	-	-	-	0.0%	30
31 Services Of Other Depts	0.24	0.58	0.40	0.34	58.2%	31
32 Annual Projects	-	-	-	-	0.0%	32
34 TOTAL OPERATING EXPENSES	40.96	42.26	40.76	1.30	3.1%	34
35						35
36 TOTAL NET OPERATING	(40.57)	(41.87)	(40.37)	1.30	-3.1%	36

Department of Public Health - Health Network Division

STATEMENT OF REVENUE AND EXPENSES

3/31/2023

(In Millions of Dollars)

	CURRENT YEAR					
	Projection	Revised Budget	Original Budget	Fav/(Unfav)		
				Variance	% Var	
NET PATIENT SERVICE REVENUE:						
1 Medi-Cal Revenue	0.68	0.17	0.17	0.52	309.9%	1
2 Medicare Revenue	1.85	1.74	1.74	0.11	6.3%	2
3 Prior Year Settlement	-	-	-	-	0.0%	3
4 Other Patient Revenue	(0.01)	0.00	0.00	(0.01)	-240.7%	4
5 TOTAL PATIENT SERVICE REVENUE	2.53	1.91	1.91	0.62	32.2%	5
6						6
7 OTHER OPERATING REVENUE:						7
8 Medi-Cal Waiver	-	-	-	-	0.0%	8
9 Medi-Cal Managed Care Supplemental	-	-	-	-	0.0%	9
10 Other Medi-Cal	0.72	1.61	1.61	(0.89)	-55.4%	10
11 Healthy San Francisco Fees	0.74	2.39	2.39	(1.65)	-69.0%	11
12 SAPT	-	-	-	-	0.0%	12
13 Capitation Fees / Health Plan Settlements	1.79	2.50	2.50	(0.71)	-28.4%	13
14 2011 Realignment	-	-	-	-	0.0%	14
15 1991 Health & Welfare Realignment	1.26	1.26	1.26	-	0.0%	15
16 Fees/Fines/Licenses	0.95	1.12	1.12	(0.16)	-14.5%	16
17 Other State/Misc	4.30	4.50	4.50	(0.20)	-4.4%	17
18 Revenues from Other Departments	0.27	0.27	0.27	-	0.0%	18
19 Use of Fund Balance	-	-	-	-	0.0%	19
20 TOTAL OTHER OPERATING REVENUE	10.04	13.65	13.65	(3.61)	-26.5%	20
21						21
22 TOTAL OPERATING REVENUE	12.56	15.56	15.56	(3.00)	-19.3%	22
23						23
24 OPERATING EXPENSES:						24
25 Salaries	56.25	58.32	59.36	2.08	3.6%	25
26 Mandatory Fringe Benefits	18.58	18.90	20.13	0.32	1.7%	26
27 Non-Personnel Services	71.39	68.39	63.59	(3.00)	-4.4%	27
28 Materials & Supplies	1.13	1.13	0.91	-	0.0%	28
29 Capital Outlay	0.02	0.02	-	0.00	0.0%	29
30 Debt Service	-	-	-	-	0.0%	30
31 Services Of Other Depts	1.41	1.41	0.54	-	0.0%	31
32 Annual Projects	40.28	40.28	35.17	-	0.0%	32
34 TOTAL OPERATING EXPENSES	189.05	188.44	179.70	(0.61)	-0.3%	34
35						35
36 TOTAL NET OPERATING	(176.49)	(172.88)	(164.14)	(3.60)	2.1%	36

Department of Public Health - Population Health Division

STATEMENT OF REVENUE AND EXPENSES

3/31/2023

(In Millions of Dollars)

	CURRENT YEAR					
	Projection	Revised Budget	Original Budget	Fav/(Unfav)		
				Variance	% Var	
NET PATIENT SERVICE REVENUE:						
1 Medi-Cal Revenue	0.55	0.67	0.67	(0.12)	-17.6%	1
2 Medicare Revenue	0.09	0.16	0.16	(0.06)	-39.4%	2
3 Prior Year Settlement	-	-	-	-	0.0%	3
4 Other Patient Revenue	1.01	1.99	1.99	(0.99)	-49.4%	4
5 TOTAL PATIENT SERVICE REVENUE	1.65	2.82	2.82	(1.16)	-41.3%	5
6						6
7 OTHER OPERATING REVENUE:						7
8 Medi-Cal Waiver	-	-	-	-	0.0%	8
9 Medi-Cal Managed Care Supplemental	-	-	-	-	0.0%	9
10 Other Medi-Cal	0.29	0.29	0.29	-	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	21.56	21.56	21.56	-	0.0%	16
17 Other State/Misc	1.01	1.01	1.01	-	0.0%	17
18 Revenues from Other Departments	-	-	-	-	0.0%	18
19 Use of Fund Balance	-	-	-	-	0.0%	19
20 TOTAL OTHER OPERATING REVENUE	22.86	22.86	22.86	-	0.0%	20
21						21
22 TOTAL OPERATING REVENUE	24.52	25.68	25.68	(1.16)	-4.5%	22
23						23
24 OPERATING EXPENSES:						24
25 Salaries	34.36	35.85	38.50	1.49	4.2%	25
26 Mandatory Fringe Benefits	13.04	13.32	14.51	0.28	2.1%	26
27 Non-Personnel Services	33.91	33.91	28.82	-	0.0%	27
28 Materials & Supplies	7.34	7.34	3.92	-	0.0%	28
29 Capital Outlay	0.10	0.10	-	-	0.0%	29
30 Debt Service	-	-	-	-	0.0%	30
31 Services Of Other Depts	6.73	6.73	6.69	-	0.0%	31
32 Annual Projects	11.15	11.15	5.14	-	0.0%	32
34 TOTAL OPERATING EXPENSES	106.64	108.41	97.59	1.77	1.6%	34
35						35
36 TOTAL NET OPERATING	(82.12)	(82.73)	(71.91)	0.61	-0.7%	36

Department of Public Health - Administration

STATEMENT OF REVENUE AND EXPENSES

3/31/2023

(In Millions of Dollars)

	CURRENT YEAR					
	Projection	Revised Budget	Original Budget	Fav/(Unfav)		
				Variance	% Var	
NET PATIENT SERVICE REVENUE:						
1 Medi-Cal Revenue	-	-	-	-	0.0%	1
2 Medicare Revenue	-	-	-	-	0.0%	2
3 Prior Year Settlement	-	-	-	-	0.0%	3
4 Other Patient Revenue	-	-	-	-	0.0%	4
5 TOTAL PATIENT SERVICE REVENUE	-	-	-	-	0.0%	5
6						6
7 OTHER OPERATING REVENUE:						7
8 Medi-Cal Waiver	-	-	-	-	0.0%	8
9 Medi-Cal Managed Care Supplemental	-	-	-	-	0.0%	9
10 Other Medi-Cal	1.25	2.10	2.10	(0.85)	-40.5%	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	41.37	41.37	41.37	-	0.0%	15
16 Fees/Fines/Licenses	0.98	0.74	0.74	0.23	31.6%	16
17 Other State/Misc	0.14	0.14	0.14	-	0.0%	17
18 Revenues from Other Departments	-	-	-	-	0.0%	18
19 Use of Fund Balance	-	-	-	-	0.0%	19
20 TOTAL OTHER OPERATING REVENUE	43.74	44.35	44.35	(0.62)	-1.4%	20
21						21
22 TOTAL OPERATING REVENUE	43.74	44.35	44.35	(0.62)	-1.4%	22
23						23
24 OPERATING EXPENSES:						24
25 Salaries	38.22	39.48	42.26	1.25	3.2%	25
26 Mandatory Fringe Benefits	18.25	18.25	17.92	-	0.0%	26
27 Non-Personnel Services	4.11	4.11	3.57	-	0.0%	27
28 Materials & Supplies	0.86	0.86	0.68	-	0.0%	28
29 Capital Outlay	-	-	-	-	0.0%	29
30 Debt Service	-	-	-	-	0.0%	30
31 Services Of Other Depts	13.17	13.17	12.33	-	0.0%	31
32 Annual Projects	90.45	92.15	80.73	1.70	1.8%	32
34 TOTAL OPERATING EXPENSES	165.07	168.02	157.49	2.95	1.8%	34
35						35
36 TOTAL NET OPERATING	(121.33)	(123.67)	(113.14)	2.34	-1.9%	36