

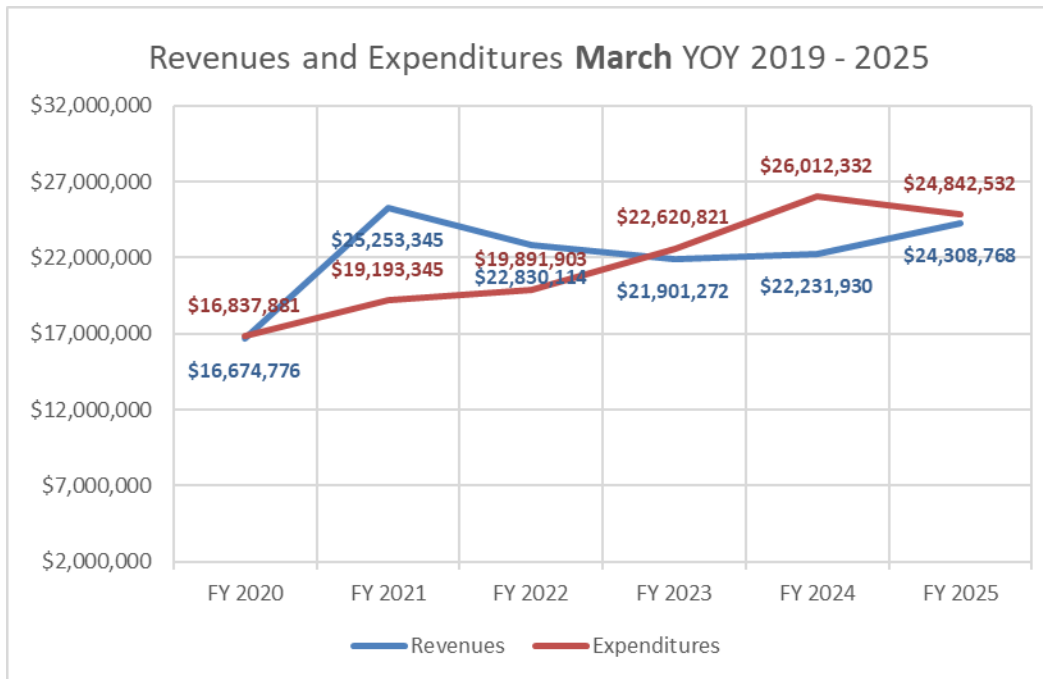
Staff Report
Board Meeting Date: April 24, 2025

DATE: April 18, 2025
TO: District Board of Health
FROM: Jack Zenteno, Administrative Health Services Officer
 775-328-2417, Jzenteno@nmph.org
SUBJECT: Acknowledge receipt of the Health Fund Financial Review for March, Fiscal Year 2025.

SUMMARY

Fiscal Year 2025:

The ninth month of FY25 ended with a cash balance of \$15,301,825. The total revenues were \$24,308,768 or 56.7% of budget up 9.3% or \$1,651,251 more than FY24. The expenditures totaled \$24,842,532 down \$1,169,800 or -4.5% compared to FY24.



District Health Strategic Priority supported by this item:

6. Financial Stability: Enable the Health District to make long-term commitments in areas that will positively impact the community’s health by growing reliable sources of income.

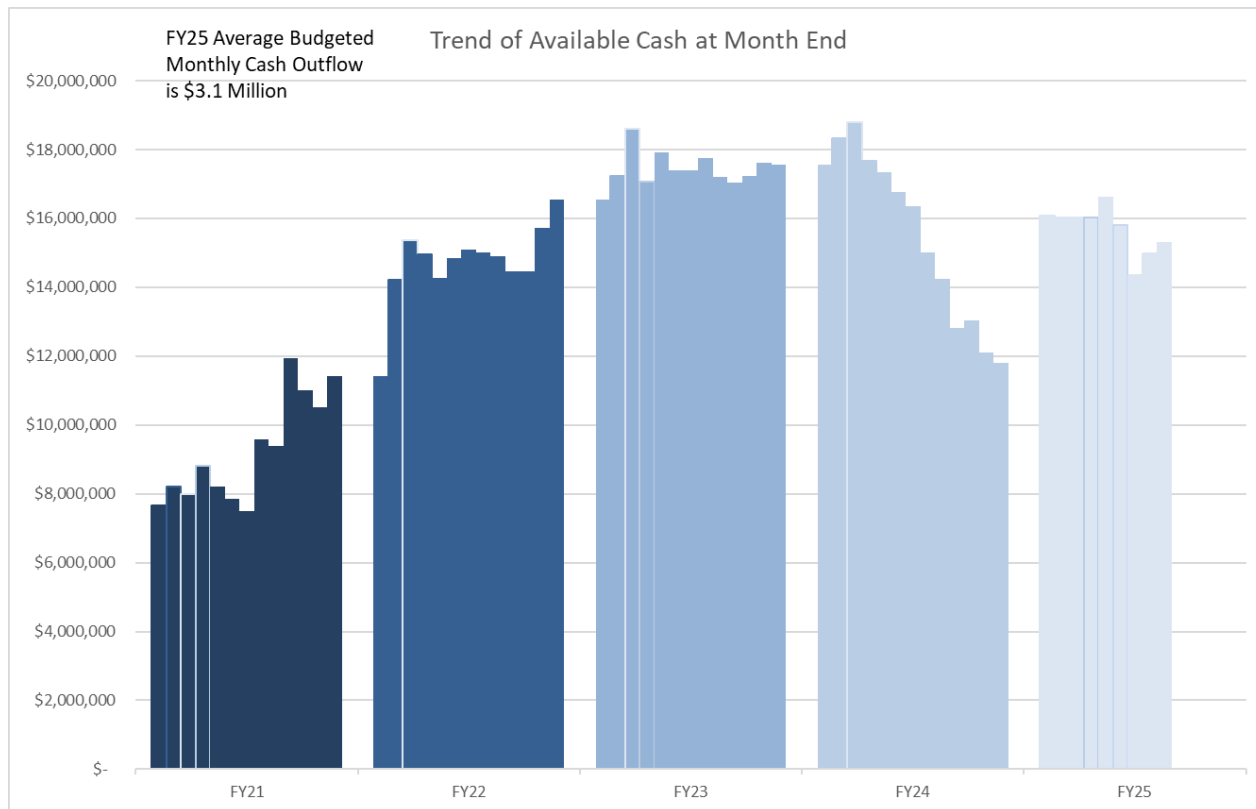
PREVIOUS ACTION

Fiscal Year 2024 Budget was adopted May 21, 2024.

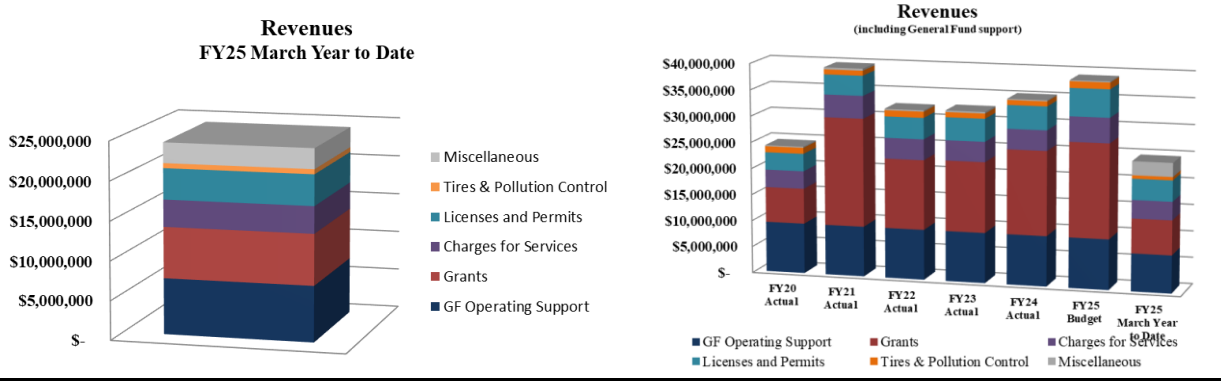
BACKGROUND

Review of Cash

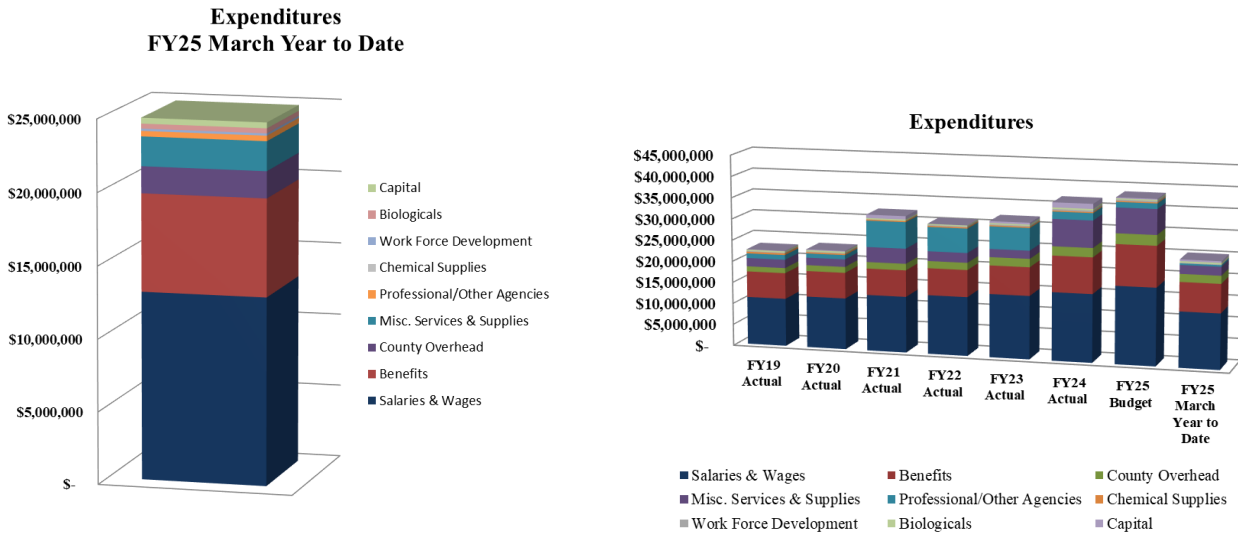
The available cash at the end of march FY 25 was \$15,301,825, which is enough to cover 5.0 months of expenditures. The encumbrances and other liability cash totals \$1.5 million; the cash restricted as to use is \$1.5 million (includes \$187,003 DMV pollution control revenue, \$310,047 Tire Fees, and \$961,199 Accela Regional Permitting Technology Fees); leaving a balance of \$12.8 million.



Review of Revenues (including transfers from General Fund) and Expenditures by category



The total **revenues** year to date were \$24,308,768 up \$1,651,251 or 9.3% compared to March FY24. The revenue categories up over FY24 were Licenses and Permits up \$783,708, State Grants up \$82,529, Charges for Services up \$553,899 and miscellaneous up \$2,483,602 mostly related to State revenues from Senate Bill 118. The remaining revenue categories are down compared to FY24 including Federal Indirect down \$1,423,951. The County General Fund support of \$7,142,314 level compared to FY24 and has remained level since FY16.



The total year-to-date **expenditures** of \$24,842,532 were down \$1,169,800 or -4.5% compared to FY24. Salaries and benefits expenditures were \$19,698,904 up \$1,329,258 or 7.2% over the prior year. The total services and supplies of \$4,745,734 down \$2,393,358 compared to FY24.

Review of Revenues and Expenditures by Division

ODHO revenues were \$3,235,403. The office has spent \$2,514,709 down \$59,872 from FY 24



AHS has spent \$1,200,079 up \$151,536 compared to FY24.

AQM revenues were \$2,533,572 up \$131,651. The Division spent \$3,067,379 up \$211,068 compared to FY24.

CCHS revenues were \$4,700,381 up \$492,331 compared to FY24. The division spent \$9,138,094 up \$579,737 compared to FY24.

EHS revenues were \$4,954,043 up \$813,696 over FY24. Total expenditures were \$5,738,706 up \$293,251 compared to FY24.

EPHP revenues were \$1,743,055 down \$2,073,299 compared to FY24. The division spent \$2,786,203 down \$2,742,882 over FY24.

Northern Nevada Public Health Summary of Revenues and Expenditures Fiscal Year 2021 through March Year to Date Fiscal Year 2025									
	Actual Fiscal Year			FY 2024		Fiscal Year 2025			
	FY 2021	FY 2022	FY 2023	Unaudited Year End	March Year to Date	Adjusted Budget	March Year to Date	of Budget	Increase over FY24
Revenues (all sources of funds)									
ODHO	-	244,552	1,108,062	1,279,944	527,685	1,267,932	2,809,816	221.6%	432.5%
ODHO (TB Clinic)						9,498,251	425,587		
AHS			30,870	-	-	-	-		-
AQM	3,966,854	3,754,067	3,588,700	3,730,584	2,401,921	4,808,677	2,533,572	52.7%	5.5%
CCHS	5,107,072	6,211,924	5,747,083	6,824,296	4,208,051	7,932,585	4,700,381	59.3%	11.7%
EHS	5,389,858	5,125,352	5,610,846	5,649,621	4,140,347	6,672,887	4,954,043	74.2%	19.7%
EPHP	15,515,861	9,330,745	6,795,841	8,010,827	3,816,284	3,190,810	1,743,055	54.6%	-54.3%
GF support	9,516,856	9,516,856	9,516,856	9,516,856	7,137,642	9,516,856	7,142,314	75.0%	0.1%
Total Revenues	\$ 39,496,501	\$ 34,183,496	\$ 32,398,258	\$ 35,012,129	\$ 22,231,930	\$ 42,887,999	\$ 24,308,768	56.7%	9.3%
Expenditures (all uses of funds)									
ODHO	776,920	1,795,314	2,962,863	4,322,064	2,574,582	13,536,975	2,514,709	18.6%	-2.3%
AHS	1,040,308	1,162,521	1,361,706	1,414,102	1,048,542	1,792,153	1,200,079	67.0%	14.5%
AQM	2,778,205	3,137,496	3,066,293	3,797,818	2,856,311	4,958,834	3,067,379	61.9%	7.4%
CCHS	7,925,975	9,607,271	10,033,846	12,170,306	8,558,357	14,546,755	9,138,094	62.8%	6.8%
EHS	5,935,159	6,622,164	7,062,782	7,592,606	5,445,455	9,529,713	5,738,706	60.2%	5.4%
EPHP	13,825,345	8,970,538	7,200,044	8,569,528	5,529,084	4,606,718	2,786,203	60.5%	-49.6%
Capital (TB Clinic)						9,498,251	397,362	4.2%	0.0%
Total Expenditures	\$ 32,281,912	\$ 31,295,303	\$ 31,687,533	\$ 37,866,423	\$ 26,012,332	\$ 58,469,399	\$ 24,842,532	42.5%	-4.5%
Revenues (sources of funds) less Expenditures (uses of funds):									
ODHO	(776,920)	(1,550,762)	(1,854,801)	(3,042,119)	(2,046,897)	(12,269,042)	323,332		
AHS	(1,040,308)	(1,162,521)	(1,330,836)	(1,414,102)	(1,048,542)	(1,792,153)	(1,200,079)		
AQM	1,188,649	616,571	522,407	(67,234)	(454,391)	(150,157)	(533,808)		
CCHS	(2,818,903)	(3,395,347)	(4,286,762)	(5,346,010)	(4,350,306)	(6,614,170)	(4,437,713)		
EHS	(545,301)	(1,496,812)	(1,451,936)	(1,942,984)	(1,305,108)	(2,856,826)	(784,663)		
EPHP	1,690,516	360,207	(404,203)	(558,701)	(1,712,800)	(1,415,908)	(1,043,148)		
GF Operating	9,516,856	9,516,856	9,516,856	9,516,856	7,137,642	9,516,856	7,142,314		
Surplus (deficit)	\$ 7,214,589	\$ 2,888,193	\$ 710,725	\$ (2,854,295)	\$ (3,780,402)	\$ (15,581,400)	\$ (533,764)		
Fund Balance (FB)	\$ 15,276,682	\$ 18,164,875	\$ 18,874,975	\$ 16,020,680					
FB as a % of Expenditures	47.3%	58.0%	59.6%	42.3%					

Note: ODHO=Office of the District Health Officer, AHS=Administrative Health Services, AQM=Air Quality Management, CCHS=Community and Clinical Health Services, EHS=Environmental Health Services, EPHP=Epidemiology and Public Health Preparedness, GF=County General Fund

Date: October 24, 2024
Subject: Financial Review
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FISCAL IMPACT

No fiscal impact associated with the acknowledgement of this staff report.

RECOMMENDATION

Staff recommends that the District Board of Health acknowledge receipt of the Health Fund financial review for March, Fiscal Year 2025.

POSSIBLE MOTION

Should the Board agree with staff's recommendation, a possible motion would be: "Move to acknowledge receipt of the Health Fund financial review for March, Fiscal Year 2025."

Attachment:

NNPH Fund financial system summary report