

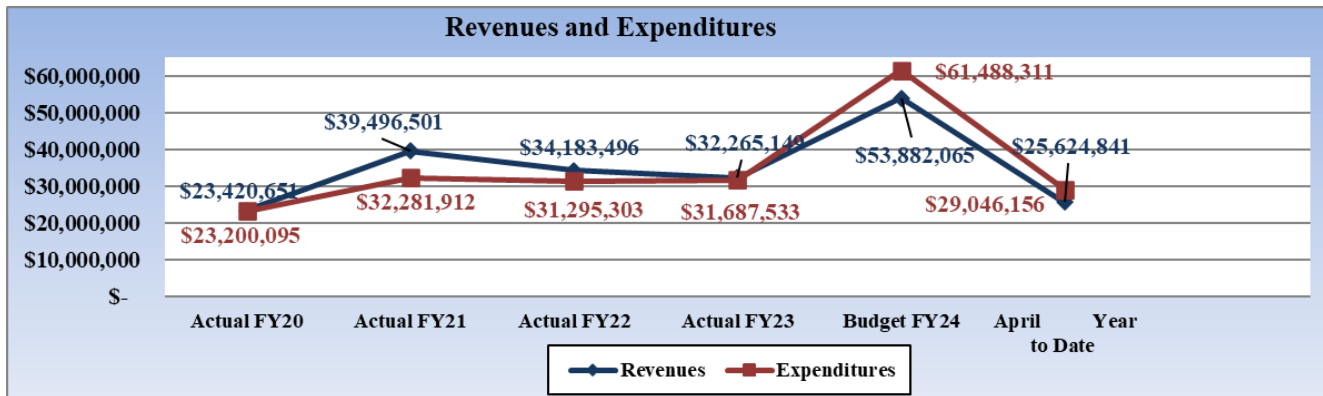
Staff Report
Board Meeting Date: May 23, 2024

DATE: May 16, 2024
TO: District Board of Health
FROM: Jack Zenteno, Administrative Health Services Officer
 775-328-2417, Jzenteno@nnph.org
SUBJECT: Acknowledge receipt of the Health Fund Financial Review for April, Fiscal Year 2024.

SUMMARY

Fiscal Year 2024 (FY24):

The tenth month of FY24 ended with a cash balance of \$13,027,256. The total revenues were \$25,624,841 or 47.6% of budget and 2.6% or \$638,923 more than FY23. The expenditures totaled \$29,046,156 up \$3,683,320 or 14.5% more than FY23.



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

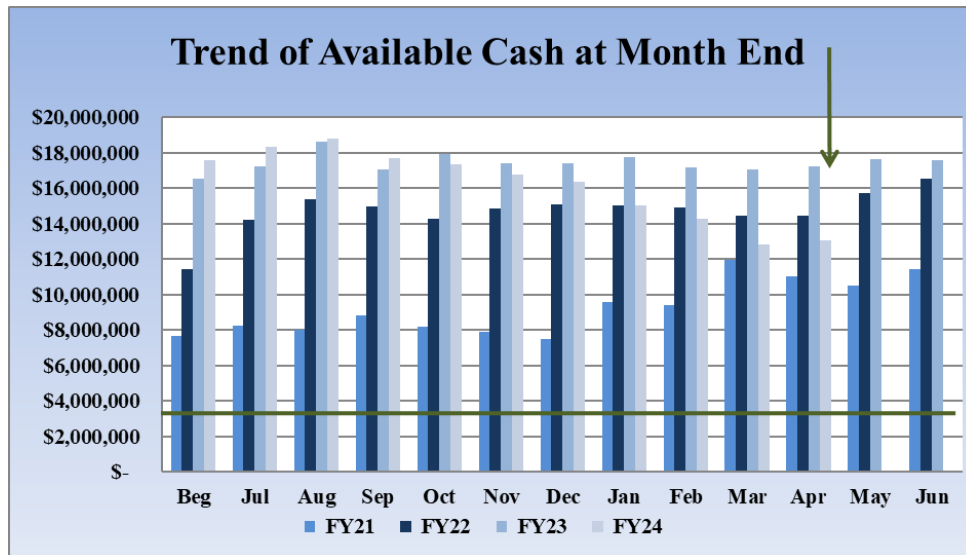
Fiscal Year 2024 Budget was adopted May 16, 2023.

BACKGROUND

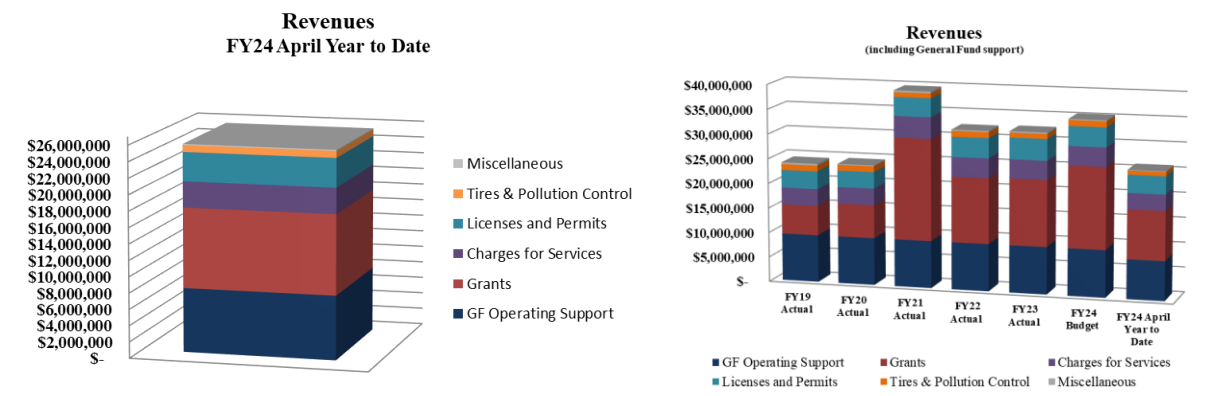
Review of Cash

The available cash at the end of March FY24 was \$13,027,256 which is enough to cover 3.5 months of expenditures. The encumbrances and other liability cash totals \$6.4 million; the cash restricted as to use is

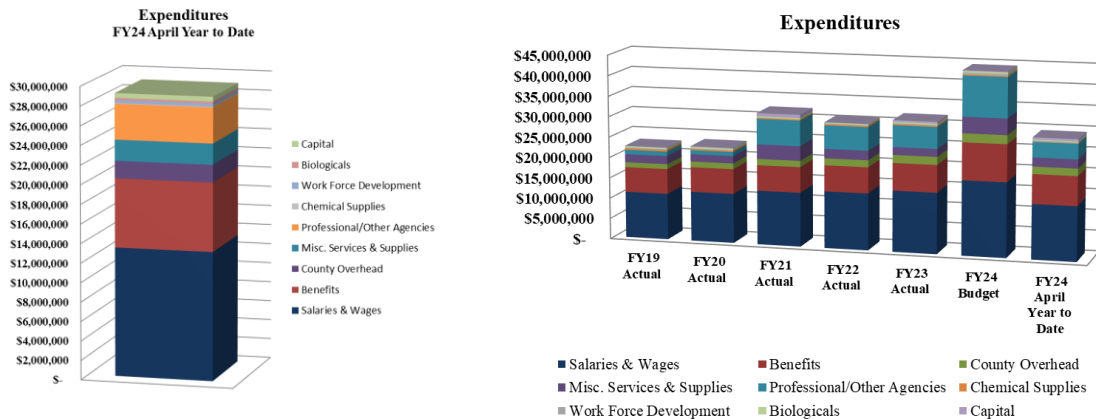
\$1.8 million (includes \$375,150 DMV pollution control revenue, \$469,674 Solid Waste Management Tire Funds, \$961,199 Accela Regional Permitting Technology Fees); leaving a balance of \$4.6 million.



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



The total **revenues** year to date were \$25,624,841 up \$638,923 or 2.6% compared to February FY23. The revenue categories up over FY23 were Licenses and Permits up \$59,186, Federal and State Grants, up \$593,040 Tire Fees up \$7,569, and Charges for Services up \$59,181. The remaining revenue categories are down compared to FY23. The County General Fund support of \$7,930,713 is level compared to FY23 and has remained level since FY16.



The total year to date **expenditures** of \$29,046,156 were up \$3,683,320 or 14.5% compared to FY23. Salaries and benefits expenditures for FY24 were \$20,357,814 up \$2,635,549 or 14.9% over the prior year. The total services and supplies of \$8,198,557 up \$871,070 or 27.5% compared to FY23 and 28.2% of budget. The major expenditures included in the services and supplies were the Professional Services, which totaled \$917,386 up \$399,387; and biologicals of \$218,506 up \$30,633; and County overhead charges of \$1,784,943 up \$170,835 or 10.6% over FY23. There has been \$489,785 in capital expenditures for this fiscal year.

Review of Revenues and Expenditures by Division

ODHO revenues were \$699,375 down \$49,997 or -6.7% compared to FY23. The office has spent \$2,864,126 up \$602,631 or 26.6% from FY23 due to the Korn Ferry salary adjustments and increase in the PERS and OPEB contributions.

AHS has spent \$1,158,933 up \$8,643 or 0.8% compared to FY23 mainly due to Korn Ferry salaries adjustments and increase in the PERS and OPEB contributions.

AQM revenues were \$3,093,081 up \$581,481 or 23.2%. The Division spent \$3,116,376 up \$668,264 or 27.3% compared to FY23 due to increased programmatic activity post the COVID-19 emergency as well as Korn Ferry salaries adjustments and increase in the PERS and OPEB contributions.

CCHS revenues were \$4,981,230 up \$655,132 or 15.1% compared to FY23. The division spent \$9,494,693 up \$1,337,262 or 16.4% compared to FY23 due to the Korn Ferry salaries adjustments and increase in the PERS and OPEB contributions.

EHS revenues were \$4,560,786 down \$47,991 or -1.0% over FY23. Total expenditures were \$6,091,798 up \$469,946 or 8.4% compared to FY23 due to the Korn Ferry salaries adjustments and increase in the PERS and OPEB contributions.

EPHP revenues were \$4,359,655 down \$499,702 or -10.3%. The division spent \$6,320,231 up \$596,574 or 10.4% over FY23 due mostly to changes in the temporary staff assigned to the COVID response.

| Northern Nevada Public Health Summary of Revenues and Expenditures Fiscal Year 2019/2020 through April Year to Date Fiscal Year 2023/2024 (FY24) | | | | | | | | | |
|--|--------------------|---------------|---------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------|-----------------------|
| | Actual Fiscal Year | | | FY 2022/2023 | | Fiscal Year 2023/2024 | | | |
| | 2019/2020 | 2020/2021 | 2021/2022 | Unaudited Year End | April Year to Date | Adjusted Budget | April Year to Date | of Budget | Increase over FY23 |
| Revenues (all sources of funds) | | | | | | | | | |
| ODHO | - | - | 244,552 | 1,108,466 | 749,372 | 11,380,804 | 699,375 | 6.1% | -6.7% |
| AHS | - | - | - | 30,870 | - | - | - | - | - |
| AQM | 3,493,840 | 3,966,854 | 3,754,067 | 3,588,700 | 2,511,601 | 4,546,515 | 3,093,081 | 68.0% | 23.2% |
| CCHS | 4,044,674 | 5,107,072 | 6,211,924 | 5,747,240 | 4,326,098 | 11,220,403 | 4,981,230 | 44.4% | 15.1% |
| EHS | 4,297,872 | 5,389,858 | 5,125,352 | 5,477,177 | 4,608,777 | 5,112,678 | 4,560,786 | 89.2% | -1.0% |
| EPHP | 2,067,409 | 15,515,861 | 9,330,745 | 6,795,841 | 4,859,356 | 12,104,809 | 4,359,655 | 36.0% | -10.3% |
| GF support | 9,516,856 | 9,516,856 | 9,516,856 | 9,516,856 | 7,930,713 | 9,516,856 | 7,930,713 | 83.3% | 0.0% |
| Total Revenues | \$ 23,420,651 | \$ 39,496,501 | \$ 34,183,496 | \$ 32,265,149 | \$ 24,985,918 | \$ 53,882,065 | \$ 25,624,841 | 47.6% | 2.6% |
| Expenditures (all uses of funds) | | | | | | | | | |
| ODHO | 1,153,186 | 776,920 | 1,795,314 | 2,962,863 | 2,261,495 | 14,928,046 | 2,864,126 | 19.2% | 26.6% |
| AHS | 1,083,771 | 1,040,308 | 1,162,521 | 1,361,706 | 1,150,289 | 2,663,014 | 1,158,933 | 43.5% | 0.8% |
| AQM | 2,985,827 | 2,778,205 | 3,137,496 | 3,066,293 | 2,448,112 | 5,200,055 | 3,116,376 | 59.9% | 27.3% |
| CCHS | 7,547,364 | 7,925,975 | 9,607,271 | 10,033,846 | 8,157,431 | 16,774,536 | 9,494,693 | 56.6% | 16.4% |
| EHS | 5,815,690 | 5,935,159 | 6,622,164 | 7,062,782 | 5,621,852 | 9,149,432 | 6,091,798 | 66.6% | 8.4% |
| EPHP | 4,614,255 | 13,825,345 | 8,970,538 | 7,200,044 | 5,723,657 | 12,773,229 | 6,320,231 | 49.5% | 10.4% |
| Total Expenditures | \$ 23,200,095 | \$ 32,281,912 | \$ 31,295,303 | \$ 31,687,533 | \$ 25,362,836 | \$ 61,488,311 | \$ 29,046,156 | 47.2% | 14.5% |
| Revenues (sources of funds) less Expenditures (uses of funds): | | | | | | | | | |
| ODHO | (1,153,186) | (776,920) | (1,550,762) | (1,854,397) | (1,512,122) | (3,547,242) | (2,164,751) | | |
| AHS | (1,083,771) | (1,040,308) | (1,162,521) | (1,330,836) | (1,150,289) | (2,663,014) | (1,158,933) | | |
| AQM | 508,014 | 1,188,649 | 616,571 | 522,407 | 63,488 | (653,540) | (23,295) | | |
| CCHS | (3,502,690) | (2,818,903) | (3,395,347) | (4,286,606) | (3,831,333) | (5,554,133) | (4,513,463) | | |
| EHS | (1,517,818) | (545,301) | (1,496,812) | (1,585,605) | (1,013,075) | (4,036,754) | (1,531,012) | | |
| EPHP | (2,546,846) | 1,690,516 | 360,207 | (404,203) | (864,300) | (668,420) | (1,960,576) | | |
| GF Operating | 9,516,856 | 9,516,856 | 9,516,856 | 9,516,856 | 7,930,713 | 9,516,856 | 7,930,713 | | |
| Surplus (deficit) | \$ 220,557 | \$ 7,214,589 | \$ 2,888,193 | \$ 577,616 | \$ (376,918) | \$ (7,606,246) | \$ (3,421,316) | | |
| Fund Balance (FB) | \$ 8,062,093 | \$ 15,276,682 | \$ 18,164,875 | \$ 18,742,491 | | \$ 11,136,245 | | | |
| FB as a % of Expenditures | 34.8% | 47.3% | 58.0% | 59.1% | | 18.1% | | | |

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

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 April, Fiscal Year 2024.

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 April, Fiscal Year 2024."

Attachment:

Health District Fund financial system summary report