

**Staff Report**  
**Board Meeting Date: May 26, 2025**

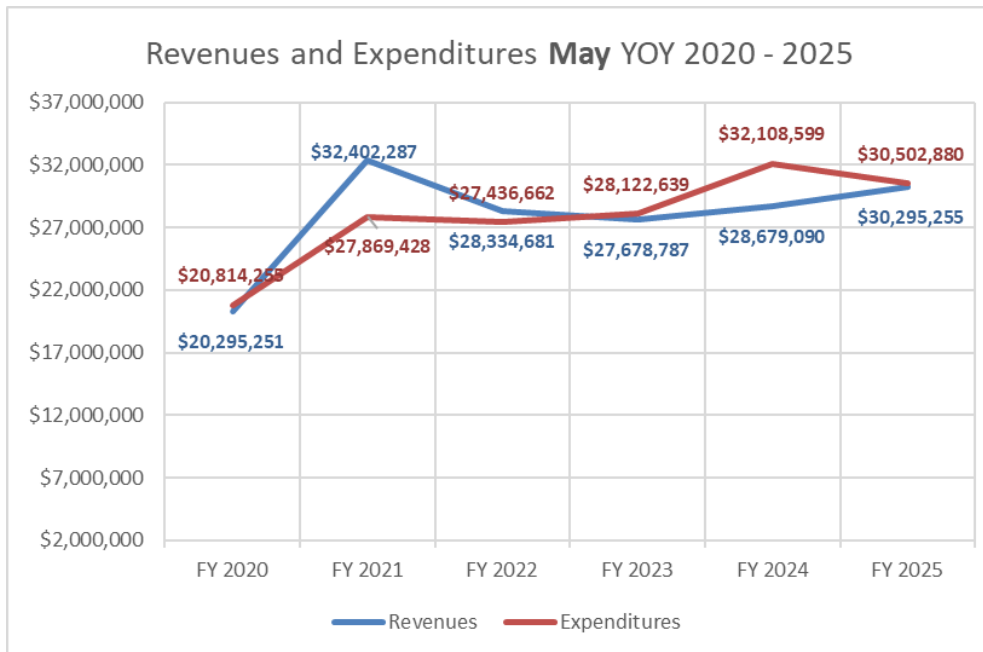
**DATE:** June 17, 2025  
**TO:** District Board of Health  
**FROM:** Jack Zenteno, Administrative Health Services Officer  
775-328-2417, [Jzenteno@nmph.org](mailto:Jzenteno@nmph.org)  
**SUBJECT:** Acknowledge receipt of the Health Fund Financial Review for May, Fiscal Year 2025.

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**SUMMARY**

**Fiscal Year 2025:**

The eleventh month of FY25 ended with a cash balance of \$15,262,194. The total revenues were \$30,295,255 or 67.3% of budget up 5.6% or \$1,611,166 more than FY24. The expenditures totaled \$30,502,880 down \$1,606,168 or -5.0 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.

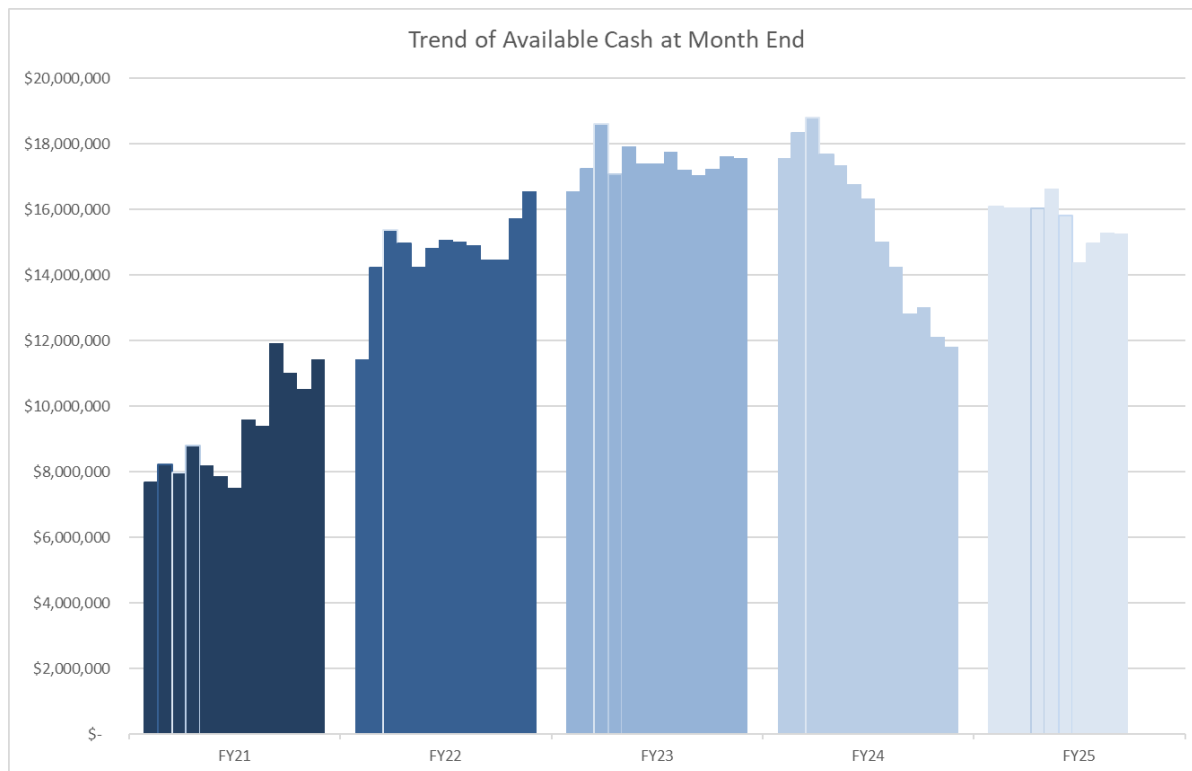
## **PREVIOUS ACTION**

Fiscal Year 2024 Budget was adopted May 21, 2024.

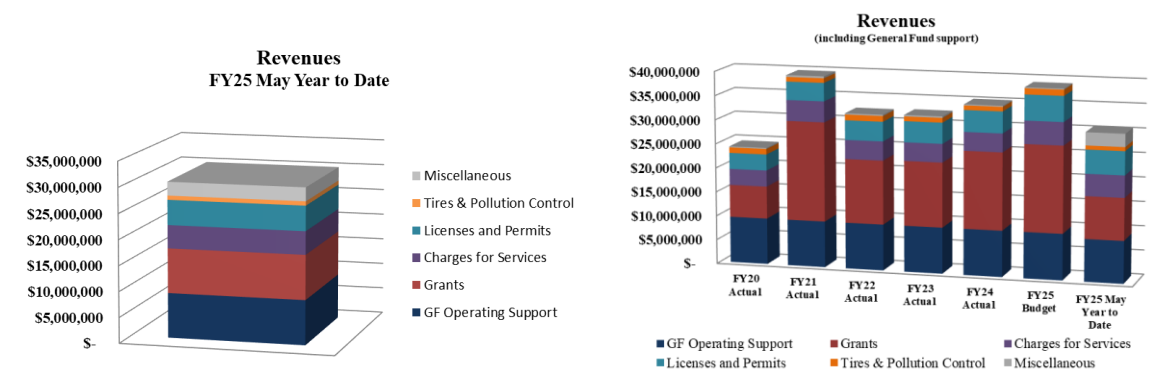
## **BACKGROUND**

### **Review of Cash**

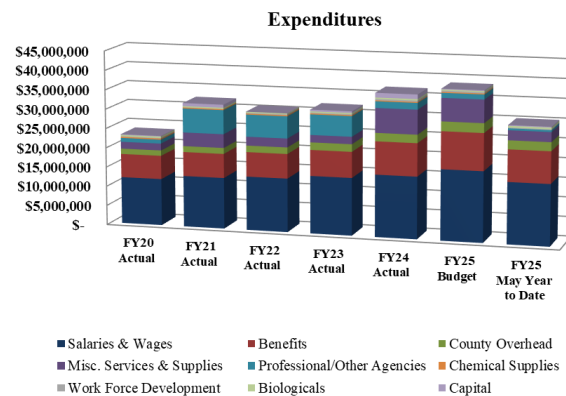
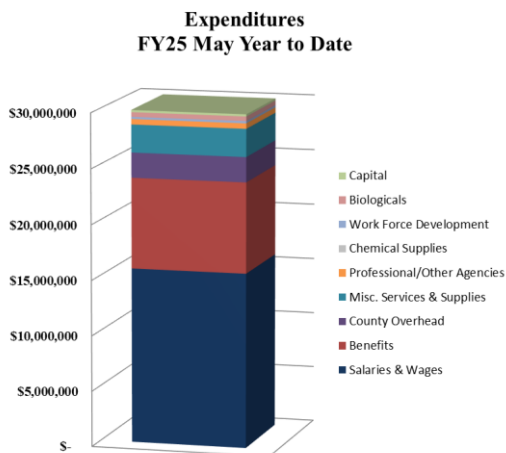
The available cash at the end of May FY 25 was \$15,262,194 which is enough to cover 5.5 months of expenditures. The encumbrances and other liability cash totals \$2.6 million; the cash restricted as to use is \$1.8 million (includes \$374,225 DMV pollution control revenue, \$445,048 Tire Fees, and \$961,199 Accela Regional Permitting Technology Fees); leaving a balance of \$10.9 million.



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



The total **revenues** year to date were \$30,295,255 up \$1,616,166 or 5.6% compared to April FY24. The revenue categories up over FY24 were Licenses and Permits up \$812,172, State Grants up \$53,224, Charges for Services up \$925,291 and miscellaneous up \$2,506,878 mostly related to State revenues from Senate Bill 118. The remaining revenue categories are down compared to FY24 including Federal Grants down 2,294,797 and Federal Grant Indirect down \$366,005. The County General Fund support of \$8,728,457 is level compared to FY24 and has remained level since FY16.



The total year-to-date **expenditures** of \$30,502,880 down \$1,606,168 or -5.0% compared to FY24. Salaries and benefits expenditures were \$23,897,334 up \$1,475,346 or 6.6% over the prior year. The total services and supplies of \$5,866,195 down \$3,240,445 compared to FY24.

### **Review of Revenues and Expenditures by Division**

**ODHO** revenues were \$2,901,361 for programmatic activities and \$1,373,860 for TB clinic related activity. The office has spent \$3,042,758 on programmatic activities, down \$134,563 from FY 24 and \$427,392 on TB Clinic activities.

**AHS** has spent \$1,506,992 up \$226,447 compared to FY24.

**AQM** revenues were \$3,330,595 up \$53,314. The Division spent \$3,832,699 up \$421,917 compared to FY24.

**CCHS** revenues were \$5,683,391 up \$71,896 compared to FY24. The division spent \$11,096,932 up \$606,891 compared to FY24.

**EHS** revenues were \$6,163,618 up \$1,042,703 over FY24. Total expenditures were \$7,082,829 up \$342,986 compared to FY24.

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**EPHP** revenues were \$2,113,975 down \$2,954,093 compared to FY24. The division spent \$3,513,276 down \$3,497,238 over FY24.

Northern Nevada Public Health Summary of Revenues and Expenditures Fiscal Year 2021 through May Year to Date Fiscal Year 2025									
	Actual Fiscal Year			FY 2024		Fiscal Year 2025			
	FY 2021	FY 2022	FY 2023	Unaudited Year End	May to Date	Adjusted Budget	May Year to Date	Percent of Budget	Increase over FY24
<b>Revenues (all sources of funds)</b>									
ODHO	-	244,552	1,108,062	1,279,944	877,546	1,267,932	2,901,361	228.8%	330.6%
ODHO (TB Clinic)					-	9,498,251	1,373,860		
AHS	-	-	30,870	-		-	-		
AQM	3,966,854	3,754,067	3,588,700	3,730,584	3,277,281	5,471,165	3,330,595	60.9%	1.6%
CCHS	5,107,072	6,211,924	5,747,083	6,824,296	5,611,495	8,766,790	5,683,391	64.8%	1.3%
EHS	5,389,858	5,125,352	5,610,846	5,649,621	5,120,915	6,672,887	6,163,618	92.4%	16.9%
EPHP	15,515,861	9,330,745	6,795,841	8,010,827	5,068,068	3,852,601	2,113,975	54.9%	-139.7%
GF support	9,516,856	9,516,856	9,516,856	9,516,856	8,723,785	9,518,356	8,728,457	91.7%	0.1%
Total Revenues	\$ 39,496,501	\$ 34,183,496	\$ 32,398,258	\$ 35,012,129	\$ 28,679,090	\$ 45,047,982	\$ 30,295,255	67.3%	5.6%
<b>Expenditures (all uses of funds)</b>									
ODHO	776,920	1,795,314	2,962,863	4,322,064	3,177,322	4,344,340	3,042,758	70.0%	-4.2%
AHS	1,040,308	1,162,521	1,361,706	1,414,102	1,280,545	1,792,153	1,506,992	84.1%	17.7%
AQM	2,778,205	3,137,496	3,066,293	3,797,818	3,410,783	5,644,212	3,832,699	67.9%	12.4%
CCHS	7,925,975	9,607,271	10,033,846	12,170,306	10,490,041	15,380,960	11,096,932	72.1%	5.8%
EHS	5,935,159	6,622,164	7,062,782	7,592,606	6,739,844	9,615,823	7,082,829	73.7%	5.1%
EPHP	13,825,345	8,970,538	7,200,044	8,569,528	7,010,514	5,268,509	3,513,276	66.7%	-49.9%
Capital					-	9,498,251	427,392	4.5%	0.0%
Total Expenditures	\$ 32,281,912	\$ 31,295,303	\$ 31,687,533	\$ 37,866,423	\$ 32,109,049	\$ 51,544,248	\$ 30,502,880	59.2%	-5.0%
<b>Revenues (sources of funds)</b>									
<b>less Expenditures (uses of funds):</b>									
ODHO	(776,920)	(1,550,762)	(1,854,801)	(3,042,119)	(2,299,775)	(3,076,408)	805,070		
AHS	(1,040,308)	(1,162,521)	(1,330,836)	(1,414,102)	(1,280,545)	(1,792,153)	(1,506,992)		
AQM	1,188,649	616,571	522,407	(67,234)	(133,501)	(173,047)	(502,105)		
CCHS	(2,818,903)	(3,395,347)	(4,286,762)	(5,346,010)	(4,878,546)	(6,614,170)	(5,413,541)		
EHS	(545,301)	(1,496,812)	(1,451,936)	(1,942,984)	(1,671,776)	(2,942,936)	(919,212)		
EPHP	1,690,516	360,207	(404,203)	(558,701)	1,713,270	(1,415,908)	(1,399,301)		
GF Operating	9,516,856	9,516,856	9,516,856	9,516,856	8,723,785	9,518,356	8,728,457		
Surplus (deficit)	\$ 7,214,589	\$ 2,888,193	\$ 710,725	\$ (2,854,295)	\$ 172,911	\$ (6,496,266)	\$ (207,625)		
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

## 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 May, 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 May, Fiscal Year 2025."

## Attachment:

NNPH Fund financial system summary report