

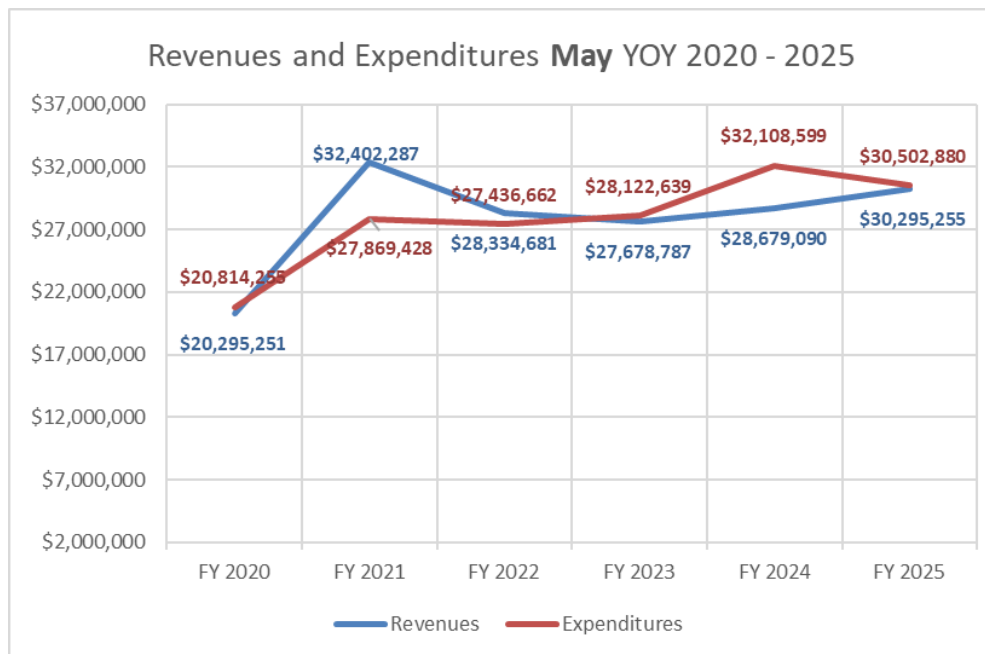
Staff Report
Board Meeting Date: May 26, 2025

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

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.

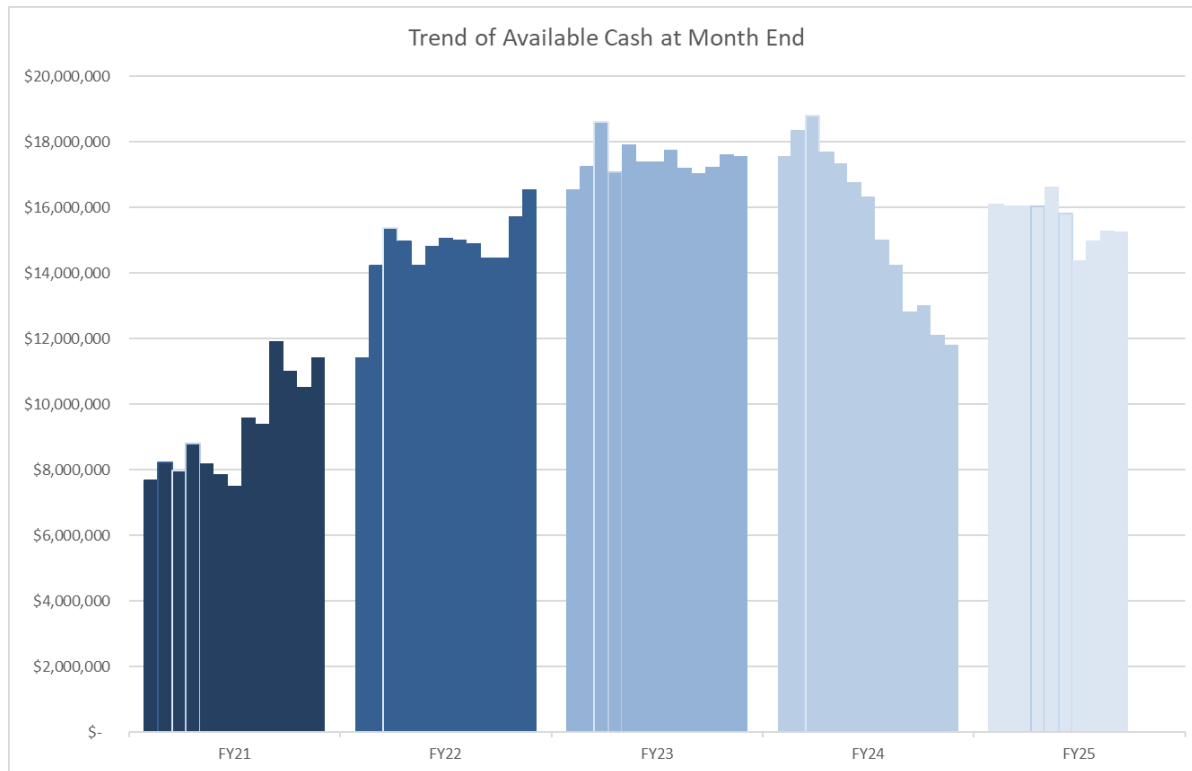
PREVIOUS ACTION

Fiscal Year 2024 Budget was adopted May 21, 2024.

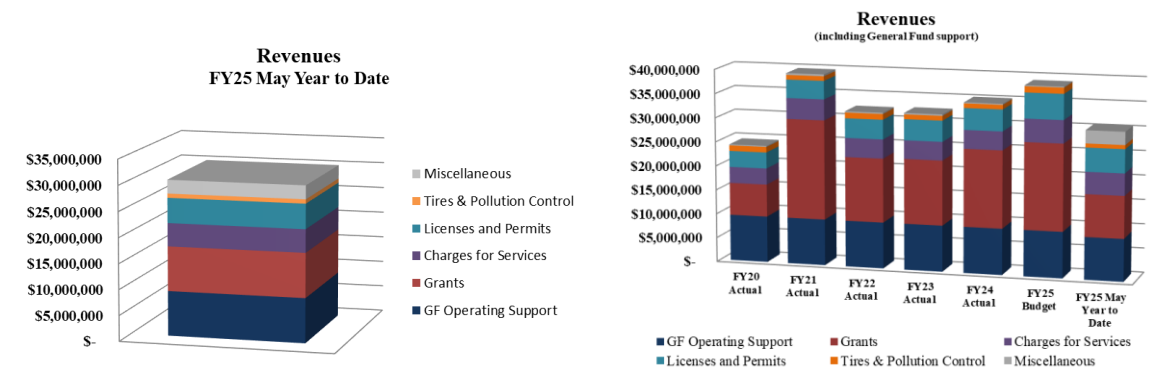
BACKGROUND

Review of Cash

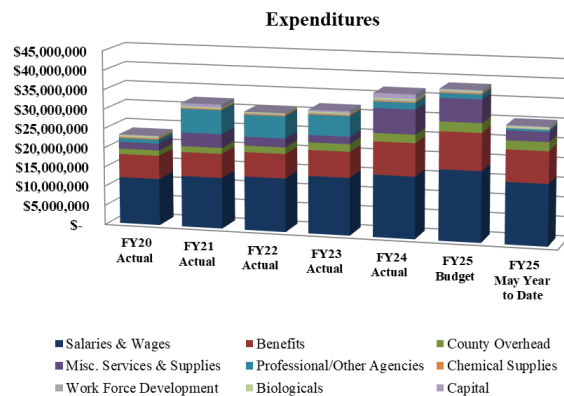
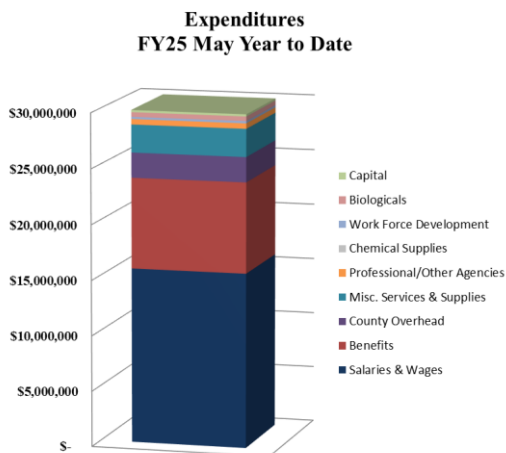
The available cash at the end of May FY 25 was \$15,262,194 which is enough to cover 5.5 months of expenditures. The encumbrances and other liability cash totals \$2.6 million; the cash restricted as to use is \$1.8 million (includes \$374,225 DMV pollution control revenue, \$445,048 Tire Fees, and \$961,199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

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 |
| Revenues (all sources of funds) | | | | | | | | | |
| 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% |
| Expenditures (all uses of funds) | | | | | | | | | |
| 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% |
| Revenues (sources of funds) less Expenditures (uses of funds): | | | | | | | | | |
| 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