

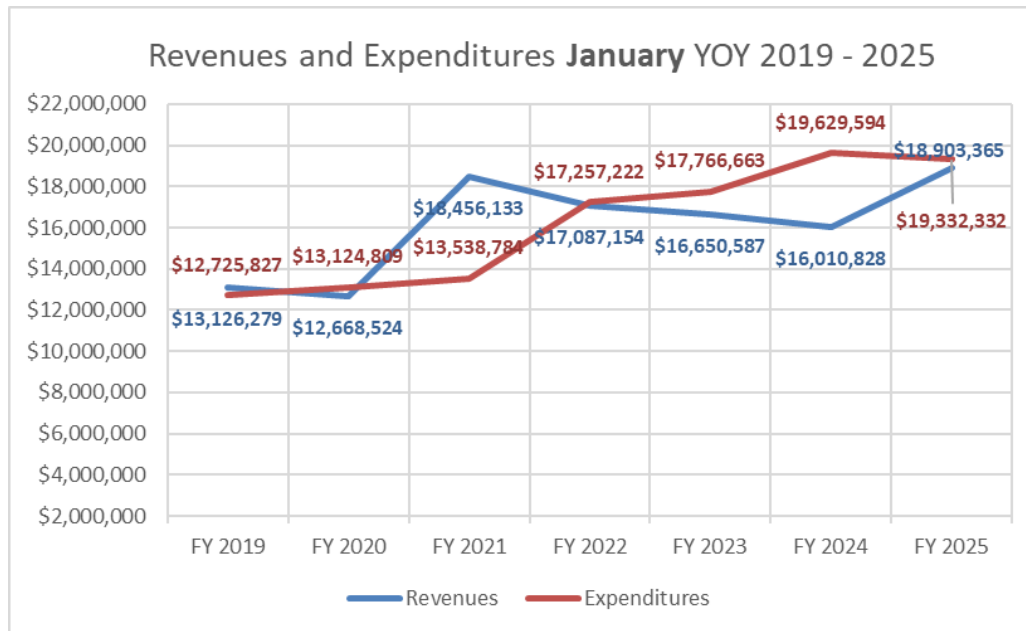
Staff Report
Board Meeting Date: February 27, 2025

DATE: February 21, 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 January Fiscal Year 2025.

SUMMARY

Fiscal Year 2025:

The seventh month of FY25 ended with a cash balance of \$14,385,507. Total revenues were \$18,903,365, or 65.4% of the budget, up 18.1% or \$2,892,537 from FY24, mostly related to funding for SB 118 at \$2.4 million. The expenditures totaled \$19,332,316, down \$297,276 or -1.5% from 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.

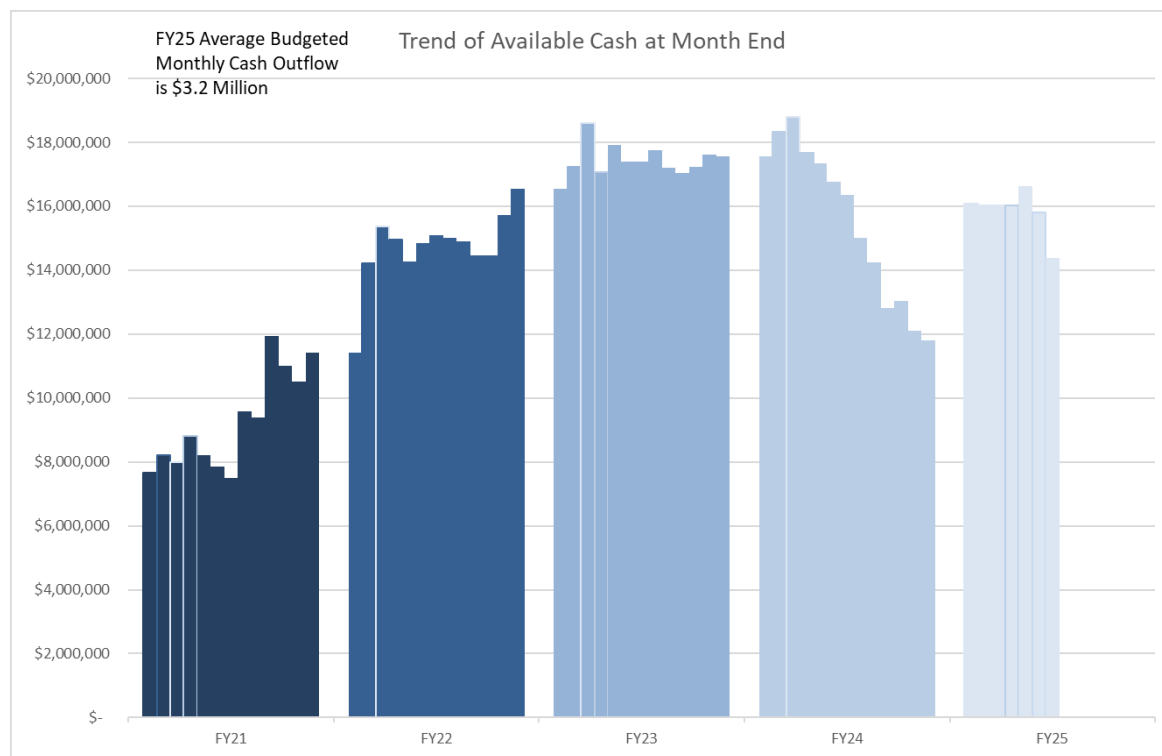
PREVIOUS ACTION

The Fiscal Year 2024 Budget was adopted on May 21, 2024.

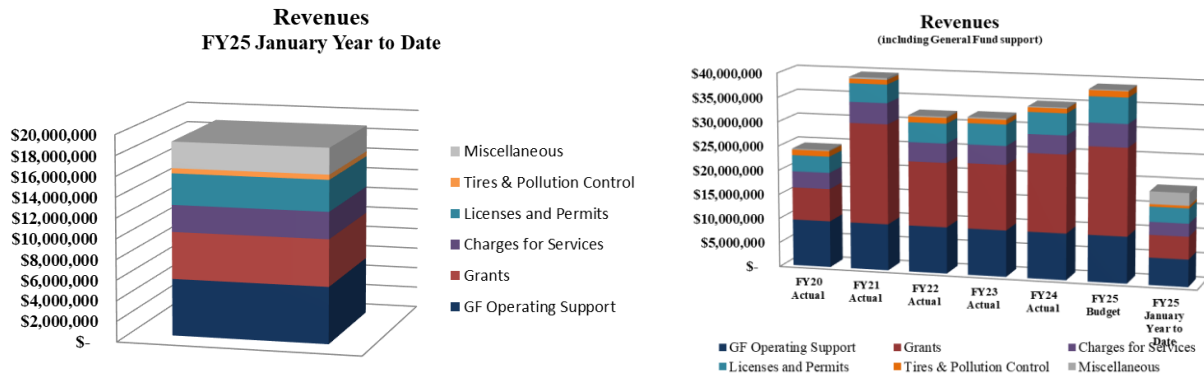
BACKGROUND

Review of Cash

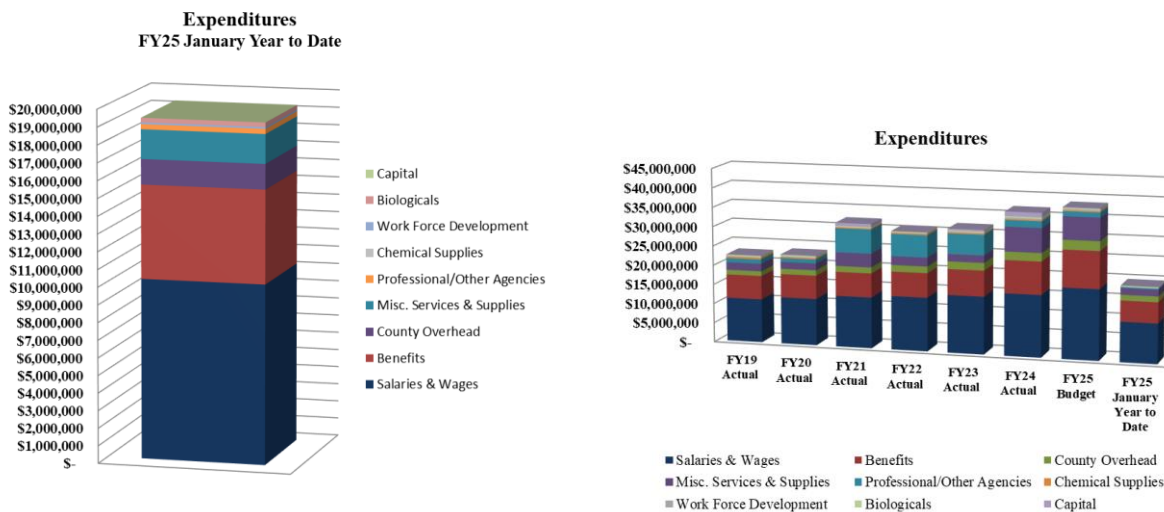
The available cash at the end of December FY 25 was \$14,385,507 which is enough to cover 4.5 months of expenditures. The encumbrances and other liability cash totals \$1.4 million; the cash restricted as to use is \$1.5 million (includes \$187,003 DMV pollution control revenue, \$310,047 Tire Fees, and \$961,199 Accela Regional Permitting Technology Fees), leaving a balance of \$11.4 million.



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



The total **revenues** year to date were \$18,903,365, up \$2,892,537 or 20.0% compared to December FY24. The revenue categories up over FY24 were Licenses and Permits up \$675,316, State Grants up \$125,949, Charges for Services up \$358,627, and miscellaneous up \$2,507,915, mostly related to revenues from Senate Bill 118. The remaining revenue categories are down compared to FY24. The County General Fund support of \$5,556,171 is level compared to FY24 and has remained level since FY16.



The total year-to-date **expenditures** of \$19,332,316 were down \$297,278 or -1.5% compared to FY24. Salaries and benefits expenditures for December FY24 were \$15,576,395, up \$1,223,475 or 8.5% over the prior year. The total services and supplies of \$3,755,389 down \$296,341 compared to FY24.

Review of Revenues and Expenditures by Division

ODHO revenues were \$3,023,723. The office has spent \$2,003,925, down \$8,921 from FY 24

AHS has spent \$961,602 up \$147,609 compared to FY24.

AQM revenues were \$1,955,898 up \$128,016. The Division spent \$2,401,097 up \$146,504 compared to FY24.

CCHS revenues were \$3,376,110 up \$811,352 compared to FY24. The division spent \$7,240,179 up \$707,436 compared to FY24.

EHS revenues were \$3,652,129 up \$615,253 over FY24. Total expenditures were \$4,503,683 up \$197,259 compared to FY24.

EPHP revenues were \$1,339,332 down \$1,293,929 compared to FY24. The division spent \$2,221,830 down \$1,487,162 over FY24.

Northern Nevada Public Health Summary of Revenues and Expenditures Fiscal Year 2021 through January Year to Date Fiscal Year 2025									
	Actual Fiscal Year			FY 2024		Fiscal Year 2025			
	FY 2021	FY 2022	FY 2023	Unaudited Year End	January Year to Date	Adjusted Budget	January Year to Date	of Budget	Increase over FY24
Revenues (all sources of funds)									
ODHO	-	244,552	1,108,062	1,279,944	396,550	10,460,566	3,023,723	28.9%	662.5%
AHS	-	-	30,870	-	-	-	-	-	-
AQM	3,966,854	3,754,067	3,588,700	3,730,584	1,827,883	4,778,677	1,955,898	40.9%	7.0%
CCHS	5,107,072	6,211,924	5,747,083	6,824,296	2,564,758	7,932,585	3,376,110	42.6%	31.6%
EHS	5,389,858	5,125,352	5,610,846	5,649,621	3,036,877	6,672,887	3,652,129	54.7%	20.3%
EPHP	15,515,861	9,330,745	6,795,841	8,010,827	2,633,261	3,190,810	1,339,332	42.0%	-49.1%
GF support	9,516,856	9,516,856	9,516,856	9,516,856	5,551,499	9,516,856	5,556,171	58.4%	0.1%
Total Revenues	\$ 39,496,501	\$ 34,183,496	\$ 32,398,258	\$ 35,012,129	\$ 16,010,828	\$ 42,552,381	\$ 18,903,365	44.4%	18.1%
Expenditures (all uses of funds)									
ODHO	776,920	1,795,314	2,962,863	4,322,064	2,012,846	13,536,975	2,003,925	14.8%	-0.4%
AHS	1,040,308	1,162,521	1,361,706	1,414,102	813,993	1,792,153	961,602	53.7%	18.1%
AQM	2,778,205	3,137,496	3,066,293	3,797,818	2,254,593	4,928,834	2,401,097	48.7%	6.5%
CCHS	7,925,975	9,607,271	10,033,846	12,170,306	6,532,743	14,546,755	7,240,179	49.8%	10.8%
EHS	5,935,159	6,622,164	7,062,782	7,592,606	4,306,425	9,529,713	4,503,683	47.3%	4.6%
EPHP	13,825,345	8,970,538	7,200,044	8,569,528	3,708,992	4,606,718	2,221,830	48.2%	-40.1%
Total Expenditures	\$ 32,281,912	\$ 31,295,303	\$ 31,687,533	\$ 37,866,423	\$ 19,629,592	\$ 48,941,147	\$ 19,332,316	39.5%	-1.5%
Revenues (sources of funds) less Expenditures (uses of funds):									
ODHO	(776,920)	(1,550,762)	(1,854,801)	(3,042,119)	(1,616,296)	(3,076,408)	1,019,798		
AHS	(1,040,308)	(1,162,521)	(1,330,836)	(1,414,102)	(813,993)	(1,792,153)	(961,602)		
AQM	1,188,649	616,571	522,407	(67,234)	(426,710)	(150,157)	(445,199)		
CCHS	(2,818,903)	(3,395,347)	(4,286,762)	(5,346,010)	(3,967,985)	(6,614,170)	(3,864,069)		
EHS	(545,301)	(1,496,812)	(1,451,936)	(1,942,984)	(1,269,548)	(2,856,826)	(851,554)		
EPHP	1,690,516	360,207	(404,203)	(558,701)	(1,075,731)	(1,415,908)	(882,498)		
GF Operating	9,516,856	9,516,856	9,516,856	9,516,856	5,551,499	9,516,856	5,556,171		
Surplus (deficit)	\$ 7,214,589	\$ 2,888,193	\$ 710,725	\$ (2,854,295)	\$ (3,618,764)	\$ (6,388,766)	\$ (428,951)		
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%		0.0%			

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 is associated with the acknowledgment of this staff report.

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Subject: Financial Review
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RECOMMENDATION

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

POSSIBLE MOTION

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

Attachment:

Health District Fund financial system summary report