

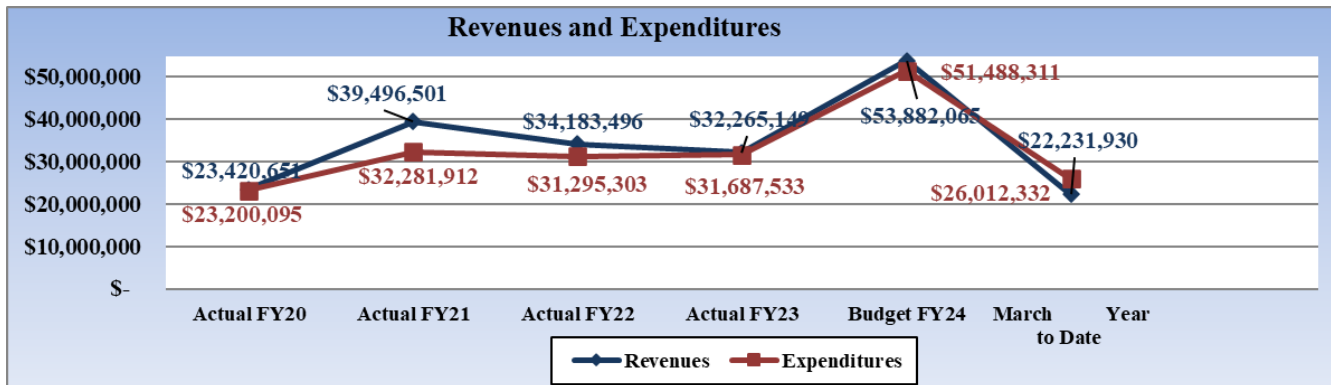
Staff Report
Board Meeting Date: April 25, 2024

DATE: April 18, 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 March, Fiscal Year 2024.

SUMMARY

Fiscal Year 2024 (FY24):

The ninth month of FY24 ended with a cash balance of \$12,814,759. The total revenues were \$22,231,930 or 41.3% of budget and 1.5% or \$330,658 more than FY23. The expenditures totaled \$26,012,332 up \$3,391,510 or 15.0% compared to 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

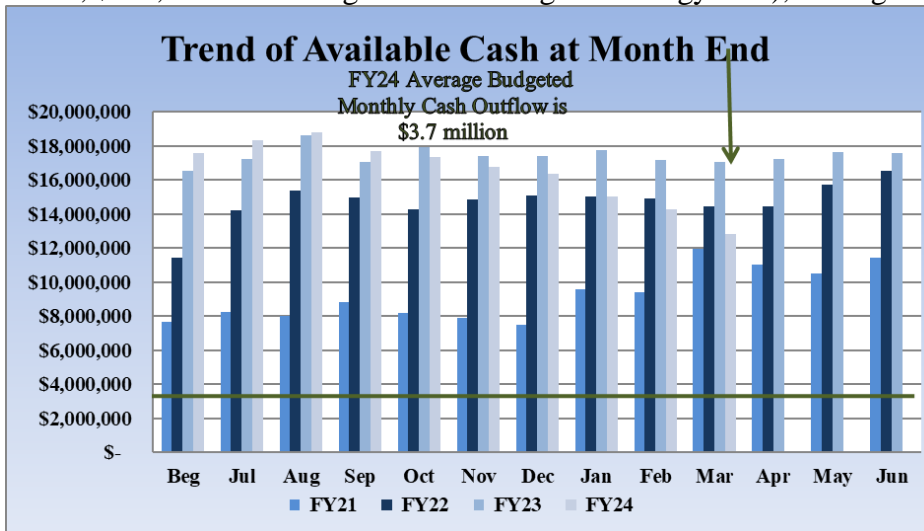
Fiscal Year 2024 Budget was adopted May 16, 2023.

BACKGROUND

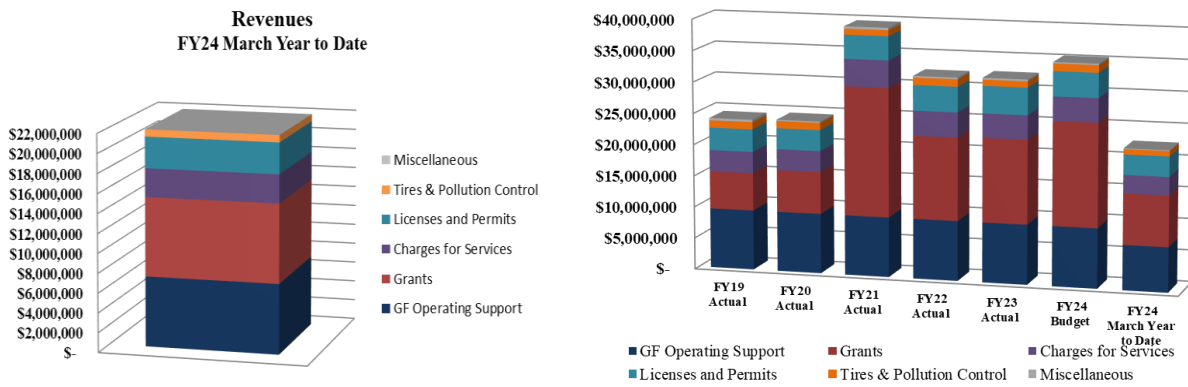
Review of Cash

The available cash at the end of March FY24, was \$12,814,759 which is enough to cover 3.5 months of expenditures. The encumbrances and other liability cash totals \$8.0 million; the cash restricted as to use is

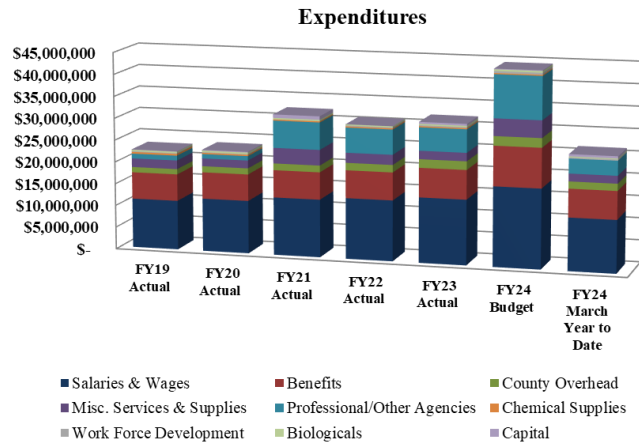
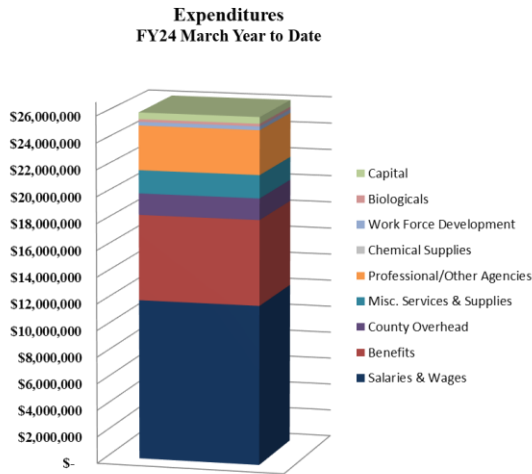
\$1.8 million (includes \$375,150 DMV pollution control revenue, \$469,674 Solid Waste Management Tire Funds, \$961,199 Accela Regional Permitting Technology Fees); leaving a balance of \$6.2 million.



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



The total **revenues** year to date were \$22,231,930 up \$330,658 or 1.5% compared to March FY23. The revenue categories up over FY23 were Licenses and Permits up \$94,578, Federal and State Grants, up \$104,098 Tire Fees up \$171,981, and Charges for Services up \$90,935. The remaining revenue categories are down compared to FY23. The County General Fund support of \$7,137,642 is level compared to FY23 and has remained level since FY16.



The total year to date **expenditures** of \$26,012,332 were up \$3,391,510 or 15.0% compared to FY23. Salaries and benefits expenditures for FY24 were \$18,369,645 up \$2,347,707 or 14.7% over the prior year. The total services and supplies of \$7,139,093 up \$706,928 up 11.0% compared to FY23 and 28.1% of budget. The major expenditures included in the services and supplies were the Professional Services, which totaled \$806,171 up \$349,681; and biologicals of \$193,957 up \$26,224; and County overhead charges of \$1,606,448 up \$153,752 or 10.6% over FY23. There has been \$503,594 in capital expenditures for this fiscal year.

Review of Revenues and Expenditures by Division

ODHO revenues were \$527,685 down \$108,880 or -17.1% compared to FY23. The office has spent \$2,574,582 up \$551,740 or 27.3% from FY23 due to the Korn Ferry salary adjustments and increase in the PERS and OPEB contributions.

AHS has spent \$1,048,542 up \$9,657 or 0.9% compared to FY23 mainly due to Korn Ferry salaries adjustments and increase in the PERS and OPEB contributions.

AQM revenues were \$2,401,921 up \$147,892 or 6.6% mainly due to Dust Plan revenue. The Division spent \$2,856,311 up \$631,669 or 28.4% 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 \$4,208,051 up \$629,609 or 17.6% compared to FY23. The division spent \$8,558,357 up \$1,194,545 or 16.2% compared to FY23 due to the Korn Ferry salaries adjustments and increase in the PERS and OPEB contributions.

EHS revenues were \$4,140,347 up \$161,453 or 4.1% over FY23. Total expenditures were \$5,445,455 up \$564,180 or 11.6% compared to FY23 due to the Korn Ferry salaries adjustments and increase in the PERS and OPEB contributions.



EPHP revenues were \$3,816,284 down \$499,417 or -11.6%. The division spent \$5,529,084 up \$439,719 or 8.6% 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 March 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	March Year to Date	Adjusted Budget	March Year to Date	of Budget	Increase over FY23
Revenues (all sources of funds)									
ODHO	-	-	244,552	1,108,466	636,565	11,380,804	527,685	4.6%	-17.1%
AHS	-	-	-	30,870	-	-	-		-
AQM	3,493,840	3,966,854	3,754,067	3,588,700	2,254,028	4,546,515	2,401,921	52.8%	6.6%
CCHS	4,044,674	5,107,072	6,211,924	5,747,240	3,578,442	11,220,403	4,208,051	37.5%	17.6%
EHS	4,297,872	5,389,858	5,125,352	5,477,177	3,978,894	5,112,678	4,140,347	81.0%	4.1%
EPHP	2,067,409	15,515,861	9,330,745	6,795,841	4,315,701	12,104,809	3,816,284	31.5%	-11.6%
GF support	9,516,856	9,516,856	9,516,856	9,516,856	7,137,642	9,516,856	7,137,642	75.0%	0.0%
Total Revenues	\$ 23,420,651	\$ 39,496,501	\$ 34,183,496	\$ 32,265,149	\$ 21,901,272	\$ 53,882,065	\$ 22,231,930	41.3%	1.5%
Expenditures (all uses of funds)									
ODHO	1,153,186	776,920	1,795,314	2,962,863	2,022,842	14,928,046	2,574,582	17.2%	27.3%
AHS	1,083,771	1,040,308	1,162,521	1,361,706	1,038,885	2,663,014	1,048,542	39.4%	0.9%
AQM	2,985,827	2,778,205	3,137,496	3,066,293	2,224,642	5,200,055	2,856,311	54.9%	28.4%
CCHS	7,547,364	7,925,975	9,607,271	10,033,846	7,363,812	17,365,536	8,558,357	49.3%	16.2%
EHS	5,815,690	5,935,159	6,622,164	7,062,782	4,881,275	9,149,432	5,445,455	59.5%	11.6%
EPHP	4,614,255	13,825,345	8,970,538	7,200,044	5,089,365	12,773,229	5,529,084	43.3%	8.6%
Total Expenditures	\$ 23,200,095	\$ 32,281,912	\$ 31,295,303	\$ 31,687,533	\$ 22,620,821	\$ 62,079,311	\$ 26,012,332	41.9%	15.0%
Revenues (sources of funds) less Expenditures (uses of funds):									
ODHO	(1,153,186)	(776,920)	(1,550,762)	(1,854,397)	(1,386,277)	(3,547,242)	(2,046,897)		
AHS	(1,083,771)	(1,040,308)	(1,162,521)	(1,330,836)	(1,038,885)	(2,663,014)	(1,048,542)		
AQM	508,014	1,188,649	616,571	522,407	29,386	(653,540)	(454,391)		
CCHS	(3,502,690)	(2,818,903)	(3,395,347)	(4,286,606)	(3,785,370)	(6,145,133)	(4,350,306)		
EHS	(1,517,818)	(545,301)	(1,496,812)	(1,585,605)	(902,381)	(4,036,754)	(1,305,108)		
EPHP	(2,546,846)	1,690,516	360,207	(404,203)	(773,664)	(668,420)	(1,712,800)		
GF Operating	9,516,856	9,516,856	9,516,856	9,516,856	7,137,642	9,516,856	7,137,642		
Surplus (deficit)	\$ 220,557	\$ 7,214,589	\$ 2,888,193	\$ 577,616	\$ (719,550)	\$ (8,197,246)	\$ (3,780,402)		
Fund Balance (FB)	\$ 8,062,093	\$ 15,276,682	\$ 18,164,875	\$ 18,742,491		\$ 10,545,245			
FB as a % of Expenditures	34.8%	47.3%	58.0%	59.1%		17.0%			

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 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 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 March, Fiscal Year 2024.”

Attachment:

Health District Fund financial system summary report