

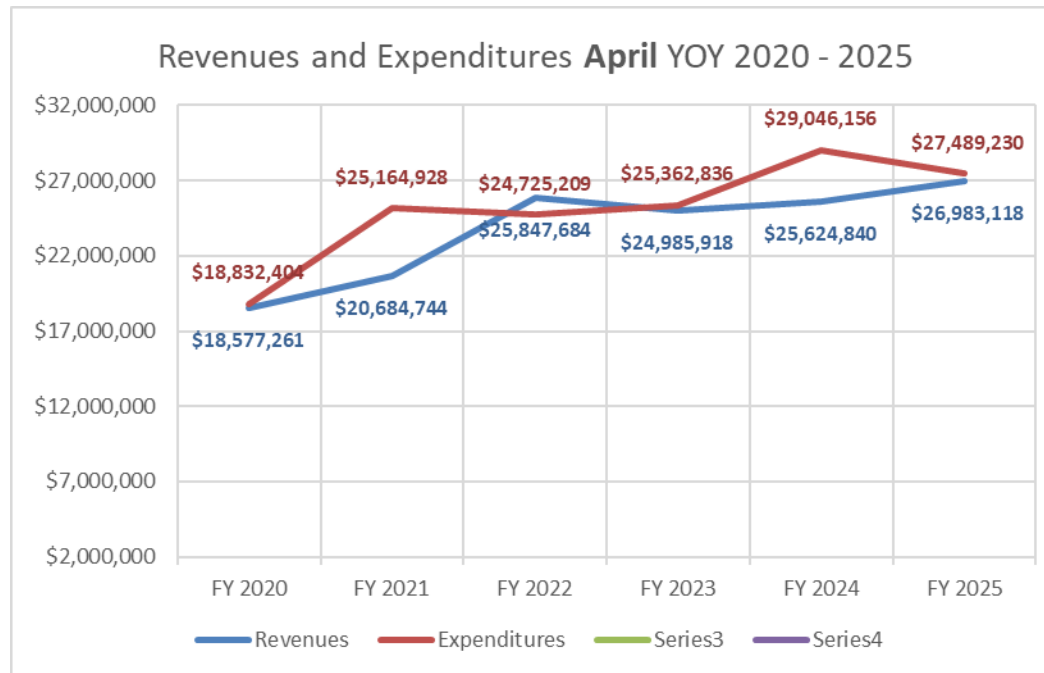
Staff Report
Board Meeting Date: May 22, 2025

DATE: May 18, 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 April, Fiscal Year 2025.

SUMMARY

Fiscal Year 2025:

The ninth month of FY25 ended with a cash balance of \$15,508,944. The total revenues were \$26,983,118 or 60.0% of budget up 5.3% or \$1,358,278 more than FY24. The expenditures totaled \$27,489,230 down \$1,556,926 or -5.4% 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.

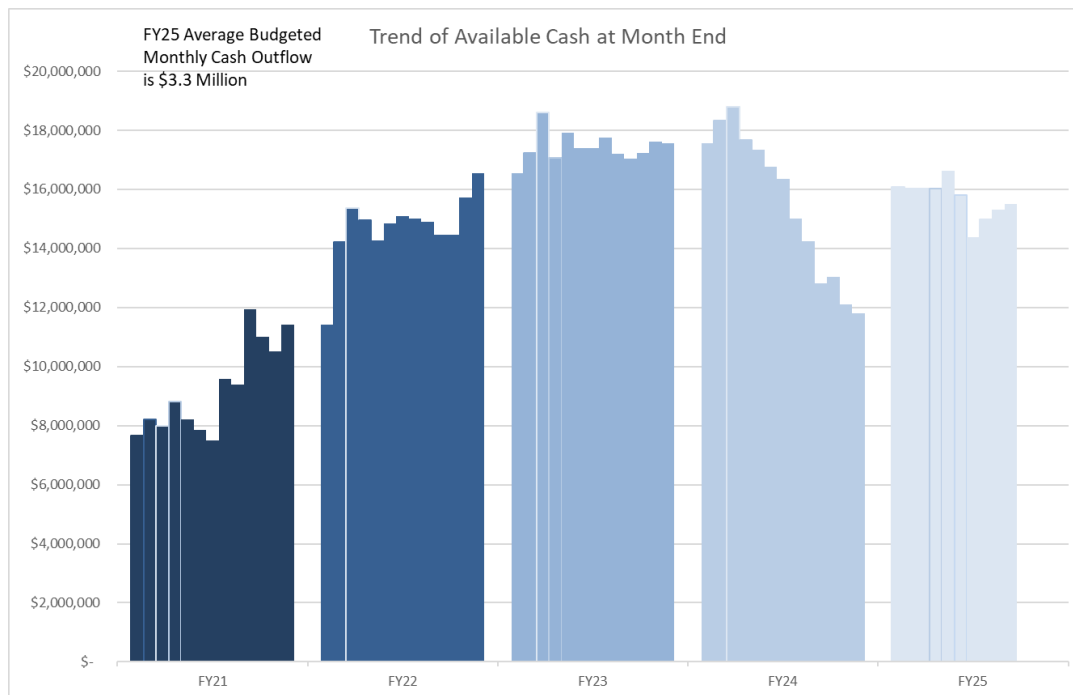
PREVIOUS ACTION

Fiscal Year 2024 Budget was adopted May 21, 2024.

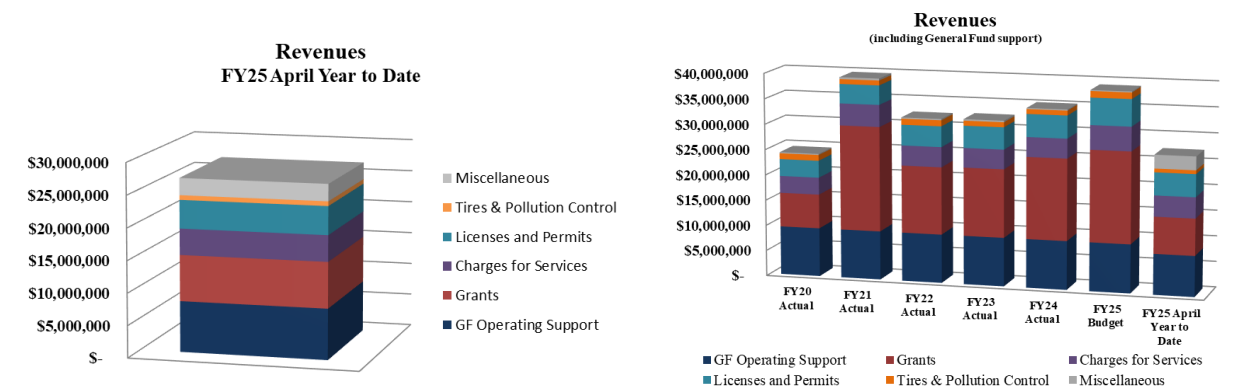
BACKGROUND

Review of Cash

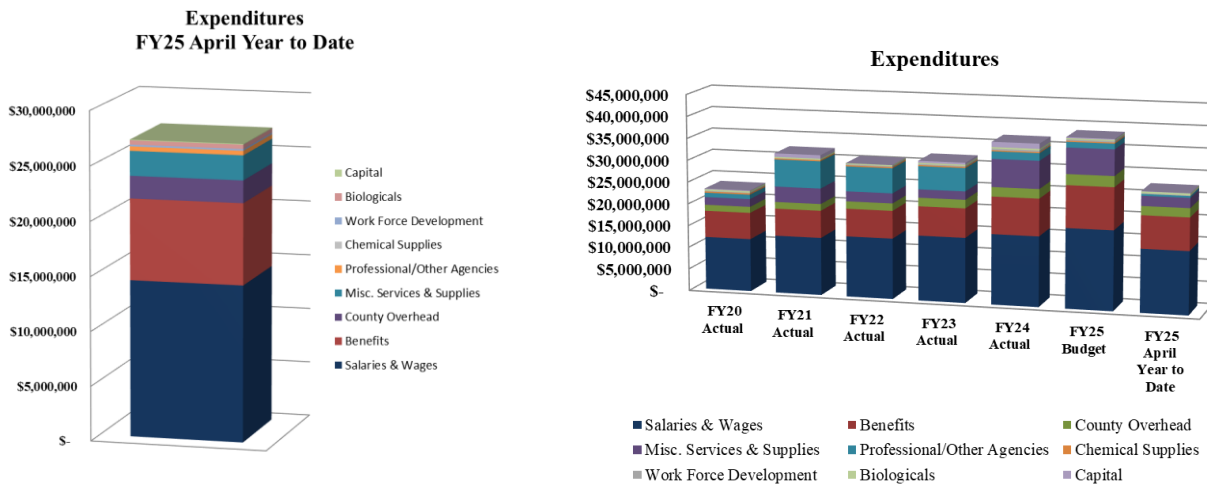
The available cash at the end of march FY 25 was \$15,508,944, which is enough to cover 4.6 months of expenditures. The encumbrances and other liability cash totals \$2.4 million; the cash restricted as to use is \$1.7 million (includes \$277,925 DMV pollution control revenue, \$445,048 Tire Fees, and \$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 \$26,983,118 up \$1,358,278 or 5.3% compared to April FY24. The revenue categories up over FY24 were Licenses and Permits up \$835,125, State Grants up \$49,005, Charges for Services up \$873,252 and miscellaneous up \$2,516,559 mostly related to State revenues from Senate Bill 118. The remaining revenue categories are down compared to FY24 including Federal Grants down \$2,516,893 and Federal Grant Indirect down \$282,157. The County General Fund support of \$7,930,713 is level compared to FY24 and has remained level since FY16.



The total year-to-date **expenditures** of \$27,489,230 were down \$1,556,926 or -5.4% compared to FY24. Salaries and benefits expenditures were \$21,763,687 up \$1,405,873 or 6.9% over the prior year. The total services and supplies of \$5,265,995 down \$2,932,562 compared to FY24.

Review of Revenues and Expenditures by Division

ODHO revenues were \$2,857,515 for programmatic activities and \$427,392 for TB clinic related activity. The office has spent \$2,767,331 on programmatic activities, down \$96,795 from FY24 and \$397,362 on TB Clinic activities.

AHS has spent \$1,373,595 up \$214,663 compared to FY24.

AQM revenues were \$2,936,207 down \$156,874. The division spent \$3,441,509 up \$325,133 compared to FY24.

CCHS revenues were \$5,204,557 up \$223,327 compared to FY24. The division spent \$10,110,608 up \$615,915 compared to FY24.

EHS revenues were \$5,679,488 up \$1,115,530 over FY24. Total expenditures were \$6,337,384 up \$245,586 compared to FY24.

EPHP revenues were \$1,947,247 down \$2,412,408 compared to FY24. The division spent \$3,061,442 down \$3,258,789 over FY24.

Northern Nevada Public Health Summary of Revenues and Expenditures Fiscal Year 2021 through April Year to Date Fiscal Year 2025									
	Actual Fiscal Year			FY 2024		Fiscal Year 2025			
	FY 2021	FY 2022	FY 2023	Unaudited Year End	April to Date	Adjusted Budget	April Year to Date	Percent of Budget	Increase over FY24
Revenues (all sources of funds)									
ODHO	-	244,552	1,108,062	1,279,944	699,375	1,267,932	2,857,515	225.4%	408.6%
ODHO (TB Clinic)					-	9,498,251	427,392		
AHS	-	-	30,870	-		-	-		
AQM	3,966,854	3,754,067	3,588,700	3,730,584	3,093,081	5,471,165	2,936,207	53.7%	-5.3%
CCHS	5,107,072	6,211,924	5,747,083	6,824,296	4,981,230	8,766,790	5,204,557	59.4%	4.3%
EHS	5,389,858	5,125,352	5,610,846	5,649,621	4,560,786	6,672,887	5,679,488	85.1%	19.7%
EPHP	15,515,861	9,330,745	6,795,841	8,010,827	4,359,655	3,742,320	1,947,247	52.0%	-123.9%
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	\$ 39,496,501	\$ 34,183,496	\$ 32,398,258	\$ 35,012,129	\$ 25,624,841	\$ 44,936,201	\$ 26,983,118	60.0%	5.3%
Expenditures (all uses of funds)									
ODHO	776,920	1,795,314	2,962,863	4,322,064	2,864,126	4,344,340	2,767,331	63.7%	-3.4%
AHS	1,040,308	1,162,521	1,361,706	1,414,102	1,158,933	1,792,153	1,373,595	76.6%	18.5%
AQM	2,778,205	3,137,496	3,066,293	3,797,818	3,116,376	5,644,212	3,441,509	61.0%	10.4%
CCHS	7,925,975	9,607,271	10,033,846	12,170,306	9,494,693	15,380,960	10,110,608	65.7%	6.5%
EHS	5,935,159	6,622,164	7,062,782	7,592,606	6,091,798	9,615,823	6,337,384	65.9%	4.0%
EPHP	13,825,345	8,970,538	7,200,044	8,569,528	6,320,231	5,158,228	3,061,442	59.4%	-51.6%
Capital					-	9,498,251	397,362	4.2%	0.0%
Total Expenditures	\$ 32,281,912	\$ 31,295,303	\$ 31,687,533	\$ 37,866,423	\$ 29,046,156	\$ 51,433,967	\$ 27,489,230	53.4%	-5.4%
Revenues (sources of funds)									
less Expenditures (uses of funds):									
ODHO	(776,920)	(1,550,762)	(1,854,801)	(3,042,119)	(2,164,751)	(3,076,408)	120,214		
AHS	(1,040,308)	(1,162,521)	(1,330,836)	(1,414,102)	(1,158,933)	(1,792,153)	(1,373,595)		
AQM	1,188,649	616,571	522,407	(67,234)	(23,295)	(173,047)	(505,302)		
CCHS	(2,818,903)	(3,395,347)	(4,286,762)	(5,346,010)	(4,513,463)	(6,614,170)	(4,906,051)		
EHS	(545,301)	(1,496,812)	(1,451,936)	(1,942,984)	(1,732,143)	(2,942,936)	(657,896)		
EPHP	1,690,516	360,207	(404,203)	(558,701)	1,610,483	(1,415,908)	(1,114,195)		
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)	\$ 7,214,589	\$ 2,888,193	\$ 710,725	\$ (2,854,295)	\$ (51,388)	\$ (6,497,766)	\$ (506,112)		
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 April, 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 April, Fiscal Year 2025."

Attachment:

NNPH Fund financial system summary report