



Staff Report
Board Meeting Date: July 25, 2024

DATE: July 18, 2024
TO: District Board of Health
FROM: Jack Zenteno, Administrative Health Services Officer
 775-328-2417, Jzenteno@nnpd.org
SUBJECT: Acknowledge receipt of the Health Fund Financial Review for June, Fiscal Year 2024.

SUMMARY

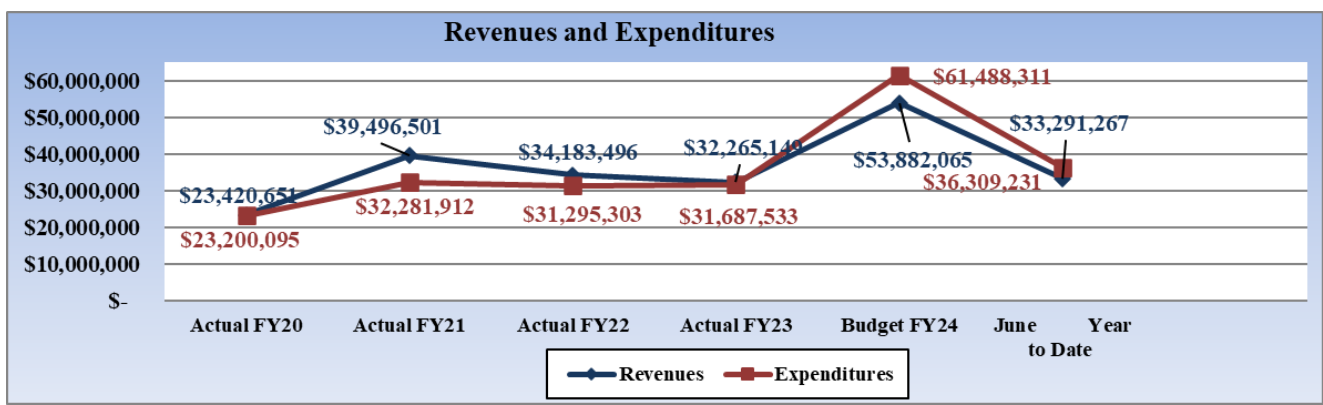
Please note that due to the timing of fiscal year closing processes the June Financial Review is not a complete representation of the month’s revenues and expenditures. An updated financial report will be provided once the Fiscal Year has closed and a comprehensive review of the FY 24 financials will be provided to the Board at the November strategic planning meeting.

Fiscal Year 2024 (FY24):

The eleventh month of FY24 ended with a cash balance of \$11,811,308. The total revenues were \$33,291,267 or 61.8% of budget and 3.2% or \$1,026,117 more than FY23. The expenditures totaled \$36,309,231 up \$4,621,698 or 14.6% 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.



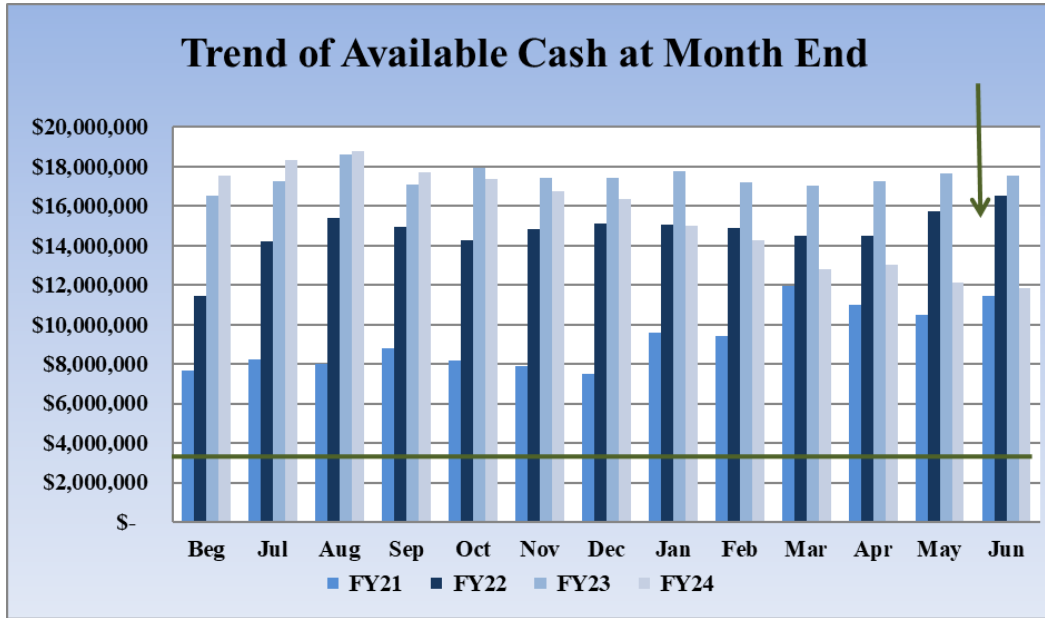
PREVIOUS ACTION

Fiscal Year 2024 Budget was adopted May 16, 2023.

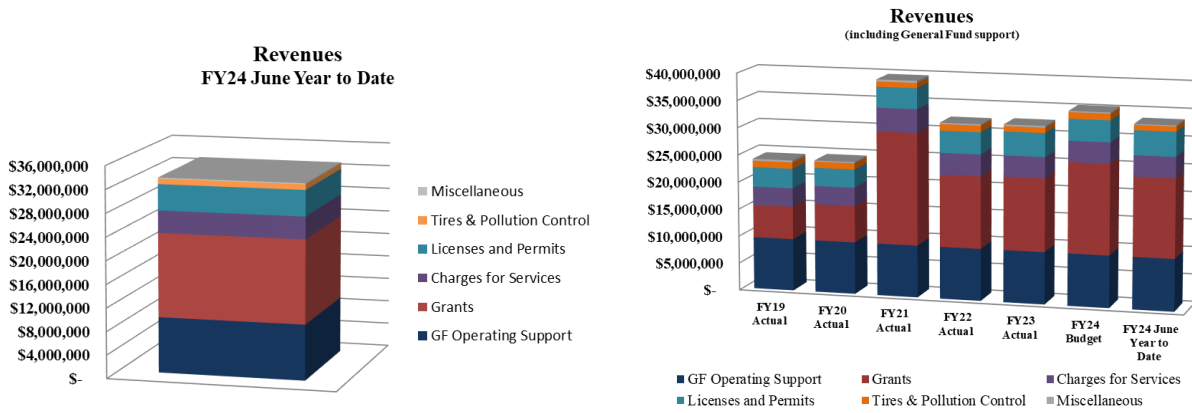
BACKGROUND

Review of Cash

The available cash at the end of May FY24 was \$11,811,308 which is enough to cover 3.2 months of expenditures. The encumbrances and other liability cash totals \$3.1 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 \$6.9 million.

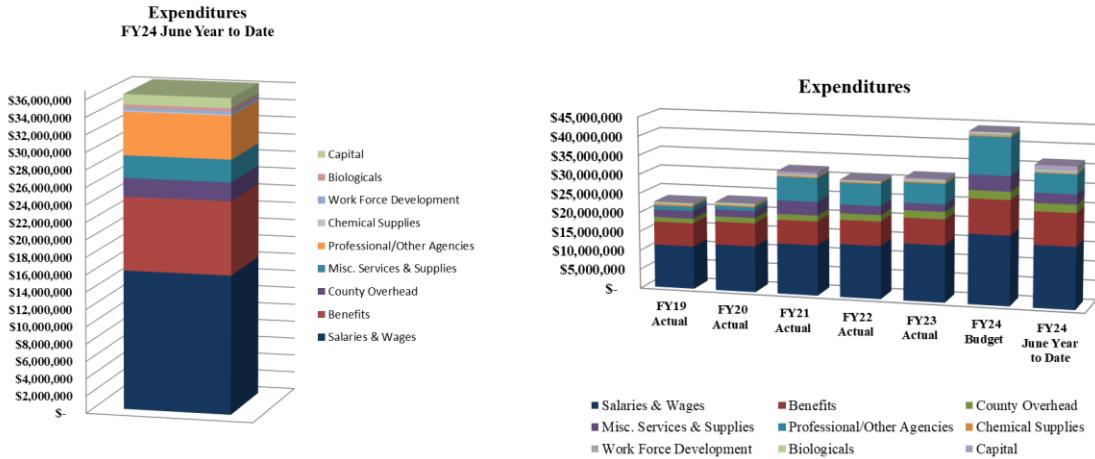


Review of Revenues (including transfers from General Fund) and Expenditures by category



The total **revenues** year to date were \$33,291,267 up \$1,026,117 or 3.2% compared to June FY23. The revenue categories up over FY23 were Licenses and Permits of \$4,460,150 up \$142,324, Federal and State Grants of 14,382,756, up \$1,043,191, and Tire Fees of 469,273 up \$7,569. The remaining revenue categories

are down compared to FY23. The County General Fund support of \$9,516,856 is level compared to FY23 and has remained level since FY16.



The total year to date **expenditures** of \$36,309,231 were up \$4,621,698 or 14.6% compared to FY23. Salaries and benefits expenditures for FY24 were \$24,571,908 up \$3,145,634 or 14.7% over the prior year. The total services and supplies of \$10,565,924 up \$829,131 up 7.5% compared to FY23 and 29.1% of budget. The major expenditures included in the services and supplies were the Professional Services, which totaled \$1,488,191 up \$609,809; and biologicals of \$335,335 up \$40,880; and County overhead charges of \$2,141,931 up \$205,002 or 10.6% over FY23. There has been \$1,171,399 in capital expenditures for this fiscal year.

Review of Revenues and Expenditures by Division

ODHO revenues were \$1,046,602 down \$61,865 or -5.6% compared to FY23. The office has spent \$3,736,105 up \$773,241 26.1% from FY23 due to the Korn Ferry salary adjustments and increase in the PERS and OPEB contributions.

AHS has spent \$1,409,850 up \$48,145 or 3.5% compared to FY23 mainly due to Korn Ferry salaries adjustments and increase in the PERS and OPEB contributions.

AQM revenues were \$3,544,473 down \$44,277 or -1.2%. The Division spent \$3,704,791 up \$638,498 or 20.8% 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 \$6,113,060 up \$365,820 or 6.4% compared to FY23. The division spent \$11,604,810 up \$1,570,964 or 15.7% compared to FY23 due to the Korn Ferry salaries adjustments and increase in the PERS and OPEB contributions.

EHS revenues were \$5,476,916 down \$261 or 0% over FY23. Total expenditures were \$7,415,455 up \$352,673 or 5.0% compared to FY23 due to the Korn Ferry salaries adjustments and increase in the PERS and OPEB contributions.



EPHP revenues were \$7,593,360 up \$797,519 or 11.7%. The division spent \$8,438,221 up \$1,238,177 or 17.2% 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 June 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	June to Date	Adjusted Budget	June Year to Date	of Budget	Increase over FY23
Revenues (all sources of funds)									
ODHO	-	-	244,552	1,108,466	1,108,466	11,380,804	1,046,602	9.2%	-5.6%
AHS	-	-	-	30,870	30,870	-	-		-100.0%
AQM	3,493,840	3,966,854	3,754,067	3,588,700	3,588,700	4,546,515	3,544,473	78.0%	-1.2%
CCHS	4,044,674	5,107,072	6,211,924	5,747,240	5,747,240	11,220,403	6,113,060	54.5%	6.4%
EHS	4,297,872	5,389,858	5,125,352	5,477,177	5,477,177	5,112,678	5,476,916	107.1%	0.0%
EPHP	2,067,409	15,515,861	9,330,745	6,795,841	6,795,841	12,104,809	7,593,360	62.7%	11.7%
GF support	9,516,856	9,516,856	9,516,856	9,516,856	9,516,856	9,516,856	9,516,856	100.0%	0.0%
Total Revenues	\$ 23,420,651	\$ 39,496,501	\$ 34,183,496	\$ 32,265,149	\$ 32,265,149	\$ 53,882,065	\$ 33,291,267	61.8%	3.2%
Expenditures (all uses of funds)									
ODHO	1,153,186	776,920	1,795,314	2,962,863	2,962,863	14,928,046	3,736,105	25.0%	26.1%
AHS	1,083,771	1,040,308	1,162,521	1,361,706	1,361,706	2,663,014	1,409,850	52.9%	3.5%
AQM	2,985,827	2,778,205	3,137,496	3,066,293	3,066,293	5,200,055	3,704,791	71.2%	20.8%
CCHS	7,547,364	7,925,975	9,607,271	10,033,846	10,033,846	16,774,536	11,604,810	69.2%	15.7%
EHS	5,815,690	5,935,159	6,622,164	7,062,782	7,062,782	9,149,432	7,415,455	81.0%	5.0%
EPHP	4,614,255	13,825,345	8,970,538	7,200,044	7,200,044	12,773,229	8,438,221	66.1%	17.2%
Total Expenditures	\$ 23,200,095	\$ 32,281,912	\$ 31,295,303	\$ 31,687,533	\$ 31,687,533	\$ 61,488,311	\$ 36,309,231	59.1%	14.6%
Revenues (sources of funds) less Expenditures (uses of funds):									
ODHO	(1,153,186)	(776,920)	(1,550,762)	(1,854,397)	(1,854,397)	(3,547,242)	(2,689,503)		
AHS	(1,083,771)	(1,040,308)	(1,162,521)	(1,330,836)	(1,330,836)	(2,663,014)	(1,409,850)		
AQM	508,014	1,188,649	616,571	522,407	522,407	(653,540)	(160,318)		
CCHS	(3,502,690)	(2,818,903)	(3,395,347)	(4,286,606)	(4,286,606)	(5,554,133)	(5,491,750)		
EHS	(1,517,818)	(545,301)	(1,496,812)	(1,585,605)	(1,585,605)	(4,036,754)	(1,938,539)		
EPHP	(2,546,846)	1,690,516	360,207	(404,203)	(404,203)	(668,420)	(844,861)		
GF Operating	9,516,856	9,516,856	9,516,856	9,516,856	9,516,856	9,516,856	9,516,856		
Surplus (deficit)	\$ 220,557	\$ 7,214,589	\$ 2,888,193	\$ 577,616	\$ 577,616	\$ (7,606,246)	\$ (3,017,965)		
Fund Balance (FB)	\$ 8,062,093	\$ 15,276,682	\$ 18,164,875	\$ 18,742,491		\$ 11,136,245			
FB as a % of Expenditures	34.8%	47.3%	58.0%	59.1%		18.1%			

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 June, 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 June, Fiscal Year 2024.”

Attachment:

Health District Fund financial system summary report