

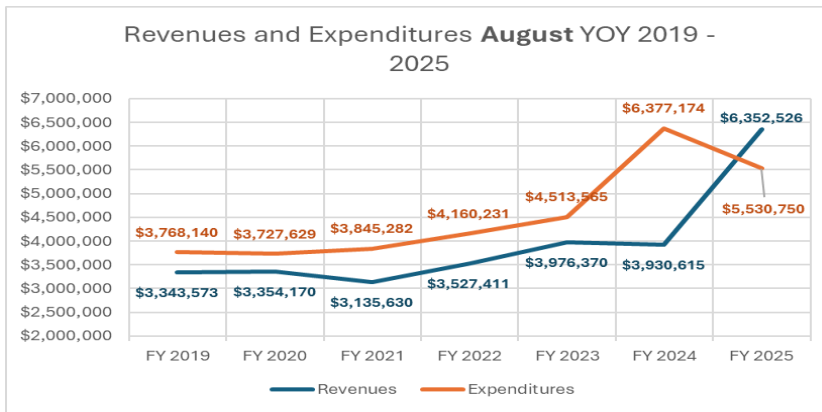
**Staff Report**  
**Board Meeting Date: September 26, 2024**

**DATE:** September 19, 2024  
**TO:** District Board of Health  
**FROM:** Jack Zenteno, Administrative Health Services Officer  
 775-328-2417, [Jzenteno@nnp.org](mailto:Jzenteno@nnp.org)  
**SUBJECT:** Acknowledge receipt of the Health Fund Financial Review for August, Fiscal Year 2025.

**SUMMARY**

**Fiscal Year 2025:**

The second month of FY25 ended with a cash balance of \$16,020,680. The total revenues were \$6,352,526 or 16.4% of budget up 33% or \$2,421,911 more than FY24 mostly related to funding for SB 118 at \$2.4 Million. The expenditures totaled \$5,530,750 up \$739,719 or 15.9% 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**

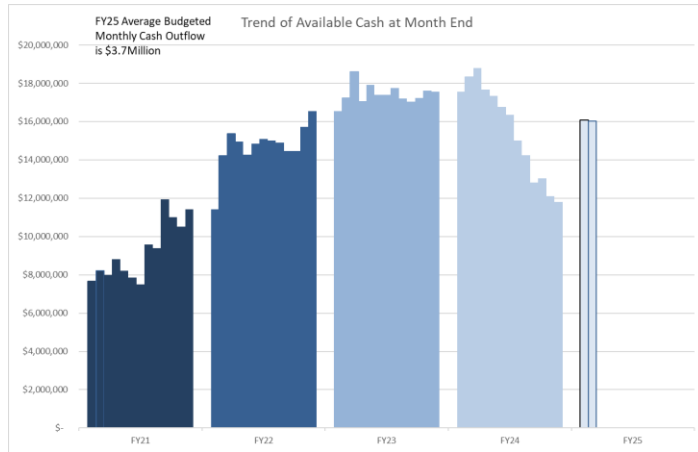
Fiscal Year 2025 Budget was adopted May 21, 2024.

**BACKGROUND**

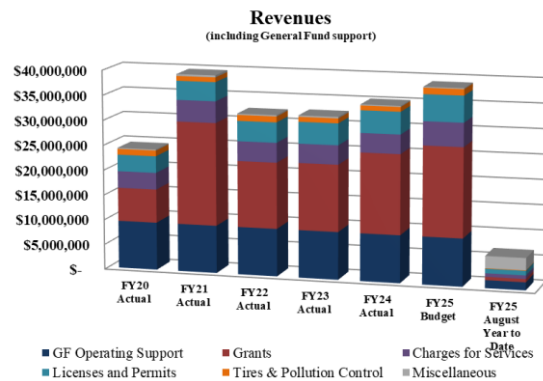
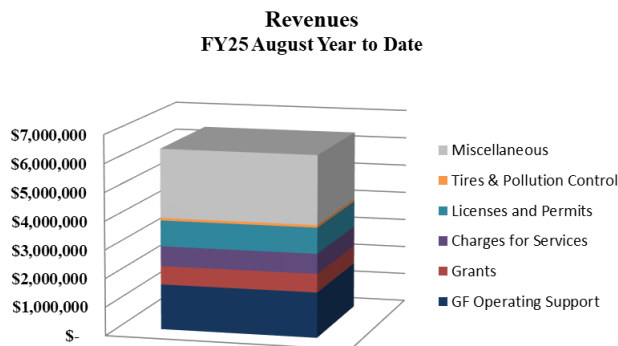
**Review of Cash**

The available cash at the end of August FY25 was \$16,020,680 which is enough to cover 4.4 months of expenditures. The encumbrances and other liability cash totals \$4.4 million; the cash restricted as to use is

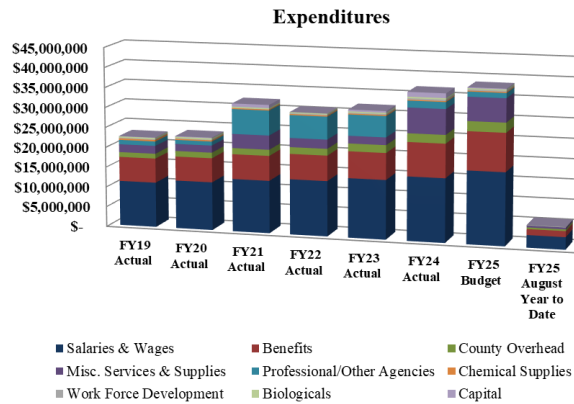
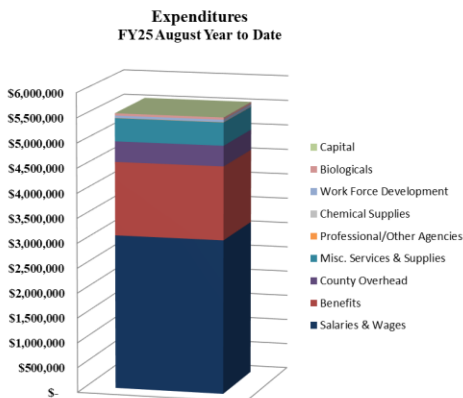
\$1.1 million (includes \$89,974 DMV pollution control revenue, \$1,035,441 Accela Regional Permitting Technology Fees); leaving a balance of \$3.3 million.



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



The total **revenues** year to date were \$6,352,525 up \$2,421,911 or 61.6% compared to August FY24. The revenue categories up over FY24 were Licenses and Permits up \$138,711 Charges for Services up \$43,961 and miscellaneous up \$2.4 Million related to revenues from Senate Bill 118. The remaining revenue categories are down compared to FY24. The County General Fund support of \$1,586,143 is level compared to FY24 and has remained level since FY16.



The total year to date **expenditures** of \$5,530,750 were up \$739,719 or 15.9% compared to FY24. Salaries and benefits expenditures for August FY24 were \$4,559,592 up \$837,185 or 18.4% over the prior year. The total services and supplies of \$970,553 down \$96,009 compared to FY24.

**Review of Revenues and Expenditures by Division**

**ODHO** revenues were \$2,444,028. The office has spent \$587,603 up \$142,485 from FY24.

**AHS** has spent \$243,958 up \$26,366 compared to FY24.

**AQM** revenues were \$528,951 up \$8,400. The Division spent \$583,460 up \$72,657 compared to FY24.

**CCHS** revenues were \$375,705 down \$172,155 compared to FY24. The division spent \$2,026,130 up \$409,467 compared to FY24.

**EHS** revenues were \$970,277 down \$5,302 over FY24. Total expenditures were \$1,245,892 up \$130,763 compared to FY24.

**EPHP** revenues were \$447,422 up \$209,970 compared to FY24. The division spent \$843,707 down \$42,019 over FY24.



Northern Nevada Public Health Summary of Revenues and Expenditures Fiscal Year 2021 through August Year to Date Fiscal Year 2025									
	Actual Fiscal Year			FY 2024		Fiscal Year 2025			
	FY 2021	FY 2022	FY 2023	Unaudited Year End	August Year to Date	Adjusted Budget	August Year to Date	of Budget	Increase over FY24
<b>Revenues (all sources of funds)</b>									
ODHO	-	244,552	1,108,062	1,279,944	63,029	10,338,997	2,444,028	23.6%	3777.6%
AHS	-	-	30,870	-	-	-	-		-
AQM	3,966,854	3,754,067	3,588,700	3,730,584	520,551	4,778,677	528,951	11.1%	1.6%
CCHS	5,107,072	6,211,924	5,747,083	6,824,296	547,860	7,751,776	375,705	4.8%	-31.4%
EHS	5,389,858	5,125,352	5,610,846	5,649,621	975,579	6,672,887	970,277	14.5%	-0.5%
EPHP	15,515,861	9,330,745	6,795,841	8,010,827	237,452	3,307,834	447,422	13.5%	88.4%
GF support	9,516,856	9,516,856	9,516,856	9,516,856	1,586,143	9,516,856	1,586,143	16.7%	0.0%
<b>Total Revenues</b>	<b>\$ 39,496,501</b>	<b>\$ 34,183,496</b>	<b>\$ 32,398,258</b>	<b>\$ 35,012,129</b>	<b>\$ 3,930,614</b>	<b>\$ 42,367,026</b>	<b>\$ 6,352,525</b>	<b>15.0%</b>	<b>61.6%</b>
<b>Expenditures (all uses of funds)</b>									
ODHO	776,920	1,795,314	2,962,863	4,322,064	445,118	13,324,558	587,603	4.4%	32.0%
AHS	1,040,308	1,162,521	1,361,706	1,414,102	217,592	1,905,256	243,958	12.8%	12.1%
AQM	2,778,205	3,137,496	3,066,293	3,797,818	510,804	4,951,724	583,460	11.8%	14.2%
CCHS	7,925,975	9,607,271	10,033,846	12,170,306	1,616,663	14,365,945	2,026,130	14.1%	25.3%
EHS	5,935,159	6,622,164	7,062,782	7,592,606	1,115,128	9,615,823	1,245,892	13.0%	11.7%
EPHP	13,825,345	8,970,538	7,200,044	8,569,528	885,727	4,699,986	843,707	18.0%	-4.7%
<b>Total Expenditures</b>	<b>\$ 32,281,912</b>	<b>\$ 31,295,303</b>	<b>\$ 31,687,533</b>	<b>\$ 37,866,423</b>	<b>\$ 4,791,031</b>	<b>\$ 48,863,292</b>	<b>\$ 5,530,750</b>	<b>11.3%</b>	<b>15.4%</b>
<b>Revenues (sources of funds)</b>									
<b>less Expenditures (uses of funds):</b>									
ODHO	(776,920)	(1,550,762)	(1,854,801)	(3,042,119)	(382,089)	(2,985,561)	1,856,425		
AHS	(1,040,308)	(1,162,521)	(1,330,836)	(1,414,102)	(217,592)	(1,905,256)	(243,958)		
AQM	1,188,649	616,571	522,407	(67,234)	9,747	(173,047)	(54,510)		
CCHS	(2,818,903)	(3,395,347)	(4,286,762)	(5,346,010)	(1,068,803)	(6,614,170)	(1,650,425)		
EHS	(545,301)	(1,496,812)	(1,451,936)	(1,942,984)	(139,549)	(2,942,936)	(275,615)		
EPHP	1,690,516	360,207	(404,203)	(558,701)	(648,274)	(1,392,152)	(396,285)		
GF Operating	9,516,856	9,516,856	9,516,856	9,516,856	1,586,143	9,516,856	1,586,143		
Surplus (deficit)	\$ 7,214,589	\$ 2,888,193	\$ 710,725	\$ (2,854,295)	\$ (860,417)	\$ (6,496,266)	\$ 821,775		
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 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 August, 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 August, Fiscal Year 2025.”

**Attachment:**

Health District Fund financial system summary report