

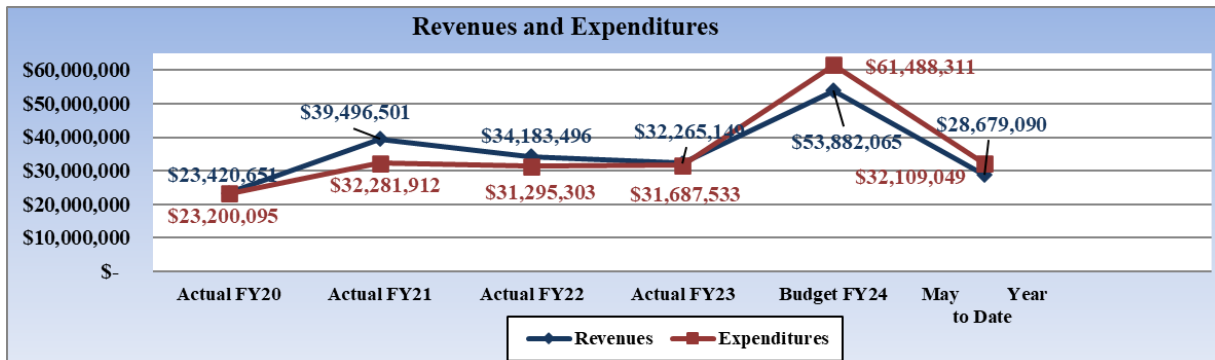
Staff Report
Board Meeting Date: June 27, 2024

DATE: June 20, 2024
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 May Fiscal Year 2024.

SUMMARY

Fiscal Year 2024 (FY24):

The eleventh month of FY24 ended with a cash balance of \$12,102,571. The total revenues were \$28,679,090, or 53.2% of the budget, and 3.6% or \$1,000,302 more than FY23. The expenditures totaled \$32,109,049, up \$3,891,563 or 13.8% 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.

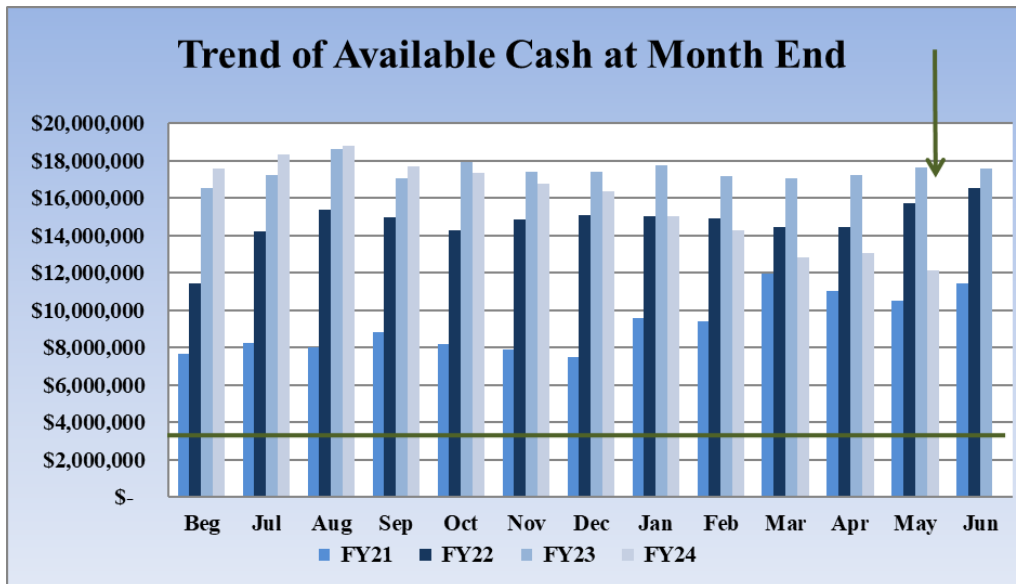
PREVIOUS ACTION

The Fiscal Year 2024 Budget was adopted on May 16, 2023.

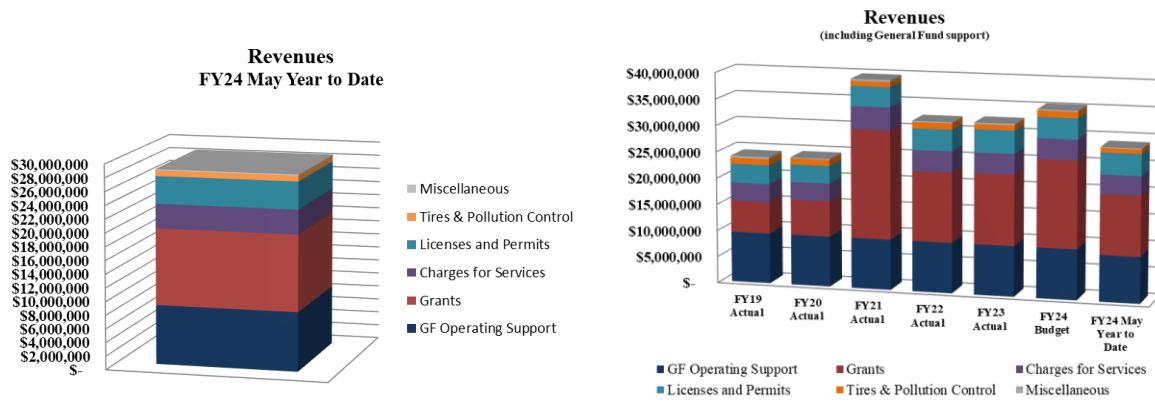
BACKGROUND

Review of Cash

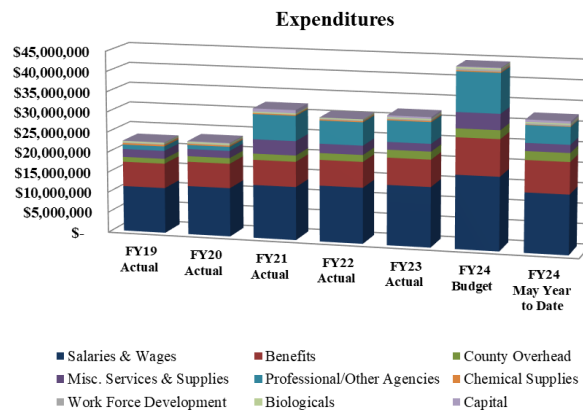
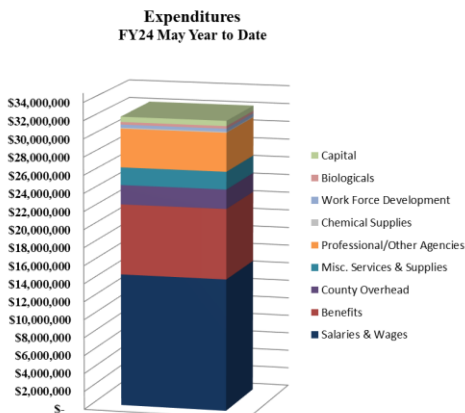
The available cash at the end of May FY24 was \$12,102,571, which is enough to cover 3.3 months of expenditures. The encumbrances and other liability cash totals \$5.6 million; the cash restricted as to use is \$1.8 million (includes \$375,150 DMV pollution control revenue, \$469,674 Solid Waste Management Tire Funds, \$961,199 Accela Regional Permitting Technology Fees); leaving a balance of \$4.6 million.



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



The total **revenues** year to date were \$28,679,090, up \$1,000,302 or 3.6% compared to February FY23. The revenue categories over FY23 were Licenses and Permits, up \$129,570; Federal and State Grants, up \$938,465; Tire Fees, up \$7,569; and Charges for Services, up \$94,297. The remaining revenue categories are down compared to FY23. The County General Fund support of \$8,723,785 is level compared to FY23 and has remained level since FY16.



The total year-to-date **expenditures** of \$32,109,049 were up \$3,891,563 or 13.8% compared to FY23. Salaries and benefits expenditures for FY24 were \$22,421,988, up \$2,911,586 or 14.9% over the prior year. The total services and supplies are \$9,106,639, up \$813,645, 9.8% compared to FY23 and 28.3% of the budget. The major expenditures included in the services and supplies were the Professional Services, which totaled \$1,048,899, up \$387,050; biologicals of \$282,631, up \$22,030; and County overhead charges of \$1,963,437 up \$187,919 or 10.6% over FY23. There have been \$580,421 in capital expenditures for this fiscal year.

Review of Revenues and Expenditures by Division

ODHO revenues were \$877,546, up \$20,902 or 2.4% compared to FY23. The office has spent \$3,177,322, up \$624,477 or 24.5% from FY23 due to the Korn Ferry salary adjustments and an increase in the PERS and OPEB contributions.

AHS has spent \$1,280,545, up \$30,548 or 2.4% compared to FY23, mainly due to Korn Ferry salary adjustments and an increase in the PERS and OPEB contributions.

AQM revenues were \$3,277,281, up \$475,599 or 17.0%. The Division spent \$3,410,783, up \$690,167 or 25.4% compared to FY23 due to increased programmatic activity post the COVID-19 emergency and Korn Ferry salaries adjustments and increase in the PERS and OPEB contributions.

CCHS revenues were \$5,611,495, up \$876,442 or 18.5% compared to FY23. The division spent \$10,490,041, up \$1,423,705 or 15.7% compared to FY23 due to the Korn Ferry salaries adjustments and increase in the PERS and OPEB contributions.

EHS revenues were \$5,120,915, up \$51,253 or 1.0% over FY23. Total expenditures were \$6,739,844, up \$459,982 or 7.3% compared to FY23 due to the Korn Ferry salaries adjustments and increase in the PERS and OPEB contributions.

EPHP revenues were \$5,068,068, down \$423,893 or -7.7%. The division spent \$7,010,514, up \$662,686 or 10.4% 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 May 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	May to Date	Adjusted Budget	May Year to Date	of Budget	Increase over FY23
Revenues (all sources of funds)									
ODHO	-	-	244,552	1,108,466	856,644	11,380,804	877,546	7.7%	2.4%
AHS	-	-	-	30,870	-	-	-	-	-
AQM	3,493,840	3,966,854	3,754,067	3,588,700	2,801,682	4,546,515	3,277,281	72.1%	17.0%
CCHS	4,044,674	5,107,072	6,211,924	5,747,240	4,735,054	11,220,403	5,611,495	50.0%	18.5%
EHS	4,297,872	5,389,858	5,125,352	5,477,177	5,069,662	5,112,678	5,120,915	100.2%	1.0%
EPHP	2,067,409	15,515,861	9,330,745	6,795,841	5,491,961	12,104,809	5,068,068	41.9%	-7.7%
GF support	9,516,856	9,516,856	9,516,856	9,516,856	8,723,785	9,516,856	8,723,785	91.7%	0.0%
Total Revenues	\$ 23,420,651	\$ 39,496,501	\$ 34,183,496	\$ 32,265,149	\$ 27,678,787	\$ 53,882,065	\$ 28,679,090	53.2%	3.6%
Expenditures (all uses of funds)									
ODHO	1,153,186	776,920	1,795,314	2,962,863	2,552,845	14,928,046	3,177,322	21.3%	24.5%
AHS	1,083,771	1,040,308	1,162,521	1,361,706	1,249,998	2,663,014	1,280,545	48.1%	2.4%
AQM	2,985,827	2,778,205	3,137,496	3,066,293	2,720,616	5,200,055	3,410,783	65.6%	25.4%
CCHS	7,547,364	7,925,975	9,607,271	10,033,846	9,066,337	16,774,536	10,490,041	62.5%	15.7%
EHS	5,815,690	5,935,159	6,622,164	7,062,782	6,279,862	9,149,432	6,739,844	73.7%	7.3%
EPHP	4,614,255	13,825,345	8,970,538	7,200,044	6,347,829	12,773,229	7,010,514	54.9%	10.4%
Total Expenditures	\$ 23,200,095	\$ 32,281,912	\$ 31,295,303	\$ 31,687,533	\$ 28,217,485	\$ 61,488,311	\$ 32,109,049	52.2%	13.8%
Revenues (sources of funds) less Expenditures (uses of funds):									
ODHO	(1,153,186)	(776,920)	(1,550,762)	(1,854,397)	(1,696,201)	(3,547,242)	(2,299,775)		
AHS	(1,083,771)	(1,040,308)	(1,162,521)	(1,330,836)	(1,249,998)	(2,663,014)	(1,280,545)		
AQM	508,014	1,188,649	616,571	522,407	81,066	(653,540)	(133,501)		
CCHS	(3,502,690)	(2,818,903)	(3,395,347)	(4,286,606)	(4,331,283)	(5,554,133)	(4,878,546)		
EHS	(1,517,818)	(545,301)	(1,496,812)	(1,585,605)	(1,210,200)	(4,036,754)	(1,618,929)		
EPHP	(2,546,846)	1,690,516	360,207	(404,203)	(855,868)	(668,420)	(1,942,447)		
GF Operating	9,516,856	9,516,856	9,516,856	9,516,856	8,723,785	9,516,856	8,723,785		
Surplus (deficit)	\$ 220,557	\$ 7,214,589	\$ 2,888,193	\$ 577,616	\$ (538,698)	\$ (7,606,246)	\$ (3,429,959)		
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 is associated with the acknowledgment of this staff report.

RECOMMENDATION

Staff recommends that the District Board of Health acknowledge receipt of the Health Fund financial review for the May 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 May, Fiscal Year 2024."

Attachment:

Health District Fund financial system summary report