

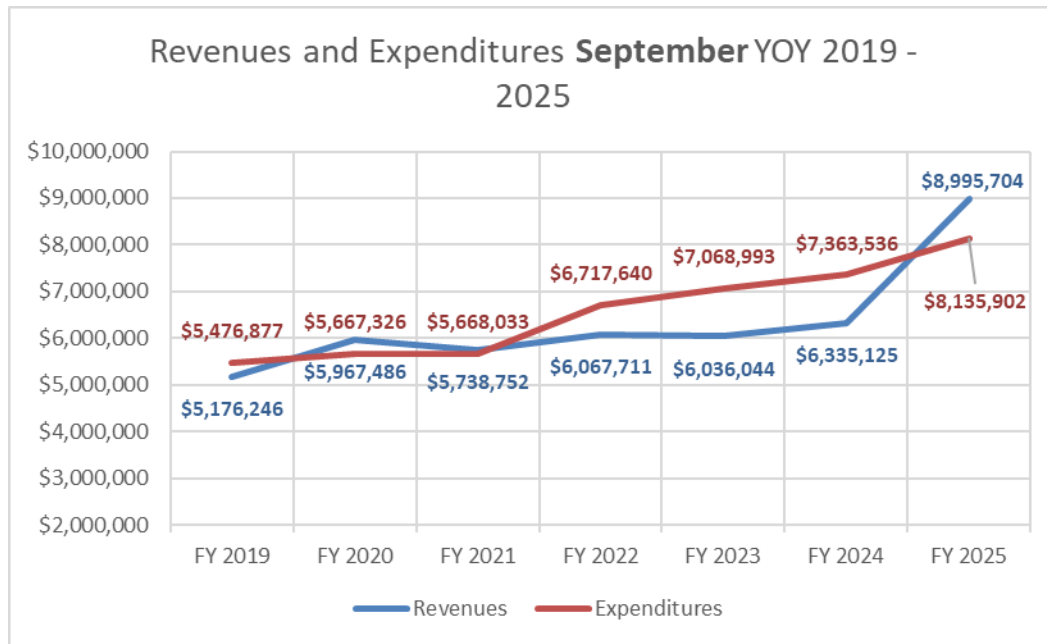
**Staff Report**  
**Board Meeting Date: October 24, 2024**

**DATE:** October 17, 2024  
**TO:** District Board of Health  
**FROM:** Jack Zenteno, Administrative Health Services Officer  
 775-328-2417, [Jzenteno@nmph.org](mailto:Jzenteno@nmph.org)  
**SUBJECT:** Acknowledge receipt of the Health Fund Financial Review for September, Fiscal Year 2025.

**SUMMARY**

**Fiscal Year 2025:**

The third month of FY25 ended with a cash balance of \$16,020,680. The total revenues were \$8,995,704 or 26.5% of budget up 42% or \$2,660,781 more than FY24 mostly related to funding for SB118 at \$2.4 Million. The expenditures totaled \$8,135,473 up \$771,937 or 10.5% 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.

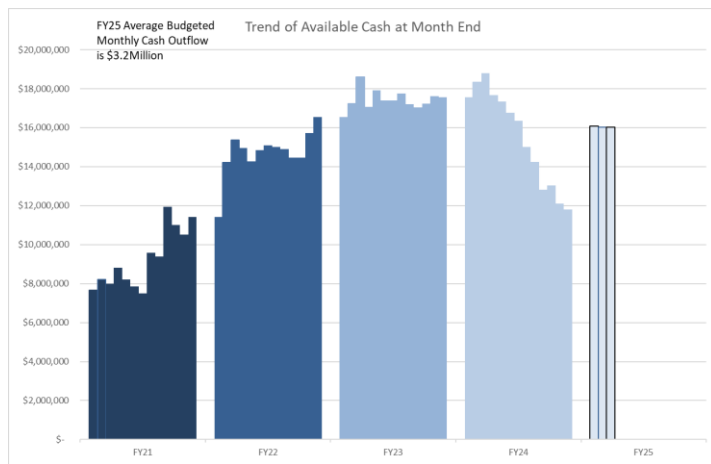
**PREVIOUS ACTION**

Fiscal Year 2024 Budget was adopted May 21, 2024.

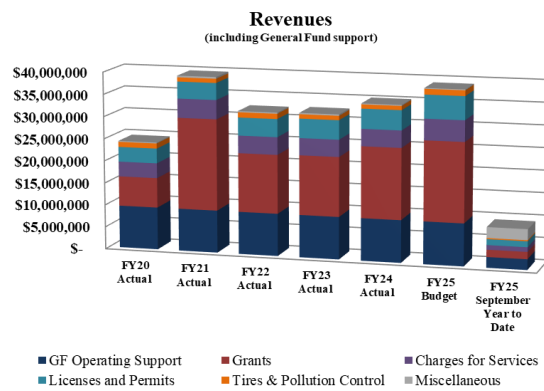
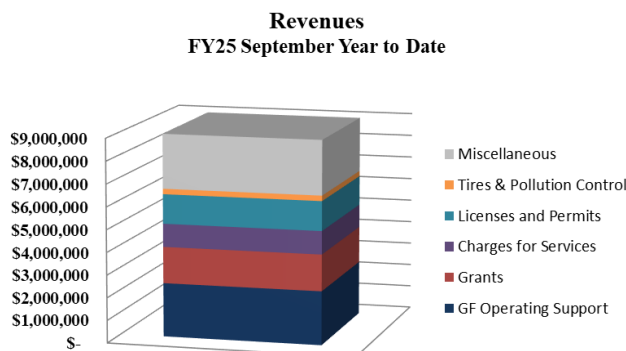
**BACKGROUND**

**Review of Cash**

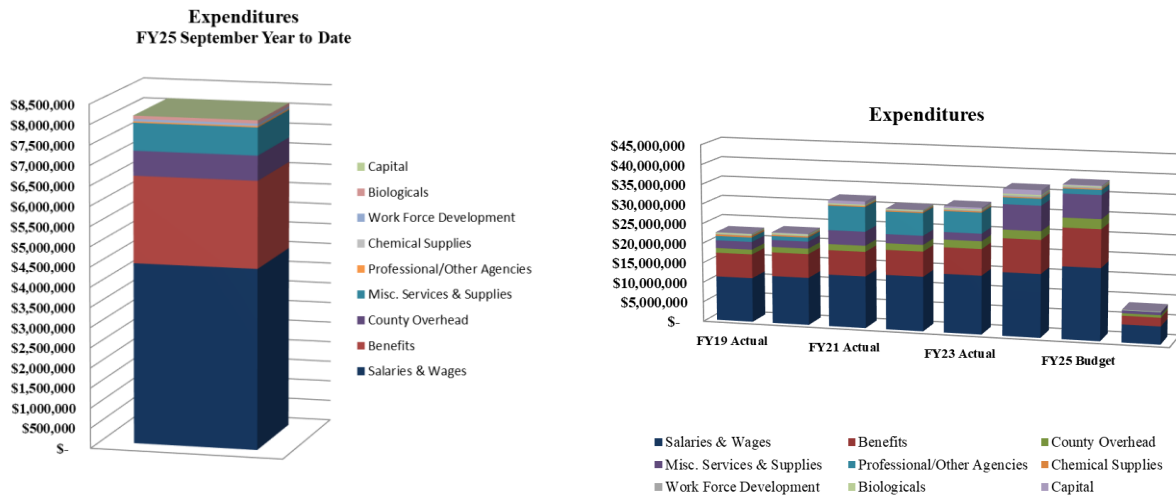
The available cash at the end of September FY25 was \$16,020,680 which is enough to cover 5.0 months of expenditures. The encumbrances and other liability cash totals \$2.1 million; the cash restricted as to use is \$1.1 million (includes \$89,974 DMV pollution control revenue, \$149,205 Tire Fees, and \$961,199 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 \$8,995,704 up \$2,660,781 or 42.0% compared to September FY24. The revenue categories up over FY24 were Licenses and Permits up \$232,117, Charges for Services up \$85,437, 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 \$2,382,386 is level compared to FY24 and has remained level since FY16.



The total year to date **expenditures** of \$8,135,473 were up \$771,937 or 10.5% compared to FY24. Salaries and benefits expenditures for September FY24 were \$6,656,271 up \$863,364 or 14.9% over the prior year. The total services and supplies of \$1,478,487 down \$87,632 compared to FY24.

**Review of Revenues and Expenditures by Division**

**ODHO** revenues were \$2,774,570. The office has spent \$831,053 up \$153,108 from FY 24

**AHS** has spent \$385,905 up \$61,045 compared to FY24.

**AQM** revenues were \$719,949 down \$106,666. The Division spent \$871,728 up \$78,408 compared to FY24.

**CCHS** revenues were \$1,039,208 up \$92,266 compared to FY24. The division spent \$3,035,660 up \$476,749 compared to FY24.

**EHS** revenues were \$1,559,268 up \$219,277 over FY24. Total expenditures were \$1,913,659 up \$194,781 compared to FY24.

**EPHP** revenues were \$520,323 down \$202,500 compared to FY24. The division spent \$1,097,468 down \$192,154 over FY24.



Northern Nevada Public Health Summary of Revenues and Expenditures Fiscal Year 2021 through September 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	September Year to Date	of Budget	Increase over FY24
<b>Revenues (all sources of funds)</b>									
ODHO	-	244,552	1,108,062	1,279,944	119,337	10,460,566	2,774,570	26.5%	2225.0%
AHS	-	-	30,870	-	-	-	-		-
AQM	3,966,854	3,754,067	3,588,700	3,730,584	826,615	4,778,677	719,949	15.1%	-12.9%
CCHS	5,107,072	6,211,924	5,747,083	6,824,296	946,942	7,930,320	1,039,208	13.1%	9.7%
EHS	5,389,858	5,125,352	5,610,846	5,649,621	1,339,991	6,672,887	1,559,268	23.4%	16.4%
EPHP	15,515,861	9,330,745	6,795,841	8,010,827	722,823	3,186,265	520,323	16.3%	-28.0%
GF support	9,516,856	9,516,856	9,516,856	9,516,856	2,379,214	9,516,856	2,382,386	25.0%	0.1%
<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>\$ 6,334,923</b>	<b>\$ 42,545,570</b>	<b>\$ 8,995,704</b>	<b>21.1%</b>	<b>42.0%</b>
<b>Expenditures (all uses of funds)</b>									
ODHO	776,920	1,795,314	2,962,863	4,322,064	677,945	13,446,127	831,053	6.2%	22.6%
AHS	1,040,308	1,162,521	1,361,706	1,414,102	324,860	1,905,256	385,905	20.3%	18.8%
AQM	2,778,205	3,137,496	3,066,293	3,797,818	793,319	4,951,724	871,728	17.6%	9.9%
CCHS	7,925,975	9,607,271	10,033,846	12,170,306	2,558,912	14,544,489	3,035,660	20.9%	18.6%
EHS	5,935,159	6,622,164	7,062,782	7,592,606	1,718,878	9,615,823	1,913,659	19.9%	11.3%
EPHP	13,825,345	8,970,538	7,200,044	8,569,528	1,289,622	4,578,417	1,097,468	24.0%	-14.9%
<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>\$ 7,363,536</b>	<b>\$ 49,041,836</b>	<b>\$ 8,135,473</b>	<b>16.6%</b>	<b>10.5%</b>
<b>Revenues (sources of funds) less Expenditures (uses of funds):</b>									
ODHO	(776,920)	(1,550,762)	(1,854,801)	(3,042,119)	(558,607)	(2,985,561)	1,943,518		
AHS	(1,040,308)	(1,162,521)	(1,330,836)	(1,414,102)	(324,860)	(1,905,256)	(385,905)		
AQM	1,188,649	616,571	522,407	(67,234)	33,295	(173,047)	(151,779)		
CCHS	(2,818,903)	(3,395,347)	(4,286,762)	(5,346,010)	(1,611,969)	(6,614,170)	(1,996,452)		
EHS	(545,301)	(1,496,812)	(1,451,936)	(1,942,984)	(378,887)	(2,942,936)	(354,391)		
EPHP	1,690,516	360,207	(404,203)	(558,701)	(566,799)	(1,392,152)	(577,145)		
GF Operating	9,516,856	9,516,856	9,516,856	9,516,856	2,379,214	9,516,856	2,382,386		
<b>Surplus (deficit)</b>	<b>\$ 7,214,589</b>	<b>\$ 2,888,193</b>	<b>\$ 710,725</b>	<b>\$ (2,854,295)</b>	<b>\$ (1,028,613)</b>	<b>\$ (6,496,266)</b>	<b>\$ 860,231</b>		
<b>Fund Balance (FB)</b>	<b>\$ 15,276,682</b>	<b>\$ 18,164,875</b>	<b>\$ 18,874,975</b>	<b>\$ 16,020,680</b>					
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 September, 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 September, Fiscal Year 2025.”

**Attachment:**

Health District Fund financial system summary report