

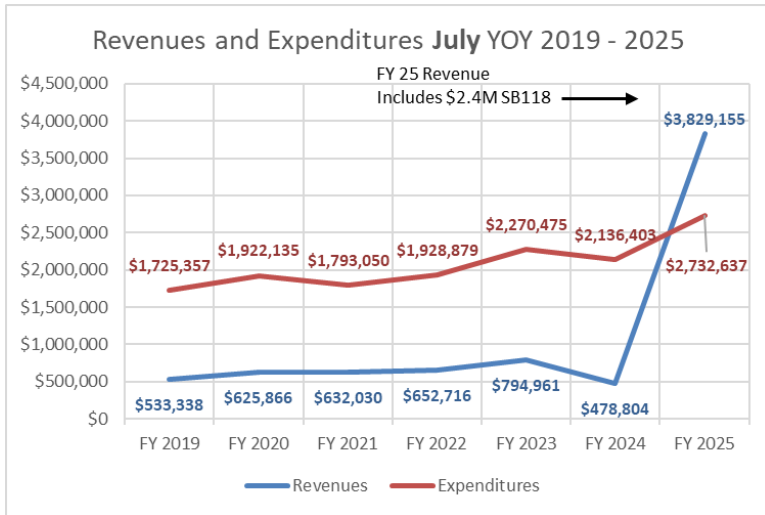
Staff Report
Board Meeting Date: August 22, 2024

DATE: August 15, 2024
TO: District Board of Health
FROM: Jack Zenteno, Administrative Health Services Officer
 775-328-2417, Jzenteno@nnp.org
SUBJECT: Acknowledge receipt of the Health Fund Financial Review for July, Fiscal Year 2025.

SUMMARY

Fiscal Year 2025:

The first month of FY25 ended with a cash balance of \$16,087,503. The total revenues were \$3,829,155 or 9.9% of budget up 171% or \$2,416,671 more than FY24 mostly related to funding for SB 118 at \$2.4 Million. The expenditures totaled \$2,732,637 up \$596,235 or 27.9% 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.

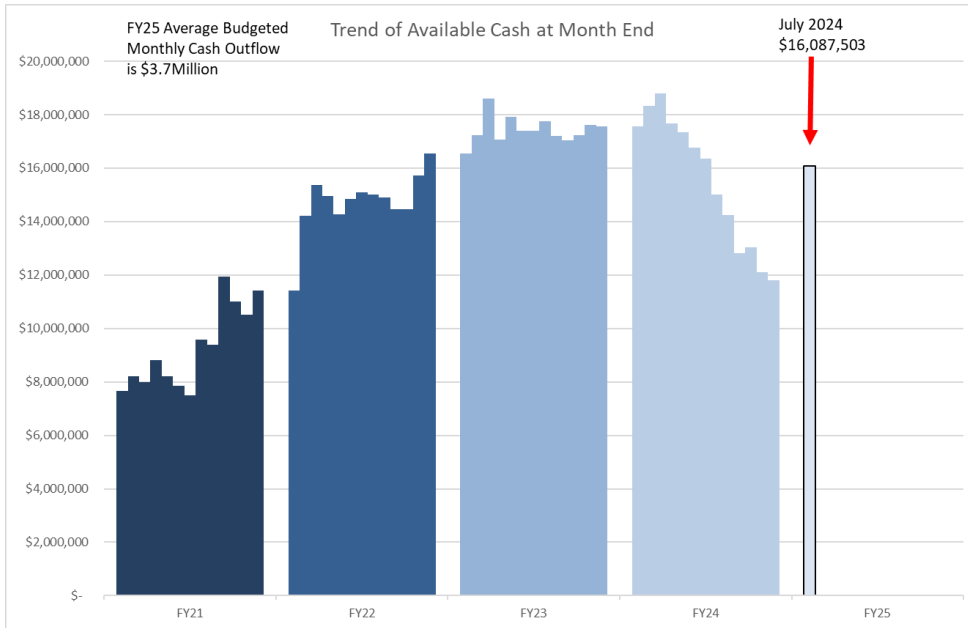
PREVIOUS ACTION

Fiscal Year 2024 Budget was adopted May 16, 2024.

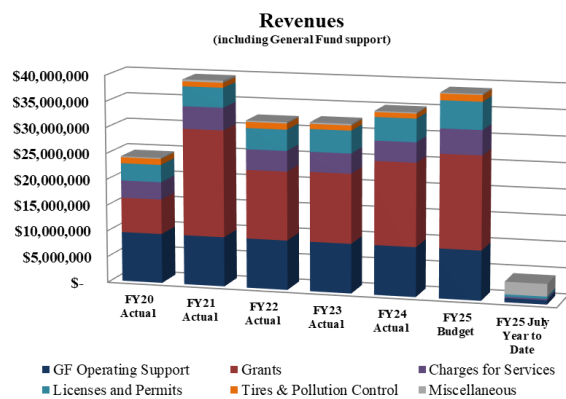
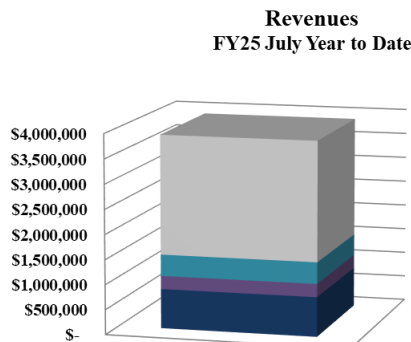
BACKGROUND

Review of Cash

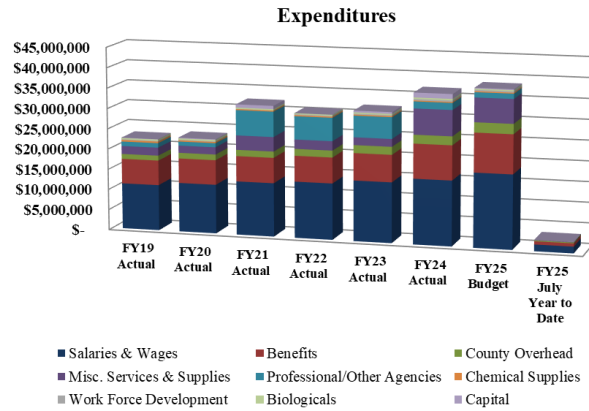
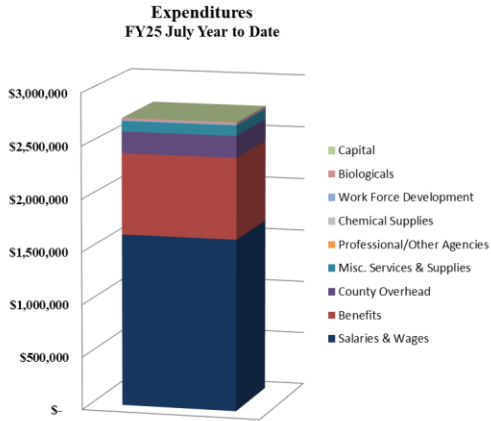
The available cash at the end of May FY24 was \$16,087,503 which is enough to cover 4.4 months of expenditures. The encumbrances and other liability cash totals \$1.7 million; the cash restricted as to use is \$1.8 million (includes \$375,150 DMV pollution control revenue, \$469,674 Solid Waste Management 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 \$3,829,155 up \$2,416,671 or 171% compared to July FY24. The revenue categories up over FY24 were Licenses and Permits up \$60,046, Charges for Services up \$43,271 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 \$793,071 is level compared to FY24 and has remained level since FY16.



The total year to date **expenditures** of \$2,732,637 were up \$596,235 or 27.9% compared to FY24. Salaries and benefits expenditures for July FY24 were \$1,630,241 up \$447,235 or 19% over the prior year. The total services and supplies of \$332,060 up \$23,741 compared to FY24.

Review of Revenues and Expenditures by Division

ODHO revenues were \$2,400,000. The office has spent \$329,331 up \$136,173 from FY 24

AHS has spent \$117,334 up \$6,470 compared to FY24.

AQM revenues were \$131,729 down \$33,695. The Division spent \$297,962 up \$34,092 compared to FY24.

CCHS revenues were \$65,671 up \$22,205 compared to FY24. The division spent \$1,041,994 up \$287,479 compared to FY24.

EHS revenues were \$376,976 up \$52,644 over FY24. Total expenditures were \$612,185 up \$52,058 compared to FY24.

EPHP revenues were \$61,707 down \$24,482 compared to FY24. The division spent \$333,831 up \$79,963 over FY24.



Northern Nevada Public Health Summary of Revenues and Expenditures Fiscal Year 2021 through July Year to Date Fiscal Year 2025									
	Actual Fiscal Year			FY 2024		Fiscal Year 2025			
	FY 2021	FY 2022	FY 2023	Unaudited Year End	July Year to Date	Adjusted Budget	July Year to Date	of Budget	Increase over FY24
Revenues (all sources of funds)									
ODHO	-	244,552	1,108,466	1,279,944	-	9,865,016	2,400,000	24.3%	-
AHS	-	-	30,870	-	-	-	-		-
AQM	3,966,854	3,754,067	3,588,700	3,730,584	165,425	4,396,310	131,729	3.0%	-20.4%
CCHS	5,107,072	6,211,924	5,747,240	6,827,266	43,466	5,167,570	65,671	1.3%	51.1%
EHS	5,389,858	5,125,352	5,477,177	5,649,621	324,332	6,669,452	376,976	5.7%	16.2%
EPHP	15,515,861	9,330,745	6,795,841	8,032,826	86,189	3,193,366	61,707	1.9%	-28.4%
GF support	9,516,856	9,516,856	9,516,856	9,516,856	793,071	9,516,856	793,071	8.3%	0.0%
Total Revenues	\$ 39,496,501	\$ 34,183,496	\$ 32,265,149	\$ 35,037,097	\$ 1,412,484	\$ 38,808,571	\$ 3,829,155	9.9%	171.1%
Expenditures (all uses of funds)									
ODHO	776,920	1,795,314	2,962,863	3,820,315	193,158	3,510,303	329,331	9.4%	70.5%
AHS	1,040,308	1,162,521	1,361,706	1,414,102	110,864	1,905,256	117,334	6.2%	5.8%
AQM	2,778,205	3,137,496	3,066,293	3,775,028	263,870	4,708,405	297,962	6.3%	12.9%
CCHS	7,925,975	9,607,271	10,033,846	11,527,202	754,515	11,817,216	1,041,994	8.8%	38.1%
EHS	5,935,159	6,622,164	7,062,782	7,505,975	560,127	9,395,034	612,185	6.5%	9.3%
EPHP	13,825,345	8,970,538	7,200,044	8,569,528	253,868	7,041,774	333,831	4.7%	31.5%
Total Expenditures	\$ 32,281,912	\$ 31,295,303	\$ 31,687,533	\$ 36,612,151	\$ 2,136,403	\$ 38,377,988	\$ 2,732,637	7.1%	27.9%
Revenues (sources of funds) less Expenditures (uses of funds):									
ODHO	(776,920)	(1,550,762)	(1,854,397)	(2,540,371)	(193,158)	6,354,713	2,070,669		
AHS	(1,040,308)	(1,162,521)	(1,330,836)	(1,414,102)	(110,864)	(1,905,256)	(117,334)		
AQM	1,188,649	616,571	522,407	(44,445)	(98,446)	(312,095)	(166,233)		
CCHS	(2,818,903)	(3,395,347)	(4,286,606)	(4,699,937)	(711,049)	11,817,216	(976,323)		
EHS	(545,301)	(1,496,812)	(1,585,605)	(1,856,354)	(235,794)	(2,725,582)	(235,209)		
EPHP	1,690,516	360,207	(404,203)	(536,703)	(167,679)	7,041,774	(272,124)		
GF Operating	9,516,856	9,516,856	9,516,856	9,516,856	793,071	9,516,856	793,071		
Surplus (deficit)	\$ 7,214,589	\$ 2,888,193	\$ 577,616	\$ (1,575,054)	\$ (723,919)	\$ 29,787,627	\$ 1,096,518		
Fund Balance (FB)	\$ 15,276,682	\$ 18,164,875	\$ 18,742,491	\$ 16,087,503					
FB as a % of Expenditures	47.3%	58.0%	59.1%	43.9%		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 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 July, Fiscal Year 2025.”

Attachment:

Health District Fund financial system summary report