

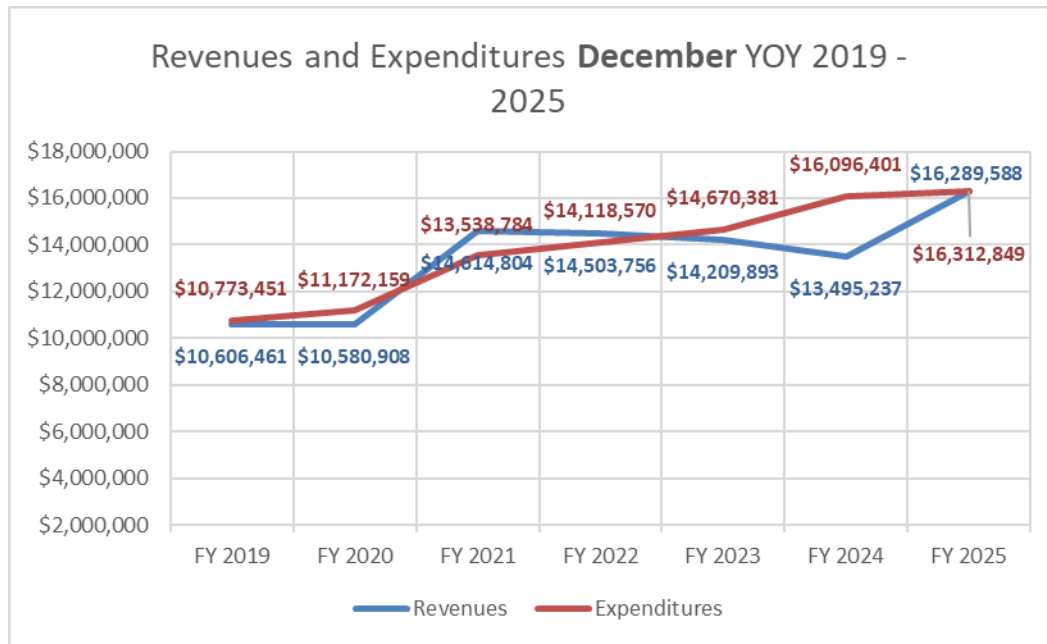
Staff Report
Board Meeting Date: February 27, 2025

DATE: February 21, 2025
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 December Fiscal Year 2025.

SUMMARY

Fiscal Year 2025:

The sixth month of FY25 ended with a cash balance of \$15,815,769. Total revenues were \$16,289,588, or 38.3% of the budget, up 20.7% or \$2,794,351 more than in FY24. This was mostly due to funding for SB 118 at \$2.4 million. The expenditures totaled \$16,312,849, up \$34,666 or 0.2% 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.

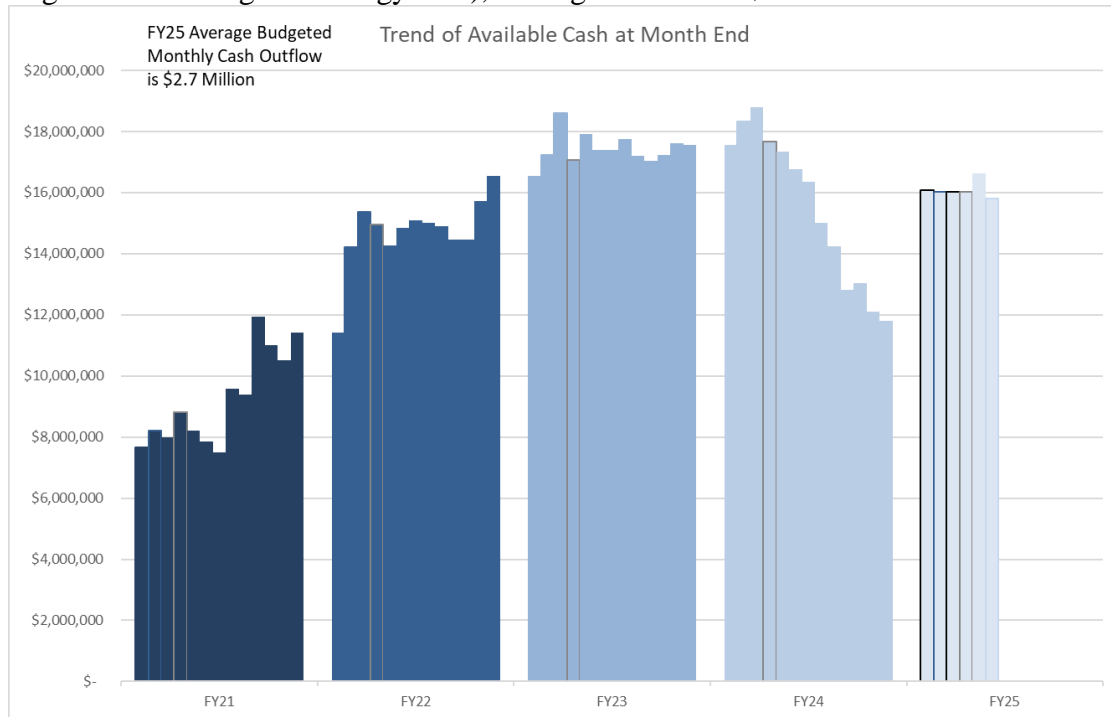
PREVIOUS ACTION

The Fiscal Year 2024 Budget was adopted on May 21, 2024.

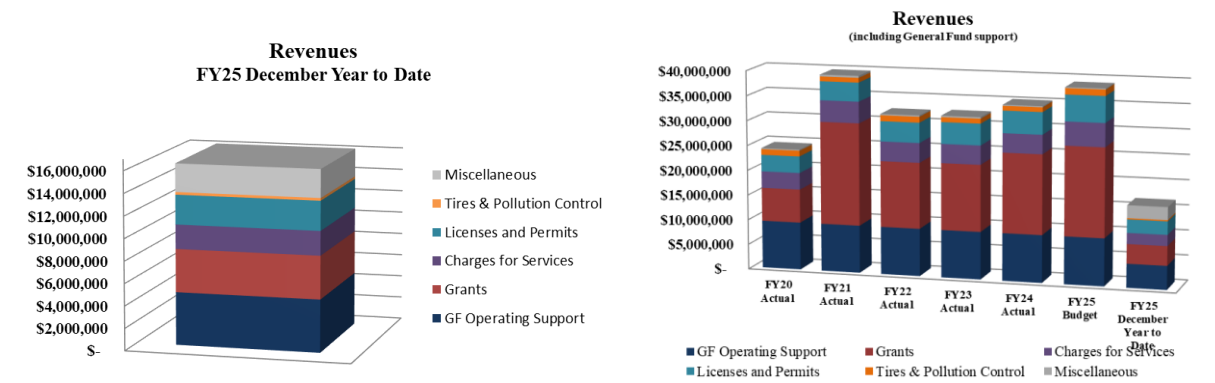
BACKGROUND

Review of Cash

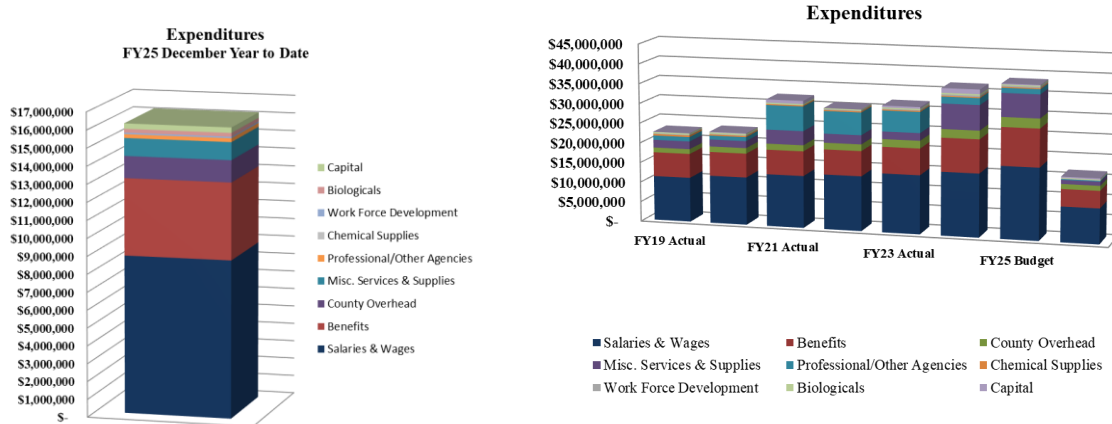
The available cash at the end of December FY 25 was \$15,815,769, enough to cover 5.8 months of expenditures. The encumbrances and other liability cash totals \$2.7 million; the cash restricted as to use is \$1.1 million (includes \$89,974 DMV pollution control revenue, \$149,205 Tire Fees, and \$961,199 Accela Regional Permitting Technology Fees); leaving a balance of \$12.0 million.



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



The total **revenues** year to date were \$16,289,588, up \$2,794,351 or 20.7% compared to December FY24. The revenue categories up over FY24 were Licenses and Permits, up \$577,825; State Grants, up \$107,087; charges for Services, up \$252,179; and Miscellaneous, up \$2,486,908, mostly related to revenues from Senate Bill 118. The remaining revenue categories are down compared to FY24. The County General Fund support of \$4,758,428 is level compared to FY24 and has remained level since FY16.



The total year-to-date **expenditures** of \$16,312,849 were up \$34,666 or 0.2% compared to FY24. Salaries and benefits expenditures for December FY24 were \$13,167,305 up \$1,207,890 or 10.1% over the prior year. The total services and supplies were \$3,145,544, down \$906,186 compared to FY24.

Review of Revenues and Expenditures by Division

ODHO revenues were \$3,001,216. The office has spent \$1,686,191, down \$38,215 from FY 24

AHS has spent \$781,811, up \$104,229 compared to FY24.

AQM revenues were \$1,629,563, down \$24,525. The Division spent \$1,686,191, down \$38,215 compared to FY24.

CCHS revenues were \$2,763,459, up \$574,228 from FY24. The division spent \$6,094,008, up \$506,145 from FY24.

EHS revenues were \$2,983,488, up \$339,354 from FY24. Total expenditures were \$3,811,471, up \$209,302 from FY24.

EPHP revenues were \$1,153,433, down \$783,247 from FY24. The division spent \$1,909,953, down \$1,024,548 from FY24.

<p align="center">Northern Nevada Public Health Summary of Revenues and Expenditures Fiscal Year 2021 through December Year to Date Fiscal Year 2025</p>									
	Actual Fiscal Year			FY 2024		Fiscal Year 2025			
	FY 2021	FY 2022	FY 2023	Unaudited Year End	December Year to Date	Adjusted Budget	December Year to Date	of Budget	Increase over FY24
Revenues (all sources of funds)									
ODHO	-	244,552	1,108,062	1,279,944	312,656	10,460,566	3,001,216	28.7%	859.9%
AHS	-	-	30,870	-	-	-	-		-
AQM	3,966,854	3,754,067	3,588,700	3,730,584	1,654,108	4,778,677	1,629,563	34.1%	-1.5%
CCHS	5,107,072	6,211,924	5,747,083	6,824,296	2,189,231	7,932,585	2,763,459	34.8%	26.2%
EHS	5,389,858	5,125,352	5,610,846	5,649,621	2,644,134	6,672,887	2,983,488	44.7%	12.8%
EPHP	15,515,861	9,330,745	6,795,841	8,010,827	1,936,680	3,190,810	1,153,433	36.1%	-40.4%
GF support	9,516,856	9,516,856	9,516,856	9,516,856	4,758,428	9,516,856	4,758,428	50.0%	0.0%
Total Revenues	\$ 39,496,501	\$ 34,183,496	\$ 32,398,258	\$ 35,012,129	\$ 13,495,237	\$ 42,552,381	\$ 16,289,588	38.3%	20.7%
Expenditures (all uses of funds)									
ODHO	776,920	1,795,314	2,962,863	4,322,064	1,724,406	13,446,127	1,686,191	12.5%	-2.2%
AHS	1,040,308	1,162,521	1,361,706	1,414,102	677,582	1,905,256	781,811	41.0%	15.4%
AQM	2,778,205	3,137,496	3,066,293	3,797,818	1,751,663	4,951,724	2,029,415	41.0%	15.9%
CCHS	7,925,975	9,607,271	10,033,846	12,170,306	5,587,862	14,544,489	6,094,008	41.9%	9.1%
EHS	5,935,159	6,622,164	7,062,782	7,592,606	3,602,168	9,615,823	3,811,471	39.6%	5.8%
EPHP	13,825,345	8,970,538	7,200,044	8,569,528	2,934,502	4,582,962	1,909,953	41.7%	-34.9%
Total Expenditures	\$ 32,281,912	\$ 31,295,303	\$ 31,687,533	\$ 37,866,423	\$ 16,278,184	\$ 49,046,382	\$ 16,312,849	33.3%	0.2%
Revenues (sources of funds) less Expenditures (uses of funds):									
ODHO	(776,920)	(1,550,762)	(1,854,801)	(3,042,119)	(1,411,751)	(2,985,561)	1,315,025		
AHS	(1,040,308)	(1,162,521)	(1,330,836)	(1,414,102)	(677,582)	(1,905,256)	(781,811)		
AQM	1,188,649	616,571	522,407	(67,234)	(97,555)	(173,047)	(399,852)		
CCHS	(2,818,903)	(3,395,347)	(4,286,762)	(5,346,010)	(3,398,631)	(6,611,904)	(3,330,548)		
EHS	(545,301)	(1,496,812)	(1,451,936)	(1,942,984)	(958,034)	(2,942,936)	(827,983)		
EPHP	1,690,516	360,207	(404,203)	(558,701)	(997,822)	(1,392,152)	(756,520)		
GF Operating	9,516,856	9,516,856	9,516,856	9,516,856	4,758,428	9,516,856	4,758,428		
Surplus (deficit)	\$ 7,214,589	\$ 2,888,193	\$ 710,725	\$ (2,854,295)	\$ (2,782,947)	\$ (6,494,000)	\$ (23,261)		
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 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 December of fiscal Year 2025.

POSSIBLE MOTION

Should the Board agree with the staff’s recommendation, a possible motion would be: “Move to acknowledge receipt of the Health Fund financial review for December, Fiscal Year 2025.”

Attachment:

Health District Fund financial system summary report