

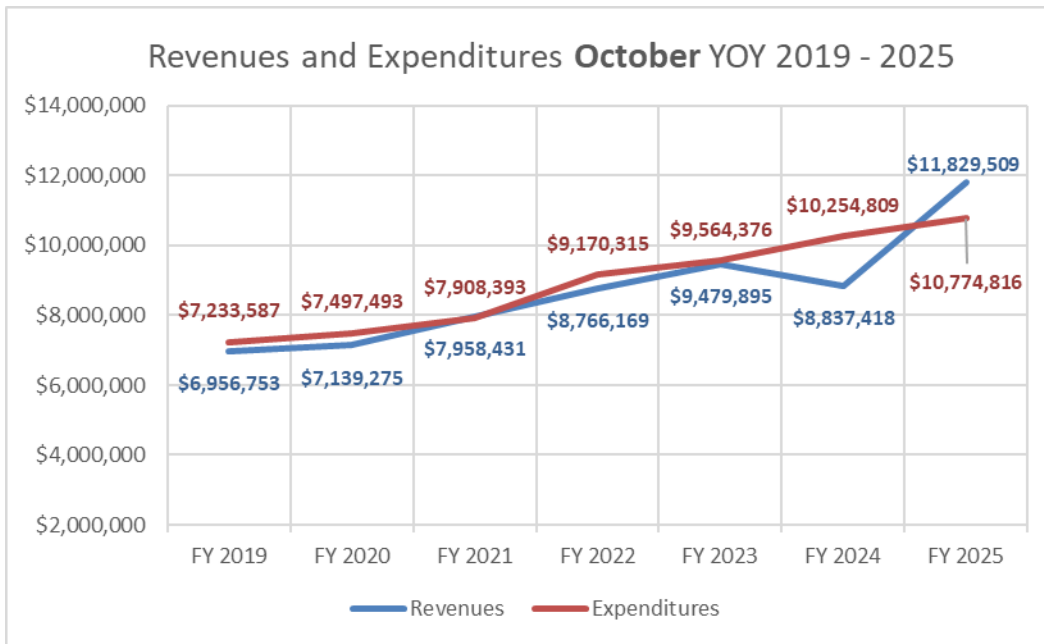
Staff Report
Board Meeting Date: November 21, 2024

DATE: November 14, 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 October, Fiscal Year 2025.

SUMMARY

Fiscal Year 2025:

The fourth month of FY25 ended with a cash balance of \$16,020,680. The total revenues were \$11,829,509 or 27.8% of budget up 34% or \$2,995,263 more than FY24 mostly related to funding for SB 118 at \$2.4 million. The expenditures totaled \$10,774,816 up \$520,007 or 5.1% 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.

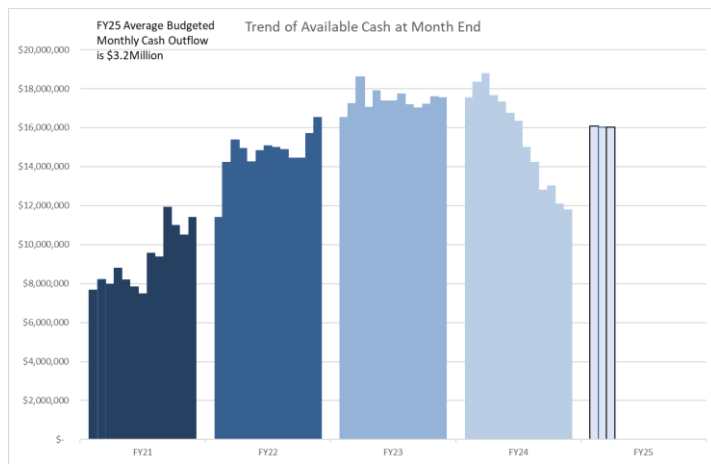
PREVIOUS ACTION

Fiscal Year 2024 Budget was adopted May 21, 2024.

BACKGROUND

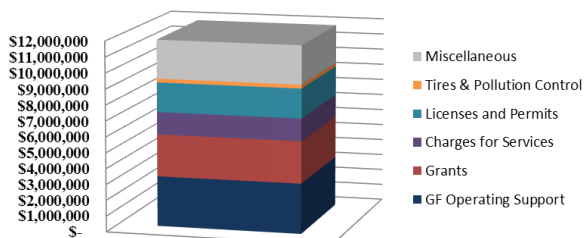
Review of Cash

The available cash at the end of October FY25 was \$16,020,680 which is enough to cover 5.0 months of expenditures. The encumbrances and other liability cash totals \$3.7 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 \$1.7 million.

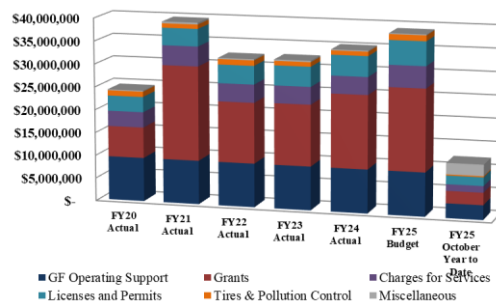


Review of Revenues (including transfers from General Fund) and Expenditures by category

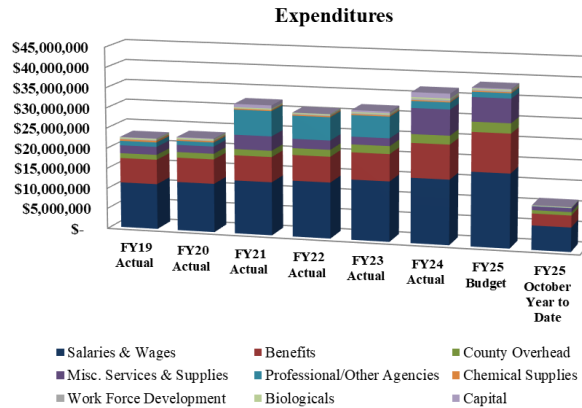
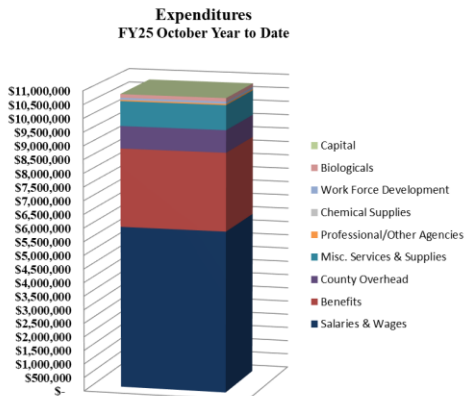
Revenues
 FY25 October Year to Date



Revenues
 (including General Fund support)



The total **revenues** year to date were \$11,829,509 up \$2,995,263 or 33.9% compared to October FY24. The revenue categories up over FY24 were Licenses and Permits up \$463,695, State Grants up \$72,050, Charges for Services up \$194,479, and miscellaneous up \$2,401,837 mostly related to revenues from Senate Bill 118. The remaining revenue categories are down compared to FY24. The County General Fund support of \$3,175,457 is level compared to FY24 and has remained level since FY16.



The total year to date **expenditures** of \$10,774,816 were up \$520,007 or 5.1% compared to FY24. Salaries and benefits expenditures for September FY24 were \$8,790,670 up \$956,192 or 12.2% over the prior year. The total services and supplies of \$1,984,146 down \$415,713 compared to FY24.

Review of Revenues and Expenditures by Division

ODHO revenues were \$2,876,336. The office has spent \$1,077,610 up \$107,529 from FY24.

AHS has spent \$521,527 up \$90,433 compared to FY24.

AQM revenues were \$1,164,343 up \$7,486. The Division spent \$1,182,181 up \$79,125 compared to FY24.

CCHS revenues were \$1,714,875 up \$93,600 compared to FY24. The division spent \$4,077,012 up \$580,914 compared to FY24.

EHS revenues were \$2,064,227 up \$388,091 over FY24. Total expenditures were \$2,534,061 up \$198,638 compared to FY24.

EPHP revenues were \$834,271 down \$179,610 compared to FY24. The division spent \$1,382,425 down \$536,631 over FY24.



Northern Nevada Public Health Summary of Revenues and Expenditures Fiscal Year 2021 through October Year to Date Fiscal Year 2025									
	Actual Fiscal Year			FY 2024		Fiscal Year 2025			
	FY 2021	FY 2022	FY 2023	Unaudited Year End	October Year to Date	Adjusted Budget	October Year to Date	of Budget	Increase over FY24
Revenues (all sources of funds)									
ODHO	-	244,552	1,108,062	1,279,944	193,813	10,460,566	2,876,336	27.5%	1384.1%
AHS	-	-	30,870	-	-	-	-		-
AQM	3,966,854	3,754,067	3,588,700	3,730,584	1,156,857	4,778,677	1,164,343	24.4%	0.6%
CCHS	5,107,072	6,211,924	5,747,083	6,824,296	1,621,275	7,930,320	1,714,875	21.6%	5.8%
EHS	5,389,858	5,125,352	5,610,846	5,649,621	1,676,135	6,672,887	2,064,227	30.9%	23.2%
EPHP	15,515,861	9,330,745	6,795,841	8,010,827	1,013,881	3,190,810	834,271	26.1%	-17.7%
GF support	9,516,856	9,516,856	9,516,856	9,516,856	3,172,285	9,516,856	3,175,457	33.4%	0.1%
Total Revenues	\$ 39,496,501	\$ 34,183,496	\$ 32,398,258	\$ 35,012,129	\$ 8,834,247	\$ 42,550,115	\$ 11,829,509	27.8%	33.9%
Expenditures (all uses of funds)									
ODHO	776,920	1,795,314	2,962,863	4,322,064	970,081	13,446,127	1,077,610	8.0%	11.1%
AHS	1,040,308	1,162,521	1,361,706	1,414,102	431,094	1,905,256	521,527	27.4%	21.0%
AQM	2,778,205	3,137,496	3,066,293	3,797,818	1,103,055	4,951,724	1,182,181	23.9%	7.2%
CCHS	7,925,975	9,607,271	10,033,846	12,170,306	3,496,099	14,544,489	4,077,012	28.0%	16.6%
EHS	5,935,159	6,622,164	7,062,782	7,592,606	2,335,423	9,615,823	2,534,061	26.4%	8.5%
EPHP	13,825,345	8,970,538	7,200,044	8,569,528	1,919,057	4,582,962	1,382,425	30.2%	-28.0%
Total Expenditures	\$ 32,281,912	\$ 31,295,303	\$ 31,687,533	\$ 37,866,423	\$ 10,254,809	\$ 49,046,382	\$ 10,774,816	22.0%	5.1%
Revenues (sources of funds)									
less Expenditures (uses of funds):									
ODHO	(776,920)	(1,550,762)	(1,854,801)	(3,042,119)	(776,268)	(2,985,561)	1,798,727		
AHS	(1,040,308)	(1,162,521)	(1,330,836)	(1,414,102)	(431,094)	(1,905,256)	(521,527)		
AQM	1,188,649	616,571	522,407	(67,234)	53,802	(173,047)	(17,838)		
CCHS	(2,818,903)	(3,395,347)	(4,286,762)	(5,346,010)	(1,874,823)	(6,614,170)	(2,362,137)		
EHS	(545,301)	(1,496,812)	(1,451,936)	(1,942,984)	(659,288)	(2,942,936)	(469,834)		
EPHP	1,690,516	360,207	(404,203)	(558,701)	(905,176)	(1,392,152)	(548,155)		
GF Operating	9,516,856	9,516,856	9,516,856	9,516,856	3,172,285	9,516,856	3,175,457		
Surplus (deficit)	\$ 7,214,589	\$ 2,888,193	\$ 710,725	\$ (2,854,295)	\$ (1,420,563)	\$ (6,496,266)	\$ 1,054,693		
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 October, 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 October, Fiscal Year 2025.”

Attachment:

Health District Fund financial system summary report