

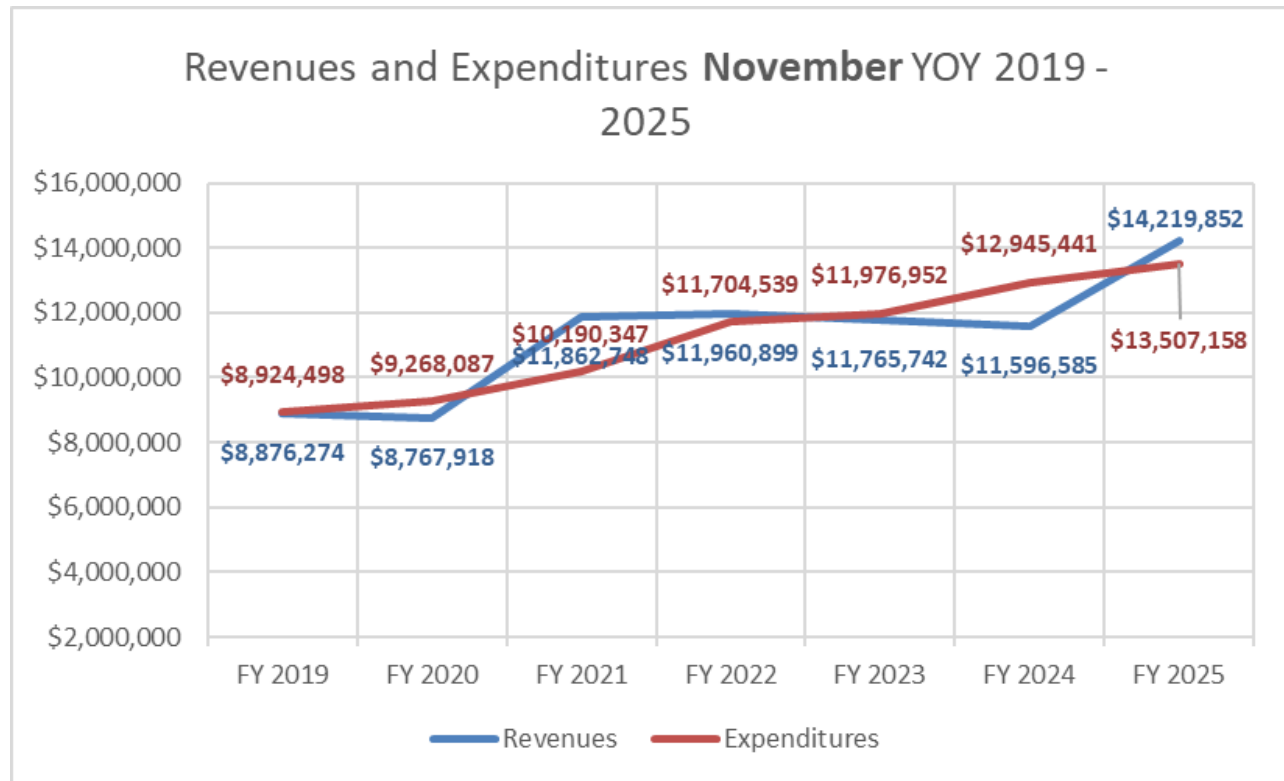
**Staff Report**  
**Board Meeting Date: December 19, 2024**

**DATE:** December 13, 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 November, Fiscal Year 2025.

**SUMMARY**

**Fiscal Year 2025:**

The fifth month of FY25 ended with a cash balance of \$16,623,774. The total revenues were \$14,219,851 or 33.4% of budget up 25% or \$2,791,852 more than FY24 mostly related to funding for SB 118 at \$2.4 Million. The expenditures totaled \$13,507,158 up \$561,718 or 4.3% 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.

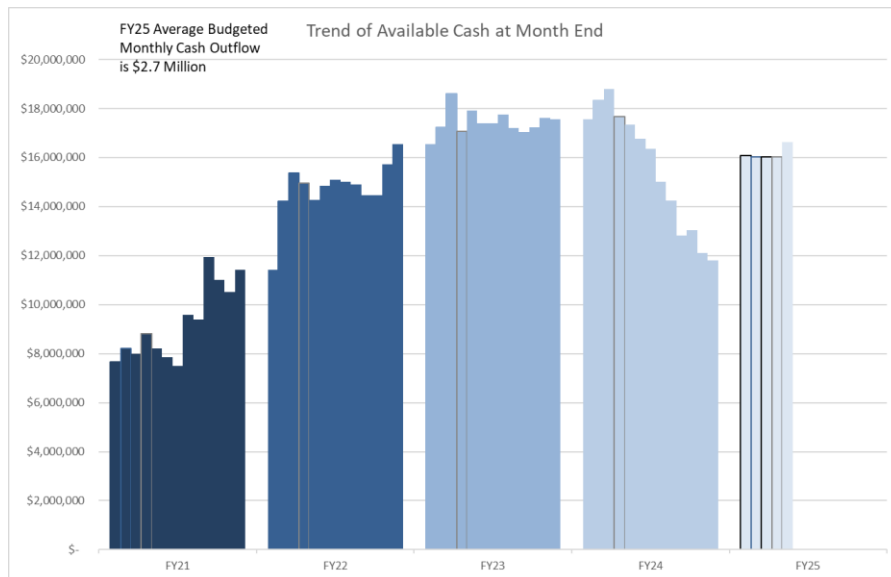
**PREVIOUS ACTION**

Fiscal Year 2024 Budget was adopted May 21, 2024.

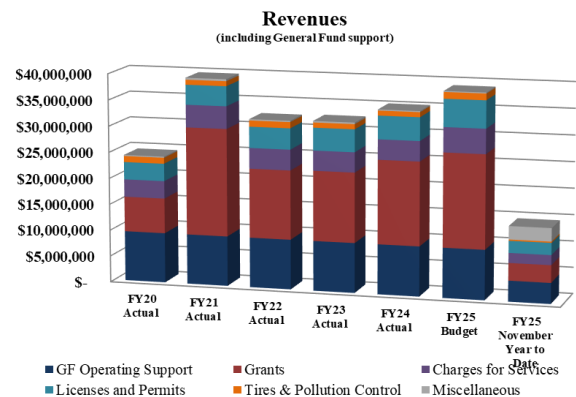
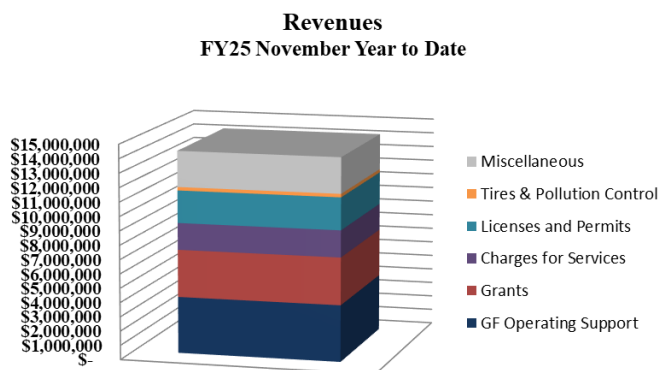
**BACKGROUND**

**Review of Cash**

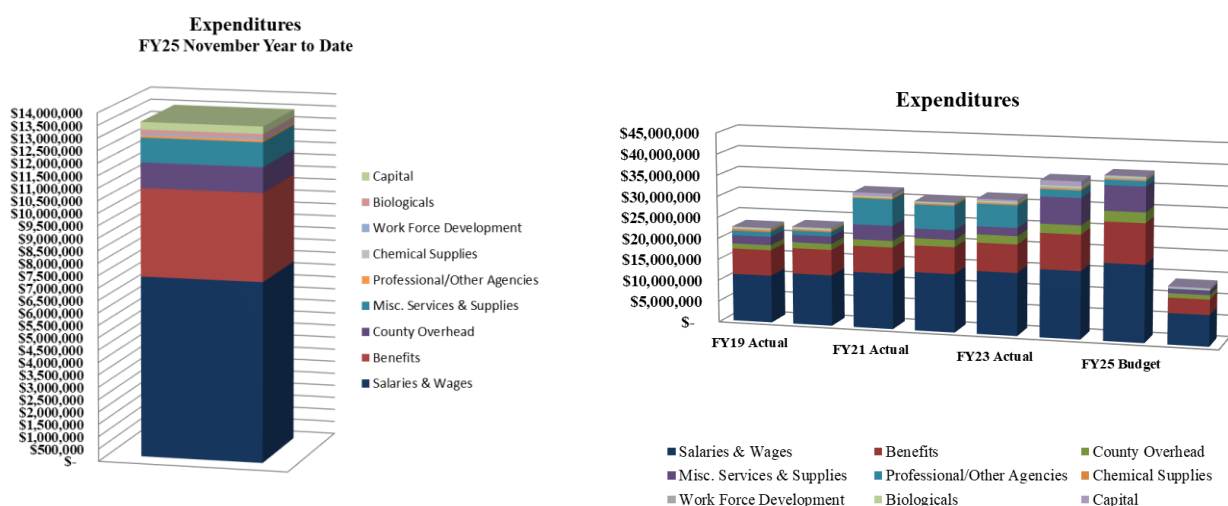
The available cash at the end of October FY 25 was \$16,623,774 which is enough to cover 6.2 months of expenditures. The encumbrances and other liability cash totals \$3.7 million; the cash restricted as to use is \$1.1 million (includes \$89,974 DMV pollution control revenue, \$149,205 Tire Fees, and \$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**



The total **revenues** year to date were \$14,219,851 up \$2,791,852 or 24.4% compared to November FY24. The revenue categories up over FY24 were Licenses and Permits up \$553,108, State Grants up \$99,356, Charges for Services up \$277,457 and miscellaneous up \$2,469,578 mostly related to revenues from Senate Bill 118. The remaining revenue categories are down compared to FY24. The County General Fund support of \$3,965,323 is level compared to FY24 and has remained level since FY16.



The total year to date **expenditures** of \$13,507,158 were up \$572,200 or 4.3% compared to FY24. Salaries and benefits expenditures for November FY24 were \$10,860,089 up \$1,074,476 or 11.0% over the prior year. The total services and supplies of \$2,647,070 down \$428,273 compared to FY24.

### Review of Revenues and Expenditures by Division

**ODHO** revenues were \$2,927,181. The office has spent \$1,349,491 up \$32,688 from FY 24

**AHS** has spent \$645,683 up \$101,503 compared to FY24.

**AQM** revenues were \$1,404,060 down \$20,002. The Division spent \$1,710,914 up \$264,758 compared to FY24.

**CCHS** revenues were \$2,328,933 up \$380,917 compared to FY24. The division spent \$5,034,766 up \$648,828 compared to FY24.

**EHS** revenues were \$2,613,753 up \$393,913 over FY24. Total expenditures were \$3,137,160 up \$188,685 compared to FY24.

**EPHP** revenues were \$980,568 down \$803,410 compared to FY24. The division spent \$1,629,144 down \$664,263 over FY24.

<p align="center"><b>Northern Nevada Public Health</b>  <b>Summary of Revenues and Expenditures</b>  <b>Fiscal Year 2021 through November Year to Date Fiscal Year 2025</b></p>									
	Actual Fiscal Year			FY 2024		Fiscal Year 2025			
	FY 2021	FY 2022	FY 2023	Unaudited Year End	November Year to Date	Adjusted Budget	November Year to Date	of Budget	Increase over FY24
<b>ES (all sources of funds)</b>									
ODHO	-	244,552	1,108,062	1,279,944	255,333	10,460,566	2,927,181	28.0%	1046.4%
AHS	-	-	30,870	-	-	-	-		-
AQM	3,966,854	3,754,067	3,588,700	3,730,584	1,424,062	4,778,677	1,404,060	29.4%	-1.4%
CCHS	5,107,072	6,211,924	5,747,083	6,824,296	1,948,016	7,932,585	2,328,933	29.4%	19.6%
EHS	5,389,858	5,125,352	5,610,846	5,649,621	2,219,840	6,672,887	2,613,753	39.2%	17.7%
EPHP	15,515,861	9,330,745	6,795,841	8,010,827	1,783,977	3,190,810	980,568	30.7%	-45.0%
GF support	9,516,856	9,516,856	9,516,856	9,516,856	3,965,357	9,516,856	3,965,357	41.7%	0.0%
<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>\$ 11,596,584</b>	<b>\$ 42,552,381</b>	<b>\$ 14,219,851</b>	<b>33.4%</b>	<b>22.6%</b>
<b>itures (all uses of funds)</b>									
ODHO	776,920	1,795,314	2,962,863	4,322,064	1,316,803	13,446,127	1,349,491	10.0%	2.5%
AHS	1,040,308	1,162,521	1,361,706	1,414,102	544,180	1,905,256	645,683	33.9%	18.7%
AQM	2,778,205	3,137,496	3,066,293	3,797,818	1,446,155	4,951,724	1,710,914	34.6%	18.3%
CCHS	7,925,975	9,607,271	10,033,846	12,170,306	4,385,938	14,544,489	5,034,766	34.6%	14.8%
EHS	5,935,159	6,622,164	7,062,782	7,592,606	2,948,474	9,615,823	3,137,160	32.6%	6.4%
EPHP	13,825,345	8,970,538	7,200,044	8,569,528	2,293,407	4,582,962	1,629,144	35.5%	-29.0%
<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>\$ 12,934,958</b>	<b>\$ 49,046,382</b>	<b>\$ 13,507,158</b>	<b>27.5%</b>	<b>4.4%</b>
<b>Revenues (sources of funds)</b>									
<b>less Expenditures (uses of funds);</b>									
ODHO	(776,920)	(1,550,762)	(1,854,801)	(3,042,119)	(1,061,471)	(2,985,561)	1,577,689		
AHS	(1,040,308)	(1,162,521)	(1,330,836)	(1,414,102)	(544,180)	(1,905,256)	(645,683)		
AQM	1,188,649	616,571	522,407	(67,234)	(22,093)	(173,047)	(306,853)		
CCHS	(2,818,903)	(3,395,347)	(4,286,762)	(5,346,010)	(2,437,922)	(6,611,904)	(2,705,833)		
EHS	(545,301)	(1,496,812)	(1,451,936)	(1,942,984)	(728,635)	(2,942,936)	(523,407)		
EPHP	1,690,516	360,207	(404,203)	(558,701)	(509,430)	(1,392,152)	(648,576)		
GF Operating	9,516,856	9,516,856	9,516,856	9,516,856	3,965,357	9,516,856	3,965,357		
<b>Surplus (deficit)</b>	<b>\$ 7,214,589</b>	<b>\$ 2,888,193</b>	<b>\$ 710,725</b>	<b>\$ (2,854,295)</b>	<b>\$ (1,338,374)</b>	<b>\$ (6,494,000)</b>	<b>\$ 712,693</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>					
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 November, 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 November, Fiscal Year 2025.”

## Attachment:

Health District Fund financial system summary report