

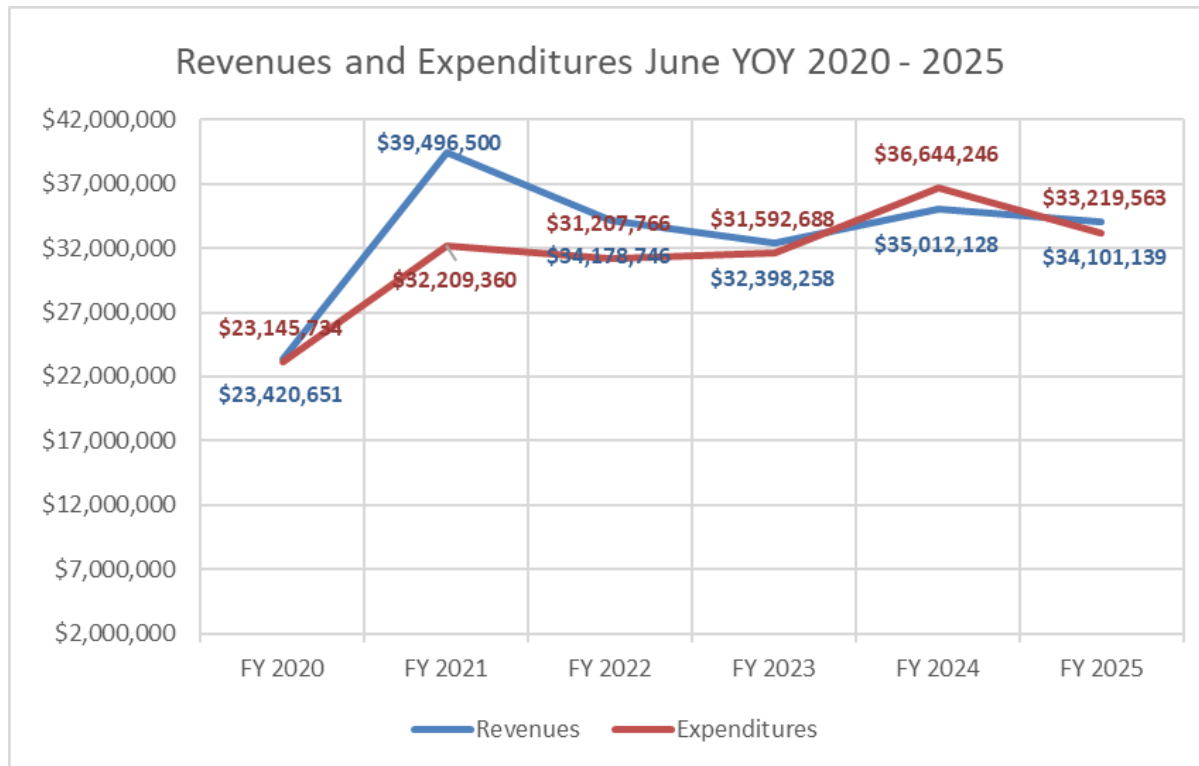
Staff Report
Board Meeting Date: July 24, 2025

DATE: July 16, 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 June, Fiscal Year 2025.

SUMMARY

Fiscal Year 2025:

The twelfth month of FY25 ended with a cash balance of \$15,168,403. The total revenues were \$34,101,139 or 75.1% of budget down 2.6% or \$910,990 less than FY24. The expenditures totaled \$33,219,563 up \$1,110,514 or 3.5% 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.

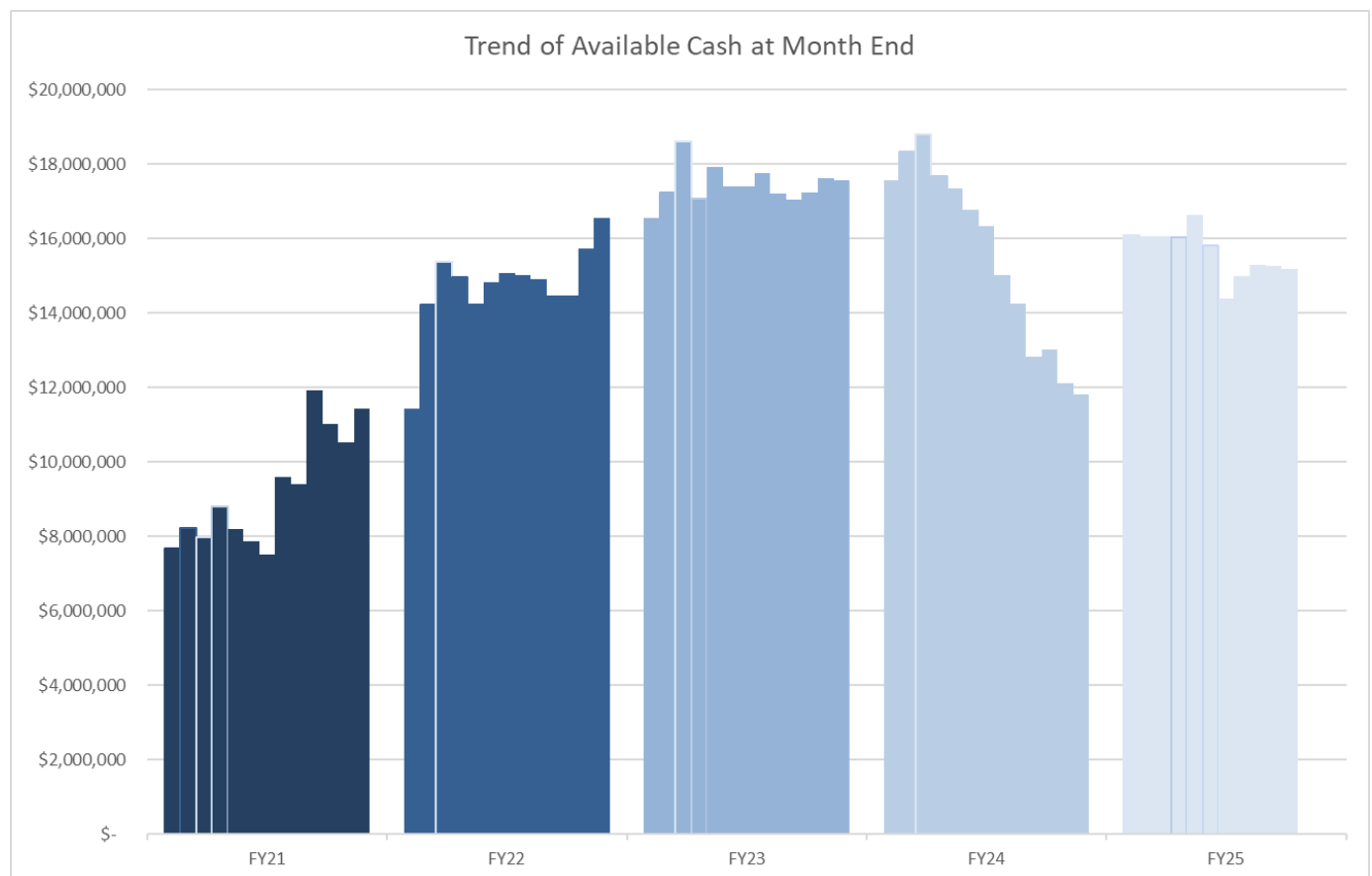
PREVIOUS ACTION

Fiscal Year 2024 Budget was adopted May 21, 2024.

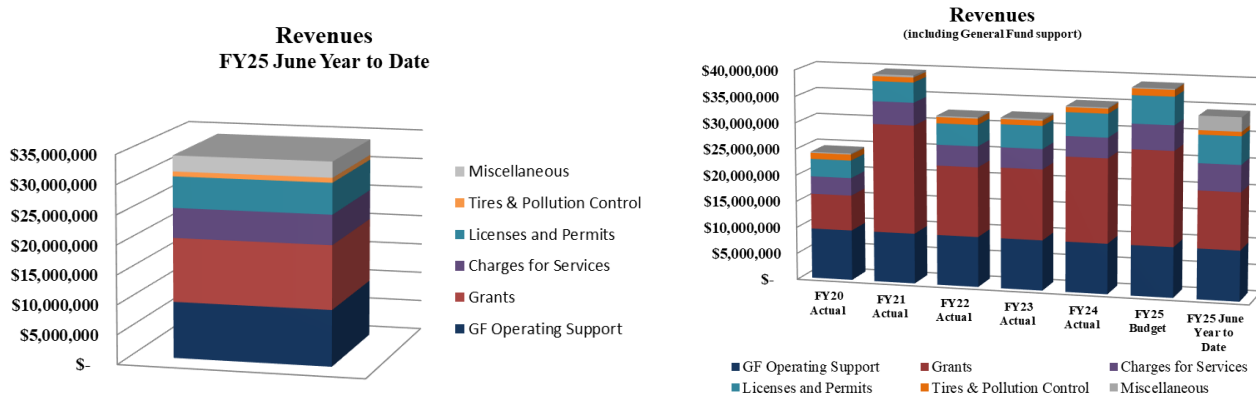
BACKGROUND

Review of Cash

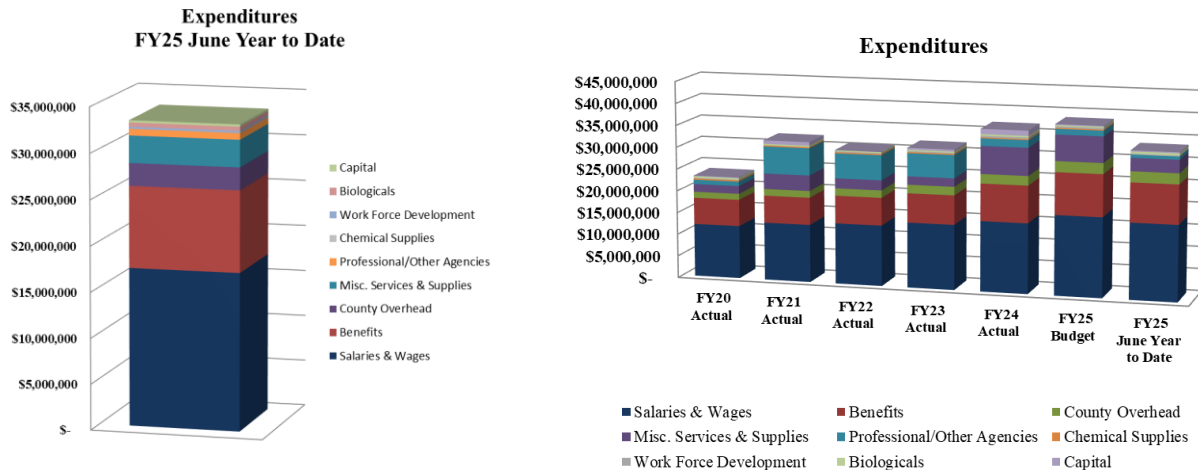
The available cash at the end of June FY 25 was \$15,168,403 which is enough to cover 5.0 months of expenditures. The encumbrances and other liability cash totals \$1.6 million; the cash restricted as to use is \$1.8 million (includes \$374,225 DMV pollution control revenue, \$445,048 Tire Fees, and \$961,199 Accela Regional Permitting Technology Fees); leaving a balance of \$11.8 million.



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



The total **revenues** year to date were \$34,101,139 down \$910,990 or 2.6% compared to June FY24. The revenue categories up over FY24 were Licenses and Permits up \$821,138, Charges for Services up \$1,204,359 and miscellaneous up \$2,472,369 mostly related to State revenues from Senate Bill 118. The remaining revenue categories are down compared to FY24 including Federal Grants down 4,443,092 and Federal Grant Indirect down \$601,264. The County General Fund support of \$9,516,856 is level compared to FY24 and has remained level since FY16.



The total year-to-date **expenditures** of \$33,219,563 were up \$1,110,514 or 3.5% compared to FY24. Salaries and benefits expenditures were \$26,150,691 up \$1,767,476 or 7.2% over the prior year. The total services and supplies of \$6,831,828 down \$4,225,168 compared to FY24.

Review of Revenues and Expenditures by Division

ODHO revenues were \$3,010,445 for programmatic activities and \$2,250,752 for TB clinic related activity. The office has spent \$3,513,991 on programmatic activities, down \$336,670 from FY 24 and \$2,250,752 in TB Clinic activities.

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AHS has spent \$1,650,407 up \$369,862 compared to FY24.

AQM revenues were \$3,619,435 up \$111,149. The Division spent \$4,199,503 up \$788,721 compared to FY24.

CCHS revenues were \$6,198,656 down \$625,640 compared to FY24. The division spent \$12,168,116 up \$1,678,075 compared to FY24.

EHS revenues were \$6,712,724 up \$1,063,103 over FY24. Total expenditures were \$7,683,531 up \$943,687 compared to FY24.

EPHP revenues were \$2,792,271 down \$5,218,556 compared to FY24. The division spent \$4,004,014 down \$3,006,500 over FY24.

Northern Nevada Public Health Summary of Revenues and Expenditures Fiscal Year 2021 through June Year to Date Fiscal Year 2025									
	Actual Fiscal Year			FY 2024		Fiscal Year 2025			
	FY 2021	FY 2022	FY 2023	Unaudited Year End	June Year to Date	Adjusted Budget	June Year to Date	Percent of Budget	Increase over FY24
Revenues (all sources of funds)									
ODHO	-	244,552	1,108,062	1,279,944	1,279,944	1,602,824	3,010,445	187.8%	235.2%
ODHO (TB Clinic)					-	9,498,251	2,250,752		
AHS	-	-	30,870	-		-	-		
AQM	3,966,854	3,754,067	3,588,700	3,730,584	3,730,584	5,471,165	3,619,435	66.2%	-3.1%
CCHS	5,107,072	6,211,924	5,747,083	6,824,296	6,824,296	8,766,790	6,198,656	70.7%	-10.1%
EHS	5,389,858	5,125,352	5,610,846	5,649,621	5,649,621	6,672,887	6,712,724	100.6%	15.8%
EPHP	15,515,861	9,330,745	6,795,841	8,010,827	8,010,827	3,852,601	2,792,271	72.5%	-186.9%
GF support	9,516,856	9,516,856	9,516,856	9,516,856	9,516,856	9,518,356	9,516,856	100.0%	0.0%
Total Revenues	\$ 39,496,501	\$ 34,183,496	\$ 32,398,258	\$ 35,012,129	\$ 35,012,129	\$ 45,382,874	\$ 34,101,139	75.1%	-2.6%
Expenditures (all uses of funds)									
ODHO	776,920	1,795,314	2,962,863	4,322,064	3,177,322	4,344,340	3,513,991	80.9%	10.6%
AHS	1,040,308	1,162,521	1,361,706	1,414,102	1,280,545	1,792,153	1,650,407	92.1%	28.9%
AQM	2,778,205	3,137,496	3,066,293	3,797,818	3,410,783	5,644,212	4,199,503	74.4%	23.1%
CCHS	7,925,975	9,607,271	10,033,846	12,170,306	10,490,041	15,380,960	12,168,116	79.1%	16.0%
EHS	5,935,159	6,622,164	7,062,782	7,592,606	6,739,844	9,615,823	7,683,531	79.9%	14.0%
EPHP	13,825,345	8,970,538	7,200,044	8,569,528	7,010,514	5,268,509	4,004,014	76.0%	-42.9%
Capital					-	9,607,251	2,463,221	25.6%	0.0%
Total Expenditures	\$ 32,281,912	\$ 31,295,303	\$ 31,687,533	\$ 37,866,423	\$ 32,109,049	\$ 51,653,248	\$ 33,219,563	64.3%	3.5%
Revenues (sources of funds)									
less Expenditures (uses of funds):									
ODHO	(776,920)	(1,550,762)	(1,854,801)	(3,042,119)	(1,897,377)	(3,076,408)	(716,016)		
AHS	(1,040,308)	(1,162,521)	(1,330,836)	(1,414,102)	(1,280,545)	(1,792,153)	(1,650,407)		
AQM	1,188,649	616,571	522,407	(67,234)	319,801	(173,047)	(604,918)		
CCHS	(2,818,903)	(3,395,347)	(4,286,762)	(5,346,010)	(3,665,745)	(6,614,170)	(5,969,460)		
EHS	(545,301)	(1,496,812)	(1,451,936)	(1,942,984)	(1,090,222)	(2,942,936)	(1,061,115)		
EPHP	1,690,516	360,207	(404,203)	(558,701)	1,000,313	(1,415,908)	(1,211,743)		
GF Operating	9,516,856	9,516,856	9,516,856	9,516,856	9,516,856	9,518,356	10,873,189		
Surplus (deficit)	\$ 7,214,589	\$ 2,888,193	\$ 710,725	\$ (2,854,295)	\$ 2,903,080	\$ (6,496,266)	\$ (340,470)		
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%					

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

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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 June, 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 June, Fiscal Year 2025."

Attachment:

NNPH Fund financial system summary report