

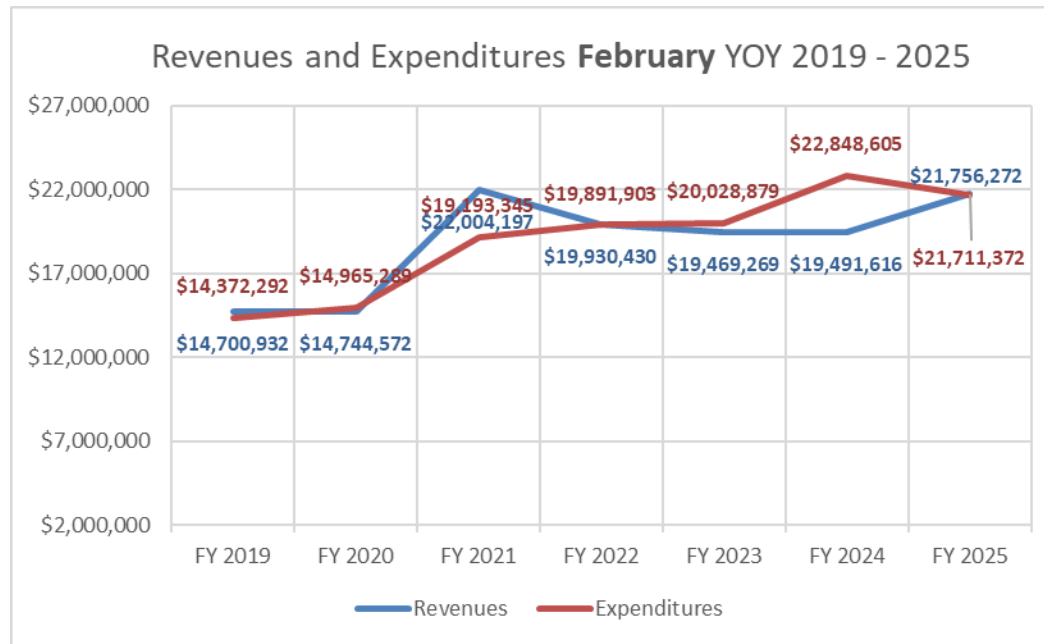
Staff Report
Board Meeting Date: March 27, 2025

DATE: March 20, 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 February, Fiscal Year 2025.

SUMMARY

Fiscal Year 2025:

The eighth month of FY25 ended with a cash balance of \$14,970,694. The total revenues were \$21,756,272 or 51.1% of budget up 11.6% or \$2,264,655 more than FY24. The expenditures totaled \$21,711,372 down \$1,137,233 or -5.0% 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.

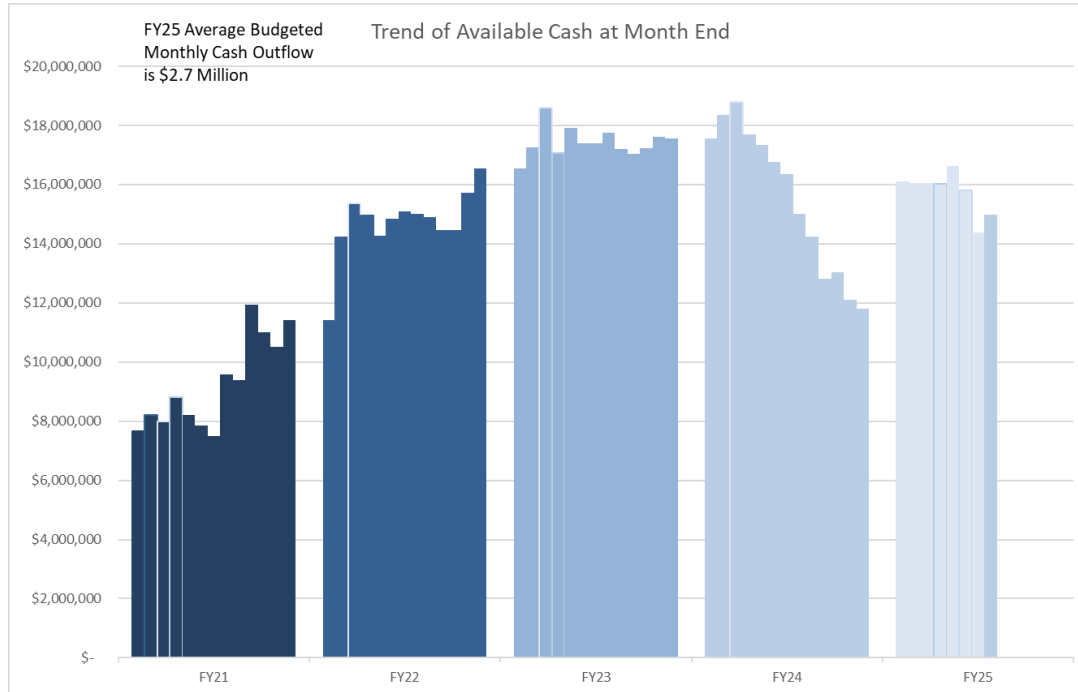
PREVIOUS ACTION

Fiscal Year 2024 Budget was adopted May 21, 2024.

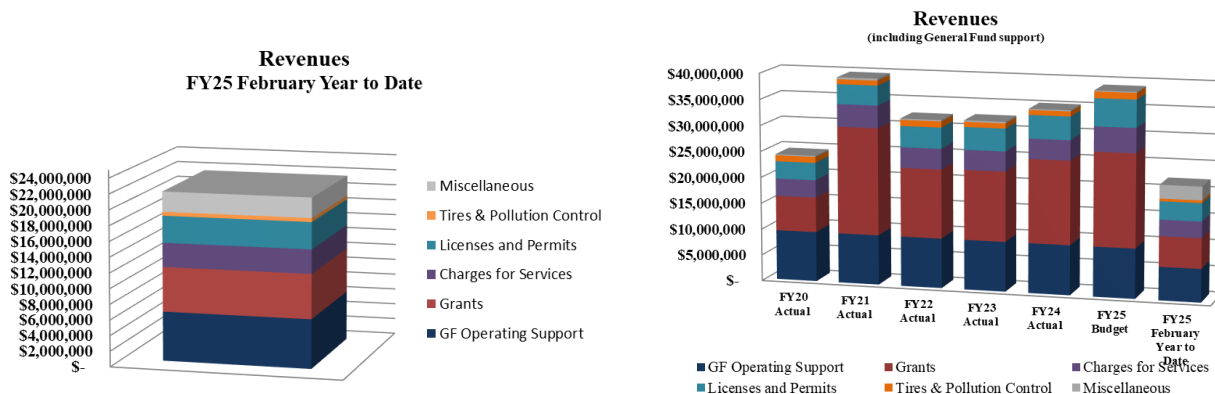
BACKGROUND

Review of Cash

The available cash at the end of February FY 25 was \$14,970,694, which is enough to cover 4.2 months of expenditures. The encumbrances and other liability cash totals \$1.5 million; the cash restricted as to use is \$1.5 million (includes \$187,003 DMV pollution control revenue, \$310,047 Tire Fees, and \$961,199 Accela Regional Permitting Technology Fees); leaving a balance of \$12.0 million.

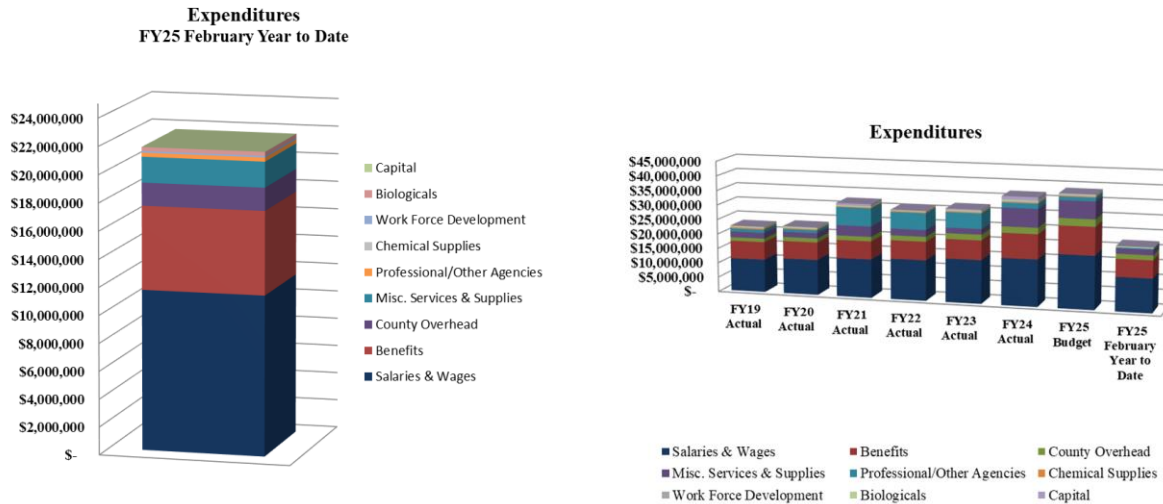


Review of Revenues (including transfers from General Fund) and Expenditures by category



The total **revenues** year to date were \$21,756,272 up \$2,264,655 or 11.6% compared to February FY25. The revenue categories up over FY24 were Licenses and Permits up \$715,243, State Grants up \$135,897, Charges for Services up \$506,932 and miscellaneous up \$2,491,950 mostly related to State revenues from

Senate Bill 118. The remaining revenue categories are down compared to FY24 including Federal Indirect down \$1,277,35. The County General Fund support of \$6,349,242 level compared to FY24 and has remained level since FY16.



The total year to date **expenditures** of \$21,711,372 were down \$1,137,233 or -5.0% compared to FY24. Salaries and benefits expenditures were \$17,536,944 up \$1,248,731 or 7.7% over the prior year. The total services and supplies of \$4,173,896 down \$1,910,291 compared to FY24.

Review of Revenues and Expenditures by Division

ODHO revenues were \$3,163,341. The office has spent \$2,232,247 down \$64,785 from FY 24

AHS has spent \$1,069,061 up \$141,415 compared to FY24.

AQM revenues were \$2,296,289 up \$172,867. The Division spent \$2,715,044 up \$185,640 compared to FY24.

CCHS revenues were \$4,113,006 up \$422,517 compared to FY24. The division spent \$8,115,130 up \$539,315 compared to FY24.

EHS revenues were \$4,261,096 up \$706,732 over FY24. Total expenditures were \$5,101,616 up \$246,789 compared to FY24.

EPHP revenues were \$1,573,297 down \$1,728,250 compared to FY24. The division spent \$2,478,274 down \$2,185,607 over FY24.

Northern Nevada Public Health Summary of Revenues and Expenditures Fiscal Year 2021 through February Year to Date Fiscal Year 2025									
	Actual Fiscal Year			FY 2024		Fiscal Year 2025			
	FY 2021	FY 2022	FY 2023	Unaudited Year End	February Year to Date	Adjusted Budget	February Year to Date	of Budget	Increase over FY24
Revenues (all sources of funds)									
ODHO	-	244,552	1,108,062	1,279,944	477,223	10,460,566	3,163,341	30.2%	562.9%
AHS	-	-	30,870	-	-	-	-		-
AQM	3,966,854	3,754,067	3,588,700	3,730,584	2,123,422	4,808,677	2,296,289	47.8%	8.1%
CCHS	5,107,072	6,211,924	5,747,083	6,824,296	3,690,490	7,932,585	4,113,006	51.8%	11.4%
EHS	5,389,858	5,125,352	5,610,846	5,649,621	3,554,364	6,672,887	4,261,096	63.9%	19.9%
EPHP	15,515,861	9,330,745	6,795,841	8,010,827	3,301,547	3,190,810	1,573,297	49.3%	-52.3%
GF support	9,516,856	9,516,856	9,516,856	9,516,856	6,344,571	9,516,856	6,349,243	66.7%	0.1%
Total Revenues	\$ 39,496,501	\$ 34,183,496	\$ 32,398,258	\$ 35,012,129	\$ 19,491,616	\$ 42,582,381	\$ 21,756,272	51.1%	11.6%
Expenditures (all uses of funds)									
ODHO	776,920	1,795,314	2,962,863	4,322,064	2,297,032	13,536,975	2,232,247	16.5%	-2.8%
AHS	1,040,308	1,162,521	1,361,706	1,414,102	927,646	1,792,153	1,069,061	59.7%	15.2%
AQM	2,778,205	3,137,496	3,066,293	3,797,818	2,529,404	4,958,834	2,715,044	54.8%	7.3%
CCHS	7,925,975	9,607,271	10,033,846	12,170,306	7,575,815	14,546,755	8,115,130	55.8%	7.1%
EHS	5,935,159	6,622,164	7,062,782	7,592,606	4,854,827	9,529,713	5,101,616	53.5%	5.1%
EPHP	13,825,345	8,970,538	7,200,044	8,569,528	4,663,881	4,606,718	2,478,274	53.8%	-46.9%
Total Expenditures	\$ 32,281,912	\$ 31,295,303	\$ 31,687,533	\$ 37,866,423	\$ 22,848,605	\$ 48,971,147	\$ 21,711,372	44.3%	-5.0%
Revenues (sources of funds)									
less Expenditures (uses of funds);									
ODHO	(776,920)	(1,550,762)	(1,854,801)	(3,042,119)	(1,819,808)	(3,076,408)	931,094		
AHS	(1,040,308)	(1,162,521)	(1,330,836)	(1,414,102)	(927,646)	(1,792,153)	(1,069,061)		
AQM	1,188,649	616,571	522,407	(67,234)	(405,982)	(150,157)	(418,755)		
CCHS	(2,818,903)	(3,395,347)	(4,286,762)	(5,346,010)	(3,885,326)	(6,614,170)	(4,002,124)		
EHS	(545,301)	(1,496,812)	(1,451,936)	(1,942,984)	(1,300,464)	(2,856,826)	(840,520)		
EPHP	1,690,516	360,207	(404,203)	(558,701)	(1,362,333)	(1,415,908)	(904,977)		
GF Operating	9,516,856	9,516,856	9,516,856	9,516,856	6,344,571	9,516,856	6,349,243		
Surplus (deficit)	\$ 7,214,589	\$ 2,888,193	\$ 710,725	\$ (2,854,295)	\$ (3,356,989)	\$ (6,388,766)	\$ 44,900		
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

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 February, 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 February, Fiscal Year 2025."

Attachment:

Health District Fund financial system summary report