



Health Department Budget Update

March 5, 2026

Agenda

- 2025 Fiscal Close-out
 - Budget to Actual
 - Grant and Fee Revenues
 - Proposed and Estimated Disposal of Uncollectible Accounts
- 2026 Adopted Budget


Health Fund Balance Projection

	2020 Actuals	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2025 Projection	2026F Budget Adopted
Beginning Unrestricted Fund Balance	5,340,233	14,125,926	24,636,542	25,798,642	23,985,233	22,714,185	19,575,112
4010 - Property Taxes	16,651,395	17,005,261	17,357,388	17,684,954	16,768,628	12,219,881	18,713,695
4013 - Fee in Lieu of Taxes	813,705	880,593	804,408	813,349	753,986	692,027	521,331
4100 - Operating Grants & Contribution	21,307,407	28,965,901	24,667,616	23,598,562	23,805,916	23,885,770	27,115,510
4200 - Charges For Services	12,611,210	14,374,039	15,626,735	16,662,809	20,651,083	21,663,258	22,643,658
4290 - Investment Earnings	180,989	137,286	442,571	854,763	1,068,217	1,186,484	657,270
4300 - Inter/Intra Fund Revenues	8,500,929	164,326	195,146	190,521	50,000	150,135	250,339
4430 - Sale of Capital Assets	-	285	-	7,100	4,750	52.00	-
7100 - OFS - Debt Proceeds	2,222,418	-	-	-	2,993,528	937,212	-
7200 - OFS Transfers IN	-	30,320,984	3,200,000	2,000,000	39,863	100,000	-
7300 - OFS - Other	-	262,047	-	-	-	-	-
REVENUE TOTAL	62,288,053	92,110,722	62,293,864	61,812,058	66,135,971	60,834,820	69,901,803
000100 - Salaries and Benefits	36,915,832	52,405,650	39,400,955	41,346,104	40,831,391	41,136,547	46,041,387
000200 - Operations	8,075,778	23,442,386	12,154,961	15,902,453	18,568,746	15,775,915	24,746,323
000300 - Capital Purchases	193,318	192,050	38,778	95,635	124,053	1,188,352	-
000400 - Indirect Costs	2,568,602	3,215,170	5,071,430	4,015,925	3,835,023	3,679,516	3,679,516
000600 - Debt Service	1,413,173	1,383,357	1,377,255	1,487,133	1,471,888	1,522,468	1,625,023
000800 - Indigent / In-Custody	129,050	107,850	99,200	78,000	82,390	171,095	130,000
001000 - Other Financing Uses	2,859,218	88,711	1,529,007	-	2,993,528	-	-
EXPENSE TOTAL	52,154,971	80,835,174	59,671,586	62,925,250	67,907,019	63,473,893	76,222,249
Projected Personnel Underspend							2,952,044
Net Impact on fund balance (Rev-Exp)	10,133,082	11,275,548	2,622,278	-1,113,192	-1,771,048	-2,639,073	-3,368,402
Ending Fund Balance	15,473,315	25,401,474	27,258,820	24,685,450	22,214,185	19,575,112	16,206,710
Minimum Reserve (5% Budget Revenue)	3,124,976	3,028,908	3,138,797	3,071,700	3,323,266	3,041,741	3,495,090
Unrestricted Fund Balance	12,348,339	22,372,566	24,120,023	21,613,750	18,890,920	16,533,371	12,711,620
Fund Balance Burn Rate		64.16%	7.31%	-9.44%	-10.01%	-11.88%	-17.21%



2025 Budget vs Actual - December 31, 2025

Health Department	Budget	Encumbered	Actuals	YTD Obligations	% of Budget(YTD Obligation)	Remain Budget	% of Budget (remaining)
E	\$ 73,279,488.00	\$ 1,587,383.05	\$ 63,473,893.42	\$ 65,061,276.47	88.79%	\$ 8,218,211.53	11.21%
⊕ 000100 Salaries and Benefits	\$ 45,255,300.00	\$ -	\$ 41,136,547.24	\$ 41,136,547.24	90.90%	\$ 4,118,752.76	9.10%
⊕ 000200 Operations	\$ 21,385,614.00	\$ 1,578,478.15	\$ 15,775,914.88	\$ 17,354,393.03	81.15%	\$ 4,031,220.97	18.85%
⊕ 000300 Capital Purchases	\$ 1,220,079.00	\$ -	\$ 1,188,352.37	\$ 1,188,352.37	97.40%	\$ 31,726.63	2.60%
⊕ 000400 Indirect Costs	\$ 3,679,516.00	\$ -	\$ 3,679,516.00	\$ 3,679,516.00	100.00%	\$ -	0.00%
⊕ 000600 Debt Service	\$ 1,558,979.00	\$ -	\$ 1,522,467.83	\$ 1,522,467.83	97.66%	\$ 36,511.17	2.34%
⊕ 000800 Indigent / In-Custody	\$ 180,000.00	\$ 8,904.90	\$ 171,095.10	\$ 180,000.00	100.00%	\$ -	0.00%
R	\$ 85,051,756.00	\$ -	\$ 60,834,771.85	\$ 60,834,771.85	71.53%	\$ 24,216,984.15	28.47%
⊕ 4010 Property Taxes	\$ 13,066,186.00	\$ -	\$ 12,219,881.39	\$ 12,219,881.39	93.52%	\$ 846,304.61	6.48%
⊕ 4013 Fee in Lieu of Taxes	\$ 513,121.00	\$ -	\$ 692,027.30	\$ 692,027.30	134.87%	\$ (178,906.30)	-34.87%
⊕ 4100 Operating Grants & Contributio	\$ 24,377,408.00	\$ -	\$ 23,885,770.19	\$ 23,885,770.19	97.98%	\$ 491,637.81	2.02%
⊕ 4200 Charges For Services	\$ 22,487,357.00	\$ -	\$ 21,663,258.38	\$ 21,663,258.38	96.34%	\$ 824,098.62	3.66%
⊕ 4290 Investment Earnings	\$ 621,270.00	\$ -	\$ 1,186,487.62	\$ 1,186,487.62	190.98%	\$ (565,217.62)	-90.98%
⊕ 4300 Inter/Intra Fund Revenues	\$ 350,339.00	\$ -	\$ 150,135.24	\$ 150,135.24	42.85%	\$ 200,203.76	57.15%
⊕ 4990 Prior Year Fund Balance	\$ 22,565,101.00	\$ -	\$ -	\$ -	0.00%	\$ 22,565,101.00	100.00%
⊕ 7100 OFS - Debt Proceeds	\$ 970,974.00	\$ -	\$ 937,211.73	\$ 937,211.73	96.52%	\$ 33,762.27	3.48%
⊕ 7200 OFS Transfers IN	\$ 100,000.00	\$ -	\$ 100,000.00	\$ 100,000.00	100.00%	\$ -	0.00%

Health Department	Budget	Encumbered	Actuals	YTD Obligations	% of Budget(YTD Obligation)	Remain Budget	% of Budget (remaining)
R	\$ 85,051,756.00	\$ -	\$ 60,834,771.85	\$ 60,834,771.85	71.53%	\$ 24,216,984.15	28.47%
	\$ 85,051,756.00	\$ -	\$ 60,834,771.85	\$ 60,834,771.85	71.53%	\$ 24,216,984.15	28.47%
401005 General Property Tax	\$ 12,828,186.00	\$ -	\$ 10,797,643.25	\$ 10,797,643.25	84.17%	\$ 2,030,542.75	15.83%
401010 Personal Property Tax	\$ -	\$ -	\$ 1,205,683.88	\$ 1,205,683.88	0.00%	\$ (1,205,683.88)	0.00%
401020 Late Fees Prior Yr Redemptions	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
401025 Prior Year Redemptions	\$ 238,000.00	\$ -	\$ 216,554.26	\$ 216,554.26	90.99%	\$ 21,445.74	9.01%
401030 Motor Veh Fee In Lieu Of Taxes	\$ 513,121.00	\$ -	\$ 692,027.30	\$ 692,027.30	134.87%	\$ (178,906.30)	-34.87%
407010 Air Bureau	\$ 140,853.00	\$ -	\$ 196,391.03	\$ 196,391.03	139.43%	\$ (55,538.03)	-39.43%
407015 Sanitation	\$ 1,024,630.00	\$ -	\$ 1,174,220.23	\$ 1,174,220.23	114.60%	\$ (149,590.23)	-14.60%
407020 Food Bureau	\$ 4,045,537.00	\$ -	\$ 4,091,093.20	\$ 4,091,093.20	101.13%	\$ (45,556.20)	-1.13%
407025 Water Bureau	\$ 4,787,424.00	\$ -	\$ 4,896,776.76	\$ 4,896,776.76	102.28%	\$ (109,352.76)	-2.28%
409004 Retail Tobacco Fee	\$ 7,140.00	\$ -	\$ 14,303.90	\$ 14,303.90	200.33%	\$ (7,163.90)	-100.33%
409005 Emission Fees	\$ 3,044,523.00	\$ -	\$ 3,142,044.75	\$ 3,142,044.75	103.20%	\$ (97,521.75)	-3.20%
411000 State Government Grants	\$ 4,511,897.00	\$ -	\$ 4,009,874.28	\$ 4,009,874.28	88.87%	\$ 502,022.72	11.13%
412000 Local Gov't/Private Grants	\$ 787,773.00	\$ -	\$ 666,277.94	\$ 666,277.94	84.58%	\$ 121,495.06	15.42%
415000 Federal Government Grants	\$ 19,077,738.00	\$ -	\$ 19,199,617.97	\$ 19,199,617.97	100.64%	\$ (121,879.97)	-0.64%
417005 Oprtg Contributions-Restricted	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	0.00%	\$ (10,000.00)	0.00%
421195 Mac Travel Clinic	\$ 957,560.00	\$ -	\$ 719,431.90	\$ 719,431.90	75.13%	\$ 238,128.10	24.87%
421205 Medical Office Fee	\$ 342,000.00	\$ -	\$ 308,996.90	\$ 308,996.90	90.35%	\$ 33,003.10	9.65%
421215 Comm Serv Fee	\$ 21,884.00	\$ -	\$ -	\$ -	0.00%	\$ 21,884.00	100.00%
421225 Vital Statistics	\$ 1,299,875.00	\$ -	\$ 1,247,391.55	\$ 1,247,391.55	95.96%	\$ 52,483.45	4.04%
421230 Immunizations	\$ 5,687,578.00	\$ -	\$ 4,763,559.51	\$ 4,763,559.51	83.75%	\$ 924,018.49	16.25%
421370 Miscellaneous Revenue	\$ 1,000.00	\$ -	\$ 7,302.60	\$ 7,302.60	730.26%	\$ (6,302.60)	-630.26%
424600 Federal Revenue Contracts	\$ 724,825.00	\$ -	\$ 713,969.21	\$ 713,969.21	98.50%	\$ 10,855.79	1.50%
425040 Environmental Health Penalties	\$ 50,000.00	\$ -	\$ 80,776.50	\$ 80,776.50	161.55%	\$ (30,776.50)	-61.55%
427010 Rental Income	\$ 351,661.00	\$ -	\$ 305,810.61	\$ 305,810.61	86.96%	\$ 45,850.39	13.04%
427035 Rent - Outdoor Advertising	\$ 867.00	\$ -	\$ 1,137.73	\$ 1,137.73	131.23%	\$ (270.73)	-31.23%
429005 Interest - Time Deposits	\$ 564,000.00	\$ -	\$ 1,126,566.77	\$ 1,126,566.77	199.75%	\$ (562,566.77)	-99.75%
429010 Int-Tax Pool	\$ 57,270.00	\$ -	\$ 55,058.52	\$ 55,058.52	96.14%	\$ 2,211.48	3.86%
429015 Interest-Miscellaneous	\$ -	\$ -	\$ 4,862.33	\$ 4,862.33	0.00%	\$ (4,862.33)	0.00%
431020 Interfund Revenue - Subs Abs	\$ 50,000.00	\$ -	\$ 50,000.00	\$ 50,000.00	100.00%	\$ -	0.00%
431160 Interfund Revenue	\$ 300,339.00	\$ -	\$ 100,135.24	\$ 100,135.24	33.34%	\$ 200,203.76	66.66%
441005 Sale-Mtrls,Supl,Cntrl Assets	\$ -	\$ -	\$ 52.00	\$ 52.00	0.00%	\$ (52.00)	0.00%
499998 FundBal Restrict/Commit/Assign	\$ 531,207.00	\$ -	\$ -	\$ -	0.00%	\$ 531,207.00	100.00%
499999 Prior Year Fund Balance	\$ 22,033,894.00	\$ -	\$ -	\$ -	0.00%	\$ 22,033,894.00	100.00%
710500 OFS Capitalized Leases	\$ 603,978.00	\$ -	\$ 570,215.29	\$ 570,215.29	94.41%	\$ 33,762.71	5.59%
710501 OFS SBITA	\$ 366,996.00	\$ -	\$ 366,996.44	\$ 366,996.44	100.00%	\$ (0.44)	0.00%
720005 OFS Transfers In	\$ 100,000.00	\$ -	\$ 100,000.00	\$ 100,000.00	100.00%	\$ -	0.00%



EZ Accounts	2021	2022	2023
Services Rendered		\$2.2M	\$5.6M
Collected Revenue	\$1.6M	1.9M	4.9M
Contractual Adjustments		150K	478K
Accounts to Collect		44K	86K
Uncollectible Amounts	55K	124K	139K
% Uncollectible of Services Rendered	3.37%	5.68%	2.51%
Benchmarks			
Public health clinics (Imms, STI)	1-4% depending on insurance mix		
Self-pay portions of outpatient services	15-30% (self-pay is always highest risk category)		



Health Fund Balance Projection							2026F Budget	2027 Projection
	2020 Actuals	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2025 Projection	Adopted	
Beginning Unrestricted Fund Balance	5,340,233	14,125,926	24,636,542	25,798,642	23,985,233	22,714,185	19,575,112	16,206,710
4010 - Property Taxes	16,651,395	17,005,261	17,357,388	17,684,954	16,768,628	12,219,881	18,713,695	18,713,695
4013 - Fee in Lieu of Taxes	813,705	880,593	804,408	813,349	753,986	692,027	521,331	521,331
4100 - Operating Grants & Contribution	21,307,407	28,965,901	24,667,616	23,598,562	23,805,916	23,885,770	27,115,510	27,115,510
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4300 - Inter/Intra Fund Revenues	8,500,929	164,326	195,146	190,521	50,000	150,135	250,339	250,339
4430 - Sale of Capital Assets	-	285	-	7,100	4,750	52.00	-	-
7100 - OFS - Debt Proceeds	2,222,418	-	-	-	2,993,528	937,212	-	-
7200 - OFS Transfers IN	-	30,320,984	3,200,000	2,000,000	39,863	100,000	-	-
7300 - OFS - Other	-	262,047	-	-	-	-	-	-
REVENUE TOTAL	62,288,053	92,110,722	62,293,864	61,812,058	66,135,971	60,834,820	69,901,803	69,901,803
000100 - Salaries and Benefits	36,915,832	52,405,650	39,400,955	41,346,104	40,831,391	41,136,547	46,041,387	47,422,629
000200 - Operations	8,075,778	23,442,386	12,154,961	15,902,453	18,568,746	15,775,915	24,746,323	24,746,323
000300 - Capital Purchases	193,318	192,050	38,778	95,635	124,053	1,188,352	-	-
000400 - Indirect Costs	2,568,602	3,215,170	5,071,430	4,015,925	3,835,023	3,679,516	3,679,516	3,679,516
000600 - Debt Service	1,413,173	1,383,357	1,377,255	1,487,133	1,471,888	1,522,468	1,625,023	1,625,023
000800 - Indigent / In-Custody	129,050	107,850	99,200	78,000	82,390	171,095	130,000	130,000
001000 - Other Financing Uses	2,859,218	88,711	1,529,007	-	2,993,528	-	-	-
EXPENSE TOTAL	52,154,971	80,835,174	59,671,586	62,925,250	67,907,019	63,473,893	76,222,249	77,603,491
Projected Personnel Underspend							2,952,044	2,292,175
Net Impact on fund balance (Rev-Exp)	10,133,082	11,275,548	2,622,278	-1,113,192	-1,771,048	-2,639,073	-3,368,402	-5,409,512
Ending Fund Balance	15,473,315	25,401,474	27,258,820	24,685,450	22,214,185	19,575,112	16,206,710	10,797,198
Minimum Reserve (5% Budget Revenue)	3,124,976	3,028,908	3,138,797	3,071,700	3,323,266	3,041,741	3,495,090	3,495,090
Unrestricted Fund Balance	12,348,339	22,372,566	24,120,023	21,613,750	18,890,920	16,533,371	12,711,620	7,302,108
Fund Balance Burn Rate		64.16%	7.31%	-9.44%	-10.01%	-11.88%	-17.21%	-33.38%



Strategies for a Healthy Fund Balance

- Aggressive revenue growth
 - Successful EMR implementation and maintenance
 - Innovate fee-for-service delivery models
 - Refresh grant philosophies and processes
 - Department-wide indirect cost recovery
- Judicious cost practices
 - Prioritization of tax-funded programming
 - Improve cost-controlling monitoring and elimination
 - Improve information availability and consistency