

**ORANGE COUNTY BOARD OF HEALTH
AGENDA ITEM SUMMARY**

Meeting Date: January 21, 2026
Agenda Item Subject: 2nd Quarter Financial Report FY 25-26
Attachment(s): 2nd Quarter Financial Report
Staff or Board Member Reporting: Frederick Perschau, FAS Division Director
Purpose: Action
 Information only
 Information with possible action

Summary Information:

Total Health Department Budget vs. Actuals:

Revenues and expenditures are tracking to budget at 35% and 42%, respectively, as compared to 38% and 46% for the same period last year, December 2024. Our overall net is tracking at 45% (as compared to 50% in Dec 2024). Straight-line % of Budget at fiscal month 06, December, is 50%.

We continue to closely monitor our Service Revenues. Dental Health and Environmental Health are tracking to budget at 31% and 37% (34% & 33% prior year), respectively, while Personal Health and Community Health are tracking at 45% and 66% (58% & 60% prior year), respectively.

Our clinics' renovations are nearing completion:

- Improvements for the Dental clinic include new paint, high quality epoxy finish flooring, and VAC pump replacement.
- Improvements for Whitted Medical include fresh paint, elegant chair railings, and a new Dutch door in the blood draw lab, contributing to a more efficient workflow. Concurrent to the above Whitted Medical & Dental Clinic work, and by the same contractor: replaced the elevator and replacing exterior Whitted Building windows.

Improvements for the Southern Medical clinic include significant upgrades to enhance both appearance and functionality. The worn carpeted floors throughout the clinic are replaced with durable and aesthetically pleasing vinyl tiles. In the exam rooms, the outdated cabinets and countertops are modernized with custom-built casework designed for optimal storage and efficiency. This new cabinetry provides a fresh and organized space for medical supplies and equipment. Also, a new Dutch door is installed in the blood draw lab.

Lastly, the patient waiting room and exam room chairs were replaced in all 3 clinics.

Please refer to the summary of Total Health financial statements in the presentation attached for 2Q FY25-26.

FY26-27 Budget planning / preparation is underway and will be presented at our February BOH meeting.

Recommended Action: Approve
 Approve & forward to Board of Commissioners for action
 Approve & forward to _____
 Accept as information
 Revise & schedule for future action
 Other (detail):

**OCHD
BOH Meeting –
Dec YTD, Q2 FY26
Financial Update**

January 21, 2026

December FY26, YTD Financial Summary

- Overall straight-line % of Budget at fiscal month 6: 50%

FY26 revenues and expenditures at fiscal month 6:

- Overall Revenues Actuals-to-date: 35% DH, EH Service Rev lagging budget
- Overall Expenditure Actuals-to-date: 42%
- Overall Net (Rev-Exp) at: 45%

FY25 (prior year) revenues and expenditures at fiscal month 6:

- Overall Revenues Actuals-to-date: 38%
- Overall Expenditure Actuals-to-date: 46%
- Overall Net (Rev-Exp) at: 50%

OCHD Service Revenue objectives

- ✓ We generate revenues to provide the services that our residents need.
- ✓ Service Revenues are directly influenced by the Divisions (PH, DH, EH) by optimizing their service schedules in line with the patient / client demand.
- ✓ Our goal is to meet or exceed our Service Revenue budgets so that we can increase our expense budgets in following years to provide more and better services.

Fiscal Year

FY26

Fiscal Quarter

All

Months

Multiple selections

BOH Governance Dashboard

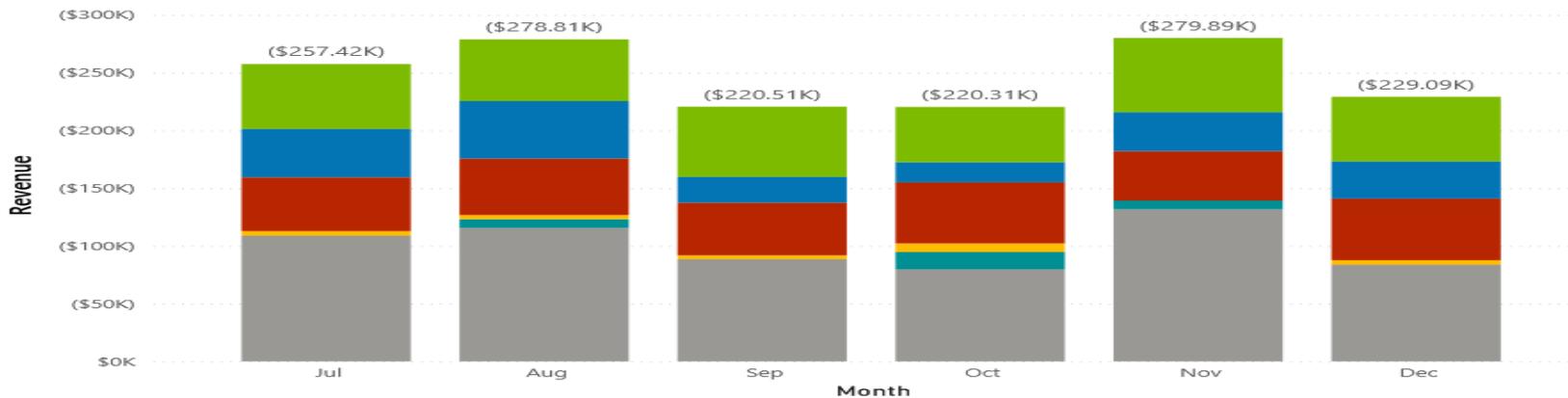
(\$1.486M)

Year-to-Date Revenue

Total Health Department Revenue

Division Name (groups)

- CCNC Innovation Fund
- Community Health Services
- Dental Health
- Environmental Health
- Finance and Admin Services
- FIT
- Personal Health



Fiscal Year

FY25

Fiscal Quarter

All

Months

Multiple selections

BOH Governance Dashboard

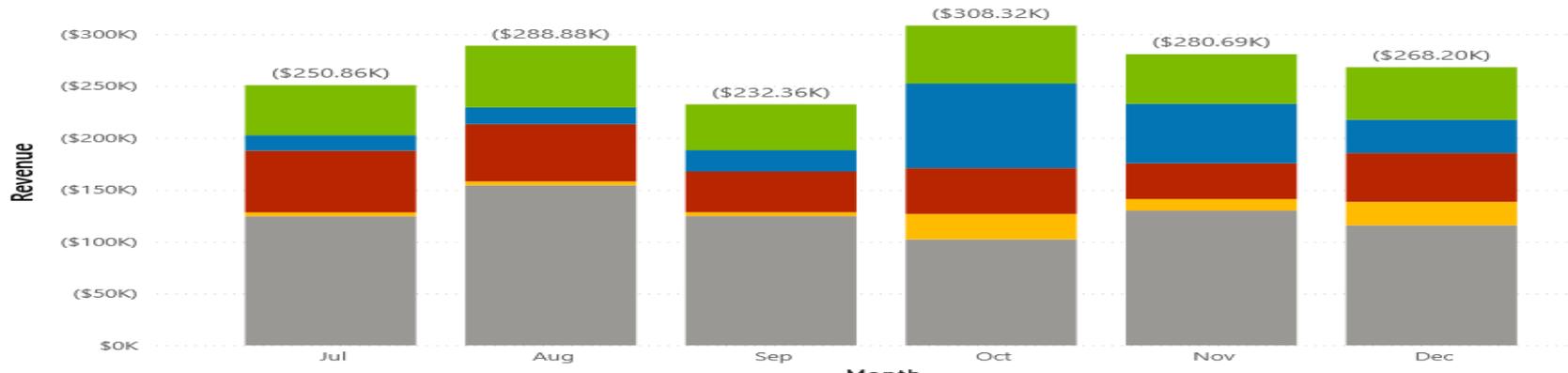
(\$1.629M)

Year-to-Date Revenue

Total Health Department Revenue

Division Name (groups)

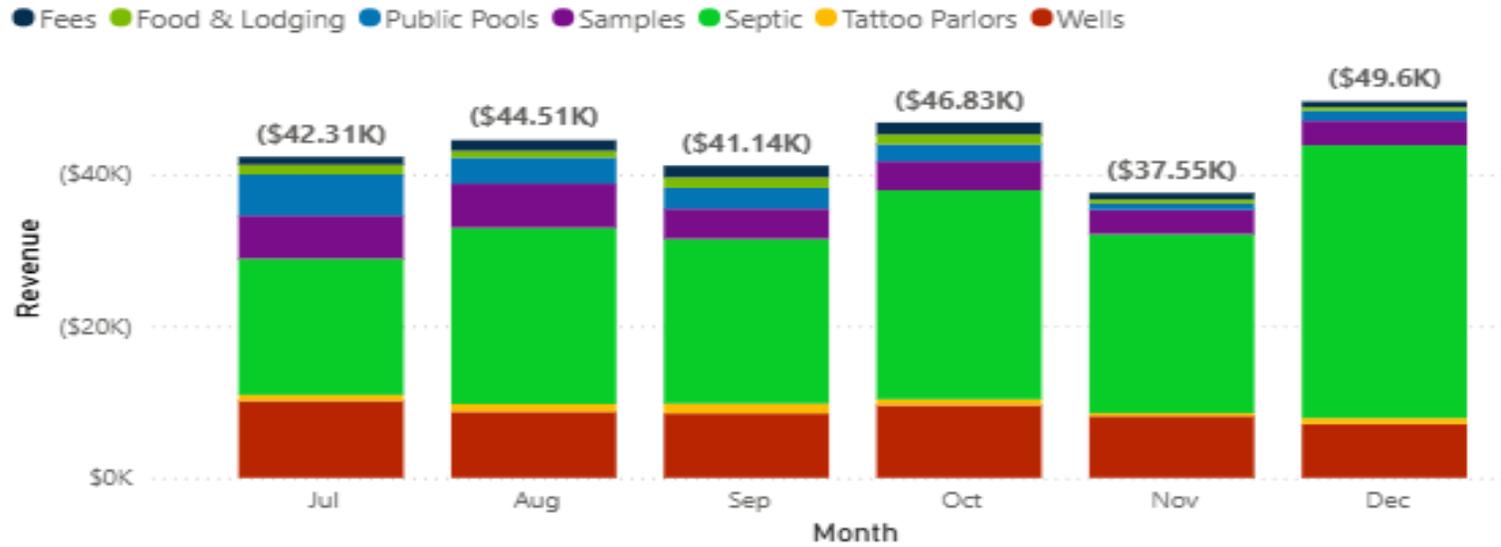
- Community Health Services
- Dental Health
- Environmental Health
- Finance and Admin Services
- Personal Health



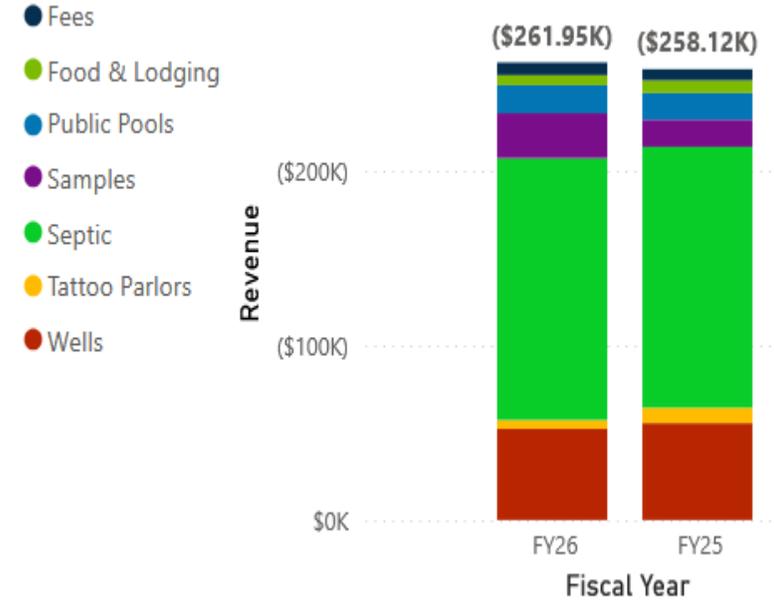
Environmental Health Service Revenue, Dec FY26 YTD comparison

FY26

Environmental (EH) Service Revenue by Source

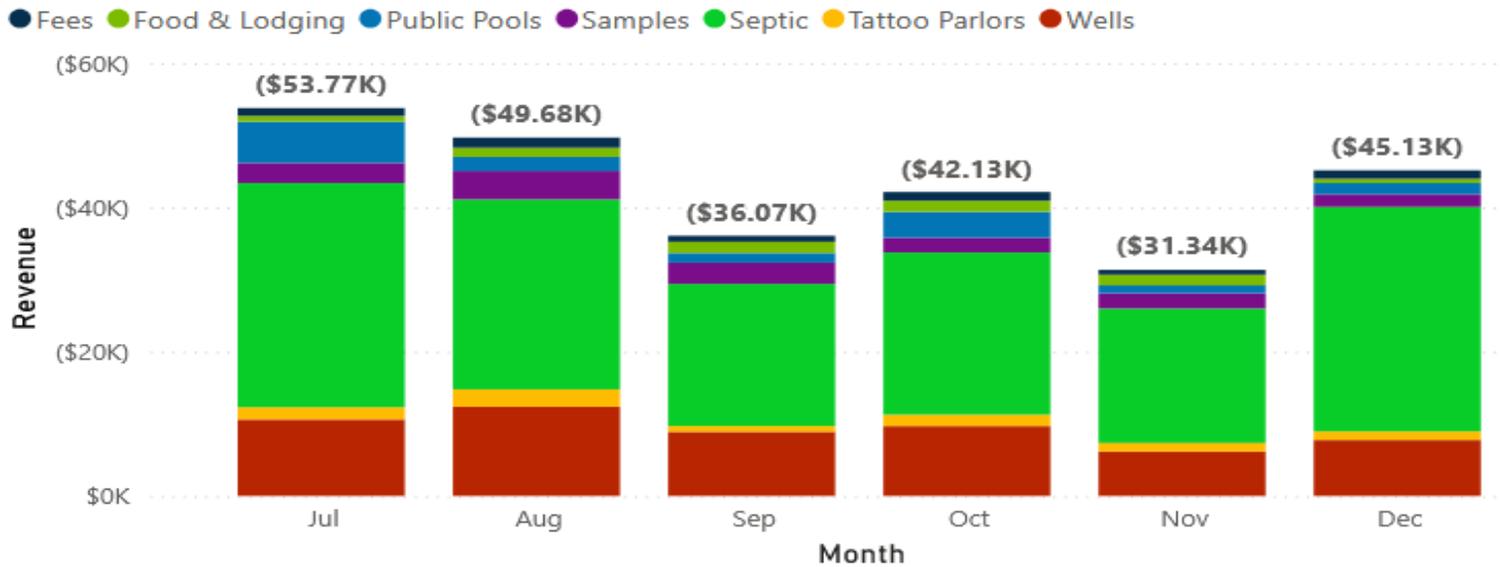


Environmental (EH) YTD Service Revenue by Source



FY25

Environmental (EH) Service Revenue by Source



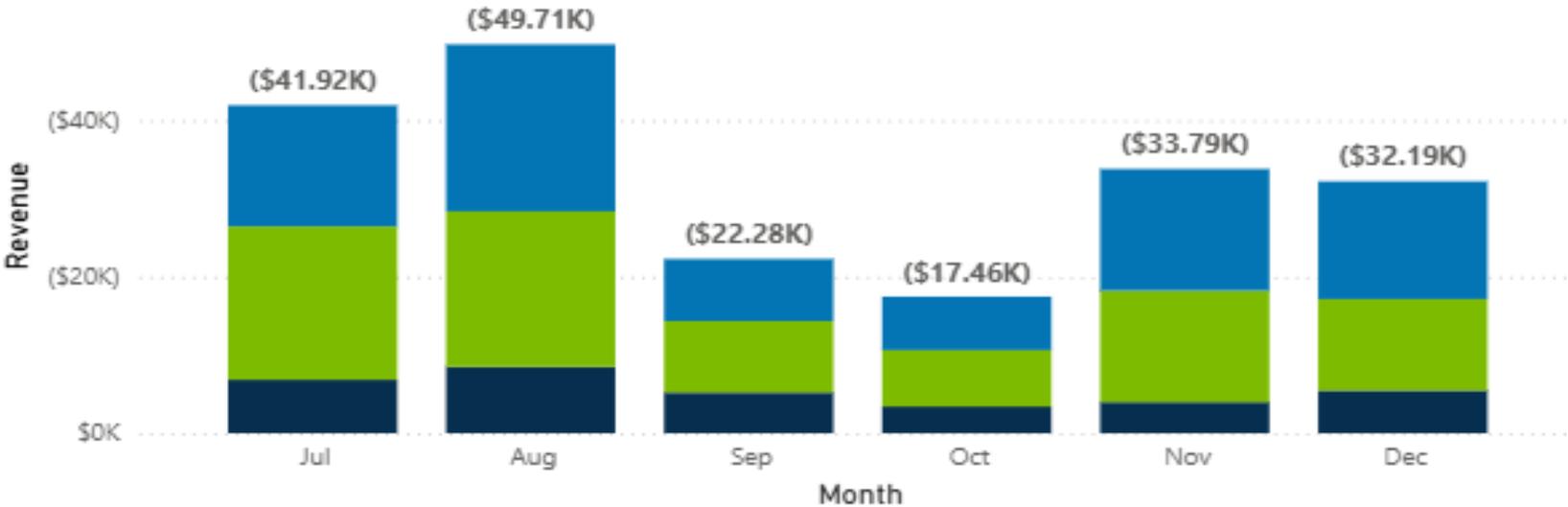
Currently running \$3.83K over last year's YTD revenue.

Dental Health Service Revenue, Dec FY26 YTD comparison

FY26

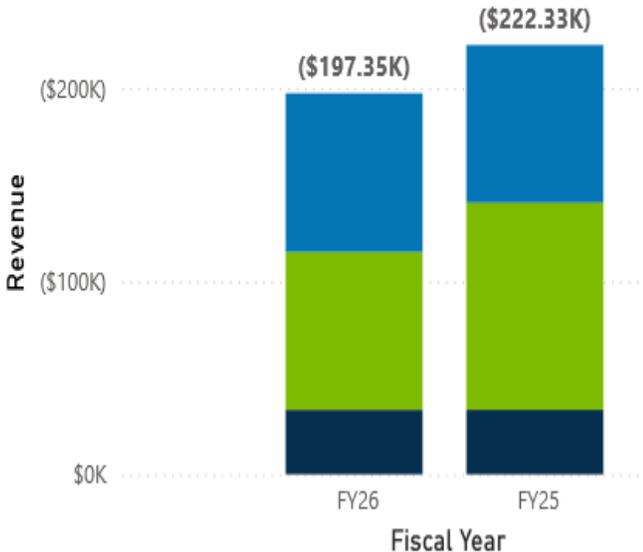
Dental Service Revenue by Source

INSURANCE MEDICAID SELF PAY



Dental YTD Service Revenue by Source

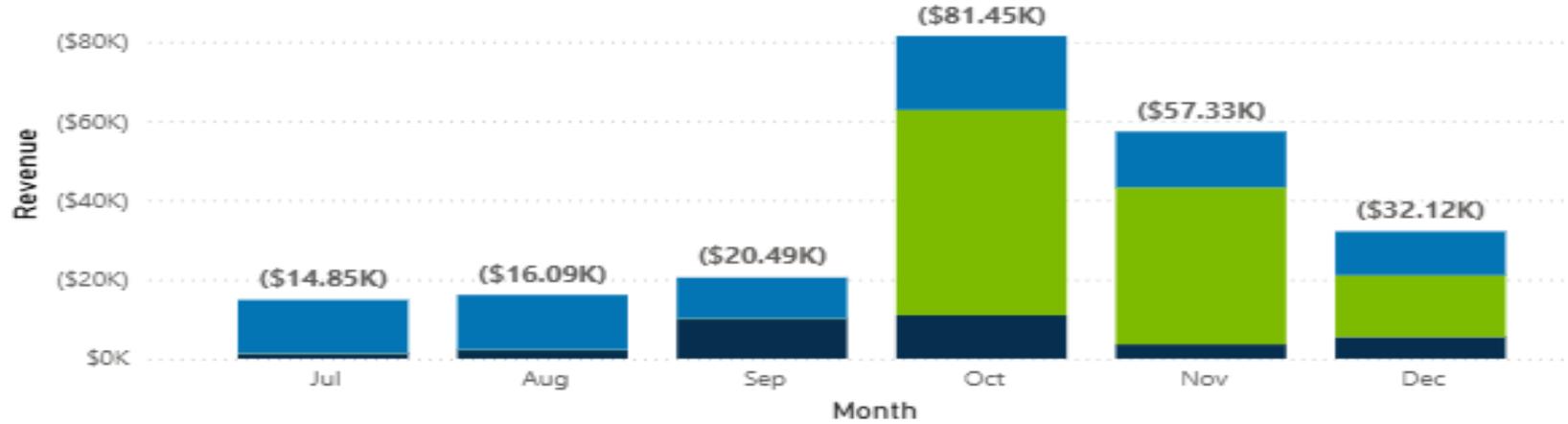
INSURANCE MEDICAID SELF PAY



FY25

Dental Service Revenue by Source

INSURANCE MEDICAID SELF PAY



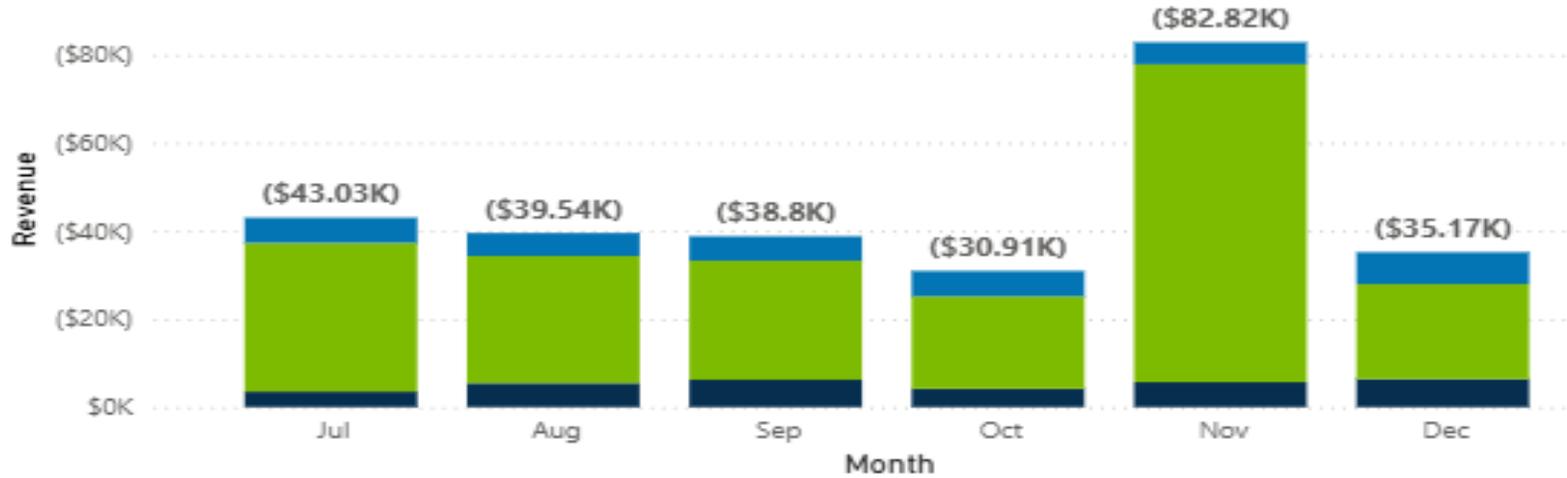
DH running \$24.98 lower than FY25 at this point, due to dental clinic renovations and running only on the MDC during that time.

Personal Health Service Revenue, Dec FY26 YTD comparison

FY26

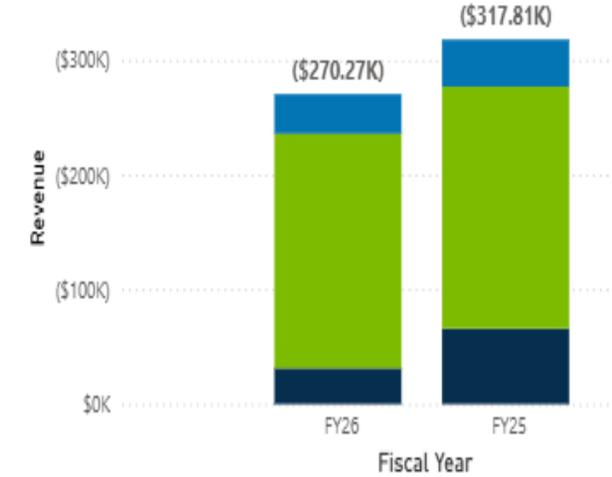
Medical (PH) Service Revenue by Source

INSURANCE MEDICAID SELF PAY



Medical (PH) YTD Service Revenue by Source

INSURANCE MEDICAID SELF PAY



FY25

Medical (PH) Service Revenue by Source

INSURANCE MEDICAID SELF PAY

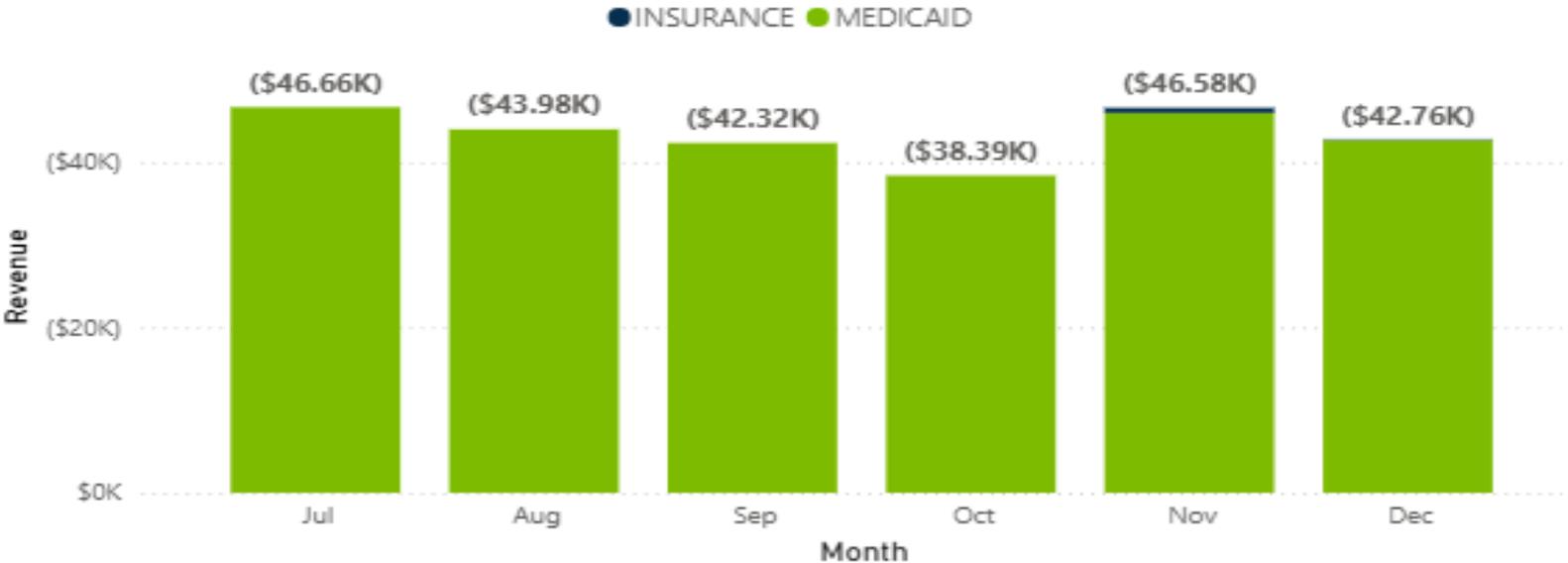


FY26 YTD decrease of \$47.54K due to clinic renovations and staff overturn. Seasonal improvement in Medicaid due to increase in Well-child and Immunizations for the new school years.

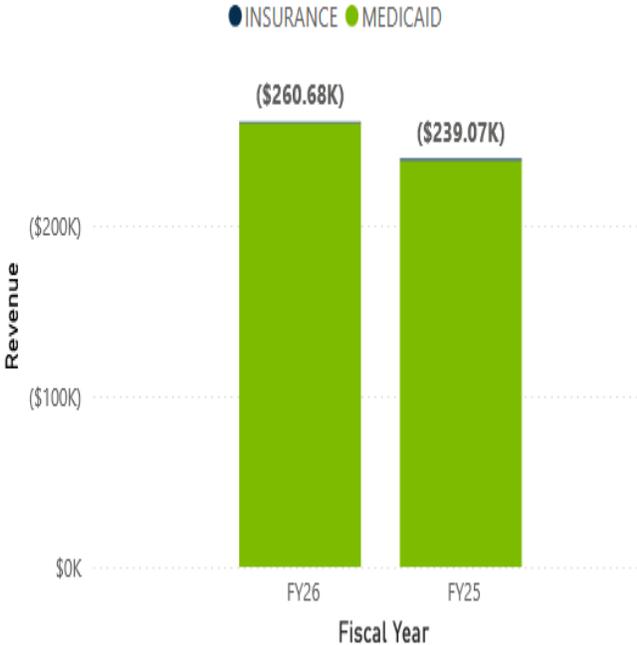
Community Health Service Revenue, Dec FY26 YTD comparison

FY26

Community Health Services (CHS) Service Revenue by Source

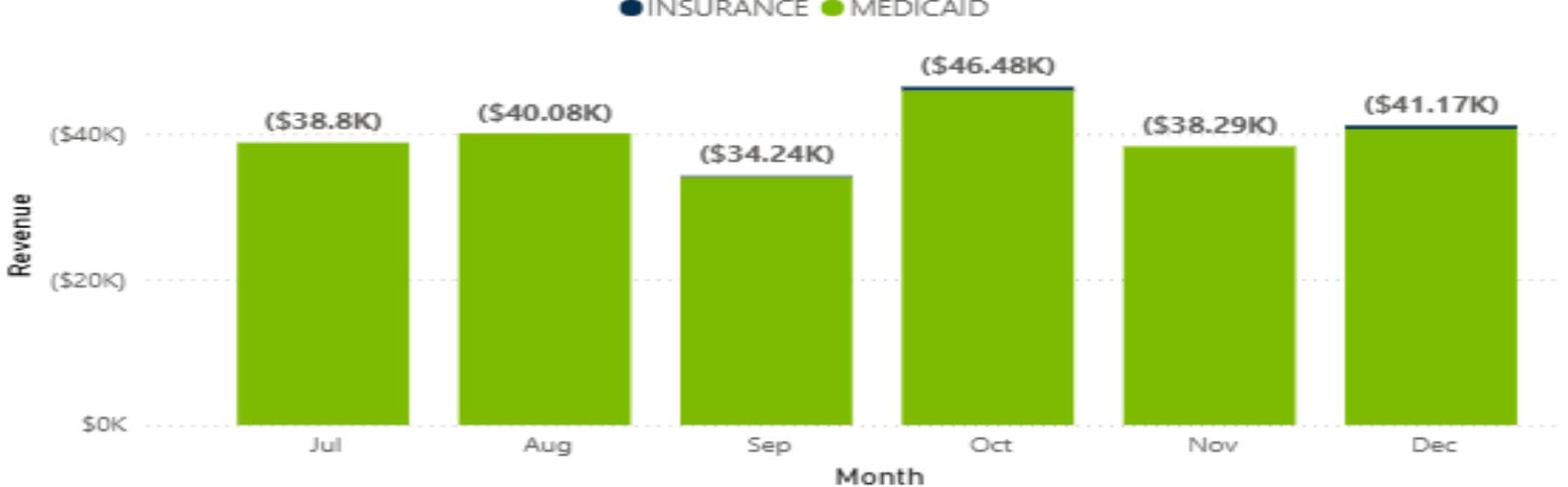


Community Health Services (CHS) YTD Service Revenue by Source



FY25

Community Health Services (CHS) Service Revenue by Source



FY26 YTD increase of \$21.61K due to Medicaid allocation based on population, for CMARC, CMHRP programs.

Annual Budget Process Timeline

November / December

- Work with Division Directors to identify any IT, Capital and/or Fleet needs for the next year's Budget.

Late December

- Extract our actual current YTD revenues & expenses and create the next year's Budget workbook.

January

- Receive and adhere to the budget guidelines/criteria as set by the County Manager.
- Meet with each Division Director and their Program Managers to discuss current and historical spending and revenue, looking at trends of expenditures (i.e. interpreters' cost), status of projected revenues, etc. After gathering all that information, we make projections and adjustments for the next year.

February

- Analyze, refine, and summarize the Budget submission.
- Prepare and present the Budget request for BOH review & approval.

Annual Budget Process Timeline (cont.)

March

- Once approved by the Board of Health, the Budget request is forwarded to County Budget Department to be presented to the County Manager for inclusion in the Manager's Recommended budget to the Board of County Commissioners.
- Respond to requests for supplementary information from the County Budget Department, County Manager, or the Board of County Commissioners.

April & May

- Working groups to discuss and finalize the departmental and overall budget for the County.

June

- Once the BoCC approves the County Manager's recommended budget request, the budget is considered complete.

Ongoing - Monitor the Budget

- Prepare and present financial and billing performance reports for submission to the Board of Health at the end of each quarter.
- The Leadership Team reviews Financial Reports quarterly to monitor budget performance and quality assurance of client services provided.

Thank You!