

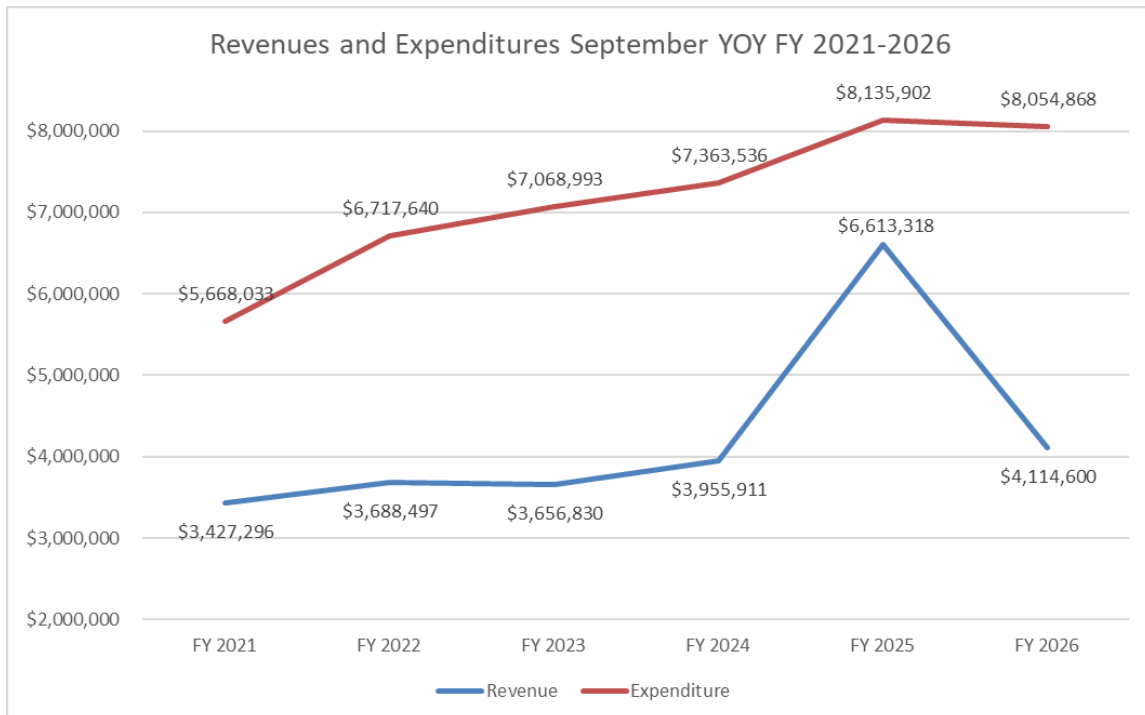
Staff Report
Board Meeting Date: October 23, 2025

DATE: October 16, 2025
TO: District Board of Health
FROM: Jack Zenteno, Administrative Health Services Officer
775-328-2417, Jzenteno@nnph.org
SUBJECT: Acknowledge receipt of the Health Fund Financial Review for September, Fiscal Year 2026.

SUMMARY

Fiscal Year 2025:

The third month of FY 2026 ended with a cash balance of \$15,892,658. The total revenues were \$6,743,814, or 17.0% of budgeted down \$2,251,890 mostly due to the revenues from SB 118 booked in July of FY25 at \$2.4 million. Expenditures totaled \$8,054,868, down \$80,606 from FY 2025.



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.

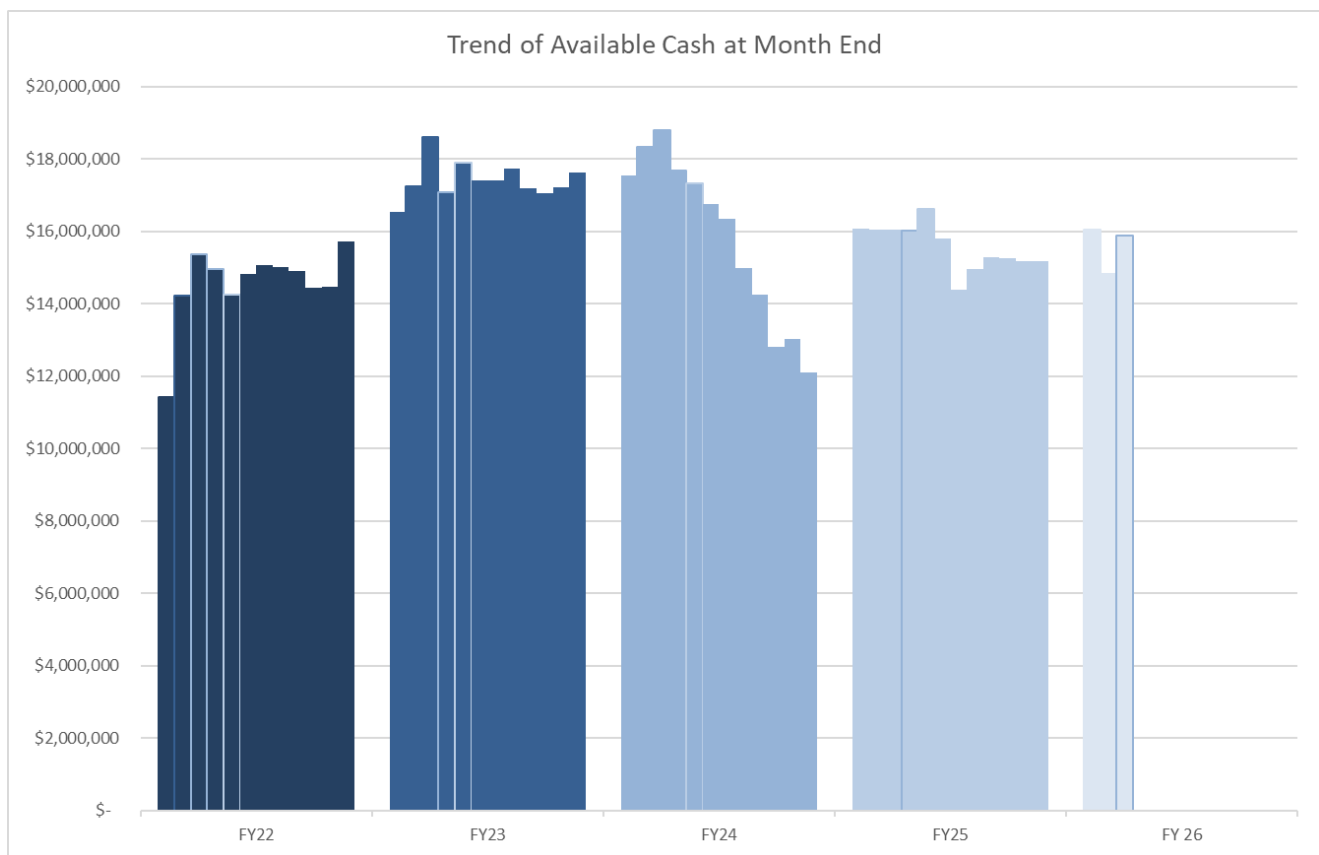
PREVIOUS ACTION

Fiscal Year 2026 Budget was adopted May 20, 2025.

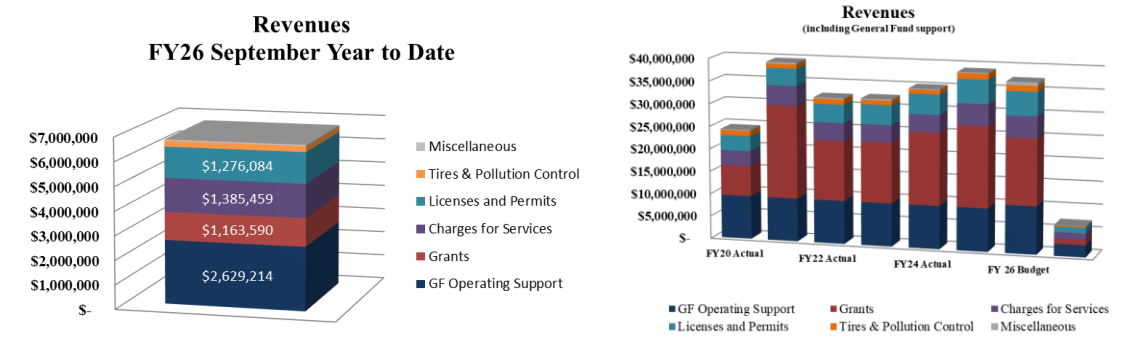
BACKGROUND

Review of Cash

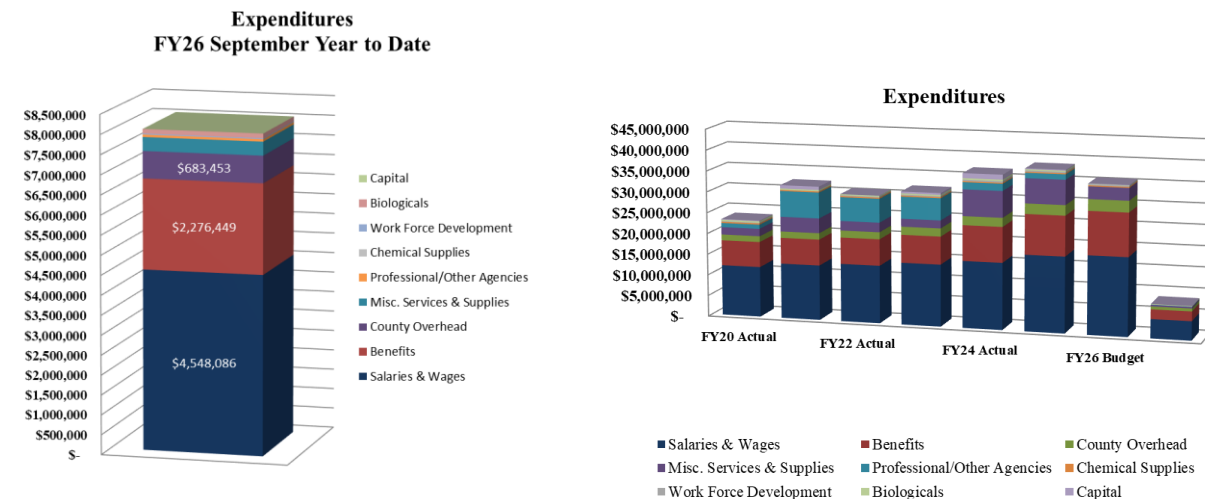
The available cash at the end of July FY26 was \$15,892,658, which is enough to cover 5.7 months of expenditure. Encumbrances and other liability cash totals \$2.7 million. The cash restricted as to use is \$2,731,603 (includes \$300,560 DMV Pollution Control revenue, \$251,276 DMV Excess Reserve revenue, \$1,260,695 Tire Fees, and Burning Man donations \$25,670, and Regional Technology Fee \$893,402), leaving a balance of \$9.4 Million.



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



The total revenues year to date were \$6,743,814, down \$2,251,890 or -25.0% compared to September FY25 mostly related to revenues for SB 118. Revenue categories up over FY25 were Charges for Services up \$357,583 or 34.8%. The remaining revenue categories are down compared to FY25 including Licenses and Permits down \$32,414 or -2.5% and Federal Grants down \$389,823 or -27.6% compared to FY 25. The County Transfer was \$2,629,214, which is a 10.4% increase and the first increase since 2016.



The total year-to-date expenditures of \$8,054,868 were down \$80,605 or -1.0% compared to FY25. Salaries and Benefits were \$6,824,535 up \$168,265 compared to FY 25. Total Services and Supplies were \$1,192,333, down \$286,155.

Review of Revenues and Expenditures by Division

ODHO revenues were \$114,982, down \$2,659,588. Expenditures were \$925,723 for programmatic activity, which is up 11.4% or \$94,670 compared to FY25.

AHS expenditures were \$413,625, up 721% or \$27,720 compared to FY25.

EPHP revenues were \$348,252 down 33.1% or \$172,071 compared to FY25. Expenditures were \$841,212, which is down 23.3% or \$256,256 compared to FY25

Northern Nevada Public Health Summary of Revenues and Expenditures Fiscal Year 2022 through September Year to Date Fiscal Year 2026									
	Actual Fiscal Year			FY 2025		Fiscal Year 2026			
	FY 2022	FY 2023	FY 2024	Unaudited Year End	August Year to Date	Adjusted Budget	September Year to Date	Percent of Budget	Increase over FY24
<u>Revenues (all sources of funds)</u>									
ODHO	244,552	1,108,062	1,279,944	3,010,445	2,774,570	1,980,702	114,982	5.8%	-95.9%
ODHO (TB Clinic)				2,256,352	-	7,241,900	36,140	0.5%	
AHS	-	30,870	-	-	-	-	-		
AQM	3,754,067	3,588,700	3,730,584	4,181,291	719,949	5,281,796	979,192	18.5%	36.0%
CCHS	6,211,924	5,747,083	6,824,296	6,847,127	1,039,208	5,758,236	837,057	14.5%	-19.5%
EHS	5,125,352	5,610,846	5,649,621	6,853,125	1,559,268	6,677,090	1,798,977	26.9%	15.4%
EPHP	9,330,745	6,795,841	8,010,827	2,792,008	520,323	2,278,935	348,252	15.3%	-33.1%
GF support	9,516,856	9,516,856	9,516,856	9,516,856	2,382,386	10,516,856	2,629,214	25.0%	10.4%
Total Revenues	\$ 34,183,496	\$ 32,398,258	\$ 35,012,129	\$ 35,457,203	\$ 8,995,704	\$ 39,735,514	\$ 6,743,814	17.0%	-25.0%
<u>Expenditures (all uses of funds)</u>									
ODHO	1,795,314	2,962,863	4,322,064	3,507,038	831,053	4,632,432	925,723	20.0%	11.4%
AHS	1,162,521	1,361,706	1,414,102	1,651,343	385,905	2,114,321	413,625	19.6%	7.2%
AQM	3,137,496	3,066,293	3,797,818	4,191,415	871,728	5,410,232	1,024,515	18.9%	17.5%
CCHS	9,607,271	10,033,846	12,170,306	12,143,450	3,035,660	13,054,520	2,862,779	21.9%	-5.7%
EHS	6,622,164	7,062,782	7,592,606	7,718,105	1,913,659	10,281,583	1,987,013	19.3%	3.8%
EPHP	8,970,538	7,200,044	8,569,528	4,008,900	1,097,468	4,042,754	841,212	20.8%	-23.3%
Capital					615,805	816,637	38,000		
Total Expenditures	\$ 31,295,303	\$ 31,687,533	\$ 37,866,423	\$ 33,220,250	\$ 8,135,473	\$ 39,535,842	\$ 8,054,868	20.4%	-1.0%
<u>Revenues (sources of funds) less</u>									
<u>Expenditures (uses of funds):</u>									
ODHO	(1,550,762)	(1,550,762)	(1,854,801)	(495,093)	1,943,518	(2,651,729)	(774,601)		
AHS	(1,162,521)	(1,162,521)	(1,330,836)	(1,651,343)	(385,905)	(2,114,321)	(413,625)		
AQM	616,571	616,571	522,407	(33,916)	(151,779)	(169,010)	(45,323)		
CCHS	(3,395,347)	(3,395,347)	(4,286,762)	(5,296,323)	(1,996,452)	(7,296,285)	(2,025,722)		
EHS	(1,496,812)	(1,496,812)	(1,451,936)	(951,312)	(354,391)	(3,757,127)	(188,036)		
EPHP	360,207	360,207	(404,203)	(1,216,891)	(577,145)	(1,763,820)	(492,960)		
GF Operating	9,516,856	9,516,856	9,516,856	9,516,856	2,382,386	10,516,856	2,629,214		
Surplus (deficit)	\$ 2,888,193	\$ 2,888,193	\$ 710,725	\$ (128,022)	\$ 860,231	\$ (7,235,435)	\$ (1,311,053)		
Fund Balance (FB)	\$ 18,164,875	\$ 18,333,625	\$ 16,020,680	\$ 15,892,658					
FB as a % of Expenditures	58.0%	57.9%	42.3%	47.8%					
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									

Date: September 25, 2025
Subject: Financial Review
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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 September, Fiscal Year 2026.

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 September, Fiscal Year 2026."

Attachment:

NNPH Fund financial system summary report