

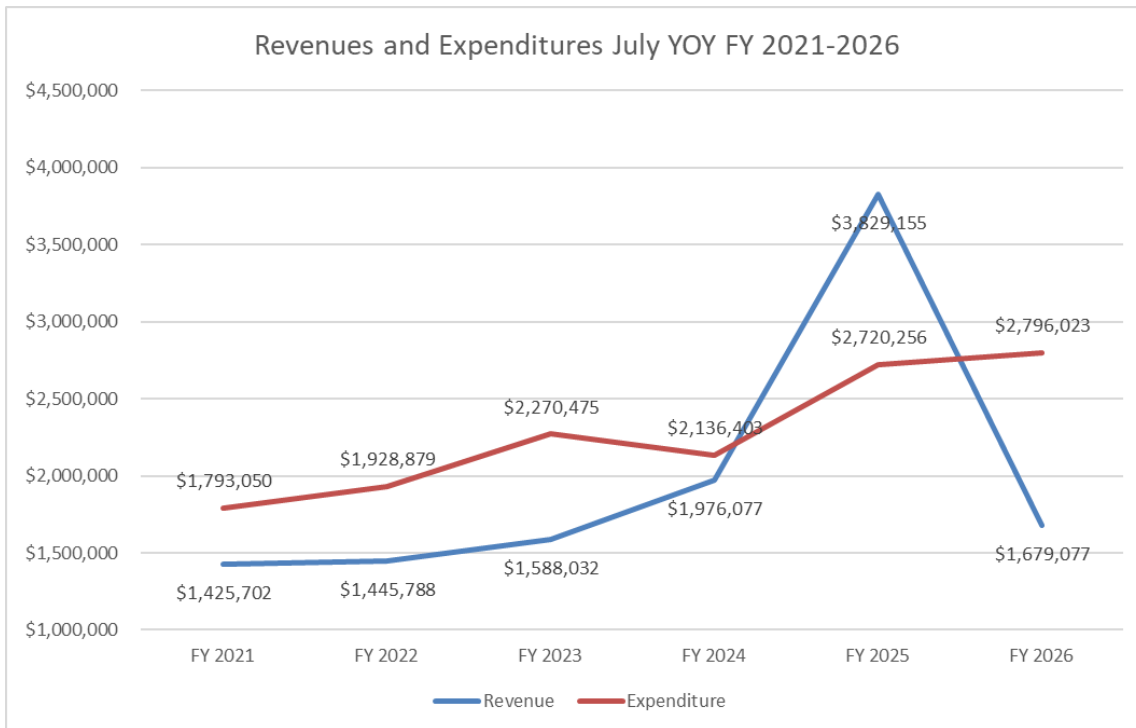
Staff Report
Board Meeting Date: August 28, 2025

DATE: August 21, 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 July, Fiscal Year 2026.

SUMMARY

Fiscal Year 2025:

The first month of FY 2026 ended with a cash balance of \$15,892,658. The total revenues were \$1,679,077, or 4.5% of budgeted down \$2,150,078 mostly due to the revenues from SB 118 booked in July of FY25 at \$2.4 million. Excluding this funding source, revenues are up \$387,050 from FY 2025. Expenditures totaled \$2,796,023, up \$50,380 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.

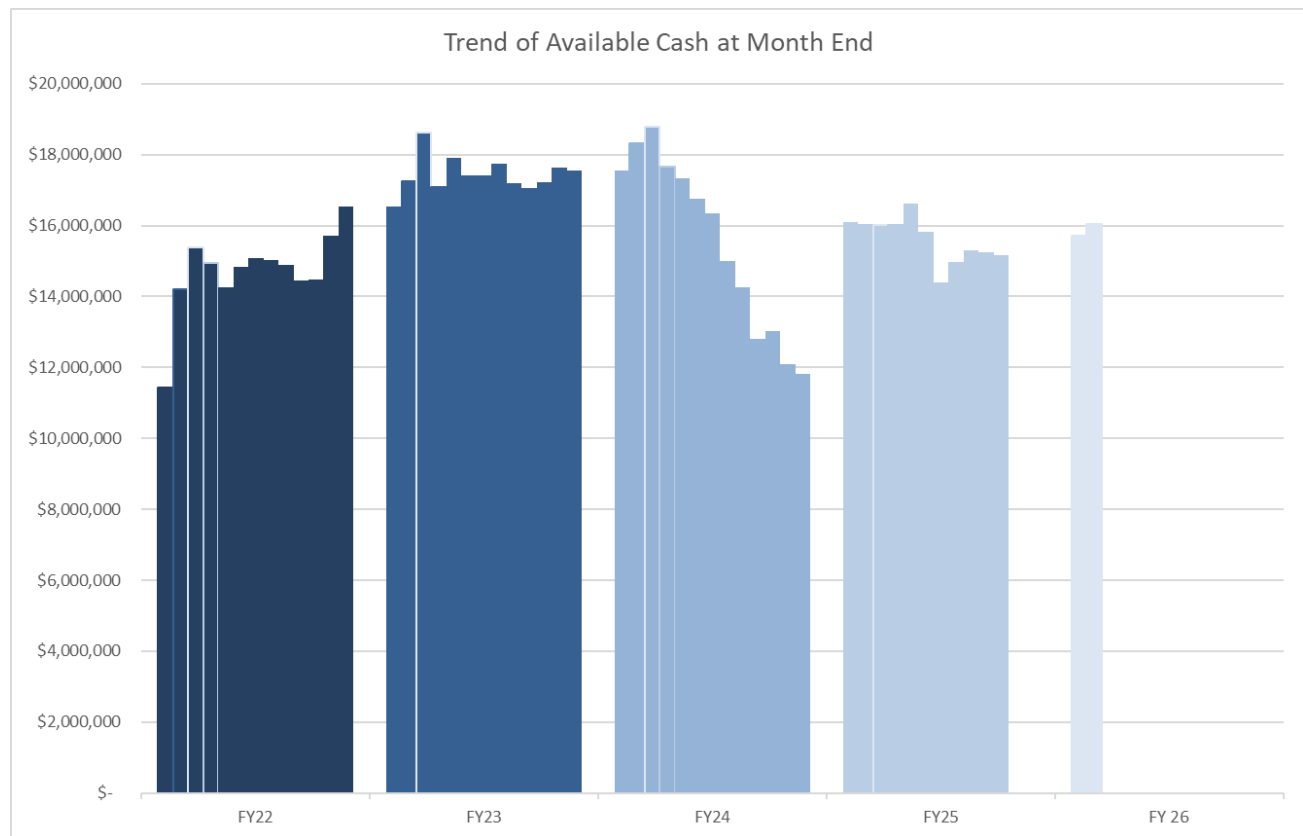
PREVIOUS ACTION

Fiscal Year 2026 Budget was adopted May 20, 2025.

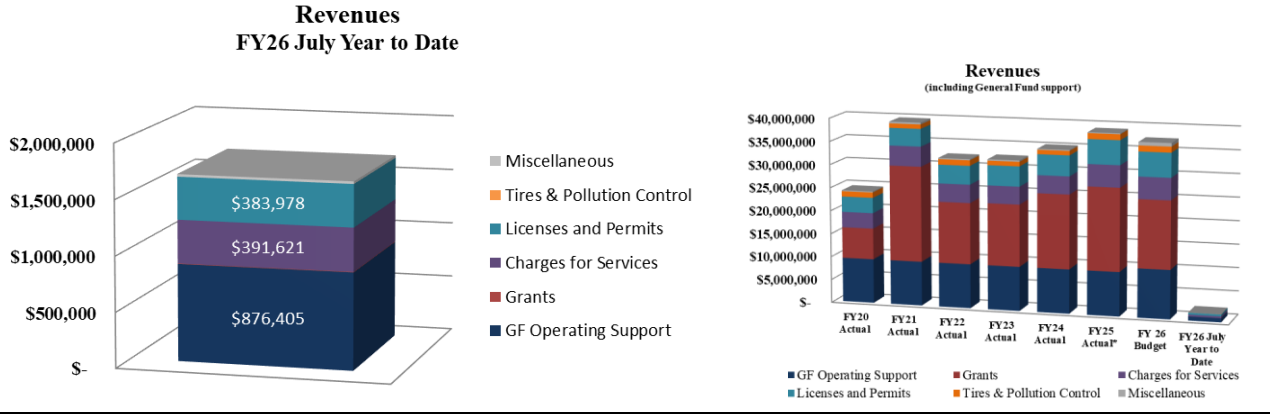
BACKGROUND

Review of Cash

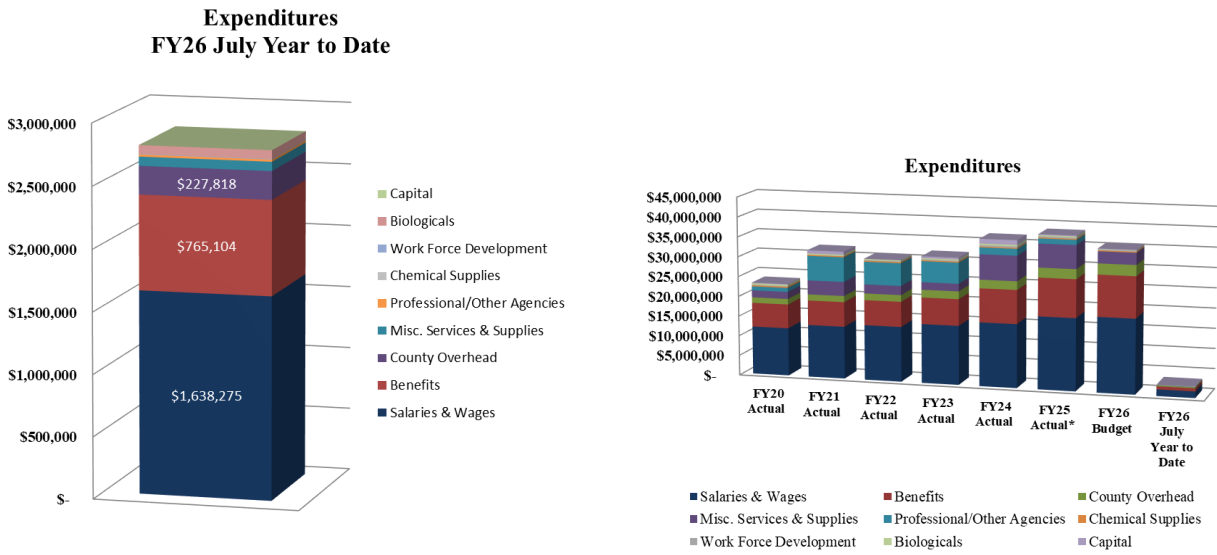
The available cash at the end of July FY26 was \$16,051,680, which is enough to cover 5.7 months of expenditure. Encumbrances and other liability cash totals \$2.7 million. The cash restricted as to use is \$2,731,603 (includes \$300,559 DMV Pollution Control revenue, \$251,276 DMV Excess Reserve revenue, \$1,260,695 Tire Fees, and Burning Man donations \$25,670, and Regional Technology Fee \$893,402), leaving a balance of \$10.6 Million.



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



The total revenues year to date were \$1,679,077, down \$2,150,078 or -56.2% compared to July FY25 most related to revenues for SB 118. Revenue categories up over FY 25 were Charges for Services up \$391,621. The remaining revenue categories are down compared to FY25 including Licenses and Permits down \$47,316 compared to FY 25. The County Transfer was \$876,405, which is a 9.2% increase and the first increase since 2016.



The total year-to-date expenditures of \$2,796,023 were up \$75,767 or 2.8% compared to FY25. Salaries and Benefits were \$2,403,379 up \$2,801 compared to FY 25. Total Services and Supplies were \$392,645, up \$60,386.

Review of Revenues and Expenditures by Division

ODHO revenues were \$0 so far for the fiscal year. Expenditures were \$316,045 for programmatic activity, which is down 4% or \$13,431 compared to FY25.

AHS expenditures were \$151,139, up 28% or \$33,744 compared to FY25.

AQM revenues were \$205,329, up 35.8% or \$73,599 compared to FY25. Expenditures were \$341,108, which is up 14% or \$42,811 compared to FY25

CCHS revenues were \$66,452, up 1.2% or \$781 compared to FY 25. Expenditures were \$1,066,829 which is up 3.7% or \$38,543 compared to FY25

EHS revenues were \$444,750, up 15.2% or \$67,773 compared to FY 25. Expenditures were \$636,805 which is up 4.0% or \$38,543 compared to FY25

EPHP revenues were \$86,142 up 28.4% or \$24,435 compared to FY 25. Expenditures were \$284,098, which is down 15.1% or \$50,380 compared to FY25

Northern Nevada Public Health Summary of Revenues and Expenditures Fiscal Year 2022 through July Year to Date Fiscal Year 2026									
	Actual Fiscal Year			FY 2025		Fiscal Year 2026			
	FY 2022	FY 2023	FY 2024	Unaudited Year End	July Year to Date	Adjusted Budget	July Year to Date	Percent of Budget	Increase over FY24
Revenues (all sources of funds)									
ODHO	244,552	1,108,062	1,279,944	3,010,445	2,400,000	1,281,845	-	0.0%	0.0%
ODHO (TB Clinic)				2,256,352	-	7,241,900	-		
AHS	-	30,870	-	-	-	-	-		
AQM	3,754,067	3,588,700	3,730,584	4,181,291	131,729	4,444,164	205,329	4.6%	35.8%
CCHS	6,211,924	5,747,083	6,824,296	6,847,127	65,671	4,744,521	66,452	1.4%	1.2%
EHS	5,125,352	5,610,846	5,649,621	6,853,125	376,977	6,677,090	444,750	6.7%	15.2%
EPHP	9,330,745	6,795,841	8,010,827	2,792,008	61,707	2,278,935	86,142	3.8%	28.4%
GF support	9,516,856	9,516,856	9,516,856	9,516,856	793,071	10,516,856	876,405	8.3%	9.5%
Total Revenues	\$ 34,183,496	\$ 32,398,258	\$ 35,012,129	\$ 35,457,203	\$ 3,829,155	\$ 37,185,311	\$ 1,679,077	4.5%	-56.2%
Expenditures (all uses of funds)									
ODHO	1,795,314	2,962,863	4,322,064	3,507,038	329,476	3,933,574	316,045	8.0%	4.1%
AHS	1,162,521	1,361,706	1,414,102	1,651,343	117,365	2,114,321	151,139	7.1%	-28.8%
AQM	3,137,496	3,066,293	3,797,818	4,191,415	298,296	4,282,029	341,108	8.0%	-14.4%
CCHS	9,607,271	10,033,846	12,170,306	12,143,450	1,028,286	12,013,136	1,066,829	8.9%	-3.7%
EHS	6,622,164	7,062,782	7,592,606	7,718,105	612,355	9,035,114	636,805	7.0%	-4.0%
EPHP	8,970,538	7,200,044	8,569,528	4,008,900	334,478	4,042,754	284,098	7.0%	15.1%
Capital									
Total Expenditures	\$ 31,295,303	\$ 31,687,533	\$ 37,866,423	\$ 33,220,250	\$ 2,720,256	\$ 35,420,928	\$ 2,796,023	7.9%	2.8%
Revenues (sources of funds) less Expenditures (uses of funds):									
ODHO	(1,550,762)	(1,550,762)	(1,854,801)	(495,093)	2,070,524	(2,651,729)	(316,045)		
AHS	(1,162,521)	(1,162,521)	(1,330,836)	(1,651,343)	(117,365)	(2,114,321)	(151,139)		
AQM	616,571	616,571	522,407	(33,916)	(298,296)	121,562	(135,779)		
CCHS	(3,395,347)	(3,395,347)	(4,286,762)	(5,296,323)	(896,556)	(7,268,615)	(1,000,377)		
EHS	(1,496,812)	(1,496,812)	(1,451,936)	(951,312)	(546,684)	(2,510,659)	(192,055)		
EPHP	360,207	360,207	(404,203)	(1,216,891)	42,499	(1,763,820)	(197,956)		
GF Operating	9,516,856	9,516,856	9,516,856	9,516,856	61,707	10,516,856	876,405		
Surplus (deficit)	\$ 2,888,193	\$ 2,888,193	\$ 710,725	\$ (128,022)	\$ 315,828	\$ (5,670,725)	\$ (1,116,946)		
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

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 July, 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 July, Fiscal Year 2026."

Attachment:

NNPH Fund financial system summary report