

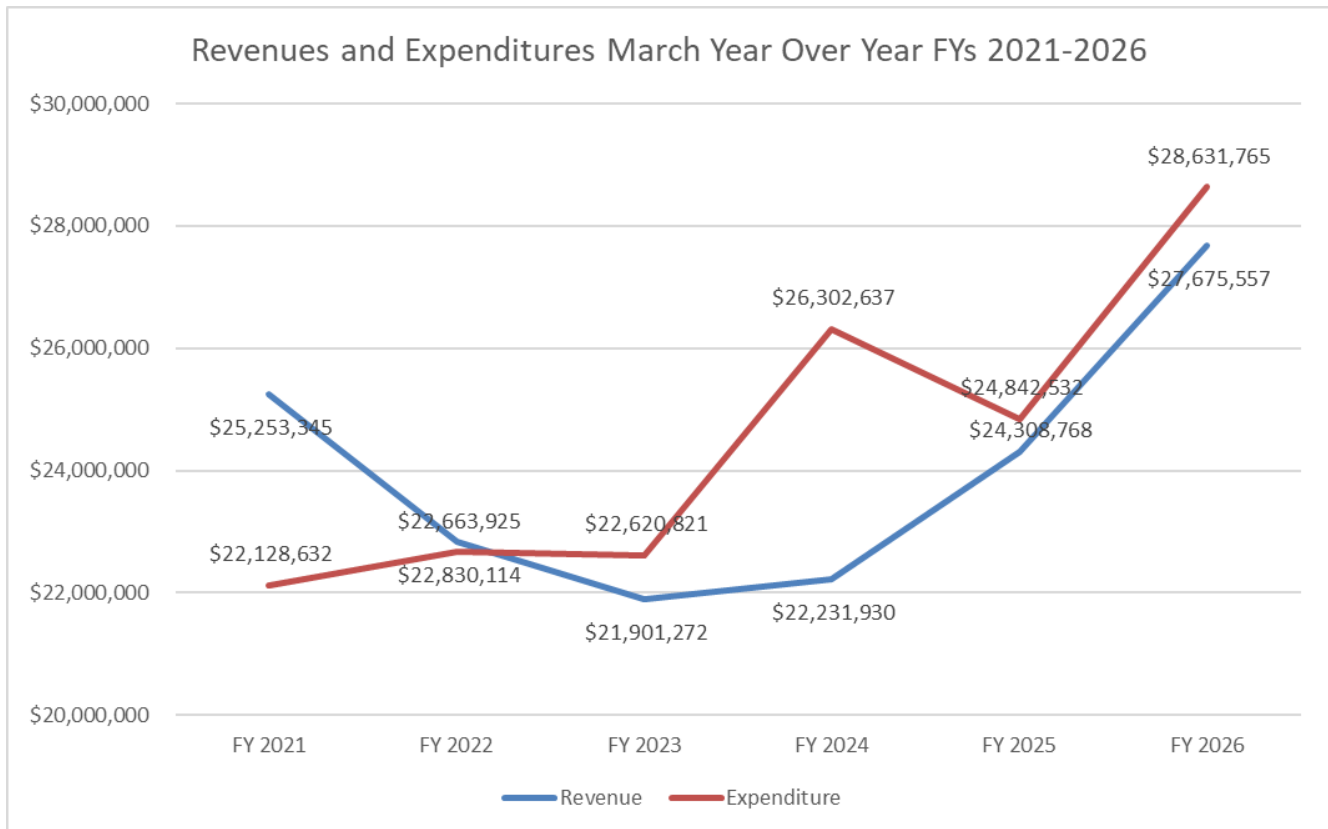
Staff Report
Board Meeting Date: April 23, 2026

DATE: April 16, 2026
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 March, Fiscal Year 2026.

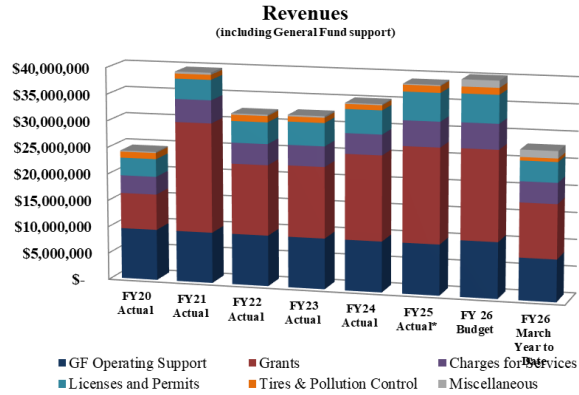
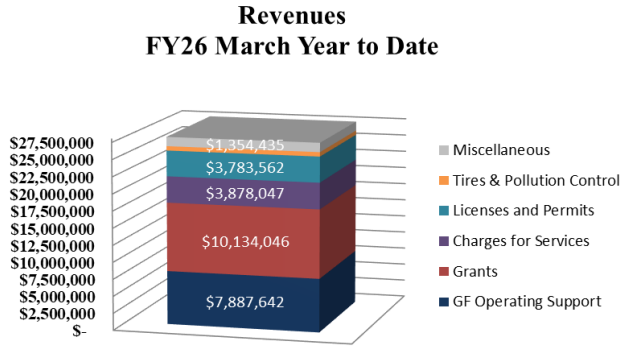
SUMMARY

Fiscal Year 2025:

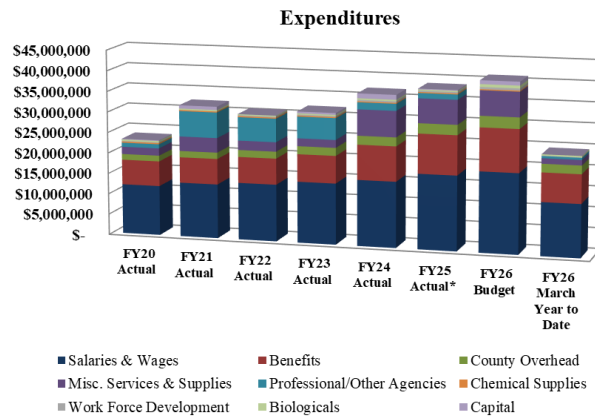
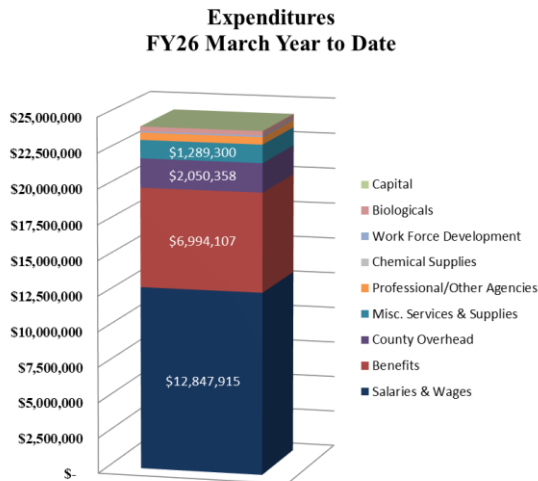
The ninth month of FY 2026 ended with a cash balance of \$13,887,332. The total revenues were \$27,675,557, or 67.1% of budgeted up \$3,366,790 or 13.9% from FY 2025. Expenditures totaled \$24,120,482, or 58.7% of budgeted, down -2.9% or -\$722,050 from FY 2025. Transfers out totaled \$4,511,283.



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



The total revenues year to date were \$27,675,557, up \$3,366,790 or 13.9% compared to March FY25. Revenue categories up over FY25 were Federal Grants up \$3,744,149, due to revenues related to the TB clinic at \$4,930,284, Pollution Control Fees up \$14,994, and Charges for Services up \$426,409. The remaining revenue categories are down compared to FY25.



The total year-to-date expenditures of \$24,120,482 were down \$722,050 or -2.9% compared to FY25. Salaries and Benefits were \$19,698,904 up \$143,118 compared to FY 25. Total Services and Supplies were \$4,159,330, down \$586,405 or -12.4%. Transfers out were \$4,511,283.

Review of Revenues and Expenditures by Division

ODHO revenues were \$1,807,653 for programmatic activity, down -36.3% or \$1,030,388 and \$4,930,284 for TB clinic activity. Expenditures were \$3,128,860 for programmatic and administrative activities, which is up \$216,788 or 7.4% compared to FY25.

AHS expenditures were \$1,327,086 up 10.6% or \$127,007 compared to FY25.

AQM revenues were \$2,676,429, up 5.6% or \$142,857 compared to FY25. Expenditures were \$3,216,536, which is up 4.9% or \$149,157 compared to FY25.

CCHS revenues were \$2,946,645, down -37.3% or -\$1,753,736 compared to FY25, due mostly to the move of programmatic functions from CCHS to PHD. Expenditures were \$6,234,088 down -31.8% or -\$2,904,006 compared to FY25.

EHS revenues were \$5,277,663 up 6.5% or \$323,620 compared to FY25. Expenditures were \$5,857,015 which is up 2.1% or \$118,308 compared to FY25.

PHD revenues were \$2,149,241 up 23.3% or \$406,186 compared to FY25. Expenditures were \$4,356,898, which is up 56.4% or \$1,570,695 compared to FY25, due mostly to programmatic moves from CCHS.

Northern Nevada Public Health Summary of Revenues and Expenditures Fiscal Year 2022 through March Year to Date Fiscal Year 2026									
	Actual Fiscal Year			FY 2025		Fiscal Year 2026			
	FY 2022	FY 2023	FY 2024	Unaudited Year End	FY25 March Year to Date	Adjusted Budget	FY26 March Year to Date	Percent of Budget	Increase over FY25
Revenues (all sources of funds)									
ODHO	244,552	1,108,062	1,279,944	3,010,445	2,838,041	3,170,139	1,807,653	57.0%	-36.3%
ODHO (TB Clinic)				2,256,352	397,362	7,241,900	4,930,284	68.1%	1140.8%
AHS	-	30,870	-	-	-	-	-		
AQM	3,754,067	3,588,700	3,730,584	4,181,291	2,533,572	5,281,796	2,676,429	50.7%	5.6%
CCHS	6,211,924	5,747,083	6,824,296	6,847,127	4,700,381	5,138,852	2,946,645	57.3%	-37.3%
EHS	5,125,352	5,610,846	5,649,621	6,853,125	4,954,043	6,677,090	5,277,663	79.0%	6.5%
PHD	9,330,745	6,795,841	8,010,827	2,792,008	1,743,055	3,242,261	2,149,241	66.3%	23.3%
GF support	9,516,856	9,516,856	9,516,856	9,516,856	7,142,314	10,516,856	7,887,642	75.0%	10.4%
Total Revenues	\$ 34,183,496	\$ 32,398,258	\$ 35,012,129	\$ 35,457,203	24,308,768	\$ 41,268,894	27,675,557	67.1%	13.9%
Expenditures (all uses of funds)									
ODHO	1,795,314	2,962,863	4,322,064	3,507,038	2,912,071	5,821,869	3,128,860	53.7%	7.4%
AHS	1,162,521	1,361,706	1,414,102	1,651,343	1,200,079	2,114,321	1,327,086	62.8%	10.6%
AQM	3,137,496	3,066,293	3,797,818	4,191,415	3,067,379	5,410,232	3,216,536	59.5%	4.9%
CCHS	9,607,271	10,033,846	12,170,306	12,143,450	9,138,094	10,496,036	6,234,088	59.4%	-31.8%
EHS	6,622,164	7,062,782	7,592,606	7,718,105	5,738,706	10,281,583	5,857,015	57.0%	2.1%
PHD	8,970,538	7,200,044	8,569,528	4,008,900	2,786,203	6,945,181	4,356,898	62.7%	56.4%
Capital				532	1,847,416	916,637	119,131		
Total Expenditures	\$ 31,295,303	\$ 31,687,533	\$ 37,866,423	\$ 33,220,782	24,842,532	\$ 41,069,222	24,120,482	58.7%	-2.9%
Revenues (sources of funds) less Expenditures (uses of funds):									
ODHO	(1,550,762)	(1,550,762)	(1,854,801)	(495,093)	(375,306)	(2,651,729)	(781,125)		
AHS	(1,162,521)	(1,162,521)	(1,330,836)	(1,651,343)	(1,200,079)	(2,114,321)	(1,327,086)		
AQM	616,571	616,571	522,407	(33,916)	(533,808)	(169,010)	(565,534)		
CCHS	(3,395,347)	(3,395,347)	(4,286,762)	(5,296,323)	(4,437,713)	(5,357,184)	(3,287,443)		
EHS	(1,496,812)	(1,496,812)	(1,451,936)	(951,312)	(781,491)	(3,757,127)	(675,005)		
PHD	360,207	360,207	(404,203)	(1,216,891)	(1,043,148)	(3,702,920)	(2,207,656)		
GF Operating	9,516,856	9,516,856	9,516,856	9,516,856	7,142,314	10,516,856	7,887,642		
Surplus (deficit)	\$ 2,888,193	\$ 2,888,193	\$ 710,725	\$ (128,022)	\$ (1,229,229)	\$ (7,235,435)	\$ (956,208)		
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 March, 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 March, Fiscal Year 2026."

Attachment:

NNPH Fund financial system summary report