NORTHERN NEVADA
Public Health
Serving Reno, Sparks & Washoe County

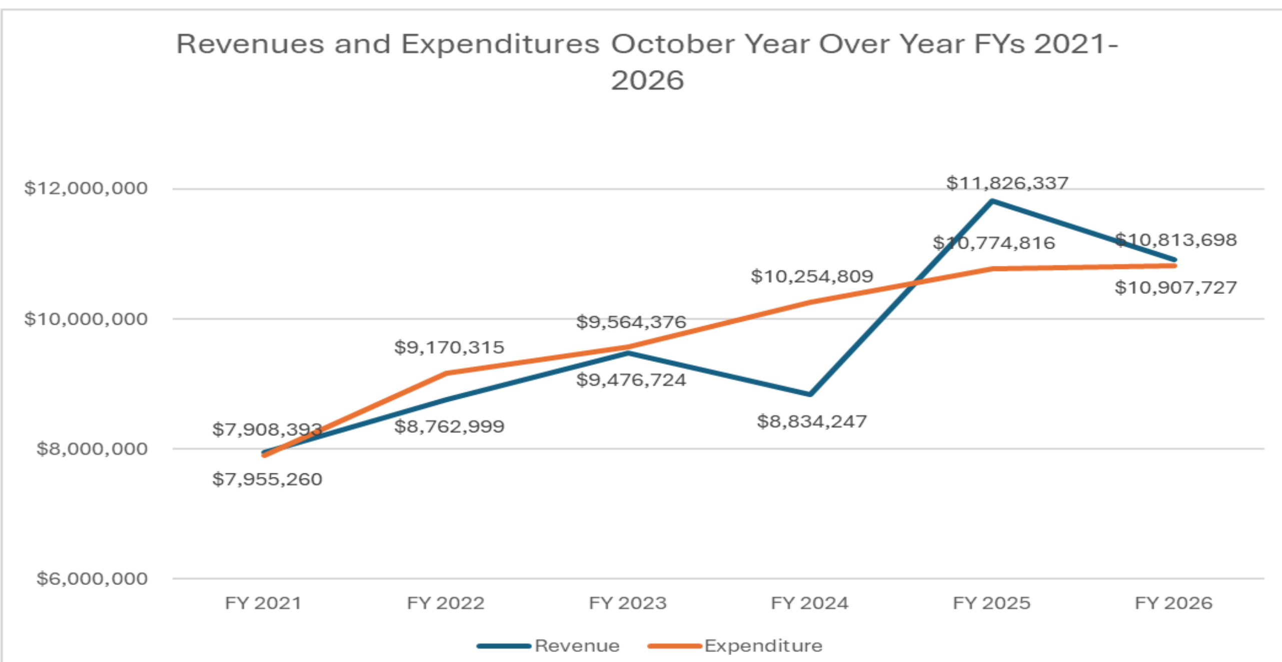
Staff Report
Board Meeting Date: November 20, 2025

DATE:	November 14, 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 October, Fiscal Year 2026.

SUMMARY

Fiscal Year 2025:

The fourth month of FY 2026 ended with a cash balance of $15,892,658. The total revenues were $10,907,727, or 27.5% of budgeted down $921,782 or -7.8% mostly due to the revenues from SB 118 booked in July of FY25 at $2.4 million; however, Public Health Funds in the amount of $1,182,080. Expenditures totaled $10,813,698, up 0.4% or $38,882 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.

AGENDA ITEM NO. 6.G.

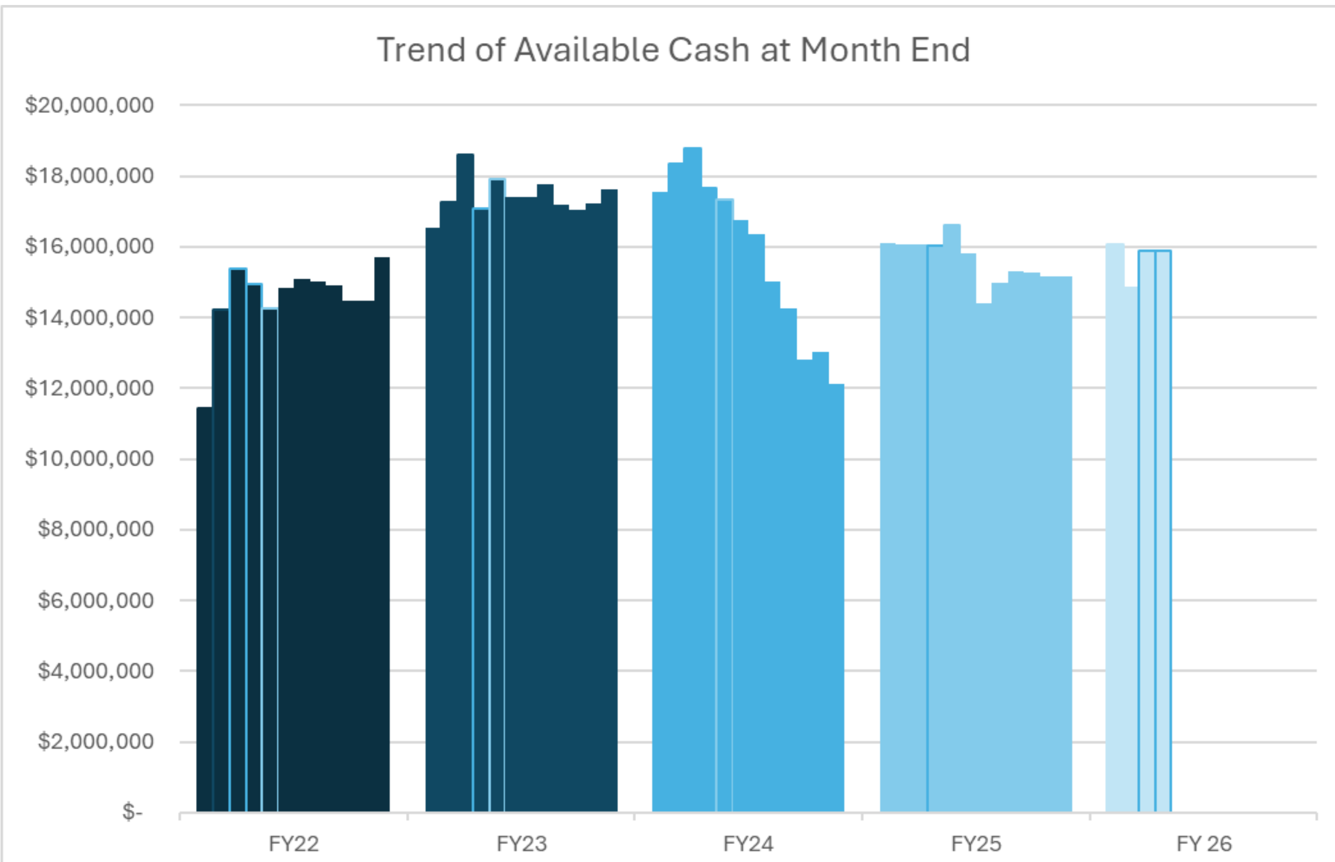
PREVIOUS ACTION

Fiscal Year 2026 Budget was adopted May 20, 2025.

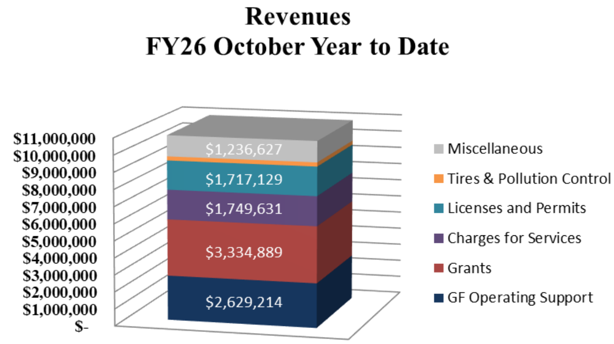
BACKGROUND

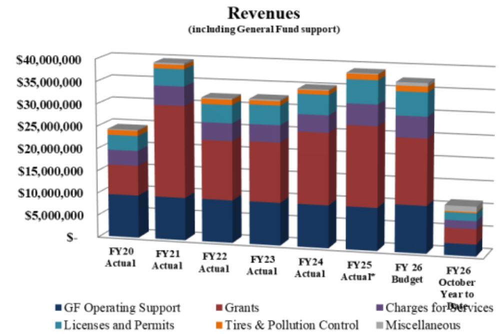
Review of Cash

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.

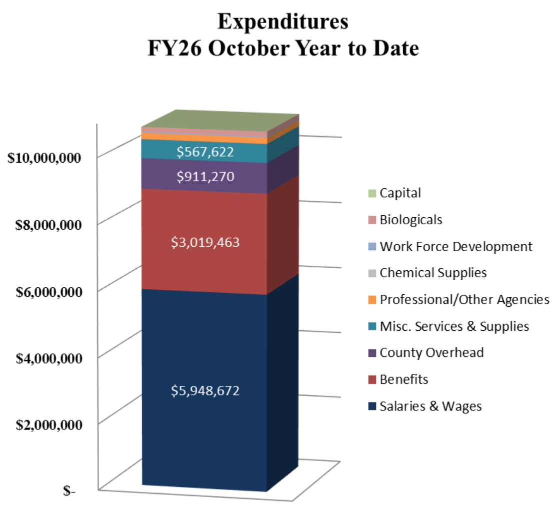


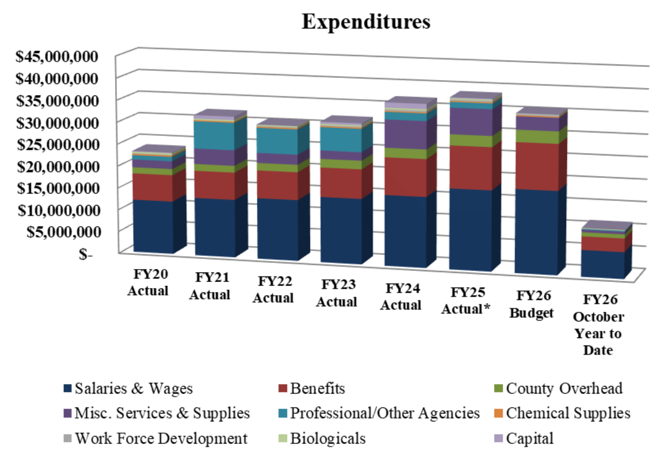
<u>Review of Revenues (including transfers from General Fund) and Expenditures by category</u>





The total revenues year to date were $10,907,727, down $921,782 or -7.8% compared to October FY25. Revenue categories up over FY25 were Federal Grants up $761,938 or 33.1% compared to FY 25. The remaining revenue categories are down compared to FY25 including Licenses and Permits down $157,495 or -8.4% . The County Transfer was $2,629,214.





The total year-to-date expenditures of $10,813,698 were up $38,882 or 0.4% compared to FY25. Salaries and Benefits were $8,968,135 up $177,465 compared to FY 25. Total Services and Supplies were $1,807,564, down 176,582 or 8.9%.

Review of Revenues and Expenditures by Division

ODHO revenues were $2,933,517, down $1,483,578. Expenditures were $1,282,810 for programmatic activity, which is up 19.0% or $205,201 compared to FY25.

AHS expenditures were $581,835, up 11.6% or $60,308 compared to FY25.

AQM revenues were $1,310,128, up 12.5% or $145,785 compared to FY25. Expenditures were $1,393,947, which is up 17.9% or $211,766 compared to FY25.

CCHS revenues were $1,291,347, down 24.7% or $423,529 compared to FY25. Expenditures were $3,790,333 which is down -7.0% or $286,680 compared to FY25

EHS revenues were $2,267,677, up 9.9% or $203,450 compared to FY25. Expenditures were $2,645,431 which is up 4.4% or $111,370 compared to FY25

EPHP revenues were $475,844 down 43.0% or $358,426 compared to FY25. Expenditures were $1,119,343, which is down 19.0% or $263,083 compared to FY25

Northern Nevada Public Health
Summary of Revenues and Expenditures
Fiscal Year 2022 through October Year to Date Fiscal Year 2026

	Actual Fiscal Year			FY 2025		Fiscal Year 2026			
	FY 2022	FY 2023	FY 2024	Unaudited Year End	October Year to Date	Adjusted Budget	October 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	2,876,336	1,980,702	1,392,758	70.3%	-51.6%
ODHO (TB Clinic)				2,256,352	-	7,241,900	1,540,759	21.3%	
AHS	-	30,870	-	-	-	-	-		
AQM	3,754,067	3,588,700	3,730,584	4,181,291	1,164,343	5,281,796	1,310,128	24.8%	12.5%
CCHS	6,211,924	5,747,083	6,824,296	6,847,127	1,714,875	5,758,236	1,291,347	22.4%	-24.7%
EHS	5,125,352	5,610,846	5,649,621	6,853,125	2,064,227	6,677,090	2,267,677	34.0%	9.9%
EPHP	9,330,745	6,795,841	8,010,827	2,792,008	834,271	2,278,935	475,844	20.9%	-43.0%
GF support	9,516,856	9,516,856	9,516,856	9,516,856	3,175,457	10,516,856	2,629,214	25.0%	-17.2%
Total Revenues	$ 34,183,496	$ 32,398,258	$ 35,012,129	$ 35,457,203	11,829,509	$ 39,735,514	10,907,727	27.5%	-7.8%
Expenditures (all uses of funds)									
ODHO	1,795,314	2,962,863	4,322,064	3,507,038	1,077,610	4,632,432	1,282,810	27.7%	19.0%
AHS	1,162,521	1,361,706	1,414,102	1,651,343	521,527	2,114,321	581,835	27.5%	11.6%
AQM	3,137,496	3,066,293	3,797,818	4,191,415	1,182,181	5,410,232	1,393,947	25.8%	17.9%
CCHS	9,607,271	10,033,846	12,170,306	12,143,450	4,077,012	13,054,520	3,790,333	29.0%	-7.0%
EHS	6,622,164	7,062,782	7,592,606	7,718,105	2,534,061	10,281,583	2,645,431	25.7%	4.4%
EPHP	8,970,538	7,200,044	8,569,528	4,008,900	1,382,425	4,042,754	1,119,343	27.7%	-19.0%
Capital					821,074	816,637	-		
Total Expenditures	$ 31,295,303	$ 31,687,533	$ 37,866,423	$ 33,220,250	10,774,816	$ 39,535,842	10,813,698	27.4%	0.4%
Revenues (sources of funds) **less Expenditures** (uses of funds)**:**									
ODHO	(1,550,762)	(1,550,762)	(1,854,801)	(495,093)	1,798,727	(2,651,729)	1,650,706		
AHS	(1,162,521)	(1,162,521)	(1,330,836)	(1,651,343)	(521,527)	(2,114,321)	(581,835)		
AQM	616,571	616,571	522,407	(33,916)	(17,838)	(169,010)	(109,246)		
CCHS	(3,395,347)	(3,395,347)	(4,286,762)	(5,296,323)	(2,362,137)	(7,296,285)	(2,498,986)		
EHS	(1,496,812)	(1,496,812)	(1,451,936)	(951,312)	(469,834)	(3,757,127)	(473,407)		
EPHP	360,207	360,207	(404,203)	(1,216,891)	(548,155)	(1,763,820)	(643,499)		
GF Operating	9,516,856	9,516,856	9,516,856	9,516,856	3,175,457	10,516,856	2,629,214		
Surplus (deficit)	$ 2,888,193	$ 2,888,193	$ 710,725	$ (128,022)	$ 1,054,693	$ (7,235,435)	$ (27,052)		
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 October, 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 October, Fiscal Year 2026."

Attachment:
NNPH Fund financial system summary report