

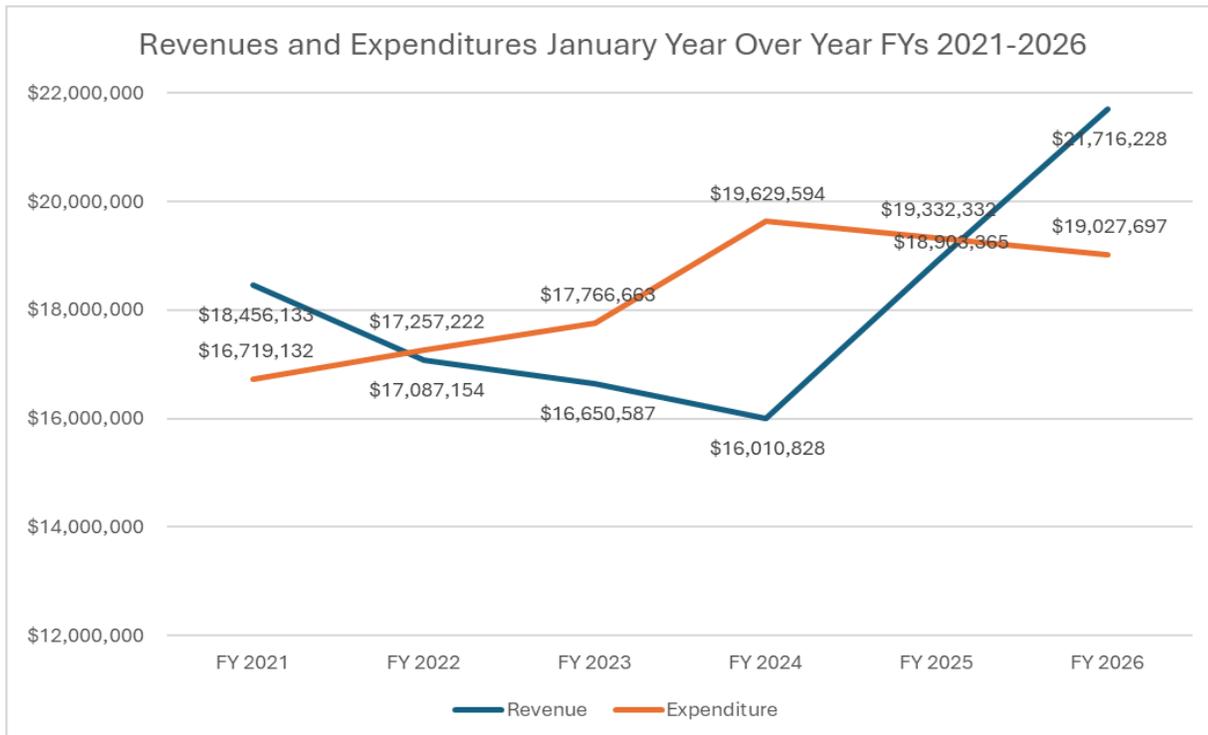
**Staff Report**  
**Board Meeting Date: March 26, 2025**

**DATE:** March 19, 2026  
**TO:** District Board of Health  
**FROM:** Jack Zenteno, Administrative Health Services Officer  
 775-328-2417, [Jzenteno@nmpH.org](mailto:Jzenteno@nmpH.org)  
**SUBJECT:** Acknowledge receipt of the Health Fund Financial Review for January, Fiscal Year 2026.

**SUMMARY**

**Fiscal Year 2025:**

The seventh month of FY 2026 ended with a cash balance of \$14,348,846. The total revenues were \$21,716,228, or 52.6% of budgeted up \$2,817,535 or 14.9% from FY2025. Expenditures totaled \$19,027,697, or 46.3% of budgeted, down -1.6% or -\$304,619 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.

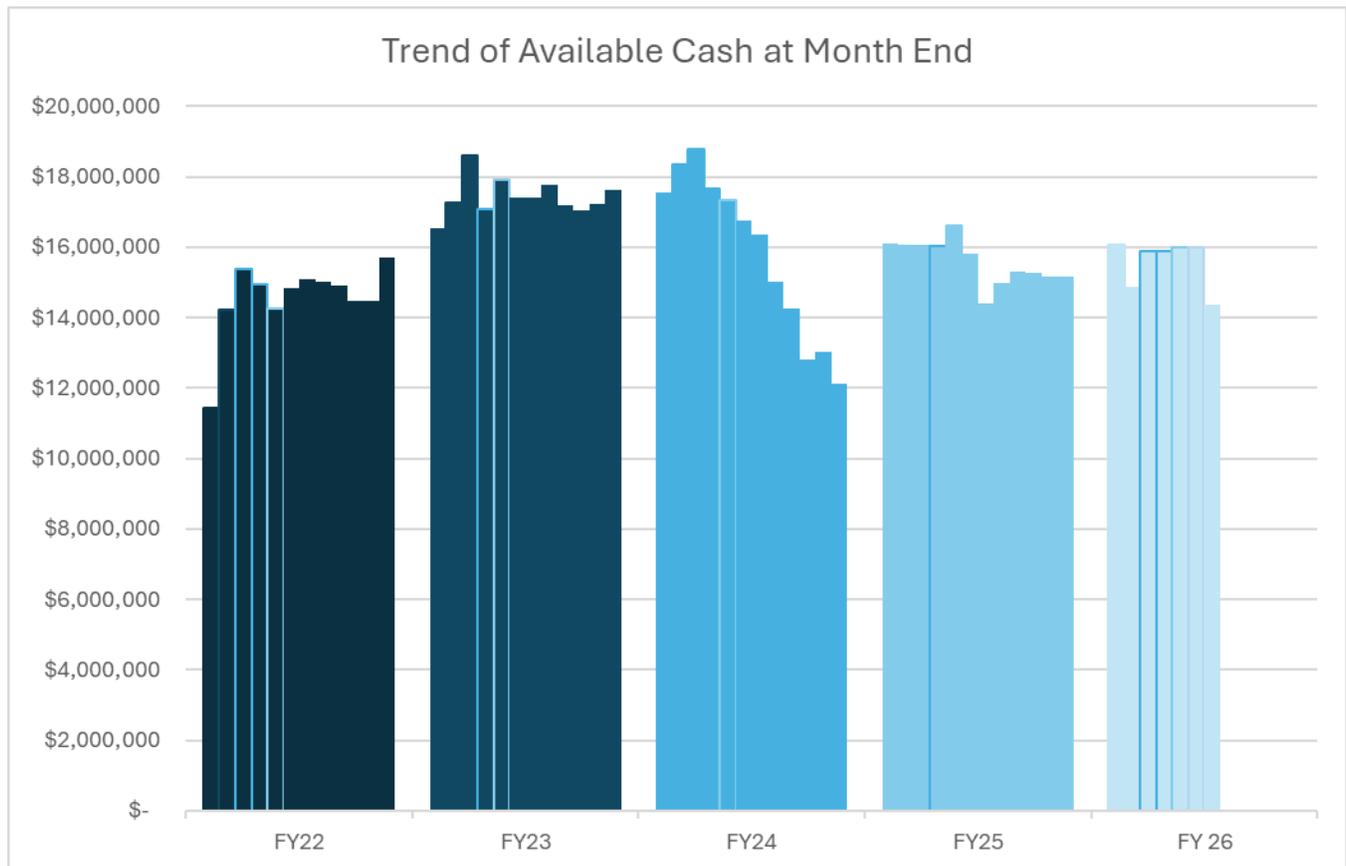
**PREVIOUS ACTION**

Fiscal Year 2026 Budget was adopted May 20, 2025.

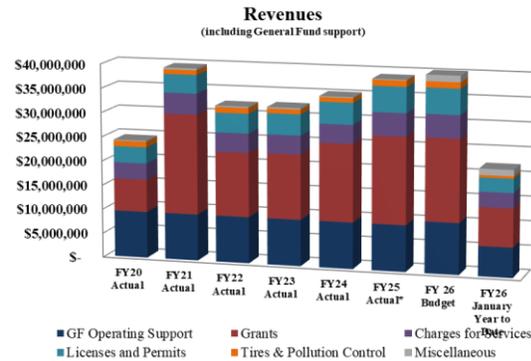
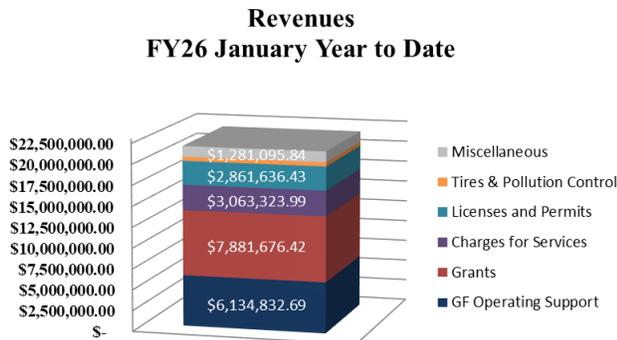
**BACKGROUND**

**Review of Cash**

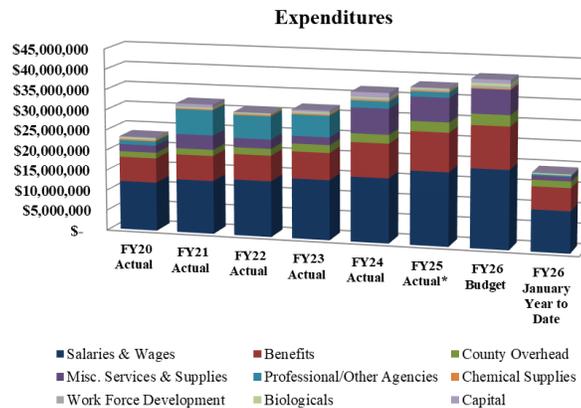
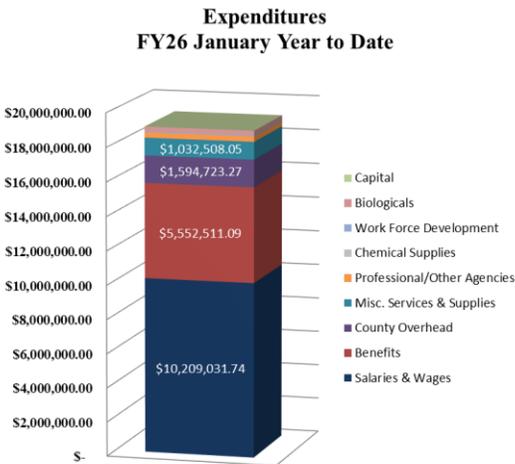
The available cash at the end of January FY26 was \$14,348,846, which is enough to cover 5.1 months of expenditure. Encumbrances and other liability cash totals \$2.7 million. The cash restricted as to use is \$2,731,603 (includes \$300,560 DMV Pollution Control revenue, \$251,276 DMV Excess Reserve 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 \$21,716,228, up \$2,817,535 or 14.9% compared to January FY25. Revenue categories up over FY25 were Federal Grants up \$3,410,933, due to revenues related to the TB clinic at \$4,390,203, Pollution Control Fees up \$14,994 and Charges for Services up \$434,157. The remaining revenue categories are down compared to FY25 including Licenses and Permits down \$198,741 or -7.5%. The County Transfer was \$6,134,833.



The total year-to-date expenditures of \$19,027,697 were down \$304,619 or -1.6% compared to FY25. Salaries and Benefits were \$15,761,543 up \$185,148 compared to FY 25. Total Services and Supplies were \$3,147,023, down \$608,366 or -16.2%.

**Review of Revenues and Expenditures by Division**

ODHO revenues were \$1,617,306 for programmatic activity, down -40% or \$1,095,962 and \$4,390,203 for TB clinic activity. Expenditures were \$2,419,898 for programmatic and administrative activities, which is up \$415,973 or 20.8% compared to FY25.



**AHS** expenditures were \$1,051,917 up 9.4% or \$90,315 compared to FY25.

**AQM** revenues were \$2,192,724, up 12.1% or \$236,825 compared to FY25. Expenditures were \$2,451,139, which is up 2.1% or \$50,042 compared to FY25.

**CCHS** revenues were \$2,062,365, down -38.9% or -\$1,313,745 compared to FY25, due mostly to the move of programmatic functions from CCHS to PHD. Expenditures were \$4,996,569 down -31.0% or -\$2,243,609 compared to FY25.

**EHS** revenues were \$3,933,879, up 7.7% or \$281,749 compared to FY25. Expenditures were \$4,689,003 which is up 4.1% or \$185,319 compared to FY25.

**PHD** revenues were \$1,384,919 up 3.4% or \$45,587 compared to FY25. Expenditures were \$3,419,172, which is up 53.9% or \$1,197,342 compared to FY25, due mostly to programmatic moves from CCHS.

Northern Nevada Public Health Summary of Revenues and Expenditures Fiscal Year 2022 through January Year to Date Fiscal Year 2026									
	Actual Fiscal Year			FY 2025		Fiscal Year 2026			Increase over FY25
	FY 2022	FY 2023	FY 2024	Unaudited Year End	January Year to Date	Adjusted Budget	January Year to Date	Percent of Budget	
<b>Revenues (all sources of funds)</b>									
ODHO	244,552	1,108,062	1,279,944	3,010,445	2,713,268	3,170,139	1,617,306	51.0%	-40.4%
ODHO (TB Clinic)				2,256,352	310,455	7,241,900	4,390,203	60.6%	
AHS	-	30,870	-	-	-	-	-		
AQM	3,754,067	3,588,700	3,730,584	4,181,291	1,955,898	5,281,796	2,192,724	41.5%	12.1%
CCHS	6,211,924	5,747,083	6,824,296	6,847,127	3,376,110	5,138,852	2,062,365	40.1%	-38.9%
EHS	5,125,352	5,610,846	5,649,621	6,853,125	3,652,129	6,677,090	3,933,879	58.9%	7.7%
EPHP	9,330,745	6,795,841	8,010,827	2,792,008	1,339,332	3,242,261	1,384,919	42.7%	3.4%
GF support	9,516,856	9,516,856	9,516,856	9,516,856	5,551,499	10,516,856	6,134,833	58.3%	10.5%
<b>Total Revenues</b>	<b>\$ 34,183,496</b>	<b>\$ 32,398,258</b>	<b>\$ 35,012,129</b>	<b>\$ 35,457,203</b>	<b>18,898,693</b>	<b>\$ 41,268,894</b>	<b>21,716,228</b>	<b>52.6%</b>	<b>14.9%</b>
<b>Expenditures (all uses of funds)</b>									
ODHO	1,795,314	2,962,863	4,322,064	3,507,038	2,003,925	5,821,869	2,419,898	41.6%	20.8%
AHS	1,162,521	1,361,706	1,414,102	1,651,343	961,602	2,114,321	1,051,917	49.8%	9.4%
AQM	3,137,496	3,066,293	3,797,818	4,191,415	2,401,097	5,410,232	2,451,139	45.3%	2.1%
CCHS	9,607,271	10,033,846	12,170,306	12,143,450	7,240,179	10,496,036	4,996,569	47.6%	-31.0%
EHS	6,622,164	7,062,782	7,592,606	7,718,105	4,503,683	10,281,583	4,689,003	45.6%	4.1%
EPHP	8,970,538	7,200,044	8,569,528	4,008,900	2,221,830	6,945,181	3,419,172	49.2%	53.9%
Capital					1,436,879	916,637	1,594,723		
<b>Total Expenditures</b>	<b>\$ 31,295,303</b>	<b>\$ 31,687,533</b>	<b>\$ 37,866,423</b>	<b>\$ 33,220,250</b>	<b>19,332,316</b>	<b>\$ 41,069,222</b>	<b>19,027,697</b>	<b>46.3%</b>	<b>-1.6%</b>
<b>Revenues (sources of funds) less Expenditures (uses of funds):</b>									
ODHO	(1,550,762)	(1,550,762)	(1,854,801)	(495,093)	408,068	(2,651,729)	2,046,852		
AHS	(1,162,521)	(1,162,521)	(1,330,836)	(1,651,343)	(961,602)	(2,114,321)	(1,051,917)		
AQM	616,571	616,571	522,407	(33,916)	(445,199)	(169,010)	(283,842)		
CCHS	(3,395,347)	(3,395,347)	(4,286,762)	(5,296,323)	(3,864,069)	(5,357,184)	(2,934,204)		
EHS	(1,496,812)	(1,496,812)	(1,451,936)	(951,312)	(848,382)	(3,757,127)	(850,777)		
EPHP	360,207	360,207	(404,203)	(1,216,891)	(882,498)	(3,702,920)	(2,034,252)		
GF Operating	9,516,856	9,516,856	9,516,856	9,516,856	5,551,499	10,516,856	6,134,833		
Surplus (deficit)	\$ 2,888,193	\$ 2,888,193	\$ 710,725	\$ (128,022)	\$ (1,042,181)	\$ (7,235,435)	\$ 1,026,692		
<b>Fund Balance (FB)</b>	<b>\$ 18,164,875</b>	<b>\$ 18,333,625</b>	<b>\$ 16,020,680</b>	<b>\$ 15,892,658</b>					
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.

Date: March 26, 2026  
Subject: Financial Review  
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**RECOMMENDATION**

Staff recommends that the District Board of Health acknowledge receipt of the Health Fund financial review for January, 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 January, Fiscal Year 2026."

**Attachment:**

NNPH Fund financial system summary report