

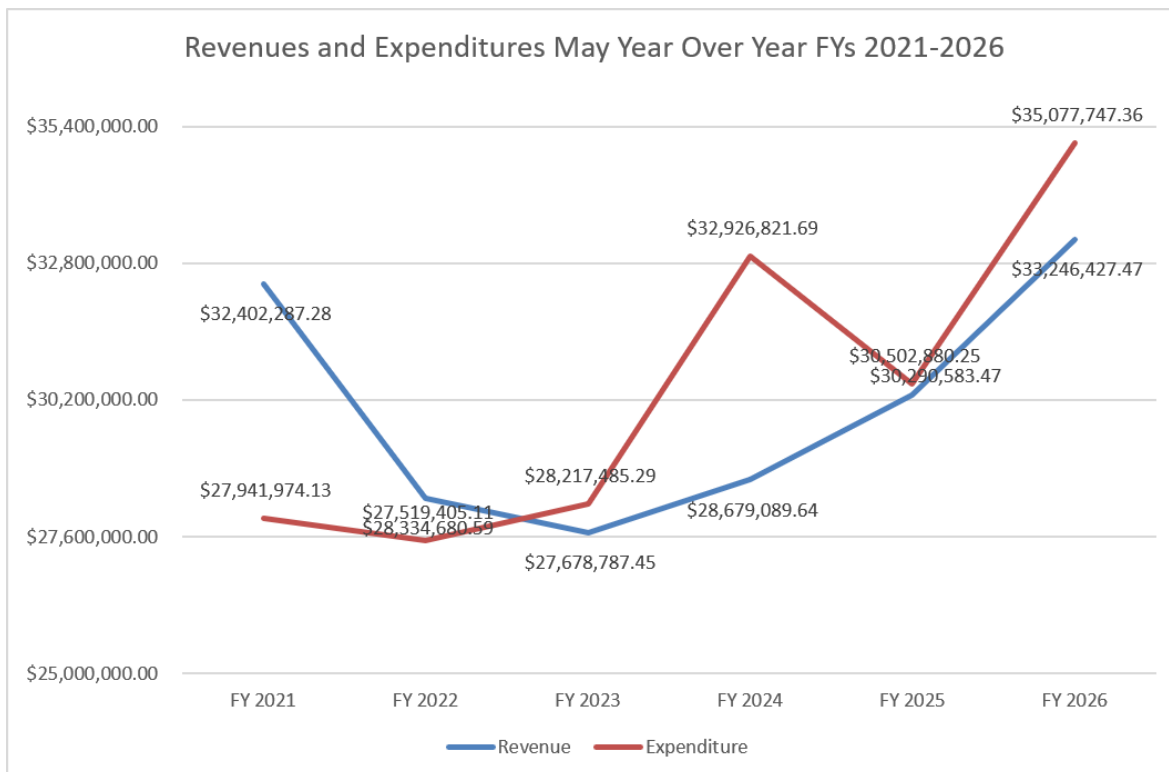
Staff Report
Board Meeting Date: June 25, 2025

DATE: June 18, 2026
TO: District Board of Health
FROM: Jack Zenteno, Administrative Health Services Officer
 775-328-2417, Jzenteno@nnpb.org
SUBJECT: Acknowledge receipt of the Health Fund Financial Review for May, Fiscal Year 2026.

SUMMARY

Fiscal Year 2025:

The eleventh month of FY 2026 ended with a cash balance of \$13,498,847. The total revenues were \$33,246,427, or 79.4% of budgeted up \$3,947,657 or 13.5% from FY2025. Expenditures totaled \$29,705,040, or 71.3% of budgeted, down -0.8% or -\$252,118 from FY 2025. Transfers out totaled \$5,372,707.



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.

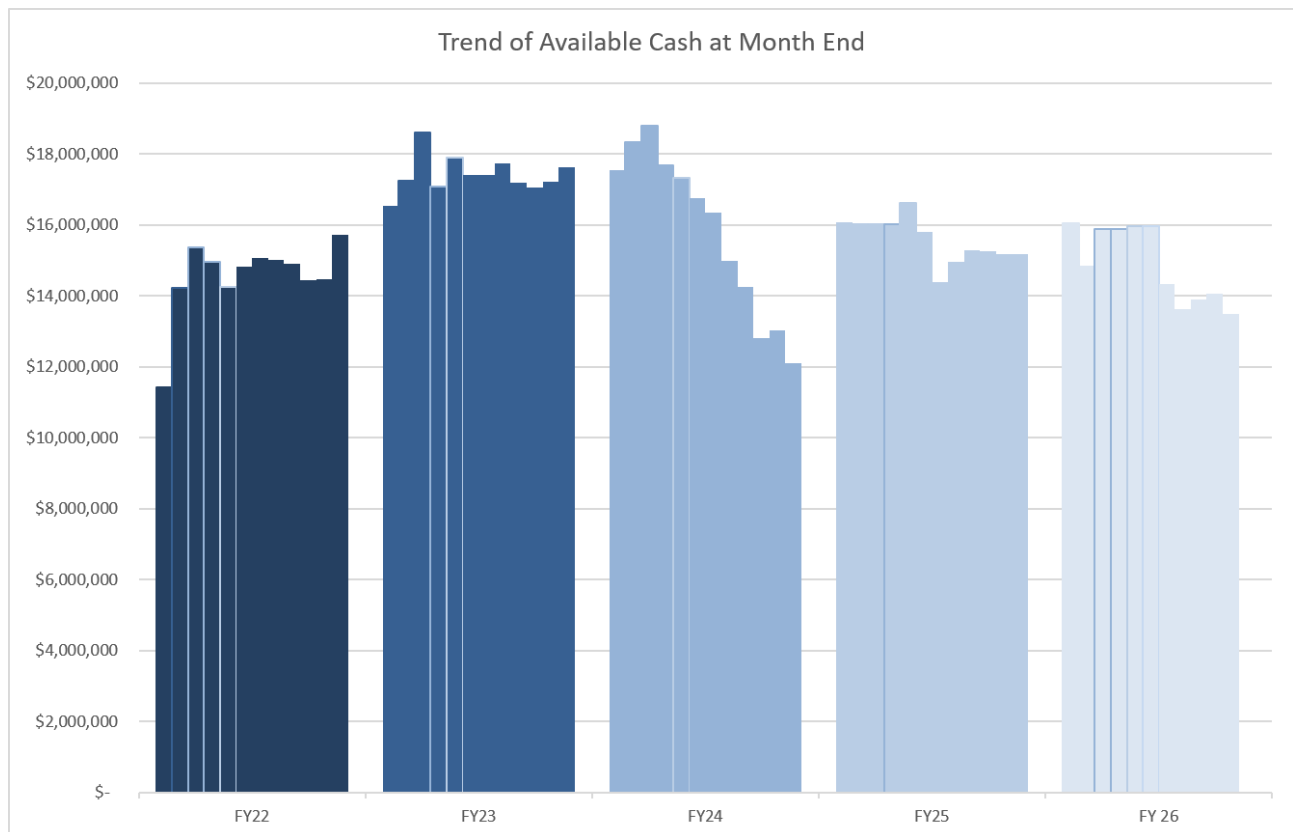
PREVIOUS ACTION

Fiscal Year 2026 Budget was adopted May 20, 2025.

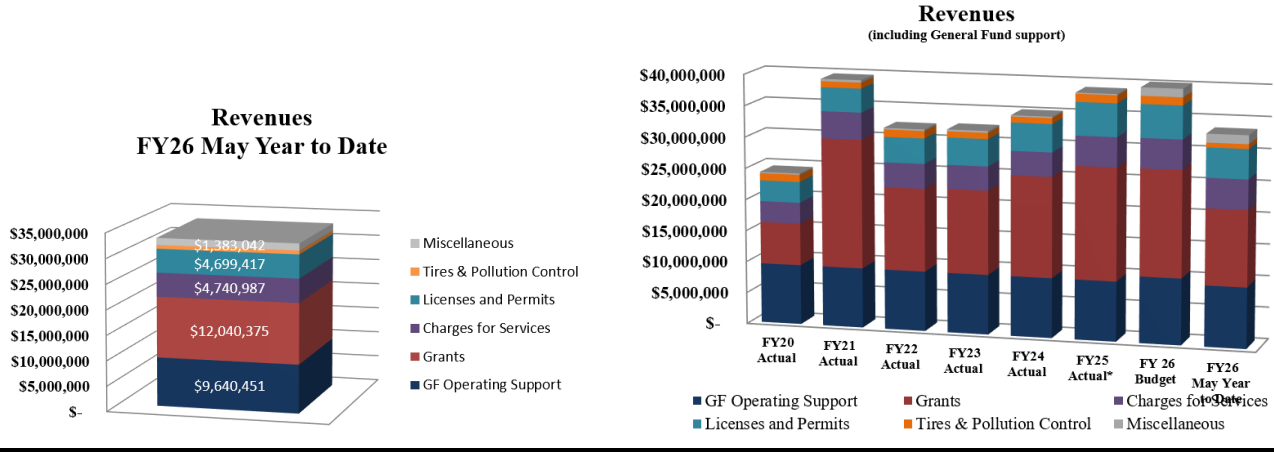
BACKGROUND

Review of Cash

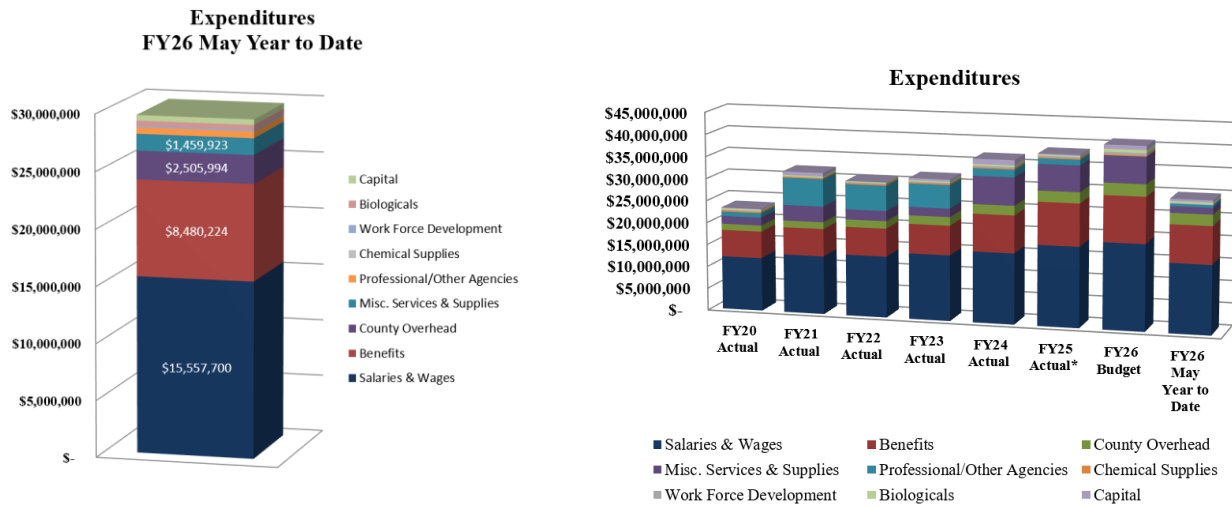
The available cash at the end of May FY26 was \$13,498,847, which is enough to cover 5.7 months of expenditure. Encumbrances and other liability cash totals \$2.5 million. The cash restricted as to use is \$2,731,603 (includes \$300,560 DMV Pollution Control revenue, \$251,276 DMV Excess Reserve revenue, \$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 \$33,246,427, up \$3,947,657 or 13.5% compared to May FY25. Revenue categories up over FY25 were Federal Grants up \$3,461,540, due to revenues related to the TB clinic at \$5,251,627, and Charges for Services up \$224,999. The remaining revenue categories are down compared to FY25.



The total year-to-date expenditures of \$29,705,040 were down \$252,118 or -0.8% compared to FY25. Salaries and Benefits were \$24,037,925, level with FY 2025. Total Services and Supplies were \$5,180,039, down \$686,156 or -11.7%. Transfers out were \$5,251,627.

Review of Revenues and Expenditures by Division

ODHO revenues were \$2,008,645 for programmatic activity, up 5.2% or \$99,097 and \$5,251,627 for TB clinic activity. Expenditures were \$3,941,071 for programmatic and administrative activities, which is up \$898,313 or 29.5% compared to FY25.

AHS expenditures were \$1,623,927 up 7.8% or \$116,935 compared to FY25.

AQM revenues were \$3,642,772 9.4% or \$312,177 compared to FY25. Expenditures were \$4,014,471, which is up 5.4% or \$206,620 compared to FY25.

CCHS revenues were \$3,652,821, down -35.7% or -\$2,030,570 compared to FY25, due mostly to the move of programmatic functions from CCHS to PHD. Expenditures were \$7,658,803 down -31.0% or -\$3,438,129 compared to FY25.

EHS revenues were \$6,451,710 up 4.7% or \$288,092 compared to FY25. Expenditures were \$7,088,771 which is up 1.4% or \$99,422 compared to FY25.

PHD revenues were \$2,598,402 up 22.9% or \$484,427 compared to FY25. Expenditures were \$5,377,998, which is up 53.1% or \$1,864,722 compared to FY25, due mostly to programmatic moves from CCHS.

Northern Nevada Public Health Summary of Revenues and Expenditures Fiscal Year 2022 through May 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	FY25 May Year to Date	Adjusted Budget	FY26 May Year to Date	Percent of Budget	
Revenues (all sources of funds)									
ODHO	244,552	1,108,062	1,279,944	3,010,445	1,909,548	3,409,755	2,008,645	58.9%	5.2%
ODHO (TB Clinic)				2,256,352	1,373,860	7,241,900	5,251,627	72.5%	282.3%
AHS	-	30,870	-	-	-	-	-		
AQM	3,754,067	3,588,700	3,730,584	4,181,291	3,330,595	5,281,796	3,642,772	69.0%	9.4%
CCHS	6,211,924	5,747,083	6,824,296	6,847,127	5,683,391	4,784,869	3,652,821	76.3%	-35.7%
EHS	5,125,352	5,610,846	5,649,621	6,853,125	6,163,618	6,904,916	6,451,710	93.4%	4.7%
PHD	9,330,745	6,795,841	8,010,827	2,792,008	2,113,975	3,718,844	2,598,402	69.9%	22.9%
GF support	9,516,856	9,516,856	9,516,856	9,516,856	8,723,785	10,516,856	9,640,451	91.7%	10.5%
Total Revenues	\$ 34,183,496	\$ 32,398,258	\$ 35,012,129	\$ 35,457,203	29,298,771	\$ 41,858,935	33,246,427	79.4%	13.5%
Expenditures (all uses of funds)									
ODHO	1,795,314	2,962,863	4,322,064	3,507,038	3,042,758	6,043,735	3,941,071	65.2%	29.5%
AHS	1,162,521	1,361,706	1,414,102	1,651,343	1,506,992	2,114,321	1,623,927	76.8%	7.8%
AQM	3,137,496	3,066,293	3,797,818	4,191,415	3,807,850	5,410,232	4,014,471	74.2%	5.4%
CCHS	9,607,271	10,033,846	12,170,306	12,143,450	11,096,932	10,157,718	7,658,803	75.4%	-31.0%
EHS	6,622,164	7,062,782	7,592,606	7,718,105	6,989,349	10,509,409	7,088,771	67.5%	1.4%
PHD	8,970,538	7,200,044	8,569,528	4,008,900	3,513,276	7,423,849	5,377,998	72.4%	53.1%
Capital	26,772	429,620	1,171,939	237,608	193,630	916,637	487,077	53.1%	
Transfers Out	87,537	94,845	1,222,177	2,369,647	545,722	7,241,900	5,372,707	74.2%	
Total Expenditures	\$ 31,322,075	\$ 32,117,154	\$ 37,866,423	\$ 33,220,250	29,957,159	\$ 41,659,263	29,705,040	71.3%	-0.8%
Revenues (sources of funds) less Expenditures (uses of funds):									
ODHO	(1,550,762)	(1,550,762)	(1,854,801)	(495,093)	(1,434,486)	(2,633,980)	(1,932,426)		
AHS	(1,162,521)	(1,162,521)	(1,330,836)	(1,651,343)	(1,506,992)	(2,114,321)	(1,623,927)		
AQM	616,571	616,571	522,407	(33,916)	522,407	(477,255)	(397,126)		
CCHS	(3,395,347)	(3,395,347)	(4,286,762)	(5,296,323)	(5,413,541)	(5,372,849)	(4,005,982)		
EHS	(1,496,812)	(1,496,812)	(1,451,936)	(951,312)	(822,560)	(3,757,127)	(732,715)		
PHD	360,207	360,207	(404,203)	(1,216,891)	(1,399,301)	(3,705,005)	(2,779,597)		
GF Operating	9,490,084	9,516,856	9,516,856	9,516,856	8,723,785	10,516,856	9,640,451		
Surplus (deficit)	\$ 2,861,421	\$ 2,888,193	\$ 710,725	\$ (128,022)	\$ (2,330,351)	\$ (7,235,435)	\$ (1,831,320)		
Fund Balance (FB)	\$ 18,164,875	\$ 18,333,625	\$ 16,020,680	\$ 15,892,658					
FB as a % of Expenditures	58.0%	57.1%	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, PHD=Population Health Division, GF=County General Fund

Date: March 26, 2026
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 May, 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 May, Fiscal Year 2026."

Attachment:

NNPH Fund financial system summary report