

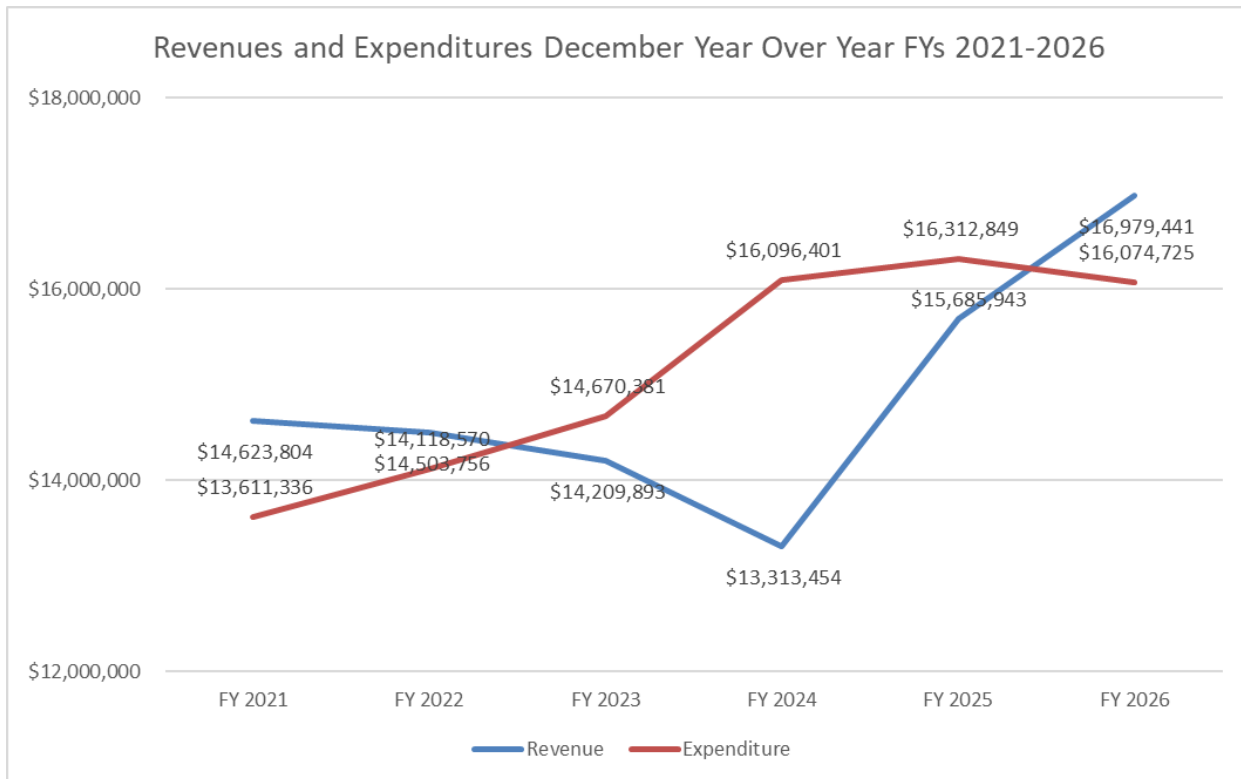
Staff Report
Board Meeting Date: January 22, 2025

DATE: January 13, 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 December, Fiscal Year 2026.

SUMMARY

Fiscal Year 2025:

The Sixth month of FY 2026 ended with a cash balance of \$15,892,658. The total revenues were \$16,979,441, or 41.3% of budgeted up \$666,592 or 4.1% from FY2025. Expenditures totaled \$16,074,725, or 39.3% of budgeted, down -1.5% or -\$238,124 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.

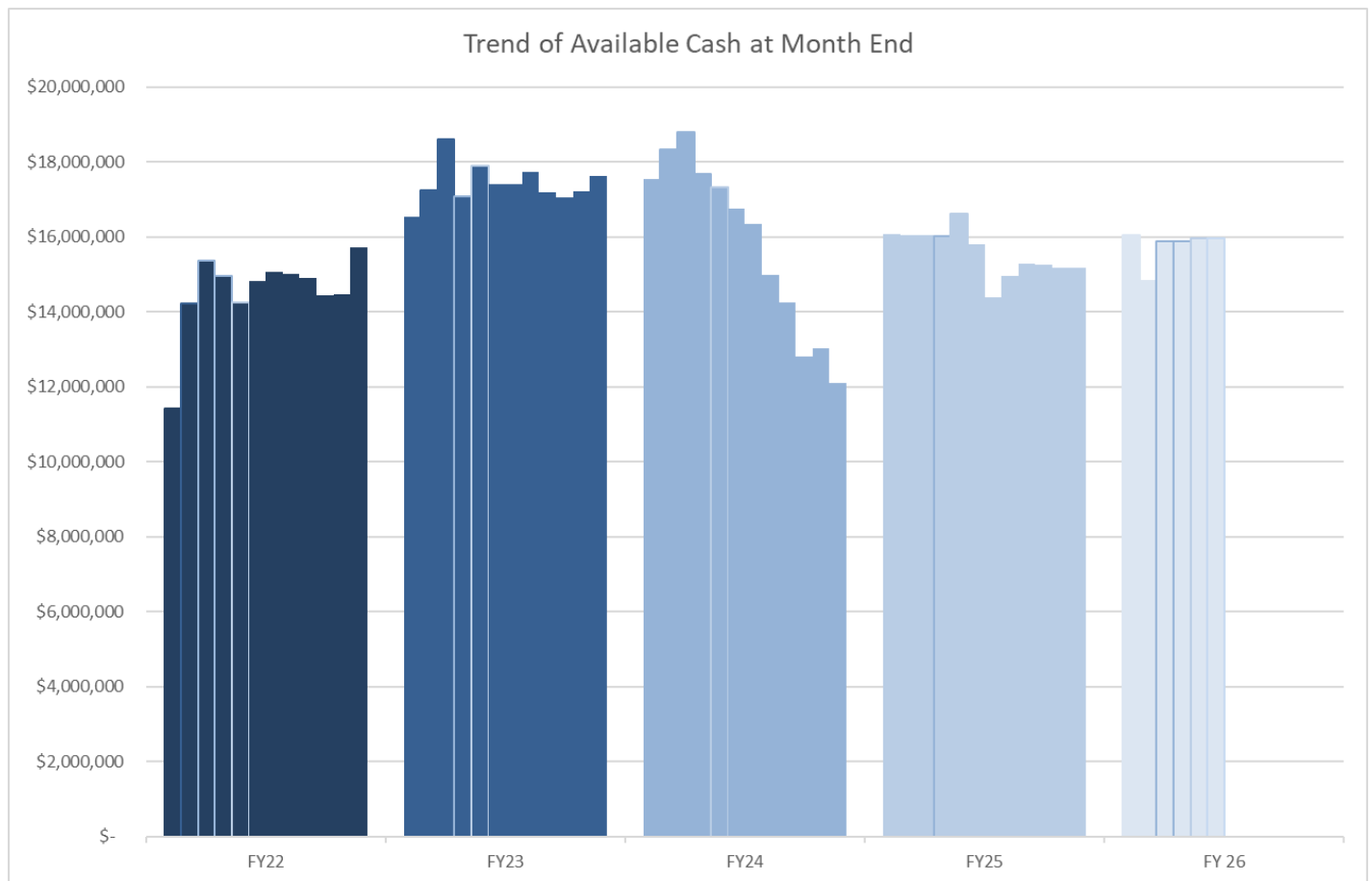
PREVIOUS ACTION

Fiscal Year 2026 Budget was adopted May 20, 2025.

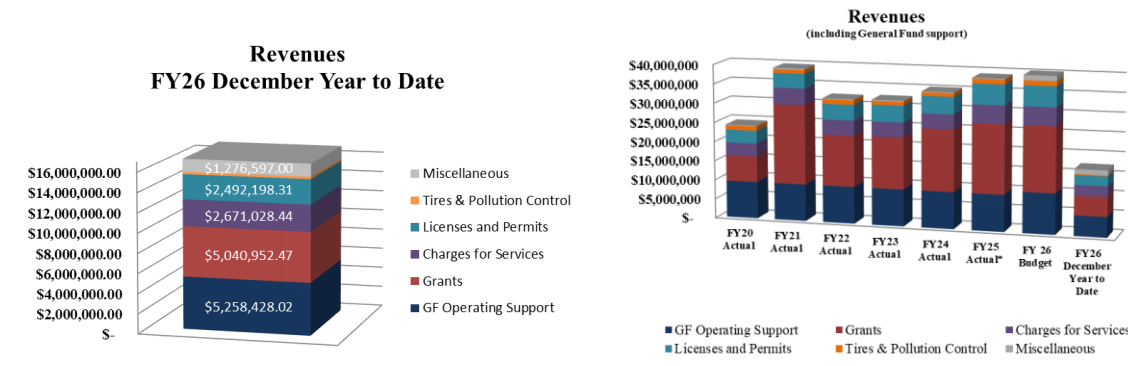
BACKGROUND

Review of Cash

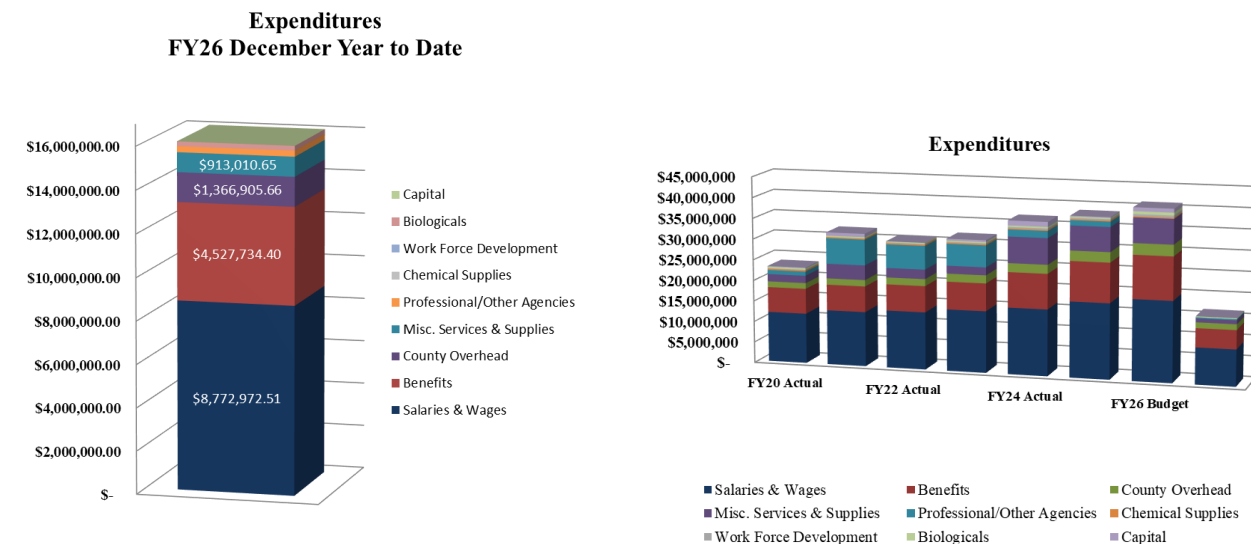
The available cash at the end of November FY26 was \$15,892,658, which is enough to cover 5.7 months of expenditure. Encumbrances and other liability cash totals \$2.7 million. The cash restricted as to use is \$2,731,603 (includes \$300,560 DMV Pollution Control revenue, \$251,276 DMV Excess Reserve 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.



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



The total revenues year to date were \$16,979,441, up \$666,592 or 4.1% compared to December FY25. Revenue categories up over FY25 were Federal Grants up \$1,265,069 or 38% compared to FY 25, related to TB clinic funding and Pollution Control Fees up \$3,968. The remaining revenue categories are down compared to FY25 including Licenses and Permits down \$169,967 or -6.4%. The County Transfer was \$5,258,428.



The total year-to-date expenditures of \$16,074,725 were down \$238,124 or -1.5% compared to FY25. Salaries and Benefits were \$13,300,707 up \$133,401 compared to FY 25. Total Services and Supplies were \$2,655,492, down \$490,052 or -15.6%.

Review of Revenues and Expenditures by Division

ODHO revenues were \$3,753,360, down \$478,160. Expenditures were \$2,022,854, which is up 20.0% or \$366,663 compared to FY25.

AHS expenditures were \$873,690 up 11.8% or \$91,879 compared to FY25.

AQM revenues were \$1,844,589, up 13.2% or \$215,026 compared to FY25. Expenditures were \$2,087,456, which is up 2.9% or \$58,040 compared to FY25.

CCHS revenues were \$1,726,455, down -37.5% or -\$1,037,005 compared to FY25, due mostly to the move of programmatic functions from CCHS to PHD. Expenditures were \$4,233,984 which is down -30.5% or - \$1,860,024 compared to FY25.

EHS revenues were \$3,306,336, up 10.8% or \$322,848 compared to FY25. Expenditures were \$3,931,077 which is up 3.1% or 119,606 compared to FY25.

PHD revenues were \$1,090,275 down -5.5% or \$63,159 compared to FY25. Expenditures were \$2,925,665, which is up 53.2% or \$1,015,711 compared to FY25, due mostly to programmatic moves from CCHS.

Northern Nevada Public Health Summary of Revenues and Expenditures Fiscal Year 2022 through December Year to Date Fiscal Year 2026									
	Actual Fiscal Year			FY 2025		Fiscal Year 2026			
	FY 2022	FY 2023	FY 2024	Unaudited Year End	December Year to Date	Adjusted Budget	December 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	2,690,761	3,170,139	2,212,601	69.8%	-17.8%
ODHO (TB Clinic)				2,256,352	310,455	7,241,900	1,540,759	21.3%	
AHS	-	30,870	-	-	-	-	-		
AQM	3,754,067	3,588,700	3,730,584	4,181,291	1,629,563	5,281,796	1,844,589	34.9%	13.2%
CCHS	6,211,924	5,747,083	6,824,296	6,847,127	2,763,459	5,138,852	1,726,455	33.6%	-37.5%
EHS	5,125,352	5,610,846	5,649,621	6,853,125	2,983,488	6,677,090	3,306,336	49.5%	10.8%
EPHP	9,330,745	6,795,841	8,010,827	2,792,008	1,153,433	3,036,260	1,090,275	35.9%	-5.5%
GF support	9,516,856	9,516,856	9,516,856	9,516,856	4,758,428	10,516,856	5,258,428	50.0%	10.5%
Total Revenues	\$ 34,183,496	\$ 32,398,258	\$ 35,012,129	\$ 35,457,203	16,289,588	\$ 41,062,893	16,979,441	41.3%	4.2%
Expenditures (all uses of funds)									
ODHO	1,795,314	2,962,863	4,322,064	3,507,038	1,686,191	5,821,869	2,022,854	34.7%	20.0%
AHS	1,162,521	1,361,706	1,414,102	1,651,343	781,811	2,114,321	873,690	41.3%	11.8%
AQM	3,137,496	3,066,293	3,797,818	4,191,415	2,029,415	5,410,232	2,087,456	38.6%	2.9%
CCHS	9,607,271	10,033,846	12,170,306	12,143,450	6,094,008	10,496,036	4,233,984	40.3%	-30.5%
EHS	6,622,164	7,062,782	7,592,606	7,718,105	3,811,471	10,281,583	3,931,077	38.2%	3.1%
EPHP	8,970,538	7,200,044	8,569,528	4,008,900	1,909,953	6,739,181	2,925,665	43.4%	53.2%
Capital					1,231,610	916,637	1,366,906		
Total Expenditures	\$ 31,295,303	\$ 31,687,533	\$ 37,866,423	\$ 33,220,250	16,312,849	\$ 40,863,221	16,074,725	39.3%	-1.5%
Revenues (sources of funds) less									
Expenditures (uses of funds):									
ODHO	(1,550,762)	(1,550,762)	(1,854,801)	(495,093)	703,295	(2,651,729)	189,746		
AHS	(1,162,521)	(1,162,521)	(1,330,836)	(1,651,343)	(781,811)	(2,114,321)	(873,690)		
AQM	616,571	616,571	522,407	(33,916)	(399,852)	(169,010)	(268,294)		
CCHS	(3,395,347)	(3,395,347)	(4,286,762)	(5,296,323)	(3,330,548)	(5,357,184)	(2,507,529)		
EHS	(1,496,812)	(1,496,812)	(1,451,936)	(951,312)	(824,811)	(3,757,127)	(720,395)		
EPHP	360,207	360,207	(404,203)	(1,216,891)	(756,520)	(3,702,920)	(1,835,390)		
GF Operating	9,516,856	9,516,856	9,516,856	9,516,856	4,758,428	10,516,856	5,258,428		
Surplus (deficit)	\$ 2,888,193	\$ 2,888,193	\$ 710,725	\$ (128,022)	\$ (631,819)	\$ (7,235,435)	\$ (757,123)		
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.

Date: January 22, 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 December, 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 December, Fiscal Year 2026."

Attachment:

NNPH Fund financial system summary report