

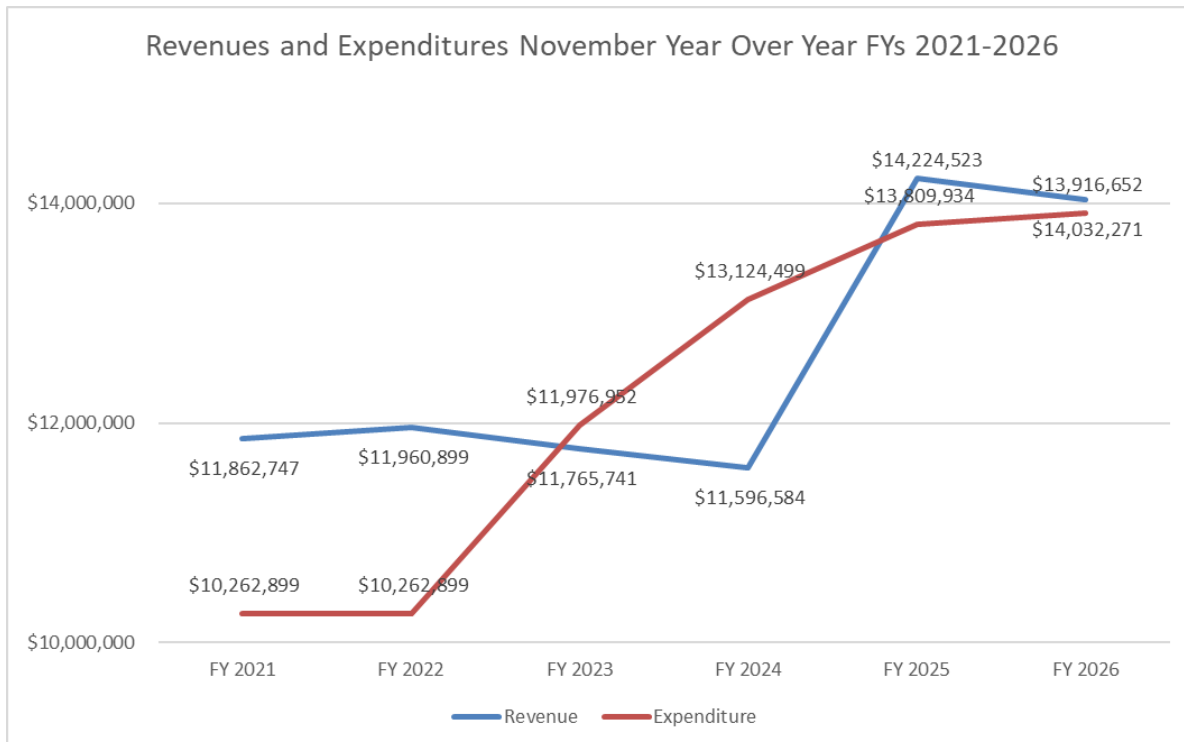
Staff Report
Board Meeting Date: January 22, 2025

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 November, Fiscal Year 2026.

SUMMARY

Fiscal Year 2025:

The fifth month of FY 2026 ended with a cash balance of \$15,892,658. The total revenues were \$14,032,271, or 34.2% of budgeted down \$187,580 or -1.3%. Expenditures totaled \$13,254,813, down \$252,346 or -1.9% 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.

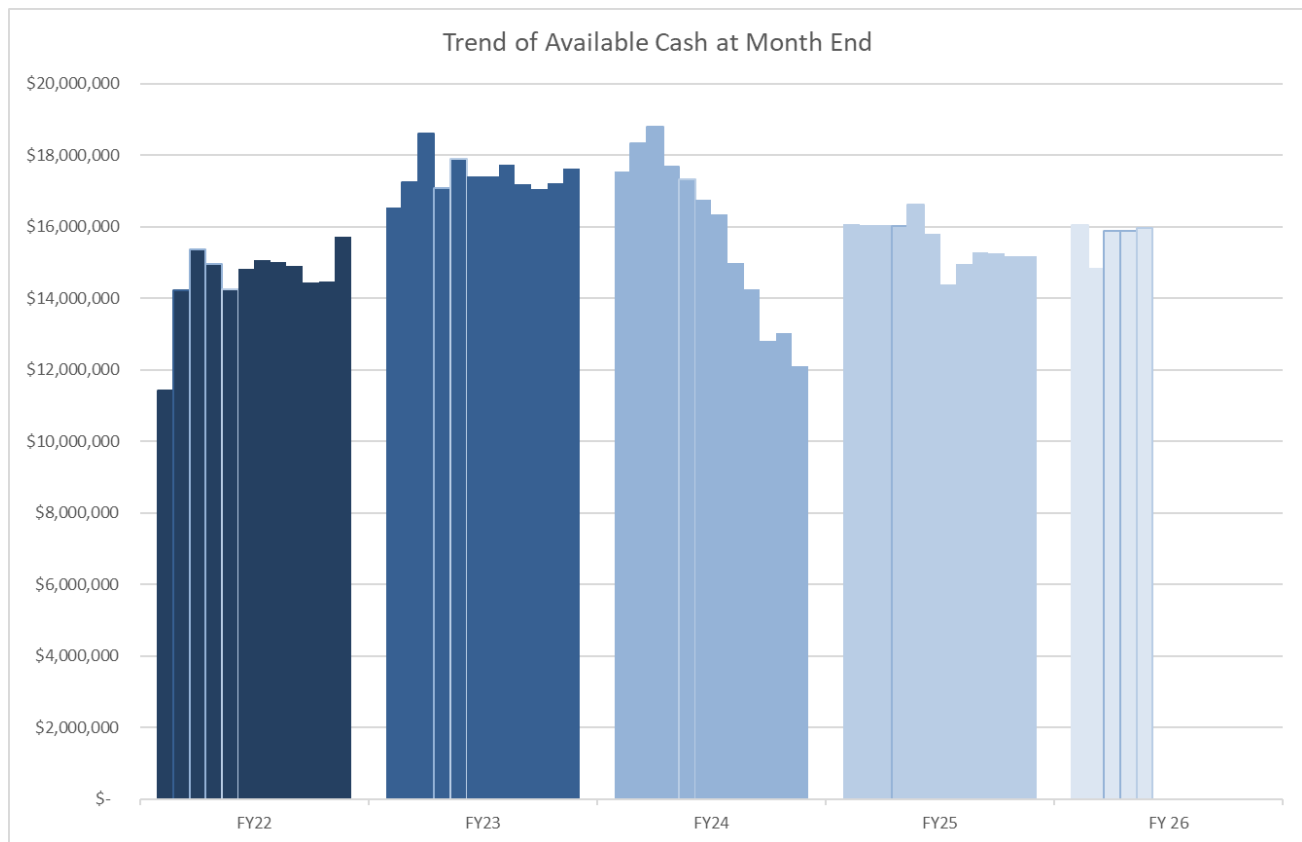
PREVIOUS ACTION

Fiscal Year 2026 Budget was adopted May 20, 2025.

BACKGROUND

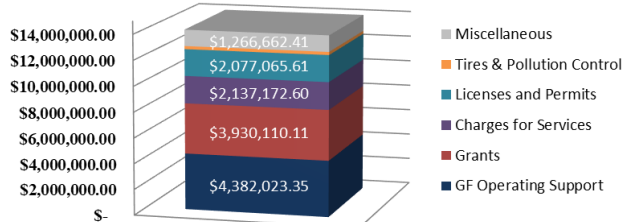
Review of Cash

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.

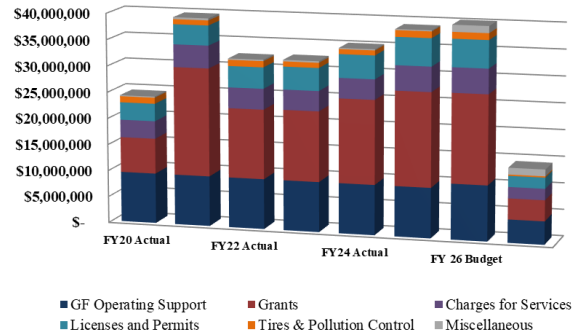


Review of Revenues (including transfers from General Fund) and Expenditures by category

Revenues
FY26 November Year to Date

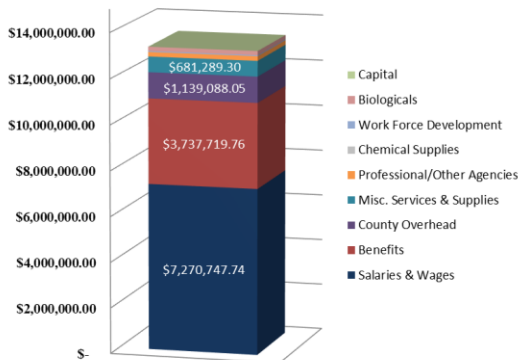


Revenues
(including General Fund support)

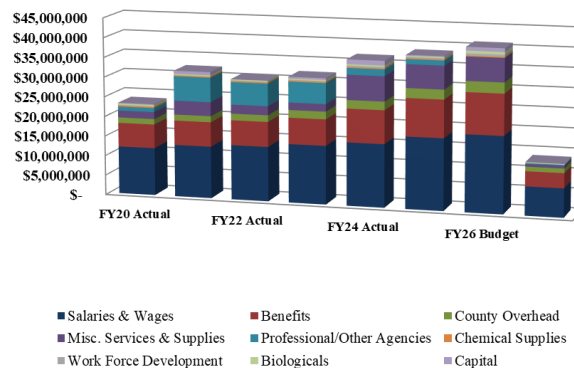


The total revenues year to date were \$14,032,271, down \$187,580 or -1.3% compared to November FY25. Revenue categories up over FY25 were Federal Grants up \$761,938 or 33.1% compared to FY 25. The remaining revenue categories are down compared to FY25 including Licenses and Permits down \$157,495 or -8.4% . The County Transfer was \$4,382,023.

Expenditures
FY26 November Year to Date



Expenditures



The total year-to-date expenditures of \$13,254,813 were down \$252,346 or -1.9% compared to FY25. Salaries and Benefits were \$11,008,468 up \$148,379 compared to FY 25. Total Services and Supplies were \$2,208,345, down \$438,725 or -16.6%.

Review of Revenues and Expenditures by Division

ODHO revenues were \$3,084,852, down \$1,072,633. Expenditures were \$1,573,058 for programmatic activity, which is up 16.6% or \$223,567 compared to FY25.

AHS expenditures were \$719,980 up 11.5% or \$74,297 compared to FY25.

AQM revenues were \$1,474,883, up 5.0% or \$70,822 compared to FY25. Expenditures were \$1,723,039, which is up 0.7% or \$12,125 compared to FY25.

CCHS revenues were \$1,587,796, down -31.8% or -\$741,137 compared to FY25. Expenditures were \$4,245,837 which is down -15.7% or -\$788,929 compared to FY25.

EHS revenues were \$2,767,099, up 5.9% or \$153,346 compared to FY25. Expenditures were \$3,257,074 which is up 3.8% or 119,914 compared to FY25.

PHD revenues were \$735,619 down -25.0% or \$244,949 compared to FY25. Expenditures were \$1,735,824, which is up 6.5% or \$106,680 compared to FY25.

Northern Nevada Public Health Summary of Revenues and Expenditures Fiscal Year 2022 through November Year to Date Fiscal Year 2026									
	Actual Fiscal Year			FY 2025		Fiscal Year 2026			
	FY 2022	FY 2023	FY 2024	Unaudited Year End	November Year to Date	Adjusted Budget	November 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	2,616,726	3,170,139	1,544,093	48.7%	-41.0%
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	1,404,060	5,281,796	1,474,883	27.9%	5.0%
CCHS	6,211,924	5,747,083	6,824,296	6,847,127	2,328,933	5,138,852	1,587,796	30.9%	-31.8%
EHS	5,125,352	5,610,846	5,649,621	6,853,125	2,613,753	6,677,090	2,767,099	41.4%	5.9%
EPHP	9,330,745	6,795,841	8,010,827	2,792,008	980,568	3,036,260	735,619	24.2%	-25.0%
GF support	9,516,856	9,516,856	9,516,856	9,516,856	3,965,357	10,516,856	4,382,023	41.7%	10.5%
Total Revenues	\$ 34,183,496	\$ 32,398,258	\$ 35,012,129	\$ 35,457,203	14,219,851	\$ 41,062,893	14,032,271	34.2%	-1.3%
Expenditures (all uses of funds)									
ODHO	1,795,314	2,962,863	4,322,064	3,507,038	1,349,491	5,821,869	1,573,058	27.0%	16.6%
AHS	1,162,521	1,361,706	1,414,102	1,651,343	645,683	2,114,321	719,980	34.1%	11.5%
AQM	3,137,496	3,066,293	3,797,818	4,191,415	1,710,914	5,410,232	1,723,039	31.8%	0.7%
CCHS	9,607,271	10,033,846	12,170,306	12,143,450	5,034,766	10,496,036	4,245,837	40.5%	-15.7%
EHS	6,622,164	7,062,782	7,592,606	7,718,105	3,137,160	10,281,583	3,257,074	31.7%	3.8%
EPHP	8,970,538	7,200,044	8,569,528	4,008,900	1,629,144	6,739,181	1,735,824	25.8%	6.5%
Capital					1,026,342	916,637	38,000		
Total Expenditures	\$ 31,295,303	\$ 31,687,533	\$ 37,866,423	\$ 33,220,250	13,507,158	\$ 40,863,221	13,254,813	32.4%	-1.9%
Revenues (sources of funds) less Expenditures (uses of funds):									
ODHO	(1,550,762)	(1,550,762)	(1,854,801)	(495,093)	965,959	(2,651,729)	(28,966)		
AHS	(1,162,521)	(1,162,521)	(1,330,836)	(1,651,343)	(645,683)	(2,114,321)	(719,980)		
AQM	616,571	616,571	522,407	(33,916)	(306,853)	(169,010)	(273,583)		
CCHS	(3,395,347)	(3,395,347)	(4,286,762)	(5,296,323)	(2,705,833)	(5,357,184)	(2,658,041)		
EHS	(1,496,812)	(1,496,812)	(1,451,936)	(951,312)	(520,235)	(3,757,127)	(585,629)		
EPHP	360,207	360,207	(404,203)	(1,216,891)	(648,576)	(3,702,920)	(1,000,205)		
GF Operating	9,516,856	9,516,856	9,516,856	9,516,856	3,965,357	10,516,856	4,382,023		
Surplus (deficit)	\$ 2,888,193	\$ 2,888,193	\$ 710,725	\$ (128,022)	\$ 104,135	\$ (7,235,435)	\$ (884,380)		
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 November, 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 November, Fiscal Year 2026."

Attachment:

NNPH Fund financial system summary report