

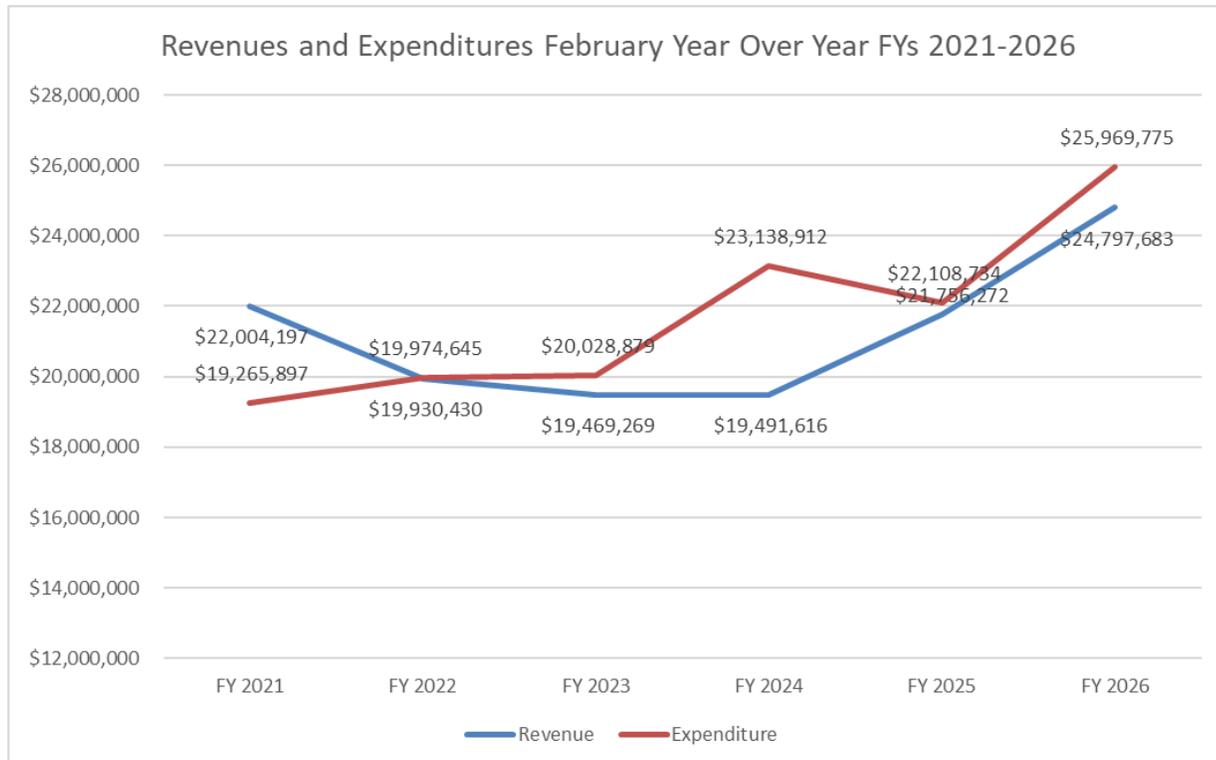
Staff Report
Board Meeting Date: March 26, 2025

DATE: March 19, 2026
TO: District Board of Health
FROM: Jack Zenteno, Administrative Health Services Officer
 775-328-2417, Jzenteno@nnp.org
SUBJECT: Acknowledge receipt of the Health Fund Financial Review for February, Fiscal Year 2026.

SUMMARY

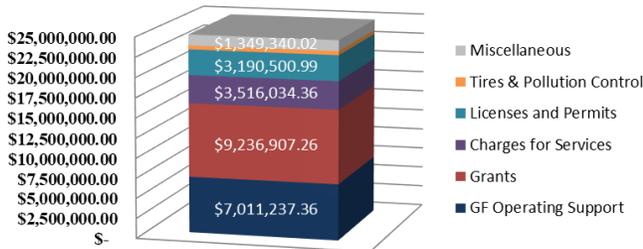
Fiscal Year 2025:

The eighth month of FY 2026 ended with a cash balance of \$13,602,919. The total revenues were \$24,797,683, or 60.1% of budgeted up \$3,041,411 or 14.0% from FY2025. Expenditures totaled \$21,458,492, or 52.2% of budgeted, down -1.2% or -\$252,880 from FY 2025. Transfers out related to the TB clinic totaled \$4,511,283.

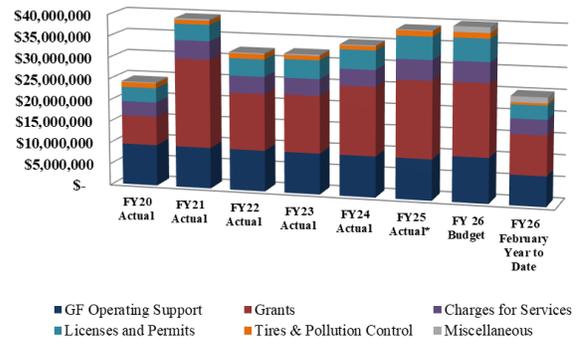


Review of Revenues (including transfers from General Fund) and Expenditures by category

**Revenues
 FY26 February Year to Date**

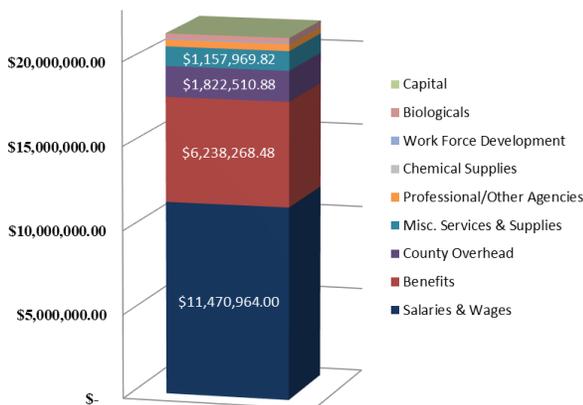


**Revenues
 (including General Fund support)**

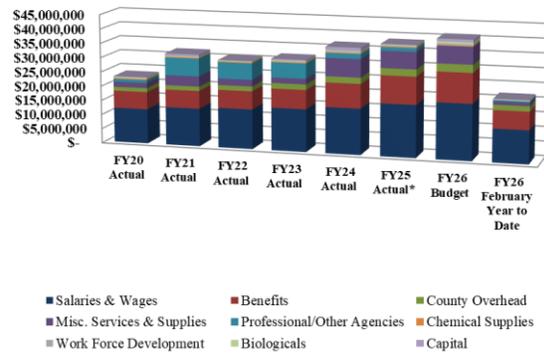


The total revenues year to date were \$24,797,683, up \$3,041,411 or 14.0% compared to February FY25. Revenue categories up over FY25 were Federal Grants up \$3,580,570, due to revenues related to the TB clinic at \$4,670,181, Pollution Control Fees up \$14,994 and Charges for Services up \$410,860. The remaining revenue categories are down compared to FY25.

**Expenditures
 FY26 February Year to Date**



Expenditures



The total year-to-date expenditures of \$21,458,492 were down \$2,126,176 or -1.2% compared to FY25. Salaries and Benefits were \$17,709,232 up \$172,289 compared to FY 25. Total Services and Supplies were \$3,630,129, down \$125,260 or -13.0%. Transfers out related to the TB Clinic were \$4,511,283.



Review of Revenues and Expenditures by Division

ODHO revenues were \$1,739,727 for programmatic activity, down -37.1% or \$1,026,252 and \$4,670,181 for TB clinic activity. Expenditures were \$2,781,849 for programmatic and administrative activities, which is up \$549,602 or 24.6% compared to FY25.

AHS expenditures were \$1,183,538 up 10.7% or \$114,477 compared to FY25.

AQM revenues were \$2,441,947, up 6.3% or \$145,659 compared to FY25. Expenditures were \$2,829,999, which is up 4.2% or \$114,955 compared to FY25.

CCHS revenues were \$2,621,940, down -36.3% or -\$1,491,066 compared to FY25, due mostly to the move of programmatic functions from CCHS to PHD. Expenditures were \$5,554,580 down -31.6% or -\$2,560,551 compared to FY25.

EHS revenues were \$1,899,804, up 20.8% or \$326,507 compared to FY25. Expenditures were \$5,241,121 which is up 2.7% or \$139,505 compared to FY25.

PHD revenues were \$1,899,804 up 20.8% or \$326,507 compared to FY25. Expenditures were \$3,867,405, which is up 56.1% or \$1,389,131 compared to FY25, due mostly to programmatic moves from CCHS.

Northern Nevada Public Health Summary of Revenues and Expenditures Fiscal Year 2022 through February Year to Date Fiscal Year 2026									
	Actual Fiscal Year			FY 2025		Fiscal Year 2026			
	FY 2022	FY 2023	FY 2024	Unaudited Year End	February Year to Date	Adjusted Budget	February 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	2,765,979	3,170,139	1,739,727	54.9%	-37.1%
ODHO (TB Clinic)				2,256,352	397,362	7,241,900	4,670,181	64.5%	1075.3%
AHS	-	30,870	-	-	-	-	-		
AQM	3,754,067	3,588,700	3,730,584	4,181,291	2,296,289	5,281,796	2,441,947	46.2%	6.3%
CCHS	6,211,924	5,747,083	6,824,296	6,847,127	4,113,006	5,138,852	2,621,940	51.0%	-36.3%
EHS	5,125,352	5,610,846	5,649,621	6,853,125	4,261,096	6,677,090	4,412,846	66.1%	3.6%
EPHP	9,330,745	6,795,841	8,010,827	2,792,008	1,573,297	3,242,261	1,899,804	58.6%	20.8%
GF support	9,516,856	9,516,856	9,516,856	9,516,856	6,349,243	10,516,856	7,011,237	66.7%	10.4%
Total Revenues	\$ 34,183,496	\$ 32,398,258	\$ 35,012,129	\$ 35,457,203	21,756,272	\$ 41,268,894	24,797,683	60.1%	14.0%
Expenditures (all uses of funds)									
ODHO	1,795,314	2,962,863	4,322,064	3,507,038	2,232,247	5,821,869	2,781,849	47.8%	24.6%
AHS	1,162,521	1,361,706	1,414,102	1,651,343	1,069,061	2,114,321	1,183,538	56.0%	10.7%
AQM	3,137,496	3,066,293	3,797,818	4,191,415	2,715,044	5,410,232	2,829,999	52.3%	4.2%
CCHS	9,607,271	10,033,846	12,170,306	12,143,450	8,115,130	10,496,036	5,554,580	52.9%	-31.6%
EHS	6,622,164	7,062,782	7,592,606	7,718,105	5,101,616	10,281,583	5,241,121	51.0%	2.7%
EPHP	8,970,538	7,200,044	8,569,528	4,008,900	2,478,274	6,945,181	3,867,405	55.7%	56.1%
Capital					225,219	916,637	119,131		
Total Expenditures	\$ 31,295,303	\$ 31,687,533	\$ 37,866,423	\$ 33,220,250	21,711,372	\$ 41,069,222	21,458,492	52.2%	-1.2%
Revenues (sources of funds) less Expenditures (uses of funds):									
ODHO	(1,550,762)	(1,550,762)	(1,854,801)	(495,093)	232,457	(2,651,729)	(762,144)		
AHS	(1,162,521)	(1,162,521)	(1,330,836)	(1,651,343)	(1,069,061)	(2,114,321)	(1,183,538)		
AQM	616,571	616,571	522,407	(33,916)	(418,755)	(169,010)	(413,479)		
CCHS	(3,395,347)	(3,395,347)	(4,286,762)	(5,296,323)	(4,002,124)	(5,357,184)	(2,932,639)		
EHS	(1,496,812)	(1,496,812)	(1,451,936)	(951,312)	(837,348)	(3,757,127)	(923,928)		
EPHP	360,207	360,207	(404,203)	(1,216,891)	(904,977)	(3,702,920)	(1,967,602)		
GF Operating	9,516,856	9,516,856	9,516,856	9,516,856	6,349,243	10,516,856	7,011,237		
Surplus (deficit)	\$ 2,888,193	\$ 2,888,193	\$ 710,725	\$ (128,022)	\$ (650,565)	\$ (7,235,435)	\$ (1,172,092)		
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

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 February, 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 February, Fiscal Year 2026."

Attachment:

NNPH Fund financial system summary report