SNHD
Southern Nevada Health District

FY 2026-2027 Budget Presentation

(July 1, 2026 to June 30, 2027)

Finance Committee Meeting

March 24, 2026

BUDGET PURPOSE

NRS 354.472

Purposes of Local Government Budget and Finance Act.

(a) To establish standard methods and procedures for the preparation, presentation, adoption and administration of budgets of all local governments.

(b) To enable local governments to make financial plans for programs of both current and capital expenditures and to formulate fiscal policies to accomplish these programs.

(c) To provide for estimation and determination of revenues, expenditures and tax levies.

(d) To provide for the control of revenues, expenditures and expenses in order to promote prudence and efficiency in the expenditure of public money.

(e) To provide specific methods enabling the public, taxpayers and investors to be apprised of the financial preparations, plans, policies and administration of all local governments.

OVERVIEW

Staffing:

Staffing for **FY27** is projected to be **871.4** FTE compared to FY 2026 Augmented budget of 871.4 FTE.

Revenues:

General Fund revenues is projected at **$124.4M** in **FY27** an increase of $1.7M from FY26 augmented budget.

Special Revenue Fund (Grants) decrease to **$42.5M** in **FY27** a decrease of $14.0M from FY26 augmented budget.

Expenditures:

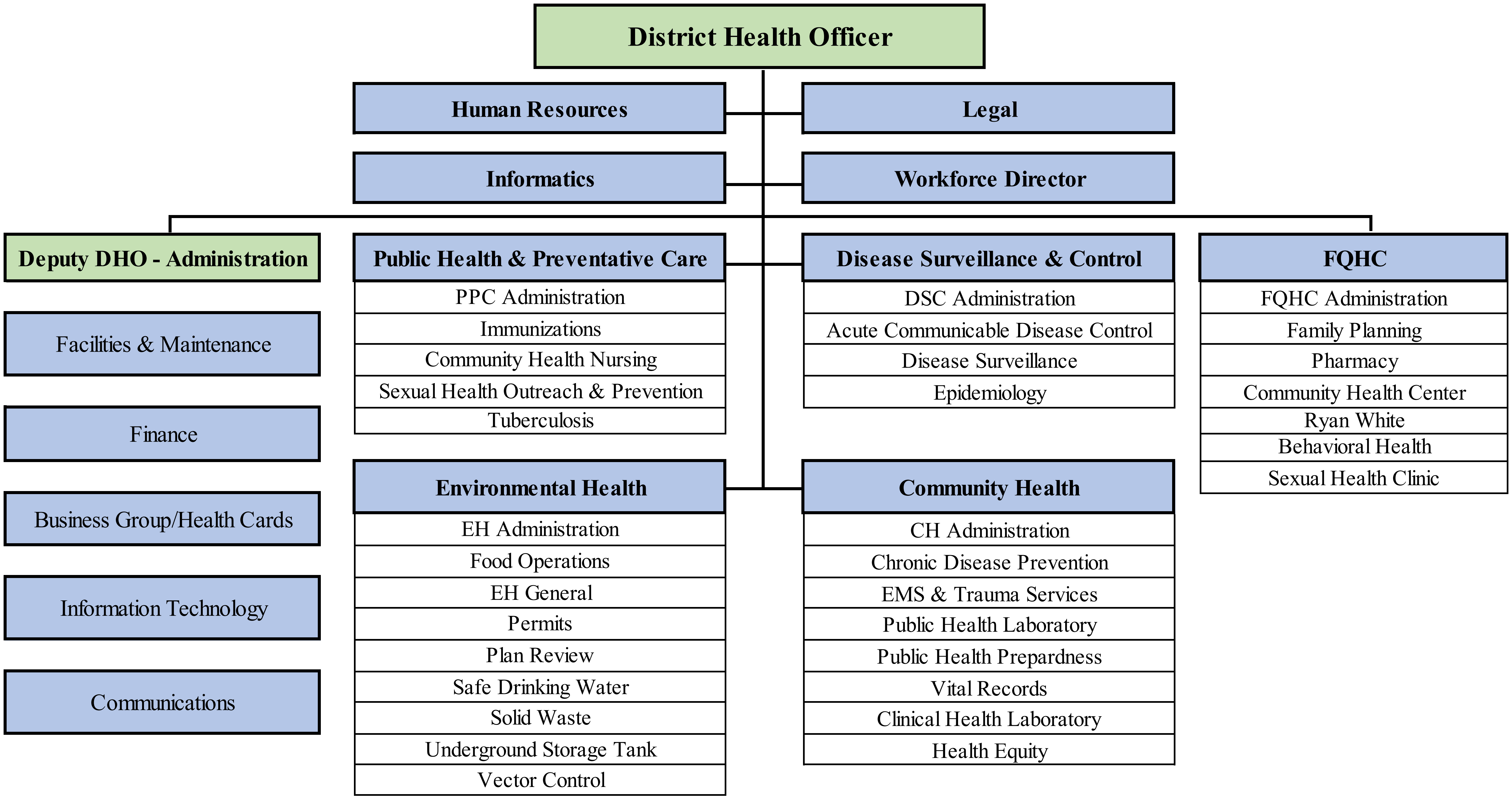
General Fund expenditures is projected at **$127.4M** in **FY27**, an increase of $5.3M from FY26 augmented budget.

Special Revenue Fund (Grants) expenditures is projected at **$48.0M** in **FY27**, a decrease of $14.3M from FY26 augmented budget.

Capital:

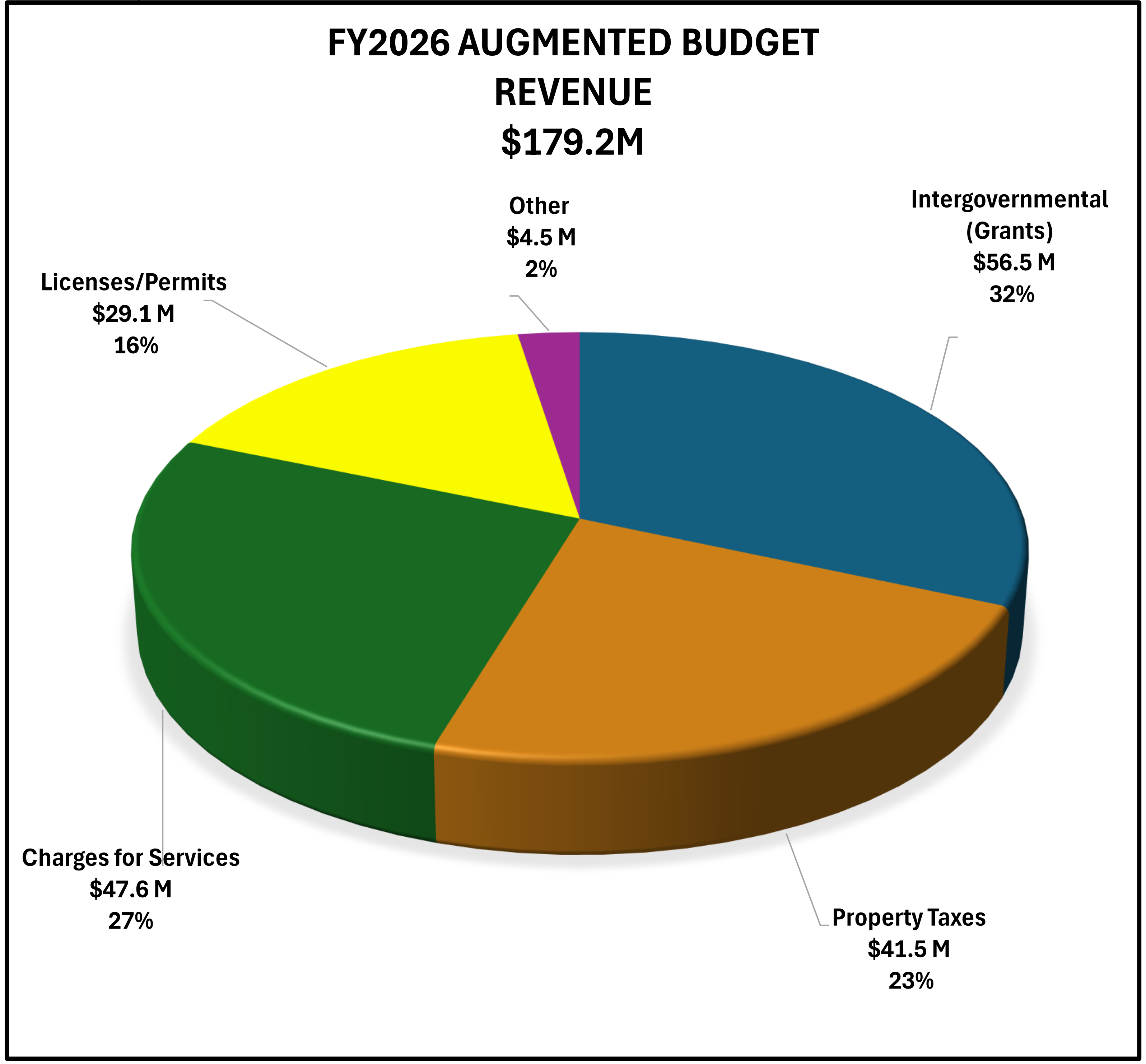
Capital Projects Fund expenditures is projected at **$2.3M** in **FY27**, a decrease of $1.0M from FY26 augmented budget

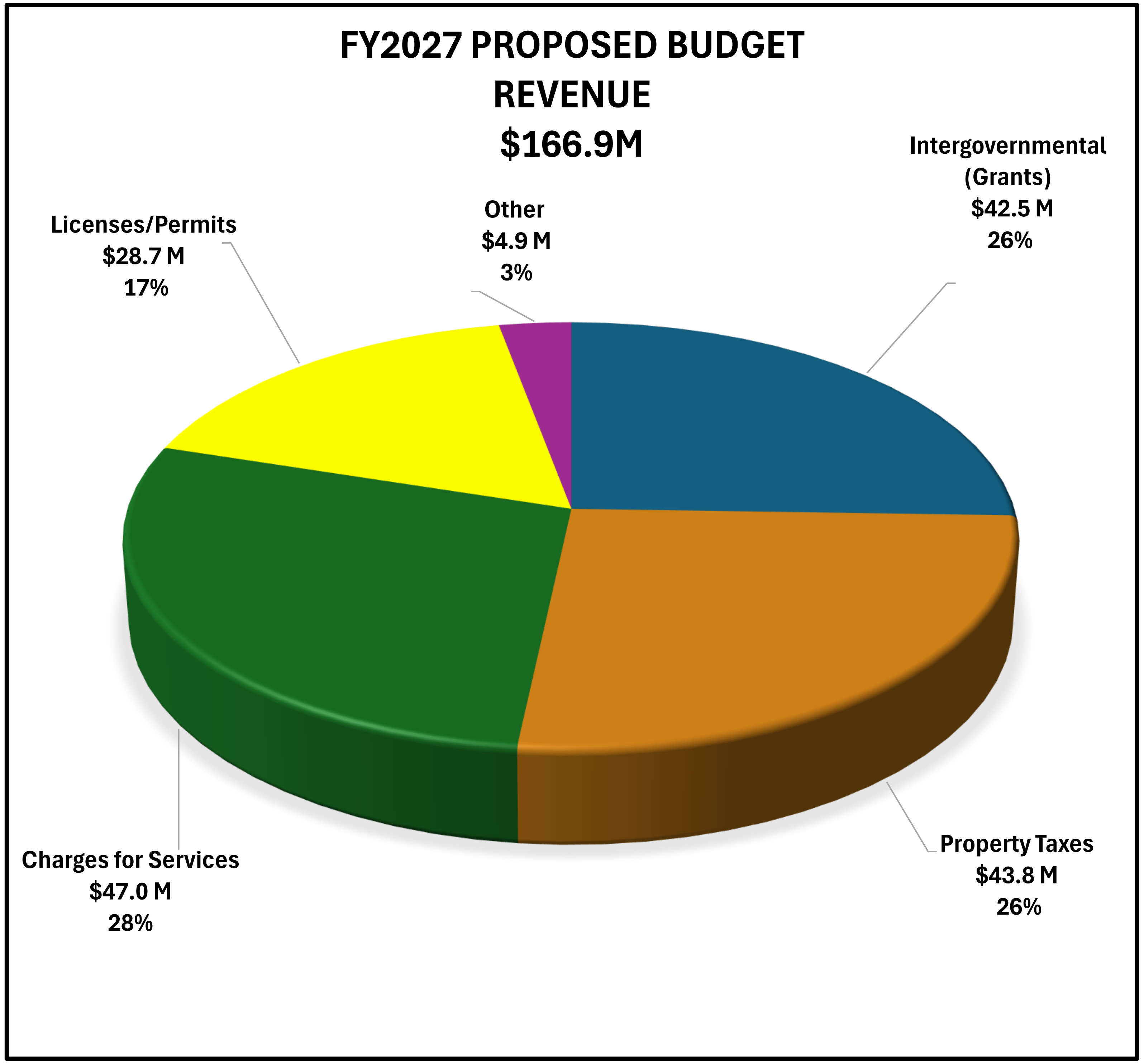
SNHD ORGANIZATION CHART



REVENUES

COMBINED GF & SRF REVENUES BY SOURCE – COMPARISON



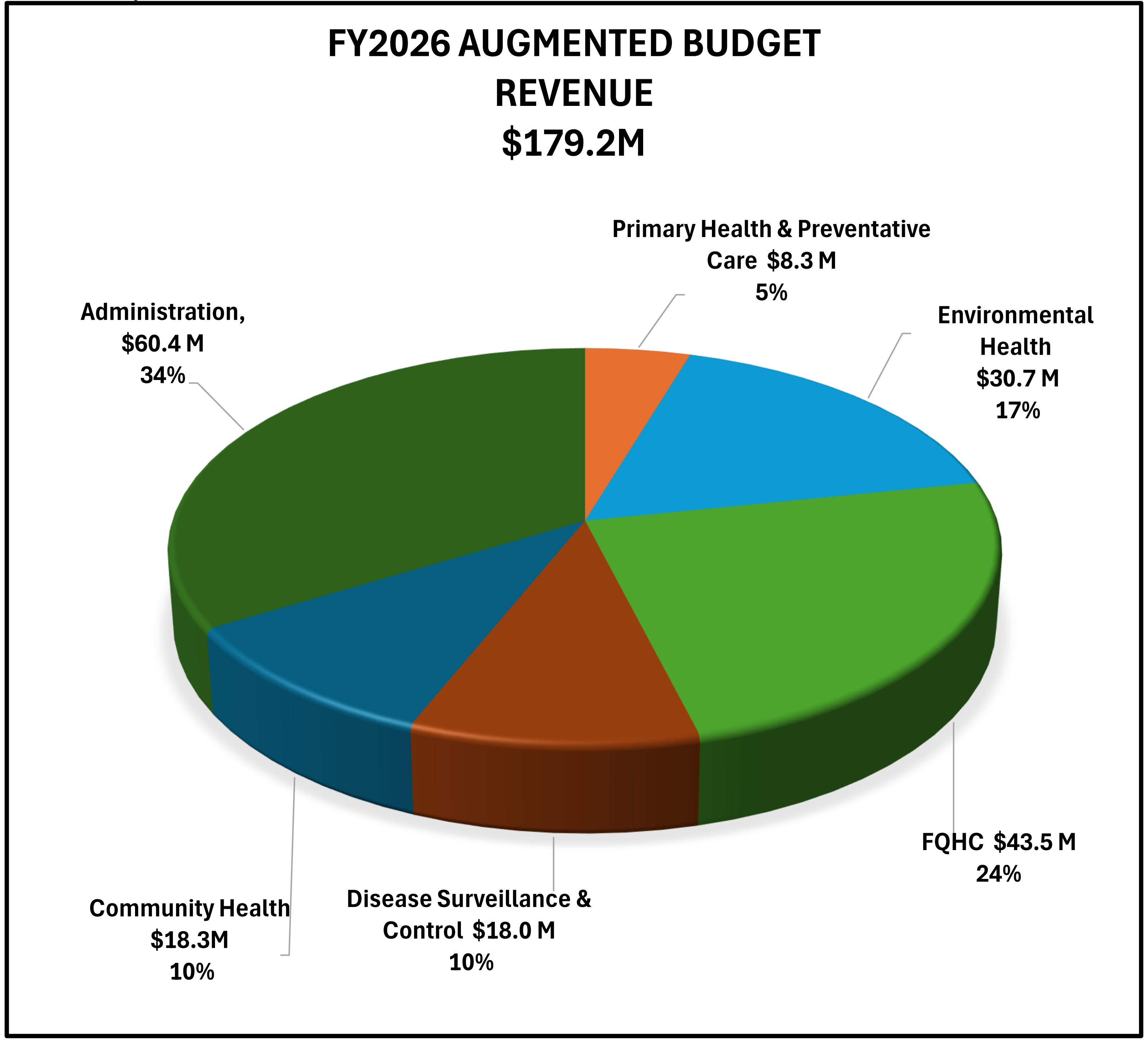


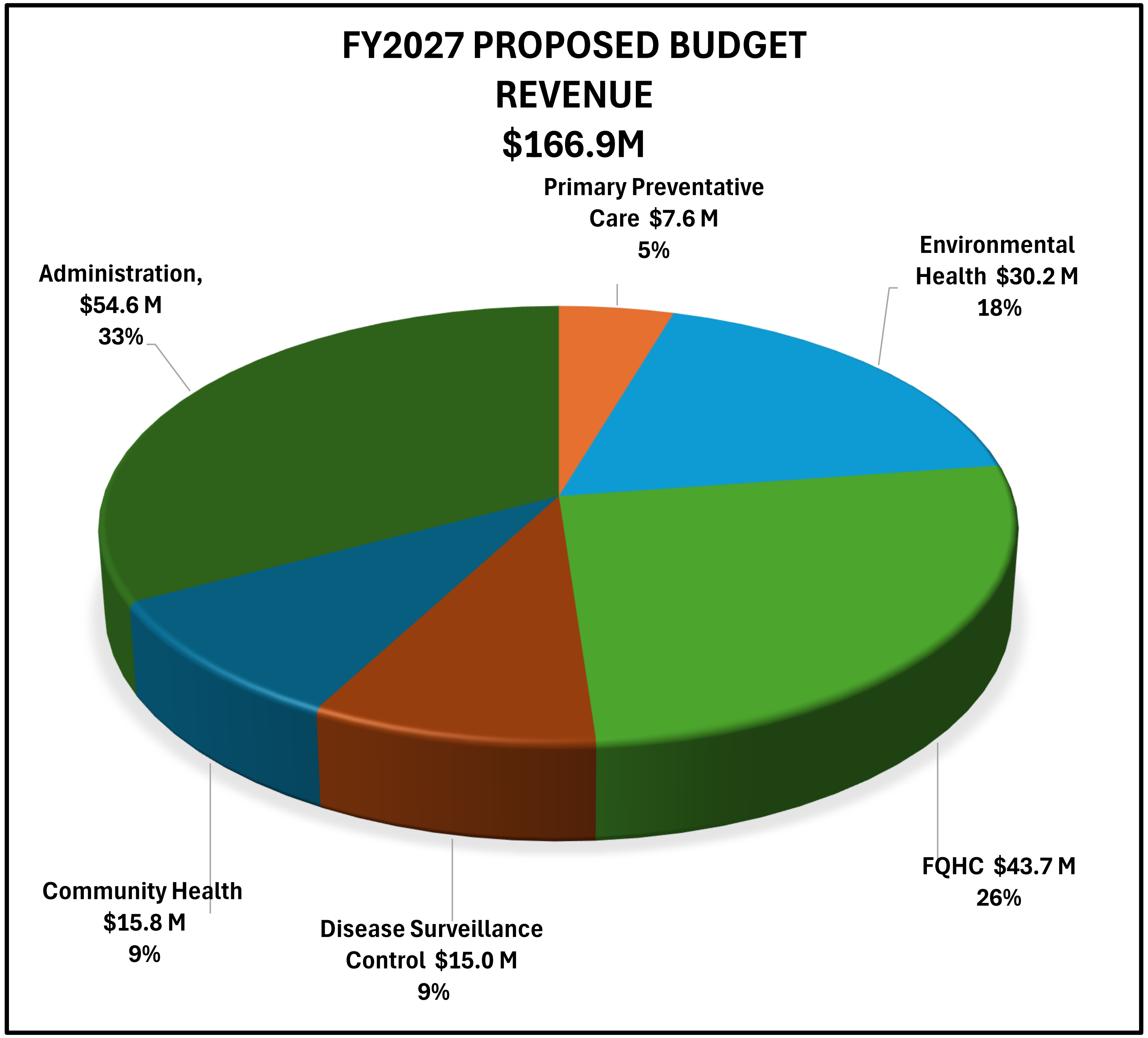
% Percentages are based on total revenue.

***Does not include Transfers In*

REVENUES

COMBINED REVENUES BY DIVISION – COMPARISON





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REVENUES
GENERAL & GRANTS FUND

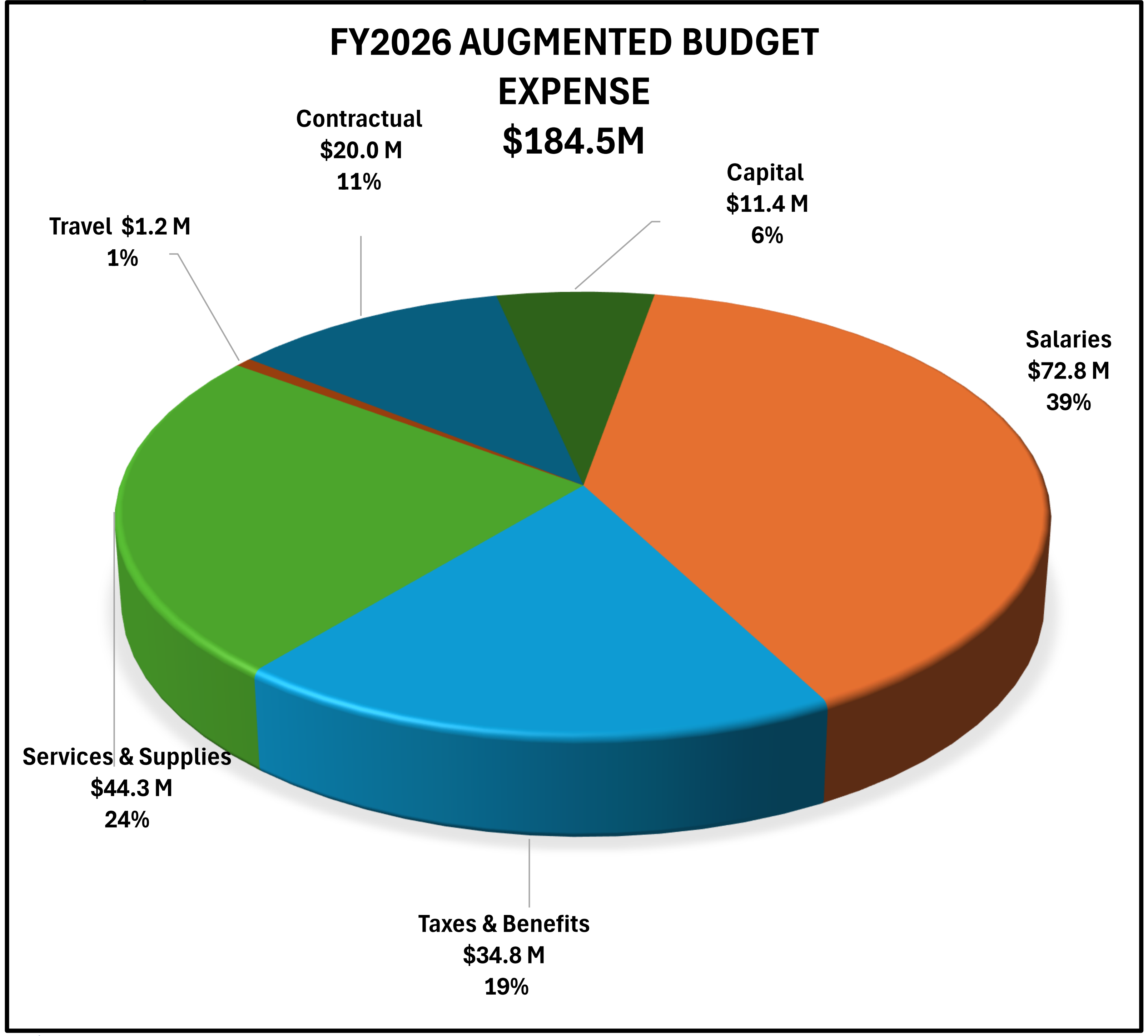
FY 2027 Clark County Property Tax revenue is expected at $43.7M, an increase of $2.2M or 5% compared to $41.5M from FY2026.

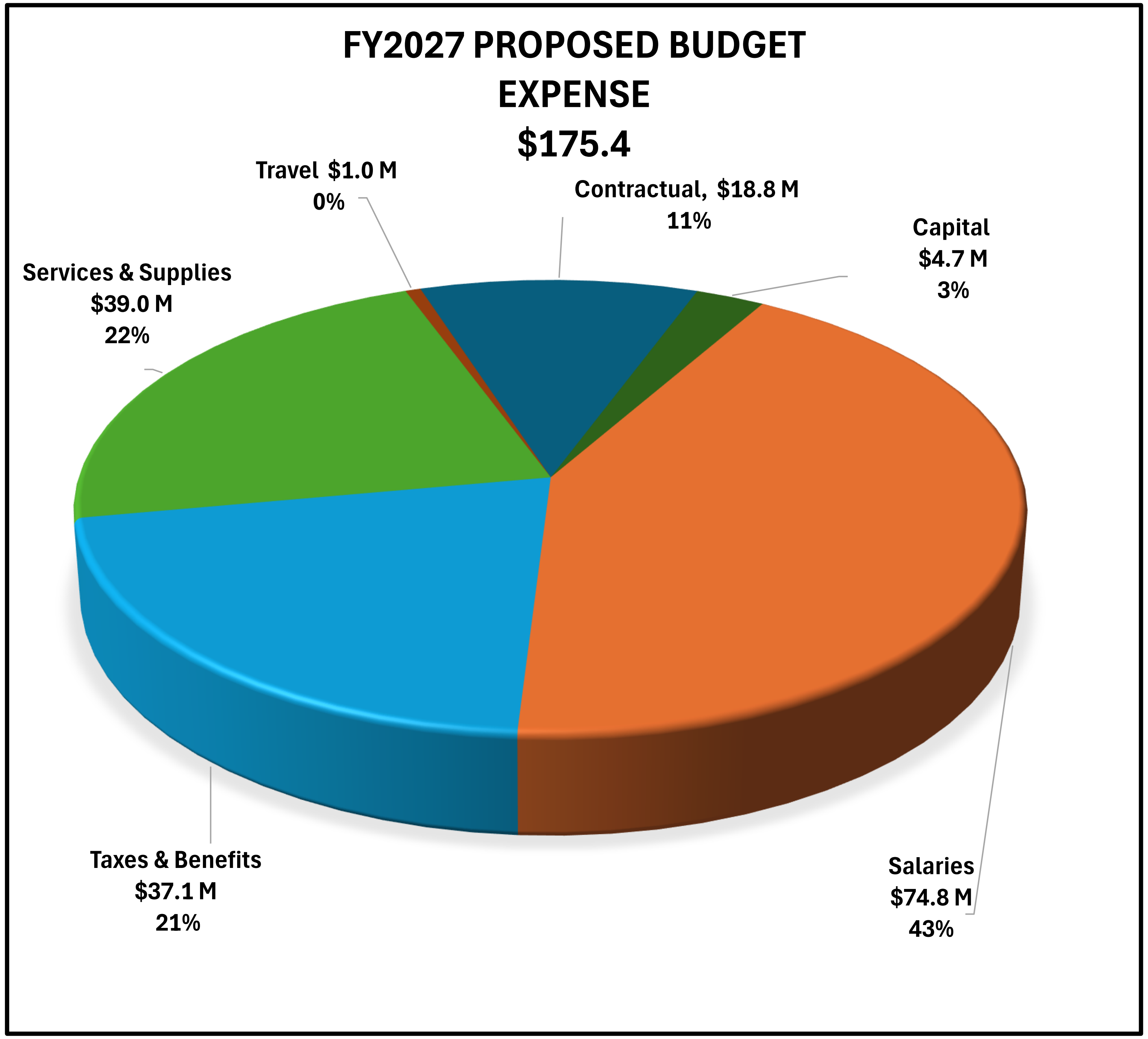
Total General Funds Revenue increased from $122.7M to $124.4M, a $1.7M or 1.0% increase from FY2026 Augmentation.

Special Revenue Funds decreased from $56.5M to $42.5M, a reduction of $14.0M including conclusion of Senate Bill 118 ($8.9M) and other lab expansion funding ($1.3M) as well as expiration of the State Opioid Response ($2.0M) funding and general reductions in other grant expenditures compared to the FY2026 Augmentation.

EXPENDITURES

COMBINED EXPENSES BY SOURCE – COMPARISON





$ Amounts are based on total expense.

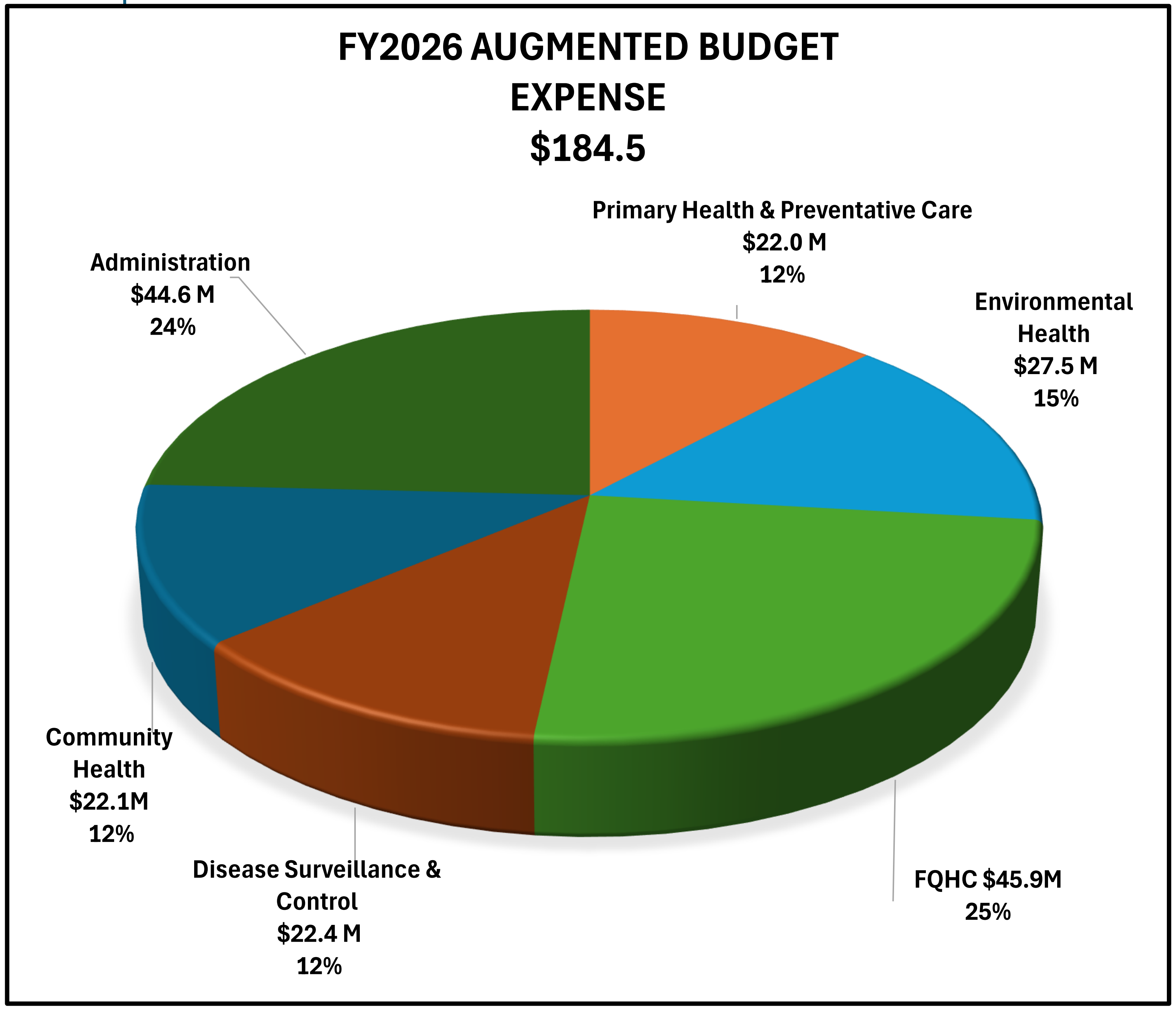
***Does not include cost allocations*

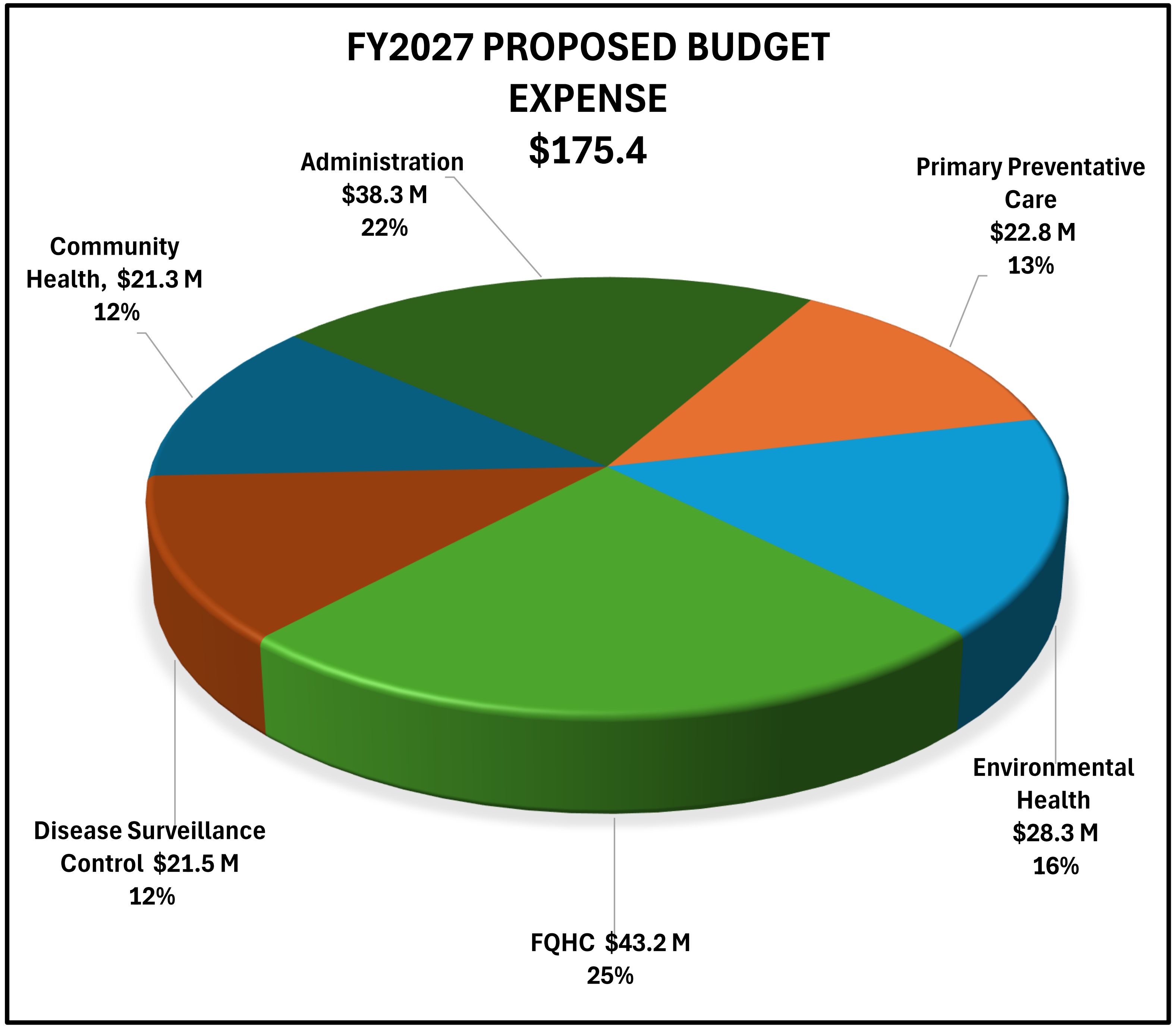
***Does not include Transfers between GF and SRF .*

***Does not include Transfers Out to Capital of $3M and $2.5M, respectively..*

EXPENDITURES

COMBINED EXPENSES BY DIVISION – COMPARISON





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EXPENDITURES

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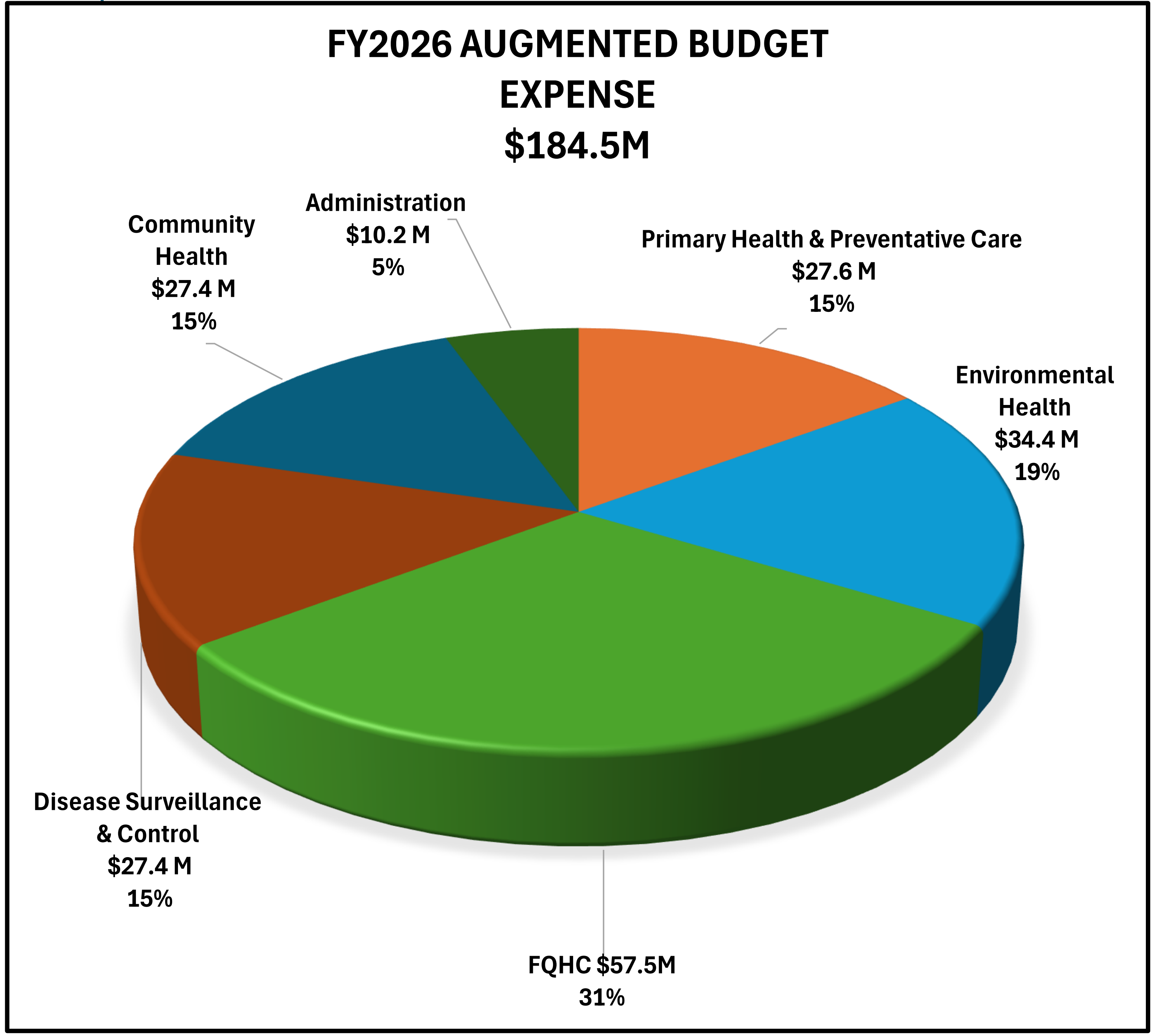

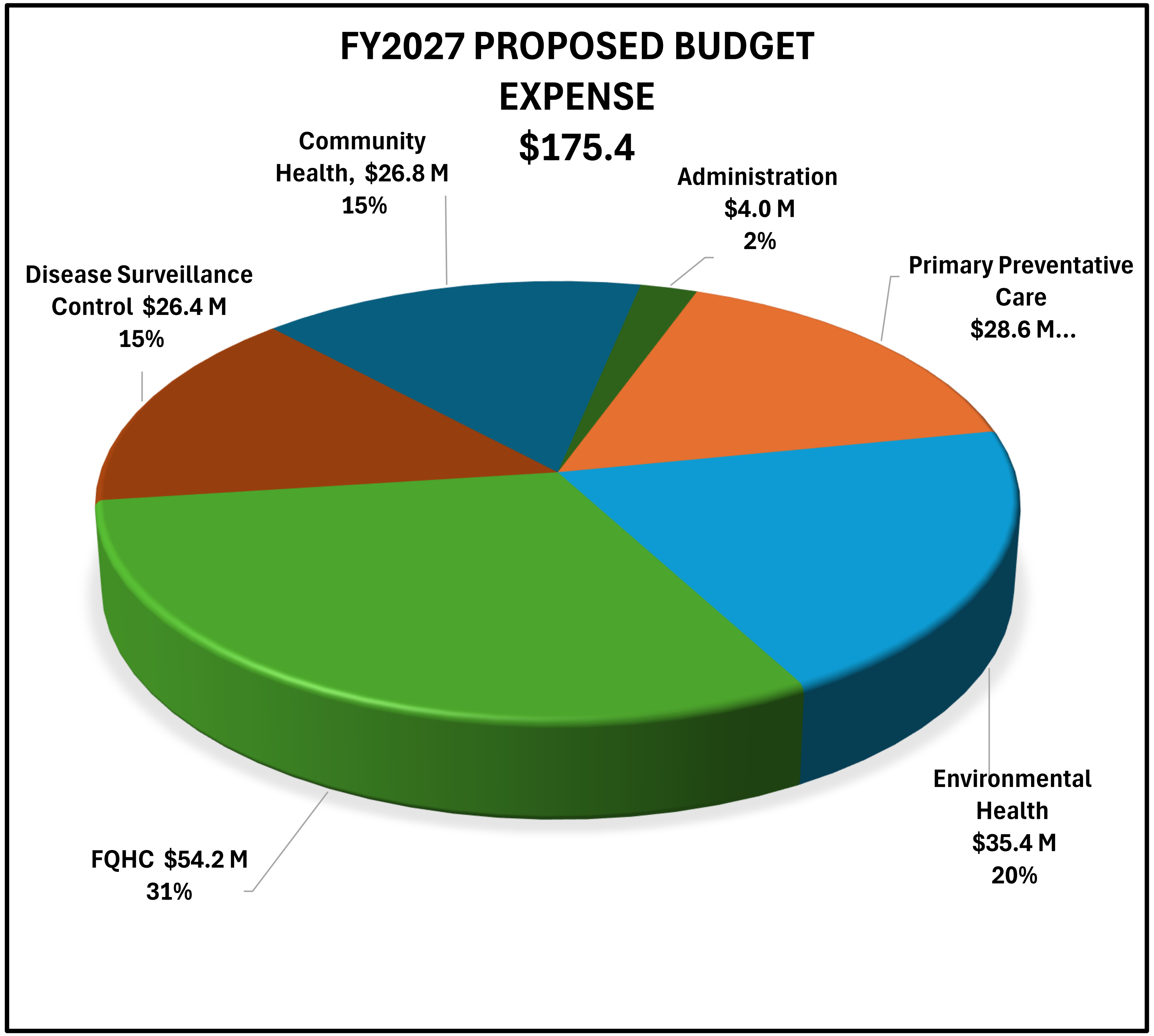

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EXPENDITURES
GENERAL FUND HIGHLIGHTS

General Fund employee salaries and benefits for FY27 total $84.3M, an increase of $5.5M or 15% from FY26 Augmentation.

-FY27 budget includes a full year of salaries and benefits for approximately 75 vacant positions (in active recruitment, pending or hold status) that were included in the FY26 Augmented budget at a reduced expenditure level to reflect the partial year remaining. Changes in the status of the positions will be included in future augmentation.

-FY27 budget also reflects the move of 13.59 FTE from Senate Bill 118 to General Fund due to the expiration of the funding.

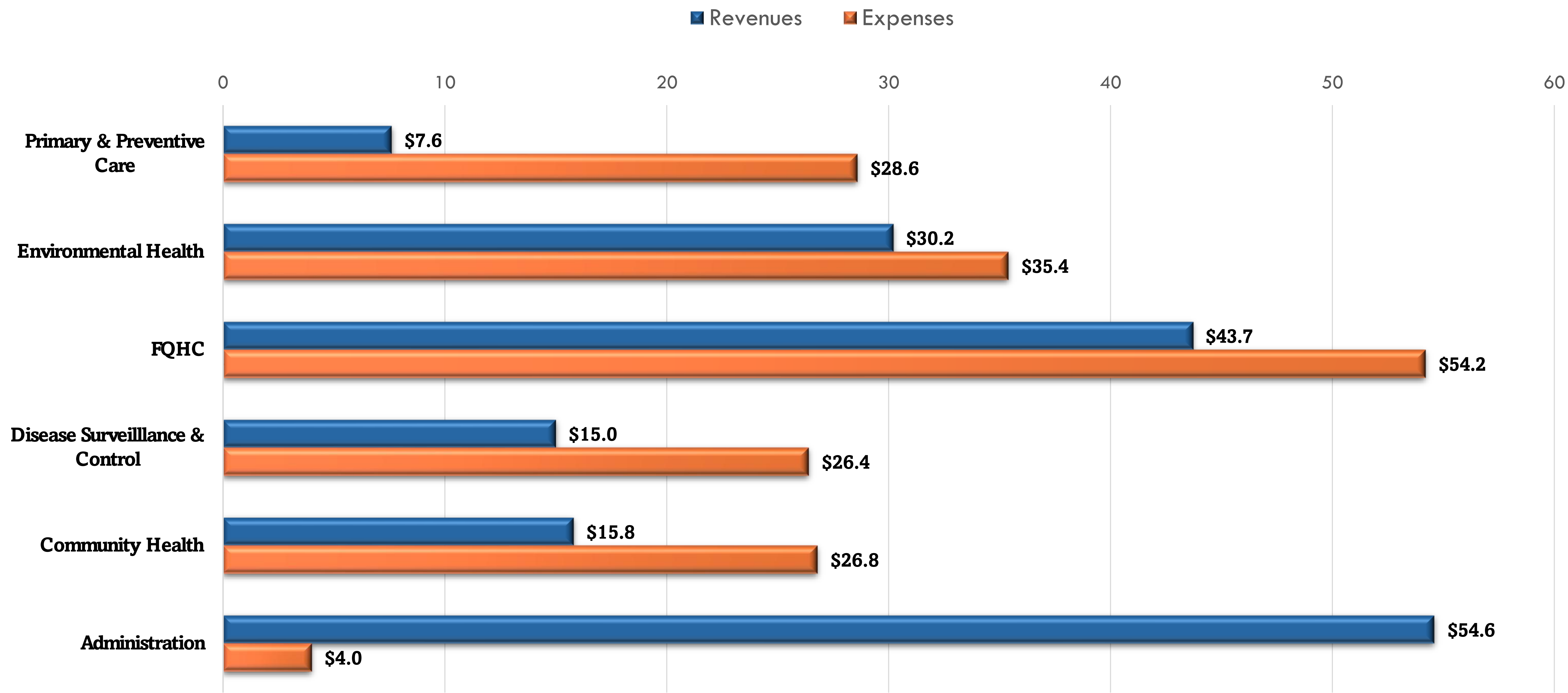
General Fund Pharmacy Medical supplies decreased from **$28.4M** to **$25M**, a decrease of $3.4M or 12%

EXPENDITURES
GRANTS FUND HIGHLIGHTS

Special Revenue Fund FY27 expenses decreased from $62.3M to **$47.4M** including conclusion of Senate Bill 118 ($8.9M) and other lab expansion funding ($1.3M) as well as expiration of the State Opioid Response ($2.0M) funding and general reductions in other grant expenditures compared to the FY2026 Augmentation.

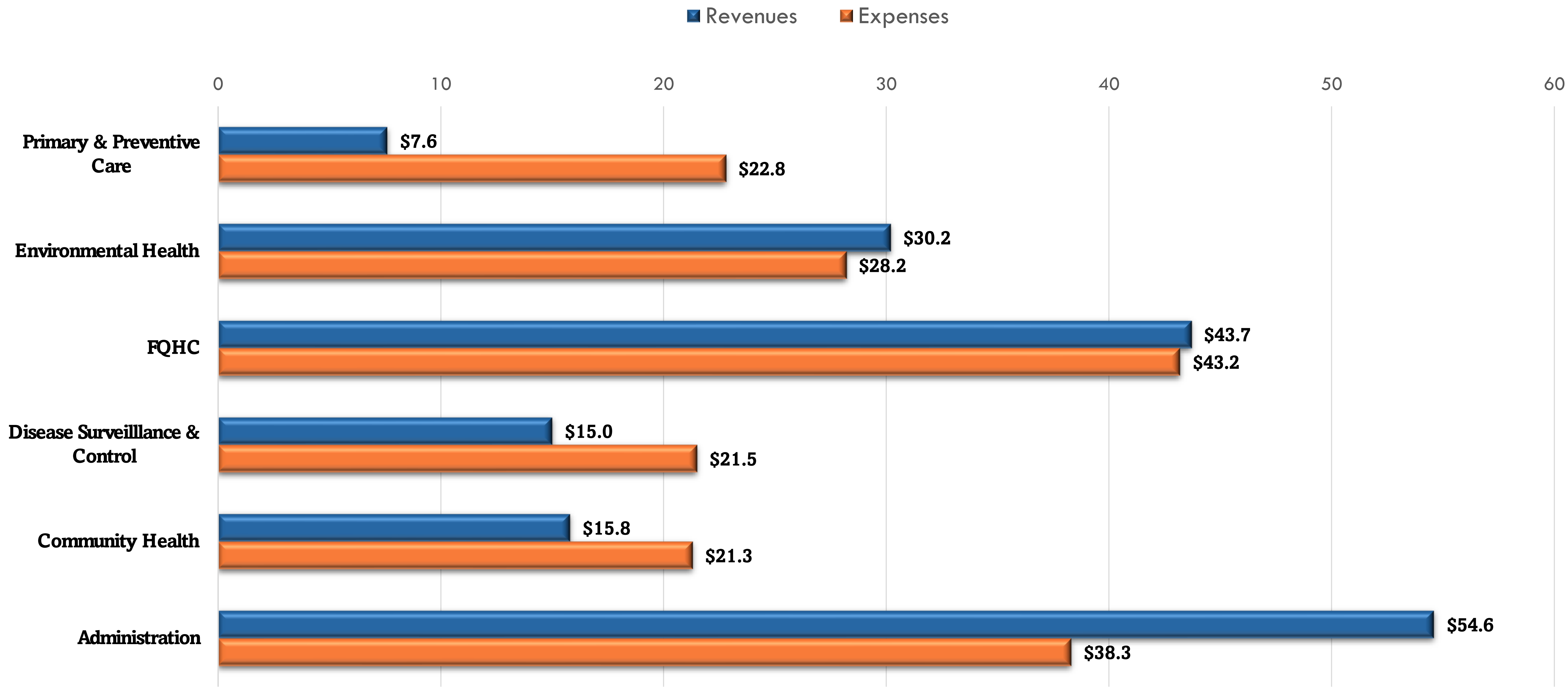
PHI Grant revenue is estimated at **$6.1M in FY27**. Anticipated FTE total is 40.2 positions with estimated salaries & benefits of $5.1M.

REVENUES VS. EXPENDITURES
COMBINED FUNDS BY DIVISION



REVENUES VS. EXPENDITURES

COMBINED FUNDS BY DIVISION – *EXCLUDES COST ALLOCATIONS*



***Does not include cost allocations*

PERSONNEL

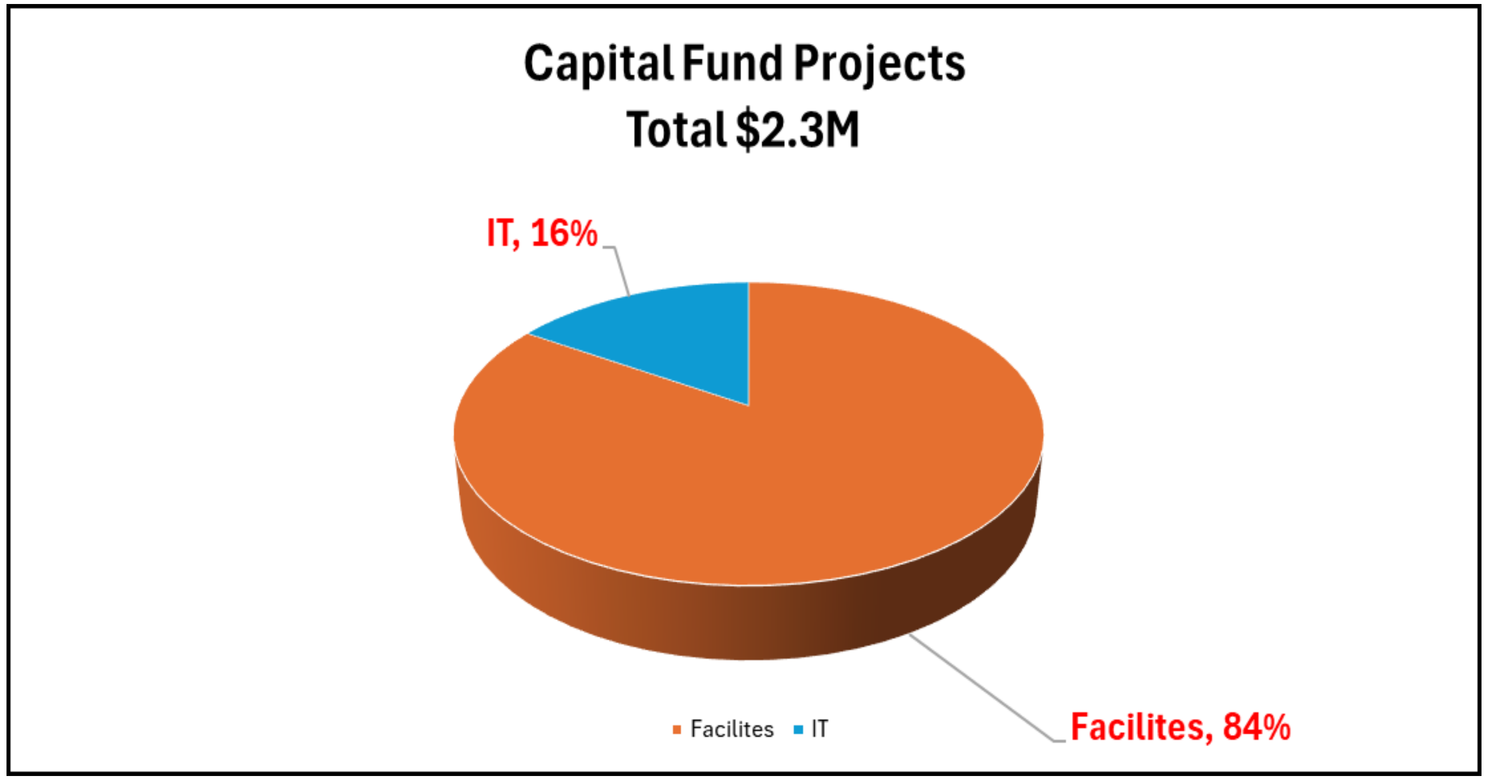
Southern Nevada Health District FY27 FTE Count

FY26 FTE Counts Division	2025/2026 Actuals	2025/2026 Adopted	2025/2026 Amended	2026/2027 Proposed	FTE Change FY26 AM vs FY27
Public Health & Preventive Care (1)	107.6	114.0	120.1	119.1	-1.0
Environmental Health (2)	199.3	205.0	205.0	206.0	1.0
FQHC	111.1	126.5	119.5	119.5	0.0
Disease Surveillance & Control (3)	118.4	132.0	135.0	121.0	-14.0
Community Health (4)	97.3	103.0	99.0	100.0	1.0
Administration (5)	184.4	192.0	192.8	205.8	13.0
Total:	**818.1**	**872.5**	**871.4**	**871.4**	**0.0**

	FY2026 Amended		FY 2027 Proposed		Change	
Division	**General Fund**	**Special Revenue**	**General Fund**	**Special Revenue Fund**	**General Fund**	**Special Revenue Fund**
Public Health & Preventive Care	78.2	41.9	80.1	39.0	1.8	-2.8
Environmental Health	194.1	10.9	195.6	10.4	1.5	-0.5
FQHC	87.0	32.5	88.8	30.7	1.8	-1.8
Disease Surveillance & Control	48.9	86.2	58.2	62.8	9.4	-23.3
Community Health	47.2	51.9	47.1	52.9	-0.05	1.05
Administration	173.4	19.4	186.2	19.5	12.8	0.2
Grand Total	**628.7**	**242.7**	**656.0**	**215.4**	**27.3**	**-27.3**

1. Reduction of 1 Clinical Health Worker
2. Addition of 1 Environmental Health Specialist
3. Transfer of 14 Informatics FTE from Disease Surveillance & Control to Administration
4. Addition of 1 Medical Lab Tech in Public Health Lab
5. Transfer of 14 Informatics FTE to Administration from Disease Surveillance & Control and reduction of 1 vacant IT Software Engineer

CAPITAL FUND
FY2027 CAPITAL IMPROVEMENT PROJECTS



Capital Improvement Projects			
Facilities	**FY26 Amended**	**FY27 Proposed**	**Change**
Improvements	1,986,831	1,575,000	(411,831)
Equipment	16,360	328,500	312,140
Vehicles	-	-	-
Total	**2,003,191**	**1,903,500**	**(99,691)**
IT			
Computer Hardware/Software	1,082,000	58,000	(1,024,000)
Equipment	187,000	301,000	114,000
Professional Services	32,000	-	(32,000)
Total	**1,301,000**	**359,000**	**(942,000)**
Total Capital Improvement Projects	**3,304,191**	**2,262,500**	**(1,041,691)**

GENERAL FUND
THREE FISCAL YEAR ACTIVITY

General Fund	FY25 Actual	FY 26 Amended	FY 27 Proposed
Beginning Fund Balance	**54,872,828**	**65,128,565**	**53,853,012**
Revenues	122,837,881	122,692,068	124,387,507
Expenditures/Other Uses	112,582,144	133,967,621	138,357,270
Change in Fund Balance	10,255,737	(11,275,553)	(13,969,763)
Ending Fund Balance	**65,128,565**	**53,853,012**	**39,883,249**

Includes $3M contingency, cost allocations and transfers out to Special Revenue and Capital Project funds for FY2027

SPECIAL REVENUE FUND
THREE FISCAL YEAR ACTIVITY

Special Revenue	FY25 Actual	FY 26 Amended	FY 27 Proposed
Beginning Fund Balance	**82,081**	**121,453**	**121,453**
Revenue/Other	50,358,044	62,297,514	47,954,477
Expenditures/Other Uses	50,318,672	62,297,514	47,954,477
Change in Fund Balance	39,372	-	-
Ending Fund Balance	**121,453**	**121,453**	**121,453**
Includes cost allocation and transfers in from General Fund			

CAPITAL PROJECTS FUND
THREE FISCAL YEAR ACTIVITY

Capital Projects	FY25 Actual	FY 26 Amended	FY 27 Proposed
Beginning Fund Balance	**2,730,175**	**3,570,482**	**3,375,851**
Revenue/Other	2,202,104	3,109,559	2,616,113
Expenditures/Other Uses	1,361,797	3,304,191	2,262,500
Change in Fund Balance	840,307	(194,631)	353,613
Ending Fund Balance	**3,570,482**	**3,375,851**	**3,729,464**
Includes transfers from General Fund			

BOND RESERVE FUND
THREE FISCAL YEAR ACTIVITY

Bond Reserve Fund	FY25 Actual	FY 26 Amended	FY 27 Proposed
Beginning Fund Balance	**3,042,808**	**3,215,801**	**3,312,421**
Revenue/Other	172,993	96,620	135,000
Expenditures/Other Uses	-	-	-
Change in Fund Balance	172,993	96,620	135,000
Ending Fund Balance	**3,215,801**	**3,312,421**	**3,447,421**

INTERNAL SERVICE FUND
THREE FISCAL YEAR ACTIVITY

Internal Service Fund	FY25 Actual	FY 26 Amended	FY 27 Proposed
Beginning Fund Balance	**91,295**	**93,376**	**94,170**
Revenues	2,081	794	2,000
Expenditures	-	-	-
Change in Fund Balance	2,081	794	2,000
Ending Fund Balance	**93,376**	**94,170**	**96,170**

RECOMMENDATION

- Approval of the FY 2027 budget as presented.

- To be submitted to Clark County on or before April 1, 2026 pending further instructions.

SNHD

Southern Nevada Health District

QUESTION AND ANSWER