TO: **SOUTHERN NEVADA DISTRICT BOARD OF HEALTH** **DATE:** **June 25, 2026**

RE: Approval of the budget augmentation for Southern Nevada Health District for the fiscal year ending June 30, 2026.

PETITION #33-26

That the Southern Nevada District Board of Health *approve the budget augmentation for the fiscal year ending June 30, 2026 to meet the financial requirements of NRS 354.598005.*

PETITIONERS:

Cassius Lockett, PhD, *District Health Officer*
Jason Frame, *Interim Director of Administration*
Donnie Whitaker, CPA, *Chief Financial Officer*

DISCUSSION:

The augmentation procedure as prescribed by NRS 354.598005 defines when to perform an augmentation for a fund.

The decrease in total revenue sources (FY2026) in the General Fund budget of $984,553 will reduce resources to the FY2025-2026 SNHD General Fund Budget. FY2025-2026 appropriations decreased by $9,598,419 from $122,165,595 to $112,567,176.

The projected total FY2026 Grants Fund budget revenue was $56,495,488 and has increased to $60,290,826, an increase of $3,795,338 to align with year-to-date actual amounts. FY2025-2026 appropriations increase from $62,297,514 to $65,247,695 to align with year-to-date actual amounts.

The projected ending fund balance for FY2026 Capital Projects Fund is $4,364,915, an increase of $989,065. The FY2026 total revenue increased by $37,308 to $146,867. FY2025-2026 appropriations decrease from $3,304,191 to $2,352,434 to align with year-to-date actual amounts.

To complete the augmentation process, the attached Resolutions to Augment #04-26 for Southern Nevada Health District General Fund Budget, #05-26 for Southern Nevada Health District Grant Fund (Special Revenue), and #06-26 for Southern Nevada Health District Capital Projects Fund for Fiscal Year Ending June 30, 2026 must be adopted. The Resolutions will be forwarded to the Nevada Department of Taxation after the adoption of the Resolutions to Augment is completed.

FUNDING:

Please see attached Resolutions #04-26 for Southern Nevada Health District General Fund Budget, #05-26 for Southern Nevada Health District Grant (Special Revenue), and #06-26 for Southern Nevada Health District Capital Projects Fund for Fiscal Year Ending June 30, 2026.

RESOLUTION #04-26

RESOLUTION TO AUGMENT THE 2025-2026 BUDGET OF Southern Nevada Health District

WHEREAS, total resources of the **Southern Nevada Health District (General) Fund, Southern Nevada Health District** were budgeted to be **$187,820,633** on July 1, 2025; and

WHERE AS, the total available resources are now determined to be **$186,836,080**.

WHEREAS, said additional unanticipated resources are as follows:

Southern Nevada Health District (General) Fund

Ending Fund as of 6/30/2025	$0
Total Revenues Sources (Decreased)	($984,553)
Total	($984,553)

WHEREAS, there is a need to apply these decreases in the **Southern Nevada Health District (General) Fund.**

Now, therefore, it is hereby RESOLVED, that **Southern Nevada Health District** shall augment its

2025-2026 budget by appropriating **($9,598,419)** for use in the **Southern Nevada Health District (General) Fund,** thereby decreasing its appropriations from **$122,165,595** to **$112,567,176.** A detailed schedule is attached to this Resolution and by reference is made a part thereof.

IT IS FURTHER RESOLVED that the **Southern Nevada Health District** shall forward the necessary documents to the Department of Taxation, State of Nevada.

PASSED, ADOPTED, AND APPROVED the **25th** of **June 2026**.

AYES:

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NAYS:

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Absent:

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By: _____

ATTEST: _____

REVENUES	FINAL BUDGET	REVISIONS	REVISED REVENUE RESOURCES
Licenses & Permits			
Business Licenses & Permits			
Business Licenses	29,083,815	(302,350)	28,781,465
Intergovernmental Revenues			
State Shared Revenues			
Other	41,508,419	-	41,508,419
Charges for Services			
Health			
Other	47,581,391	(1,327,526)	46,253,865
Miscellaneous			
Interest Earnings		2,100,000	2,100,000
Other	4,518,443	(1,454,677)	3,063,766
SUBTOTAL REVENUE ALL SOURCES	122,692,068	(984,553)	121,707,515
OTHER FINANCING SOURCES			
Operating Transfers in (Sch T)			
SUBTOTAL OTHER FINANCING SOURCES			
BEGINNING FUND BALANCE	65,128,565	-	65,128,565
TOTAL BEGINNING FUND BALANCE	65,128,565	-	65,128,565
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL AVAILABLE RESOURCES	187,820,633	(984,553)	186,836,080
EXPENDITURE BY FUNCTION AND ACTIVITY	FINAL BUDGET	REVISIONS	REVISED EXPENDITURES
Health			
Health District			
Salaries & Wages	53,323,124	(2,751,322)	50,571,802
Employee Benefits	25,546,862	(824,794)	24,722,068
Services & Suplies	42,505,525	(6,010,978)	36,494,547
Capital Outlay	790,084	(11,325)	778,759
SUBTOTAL EXPENDITURES	122,165,595	(9,598,419)	112,567,176
OTHER USES			
Contingency (not to exceed 3% of total expenditures)	3,000,000		3,000,000
Operating Transfers			
To Fund 7060	3,000,000	-	3,000,000
To Fund 7090	5,802,026	(845,158)	4,956,868
SUBTOTAL OTHER USES	8,802,026	(845,158)	7,956,868
ENDING FUND BALANCE			
TOTAL ENDING FUND BALANCE	53,853,012	9,459,024	63,312,036
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL FUND COMMITMENTS AND FUND BALANCE	187,820,633	(984,553)	186,836,080

(Local Government)
Schedule B - 7050 Fund

RESOLUTION #05-26

RESOLUTION TO AUGMENT THE 2025-2026 BUDGET OF Southern Nevada Health District

WHEREAS, total resources of the **Southern Nevada Health District Grant (Special Revenue) Fund, Southern Nevada Health District** were budgeted to be **$62,418,967** on July 1, 2025; and

WHERE AS, the total available resources are now determined to be **$65,369,148**.

WHEREAS, said additional unanticipated resources are as follows:

Southern Nevada Health District Grant (Special Revenue) Fund

Ending Fund as of 6/30/2025	$0
Total Revenues Sources (Increased)	$2,950,181
Total	$2,950,181

WHEREAS, there is a need to apply these excess proceeds in the **Southern Nevada Health District Grant (Special Revenue) Fund.**

Now, therefore, it is hereby RESOLVED, that **Southern Nevada Health District** shall augment its 2025-2026 budget by appropriating **$2,950,181** for use in the **Southern Nevada Health District Grant (Special Revenue) Fund,** thereby increasing its appropriations from **$62,297,514** to **$65,247,695.** A detailed schedule is attached to this Resolution and by reference is made a part thereof.

IT IS FURTHER RESOLVED that the **Southern Nevada Health District** shall forward the necessary documents to the Department of Taxation, State of Nevada.

PASSED, ADOPTED, AND APPROVED the **25th** of **June 2026**.

AYES:

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NAYS:

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Absent:

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By: _____

ATTEST: _____

REVENUES	FINAL BUDGET	REVISIONS	REVISED REVENUE RESOURCES
Intergovernmental Revenues			
Federal Grants			
Department of Argiculture	-	-	-
Department of Health & Human Services	34,577,746	2,131,917	36,709,663
Department of Homeland Security	90,341	3,307	93,648
Department of Justice	586,763	292,772	879,535
Department of Treasury	1,149,211	123,091	1,272,302
Environmental Protection Agency	144,128	18,376	162,504
State Grants			
Departement of Health & Human Services	14,748,960	1,343,453	16,092,413
Other Grants			
Clark County	4,283,178	21,236	4,304,414
City of Las Vegas	121,726	(121,726)	-
Other	793,435	(17,088)	776,347
SUBTOTAL REVENUE ALL SOURCES	56,495,488	3,795,338	60,290,826
OTHER FINANCING SOURCES			
Operating Transfers in (Sch T)			
From Fund 7050	5,802,026	(845,158)	4,956,868
SUBTOTAL OTHER FINANCING SOURCES	5,802,026	(845,158)	4,956,868
BEGINNING FUND BALANCE	121,453	-	121,453
TOTAL BEGINNING FUND BALANCE	121,453	-	121,453
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL AVAILABLE RESOURCES	62,418,967	2,950,181	65,369,148

EXPENDITURE BY FUNCTION AND ACTIVITY	FINAL BUDGET	REVISIONS	REVISED EXPENDITURES
Health			
Health District			
Salaries & Wages	19,467,075	(304,096)	19,162,979
Employee Benefits	9,249,224	(124,887)	9,124,337
Services & Supplies	23,034,742	6,308,419	29,343,161
Capital Outlay	10,546,473	(2,929,255)	7,617,218
SUBTOTAL EXPENDITURES	62,297,514	2,950,181	65,247,695
OTHER USES			
Contingency (not to exceed 3% of total expenditures)			
Operating Transfers			
SUBTOTAL OTHER USES			
ENDING FUND BALANCE	121,453	(0)	121,453
TOTAL ENDING FUND BALANCE	121,453	-	121,453
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL FUND COMMITMENTS AND FUND BALANCE	62,418,967	2,950,181	65,369,148

(Local Government)
Schedule B - 7090 Fund

RESOLUTION #06-26

RESOLUTION TO AUGMENT THE 2025-2026 BUDGET OF Southern Nevada Health District

WHEREAS, total resources of the **Southern Nevada Health District Capital Fund, Southern Nevada Health District** were budgeted to be **$6,680,041** on July 1, 2025; and

WHERE AS, the total available resources are now determined to be **$6,717,349**.

WHEREAS, said additional unanticipated resources are as follows:

Southern Nevada Health District Capital Fund

Ending Fund as of 6/30/2025	$0
Total Revenues Sources (Increased)	$37,308
Total	$37,308

WHEREAS, there is a need to apply these excess proceeds in the **Southern Nevada Health District Capital Fund.**

Now, therefore, it is hereby RESOLVED, that **Southern Nevada Health District** shall augment its

2025-2026 budget by appropriating **($951,757)** for use in the **Southern Nevada Health District Capital Fund,** thereby decreasing its appropriations from **$3,304,191** to **$2,352,434.** A detailed schedule is attached to this Resolution and by reference is made a part thereof.

IT IS FURTHER RESOLVED that the **Southern Nevada Health District** shall forward the necessary documents to the Department of Taxation, State of Nevada.

PASSED, ADOPTED, AND APPROVED the **25th** of **June 2026**.

AYES:

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NAYS:

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Absent:

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By: _____

ATTEST: _____

REVENUES	FINAL BUDGET	REVISIONS	REVISED REVENUE RESOURCES
Miscellaneous			
Interest Earnings	109,559	37,308.00	146,867
SUBTOTAL REVENUE ALL SOURCES	109,559	37,308.00	146,867
OTHER FINANCING SOURCES			
Operating Transfers in (Sch T)			
From Fund 7050	3,000,000	-	3,000,000
SUBTOTAL OTHER FINANCING SOURCES	3,000,000	-	3,000,000
BEGINNING FUND BALANCE			
Reserved			
Unreserved			
TOTAL BEGINNING FUND BALANCE	3,570,482	-	3,570,482
TOTAL AVAILABLE RESOURCES	6,680,041	37,308	6,717,349
EXPENDITURE BY FUNCTION AND ACTIVITY	FINAL BUDGET	REVISIONS	REVISED EXPENDITURES
Health			
Health District			
Services & Supplies	219,000	223,706	442,706
Capital Outlay	3,085,191	(1,175,463)	1,909,728
SUBTOTAL EXPENDITURES	3,304,191	(951,757)	2,352,434
OTHER USES			
Contingency (not to exceed 3% of total expenditures)			
Operating Transfers			
SUBTOTAL OTHER USES	-		
ENDING FUND BALANCE			
TOTAL ENDING FUND BALANCE	3,375,850	989,065	4,364,915
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL FUND COMMITMENTS AND FUND BALANCE	6,680,041	37,308	6,717,349

(Local Government)
Schedule B - 7060 Fund

Southern Nevada Health District

FY 2025-2026 June Budget Augmentation

Board of Health Meeting

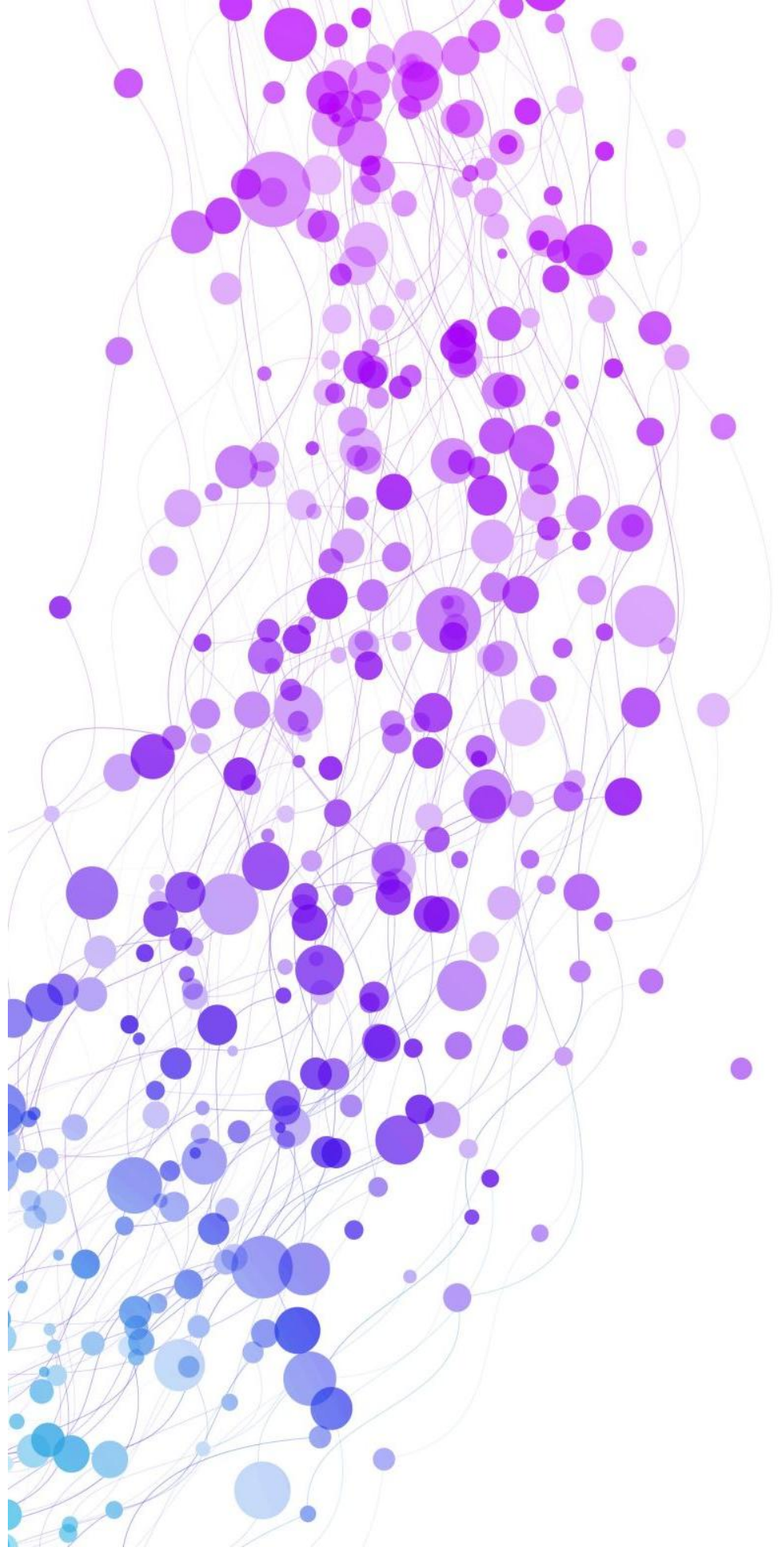
June 25, 2026

Definition

A “**Budget augmentation**” is a procedure for increasing appropriations of a fund with the express intent of employing previously unbudgeted resources of the fund for carrying out the increased appropriations.

Nevada Revised Statute (NRS) 354.626

Unlawful expenditure of money in excess of amount appropriated; penalties; exceptions, states that “No governing body or member thereof, officer, office, department, or agency may, during any fiscal year, expend or contract to expend any money or incur any liability, or enter into any contract which by its terms involves the expenditure of money, in excess of the amounts appropriated for that function, other than bond repayments, medium-term obligation of repayments and any other long-term contract expressly authorized by law.”



OVERVIEW

Staffing:

Staffing for **FY26** is projected to be **868.2** FTE compared to FY2026 augmented budget of 871.35 FTE.

Revenues:

General Fund revenues is projected at **$122M** in **FY26** a decrease of $1M from FY26 augmented budget.

Special Revenue Fund (Grants) are projected at **$60M** in **FY26,** an increase of $3.5M from FY26 augmented budget.

Expenditures:

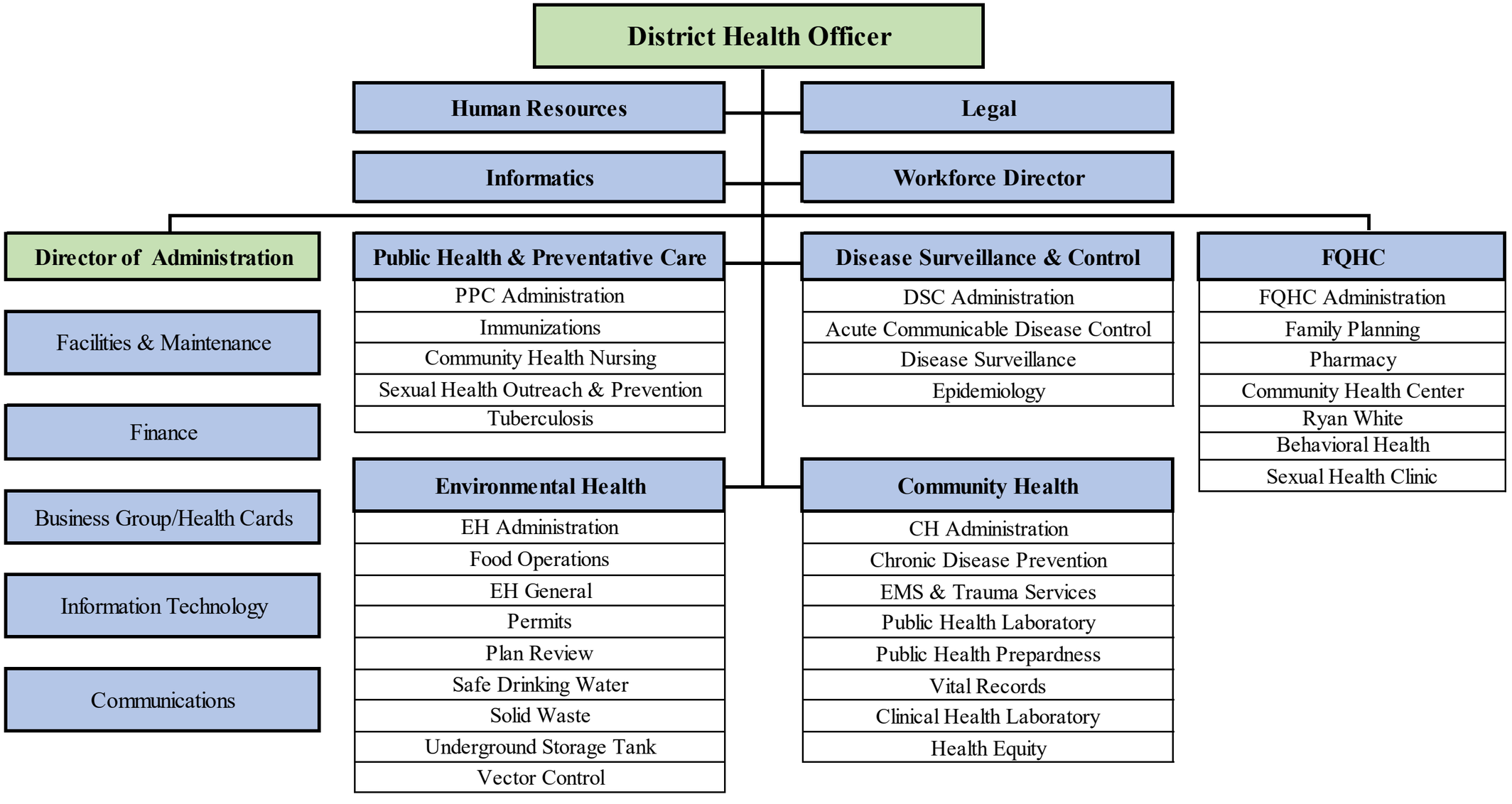
General Fund expenditures are projected at **$112M** in **FY26**, a decrease of $9.6M from FY26 augmented budget

Special Revenue Fund expenditures are projected at **$65M** in **FY26**, an increase of $2.9M from FY26 augmented budget

Capital:

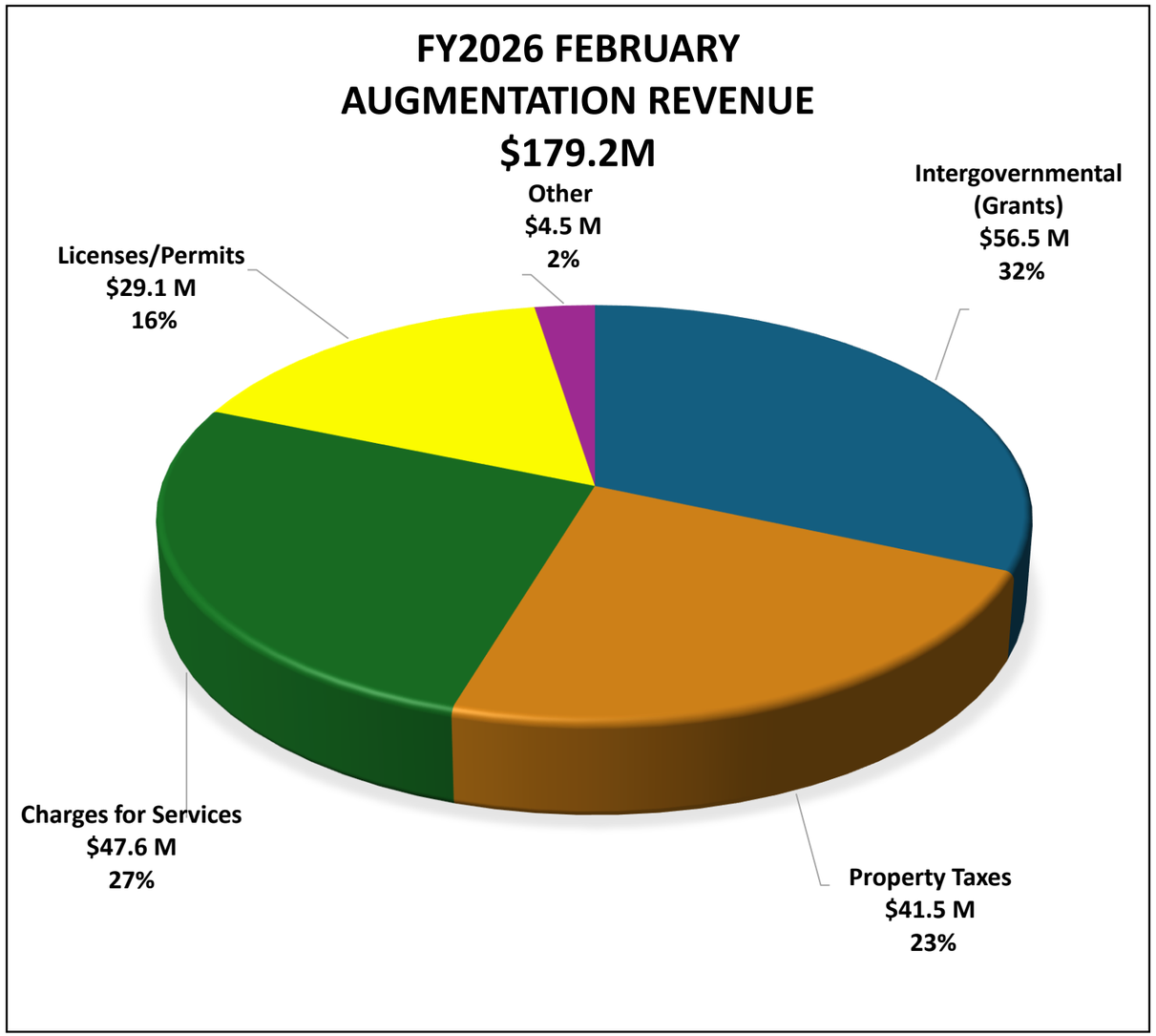
Capital expenses is projected at **$2M** for **FY26**, a decrease of $1M from FY26 augmented budget

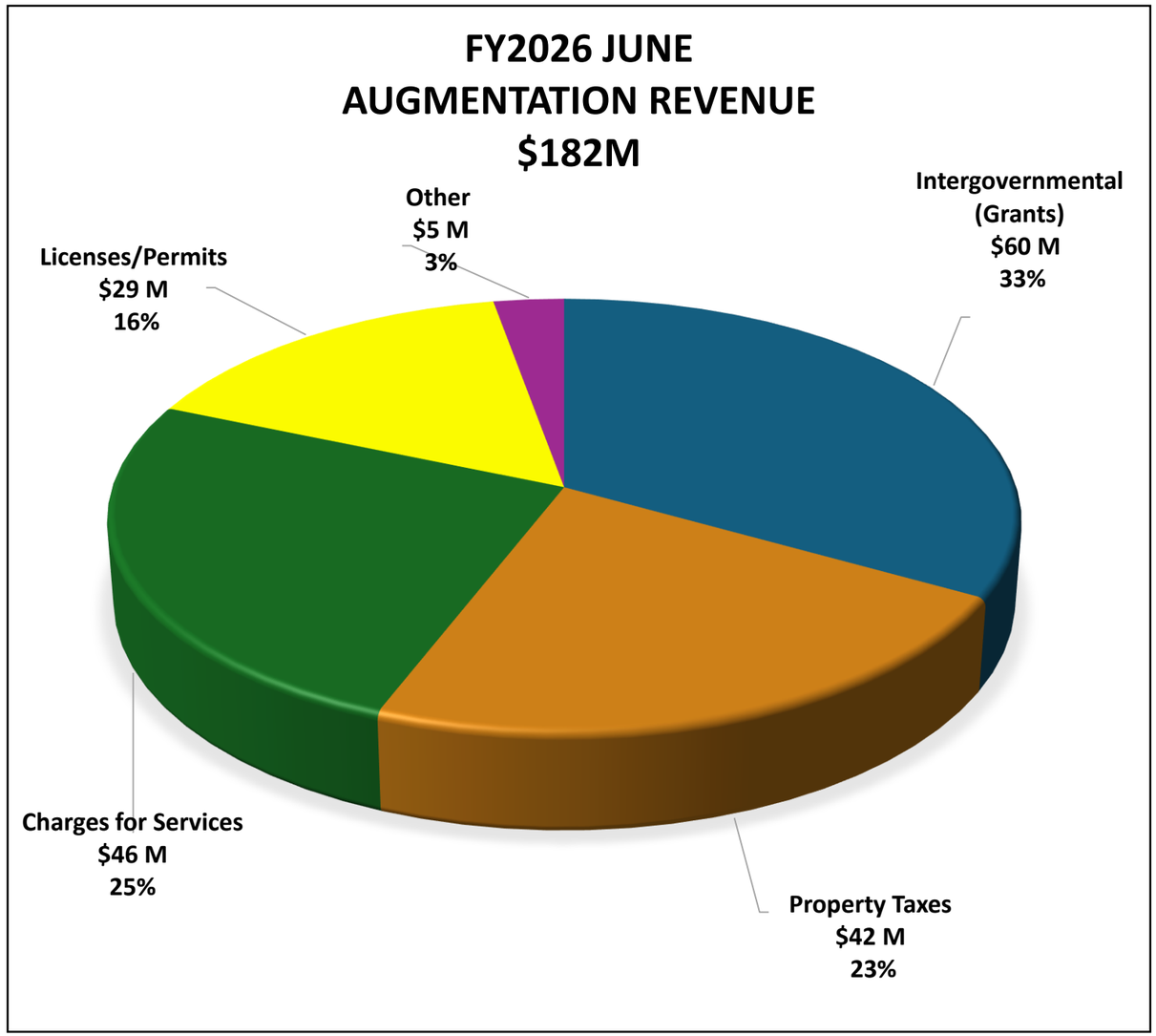
SNHD ORGANIZATION CHART



REVENUES

COMBINED GF & SRF REVENUES BY SOURCE – comparison

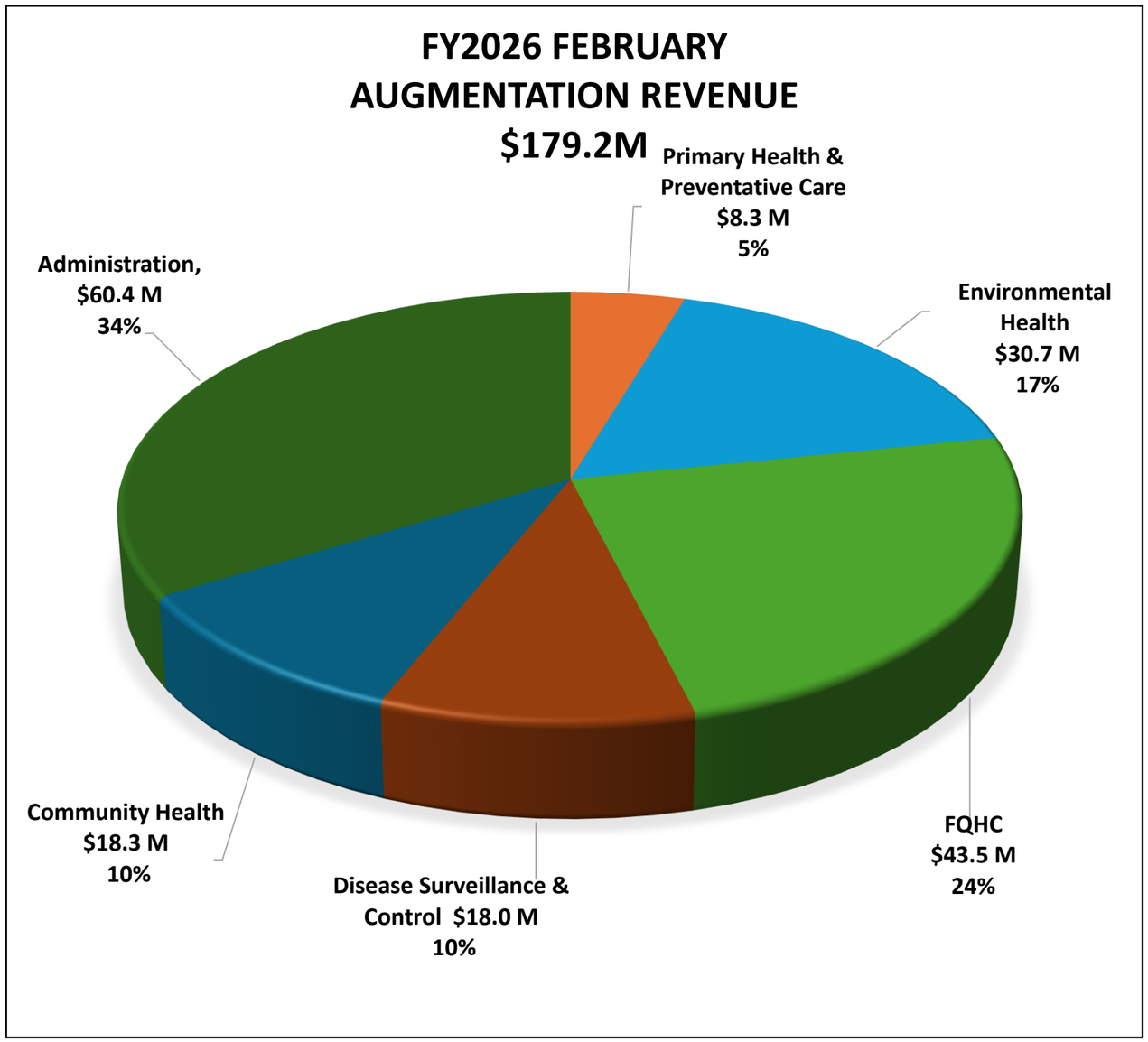


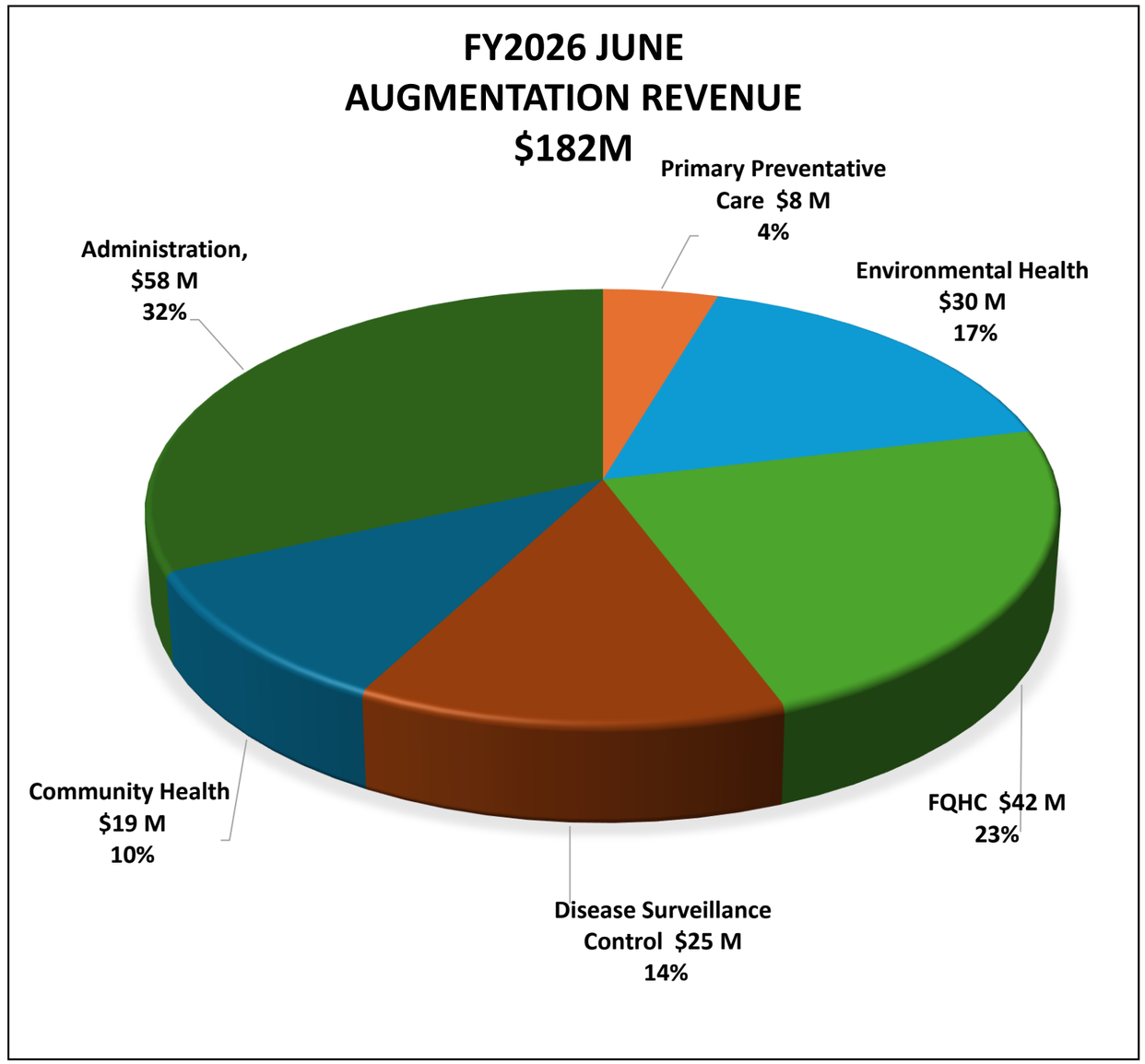


% Percentages are based on total revenue.
***Does not include Transfers In*
***Adjusted Property Tax revenue was approved in June 2025*

REVENUES

COMBINED REVENUES BY DIVISION – comparison





% Percentages are based on total revenue.
***Does not include Transfers In*

REVENUES
GENERAL & GRANTS FUND HIGHLIGHTS

Special Revenue (Grants) increased by **$4M** due to the addition/increase of various grants/sources (Sharp $854K, State Opioid Response $825K, Senate Bill 118 $540K, Overdose Data $440K, State Public Health Fund $410K, HIV Prevention $388K, and Post Overdose Response $292K)

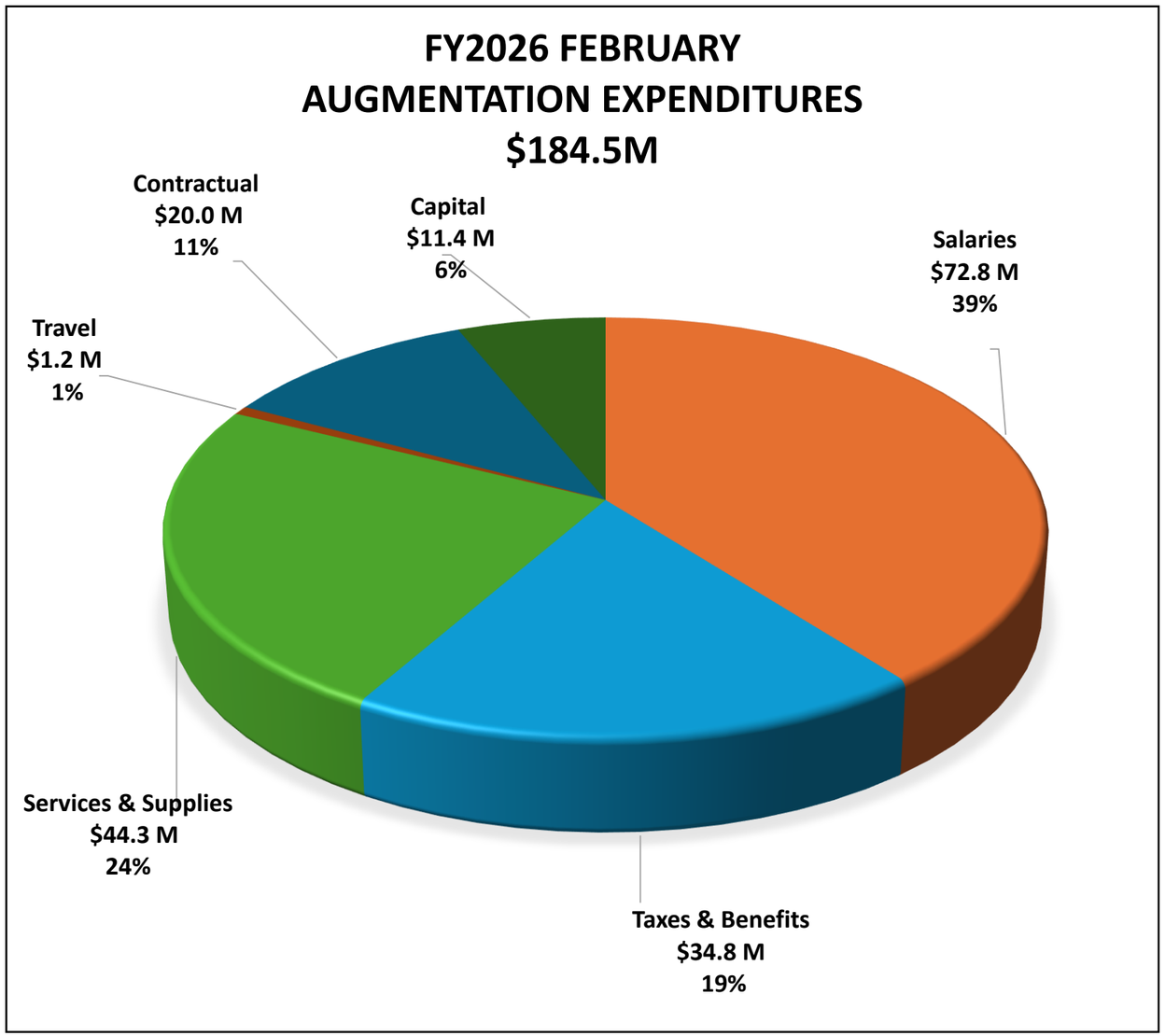
**Includes lab expansion grants that may be deferred to next fiscal year, FY27*

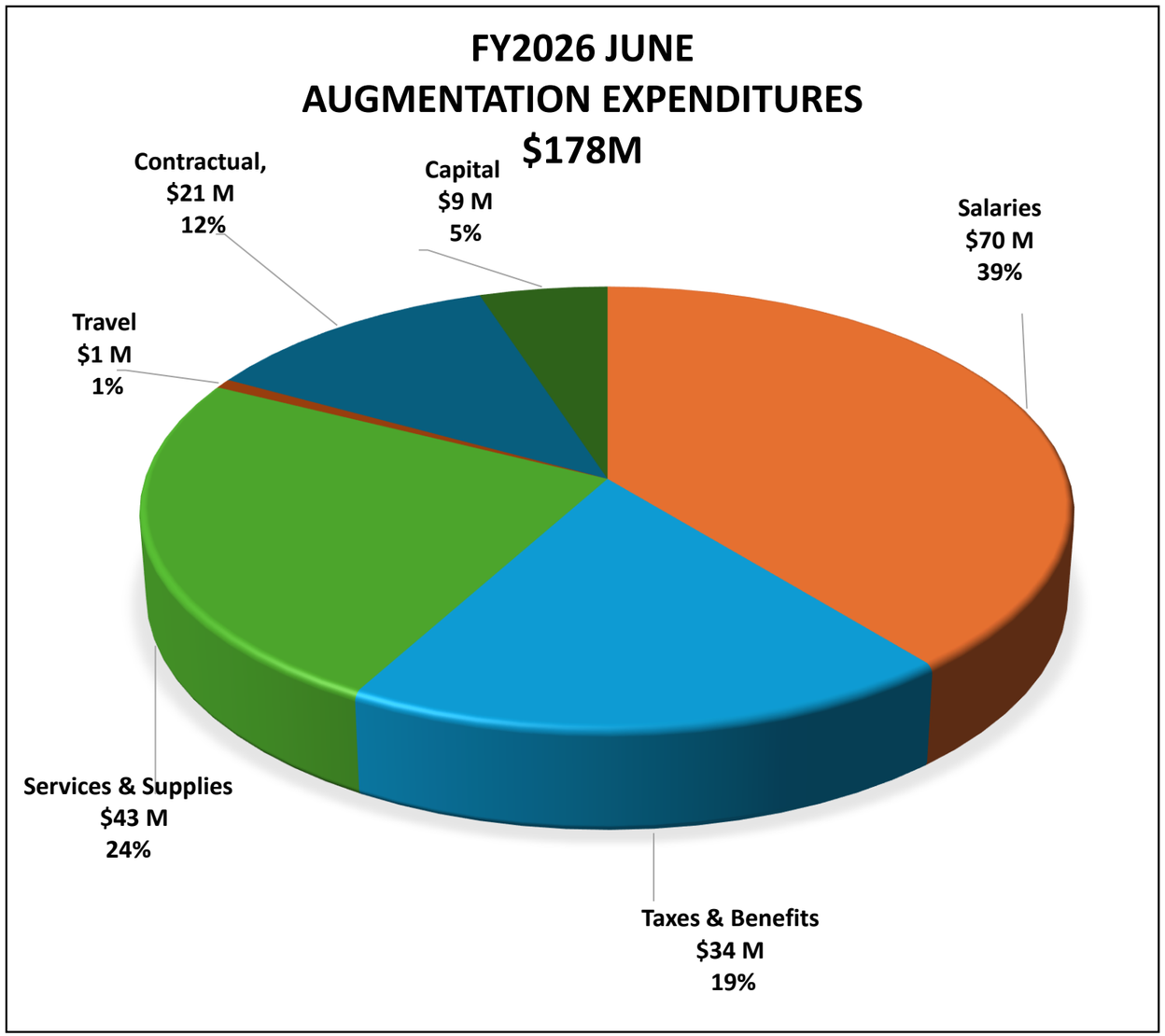
General Fund revenue decreased by **$1M** from FY26 augmented budget of $122.7M, primarily due to decrease in charges for services and pharmacy revenue.

Pharmacy revenue for FY26 decreased to $32M, a decrease of **$3M** from the augmented budget of $35.2M. This decrease is primarily due to changes in Gilead reimbursements.

EXPENDITURES

COMBINED EXPENSES BY SOURCE – comparison

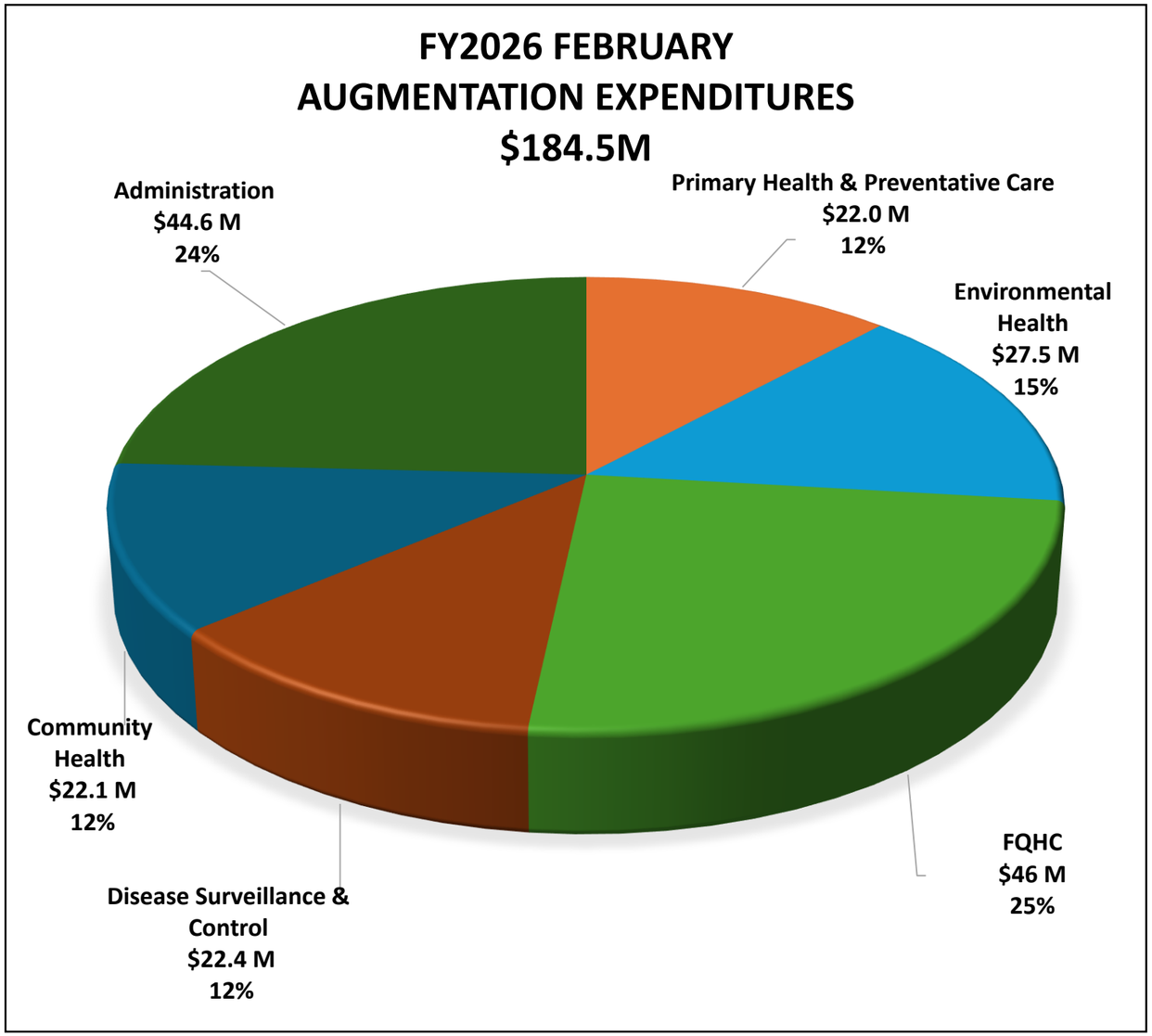


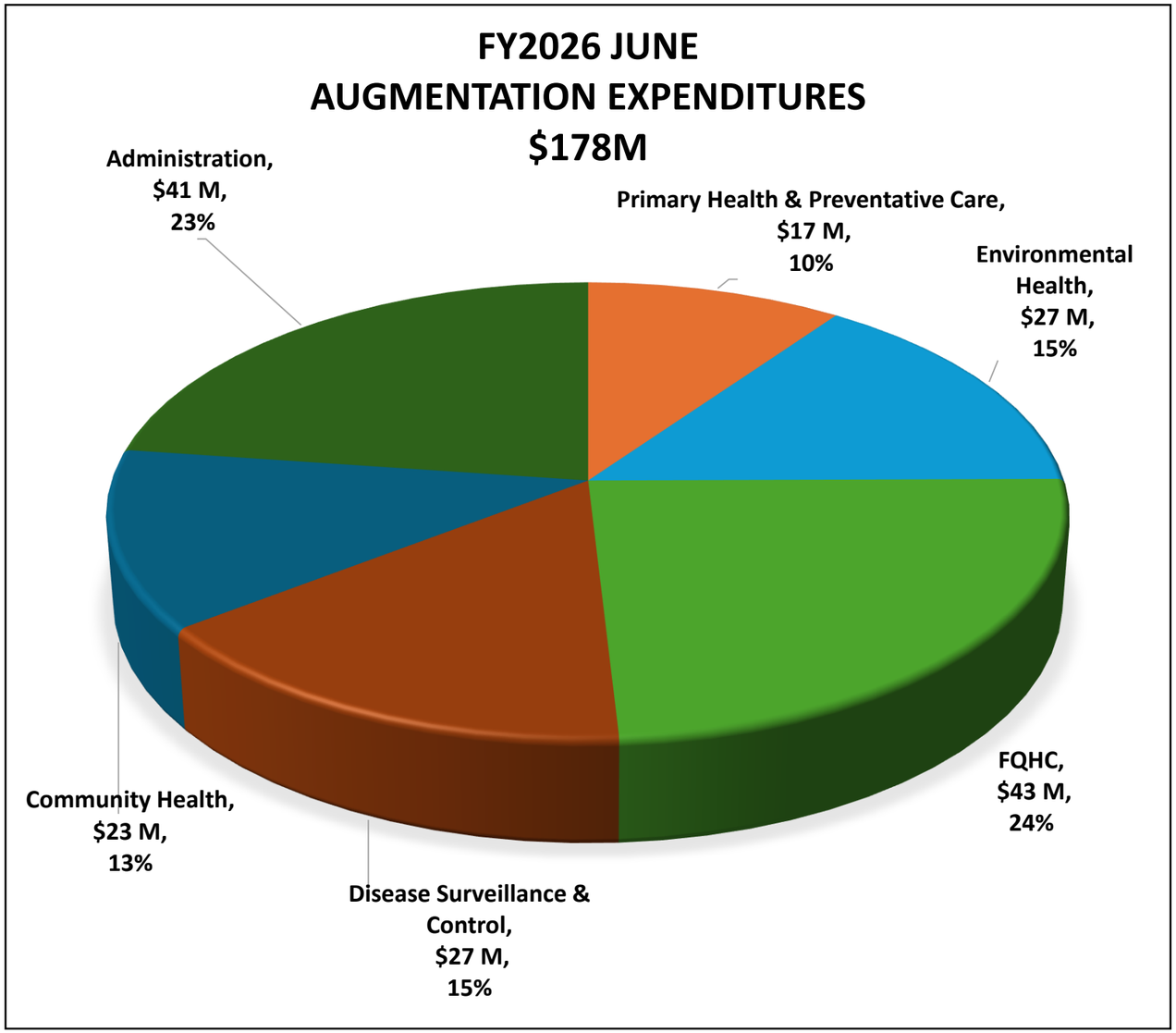


$ Amounts are based on total expense.
***Does not include Transfers Out and Cost Allocations*
***Does not include Transfers Out to Capital of $3M*

EXPENDITURES

COMBINED EXPENSES BY DIVISION – comparison





$ Amounts are based on total expense.
***Does not include Transfers Out and Cost Allocations*
***Does not include Transfers Out to Capital of $3M*

EXPENDITURES
General & Grants Fund HIGHLIGHTS

General Fund and Special Revenue expenditures total augmented budget is **$178M** compared to **$184.5M** original budget, a total decrease of **$6.5M**.

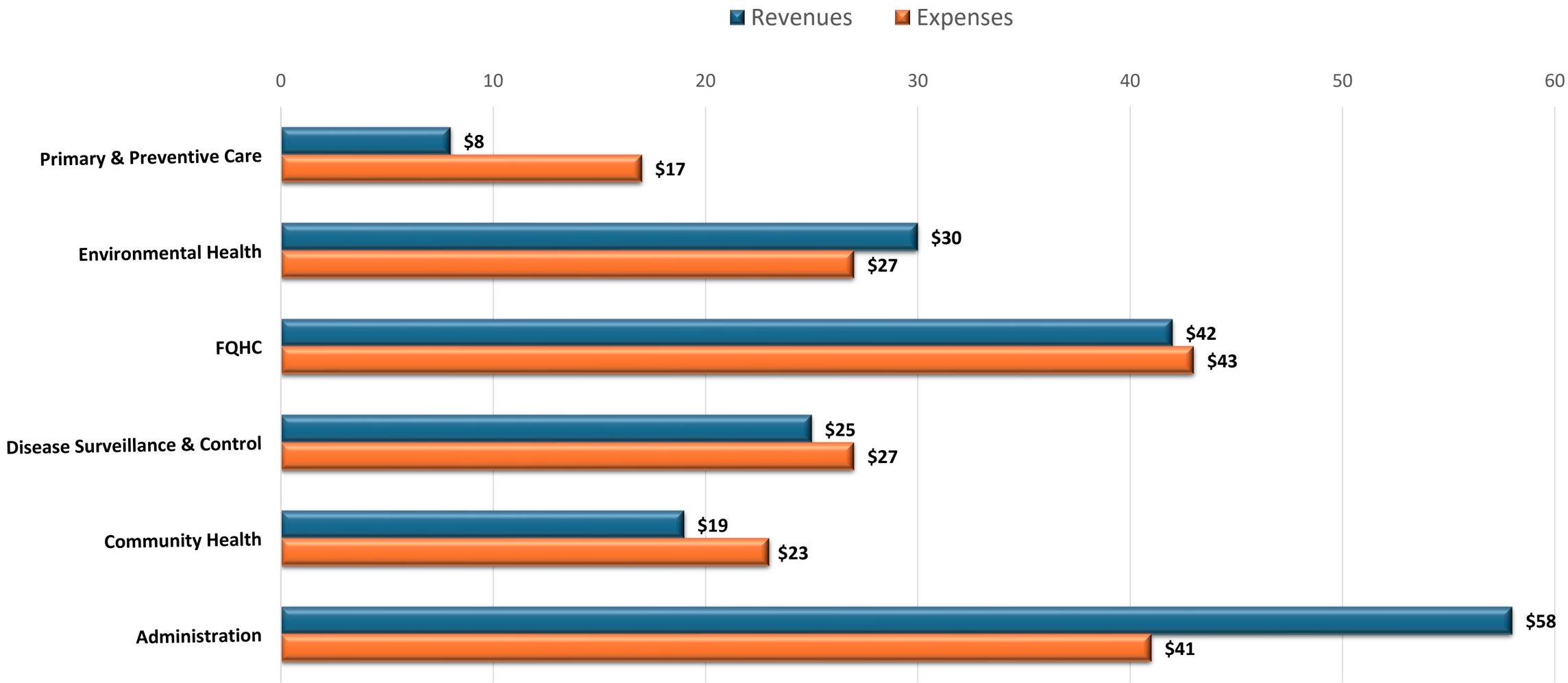
Special Revenue (Grants) expenditures increased **$3M** due to the addition/increase of various grants/sources (Sharp $854K, State Opioid Response $825K, Senate Bill 118 $540K, Overdose Data $440K, State Public Health Fund $410K, HIV Prevention $388K, and Post Overdose Response $292K).

**Includes lab expansion grants that may be deferred to next fiscal year, FY27*

General Fund expenditures decreased **$10M**. Salaries, taxes & benefits decreased **$4M** due to 62 budgeted vacant positions and unpaid leave. Supplies expenses decreased **$6M** due to reduction in vaccines of *$4M* and pharmacy medications of *$2M*. Contractual expenses decreased **$623K** due to the decommissioning of equipment, reduction in maintenance requirements/costs, and postponement and/or cancellation of projects.

REVENUES VS. EXPENDITURES

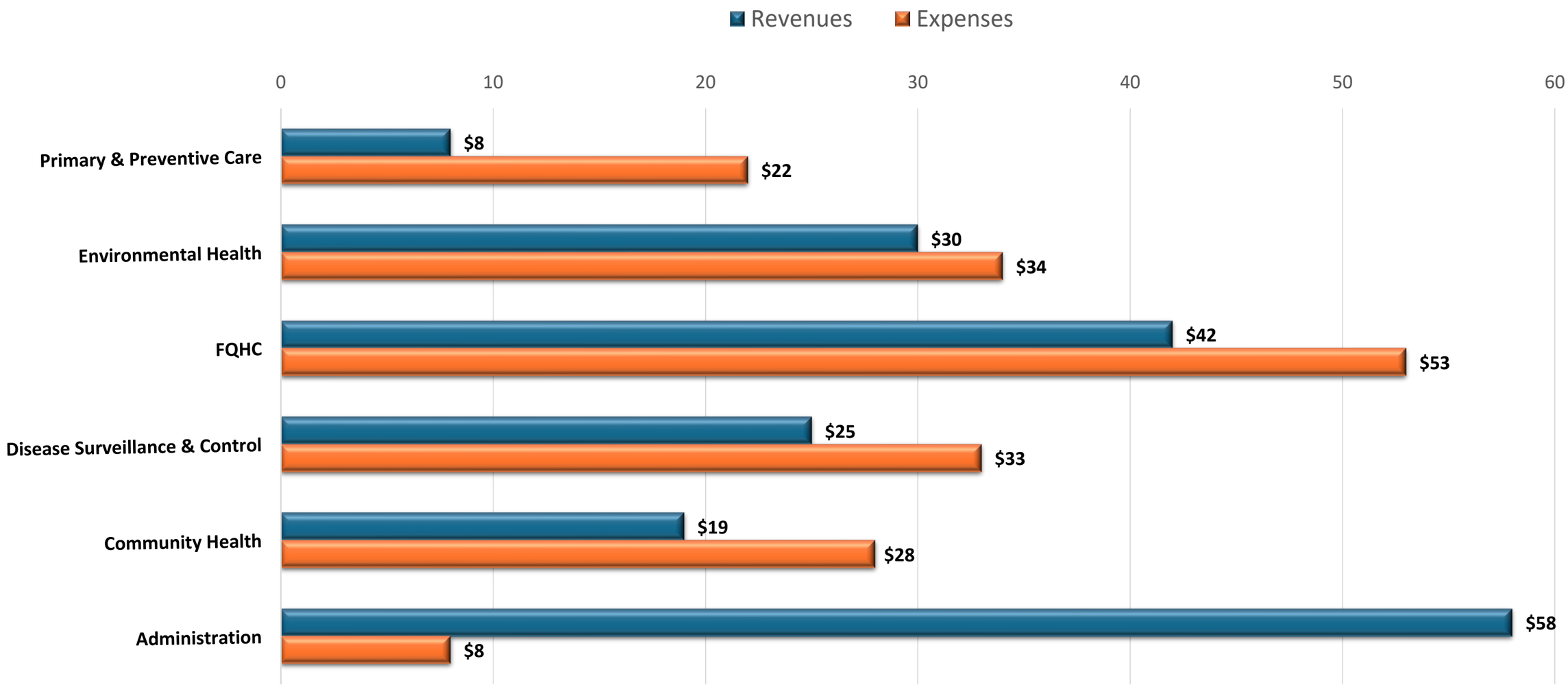
COMBINED FUNDS BY DIVISION



All amounts are in millions
Excludes Indirects and Cost Allocations

REVENUES VS. EXPENDITURES

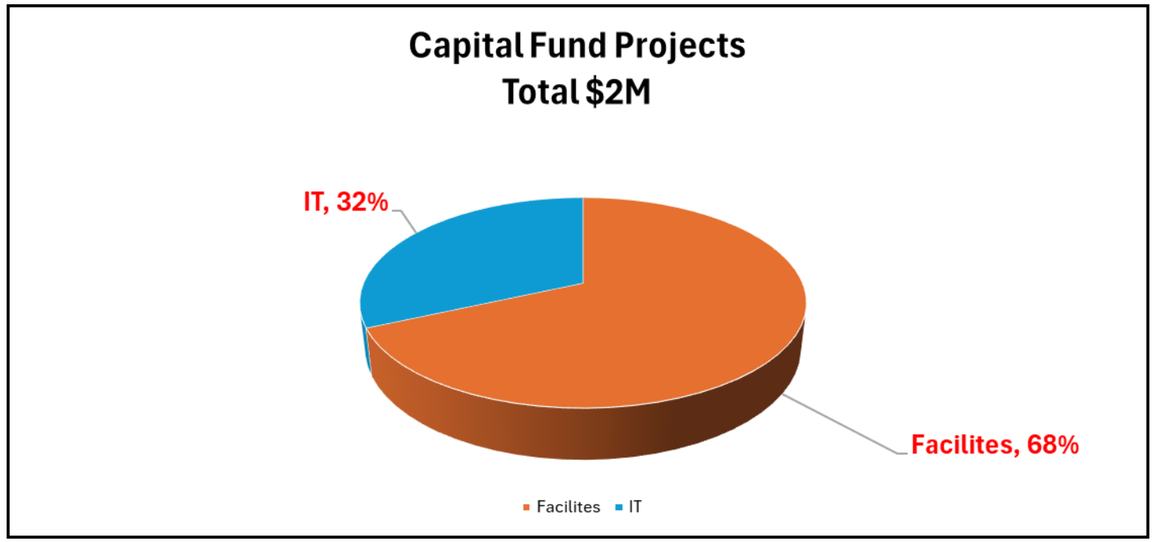
COMBINED FUNDS BY DIVISION



All amounts are in millions
Includes Indirects and Cost Allocations

CAPITAL FUND

FY 2026 Capital Projects



Capital Improvement Projects				
Facilities	**FY26 Adopted**	**FY26 1st Augmentation**	**FY26 Estimate**	**Change**
Improvements	1,475,000	1,986,831	1,573,831	(413,000)
Equipment	35,000	16,360	32,720	16,360
Vehicles	-	-	-	-
Total	**1,510,000**	**2,003,191**	**1,606,551**	**(396,640)**
IT				
Computer Hardware/Software	1,082,000	1,082,000	287,984	(794,016)
Equipment	187,000	187,000	442,706	255,706
Professional Services	32,000	32,000	15,194	(16,806)
Total	**1,301,000**	**1,301,000**	**745,883**	**(555,117)**
Total Capital Improvement Projects	**2,811,000**	**3,304,191**	**2,352,434**	**(951,757)**

PERSONNEL

Division	2025/2026 ADOPTED	2025/2026 AMENDED	2025/2026 ESTIMATED	FTE Change	% FTE CHANGE Amended v Estimated
Public Health & Preventive Care (1)	114.00	120.10	118.1	-2.0	-1.7%
Environmental Health (2)	205.00	205.00	206.0	1.0	0.5%
FQHC (3)	126.50	119.50	117.3	-2.2	-1.9%
Disease Surveillance & Control (4)	132.00	135.00	119.0	-16.0	-13.4%
Community Health	103.00	99.00	99.0	0.0	0.0%
Administration (5)	192.00	192.75	208.8	16.0	7.7%
Total:	**872.50**	**871.35**	**868.2**	**-3.2**	**-0.4%**

1 - Transfer of 1 CHW to Admin; reduction of 1 CHN (Temp)

2 - Addition of 1 Environmental Health Specialist

3 - Reduction of 1 CHN II, 1 Care Coordinator, 1 CHW I (PT)

4 - Transfer of 14 Informatics FTE from DSC to Admin; reduction of 1 DDSC I & 1 DIIS II

5 - Transfer of 14 Informatics FTE from DSC to Admin; addition of 1 informatics scientist, 0.5 Accounting Tech II & 0.5 Medical Billing/Coding Specialist

	FY2026 1st Augmentation		FY26 2nd Augmentation		Change	
Division	General Fund	Special Revenue	General Fund	Special Revenue Fund	General Fund	Special Revenue Fund
Public Health & Preventive Care	78.21	41.89	76.0	42.2	-2.3	0.3
Environmental Health	194.10	10.90	196.6	9.4	2.5	-1.5
FQHC	87.00	32.50	90.9	26.4	3.9	-6.1
Disease Surveillance & Control	48.85	86.15	38.7	80.4	-10.2	-5.8
Community Health	47.15	51.85	41.2	57.8	-5.97	5.97
Administration	173.39	19.36	178.9	29.8	5.6	10.5
Grand Total	**628.70**	**242.65**	**622.3**	**245.9**	**-6.4**	**3.2**

Fund Balance - General Fund

General Fund	FY 26 Adopted	FY 26 1st Augmentation	FY 26 Estimated
Beginning Fund Balance	**47,199,705**	**65,128,565**	**65,128,565**
Revenues	121,574,325	122,692,068	121,707,515
Expenditures/Other Uses	129,089,073	130,967,621	120,524,044
Change in Fund Balance	(7,514,748)	(8,275,553)	1,183,472
Ending Fund Balance without contingency	**39,684,957**	**56,853,012**	**66,312,037**
Contingency	-	3,000,000	3,000,000
****Ending Fund Balance with contingency**	**39,684,957**	**53,853,012**	**63,312,037**

***Includes $3M contingency, cost allocations and transfers out to Special Revenue and Capital Project funds for FY2026*

Unassigned beginning fund balance (not restricted or committed/assigned) at June 30, 2025 was $54,049,140, ending fund balance with FY26 estimated activity is $52,232,612

Fund Balance - Special Revenue Fund

Special Revenue	FY 26 Adopted	FY 26 1st Augmentation	FY 26 Estimated
Beginning Fund Balance	**82,081**	**121,453**	**121,453**
Revenue/Other	70,661,216	62,297,514	65,247,695
Expenditures/Other Uses	70,661,216	62,297,514	65,247,695
Change in Fund Balance	-	-	-
Ending Fund Balance	**82,081**	**121,453**	**121,453**
Includes cost allocation and transfers in from General Fund			

Fund Balance – Capital Projects Fund

Capital Projects	FY 26 Adopted	FY 26 1st Augmentation	FY 26 Estimated
Beginning Fund Balance	**2,999,600**	**3,570,482**	**3,570,482**
Revenue/Other	3,109,559	3,109,559	3,146,867
Expenditures/Other Uses	2,811,000	3,304,191	2,352,434
Change in Fund Balance	298,559	(194,631)	794,434
Ending Fund Balance	**3,298,159**	**3,375,851**	**4,364,916**
Includes transfers from General Fund			

No changes to Bond Reserve Fund

RECOMMENDATION

- Approval of the FY 2026 June budget augmentation as presented.
  - Petition #33-26
  1. Resolution #04-26 – General Fund
  2. Resolution #05-26 – Special Revenue Fund
  3. Resolution #06-26 – Capital Projects Fund
- Copies to be submitted to Clark County and State of Nevada, pending further instructions.

Southern Nevada Health District

QUESTION AND ANSWER