



FY 2025-2026 Budget Presentation

(July 1, 2025 to June 30, 2026)

Finance Committee Meeting

March 26, 2025



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 **FY26** is projected to be **872.5** FTE compared to FY 2025 Augmented budget of 864.3 FTE.

Revenues:

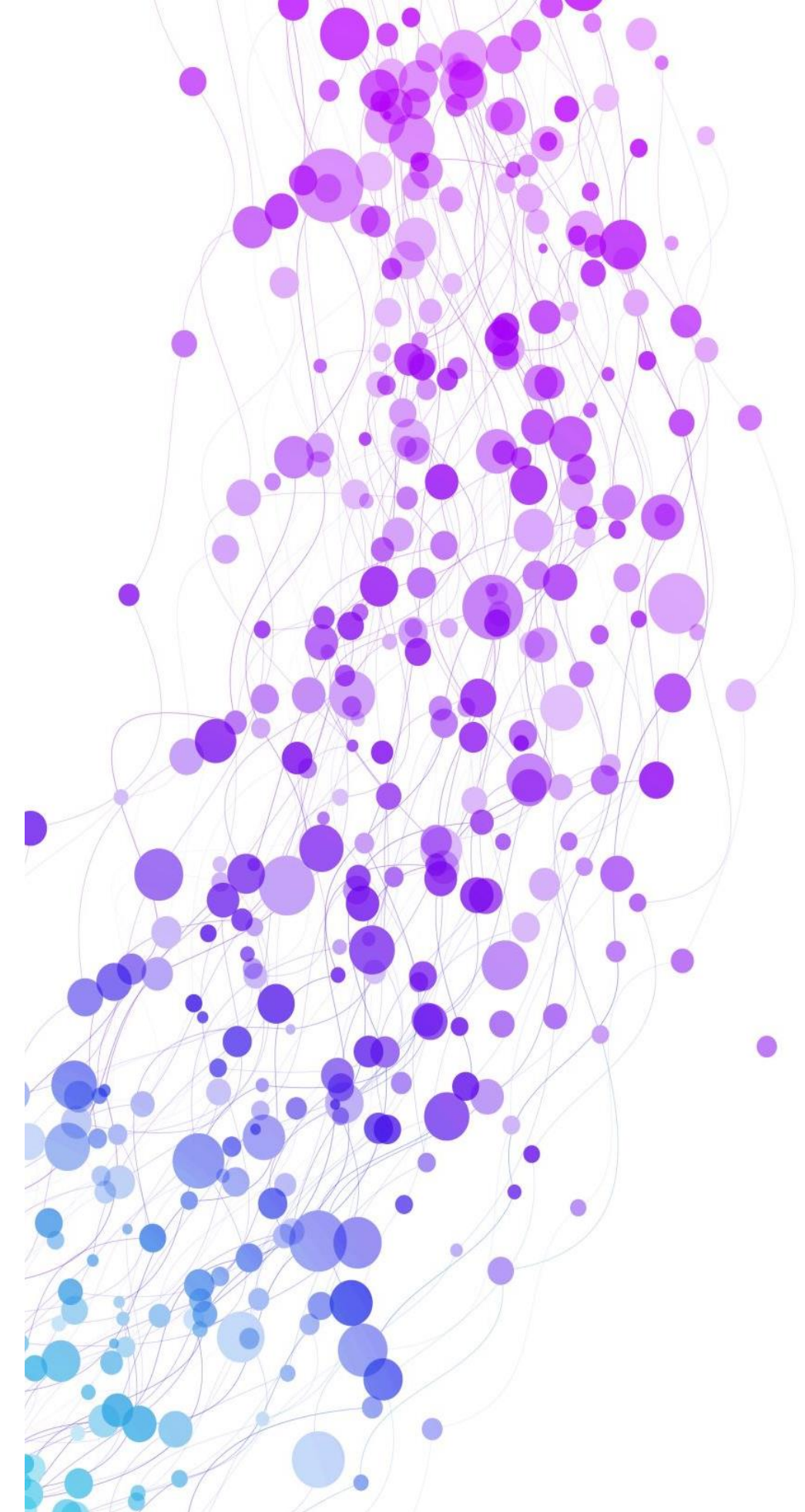
General Fund revenues is projected at **\$121.6M** in **FY26** an increase of \$7.3M from FY25 augmented budget.

Special Revenue Fund (Grants) decrease to **\$61.9M** in **FY26** a decrease of \$17M from FY25 augmented budget.

- ❖ *SB118 funding started in FY25, total of **\$10.95M**. An estimated **\$6.8M** is anticipated to be utilized in FY26.*
- ❖ Reduction in grant expenditure requests compared to FY2025 augmented budget.

Capital:

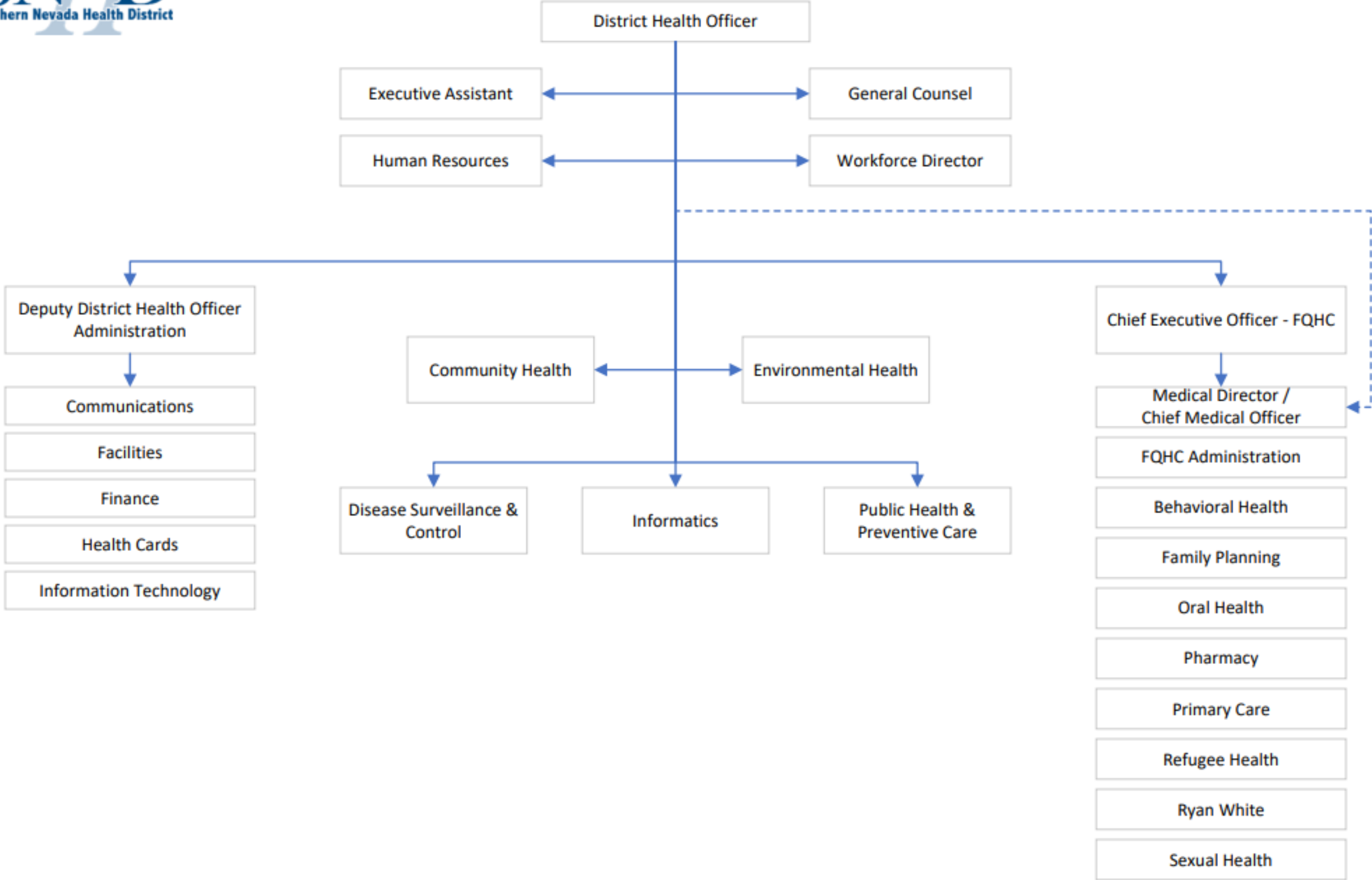
Lab Expansion project is currently underway in FY25 and is expected to continue in FY26 with \$8.8M anticipated to be utilized.



SNHD ORGANIZATION CHART



SNHD Organizational Chart
Effective: 02/24/2025

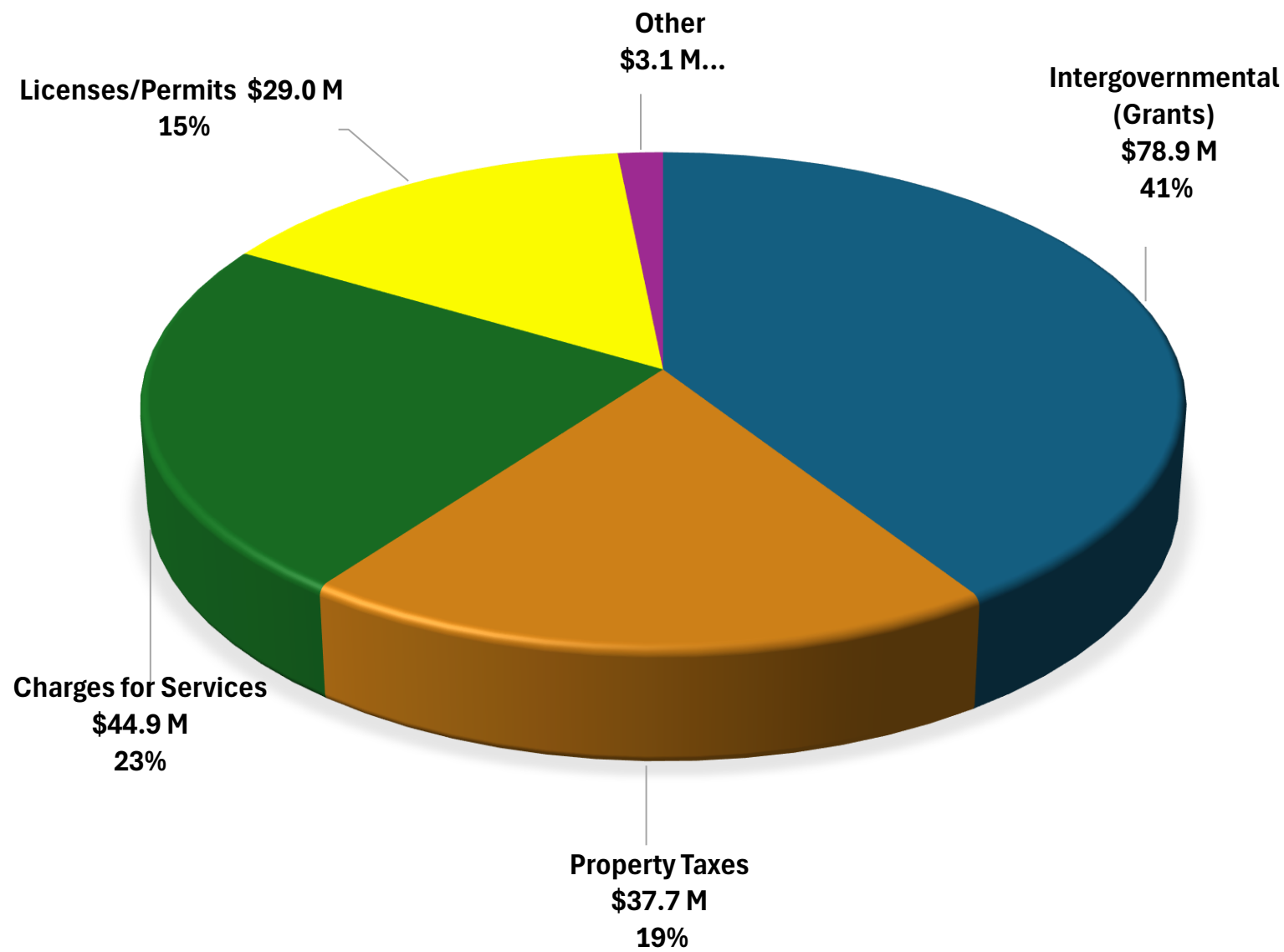


REVENUES

COMBINED General Fund & Special Revenue Fund REVENUES BY SOURCE – comparison

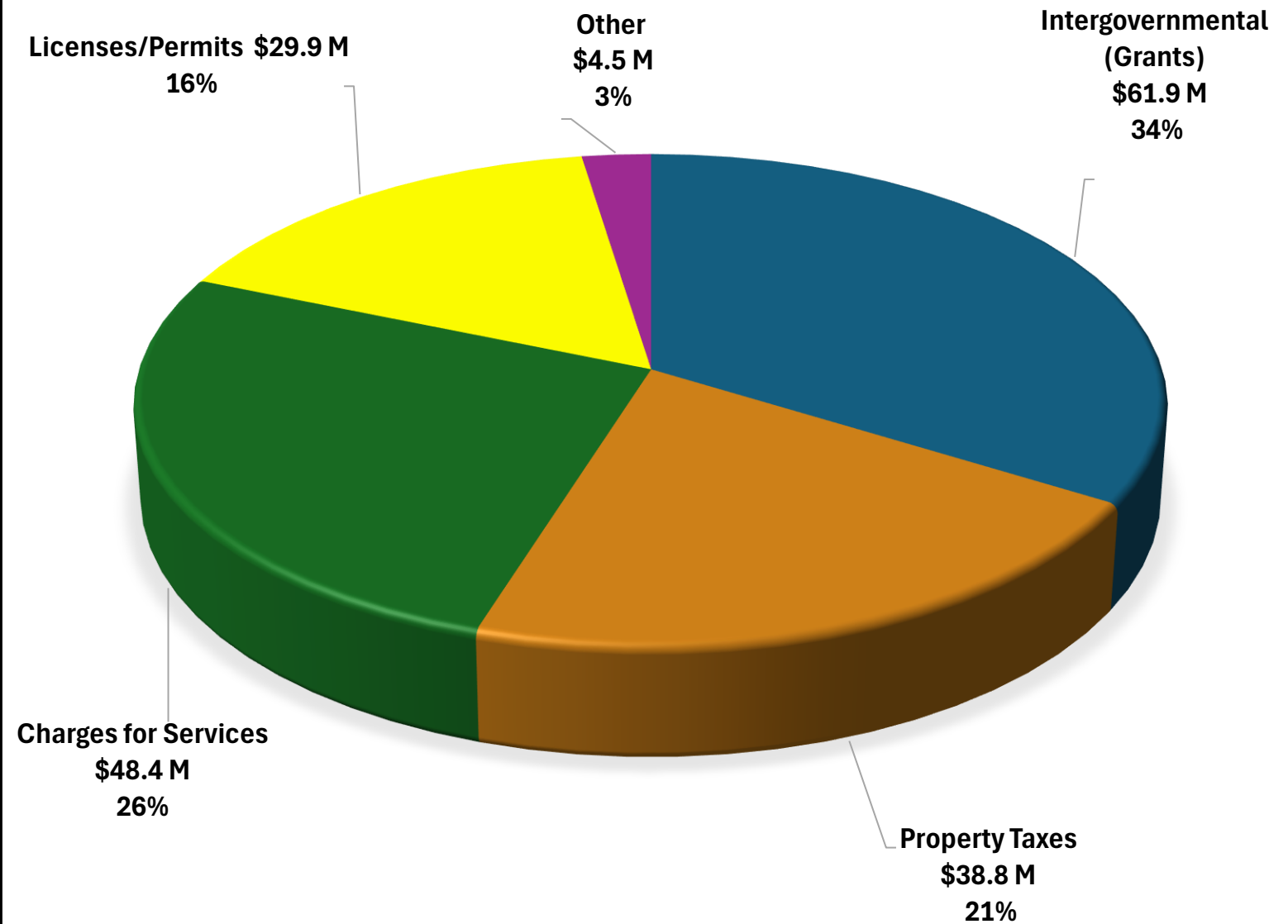
FY2025 AUGMENTED BUDGET

REVENUE
\$193.1M



FY2026 PROPOSED BUDGET

REVENUE
\$183.5M



% Percentages are based on total revenue.

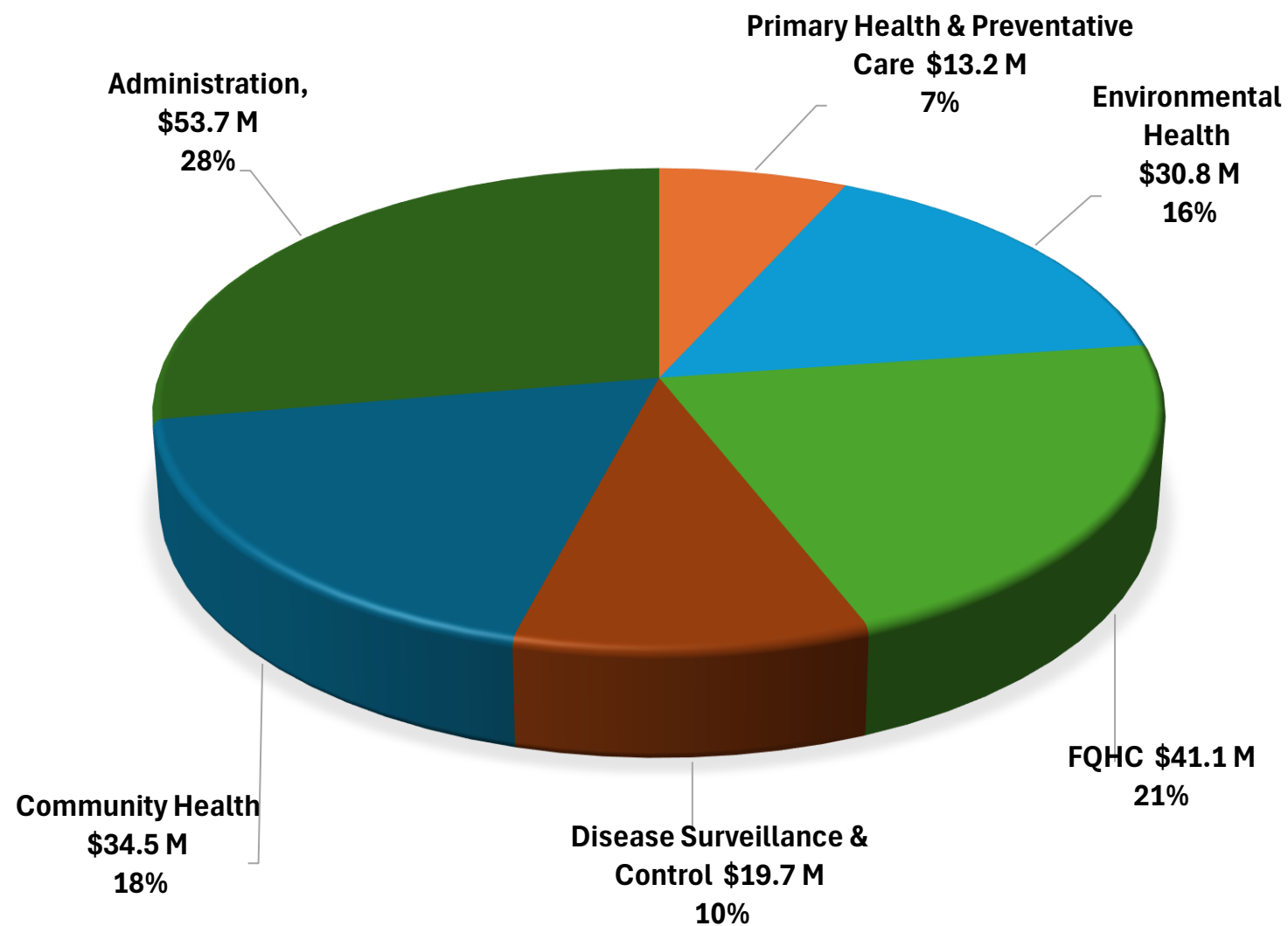
**Does not include Transfers In

REVENUES

COMBINED REVENUES BY DIVISION – COMPARISON

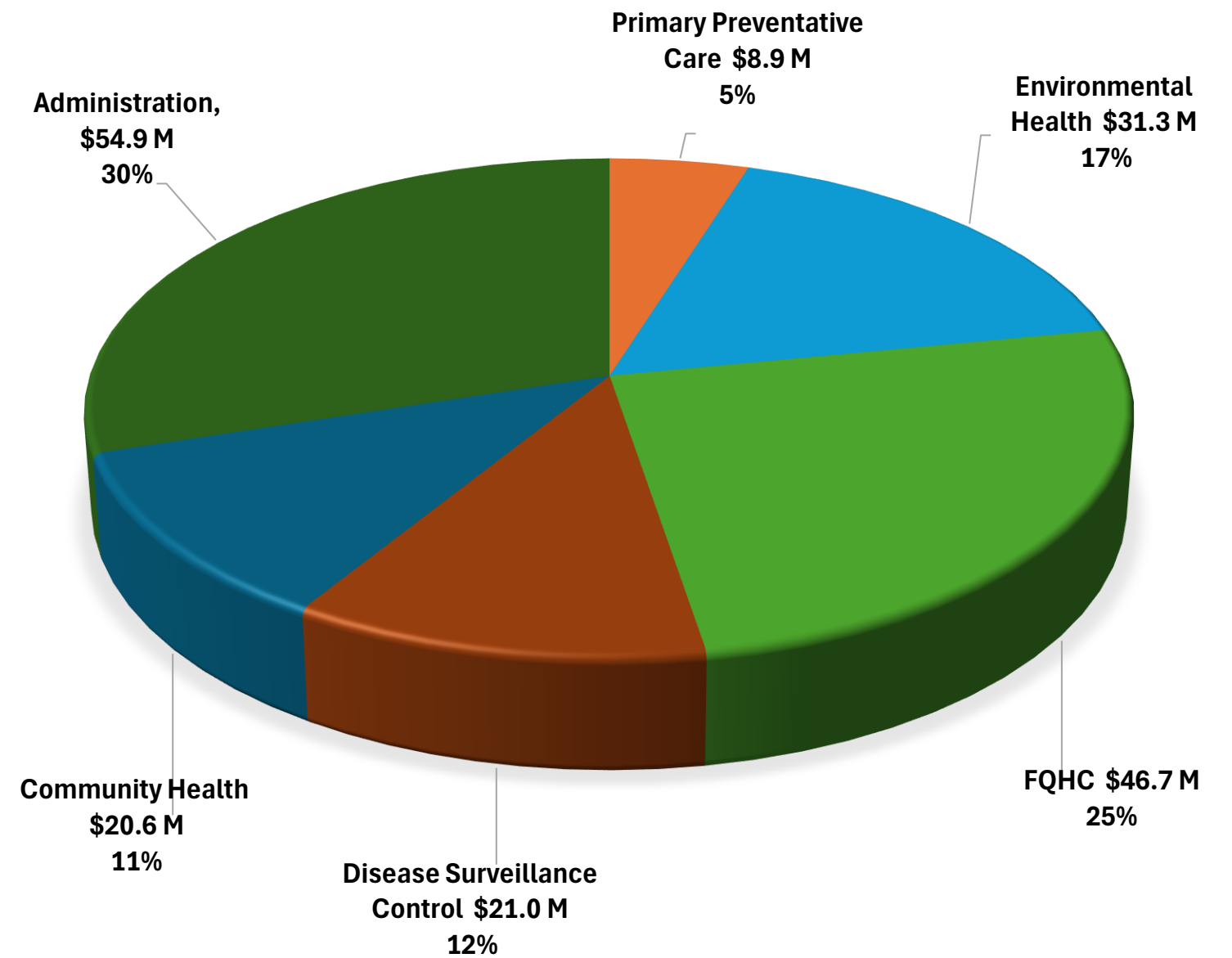
FY2025 AUGMENTED BUDGET

REVENUE
\$193.1M



FY2026 PROPOSED BUDGET

REVENUE
\$183.5M



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**Does not include Transfers In

REVENUES

GENERAL & GRANTS FUND

FY 2026 Clark County Property Tax revenue is expected at \$38.8M an increase of \$1.8M or 3.0% compared to \$37.7M from FY2025. Pharmacy revenue also increased \$6.1M and Permits and Fees increased \$0.9M from FY2025 Augmentation.

General Funds Revenue increased from \$114.2M to \$121.6M, a \$7.3M or 6.4% increase from FY2025 Augmentation.

Special Revenue Funds decreased from \$78.9M to \$61.9M due to the conclusion of grants and reduction in grant expenditures requested compared to FY2025 Augmentation. Examples: COVID 19 Disaster Relief, Ryan White, Family Planning, Public Health Infrastructure (PHI), and Enhancing Detection Expansion grant.

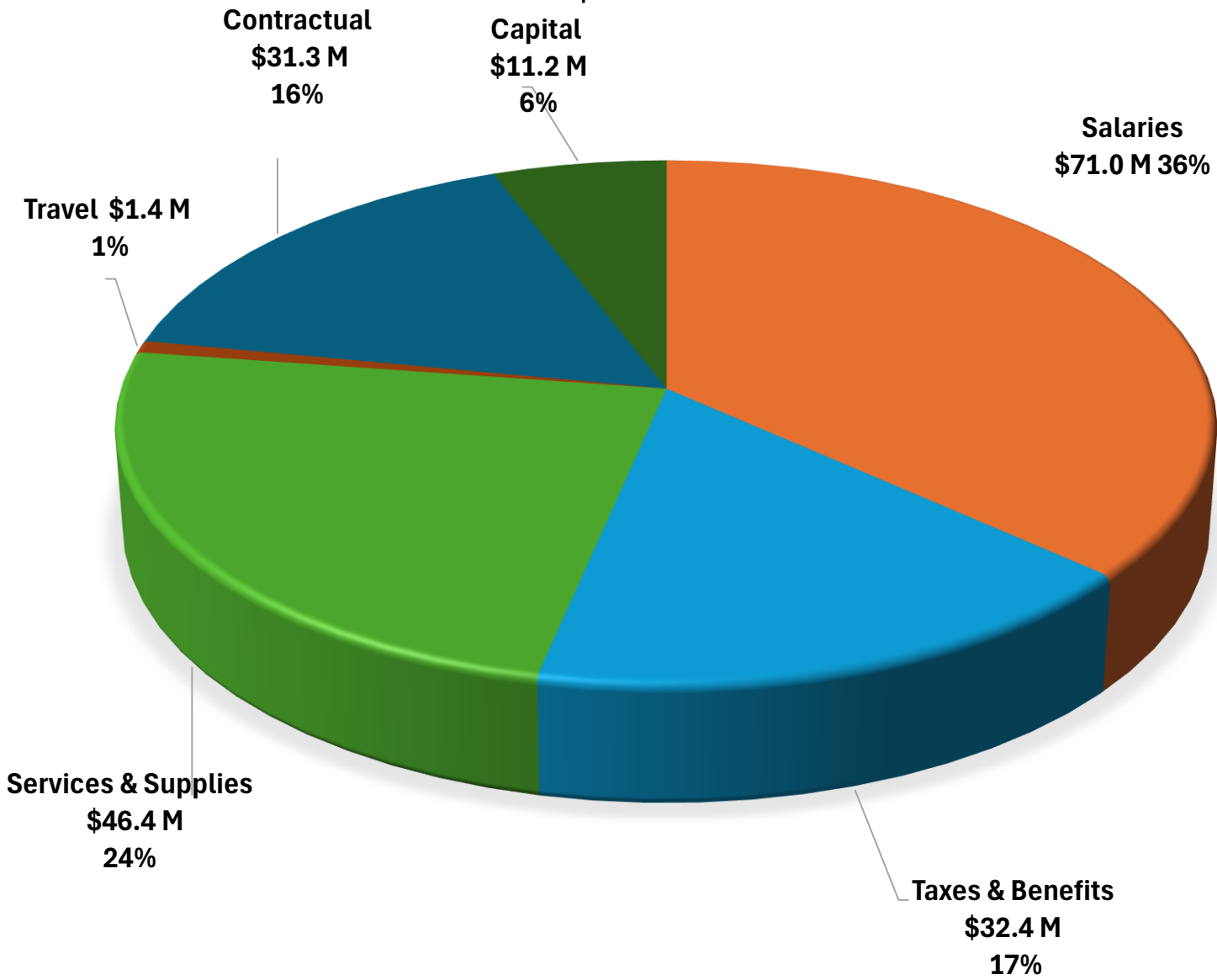
EXPENDITURES

COMBINED EXPENSES BY SOURCE – COMPARISON

FY2025 AUGMENTED BUDGET

EXPENSE

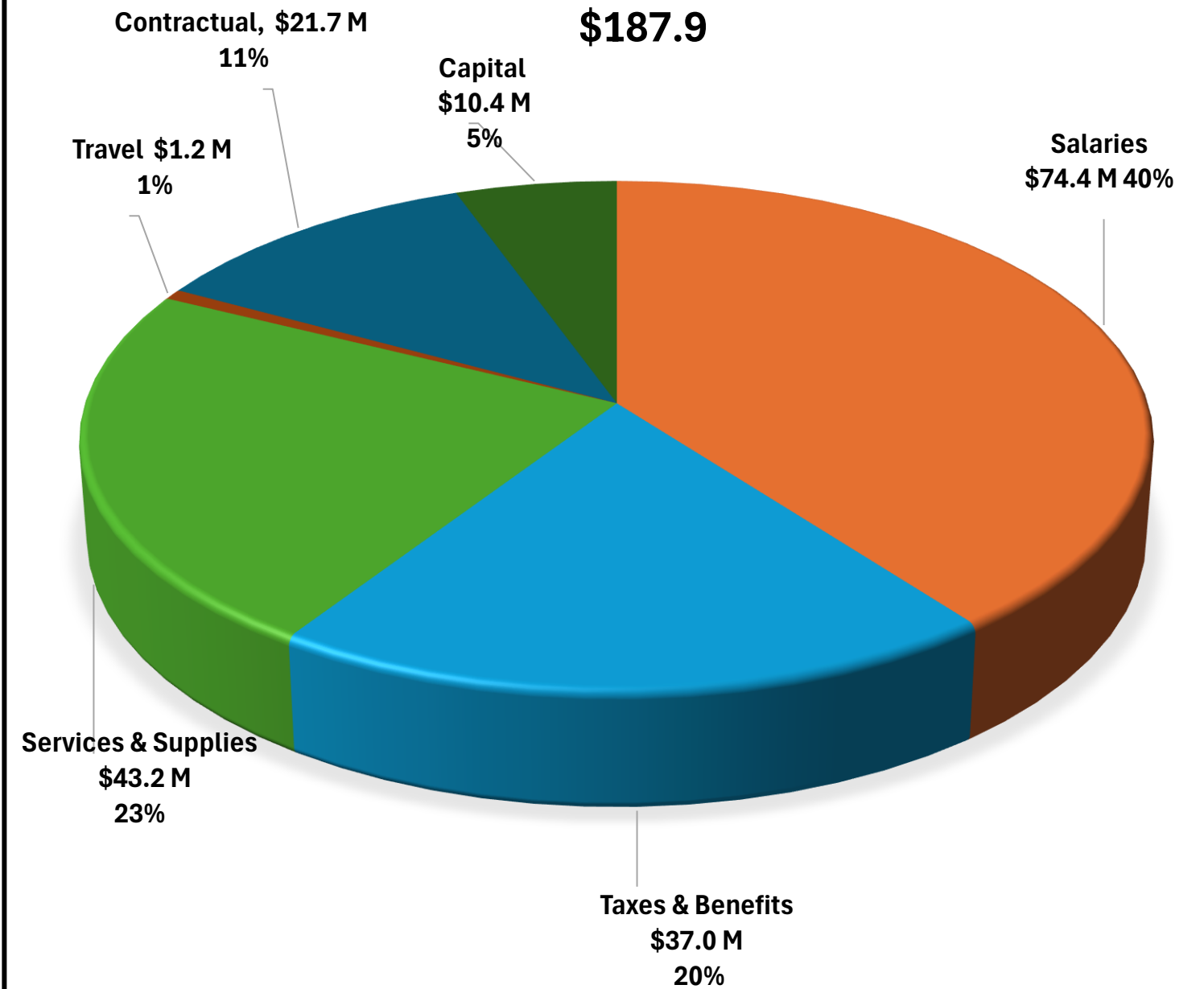
\$193.7M



FY2026 PROPOSED BUDGET

EXPENSE

\$187.9



\$ Amounts are based on total expense.

**Does not include Transfers between GF and SRF .

**Does not include Transfers Out to Capital of \$3M.

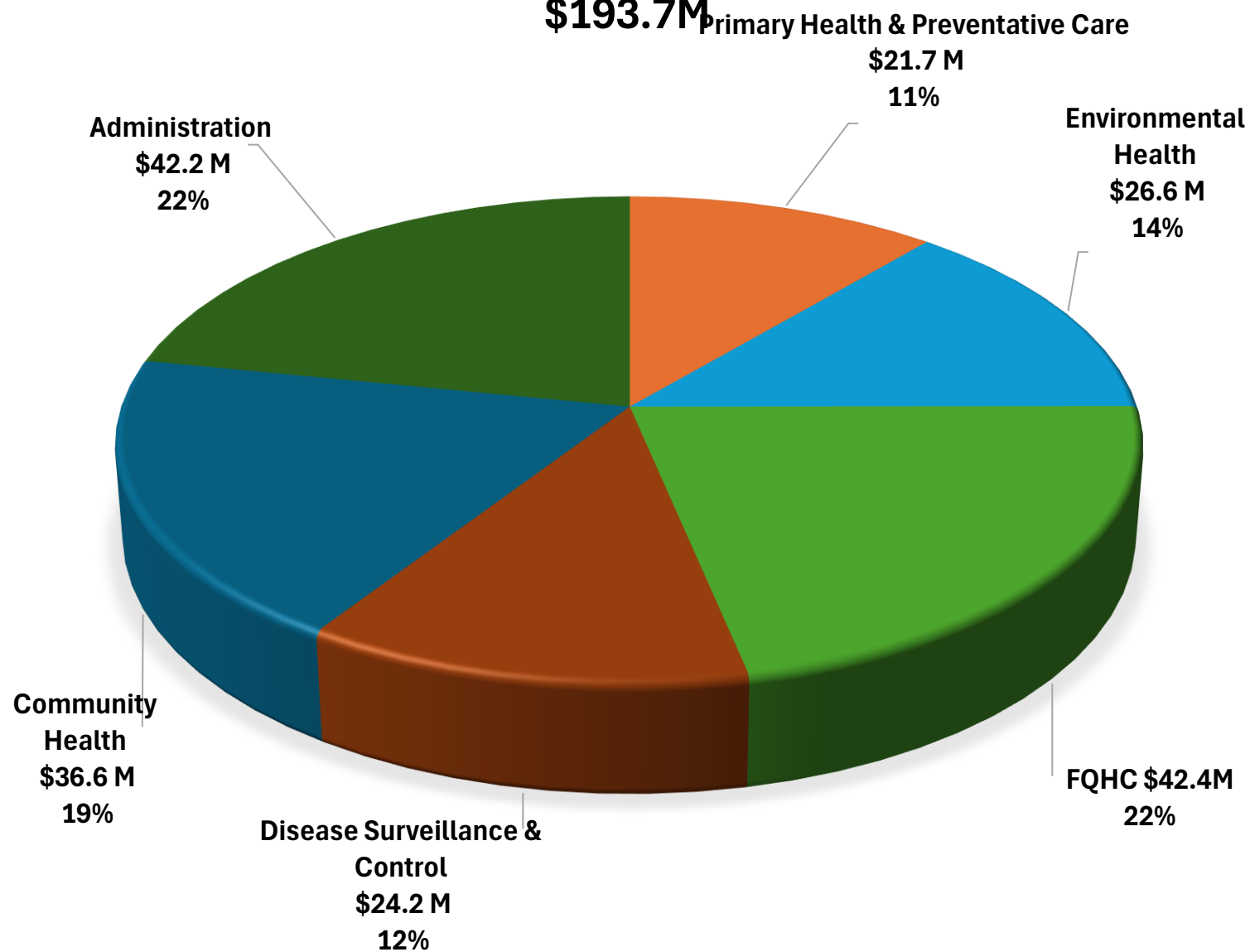
EXPENDITURES

COMBINED EXPENSES BY DIVISION – COMPARISON

FY2025 AUGMENTED BUDGET

EXPENSE

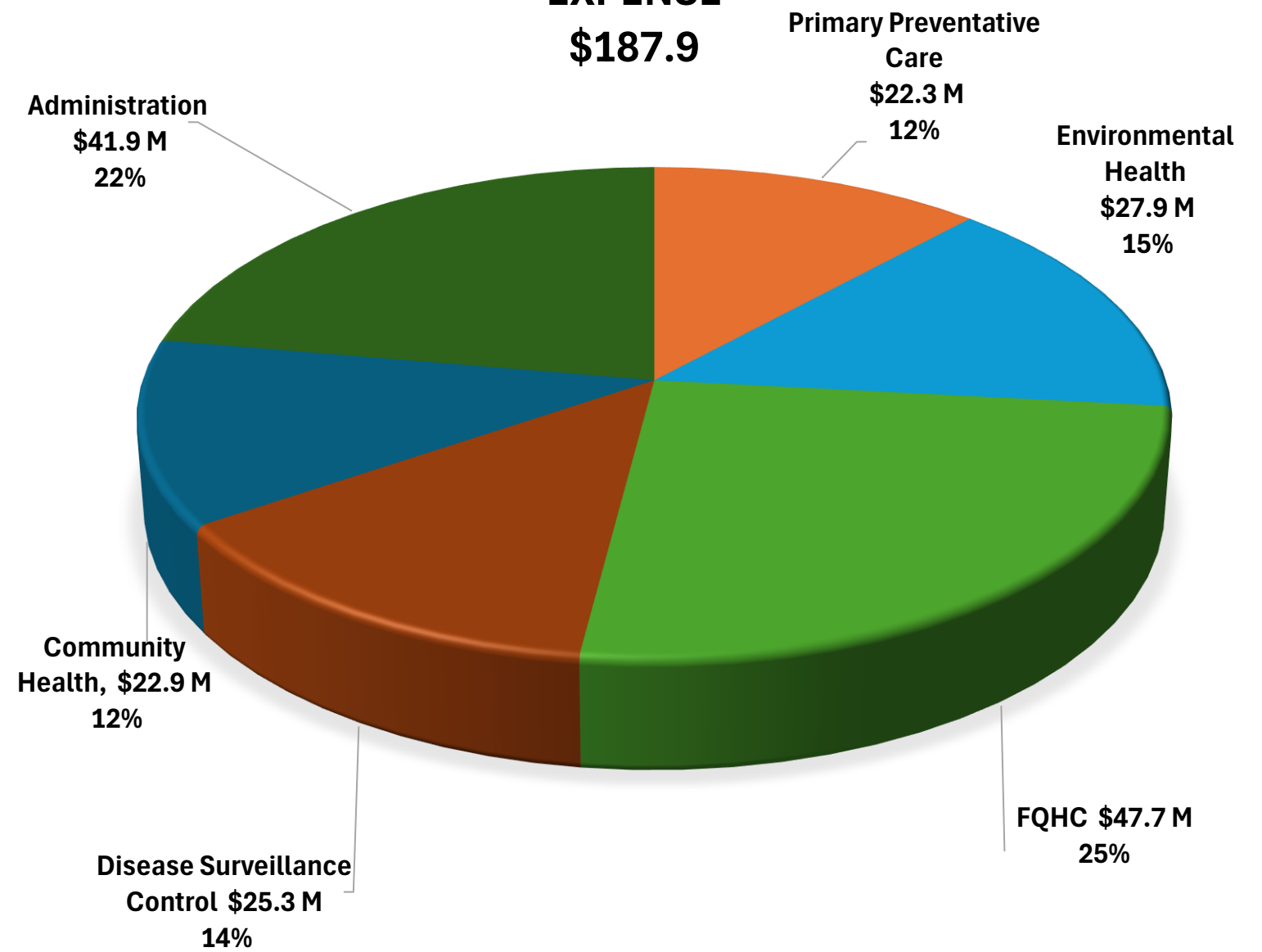
\$193.7M



FY2026 PROPOSED BUDGET

EXPENSE

\$187.9



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**Does not include Cost Allocations

**Does not include Transfers between GF and SRF.

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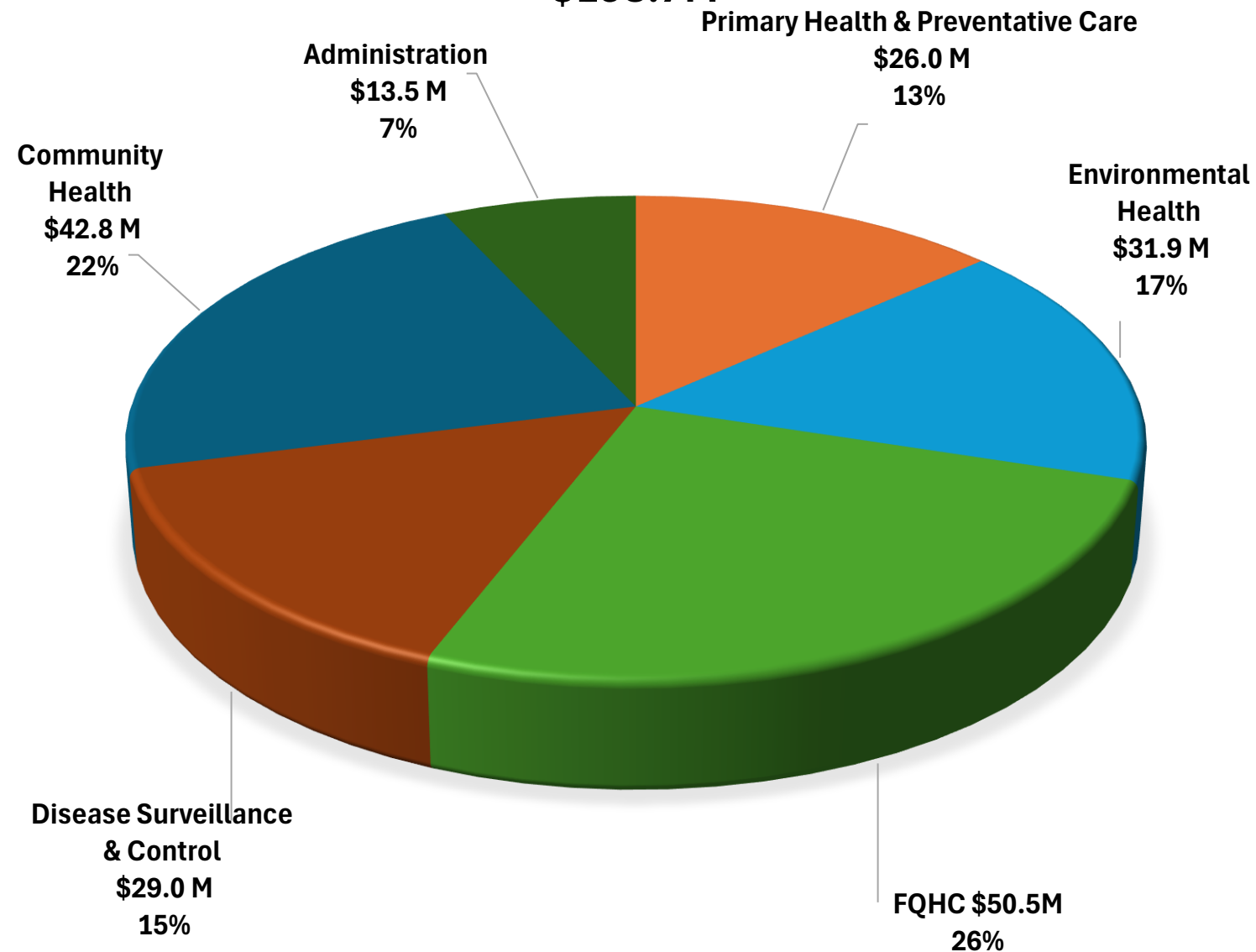
EXPENDITURES

COMBINED EXPENSES BY DIVISION – COMPARISON

FY2025 AUGMENTED BUDGET

EXPENSE

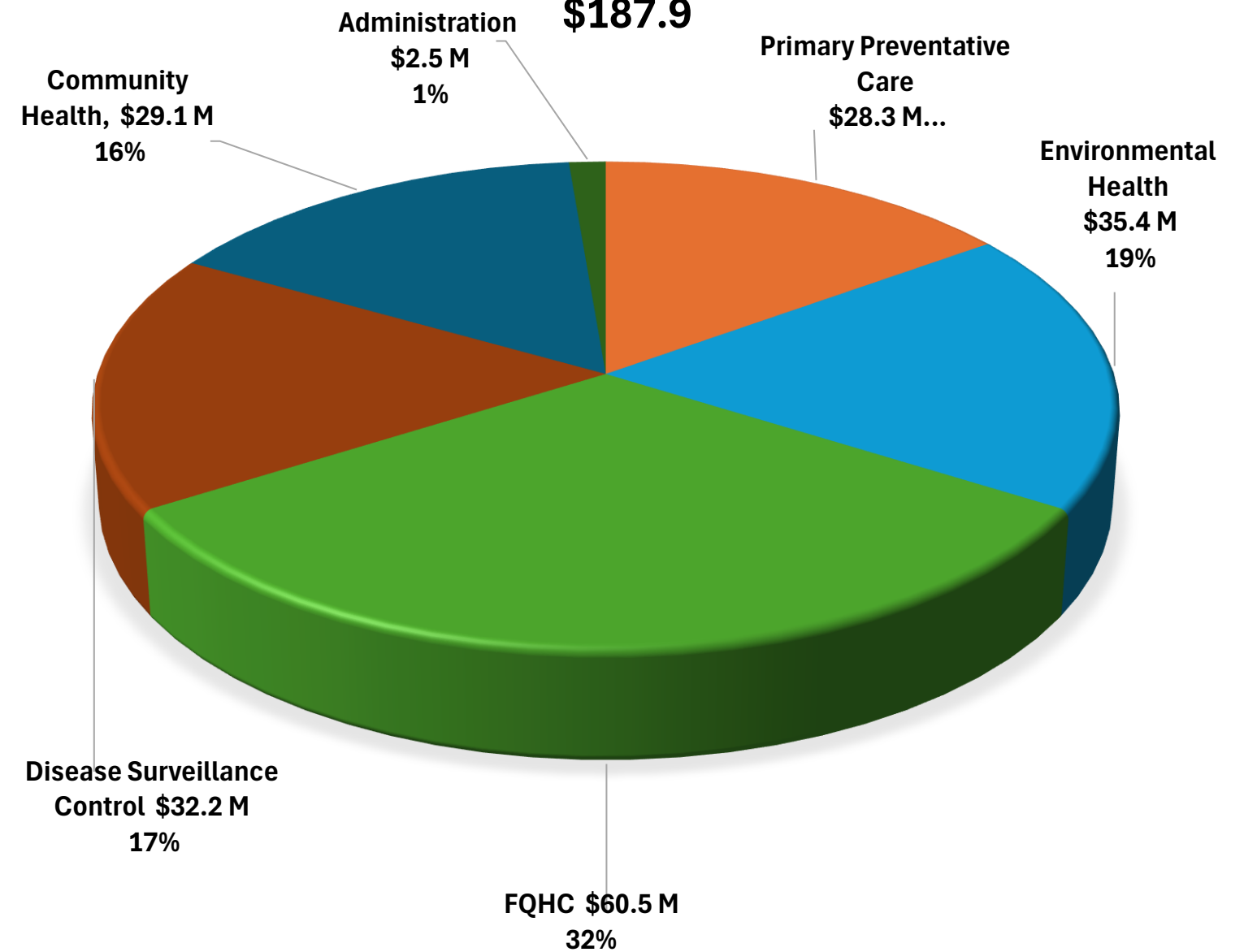
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FY2026 PROPOSED BUDGET

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EXPENDITURES

GENERAL FUND HIGHLIGHTS



General Fund employee salaries and benefits for FY26 total **\$78.8M**, an increase of \$6.5M or 19% from FY25 Augmented. FY26 budget includes a full year of salaries and benefits for vacant positions that were partially accounted for in the FY25 Augmented budget. Additionally, FY26 proposed budget includes a 4% COLA, 2.5% Merit and the impact of the 3.25% PERS increase that is effective July 1, 2025 (1/2 of the PERS increase is paid by SNHD)



FTE changes from FY25 augmented to FY26 proposed budget includes 15.7 additional FTE (net). 12 of these positions are new and 3.7 are transfers from other funds.



General Fund Pharmacy Medical supplies increased from \$23.9M to **\$28.4M** an increase of **\$4.5M** or 44%

EXPENDITURES

GRANTS FUND HIGHLIGHTS



Special Revenue Funds expenses decreased from \$85.2M to **\$70.7M** due to the conclusion of grants and reduction in grant expenditures requested compared to FY2025 Augmentation. Examples on conclusion of grants and reduction in request : COVID 19 Relief grants, Ryan White, Family Planning, PHI grant, and Enhancing Detection Expansion grant.



SB118 revenue is estimated at **\$6.8M in FY26**. Anticipated FTE total is 13.4 positions (4 New) with estimated salaries & benefits of \$1.6M.



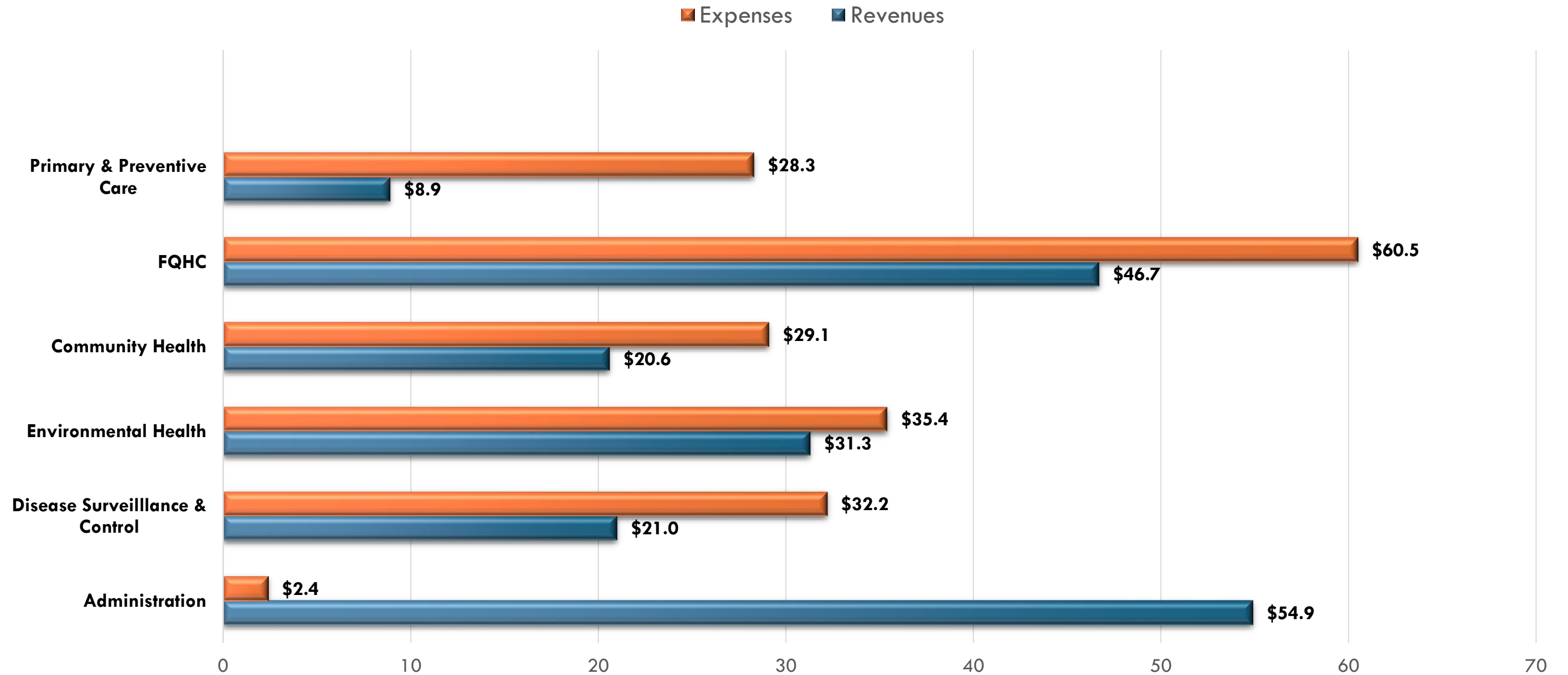
PHI Grant revenue is estimated at **\$7.1M in FY26**. Anticipated FTE total is 45 positions with estimated salaries & benefits of \$5.8M.



FTE changes from FY25 augmented to FY26 proposed budget includes a reduction of 7.5 FTE (net). There are 12 new positions offsetting transfers and reductions.

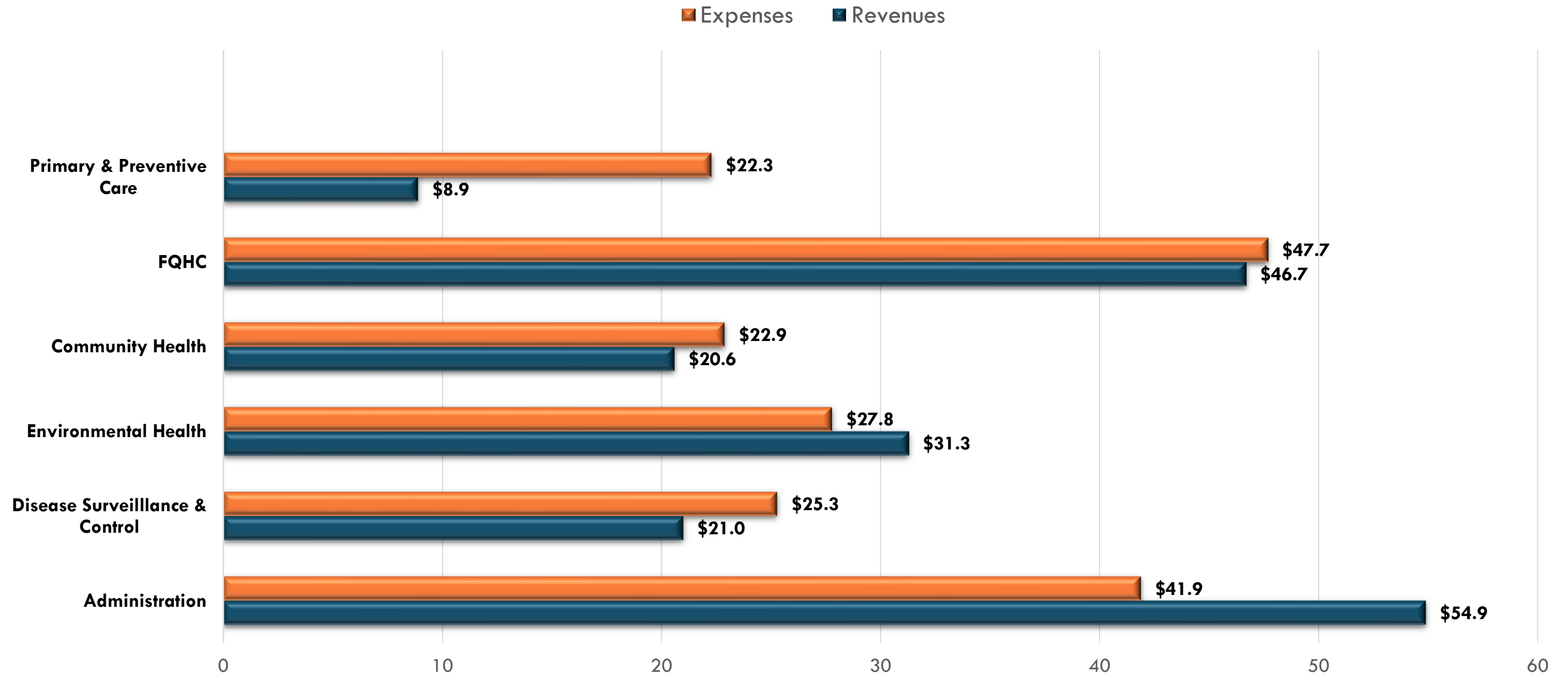
REVENUES VS. EXPENDITURES

COMBINED FUNDS BY DIVISION



REVENUES VS. EXPENDITURES

COMBINED FUNDS BY DIVISION - *excludes cost allocations*



**Does not include cost allocations

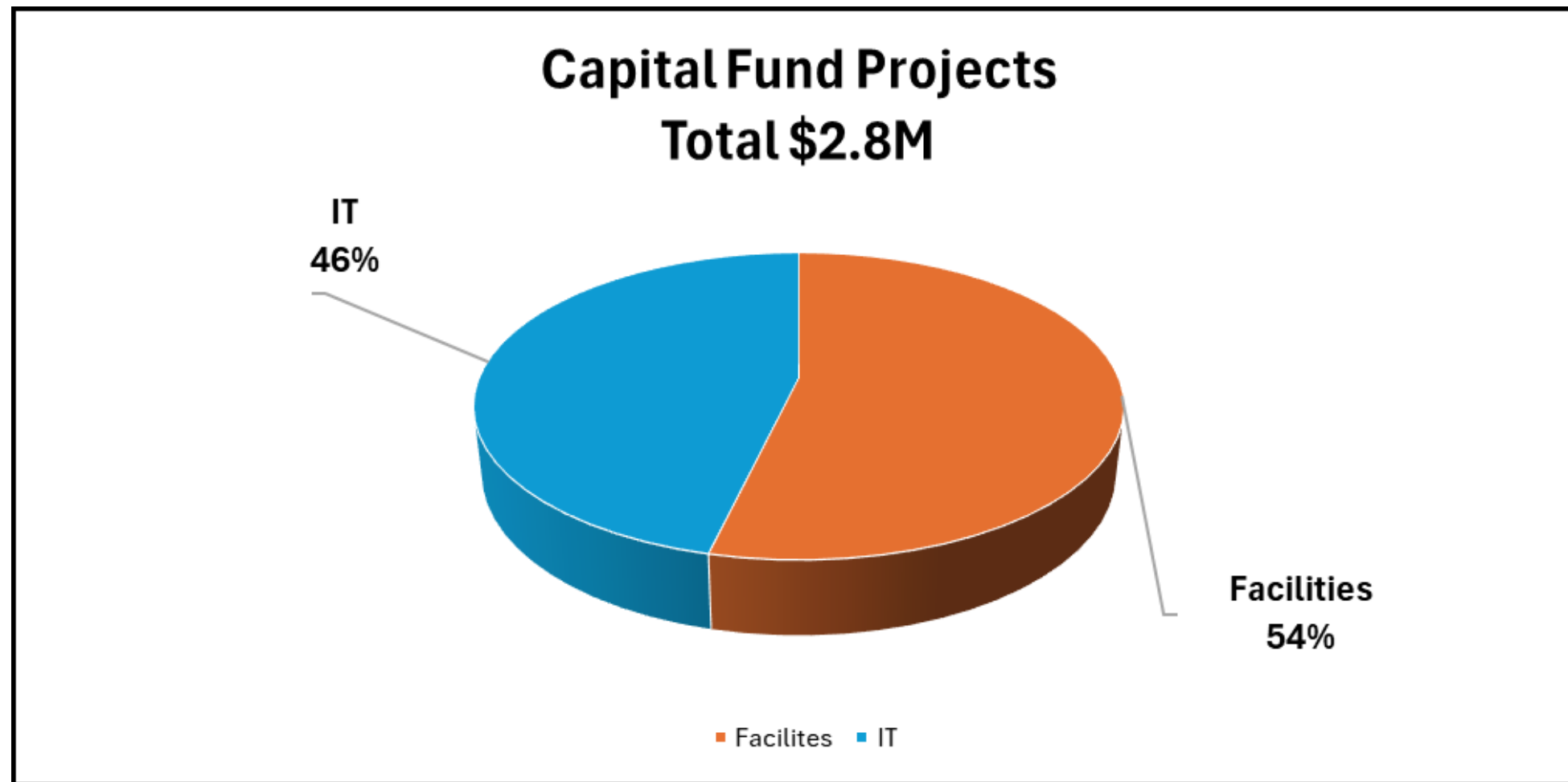
PERSONNEL

	2023/2024	2024/2025	2024/2025	2025/2026	FTE Change
Division	Actuals	Adopted	Amended	Estimated	FY25 AM vs FY26
Public Health & Preventive Care	107.1	123.5	115.7	114.0	-1.7
Environmental Health	200	203.0	205.0	205.0	0.0
FQHC	115.8	121.0	121.7	126.5	4.8
Disease Surveillance & Control	119	125.0	127.0	132.0	5.0
Community Health	97	104.0	103.0	103.0	0.0
Administration	183.5	190.0	192.0	192.0	0.0
Total:	822.4	866.5	864.3	872.5	8.2

Division	FY 2025 Augmented		FY 2026 Proposed		Change	
	General Fund	Special Revenue	General Fund	Special Revenue Fund	General Fund	Special Revenue Fund
Public Health & Preventive Care	66.8	48.9	75.1	38.9	8.3	-10.0
Environmental Health	194.8	10.2	196.3	8.7	1.5	-1.5
FQHC	75.4	46.3	79.7	46.8	4.3	0.5
Disease Surveillance & Control	50.3	76.7	48.4	83.6	-1.9	6.9
Community Health	44.5	58.5	46.8	56.2	2.3	-2.3
Administration	169.4	22.6	170.6	21.4	1.2	-1.2
Grand Total	601.2	263.1	616.9	255.6	15.7	-7.5

CAPITAL FUND

FY 2026 Capital Improvement Projects



Facilities	
Improvements	1,475,000
Equipment	35,000
Vehicles	-
Total	1,510,000

IT	
Computer Hardware/Software	1,082,000
Equipment	187,000
Professional Services	32,000
Total	1,301,000

GENERAL FUND

Three Fiscal Year Activity

General Fund	FY24 Actual	FY25 Amended	FY 26 Proposed
Beginning Fund Balance	47,091,967	54,872,828	47,199,705
Revenues	104,502,746	114,237,780	121,574,325
Expenditures	96,721,885	121,910,903	129,089,073
Change in Fund Balance	7,780,861	(7,673,123)	(7,514,748)
Ending Fund Balance	54,872,828	47,199,705	39,684,957

SPECIAL REVENUE FUND

Three Fiscal Year Activity

Special Revenue	FY24 Actual	FY25 Amended	FY 26 Proposed
Beginning Fund Balance	105,306	82,081	82,081
Revenues	64,278,737	85,231,149	70,661,216
Expenditures	64,301,962	85,231,149	70,661,216
Change in Fund Balance	(23,225)	-	-
Ending Fund Balance	82,081	82,081	82,081

BOND RESERVE FUND

Three Fiscal Year Activity

Bond Reserve Fund	FY24 Actual	FY25 Amended	FY26 Proposed
Beginning Fund Balance	3,024,523	3,044,524	3,074,524
Revenues	18,285	30,000	96,620
Expenditures	-	-	-
Change in Fund Balance	18,285	30,000	96,620
Ending Fund Balance	3,042,808	3,074,524	3,171,144

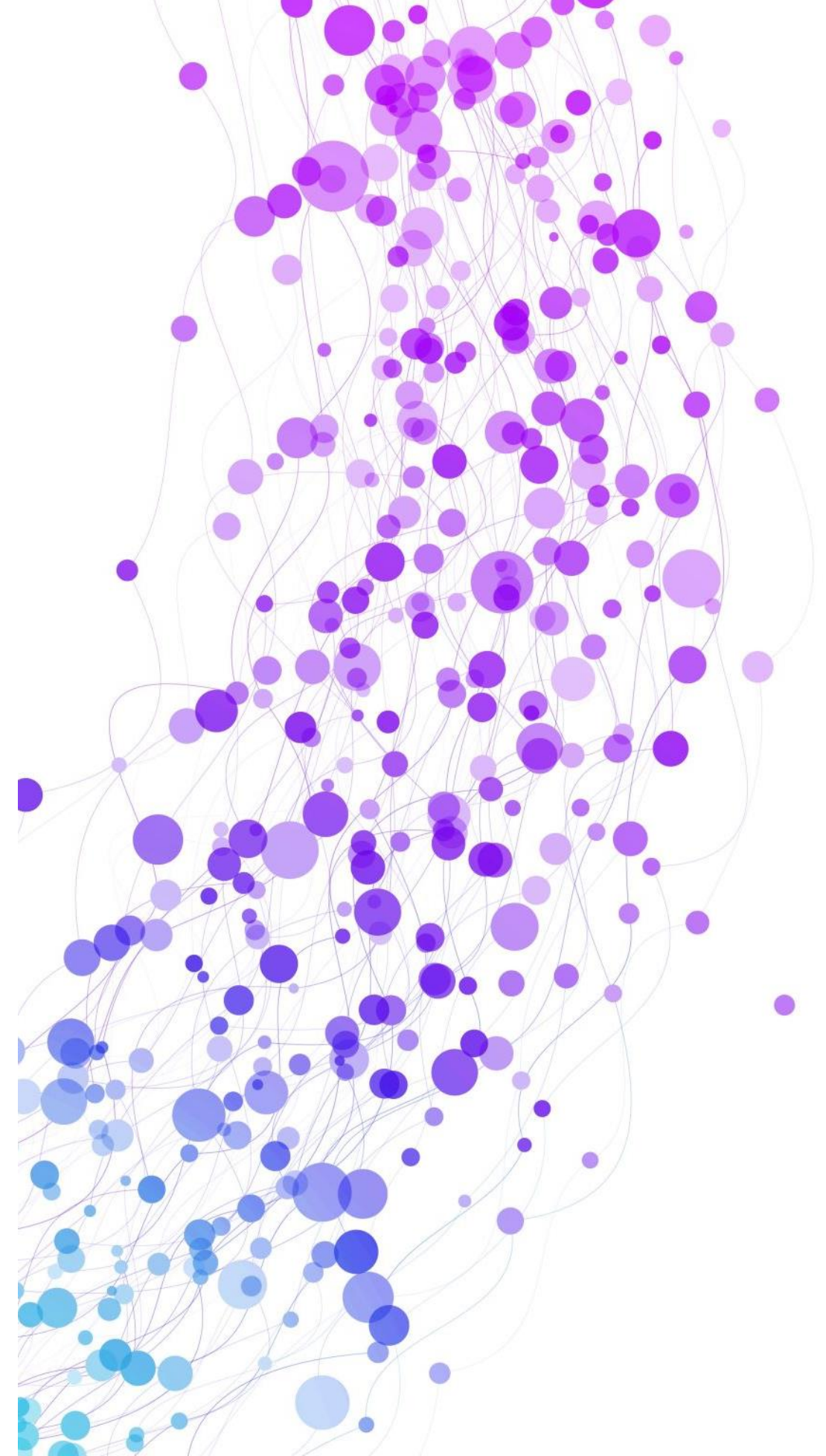
INTERNAL SERVICE FUND

Three Fiscal Year Activity

Internal Service Fund	FY24 Actual	FY25 Amended	FY26 Proposed
Beginning Fund Balance	86,550	91,295	92,295
Revenues	4,745	1,500	794
Expenditures	-	500	-
Change in Fund Balance	4,745	1,000	794
Ending Fund Balance	91,295	92,295	93,089

RECOMMENDATION

- Approval of the FY 2026 budget as presented.
- To be submitted to Clark County on or before April 1, 2025 pending further instructions.





QUESTION AND ANSWER