






TO: SOUTHERN NEVADA DISTRICT BOARD OF HEALTH **DATE:** April 24, 2025

RE: Approval of the budget augmentation for Southern Nevada Health District for the fiscal year ending June 30, 2025.

PETITION #29-25

That the Southern Nevada District Board of Health *approve the amended budget augmentation (original approved January 23, 2025) for the fiscal year ending June 30, 2025 to meet the financial requirements of NRS 354.598005.*

PETITIONERS:

Cassius Lockett, PhD, *District Health Officer* 
Kim K. Saner, *Deputy District Health Officer – 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 increase in June 30, 2024 (FY2024) General Fund ending fund balance of \$9,045,096 (from adopted \$45,827,732 to actual is \$54,872,828) will provide additional available resources to the FY2024-2025 SNHD General Fund Budget.

The increase in total revenue sources (FY2025) in the General Fund budget of \$6,281,503 (amended from \$7,337,775 Petition #17-25) will provide additional resources to the FY2024-2025 SNHD General Fund Budget. FY2024-2025 appropriations also increased by \$8,773,819 from \$101,785,951 to \$110,559,770.

The decrease in June 30, 2024 (FY2024) year end fund balance to the Grant Fund (Special Revenue) is \$(23,225) (from adopted \$105,306 to actual \$82,081). The FY2025 total adopted budget revenue is \$64,150,365 and has been increased to \$78,880,017, an increase of \$14,729,652 to align with year-to-date actual amounts. FY2024-2025 appropriations increase from \$69,681,100 to \$85,231,149 to align with year-to-date actual amounts.



To complete the augmentation process, the attached Resolutions to Augment #01-25 for Southern Nevada Health District General Fund Budget and #02-25 for Southern Nevada Health District Grant (Special Revenue). Fund Budget for Fiscal Year Ending June 30, 2025 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 #01-25 for Southern Nevada Health District General Fund Budget and #02-25 for Southern Nevada Health District Grant (Special Revenue).

MEMORANDUM



Date: April 24, 2025

To: Southern Nevada District Board of Health

From: Cassius Lockett, PhD, *District Health Officer* *CL*
Kim Saner, *Deputy District Health Officer* *KS*
Donnie (DJ) Whitaker, *Chief Financial Officer* *DW*

Subject: Fiscal Year 2025 Augmentation revision

The Southern Nevada District Board of Health governing board approved the Fiscal Year 2025 budget augmentation at the January 23, 2025 board meeting (Petition #17-25 and Resolution #01-25 & #02-25). The approved documents including Forms 4413LGF were submitted to Clark County and the Department of Taxation, State of Nevada as noted in the approved Resolution.

The Department of Taxation has requested a change to Petition #17-25 and Resolution #01-25 to include the additional \$1,056,272 of property tax allocated to SNHD in the amount reported as the previous adopted budget in the Resolution and remove the same from the augmentation total revenues/sources increase in the Resolution and Petition. The net change in total available resources remains unchanged at \$169,110,608 and the total appropriation is also unchanged at \$110,559,770.

Changes to Petition #17-25 are reflected in Petition #29-25, dated April 24, 2025, with a change of the increase in total revenue sources (FY2025) in the General Fund Budget of \$7,337,775 to \$6,281,503. All other amounts remain the same. The new amount will match the Resolution #01-25 updated amount.

Changes to Resolution #01-25 include the total resources previously budgeted for July 1, 2024 of \$152,727,737 to \$153,784,009; a change of total revenue sources increase from \$7,337,775 to \$6,281,503; and a change of total unanticipated revenue sources from \$16,382,871 to \$15,326,599. The net change overall results in the same total available resources originally approved of \$169,110,608.

The Form 4413LGF and Resolution #02-25 remain the same as originally approved.

**RESOLUTION #01-25**

RESOLUTION TO AUGMENT THE 2024-2025 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 **\$153,784,009** (amended from \$152,727,737) on July 1, 2024; and

WHERE AS, the total available resources are now determined to be **\$169,110,608**.

WHEREAS, said additional unanticipated resources are as follows:

Southern Nevada Health District (General) Fund

Ending Fund as of 6/30/2024 (Increased) \$(9,045,096)

Total Revenues Sources (Increased) \$(6,281,503) (amended from \$7,337,775)

Total **\$15,326,599** (amended from \$16,382,871)

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

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

2024-2025 budget by appropriating **\$8,773,819** for use in the **Southern Nevada Health District (General) Fund**, thereby increasing its appropriations from **\$101,785,951** to **\$110,559,770**. 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 **24th** of **April 2025** (amended from the 23rd of January 2025).

AYES:

NAYS:

Absent:

By: _____

ATTEST: _____

REVENUES	FINAL BUDGET	REVISIONS	REVISED REVENUE RESOURCES
Licenses & Permits			
Business Licenses & Permits			
Business Licenses	27,802,255	1,214,368	29,016,623
Intergovernmental Revenues			
State Shared Revenues			
Other	37,651,176	-	37,651,176
Charges for Services			
Health			
Other	39,943,686	4,579,935	44,523,621
Miscellaneous			
Interest Earnings	669,772	-	669,772
Other	1,889,388	487,200	2,376,588
SUBTOTAL REVENUE ALL SOURCES	107,956,277	6,281,503	114,237,780
OTHER FINANCING SOURCES			
Operating Transfers in (Sch T)			
SUBTOTAL OTHER FINANCING SOURCES			
BEGINNING FUND BALANCE	45,827,732	9,045,096	54,872,828
TOTAL BEGINNING FUND BALANCE	45,827,732	9,045,096	54,872,828
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL AVAILABLE RESOURCES	153,784,009	15,326,599	169,110,608
EXPENDITURE BY FUNCTION AND ACTIVITY	FINAL BUDGET	REVISIONS	REVISED EXPENDITURES
Health			
Health District			
Salaries & Wages	46,412,030	1,944,287	48,356,317
Employee Benefits	22,521,269	1,376,333	23,897,602
Services & Suplies	32,163,852	5,428,600	37,592,452
Capital Outlay	688,800	24,600	713,400
SUBTOTAL EXPENDITURES	101,785,951	8,773,819	110,559,770
OTHER USES			
Contingency (not to exceed 3% of total expenditures)	3,000,000	-	3,000,000
Operating Transfers			
To Fund 7060	2,000,000	-	2,000,000
To Fund 7090	5,530,735	820,397	6,351,132
SUBTOTAL OTHER USES	10,530,735	820,397	11,351,132
ENDING FUND BALANCE			
TOTAL ENDING FUND BALANCE	41,467,323	5,732,383	47,199,706
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL FUND COMMITMENTS AND FUND BALANCE	153,784,009	15,326,599	169,110,608

(Local Government)
Schedule B - 7050 Fund

**RESOLUTION #02-25**

RESOLUTION TO AUGMENT THE 2024-2025 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 **\$69,786,406** on July 1, 2024; and

WHERE AS, the total available resources are now determined to be **\$85,313,230**.

WHEREAS, said additional unanticipated resources are as follows:

Southern Nevada Health District Grant (Special Revenue) Fund

Ending Fund as of 6/30/2024 (Increased) \$23,225

Total Revenues Sources (Increased) \$(15,550,049)

Total **\$15,526,824**

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

2024-2025 budget by appropriating **\$15,550,049** for use in the **Southern Nevada Health District Grant (Special Revenue) Fund**, thereby increasing its appropriations from **\$69,786,406** to **\$85,313,230**. 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 23rd of January 2025.

AYES:

NAYS:

Absent:

By: _____

ATTEST: _____

REVENUES	FINAL BUDGET	REVISIONS	REVISED REVENUE RESOURCES
Intergovernmental Revenues			
Federal Grants			
Department of Health & Human Services	49,262,176	13,584,776	62,846,952
Department of Homeland Security	138,361	(8,967)	129,394
Department of Justice	448,479	288,516	736,995
Environmental Protection Agency	365,559	(100,837)	264,722
State Grants			
Department of Health & Human Services	6,245,338	861,862	7,107,200
Other Grants			
Clark County	4,421,746	156,937	4,578,683
City of Las Vegas	800,000	-	800,000
Other	2,468,706	(52,636)	2,416,070
SUBTOTAL REVENUE ALL SOURCES	64,150,365	14,729,652	78,880,017
OTHER FINANCING SOURCES			
Operating Transfers in (Sch T)			
From Fund 7050	5,530,735	820,397	6,351,132
SUBTOTAL OTHER FINANCING SOURCES	5,530,735	820,397	6,351,132
BEGINNING FUND BALANCE	105,306	(23,225)	82,081
TOTAL BEGINNING FUND BALANCE	105,306	(23,225)	82,081
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL AVAILABLE RESOURCES	69,786,406	15,526,824	85,313,230
EXPENDITURE BY FUNCTION AND ACTIVITY	FINAL BUDGET	REVISIONS	REVISED EXPENDITURES
Health			
Health District			
Salaries & Wages	20,427,843	551,712	20,979,555
Employee Benefits	9,615,389	501,244	10,116,633
Services & Supplies	28,758,460	14,856,292	43,614,751
Capital Outlay	10,879,408	(359,199)	10,520,209
SUBTOTAL EXPENDITURES	69,681,100	15,550,049	85,231,149
OTHER USES			
Contingency (not to exceed 3% of total expenditures)			
Operating Transfers			
SUBTOTAL OTHER USES			
ENDING FUND BALANCE	105,306	(23,225)	82,081
TOTAL ENDING FUND BALANCE	105,306	(23,225)	82,081
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL FUND COMMITMENTS AND FUND BALANCE	69,786,406	15,526,824	85,313,230

(Local Government)
Schedule B - 7090 Fund