



memorandum

To: D.J. Whitaker, Southern Nevada Health District
From: Jennifer Green, Director of Budget and Financial Planning
Subject: Fiscal Year 2026 Budget Pages
Date: May 6, 2025

To assure that the budget information forwarded to the Budget Office is accurately presented in the Final Budget document, the **Health District's Schedules B for Funds 7050, 7060, 7070, 7090, and Schedules F-1 & F-2 for fund 7620** are attached for your review and approval.

If you agree with the information presented on the attached, please sign and date below and return a pdf of this signed memo and the attached budget page to me by **Noon, Tuesday, May 13, 2025**.

If you do not agree with the information presented on the attached, please mark your changes on the attached pages and PDF the information to me. The changes will be made to the schedules and resent back to you for final review.

Note, there is a property tax revision that is different from the Final Budget currently approved by the governing board that will be presented to the Board of Health at a future meeting.

Signature

05/13/2025

Date

Donnie Whitaker, CFO

Print Name and Title

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Licenses & Permits				
Business Licenses & Permits				
Business Licenses	27,422,167	29,016,623	29,908,723	29,908,723
Intergovernmental Revenues				
State Shared Revenues				
Other	34,088,562	37,651,176	41,508,419	41,508,419
Charges for Services				
Health				
Other	35,119,778	44,523,621	45,259,641	48,356,635
Miscellaneous				
Interest Earnings	1,971,853	669,772		
Other	5,900,386	2,376,588	3,979,166	4,484,991
Subtotal	7,872,239	3,046,360	3,979,166	4,484,991
Subtotal Revenues	104,502,746	114,237,780	120,655,949	124,258,768
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Leases Issued	1,328,621			
Subscriptions	583,535			
BEGINNING FUND BALANCE	47,091,967	54,872,828	47,199,705	47,199,705
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	47,091,967	54,872,828	47,199,705	47,199,705
TOTAL AVAILABLE RESOURCES	153,506,869	169,110,608	167,855,654	171,458,473

Clark County
(Local Government)

SCHEDULE B

Fund 7050
Southern Nevada Health District

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Health				
Health District				
Salaries & Wages	43,476,981	48,356,317	55,159,015	52,682,295
Employee Benefits	19,182,507	23,897,602	26,074,679	26,149,735
Services & Supplies	26,489,610	37,592,452	37,174,613	37,772,813
Capital Outlay	2,470,015	713,400	685,000	704,580
Subtotal Expenditures	91,619,113	110,559,771	119,093,307	117,309,423
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Reserves		3,000,000	3,000,000	
Operating Transfers Out (Schedule T)				
To Fund 7060 (SNHD Capital Improvement)	2,000,000	2,000,000	3,000,000	3,000,000
To Fund 7090 (SNHD Grant)	5,014,928	6,351,132	9,434,711	8,779,649
Subtotal	7,014,928	8,351,132	12,434,711	11,779,649
ENDING FUND BALANCE	54,872,828	47,199,705	33,327,636	42,369,401
TOTAL FUND COMMITMENTS AND FUND BALANCE	153,506,869	169,110,608	167,855,654	171,458,473

Clark County
(Local Government)

SCHEDULE B

Fund 7050
Southern Nevada Health District

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	148,872	70,000	70,000	109,559
Subtotal Revenues	148,872	70,000	70,000	109,559
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 7050 (Southern Nevada Health District)	2,000,000	2,000,000	3,000,000	3,000,000
BEGINNING FUND BALANCE	1,405,046	2,730,175	2,999,600	2,999,600
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	1,405,046	2,730,175	2,999,600	2,999,600
TOTAL AVAILABLE RESOURCES	3,553,918	4,800,175	6,069,600	6,109,159
<u>EXPENDITURES</u>				
Health				
Health District				
Services and Supplies	303,956	493,000	1,495,000	219,000
Capital Outlay	519,787	1,307,575	1,451,000	2,592,000
Subtotal Expenditures	823,743	1,800,575	2,946,000	2,811,000
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	2,730,175	2,999,600	3,123,600	3,298,159
TOTAL FUND COMMITMENTS AND FUND BALANCE	3,553,918	4,800,175	6,069,600	6,109,159

Clark County
(Local Government)

SCHEDULE B

Fund 7060
Southern Nevada Health District Capital Improvement

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	18,285	30,000	212,551	96,620
Subtotal Revenues	18,285	30,000	212,551	96,620
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	3,024,523	3,042,808	3,072,808	3,072,808
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	3,024,523	3,042,808	3,072,808	3,072,808
TOTAL AVAILABLE RESOURCES	3,042,808	3,072,808	3,285,359	3,169,428
<u>EXPENDITURES</u>				
Subtotal Expenditures	0	0	0	0
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	3,042,808	3,072,808	3,285,359	3,169,428
TOTAL FUND COMMITMENTS AND FUND BALANCE	3,042,808	3,072,808	3,285,359	3,169,428

Clark County
(Local Government)

SCHEDULE B

Fund 7070
Southern Nevada Health District Bond Reserve

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
Department of Agriculture	27,301			
Department of Health & Human Services	54,535,479	62,846,952	44,636,657	46,624,478
Department of Homeland Security	115,532	129,394	142,333	556,947
Department of Justice	238,835	736,995	507,254	508,045
Department of Treasury	1,654,801		1,383,324	1,148,554
Environmental Protection Agency	139,403	264,722	150,000	160,832
State Grants				
Department of Health & Human Services	1,071,403	7,107,200	8,747,156	7,180,937
Other Grants				
Clark County	252,557	4,578,683	5,030,066	4,427,760
City of Las Vegas		800,000	139,985	146,726
Other	1,228,498	2,416,070	1,019,140	1,127,288
Subtotal Revenues	59,263,809	78,880,016	61,755,915	61,881,567
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 7050 (Southern Nevada Health District)	5,014,928	6,351,132	9,434,711	8,779,649
BEGINNING FUND BALANCE	105,306	82,081	82,081	82,081
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	105,306	82,081	82,081	82,081
TOTAL AVAILABLE RESOURCES	64,384,043	85,313,229	71,272,707	70,743,297
<u>EXPENDITURES</u>				
Health				
Health District				
Salaries & Wages	21,311,922	20,979,555	19,713,920	21,764,330
Employee Benefits	9,578,819	10,116,633	11,101,663	10,894,846
Services & Supplies	31,400,769	43,614,751	30,718,908	28,332,977
Capital Outlay	2,010,452	10,520,209	9,656,135	9,669,063
Subtotal Expenditures	64,301,962	85,231,148	71,190,626	70,661,216
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	82,081	82,081	82,081	82,081
TOTAL FUND COMMITMENTS AND FUND BALANCE	64,384,043	85,313,229	71,272,707	70,743,297

Clark County
(Local Government)

SCHEDULE B

Fund 7090
Southern Nevada Health District Grant

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Total Operating Revenue	0	0	0	0
OPERATING EXPENSE				
Health				
Services & Supplies		500		
Depreciation/Amortization				
Total Operating Expense	0	500	0	0
Operating Income or (Loss)	0	(500)	0	0
NONOPERATING REVENUES				
Interest Earnings	4,745	1,500		794
Total Nonoperating Revenues	4,745	1,500	0	794
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
Net Income (Loss) before				
Operating Transfers	4,745	1,000	0	794
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	4,745	1,000	0	794

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 7620
Southern Nevada Health District - Proprietary Fund

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES: Cash paid for services & supplies		(500)		
a. Net cash provided by (or used for) operating activities	0	(500)	0	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: Transfers from other funds				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES: Interest earnings	4,745	1,500	0	794
d. Net cash provided by (or used in) investing activities	4,745	1,500	0	794
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	4,745	1,000	0	794
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	86,550	91,295	92,295	92,295
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	91,295	92,295	92,295	93,089

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 7620
Southern Nevada Health District - Proprietary Fund