

MEMORANDUM



Date: July 27, 2023
To: Southern Nevada District Board of Health
From: Fermin Leguen, MD, MPH, *District Health Officer FL*
Donnie (DJ) Whitaker, *Chief Financial Officer DW*
Subject: Clerical Revision to Petition #34-23 Budget Augmentation June 2023

The Southern Nevada District Board of Health approved Petition #34-23 Budget Augmentation and related Resolutions (#03-23 and #04-23) for fiscal year ending June 30, 2023 at the June 22, 2023 public meeting. Upon submission of the related documents and forms to the Nevada Department of Taxation (Department), a clerical error was discovered regarding the presentation of the prior budget amounts that were not in accordance with Nevada Revised Statutes (NRS) requirements.

The Department requested an adjustment to the forms to ensure compliance with the NRS requirements. The augmented budget has already been accepted and this revision is only to align with the required reporting of the activity. The revised Petition (#34-23) and related Resolutions (#03-23 and #04-23) to conform to the correct format are included with this document for approval.

The revision does **not** alter the augmented budget approved on June 22, 2023 by the Southern Nevada District Board of Health for the fiscal year ended June 30, 2023. It does reflect changes in the amounts originally presented in the resolutions for beginning budget amounts and revision amounts to meet NRS requirements but still results in the revised revenues, expenditures and fund balance as approved at the June meeting.



TO: SOUTHERN NEVADA DISTRICT BOARD OF HEALTH **DATE:** July 27, 2023

RE: Approval of the budget augmentation for Southern Nevada Health District for the fiscal year ending June 30, 2023.

PETITION #34-23

That the Southern Nevada District Board of Health approve the budget augmentation for the fiscal year ending June 30, 2023, to meet the financial requirements of NRS 354.598005.

PETITIONERS:

Fermin Leguen, MD, MPH, District Health Officer *FL*
Donnie Whitaker, CPA, Chief Financial Officer *DW*

DISCUSSION:

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

The projected FY2023 total revenue sources of \$88,027,336 in the General Fund has increased by \$6,705,436 compared to \$81,321,900 (prior augmentation) which will provide additional resources for appropriations to the FY2022-2023 SNHD General Fund Budget.

The projected General Fund ending fund balance of \$41,857,885 on June 30, 2023 (FY2023) is an increase of \$3,334,186 compared to \$38,523,699 which will provide additional available resources to the FY2022-2023 SNHD General Fund Budget.

The total fund commitments and fund balance for General fund is projected to be at \$124,913,443 for June 30, 2023.

The projected FY2023 Grant Fund available resources (Special Revenue) are \$79,013,355 a decrease of \$3,367,009 from \$82,380,364 (prior augmentation) to align with year-to-date actual amounts. FY2022-2023 appropriations decreased from \$101,971,475 (prior augmentation) to \$95,478,783 to align with year-to-date actual amounts.



The total fund commitments and fund balance for Grant (Special Revenue) Fund is projected to be at \$95,536,375 for June 30, 2023.

To complete the augmentation process, the attached Resolutions to Augment #03-23 for Southern Nevada Health District General Fund Budget and #04-23 for Southern Nevada Health District Grant (Special Revenue) Fund Budget for Fiscal Year Ending June 30, 2023, must be adopted. The Resolutions will be forwarded to the Nevada Department of Taxation after the adoption of the Resolutions to Augment is done.

FUNDING:

Please see attached Resolutions #03-23 for Southern Nevada Health District General Fund Budget, #04-23 for Southern Nevada Health District Grant (Special Revenue), Budget for Fiscal Year Ending June 30, 2023.



RESOLUTION #03-23

RESOLUTION TO AUGMENT THE 2022-2023 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 **\$118,208,007** on June 30, 2023; and

WHERE AS, the total available resources are now determined to be **\$124,913,443**.

WHEREAS, said additional unanticipated resources are as follows:

Southern Nevada Health District (General) Fund

Beginning Fund as of 07/01/2022 (Increased)	\$4,220,060 (prior augmentation)
Total Revenues Sources (Increased)	\$6,705,436

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 2022-2023 budget by appropriating **\$6,496,963** for use in the **Southern Nevada Health District (General) Fund**, thereby increasing its appropriations from **\$60,093,197** to **\$66,590,160**. 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 **27th** of **July** 2023.

AYES:

NAYS:

Absent:

By: _____

ATTEST: _____

REVENUES	FINAL BUDGET	REVISIONS	REVISED REVENUE RESOURCES
SUBTOTAL REVENUE ALL SOURCES	81,321,900	6,705,436	88,027,336
OTHER FINANCING SOURCES			
Operating Transfers in (Sch T)			
Proceeds of Long-Term Debt			
Other			
SUBTOTAL OTHER FINANCING SOURCES			
BEGINNING FUND BALANCE			
Reserved	36,886,107	0	36,886,107
Unreserved			
TOTAL BEGINNING FUND BALANCE	36,886,107	0	36,886,107
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL AVAILABLE RESOURCES	118,208,007	6,705,436	124,913,443

(Local Government)
Schedule B - Southern Nevada Health District - Fund 7050
REVISED REVENUE SCHEDULE

EXPENDITURE BY FUNCTION AND ACTIVITY	FINAL BUDGET	REVISIONS	REVISED EXPENDITURES
Health			
Health District			
Salaries & Wages	40,576,199	(1,878,644)	38,697,555
Employee Benefits	17,120,780	(635,597)	16,485,183
Services & Supplies	1,719,907	9,030,444	10,750,351
Capital Outlay	676,311	(19,240)	657,071
SUBTOTAL EXPENDITURES	60,093,197	6,496,963	66,590,160
OTHER USES			
Contingency (not to exceed 3% of total expenditures)			
Operating Transfers			
To Fund 7060 (SNHD Capital Improvement)			
To Fund 7070 (SNHD Bond Reserve)			
To Fund 7090 (SNHD Grant)	19,591,111	(3,125,713)	16,465,398
To Fund 7620 (SNHD Proprietary Fund)			
SUBTOTAL OTHER USES	19,591,111	(3,125,713)	16,465,398
ENDING FUND BALANCE			
Reserved	38,523,699	3,334,186	41,857,885
Unreserved			
TOTAL ENDING FUND BALANCE	38,523,699	3,334,186	41,857,885
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL FUND COMMITMENTS AND FUND BALANCE	118,208,007	6,705,436	124,913,443

(Local Government)
Schedule B - Fund 7050
Southern Nevada Health District

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RESOLUTION #04-23

RESOLUTION TO AUGMENT THE 2022-2023 BUDGET OF Southern Nevada Health District

WHEREAS, total resources of the **Grant Fund (Special Revenue), Southern Nevada Health District** were budgeted to be **\$102,029,097** on June 30, 2023; and

WHERE AS, the total available resources are now determined to be **\$95,536,375**.

WHEREAS, said net of unanticipated resources are as follows:

Grant Fund (Special Revenue):

Intergovernmental Revenues

Federal Grants

Department of Health & Human Services	(10,234,290)
Department of Homeland Security	6,317
Department of Justice	(5,372)
Environmental Protection Agency	207,742
Department of Treasury	5,913,515

State Grants

Department of Health & Human Service	384,774
Other Grants	
Other	360,305

Transfers In

(3,125,713)

Total (\$6,492,722)

WHEREAS, there is a need to apply these decrease in proceeds in the **Grant Fund (Special Revenue)**.

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

FY2022-2023 budget by appropriating **\$6,492,722** in the **Grant Fund (Special Revenue)**, thereby decreasing its appropriations from **\$101,971,475** to **\$95,478,753**. 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 **27th** of **July 2023**.

AYES:

NAYS:



Absent:

By: _____

ATTEST: _____

REVENUES	FINAL BUDGET	REVISIONS	REVISED REVENUE RESOURCES
Intergovernmental Revenues			
Federal Grants			
Department of Agriculture	111,914	0	111,914
Department of Health & Human Services	80,295,059	(10,234,290)	70,060,769
Department of Homeland Security	127,960	6,317	134,277
Department of Justice	89,824	(5,372)	84,452
Environmental Protection Agency	154,758	207,742	362,500
Department of Treasury	0	5,913,515	5,913,515
State Grants			
Department of Health & Human Services	874,990	384,774	1,259,764
Other Grants			
Other	725,859	360,305	1,086,164

(Local Government)
Schedule B - Southern Nevada Health District Grant - Fund 7090
REVISED REVENUE SCHEDULE

REVENUES	FINAL BUDGET	REVISIONS	REVISED REVENUE RESOURCES
SUBTOTAL REVENUE ALL SOURCES	82,380,364	(3,367,009)	79,013,355
OTHER FINANCING SOURCES			
Operating Transfers in (Sch T)			
From Fund 7050 (Southern NV Health District)	19,591,111	(3,125,713)	16,465,398
Proceeds of Long-Term Debt			
Other			
SUBTOTAL OTHER FINANCING SOURCES			
BEGINNING FUND BALANCE			
Reserved	57,622	0	57,622
Unreserved			
TOTAL BEGINNING FUND BALANCE	57,622	0	57,622
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL AVAILABLE RESOURCES	102,029,097	(6,492,722)	95,536,375

(Local Government)
Schedule B - Southern Nevada Health District Grant - Fund 7090
REVISED REVENUE SCHEDULE

EXPENDITURE BY FUNCTION AND ACTIVITY	FINAL BUDGET	REVISIONS	REVISED EXPENDITURES
Health			
Health District			
Salaries & Wages	22,083,731	1,882,970	23,966,701
Employee Benefits	9,365,406	439,670	9,805,076
Services & Supplies	67,257,880	(8,067,421)	59,190,459
Capital Outlay	3,264,458	(747,941)	2,516,517
SUBTOTAL EXPENDITURES	101,971,475	(6,492,722)	95,478,753
OTHER USES			
Contingency (not to exceed 3% of total expenditures)			
Operating Transfers			
To Fund 7050 (Southern NV Health District)	0	0	0
SUBTOTAL OTHER USES	0	0	0
ENDING FUND BALANCE			
Reserved	57,622	0	57,622
Unreserved			
TOTAL ENDING FUND BALANCE	57,622	0	57,622
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL FUND COMMITMENTS AND FUND BALANCE	102,029,097	(6,492,722)	95,536,375

(Local Government)
Schedule B - Fund 7090
Southern Nevada Health District Grant

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STATE OF NEVADA
DEPARTMENT OF TAXATION
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4600 Kietzke Lane, Suite L235
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July 19, 2023

Jonna Arqueros, Budget Analyst
Southern Nevada Health District
280 S. Decatur Blvd.
Las Vegas, NV 89107

Re: Budget Augmentation for the Fiscal Year 2022-2023

Dear Ms. Arqueros:

The Department of Taxation has received the following:

- Board resolution #13-23 and 34-23 dated January 26, 2023, and June 27, 2023, respectively.

The resolutions above seek to augment the entities following funds:

General Fund
Grant Fund (Special Revenue)

Please be advised that the related documents have been reviewed and meet the requirements of NRS 354.598005.

If you should have any questions, do not hesitate to call me at (775) 684-2065. My e-mail address is kgrahmann@tax.state.nv.us.

Sincerely,

A handwritten signature in blue ink that reads "Kellie Grahmann".

Kellie Grahmann, Budget Analyst
Local Government Finance Section
Department of Taxation