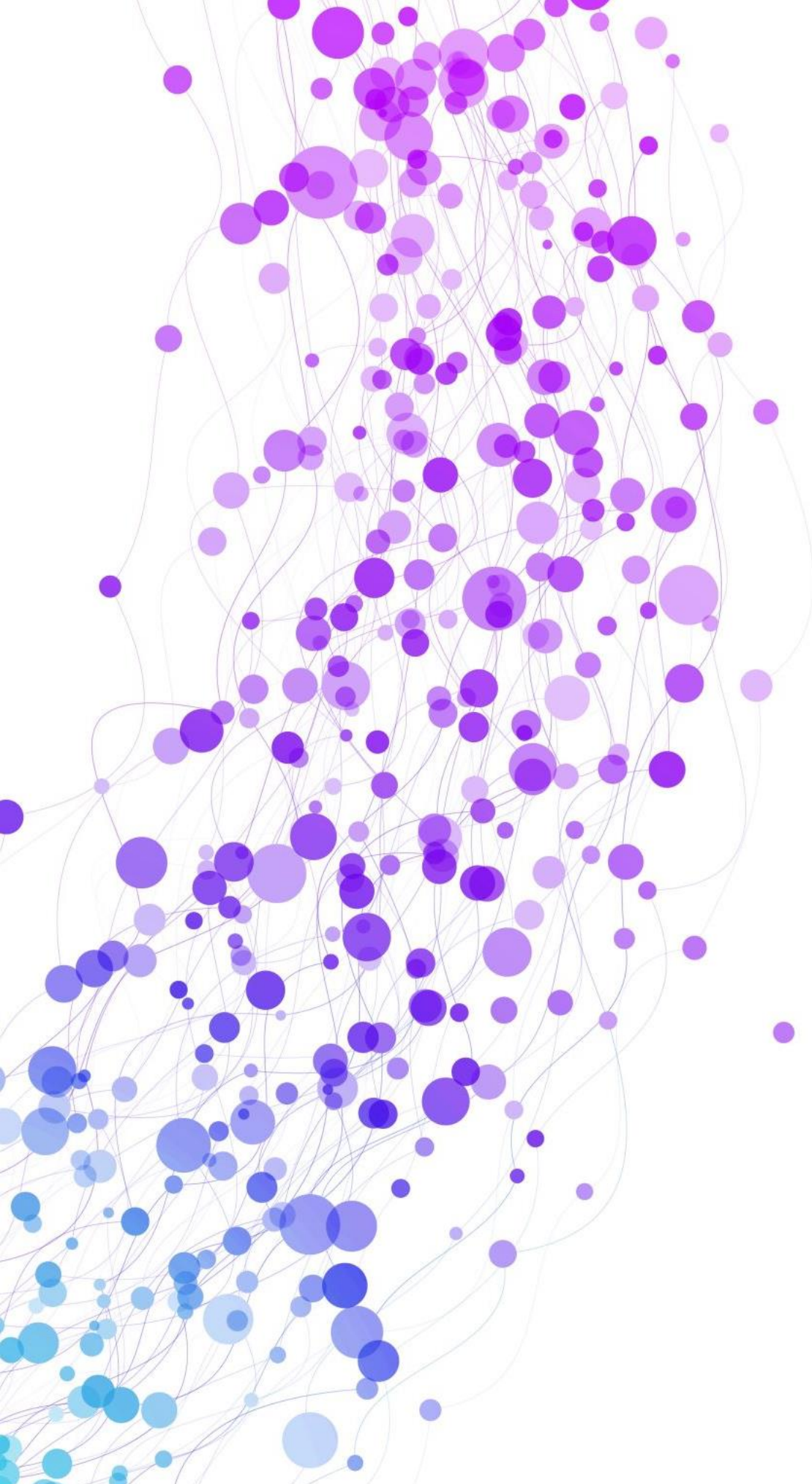




FY 2025-2026 February Budget Augmentation

Board of Health Meeting

February 26, 2026



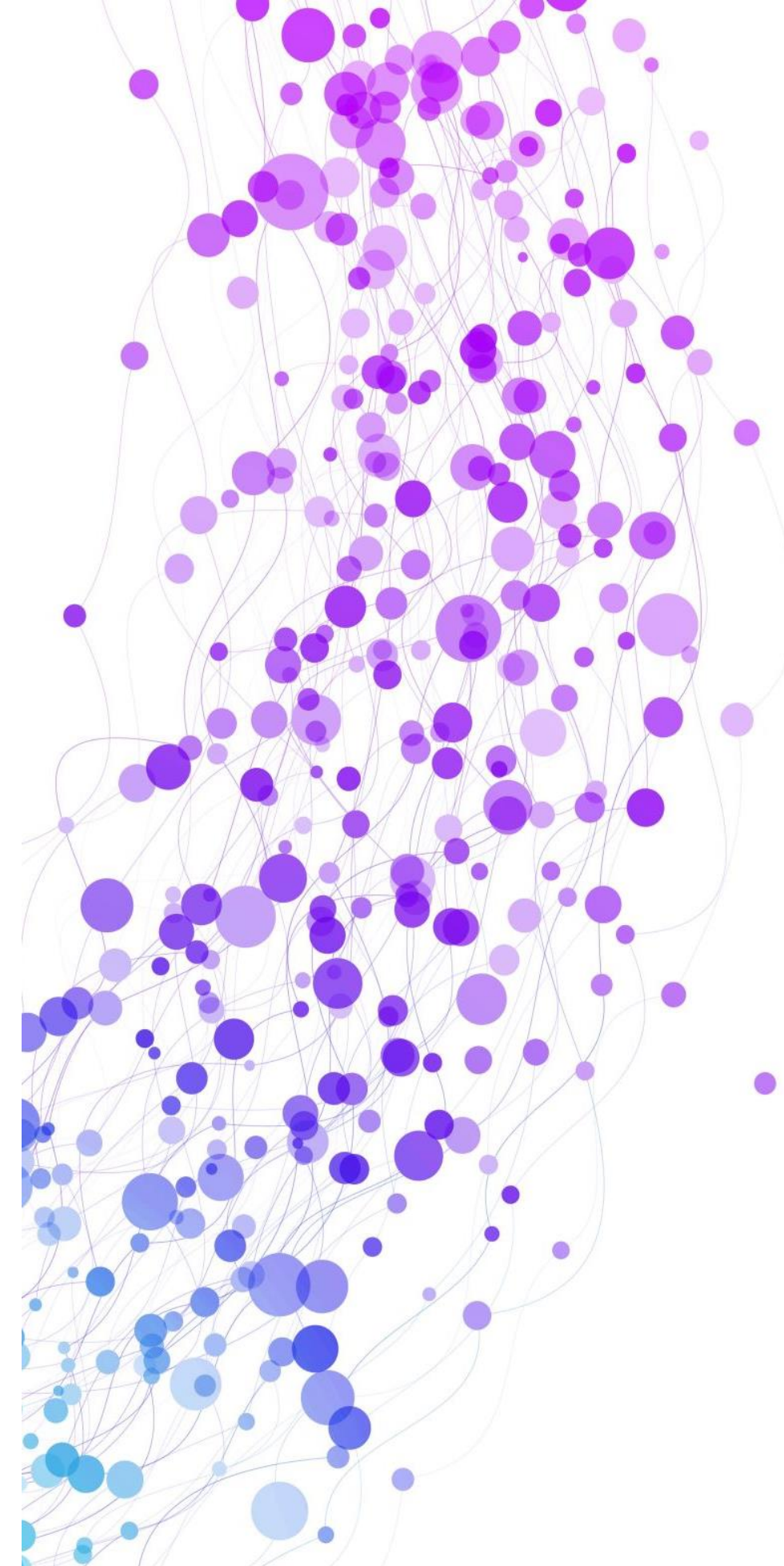
Definition

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 **871.35** FTE compared to FY2026 adopted budget of 872.50 FTE.

Revenues:

General Fund revenues is projected at **\$122.7M** in **FY26** an increase of \$1.1M from FY26 adopted budget.

Special Revenue Fund (Grants) are projected at **\$56.5M** in **FY26**, a decrease of \$5.4M from FY26 adopted budget.

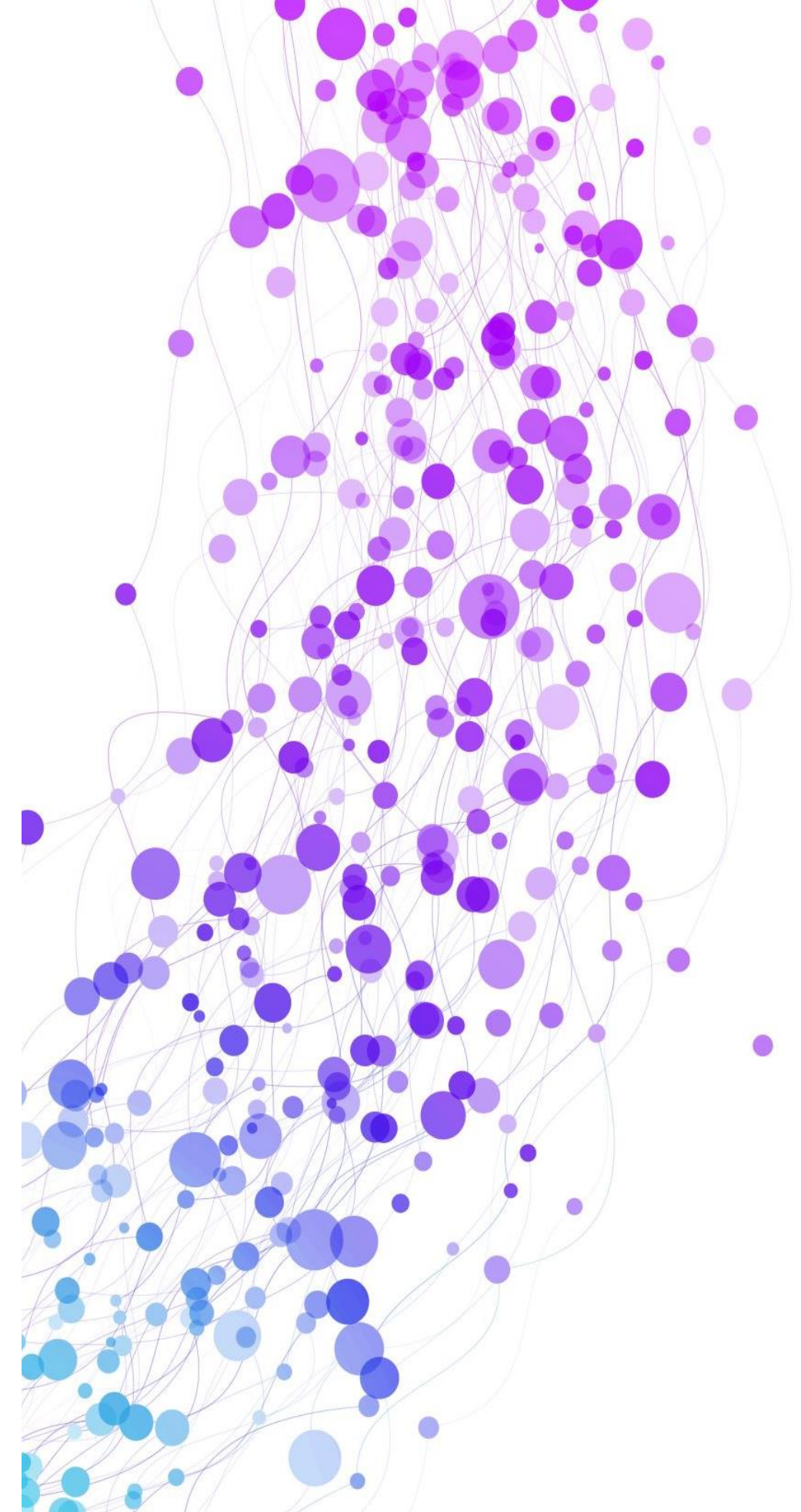
Expenditures:

General Fund expenditures are projected at **\$122.2M** in **FY26**, an increase of \$4.9M from FY26 adopted budget

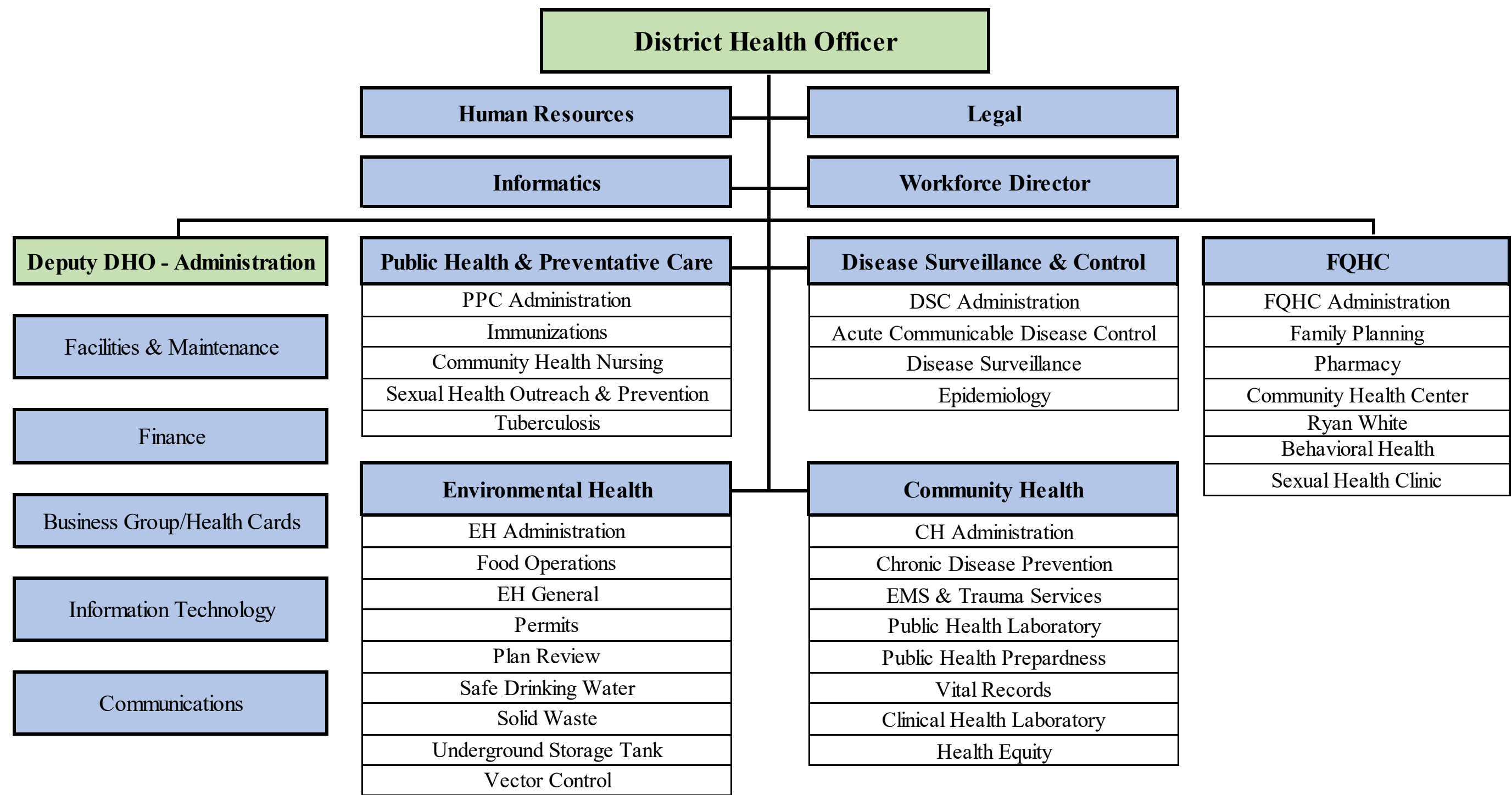
Special Revenue Fund expenditures are projected at **\$62.3M** in **FY26**, a decrease of \$8.4M from FY26 adopted budget

Capital:

Facility expenses is projected at **\$2.0M** for **FY26**, an increase of \$493K from FY26 adopted budget

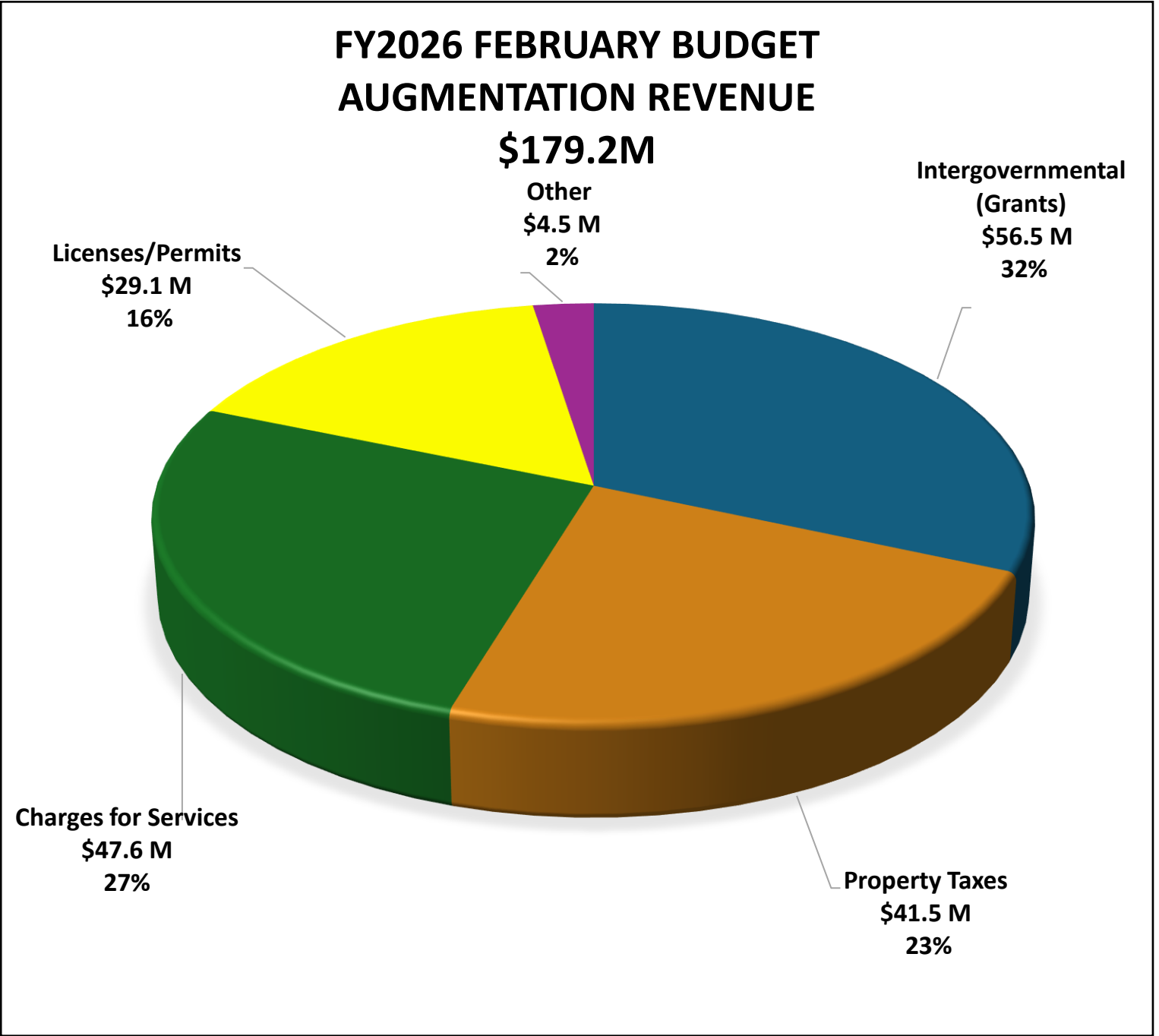
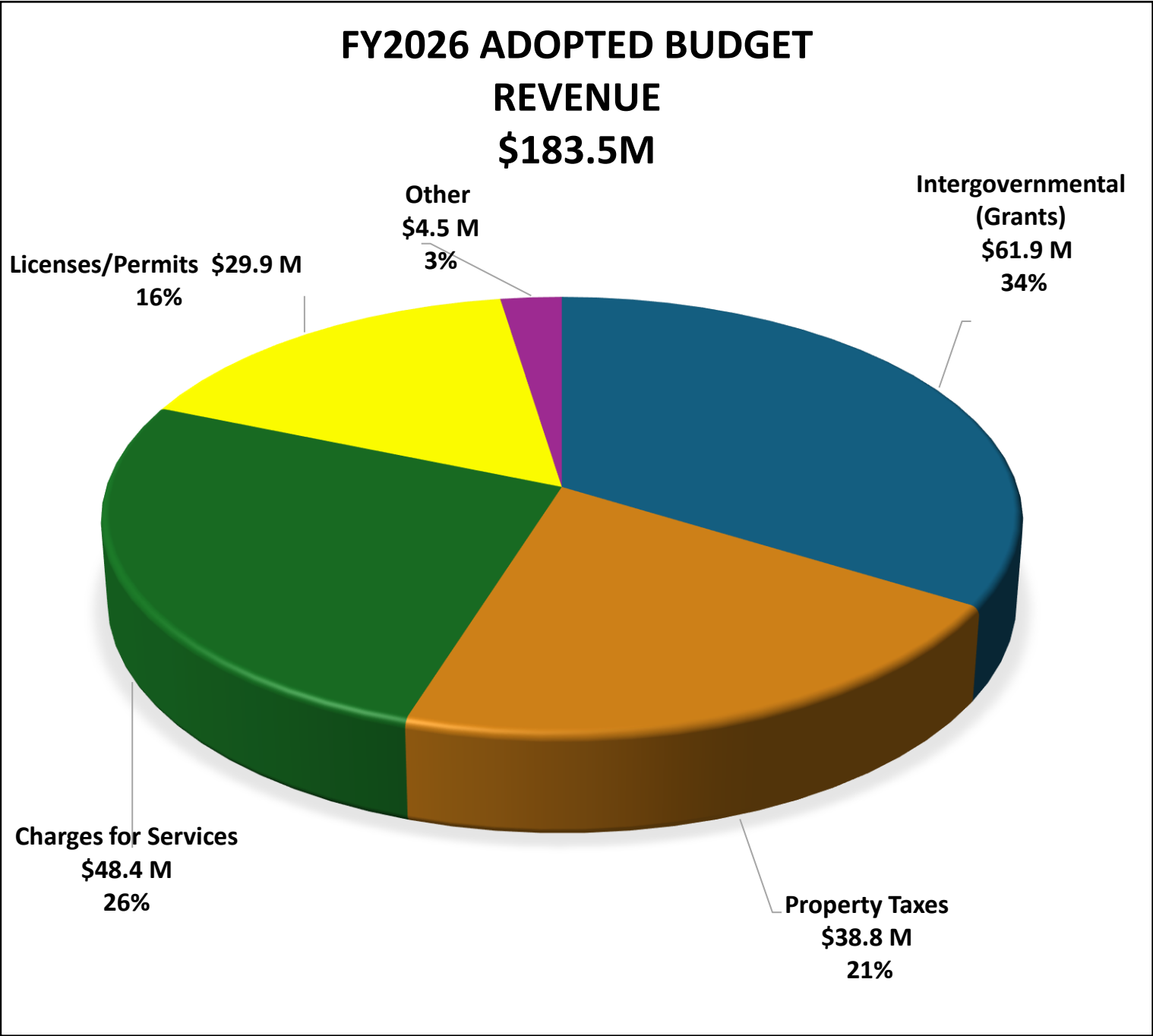


SNHD ORGANIZATION CHART



REVENUES

COMBINED GF & SRF REVENUES BY SOURCE – comparison

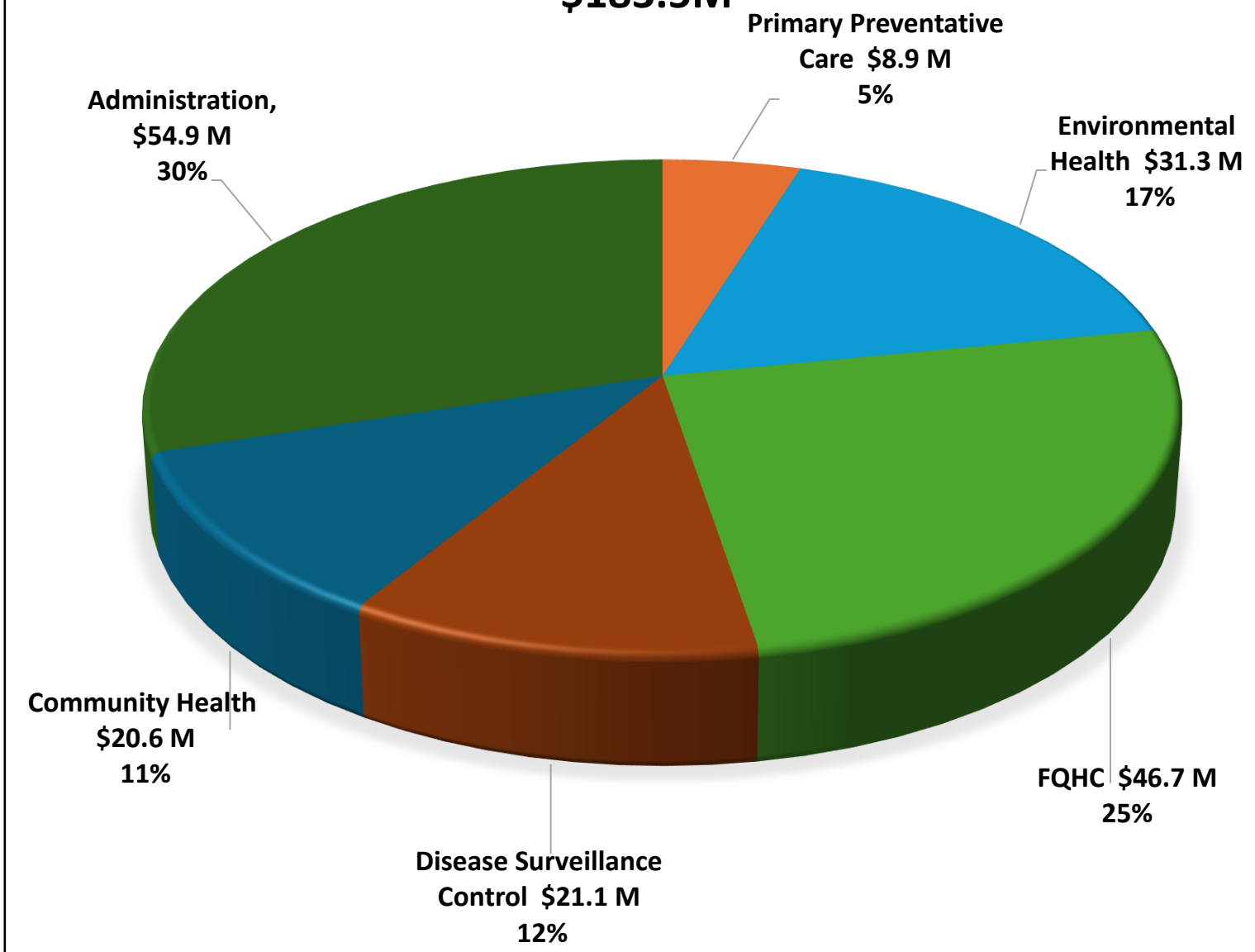


% Percentages are based on total revenue.
**Does not include Transfers In
**Adjusted Property Tax revenue was approved in June 2025

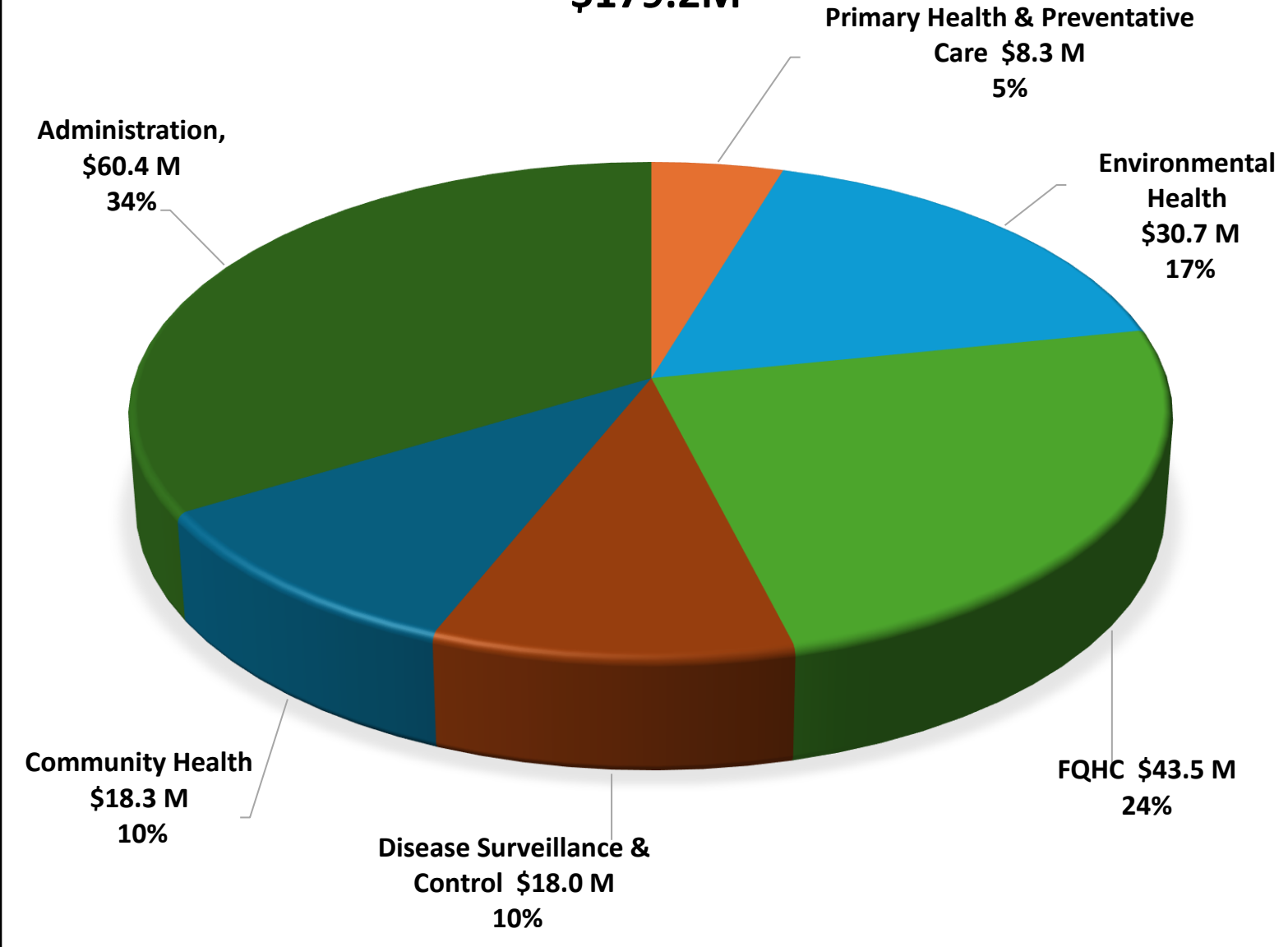
REVENUES

COMBINED REVENUES BY DIVISION – comparison

**FY2026 ADOPTED BUDGET
REVENUE
\$183.5M**



**FY2026 FEBRUARY BUDGET
AUGMENTATION REVENUE
\$179.2M**



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

REVENUES

GENERAL & GRANTS FUND HIGHLIGHTS

Special Revenue (Grants) decreased by **\$5.4M** due to the removal of several grants (ELC/Enhanced Detection \$13.2M, Ryan White \$1.4M) and offset by the addition/increase of various grants/sources (Senate Bill 118 \$2.7M, State Public Health Fund \$5.4M, and State Opioid Response \$2M)

FY 2026 Clark County Property Tax revenue is **\$2.7M** higher than the original approved budget (accepted June 2025).

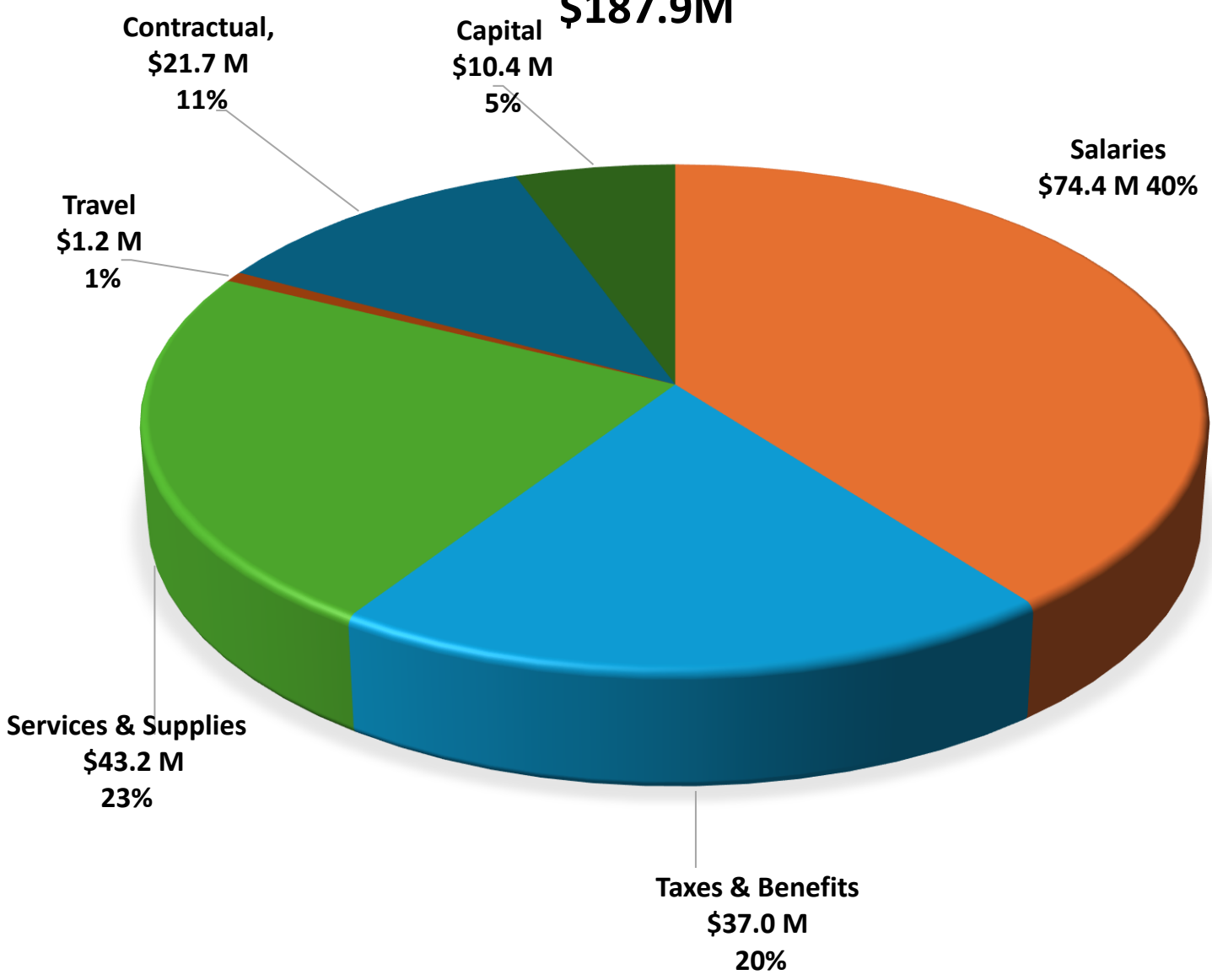
Pharmacy revenue (FQHC Gen Fund), a major component of charges for services is **\$35.2M**.

EXPENDITURES

COMBINED EXPENSES BY SOURCE – comparison

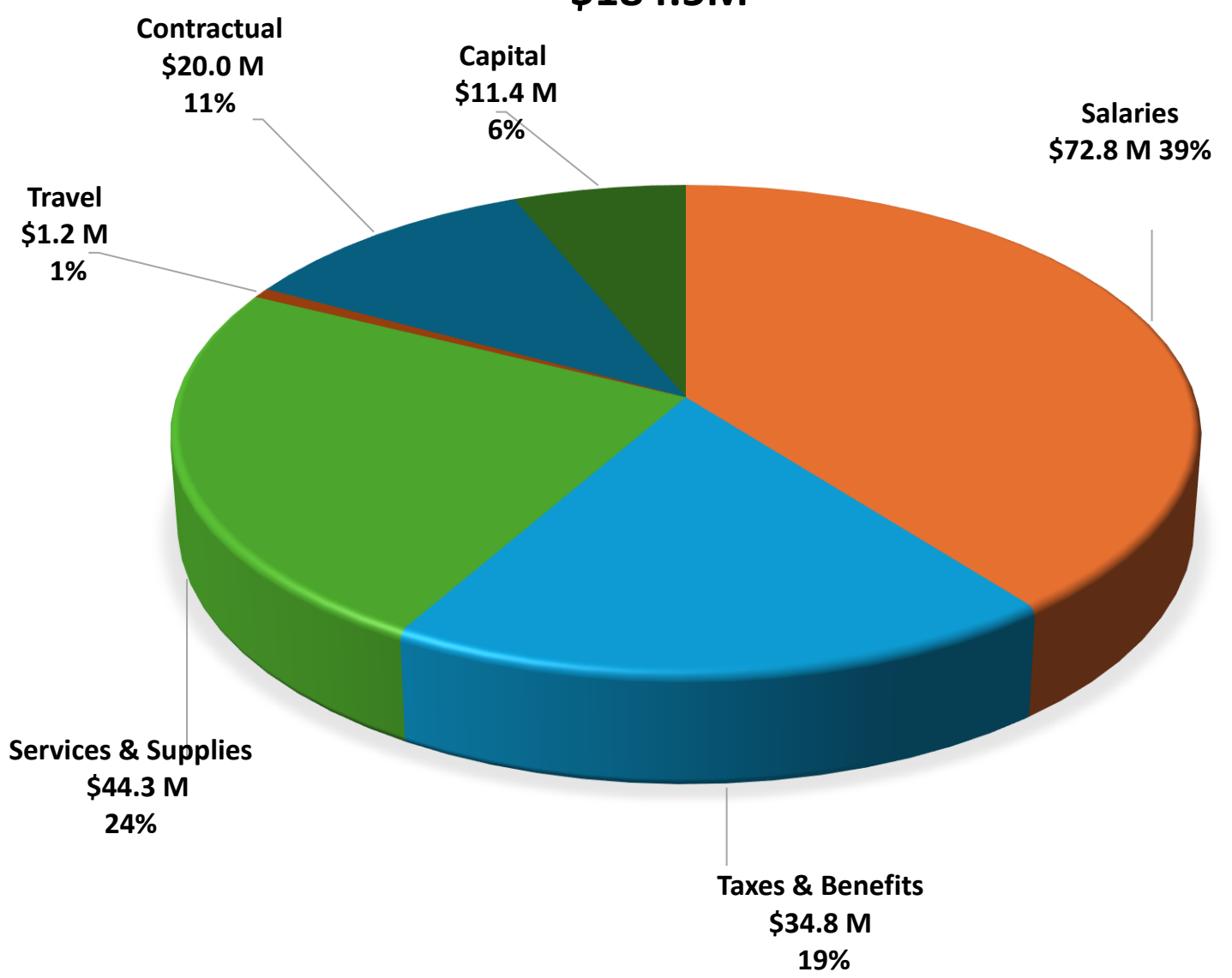
**FY2026 ADOPTED BUDGET
EXPENDITURES**

\$187.9M



**FY2026 FEBRUARY BUDGET
AUGMENTATION EXPENDITURES**

\$184.5M

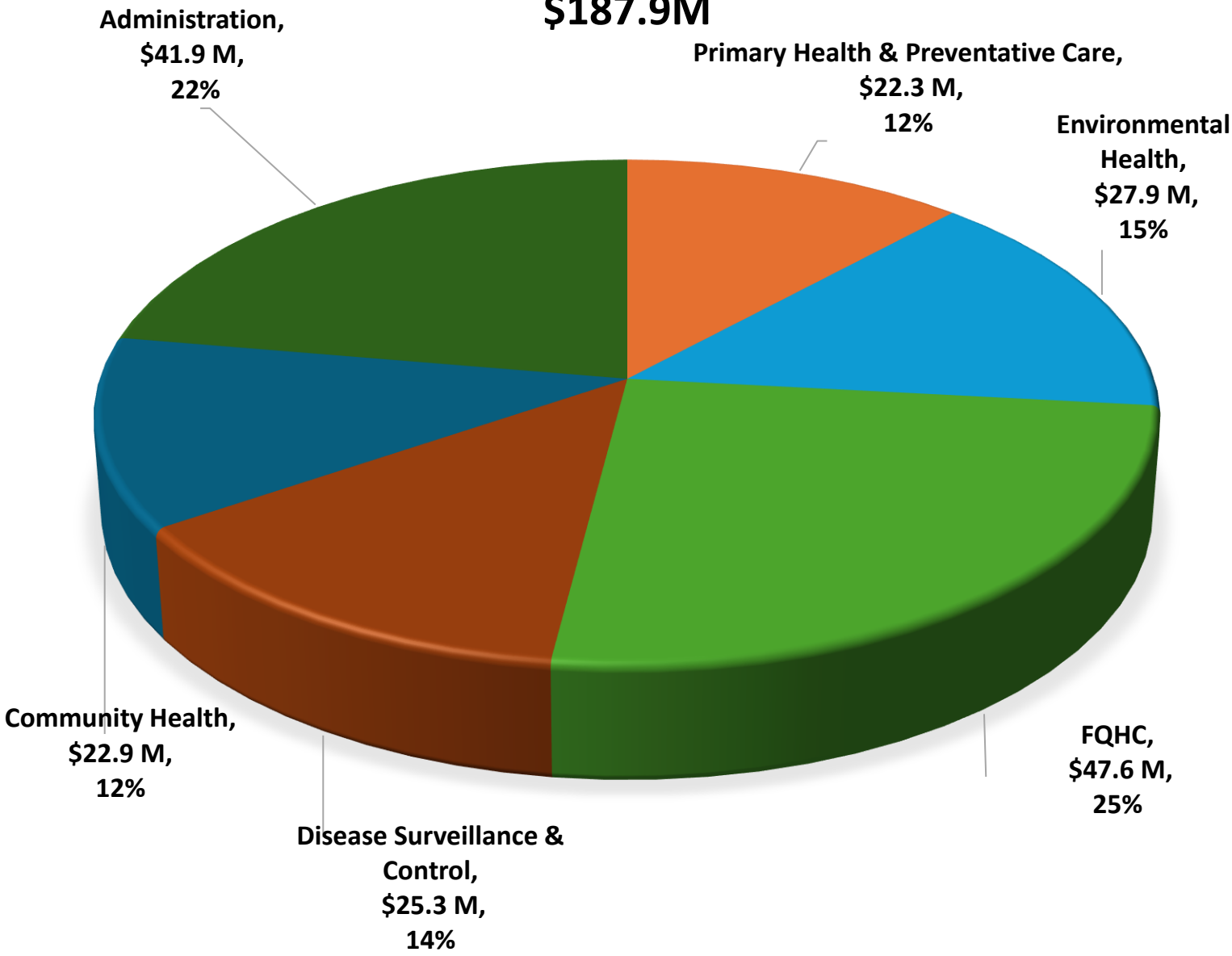


\$ Amounts are based on total expense.
**Does not include Transfers Out and Cost Allocations
**Does not include Transfers Out to Capital of \$3M

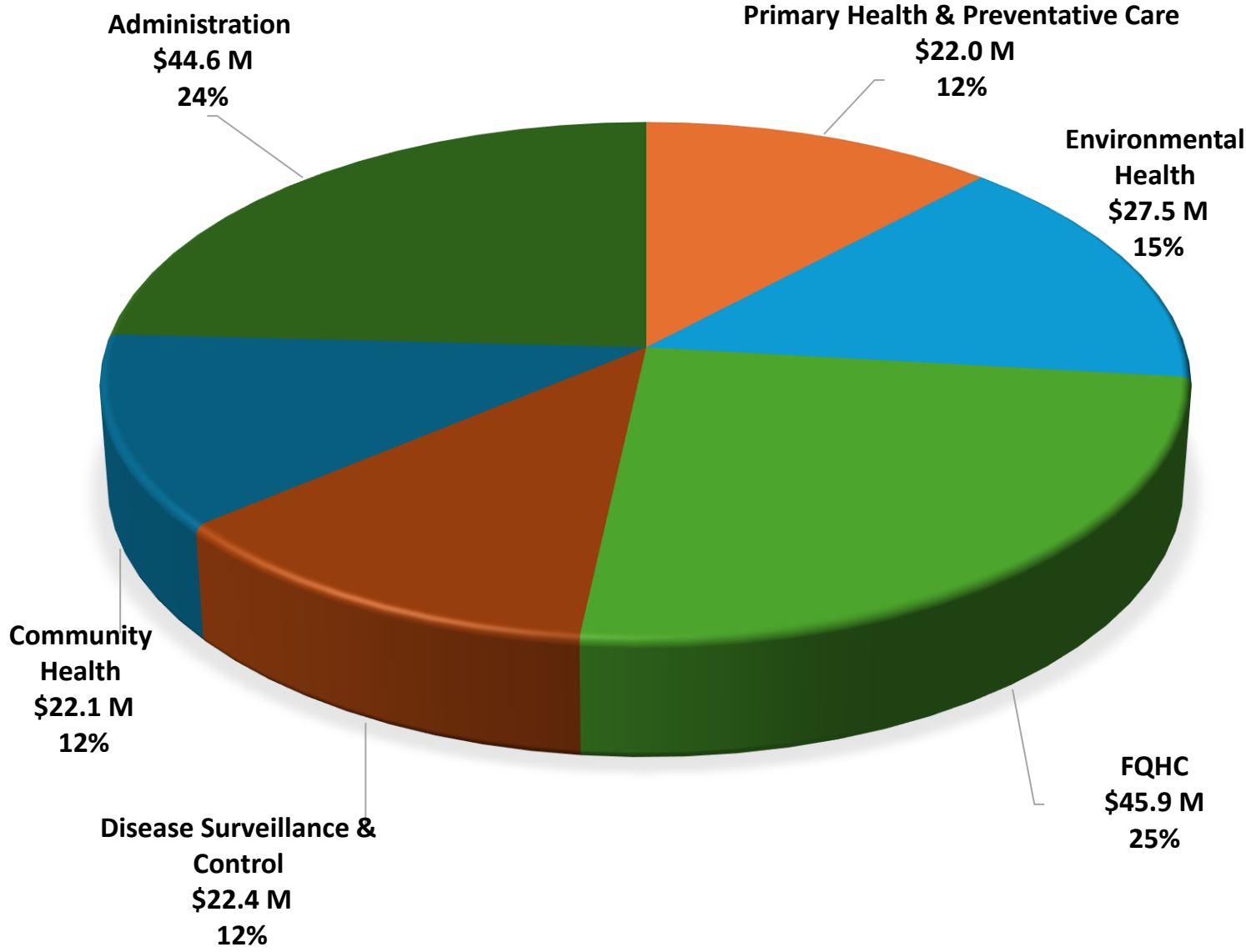
EXPENDITURES

COMBINED EXPENSES BY DIVISION – comparison

**FY2026 ADOPTED BUDGET
EXPENDITURES
\$187.9M**



**FY2026 FEBRUARY BUDGET
AUGMENTATION EXPENDITURES
\$184.5M**



\$ 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 at **\$184.5M** compared to **\$187.9M** original budget, a total decrease of **\$3.4M**.

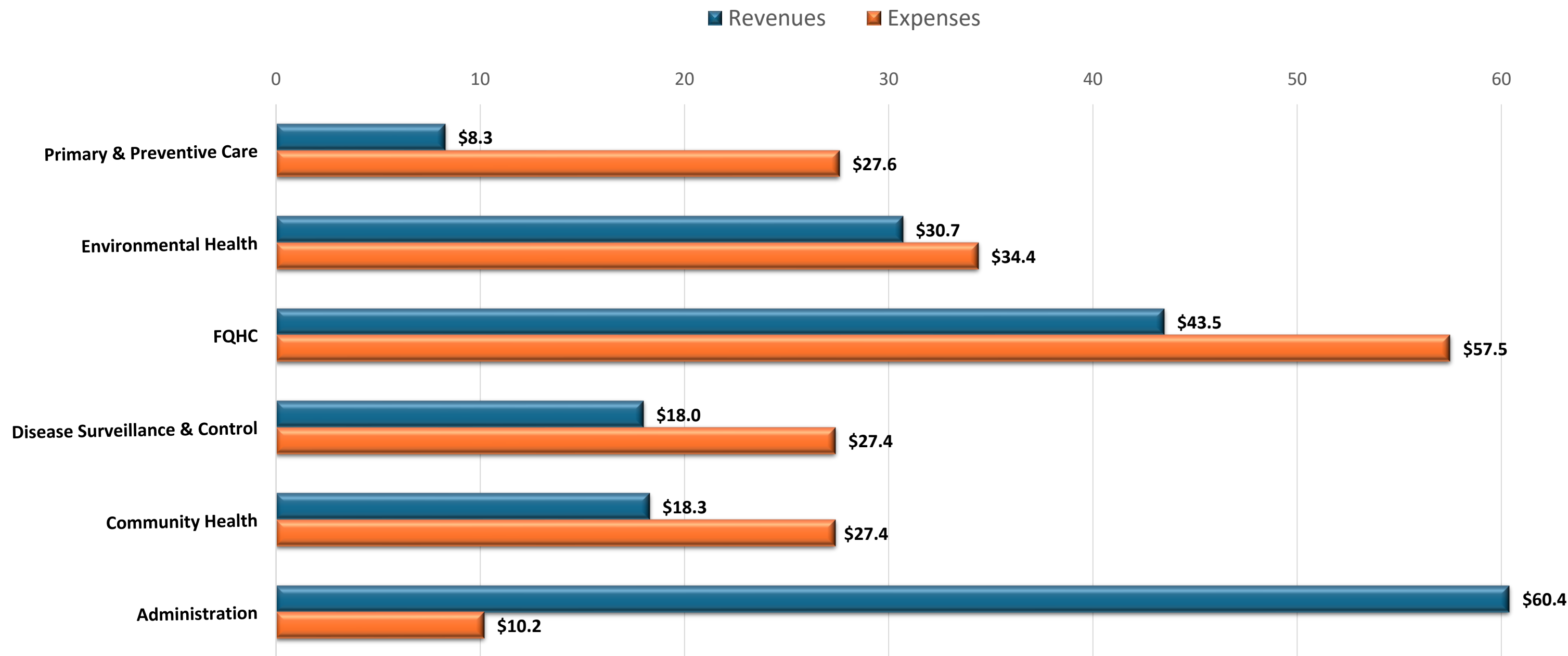
Special Revenue (Grants) expenditures decreased **\$5.4M** is due to the removal of grants such as ELC/Enhanced Detection, Ryan White and offset by the addition/increase of various grants/sources (Senate Bill 118, State Public Health Fund, State Opioid Response).

General Fund expenditures increased **\$1.8M** due to the transfer of lab supplies and equipment with the removal of ELC funding.

Total salaries and benefits for General & Grants Fund is **\$107.6M** a decrease of **\$3.8M** from the adopted budget of **\$111.4M**. This is primarily due to approximately 70 vacant positions with savings of **\$3.5M** for 6 months of the fiscal year. These positions are included in the expenses for the remainder of the fiscal year.

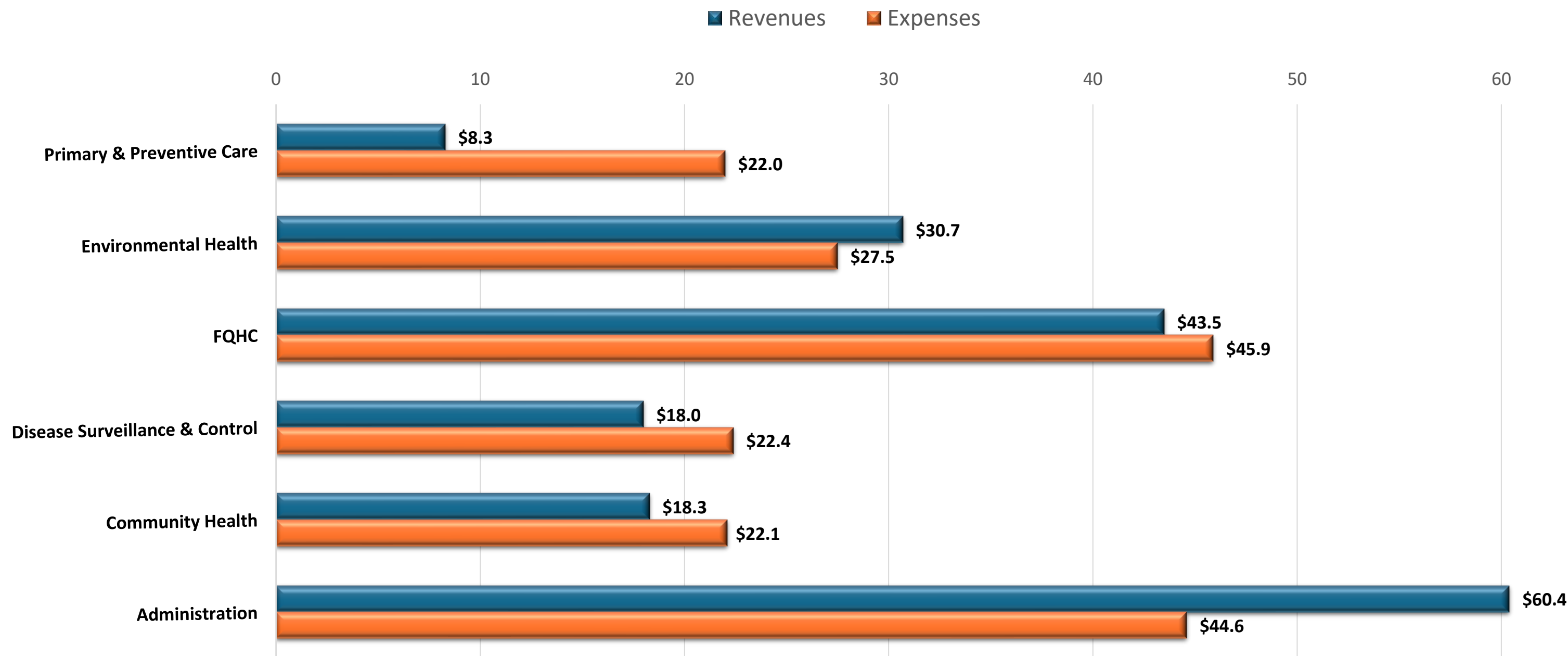
REVENUES VS. EXPENDITURES

COMBINED FUNDS BY DIVISION



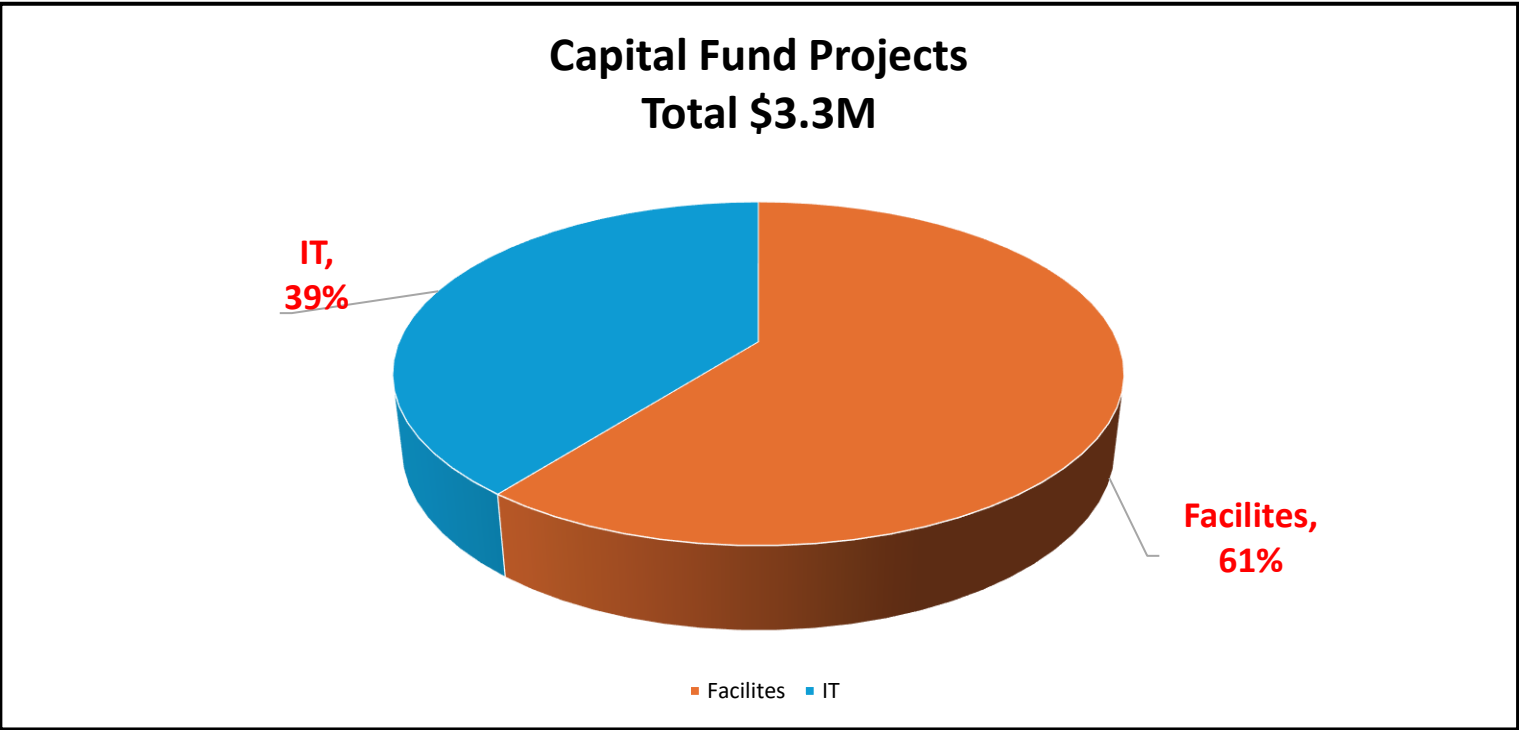
REVENUES VS. EXPENDITURES

COMBINED FUNDS BY DIVISION



CAPITAL FUND

FY 2026 Capital Projects



Capital Improvement Projects			
Facilities	FY26 Adopted Budget	FY26 Augmentation	Change
Improvements	1,475,000	1,986,831	511,831
Equipment	35,000	16,360	(18,640)
Vehicles	-	-	-
Total	1,510,000	2,003,191	493,191
IT			
Computer Hardware/Software	1,082,000	1,082,000	-
Equipment	187,000	187,000	-
Professional Services	32,000	32,000	-
Total	1,301,000	1,301,000	-
Total Capital Improvement Projects	2,811,000	3,304,191	493,191

PERSONNEL

Division	2025/ 2026 A DOPTED	FTE Change	2025/ 2026 A MENDED	% FTE CHANGE Adopted v Estimated
Public Health & Preventive Care (1)	114.00	6.10	120.10	5.4%
Environmental Health	205.00	0.00	205.00	0.0%
FQHC (2)	126.50	-7.00	119.50	-5.5%
Disease Surveillance & Control (3)	132.00	3.00	135.00	2.3%
Community Health (4)	103.00	-4.00	99.00	-3.9%
Administration	192.00	0.75	192.75	0.4%
Total:	872.50	-1.15	871.35	-0.4%

1 - Addition of new positions for Street Medicine Program

2 - Reduced FTE in Ryan White; Added Pharamacist

3 - Addition of positions for HAI program

4 - Reduced staff due to loss of ELC funding

Division	FY 2026 Adopted		FY 2026 Augmentation		Change	
	General Fund	Special Revenue Fund	General Fund	Special Revenue Fund	General Fund	Special Revenue Fund
Public Health & Preventive Care	75.12	38.88	78.21	41.89	3.09	3.01
Environmental Health	196.27	8.74	194.10	10.90	-2.17	2.17
FQHC	79.69	46.81	87.00	32.50	7.31	-14.31
Disease Surveillance & Control	48.35	83.65	48.85	86.15	0.50	2.50
Community Health	46.79	56.21	47.15	51.85	0.36	-4.36
Administration	170.64	21.36	173.39	19.36	2.75	-2.00
Grand Total	616.86	255.64	628.70	242.65	11.84	-12.99

Fund Balance - General Fund

General Fund	FY25 Actual	FY 26 Adopted	FY 26 Estimated
Beginning Fund Balance	54,872,828	47,199,705	65,128,565
Revenues	122,837,881	121,574,325	122,692,068
Expenditures/Other Uses	112,582,144	129,089,073	133,967,621
Change in Fund Balance	10,255,737	(7,514,748)	(11,275,553)
Ending Fund Balance	65,128,565	39,684,957	53,853,012
Includes \$3M contingency, cost allocation and transfers out to Special Revenue and Capital Project funds for FY2026			
Additional property tax approved in June 2025 included in FY26 Estimated			

Fund Balance - Special Revenue Fund

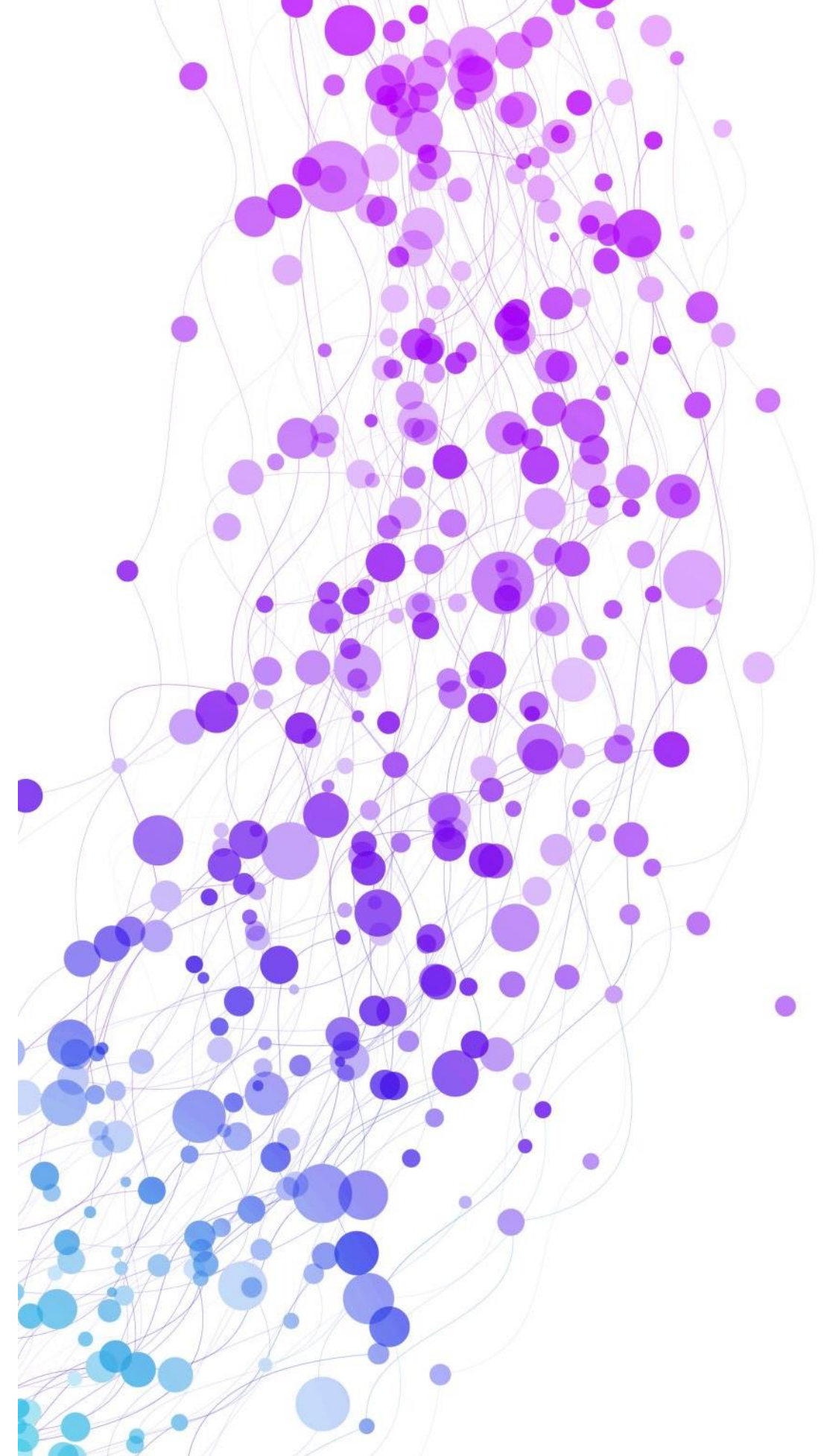
Special Revenue	FY25 Actual	FY 26 Adopted	FY 26 Estimated
Beginning Fund Balance	82,081	82,081	121,453
Revenue/Other	50,358,044	70,661,216	62,297,514
Expenditures/Other Uses	50,318,672	70,661,216	62,297,514
Change in Fund Balance	39,372	-	-
Ending Fund Balance	121,453	82,081	121,453
<i>Includes cost allocation and transfers in from General Fund</i>			
<i>Cost allocations and transfers-in lower than adopted due to decrease in grant expenditures</i>			

Fund Balance – Capital Projects Fund

Capital Projects	FY25 Actual	FY 26 Adopted	FY 26 Estimated
Beginning Fund Balance	2,730,175	2,999,600	3,570,482
Revenue/Other	2,202,104	3,109,559	3,109,559
Expenditures/Other Uses	1,361,797	2,811,000	3,304,191
Change in Fund Balance	840,307	298,559	(194,631)
Ending Fund Balance	3,570,482	3,298,159	3,375,851
<i>Includes transfers from General Fund</i>			

RECOMMENDATION

- Approval of the FY 2026 February budget augmentation as presented.
 - ❖ Petition #27-26
 - 1. Resolution #01-26 – General Fund
 - 2. Resolution #02-26 – Special Revenue Fund
 - 3. Resolution #03-26 – Capital Fund
- Copies to be submitted to Clark County and State of Nevada, pending further instructions.





QUESTION AND ANSWER



TO: SOUTHERN NEVADA DISTRICT BOARD OF HEALTH **DATE:** February 26, 2026

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

PETITION #27-26

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 *[Signature]*
Jason Frame, Interim Deputy District Health Officer-Administration *[Signature]*
Donnie Whitaker, CPA, Chief Financial Officer *[Signature]*

DISCUSSION:

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

The increase in June 30, 2025 (FY2025) General Fund ending fund balance of \$17,928,860 (from adopted \$47,199,705 to actual is \$65,128,565) will provide additional available resources to the FY2025-2026 SNHD General Fund Budget.

The decrease in total revenue sources (FY2026) in the General Fund budget of \$1,566,700 will reduce resources to the FY2025-2026 SNHD General Fund Budget. FY2025-2026 appropriations increased by \$4,856,172 from \$117,309,423 to \$122,165,595.

The increase in June 30, 2025 (FY2025) year end fund balance to the Grant Fund (Special Revenue) is \$39,372 (from adopted \$82,081 to actual \$121,453). The FY2026 total adopted budget revenue is \$61,881,567 and has decreased to \$56,495,488, a decrease of \$5,386,079 to align with year-to-date actual amounts. FY2025-2026 appropriations decrease from \$70,661,216 to \$62,297,514 to align with year-to-date actual amounts.



The increase in June 30, 2025 (FY2026) year end fund balance to the Capital Fund is \$570,882 (from adopted \$2,999,600 to actual \$3,570,482). The FY2026 total adopted budget revenue is \$109,559 and contains no change. FY2025-2026 appropriations increase from \$2,811,000 to \$3,304,191 to align with year-to-date actual amounts.

To complete the augmentation process, the attached Resolutions to Augment #01-26 for Southern Nevada Health District General Fund Budget, #02-26 for Southern Nevada Health District Grant Fund (Special Revenue), and #03-26 for Southern Nevada Health District Capital 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 #01-26 for Southern Nevada Health District General Fund Budget, #02-26 for Southern Nevada Health District Grant (Special Revenue), and #03-26 for Southern Nevada Health District Capital Fund Budget for Fiscal Year Ending June 30, 2026.

**RESOLUTION #01-26**

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 **\$171,458,473** on July 1, 2025; and

WHERE AS, the total available resources are now determined to be **\$187,820,633**.

WHEREAS, said additional unanticipated resources are as follows:

Southern Nevada Health District (General) Fund

Ending Fund as of 6/30/2025 Increased	\$17,928,860
Total Revenues Sources (Decreased)	\$(1,566,700)
Total	<u>\$16,362,160</u>

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

2025-2026 budget by appropriating **\$4,856,172** for use in the **Southern Nevada Health District (General) Fund**, thereby increasing its appropriations from **\$117,309,423** to **\$122,165,595**. 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 **26th** of **February 2026**.

AYES:

NAYS:

Absent:

By: _____

ATTEST: _____

REVENUES	FINAL BUDGET	REVISIONS	REVISED REVENUE RESOURCES
Licenses & Permits			
Business Licenses & Permits			
Business Licenses	29,908,723	(824,908)	29,083,815
Intergovernmental Revenues			
State Shared Revenues			
Other	41,508,419	-	41,508,419
Charges for Services			
Health			
Other	48,356,635	(775,244)	47,581,391
Miscellaneous			
Interest Earnings		-	
Other	4,484,991	33,452	4,518,443
SUBTOTAL REVENUE ALL SOURCES	124,258,768	(1,566,700)	122,692,068
OTHER FINANCING SOURCES			
Operating Transfers in (Sch T)			
SUBTOTAL OTHER FINANCING SOURCES			
BEGINNING FUND BALANCE	47,199,705	17,928,860	65,128,565
TOTAL BEGINNING FUND BALANCE	47,199,705	17,928,860	65,128,565
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL AVAILABLE RESOURCES	171,458,473	16,362,160	187,820,633
EXPENDITURE BY FUNCTION AND ACTIVITY	FINAL BUDGET	REVISIONS	REVISED EXPENDITURES
Health			
Health District			
Salaries & Wages	52,682,295	640,829	53,323,124
Employee Benefits	26,149,735	(602,873)	25,546,862
Services & Supplies	37,772,813	4,732,712	42,505,525
Capital Outlay	704,580	85,504	790,084
SUBTOTAL EXPENDITURES	117,309,423	4,856,172	122,165,595
OTHER USES			
Contingency (not to exceed 3% of total expenditures)			3,000,000
Operating Transfers			
To Fund 7060	3,000,000	-	3,000,000
To Fund 7090	8,779,649	(2,977,623)	5,802,026
SUBTOTAL OTHER USES	11,779,649	(2,977,623)	8,802,026
ENDING FUND BALANCE			
TOTAL ENDING FUND BALANCE	42,369,401	14,483,611	53,853,012
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL FUND COMMITMENTS AND FUND BALANCE	171,458,473	16,362,160	187,820,633

(Local Government)
Schedule B - 7050 Fund

**RESOLUTION #02-26**

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 **\$70,743,297** on July 1, 2025; and

WHERE AS, the total available resources are now determined to be **\$62,418,967**.

WHEREAS, said additional unanticipated resources are as follows:

Southern Nevada Health District Grant (Special Revenue) Fund

Ending Fund as of 6/30/2024 (Increased) \$39,372

Total Revenues Sources (Decreased) \$(8,363,702)

Total **(\$8,324,330)**

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 **(\$8,363,702)** for use in the **Southern Nevada Health District Grant (Special Revenue) Fund**, thereby decreasing its appropriations from **\$70,661,216** to **\$62,297,514**. 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 **26th** of **February 2026**.

AYES:

NAYS:

Absent:

By: _____

ATTEST: _____

REVENUES	FINAL BUDGET	REVISIONS	REVISED REVENUE RESOURCES
Intergovernmental Revenues			
Federal Grants			
Department of Agriculture	-	-	-
Department of Health & Human Services	46,624,478	(12,046,732)	34,577,746
Department of Homeland Security	556,947	(466,605)	90,341
Department of Justice	508,045	78,718	586,763
Department of Treasury	1,148,554	657	1,149,211
Environmental Protection Agency	160,832	(16,704)	144,128
State Grants			
Department of Health & Human Services	7,180,937	7,568,023	14,748,960
Other Grants			
Clark County	4,427,760	(144,582)	4,283,178
City of Las Vegas	146,726	(25,000)	121,726
Other	1,127,288	(333,853)	793,435
SUBTOTAL REVENUE ALL SOURCES	61,881,567	(5,386,079)	56,495,488
OTHER FINANCING SOURCES			
Operating Transfers in (Sch T)			
From Fund 7050	8,779,649	(2,977,623)	5,802,026
SUBTOTAL OTHER FINANCING SOURCES	8,779,649	(2,977,623)	5,802,026
BEGINNING FUND BALANCE	82,081	39,372	121,453
TOTAL BEGINNING FUND BALANCE	82,081	39,372	121,453
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL AVAILABLE RESOURCES	70,743,297	(8,324,330)	62,418,967
EXPENDITURE BY FUNCTION AND ACTIVITY	FINAL BUDGET	REVISIONS	REVISED EXPENDITURES
Health			
Health District			
Salaries & Wages	21,764,330	(2,297,255)	19,467,075
Employee Benefits	10,894,846	(1,645,622)	9,249,224
Services & Supplies	28,332,977	(5,298,235)	23,034,742
Capital Outlay	9,669,063	877,410	10,546,473
SUBTOTAL EXPENDITURES	70,661,216	(8,363,702)	62,297,514
OTHER USES			
Contingency (not to exceed 3% of total expenditures)			
Operating Transfers			
SUBTOTAL OTHER USES			
ENDING FUND BALANCE	82,081	39,372	121,453
TOTAL ENDING FUND BALANCE	82,081	39,372	121,453
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL FUND COMMITMENTS AND FUND BALANCE	70,743,297	(8,324,330)	62,418,967

(Local Government)
Schedule B - 7090 Fund

**RESOLUTION #03-26**

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 **\$6,109,159** on July 1, 2025; and

WHERE AS, the total available resources are now determined to be **\$6,680,041**.

WHEREAS, said additional unanticipated resources are as follows:

Southern Nevada Health District Capital Fund

Ending Fund as of 6/30/2025 (Increased) \$570,882

Total Revenues Sources (Increased) \$0

Total **\$570,882**

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 **\$493,191** for use in the **Southern Nevada Health District Capital Fund**, thereby increasing its appropriations from **\$2,811,000** to **\$3,304,191**. 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 26th of February 2026.

AYES:

NAYS:

Absent:

By: _____

ATTEST: _____

REVENUES	FINAL BUDGET	REVISIONS	REVISED REVENUE RESOURCES
Miscellaneous			
Interest Earnings	109,559	-	109,559
SUBTOTAL REVENUE ALL SOURCES	109,559	-	109,559
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	2,999,600	570,882	3,570,482
TOTAL AVAILABLE RESOURCES	6,109,159	570,882	6,680,041
EXPENDITURE BY FUNCTION AND ACTIVITY	FINAL BUDGET	REVISIONS	REVISED EXPENDITURES
Health			
Health District			
Services & Supplies	219,000	-	219,000
Capital Outlay	2,592,000	493,191	3,085,191
SUBTOTAL EXPENDITURES	2,811,000	493,191	3,304,191
OTHER USES			
Contingency (not to exceed 3% of total expenditures)			
Operating Transfers			
SUBTOTAL OTHER USES	-		
ENDING FUND BALANCE			
TOTAL ENDING FUND BALANCE	3,298,159	77,691	3,375,850
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL FUND COMMITMENTS AND FUND BALANCE	6,109,159	570,882	6,680,041

(Local Government)
Schedule B - 7060 Fund