

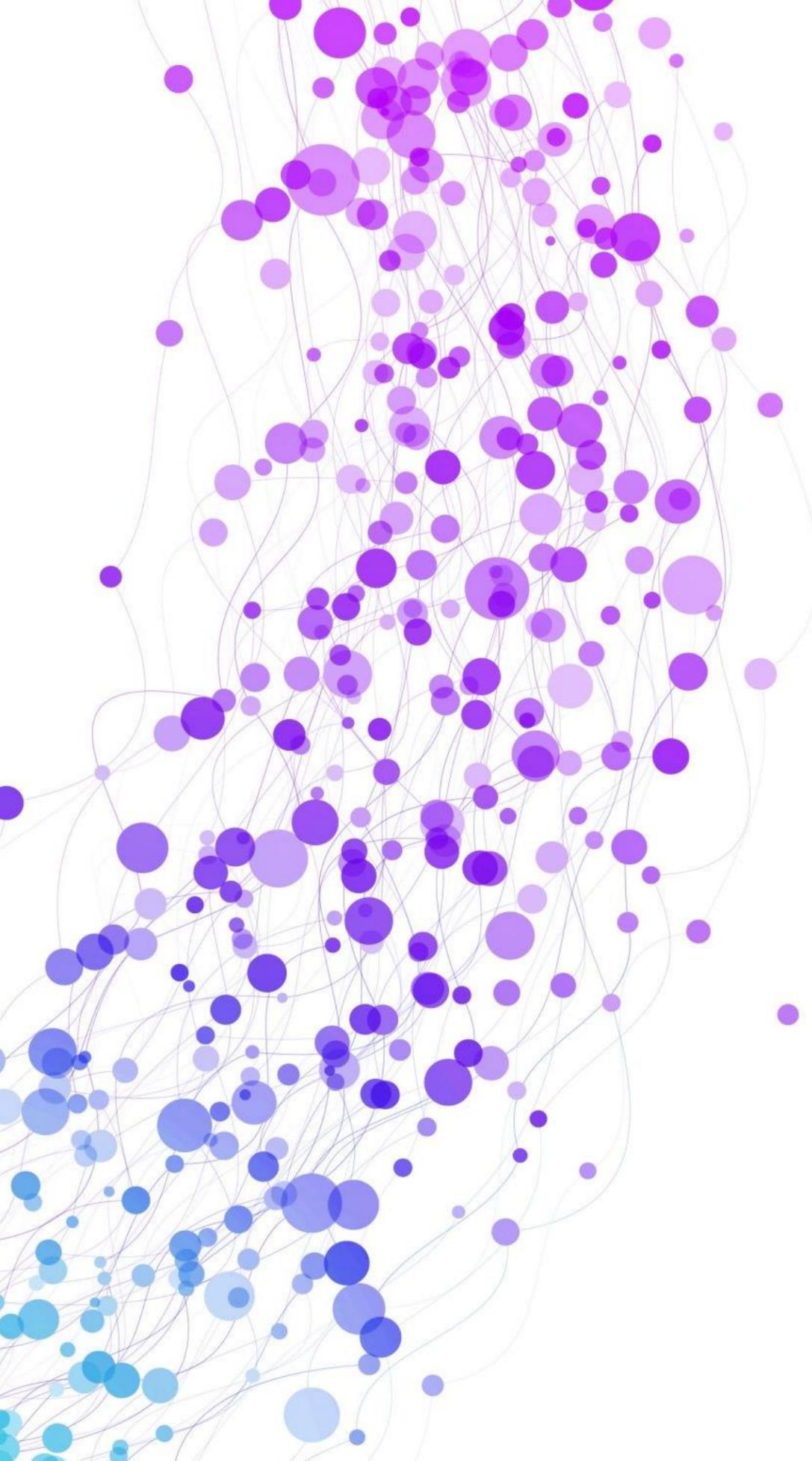


FY 2026-2027 Budget Presentation

(July 1, 2026 to June 30, 2027)

Board of Health Meeting

March 26, 2026



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 **FY27** is projected to be **871.4** FTE compared to FY 2026 Augmented budget of 871.4 FTE.

Revenues:

General Fund revenues is projected at **\$124.4M** in **FY27** an increase of \$1.7M from FY26 augmented budget.

Special Revenue Fund (Grants) decrease to **\$42.5M** in **FY27** a decrease of \$14.0M from FY26 augmented budget.

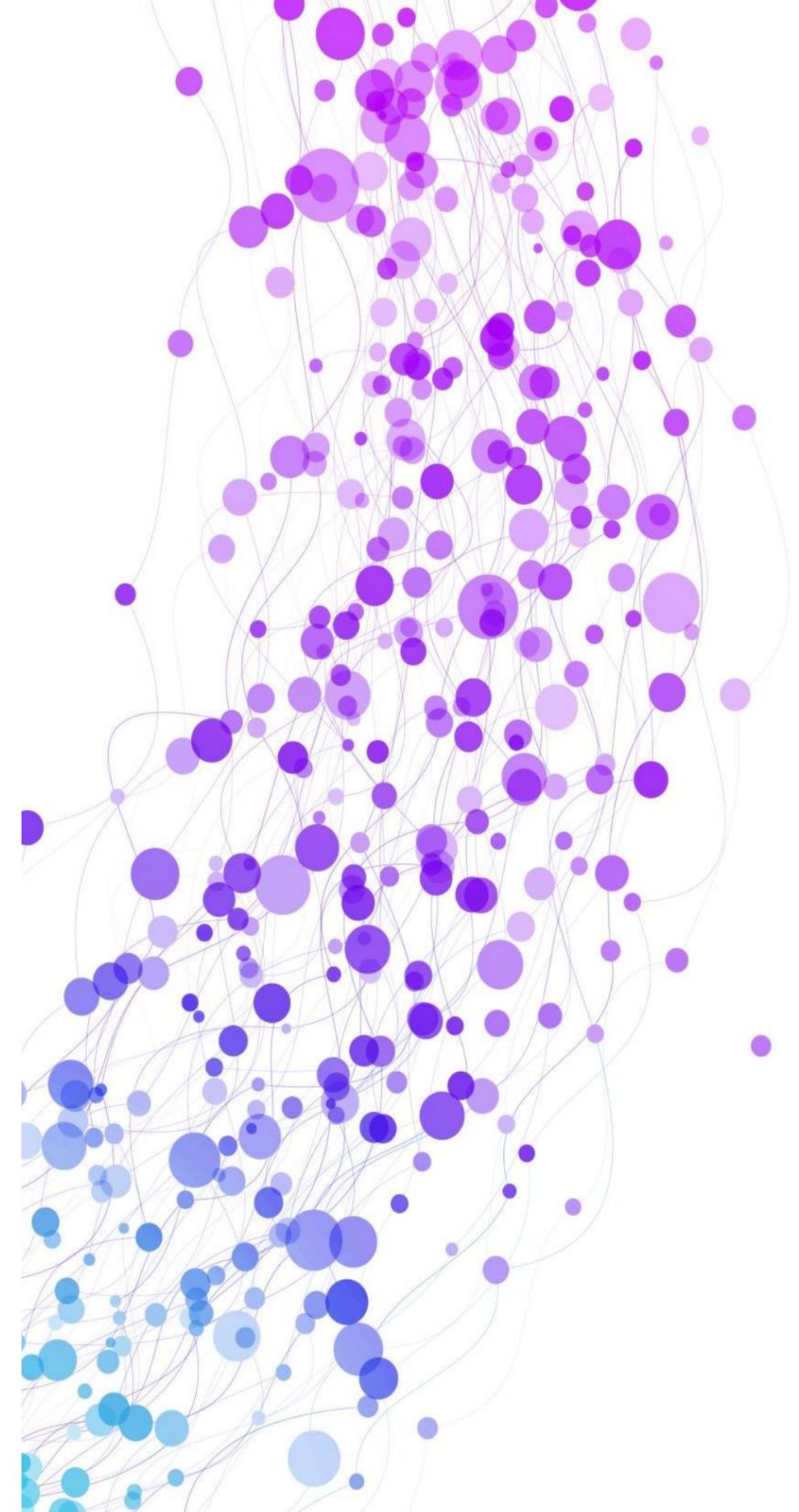
Expenditures:

General Fund expenditures is projected at **\$127.4M** in **FY27**, an increase of \$5.3M from FY26 augmented budget.

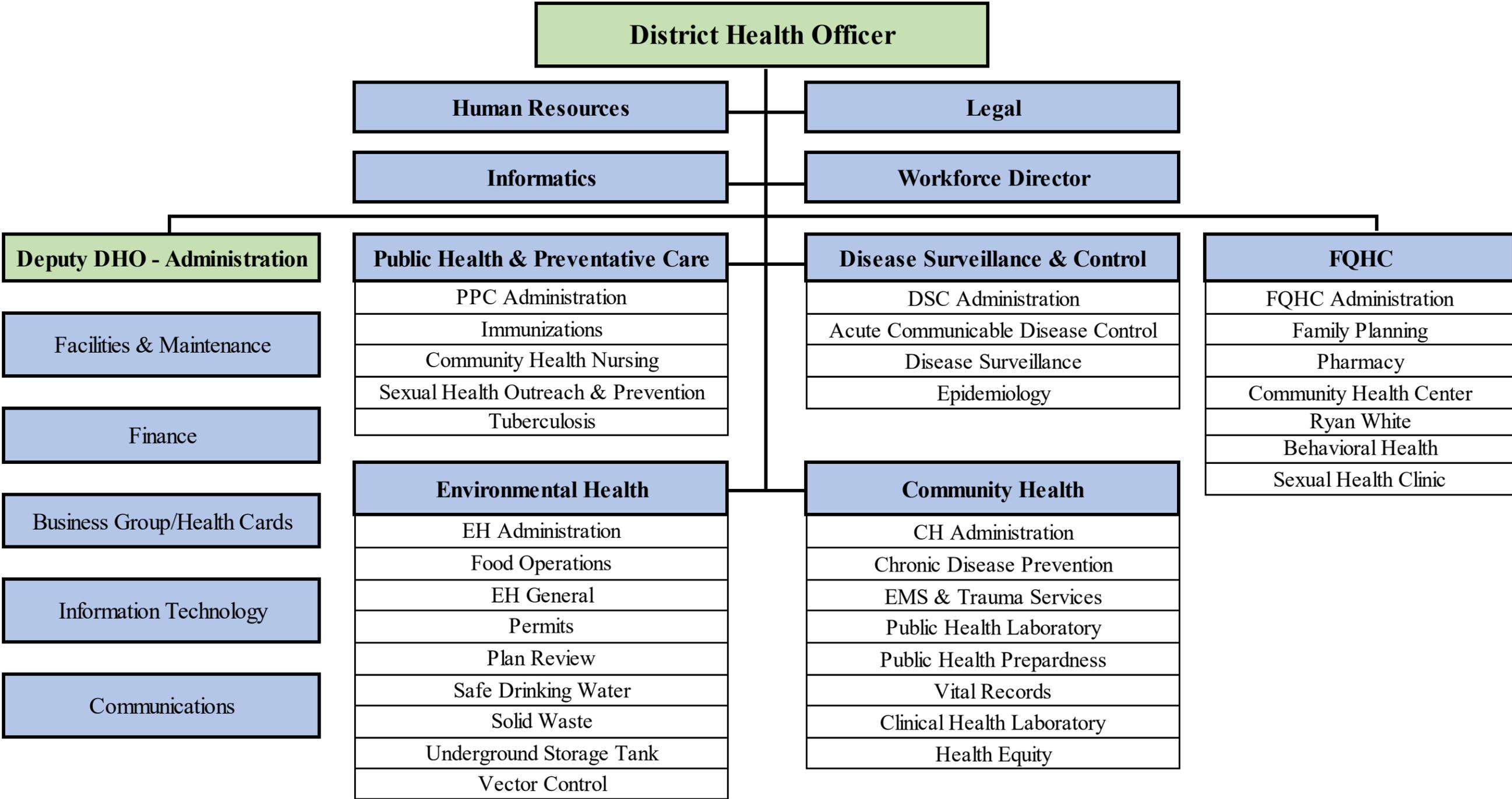
Special Revenue Fund (Grants) expenditures is projected at **\$48.0M** in **FY27**, a decrease of \$14.3M from FY26 augmented budget.

Capital:

Capital Projects Fund expenditures is projected at **\$2.3M** in **FY27**, a decrease of \$1.0M from FY26 augmented budget



SNHD ORGANIZATION CHART



District Health Officer

Human Resources

Legal

Informatics

Workforce Director

Deputy DHO - Administration

Public Health & Preventative Care

Disease Surveillance & Control

FQHC

Facilities & Maintenance

- PPC Administration
- Immunizations
- Community Health Nursing
- Sexual Health Outreach & Prevention
- Tuberculosis

- DSC Administration
- Acute Communicable Disease Control
- Disease Surveillance
- Epidemiology

- FQHC Administration
- Family Planning
- Pharmacy
- Community Health Center
- Ryan White
- Behavioral Health
- Sexual Health Clinic

Finance

Environmental Health

Community Health

Business Group/Health Cards

- EH Administration
- Food Operations
- EH General
- Permits
- Plan Review
- Safe Drinking Water
- Solid Waste
- Underground Storage Tank
- Vector Control

- CH Administration
- Chronic Disease Prevention
- EMS & Trauma Services
- Public Health Laboratory
- Public Health Preparedness
- Vital Records
- Clinical Health Laboratory
- Health Equity

Information Technology

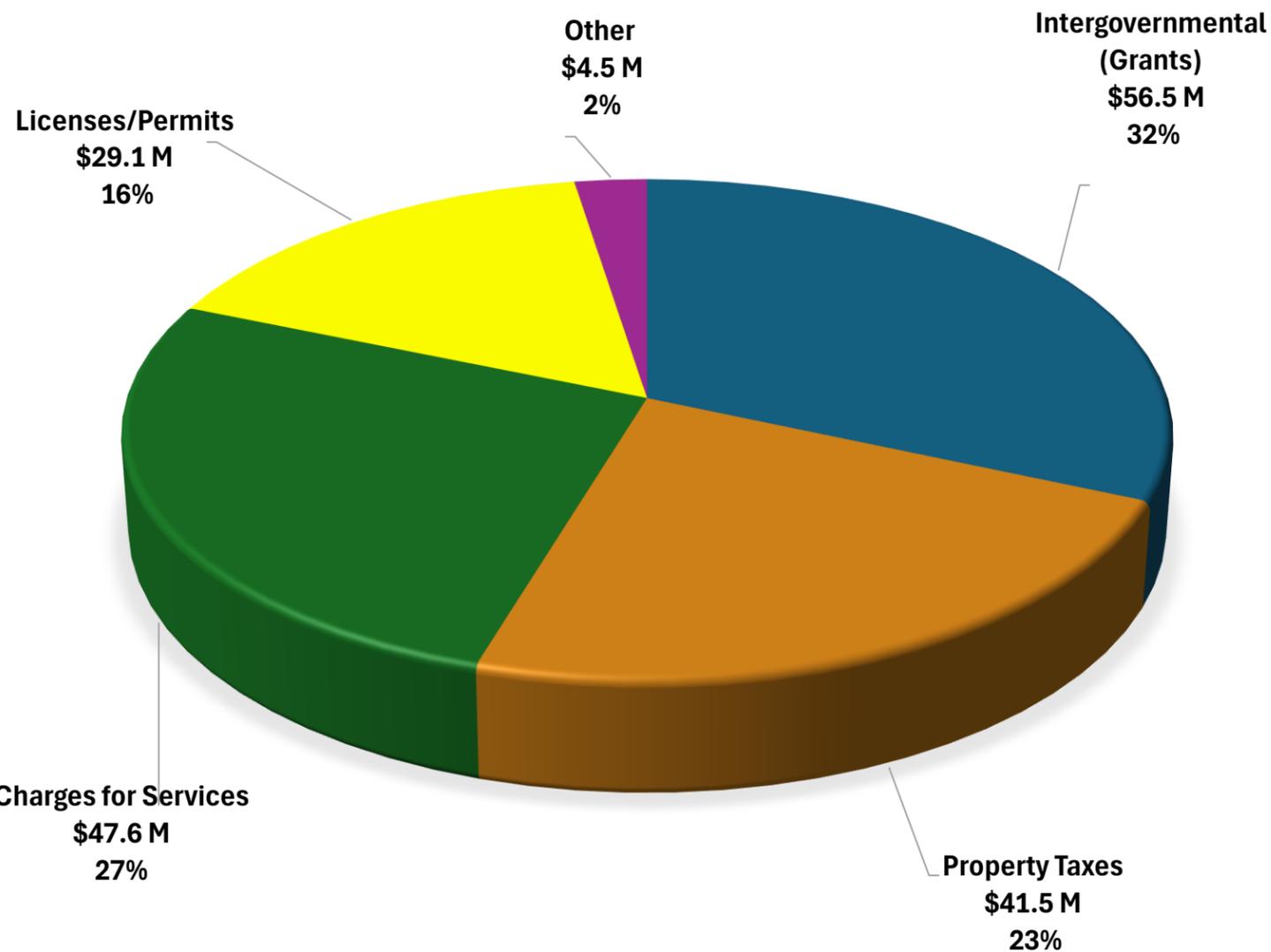
Communications

REVENUES

COMBINED GF & SRF REVENUES BY SOURCE – COMPARISON

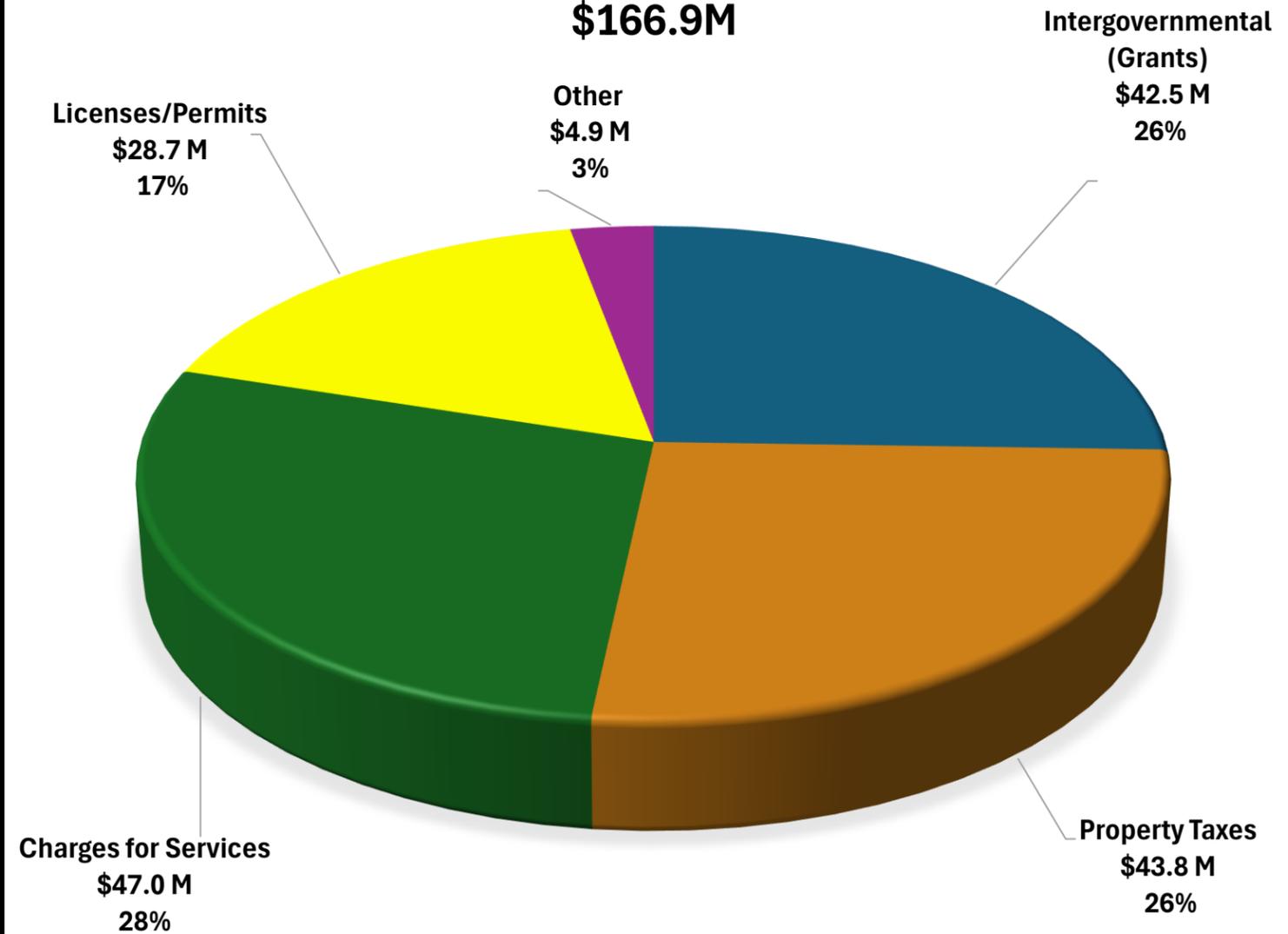
FY2026 AUGMENTED BUDGET

REVENUE
\$179.2M



FY2027 PROPOSED BUDGET

REVENUE
\$166.9M



% Percentages are based on total revenue.

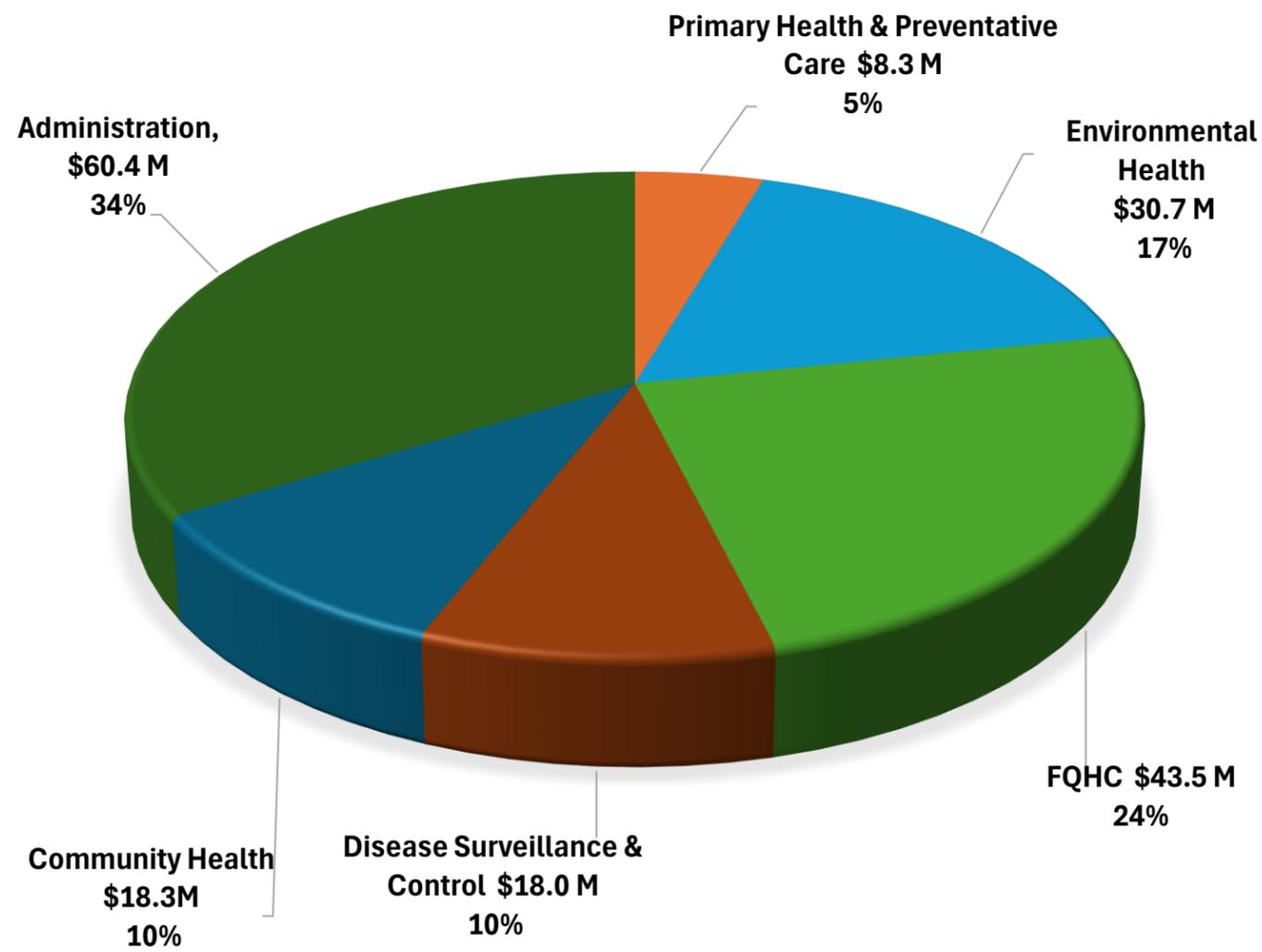
**Does not include Transfers In

REVENUES

COMBINED REVENUES BY DIVISION – COMPARISON

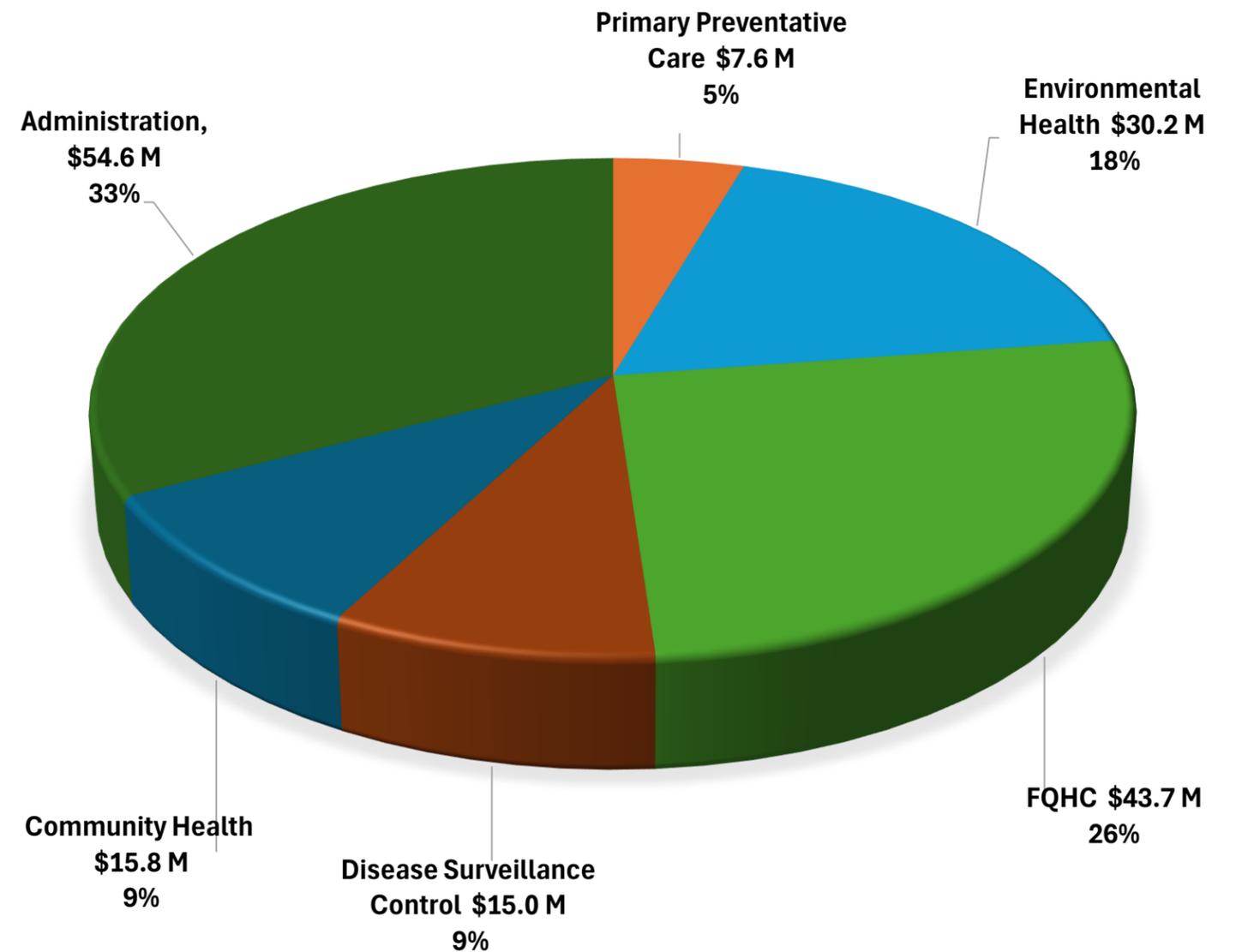
FY2026 AUGMENTED BUDGET

REVENUE
\$179.2M



FY2027 PROPOSED BUDGET

REVENUE
\$166.9M



% Percentages are based on total revenue.

**Does not include Transfers In

REVENUES

GENERAL & GRANTS FUND

FY 2027 Clark County Property Tax revenue is expected at \$43.7M, an increase of \$2.2M or 5% compared to \$41.5M from FY2026.

Total General Funds Revenue increased from \$122.7M to \$124.4M, a \$1.7M or 1.0% increase from FY2026 Augmentation.

Special Revenue Funds decreased from \$56.5M to \$42.5M, a reduction of \$14.0M including conclusion of Senate Bill 118 (\$8.9M) and other lab expansion funding (\$1.3M) as well as expiration of the State Opioid Response (\$2.0M) funding and general reductions in other grant expenditures compared to the FY2026 Augmentation.

EXPENDITURES

COMBINED EXPENSES BY SOURCE – COMPARISON

FY2026 AUGMENTED BUDGET

EXPENSE
\$184.5M

Contractual
\$20.0 M
11%

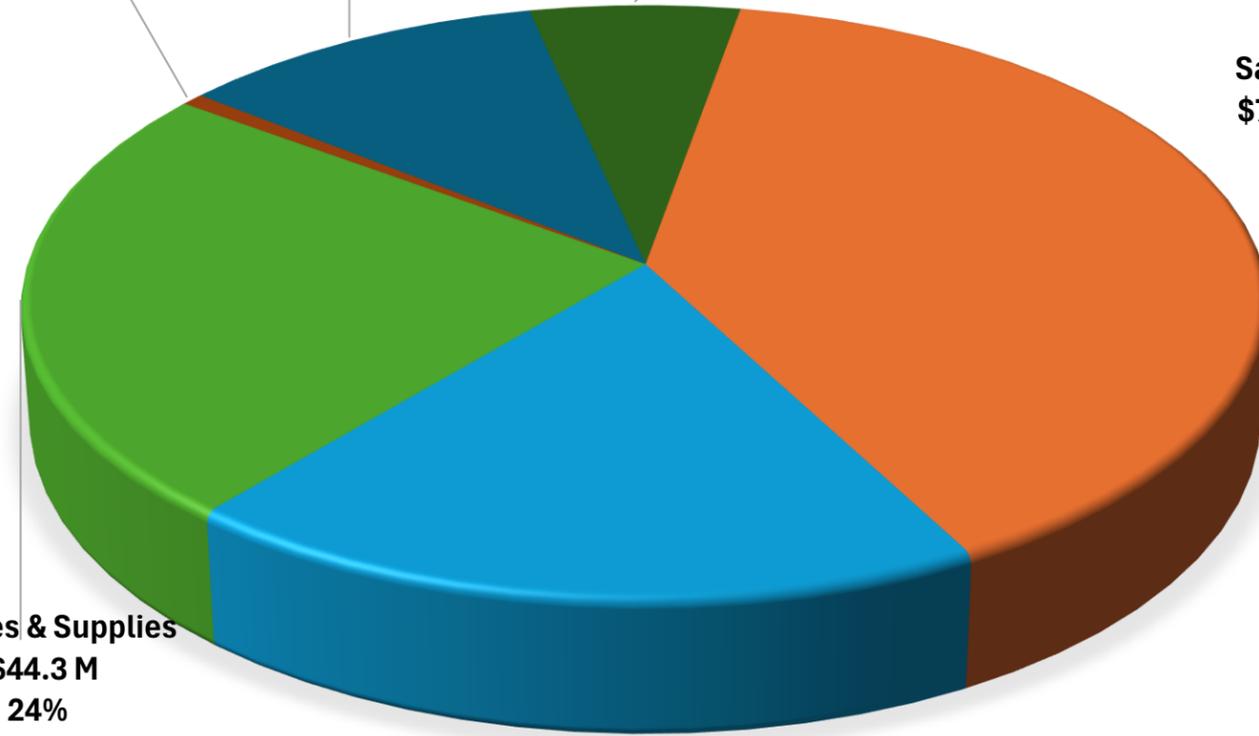
Capital
\$11.4 M
6%

Travel \$1.2 M
1%

Salaries
\$72.8 M
39%

Services & Supplies
\$44.3 M
24%

Taxes & Benefits
\$34.8 M
19%



FY2027 PROPOSED BUDGET

EXPENSE
\$175.4

Travel \$1.0 M
0%

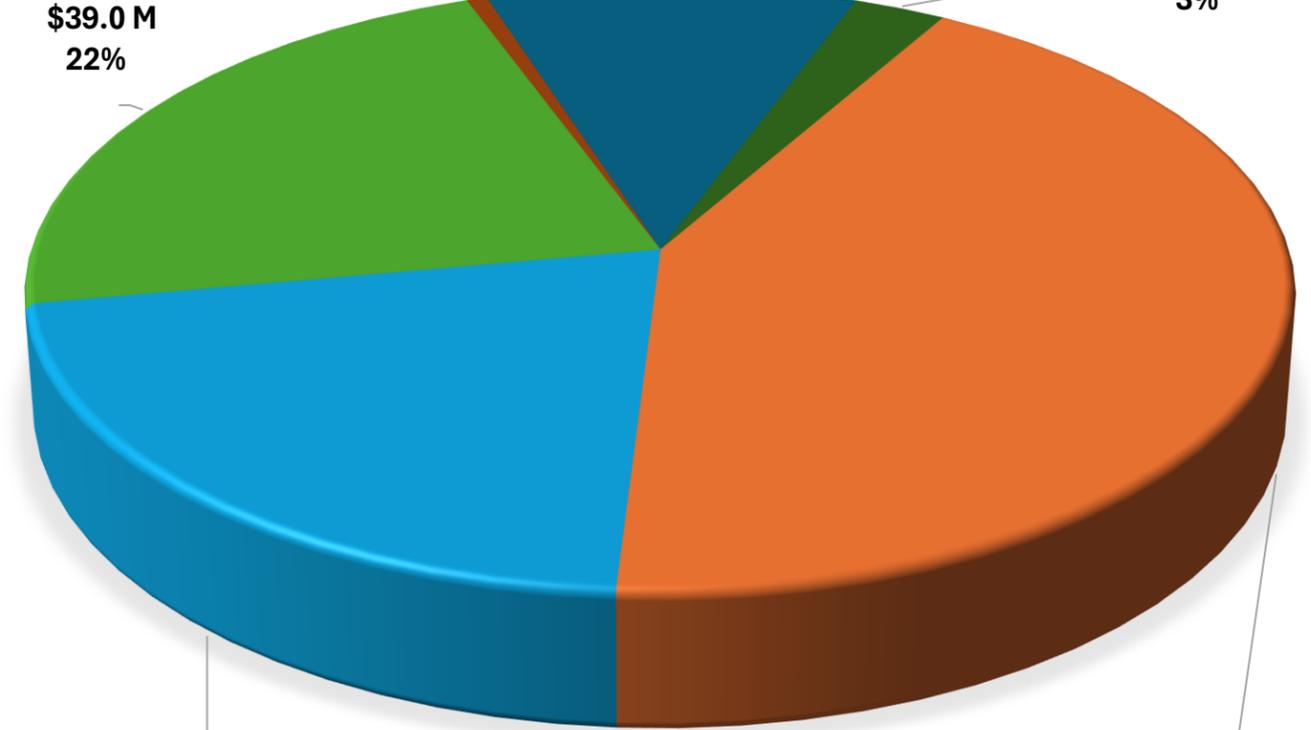
Contractual, \$18.8 M
11%

Capital
\$4.7 M
3%

Services & Supplies
\$39.0 M
22%

Taxes & Benefits
\$37.1 M
21%

Salaries
\$74.8 M
43%



\$ Amounts are based on total expense.

**Does not include cost allocations

**Does not include Transfers between GF and SRF.

**Does not include Transfers Out to Capital of \$3M and \$2.5M, respectively.

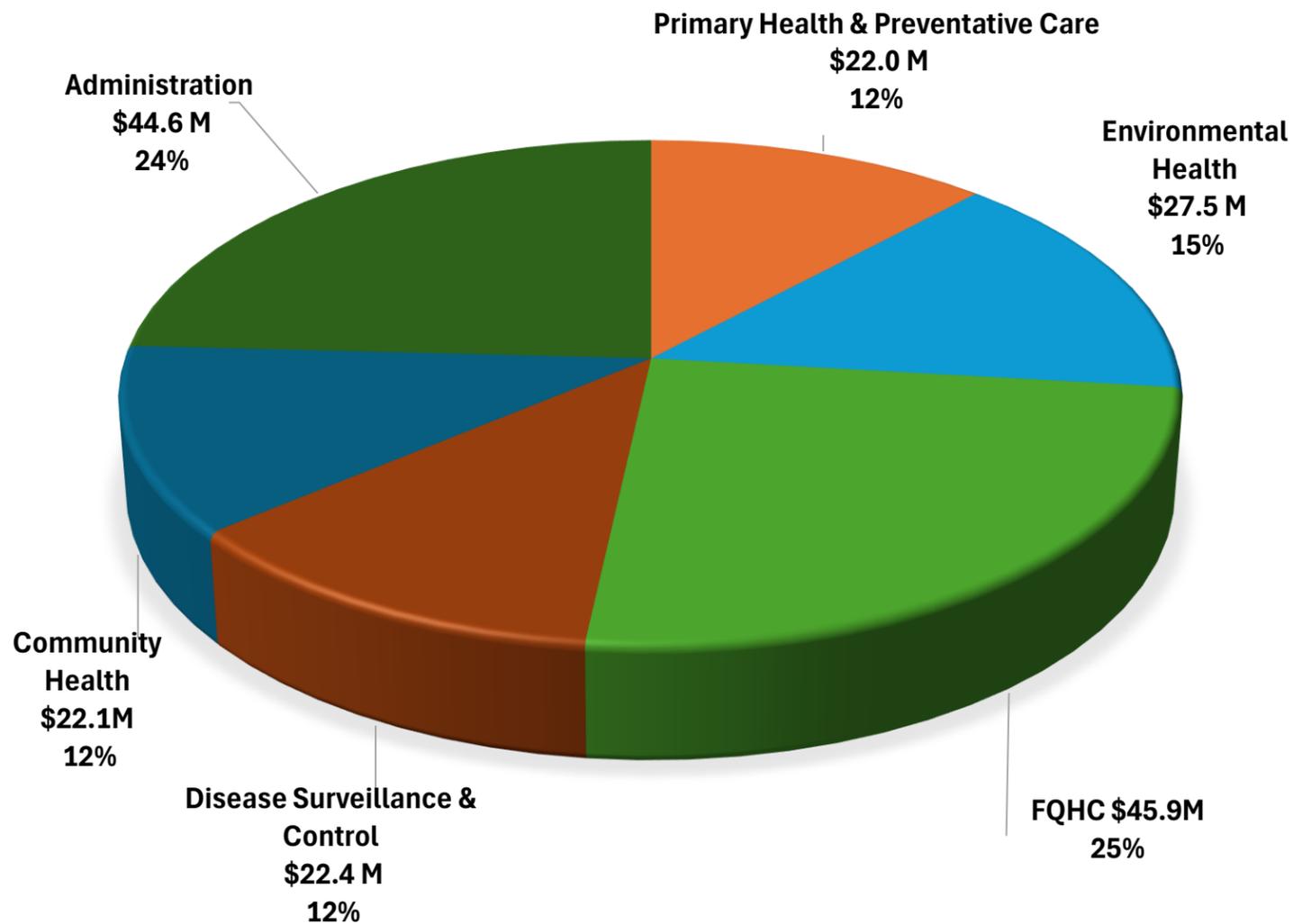
EXPENDITURES

COMBINED EXPENSES BY DIVISION – COMPARISON

FY2026 AUGMENTED BUDGET

EXPENSE

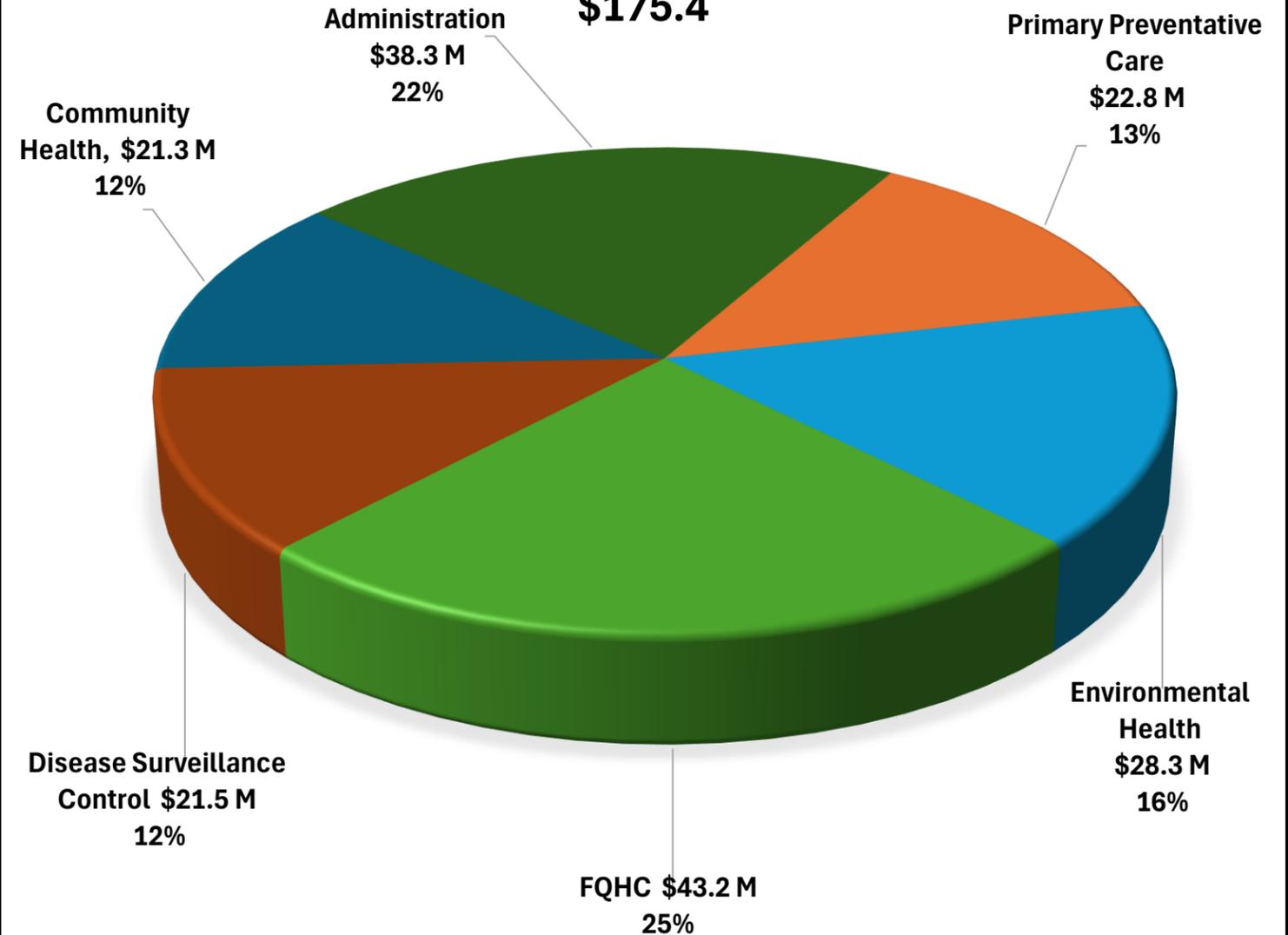
\$184.5



FY2027 PROPOSED BUDGET

EXPENSE

\$175.4



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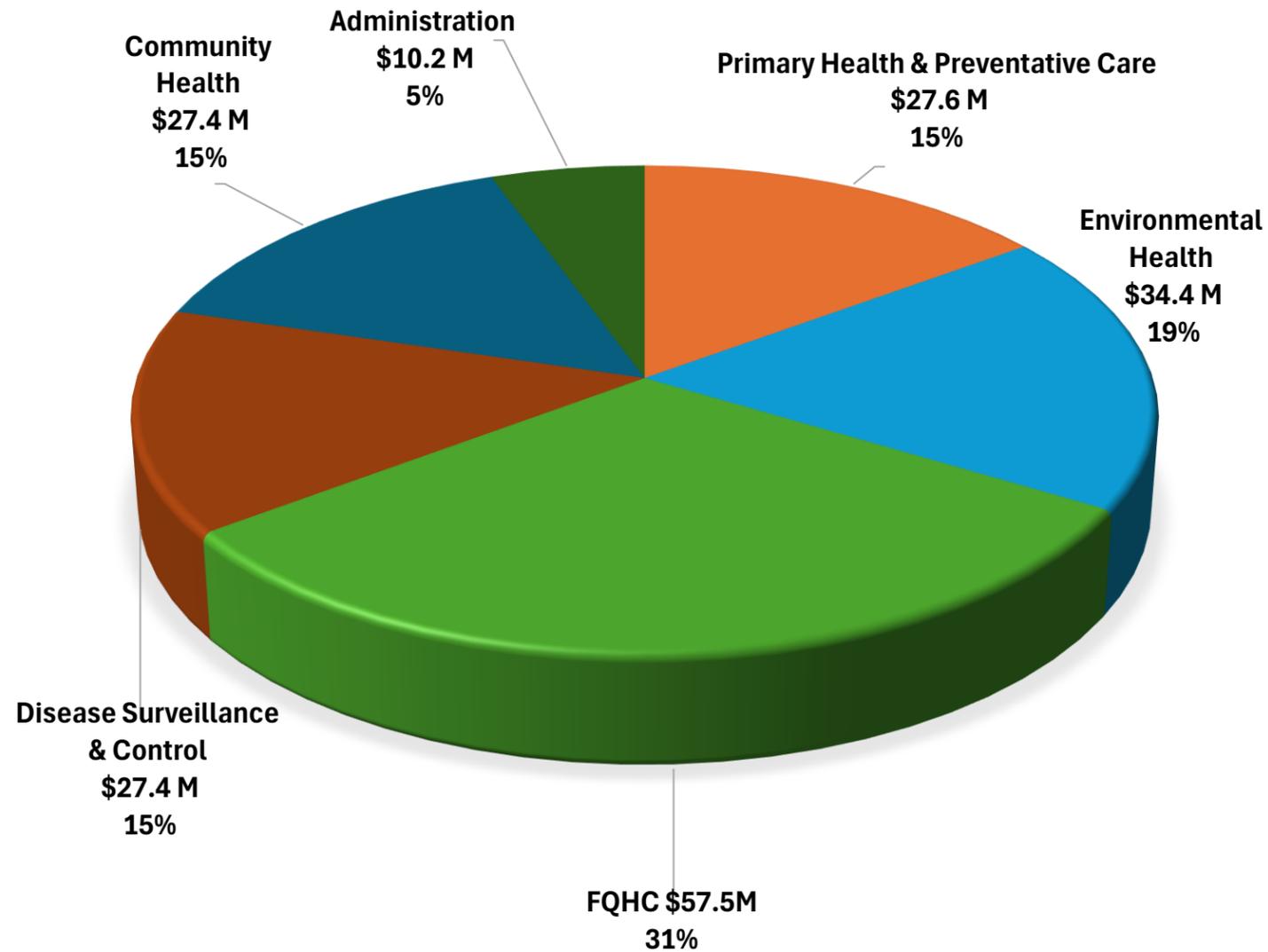
EXPENDITURES

COMBINED EXPENSES BY DIVISION – COMPARISON

FY2026 AUGMENTED BUDGET

EXPENSE

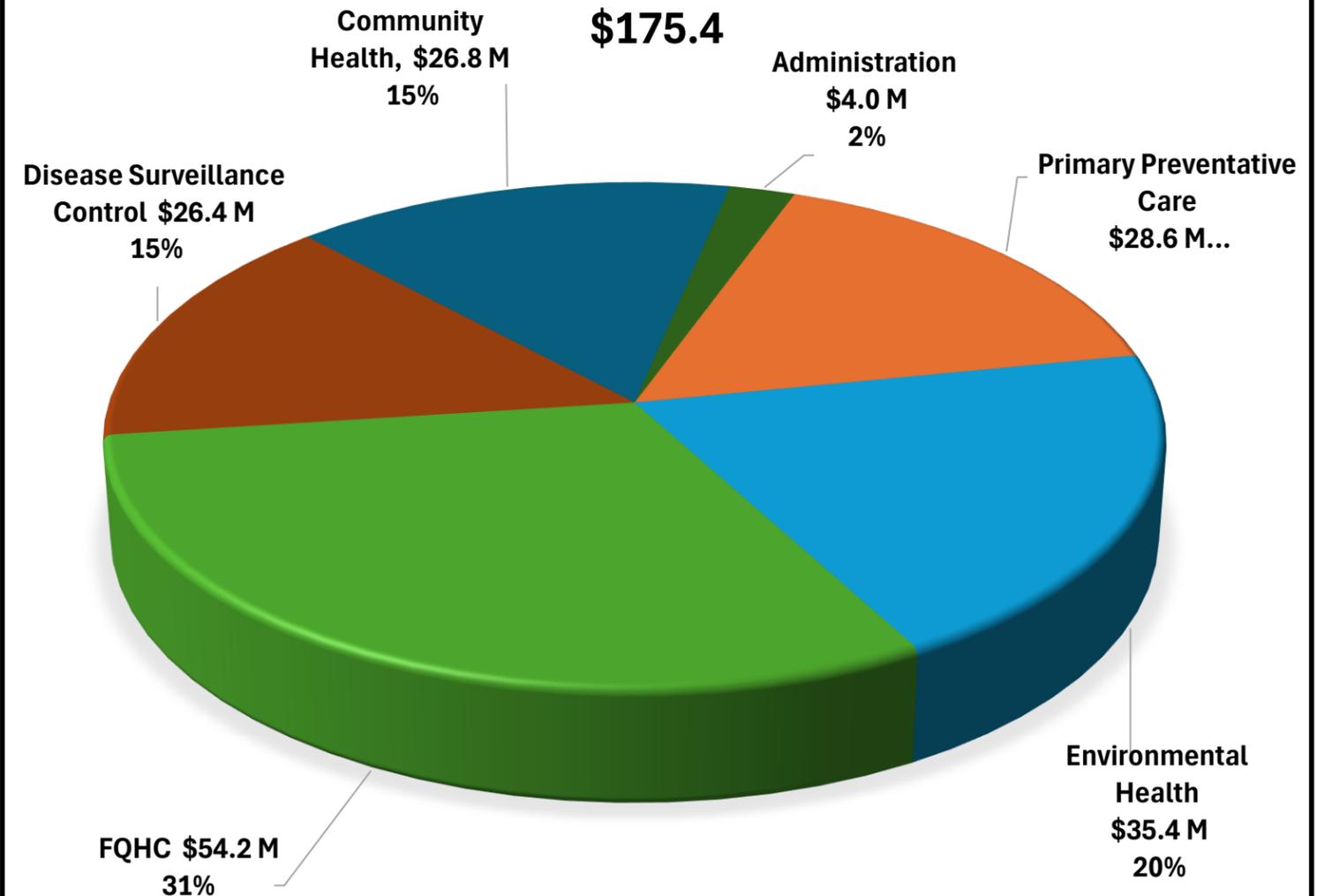
\$184.5M



FY2027 PROPOSED BUDGET

EXPENSE

\$175.4



\$ Amounts are based on total expense.

**Does not include Transfers between GF and SRF.

**Does not include Transfers Out to Capital of \$3M and \$2.5M, respectively.

EXPENDITURES

GENERAL FUND HIGHLIGHTS

General Fund employee salaries and benefits for FY27 total \$84.3M, an increase of \$5.5M or 15% from FY26 Augmentation.

-FY27 budget includes a full year of salaries and benefits for approximately 75 vacant positions (in active recruitment, pending or hold status) that were included in the FY26 Augmented budget at a reduced expenditure level to reflect the partial year remaining. Changes in the status of the positions will be included in future augmentation.

-FY27 budget also reflects the move of 13.59 FTE from Senate Bill 118 to General Fund due to the expiration of the funding.

General Fund Pharmacy Medical supplies decreased from \$28.4M to \$25M, a decrease of \$3.4M or 12%

EXPENDITURES

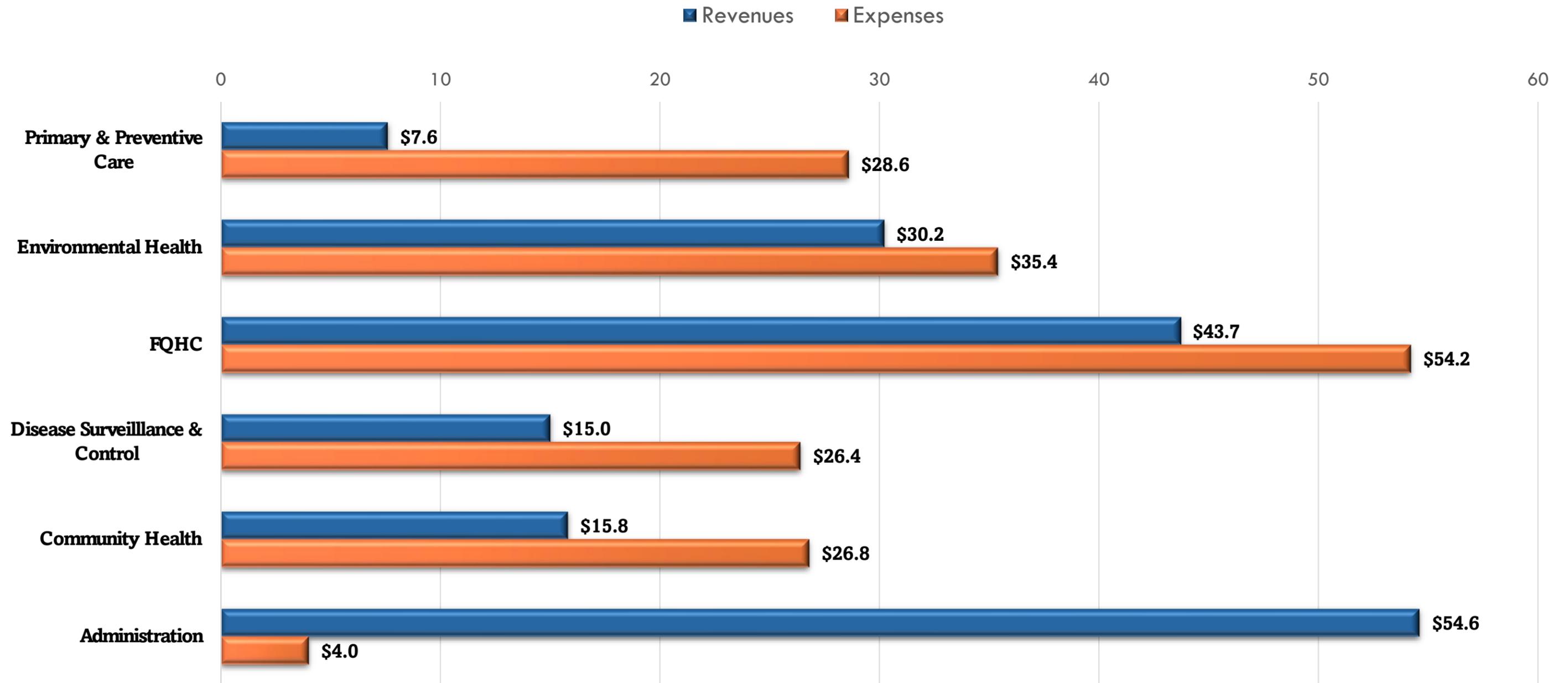
GRANTS FUND HIGHLIGHTS

Special Revenue Fund FY27 expenses decreased from \$62.3M to **\$47.4M** including conclusion of Senate Bill 118 (\$8.9M) and other lab expansion funding (\$1.3M) as well as expiration of the State Opioid Response (\$2.0M) funding and general reductions in other grant expenditures compared to the FY2026 Augmentation.

PHI Grant revenue is estimated at **\$6.1M in FY27**. Anticipated FTE total is 40.2 positions with estimated salaries & benefits of \$5.1M.

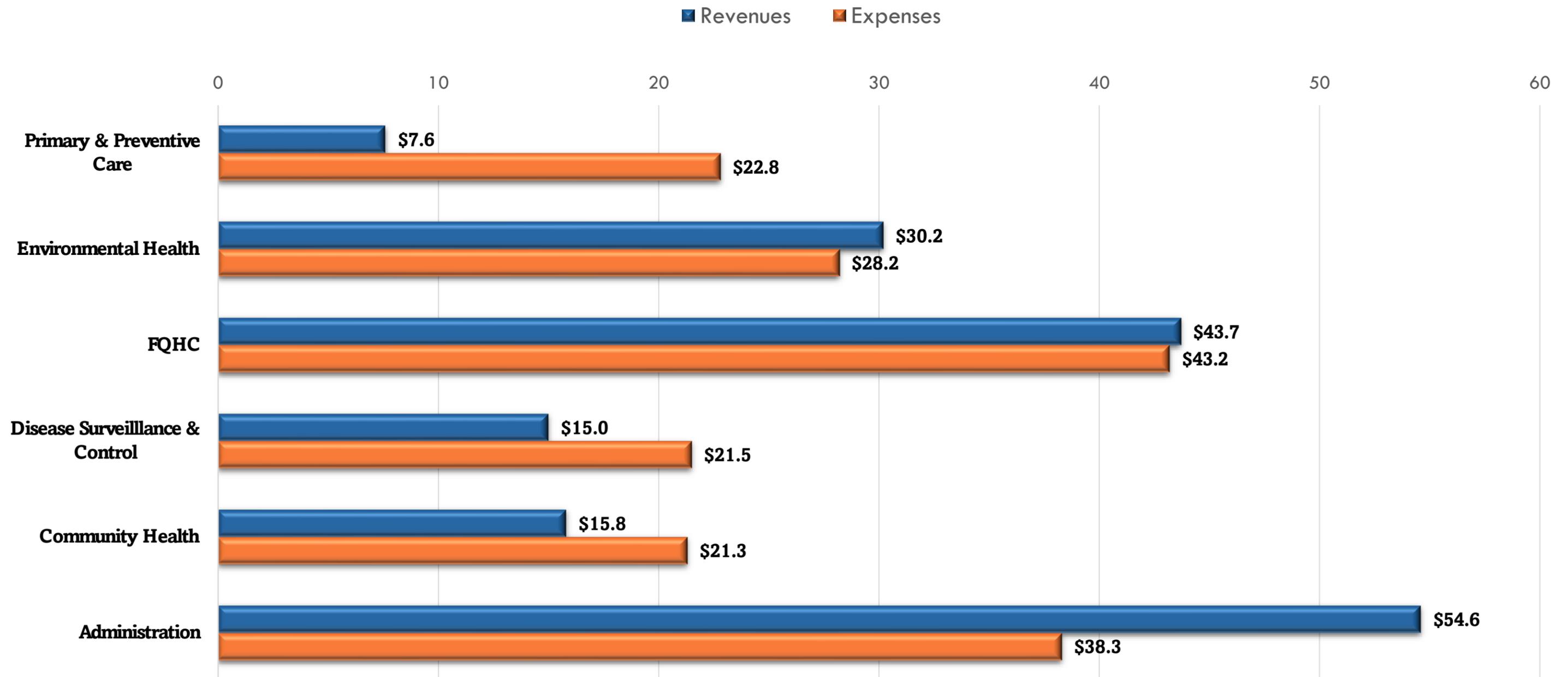
REVENUES VS. EXPENDITURES

COMBINED FUNDS BY DIVISION



REVENUES VS. EXPENDITURES

COMBINED FUNDS BY DIVISION – *EXCLUDES COST ALLOCATIONS*



**Does not include cost allocations

PERSONNEL

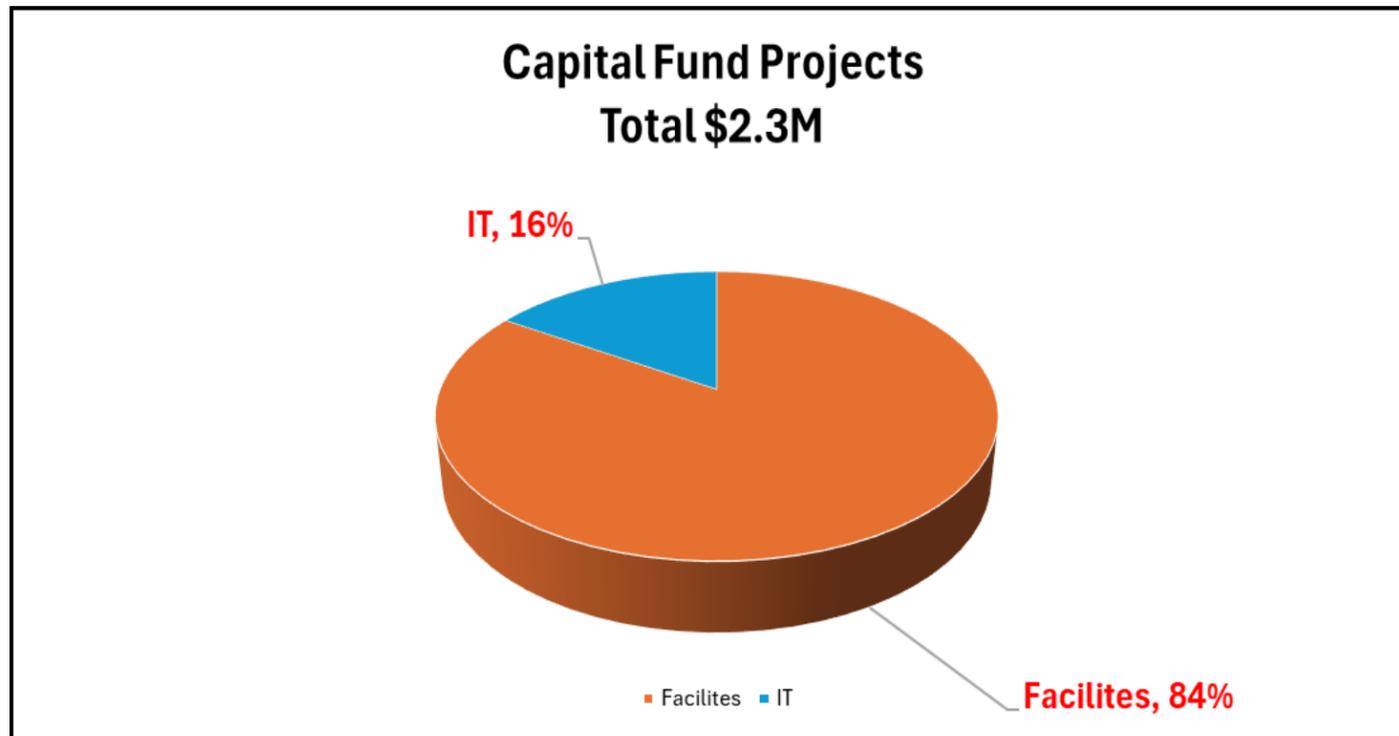
Southern Nevada Health District FY27 FTE Count					
FY26 FTE Counts	2025/2026	2025/2026	2025/2026	2026/2027	FTE Change
Division	Actuals	Adopted	Amended	Proposed	FY26 AM vs FY27
Public Health & Preventive Care ⁽¹⁾	107.6	114.0	120.1	119.1	-1.0
Environmental Health ⁽²⁾	199.3	205.0	205.0	206.0	1.0
FQHC	111.1	126.5	119.5	119.5	0.0
Disease Surveillance & Control ⁽³⁾	118.4	132.0	135.0	121.0	-14.0
Community Health ⁽⁴⁾	97.3	103.0	99.0	100.0	1.0
Administration ⁽⁵⁾	184.4	192.0	192.8	205.8	13.0
Total:	818.1	872.5	871.4	871.4	0.0

Division	FY2026 Amended		FY 2027 Proposed		Change	
	General Fund	Special Revenue	General Fund	Special Revenue Fund	General Fund	Special Revenue Fund
Public Health & Preventive Care	78.2	41.9	80.1	39.0	1.8	-2.8
Environmental Health	194.1	10.9	195.6	10.4	1.5	-0.5
FQHC	87.0	32.5	88.8	30.7	1.8	-1.8
Disease Surveillance & Control	48.9	86.2	58.2	62.8	9.4	-23.3
Community Health	47.2	51.9	47.1	52.9	-0.05	1.05
Administration	173.4	19.4	186.2	19.5	12.8	0.2
Grand Total	628.7	242.7	656.0	215.4	27.3	-27.3

1. Reduction of 1 Clinical Health Worker
2. Addition of 1 Environmental Health Specialist
3. Transfer of 14 Informatics FTE from Disease Surveillance & Control to Administration
4. Addition of 1 Medical Lab Tech in Public Health Lab
5. Transfer of 14 Informatics FTE to Administration from Disease Surveillance & Control and reduction of 1 vacant IT Software Engineer

CAPITAL FUND

FY2027 CAPITAL IMPROVEMENT PROJECTS



Capital Improvement Projects			
	FY26 Amended	FY27 Proposed	Change
Facilities			
Improvements	1,986,831	1,575,000	(411,831)
Equipment	16,360	328,500	312,140
Vehicles	-	-	-
Total	2,003,191	1,903,500	(99,691)
IT			
Computer Hardware/Software	1,082,000	58,000	(1,024,000)
Equipment	187,000	301,000	114,000
Professional Services	32,000	-	(32,000)
Total	1,301,000	359,000	(942,000)
Total Capital Improvement Projects	3,304,191	2,262,500	(1,041,691)

GENERAL FUND

THREE FISCAL YEAR ACTIVITY

General Fund	FY25 Actual	FY 26 Amended	FY 27 Proposed
Beginning Fund Balance	54,872,828	65,128,565	53,853,012
Revenues	122,837,881	122,692,068	124,387,507
Expenditures/Other Uses	112,582,144	133,967,621	138,357,270
Change in Fund Balance	10,255,737	(11,275,553)	(13,969,763)
Ending Fund Balance	65,128,565	53,853,012	39,883,249
<i>Includes \$3M contingency, cost allocations and transfers out to Special Revenue and Capital Project funds for FY2027</i>			

SPECIAL REVENUE FUND

THREE FISCAL YEAR ACTIVITY

Special Revenue	FY25 Actual	FY 26 Amended	FY 27 Proposed
Beginning Fund Balance	82,081	121,453	121,453
Revenue/Other	50,358,044	62,297,514	47,954,477
Expenditures/Other Uses	50,318,672	62,297,514	47,954,477
Change in Fund Balance	39,372	-	-
Ending Fund Balance	121,453	121,453	121,453
<i>Includes cost allocation and transfers in from General Fund</i>			

CAPITAL PROJECTS FUND

THREE FISCAL YEAR ACTIVITY

Capital Projects	FY25 Actual	FY 26 Amended	FY 27 Proposed
Beginning Fund Balance	2,730,175	3,570,482	3,375,851
Revenue/Other	2,202,104	3,109,559	2,616,113
Expenditures/Other Uses	1,361,797	3,304,191	2,262,500
Change in Fund Balance	840,307	(194,631)	353,613
Ending Fund Balance	3,570,482	3,375,851	3,729,464
<i>Includes transfers from General Fund</i>			

BOND RESERVE FUND

THREE FISCAL YEAR ACTIVITY

Bond Reserve Fund	FY25 Actual	FY 26 Amended	FY 27 Proposed
Beginning Fund Balance	3,042,808	3,215,801	3,312,421
Revenue/Other	172,993	96,620	135,000
Expenditures/Other Uses	-	-	-
Change in Fund Balance	172,993	96,620	135,000
Ending Fund Balance	3,215,801	3,312,421	3,447,421

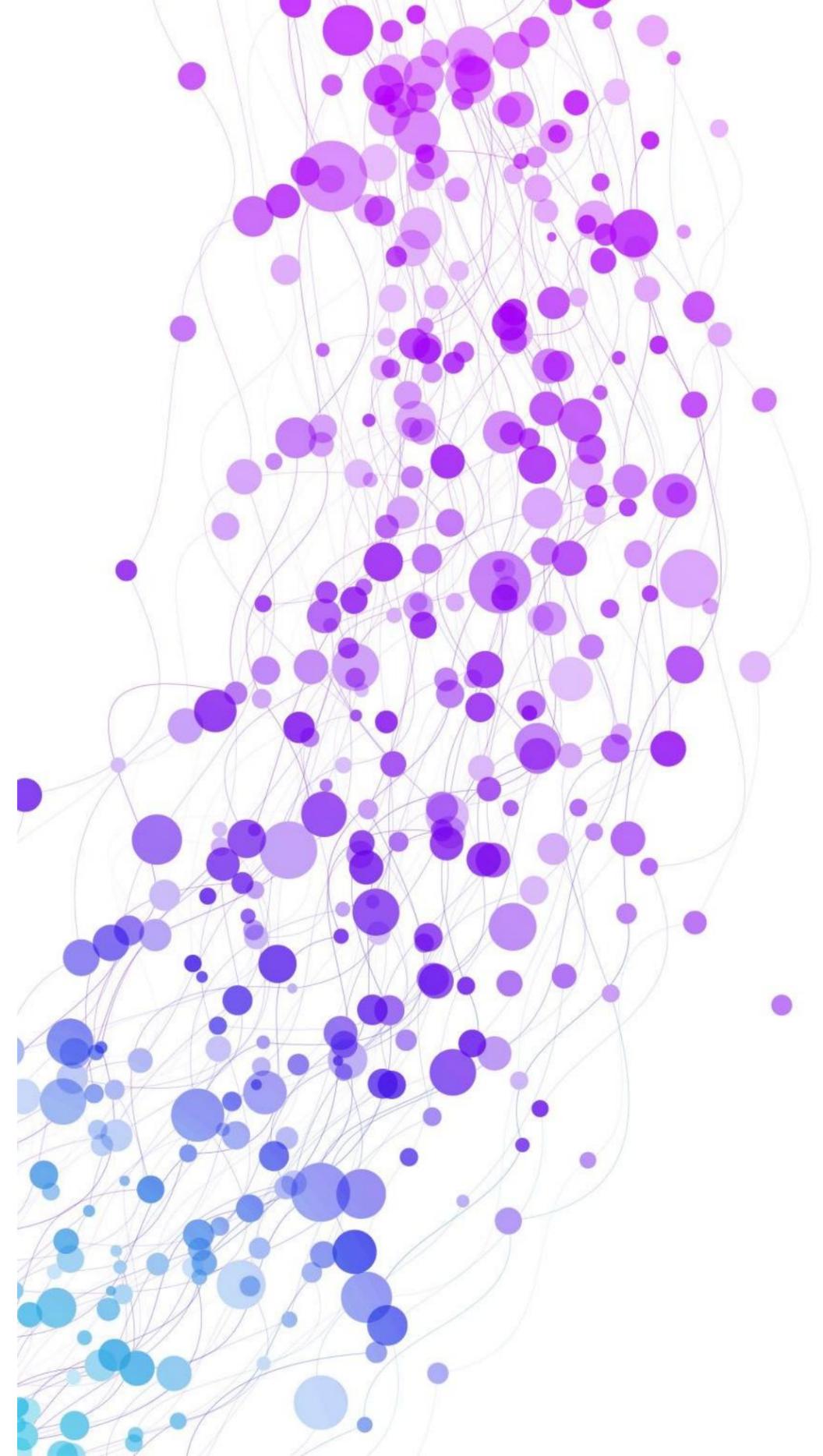
INTERNAL SERVICE FUND

THREE FISCAL YEAR ACTIVITY

Internal Service Fund	FY25 Actual	FY 26 Amended	FY 27 Proposed
Beginning Fund Balance	91,295	93,376	94,170
Revenues	2,081	794	2,000
Expenditures	-	-	-
Change in Fund Balance	2,081	794	2,000
Ending Fund Balance	93,376	94,170	96,170

RECOMMENDATION

- Approval of the FY 2027 budget as presented.
- To be submitted to Clark County on or before April 1, 2026 pending further instructions.





QUESTION AND ANSWER