



together**for**better

memorandum

To: D.J. Whitaker, Southern Nevada Health District
From: Jennifer Green, Director of Budget and Financial Planning
Subject: Fiscal Year 2027 Budget Pages
Date: May 18, 2026

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 **EOD, Monday, May 18, 2026**.

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.

Dennise Whitaker

05/18/2026

Signature

Date

D.J. Whitaker, Chief Financial Officer

Print Name and Title

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Licenses & Permits				
Business Licenses & Permits				
Business Licenses	28,482,125	29,083,815	28,649,611	28,649,611
Intergovernmental Revenues				
State Shared Revenues				
Other	37,651,176	41,508,419	43,749,874	43,592,026
Charges for Services				
Health				
Other	46,360,664	47,581,391	47,077,681	47,077,681
Miscellaneous				
Interest Earnings	3,155,818	-	2,310,000	2,300,000
Other	7,188,098	4,518,443	2,610,341	2,610,341
Subtotal	10,343,916	4,518,443	4,920,341	4,910,341
Subtotal Revenues	122,837,881	122,692,068	124,397,507	124,229,659
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Leases Issued	422,069			
Subscriptions	576,230			
BEGINNING FUND BALANCE	54,872,828	65,128,565	53,853,012	53,853,012
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	54,872,828	65,128,565	53,853,012	53,853,012
TOTAL AVAILABLE RESOURCES	178,709,008	187,820,633	178,250,519	178,082,671

Clark County
(Local Government)

SCHEDULE B

Fund 7050
Southern Nevada Health District

<u>EXPENDITURES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	BUDGET YEAR ENDING 06/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Health				
Health District				
Salaries & Wages	49,581,055	53,323,124	56,376,980	56,376,980
Employee Benefits	22,697,396	25,546,862	27,943,318	27,943,318
Services & Supplies	32,990,815	42,505,525	42,940,596	42,415,448
Capital Outlay	1,543,923	790,084	697,000	697,000
Subtotal Expenditures	106,813,189	122,165,595	127,957,894	127,432,746
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)		3,000,000	3,000,000	3,000,000
Reserves				
Operating Transfers Out (Schedule T)				
To Fund 7060 (SNHD Capital Improvement)	2,000,000	3,000,000	2,500,000	2,500,000
To Fund 7090 (SNHD Grant)	4,767,254	5,802,026	4,899,376	5,424,524
Subtotal	6,767,254	8,802,026	7,399,376	7,924,524
ENDING FUND BALANCE	65,128,565	53,853,012	39,893,249	39,725,401
TOTAL FUND COMMITMENTS AND FUND BALANCE	178,709,008	187,820,633	178,250,519	178,082,671

Clark County
(Local Government)

SCHEDULE B

Fund 7050
Southern Nevada Health District

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	202,104	109,559	116,133	116,113
Subtotal Revenues	202,104	109,559	116,133	116,113
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 7050 (Southern Nevada Health District)	2,000,000	3,000,000	2,500,000	2,500,000
BEGINNING FUND BALANCE	2,730,175	3,570,482	3,375,850	3,375,850
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	2,730,175	3,570,482	3,375,850	3,375,850
TOTAL AVAILABLE RESOURCES	4,932,279	6,680,041	5,991,983	5,991,963
EXPENDITURES				
Health				
Health District				
Services and Supplies	489,261	219,000	301,000	301,000
Capital Outlay	872,536	3,085,191	1,961,500	1,961,500
Subtotal Expenditures	1,361,797	3,304,191	2,262,500	2,262,500
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	3,570,482	3,375,850	3,729,483	3,729,463
TOTAL FUND COMMITMENTS AND FUND BALANCE	4,932,279	6,680,041	5,991,983	5,991,963

Clark County
(Local Government)

SCHEDULE B

Fund 7060
Southern Nevada Health District Capital Improvement

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	172,993	96,620	135,000	135,000
Subtotal Revenues	172,993	96,620	135,000	135,000
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	3,042,808	3,215,801	3,312,421	3,312,421
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	3,042,808	3,215,801	3,312,421	3,312,421
TOTAL AVAILABLE RESOURCES	3,215,801	3,312,421	3,447,421	3,447,421
EXPENDITURES				
Subtotal Expenditures	0	0	0	0
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	3,215,801	3,312,421	3,447,421	3,447,421
TOTAL FUND COMMITMENTS AND FUND BALANCE	3,215,801	3,312,421	3,447,421	3,447,421

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 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	BUDGET YEAR ENDING 06/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
Department of Health & Human Services	44,274,736	34,577,746	30,513,965	30,513,965
Department of Homeland Security	127,251	90,341	89,223	89,223
Department of Justice	382,948	586,763	497,318	497,318
Department of Treasury	546,690	1,270,937	1,619	1,619
Environmental Protection Agency	149,203	144,128	169,548	169,548
State Grants				
Department of Health & Human Services	3,533,607	14,748,960	6,310,298	6,310,295
Other Grants				
Clark County	296,286	4,283,178	4,191,254	4,191,254
Other	1,047,323	793,435	756,731	756,731
Subtotal Revenues	50,358,044	56,495,488	42,529,957	42,529,953
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 7050 (Southern Nevada Health District)	4,767,254	5,802,026	4,899,376	5,424,524
BEGINNING FUND BALANCE	82,081	121,453	121,453	121,453
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	82,081	121,453	121,453	121,453
TOTAL AVAILABLE RESOURCES	55,207,379	62,418,967	47,550,786	48,075,930
<u>EXPENDITURES</u>				
Health				
Health District				
Salaries & Wages	19,627,863	19,467,075	18,406,802	18,406,802
Employee Benefits	8,842,165	9,249,224	9,139,957	9,139,957
Services & Supplies	25,057,736	23,034,742	15,901,795	16,426,938
Capital Outlay	1,558,162	10,546,473	3,980,780	3,980,780
Subtotal Expenditures	55,085,926	62,297,514	47,429,333	47,954,477
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	121,453	121,453	121,453	121,453
TOTAL FUND COMMITMENTS AND FUND BALANCE	55,207,379	62,418,967	47,550,786	48,075,930

Clark County
(Local Government)

SCHEDULE B

Fund 7090
Southern Nevada Health District Grant

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Total Operating Revenue	0	0	0	0
OPERATING EXPENSE				
Health				
Services & Supplies				
Depreciation/Amortization				
Total Operating Expense	0	0	0	0
Operating Income or (Loss)	0	0	0	0
NONOPERATING REVENUES				
Interest Earnings	2,081	794	2,000	2,000
Total Nonoperating Revenues	2,081	794	2,000	2,000
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
Net Income (Loss) before				
Operating Transfers	2,081	794	2,000	2,000
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	2,081	794	2,000	2,000

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 7620
Southern Nevada Health District - Proprietary Fund

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES: Cash paid for services & supplies				
a. Net cash provided by (or used for) operating activities	0	0	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: Repayment of advances received from other funds	(989)			
c. Net cash provided by (or used for) capital and related financing activities	(989)	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES: Interest earnings	2,141	794	2,000	2,000
d. Net cash provided by (or used in) investing activities	2,141	794	2,000	2,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,152	794	2,000	2,000
CASH AND CASH EQUIVALENTS AT JULY 1, 2025	111,083	112,235	113,029	113,029
CASH AND CASH EQUIVALENTS AT JUNE 30, 2026	112,235	113,029	115,029	115,029

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 7620
Southern Nevada Health District - Proprietary Fund