APPROVED BY THE FINANCE COMMITTEE
AUGUST 20, 2026

MINUTES

SOUTHERN NEVADA DISTRICT BOARD OF HEALTH
FINANCE COMMITTEE MEETING
June 24, 2026 – 11:30 a.m.
Meeting was conducted via Microsoft Teams

MEMBERS PRESENT:	Scott Nielson – Chair – At-Large Member, Gaming Nancy Brune – Council Member, City of Las Vegas Marilyn Kirkpatrick – Commissioner, Clark County Shondra Summers-Armstrong – Council Member, City of Las Vegas
ABSENT:	April Becker – Commissioner, Clark County
ALSO PRESENT: (In Audience)	Toluwanimi Babarinde, Isabella Peterson, Virginia Valentine
LEGAL COUNSEL:	Heather Anderson-Fintak, General Counsel
EXECUTIVE SECRETARY:	Cassius Lockett, PhD, MS, District Health Officer
STAFF:	Emily Anelli, Tawana Bellamy, Daniel Burns, Victoria Burris, Andria Cordovez Mulet, Xavier Gonzales, Richard Hazeltine, Horng-Yuan Kan, Bob Kingston, Kimberly Monahan, Kyle Parkson, Emma Rodriguez, Alexis Romero, Chris Saxton, Karla Shoup, Jennifer Sizemore, Ronique Tatum-Penegar, Renee Trujillo, DJ Whitaker, Edward Wynder

I. CALL TO ORDER AND ROLL CALL

Chair Nielson called the meeting to order at 11:31 a.m. Andria Cordovez Mulet, Executive Assistant, administered the roll call and confirmed a quorum. Ms. Cordovez Mulet provided clear and complete instructions for members of the general public to call in to the meeting to provide public comment, including a telephone number and access code.

II. PLEDGE OF ALLEGIANCE

III. FIRST PUBLIC COMMENT: A period devoted to comments by the general public about those items appearing on the agenda. Comments will be limited to two (2) minutes per speaker. Please clearly state your name and address and spell your last name for the record. If any member of the Board wishes to extend the length of a presentation, this may be done by the Chair or the Board by majority vote.

Seeing no one, the Chair closed this portion of the meeting.

IV. ADOPTION OF THE JUNE 24, 2026 MEETING AGENDA *(for possible action)*

A motion was made by Member Summers-Armstrong, seconded by Member Kirkpatrick, and carried unanimously to approve the June 24, 2026 Agenda as presented.

V. CONSENT AGENDA

1. **APPROVE MINUTES/FINANCE COMMITTEE MEETING:** March 23, 2026 *(for possible action*

   A motion was made by Member Brune, seconded by Member Kirkpatrick, and carried unanimously to approve the June 24, 2026 Consent Agenda as presented.

VI. REPORT / DISCUSSION / ACTION

1. **Receive and Discuss the FY2026 Budget Augmentation and Approve Recommendations to the Southern Nevada District Board of Health on June 25, 2026**; direct staff accordingly or take other action as deemed necessary *(for possible action)*

   Donnie (DJ) Whitaker, Chief Financial Officer, presented the resolutions regarding the budget augmentation, as follows:

   - Resolution #04-26 – Decreasing the General Fund Budget by $9,598,419, from $122,165,595 to $112,567,176
   - Resolution #05-26 – Increasing the Grant Fund (Special Revenue) by $2,950,181, from $62,297,514 to $65,247,695
   - Resolution #06-26 – Decreasing the Capital Fund by $951,757, from $3,304,191 to $2,352,434

   Member Kirkpatrick noted the projected revenue increase, inquiring where the additional $3 million in revenue was expected to come from. Ms. Whitaker explained that most of the increase was attributable to intergovernmental grants. She noted that some revenue categories, such as charges for services, declined, and that the overall increase reflects the combined impact of changes across both the General Fund and Special Revenue Fund. Member Kirkpatrick expressed concern about reliance on grant funding. Member Summers-Armstrong inquired whether federal grants could face uncertainty like prior instances where awarded funds were delayed or withdrawn. Ms. Whitaker responded that the budget augmentation primarily updated the current fiscal year budget to account for grants awarded since the previous augmentation in February. She stated that some grants may extend into future fiscal years, while others were ending on June 30.

   Further to an inquiry from Member Kirkpatrick into the reduction in pharmacy-related revenue, Ms. Whitaker explained that pharmacy revenues were being adjusted to more accurately reflect inventory levels and operational activity. She also reported that changes in pharmacy reimbursement relationship and reimbursement model resulted in lower-than-anticipated activity and revenue. In addition, a rebate program expected to begin earlier in the year was delayed, contributing to the adjustment.

Further to an inquiry from Chair Nielson on the SB118 funds previously identified as partial funding for the lab expansion, Ms. Whitaker confirmed that the SB118 funding was included in the FY 2026 budget and explained that the grant was awarded over a two-year period. The funds that were identified for the lab expansion were redirected to other public health activities, including the purchase of Narcan and disease surveillance initiatives.

Member Kirkpatrick inquired into the revenues and expenses for Environmental Health. She noted that licensing revenues appeared to be performing well and expressed concern that the program was showing a deficit.

Ms. Whitaker explained that Environmental Health revenues exceeded direct expenses before cost allocations were applied. She noted that the cost allocation rate fluctuated from year to year and was applied to the program's overall expense base, which included employee-related costs such as COLA and merit increases. Ms. Whitaker stated that while fee revenues have continued to grow, expenses and cost allocation have also increased.

Member Kirkpatrick expressed concern that the Federally Qualified Health Center (FQHC) was operating at a deficit and stated that achieving at least a break-even position had been a long-standing objective of the Board. She requested a presentation on cost allocation at a future meeting.

Member Summers-Armstrong inquired whether the financial changes reflected in the year-end budget augmentation were being considered in the development of the FY 2027 budget. Ms. Whitaker explained that the divisions/departments use the year-end fund balance and actual financial results as the foundation for future budget planning. She stated that Finance worked closely with divisions throughout the year to monitor trends and identify budget impacts. Chair Nielson summarized that the proposed augmentation represented the best estimate for closing out FY 2026 and provided the necessary budget authority through June 30. He observed concerns raised about expenses potentially outpacing revenues and emphasized the importance of evaluating the long-term sustainability of those trends as part of FY 2027 budget discussions and future budget augmentations. Ms. Whitaker noted that the current augmentation was intended solely to ensure adequate appropriations to close the fiscal year. She added that staff would analyze full-year financial data after June 30 and work with divisions/departments to determine whether observed trends warrant adjustments to the FY 2027 budget.

With respect to personnel, Member Kirkpatrick expressed concern that cost allocation expenses appeared to be outpacing revenues, despite reductions in filled positions. Ms. Whitaker explained that positions currently assigned to Administration, including Health Cards and Informatics, were not included in the cost allocation methodology and therefore do not increase allocations charged to other divisions. She noted that administrative costs reflected in the current augmentation were lower than previously projected and that the relationship between cost allocation and departmental finances has remained consistent from prior budgets. Member Kirkpatrick reiterated her concern that cost allocation appeared to be preventing some programs from achieving the break-even position that had been a Board objective. She suggested a separate discussion on the cost allocation methodology.

Member Summers-Armstrong asked whether the budget augmentation included expenditures that had not previously been anticipated and expressed concern about the volume and complexity of the financial information being presented within a limited meeting timeframe.

Ms. Whitaker explained that certain grant-related adjustments, including SB118 and State Public Health Fund grants, were primarily timing-related and intended to ensure sufficient authority to fully expend funds before they expire on June 30. She noted that vacant position expenditures had been removed from the budget where spending was no longer anticipated and clarified that personnel-related adjustments were largely associated with position changes rather than new expenditures. Ms. Whitaker further stated that approval of the augmentation was needed to update the budget from the February augmentation and accurately close out the fiscal year. Ms. Anderson-Fintak stated that the Finance Committee meeting was intended to provide an opportunity for detailed discussion and noted that staff could provide a more comprehensive presentation and additional clarification at the Board meeting. Member Kirkpatrick acknowledged the need to approve the augmentation as a year-end true-up but expressed concerns regarding several budget trends and cost allocation issues that she believed required further review. She requested additional information before subsequent budget augmentations were brought forward. Chair Nielson agreed that the augmentation should be recommended for approval, explaining that it reflected the Health District's current financial position and was necessary for year-end budget management. He also noted that Finance Committee budget discussions were complex and require substantially more time than had been allotted, recommending that future meetings be scheduled with sufficient time to allow thorough review and discussion of financial matters.

A motion was made by Member Brune, seconded by Member Kirkpatrick, and carried unanimously to approve Petition #33-26 related to the Budget Augmentation to the Southern Nevada Health District (i) General Fund (Resolution #04-26), (ii) Special Revenue Fund (Resolution #05-26), and (iii) Capital Fund (Resolution #06-26) Budget for the Fiscal Year Ending June 30, 2026, as presented, to meet the mandatory financial requirements of NRS 354.598005, and recommend approval of same to the Southern Nevada District Board of Health at its meeting on June 25, 2026.

2. **Receive and Discuss the Clark County's Fiscal Year 2027 Budget Pages for SNHD's Schedules B for Funds 7050, 7060, 7070, 7090, and Schedules F-1 & F-2 for Fund 7620 and Approve Recommendations to the Southern Nevada District Board of Health on June 25, 2026**; direct staff accordingly or take other action as deemed necessary *(for possible action)*

Ms. Whitaker advised that Clark County adjusted the property tax revenue allocated to the Health District, which revised the Fiscal Year 2027 Budget that was previously approved by the Board. Ms. Whitaker advised that Clark County requested that the revision be presented to the Board for approval.

Further to an inquiry from Member Summers-Armstrong on whether the reduction in projected revenue would require decreased spending or the use of fund balance reserves to absorb the difference, Ms. Whitaker explained that the adjustment would not necessarily result in a direct reduction to a specific budget line item, as vacancy savings and other budget activity could offset the impact.

Member Kirkpatrick commented that many local agencies were required to revise property tax projections this year due to lower-than-expected growth and emphasized the need for more detailed financial information before future budget augmentations, particularly given slower trends in property tax, sales tax, licensing, and recording revenues.

Ms. Whitaker clarified that the adjustment reflected a smaller-than-anticipated increase rather than an overall decline in revenue.

A motion was made by Member Kirkpatrick, seconded by Member Brune, and carried unanimously to approve the Clark County's Fiscal Year 2027 Budget Pages for SNHD's Schedules B for Funds 7050, 7060, 7070, 7090, and Schedules F-1 & F-2 for Fund 7620, as presented, and recommend approval of same to the Southern Nevada District Board of Health at its meeting on June 25, 2026.

3. **Receive and Discuss the Financial Report, as of March 31, 2026**; direct staff accordingly or take other action as deemed necessary *(for possible action)*

   Ms. Whitaker presented the Financial Report, as of March 31, 2026, related to the Revenues, Expenses, and Net Position (March 31, 2026 – Unaudited).

   No action was taken.

VII. SECOND PUBLIC COMMENT: A period devoted to comments by the general public, if any, and discussion of those comments, about matters relevant to the Board's jurisdiction will be held. Comments will be limited to two (2) minutes per speaker. If any member of the Board wishes to extend the length of a presentation, this may be done by the Chair or the Board by majority vote.

Seeing no one, the Chair closed this portion of the meeting.

VIII. ADJOURNMENT

The Chair adjourned the meeting at 12:46 p.m.

Cassius Lockett, PhD, MS
District Health Officer/Executive Secretary
/acm

AGENDA

SOUTHERN NEVADA DISTRICT BOARD OF HEALTH
FINANCE COMMITTEE
JUNE 24, 2026 – 11:30 A.M.
Meeting will be conducted via Microsoft Teams

NOTICE

Microsoft Teams:
https://events.teams.microsoft.com/event/36585237-9ab3-45bc-b7d2-8bb4c8ce8559@1f318e99-9fb1-41b3-8c10-d0cab0e9f859

To call into the meeting, dial (702) 907-7151 and enter Phone Conference ID: 625 706 877#

NOTE:
- Agenda items may be taken out of order at the discretion of the Chair.
- The Board may combine two or more agenda items for consideration.
- The Board may remove an item from the agenda or delay discussion relating to an item on the agenda at any time.

I. CALL TO ORDER AND ROLL CALL

II. PLEDGE OF ALLEGIANCE

III. FIRST PUBLIC COMMENT: A period devoted to comments by the general public about those items appearing on the agenda. Comments will be limited to two (2) minutes per speaker. Please clearly state your name and spell your last name for the record. If any member of the Board wishes to extend the length of a presentation, this may be done by the Chair or the Board by majority vote. **There will be two public comment periods. To submit public comment on either public comment period on individual agenda items or for general public comments:**

- **By Teams:** Use the meeting controls at the top of the screen and select the Raise Hand icon. When called upon, select the Microphone icon to unmute yourself.
- **By telephone:** Call 702-907-7151 and when prompted to provide the Meeting ID, enter 625 706 877#. Press *5 to raise your hand. When called upon, press *6 on your phone keypad to unmute yourself.
- **By email:** public-comment@snhd.org. For comments submitted prior to and during the live meeting, include your name, zip code, the agenda item number on which you are commenting, and your comment. Please indicate whether you wish your email comment to be read into the record during the meeting or added to the backup materials for the record. If not specified, comments will be added to the backup materials.

IV. ADOPTION OF THE JUNE 24, 2026 AGENDA *(for possible action)*

V. **CONSENT AGENDA:** Items for action to be considered by the Southern Nevada District Board of Health which may be enacted by one motion. Any item may be discussed separately per Board Member request before action. Any exceptions to the Consent Agenda must be stated prior to approval.

1. **APPROVE MINUTES/FINANCE COMMITTEE MEETING:** March 23, 2026 *(for possible action)*

VI. **REPORT / DISCUSSION / ACTION**

1. **Receive and Discuss the FY2026 Budget Augmentation and Approve Recommendations to the Southern Nevada District Board of Health on June 25, 2026**; direct staff accordingly or take other action as deemed necessary *(for possible action)*

2. **Receive and Discuss the Clark County's Fiscal Year 2027 Budget Pages for SNHD's Schedules B for Funds 7050, 7060, 7070, 7090, and Schedules F-1 & F-2 for Fund 7620 and Approve Recommendations to the Southern Nevada District Board of Health on June 25, 2026**; direct staff accordingly or take other action as deemed necessary *(for possible action)*

3. **Receive and Discuss the Financial Report, as of March 31, 2026**; direct staff accordingly or take other action as deemed necessary *(for possible action)*

VII. **SECOND PUBLIC COMMENT**: A period devoted to comments by the general public, if any, and discussion of those comments, about matters relevant to the Board's jurisdiction will be held. Comments will be limited to two (2) minutes per speaker. If any member of the Board wishes to extend the length of a presentation, this may be done by the Chair or the Board by majority vote. **See above for instructions for submitting public comment.**

VIII. **ADJOURNMENT**

NOTE: Disabled members of the public who require special accommodations or assistance at the meeting are requested to notify the Administration Office at the Southern Nevada Health District by calling (702) 759-1201.

THIS AGENDA HAS BEEN PUBLICLY NOTICED on the Southern Nevada Health District's Website at https://snhd.info/meetings, the Nevada Public Notice website at https://notice.nv.gov, and a copy will be provided to any person who has requested one via U.S mail or electronic mail. All meeting notices include the time of the meeting, access instructions, and the meeting agenda. For copies of agenda backup material, please contact the Administration Office at 280 S. Decatur Blvd., Las Vegas, NV 89107 or (702) 759-1201.

MINUTES

SOUTHERN NEVADA DISTRICT BOARD OF HEALTH
FINANCE COMMITTEE MEETING
March 23, 2026 – 3:00 p.m.
Meeting was conducted via Microsoft Teams

MEMBERS PRESENT:	Scott Nielson – Chair – At-Large Member, Gaming Nancy Brune – Council Member, City of Las Vegas Marilyn Kirkpatrick – Commissioner, Clark County Shondra Summers-Armstrong – Council Member, City of Las Vegas
ABSENT:	April Becker – Commissioner, Clark County
ALSO PRESENT: (In Audience)	N/A
LEGAL COUNSEL:	Heather Anderson-Fintak, General Counsel
EXECUTIVE SECRETARY:	Cassius Lockett, PhD, MS, District Health Officer
STAFF:	Adriana Alvarez, Emily Anelli, Todd Bleak, Daniel Burns, Donna Buss, Joe Cabanban, Andria Cordovez Mulet, Jason Frame, Xavier Gonzales, Victoria Harding, Horng-Yuan Kan, Annie Lin, Kimberly Monahan, Brian Northam, Yin Jie Qin, Alexis Romero, Chris Saxton, Karla Shoup, Jennifer Sizemore, Randy Smith, Renee Trujillo, DJ Whitaker, Edward Wynder, Lourdes Yapjoco

I. CALL TO ORDER AND ROLL CALL

Chair Nielson called the meeting to order at 3:04 p.m. Andria Cordovez Mulet, Executive Assistant, administered the roll call and confirmed a quorum. Ms. Cordovez Mulet provided clear and complete instructions for members of the general public to call in to the meeting to provide public comment, including a telephone number and access code.

II. PLEDGE OF ALLEGIANCE

III. FIRST PUBLIC COMMENT

FIRST PUBLIC COMMENT: A period devoted to comments by the general public about those items appearing on the agenda. Comments will be limited to two (2) minutes per speaker. Please clearly state your name and address and spell your last name for the record. If any member of the Board wishes to extend the length of a presentation, this may be done by the Chair or the Board by majority vote.

Seeing no one, the Chair closed this portion of the meeting.

IV. ADOPTION OF THE MARCH 23, 2026 MEETING AGENDA *(for possible action)*

A motion was made by Member Kirkpatrick, seconded by Member Summers-Armstrong, and carried unanimously to approve the March 23, 2026 Agenda as presented.

V. CONSENT AGENDA

1. **APPROVE MINUTES/FINANCE COMMITTEE MEETING:** February 24, 2026 *(for possible action*

   A motion was made by Member Kirkpatrick, seconded by Member Brune, and carried unanimously to approve the March 23, 2026 Consent Agenda as presented.

VI. REPORT / DISCUSSION / ACTION

1. **Receive and Discuss the SNHD Federal Poverty Level (FPL) guidelines and Approve Recommendations to the Southern Nevada District Board of Health on March 26, 2026**; direct staff accordingly or take other action as deemed necessary *(for possible action)*

   Randy Smith, Chief Executive Officer – FQHC, presented the update to the Federal Poverty Level (FPL) guidelines. Mr. Smith advised that the FPL guidelines changed annually in January, with 2026 seeing an increase of 2.7% to the Consumer Price Index (CPI) from 2024 and 2025. The guidelines were used to adjust the sliding fee schedules.

   A motion was made by Member Kirkpatrick, seconded by Member Brune, and carried unanimously to adopt the Update Federal Poverty Level Guidelines, as presented, and recommend adoption of same to the Southern Nevada District Board of Health at its meeting on March 26, 2026.

2. **Receive and Discuss the SNHD Clinical Sliding Fee Schedules and Approve Recommendations to the Southern Nevada District Board of Health on March 26, 2026**; direct staff accordingly or take other action as deemed necessary *(for possible action)*

   Mr. Smith advised that offering Sliding Fee Schedules, for qualifying patients, was a requirement for HHS, HRSA and various other pass-through grants. Mr. Smith confirmed that patients were seen regardless of their ability to pay and are not sent to collections to recover outstanding payments. Mr. Smith advised that the Health Center uses federal poverty guidelines, based on family size and annual income, to determine placement on the sliding fee schedule. Individuals and families with incomes at or below 100% of the federal poverty level receive a full discount, though a nominal fee may be assessed in some cases. Family Planning (Title X) and the Ryan White Program do not permit the collection of nominal fees.

   Further to an inquiry from Chair Nielson regarding the 33% reduction in collections from the previous year, Mr. Smith explained that the 2024 data reflected a partial year of implementation, including a catch-up period with collections from late 2023, which contributed to the reported 33%. Mr. Smith also noted that improved front office training and support have strengthened the Health Center's ability to collect payments at the point of care during patient check-in, contributing to improved performance.

Further to an inquiry from Member Summers-Armstrong, Mr. Smith advised that a write-off does not affect a patient's credit report.

Member Brune asked whether available data could distinguish between full and partial payments at the point of service and whether the system flagged patients who were unable to pay due to specific circumstances. Mr. Smith responded that he would need to follow up on the system's reporting capabilities related to distinguishing partial versus full payments. He explained that front office staff can see outstanding balances at check-in and request payment when possible; if payment was not made, balances were billed through patient statements. Mr. Smith noted that the Health District continued to provide care regardless of a patient's ability to pay and acknowledged that some patients had multiple encounters without payment. Outstanding balances were written off after 12 months in accordance with policy.

Member Kirkpatrick raised concerns about the long-term stability of the FQHC, questioning efforts to improve the payor mix and highlighting rising insurance costs. She noted potential unintended system-wide impacts of sliding fee scales and expressed concern about reliance on Medicaid funding, emphasizing the county's financial strain and the need to explore alternative approaches, including greater engagement with commercial providers. Mr. Smith outlined current strategies to strengthen financial sustainability by increasing Medicaid participation. Efforts include deepening partnerships with Medicaid managed care organizations (MCOs), proactively engaging newly assigned members, and addressing preventive care gaps. These initiatives have resulted in measurable growth, including increases in Medicaid enrollment and visit volume. Dr. Lockett reinforced the focus on expanding Medicaid enrollment while ensuring sufficient provider capacity to meet demand. He noted ongoing efforts to balance patient volume, improve payor mix, and expand services, including pediatrics, to support long-term sustainability.

Member Brune requested detailed demographic and geographic data on patients served under the federal grant, including age, race, ethnicity, and location. She emphasized the importance of using this data to inform policy decisions, support legislative advocacy, and better understand community needs and resource allocation. Mr. Smith confirmed that some demographic data was available and noted that the primary population served consisted of uninsured or underinsured adults ages 19–65 who often lack other access to care. He indicated that additional data from the recently filed UDS report could be compiled and shared to provide further insights. Member Summers-Armstrong supported the request for more detailed data and asked for further breakdowns of patients' insurance status, including whether individuals were uninsured, covered by Medicaid, or underinsured through private plans. She also inquired about referral sources, outreach strategies, and opportunities to connect underserved populations to care earlier. Mr. Smith described existing outreach efforts, including health fairs and partnerships with Medicaid MCOs, which often assign patients based on geography. He reported significant growth in patient volume, serving over 13,000 unique patients last year, despite staffing challenges and a partial hiring freeze. He also highlighted operational improvements, including expanded same-day and walk-in access to reduce no-show rates and improve patient engagement.

Mr. Smith outlined efforts to expand the pediatric service line at the Decatur site, including creating a more child- and family-friendly environment and increasing provider capacity to serve pediatric patients. He reported early progress and highlighted a proposal to offer low-

cost sports physicals in coordination with back-to-school activities to attract new patients. The $20 fee was set at a nominal level to improve access and encourage utilization, particularly as these services were often not covered by private insurance.

A motion was made by Member Summers-Armstrong, seconded by Member Brune, and carried unanimously to accept the SNHD Clinical Sliding Fee Schedules, as presented, and recommend approval of same to the Southern Nevada District Board of Health at its meeting on March 26, 2026.

3. **Receive and Discuss the SNHD Clinical Master Fee Schedule and Approve Recommendations to the Southern Nevada District Board of Health on March 26, 2026**; direct staff accordingly or take other action as deemed necessary *(for possible action)*

DJ Whitaker, Chief Financial Officer, and Donna Buss, Revenue Cycle Manager, presented the proposed updates to the Clinical Master Fee Schedule.

Ms. Whitaker advised that the Billing Fee Schedule was reviewed annually to add new fees or to adjust existing fees based on analysis within the market. Ms. Whitaker further advised that uninsured individuals would see minimal or no impact of the proposed changes, based on the availability of the sliding fee schedules. Ms. Whitaker outlined the review methodology and the proposed changes. Ms. Whitaker outlined there were proposed changes to 247 fees, with 20 being new fees.

Member Kirkpatrick raised concerns about rising health insurance costs and questioned whether the physician fee reports account for broader insurance cost trends. Ms. Buss explained that physician fee data was based on local zip code-level information. Member Kirkpatrick reiterated concern that fee-setting practices may be contributing to overall cost increases. Dr. Lockett explained that fees were set around the 60th percentile to balance competitiveness while avoiding the highest charges, noting the challenge of maintaining this balance as insurance costs rise. Member Summers-Armstrong emphasized that the Health District primarily serves low-income and uninsured populations and was not a primary driver of cost increases, attributing rising costs to large MCOs and market consolidation, while underscoring the importance of maintaining access to affordable care to prevent public health issues. Member Kirkpatrick clarified that she supported access efforts, but emphasized the need for broader discussions on insurance affordability. Chair Nielson reiterated that fee schedules were primarily designed for payors and insurance companies, while many patients receive reduced or no-cost services. Dr. Lockett added that revenue was driven more by payor mix and reimbursement structures than by charges alone. Ms. Buss further clarified that sliding fee adjustments were also applied to underinsured patients with high deductibles to help reduce their financial burden.

A motion was made by Member Kirkpatrick, seconded by Member Summers-Armstrong, and carried unanimously to accept the Clinical Master Free Schedule Updates, as presented, and recommend approval of same to the Southern Nevada District Board of Health at its meeting on March 26, 2026.

4. **Receive and Discuss the FY2027 Budget and Approve Recommendations to the Southern Nevada District Board of Health on March 26, 2026**; direct staff accordingly or take other action as deemed necessary *(for possible action)*

Ms. Whitaker presented the FY2027 Budget, which begins on July 1, 2026 and ends on June 30, 2027, with the following:

Overview:

- Staffing for FY2027 was projected to remain the same compared to FY2026 Augmented budget of 871.4 FTE.
- General Fund revenues were projected at $124.4M, an increase of $1.7M from FY2026 augmented budget.
- Special Revenue Fund (Grants) decreased to $42.5M, a decrease of $14.0M from FY2026 augmented budget.
- General Fund expenditures were projected at $127.4M, an increase of $5.3M from FY2026 augmented budget.
- Special Revenue Fund (Grants) expenditures were projected at $48.0M, a decrease of $14.3M from FY2026 augmented budget.
- Capital Projects Fund expenditures were projected at $2.3M, a decrease of $1.0M from FY2026 augmented budget

Revenues – General & Grants Fund

- FY2027 Clark County Property Tax revenue was 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.

Member Kirkpatrick raised concerns about the sustainability of property tax revenue, noting decline in county recordings and building permits and warning that growth has fallen below historical trends seen prior to 2007. She urged caution in budgeting and asked for clarification on the specific county account providing the revenue. Dr. Lockett acknowledged the concern and indicated he would follow up with additional information.

Expenditures – General Fund

- General Fund employee salaries and benefits for FY2027 total $84.3M, an increase of $5.5M or 15% from FY2026 Augmentation.
    - FY2027 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 FY2026 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.
    - FY2027 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 – Grant Fund

- Special Revenue Fund FY2027 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 FY2027. Anticipated FTE total is 40.2 positions with estimated salaries & benefits of $5.1M.

Ms. Whitaker further reviewed the:

- Revenues vs. Expenditures combined by Division, and excluding cost allocation
- Personnel by Division, comparing FY2026 and FY2027
- Capital Improvement Projects
- Three Fiscal Year Activity – General Fund, Special Revenue Fund, Capital Projects Fund, Bond Reserve Fund, and Internal Service Fund

Chair Nielson expressed concern that the Health District's financial structure appeared to be trending in an unsustainable direction. Ms. Whitaker responded that management was currently controlling expenditures through measures such as a hiring freeze, careful position management, and contingency planning, while also monitoring uncertain funding sources like grants, which may be temporary. Chair Nielson indicated that difficult decisions may be necessary in the near future if funding levels do not stabilize, particularly as grant funding changed. Member Brune shared similar concerns about the declining fund balance and requested historical context on prior fund balance levels to better understand trends and inform proactive decision-making. Ms. Whitaker clarified that, despite reductions, the fund balance remained above the required minimum of 16.67%, though it did not yet account for potential cost-of-living or merit increases, and noted that past periods of lower balances resulted in layoffs and reductions. Member Kirkpatrick emphasized the importance of maintaining a sustainable balance while continuing to provide services, noting past efforts to stabilize finances without layoffs. She cautioned, however, that uncertainty around future funding required ongoing vigilance. Chair Nielson concluded by reiterating concern about the downward trend in fund balance as the organization transitioned from pandemic-era funding to a more normalized financial environment, emphasizing the need to closely monitor trends during upcoming negotiations. Ms. Whitaker added that declining grant funding, including the loss of COVID-related and ELC funds, was a key factor contributing to the trend, and that staffing and budget decisions were being carefully managed in response.

A motion was made by Member Kirkpatrick, seconded by Member Brune, and carried unanimously to accept the FY2027 Budget, as presented, and recommend approval of same to the Southern Nevada District Board of Health at its meeting on March 26, 2026.

5. **Receive and Discuss the Financial Report, as of December 31, 2025**; direct staff accordingly or take other action as deemed necessary *(for possible action)*

Donnie (DJ) Whitaker, Chief Financial Officer, presented the Financial Report, as of December 31, 2025, related to the Revenues, Expenses, and Net Position (December 31, 2025 – Unaudited).

No action was taken.

VII. SECOND PUBLIC COMMENT: A period devoted to comments by the general public, if any, and discussion of those comments, about matters relevant to the Board's jurisdiction will be held. Comments will be limited to two (2) minutes per speaker. If any member of the Board wishes to extend the length of a presentation, this may be done by the Chair or the Board by majority vote.

Seeing no one, the Chair closed this portion of the meeting.

VIII. ADJOURNMENT

The Chair adjourned the meeting at 5:01 p.m.

Cassius Lockett, PhD, MS
District Health Officer/Executive Secretary
/acm

TO: **SOUTHERN NEVADA DISTRICT BOARD OF HEALTH** **DATE:** **June 25, 2026**

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

PETITION #33-26

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*
Jason Frame, *Interim Director of Administration*
Donnie Whitaker, CPA, *Chief Financial Officer*

DISCUSSION:

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

The decrease in total revenue sources (FY2026) in the General Fund budget of $984,553 will reduce resources to the FY2025-2026 SNHD General Fund Budget. FY2025-2026 appropriations decreased by $9,598,419 from $122,165,595 to $112,567,176.

The projected total FY2026 Grants Fund budget revenue was $56,495,488 and has increased to $60,290,826, an increase of $3,795,338 to align with year-to-date actual amounts. FY2025-2026 appropriations increase from $62,297,514 to $65,247,695 to align with year-to-date actual amounts.

The projected ending fund balance for FY2026 Capital Projects Fund is $4,364,915, an increase of $989,065. The FY2026 total revenue increased by $37,308 to $146,867. FY2025-2026 appropriations decrease from $3,304,191 to $2,352,434 to align with year-to-date actual amounts.

To complete the augmentation process, the attached Resolutions to Augment #04-26 for Southern Nevada Health District General Fund Budget, #05-26 for Southern Nevada Health District Grant Fund (Special Revenue), and #06-26 for Southern Nevada Health District Capital Projects 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 #04-26 for Southern Nevada Health District General Fund Budget, #05-26 for Southern Nevada Health District Grant (Special Revenue), and #06-26 for Southern Nevada Health District Capital Projects Fund for Fiscal Year Ending June 30, 2026.

RESOLUTION #04-26

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 **$187,820,633** on July 1, 2025; and

WHERE AS, the total available resources are now determined to be **$186,836,080**.

WHEREAS, said additional unanticipated resources are as follows:

Southern Nevada Health District (General) Fund

Ending Fund as of 6/30/2025	$0
Total Revenues Sources (Decreased)	($984,553)
Total	($984,553)

WHEREAS, there is a need to apply these decreases 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 **($9,598,419)** for use in the **Southern Nevada Health District (General) Fund,** thereby decreasing its appropriations from **$122,165,595** to **$112,567,176.** 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 **25th** of **June 2026**.

AYES:

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NAYS:

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Absent:

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By: _____

ATTEST: _____

REVENUES	FINAL BUDGET	REVISIONS	REVISED REVENUE RESOURCES
Licenses & Permits			
Business Licenses & Permits			
Business Licenses	29,083,815	(302,350)	28,781,465
Intergovernmental Revenues			
State Shared Revenues			
Other	41,508,419	-	41,508,419
Charges for Services			
Health			
Other	47,581,391	(1,327,526)	46,253,865
Miscellaneous			
Interest Earnings		2,100,000	2,100,000
Other	4,518,443	(1,454,677)	3,063,766
SUBTOTAL REVENUE ALL SOURCES	122,692,068	(984,553)	121,707,515
OTHER FINANCING SOURCES			
Operating Transfers in (Sch T)			
SUBTOTAL OTHER FINANCING SOURCES			
BEGINNING FUND BALANCE	65,128,565	-	65,128,565
TOTAL BEGINNING FUND BALANCE	65,128,565	-	65,128,565
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL AVAILABLE RESOURCES	187,820,633	(984,553)	186,836,080
EXPENDITURE BY FUNCTION AND ACTIVITY	FINAL BUDGET	REVISIONS	REVISED EXPENDITURES
Health			
Health District			
Salaries & Wages	53,323,124	(2,751,322)	50,571,802
Employee Benefits	25,546,862	(824,794)	24,722,068
Services & Suplies	42,505,525	(6,010,978)	36,494,547
Capital Outlay	790,084	(11,325)	778,759
SUBTOTAL EXPENDITURES	122,165,595	(9,598,419)	112,567,176
OTHER USES			
Contingency (not to exceed 3% of total expenditures)	3,000,000		3,000,000
Operating Transfers			
To Fund 7060	3,000,000	-	3,000,000
To Fund 7090	5,802,026	(845,158)	4,956,868
SUBTOTAL OTHER USES	8,802,026	(845,158)	7,956,868
ENDING FUND BALANCE			
TOTAL ENDING FUND BALANCE	53,853,012	9,459,024	63,312,036
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL FUND COMMITMENTS AND FUND BALANCE	187,820,633	(984,553)	186,836,080

(Local Government)
Schedule B - 7050 Fund

RESOLUTION #05-26

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 **$62,418,967** on July 1, 2025; and

WHERE AS, the total available resources are now determined to be **$65,369,148**.

WHEREAS, said additional unanticipated resources are as follows:

Southern Nevada Health District Grant (Special Revenue) Fund

Ending Fund as of 6/30/2025	$0
Total Revenues Sources (Increased)	$2,950,181
Total	$2,950,181

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 **$2,950,181** for use in the **Southern Nevada Health District Grant (Special Revenue) Fund,** thereby increasing its appropriations from **$62,297,514** to **$65,247,695.** 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 **25th** of **June 2026**.

AYES:

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NAYS:

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Absent:

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By: _____

ATTEST: _____

REVENUES	FINAL BUDGET	REVISIONS	REVISED REVENUE RESOURCES
Intergovernmental Revenues			
Federal Grants			
Department of Argiculture	-	-	-
Department of Health & Human Services	34,577,746	2,131,917	36,709,663
Department of Homeland Security	90,341	3,307	93,648
Department of Justice	586,763	292,772	879,535
Department of Treasury	1,149,211	123,091	1,272,302
Environmental Protection Agency	144,128	18,376	162,504
State Grants			
Departement of Health & Human Services	14,748,960	1,343,453	16,092,413
Other Grants			
Clark County	4,283,178	21,236	4,304,414
City of Las Vegas	121,726	(121,726)	-
Other	793,435	(17,088)	776,347
SUBTOTAL REVENUE ALL SOURCES	56,495,488	3,795,338	60,290,826
OTHER FINANCING SOURCES			
Operating Transfers in (Sch T)			
From Fund 7050	5,802,026	(845,158)	4,956,868
SUBTOTAL OTHER FINANCING SOURCES	5,802,026	(845,158)	4,956,868
BEGINNING FUND BALANCE	121,453	-	121,453
TOTAL BEGINNING FUND BALANCE	121,453	-	121,453
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL AVAILABLE RESOURCES	62,418,967	2,950,181	65,369,148

EXPENDITURE BY FUNCTION AND ACTIVITY	FINAL BUDGET	REVISIONS	REVISED EXPENDITURES
Health			
Health District			
Salaries & Wages	19,467,075	(304,096)	19,162,979
Employee Benefits	9,249,224	(124,887)	9,124,337
Services & Supplies	23,034,742	6,308,419	29,343,161
Capital Outlay	10,546,473	(2,929,255)	7,617,218
SUBTOTAL EXPENDITURES	62,297,514	2,950,181	65,247,695
OTHER USES			
Contingency (not to exceed 3% of total expenditures)			
Operating Transfers			
SUBTOTAL OTHER USES			
ENDING FUND BALANCE	121,453	(0)	121,453
TOTAL ENDING FUND BALANCE	121,453	-	121,453
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL FUND COMMITMENTS AND FUND BALANCE	62,418,967	2,950,181	65,369,148

(Local Government)
Schedule B - 7090 Fund

RESOLUTION #06-26

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 **$6,680,041** on July 1, 2025; and

WHERE AS, the total available resources are now determined to be **$6,717,349**.

WHEREAS, said additional unanticipated resources are as follows:
Southern Nevada Health District Capital Fund

Ending Fund as of 6/30/2025	$0
Total Revenues Sources (Increased)	$37,308
Total	$37,308

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 **($951,757)** for use in the **Southern Nevada Health District Capital Fund,** thereby decreasing its appropriations from **$3,304,191** to **$2,352,434.** 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 **25th** of **June 2026**.

AYES:

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NAYS:

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Absent:

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By: _____

ATTEST: _____

REVENUES	FINAL BUDGET	REVISIONS	REVISED REVENUE RESOURCES
Miscellaneous			
Interest Earnings	109,559	37,308.00	146,867
SUBTOTAL REVENUE ALL SOURCES	109,559	37,308.00	146,867
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	3,570,482	-	3,570,482
TOTAL AVAILABLE RESOURCES	6,680,041	37,308	6,717,349
EXPENDITURE BY FUNCTION AND ACTIVITY	FINAL BUDGET	REVISIONS	REVISED EXPENDITURES
Health			
Health District			
Services & Supplies	219,000	223,706	442,706
Capital Outlay	3,085,191	(1,175,463)	1,909,728
SUBTOTAL EXPENDITURES	3,304,191	(951,757)	2,352,434
OTHER USES			
Contingency (not to exceed 3% of total expenditures)			
Operating Transfers			
SUBTOTAL OTHER USES	-		
ENDING FUND BALANCE			
TOTAL ENDING FUND BALANCE	3,375,850	989,065	4,364,915
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL FUND COMMITMENTS AND FUND BALANCE	6,680,041	37,308	6,717,349

(Local Government)
Schedule B - 7060 Fund

Southern Nevada Health District

FY 2025-2026 June Budget Augmentation

Board of Health Meeting

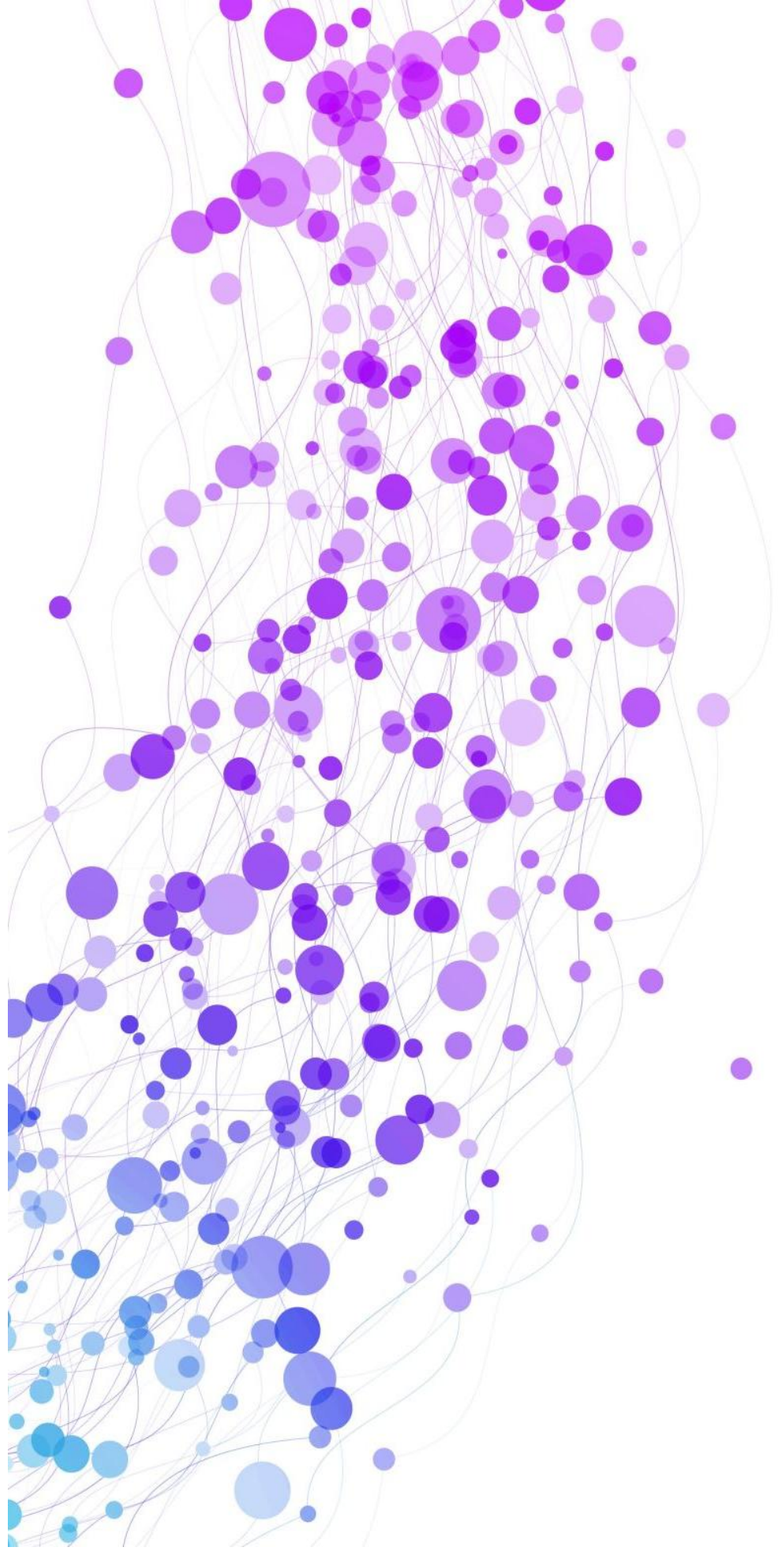
June 25, 2026

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 **868.2** FTE compared to FY2026 augmented budget of 871.35 FTE.

Revenues:

General Fund revenues is projected at **$122M** in **FY26** a decrease of $1M from FY26 augmented budget.

Special Revenue Fund (Grants) are projected at **$60M** in **FY26,** an increase of $3.5M from FY26 augmented budget.

Expenditures:

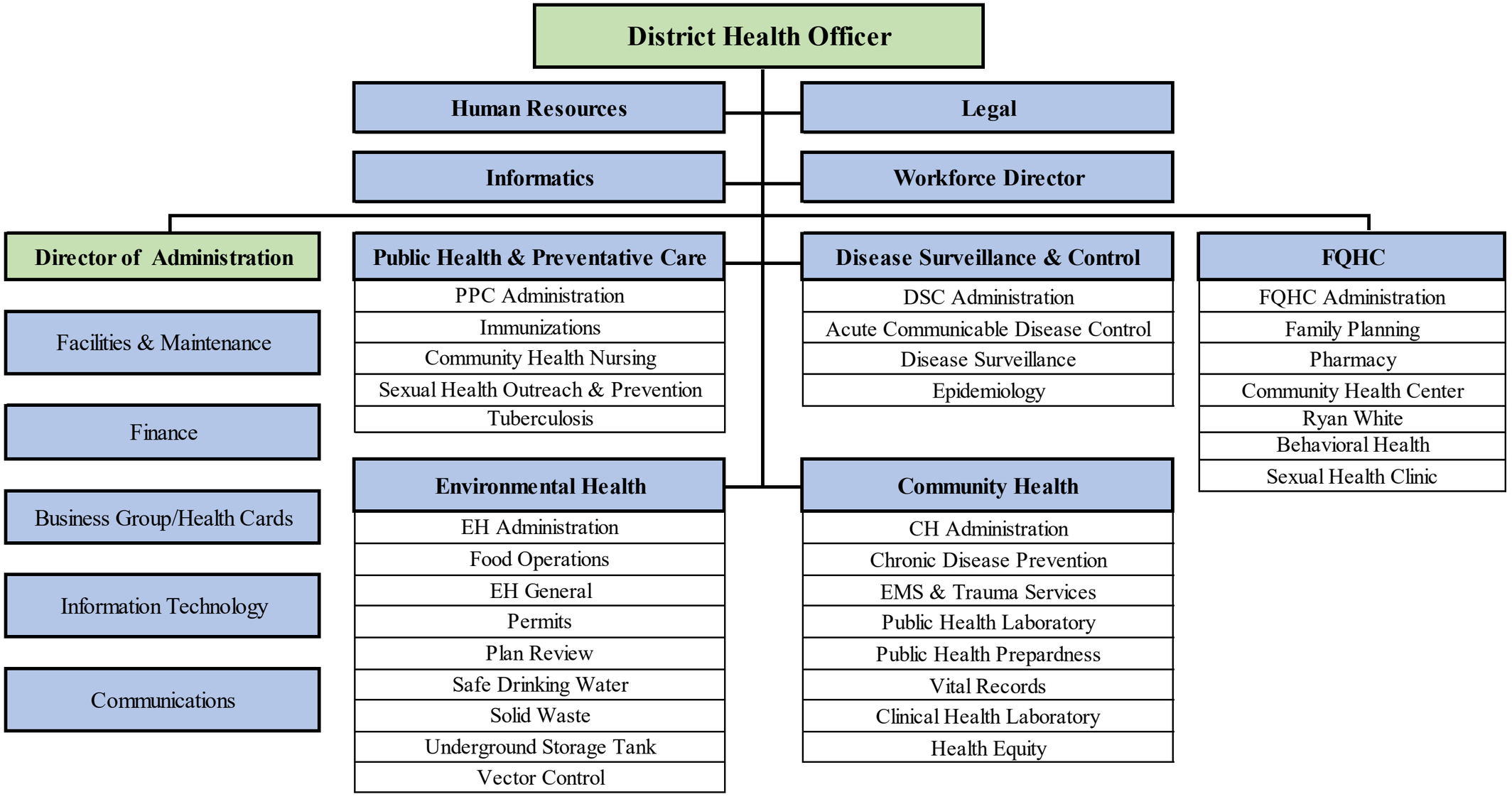
General Fund expenditures are projected at **$112M** in **FY26**, a decrease of $9.6M from FY26 augmented budget

Special Revenue Fund expenditures are projected at **$65M** in **FY26**, an increase of $2.9M from FY26 augmented budget

Capital:

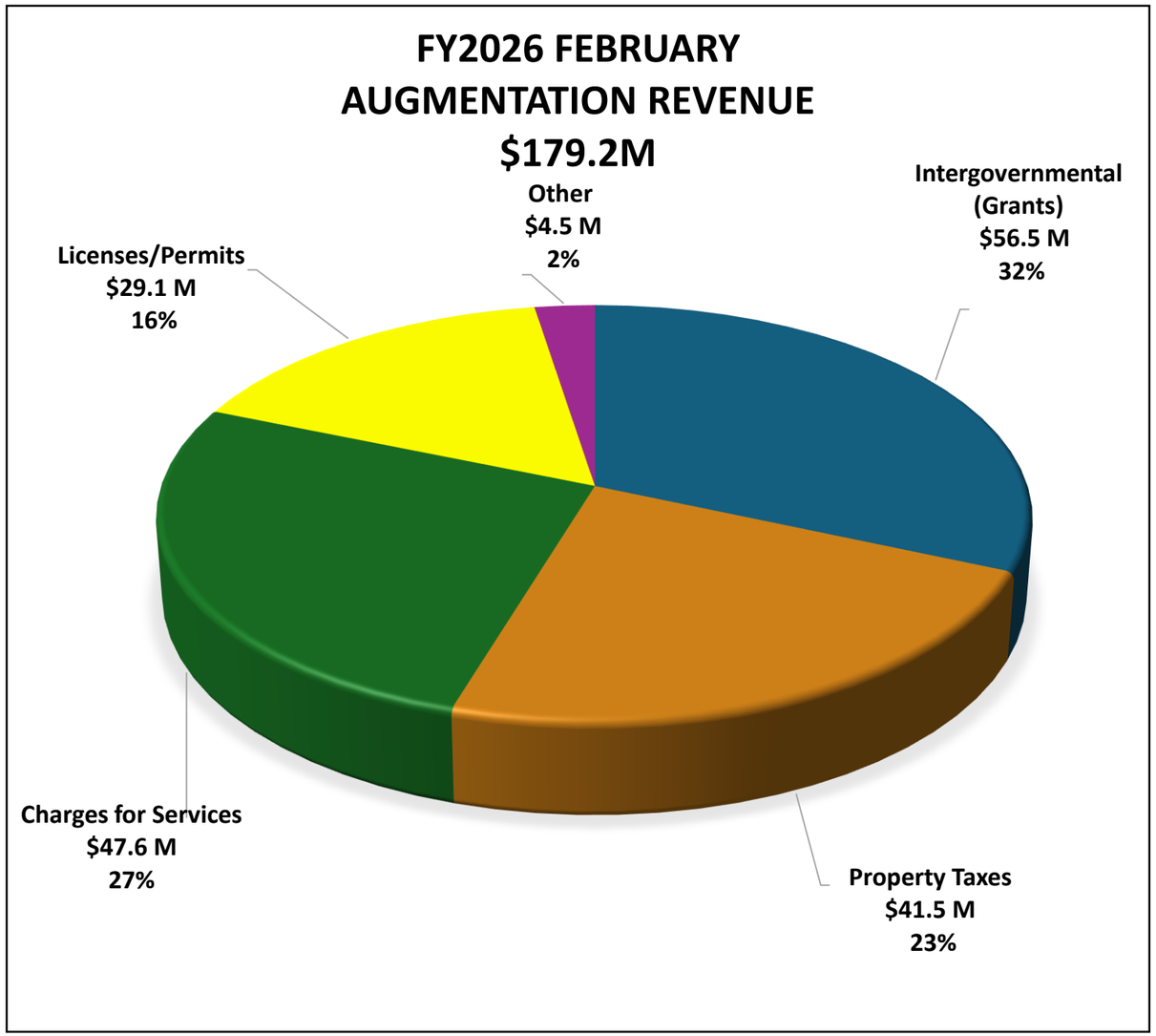
Capital expenses is projected at **$2M** for **FY26**, a decrease of $1M from FY26 augmented budget

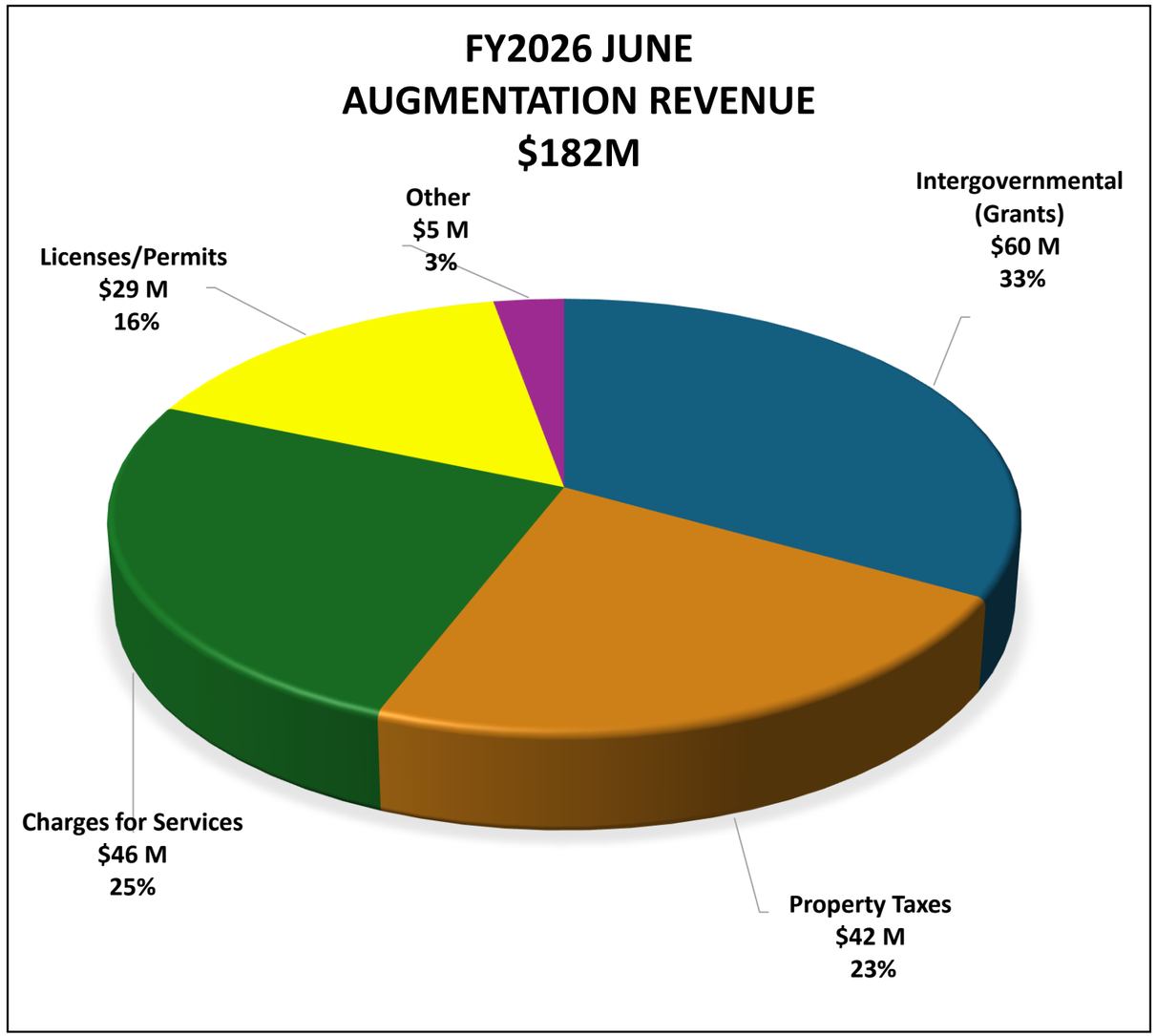
SNHD ORGANIZATION CHART



REVENUES

COMBINED GF & SRF REVENUES BY SOURCE – comparison

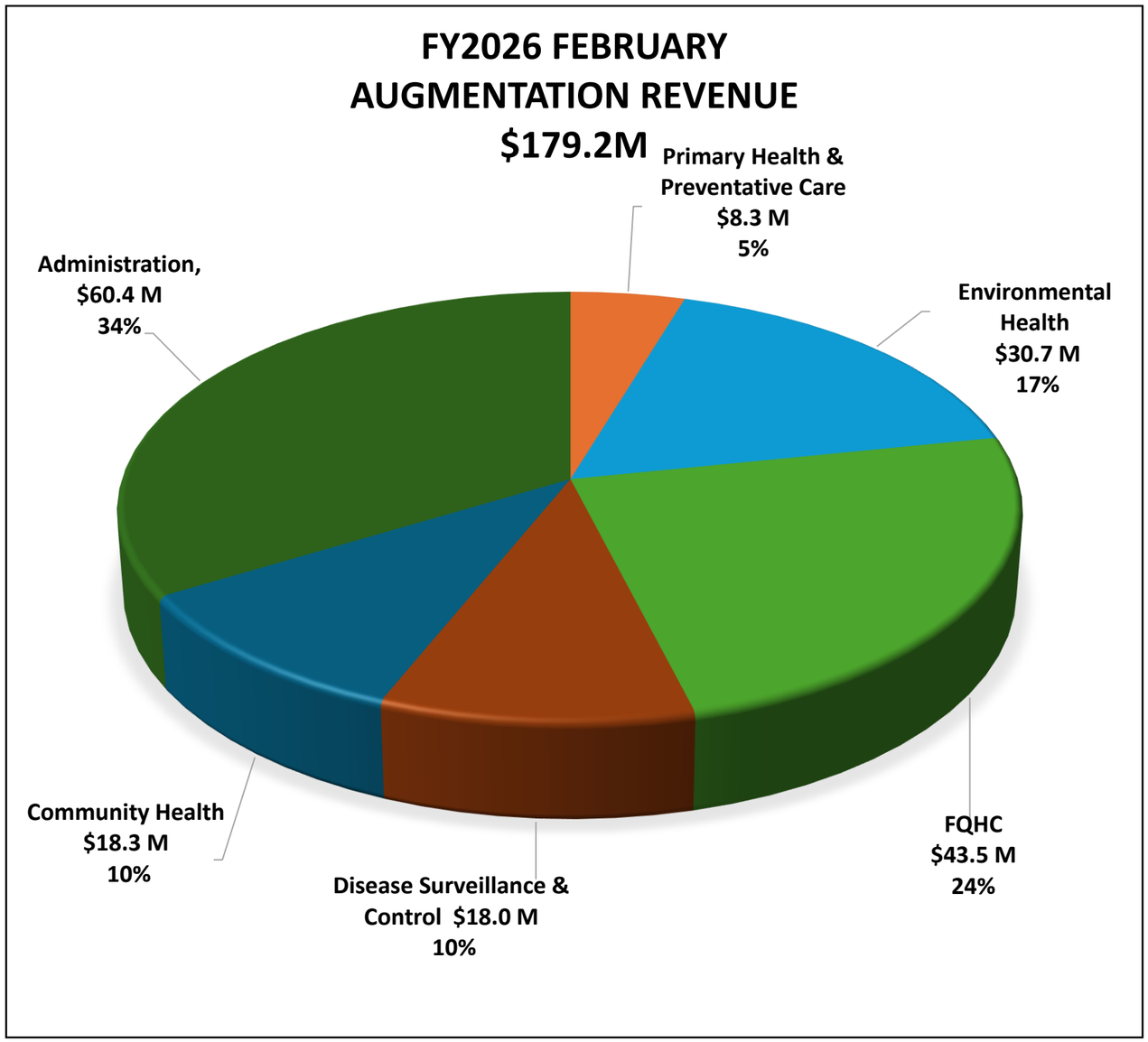


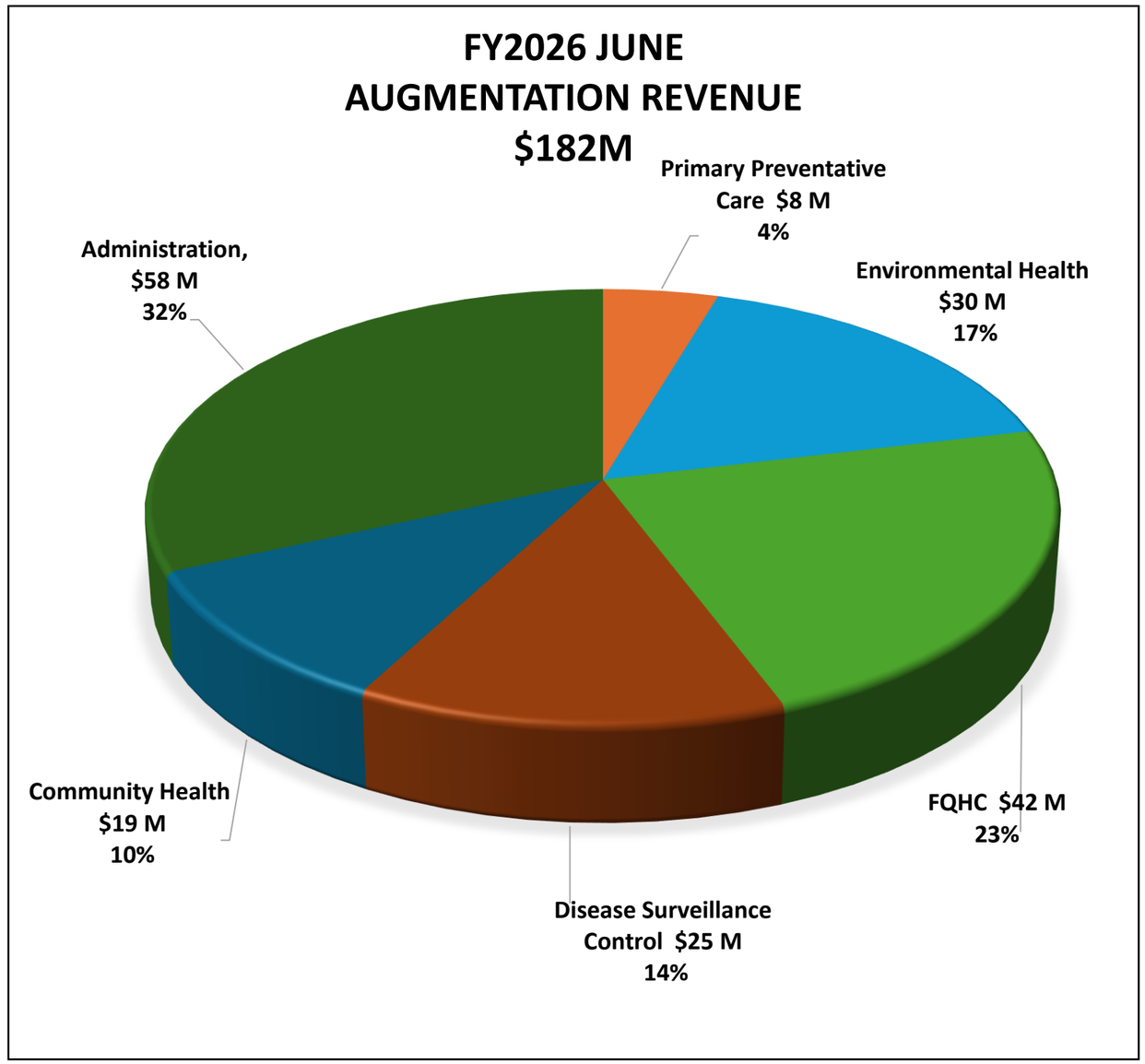


% Percentages are based on total revenue.
***Does not include Transfers In*
***Adjusted Property Tax revenue was approved in June 2025*

REVENUES

COMBINED REVENUES BY DIVISION – comparison





% Percentages are based on total revenue.
***Does not include Transfers In*

REVENUES
GENERAL & GRANTS FUND HIGHLIGHTS

Special Revenue (Grants) increased by **$4M** due to the addition/increase of various grants/sources (Sharp $854K, State Opioid Response $825K, Senate Bill 118 $540K, Overdose Data $440K, State Public Health Fund $410K, HIV Prevention $388K, and Post Overdose Response $292K)

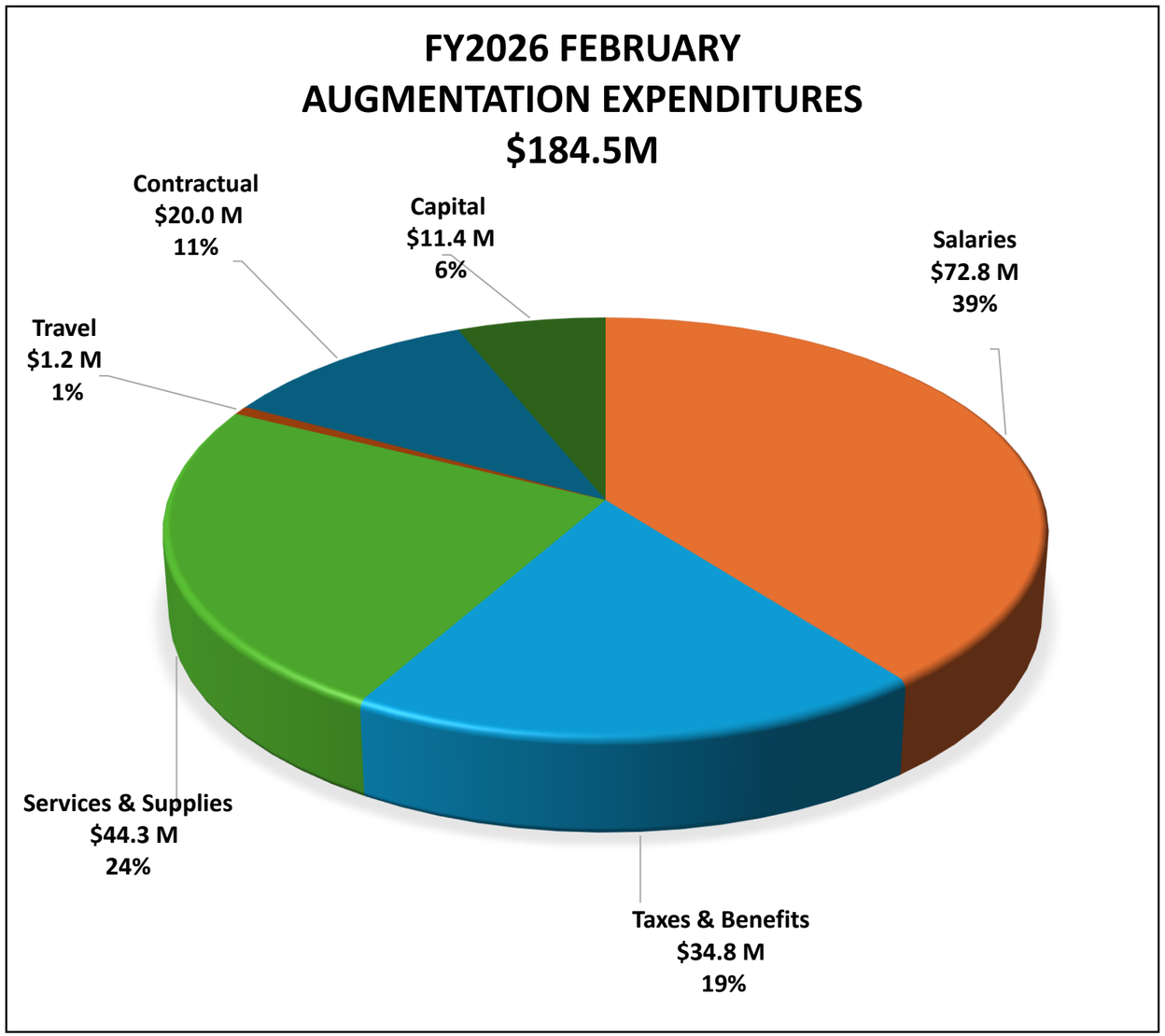
**Includes lab expansion grants that may be deferred to next fiscal year, FY27*

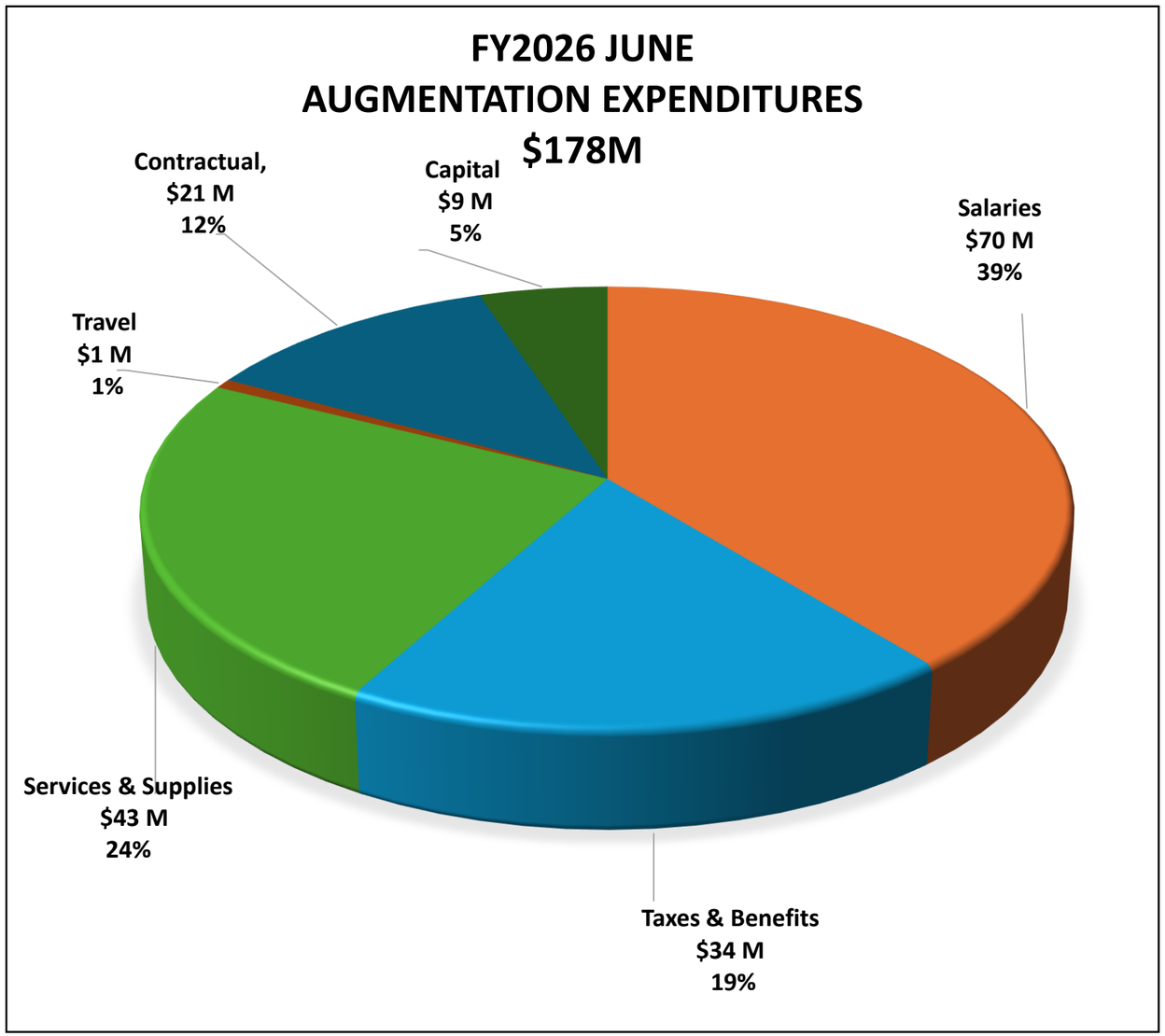
General Fund revenue decreased by **$1M** from FY26 augmented budget of $122.7M, primarily due to decrease in charges for services and pharmacy revenue.

Pharmacy revenue for FY26 decreased to $32M, a decrease of **$3M** from the augmented budget of $35.2M. This decrease is primarily due to changes in Gilead reimbursements.

EXPENDITURES

COMBINED EXPENSES BY SOURCE – comparison

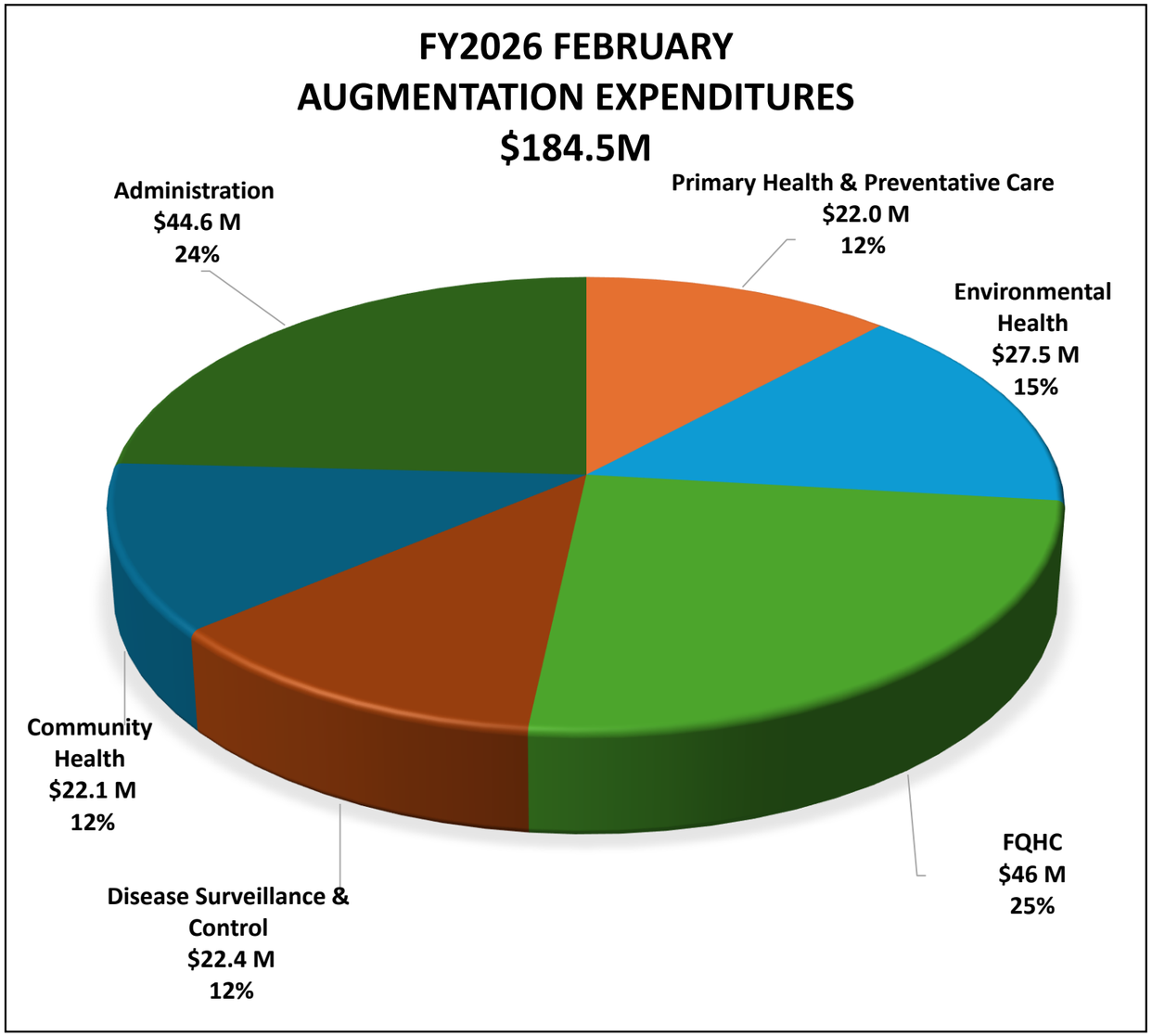


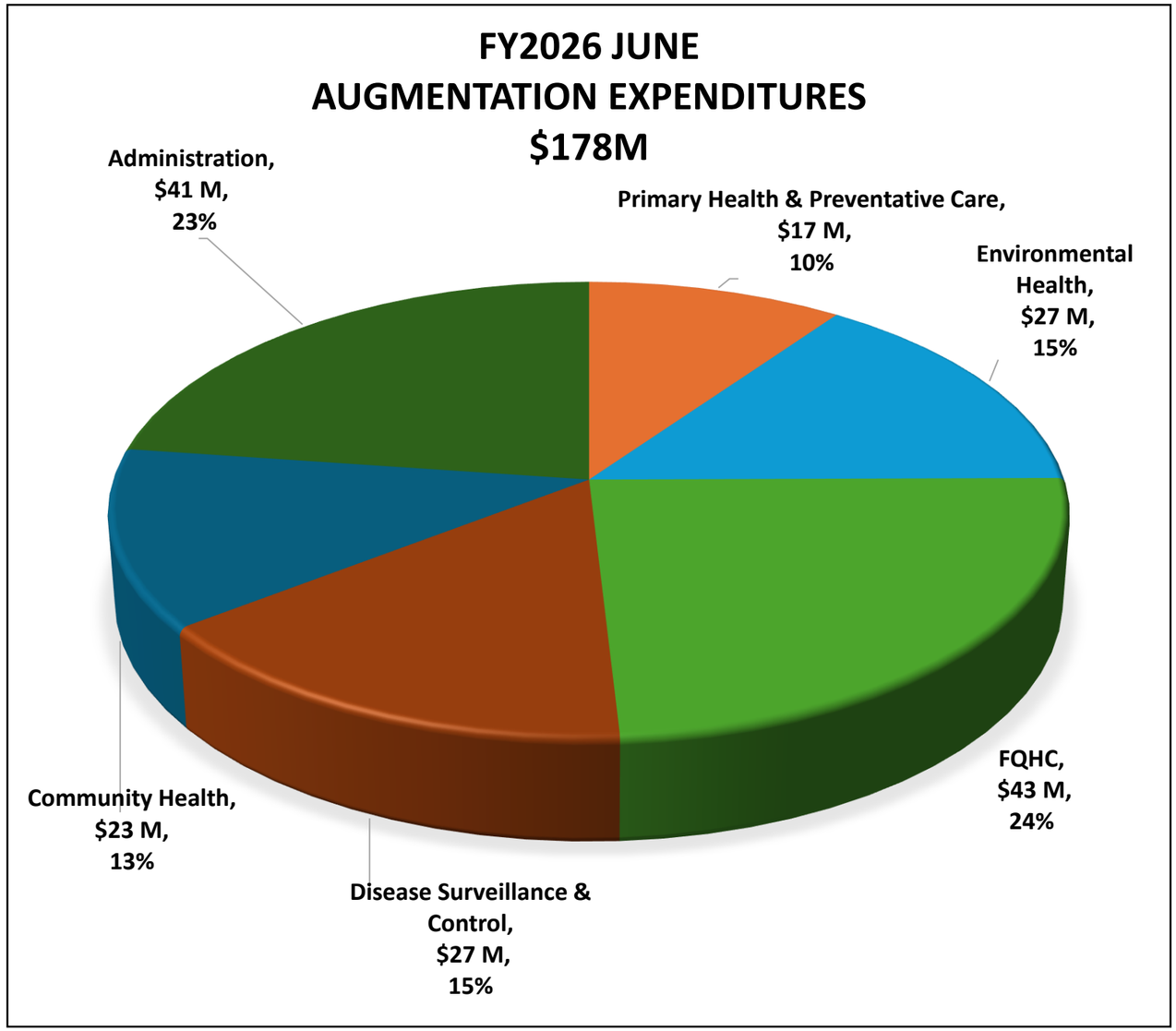


$ Amounts are based on total expense.
***Does not include Transfers Out and Cost Allocations*
***Does not include Transfers Out to Capital of $3M*

EXPENDITURES

COMBINED EXPENSES BY DIVISION – comparison





$ 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 **$178M** compared to **$184.5M** original budget, a total decrease of **$6.5M**.

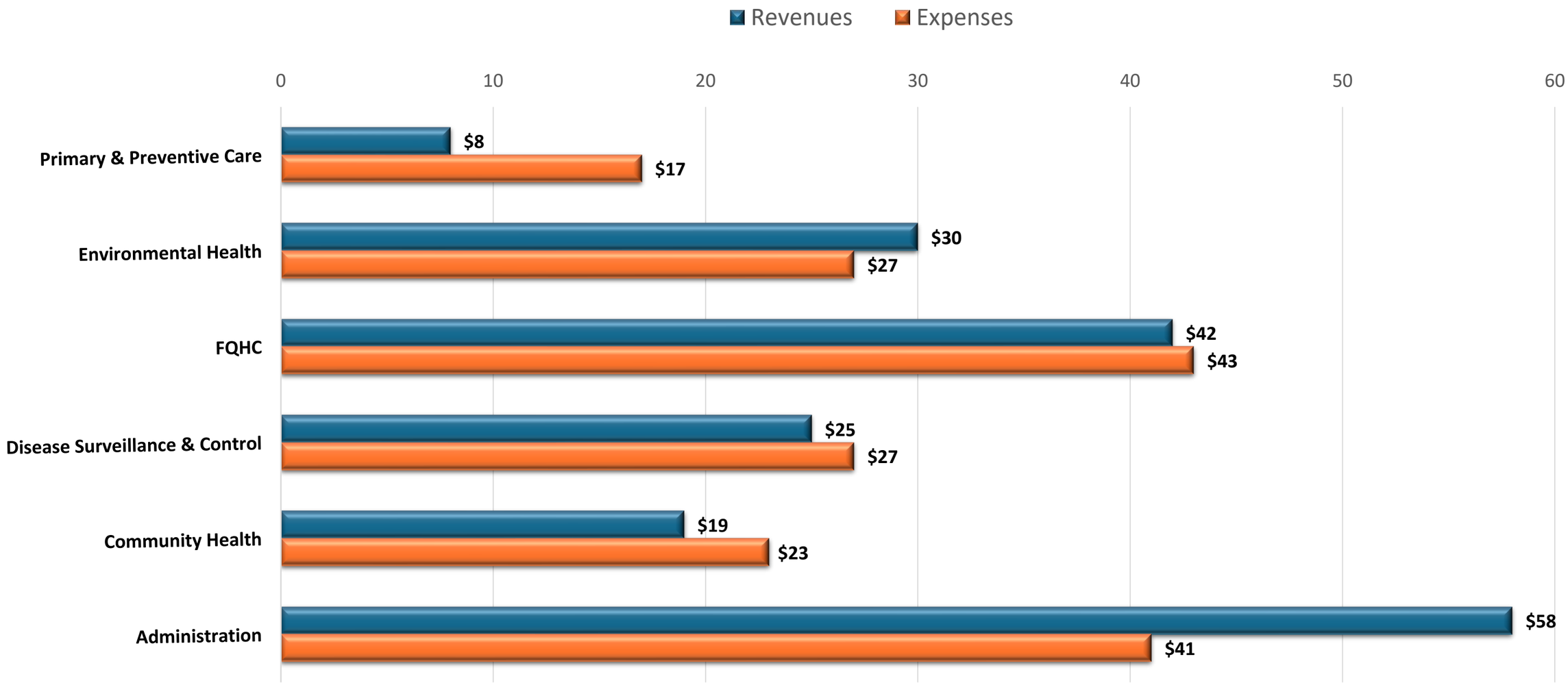
Special Revenue (Grants) expenditures increased **$3M** due to the addition/increase of various grants/sources (Sharp $854K, State Opioid Response $825K, Senate Bill 118 $540K, Overdose Data $440K, State Public Health Fund $410K, HIV Prevention $388K, and Post Overdose Response $292K).

**Includes lab expansion grants that may be deferred to next fiscal year, FY27*

General Fund expenditures decreased **$10M**. Salaries, taxes & benefits decreased **$4M** due to 62 budgeted vacant positions and unpaid leave. Supplies expenses decreased **$6M** due to reduction in vaccines of *$4M* and pharmacy medications of *$2M*. Contractual expenses decreased **$623K** due to the decommissioning of equipment, reduction in maintenance requirements/costs, and postponement and/or cancellation of projects.

REVENUES VS. EXPENDITURES

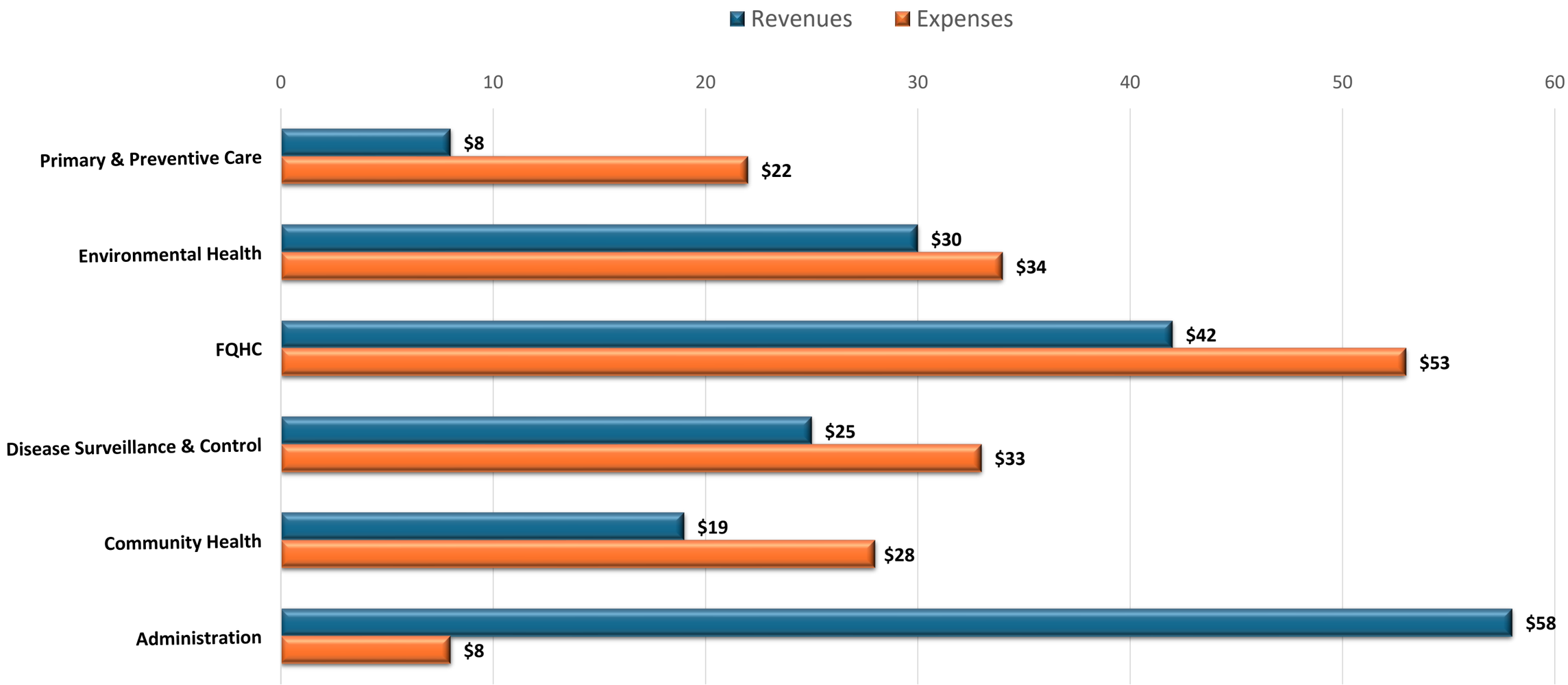
COMBINED FUNDS BY DIVISION



All amounts are in millions
Excludes Indirects and Cost Allocations

REVENUES VS. EXPENDITURES

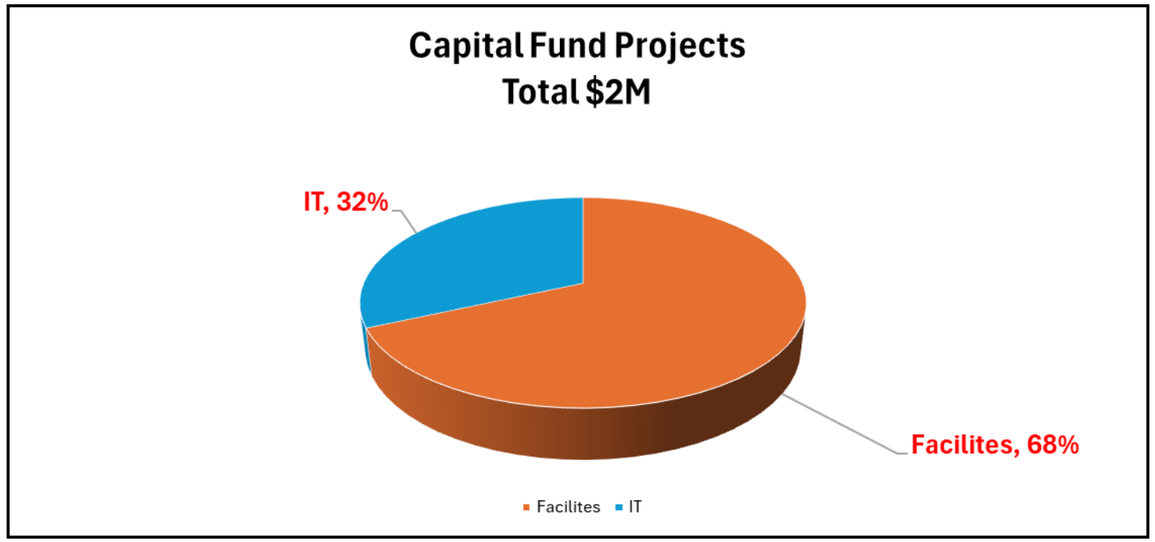
COMBINED FUNDS BY DIVISION



All amounts are in millions
Includes Indirects and Cost Allocations

CAPITAL FUND

FY 2026 Capital Projects



Capital Improvement Projects				
Facilities	**FY26 Adopted**	**FY26 1st Augmentation**	**FY26 Estimate**	**Change**
Improvements	1,475,000	1,986,831	1,573,831	(413,000)
Equipment	35,000	16,360	32,720	16,360
Vehicles	-	-	-	-
Total	**1,510,000**	**2,003,191**	**1,606,551**	**(396,640)**
IT				
Computer Hardware/Software	1,082,000	1,082,000	287,984	(794,016)
Equipment	187,000	187,000	442,706	255,706
Professional Services	32,000	32,000	15,194	(16,806)
Total	**1,301,000**	**1,301,000**	**745,883**	**(555,117)**
Total Capital Improvement Projects	**2,811,000**	**3,304,191**	**2,352,434**	**(951,757)**

PERSONNEL

Division	2025/2026 ADOPTED	2025/2026 AMENDED	2025/2026 ESTIMATED	FTE Change	% FTE CHANGE Amended v Estimated
Public Health & Preventive Care (1)	114.00	120.10	118.1	-2.0	-1.7%
Environmental Health (2)	205.00	205.00	206.0	1.0	0.5%
FQHC (3)	126.50	119.50	117.3	-2.2	-1.9%
Disease Surveillance & Control (4)	132.00	135.00	119.0	-16.0	-13.4%
Community Health	103.00	99.00	99.0	0.0	0.0%
Administration (5)	192.00	192.75	208.8	16.0	7.7%
Total:	**872.50**	**871.35**	**868.2**	**-3.2**	**-0.4%**

1 - Transfer of 1 CHW to Admin; reduction of 1 CHN (Temp)

2 - Addition of 1 Environmental Health Specialist

3 - Reduction of 1 CHN II, 1 Care Coordinator, 1 CHW I (PT)

4 - Transfer of 14 Informatics FTE from DSC to Admin; reduction of 1 DDSC I & 1 DIIS II

5 - Transfer of 14 Informatics FTE from DSC to Admin; addition of 1 informatics scientist, 0.5 Accounting Tech II & 0.5 Medical Billing/Coding Specialist

	FY2026 1st Augmentation		FY26 2nd Augmentation		Change	
Division	General Fund	Special Revenue	General Fund	Special Revenue Fund	General Fund	Special Revenue Fund
Public Health & Preventive Care	78.21	41.89	76.0	42.2	-2.3	0.3
Environmental Health	194.10	10.90	196.6	9.4	2.5	-1.5
FQHC	87.00	32.50	90.9	26.4	3.9	-6.1
Disease Surveillance & Control	48.85	86.15	38.7	80.4	-10.2	-5.8
Community Health	47.15	51.85	41.2	57.8	-5.97	5.97
Administration	173.39	19.36	178.9	29.8	5.6	10.5
Grand Total	**628.70**	**242.65**	**622.3**	**245.9**	**-6.4**	**3.2**

Fund Balance - General Fund

General Fund	FY 26 Adopted	FY 26 1st Augmentation	FY 26 Estimated
Beginning Fund Balance	**47,199,705**	**65,128,565**	**65,128,565**
Revenues	121,574,325	122,692,068	121,707,515
Expenditures/Other Uses	129,089,073	130,967,621	120,524,044
Change in Fund Balance	(7,514,748)	(8,275,553)	1,183,472
Ending Fund Balance without contingency	**39,684,957**	**56,853,012**	**66,312,037**
Contingency	-	3,000,000	3,000,000
****Ending Fund Balance with contingency**	**39,684,957**	**53,853,012**	**63,312,037**

***Includes $3M contingency, cost allocations and transfers out to Special Revenue and Capital Project funds for FY2026*

Unassigned beginning fund balance (not restricted or committed/assigned) at June 30, 2025 was $54,049,140, ending fund balance with FY26 estimated activity is $52,232,612

Fund Balance - Special Revenue Fund

Special Revenue	FY 26 Adopted	FY 26 1st Augmentation	FY 26 Estimated
Beginning Fund Balance	**82,081**	**121,453**	**121,453**
Revenue/Other	70,661,216	62,297,514	65,247,695
Expenditures/Other Uses	70,661,216	62,297,514	65,247,695
Change in Fund Balance	-	-	-
Ending Fund Balance	**82,081**	**121,453**	**121,453**
Includes cost allocation and transfers in from General Fund			

Fund Balance – Capital Projects Fund

Capital Projects	FY 26 Adopted	FY 26 1st Augmentation	FY 26 Estimated
Beginning Fund Balance	**2,999,600**	**3,570,482**	**3,570,482**
Revenue/Other	3,109,559	3,109,559	3,146,867
Expenditures/Other Uses	2,811,000	3,304,191	2,352,434
Change in Fund Balance	298,559	(194,631)	794,434
Ending Fund Balance	**3,298,159**	**3,375,851**	**4,364,916**
Includes transfers from General Fund			

No changes to Bond Reserve Fund

RECOMMENDATION

- Approval of the FY 2026 June budget augmentation as presented.
  - Petition #33-26
  1. Resolution #04-26 – General Fund
  2. Resolution #05-26 – Special Revenue Fund
  3. Resolution #06-26 – Capital Projects Fund
- Copies to be submitted to Clark County and State of Nevada, pending further instructions.

Southern Nevada Health District

QUESTION AND ANSWER

togetherforbetter

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.

Dennie Whitaker

Signature

05/18/2026

Date

D.J. Whitaker, Chief Financial Officer

Print Name and Title

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/2027 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

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/2027 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) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/2027 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) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/2027 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

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/2027 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
EXPENDITURES				
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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/2027 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) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/2027 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

SNHD INTERIM FINANCIAL REPORT

(UNAUDITED)

As of March 2026

(Includes Augmented Budget Approved February 2026)

Summary of Revenues, Expenses, and Net Position

(as of March 31, 2026 – Unaudited)

Revenues

- General Fund revenue (Property Taxes, Charges for Services, Licenses/Permits & Other) is $96.81M compared to a budget of $92.01M, a favorable variance of $4.80M.
- Special Revenue Funds (Grants) is $34.93M compared to a budget of $42.37M, an unfavorable variance of $7.44M.
- Total Revenue is $131.75M compared to a budget of $134.38M, an unfavorable variance of $2.63M.

Expenses

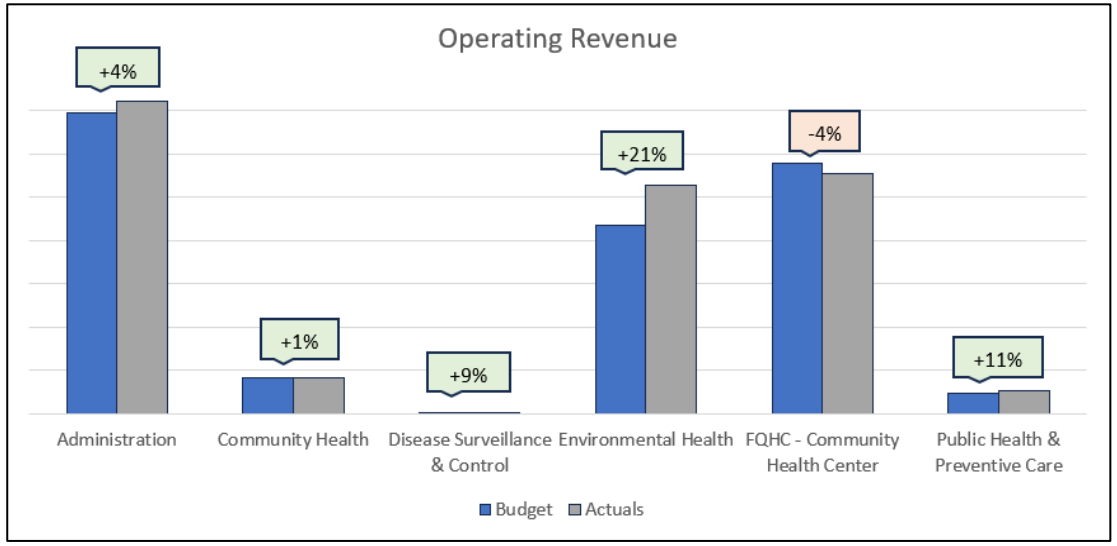
- Salary, Tax, and Benefits is $77.64M compared to a budget of $80.69M, a favorable variance of $3.05M.
- Other Operating Expense is $44.39M compared to a budget of $57.66M, a favorable variance of $13.26M.
- Total Expense is $122.04M compared to a budget of $140.60M, a favorable variance of $18.56M.

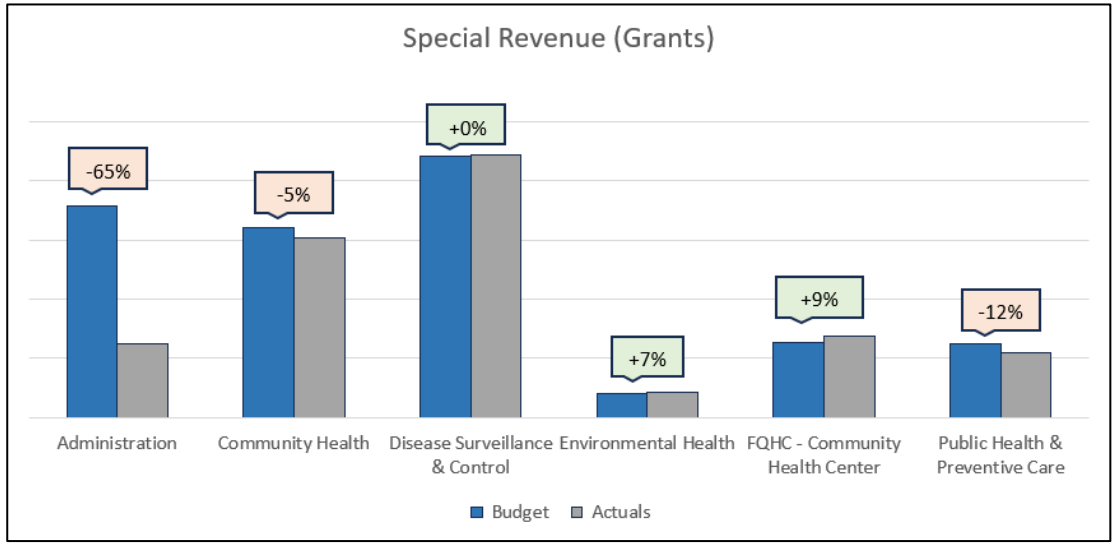
Net Position: is $6.72M compared to a budget of ($6.21M), a favorable variance of $12.93M. (See Notes for Revenues and Expenses).

*GENERAL FUND AND SPECIAL REVENUE FUNDS ONLY

REVENUES

(as of March 31, 2026 – Unaudited)





*GENERAL FUND AND SPECIAL REVENUE FUNDS ONLY

Division	Budget as of Mar 2026	Actual as of Mar 2026	Variance Favorable (Unfavorable)	% +/-	
Operating Revenue (Charges, Fees, Taxes, etc.)					
Administration	$ 34,772,513	$ 36,005,955	$ 1,233,442	4%	1
Community Health	4,112,045	4,141,109	29,064	1%	
Disease Surveillance & Control	22,500	24,480	1,980	9%	
Environmental Health	21,820,960	26,309,585	4,488,625	21%	2
FQHC - Community Health Center	28,847,668	27,639,427	(1,208,241)	-4%	3
Public Health & Preventive Care	2,435,865	2,694,087	258,222	11%	
SUBTOTAL	$ 92,011,551	$ 96,814,643	$ 4,803,092	5%	
Special Revenue (Grants)					
Administration	$ 10,738,371	$ 3,738,654	$ (6,999,718)	-65%	4
Community Health	9,619,804	9,117,782	(502,022)	-5%	
Disease Surveillance & Control	13,236,944	13,300,821	63,877	0%	
Environmental Health	1,227,367	1,312,456	85,089	7%	
FQHC - Community Health Center	3,799,189	4,154,684	355,495	9%	
Public Health & Preventive Care	3,749,961	3,308,231	(441,730)	-12%	
SUBTOTAL	$ 42,371,636	$ 34,932,627	$ (7,439,008)	-18%	
TOTAL REVENUE	**$ 134,383,187**	**$ 131,747,270**	**$ (2,635,916)**	**-2%**	

NOTES:

1) INCREASED INVESTMENT EARNINGS AND HEALTH CARD REVENUE.
2) DUE TO TIMING. ANNUAL FOOD PERMIT REVENUES BILLED ON JULY 1ST (~66% OF ANNUAL REVENUE FOR ENVIRONMENTAL HEALTH) ANNUAL WATER QUALITY PERMITS BILLED ON JANUARY 1ST (~9% OF TOTAL REVENUE FOR ENVIRONMENTAL HEALTH).
3) PHARMACY REVENUE UNDER EXPECTATIONS DUE TO CHANGE IN PAYER REIMBURSEMENT PROGRAM.
4) MAJOR GRANT SPENDING FOR LAB EXPANSION DEFERRED.

Revenues by Category

(as of March 31, 2026 – Unaudited)

REVENUE BY CATEGORY	Administration	Community Health	Disease Surveillance & Control	Environmental Health	FQHC	Public Health & Preventive Care	TOTALS BY CATEGORY
Licenses & Permits	$ -	$ 204,110	$ -	$ 26,058,728	$ -	$ -	$ 26,262,838
Property Taxes	31,131,314	-	-	-	-	-	31,131,314
Charges for Services	2,499,990	3,936,999	20,750	-	26,039,148	1,848,886	34,345,773
Intergovernmental	3,738,654	9,117,782	13,300,821	1,312,456	4,154,684	3,308,231	34,932,627
Investment Earnings	2,189,530	-	-	-	-	-	2,189,530
Other	185,121	-	3,730	250,857	1,600,279	845,192	2,885,178
Contributions	-	-	-	-	-	10	10
TOTALS BY DEPT	**$ 39,744,609**	**$ 13,258,891**	**$ 13,325,301**	**$ 27,622,041**	**$ 31,794,111**	**$ 6,002,318**	**$ 131,747,270**

*GENERAL FUND AND SPECIAL REVENUE FUNDS ONLY

Revenue Categorization

General Fund

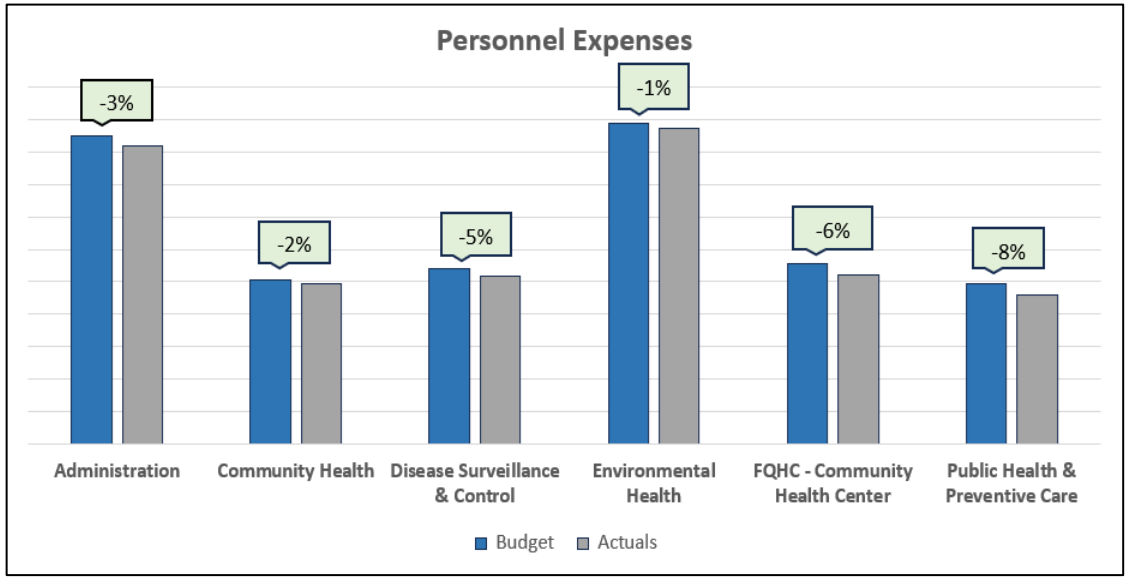
- *Property tax* – includes revenue from Clark County for property tax received.
- *Licenses/Permits* – includes revenue from Annual Fees, Plan Reviews, other regulatory fees.
- *Charges for Services* – includes revenue from Insurance billing, Medicaid, Birth & Death Certificates, etc.
- *Other Revenue* – includes revenues from Admin Fees, Investment Interest, Misc. Income, etc.

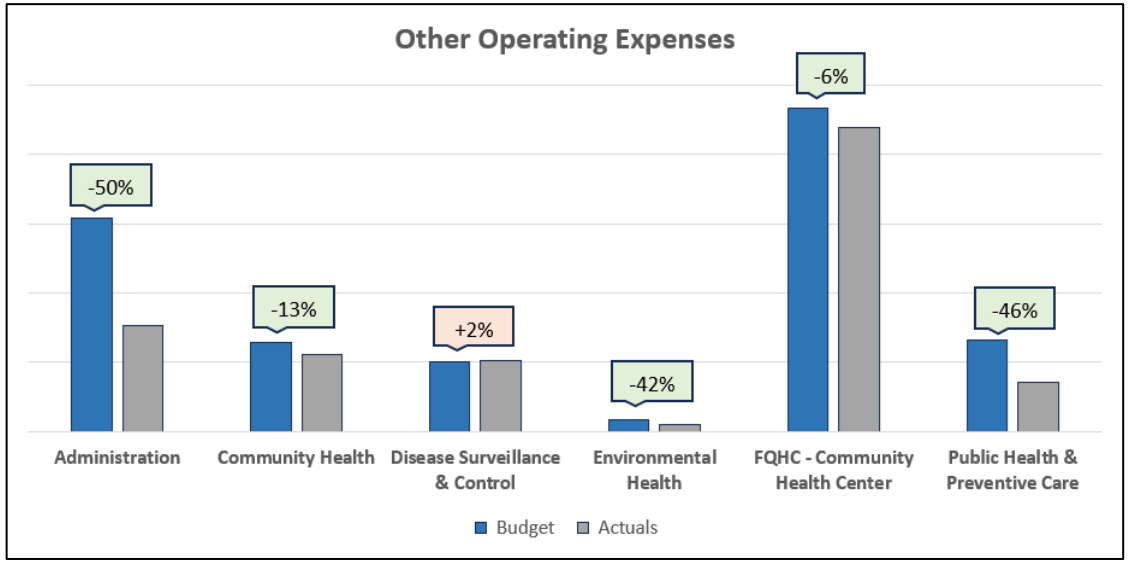
Special Revenue Fund

- *Federal Revenue* – includes direct federal grant revenue from U.S. Dept. of Health and Human Services, U.S. Dept. of Agriculture, and U.S. Dept. of Homeland Security
- *Pass-Thru Revenue* – includes revenue passed thru from NV Dept. of Health and Human Services, UNLV, and Clark County
- *State-Revenue* – includes state revenue for FQHC-related grants
- *Other Revenue* – includes revenue from Clark County grants

EXPENSES

(as of March 31, 2026 – Unaudited)





Division	Budget as of Mar 2026	Actual as of Mar 2026	Variance Favorable (Unfavorable)	% +/-	
Employment (Salaries, Taxes & Benefits)					
Administration	$ 19,001,918	$ 18,432,282	$ 569,636	-3%	
Community Health	10,111,911	9,864,970	246,941	-2%	
Disease Surveillance & Control	10,812,072	10,319,554	492,518	-5%	
Environmental Health	19,757,918	19,463,625	294,293	-1%	
FQHC - Community Health Center	11,096,942	10,410,659	686,283	-6%	
Public Health & Preventive Care	9,909,242	9,151,831	757,410	-8%	
SUBTOTAL	$ 80,690,002	$ 77,642,920	$ 3,047,082	-4%	
Other (Supplies, Contractual, Capital)					
Administration	$ 15,387,944	$ 7,621,517	$ 7,766,426	-50%	1
Community Health	6,422,104	5,601,953	820,151	-13%	
Disease Surveillance & Control	5,030,381	5,150,460	(120,079)	2%	
Environmental Health	860,752	502,661	358,091	-42%	
FQHC - Community Health Center	23,356,224	21,948,654	1,407,570	-6%	2
Public Health & Preventive Care	6,600,064	3,568,114	3,031,950	-46%	3
SUBTOTAL	$ 57,657,469	$ 44,393,360	$ 13,264,109	-23%	
Total Operating Expenses	**$ 138,347,471**	**$ 122,036,280**	**$ 16,311,190**	**-12%**	
Indirect Costs/Cost Allocations	$ 107	$ 0	$ 107	0%	
Transfers IN	(4,351,567)	(3,470,595)	(880,972)	-20%	
Transfers OUT	6,601,530	6,470,595	130,935	-2%	
Total Transfers & Allocations	$ 2,250,071	$ 3,000,000	$ (749,929)	0%	
TOTAL EXPENSES	**$ 140,597,541**	**$ 125,036,280**	**$ 15,561,261**	**-11%**	

NOTES:

1) MAJORITY OF LAB EXPANSION CAPITAL EXPENSES DEFERRED.
2) CHANGE IN REIMBURSEMENT POLICY FROM PAYER LEAD TO REDUCED PURCHASING OF MEDICATIONS.
3) VACCINE EXPENSES WERE LOWER THAN ANTICIPATED AND PATIENT ENCOUNTERS WERE DOWN YEAR-OVER-YEAR REDUCING SUPPLIES PURCHASES IN FY26.

*GENERAL FUND AND SPECIAL REVENUE FUNDS ONLY. BUDGET EXCLUDES $3M CONTINGENCY.

Expenses by Category

(as of March 31, 2026 – Unaudited)

EXPENSE BY CATEGORY	Administration	Community Health	Disease Surveillance & Control	Environmental Health	FQHC	Public Health & Preventive Care	TOTALS BY CATEGORY
Salaries	$ 12,211,328	$ 6,609,095	$ 6,911,006	$ 13,123,105	$ 6,986,929	$ 6,155,204	$ 51,996,667
Taxes & Benefits	6,220,306	3,255,875	3,409,195	6,340,520	3,423,729	2,996,627	25,646,253
Contractual	5,405,378	2,254,864	2,704,110	261,320	981,770	368,651	11,976,092
Indirect/Cost Allocation	(23,306,133)	3,695,243	3,698,325	4,830,339	8,036,318	3,045,909	0
Supplies	532,230	2,857,178	2,337,953	84,193	20,936,383	2,992,793	29,740,730
Property	1,623,945	442,144	-	-	-	134,583	2,200,672
Travel & Training	59,965	47,767	108,397	157,148	30,501	72,086	475,865
TOTALS BY DEPT	**$ 2,747,019**	**$ 19,162,166**	**$ 19,168,986**	**$ 24,796,625**	**$ 40,395,630**	**$ 15,765,854**	**$122,036,280**

*GENERAL FUND AND SPECIAL REVENUE FUNDS ONLY

Expense Categorization

Expenses (All Funds)

- *Salaries* – includes expenses associated with employee compensation such as salaries, overtime, longevity, etc.
- *Taxes & Fringe Benefits* – includes expenses associated with the employer-paid portion of FICA/Medicare, Health Insurance, Life Insurance, 100% employer-paid retirement (NVPERS), etc.
- *Capital Outlay* – includes expenses associated with capital purchases such as equipment, computer software/hardware, furniture, etc.
- *Contractual* – includes expenses associated with contractual agreements such as professional services, subscriptions, computer software, maintenance, etc.
- *Supplies* – includes expenses associated with Medical Supplies, Vaccines, Lab Supplies, office supplies, etc.
- *Indirect Costs/Cost Allocations* – SNHD Overhead rate is 25.25%. Indirect costs associated with special revenue funds are recovered generally at the allowed 15% de minimis rate. Cost Allocations make up the remaining 10.25%. NOTE: The de minimis rate for federal grants increased from 10% to 15% effective October 1, 2024.
- *Transfers In* – funds transferred into special revenue fund from the general fund.
- *Transfers Out* – funds transferred out of the general fund into other funds.

Other Governmental Funds

(as of March 31, 2026 – Unaudited)

Other Governmental Funds	Budget as of MAR 2026	Actual as of MAR 2026	Variance Favorable (Unfavorable)	% +/-
Revenue				
Capital Projects	$ 82,170	$ 167,344	$ 85,174	104%
Bond Reserve	72,465	85,223	12,758	18%
Total Revenue	**$ 154,635**	**$ 252,566**	**$ 97,931**	**63%**
Transfers In	3,000,000	3,000,000	-	0%
Total Revenue & Transfers In	**3,154,635**	**3,252,566**	**97,931**	**3%**
Expenses				
Capital Projects				
Facilities	$ 1,502,393	$ 40,353	$ 1,462,040	97%
Information Technology	975,750	676,986	$ 298,764	31%
Total Expenses	**$ 2,478,143**	**$ 717,340**	**$ 1,760,803**	**71%**
Revenue Less Expenses	**$ 676,492**	**$ 2,535,227**	**$ 1,858,735**	**275%**

Summary of Assets, Liabilities, and Fund Balance

Southern Nevada Health District
Summary of Assets, Liabilities, and Fund Balance
03/31/2026 (Unaudited)

	General Fund	Special Revenue Fund	Other Governmental Funds	Total Governmental Funds
Assets				
Total assets	75,431,166	18,739,404	10,151,672	104,322,248
Liabilities				
Total liabilities	3,592,127	18,617,950	830,162	23,040,247
Fund Balances				
Nonspendable	4,199,810	2,028	-	4,201,838
Restricted	-	1,191,606	-	1,191,606
Commited	1,000,000	-	-	1,000,000
Assigned	9,211,522	-	9,321,510	18,533,032
Unassigned	57,427,707	(1,072,179)	-	56,355,528
Total fund balances *	71,839,040	121,454	9,321,510	81,282,004

* Reconciling items as of 06/30/25 for reductions in net position for government activity of $(107,379,182) for pension liability, compensated absences liability, leases and subscription assets and post-employment benefits liability are not included in this total which would result in a $(26,091,138) total balance.


QUESTIONS?