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# memorandum

**To:** D.J. Whitaker, Southern Nevada Health District  
**From:** Jennifer Green, Director of Budget and Financial Planning  
**Subject:** Fiscal Year 2025 Budget Pages  
**Date:** May 16, 2024

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 **Noon, Monday, May 20, 2024**.

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.

*Kim Saner*

Signature

5/20/2024

Date

Kim K Saner Deputy District Health Officer- Admin

Print Name and Title

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Licenses & Permits				
Business Licenses & Permits				
Business Licenses	23,557,537	26,873,579	27,802,255	27,802,255
Intergovernmental Revenues				
State Shared Revenues				
Other	31,630,078	34,088,562	37,658,060	37,651,176
Charges for Services				
Health				
Other	28,940,004	38,517,726	39,943,686	39,943,686
Miscellaneous				
Interest Earnings	554,290	732,938	669,772	669,772
Other	4,411,099	1,325,316	1,889,388	1,889,388
Subtotal	4,965,389	2,058,254	2,559,160	2,559,160
Subtotal Revenues	89,093,008	101,538,121	107,963,161	107,956,277
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Leases Issued	564,309			
Subscriptions	641,291			
BEGINNING FUND BALANCE	36,886,107	47,091,967	45,827,732	45,827,732
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	36,886,107	47,091,967	45,827,732	45,827,732
TOTAL AVAILABLE RESOURCES	127,184,715	148,630,088	153,790,893	153,784,009

Clark County  
(Local Government)

SCHEDULE B

Fund 7050  
Southern Nevada Health District

<b><u>EXPENDITURES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Health				
Health District				
Salaries & Wages	37,411,264	40,515,704	45,815,313	46,412,030
Employee Benefits	15,214,363	21,356,250	22,012,578	22,521,269
Services & Supplies	10,317,763	31,245,198	31,311,576	32,163,852
Capital Outlay	1,676,006	720,438		688,800
Principal	746,242			
Interest	281,659		6,126,385	
Subtotal Expenditures	65,647,297	93,837,590	105,265,852	101,785,951
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Reserves				3,000,000
Operating Transfers Out (Schedule T)				
To Fund 7060 (SNHD Capital Improvement)		2,000,000	1,000,000	2,000,000
To Fund 7090 (SNHD Grant)	14,445,451	6,964,766	5,360,407	5,530,735
Subtotal	14,445,451	8,964,766	6,360,407	10,530,735
ENDING FUND BALANCE	47,091,967	45,827,732	42,164,634	41,467,323
TOTAL FUND COMMITMENTS AND FUND BALANCE	127,184,715	148,630,088	153,790,893	153,784,009

Clark County  
(Local Government)

SCHEDULE B

Fund 7050  
Southern Nevada Health District

<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	38,446	40,000	70,000	70,000
Subtotal Revenues	38,446	40,000	70,000	70,000
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 7050 (Southern Nevada Health District)		2,000,000	1,000,000	2,000,000
<b>BEGINNING FUND BALANCE</b>	1,874,552	1,405,045	1,460,445	1,460,445
Prior Period Adjustments				
Residual Equity Transfer				
<b>TOTAL BEGINNING FUND BALANCE</b>	1,874,552	1,405,045	1,460,445	1,460,445
<b>TOTAL AVAILABLE RESOURCES</b>	1,912,998	3,445,045	2,530,445	3,530,445
<b>EXPENDITURES</b>				
Health				
Health District				
Capital Outlay	507,953	1,984,600	1,800,575	1,800,575
Subtotal Expenditures	507,953	1,984,600	1,800,575	1,800,575
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE</b>	1,405,045	1,460,445	729,870	1,729,870
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	1,912,998	3,445,045	2,530,445	3,530,445

Clark County  
(Local Government)

SCHEDULE B

Fund 7060  
Southern Nevada Health District Capital Improvement

<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	16,024	20,000	30,000	30,000
Subtotal Revenues	16,024	20,000	30,000	30,000
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
<b>BEGINNING FUND BALANCE</b>	3,008,500	3,024,524	3,044,524	3,044,524
Prior Period Adjustments				
Residual Equity Transfer				
<b>TOTAL BEGINNING FUND BALANCE</b>	3,008,500	3,024,524	3,044,524	3,044,524
<b>TOTAL AVAILABLE RESOURCES</b>	3,024,524	3,044,524	3,074,524	3,074,524
<b>EXPENDITURES</b>				
Health				
Health District				
Subtotal Expenditures	0	0	0	0
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE</b>	3,024,524	3,044,524	3,074,524	3,074,524
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	3,024,524	3,044,524	3,074,524	3,074,524

Clark County  
(Local Government)

SCHEDULE B

Fund 7070  
Southern Nevada Health District Bond Reserve

<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
Department of Agriculture	90,133	77,020		
Department of Health & Human Services	64,575,755	80,516,874	48,189,355	49,262,176
Department of Homeland Security	111,952	157,264	138,361	138,361
Department of Justice	25,340	306,539	448,479	448,479
Environmental Protection Agency	362,500	379,350	365,559	365,559
State Grants				
Department of Health & Human Services	152,647	189,880	7,723,479	6,245,338
Other Grants				
Clark County	3,617,253	4,240,019	4,616,746	4,421,746
City of Las Vegas	853,121	1,000,000	800,000	800,000
Other	2,465,425	2,889,886	2,468,706	2,468,706
Subtotal Revenues	72,254,126	89,756,832	64,750,685	64,150,365
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 7050 (Southern Nevada Health District)	14,445,451	6,964,766	5,360,407	5,530,735
BEGINNING FUND BALANCE	57,622	105,306	105,306	105,306
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	57,622	105,306	105,306	105,306
TOTAL AVAILABLE RESOURCES	86,757,199	96,826,904	70,216,398	69,786,406
<b>EXPENDITURES</b>				
Health				
Health District				
Salaries & Wages	22,869,797	23,805,265	20,624,041	20,427,843
Employee Benefits	9,316,464	11,342,187	9,707,191	9,615,389
Services & Supplies	52,383,623	53,861,403	8,180,685	28,758,460
Capital Outlay	1,965,720	7,712,743	31,599,175	10,879,408
Principal	106,352			
Interest	9,937			
Subtotal Expenditures	86,651,893	96,721,598	70,111,092	69,681,100
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	105,306	105,306	105,306	105,306
TOTAL FUND COMMITMENTS AND FUND BALANCE	86,757,199	96,826,904	70,216,398	69,786,406

Clark County  
(Local Government)

SCHEDULE B

Fund 7090  
Southern Nevada Health District Grant

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING 06/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Total Operating Revenue	0	0	0	0
OPERATING EXPENSE				
Health				
Services & Supplies	575	3,000	500	500
Depreciation/Amortization				
Total Operating Expense	575	3,000	500	500
Operating Income or (Loss)	(575)	(3,000)	(500)	(500)
NONOPERATING REVENUES				
Interest Earnings	1,003	5,000	1,500	1,500
Total Nonoperating Revenues	1,003	5,000	1,500	1,500
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
Net Income (Loss) before				
Operating Transfers	428	2,000	1,000	1,000
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	428	2,000	1,000	1,000

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 7620  
Southern Nevada Health District - Proprietary Fund

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash paid for services & supplies	(575)	(3,000)	(500)	(500)
a. Net cash provided by (or used for) operating activities	(575)	(3,000)	(500)	(500)
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:				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	1,003	5,000	1,500	1,500
d. Net cash provided by (or used in) investing activities	1,003	5,000	1,500	1,500
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	428	2,000	1,000	1,000
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	86,122	86,550	88,550	88,550
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	86,550	88,550	89,550	89,550

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 7620  
Southern Nevada Health District - Proprietary Fund