






TO: SOUTHERN NEVADA DISTRICT BOARD OF HEALTH **DATE:** June 26, 2025

RE: Approval of the budget augmentation for Southern Nevada Health District for the fiscal year ending June 30, 2025.

PETITION #33-25

That the Southern Nevada District Board of Health *approve the budget augmentation for the fiscal year ending June 30, 2025 to meet the financial requirements of NRS 354.598005.*

PETITIONERS:

Cassius Lockett, PhD, *District Health Officer* 
Kim K. Saner, *Deputy District Health Officer – 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 increase in total revenue sources (FY2025) in the General Fund budget of \$3,718,370 will provide additional resources to the FY2024-2025 SNHD General Fund Budget. FY2024-2025 appropriations also increased by \$1,312,900 from \$110,559,770 to \$111,872,670.

The projected total FY2025 Grant Fund budget revenue was \$78,880,017 and has decreased to \$55,374,890, a decrease of \$23,505,127 to align with year-to-date actual amounts. FY2024-2025 appropriations decrease from \$85,231,149 to \$62,500,803 to align with year-to-date actual amounts.

To complete the augmentation process, the attached Resolutions to Augment #03-25 for Southern Nevada Health District General Fund Budget and #04-25 for Southern Nevada Health District Grant (Special Revenue). Fund Budget for Fiscal Year Ending June 30, 2025 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 #03-25 for Southern Nevada Health District General Fund Budget and #04-25 for Southern Nevada Health District Grant (Special Revenue).

**RESOLUTION #03-25**

RESOLUTION TO AUGMENT THE 2024-2025 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 **\$169,110,608** on July 1, 2024; and

WHERE AS, the total available resources are now determined to be **\$172,828,978**.

WHEREAS, said additional unanticipated resources are as follows:

Southern Nevada Health District (General) Fund

Ending Fund as of 6/30/2024	\$0
Total Revenues Sources (Increased)	\$3,718,370
Total	<u>\$3,718,370</u>

WHEREAS, there is a need to apply these excess proceeds in the **Southern Nevada Health District (General) Fund**.

Now, therefore, it is hereby RESOLVED, that **Southern Nevada Health District** shall augment its

2024-2025 budget by appropriating **\$1,312,900** for use in the **Southern Nevada Health District (General) Fund**, thereby increasing its appropriations from **\$110,559,770** to **\$111,872,670**. A detailed schedule is attached to this Resolution and by reference is made a part thereof.

IT IS FURTHER RESOLVED that the **Southern Nevada Health District** shall forward the necessary documents to the Department of Taxation, State of Nevada.

PASSED, ADOPTED, AND APPROVED the **26th of June 2025**.

AYES:

NAYS:

Absent:

By: _____

ATTEST: _____

REVENUES	FINAL BUDGET	REVISIONS	REVISED REVENUE RESOURCES
Licenses & Permits			
Business Licenses & Permits			
Business Licenses	29,016,623	607,165	29,623,788
Intergovernmental Revenues			
State Shared Revenues			
Other	37,651,176	-	37,651,176
Charges for Services			
Health			
Other	44,523,621	1,412,292	45,935,913
Miscellaneous			
Interest Earnings	669,772	1,303,128	1,972,900
Other	2,376,588	395,785	2,772,373
SUBTOTAL REVENUE ALL SOURCES	114,237,780	3,718,370	117,956,150
OTHER FINANCING SOURCES			
Operating Transfers in (Sch T)			
SUBTOTAL OTHER FINANCING SOURCES			
BEGINNING FUND BALANCE	54,872,828	-	54,872,828
TOTAL BEGINNING FUND BALANCE	54,872,828	-	54,872,828
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL AVAILABLE RESOURCES	169,110,608	3,718,370	172,828,978
EXPENDITURE BY FUNCTION AND ACTIVITY	FINAL BUDGET	REVISIONS	REVISED EXPENDITURES
Health			
Health District			
Salaries & Wages	48,356,317	1,589,301	49,945,618
Employee Benefits	23,897,602	(1,229,267)	22,668,335
Services & Supplies	37,592,452	917,520	38,509,972
Capital Outlay	713,400	35,345	748,745
SUBTOTAL EXPENDITURES	110,559,770	1,312,900	111,872,670
OTHER USES			
Contingency (not to exceed 3% of total expenditures)	3,000,000	-	3,000,000
Operating Transfers			
To Fund 7060	2,000,000	-	2,000,000
To Fund 7090	6,351,132	774,781	7,125,913
SUBTOTAL OTHER USES	11,351,132	774,781	12,125,913
ENDING FUND BALANCE			
TOTAL ENDING FUND BALANCE	47,199,706	1,630,689	48,830,395
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL FUND COMMITMENTS AND FUND BALANCE	169,110,608	3,718,370	172,828,978

(Local Government)
Schedule B - 7050 Fund

**RESOLUTION #04-25**

RESOLUTION TO AUGMENT THE 2024-2025 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 **\$85,313,230** on July 1, 2024; and

WHERE AS, the total available resources are now determined to be **\$62,582,884**.

WHEREAS, said net of unanticipated resources are as follows:
Southern Nevada Health District Grant (Special Revenue) Fund

Total Revenues Sources (decreased) \$(22,730,346)

Total **\$(22,730,346)**

WHEREAS, there is a need to apply these decreases in the **Southern Nevada Health District Grant (Special Revenue) Fund**.

Now, therefore, it is hereby RESOLVED, that **Southern Nevada Health District** shall augment its 2024-2025 budget by appropriating **(\$22,730,346)** for use in the **Southern Nevada Health District Grant (Special Revenue) Fund**, thereby decreasing its appropriations from **\$85,231,149 to \$62,500,803**. A detailed schedule is attached to this Resolution and by reference is made a part thereof.

IT IS FURTHER RESOLVED that the **Southern Nevada Health District** shall forward the necessary documents to the Department of Taxation, State of Nevada.

PASSED, ADOPTED, AND APPROVED the **26th of June 2025**.

AYES:

NAYS:

Absent:

By: _____

ATTEST: _____

REVENUES	FINAL BUDGET	REVISIONS	REVISED REVENUE RESOURCES
Intergovernmental Revenues			
Federal Grants			
Department of Health & Human Services	62,846,952	(14,845,527)	48,001,425
Department of Homeland Security	129,394	12,839	142,233
Department of Justice	736,995	(7,377)	729,618
Department of Treasury	-	69,957	69,957
Environmental Protection Agency	264,722	(125,162)	139,560
State Grants			
Departement of Health & Human Services	7,107,200	(3,055,649)	4,051,551
Other Grants			
Clark County	4,578,683	(4,264,657)	314,026
City of Las Vegas	800,000	-	800,000
Other	2,416,070	(1,289,550)	1,126,520
SUBTOTAL REVENUE ALL SOURCES	78,880,017	(23,505,127)	55,374,890
OTHER FINANCING SOURCES			
Operating Transfers in (Sch T)			
From Fund 7050	6,351,132	774,781	7,125,913
SUBTOTAL OTHER FINANCING SOURCES	6,351,132	774,781	7,125,913
BEGINNING FUND BALANCE	82,081	-	82,081
TOTAL BEGINNING FUND BALANCE	82,081	-	82,081
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL AVAILABLE RESOURCES	85,313,230	(22,730,346)	62,582,884
EXPENDITURE BY FUNCTION AND ACTIVITY	FINAL BUDGET	REVISIONS	REVISED EXPENDITURES
Health			
Health District			
Salaries & Wages	20,979,555	(1,016,002)	19,963,553
Employee Benefits	10,116,633	(1,107,906)	9,008,727
Services & Supplies	43,614,752	(12,843,966)	30,770,786
Capital Outlay	10,520,209	(7,762,472)	2,757,737
SUBTOTAL EXPENDITURES	85,231,149	(22,730,346)	62,500,803
OTHER USES			
Contingency (not to exceed 3% of total expenditures)			
Operating Transfers			
SUBTOTAL OTHER USES			
ENDING FUND BALANCE	82,081	0	82,081
TOTAL ENDING FUND BALANCE	82,081	-	82,081
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL FUND COMMITMENTS AND FUND BALANCE	85,313,230	(22,730,346)	62,582,884

(Local Government)
Schedule B - 7090 Fund



FY 2024-2025 June Budget Augmentation

Board of Health Meeting

June 26, 2025



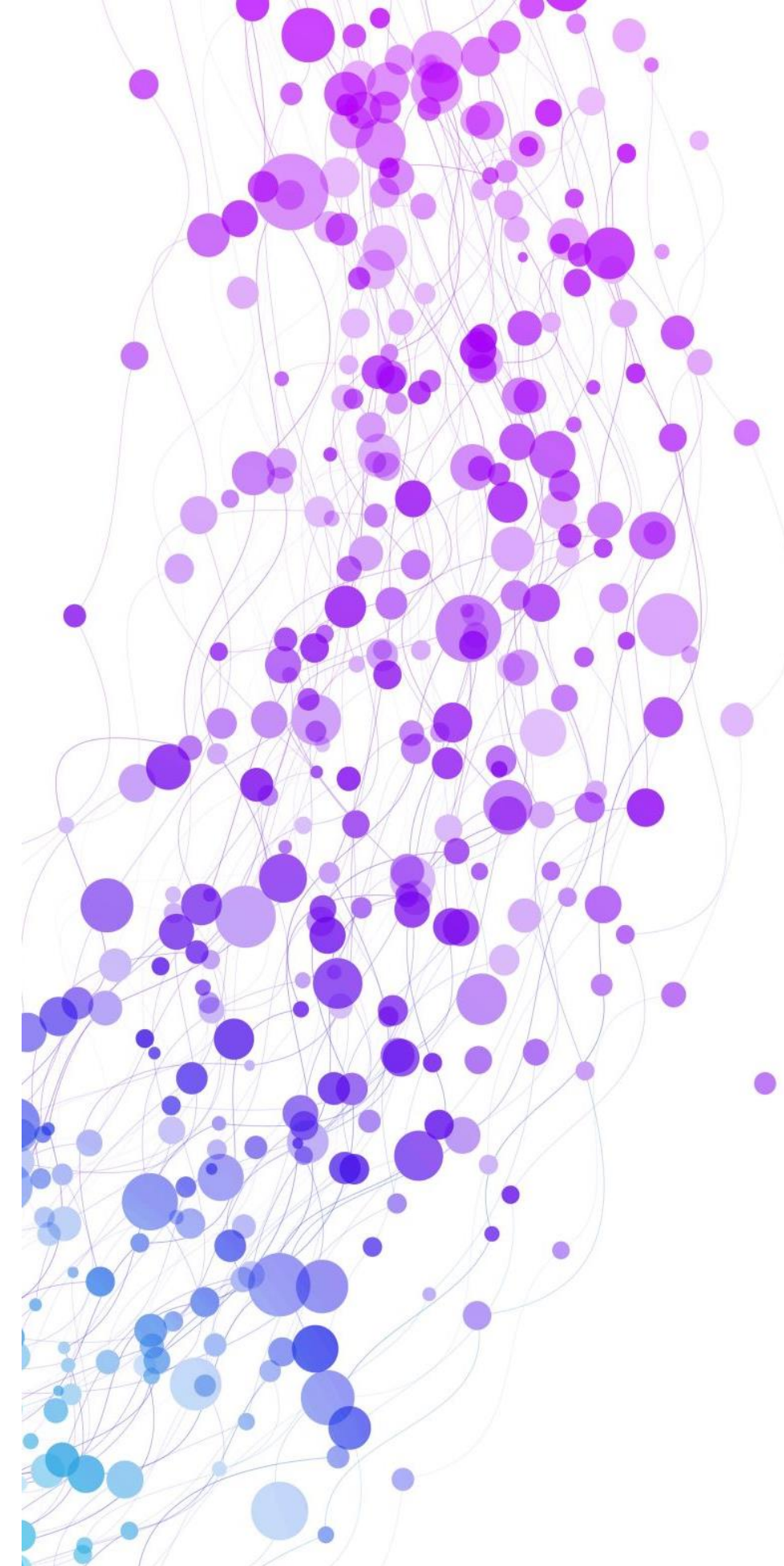
Definition

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

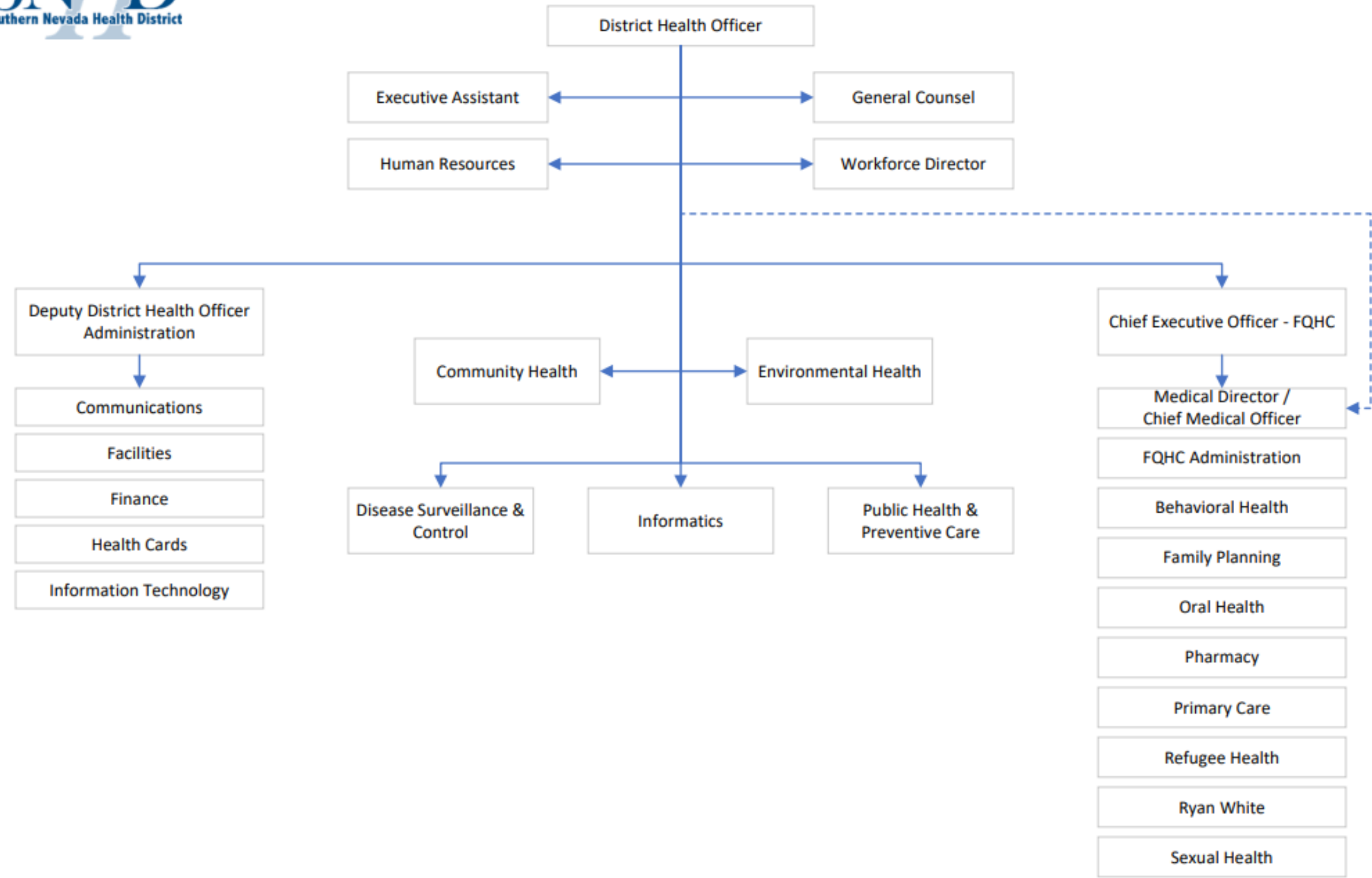
Unlawful expenditure of money in excess of amount appropriated; penalties; exceptions, states that “No governing body or member thereof, officer, office, department, or agency may, during any fiscal year, expend or contract to expend any money or incur any liability, or enter into any contract which 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.”



SNHD ORGANIZATION CHART



SNHD Organizational Chart
Effective: 02/24/2025

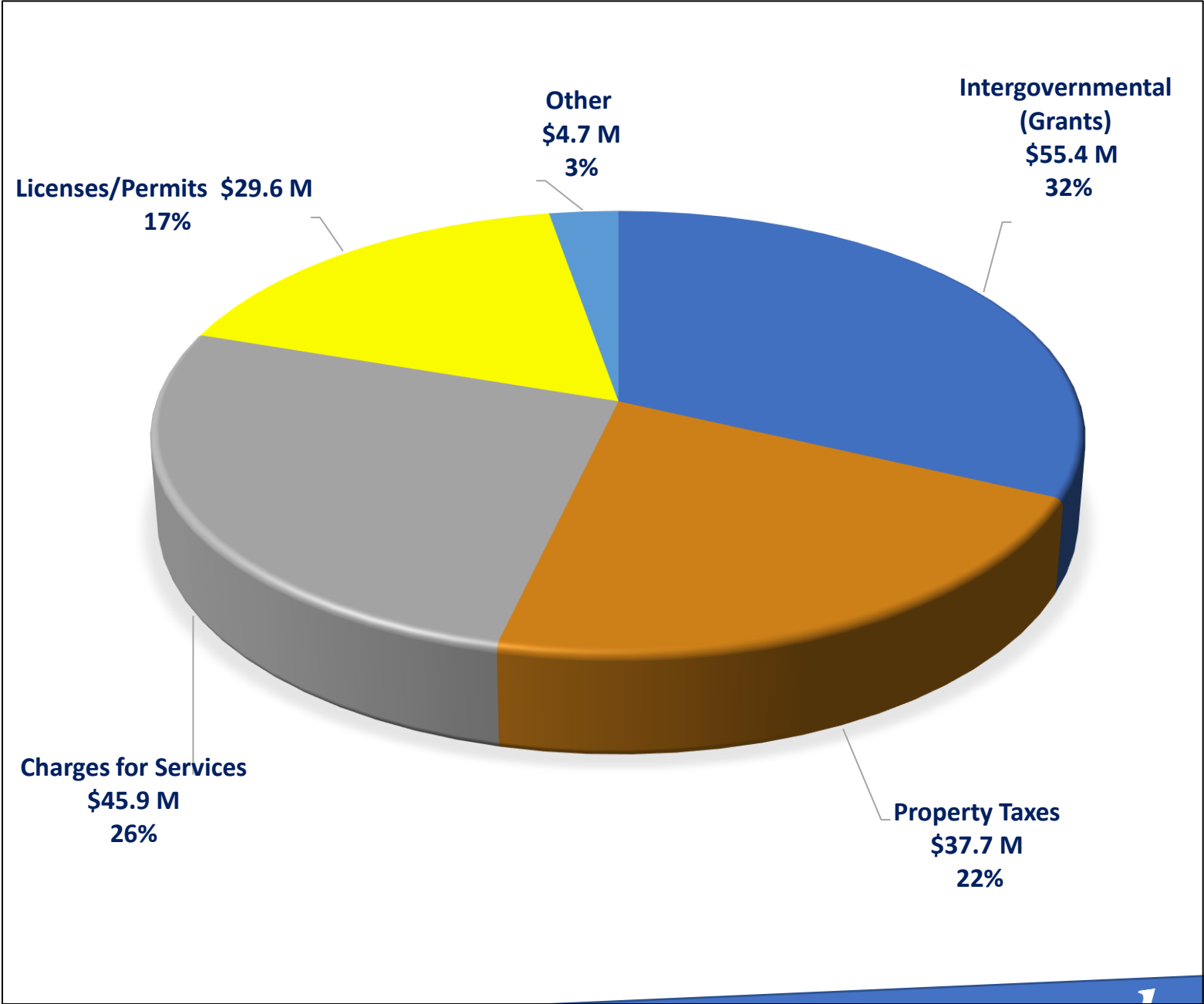
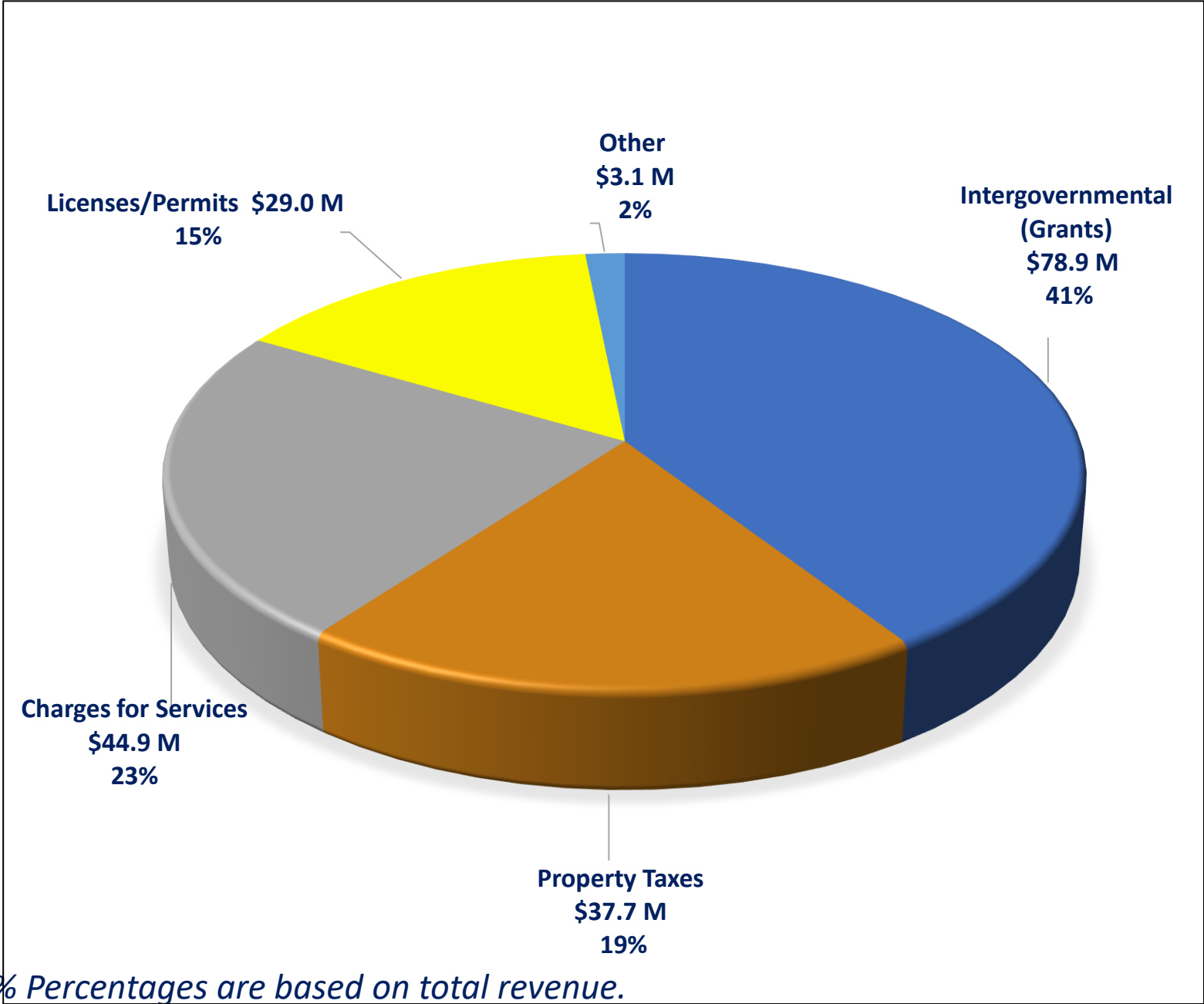


REVENUES

COMBINED GF & SRF REVENUES BY SOURCE – comparison

FY2025 January Budget
Augmentation Revenue
\$193.1M

FY2025 June Augmentation
Budget Revenue
\$173.3M



% Percentages are based on total revenue.

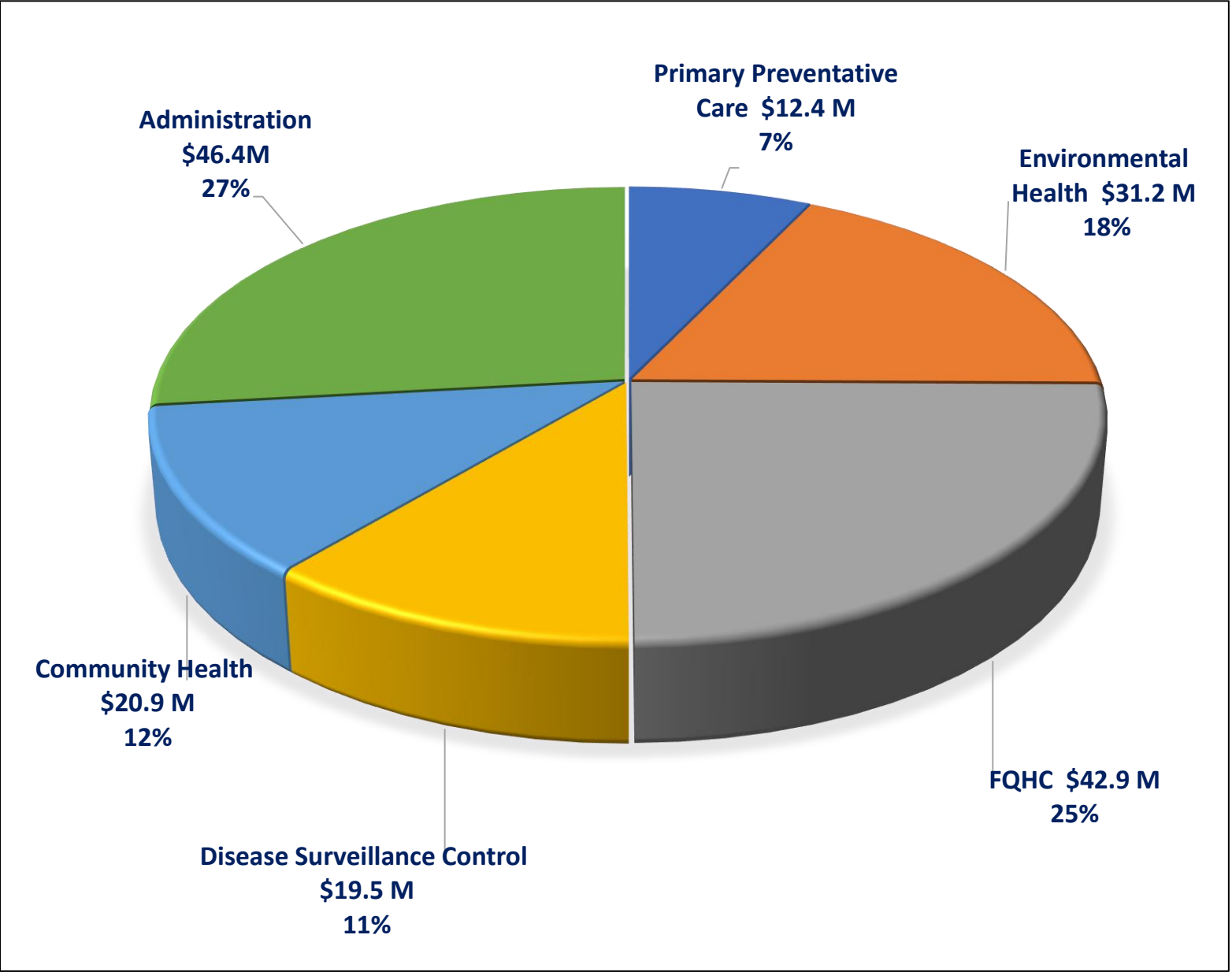
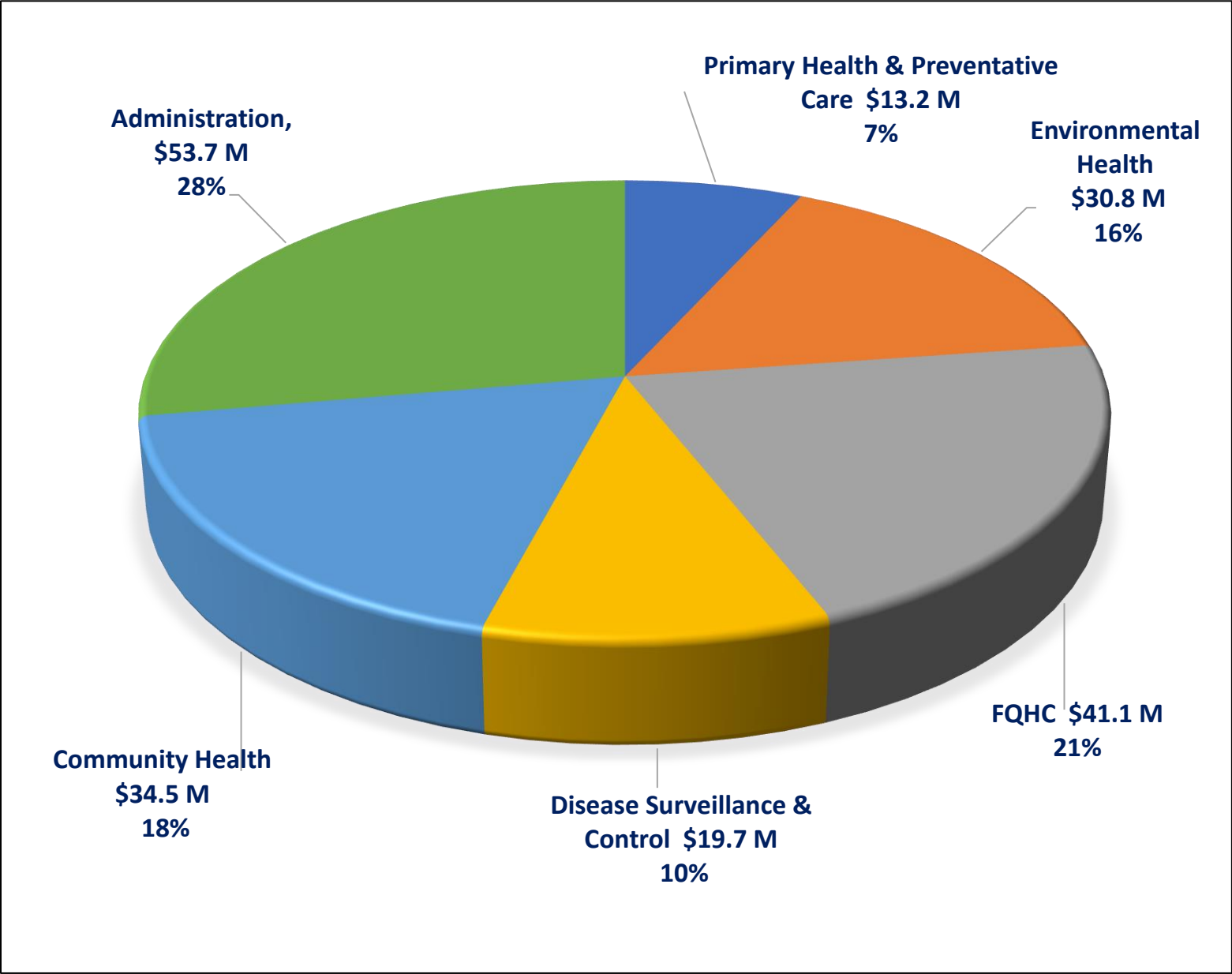
**Does not include Transfers In

REVENUES

COMBINED REVENUES BY DIVISION – comparison

FY2025 January Budget
Augmentation Revenue
\$193.1 M

FY2025 June Augmentation
Budget Revenues
\$173.3M



% Percentages are based on total revenue.

**Does not include Transfers In

REVENUES

GENERAL & GRANTS FUND HIGHLIGHTS



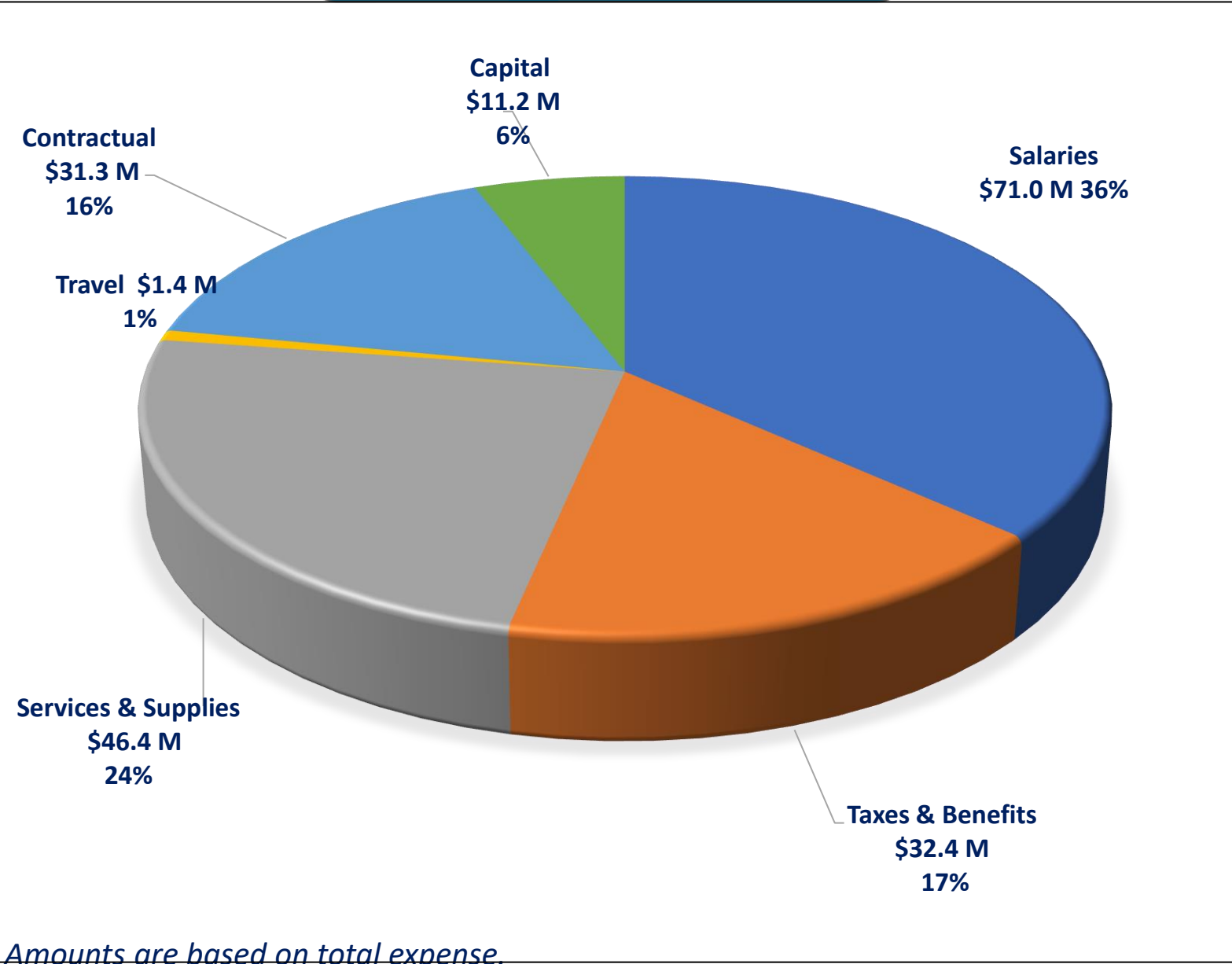
Special Revenue (Grants) decreased by \$23.5M primarily due to changes resulting from the impact of the Covid Health Disparity (CVDIS) Grant ending (\$3.9M), the Enhancing Detection and Expansion grants being reduced (\$12.3M), and the lab expansion grants and SB118 funding being moved to FY2026 (\$8.1M), as well as reductions in Ryan White funding, offsetting by an increase in new Nevada State Opioid Response (SOR) grant (\$1.5M).

Pharmacy revenue (FQHC Gen Fund), a major component of charges for services, is augmented at **\$31.3M**, an increase of \$2.2M, compared to Jan 2025 augmented budget of \$29.1M.

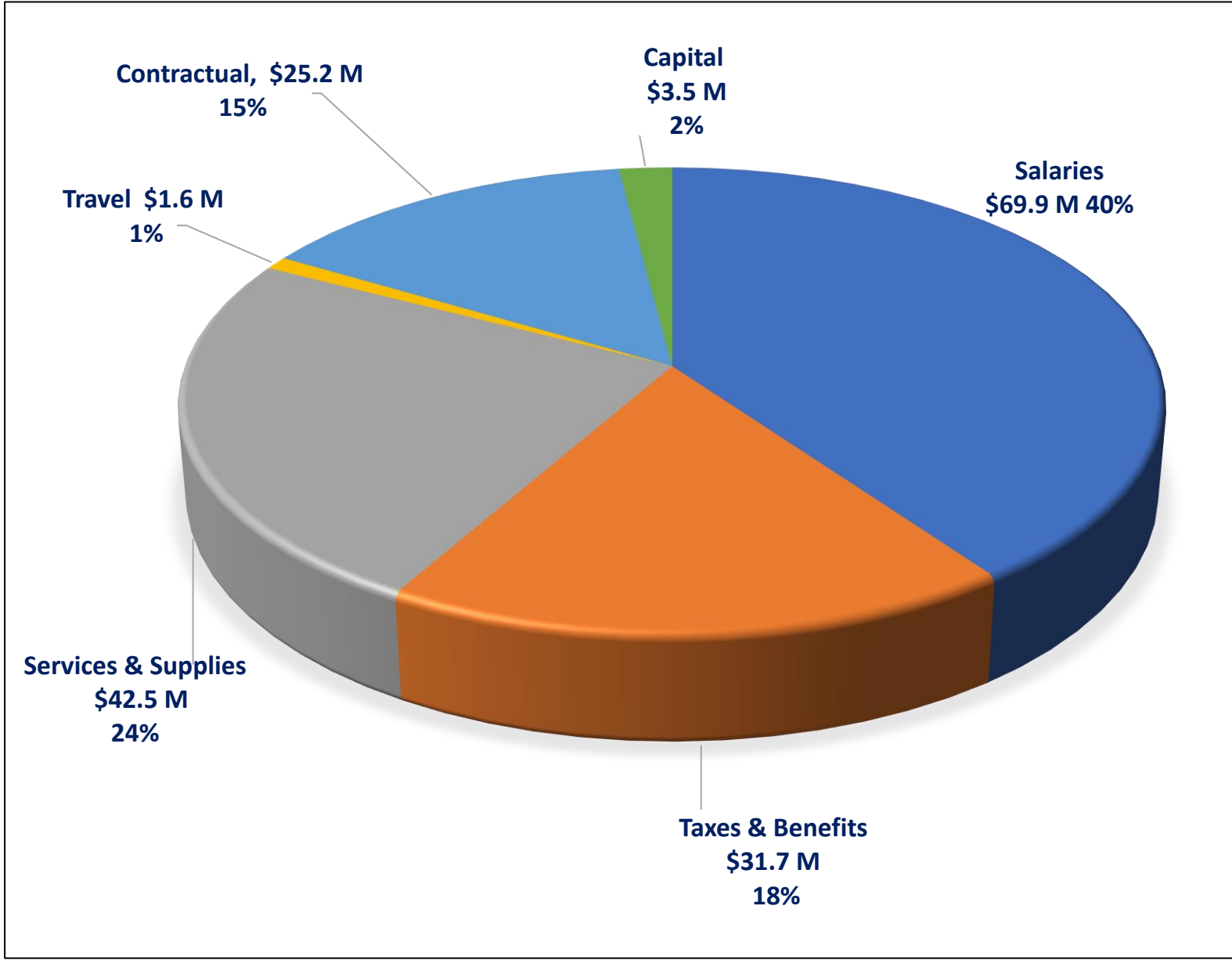
EXPENDITURES

COMBINED EXPENSES BY SOURCE – comparison

FY2025 January Budget
Augmentation Expense
\$193.7 M



FY2025 June Augmentation
Budget Expense
\$174.4M



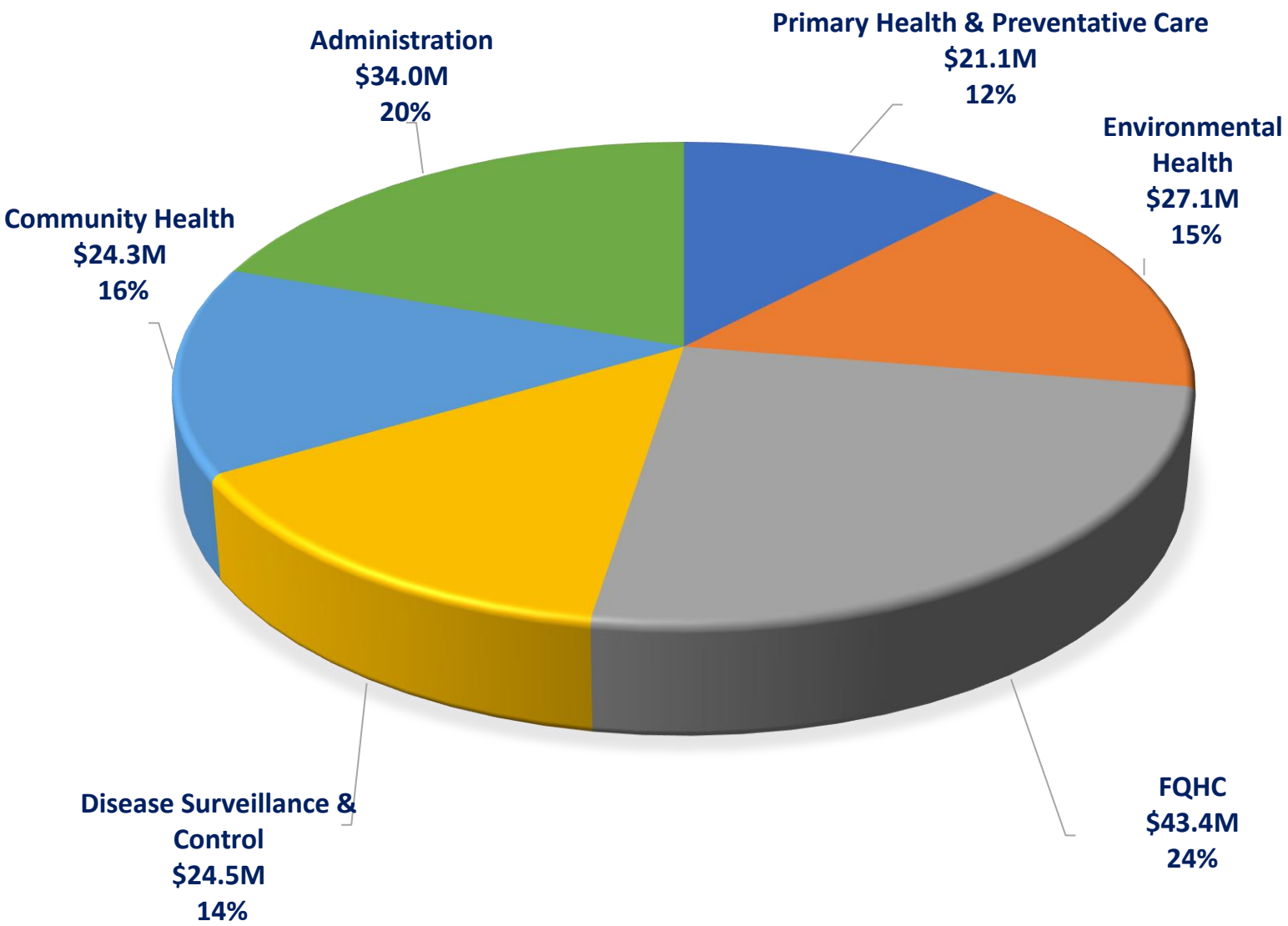
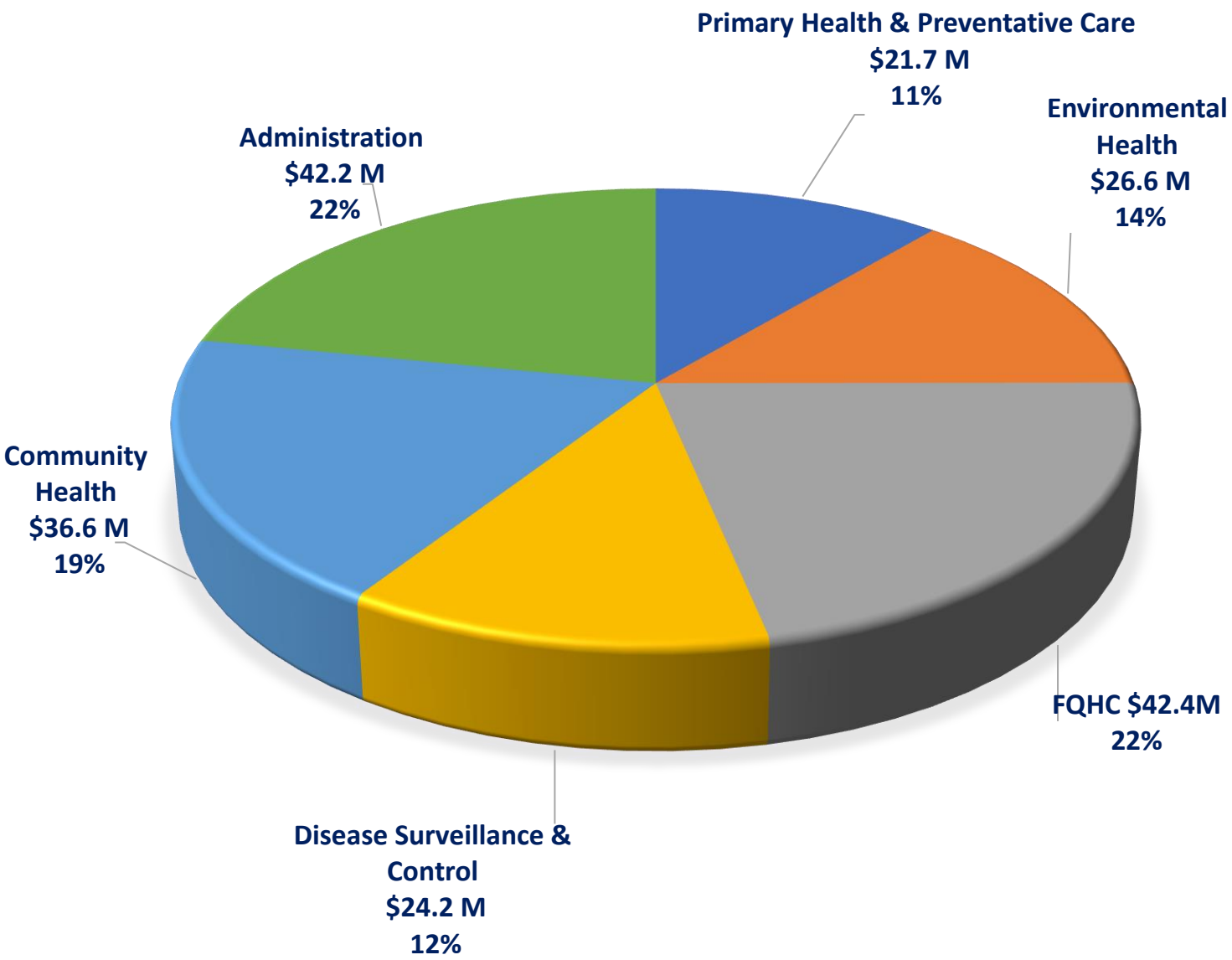
\$ Amounts are based on total expense.
**Does not include Transfers Out and Cost Allocations
**Does not include Transfers Out to Capital of \$2M

EXPENDITURES

COMBINED EXPENSES BY DIVISION – comparison

FY2025 January Budget
Augmentation Expense
\$193.7 M

FY2025 June Augmentation
Budget Expense
\$174.4M



\$ Amounts are based on total expense.
**Does not include Transfers Out and Cost Allocations
**Does not include Transfers Out to Capital of \$2M

EXPENDITURES

General & Grants Fund HIGHLIGHTS



General Fund and Special Revenue expenditures total augmented budget is at **\$174.4M** compared to \$193.7M in the Jan 2025 augmented budget, a decrease of \$19.3M. Special Revenue (Grants) decreases primarily due to the changes resulting from the impact of the Covid Health Disparity (CVDIS) Grant ending (\$3.9M), the Enhancing Detection and Expansion grants being reduced (\$11.2M), the lab expansion and SB118 expenditures moving to FY2026 (\$6.8M), offset by increases in new Nevada State Opioid Response (SOR) grant expenditures (\$1.5M) and other miscellaneous grant expenditures.



Pharmacy medication expenses increased from \$23.9M to \$25.1M, a **\$1.3M** increase to align with actuals which is trending higher than the Jan 2025 augmented budget.



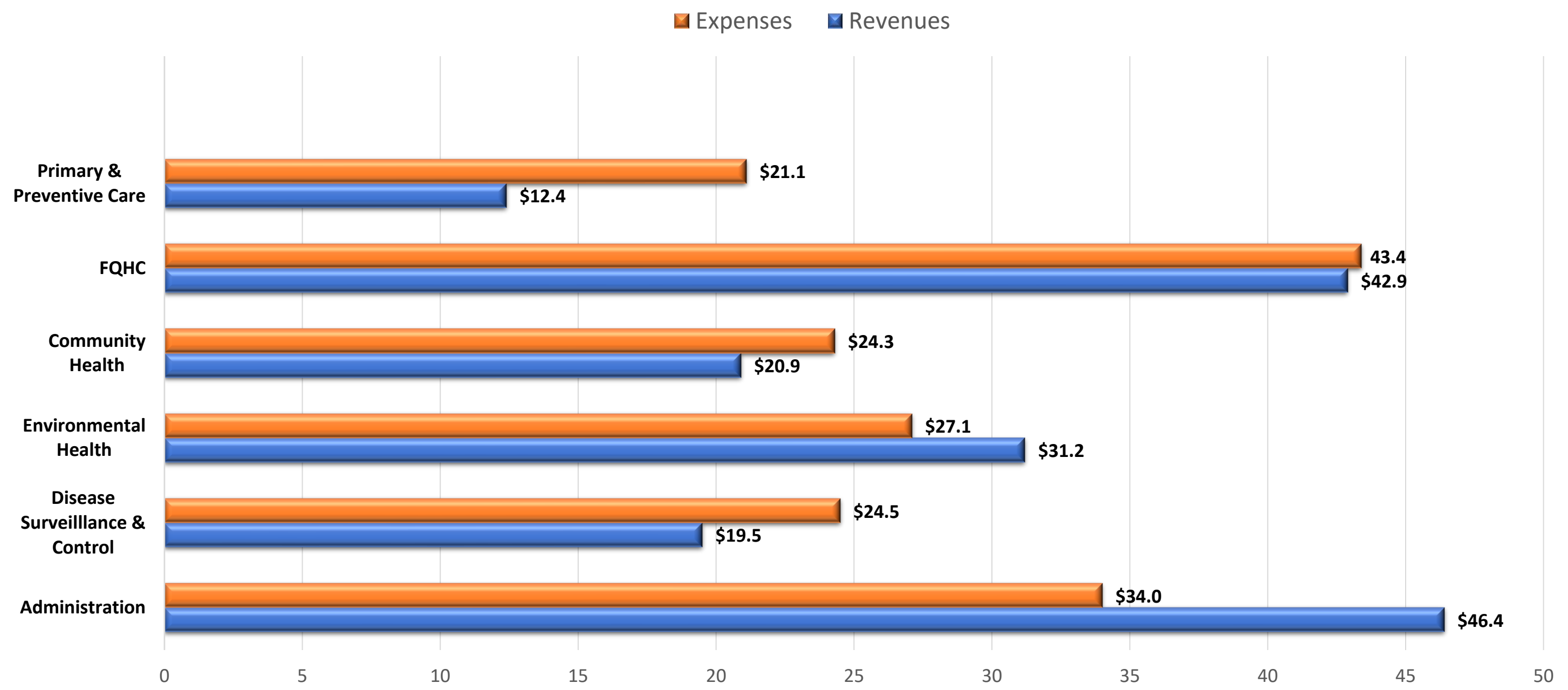
Vaccines expenses decreased from \$6.4M to \$5.8M, a **\$0.6M** decrease to align with actuals which is partially offset by changes in revenue.



Total salaries and benefits for General & Grants Fund is **\$101.6M**, a decrease of **\$1.8M** from the Jan 2025 augmented budget of \$103.4M. This decrease is primarily due to vacant positions not being filled.

REVENUES VS. EXPENDITURES

COMBINED FUNDS BY DIVISION EXCLUDING COST ALLOCATION



PERSONNEL

Southern Nevada Health District FY25 FTE Count					
Division	2024/2025 ADOPTED	2024/2025 AMENDED (JAN)	2024/2025 AMENDED (JUN)	FTE Change	% FTE CHANGE Amended (Jan) vs Amended (June)
Public Health & Preventive Care	123.5	115.7	110.0	-5.7	-4.9%
Environmental Health	203.0	205.0	200.0	-5.0	-2.4%
FQHC	121.0	121.7	111.5	-10.2 ²	-8.4%
Disease Surveillance & Control	125.0	126.0	124.0	-2.0	-1.6%
Community Health	104.0	103.0	98.0	-5.0	-4.9%
Administration	190.0	192.0	185.5	-6.5	-3.4%
Total:	866.5³	863.3³	829.0³	-34.3¹	-4.0%
1 - Vacant positions not filled or placed on hold 2 - Dental program placed on hold; Vacant positions not filled or placed on hold 3 - Represents FTE with Adopted, Amended (January), Amended (June) headcount of 876, 877, and 874, respectively					

Southern Nevada Health District FY25 Head Count					
Division	2024/2025 ADOPTED HEADCOUNT	2024/2025 AMENDED (JAN)	2024/2025 AMENDED (JUN)	Headcount Change	% FTE CHANGE Amended (Jan) vs Amended (June)
Public Health & Preventive Care	116	116.0	115.0	-1.0	0
Environmental Health	205	205.0	204.0	-1.0	0
FQHC	134	134.0	134.0	0.0	0
Disease Surveillance & Control	126	127.0	126.0	-1.0	0
Community Health	103	103.0	103.0	0.0	0
Administration	192	192.0	192.0	0.0	0
Total:	876	877	874	-3	0

GENERAL FUND

General Fund	FY24 Actual	FY25 Amended - Jan	FY25 Amended - June
Beginning Fund Balance	47,091,967	54,872,828	54,872,828
Revenues	104,502,746	114,237,780	117,956,150
Expenditures	96,721,885	121,910,903	123,998,584
Change in Fund Balance	7,780,861	(7,673,123)	(6,042,434)
Ending Fund Balance	54,872,828	47,199,705	48,830,394

Change in Fund Balance includes \$3M contingency, cost allocation and transfer out to Special Revenue and Capital Project funds for FY 2025.

SPECIAL REVENUE FUND

Special Revenue	FY24 Actual	FY25 Amended - Jan	FY25 Amended - June
Beginning Fund Balance	105,306	82,081	82,081
Revenues	64,278,737	85,231,149	62,500,803
Expenditures	64,301,962	85,231,149	62,500,803
Change in Fund Balance	(23,225)	-	-
Ending Fund Balance	82,081	82,081	82,081

Change in Fund Balance includes cost allocation and transfers in from General Fund.

CAPITAL PROJECTS FUND

Capital Projects Fund	FY24 Actual	FY25 Amended - Jan	FY25 Amended - June
Beginning Fund Balance	1,405,046	2,730,175	2,730,175
Revenues	2,148,872	2,070,000	2,070,000
Expenditures	823,743	1,800,575	1,800,575
Change in Fund Balance	1,325,129	269,425	269,425
Ending Fund Balance	2,730,175	2,999,600	2,999,600

BOND RESERVE FUND

Bond Reserve Fund	FY24 Actual	FY25 Amended - Jan	FY25 Amended - June
Beginning Fund Balance	3,024,523	3,042,808	3,042,808
Revenues	18,285	30,000	30,000
Expenditures	-	-	-
Change in Fund Balance	18,285	30,000	30,000
Ending Fund Balance	3,042,808	3,072,808	3,072,808

INTERNAL SERVICE FUND

Internal Service Fund	FY24 Actual	FY25 Amended - Jan	FY25 Amended - June
Beginning Fund Balance	86,550	91,295	91,295
Revenues	4,745	1,500	1,500
Expenditures	-	500	500
Change in Fund Balance	4,745	1,000	1,000
Ending Fund Balance	91,295	92,295	92,295

RECOMMENDATION

- Approval of the FY 2025 June budget augmentation as presented.
 - ❖ Petition #33-25
 - 1. Resolution #03-25 – General Fund
 - 2. Resolution #04-25 – Special Revenue Fund
- Copies to be submitted to Clark County and State of Nevada, pending further instructions.

