



MINUTES

SOUTHERN NEVADA DISTRICT BOARD OF HEALTH FINANCE COMMITTEE MEETING

February 24, 2026 – 11:00 a.m.

Meeting was conducted via Microsoft Teams

- MEMBERS PRESENT:** Scott Nielson – Chair – At-Large Member, Gaming
April Becker – Commissioner, Clark County
Nancy Brune – Council Member, City of Las Vegas
Shondra Summers-Armstrong – Council Member, City of Las Vegas
- ABSENT:** Marilyn Kirkpatrick – Commissioner, Clark County
- ALSO PRESENT:** N/A
(In Audience)
- LEGAL COUNSEL:** Heather Anderson-Fintak, General Counsel
- EXECUTIVE SECRETARY:** Cassius Lockett, PhD, MS, District Health Officer (*absent*)
- STAFF:** Emily Anelli, Tawana Bellamy, Daniel Burns, Victoria Burris, Andria Cordovez Mulet, Jason Frame, Xavier Gonzales, Horng-Yuan Kan, Kimberly Monahan, Brian Northam, Yin Jie Qin, Larry Rogers, Alexis Romero, Randy Smith, DJ Whitaker, Edward Wynder, Lourdes Yapjoco

I. CALL TO ORDER AND ROLL CALL

Chair Nielson called the meeting to order at 11:08 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 five (5) 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 FEBRUARY 24, 2026 MEETING AGENDA** *(for possible action)*

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

V. **CONSENT AGENDA**

1. **APPROVE MINUTES/FINANCE COMMITTEE MEETING:** November 19, 2025 *(for possible action)*

A motion was made by Member Brune, seconded by Member Becker, and carried unanimously to approve the February 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 February 26, 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 #01-26 – Increasing the General Fund Budget by \$4,856,172, from \$117,309,423 to \$122,165,595
 - The decrease in total revenue sources (FY2026) in the General Fund budget is 1,566,700 will reduce resources to the FY2026 SNHD General Fund Budget.
- Resolution #02-26 – Decreasing the Grant Fund (Special Revenue) by \$8,363,702, from \$70,661,216 to \$62,297,514
 - With the increase of FY2025 end fund balance to the Grant Fund (Special Revenue) was \$39,372, from adopted \$82,081 to actual \$121,453. The FY2026 total adopted budget revenue is \$61,881,567 and has decreased to \$56,495,488, a difference of \$5,386,079 to align with year-to-date actual amounts.
- Resolution #03-26 – Increasing the Capital Fund by \$493,191, from \$2,811,000 to \$3,304,191
 - With the increase in FY2025 end fund balance to the Capital Fund is \$570,882, from adopted \$2,999,600 to actual \$3,570,482. The FY2026 total adopted budget revenue is \$109,559 and contains no change.

Further to an inquiry from Chair Nielson regarding vacant positions, Ms. Whitaker confirmed that the small change noted with personnel was due to budgeting for positions that became vacant, explaining that vacancies remained in the expense budget and employee count. Ms. Whitaker noted that the Health District's staffing level was previously above 800, but due to the current hiring freeze, caused reductions to that number. If the hiring freeze is lifted, the Health District wanted to ensure that the positions were accounted for and within appropriations. Member Summers-Armstrong requested clarification on whether the 70 previously referenced positions remain budgeted. Ms. Whitaker confirmed they did, and that funding was still available should hiring resume. She added that expenditure savings from the

first half of the fiscal year were already accounted for, and the remaining fiscal year's budget included the costs of those 70 positions from January forward.

A motion was made by Member Summers-Armstrong, seconded by Member Brune, and carried unanimously to approve Petition #27-26 related to the Budget Augmentation to the Southern Nevada Health District (i) General Fund (Resolution #01-26), (ii) Special Revenue Fund (Resolution #02-26), and (iii) Capital Fund (Resolution #03-26) 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 February 26, 2026.

- 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 five (5) 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 11:37 a.m.

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



AGENDA

SOUTHERN NEVADA DISTRICT BOARD OF HEALTH FINANCE COMMITTEE

February 24, 2026 – 11:00 A.M.

Meeting will be conducted via Microsoft Teams

NOTICE

Microsoft Teams:

<https://events.teams.microsoft.com/event/20399619-fe5d-4021-8af3-fe2389fad80d@1f318e99-9fb1-41b3-8c10-d0cab0e9f859>

To call into the meeting, dial (702) 907-7151 and enter Phone Conference ID: 969 506 201#

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 five (5) 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 969 506 201#. 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 FEBRUARY 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: November 19, 2025 *(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 February 26, 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 five (5) 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

November 19, 2025 – 2:30 p.m.

Meeting was conducted via Microsoft Teams

- MEMBERS PRESENT:** Scott Nielson – Chair – At-Large Member, Gaming
April Becker – Commissioner, Clark County
Marilyn Kirkpatrick – Commissioner, Clark County
- ABSENT:** Nancy Brune – Council Member, City of Las Vegas
Shondra Summers-Armstrong – Council Member, City of Las Vegas
- ALSO PRESENT:** Mayor Pro Tempore Scott Black, Josh Findlay
(In Audience)
- LEGAL COUNSEL:** Heather Anderson-Fintak, General Counsel
- EXECUTIVE SECRETARY:** Cassius Lockett, PhD, District Health Officer
- STAFF:** Emily Anelli, Tawana Bellamy, Daniel Burns, Donna Buss, Joe Cabanban, Andria Cordovez Mulet, Jason Frame, Sabine Kamm, Horng-Yuan Kan, Jonas Maratita, Brian Northam, Kyle Parkson, Luann Province, Yin Jie Qin, Wei Ren, Alexis Romero, Chris Saxton, Jennifer Sizemore, Randy Smith, Renee Trujillo, Justin Tully, DJ Whitaker, Teresa Wilcox, Edward Wynder
- I. CALL TO ORDER AND ROLL CALL**
Chair Nielson called the meeting to order at 2:37 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:** A period devoted to comments by the general public about those items appearing on the agenda. Comments will be limited to five (5) 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 NOVEMBER 19, 2025 MEETING AGENDA *(for possible action)*

A motion was made by Member Becker, seconded by Member Kirkpatrick, and carried unanimously to approve the November 19, 2025 Agenda as presented.

V. CONSENT AGENDA

1. APPROVE MINUTES/FINANCE COMMITTEE MEETING: March 26, 2025 *(for possible action)*

A motion was made by Member Kirkpatrick, seconded by Member Becker, and carried unanimously to approve the November 19, 2025 Consent Agenda as presented.

VI. REPORT / DISCUSSION / ACTION

1. Receive and Discuss the Financial Statement Report, as of June 30, 2025, from FORVIS MAZARS LLP and Approve Recommendations to the Southern Nevada District Board of Health on November 20, 2025; direct staff accordingly or take other action as deemed necessary *(for possible action)*

Josh Findlay, Senior Manager, of FORVIS MAZAR LLP attended the meeting to present the FY2025 audited Financial Statement Report. Mr. Findlay advised that they issued an unmodified audit opinion for the Financial Statement and had no findings on the Internal Financial Report on Internal Control regarding the governmental auditing standards.

Mr. Findlay advised that the single audit, related to federal grant expenditures could not be finalized as the Office of Management and Budget (OMB) had not issued the Compliance Supplement, which lists every federal program. Mr. Findlay advised that the single audit would be brought to the Board at a later date.

Mr. Findlay further outlined the required communications related to accounting policies and practices, and advised there were no matters reportable related to judgments about the quality of the Health District's accounting principles, no significant issues discussed with management and no disagreements with management.

Mr. Findlay proceeded to outline future accounting pronouncements of GASB 103, and GASB 104.

A motion was made by Member Kirkpatrick, seconded by Member Becker and carried unanimously to accept the Financial Statement Report, as of June 30, 2025, from FORVIS MAZARS LLP, as presented, and to recommend acceptance of same to the Southern Nevada District Board of Health at its meeting on November 20, 2025.

- 2. Receive and Discuss the Financial Report, as of September 30, 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 September 30, 2025, related to the Revenues, Expenses, and Net Position (September 30, 2025 – Unaudited).

A motion was made by Member Kirkpatrick, seconded by Member Becker and carried unanimously to accept the Financial Report, as of September 30, 2025, as presented and forward some to the Southern Nevada District Board of Health, as an information item, at its meeting on November 20, 2025.

- 3. Discuss and Establish Reporting Criteria for Contracts Ranging from \$50,000 to \$100,000;** direct staff accordingly or take other action as deemed necessary (*for possible action*)

Ms. Cordovez Mulet advised that the agenda item originated at the time that the Board increased the District Health Officer's signing authority for contracts. As a result, the Finance Committee was tasked with establishing appropriate reporting criteria for contracts within the \$50,000 to \$100,000 range.

Member Kirkpatrick advised that other governmental agencies have processes where their respective boards receive information regarding contracts.

Dr. Cassius Lockett, District Health Officer, described the procurement process, stating that contracts are subject to competitive procurement requirements, internal controls, executive-level approval, and legal review, with scope and budget confirmed before execution.

After discussion, the Finance Committee agreed to receive a quarterly report listing all contracts within the \$50,000 and \$100,000 range to be distributed with the Board informational materials.

Heather Anderson-Fintak, General Counsel, outlined that the organization maintains a robust procurement process. All contracts requests are reviewed by the Finance Department and are subsequently reviewed by the Division Director. Additionally, any contract exceeding \$10,000 are reviewed by one of the attorneys. As the signing authority for the Health District, Dr. Lockett reviews and signs every contract.

Member Kirkpatrick suggested, and the Finance Committee agreed, for a written policy to be established to document the process for reporting and approving contracts in this range, to maintain consistency regardless of personnel changes.

A motion was made by Member Kirkpatrick, seconded by Member Becker and carried unanimously to direct staff to provide the Southern Nevada District Board of Health with a quarterly report listing all contracts approved under \$100,000 for information, and to develop a written policy to document the process for reporting and approving contracts.

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 five (5) 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 3:18 p.m.

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

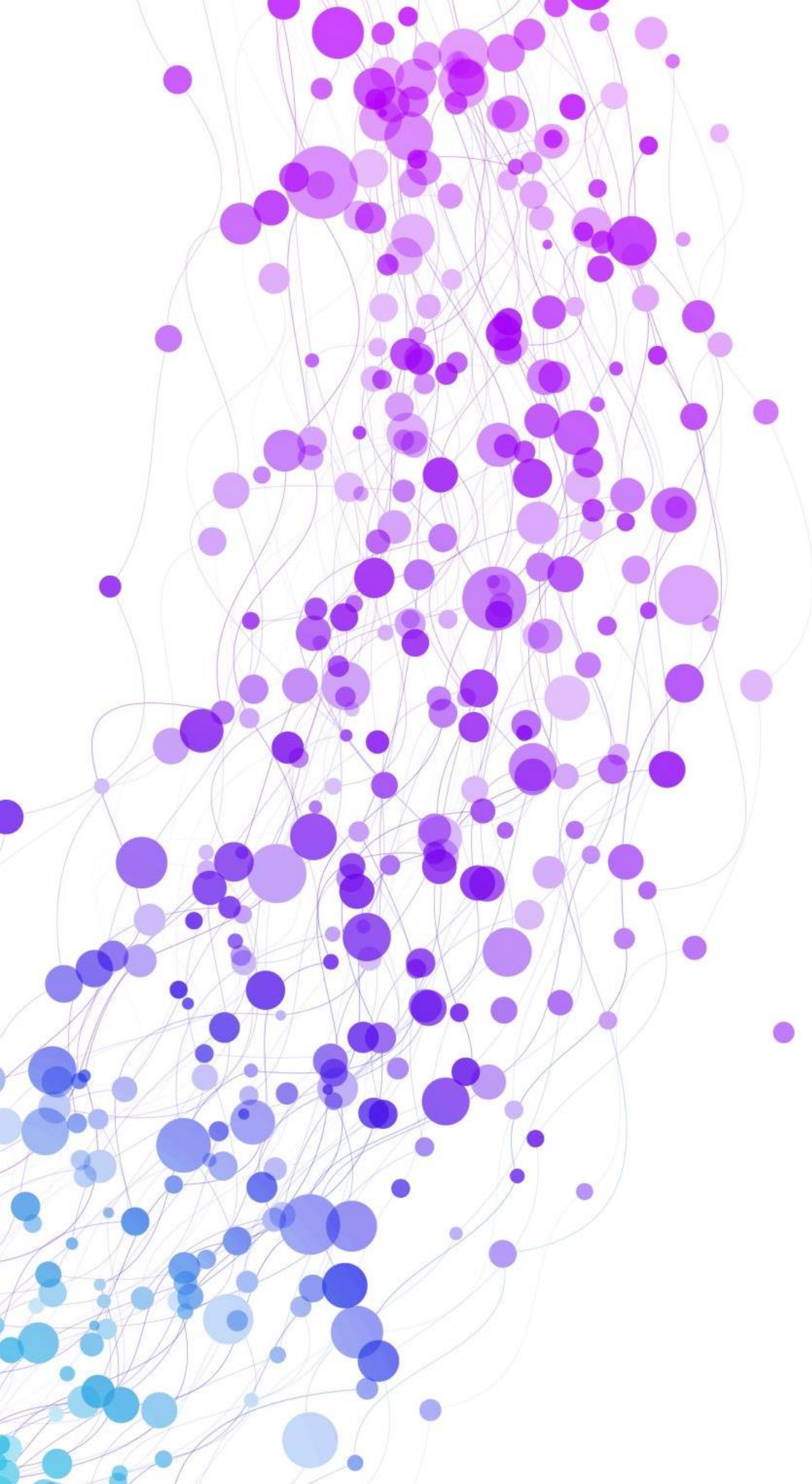
DRAFT



FY 2025-2026 February Budget Augmentation

Finance Committee Meeting

February 24, 2026

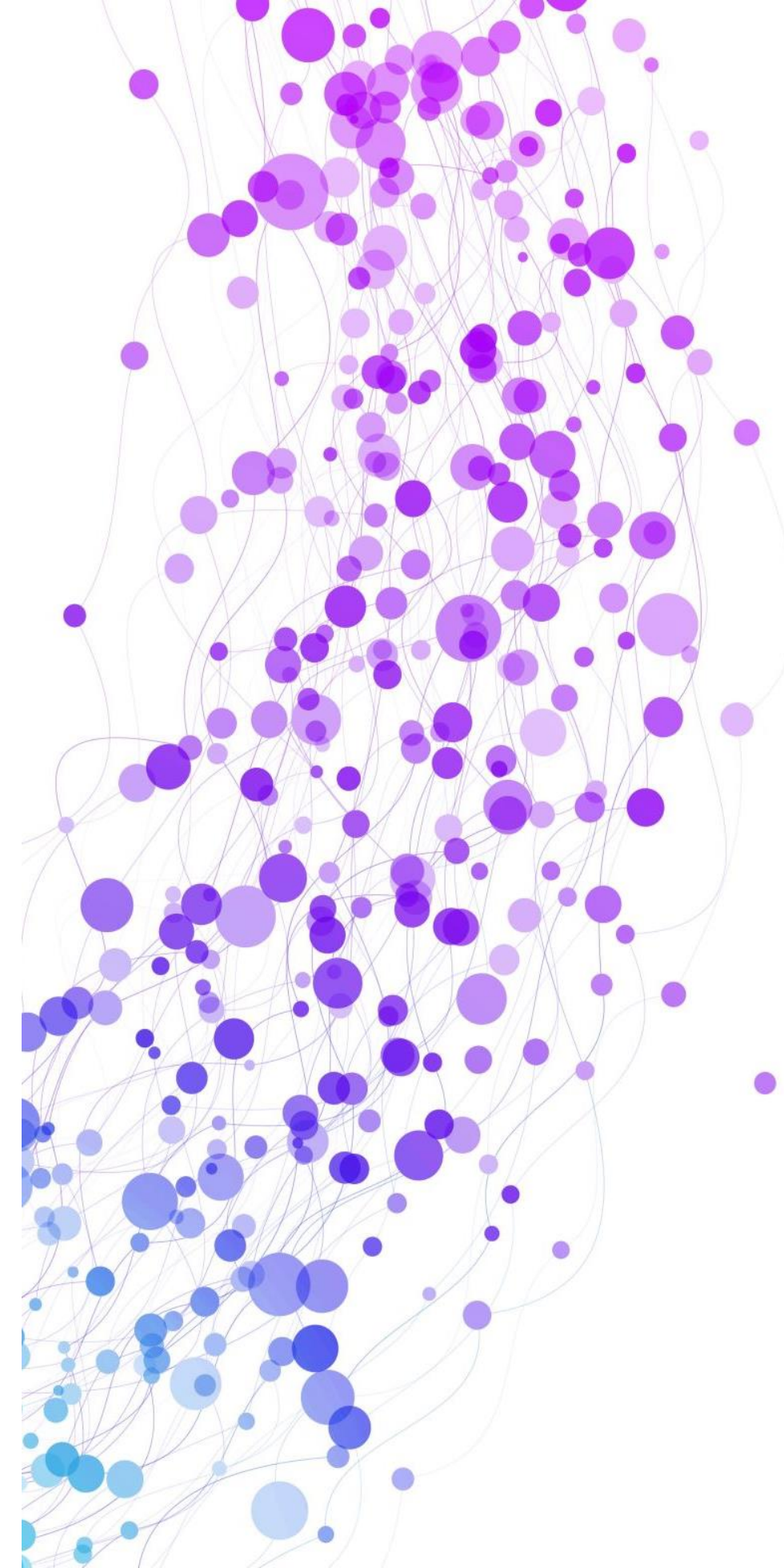


Definition

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 **871.35** FTE compared to FY2026 adopted budget of 872.50 FTE.

Revenues:

General Fund revenues is projected at **\$122.7M** in **FY26** an increase of \$1.1M from FY26 adopted budget.

Special Revenue Fund (Grants) are projected at **\$56.5M** in **FY26**, a decrease of \$5.4M from FY26 adopted budget.

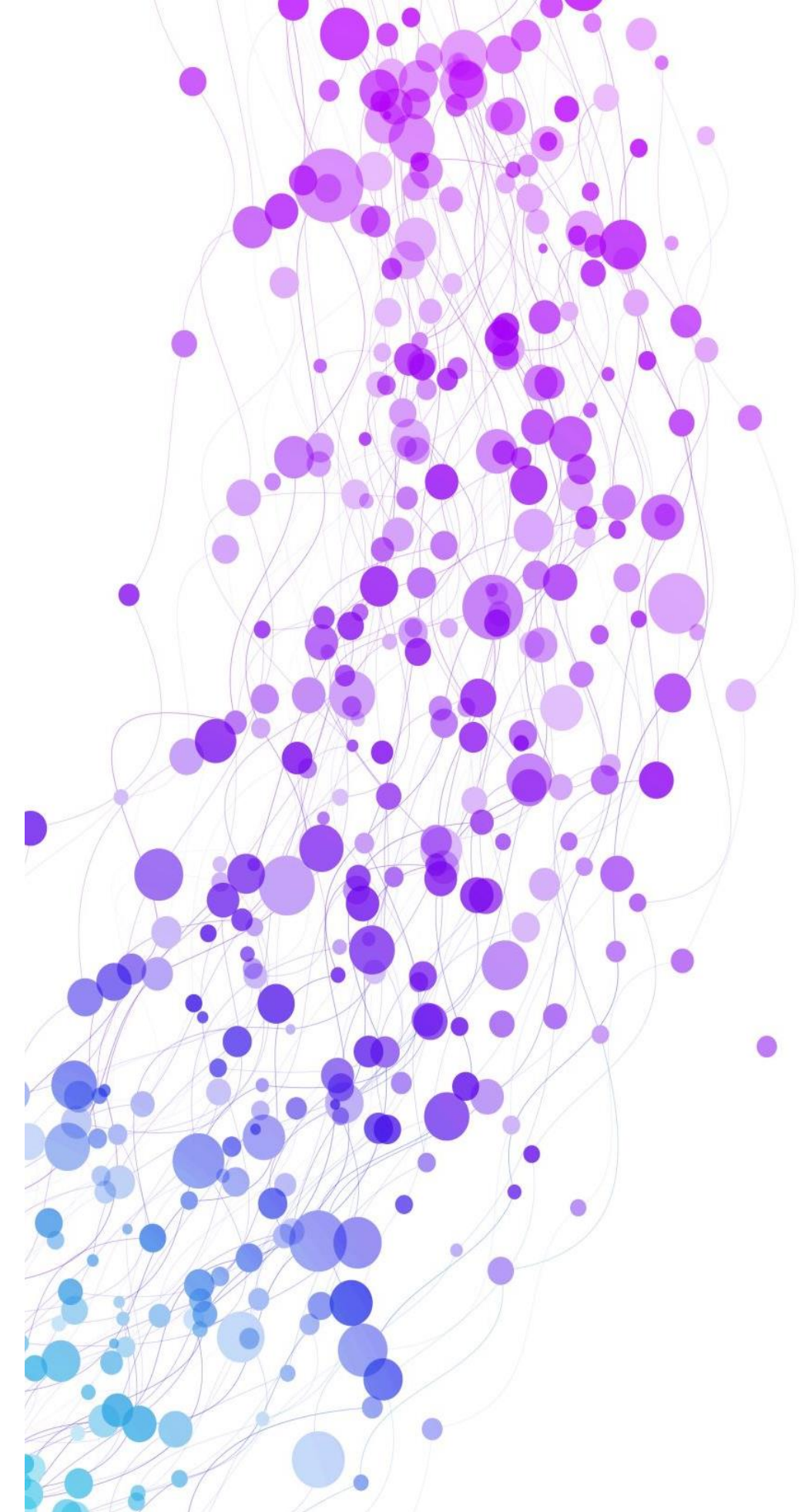
Expenditures:

General Fund expenditures are projected at **\$122.2M** in **FY26**, an increase of \$4.9M from FY26 adopted budget

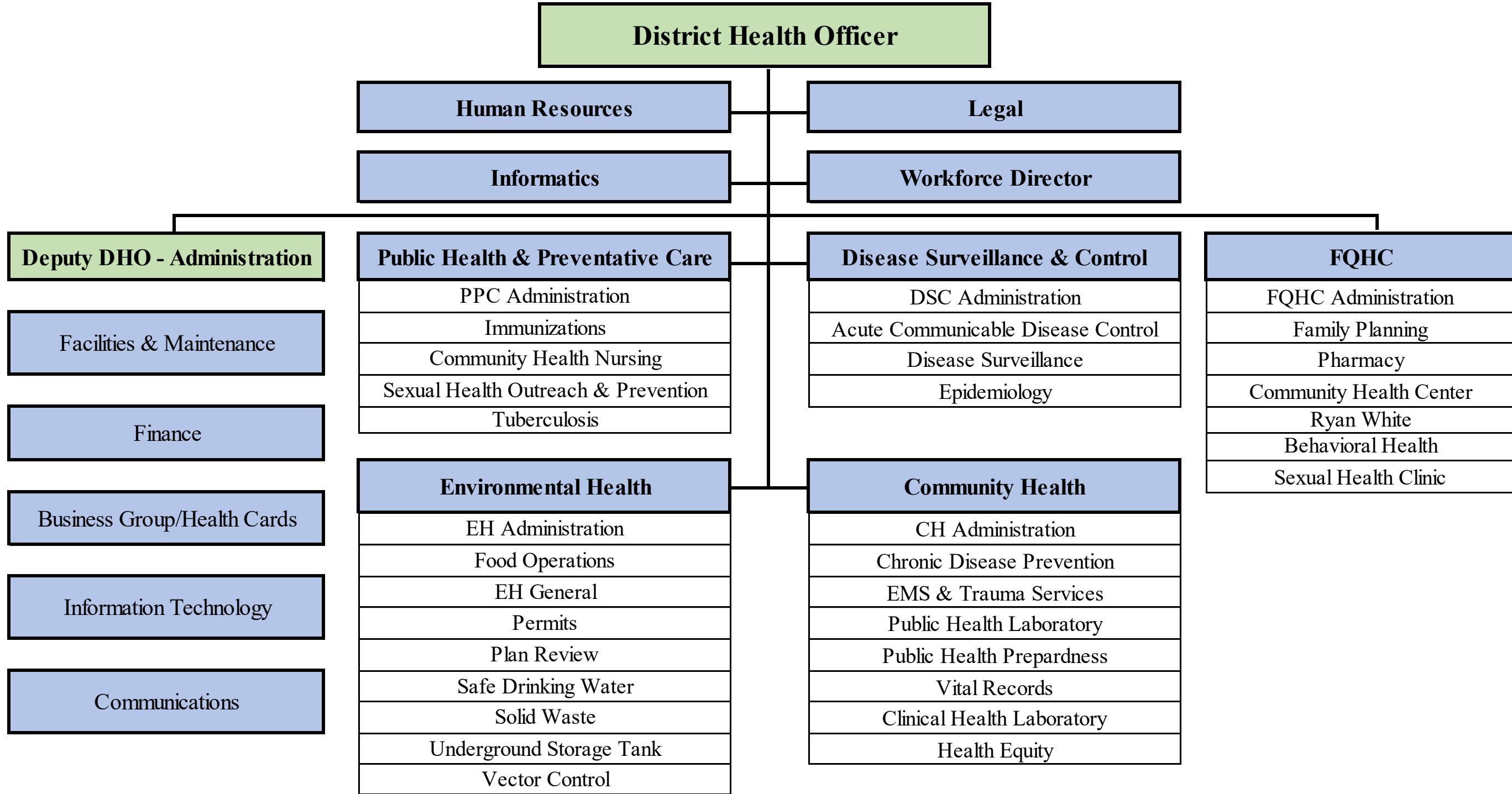
Special Revenue Fund expenditures are projected at **\$62.3M** in **FY26**, a decrease of \$8.4M from FY26 adopted budget

Capital:

Facility expenses is projected at **\$2.0M** for **FY26**, an increase of \$493K from FY26 adopted budget



SNHD ORGANIZATION CHART



District Health Officer

Human Resources

Legal

Informatics

Workforce Director

Deputy DHO - Administration

Public Health & Preventative Care

Disease Surveillance & Control

FQHC

Facilities & Maintenance

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

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

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

Finance

Environmental Health

Community Health

Business Group/Health Cards

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

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

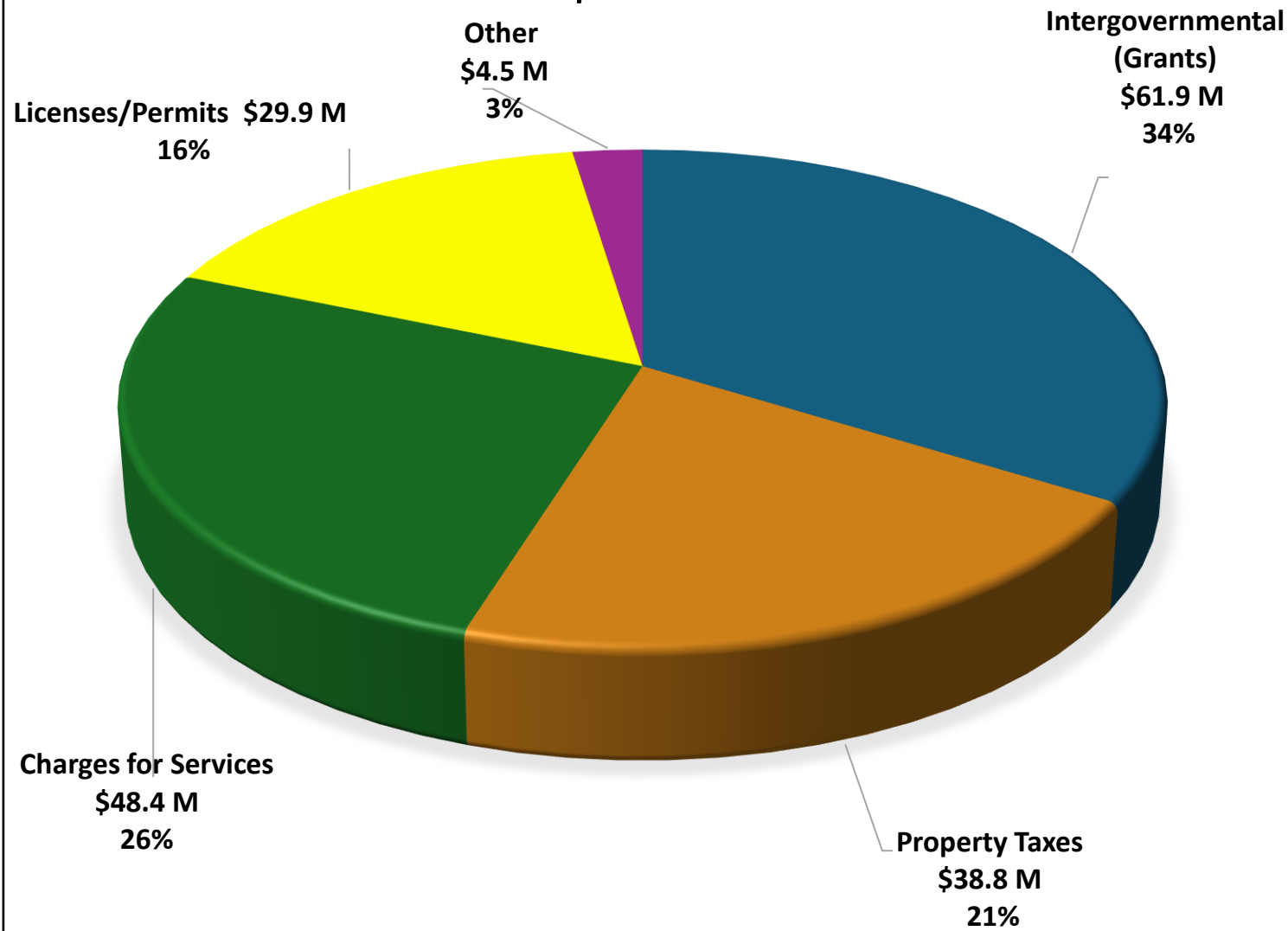
Information Technology

Communications

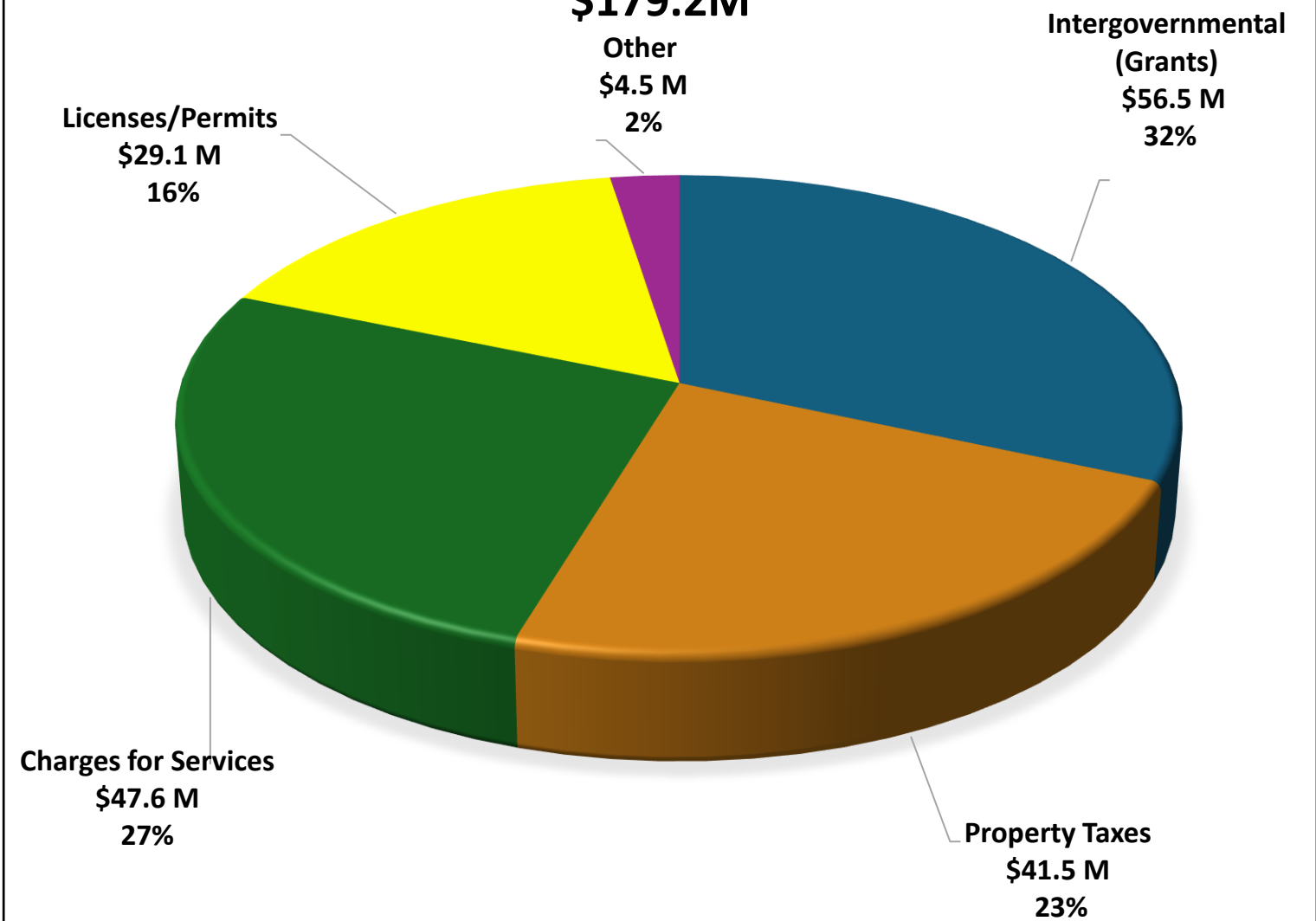
REVENUES

COMBINED GF & SRF REVENUES BY SOURCE – comparison

**FY2026 ADOPTED BUDGET
REVENUE
\$183.5M**



**FY2026 FEBRUARY BUDGET
AUGMENTATION REVENUE
\$179.2M**



% Percentages are based on total revenue.

**Does not include Transfers In

**Adjusted Property Tax revenue was approved in June 2025

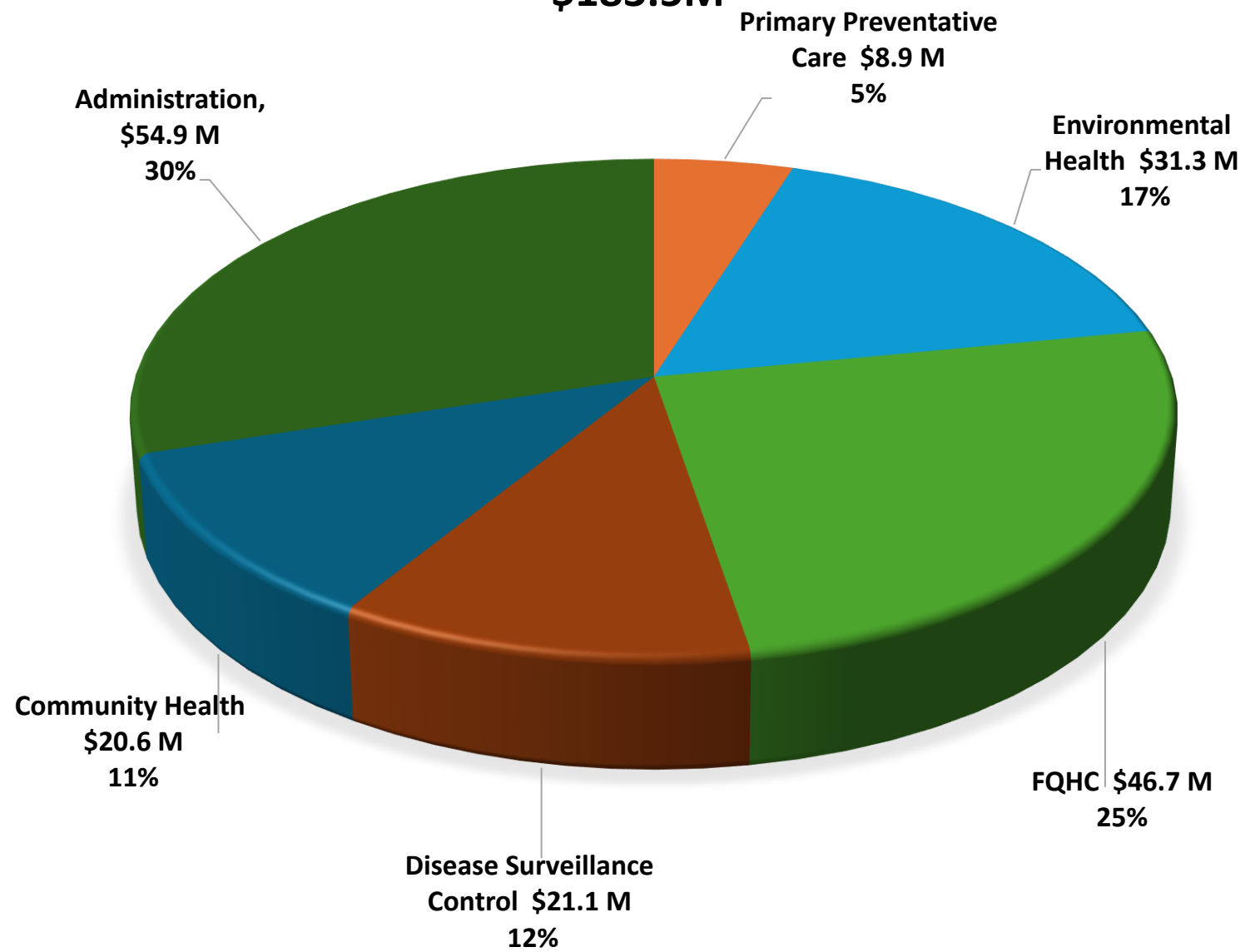
REVENUES

COMBINED REVENUES BY DIVISION – comparison

FY2026 ADOPTED BUDGET

REVENUE

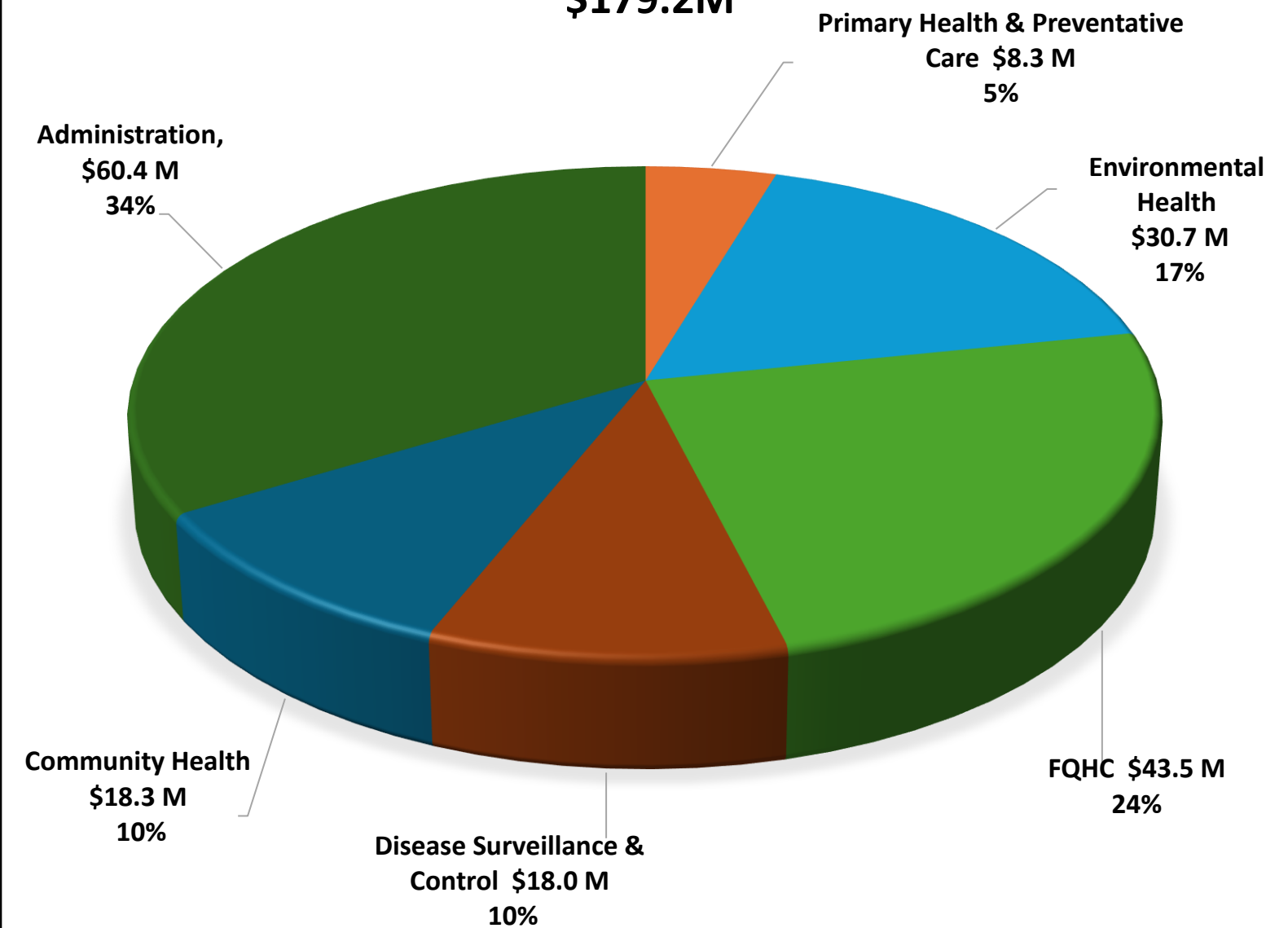
\$183.5M



FY2026 FEBRUARY BUDGET

AUGMENTATION REVENUE

\$179.2M



% Percentages are based on total revenue.

**Does not include Transfers In

**Adjusted Property Tax revenue was approved in June 2025

REVENUES

GENERAL & GRANTS FUND HIGHLIGHTS

Special Revenue (Grants) decreased by **\$5.4M** due to the removal of several grants (ELC/Enhanced Detection \$13.2M, Ryan White \$1.4M) and offset by the addition/increase of various grants/sources (Senate Bill 118 \$2.7M, State Public Health Fund \$5.4M, and State Opioid Response \$2M)

FY 2026 Clark County Property Tax revenue is **\$2.7M** higher than the original approved budget (accepted June 2025).

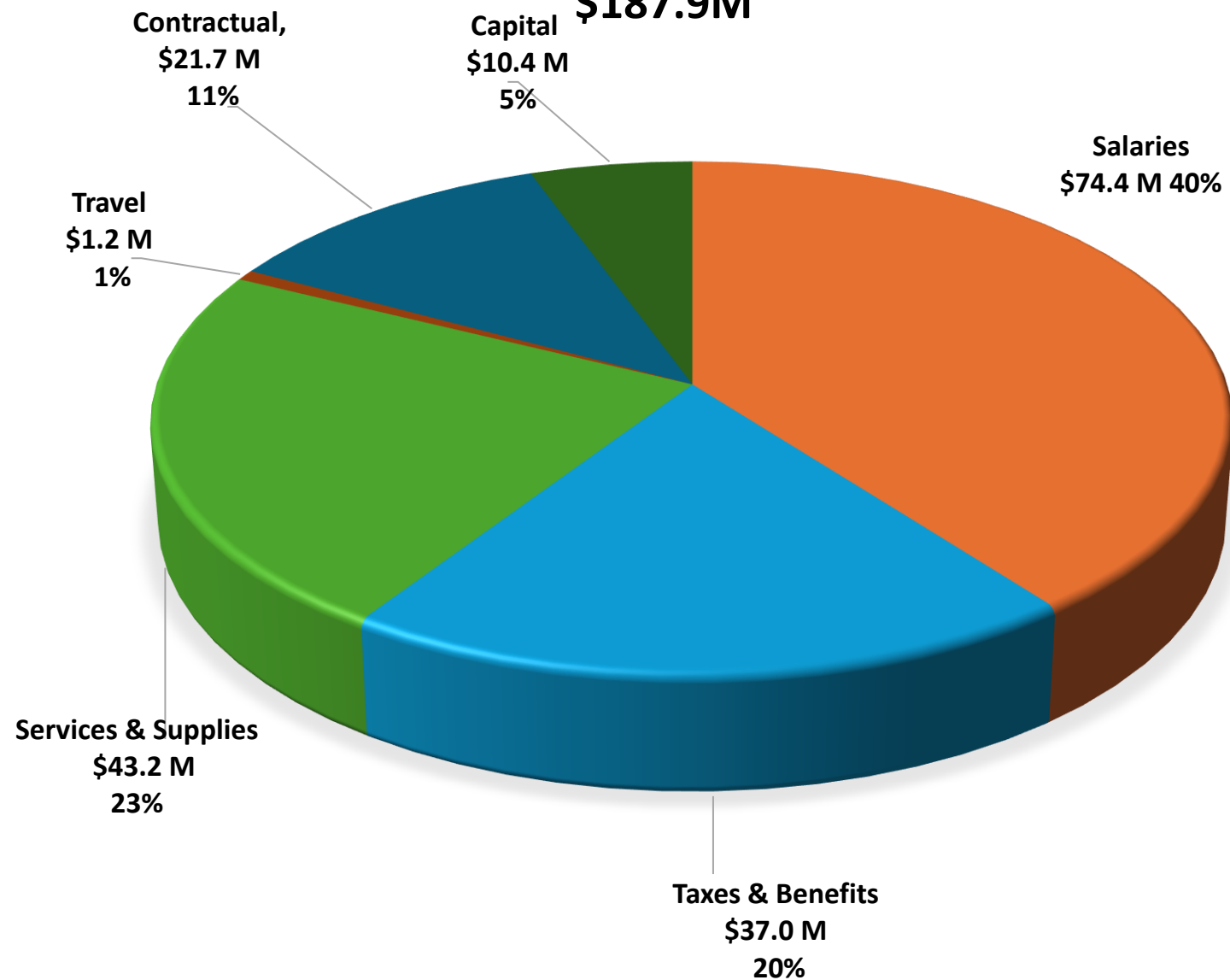
Pharmacy revenue (FQHC Gen Fund), a major component of charges for services is **\$35.2M**.

EXPENDITURES

COMBINED EXPENSES BY SOURCE – comparison

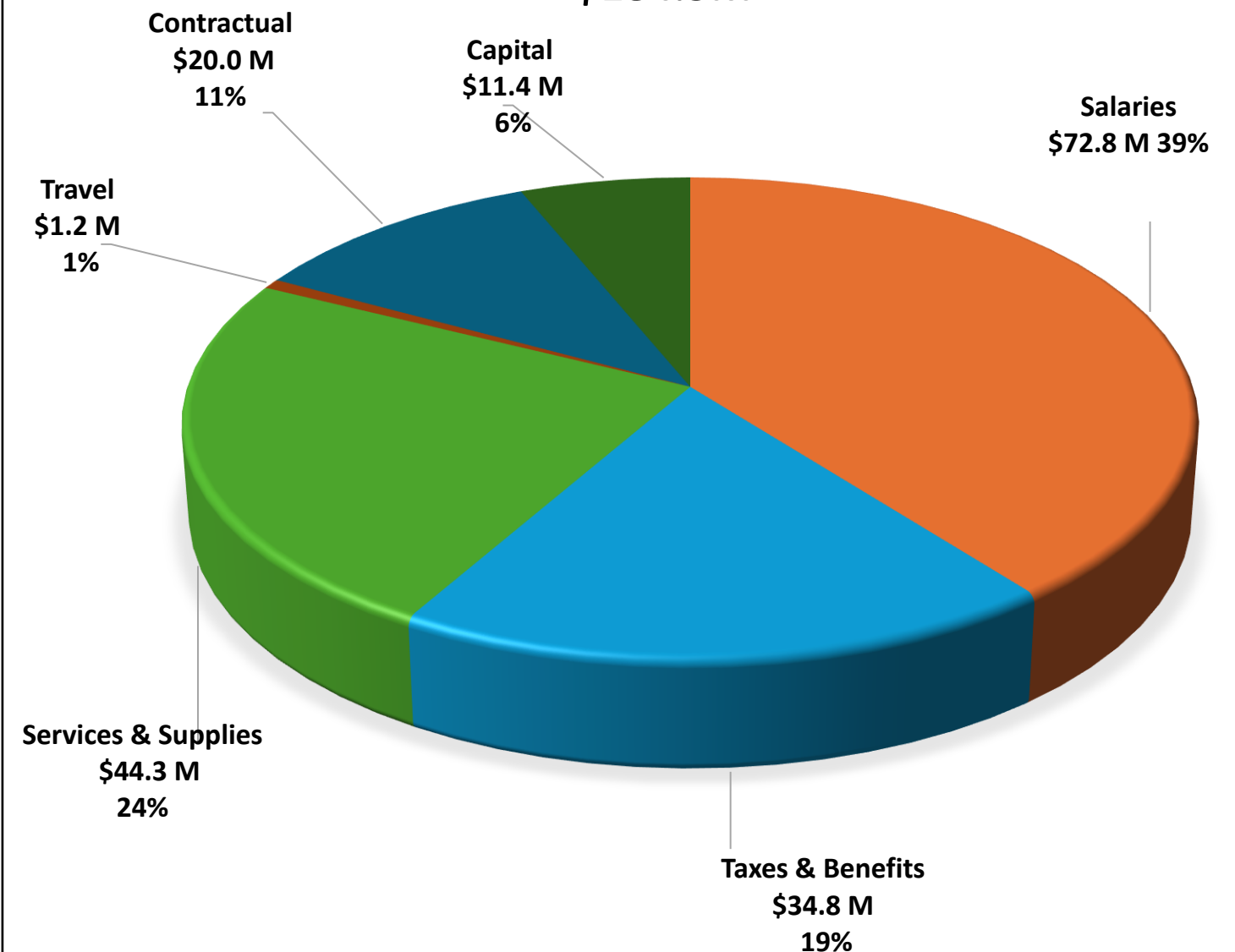
**FY2026 ADOPTED BUDGET
EXPENDITURES**

\$187.9M



**FY2026 FEBRUARY BUDGET
AUGMENTATION EXPENDITURES**

\$184.5M



\$ Amounts are based on total expense.

**Does not include Transfers Out and Cost Allocations

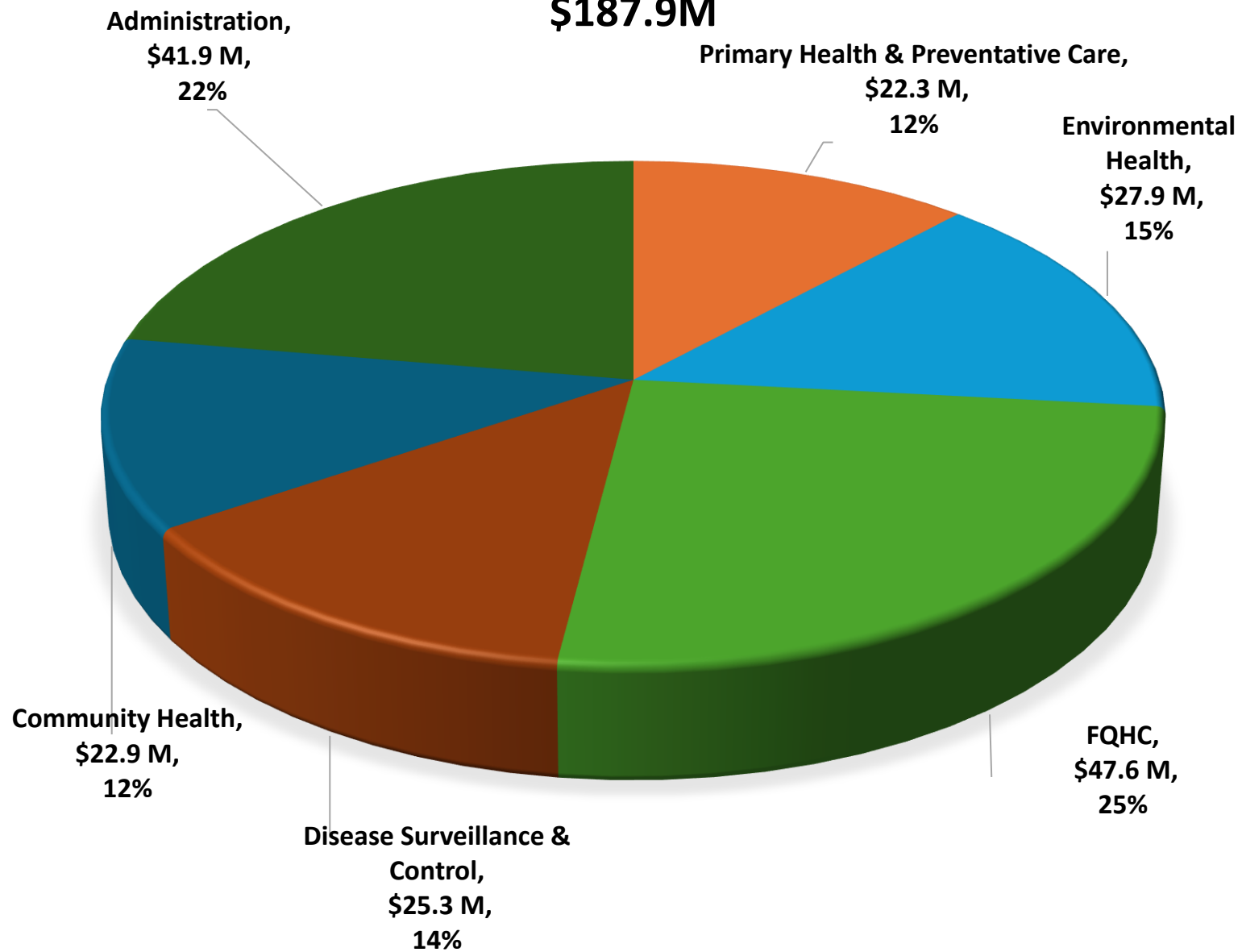
**Does not include Transfers Out to Capital of \$3M

EXPENDITURES

COMBINED EXPENSES BY DIVISION – comparison

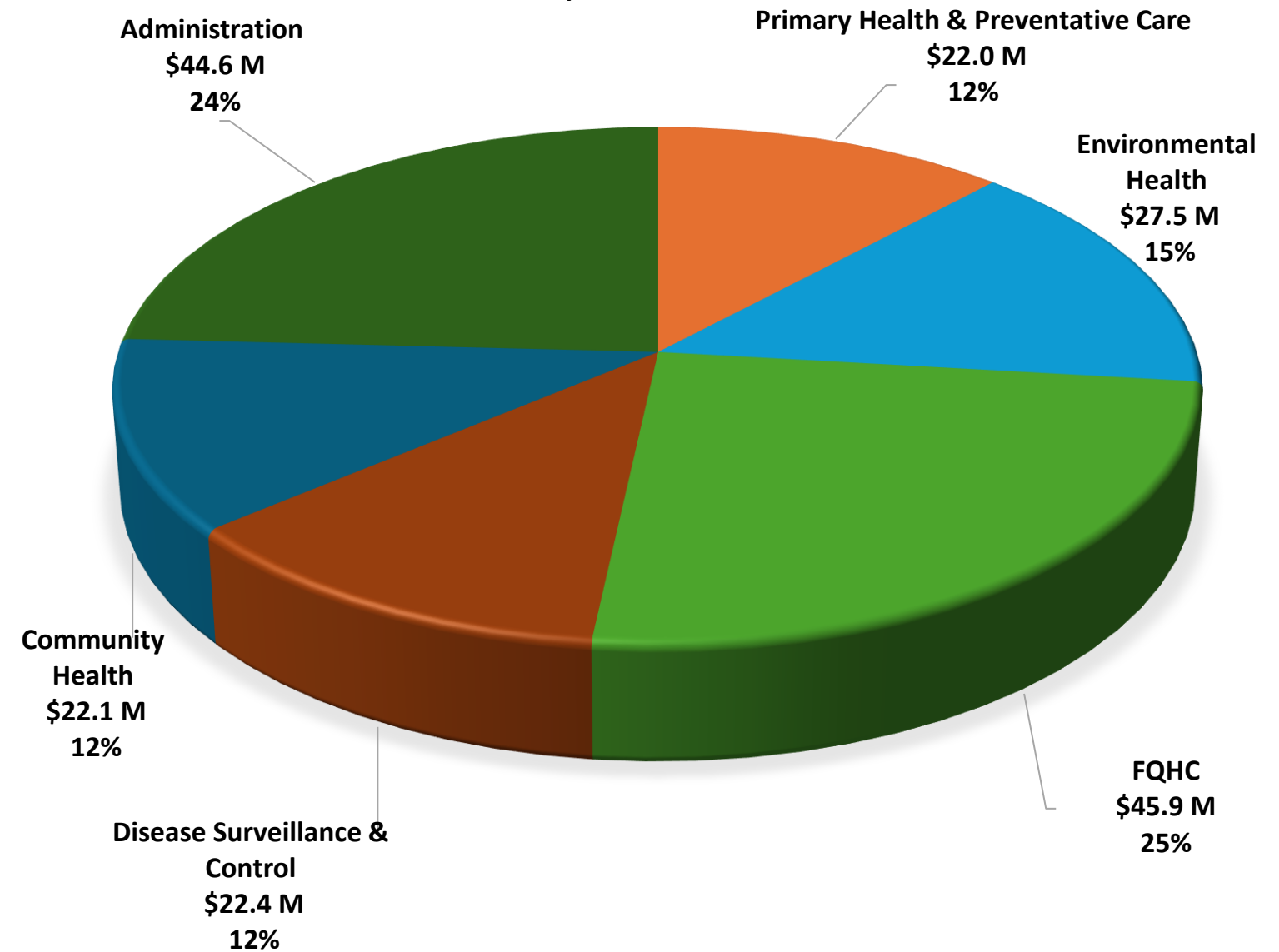
**FY2026 ADOPTED BUDGET
EXPENDITURES**

\$187.9M



**FY2026 FEBRUARY BUDGET
AUGMENTATION EXPENDITURES**

\$184.5M



\$ 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 at **\$184.5M** compared to **\$187.9M** original budget, a total decrease of **\$3.4M**.

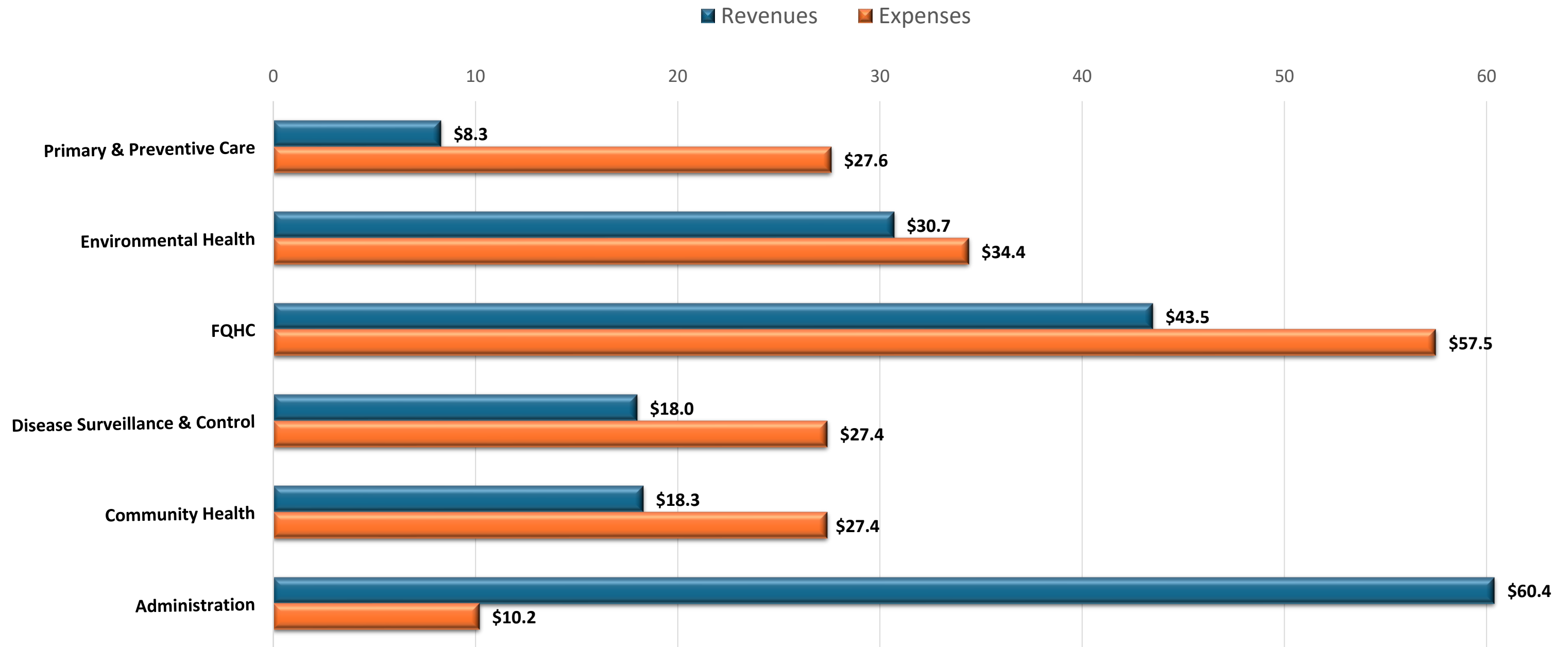
Special Revenue (Grants) expenditures decreased **\$5.4M** is due to the removal of grants such as ELC/Enhanced Detection, Ryan White and offset by the addition/increase of various grants/sources (Senate Bill 118, State Public Health Fund, State Opioid Response).

General Fund expenditures increased **\$1.8M** due to the transfer of lab supplies and equipment with the removal of ELC funding.

Total salaries and benefits for General & Grants Fund is **\$107.6M** a decrease of **\$3.8M** from the adopted budget of **\$111.4M**. This is primarily due to approximately 70 vacant positions with savings of **\$3.5M** for 6 months of the fiscal year. These positions are included in the expenses for the remainder of the fiscal year.

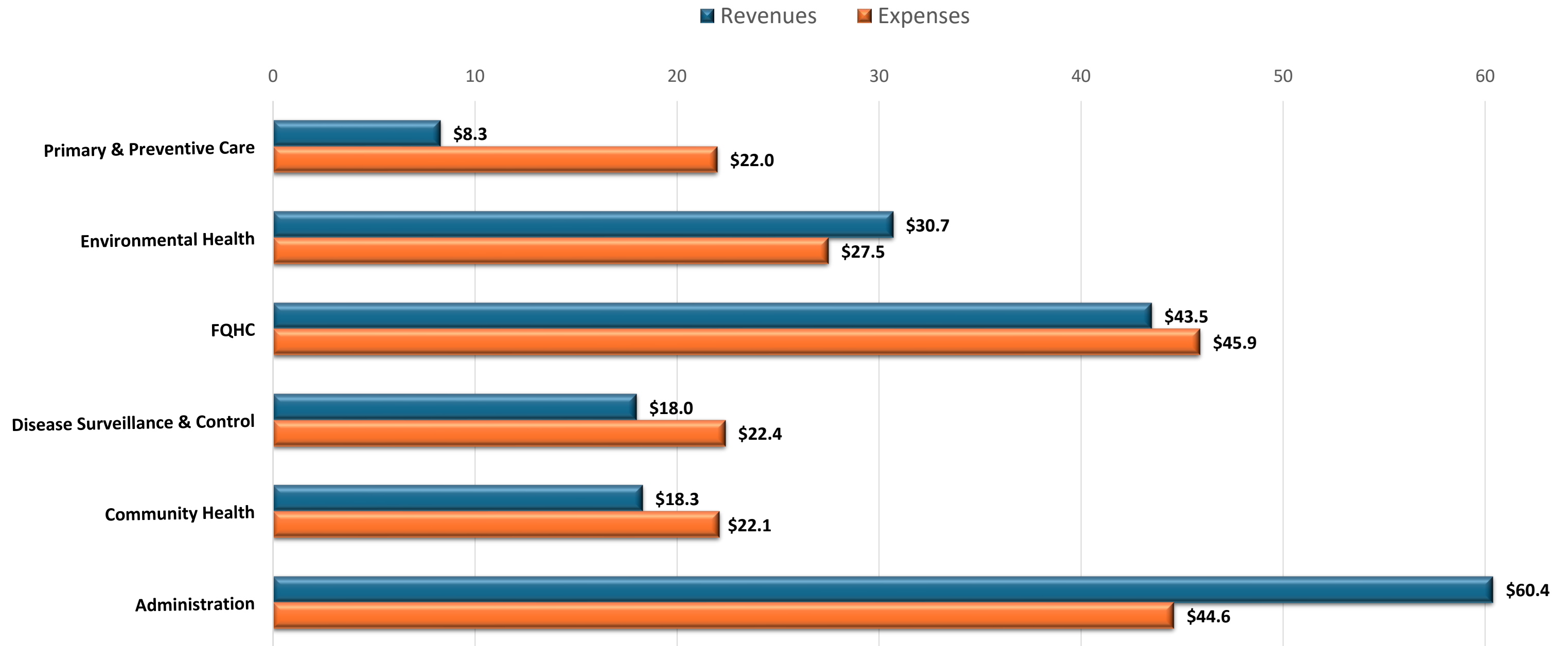
REVENUES VS. EXPENDITURES

COMBINED FUNDS BY DIVISION



REVENUES VS. EXPENDITURES

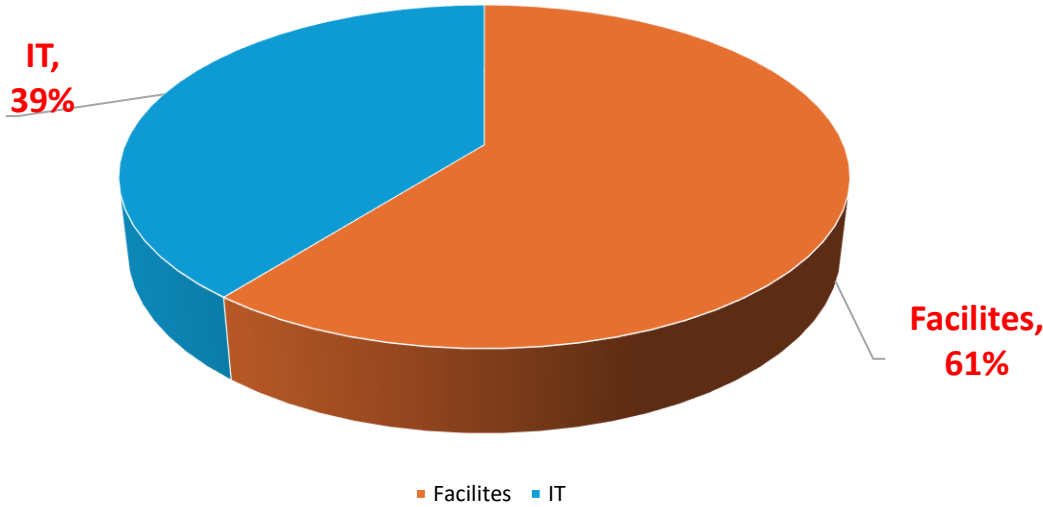
COMBINED FUNDS BY DIVISION



CAPITAL FUND

FY 2026 Capital Projects

**Capital Fund Projects
Total \$3.3M**



Capital Improvement Projects			
Facilities	FY26 Adopted Budget	FY26 Augmentation	Change
Improvements	1,475,000	1,986,831	511,831
Equipment	35,000	16,360	(18,640)
Vehicles	-	-	-
Total	1,510,000	2,003,191	493,191
IT	FY26 Adopted Budget	FY26 Augmentation	Change
Computer Hardware/Software	1,082,000	1,082,000	-
Equipment	187,000	187,000	-
Professional Services	32,000	32,000	-
Total	1,301,000	1,301,000	-
Total Capital Improvement Projects	2,811,000	3,304,191	493,191

PERSONNEL

Division	2025/2026 ADOPTED	FTE Change	2025/2026 AMENDED	% FTE CHANGE Adopted v Estimated
Public Health & Preventive Care (1)	114.00	6.10	120.10	5.4%
Environmental Health	205.00	0.00	205.00	0.0%
FQHC (2)	126.50	-7.00	119.50	-5.5%
Disease Surveillance & Control (3)	132.00	3.00	135.00	2.3%
Community Health (4)	103.00	-4.00	99.00	-3.9%
Administration	192.00	0.75	192.75	0.4%
Total:	872.50	-1.15	871.35	-0.4%

- 1 - Addition of new positions for Street Medicine Program
- 2 - Reduced FTE in Ryan White; Added Pharamacist
- 3 - Addition of positions for HAI program
- 4 - Reduced staff due to loss of ELC funding

Division	FY 2026 Adopted		FY 2026 Augmentation		Change	
	General Fund	Special Revenue Fund	General Fund	Special Revenue Fund	General Fund	Special Revenue Fund
Public Health & Preventive Care	75.12	38.88	78.21	41.89	3.09	3.01
Environmental Health	196.27	8.74	194.10	10.90	-2.17	2.17
FQHC	79.69	46.81	87.00	32.50	7.31	-14.31
Disease Surveillance & Control	48.35	83.65	48.85	86.15	0.50	2.50
Community Health	46.79	56.21	47.15	51.85	0.36	-4.36
Administration	170.64	21.36	173.39	19.36	2.75	-2.00
Grand Total	616.86	255.64	628.70	242.65	11.84	-12.99

Fund Balance - General Fund

General Fund	FY25 Actual	FY 26 Adopted	FY 26 Estimated
Beginning Fund Balance	54,872,828	47,199,705	65,128,565
Revenues	122,837,881	121,574,325	122,692,068
Expenditures/Other Uses	112,582,144	129,089,073	133,967,621
Change in Fund Balance	10,255,737	(7,514,748)	(11,275,553)
Ending Fund Balance	65,128,565	39,684,957	53,853,012
<i>Includes \$3M contingency, cost allocation and transfers out to Special Revenue and Capital Project funds for FY2026</i>			
<i>Additional property tax approved in June 2025 included in FY26 Estimated</i>			

Fund Balance - Special Revenue Fund

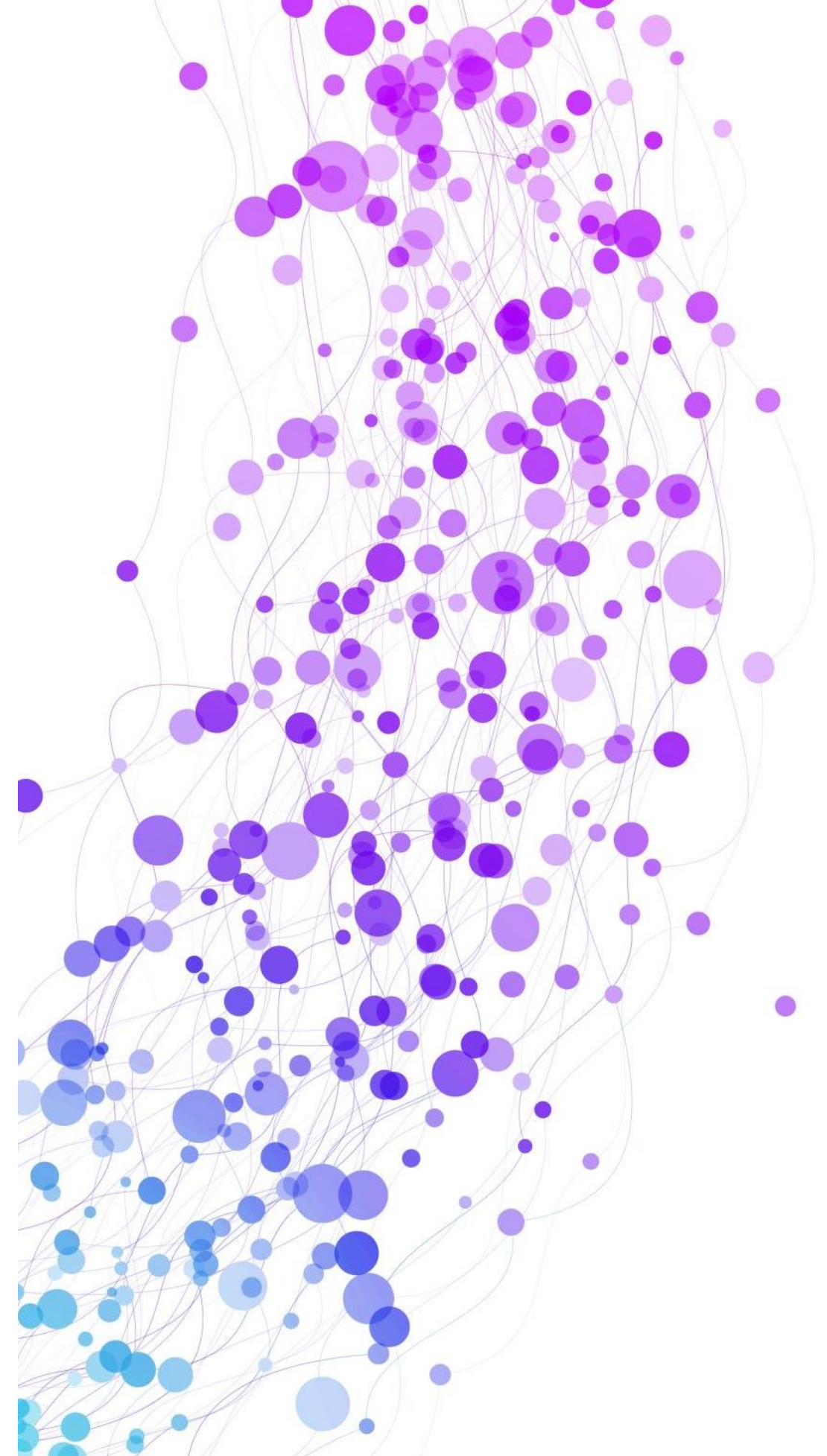
Special Revenue	FY25 Actual	FY 26 Adopted	FY 26 Estimated
Beginning Fund Balance	82,081	82,081	121,453
Revenue/Other	50,358,044	70,661,216	62,297,514
Expenditures/Other Uses	50,318,672	70,661,216	62,297,514
Change in Fund Balance	39,372	-	-
Ending Fund Balance	121,453	82,081	121,453
<i>Includes cost allocation and transfers in from General Fund</i>			
<i>Cost allocations and transfers-in lower than adopted due to decrease in grant expenditures</i>			

Fund Balance – Capital Projects Fund

Capital Projects	FY25 Actual	FY 26 Adopted	FY 26 Estimated
Beginning Fund Balance	2,730,175	2,999,600	3,570,482
Revenue/Other	2,202,104	3,109,559	3,109,559
Expenditures/Other Uses	1,361,797	2,811,000	3,304,191
Change in Fund Balance	840,307	298,559	(194,631)
Ending Fund Balance	3,570,482	3,298,159	3,375,851
<i>Includes transfers from General Fund</i>			

RECOMMENDATION

- Approval of the FY 2026 February budget augmentation as presented.
 - ❖ Petition #27-26
 1. Resolution #01-26 – General Fund
 2. Resolution #02-26 – Special Revenue Fund
 3. Resolution #03-26 – Capital Fund
- Copies to be submitted to Clark County and State of Nevada, pending further instructions.





QUESTION AND ANSWER



TO: SOUTHERN NEVADA DISTRICT BOARD OF HEALTH **DATE:** February 26, 2026

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

PETITION #27-26

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 *CL*
Jason Frame, Interim Deputy District Health Officer-Administration *JF*
Donnie Whitaker, CPA, Chief Financial Officer *DW*

DISCUSSION:

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

The increase in June 30, 2025 (FY2025) General Fund ending fund balance of \$17,928,860 (from adopted \$47,199,705 to actual is \$65,128,565) will provide additional available resources to the FY2025-2026 SNHD General Fund Budget.

The decrease in total revenue sources (FY2026) in the General Fund budget of \$1,566,700 will reduce resources to the FY2025-2026 SNHD General Fund Budget. FY2025-2026 appropriations increased by \$4,856,172 from \$117,309,423 to \$122,165,595.

The increase in June 30, 2025 (FY2025) year end fund balance to the Grant Fund (Special Revenue) is \$39,372 (from adopted \$82,081 to actual \$121,453). The FY2026 total adopted budget revenue is \$61,881,567 and has decreased to \$56,495,488, a decrease of \$5,386,079 to align with year-to-date actual amounts. FY2025-2026 appropriations decrease from \$70,661,216 to \$62,297,514 to align with year-to-date actual amounts.



The increase in June 30, 2025 (FY2026) year end fund balance to the Capital Fund is \$570,882 (from adopted \$2,999,600 to actual \$3,570,482). The FY2026 total adopted budget revenue is \$109,559 and contains no change. FY2025-2026 appropriations increase from \$2,811,000 to \$3,304,191 to align with year-to-date actual amounts.

To complete the augmentation process, the attached Resolutions to Augment #01-26 for Southern Nevada Health District General Fund Budget, #02-26 for Southern Nevada Health District Grant Fund (Special Revenue), and #03-26 for Southern Nevada Health District Capital 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 #01-26 for Southern Nevada Health District General Fund Budget, #02-26 for Southern Nevada Health District Grant (Special Revenue), and #03-26 for Southern Nevada Health District Capital Fund Budget for Fiscal Year Ending June 30, 2026.



RESOLUTION #01-26

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 **\$171,458,473** on July 1, 2025; and

WHERE AS, the total available resources are now determined to be **\$187,820,633**.

WHEREAS, said additional unanticipated resources are as follows:

Southern Nevada Health District (General) Fund

Ending Fund as of 6/30/2025 Increased	\$17,928,860
Total Revenues Sources (Decreased)	\$(1,566,700)
Total	<u>\$16,362,160</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

2025-2026 budget by appropriating **\$4,856,172** for use in the **Southern Nevada Health District (General) Fund**, thereby increasing its appropriations from **\$117,309,423** to **\$122,165,595**. 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 February 2026**.

AYES:

NAYS:

Absent:

By: _____

ATTEST: _____

REVENUES	FINAL BUDGET	REVISIONS	REVISED REVENUE RESOURCES
Licenses & Permits			
Business Licenses & Permits			
Business Licenses	29,908,723	(824,908)	29,083,815
Intergovernmental Revenues			
State Shared Revenues			
Other	41,508,419	-	41,508,419
Charges for Services			
Health			
Other	48,356,635	(775,244)	47,581,391
Miscellaneous			
Interest Earnings		-	
Other	4,484,991	33,452	4,518,443
SUBTOTAL REVENUE ALL SOURCES	124,258,768	(1,566,700)	122,692,068
OTHER FINANCING SOURCES			
Operating Transfers in (Sch T)			
SUBTOTAL OTHER FINANCING SOURCES			
BEGINNING FUND BALANCE	47,199,705	17,928,860	65,128,565
TOTAL BEGINNING FUND BALANCE	47,199,705	17,928,860	65,128,565
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL AVAILABLE RESOURCES	171,458,473	16,362,160	187,820,633
EXPENDITURE BY FUNCTION AND ACTIVITY	FINAL BUDGET	REVISIONS	REVISED EXPENDITURES
Health			
Health District			
Salaries & Wages	52,682,295	640,829	53,323,124
Employee Benefits	26,149,735	(602,873)	25,546,862
Services & Suplies	37,772,813	4,732,712	42,505,525
Capital Outlay	704,580	85,504	790,084
SUBTOTAL EXPENDITURES	117,309,423	4,856,172	122,165,595
OTHER USES			
Contingency (not to exceed 3% of total expenditures)			3,000,000
Operating Transfers			
To Fund 7060	3,000,000	-	3,000,000
To Fund 7090	8,779,649	(2,977,623)	5,802,026
SUBTOTAL OTHER USES	11,779,649	(2,977,623)	8,802,026
ENDING FUND BALANCE			
TOTAL ENDING FUND BALANCE	42,369,401	14,483,611	53,853,012
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL FUND COMMITMENTS AND FUND BALANCE	171,458,473	16,362,160	187,820,633

(Local Government)
Schedule B - 7050 Fund



RESOLUTION #02-26

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 **\$70,743,297** on July 1, 2025; and

WHERE AS, the total available resources are now determined to be **\$62,418,967**.

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

Ending Fund as of 6/30/2024 (Increased)	\$39,372
Total Revenues Sources (Decreased)	\$(8,363,702)
Total	<u>(\$8,324,330)</u>

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 **(\$8,363,702)** for use in the **Southern Nevada Health District Grant (Special Revenue) Fund**, thereby decreasing its appropriations from **\$70,661,216** to **\$62,297,514**. 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 **February 2026**.

AYES:

NAYS:

Absent:

By: _____

ATTEST: _____

REVENUES	FINAL BUDGET	REVISIONS	REVISED REVENUE RESOURCES
Intergovernmental Revenues			
Federal Grants			
Department of Agriculture	-	-	-
Department of Health & Human Services	46,624,478	(12,046,732)	34,577,746
Department of Homeland Security	556,947	(466,605)	90,341
Department of Justice	508,045	78,718	586,763
Department of Treasury	1,148,554	657	1,149,211
Environmental Protection Agency	160,832	(16,704)	144,128
State Grants			
Department of Health & Human Services	7,180,937	7,568,023	14,748,960
Other Grants			
Clark County	4,427,760	(144,582)	4,283,178
City of Las Vegas	146,726	(25,000)	121,726
Other	1,127,288	(333,853)	793,435
SUBTOTAL REVENUE ALL SOURCES	61,881,567	(5,386,079)	56,495,488
OTHER FINANCING SOURCES			
Operating Transfers in (Sch T)			
From Fund 7050	8,779,649	(2,977,623)	5,802,026
SUBTOTAL OTHER FINANCING SOURCES	8,779,649	(2,977,623)	5,802,026
BEGINNING FUND BALANCE	82,081	39,372	121,453
TOTAL BEGINNING FUND BALANCE	82,081	39,372	121,453
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL AVAILABLE RESOURCES	70,743,297	(8,324,330)	62,418,967
EXPENDITURE BY FUNCTION AND ACTIVITY	FINAL BUDGET	REVISIONS	REVISED EXPENDITURES
Health			
Health District			
Salaries & Wages	21,764,330	(2,297,255)	19,467,075
Employee Benefits	10,894,846	(1,645,622)	9,249,224
Services & Supplies	28,332,977	(5,298,235)	23,034,742
Capital Outlay	9,669,063	877,410	10,546,473
SUBTOTAL EXPENDITURES	70,661,216	(8,363,702)	62,297,514
OTHER USES			
Contingency (not to exceed 3% of total expenditures)			
Operating Transfers			
SUBTOTAL OTHER USES			
ENDING FUND BALANCE	82,081	39,372	121,453
TOTAL ENDING FUND BALANCE	82,081	39,372	121,453
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL FUND COMMITMENTS AND FUND BALANCE	70,743,297	(8,324,330)	62,418,967

(Local Government)
Schedule B - 7090 Fund



RESOLUTION #03-26

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 **\$6,109,159** on July 1, 2025; and

WHERE AS, the total available resources are now determined to be **\$6,680,041**.

WHEREAS, said additional unanticipated resources are as follows:

Southern Nevada Health District Capital Fund

Ending Fund as of 6/30/2025 (Increased)	\$570,882
Total Revenues Sources (Increased)	\$0

Total **\$570,882**

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 **\$493,191** for use in the **Southern Nevada Health District Capital Fund**, thereby increasing its appropriations from **\$2,811,000** to **\$3,304,191**. 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 February 2026.

AYES:

NAYS:

Absent:

By: _____

ATTEST: _____

REVENUES	FINAL BUDGET	REVISIONS	REVISED REVENUE RESOURCES
Miscellaneous			
Interest Earnings	109,559	-	109,559
SUBTOTAL REVENUE ALL SOURCES	109,559	-	109,559
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	2,999,600	570,882	3,570,482
TOTAL AVAILABLE RESOURCES	6,109,159	570,882	6,680,041
EXPENDITURE BY FUNCTION AND ACTIVITY	FINAL BUDGET	REVISIONS	REVISED EXPENDITURES
Health			
Health District			
Services & Supplies	219,000	-	219,000
Capital Outlay	2,592,000	493,191	3,085,191
SUBTOTAL EXPENDITURES	2,811,000	493,191	3,304,191
OTHER USES			
Contingency (not to exceed 3% of total expenditures)			
Operating Transfers			
SUBTOTAL OTHER USES	-		
ENDING FUND BALANCE			
TOTAL ENDING FUND BALANCE	3,298,159	77,691	3,375,850
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL FUND COMMITMENTS AND FUND BALANCE	6,109,159	570,882	6,680,041

(Local Government)
Schedule B - 7060 Fund