

**TO: SOUTHERN NEVADA DISTRICT BOARD OF HEALTH**      **DATE: November 24, 2014**

**RE:** *Approval to reduce the board approved Unrestricted Fund level in the General Fund from 16.6% - 25.0% to 10.0% and approve Resolution #01-14 establishing an Emergency Fund for Southern Nevada Health District*


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### **PETITION 27-14**

**That the Southern Nevada District Board of Health** *approve to reduce the board approved Unrestricted Fund level in the General Fund from 16.6% - 25.0% to 10.0% and approve Resolution #01-14 establishing an Emergency Fund for Southern Nevada Health District.*

### **PETITIONERS:**

**Mars P. Patricio, Jr.,** *Manager, Financial Services*  
**Andrew J. Glass, FACHE, MS,** *Director of Administration*  
**Joseph P. Iser, MD, DrPH, MSc,** *Chief Health Officer*



### **DISCUSSION:**

As the sole Public Health Authority for Clark County, the Southern Nevada Health District must establish and maintain a reserve fund in case of emergency, disaster, and/or budget cuts. SNHD must respond to emergencies such as the recent Tuberculosis outbreak and the current Ebola crisis. This funding will allow SNHD to address most unanticipated expenditures and unforeseen contingency situations in an efficient manner.

With the establishment of an Emergency Fund, the board approved appropriate level of Unrestricted Fund in the General Fund, required to provide SNHD with sufficient working capital and a comfortable margin of safety, can be reduced to 10.0% of the General Fund Operating Revenues or General Fund Operating Expenditures.

**FUNDING:**

A reallocation from the Health District's general fund of \$1,000,000.00 would be transferred to the Emergency fund for retention by Clark County Treasurer for the Southern Nevada Health District.

**SOUTHERN NEVADA DISTRICT BOARD OF HEALTH  
RESOLUTION NO. 01-14**

**WHEREAS**, the Southern Nevada District Board of Health desires to create an Emergency Fund for the purpose of allowing the Southern Nevada Health District to be prepared to respond as necessary in case of an emergency, disaster, and/or budget cuts.

**WHEREAS**, NRS 354.612 provides that the Southern Nevada District Board of Health shall establish such a fund by resolution setting forth the purpose and details of the fund;

**NOW, THEREFORE**, it is hereby resolved by the Southern Nevada District Board of Health that the Emergency Fund shall be created before the end of the current fiscal year and be designated as a committed fund per Governmental Accounting Standards Board (GASB) 54; and a reallocation from the Health District's general fund of \$1,000,000.00 would be transferred to the Emergency fund for retention by Clark County Treasurer for the Southern Nevada Health District.

**RESOLUTION ADOPTED** at the regular meeting of the Southern Nevada District Board of Health held November 24, 2014.

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Joseph P. Iser, MD, DrPH, MSc  
Chief Health Officer  
Date: \_\_\_\_\_

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Rod Woodbury, Chairperson  
Southern Nevada District Board of Health  
Date: \_\_\_\_\_