



**TO:** SOUTHERN NEVADA DISTRICT BOARD OF HEALTH      **DATE:** June 24, 2021

**RE:** Approval of the budget augmentation for Southern Nevada Health District for the fiscal year ending June 30, 2021.

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**PETITION ##43-21**

**That the Southern Nevada District Board of Health** *approve the budget augmentation for the fiscal year ending June 30, 2021 to meet the financial requirements of NRS 354.598005.*

**PETITIONERS:**

**Fermin Leguen, MD, MPH, District Health Officer** *FL*  
**Karen White, CPA, Chief Financial Officer** *KW*

**DISCUSSION:**

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

The increase in year end fund balance \$2,502,009 (approved in January 2021), Transfers In from grant funds \$111,538, and Transfer Out to grant funds \$20,954,730, will allow new appropriations to the FY2021 Adopted SNHD General Fund Budget, thereby increasing the FY2021 appropriations from \$75,297,816 to \$77,591,107.

When the budget was prepared March 2020 and approved in May of 2020, it was believed that all funds would be committed in the 2020/21 fiscal year for SNHD Grant (Special Revenue) Fund Budget. However, after the budget process SNHD received additional grant funding related to COVID-19 and other SNHD programs from federal and state government agencies. The grant funding increased anticipated grant revenue by \$87,483,131 and Transfer In to from general fund by \$20,954,730. After the FY2020 audit ended in November 2020, it was determined SNHD Grant fund had decreased by (-\$2,867,135) in the ending fund balance. The decrease is due the Federal Emergency Management Agency not reimbursing SNHD for the Non-Congregate Shelter. Despite the FY2020 ending fund balance decrease, SNHD additional grant awards will thereby increase the FY2021 budget appropriations from \$27,489,181 to \$105,570,726.



To complete the augmentation process, the attached Resolutions to Augment #5-21 for Southern Nevada Health District (General) Fund Budget and #06-21 for Southern Nevada Health District Grant (Special Revenue) Fund Budget for Fiscal Year Ending June 30, 2021 must be adopted. The Resolutions will be forwarded to the Nevada Department of Taxation after the adoption of the Resolutions to Augment is done.

**FUNDING:**

Please see attached Resolutions #05-21 for Southern Nevada Health District (General) Fund Budget and #06-21 for Southern Nevada Health District Grant (Special Revenue) Fund Budget for the Fiscal Year Ending June 30, 2021.



**RESOLUTION #5-21**

RESOLUTION TO AUGMENT THE 2020-2021 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 \$102,904,863 on July 1, 2020; and

WHERE AS, the total available resources are now determined to be \$105,518,500.

WHEREAS, said additional unanticipated resources are as follows:

**Southern Nevada Health District (General) Fund**

Ending Fund as of 6/30/2020 (Increased)	\$2,502,009 (Approved 1/2021)
Transfer IN from Grant (Special Revenue) Fund	\$111,538

Total \$2,613,637

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 2020-2021 budget by appropriating \$2,609,999 for use in the **Southern Nevada Health District (General) Fund**, thereby increasing its appropriations from \$75,297,816 to \$77,591,107. 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 24 of the June 2021.

**AYES:**

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**NAYS:**

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**Absent:**

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**By:** \_\_\_\_\_

**ATTEST:** \_\_\_\_\_



REVENUES	FINAL BUDGET	REVISIONS	REVISED REVENUE RESOURCES
SUBTOTAL REVENUE ALL SOURCES	75,297,816	0	75,297,816
OTHER FINANCING SOURCES			
Operating Transfers in (Sch T)			
From Fund 7090 (SNHD Grant)		111,538	111,538
Proceeds of Long-Term Debt			
Other			
SUBTOTAL OTHER FINANCING SOURCES		111,538	111,538
BEGINNING FUND BALANCE			
Reserved	27,607,047	2,502,099	30,109,146
Unreserved			
TOTAL BEGINNING FUND BALANCE	27,607,047	2,502,099	30,109,146
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL AVAILABLE RESOURCES	102,904,863	2,613,637	105,518,500

(Local Government)  
Schedule B - Southern Nevada Health District - Fund 7050  
REVISED REVENUE SCHEDULE

EXPENDITURE BY FUNCTION AND ACTIVITY	FINAL BUDGET	REVISIONS	REVISED EXPENDITURES
Health			
Health District			
Salaries & Wages	36,561,100	(1,816)	36,559,284
Employee Benefits	15,502,363	741	15,503,104
Services & Supplies	16,610,516	(14,010,637)	2,599,879
Capital Outlay	274,110	100,000	374,110
SUBTOTAL EXPENDITURES	68,948,089	(13,911,712)	55,036,377
OTHER USES			
Contingency (not to exceed 3% of total expenditures)			
Operating Transfers			
To Fund 7060 (SNHD Capital Improvement)	1,250,000	0	1,250,000
To Fund 7070 (SNHD Bond Reserve)	350,000	0	350,000
To Fund 7090 (SNHD Grant)	4,749,727	16,205,003	20,954,730
To Fund 7620 (SNHD Proprietary Fund)			
SUBTOTAL OTHER USES	6,349,727	16,205,003	22,554,730
ENDING FUND BALANCE			
Reserved	27,607,047	320,346	27,927,393
Unreserved			
TOTAL ENDING FUND BALANCE	27,607,047	320,346	27,927,393
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL FUND COMMITMENTS AND FUND BALANCE	102,904,863	2,613,637	105,518,500

(Local Government)  
Schedule B - Fund 7050  
Southern Nevada Health District

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## RESOLUTION #6-21

RESOLUTION TO AUGMENT THE 2020-2021 BUDGET OF Southern Nevada Health District

WHEREAS, total resources of the **Grant Fund (Special Revenue), Southern Nevada Health District** were budgeted to be **\$ 27,489,181** on July 1, 2020; and

WHERE AS, the total available resources are now determined to be **\$105,570,726**.

WHEREAS, said additional unanticipated resources are as follows:

**Grant Fund (Special Revenue):**

Ending Fund as of 6/30/2020	\$(2,867,135)
Intergovernmental Revenues	
Federal Grants	
Department of Agriculture	\$185,000
Department of Health & Human Services	\$65,578,966
Department of Homeland Security	\$3,716,780
Department of Justice	\$100,000
Environmental Protection Agency	\$780,000
Department of Treasury	\$15,500,548
State Grants	
Department of Health & Human Services	\$819,204
Division of Child & Family Services	\$(523,193)
Office of Science, Innovation & Technology	\$(279,439)
Other Grants	
Other	\$802,633
From Fund 7050 (Southern NV Health District)	<b><u>\$20,954,730</u></b>
Total	<b><u>\$108,437,861</u></b>

WHEREAS, there is a need to apply these excess proceeds in the **Grant Fund (Special Revenue)**.

Now, therefore, it is hereby RESOLVED, that **Southern Nevada Health District** shall augment its 2020-2021 budget by appropriating **\$105,570,726** for use in the **Grant Fund (Special Revenue)**, thereby increasing its appropriations from **\$27,489,181** to **\$105,570,726**. 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 **24** of the **June** 2021.



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**AYES:**

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**NAYS:**

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**Absent:**

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**By:** \_\_\_\_\_

**ATTEST:** \_\_\_\_\_







EXPENDITURE BY FUNCTION AND ACTIVITY	FINAL BUDGET	REVISIONS	REVISED EXPENDITURES
Health			
Health District			
Salaries & Wages	10,249,243	9,090,401	19,339,644
Employee Benefits	4,246,819	3,326,370	7,573,189
Services & Supplies	12,864,219	63,413,977	76,278,196
Capital Outlay	128,900	2,139,259	2,268,159
SUBTOTAL EXPENDITURES	27,489,181	77,970,007	105,459,188
OTHER USES			
Contingency (not to exceed 3% of total expenditures)			
Operating Transfers			
To Fund 7050 (Southern NV Health District)	0	111,538	111,538
SUBTOTAL OTHER USES	0	111,538	111,538
ENDING FUND BALANCE			
Reserved	0	0	0
Unreserved			
TOTAL ENDING FUND BALANCE	0	0	0
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL FUND COMMITMENTS AND FUND BALANCE	27,489,181	78,081,545	105,570,726

(Local Government)  
Schedule B - Fund 7090  
Southern Nevada Health District Grant

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