



TO: SOUTHERN NEVADA DISTRICT BOARD OF HEALTH **DATE:** January 27, 2022

RE: Approval of the budget augmentation for Southern Nevada Health District for the fiscal year ending June 30, 2022.

PETITION #22-22

That the Southern Nevada District Board of Health *approve the budget augmentation for the fiscal year ending June 30, 2022 to meet the financial requirements of NRS 354.598005.*

PETITIONERS:

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

DISCUSSION:

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

The increase in FY2020-2021 year end fund balance \$2,840,957 will allow new appropriations to the FY2022 Adopted SNHD General Fund Budget, thereby increasing the FY2021-2022 appropriations from \$110,036,384 to \$112,877,341.

The FY2020-2021 year end fund balance decrease to the Grant Fund (Special Revenue) is (-\$66,312). In addition, SNHD was awarded additional grants and contracts funds after the FY2021-2022 budget was adopted in the amount of \$17,760,790. SNHD increased the transfers in from the SNHD General Fund to correct the cost allocation to the SNHD Grant Fund by \$3,176,518. The total increase to the Grant Fund minus the FY2020-2021 year end fund balance is \$20,870,996. SNHD additional grant awards and transfers in will thereby increase the FY2021-2022 budget appropriations from \$66,756,446 to \$87,627,442.

To complete the augmentation process, the attached Resolutions to Augment #1-22 for Southern Nevada Health District (General) Fund Budget and #02-22 for Southern Nevada Health District Grant (Special Revenue) Fund Budget for Fiscal Year Ending June 30, 2022 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 #01-22 for Southern Nevada Health District (General) Fund Budget and #02-22 for Southern Nevada Health District Grant (Special Revenue) Fund Budget for the Fiscal Year Ending June 30, 2022.



RESOLUTION #1-22

RESOLUTION TO AUGMENT THE 2021-2022 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 \$110,036,384 on July 1, 2021; and

WHERE AS, the total available resources are now determined to be \$112,877,341.

WHEREAS, said additional unanticipated resources are as follows:

<u>Southern Nevada Health District (General) Fund</u>	
Ending Fund as of 6/30/2021 (Increased)	2,840,957
Total	<u>\$2,840,957</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 2021-2022 budget by appropriating \$2,840,957 for use in the **Southern Nevada Health District (General) Fund**, thereby increasing its appropriations from \$110,036,384 to \$112,877,341. 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 27 of the January 2022.

AYES:

NAYS:

Absent:

By: _____

ATTEST: _____

REVENUES	FINAL BUDGET	REVISIONS	REVISED REVENUE RESOURCES
SUBTOTAL REVENUE ALL SOURCES	77,572,695	0	77,572,695
OTHER FINANCING SOURCES			
Operating Transfers in (Sch T)			
Proceeds of Long-Term Debt			
Other			
SUBTOTAL OTHER FINANCING SOURCES			
BEGINNING FUND BALANCE			
Reserved	32,463,689	2,840,957	35,304,646
Unreserved			
TOTAL BEGINNING FUND BALANCE	32,463,689	2,840,957	35,304,646
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL AVAILABLE RESOURCES	110,036,384	2,840,957	112,877,341

(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	38,428,169	1,950,431	40,378,600
Employee Benefits	16,068,501	638,246	16,706,747
Services & Supplies	10,456,172	(3,004,254)	7,451,918
Capital Outlay	368,923	187	369,110
SUBTOTAL EXPENDITURES	65,321,765	(415,390)	64,906,375
OTHER USES			
Contingency (not to exceed 3% of total expenditures)			
Operating Transfers			
To Fund 7060 (SNHD Capital Improvement)			
To Fund 7070 (SNHD Bond Reserve)			
To Fund 7090 (SNHD Grant)	12,250,930	3,053,989	15,304,919
To Fund 7620 (SNHD Proprietary Fund)			
SUBTOTAL OTHER USES	12,250,930	3,053,989	15,304,919
ENDING FUND BALANCE			
Reserved	32,463,689	202,358	32,666,047
Unreserved			
TOTAL ENDING FUND BALANCE	32,463,689	202,358	32,666,047
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL FUND COMMITMENTS AND FUND BALANCE	110,036,384	2,840,957	112,877,341

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

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RESOLUTION #2-22

RESOLUTION TO AUGMENT THE 2021-2022 BUDGET OF **Southern Nevada Health District**

WHEREAS, total resources of the **Grant Fund (Special Revenue), Southern Nevada Health District** were budgeted to be \$66,756,446 on July 1, 2021; and

WHERE AS, the total available resources are now determined to be \$87,627,442.

WHEREAS, said additional unanticipated resources are as follows:

<u>Grant Fund (Special Revenue):</u>	
Ending Fund as of 6/30/2021	(66,312)
Intergovernmental Revenues	
Federal Grants	
Department of Agriculture	(4,815)
Department of Health & Human Services	21,669,555
Department of Homeland Security	322,314
Department of Justice	32,885
Environmental Protection Agency	36,470
Department of Treasury	(4,752,273)
State Grants	
Department of Health & Human Services	270,268
Other Grants	
Other	186,387
From Fund 7050 (Southern NV Health District)	<u>3,176,518</u>
Total	<u>\$20,870,996</u>

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

2021-2022 budget by appropriating \$20,870,996 for use in the **Grant Fund (Special Revenue)**, thereby increasing its appropriations from \$66,756,446 to \$87,627,442. 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 **27** of the **January** 2022.

AYES:

NAYS:

Absent:

By: _____

ATTEST: _____

EXPENDITURE BY FUNCTION AND ACTIVITY	FINAL BUDGET	REVISIONS	REVISED EXPENDITURES
Health			
Health District			
Salaries & Wages	15,923,969	12,668,917	28,592,886
Employee Benefits	6,754,732	5,257,021	12,011,753
Services & Supplies	43,419,388	3,011,371	46,430,759
Capital Outlay	658,357	0	658,357
SUBTOTAL EXPENDITURES	66,756,446	20,937,309	87,693,755
OTHER USES			
Contingency (not to exceed 3% of total expenditures)			
Operating Transfers			
To Fund 7050 (Southern NV Health District)	0	0	0
SUBTOTAL OTHER USES	0	0	0
ENDING FUND BALANCE			
Reserved	0	-66,313	-66,313
Unreserved			
TOTAL ENDING FUND BALANCE	0	-66,313	-66,313
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL FUND COMMITMENTS AND FUND BALANCE	66,756,446	20,870,996	87,627,442

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

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