



TO: SOUTHERN NEVADA DISTRICT BOARD OF HEALTH **DATE:** June 23, 2022

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

PETITION #42-22

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 *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 on June 30, 2021 year end fund balance of \$3,022,141 will allow new appropriations to the FY2022 Adopted SNHD General Fund Budget, thereby increasing the FY2021-2022 appropriations from \$110,036,384 to \$113,058,525.

The June 30, 2021 year end fund balance 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 \$20,975,350. SNHD increased the transfers in from the SNHD General Fund to correct the cost allocation to the SNHD Grant Fund by \$4,873,449. The total increase in resources to the FY2021-2022 Grant Fund is \$25,782,487. SNHD additional grant awards and transfers in will thereby increase the FY2021-2022 budget appropriations from \$66,756,446 to \$92,538,933.

The increase in June 30, 2021 year end fund balance of \$457,956 will allow new appropriations to the FY2022 Adopted SNHD Capital Improvement Fund Budget, thereby increasing the FY2021-2022 appropriations from \$3,129,477 to \$3,587,433.



The decrease in June 30, 2021 year end fund balance of (\$31,461) will allow new appropriations to the FY2022 Adopted SNHD Bond Reserve Fund Budget, thereby decreasing the FY2021-2022 appropriations from \$3,617,855 to \$3,586,394.

The decrease in June 30, 2021 year end fund balance of (\$9,035) will allow new appropriations to the FY2022 Adopted SNHD Proprietary Fund Budget, thereby decreasing the FY2021-2022 appropriations from \$170,767 to \$161,732.

To complete the augmentation process, the attached Resolutions to Augment #3-22 for Southern Nevada Health District (General) Fund Budget, #4-22 for Southern Nevada Health District Grant (Special Revenue), #5-22 for Southern Nevada Health District Capital Improvement Fund Budget, #6-22 for Southern Nevada Health District Bond Reserve Fund Budget and #7-22 for Southern Nevada Health District Proprietary 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 #3-22 for Southern Nevada Health District (General) Fund Budget, #4-22 for Southern Nevada Health District Grant (Special Revenue), #5-22 for Southern Nevada Health District Capital Improvement Fund Budget, #6-22 for Southern Nevada Health District Bond Reserve Fund Budget and #7-22 for Southern Nevada Health District Proprietary Fund Budget for Fiscal Year Ending June 30, 2022.



RESOLUTION #03-22

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

WHEREAS, the total available resources are now determined to be **\$113,058,525**.

WHEREAS, said additional unanticipated resources are as follows:

Southern Nevada Health District (General) Fund

Ending Fund as of 6/30/2021 (Increased) \$3,022,141

Total **\$3,022,141**

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 **\$3,022,141** for use in the **Southern Nevada Health District (General) Fund**, thereby increasing its appropriations from **\$110,036,384** to **\$113,058,525**. 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 **23rd** of **June** 2022.

AYES:

NAYS:

Absent:

By: _____

ATTEST: _____



RESOLUTION #04-22

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

WHEREAS, the total available resources are now determined to be **\$92,538,933**.

WHEREAS, said additional unanticipated resources are as follows:

Grant Fund (Special Revenue):

Ending Fund as of 6/30/2021	(\$66,312)
Intergovernmental Revenues	
Federal Grants	
Department of Agriculture	(21,934)
Department of Health & Human Services	25,164,392
Department of Homeland Security	165,300
Department of Justice	36,876
Environmental Protection Agency	(320,000)
Department of Treasury	(4,752,273)
State Grants	
Department of Health & Human Services	835,930
Other Grants	
Other	(132,941)
From Fund 7050 (Southern NV Health District)	<u>4,873,449</u>
Total	<u>\$25,782,487</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 **\$25,782,487** for use in the **Grant Fund (Special Revenue)**, thereby increasing its appropriations from **\$66,756,445** to **\$92,538,933**. 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 **23rd** of **June** 2022.



RESOLUTION #5-22

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

WHEREAS, total resources of the **Capital Improvement Fund, Southern Nevada Health District** were budgeted to be **\$3,129,477** on July 1, 2021; and

WHEREAS, the total available resources are now determined to be **\$3,587,433**

WHEREAS, said additional unanticipated resources are as follows:

Capital Improvement Fund):

Ending Fund as of 6/30/2021 (Increased) \$457,956

Total **\$457,956**

WHEREAS, there is a need to apply these excess proceeds in the **Capital Improvement Fund.**

Now, therefore, it is hereby RESOLVED, that **Southern Nevada Health District** shall augment its 2021-2022 budget by appropriating **\$457,956** for use in the **Capital Improvement Fund.** thereby increasing its appropriations from **\$3,129,477** to **\$3,587,433.** 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 **23rd** of **June** 2022.



RESOLUTION #6-22

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

WHEREAS, total resources of the **Bond Reserve Fund (Building), Southern Nevada Health District** were budgeted to be **\$3,617,855** on July 1, 2021; and

WHEREAS, the total available resources are now determined to be **\$3,586,394**.

WHEREAS, said additional unanticipated resources are as follows:

Bond Reserve (Building Fund):

Ending Fund as of 6/30/2021 (Decreased) (\$31,461)

Total (**\$31,461**)

WHEREAS, there is a need to apply these excess proceeds in the **Bond Reserve Fund (Building)**.

Now, therefore, it is hereby RESOLVED, that **Southern Nevada Health District** shall reduce its 2021-2022 budget by appropriating **\$31,461** for use in the **Bond Reserve Fund (Building)**, thereby decreasing its appropriations from **\$3,617,855** to **\$3,586,394**. 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 **23rd** of **June** 2022.



RESOLUTION #7-22

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

WHEREAS, total resources of the **Proprietary Fund, Southern Nevada Health District** were budgeted to be **\$170,767** on July 1, 2021; and

WHEREAS, the total available resources are now determined to be **\$161,732**

WHEREAS, said additional unanticipated resources are as follows:

Proprietary Fund:

Ending Fund as of 6/30/2021 (Decreased) (\$9,035)

Total (**\$9,035**)

WHEREAS, there is a need to apply these excess proceeds in the **Proprietary Fund**.

Now, therefore, it is hereby RESOLVED, that **Southern Nevada Health District** shall reduce its 2021-2022 budget by appropriating **\$9,035** for use in the **Proprietary Fund**, thereby decreasing its appropriations from **\$170,767** to **\$161,732**. 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 23rd of **June** 2022.