## CLARK COUNTY BOARD OF COMMISSIONERS
### AGENDA ITEM

<table>
<thead>
<tr>
<th>Issue:</th>
<th>Resolution to create an Agency Fund</th>
<th>Back-up:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Petitioner:</td>
<td>Yolanda T. King, Chief Financial Officer</td>
<td>Clerk Ref. #</td>
</tr>
</tbody>
</table>

**Recommendation:**

That the Board of County Commissioners approve, adopt, and authorize the Chairman to sign a resolution establishing the Southern Nevada Health District Grant Fund (7090). *(For possible action)*

### FISCAL IMPACT:

- **Fund #:** N/A  **Fund Name:** N/A
- **Fund Center:** N/A  **Funded Pgm/Grant:** N/A
- **Description:** N/A  **Amount:** N/A

**Added Comments:** N/A

### BACKGROUND:

NRS 439.365 requires any district board of health to prepare an annual operating budget for the health district. A district board of health must submit the budget to the board of county commissioners within its jurisdiction before April 1 for funding for the following year. The budget must be adopted by the board of county commissioners as part of the annual county budget.

At their March 23, 2015, meeting, the Board of Health of the Southern Nevada Health District (District) adopted its annual budget, and approved a motion to create a special revenue fund to account for the District’s operating grants beginning with the new budget year July 1, 2015. These grants were previously recorded within the District’s General Fund (County Fund 7050). As Clark County is required to include District’s budget within its submission, there is a need to simultaneously create a new agency fund within the County’s financial structure in order to comply with Nevada Department of Taxation budget reporting requirements.

Respectfully submitted,

---

Yolanda T. King, Chief Financial Officer

---

4/7/2015
Agenda Item #