



2015/16 Budget

Presentation to Board of Health

March 23, 2015

# Southern Nevada Health District

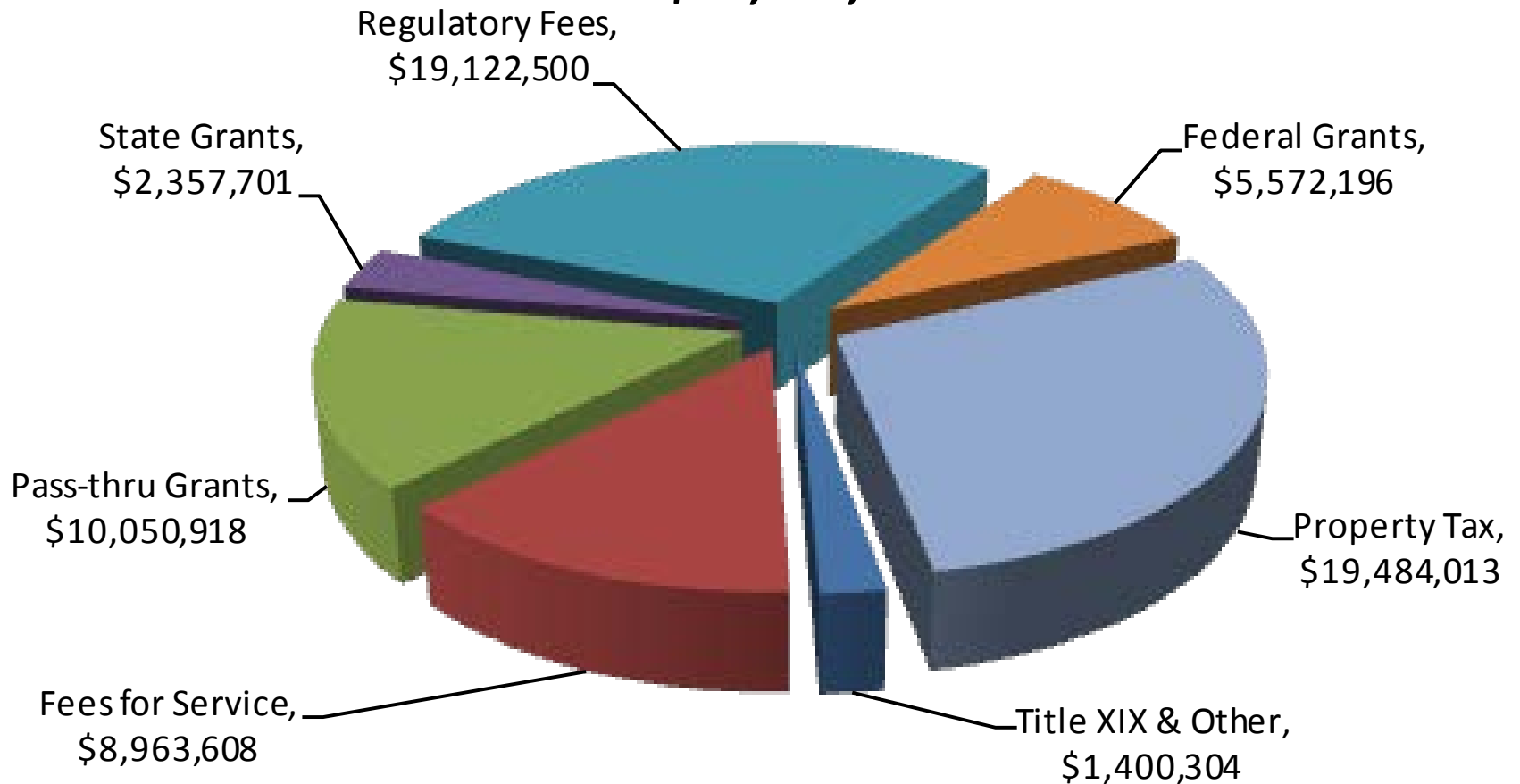
- What is the Health District's Vision Statement?
  - *Healthy People in a Healthy Southern Nevada*
- What is the Health District's Mission Statement?
  - *To protect and promote the health, the environment and the well being of Southern Nevada residents and visitors*
- Why does the Health District prepare an annual budget?
  - Required by State of Nevada
  - Submitted to Clark County no later than April 1

# Southern Nevada Health District

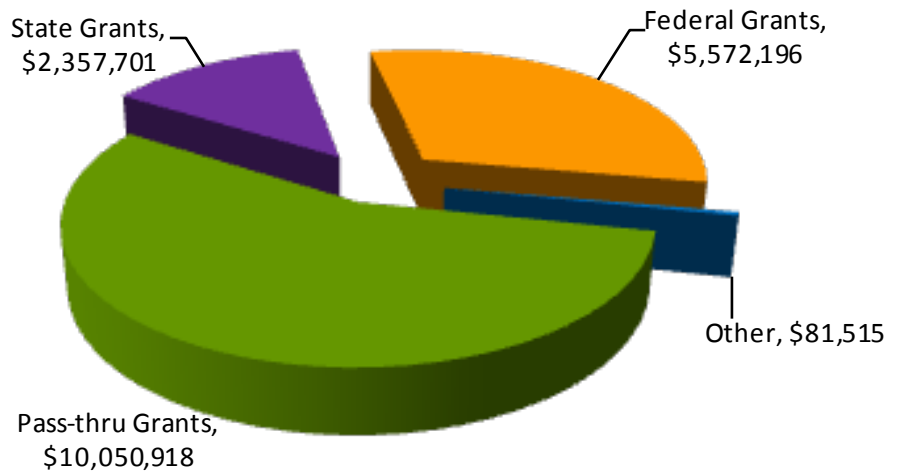
## Additional Fund Types

- Why add Special Revenue funds (Grant funds)?
  - Easier to balance and manage; grant funds should always be in balance (Revenues = Expenditures)
- What will change by adding Special Revenue Funds (Grant funds)?
  - Reports would show the grant funds and the general fund separately
    - Allow managers to see how much grants actually cost, including the Health District indirect rate
    - Allow Board Members to see how much the general fund is supporting grants
  - Clarify the term “general fund” in maintaining a minimum unassigned fund balance to “general fund and special revenue funds” (10%)

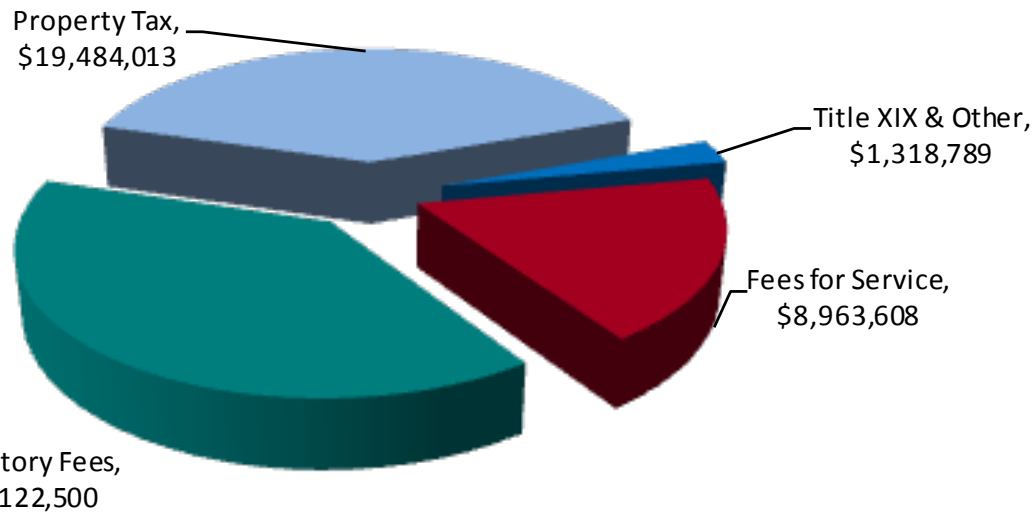
## Southern Nevada Health District 2015/16 Revenues by Source \$66,951,240



**Southern Nevada Health District  
2015/16 Grant Funds Revenues by Source  
\$18,062,330**



**Southern Nevada Health District  
2015/16 General Fund Revenues by Source  
\$48,888,910**



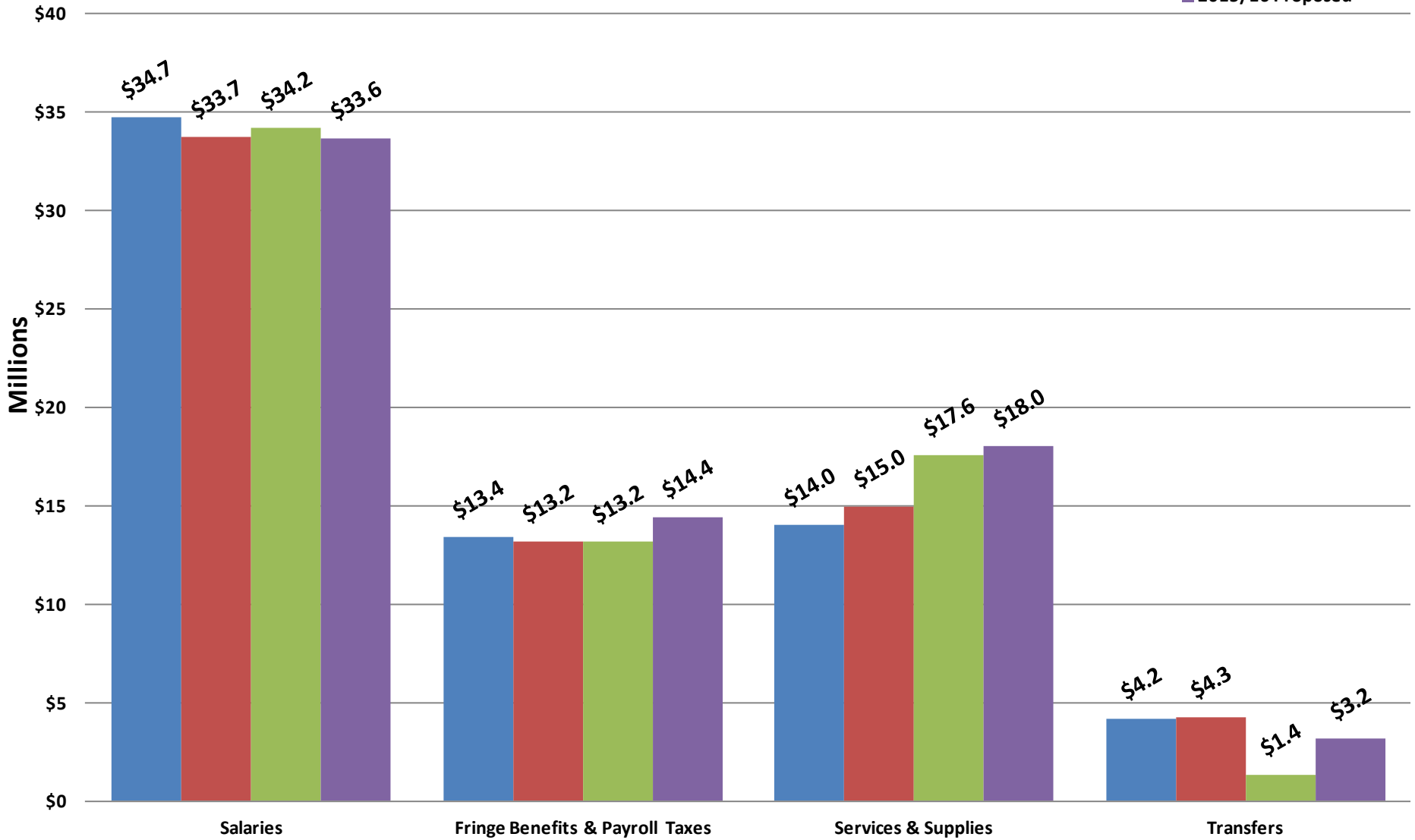
Regulatory Fees,  
\$19,122,500





### Southern Nevada Health District Comparison by Category General and Grant Funds

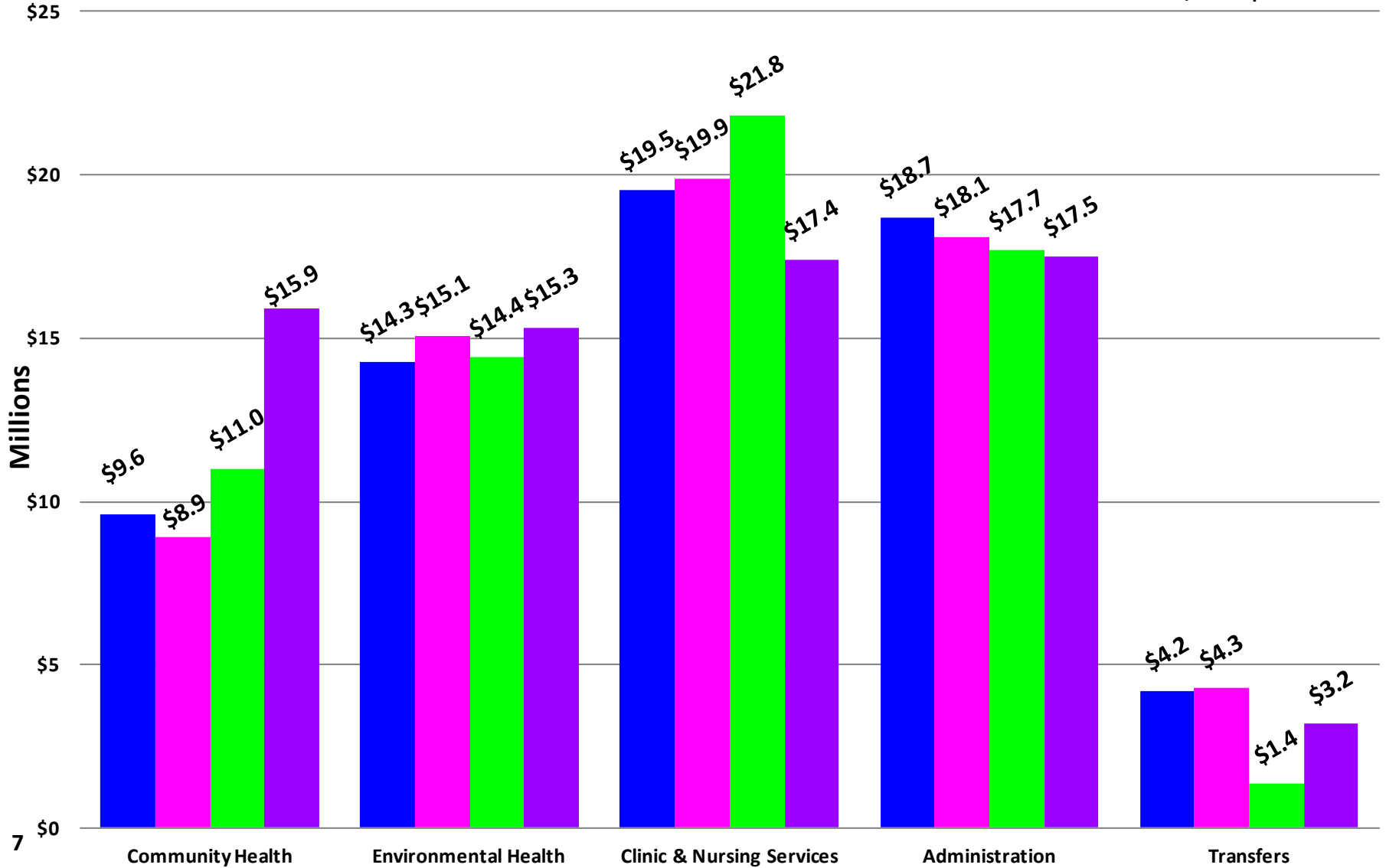
- 2013/14 Actual
- 2014/15 Original
- 2014/15 Estimated
- 2015/16 Proposed





### Southern Nevada Health District Comparison by Division General and Grant Funds

- 2013/14 Actual
- 2014/15 Original
- 2014/15 Estimated
- 2015/16 Proposed



# Southern Nevada Health District Staffing by Division

Division	2013/14 Actual	2014/15 Original	2014/15 Estimated	2015/16 Proposed
Community Health	86.3	80.3	79.25	108.3
Environmental Health	173.0	151.0	150.8	146.75
Nursing & Clinics	176.0	156.3	165.8	128.8
Administration	<u>126.7</u>	<u>110.7</u>	<u>108.3</u>	<u>107.95</u>
Total	562.0	498.3	504.15	491.8



# Southern Nevada Health District Combined General and Grant Funds

	2013/14	2014/15		2015/16
	<u>Actual</u>	<u>Original</u>	<u>Estimated</u>	<u>Proposed</u>
<b>Beginning Fund Balance</b>	\$ 21,076,238	\$ 10,854,191	\$ 12,862,706	\$ 11,109,897
<b>Revenues</b>	58,116,849	59,131,843	64,981,098	66,951,240
<b>Expenditures</b>	(62,636,779)	(61,973,649)	(64,871,106)	(65,992,526)
<b>Other Financing Sources (Uses)</b>				
Transfer from Capital Fund	1,458	-	-	-
Transfer from Proprietary Fund	519,458	718,000	487,838	520,530
Transfer to Liability Reserve Fund	-	-	-	(100,400)
Transfer to Bldg Reserve Fund	(3,581,152)	(1,350,639)	(1,350,639)	(1,350,639)
Transfer to Proprietary Fund	(633,366)	(506,540)	-	(1,963,393)
<b>Change in Fund Balance</b>	(8,213,532)	(3,980,985)	(752,809)	(1,935,188)
<b>Restricted Emergency Fund Balance</b>	-	-	1,000,000	1,000,000
<b>Ending Fund Balance</b>	\$ 12,862,706	\$ 6,873,206	\$ 11,109,897	\$ 9,174,709
	20.54%	11.09%	17.13%	13.90%

Board appropriate level of Unassigned Fund Balance is 10% (action Nov. 2014)



# Southern Nevada Health District Combined Laboratory and Grant Fund

	<u>2013/14</u>	<u>2014/15</u>		<u>2015/16</u>
	<u>Actual</u>	<u>Original</u>	<u>Estimated</u>	<u>Proposed</u>
<b>Beginning Balance, July 1, 2015</b>	<b>\$ 3,509,166</b>	<b>\$ 2,230,644</b>	<b>\$ 2,226,817</b>	<b>\$ 414,794</b>
<b>Revenues</b>	<b>1,370,939</b>	<b>997,546</b>	<b>982,157</b>	<b>-</b>
<b>Expenses (less depreciation)</b>	<b>(2,767,196)</b>	<b>(3,016,730)</b>	<b>(2,306,342)</b>	<b>(1,622,652)</b>
<b>Other Financing Sources (Uses)</b>				
<b>Transfer In - General Fund</b>	<b>633,366</b>	<b>506,540</b>	<b>229,579</b>	<b>1,728,388</b>
<b>Transfer Out - General Fund</b>	<b>(519,458)</b>	<b>(718,000)</b>	<b>(717,417)</b>	<b>(520,530)</b>
<b>Change in Cash Balance</b>	<b>(1,282,349)</b>	<b>(2,230,644)</b>	<b>(1,812,023)</b>	<b>(414,794)</b>
<b>Ending Balance, June 30, 2016</b>	<b>\$ 2,226,817</b>	<b>\$ -</b>	<b>\$ 414,794</b>	<b>\$ -</b>

# Southern Nevada Health District Other Funds

<b>Building Reserve Fund</b>	<u>2013/14</u>	<u>2014/15</u>		<u>2015/16</u>
	<u>Actual</u>	<u>Original</u>	<u>Estimated</u>	<u>Proposed</u>
<b>Beginning Fund Balance</b>	<b>\$ 11,313,465</b>	<b>\$ 14,997,117</b>	<b>\$ 15,005,809</b>	<b>\$ 4,411,448</b>
<b>Revenues</b>	111,192	99,000	55,000	30,000
<b>Expenditures</b>	-	(16,446,756)	(12,000,000)	-
<b>Other Financing Sources (Uses)</b>				
<b>Transfer from General Fund</b>	<b>3,581,152</b>	<b>1,350,639</b>	<b>1,350,639</b>	<b>1,350,639</b>
<b>Change in Fund Balance</b>	<b>3,692,344</b>	<b>(14,997,117)</b>	<b>(10,594,361)</b>	<b>1,380,639</b>
<b>Ending Fund Balance</b>	<b>\$ 15,005,809</b>	<b>\$ -</b>	<b>\$ 4,411,448</b>	<b>\$ 5,792,087</b>

# Southern Nevada Health District



## Other Funds

<b>Capital Reserve Fund</b>	<b>2013/14</b>	<b>2014/15</b>		<b>2015/16</b>
	<b>Actual</b>	<b>Original</b>	<b>Estimated</b>	<b>Proposed</b>
<b>Beginning Fund Balance</b>	<b>\$ 6,534,951</b>	<b>\$ 5,954,951</b>	<b>\$ 6,318,172</b>	<b>\$ 5,733,172</b>
<b>Revenues</b>	<b>52,239</b>	<b>48,000</b>	<b>40,000</b>	<b>40,000</b>
<b>Expenditures</b>	<b>(267,560)</b>	<b>(6,002,951)</b>	<b>(625,000)</b>	<b>(4,470,000)</b>
<b>Other Financing Sources (Uses)</b>				
<b>Transfer to General Fund</b>	<b>(1,458)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in Fund Balance</b>	<b>(216,779)</b>	<b>(5,954,951)</b>	<b>(585,000)</b>	<b>(4,430,000)</b>
<b>Ending Fund Balance</b>	<b>\$ 6,318,172</b>	<b>\$ -</b>	<b>\$ 5,733,172</b>	<b>\$ 1,303,172</b>

<b>Insurance Liability Reserve Fund</b>	<b>2013/14</b>	<b>2014/15</b>		<b>2015/16</b>
	<b>Actual</b>	<b>Original</b>	<b>Estimated</b>	<b>Proposed</b>
<b>Beginning Fund Balance</b>	<b>\$ 889,535</b>	<b>\$ 786,735</b>	<b>\$ 800,091</b>	<b>\$ 757,291</b>
<b>Revenues</b>	<b>12,533</b>	<b>7,200</b>	<b>7,200</b>	<b>5,300</b>
<b>Expenditures</b>	<b>(101,977)</b>	<b>(100,000)</b>	<b>(50,000)</b>	<b>(100,000)</b>
<b>Other Financing Sources (Uses)</b>				
<b>Transfer from General Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,400</b>
<b>Change in Fund Balance</b>	<b>(89,444)</b>	<b>(92,800)</b>	<b>(42,800)</b>	<b>5,700</b>
<b>Ending Fund Balance</b>	<b>\$ 800,091</b>	<b>\$ 693,935</b>	<b>\$ 757,291</b>	<b>\$ 762,991</b>

# Southern Nevada Health District

- Recommendation:
  - *Finance Committee recommends approval of the 2015/16 Budget as presented and to include any tax revenue budget adjustments after Clark County notifies the Health District on or about March 26, 2015*

# Southern Nevada Health District

# Questions ???