

Southern Nevada Community Health Center

Governing Board Meeting

June 2023

- ▶ FY 2023 Budget Augmentation
- ▶ Presented by: Donnie (DJ) Whitaker, CFO

Definition

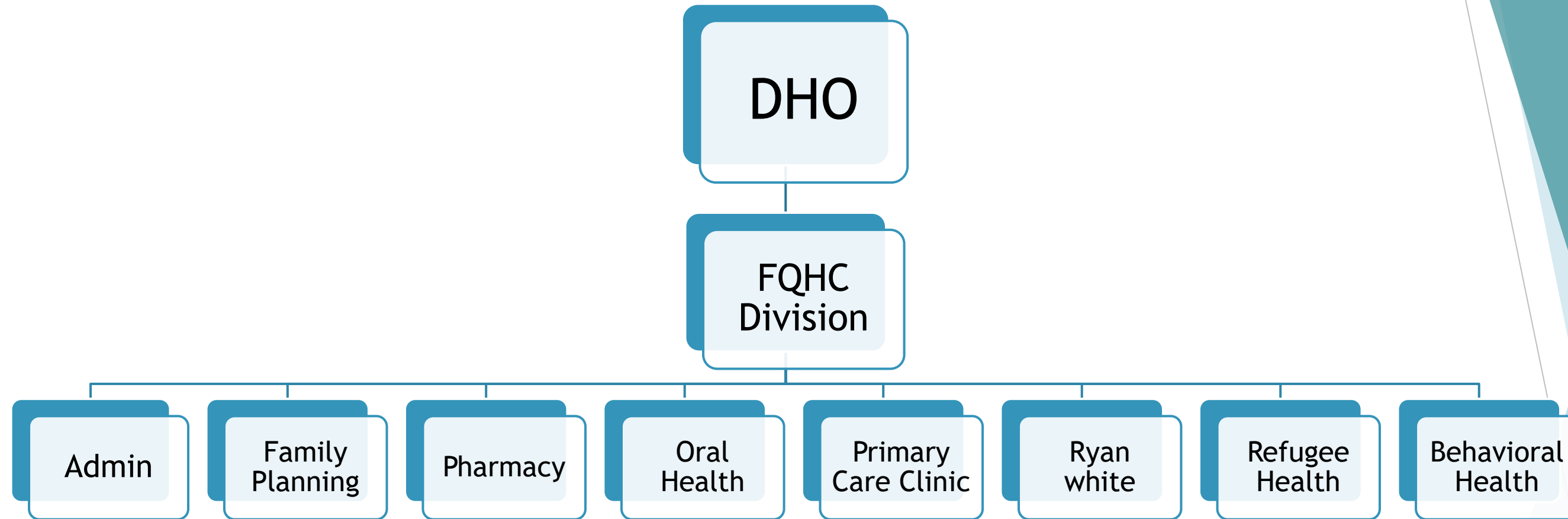
A “**Budget augmentation**” is a procedure for increasing appropriations of a fund with the express intent of employing previously unbudgeted resources of the fund for carrying out the increased appropriations.

Nevada Revised Statute (NRS)

354.626

Unlawful expenditure of money in excess of amount appropriated; penalties; exceptions, states that “No governing body or member thereof, officer, office, department, or agency may, during any fiscal year, expend or contract to expend any money or incur any liability, or enter into any contract which by its terms involves the expenditure of money, in excess of the amounts appropriated for that function, other than bond repayments, medium-term obligation of repayments and any other long-term contract expressly authorized by law.”

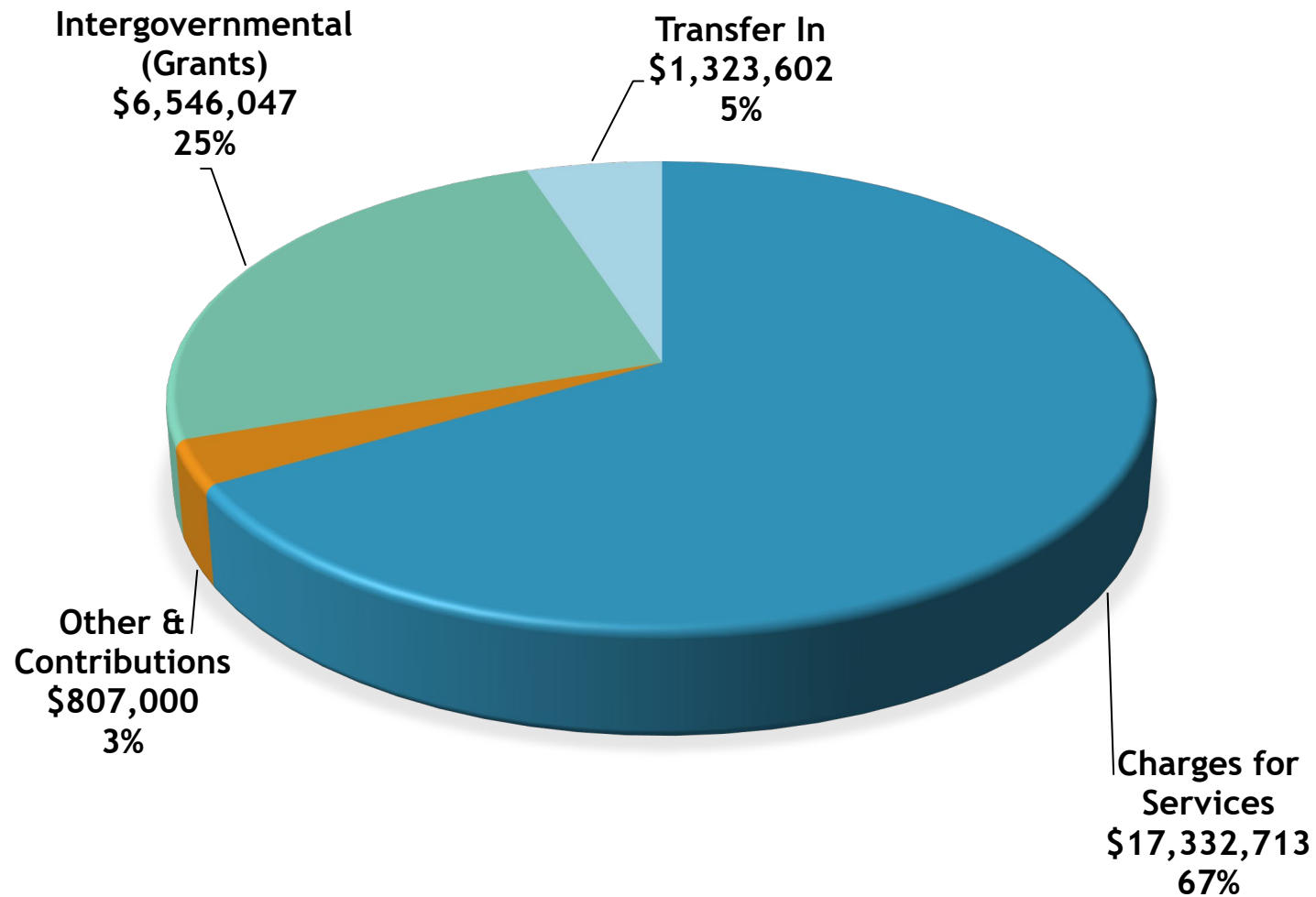
FQHC Division Org Chart



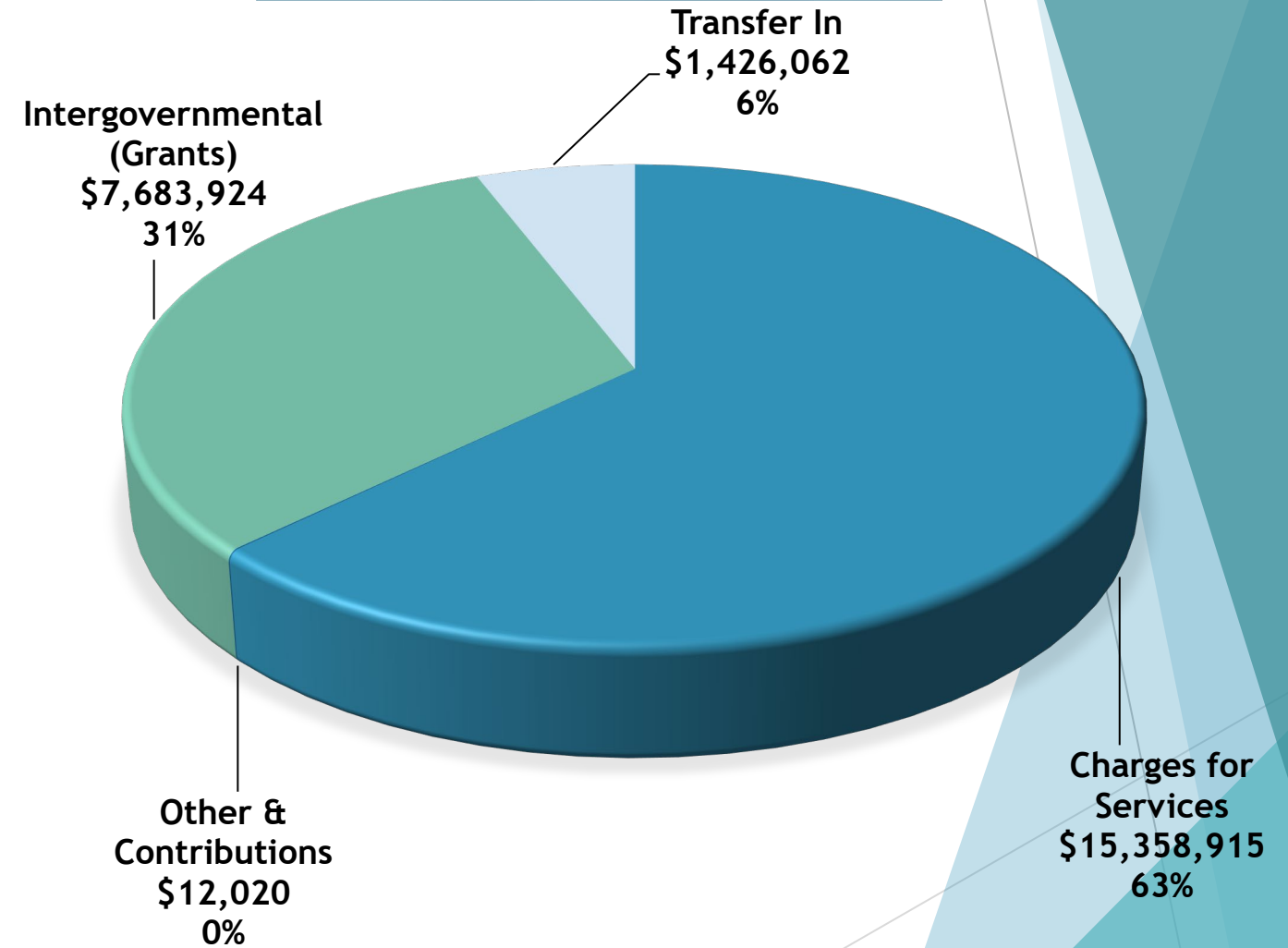
REVENUES

COMBINED REVENUES BY SOURCE - Adopted vs Augmented

FY2023 2nd Budget
Augmentation Revenue
\$26.0 M



FY2023 1st Budget
Augmentation Revenue
\$24.5M



% Percentages are based on total revenue
1st Budget Augmentation was approved in Jan 2023
2nd Budget Augmentation is presented in June 2023

REVENUES

GENERAL & SPECIAL REVENUE FUND SUMMARY

General Fund:

Total *Charges for Services revenue is augmented at \$17.3M an increase of \$1.9M compared \$15.4M from 1st (Jan 2023) budget augmentation.

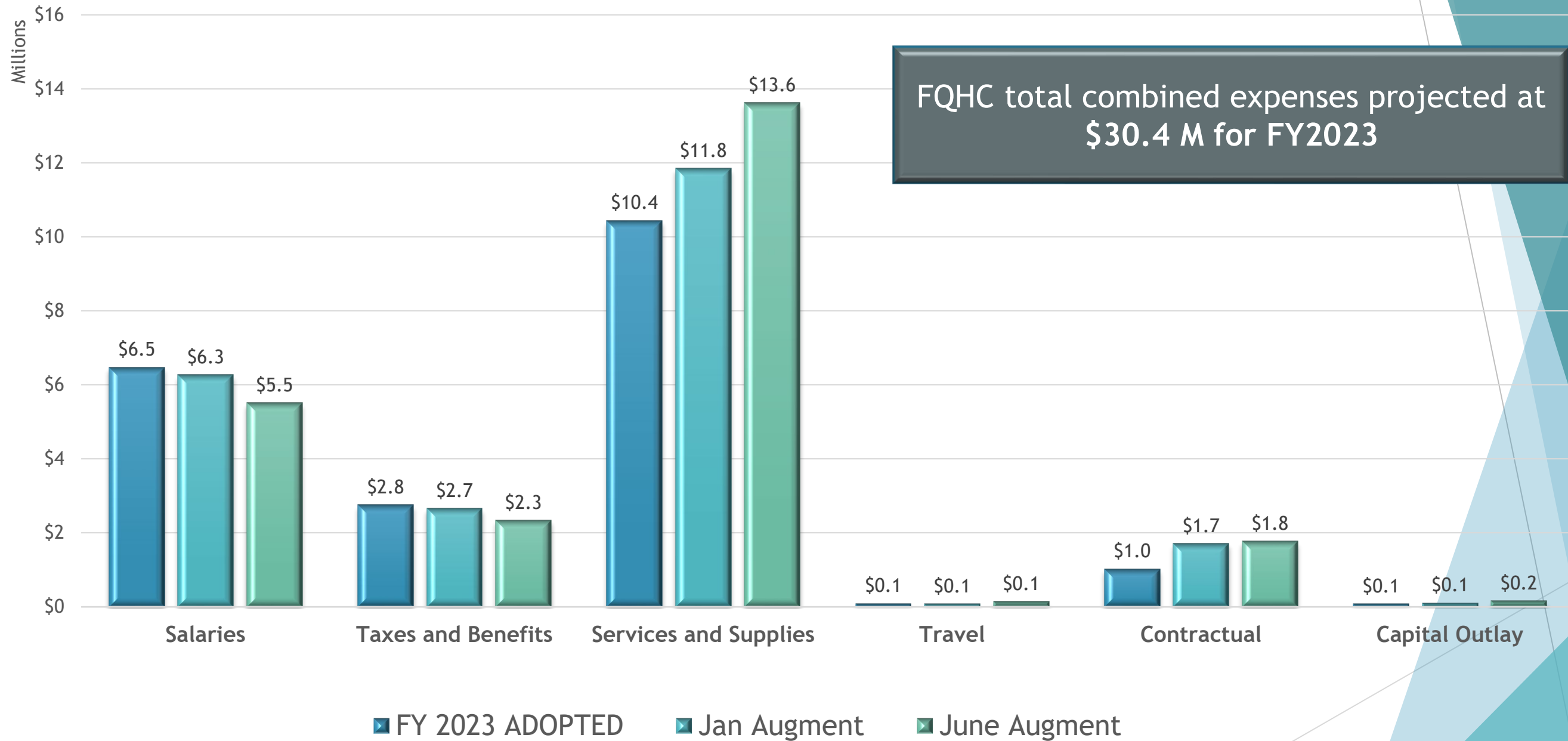
**Major component of Charges for Services revenue is Pharmacy which continue to increase and is now projected at \$16.3M compared to \$15.3M from previous budget augmentation.*

Special Revenue Fund:

Federal & Pass Thru (Grants) revenue decreased from \$7.7M to \$6.5M due to grants phasing out (Covid Supplemental #4) ended 03/31/23.

EXPENDITURES

COMBINED EXPENDITURES BY CATEGORY - Adopted vs Augmented



EXPENDITURES

GENERAL & SPECIAL REVENUE FUND SUMMARY



FQHC combined expenditures augmented budget is **\$30.4 M** compared to **\$29.7 M** from prior augmentation.



General Fund Pharmacy Med supplies is projected at **\$12.5 M**, **92%** of total FQHC supplies of **\$13.6 M**.



Total salaries and benefits for General & Grants funds is **\$7.9M**, **26%** of total FQHC expenditures. More than **56%** of Personnel expense are supported by grants.

Combined Funds Table

FQHC Combined Funds (Budget Augmentation)

	FY 2023		
	Adopted	Jan Augment	June Augment
FQHC Community Health Center			
Revenue			
Charges for Services	\$ 13,974,543	\$ 15,358,915	\$ 17,332,713
Contributions	-	12,020	7,000
Other (Wrap Recovery)	-	-	800,000
Intergovernmental	7,683,924	7,683,924	6,546,047
Transfer In	1,426,062	1,426,062	1,323,602
Revenue Total	\$ 23,084,529	\$ 24,480,921	\$ 26,009,362
Expenses			
Salaries	6,478,743	6,274,186	5,518,840
Taxes and Benefits	2,753,464	2,661,429	2,342,092
Supplies	10,442,708	11,848,861	13,622,173
Contractual	1,024,226	1,716,362	1,772,759
Travel	92,871	80,173	143,739
Capital	83,455	106,455	163,955
Indirect/Cost Allocation	5,726,090	5,665,780	5,507,606
Transfer Out	1,381,949	1,381,949	1,323,602
Expenses Total	\$ 27,983,506	\$ 29,735,195	\$ 30,394,766
Revenue less Exp	\$ (4,898,977)	\$ (5,254,274)	\$ (4,385,404)

Staffing FY2023

FQHC Total Augmented FTE **(NO CHANGES)**

	Total
General Fund	33.80
Special Revenue Fund	53.10
Total	86.90

Reminder: FQHC was formerly under Primary & Preventive Care. It was established as a new division on July 1, 2022 (beginning of FY2023).



Questions

Southern Nevada Community Health Center

GOVERNING BOARD MEETING

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