



MINUTES

SOUTHERN NEVADA DISTRICT BOARD OF HEALTH FINANCE COMMITTEE MEETING

October 25, 2023 – 3:00 p.m.

Meeting was conducted via Webex Webinar

MEMBERS PRESENT: Scott Nielson – Chair – At-Large Member, Gaming
Bobbette Bond – At-Large Member, Regulated Business/Industry
Nancy Brune – Council Member, City of Las Vegas
Marilyn Kirkpatrick – Commissioner, Clark County

ABSENT: Scott Black – Mayor Pro Tempore, City of North Las Vegas

ALSO PRESENT: N/A
(In Audience)

LEGAL COUNSEL: Edward Wynder, Associate General Counsel

EXECUTIVE SECRETARY: Fermin Leguen, MD, MPH, District Health Officer

STAFF: Tawana Bellamy, Daniel Burns, Victoria Burris, Andria Cordovez Mulet, Aaron DelCotto, Cassius Lockett, Yin Jie Qin, Joshua Riehle, Kim Saner, Chris Saxton, Randy Smith, Greg Tordjman, Donnie Whitaker

I. CALL TO ORDER AND ROLL CALL

Chair Nielson called the Finance Committee Meeting to order at 3:08 p.m. Andria Cordovez Mulet, Executive Assistant, administered the roll call and confirmed a lack of quorum. Ms. Cordovez Mulet provided clear and complete instructions for members of the general public to call in to the meeting to provide public comment, including a telephone number and access code.

II. PLEDGE OF ALLEGIANCE

III. FIRST PUBLIC COMMENT: A period devoted to comments by the general public about those items appearing on the agenda. Comments will be limited to five (5) minutes per speaker. Please clearly state your name and address and spell your last name for the record. If any member of the Board wishes to extend the length of a presentation, this may be done by the Chair or the Board by majority vote.

Seeing no one, the Chair closed this portion of the meeting.

Member Kirkpatrick joined the meeting at 3:11 p.m.

Ms. Cordovez Mulet confirmed a quorum.

IV. ADOPTION OF THE OCTOBER 25, 2023 MEETING AGENDA *(for possible action)*

A motion was made by Member Kirkpatrick, seconded by Chair Nielson, and carried unanimously to approve the October 25, 2023 Agenda as presented.

V. CONSENT AGENDA

1. APPROVE MINUTES/FINANCE COMMITTEE MEETING: June 21, 2023 (for possible action

A motion was made by Member Kirkpatrick, seconded by Chair Nielson, and carried unanimously to approve the October 25, 2023 Consent Agenda as presented.

VI. REPORT / DISCUSSION / ACTION

1. Receive and Discuss the SNHD FY2024 Financial Report from July 1 through August 31, 2023; direct staff accordingly or take other action as deemed necessary (for possible action)

Donnie (DJ) Whitaker, Chief Financial Officer, presented the FY2024 Financial Report, from July 1 through August 31, 2023.

With respect to Revenue, Member Kirkpatrick requested additional information regarding the Environmental Health revenue and advised that the Board of Health had discussed revisiting the Environmental Health fees. Ms. Whitaker advised that approximately 70% of the annual revenue for Environmental Health was for the annual food permit invoices that were sent on July 1st and the remaining 30% would be received throughout the remainder of the fiscal year.

Further to an inquiry from Member Kirkpatrick regarding the 50/50 split of General Fund Revenue and Special Revenue, Dr. Leguen advised that a budget that has 50% that relies on grant funds is a big risk for the organization. Dr. Leguen further advised that the Health District Leadership was equally concerned and engaged in discussions, particularly on the COVID-19 related grants that would expire on June 30, 2024. Dr. Leguen advised that Health District Leadership would try to ensure that employees, currently funded by the COVID-19 grants, were moved to other positions, if possible.

Member Kirkpatrick advised that there was a process to follow regarding any environmental health fee adjustments, that include Business Impact Statements, public hearings, etc. Member Kirkpatrick further suggested that the conversation, at the Board of Health, starts in January 2024 to allow sufficient time in advance of the next fiscal year.

Member Brune joined the meeting at 3:34 p.m.

With respect to Expenses, Member Bond inquired as to whether the Southern Nevada Community Health Center Pharmacy was subject to 340B pricing. Dr. Leguen advised that the Pharmacy was subject to 340B pricing, however the pharmaceutical industry was fighting back against 340B pricing. Ms. Whitaker advised that 340B pricing was subject to inflation and the margin for HIV and Hepatitis medication was decreasing. Dr. Leguen advised that there was little to no direct impact to our patients as most patients were under Ryan White or commercial insurance providers.

Further to Member Kirkpatrick's request for an update on the Finance Department staff, Ms. Whitaker introduced Yin Jie (Yinkie) Qin as the Health District's Controller. Further Ms. Whitaker advised that on November 13th, the final open job position would be filled for a full staffing of 36 employees in the Finance Department. The Committee was complimentary in their comments regarding the financial report and the staffing update.

Ms. Whitaker provided the Committee with an update on the audit process, advising that the audit was on schedule and it was anticipated that the single audit report and financial audit report would be presented to the Finance Committee and Board of Health at their November meetings.

- VII. SECOND PUBLIC COMMENT:** A period devoted to comments by the general public, if any, and discussion of those comments, about matters relevant to the Board's jurisdiction will be held. Comments will be limited to five (5) minutes per speaker. If any member of the Board wishes to extend the length of a presentation, this may be done by the Chair or the Board by majority vote.

Seeing no one, the Chair closed this portion of the meeting.

VIII. ADJOURNMENT

The Chair adjourned the meeting at 3:44 p.m.

Fermin Leguen, MD, MPH
District Health Officer/Executive Secretary

/acm



AGENDA

SOUTHERN NEVADA DISTRICT BOARD OF HEALTH FINANCE COMMITTEE MEETING

October 25, 2023 – 3:00 p.m.

Meeting will be conducted via Webex Webinar

NOTICE

WebEx Event address for attendees:

<https://snhd.webex.com/snhd/j.php?MTID=m9726778e639c368e8b681e361c681e74>

To call into the meeting, dial (415) 655-0001 and enter Access Code: [2556 859 3431](https://snhd.webex.com/snhd/j.php?MTID=m9726778e639c368e8b681e361c681e74)

For other governmental agencies using video conferencing capability, the Video Address is:
[25568593431@snhd.webex.com](https://snhd.webex.com/snhd/j.php?MTID=m9726778e639c368e8b681e361c681e74)

NOTE:

- Agenda items may be taken out of order at the discretion of the Chair.
 - The Board may combine two or more agenda items for consideration.
 - The Board may remove an item from the agenda or delay discussion relating to an item on the agenda at any time.
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I. CALL TO ORDER AND ROLL CALL

II. PLEDGE OF ALLEGIANCE

III. FIRST PUBLIC COMMENT: A period devoted to comments by the general public about those items appearing on the agenda. Comments will be limited to five (5) minutes per speaker. Please clearly state your name and spell your last name for the record. If any member of the Board wishes to extend the length of a presentation, this may be done by the Chair or the Board by majority vote. **There will be two public comment periods. To submit public comment on either public comment period on individual agenda items or for general public comments:**

- **By Webex:** Use the Webex link above. You will be able to provide real-time chat-room messaging, which can be read into the record by a Southern Nevada Health District employee or by raising your hand during the public comment period and a Southern Nevada Health District employee will unmute your connection. Additional Instructions will be provided at the time of public comment.
- **By email:** public-comment@snhd.org. For comments submitted prior to and during the live meeting, include your name, zip code, the agenda item number on which you are commenting, and your comment. Please indicate whether you wish your email comment to be read into the record during the meeting or added to the backup materials for the record. If not specified, comments will be added to the backup materials.
- **By telephone:** Call (415) 655-0001 and enter access code 2556 859 3431. To provide public comment over the telephone, please press *3 during the comment period and wait to be called on.

IV. ADOPTION OF THE OCTOBER 25, 2023 AGENDA *(for possible action)*

V. CONSENT AGENT

- 1. APPROVE MINUTES/FINANCE COMMITTEE MEETING:** June 21, 2023 *for possible action*)

VI. REPORT / DISCUSSION / ACTION

- 1. Receive and Discuss the SNHD FY2024 Financial Report from July 1 through August 31, 2023;** direct staff accordingly or take other action as deemed necessary *(for possible action)*

VII. SECOND PUBLIC COMMENT: A period devoted to comments by the general public, if any, and discussion of those comments, about matters relevant to the Board's jurisdiction will be held. Comments will be limited to five (5) minutes per speaker. If any member of the Board wishes to extend the length of a presentation, this may be done by the Chair or the Board by majority vote.

VIII. ADJOURNMENT

NOTE: Disabled members of the public who require special accommodations or assistance at the meeting are requested to notify Andria Cordovez Mulet in Administration at the Southern Nevada Health District by calling (702) 759-1201.

THIS AGENDA HAS BEEN PUBLICLY NOTICED on the Southern Nevada Health District's Website at <https://snhd.info/meetings>, the Nevada Public Notice website at <https://notice.nv.gov>, and a copy will be provided to any person who has requested one via U.S mail or electronic mail. All meeting notices include the time of the meeting, access instructions, and the meeting agenda. For copies of agenda backup material, please contact Andria Cordovez Mulet at (702) 759-1201.



MINUTES

SOUTHERN NEVADA DISTRICT BOARD OF HEALTH FINANCE COMMITTEE MEETING

June 21, 2023 – 2:30 p.m.

Meeting was conducted via Webex Webinar

MEMBERS PRESENT: Scott Nielson – Chair – At-Large Member, Gaming
Scott Black – Mayor Pro Tem, City of North Las Vegas
Nancy Brune, Council Member, City of Las Vegas
Marilyn Kirkpatrick – Commissioner, Clark County

ABSENT: N/A

ALSO PRESENT: N/A
(In Audience)

LEGAL COUNSEL: Edward Wynder, Associate General Counsel

EXECUTIVE SECRETARY: Fermin Leguen, MD, MPH, District Health Officer

STAFF: Jonna Arqueros, Tawana Bellamy, Daniel Burns, Andria Cordovez Mulet, Shea Crippen, Fernando Lara, Cassius Lockett, Luann Province, Yin Jie Qin, Alexis Romero, Kim Saner, Randy Smith, Greg Tordjman, Donnie Whitaker, Edward Wynder

I. CALL TO ORDER AND ROLL CALL

Chair Nielson called the Finance Committee Meeting to order a 2:30 p.m. Andria Cordovez Mulet, Executive Assistant, administered the roll call and confirmed a quorum was present.

II. PLEDGE OF ALLEGIANCE

III. FIRST PUBLIC COMMENT: A period devoted to comments by the general public about those items appearing on the agenda. Comments will be limited to five (5) minutes per speaker. Please clearly state your name and address and spell your last name for the record. If any member of the Board wishes to extend the length of a presentation, this may be done by the Chair or the Board by majority vote.

Seeing no one, the Chair closed this portion of the meeting.

IV. ADOPTION OF THE JUNE 21, 2023 MEETING AGENDA *(for possible action)*

A motion was made by Member Black, seconded by Member Kirkpatrick, and carried unanimously to approve the June 21, 2023 Agenda as presented.

V. CONSENT AGENDA

1. APPROVE MINUTES/FINANCE COMMITTEE MEETING: April 26, 2023 *(for possible action)*

A motion was made by Member Kirkpatrick, seconded by Member Brune, and carried unanimously to approve the June 21, 2023 Consent Agenda as presented.

VI. REPORT / DISCUSSION / ACTION

1. Receive and Discuss the FY2023 Budget Augmentation and Approve Recommendations to the Board of Health on June 22, 2023; direct staff accordingly or take other action as deemed necessary (*for possible action*)

Donnie (DJ) Whitaker, Chief Financial Officer, presented the two resolutions regarding the budget augmentation, as follows:

- **Resolution #03-23**
 - General Fund: Increase the appropriation of the General Fund by \$7,443,106, from \$59,147,054 to \$66,590,160
- **Resolution #04-23**
 - Grant Fund, Special Revenue: Decrease the Grant Fund (Special Revenue) by \$28,075,894, from \$123,554,647 to \$95,478,753

Further to an inquiry from Member Kirkpatrick, Ms. Whitaker advised that the increase in the revenues of the General Fund, specifically for Licensing/Permits, was due to an increase in volume. Further, Ms. Whitaker advised Licensing/Permits would be under the Environmental Health Division and the Pharmacy would be under the Southern Nevada Community Health Center, the FQHC.

Further to an inquiry from Member Kirkpatrick regarding the Special Revenue Fund, Ms. Whitaker advised that the ELC grant was reduced by \$31M and that there was a significant decrease in the pass-thru grants. Ms. Whitaker advised that during the first budget augmentation it was determined that the funding for all three years of the ELC grant was included in the fiscal year budget, which resulted in a significant change in the first budget augmentation to reduce the grant to a single fiscal year.

Further to a comment from Member Kirkpatrick that the invoices related to the lab expansion had to be paid before December 2025, Ms. Whitaker advised that preliminary work on the lab expansion commenced with the architect and the land survey.

A motion was made by Member Black, seconded by Member Kirkpatrick, and carried unanimously to accept the Petition #34-23 related to the Budget Augmentation to the Southern Nevada Health District (i) General Fund (Resolution #03-23) and (ii) Grant Fund (Special Revenue) (Resolution #04-23) Budget for the Fiscal Year Ending June 30, 2023, as presented, to meet the mandatory financial requirements of NRS 354.598005, and recommend acceptance of same to the Board of Health at their meeting on June 22, 2023.

2. Receive and Discuss the SNHD Financial Report, as of April 30, 2023; direct staff accordingly or take other action as deemed necessary (*for possible action*)

Ms. Whitaker presented a revised format of the SNHD Financial Report, as of April 30, 2023, related to Revenues and Expenses.

Further to an inquiry from Chair Nielson on the \$3M difference from budget to actuals under the Special Revenue Fund, Ms. Whitaker advised that the \$3M represented grant funds that were not awarded and required an adjustment.

Further to an inquiry from Member Kirkpatrick for clarification on the actual revenue listed as \$129M, Ms. Whitaker advised that was the actual revenue at the end of April and advised that the budget and actuals shown were only for 10 months. Member Kirkpatrick requested that additional information be available for the Board of Health meeting. Ms. Whitaker advised that the financial report did not include the transfers in and transfers out, as they 'net-out' with a cost allocation. Ms. Whitaker confirmed that she will obtain additional information for the Board of Health meeting.

A motion was made by Member Black, seconded by Member Brune, and carried unanimously to accept the SNHD Financial Report, as of April 30, 2023.

- VII. SECOND PUBLIC COMMENT:** A period devoted to comments by the general public, if any, and discussion of those comments, about matters relevant to the Board's jurisdiction will be held. Comments will be limited to five (5) minutes per speaker. If any member of the Board wishes to extend the length of a presentation, this may be done by the Chair or the Board by majority vote.

Seeing no one, the Chair closed this portion of the meeting.

VIII. ADJOURNMENT

The Chair adjourned the meeting at 3:09 p.m.

Fermin Leguen, MD, MPH
District Health Officer/Executive Secretary

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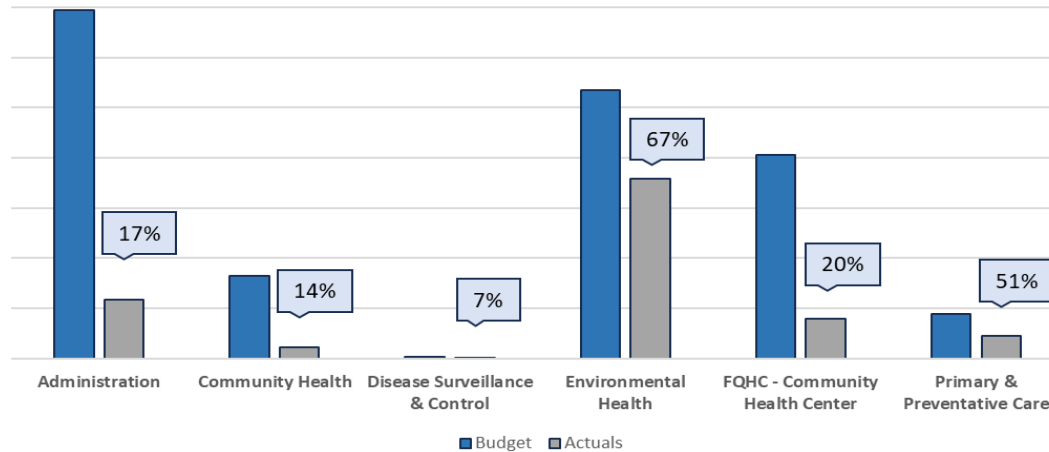
STATEMENT OF REVENUES & EXPENDITURES

(UNAUDITED)

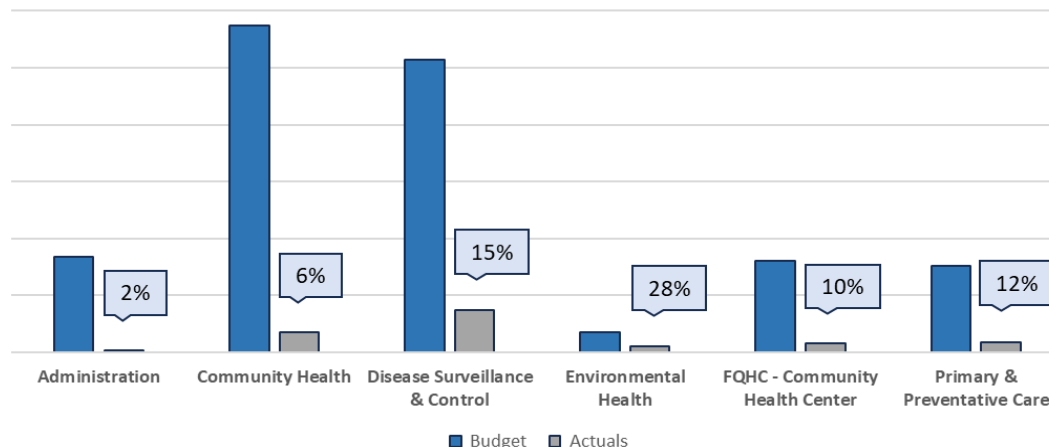
July through August 2023

REVENUES

General Fund Revenue



Special Revenue (Grants)



Division	Total Budget FY 2024	FYTD Actuals Jul through Aug 2023	Difference	% Actual vs Budget
General Fund Revenue (Charges, Fees, Taxes, etc.)				
Administration	34,677,545	5,904,397	28,773,148	17%
Community Health	8,228,026	1,173,960	7,054,066	14%
Disease Surveillance & Control	155,000	10,640	144,360	7%
Environmental Health	26,731,874	17,956,787	8,775,087	67%
FQHC - Community Health Center	20,333,814	4,014,594	16,319,220	20%
Primary & Preventative Care	4,444,136	2,281,572	2,162,564	51%
SUBTOTAL	94,570,395	31,341,950	63,228,445	33%
Special Revenue (Grants)				
Administration	8,348,392	147,615	8,200,777	2%
Community Health	28,672,171	1,728,863	26,943,308	6%
Disease Surveillance & Control	25,674,150	3,724,946	21,949,204	15%
Environmental Health	1,749,551	494,143	1,255,408	28%
FQHC - Community Health Center	8,019,567	781,148	7,238,419	10%
Primary & Preventative Care	7,602,376	881,759	6,720,618	12%
SUBTOTAL	80,066,207	7,758,474	72,307,733	10%
TOTAL REVENUE	174,636,602	39,100,425	135,536,178	22%

NOTES:

- 1) ANNUAL FOOD PERMIT REVENUES RECEIVED ON JULY 1ST FOR ENTIRE FISCAL YEAR (~70% OF ANNUAL REVENUE FOR EH).
- 2) BACK TO SCHOOL IMMUNIZATIONS AND RSV VACCINES FOR SENIORS ARE DRIVING AN INCREASE IN REVENUE FOR THE FIRST TWO MONTHS OF FY24.
- 3) LAB EXPANSION GRANTS BUDGETED BUT UNEXPENDED THROUGH AUGUST 2023.
- 4) GRANT EXPENDITURES AHEAD OF BUDGET THROUGH AUGUST 2023.

Revenue Categorization

General Fund

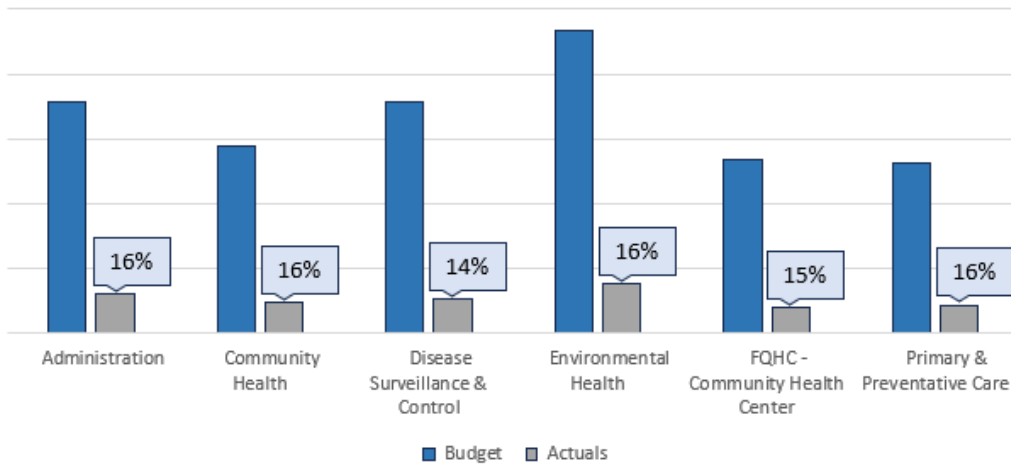
- *Property tax* – includes revenue from Clark County property tax.
- *Licenses/Permits* – includes revenue from Annual Fees, Plan Reviews, other fees.
- *Charges for Services* – includes revenue from Insurance billing, Medicaid, Birth & Death Certificates, etc.
- *Other Revenue* – includes revenues from Admin Fees, Investment Interest, Misc. Income, etc.

Special Revenue Fund

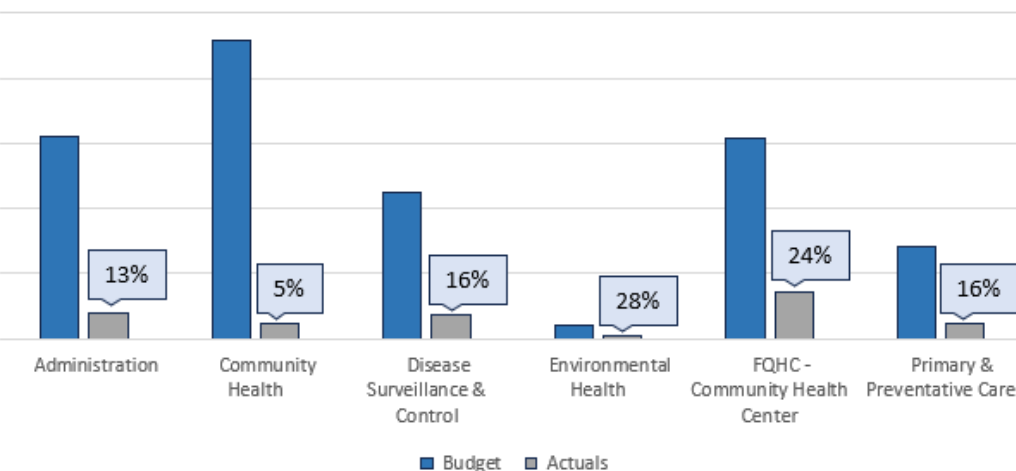
- *Federal Revenue* – includes federal grant revenue from U.S. Dept. of Health and Human Services, U.S. Dept. of Agriculture, and U.S. Dept. of Homeland Security
- *Pass-Thru Revenue* – includes revenue from NV Dept. of Health and Human Services, UNLV, and Clark County
- *State-Revenue* – includes state revenue for FQHC-related grants
- *Other Revenue* – includes revenue from Clark County grants

Expenses

Personnel Expenses



Other Operating Expenses



Division	Total Budget FY 2024	FYTD Actuals Jul through Aug 2023	Difference	% Actual vs Budget
Employment (Salaries, Fringe, Training)				
Administration	17,788,412	2,933,326	14,855,087	16%
Community Health	14,448,702	2,317,803	12,130,900	16%
Disease Surveillance & Control	17,800,352	2,549,878	15,250,474	14%
Environmental Health	23,292,672	3,754,022	19,538,650	16%
FQHC - Community Health Center	13,352,361	1,939,341	11,413,020	15%
Primary & Preventative Care	13,073,054	2,091,549	10,981,504	16%
SUBTOTAL	99,755,553	15,585,918	84,169,635	84%
Other (Supplies, Contractual, Capital)				
Administration	15,511,907	2,002,441	13,509,466	13%
Community Health	22,915,917	1,126,446	21,789,471	5%
Disease Surveillance & Control	11,275,645	1,792,598	9,483,047	16%
Environmental Health	1,026,878	291,498	735,380	28%
FQHC - Community Health Center	15,334,741	3,646,303	11,688,439	24%
Primary & Preventative Care	7,063,831	1,149,112	5,914,719	16%
SUBTOTAL	73,128,919	10,008,397	63,120,522	14%
Total Operating Expenses	172,884,472	25,594,315	147,290,157	15%
Indirect Costs/Cost Allocations	(356,377)	25,033	(381,410)	-7%
Transfers IN	(13,226,236)	(1,078,558)	(12,147,678)	8%
Transfers OUT	13,226,236	1,078,558	12,147,678	8%
Total Transfers & Allocations	(356,377)	25,033	381,410	-7%
TOTAL EXPENSES	172,528,095	25,619,348	146,908,747	15%

NOTES:

- 1) CURRENT INVENTORY OF REAGENTS AND MEDICAL SUPPLIES ARE MEETING DEMAND REDUCING NEED FOR BUDGETED RESTOCKING THROUGH AUGUST 2023.
- 2) AMORTIZATION OF SOFTWARE EXPENSES IN JULY FOR ENTIRE EXPENSE BUDGETED IN FY24.
- 3) PHARMACY MEDICATIONS CONTINUE TO DRIVE HIGHER SUPPLIES EXPENSE DUE TO INCREASED PATIENT ENCOUNTERS AND MEDICATION COST INFLATION.

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Expense Categorization

Expenses (All Funds)

- *Salaries* – includes expenses associated with employee compensation such as salaries, overtime, longevity, etc.
- *Taxes & Fringe Benefits* – includes expenses associated with the employer-paid portion of FICA/Medicare, Health Insurance, Life Insurance, 100% employer-paid retirement (PERS), etc.
- *Capital Outlay* – includes expenses associated with capital purchases such as equipment, computer software/hardware, furniture, etc.
- *Contractual* – includes expenses associated with contractual agreements such as professional services, subscriptions, computer software maintenance, etc.
- *Supplies* – includes expenses associated with Medical Supplies, Vaccines, Lab Supplies, etc.
- *Indirect Costs/Cost Allocations* – SNHD Overhead rate is 27.18%. Indirect costs associated with special revenue funds are claimed at a 10% de minimis rate. Cost Allocations make up the remaining 17.18%.
- *Transfers In* – funds transferred into special revenue fund from a program's general fund
- *Transfers Out* – funds transferred out of a program's general fund into special revenue fund

The image features a large, dense pile of three-dimensional wooden question marks. The wood has a natural, light brown tone with visible grain patterns. The question marks are scattered and overlapping, creating a textured, chaotic appearance. The lighting is soft and even, highlighting the edges and surfaces of the wood. In the center of the image, the word "QUESTIONS?" is written in a clean, white, sans-serif font. The text is bold and stands out against the darker, more complex background of the wooden shapes.

QUESTIONS?