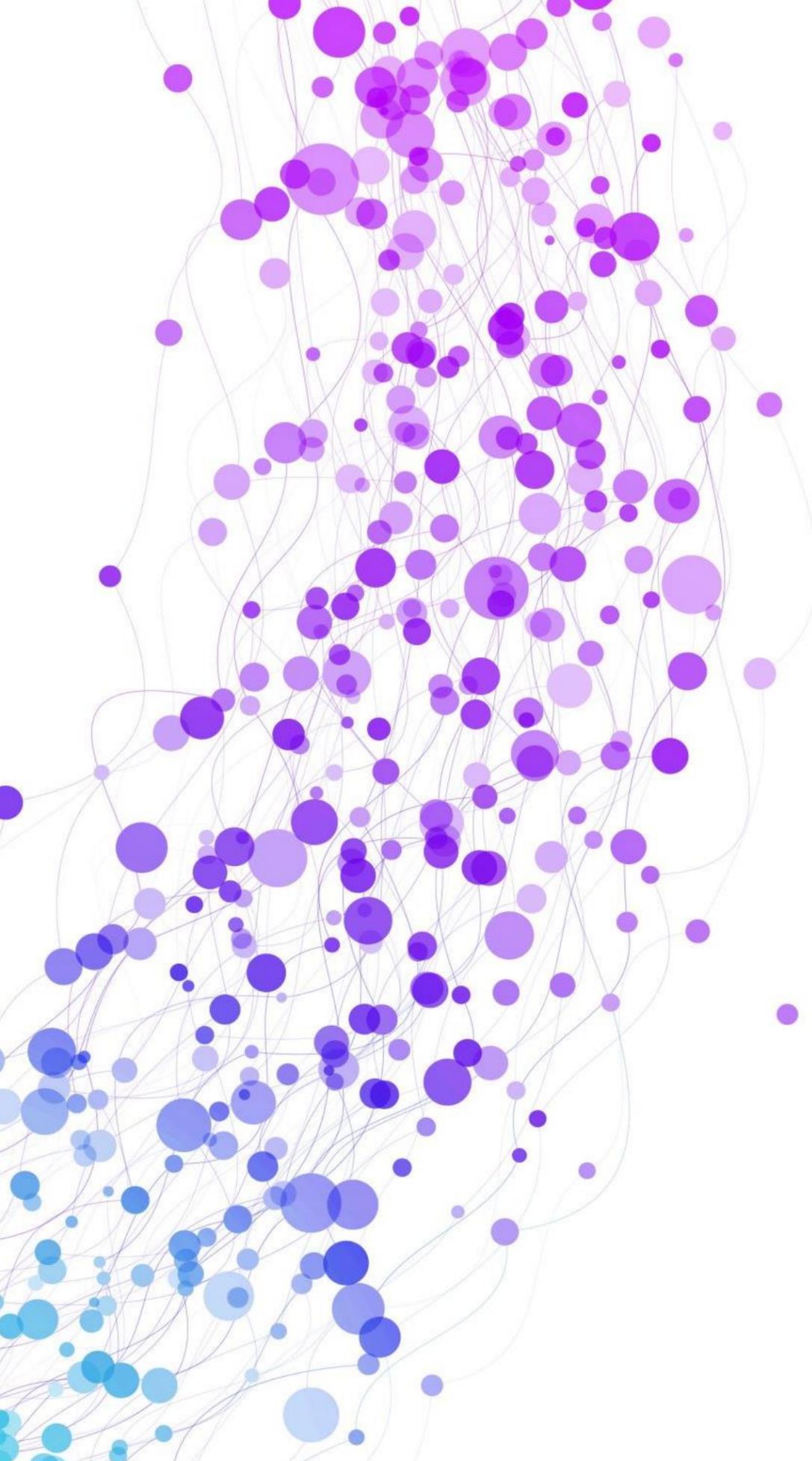




FY 2024-2025 Budget Presentation  
(July 1, 2024 to June 30, 2025)

Southern Nevada District Board of Health Meeting  
March 28, 2024



# BUDGET PURPOSE

## NRS 354.472

### **Purposes of Local Government Budget and Finance Act.**

- (a) To establish standard methods and procedures for the preparation, presentation, adoption and administration of budgets of all local governments.
- (b) To enable local governments to make financial plans for programs of both current and capital expenditures and to formulate fiscal policies to accomplish these programs.
- (c) To provide for estimation and determination of revenues, expenditures and tax levies.
- (d) To provide for the control of revenues, expenditures and expenses in order to promote prudence and efficiency in the expenditure of public money.
- (e) To provide specific methods enabling the public, taxpayers and investors to be apprised of the financial preparations, plans, policies and administration of all local governments.

# OVERVIEW

## Staffing:

Staffing for **FY25** is projected to be **866.5 FTE** compared to FY 2024 Augmented budget of 865 FTE.

## Revenues:

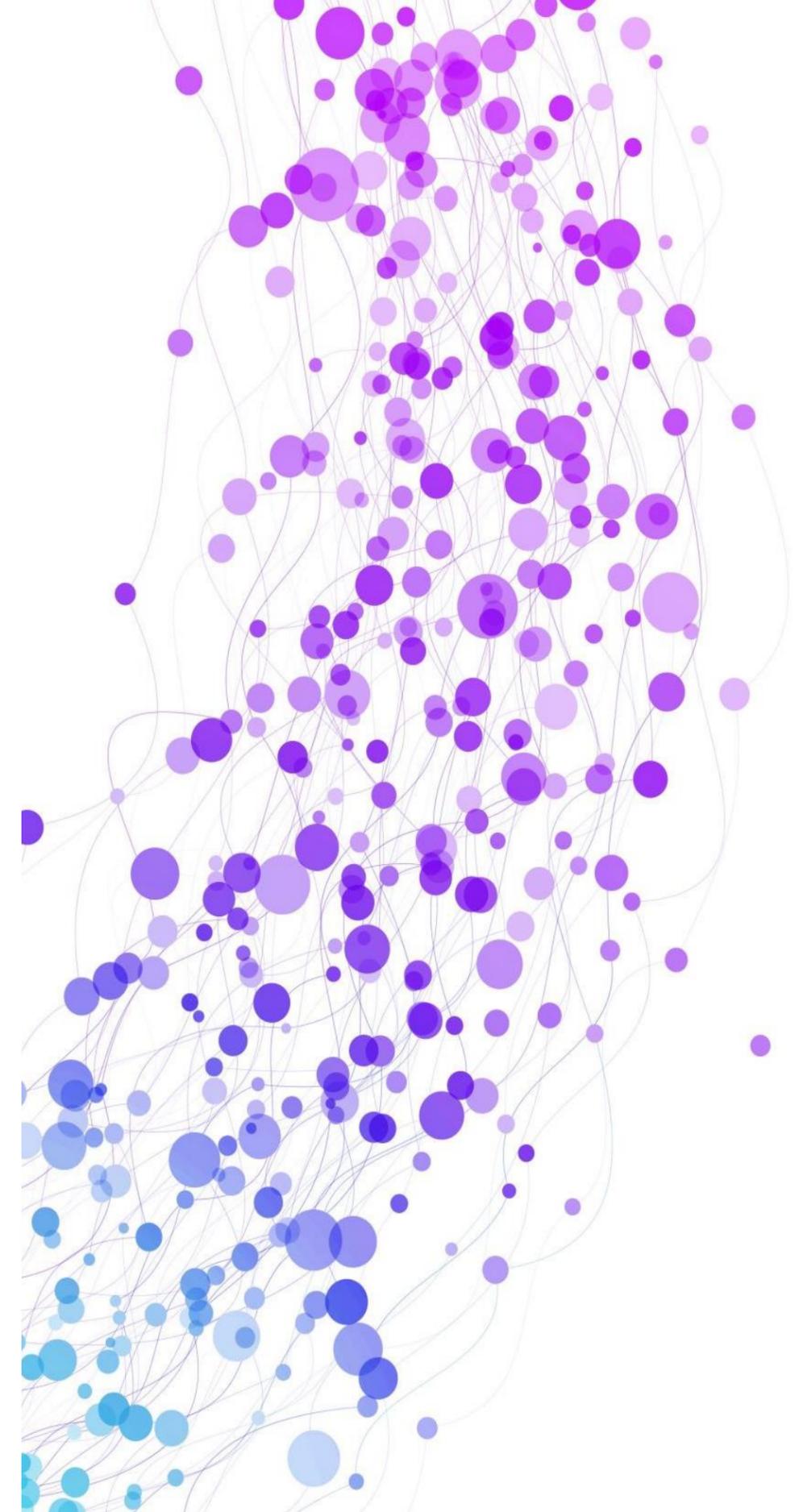
General Fund revenues is projected at **\$106.9M** in **FY25** an increase of \$5.4M from FY24 augmented budget.

Special Revenue Fund (Grants) decrease to **\$64.2M** in **FY25** a decrease of \$25.6M from FY24 augmented budget.

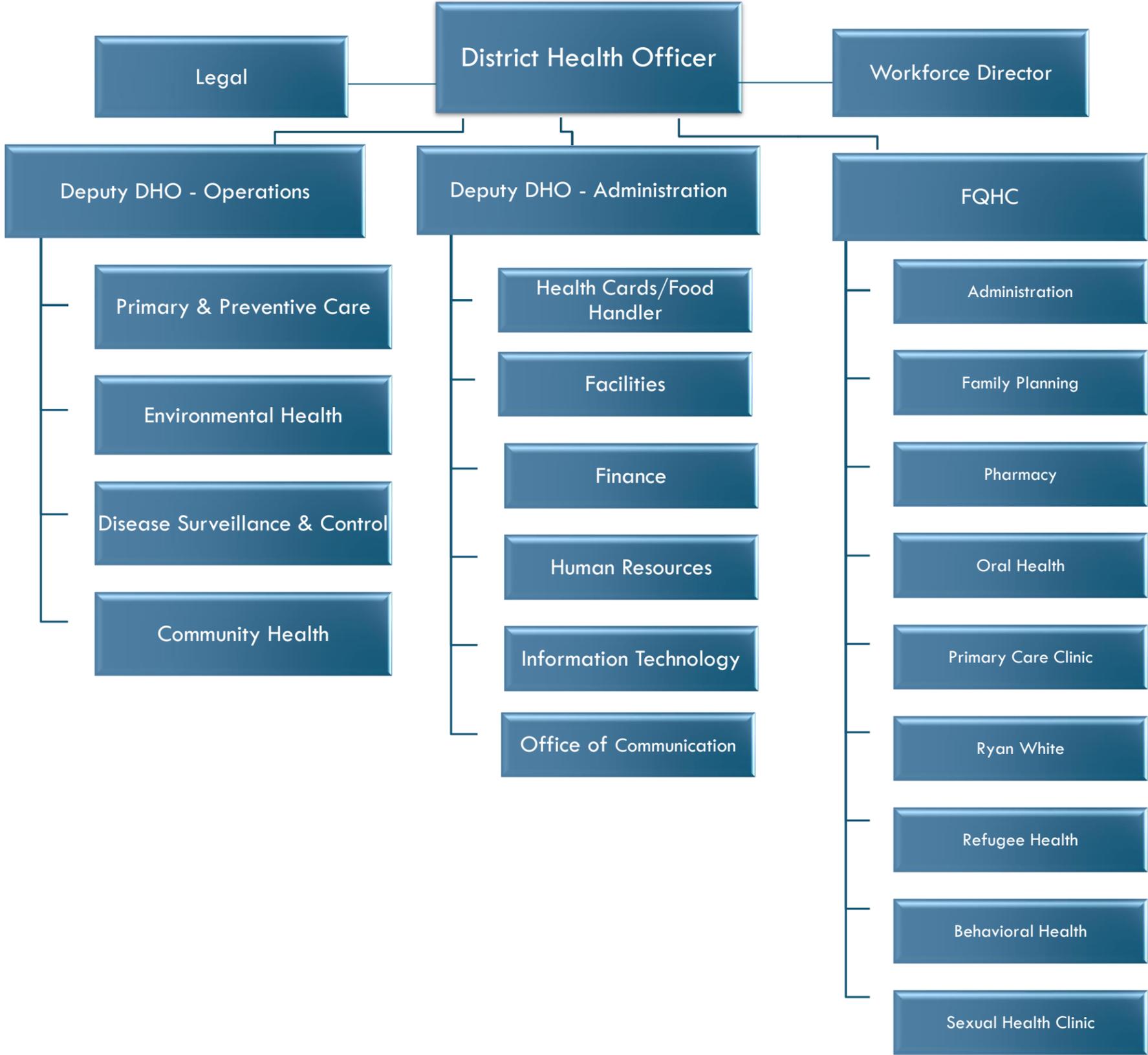
❖ *SB118 funding is expected to start in FY25, total of **\$10.95M**. An estimated **\$6.1M** is anticipated to be utilized in FY25.*

## Capital:

Lab Expansion project is currently underway in FY24 and is expected to continue in FY25 with **\$4.1M** carryover budget.



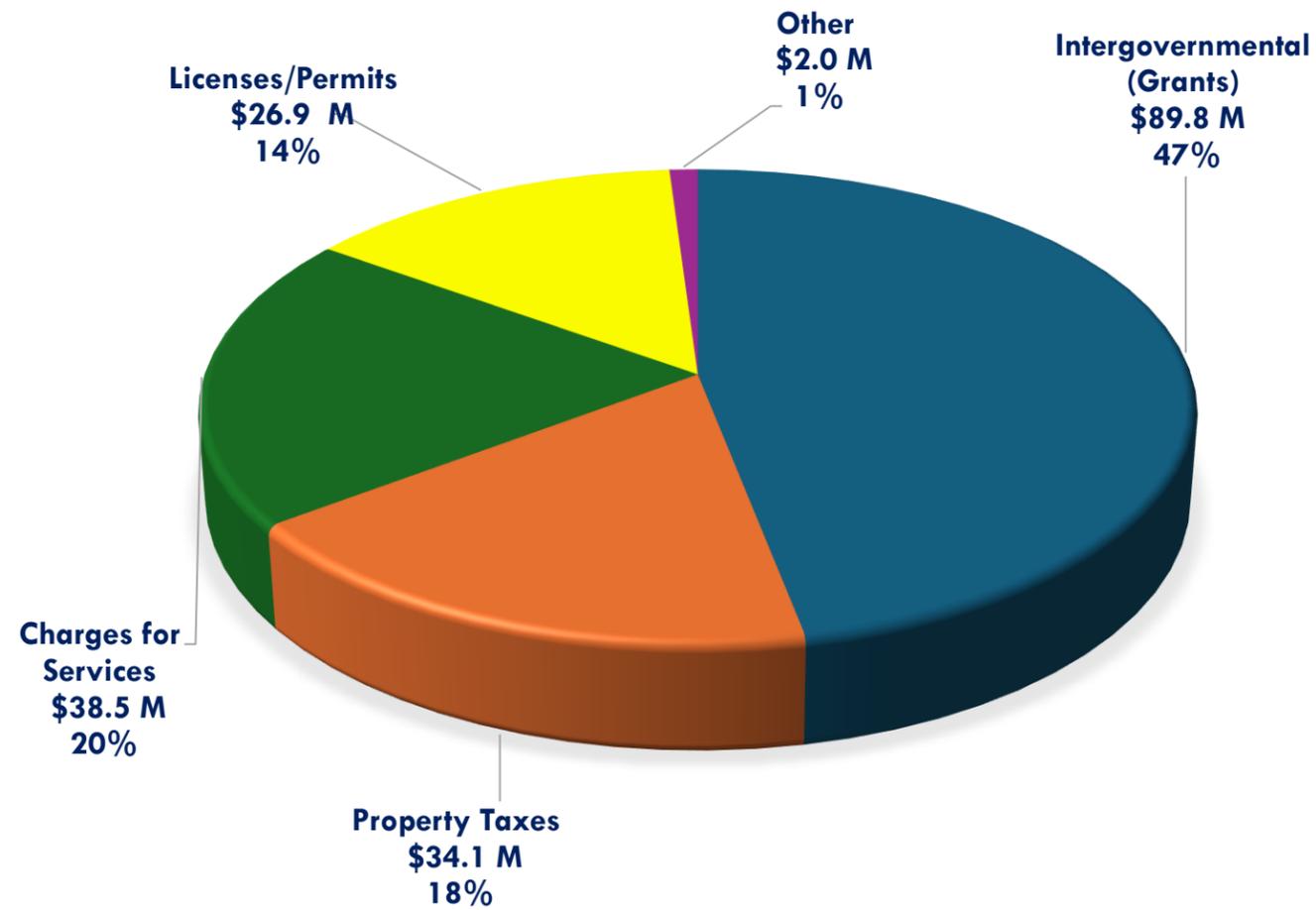
# SNHD ORGANIZATION CHART



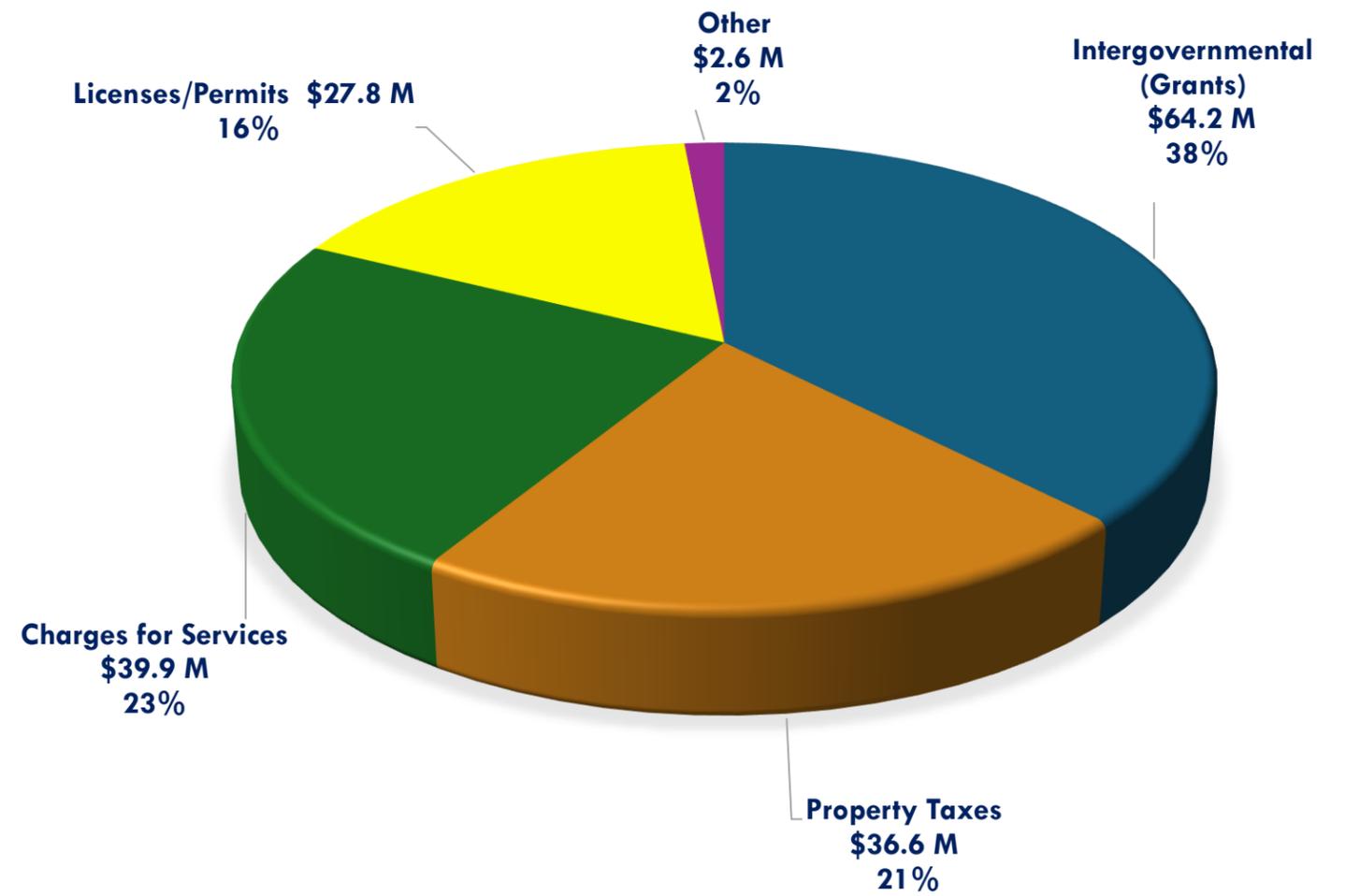
# REVENUES

## COMBINED GF & SRF REVENUES BY SOURCE – comparison

**FY2024 Augmented Budget  
Revenue  
\$191.3 M**



**FY2025 Annual Budget  
Revenue  
\$171.1 M**



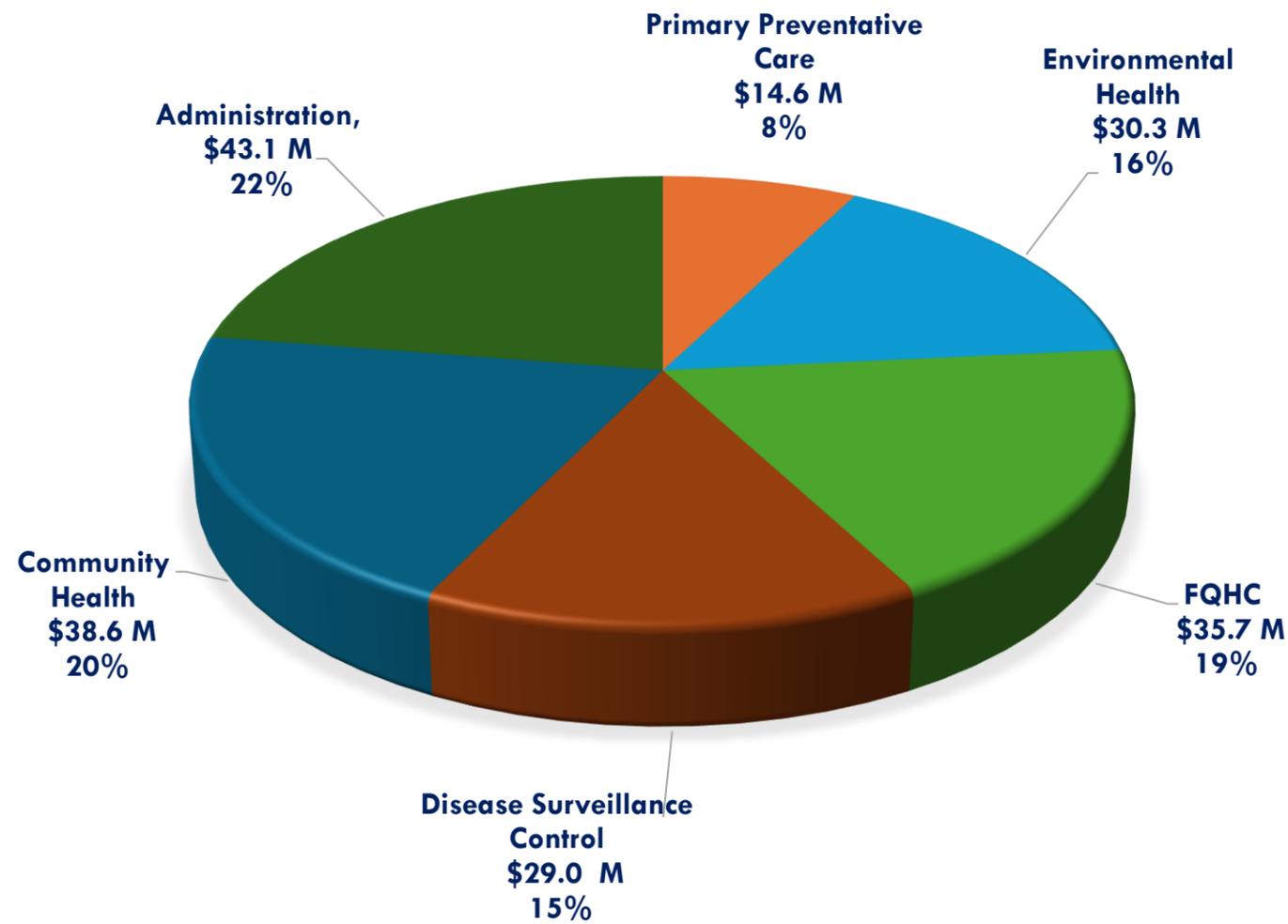
% Percentages are based on total revenue.

\*\*Does not include Transfers In

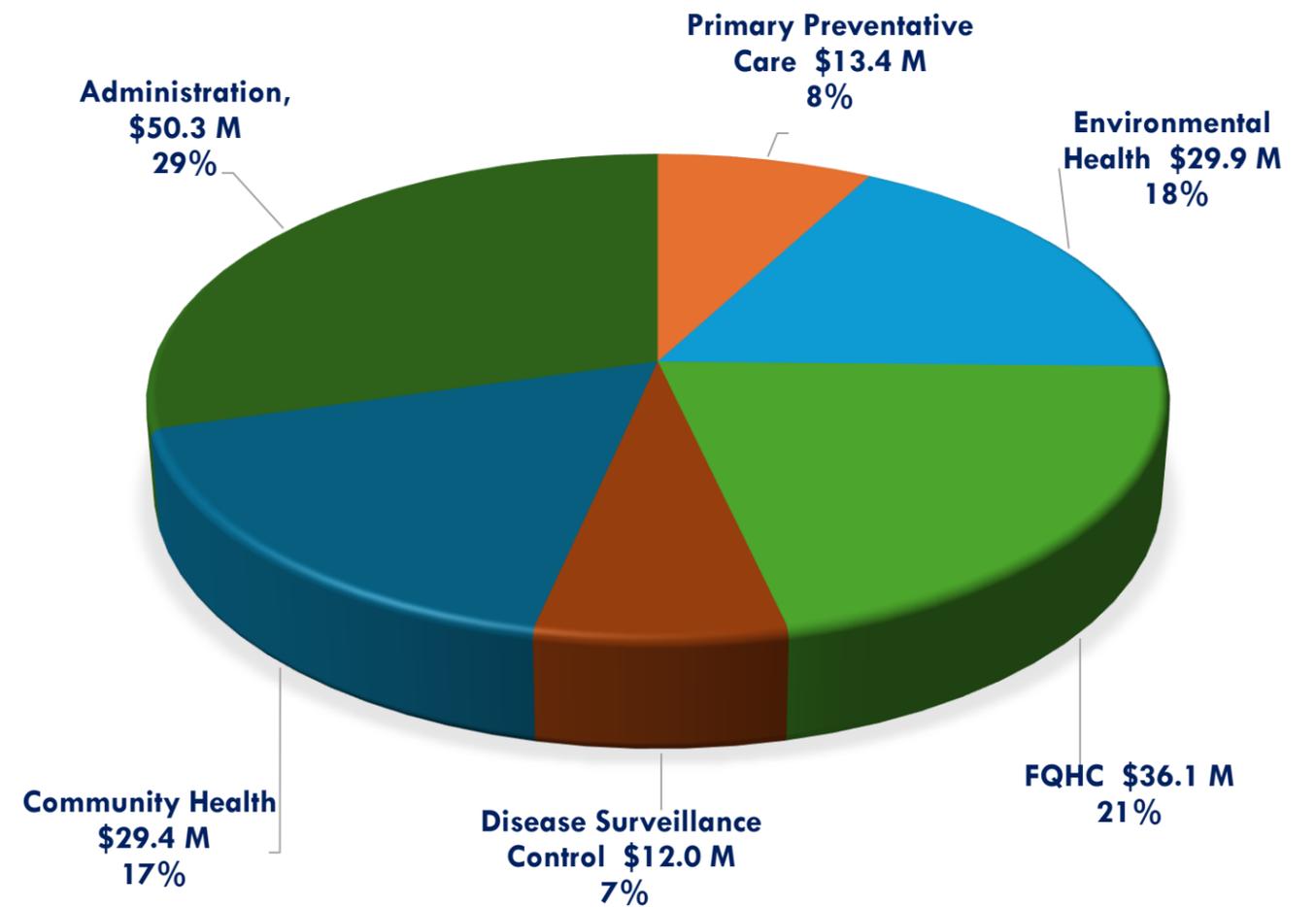
# REVENUES

## COMBINED REVENUES BY DIVISION – comparison

FY2024 Augmentation Budget  
Revenues  
\$191.3 M



FY2025 Annual Budget  
Revenue  
\$171.1 M



% Percentages are based on total revenue.

\*\*Does not include Transfers In

# REVENUES

## GENERAL & GRANTS FUND

FY 2025 Clark County Property Tax revenue is expected at \$36.6M an increase of \$2.5M or 7.4% compared to \$34.1M from FY 2024. Pharmacy revenue also increased \$2.9M or 11.6%

General Funds Revenue increased from \$101.5 M to \$106.9 M, a \$5.4 M or 5.3% increase from FY 2024 to FY 2025.

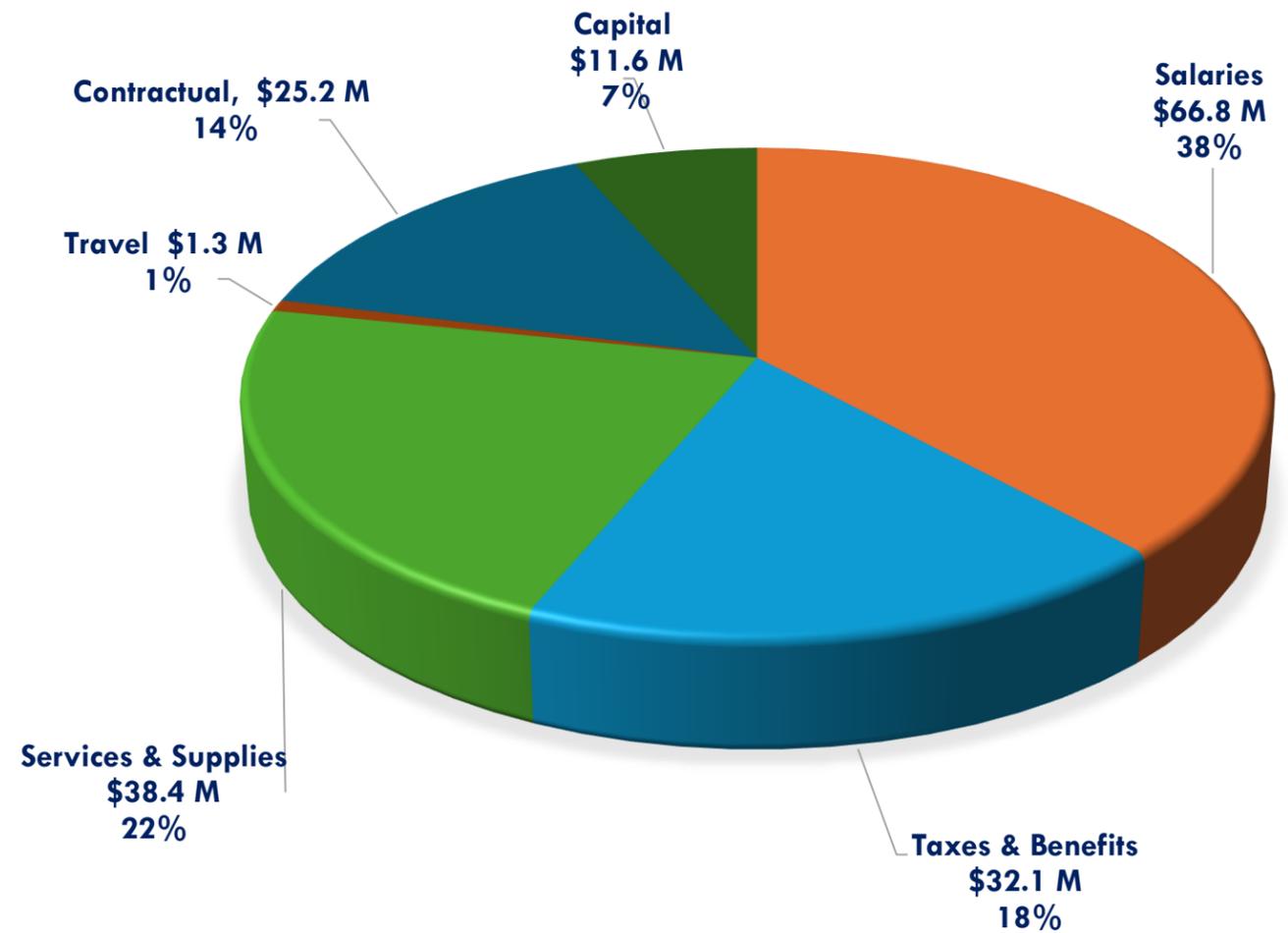
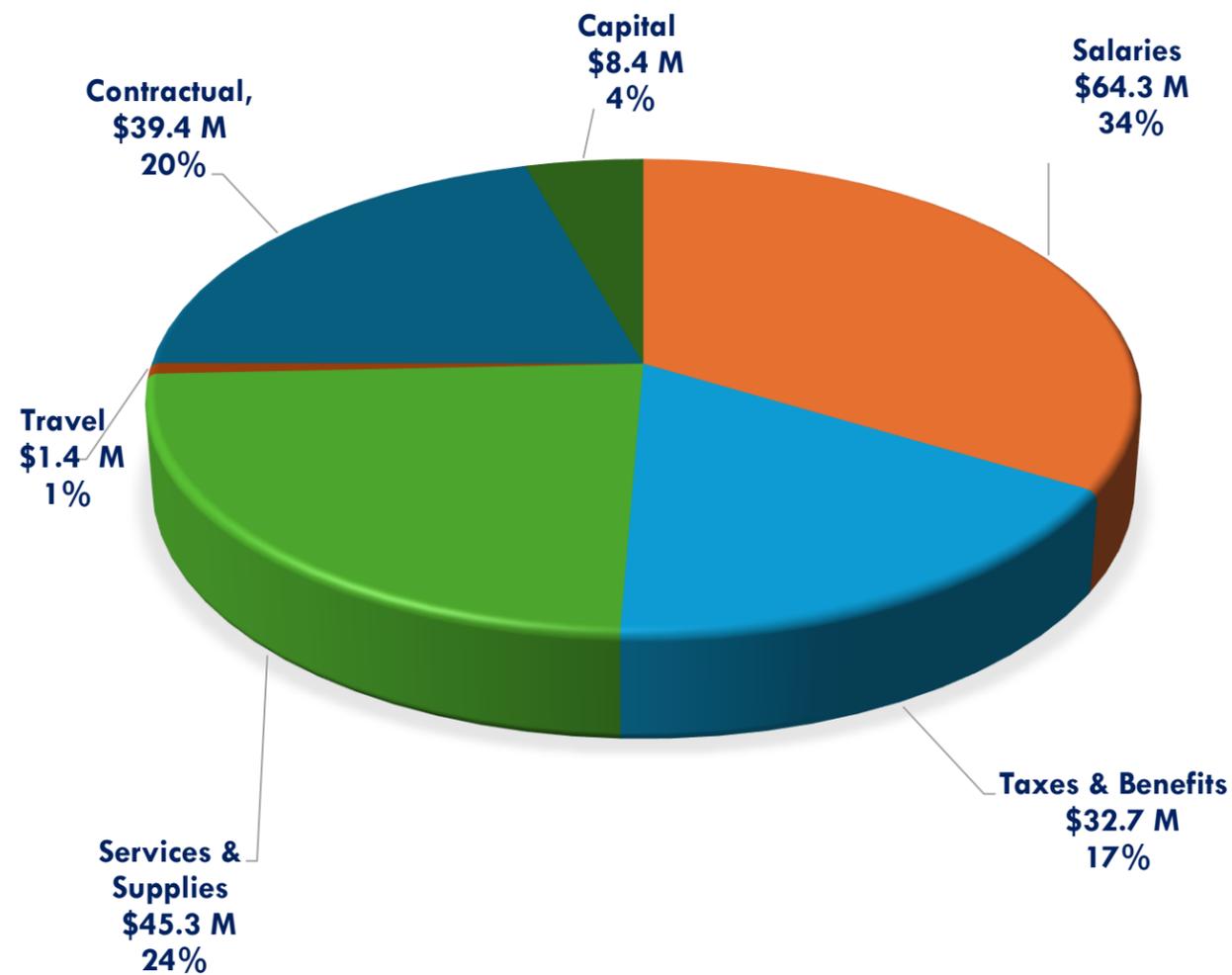
Special Revenue Funds decreased from \$89.8 M to \$64.2 M due to the conclusion of grants. Examples: Environmental Health Increase, Covid Disaster Relief, and Covid Vaccine.

# EXPENDITURES

## COMBINED EXPENSES BY SOURCE – comparison

**FY2024 Augmented Budget  
Expense  
\$191.5 M**

**FY2025 Annual Budget  
Expense  
\$175.4 M**



\$ Amounts are based on total expense.

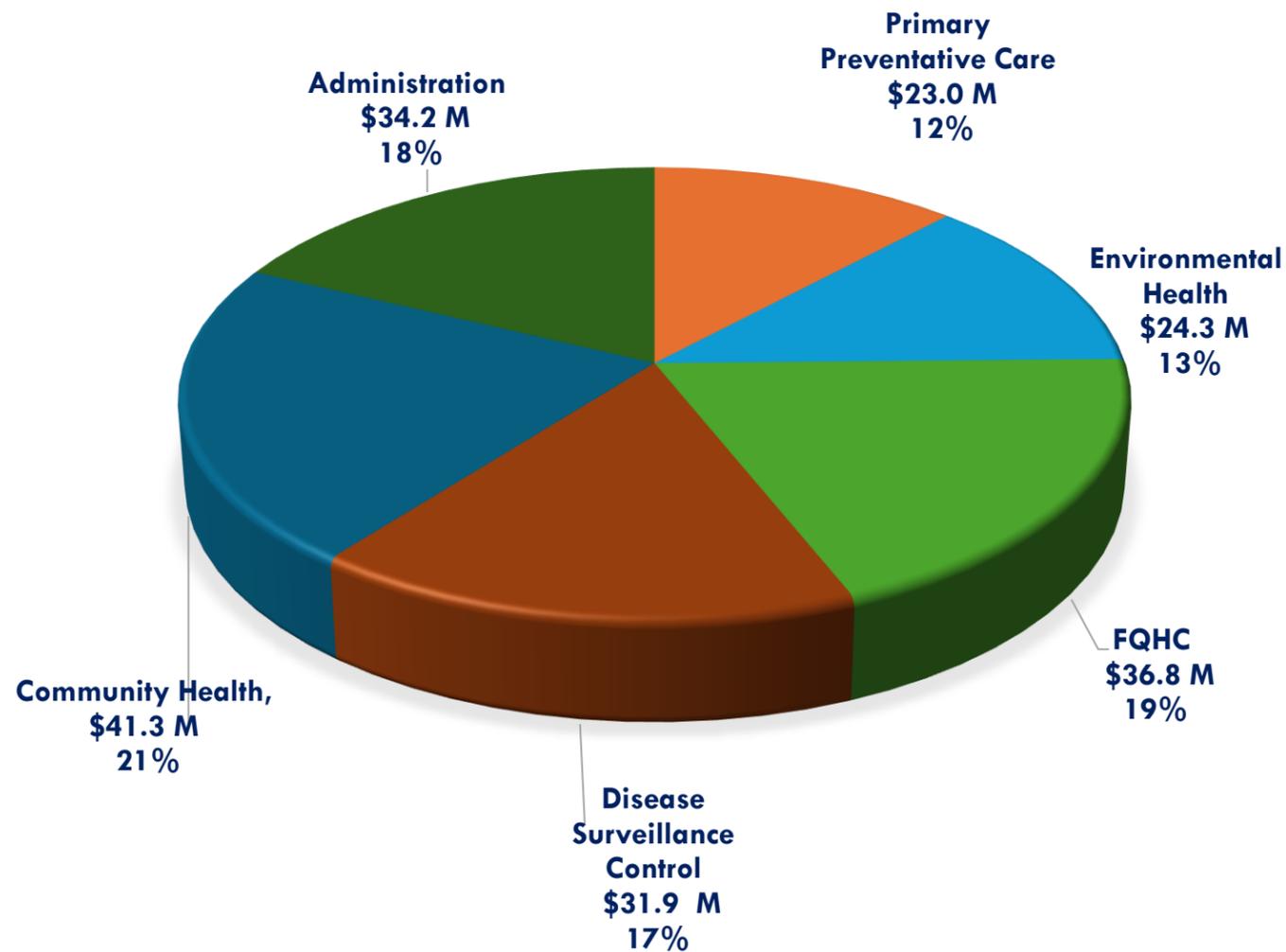
\*\*Does not include Transfers between GF and SRF .

\*\*Does not include Transfers Out to Capital of \$1M.

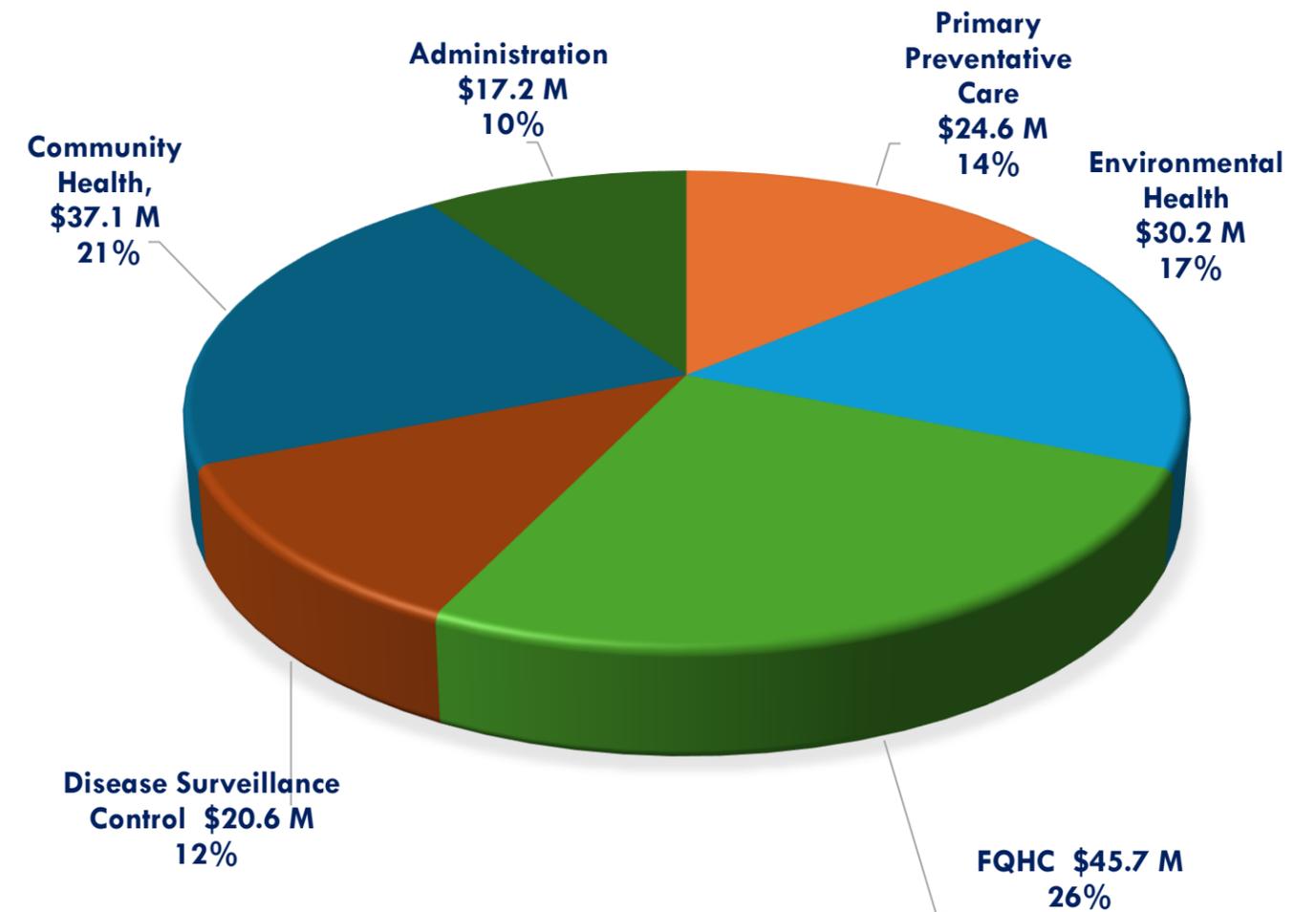
# EXPENDITURES

## COMBINED EXPENSES BY DIVISION – comparison

**FY2024 Augmented Budget  
Expense  
\$191.5 M**



**FY2025 Annual Budget  
Expense  
\$175.4 M**



\$ Amounts are based on total expense.

\*\*Does not include Transfers between GF and SRF.

\*\*Does not include Transfers Out to Capital of \$1M.

# EXPENDITURES

## GENERAL FUND HIGHLIGHTS



General Fund employee salaries and benefits for FY 2025 total **\$68.6 M** an increase of \$6.9 M or 11% from FY 2024. FY 2025 budget includes a full year of expense for vacant positions that were partially accounted for in the FY 2024 Augmented budget.



\*Additional personnel needed to support Environmental Health and the transition of positions back to General Fund from grant funding contributed to the increase in salaries & benefits along with conversion of Grant funded FTEs to General fund.



General Fund Pharmacy Medical supplies increased from \$17.6 M to **\$20.2 M** an increase of **\$2.6 M** or 15% which has a revenue offset account.

# EXPENDITURES

## GRANTS FUND HIGHLIGHTS



Special Revenue Funds expenses decreased from \$96.8 M to **\$69.6 M** due to the conclusion of grants. Examples: Environmental Health Increase, Covid Disaster Relief, and Covid Vaccine.



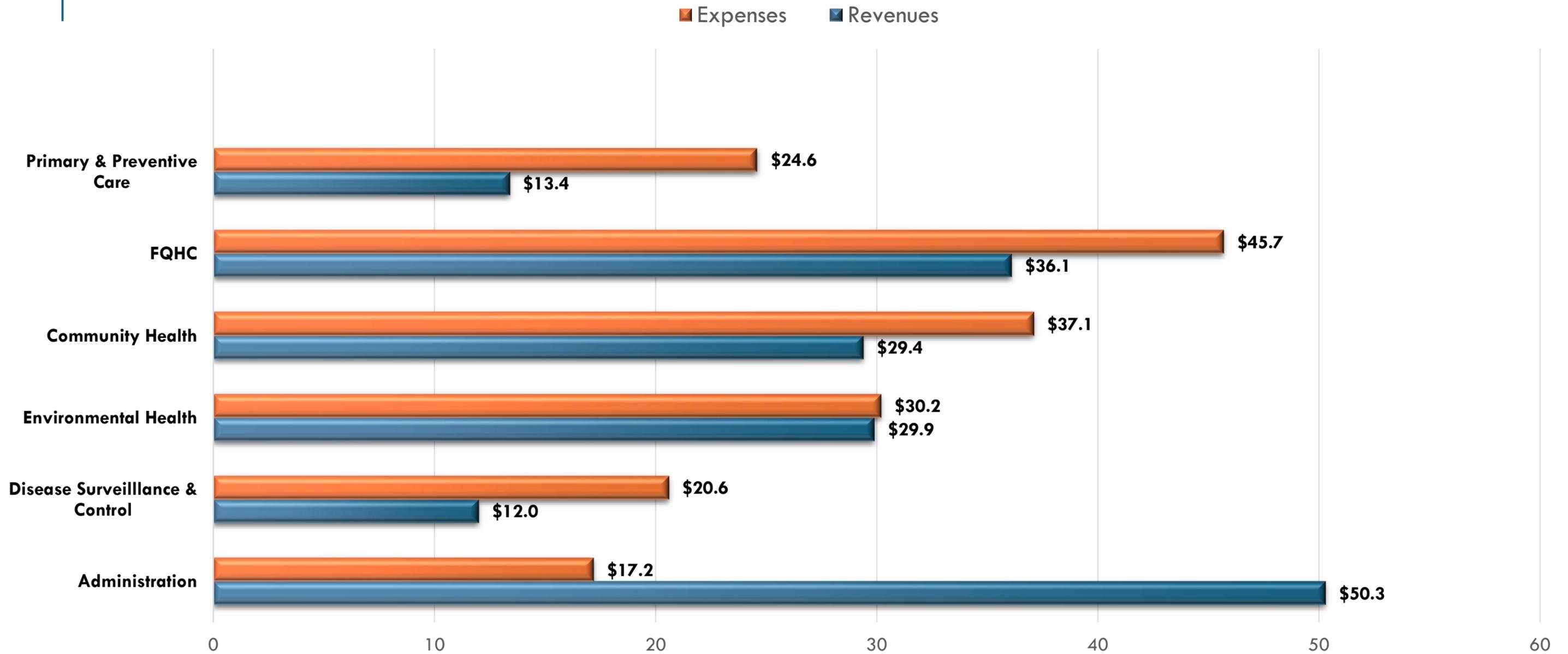
SB118 total new revenue is estimated at **\$6.0 M in FY25**. Anticipated FTE total is 13.5 positions (6 New) with estimated salaries & benefits of \$1.4M.



PHI Grant estimated revenue total in FY25 is **\$6.7M**. Anticipated FTE total is **50** positions with estimated salaries & benefits of \$5.7M.

# REVENUES VS. EXPENDITURES

## COMBINED FUNDS BY DIVISION



# PERSONNEL

## Southern Nevada Health District FY25 FTE Count

Division	2022/2023 ACTUAL	2023/2024 ADOPTED	2023/2024 AMENDED	2024/2025 PROPOSED	FTE Change FY24 AM v FY25
Primary & Preventive Care <sup>(1)</sup>	138.15	110.00	125.00	123.50	-1.50
Environmental Health <sup>(2)</sup>	189.75	194.00	196.00	203.00	7.00
FQHC <sup>(3)</sup>	86.90	123.30	118.00	121.00	3.00
Disease Surveillance & Control <sup>(1)</sup>	170.65	155.25	135.00	125.00	-10.00
Community Health <sup>(4)</sup>	108.70	126.00	126.00	104.00	-22.00
Administration <sup>(4)</sup>	164.50	164.50	165.00	190.00	25.00
<b>Total:</b>	<b>858.65</b>	<b>873.05</b>	<b>865.00</b>	<b>866.50</b>	<b>1.50</b>

(1) Due to the conclusion of the grants, Covid Disaster Relief and Covid Vaccine.

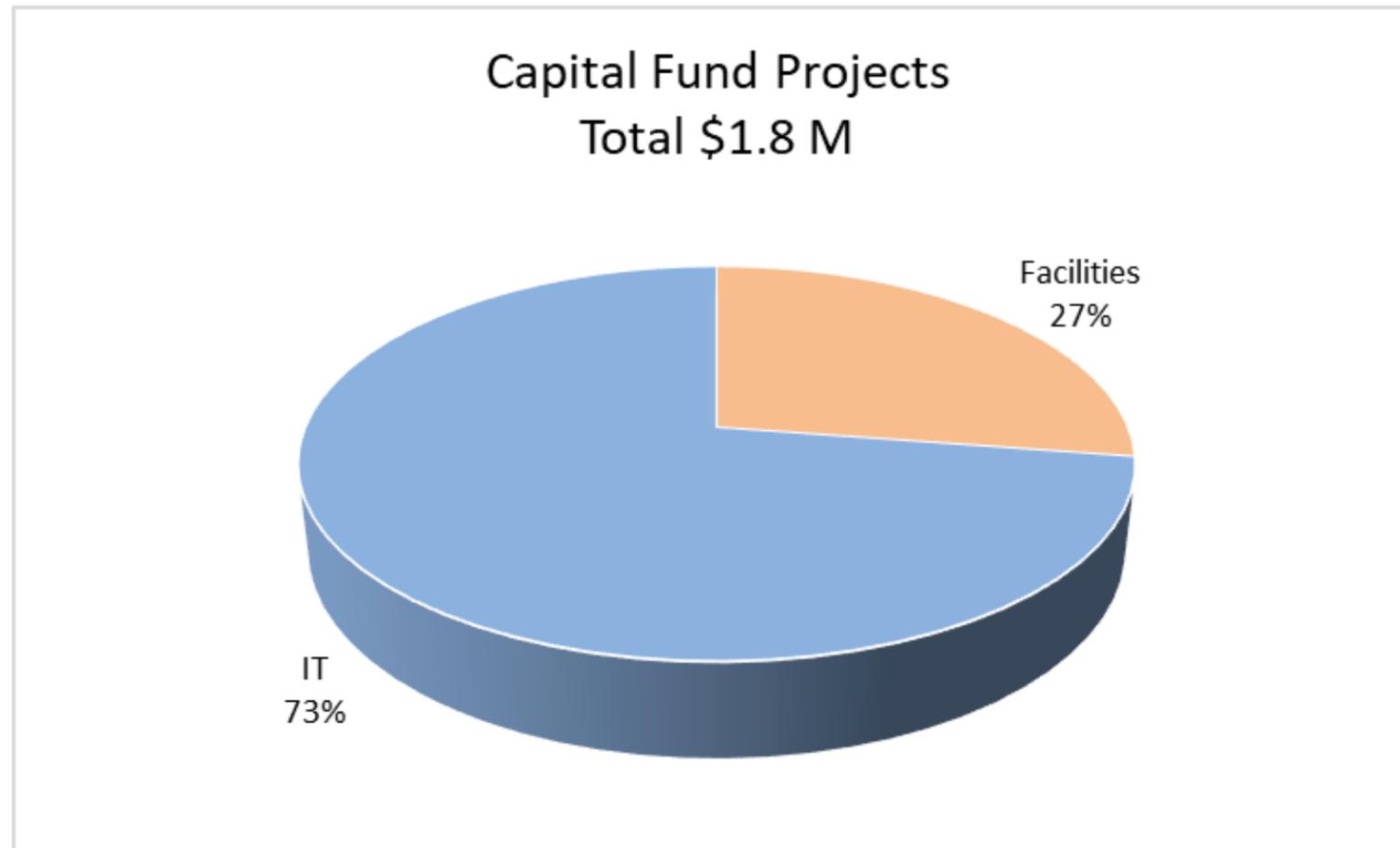
(2) Additional positions approved by position justification process to fit the needs of the division.

(3) SB118 addition of FTE for Oral Health department.

(4) Conversion of Food Handler department from Community Health to Administration.

# CAPITAL FUND

## FY 2025 Capital Improvement Projects



### Facilities

Improvements	111,000
Equipment	350,000
Vehicles	32,000
<b>Total:</b>	<b>493,000</b>

### IT

Computer Hardware	616,800
Equipment	487,000
Professional Services	203,775
<b>Total:</b>	<b>1,307,575</b>

# GENERAL FUND

## Three Fiscal Year Activity

General Fund	FY23 Actual	FY24 Amended	FY 25 Proposed
Beginning Fund Balance	36,886,107	47,091,967	45,827,732
Revenues	90,298,608	101,538,121	106,900,005
Expenditures	80,092,748	102,802,356	112,316,686
Change in Fund Balance	10,205,860	(1,264,235)	(5,416,681)
Ending Fund Balance	47,091,967	45,827,732	40,411,051

# SPECIAL REVENUE FUND

Three Fiscal Year Activity

Special Revenue	FY23 Actual	FY24 Amended	FY 25 Proposed
<b>Beginning Fund Balance</b>	<b>57,622</b>	<b>105,306</b>	<b>105,306</b>
Revenues	86,699,577	96,721,598	69,578,255
Expenditures	86,651,893	96,721,598	69,578,255
Change in Fund Balance	47,684	-	-
<b>Ending Fund Balance</b>	<b>105,306</b>	<b>105,306</b>	<b>105,306</b>

# BOND RESERVE FUND

Three Fiscal Year Activity

<b>Bond Reserve Fund</b>	<b>FY23 Actual</b>	<b>FY24 Amended</b>	<b>FY 25 Proposed</b>
<b>Beginning Fund Balance</b>	<b>3,008,500</b>	<b>3,024,524</b>	<b>3,044,524</b>
Revenues	16,024	20,000	30,000
Expenditures	-	-	-
Change in Fund Balance	16,024	20,000	30,000
<b>Ending Fund Balance</b>	<b>3,024,524</b>	<b>3,044,524</b>	<b>3,074,524</b>

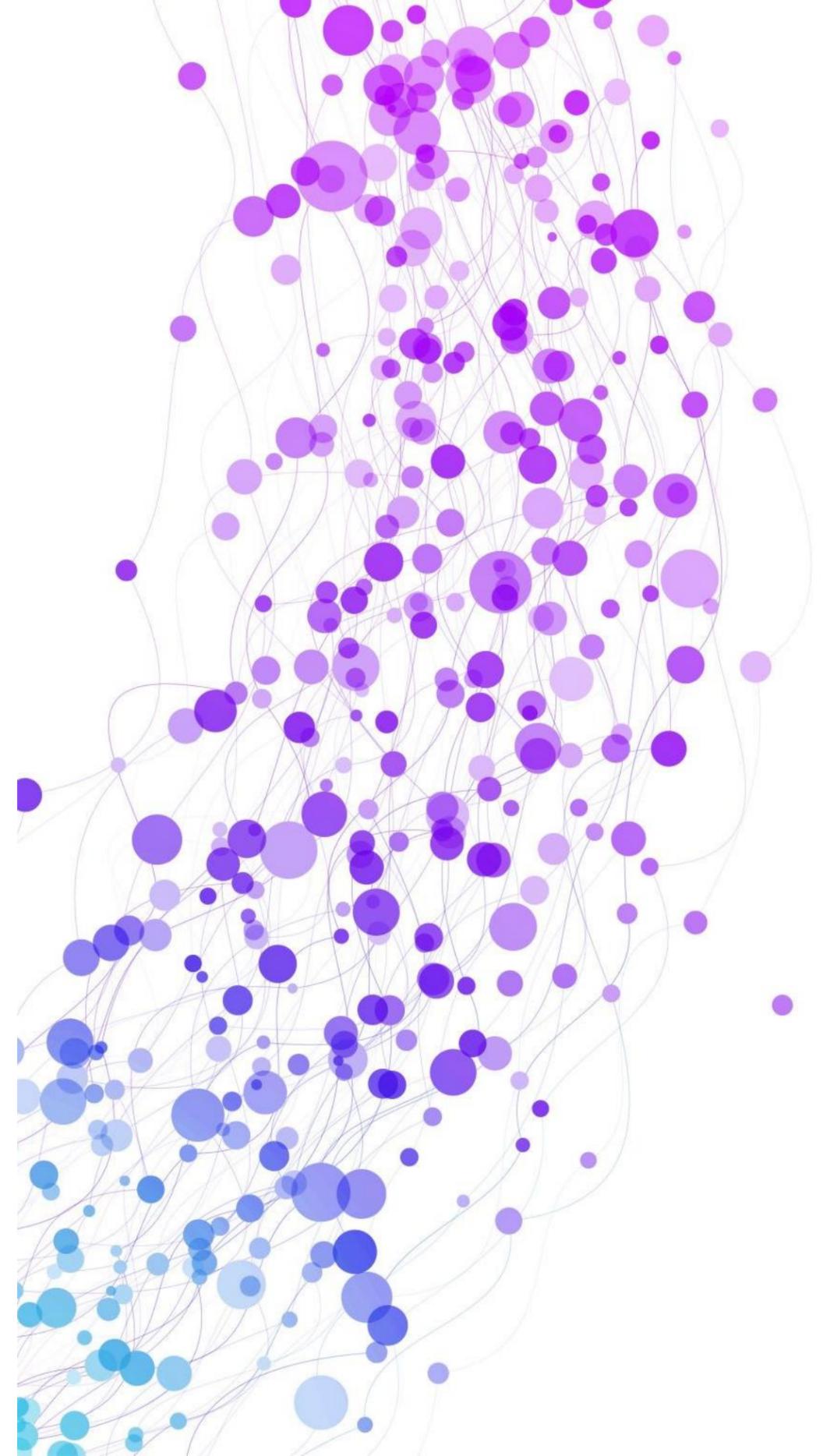
# INTERNAL SERVICE FUND

Three Fiscal Year Activity

<b>Internal Service Fund</b>	<b>FY23 Actual</b>	<b>FY24 Amended</b>	<b>FY 25 Proposed</b>
<b>Beginning Fund Balance</b>	<b>86,122</b>	<b>86,550</b>	<b>88,550</b>
Revenues	1,003	5,000	1,500
Expenditures	575	3,000	500
Change in Fund Balance	428	2,000	1,000
<b>Ending Fund Balance</b>	<b>86,550</b>	<b>88,550</b>	<b>89,550</b>

# RECOMMENDATION

- Approval of the FY 2025 budget as presented.
- To be submitted to Clark County on or before April 1, 2024 pending further instructions.





QUESTION AND ANSWER