

Southern Nevada Community Health Center

Governing Board Meeting

April 2026

- ▶ FY 2027 Budget
- ▶ Presented by: Donnie (DJ) Whitaker, CFO

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.

Summary

Staffing:

Staffing for FY27 is projected to remain flat from the FY26 augmented budget at **119.5 FTEs**

Revenue:

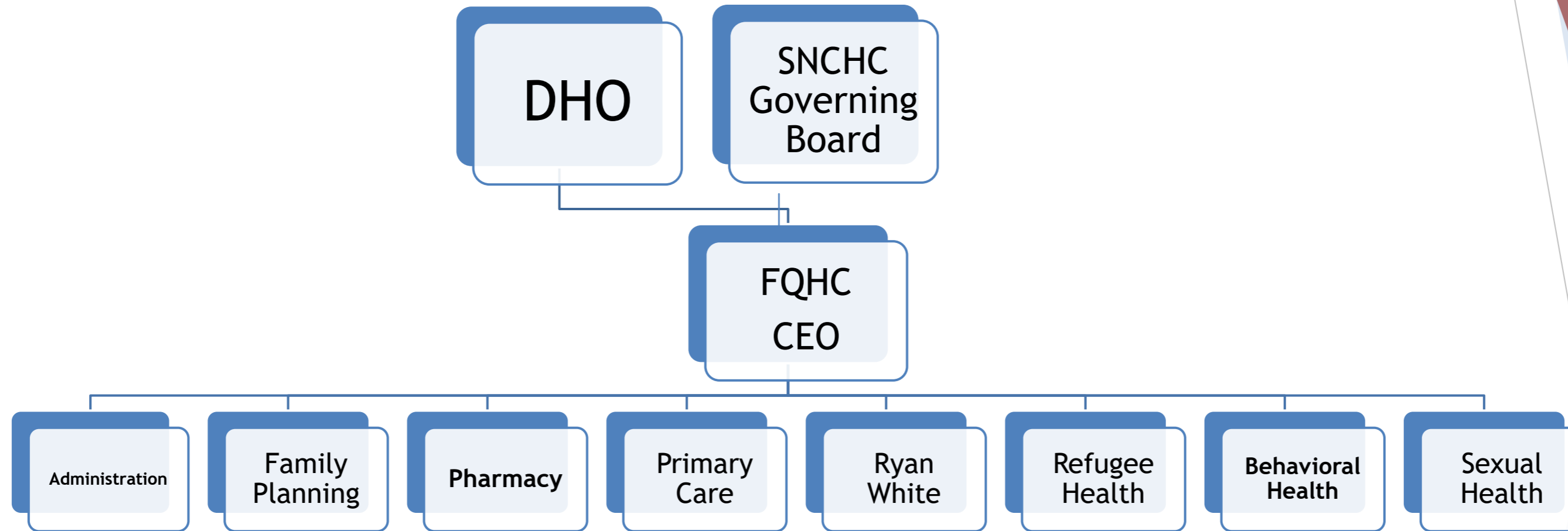
General Fund revenue is projected at **\$38.7M** in FY27, an increase of \$0.2M from the FY26 augmented budget.

Special Revenue Fund (Grants) projected at **\$5.0M** in FY27, a decrease of \$26K from FY26 augmented budget.

Expense:

FQHC combined expenditures for FY27 budget is \$55.1M compared to \$58.4M from FY26 augmented budget.

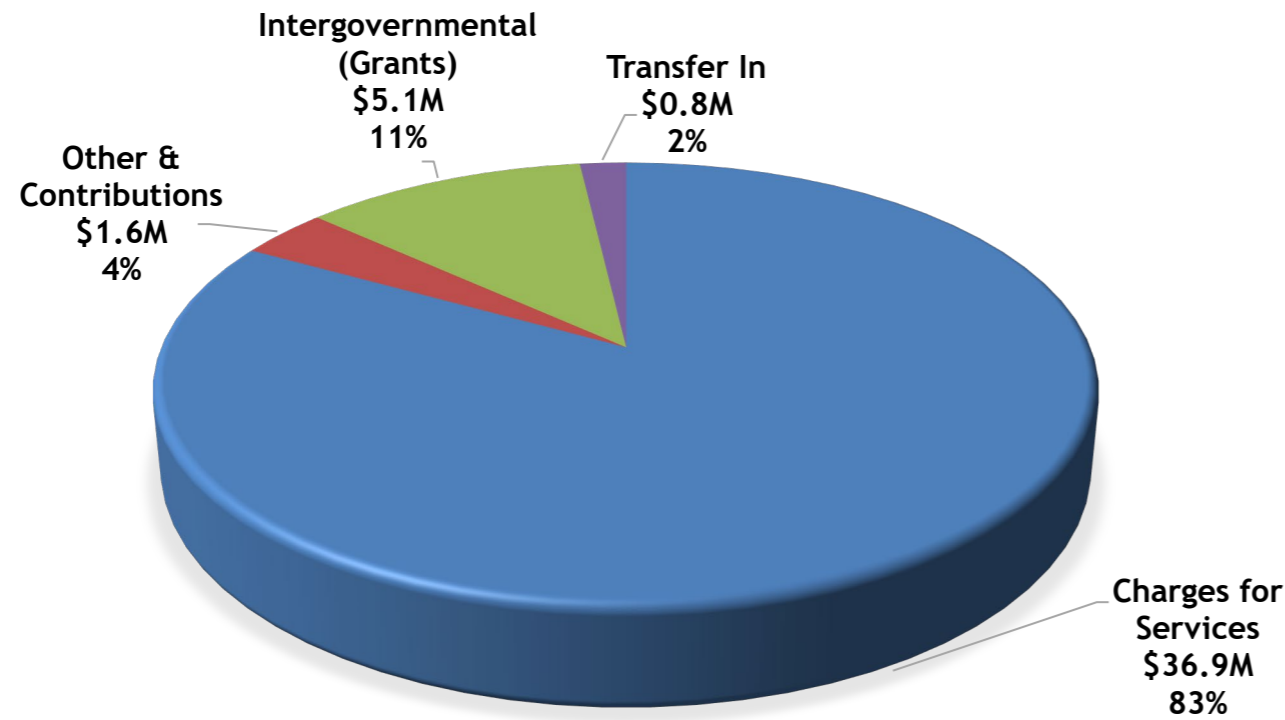
FQHC Division Org Chart



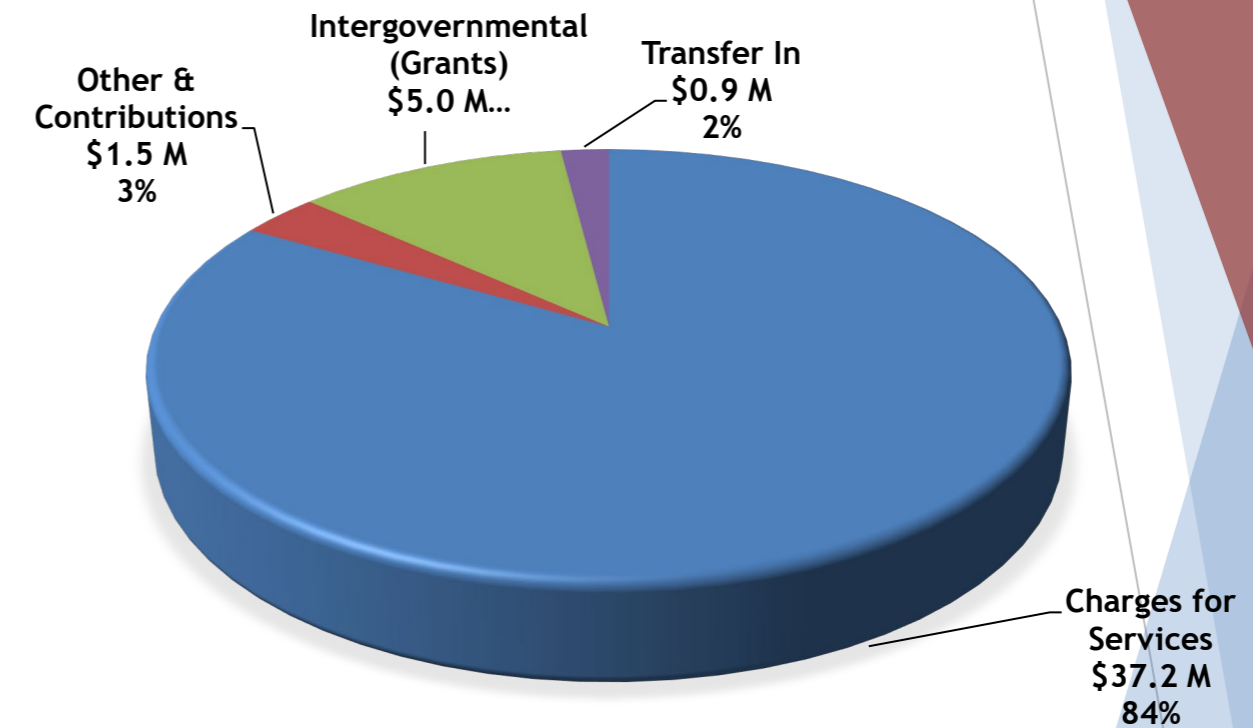
REVENUES

COMBINED REVENUES BY SOURCE - comparison

FY 2026 AUGMENTED REVENUE



FY 2027 PROPOSED REVENUE



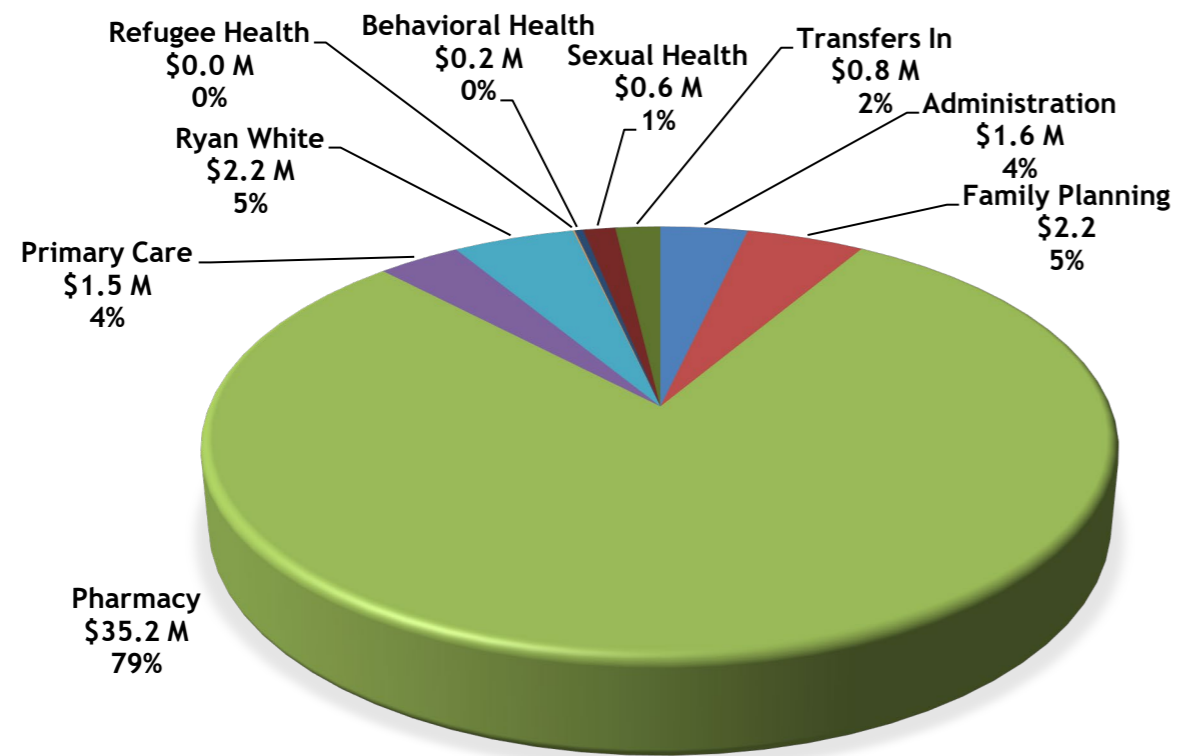
Revenues		
Source	FY26 Augmentation	FY27 Proposed
CHARGES FOR SERVICES	36,856,576	37,196,588
GRANTS	5,065,583	5,039,303
OTHER	1,606,981	1,471,581
TRANSFERS IN	825,123	894,896
TOTAL REVENUE	44,354,262	44,602,368

% Percentages are based on total revenue

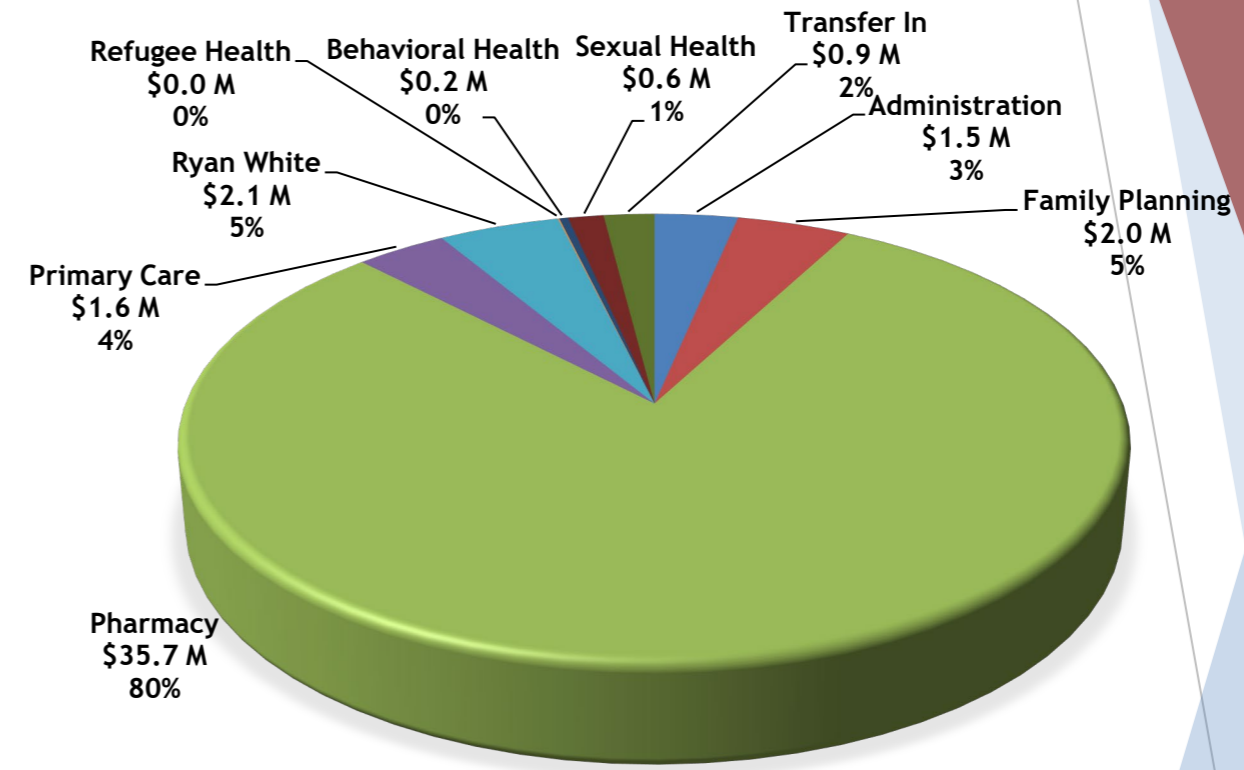
REVENUES

COMBINED REVENUES BY DEPARTMENT - comparison

FY 2026 AUGMENTED REVENUE



FY 2027 PROPOSED REVENUE



Revenues		
Department	FY26 Augmentation	FY27 Proposed
FQHC-ADMINISTRATION	1,606,981	1,471,581
FAMILY PLANNING	2,174,461	2,004,471
PHARMACY	35,202,684	35,669,000
PRIMARY HEALTH CLINIC	1,528,096	1,613,870
RYAN WHITE	2,242,022	2,141,023
REFUGEE HEALTH	26,790	24,160
BEHAVIORAL HEALTH	157,099	155,251
FQHC - SEXUAL HEALTH	591,006	628,116
TRANSFERS IN	825,123	894,896
TOTAL REVENUE	44,354,262	44,602,368

% Percentages are based on total revenue

REVENUES

GENERAL & SPECIAL REVENUE FUND SUMMARY

General Fund:

Total Charges for Services revenue is proposed at \$37.2M in FY27, an increase of \$340K from \$36.9M in FY26 augmented budget.

**Major component of Charges for Services revenue is Pharmacy, which increased to \$35.7M from \$35.2M in FY26 augmented budget.*

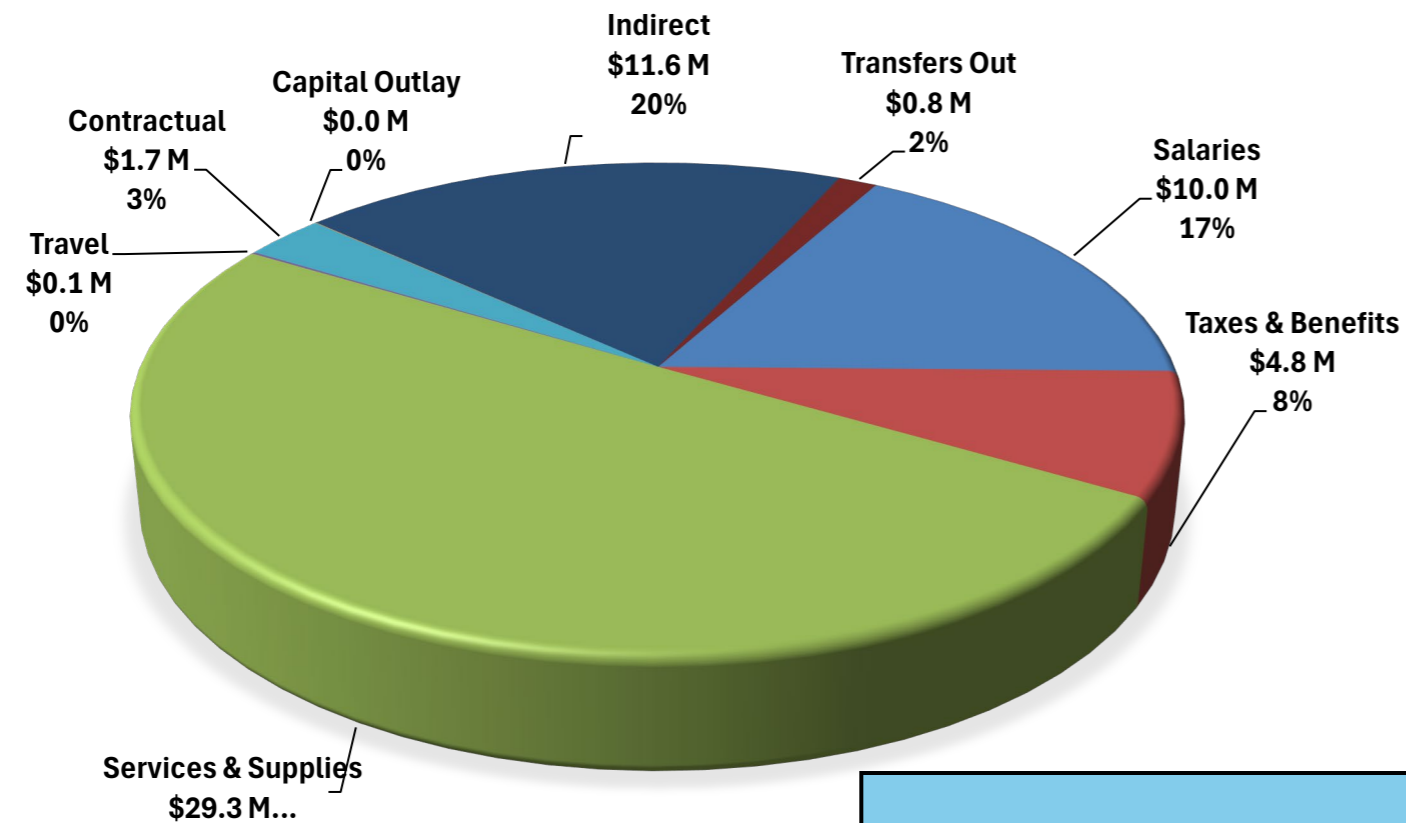
Special Revenue Fund:

Federal (Grants) revenue in FY27 is proposed at \$5.0M, a decrease of \$26k from the FY26 augmentation budget of \$5.1M.

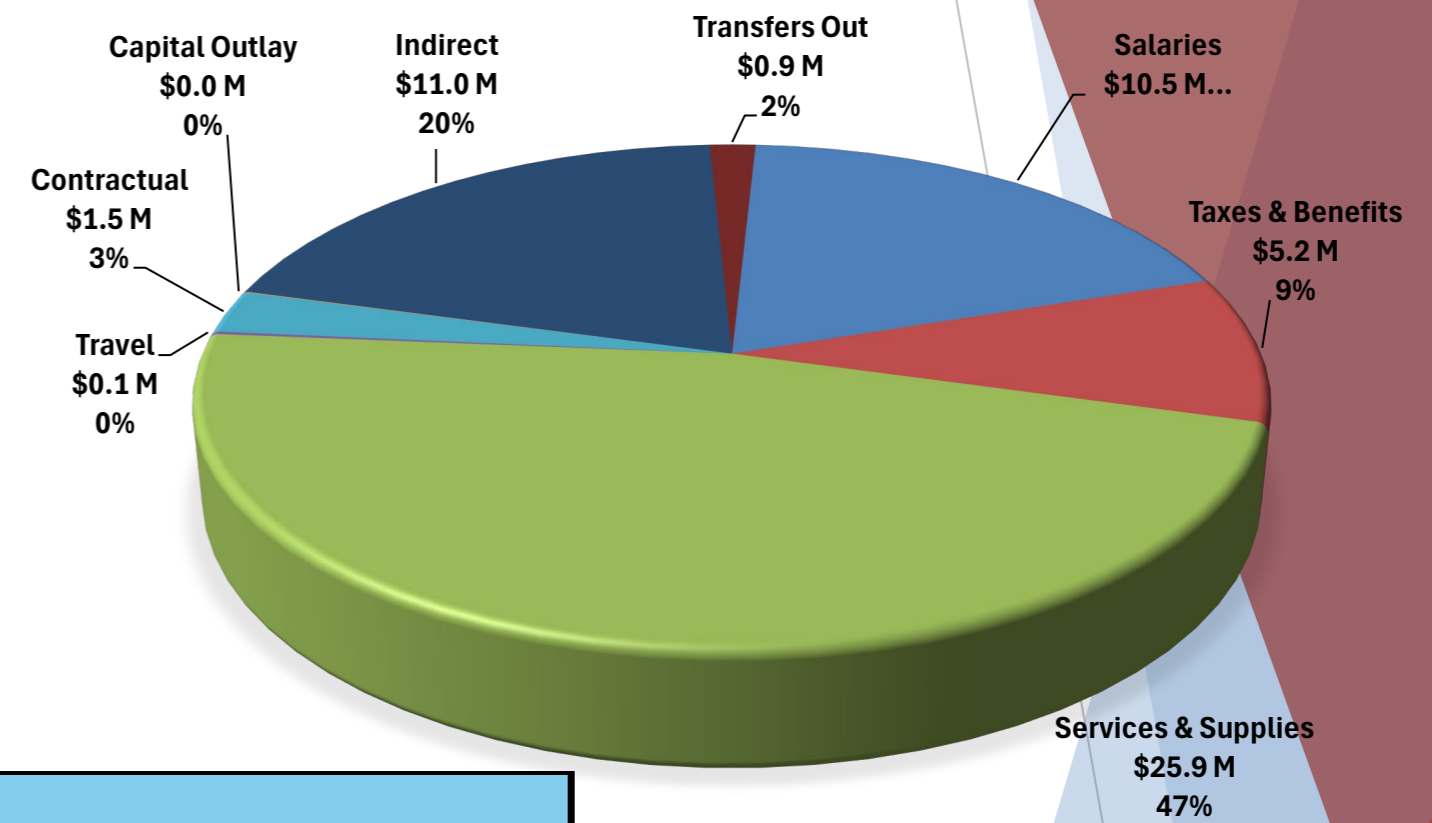
EXPENDITURES

COMBINED EXPENSES BY SOURCE - comparison

FY2026 AUGMENTED EXPENSES



FY2027 PROPOSED EXPENSES



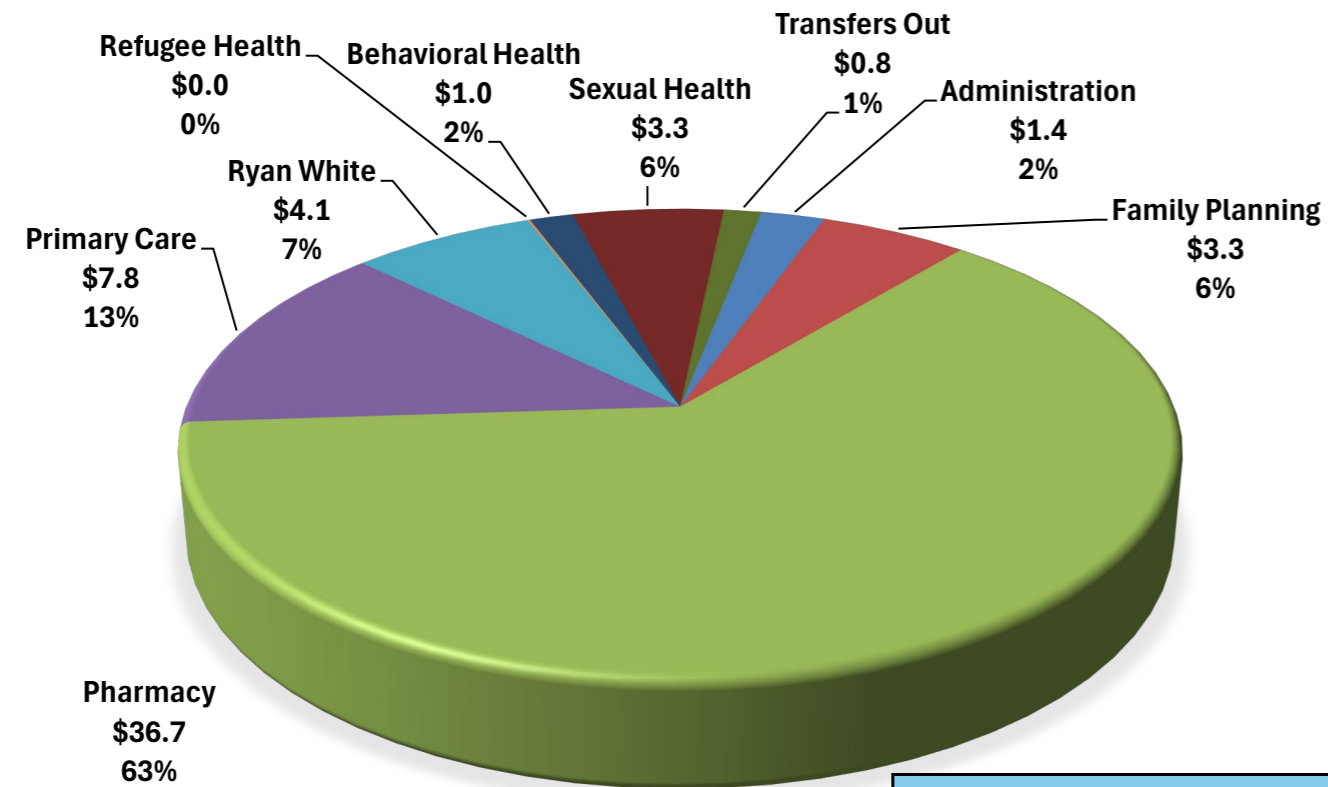
Expenses		
Source	FY26 Augmentation	FY27 Proposed
SALARIES	10,043,958	10,508,925
TAXES & BENEFITS	4,751,912	5,196,067
SUPPLIES	29,317,352	25,872,824
TRAVEL & TRAINING	65,420	95,945
CONTRACTUAL	1,739,278	1,516,545
CAPITAL OUTLAY	19,580	25,000
INDIRECT/COST ALLOCATIONS	11,599,219	10,981,167
TRANSFERS OUT	825,123	894,896
TOTAL EXPENSES	58,361,842	55,091,369

% Percentages are based on total expenses

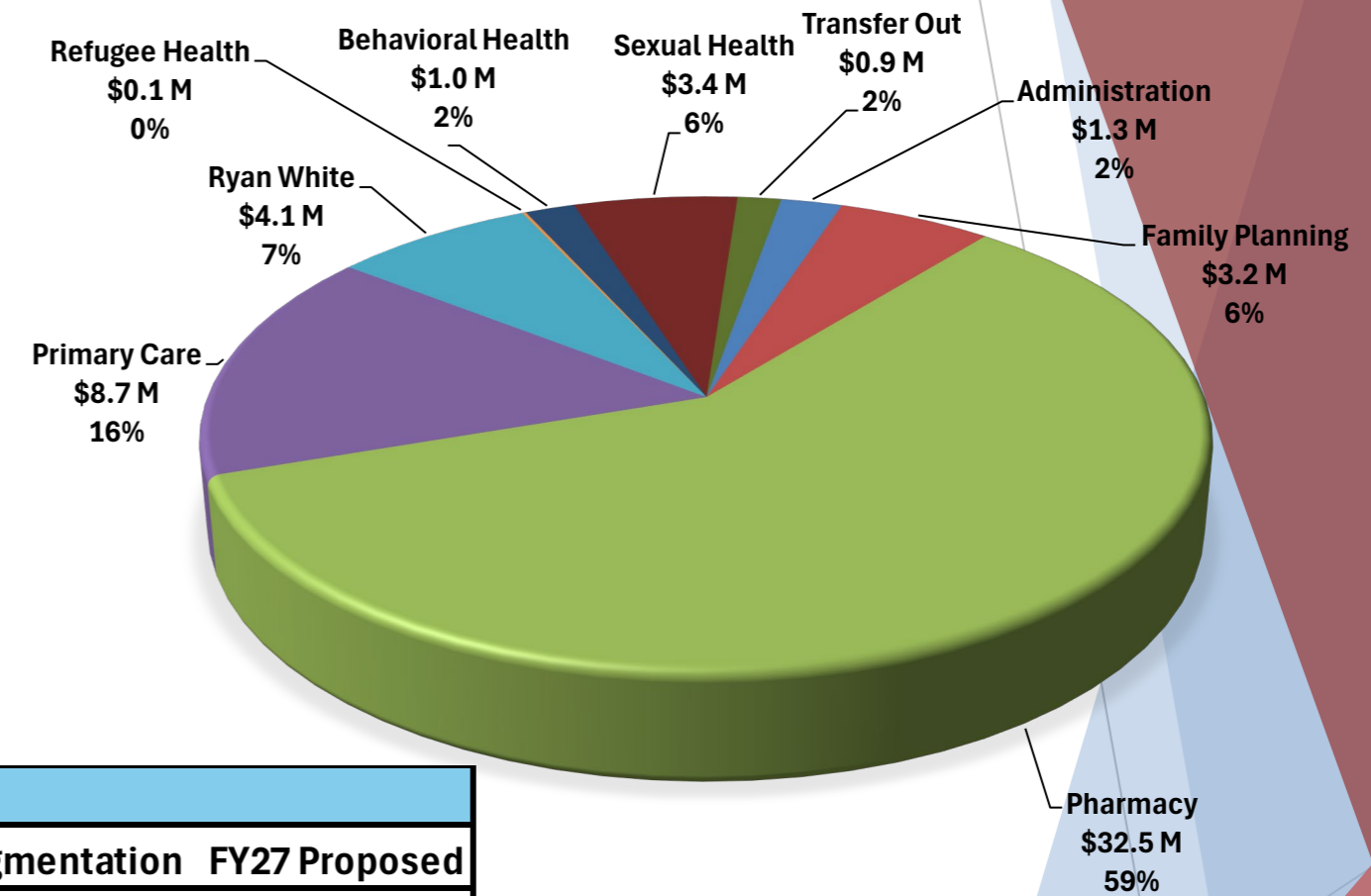
EXPENDITURES

COMBINED EXPENSES BY DEPARTMENT- comparison

FY2026 AUGMENTED EXPENSES



FY2026 PROPOSED EXPENSES



Expenses		
Department	FY26 Augmentation	FY27 Proposed
FQHC-ADMINISTRATION	1,408,203	1,253,858
FAMILY PLANNING	3,262,227	3,167,862
PHARMACY	36,711,734	32,487,556
PRIMARY HEALTH CLINIC	7,760,075	8,690,826
RYAN WHITE	4,059,875	4,143,391
REFUGEE HEALTH	47,879	69,704
BEHAVIORAL HEALTH	965,356	1,024,066
FQHC- SEXUAL HEALTH	3,321,370	3,359,210
TRANSFERS OUT	825,123	894,896
TOTAL EXPENSES	58,361,842	55,091,369

% Percentages are based on total expenditures

EXPENDITURES

GENERAL & SPECIAL REVENUE FUND SUMMARY

Primary Care's combined expenses increased from \$7.9M in the FY26 augmented budget to \$8.9M in FY27 proposed budget. This is primarily due to an increase in salaries & benefits of \$677k and cost allocations of \$200k from FY26 augmented budget.

Ryan White combined expenses increased from \$4.5M in the FY26 augmented budget to \$4.6M in FY27 proposed budget. This is primarily due to an increase in salaries & benefits of \$122K and a decrease in contractual expenses of \$86K.

FQHC Administration combined expenses decreased from \$1.4M in the FY26 augmented budget to \$1.3M in FY27 proposed budget. This is primarily due to a decrease in salaries & benefits of \$91K and contractual expenses of \$38K from FY26 augmented budget.

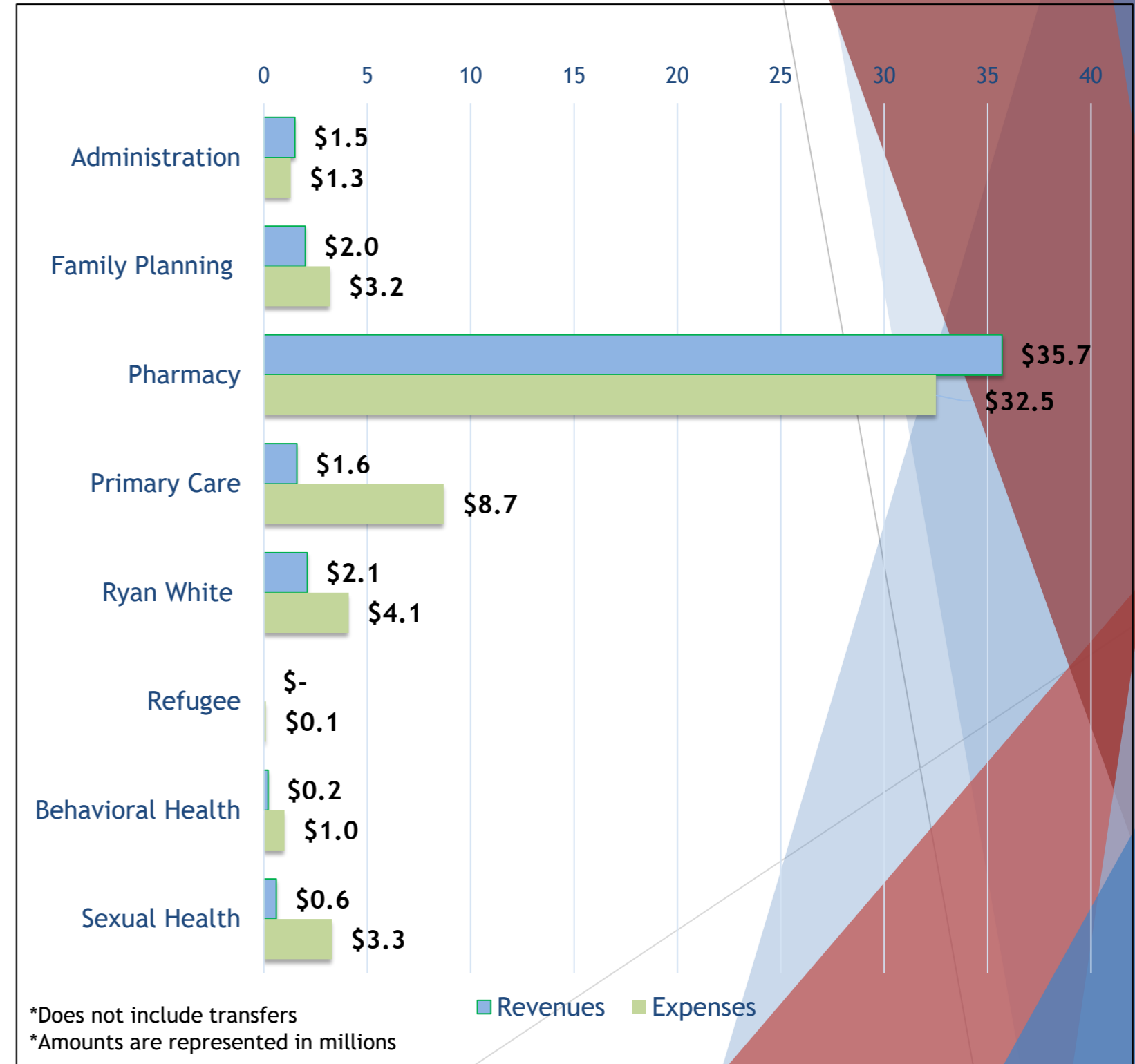
General Fund Pharmacy total expenses is projected at \$32.5M. Pharmacy medication expenses decreased from \$28.5M to \$25.1M, a \$3.4M decrease from FY26 augmented budget.

Total salaries and benefits for General & Grants funds is \$15.7M, 28.5% of total FQHC expenditures. More than 28.4% of personnel expenses are supported by grants. FY27 budget includes a full year of salaries and benefits for 13 vacant positions that were partially accounted for in the FY26 augmented budget.

REVENUES VS. EXPENDITURES

COMBINED FUNDS BY DEPARTMENT

Combined			
Revenue	FY26 Augmentation	FY27 Request	▲ Augmentation - Request
FQHC-ADMINISTRATION	1,606,981	1,471,581	(135,400)
Family Planning	2,174,461	2,004,471	(169,989)
Pharmacy	35,202,684	35,669,000	466,316
Primary Health Clinic	1,528,096	1,613,870	85,774
Ryan White	2,242,022	2,141,023	(100,999)
Refugee Health	26,792	24,160	(2,632)
Behavioral Health	157,099	155,251	(1,848)
FQHC - Sexual Health	591,006	628,116	37,110
Subtotal	43,529,140	43,707,472	178,332
<i>Transfers In</i>	825,123	894,896	69,773
Total Revenue	44,354,262	44,602,368	248,105
Expenses	FY26 Augmentation	FY27 Request	▲ Augmentation - Request
FQHC-ADMINISTRATION	1,408,203	1,253,858	(154,345)
Family Planning	3,262,227	3,167,862	(94,365)
Pharmacy	36,711,734	32,487,556	(4,224,178)
Primary Health Clinic	7,760,075	8,690,826	930,751
Ryan White	4,059,875	4,143,391	83,516
Refugee Health	47,878	69,704	21,826
Behavioral Health	965,356	1,024,066	58,710
FQHC - Sexual Health	3,321,370	3,359,210	37,840
Subtotal	57,536,719	54,196,473	(3,340,246)
<i>Transfers Out</i>	825,123	894,896	69,773
Total Expense	58,361,842	55,091,369	(3,270,473)
Revenue Less Expenditures	(14,007,579)	(10,489,001)	3,518,578



Staffing FY2027

FQHC Total FTE

FY27 FTE Counts	2025/2026	2025/2026	2026/2027	FTE Change
Division	Adopted	Amended	Proposed	FY26 Amended vs FY27 Proposed
ADMINISTRATION	12.0	9.0	9.0	0.0
FAMILY PLANNING	18.5	19.5	19.5	0.0
PHARMACY	4.0	5.0	5.0	0.0
PRIMARY CARE (1)	37.0	39.0	38.0	-1.0
RYAN WHITE	32.0	25.0	25.0	0.0
BEHAVIORAL HEALTH	3.0	3.0	3.0	0.0
SEXUAL HEALTH (1)	20.0	19.0	20.0	1.0
Total:	126.5	119.5	119.5	0.0

1. Transfer of Lab Assistant from Primary Care to Sexual Health



Questions

RECOMMENDATION

Motion to Approve of the FY 2027 budget, as presented.