



2019/20 Budget Review

BOH Finance Committee Meeting

March 25, 2019

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SOUTHERN NEVADA HEALTH DISTRICT BUDGET PROCESS AND TIMELINES

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- ▶ Initiated Budget process November 15, 2018
- ▶ Inputs completed December 31, 2018
- ▶ Leadership review March 18, 2019
- ▶ All Hands presentation March 19, 2019
- ▶ Finance Committee presentation March 25, 2018
- ▶ Submission to Clark County April 1, 2019

SOUTHERN NEVADA HEALTH DISTRICT FUND TYPES

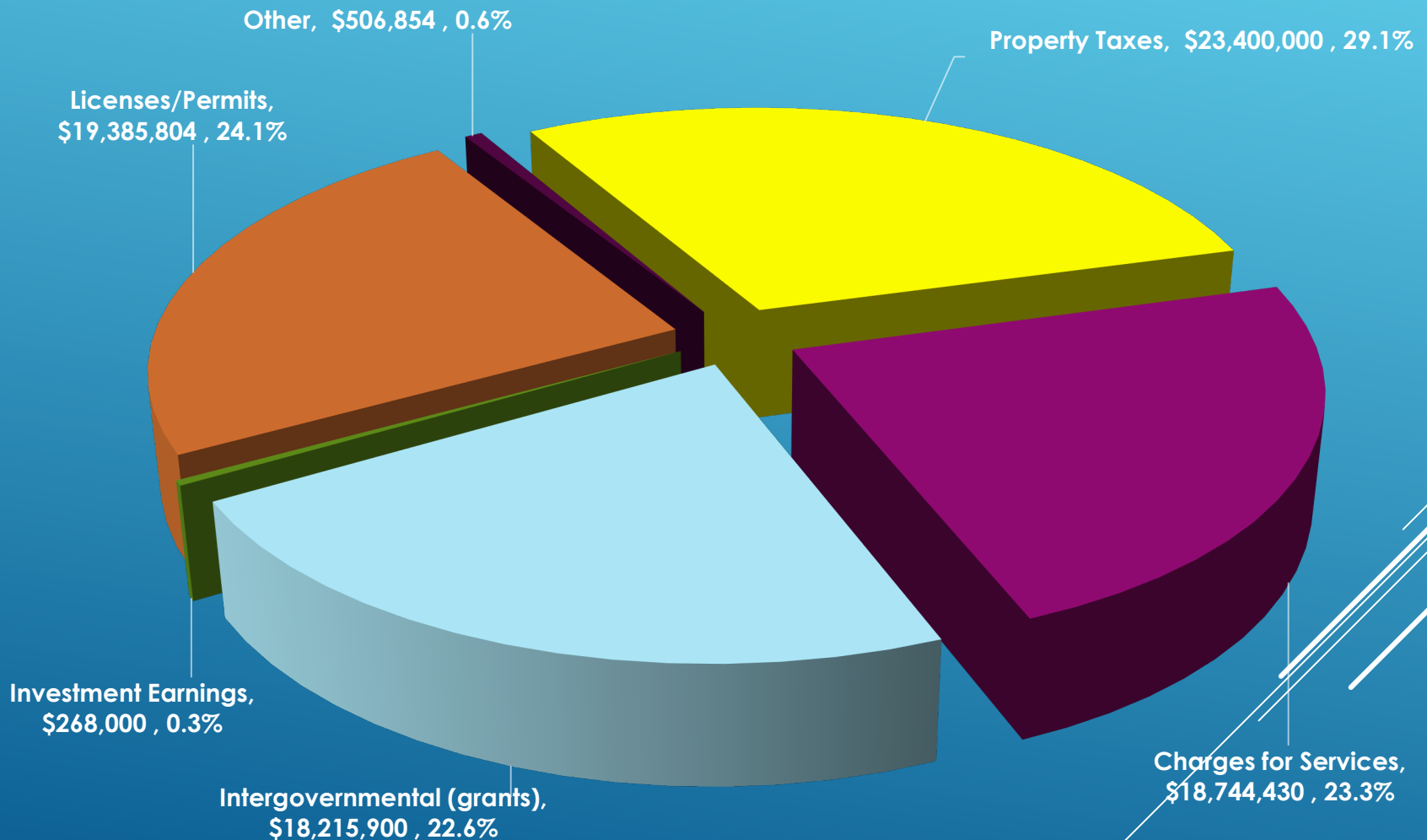
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- ▶ **General Fund** – used to account for all financial resources except for those required to be accounted for in another fund
- ▶ **Special Revenue Funds** – account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
 - ▶ *Federal Grant Funds* – Grants directly funded by the Federal Government to the Health District
 - ▶ *State Grant Funds* – Grants directly funded by the State of Nevada to the Health District
 - ▶ *Pass-thru Grant Funds* – Grants funded by the Federal Government to the State of Nevada, then passed on to the Health District
- ▶ **Capital Project Funds** – used to account for financial resources that are restricted, committed or assigned to the improvement, acquisition or construction of capital assets
 - ▶ *Bond Reserve Fund* – acquisition or improvements of facilities
 - ▶ *Capital Projects Fund* – acquisition of capital assets



Southern Nevada Health District 2019/20 Revenues by Source \$80,520,988

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FY 2020 BUDGET REVENUE - KEY TAKEAWAYS

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- ▶ **11% Growth in Projected Revenues over FY2019 Budget**
- ▶ **Property Tax Allocation**
 - ▶ \$1M higher than 2018/19 (per Clark County)
- ▶ **Charges for Services**
 - ▶ Clinical Services – Insurance charges to increase by \$4.2M driven by Pharmacy service growth, Pharmacy Pricing and increased volume of Patient encounters

FY 2020 BUDGET

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SPECIAL REVENUE FUND (GRANTS)

KEY TAKEAWAYS

- ▶ Overall projected increase of \$2.6M, a 17% increase over FY2019 Adopted Budget
- ▶ Clinical Services - increase by \$1M driven by Grant funding
- ▶ Community Health - increase of \$1.6M projected in Grant Funding
- ▶ Environmental Health—No material change from current year

SOUTHERN NEVADA HEALTH DISTRICT CHANGES TO REVENUES FOR 2019/20

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Special Revenue Funds (Grants)

► New

- REACH - \$802,000
- Opioid State Targeted Response - \$20,000
- NACCHO Mentorship - \$16,000

► Increased

- PHEP_18 \$2,372,736
- PHEP_19 \$2,005,519
- Ryan White B - \$1,408,473
- HPP_19 \$1,076,397
- HPP_18 \$765,498
- HIV Prev - \$ 297,876

► Reduced

- ELC 18 - \$626,300
- ELC 19 - \$523,259
- ELC Zika - \$421,000

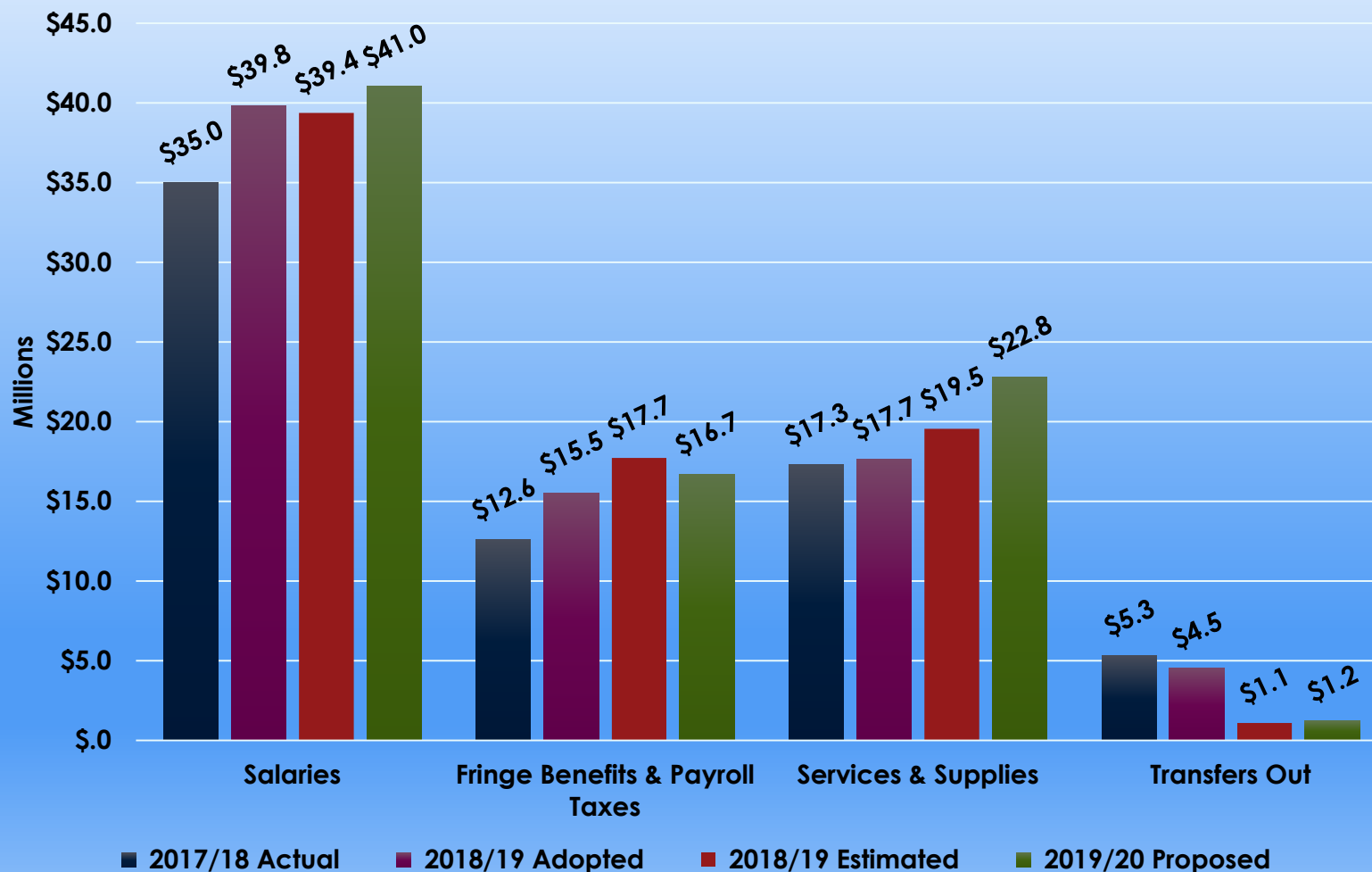
► Eliminated

- SNAPEd -\$140,000
- Maternal Child Health Program (MCH Block Grant) \$86,999

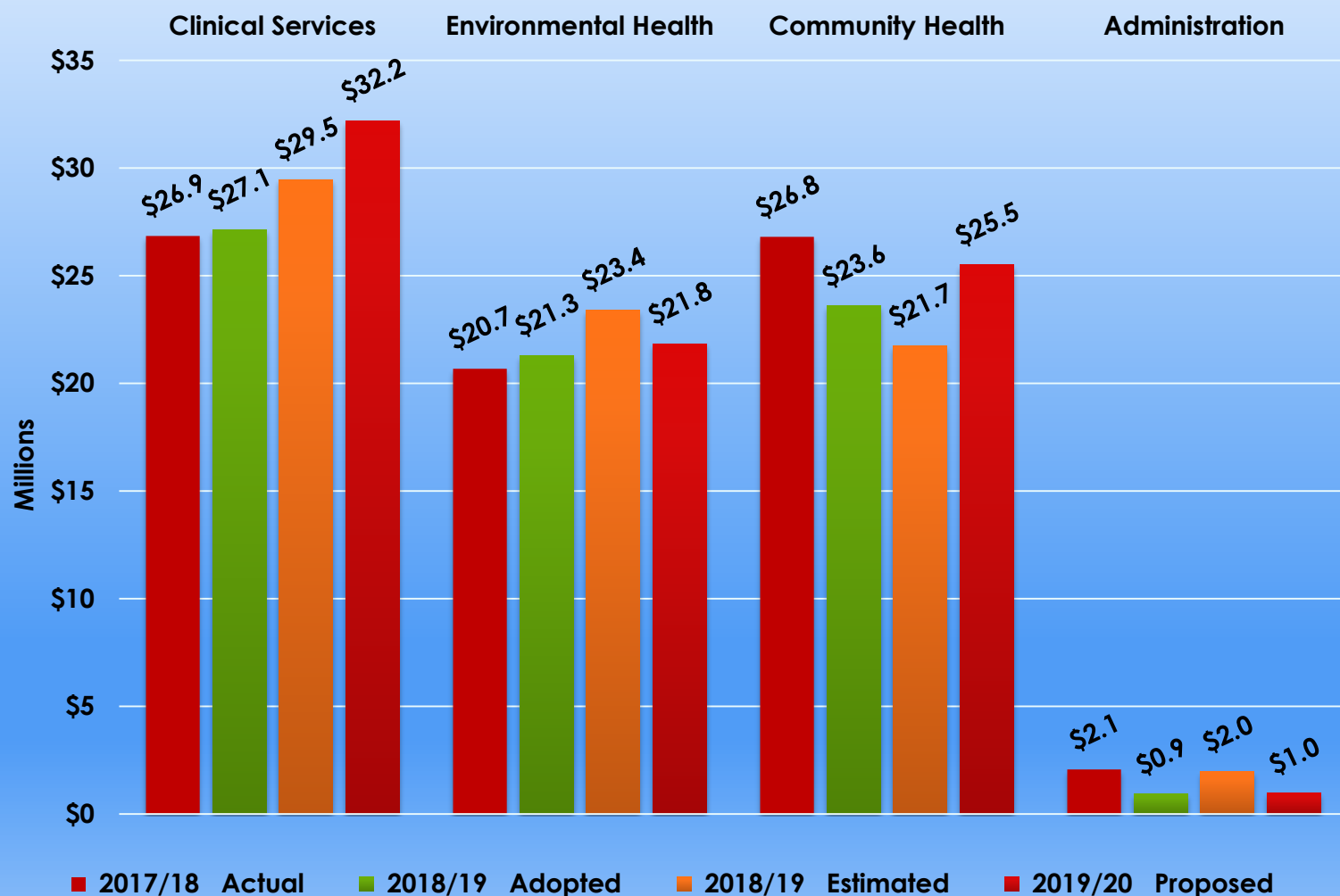
► Pending (not in budget)

- Barclay-Giel Seed Grant
- FP2_19 Title X Family Planning Full Application
- Epidemiology & Lab Capacity (CDC)
- Healthy Start Initiative: Eliminating Disparities in Perinatal Health (HRSA)
- PHAP Public Health Associate Program- CS HIV-Hep
- New Access Point from HRSA
- Overdose Data 2 Action (CDC)

Southern Nevada Health District Expense Comparison by Category Combined General and Special Revenue Funds



Southern Nevada Health District Expense Comparison by Division Combined General and Special Revenue Funds



SOUTHERN NEVADA HEALTH DISTRICT EXPENSE COMPARISON BY CATEGORY

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► Category Changes

- Overall 8% Expenses Growth over FY2019 Budget
- Salaries & Fringe increased - \$3.1 Million
 - 4% Salaries Growth over FY2019 Budget
 - Staff adjustments (24 net position increase from current staffing level)
 - 2.5% Step increase for all eligible staff
- Services & Supplies increased - \$5.6M
 - Supplies increased \$2M
 - Contractual increased \$3.4M
- Training/Travel increased \$220K

STAFFING BY DIVISION

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	Adopted 2019 FTE Budget			
Division	Property Tax (8010)	General Fund	Special Revenue Funds	Total FTE Count
Clinical Services Division	36.6	56.8	44.4	137.8
Environmental Health Division		151.3	8.7	160.0
Community Health Division	29.3	45.4	54.3	129.0
Administration Division	45.7	70.9	3.4	120.0
Total	111.7	324.3	110.8	546.8
	FY 2019 FTE Count at 3/15/2019			
Division	Property Tax (8010)	General Fund	Special Revenue Funds	Total FTE Count
Clinical Services Division	39.8	61.6	45.7	147.1
Environmental Health Division		157.1	6.6	163.6
Community Health Division	33.1	51.2	65.9	150.3
Administration Division	43.2	67.0	0.9	111.0
Total	116.1	336.9	119.0	572.0
	FY 2020 Proposed FTE at 3/15/2019			
Division	Property Tax (8010)	General Fund	Special Revenue Funds	Total FTE Count
Clinical Services Division	46.5	66.7	46.6	159.7
Environmental Health Division		158.1	6.6	164.6
Community Health Division	30.5	43.7	61.9	136.0
Administration Division	52.8	75.7	7.1	135.5
Total	129.8	344.0	122.1	595.9

SOUTHERN NEVADA HEALTH DISTRICT OTHER FUNDS – CAPITAL PROJECTS FUND

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Capital Projects Fund		2017/18	2018/19		2019/20
		Actual	Original	Estimated	Proposed
Beginning Fund Balance		\$4,022,961	\$2,881,161	\$2,992,689	\$2,717,689
	Revenues	54,923	50,000	120,000	80,000
	Expenditures	(1,085,195)	(375,000)	(395,000)	(1,143,000)
	Other Financing Sources (Uses):				
	Transfer to General Fund	-	-	-	-
	Change in Fund Balance	(1,030,272)	(325,000)	(275,000)	(1,063,000)
Ending Fund Balance		\$2,992,689	\$2,556,161	\$2,717,689	\$1,654,689

SOUTHERN NEVADA HEALTH DISTRICT OTHER FUNDS – BUILDING (BOND) RESERVE FUND

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Bond Reserve Fund		2017/18	2018/19		2019/20
		Actual	Original	Estimated	Proposed
Beginning Fund Balance		\$1,529,419	\$1,795,596	\$1,779,854	\$3,180,493
	Revenues	(1,433)	10,000	50,000	10,000
	Expenditures	(1,098,771)	-	-	-
	Other Financing Sources (Uses):				
	Transfer from General Fund	1,350,639	1,350,000	1,350,639	1,350,000
	Change in Fund Balance	250,435	1,360,000	1,400,639	1,360,000
Ending Fund Balance		\$1,779,854	\$3,155,596	\$3,180,493	\$4,540,493

SOUTHERN NEVADA HEALTH DISTRICT OTHER FUNDS – INSURANCE LIABILITY FUND

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Insurance Liability Reserve Fund		2017/18	2018/19		2019/20
		Actual	Original	Estimated	Projected
Beginning Fund Balance		\$347,044	\$222,103	\$217,226	\$60,626
	Revenues	2,010	2,500	6,900	7,000
	Expenditures	(231,828)	(240,600)	(263,500)	(300,000)
	Other Financing Sources (Uses):				
	Transfer from General Fund	100,000	63,000	100,000	250,000
	Change in Fund Balance	(129,818)	(175,100)	(156,600)	(43,000)
Ending Fund Balance		\$217,226	\$47,003	\$60,626	\$17,626

TO BE DETERMINED

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- ▶ Grants - Amounts and Timing
- ▶ EH Fees Approval
- ▶ Expansion Needs
- ▶ Community Health Improvement Plan
- ▶ Expansion of Clinical Services, FQHC Impact
- ▶ Timing of New Hires vs. Attrition
- ▶ Potential Economic Downturn

2020 Budget Approval

- ▶ Presentation to Finance Committee
3-25-19
- ▶ Board approval 3-28-19

SOUTHERN NEVADA HEALTH DISTRICT RECOMMENDATION

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**Approval of the 2019/20 Budget as
presented to include any tax revenue
budget adjustments after Clark County
notifies the Health District on or before
March 31, 2019**

Q&A