

TO: SOUTHERN NEVADA DISTRICT BOARD OF HEALTH DATE: January 26, 2023

RE: Approval of the budget augmentation for Southern Nevada Health District for the fiscal year ending June 30, 2023.

PETITION ##13-23

That the Southern Nevada District Board of Health approve the budget augmentation for the fiscal year ending June 30, 2023 to meet the financial requirements of NRS 354.598005.

PETITIONERS:

Fermin Leguen, MD, MPH, District Health Officer Donnie Whitaker, CPA, Chief Financial Officer DW

DISCUSSION:

The augmentation procedure as prescribed by NRS 354.598005 defines when to perform an augmentation for a fund.

The increase in June 30, 2022 (FY2022) General Fund ending fund balance of \$4,220,060 (from adopted \$32,666,147 to actual is \$36,886,107) will provide additional available resources to the FY2022-2023 SNHD General Fund Budget.

The increase in total revenue sources (FY2023) in the General Fund budget of \$4,583,735 will provide additional resources to the FY2022-2023 SNHD General Fund Budget. FY2022-2023 appropriations also increased by \$946,143 from \$59,147,054 to \$60,093,197.

The increase in June 30, 2022 (FY2022) year end fund balance to the Grant Fund (Special Revenue) is \$57,622 (adopted to be \$0). The FY2023 total adopted budget revenue is \$103,963,536 and has been reduced to \$82,380,364, a decrease of (\$21,583,172) to align with year-to-date actual amounts. FY2022-2023 appropriations decreased from \$123,554,647 to \$101,971,475 to align with year-to-date actual amounts.



To complete the augmentation process, the attached Resolutions to Augment #01-23 for Southern Nevada Health District General Fund Budget and #02-23 for Southern Nevada Health District Grant (Special Revenue) Fund Budget for Fiscal Year Ending June 30, 2023 must be adopted. The Resolutions will be forwarded to the Nevada Department of Taxation after the adoption of the Resolutions to Augment is done.

FUNDING:

Please see attached Resolutions #01-23 for Southern Nevada Health District General Fund Budget, #02-23 for Southern Nevada Health District Grant (Special Revenue), Budget for Fiscal Year Ending June 30, 2023.



RESOLUTION #01-23

RESOLUTION TO AUGMENT THE 2021-2022 BUDGET OF Southern Nevada Health District

WHEREAS, total resources of the <u>Southern Nevada Health District (General) Fund, Southern Nevada Health District</u> were budgeted to be <u>\$109,404,212</u> on July 1, 2022; and

WHERE AS, the total available resources are now determined to be \$118,208,007.

WHEREAS, said additional unanticipated resources are as follows:

Southern Nevada Health District (General) Fund

Ending Fund as of 6/30/2022 (Increased) \$4,220,060 Total Revenues Sources (Increased) \$4,583,735

Total <u>\$8,803,795</u>

WHEREAS, there is a need to apply these excess proceeds in the **Southern Nevada Health District** (General) Fund.

Now, therefore, it is hereby RESOLVED, that **Southern Nevada Health District** shall augment its

2022-2023 budget by appropriating **\$946,143** for use in the **Southern Nevada Health District (General) Fund,** thereby increasing its appropriations from **\$59,147,054** to **\$60,093,197**. A detailed schedule is attached to this Resolution and by reference is made a part thereof.

IT IS FURTHER RESOLVED that the **Southern Nevada Health District** shall forward the necessary documents to the Department of Taxation, State of Nevada.

PASSED, ADOPTED, AND APPROVED the $\underline{\ \ }$	26th of <u>January</u> 2 023.	
AYES:	NAYS:	
Absent:		
Bv:	ATTEST:	

REVENUES	FINAL BUDGET	REVISIONS	REVISED REVENUE RESOURCES
Licenses & Permits			
Business Licenses & Permits			
Business Licenses	18,911,491	1,975,652	20,887,143
Intergovernmental Revenues			
State Shared Revenues			
(Propery Tax)	29,671,494	1,958,584	31,630,078
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Charges for Services			
Health			
Other	26,329,659	888,720	27,218,379
Miscellaneous			
Interest Earnings	327,927	0	327,927
Contributions & Donations from Private Sources	0	22,020	22,020
Other	1,497,594	(261,241)	1,236,353

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REVISED REVENUE SCHEDULE

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REVENUES	FINAL BUDGET	REVISIONS	REVISED REVENUE RESOURCES
SUBTOTAL			
REVENUE ALL SOURCES	76,738,165	4,583,735	81,321,900
OTHER FINANCING SOURCES			
Operating Transfers in (Sch T)			
Proceeds of Long-Term Debt			
Other			
04101			
SUBTOTAL			
OTHER FINANCING SOURCES			
BEGINNING FUND BALANCE			
Reserved	32,666,047	4,220,060	36,886,107
Unreserved			
TOTAL	00.000.00	4 000 000	00.006.45=
BEGINNING FUND BALANCE	32,666,047	4,220,060	36,886,107
Prior Period Adjustments			
Residual Equity Transfers TOTAL			
	100 404 242	0 002 705	110 200 007
AVAILABLE RESOURCES	109,404,212	8,803,795	118,208,007

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EXPENDITURE BY FUNCTION			REVISED
AND ACTIVITY	FINAL BUDGET	REVISIONS	EXPENDITURES
Health			
Health District			
Salaries & Wages	41,088,312	(512,113)	40,576,199
Employee Benefits	17,472,840	(352,060)	17,120,780
Services & Supplies	352,981	1,366,926	1,719,907
Capital Outlay	232,921	443,390	676,311
SUBTOTAL	50.447.054	040.440	22 222 427
EXPENDITURES	59,147,054	946,143	60,093,197
OTHER USES			
Contingency (not to exceed			
3% of total expenditures)			
Operating Transfers			
To Fund 7060 (SNHD Capital Improvement)			
To Fund 7070 (SNHD Bond Reserve)	40 504 444	0	40 504 444
To Fund 7090 (SNHD Grant) To Fund 7620 (SNHD Proprietary Fund)	19,591,111	0	19,591,111
10 Fund 7620 (SNHD Proprietary Fund)			
SUBTOTAL			
OTHER USES	19,591,111	0	19,591,111
ENDING FUND BALANCE			
Reserved	30,666,047	7,857,652	38,523,699
Unreserved			
TOTAL			
ENDING FUND BALANCE	30,666,047	7,857,652	38,523,699
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL FUND COMMITMENTS			
AND FUND BALANCE	109,404,212	8,803,795	118,208,007

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RESOLUTION #02-23

RESOLUTION TO AUGMENT THE 2022-2023 BUDGET OF Southern Nevada Health District

WHEREAS, total resources of the <u>Grant Fund (Special Revenue)</u>, <u>Southern Nevada Health District</u> were budgeted to be <u>\$123,554,647</u> on July 1, 2022; and

WHERE AS, the total available resources are now determined to be \$102,029,137.

WHEREAS, said additional unanticipated resources are as follows:

PASSED, ADOPTED, AND APPROVED the 26th of January 2023.

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Ending Fund as of 6/30/2022 \$57,622
Intergovernmental Revenues
Federal Grants
Department of Health & Human Services
Environmental Protection Agency 154,758
Center for Disease Control – PHI 563,683
Other Grants
Other (121,979)

Total (\$21,525,510)

WHEREAS, there is a need to apply these decrease in proceeds in the **Grant Fund (Special Revenue)**.

Now, therefore, it is hereby RESOLVED, that **Southern Nevada Health District** shall augment its

FY2022-2023 budget by appropriating (**\$21,525,510**) in the **Grant Fund (Special Revenue)**, thereby decreasing its appropriations from **\$123,554,647** to **\$102,029,137**. A detailed schedule is attached to this Resolution and by reference is made a part thereof.

IT IS FURTHER RESOLVED that the **Southern Nevada Health District** shall forward the necessary documents to the Department of Taxation, State of Nevada.

AYES:

NAYS:

FORM 4413LGF BUDGET AUGMENTATION GUIDELINES & REFERENCES

VEVADA

Absent:		
Ву:	ATTI	EST:

			REVISED REVENUE
REVENUES	FINAL BUDGET	REVISIONS	RESOURCES
Intergovernmental Revenues			
Federal Grants			
Department of Agriculture	111,914	0	111,914
Department of Health & Human Services	101,911,010	(22,179,634)	79,731,376
Department of Homeland Security	127,960	0	127,960
Department of Justice	89,824	0	89,824
Environmental Protection Agency	0	154,758	154,758
Department of Treasury	0	0	0
Center for Disease Control - PHI	0	563,683	563,683
State Grants			
Department of Health & Human Services	874,990	0	874,990
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Other Grants			
Other	847,838	(121,979)	725,859
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REVISED REVENUE SCHEDULE

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REVENUES	FINAL BUDGET	REVISIONS	REVISED REVENUE RESOURCES
SUBTOTAL			
REVENUE ALL SOURCES	103,963,536	(21,583,172)	82,380,364
NEVENUE ALL GOORGES	103,903,330	(21,303,172)	02,300,304
OTHER FINANCING SOURCES			
Operating Transfers in (Sch T)			
From Fund 7050 (Southern NV Health District)	19,591,111	0	19,591,111
Proceeds of Long-Term Debt			
Other			
SUBTOTAL			
OTHER FINANCING SOURCES			
BEGINNING FUND BALANCE			
Reserved	0	57,662	57,662
Unreserved			
TOTAL			
BEGINNING FUND BALANCE	0	57,662	57,662
Prior Period Adjustments			
Residual Equity Transfers	-		
TOTAL	400 FE 4 C 47	(04 505 540)	400 000 407
AVAILABLE RESOURCES	123,554,647	(21,525,510)	102,029,137

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EXPENDITURE BY FUNCTION			REVISED
AND ACTIVITY	FINAL BUDGET	REVISIONS	EXPENDITURES
Health			
Health District			
Salaries & Wages	21,758,161	325,570	22,083,731
Employee Benefits	9,248,284	117,122	9,365,406
Services & Supplies	89,306,744	(22,048,864)	67,257,880
Capital Outlay	3,241,458	23,000	3,264,458
SUBTOTAL			
EXPENDITURES	123,554,647	(21,583,172)	101,971,475
OTHER USES			
Contingency (not to exceed			
3% of total expenditures)			
Operating Transfers			
To Fund 7050 (Southern NV Health District)	0	0	0
SUBTOTAL			
OTHER USES	0	0	0
ENDING FUND BALANCE			
Reserved	0	57,662	57,662
Unreserved		, i	, , , , , , , , , , , , , , , , , , ,
TOTAL			
ENDING FUND BALANCE	0	57,662	57,662
Prior Period Adjustments		, i	,
Residual Equity Transfers			
TOTAL FUND COMMITMENTS			
AND FUND BALANCE	123,554,647	(21,525,510)	102,029,137

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