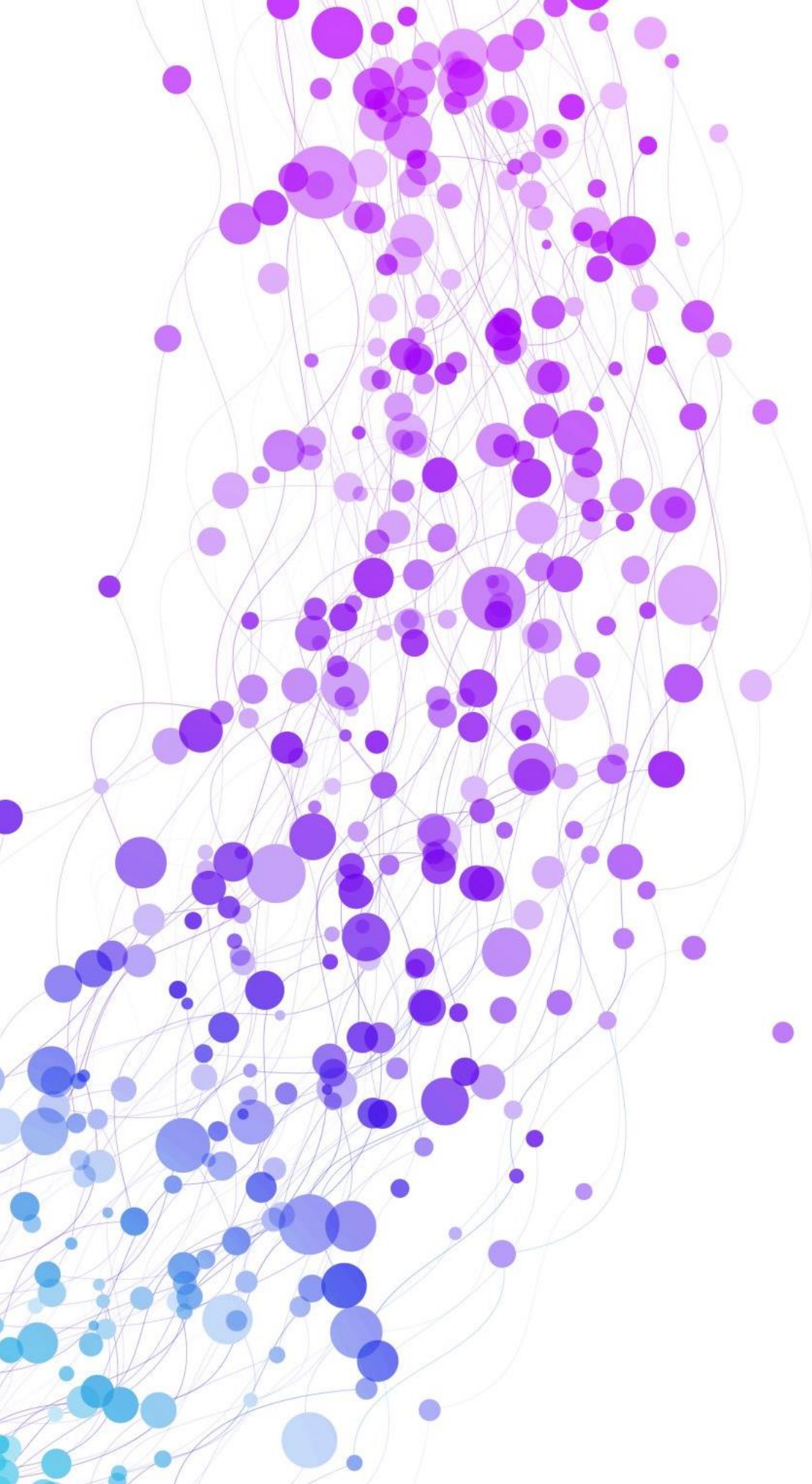




FY 2022-2023 2nd Budget Augmentation

Board of Health Meeting

June 22, 2023

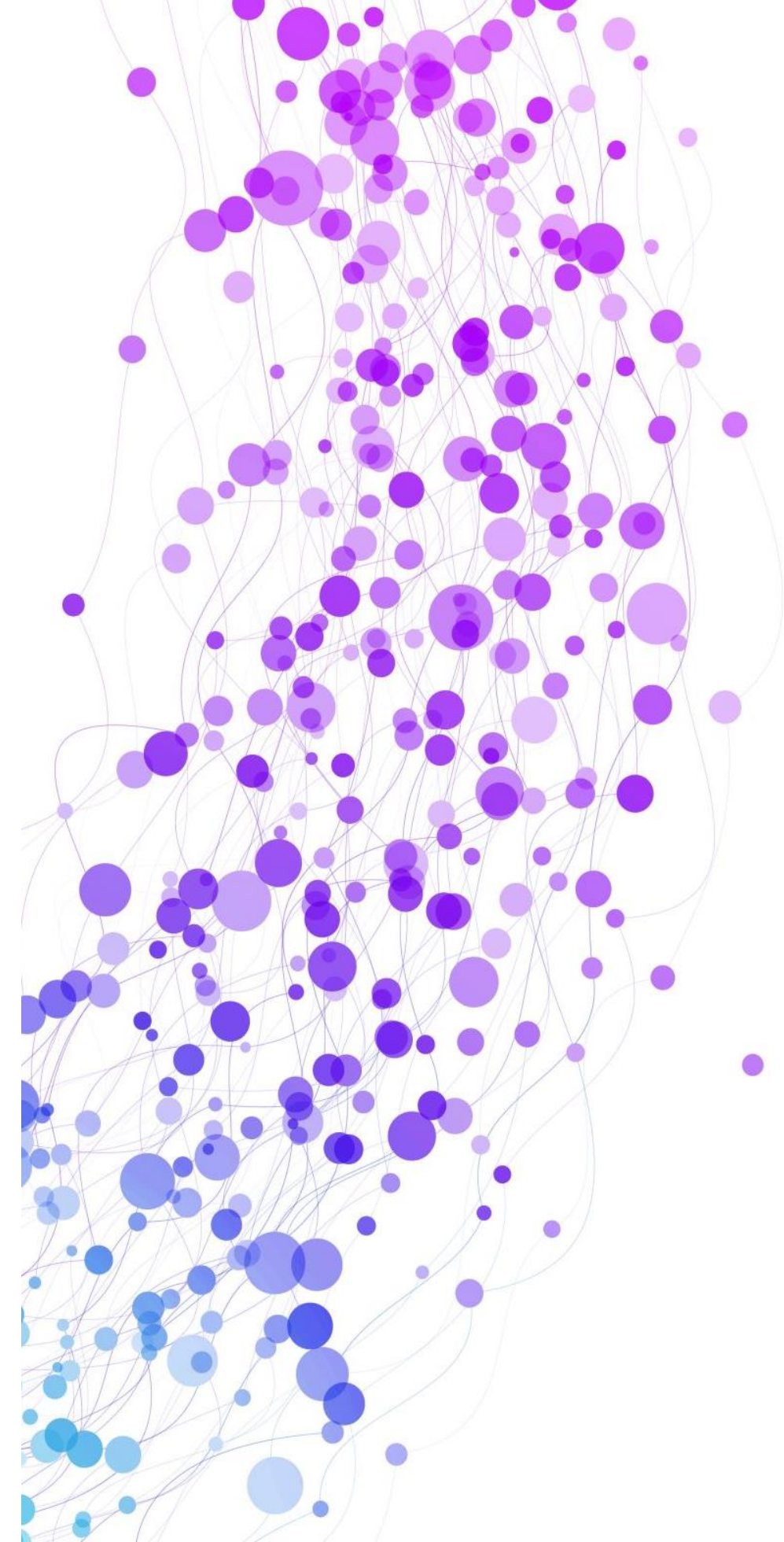


Definition

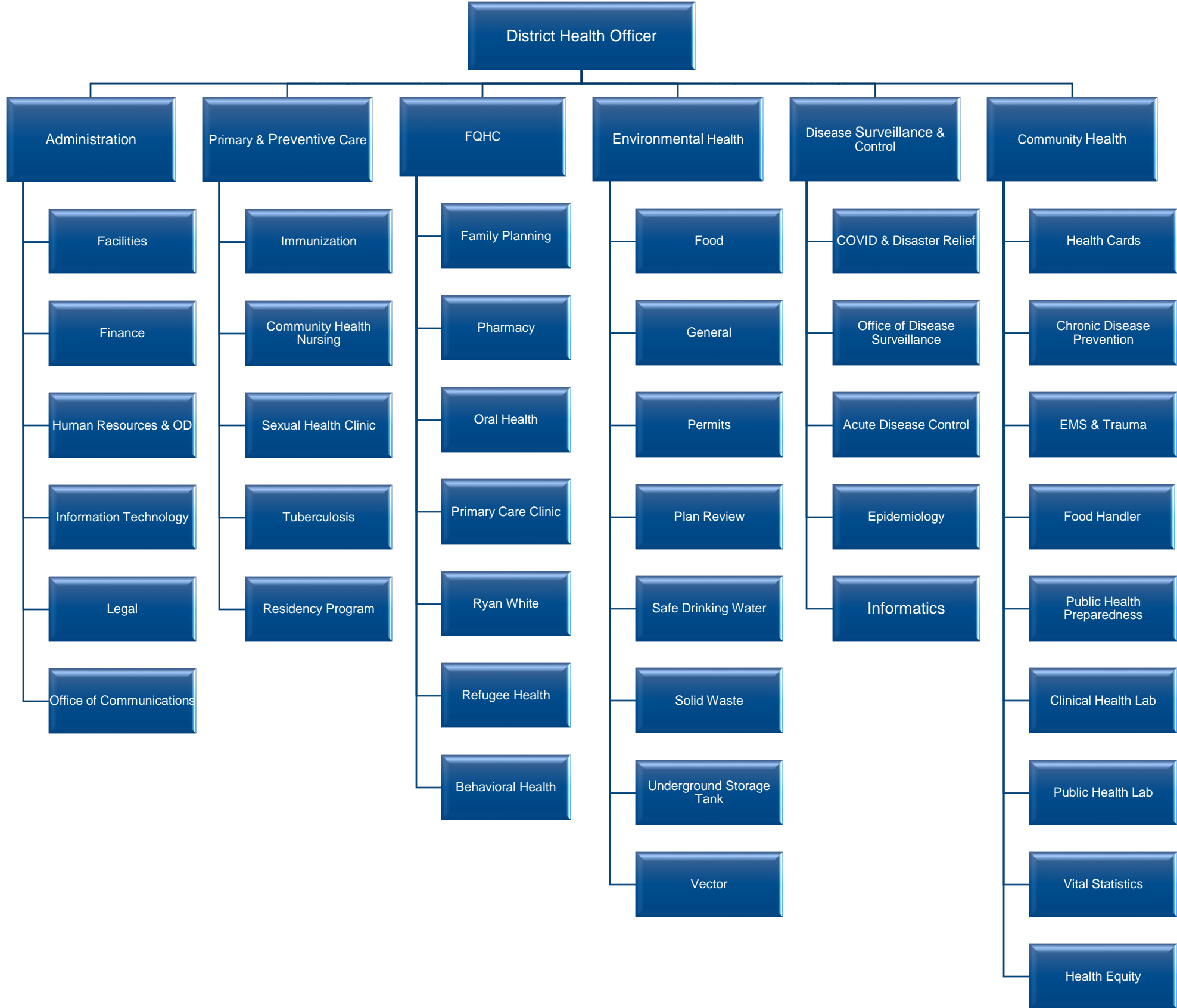
A “**Budget augmentation**” is a procedure for increasing appropriations of a fund with the express intent of employing previously unbudgeted resources of the fund for carrying out the increased appropriations.

Nevada Revised Statute (NRS) 354.626

Unlawful expenditure of money in excess of amount appropriated; penalties; exceptions, states that “No governing body or member thereof, officer, office, department, or agency may, during any fiscal year, expend or contract to expend any money or incur any liability, or enter into any contract which by its terms involves the expenditure of money, in excess of the amounts appropriated for that function, other than bond repayments, medium-term obligation of repayments and any other long-term contract expressly authorized by law.”



DIVISION REORGANIZATION



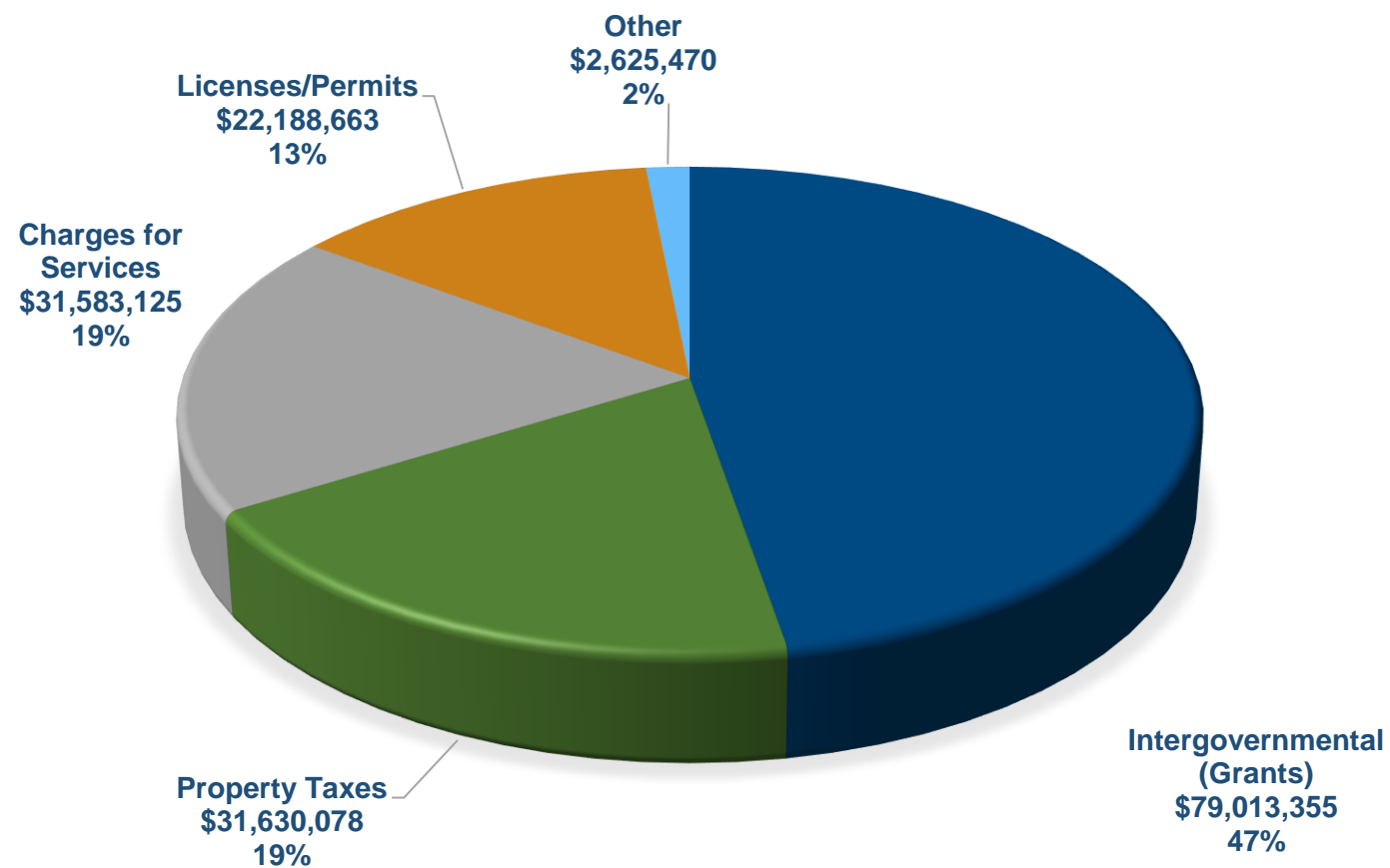
Legend



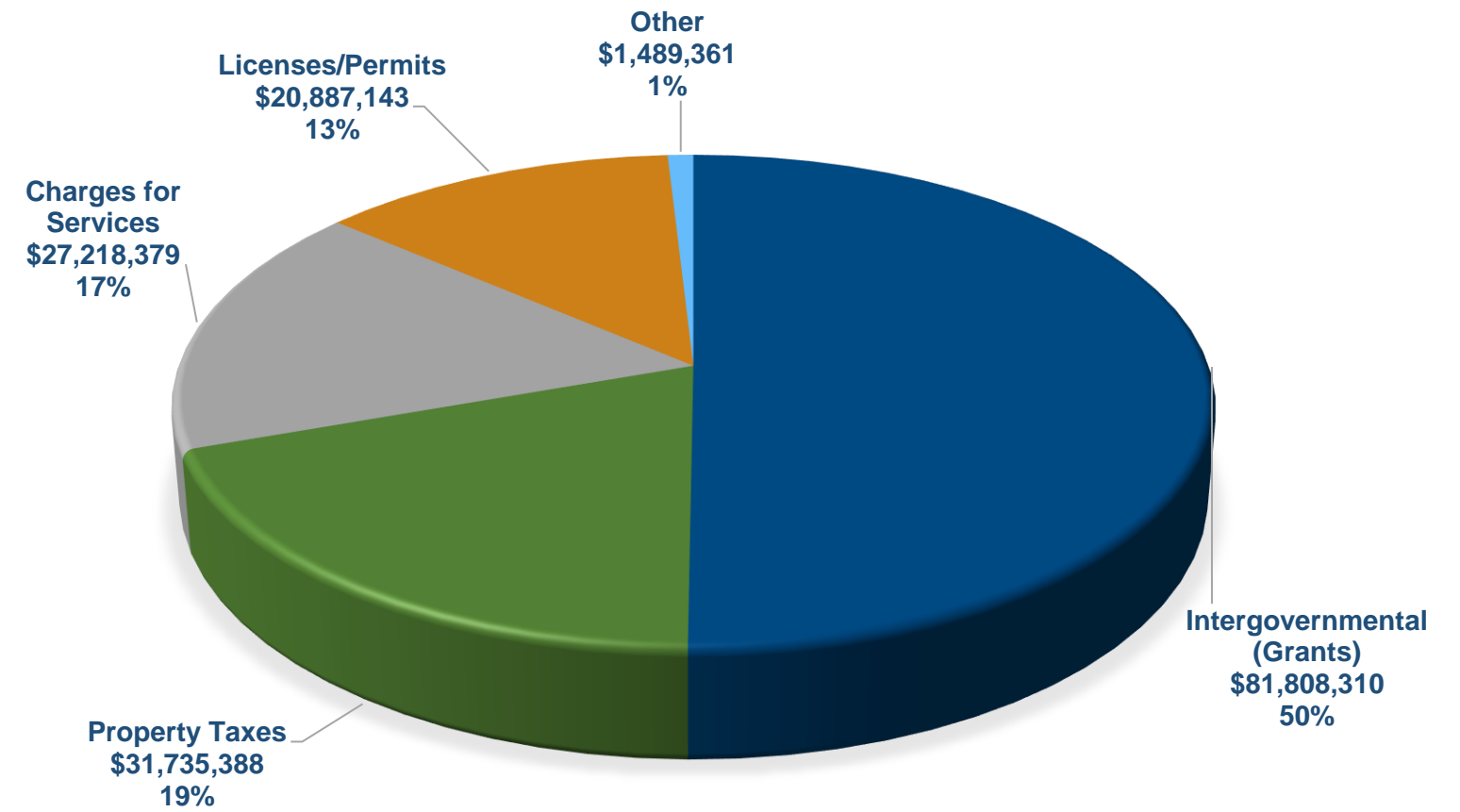
REVENUES

COMBINED REVENUES BY SOURCE – comparison

FY2023 2nd Budget
Augmentation \$167.0 M



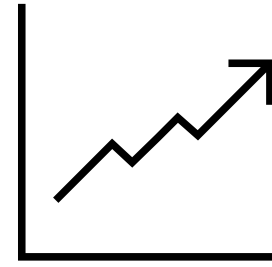
FY2023 1st Budget
Augmentation Revenue
\$163.1 M



% Percentages are based on total revenue.
Does not include Transfers In

REVENUES

GENERAL FUND HIGHLIGHTS



Licenses and Permits (EH) revenue is higher than anticipated and is currently projected at **\$22.2 M** an increase of \$1.3 M compared to prior budget augmentation of \$20.9M.

Pharmacy revenue which is a major component of Charges for Services is augmented at **\$16.3 M** an increase of \$1.0 M compared to prior budget augmentation of \$15.3 M.

Immunizations revenue is augmented at **\$1.2 M** to align with YTD actuals for ELV, Bonanza & Sexual Health Clinic.

REVENUES

SPECIAL REVENUE FUND HIGHLIGHTS



Federal, State and Pass-Thru Grants are projected at **\$79.0M** from \$81.8 M from prior budget augmentation to align with year-to-date actuals.



EH Division received the **\$5.5M** Grant from the State of NV for the fee increase deferment. (Retroactive date of 07/01/22)



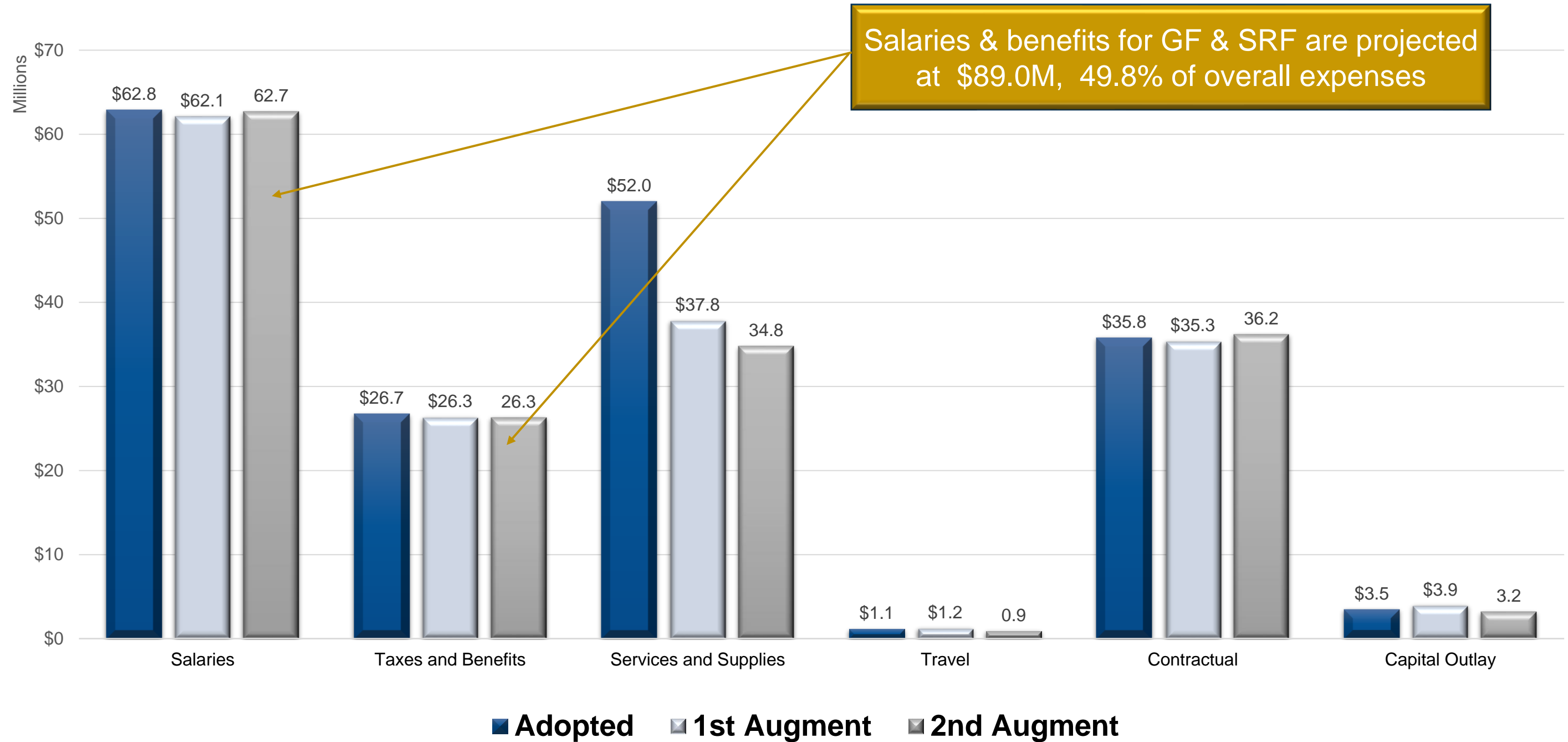
All grants issued on or before **05/01/2023** are included in this augmentation.



CDC – PHI Grant was reported in prior augmentation (projected expenditures of \$564K covering April-June activity)

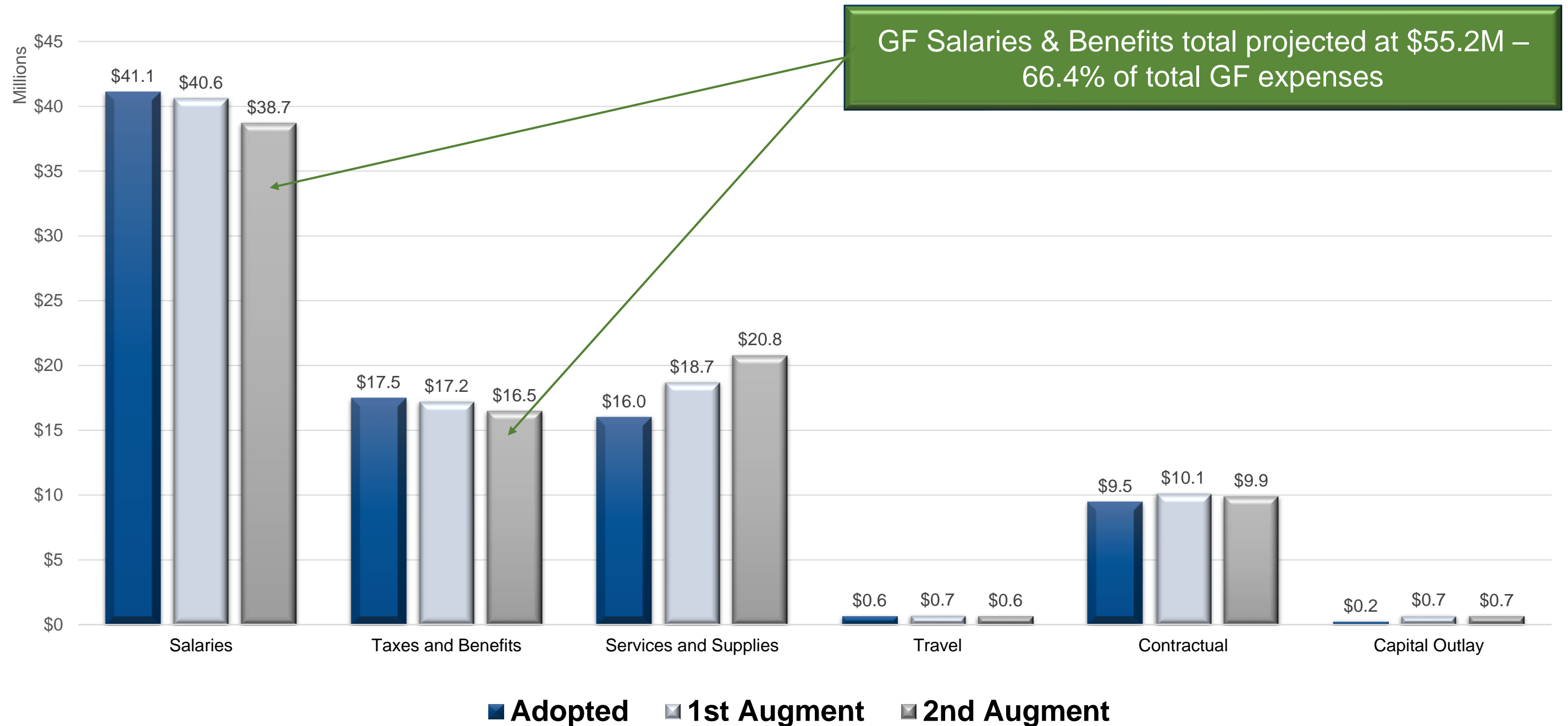
EXPENDITURES

COMBINED GF & SRF EXPENDITURES BY CATEGORY



EXPENDITURES

GENERAL FUND ONLY EXPENDITURES BY CATEGORY



EXPENDITURES

GENERAL FUND HIGHLIGHTS



General Fund expenditures total augmented budget is at **\$83.1M** compared to \$79.6M from prior augmentation, an increase of \$3.5M



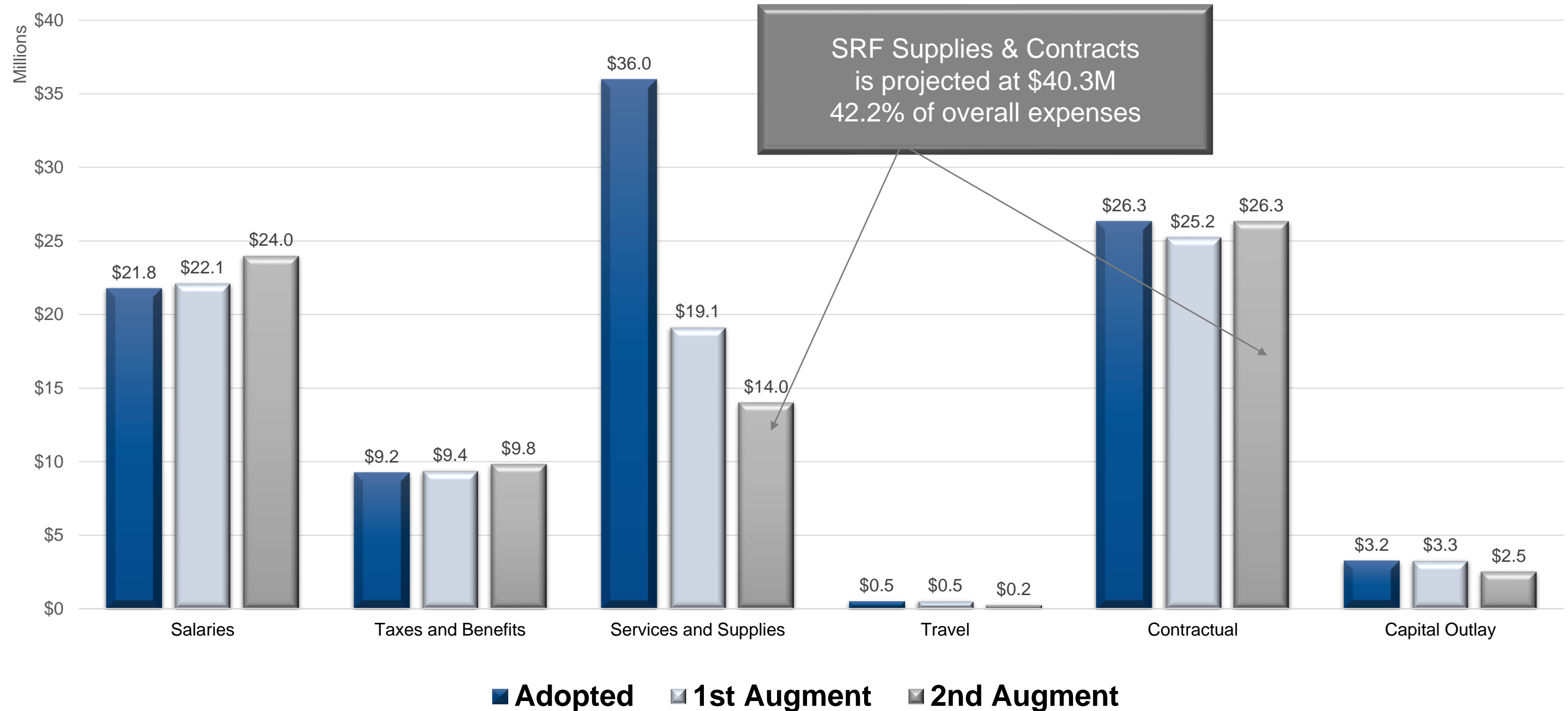
Vaccine expenses increased to **\$4.4M** from \$3.2 M to align with pre-pandemic levels which has a revenue offset under Insurance account.



Total salaries and benefits for General Fund is **\$55.2M** slightly lower than \$58.6M originally projected as these costs are allocated to EH Fee Increase Grant (State of NV Grant).

EXPENDITURES

SPECIAL REVENUE FUND ONLY EXPENSES BY CATEGORY

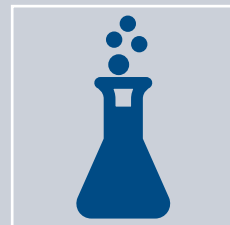


EXPENDITURES

SPECIAL REVENUE FUND HIGHLIGHTS



Special Revenue Fund expenditures total augmented budget is at **\$79.0M** an increase from \$81.8M compared prior budget augmentation to align with year-to-date actual activity.



Reagents and Lab supplies expenses budget is reduced to **\$13.0M** compared to \$14.7M in prior augmentation as demand is for testing decreases.

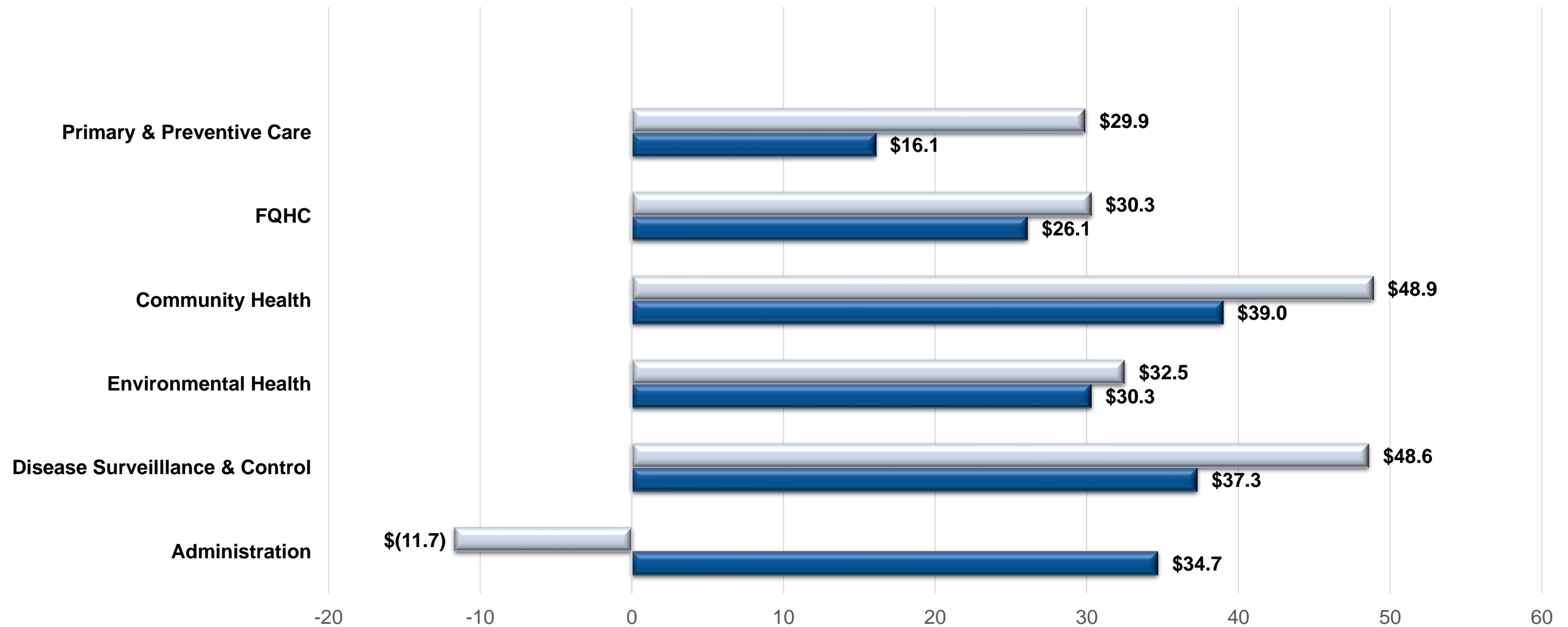


Total salaries and benefits for Special Revenue Fund is projected at **\$33.8M** compared to \$31.5M in prior augmentation due to EH Fee increase grant expenses previously funded by General Fund.

REVENUES VS. EXPENDITURES

COMBINED FUNDS BY DIVISION

Expenses Revenues



Administration is negative due to Indirect Costs/Cost Allocations

CAPITAL PROJECTS FUND

(No change from prior augmentation)

YTD Analysis

FY2023 SNHD Budget (Capital Fund)							
	2021		2022		2023		
	Amended	Actuals	Amended	Actuals	Adopted	Amended	YTD Actuals
Revenue							
4501 Interest Invstmt	\$ 80,000	\$ 36,332	\$ 40,000	\$ 81,867	\$ 80,000	\$ 80,000	\$ 40,178
9101 Transfers IN	1,250,000	1,250,000	500,000	500,000			
Total Revenues	1,330,000	1,286,332	540,000	581,867	80,000	80,000	40,178
Expenses							
8165 Comp Software	42,000	24,500					
8125 Improvements	691,376		348,213		1,528,757	1,333,757	
8140 Vehicles					115,000		
8150 Equipment					75,000	300,000	224,003
8165 Comp Software							
7150 Subscriptions	5,504	341,105					
8160 Comp Hardware	622,500	79,380	327,500		396,250	86,250	49,998
8165 Comp Software	2,530,798	405,067	1,324,287	1,514,114	167,426	562,426	1,609
6225 Small Comp Equip	88,448	44,224		76,900			225,924
Total Expenses	3,980,626	894,276	2,000,000	1,591,014	2,282,433	2,282,433	501,534

No change in the budget for Capital Fund. YTD Actuals have been updated

BOND RESERVE FUND

(No change from prior augmentation)

YTD Analysis

FY2023 SNHD Budget (Bond Reserve Fund)							
	2021		2022		2023		
	Amended	Actuals	Amended	Actuals	Adopted	Amended	YTD Actuals
Revenue							
Investment Earnings	\$ 50,000	\$ 72,376	\$ 50,000	\$ 27,894	\$ 55,000	\$ 55,000	\$ 16,745
Transfer In	350,000	350,000					
Total Revenues	400,000	422,376	50,000	27,894	55,000	55,000	16,745
Expenses							
Contractual	-	-	-	-	-	-	-
Capital Improvements	3,604,685	-	300,000	-	3,045,479	3,045,479	-
Supplies	-	-	-	-	-	-	-
Transfer Out	-	-	500,000	500,000	-	-	-
Total Expenses	3,604,685	-	800,000	500,000	3,045,479	3,045,479	-

No change in the budget for Bond Reserve Fund. YTD Actuals have been updated

STAFFING (no change)

FTE BY DIVISION

Southern Nevada Health District FY2023 FTE Count (Amended)					
Divisions	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2022/2023 Amended **	* Percentage Change FY2023 AD vs FY2023 AM
Administration Division	154.50	147.90	143.50	158.85	10.7%
Community Health Division	114.90	117.00	119.00	108.70	-8.7%
Disease Surveillance & Control (1)	183.00	150.25	165.00	170.65	3.4%
Environmental Health	172.00	174.00	172.00	189.75	10.3%
FQHC (2)	0.00	85.30	0.00	86.90	0.0%
Primary & Preventive Care (3) (4)	239.10	131.90	225.60	138.15	-38.8%
Total	863.50	806.35	825.10	853.00	3.4%

* Percentage Change is calculated based on Adopted and Amended

** Amended FTE count includes CDC - PHI positions and additional FTE requests

(1) Disease Surveillance & Control Division was created in FY22 formerly named Communicable Disease & Prevention

(2) FQHC Division was created in FY2023 it was formerly under Primary and Preventive Care Division

(3) Primary & Preventive Care was under Clinical Services which was renamed Primary & Preventive Care in FY22

(4) Primary & Preventive Care includes FTE for both FQHC & Primary Preventive Care in FY2021 & FY2022

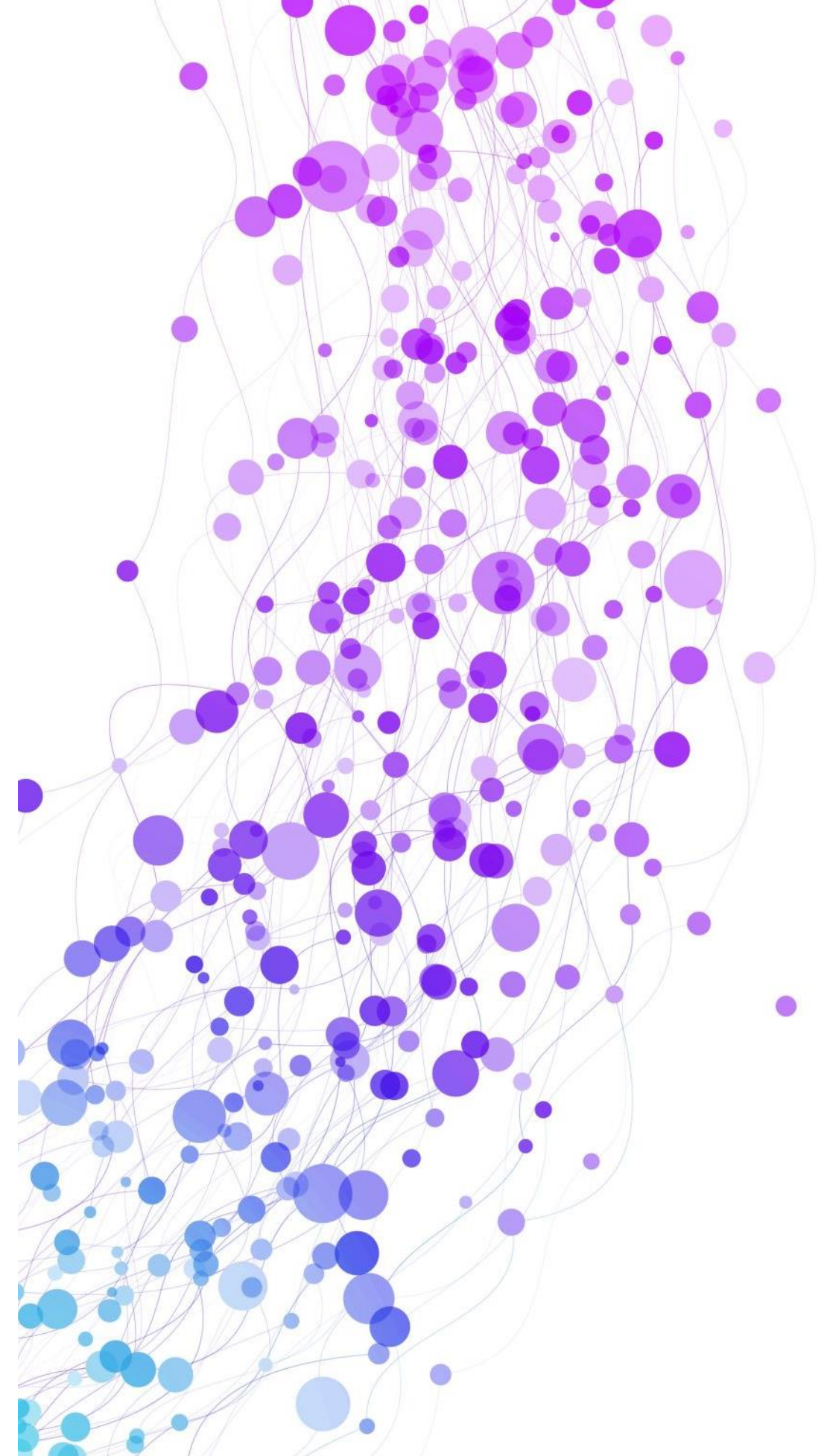


UPCOMING Grants

- Additional federal and state grants may be approved after the current cut-off of **05/01/2023**.
 - CDC – PHI Infrastructure Grant budget in FY24
 - ARPA Grant (Laboratory Expansion)
 - ✓ received \$4.05M from Clark County
 - ✓ received \$1.0M from City of Las Vegas
 - ✓ received \$1.1M from City of North Las Vegas

RECOMMENDATION

- Approval of the FY 2023 2nd budget augmentation as presented.
 - ❖ Petition #34-23
 1. Resolution #03-23 – General Fund
 2. Resolution #04-23 – Special Revenue Fund
- Copies to be submitted to Clark County and State of Nevada, pending further instructions.





QUESTION AND ANSWER



FY 2023 2nd Budget Augmentation

Board of Health Meeting

June 22, 2023



TO: SOUTHERN NEVADA DISTRICT BOARD OF HEALTH **DATE:** June 22, 2023

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

PETITION #34-23

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 *FL*
Donnie Whitaker, CPA, Chief Financial Officer *dju*

DISCUSSION:

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

The projected FY2023 total revenue sources of \$88,027,336 in the General Fund has increased by \$6,705,436 compared to \$81,321,900 (prior augmentation) which will provide additional resources for appropriations to the FY2022-2023 SNHD General Fund Budget.

The projected General Fund ending fund balance of \$41,857,885 on June 30, 2023 (FY2023) is an increase of \$3,334,186 compared to \$38,523,699 which will provide additional available resources to the FY2022-2023 SNHD General Fund Budget.

The total fund commitments and fund balance for General fund is projected to be at \$124,913,443 for June 30, 2023.

The projected FY2023 Grant Fund available resources (Special Revenue) are \$79,013,355 a decrease of \$3,367,009 from \$82,380,364 (prior augmentation) to align with year-to-date actual amounts. FY2022-2023 appropriations decreased from \$101,971,475 (prior augmentation) to \$95,478,783 to align with year-to-date actual amounts.



The total fund commitments and fund balance for Grant (Special Revenue) Fund is projected to be at \$95,536,375 for June 30, 2023.

To complete the augmentation process, the attached Resolutions to Augment #03-23 for Southern Nevada Health District General Fund Budget and #04-23 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 #03-23 for Southern Nevada Health District General Fund Budget, #04-23 for Southern Nevada Health District Grant (Special Revenue), Budget for Fiscal Year Ending June 30, 2023.



RESOLUTION #03-23

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

WHEREAS, total resources of the **Southern Nevada Health District (General) Fund, Southern Nevada Health District** were budgeted to be **\$109,404,212** on June 30, 2023; and

WHERE AS, the total available resources are now determined to be **\$124,913,443**.

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 (prior augmentation)
Total Revenues Sources (Increased)	\$11,289,171
Total	<u>\$15,509,231</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 **\$7,443,106** for use in the **Southern Nevada Health District (General) Fund**, thereby increasing its appropriations from **\$59,147,054** to **\$66,590,160**. 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 22nd of June 2023.

AYES:

NAYS:

Absent:

By: _____

ATTEST: _____

REVENUES	FINAL BUDGET	REVISIONS	REVISED REVENUE RESOURCES
SUBTOTAL REVENUE ALL SOURCES	76,738,165	11,289,171	88,027,336
OTHER FINANCING SOURCES			
Operating Transfers in (Sch T)			
Proceeds of Long-Term Debt			
Other			
SUBTOTAL OTHER FINANCING SOURCES			
BEGINNING FUND BALANCE			
Reserved	32,666,047	4,220,060	36,886,107
Unreserved			
TOTAL BEGINNING FUND BALANCE	32,666,047	4,220,060	36,886,107
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL AVAILABLE RESOURCES	109,404,212	15,509,231	124,913,443

(Local Government)
Schedule B - Southern Nevada Health District - Fund 7050
REVISED REVENUE SCHEDULE

EXPENDITURE BY FUNCTION AND ACTIVITY	FINAL BUDGET	REVISIONS	REVISED EXPENDITURES
Health			
Health District			
Salaries & Wages	41,088,312	(2,390,757)	38,697,555
Employee Benefits	17,472,840	(987,657)	16,485,183
Services & Supplies	352,981	10,397,370	10,750,351
Capital Outlay	232,921	424,150	657,071
SUBTOTAL EXPENDITURES	59,147,054	7,443,106	66,590,160
OTHER USES			
Contingency (not to exceed 3% of total expenditures)			
Operating Transfers			
To Fund 7060 (SNHD Capital Improvement)			
To Fund 7070 (SNHD Bond Reserve)			
To Fund 7090 (SNHD Grant)	19,591,111	(3,125,713)	16,465,398
To Fund 7620 (SNHD Proprietary Fund)			
SUBTOTAL OTHER USES	19,591,111	(3,125,713)	16,465,398
ENDING FUND BALANCE			
Reserved	30,666,047	11,191,838	41,857,885
Unreserved			
TOTAL ENDING FUND BALANCE	30,666,047	11,191,838	41,857,885
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL FUND COMMITMENTS AND FUND BALANCE	109,404,212	15,509,231	124,913,443

(Local Government)
Schedule B - Fund 7050
Southern Nevada Health District

Page _____



RESOLUTION #04-23

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

WHEREAS, total resources of the **Grant Fund (Special Revenue), Southern Nevada Health District** were budgeted to be **\$123,554,647** on June 30, 2023; and

WHERE AS, the total available resources are now determined to be **\$95,536,375**.

WHEREAS, said net of unanticipated resources are as follows:

Grant Fund (Special Revenue):

Intergovernmental Revenues

Federal Grants

Department of Health & Human Services	(31,850,241)
Department of Homeland Security	6,317
Department of Justice	(5,372)
Environmental Protection Agency	\$362,500
Department of Treasury	5,913,515

State Grants

Department of Health & Human Service	384,774
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Other Grants

Other	238,326
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Transfers In

	<u>(3,125,713)</u>
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Total (\$28,075,894)

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 **(\$28,075,894)** in the **Grant Fund (Special Revenue)**, thereby decreasing its appropriations from **\$123,554,647** to **\$95,478,753**. 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 **22nd** of **June** 2023.

AYES:

NAYS:



Absent:

By: _____

ATTEST: _____

REVENUES	FINAL BUDGET	REVISIONS	REVISED REVENUE RESOURCES
Intergovernmental Revenues			
Federal Grants			
Department of Agriculture	111,914	0	111,914
Department of Health & Human Services	101,911,010	(31,850,241)	70,060,769
Department of Homeland Security	127,960	6,317	134,277
Department of Justice	89,824	(5,372)	84,452
Environmental Protection Agency	0	362,500	362,500
Department of Treasury	0	5,913,515	5,913,515
State Grants			
Department of Health & Human Services	874,990	384,774	1,259,764
Other Grants			
Other	847,838	238,326	1,086,164

(Local Government)
Schedule B - Southern Nevada Health District Grant - Fund 7090
REVISED REVENUE SCHEDULE

REVENUES	FINAL BUDGET	REVISIONS	REVISED REVENUE RESOURCES
SUBTOTAL REVENUE ALL SOURCES	103,963,536	(24,950,181)	79,013,355
OTHER FINANCING SOURCES			
Operating Transfers in (Sch T)			
From Fund 7050 (Southern NV Health District)	19,591,111	(3,125,713)	16,465,398
Proceeds of Long-Term Debt			
Other			
SUBTOTAL OTHER FINANCING SOURCES			
BEGINNING FUND BALANCE			
Reserved	0	57,622	57,622
Unreserved			
TOTAL BEGINNING FUND BALANCE	0	57,622	57,622
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL AVAILABLE RESOURCES	123,554,647	(28,018,272)	95,536,375

(Local Government)
Schedule B - Southern Nevada Health District Grant - Fund 7090
REVISED REVENUE SCHEDULE

EXPENDITURE BY FUNCTION AND ACTIVITY	FINAL BUDGET	REVISIONS	REVISED EXPENDITURES
Health			
Health District			
Salaries & Wages	21,758,161	2,208,540	23,966,701
Employee Benefits	9,248,284	556,792	9,805,076
Services & Supplies	89,306,744	(30,116,285)	59,190,459
Capital Outlay	3,241,458	(724,941)	2,516,517
SUBTOTAL EXPENDITURES	123,554,647	(28,075,894)	95,478,753
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	57,622	57,622
Unreserved			
TOTAL ENDING FUND BALANCE	0	57,622	57,622
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL FUND COMMITMENTS AND FUND BALANCE	123,554,647	(28,018,272)	95,536,375

(Local Government)
Schedule B - Fund 7090
Southern Nevada Health District Grant

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