



MINUTES

SOUTHERN NEVADA DISTRICT BOARD OF HEALTH FINANCE COMMITTEE MEETING

June 21, 2023 – 2:30 p.m.

Meeting was conducted via Webex Webinar

MEMBERS PRESENT: Scott Nielson – Chair – At-Large Member, Gaming
Scott Black – Mayor Pro Tem, City of North Las Vegas
Nancy Brune, Council Member, City of Las Vegas
Marilyn Kirkpatrick – Commissioner, Clark County

ABSENT: N/A

ALSO PRESENT: N/A
(In Audience)

LEGAL COUNSEL: Edward Wynder, Associate General Counsel

EXECUTIVE SECRETARY: Fermin Leguen, MD, MPH, District Health Officer

STAFF: Jonna Arqueros, Tawana Bellamy, Daniel Burns, Andria Cordovez Mulet, Shea Crippen, Fernando Lara, Cassius Lockett, Luann Province, Yin Jie Qin, Alexis Romero, Kim Saner, Randy Smith, Greg Tordjman, Donnie Whitaker, Edward Wynder

I. CALL TO ORDER AND ROLL CALL

Chair Nielson called the Finance Committee Meeting to order a 2:30 p.m. Andria Cordovez Mulet, Executive Assistant, administered the roll call and confirmed a quorum was present.

II. PLEDGE OF ALLEGIANCE

III. FIRST PUBLIC COMMENT: A period devoted to comments by the general public about those items appearing on the agenda. Comments will be limited to five (5) minutes per speaker. Please clearly state your name and address and spell your last name for the record. If any member of the Board wishes to extend the length of a presentation, this may be done by the Chair or the Board by majority vote.

Seeing no one, the Chair closed this portion of the meeting.

IV. ADOPTION OF THE JUNE 21, 2023 MEETING AGENDA *(for possible action)*

A motion was made by Member Black, seconded by Member Kirkpatrick, and carried unanimously to approve the June 21, 2023 Agenda as presented.

V. CONSENT AGENDA

1. APPROVE MINUTES/FINANCE COMMITTEE MEETING: April 26, 2023 *(for possible action)*

A motion was made by Member Kirkpatrick, seconded by Member Brune, and carried unanimously to approve the June 21, 2023 Consent Agenda as presented.

VI. REPORT / DISCUSSION / ACTION

1. Receive and Discuss the FY2023 Budget Augmentation and Approve Recommendations to the Board of Health on June 22, 2023; direct staff accordingly or take other action as deemed necessary (*for possible action*)

Donnie (DJ) Whitaker, Chief Financial Officer, presented the two resolutions regarding the budget augmentation, as follows:

- **Resolution #03-23**
 - General Fund: Increase the appropriation of the General Fund by \$7,443,106, from \$59,147,054 to \$66,590,160
- **Resolution #04-23**
 - Grant Fund, Special Revenue: Decrease the Grant Fund (Special Revenue) by \$28,075,894, from \$123,554,647 to \$95,478,753

Further to an inquiry from Member Kirkpatrick, Ms. Whitaker advised that the increase in the revenues of the General Fund, specifically for Licensing/Permits, was due to an increase in volume. Further, Ms. Whitaker advised Licensing/Permits would be under the Environmental Health Division and the Pharmacy would be under the Southern Nevada Community Health Center, the FQHC.

Further to an inquiry from Member Kirkpatrick regarding the Special Revenue Fund, Ms. Whitaker advised that the ELC grant was reduced by \$31M and that there was a significant decrease in the pass-thru grants. Ms. Whitaker advised that during the first budget augmentation it was determined that the funding for all three years of the ELC grant was included in the fiscal year budget, which resulted in a significant change in the first budget augmentation to reduce the grant to a single fiscal year.

Further to a comment from Member Kirkpatrick that the invoices related to the lab expansion had to be paid before December 2025, Ms. Whitaker advised that preliminary work on the lab expansion commenced with the architect and the land survey.

A motion was made by Member Black, seconded by Member Kirkpatrick, and carried unanimously to accept the Petition #34-23 related to the Budget Augmentation to the Southern Nevada Health District (i) General Fund (Resolution #03-23) and (ii) Grant Fund (Special Revenue) (Resolution #04-23) Budget for the Fiscal Year Ending June 30, 2023, as presented, to meet the mandatory financial requirements of NRS 354.598005, and recommend acceptance of same to the Board of Health at their meeting on June 22, 2023.

2. Receive and Discuss the SNHD Financial Report, as of April 30, 2023; direct staff accordingly or take other action as deemed necessary (*for possible action*)

Ms. Whitaker presented a revised format of the SNHD Financial Report, as of April 30, 2023, related to Revenues and Expenses.

Further to an inquiry from Chair Nielson on the \$3M difference from budget to actuals under the Special Revenue Fund, Ms. Whitaker advised that the \$3M represented grant funds that were not awarded and required an adjustment.

Further to an inquiry from Member Kirkpatrick for clarification on the actual revenue listed as \$129M, Ms. Whitaker advised that was the actual revenue at the end of April and advised that the budget and actuals shown were only for 10 months. Member Kirkpatrick requested that additional information be available for the Board of Health meeting. Ms. Whitaker advised that the financial report did not include the transfers in and transfers out, as they 'net-out' with a cost allocation. Ms. Whitaker confirmed that she will obtain additional information for the Board of Health meeting.

A motion was made by Member Black, seconded by Member Brune, and carried unanimously to accept the SNHD Financial Report, as of April 30, 2023.

- VII. SECOND PUBLIC COMMENT:** A period devoted to comments by the general public, if any, and discussion of those comments, about matters relevant to the Board's jurisdiction will be held. Comments will be limited to five (5) minutes per speaker. If any member of the Board wishes to extend the length of a presentation, this may be done by the Chair or the Board by majority vote.

Seeing no one, the Chair closed this portion of the meeting.

VIII. ADJOURNMENT

The Chair adjourned the meeting at 3:09 p.m.

Fermin Leguen, MD, MPH
District Health Officer/Executive Secretary

/acm



AGENDA

SOUTHERN NEVADA DISTRICT BOARD OF HEALTH FINANCE COMMITTEE MEETING

June 21, 2023 – 2:30 p.m.

Meeting will be conducted via Webex Event

NOTICE

WebEx Event address for attendees:

<https://snhd.webex.com/snhd/j.php?MTID=m6e476ee5f648dc9c921a950b216126b0>

To call into the meeting, dial (415) 655-0001 and enter Access Code: [2551 882 3503](https://snhd.webex.com/snhd/j.php?MTID=m6e476ee5f648dc9c921a950b216126b0)

For other governmental agencies using video conferencing capability, the Video Address is:
25518823503@snhd.webex.com

NOTE:

- Agenda items may be taken out of order at the discretion of the Chair.
 - The Board may combine two or more agenda items for consideration.
 - The Board may remove an item from the agenda or delay discussion relating to an item on the agenda at any time.
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I. CALL TO ORDER AND ROLL CALL

II. PLEDGE OF ALLEGIANCE

- III. **FIRST PUBLIC COMMENT:** A period devoted to comments by the general public about those items appearing on the agenda. Comments will be limited to five (5) minutes per speaker. Please clearly state your name and spell your last name for the record. If any member of the Board wishes to extend the length of a presentation, this may be done by the Chair or the Board by majority vote.

There will be two public comment periods. To submit public comment on either public comment period on individual agenda items or for general public comments:

- **By Webex:** Use the Webex link above. You will be able to provide real-time chat-room messaging, which can be read into the record by a Southern Nevada Health District employee or by raising your hand during the public comment period and a Southern Nevada Health District employee will unmute your connection. Additional Instructions will be provided at the time of public comment.
- **By email:** public-comment@snhd.org. For comments submitted prior to and during the live meeting, include your name, zip code, the agenda item number on which you are commenting, and your comment. Please indicate whether you wish your email comment to be read into the record during the meeting or added to the backup materials for the record. If not specified, comments will be added to the backup materials.

IV. ADOPTION OF THE JUNE 21, 2023 AGENDA *(for possible action)*

V. CONSENT AGENT

- 1. APPROVE MINUTES/FINANCE COMMITTEE MEETING:** April 26, 2023 *(for possible action)*

VI. REPORT / DISCUSSION / ACTION

- 1. Receive and Discuss the FY2023 Budget Augmentation and Approve Recommendations to the Board of Health on June 22, 2023;** direct staff accordingly or take other action as deemed necessary *(for possible action)*
- 2. Receive and Discuss the SNHD Financial Report, as of April 30, 2023;** direct staff accordingly or take other action as deemed necessary *(for possible action)*

- VII. SECOND PUBLIC COMMENT:** A period devoted to comments by the general public, if any, and discussion of those comments, about matters relevant to the Board's jurisdiction will be held. Comments will be limited to five (5) minutes per speaker. If any member of the Board wishes to extend the length of a presentation, this may be done by the Chair or the Board by majority vote.

VIII. ADJOURNMENT

NOTE: Disabled members of the public who require special accommodations or assistance at the meeting are requested to notify Andria Cordovez Mulet in Administration at the Southern Nevada Health District by calling (702) 759-1201.

THIS AGENDA HAS BEEN PUBLICLY NOTICED on the Southern Nevada Health District's Website at <https://snhd.info/meetings>, the Nevada Public Notice website at <https://notice.nv.gov>, and a copy will be provided to any person who has requested one via U.S mail or electronic mail. All meeting notices include the time of the meeting, access instructions, and the meeting agenda. For copies of agenda backup material, please contact Andria Cordovez Mulet at (702) 759-1201.



MINUTES

SOUTHERN NEVADA DISTRICT BOARD OF HEALTH FINANCE COMMITTEE MEETING

April 26, 2023 – 9:30 a.m.

Meeting was conducted via Webex Webinar

MEMBERS PRESENT: Scott Nielson – Chair – At-Large Member, Gaming
Scott Black – Mayor Pro Tem, City of North Las Vegas
Nancy Brune, Council Member, City of Las Vegas
Marilyn Kirkpatrick – Commissioner, Clark County

ABSENT: N/A

ALSO PRESENT: Pattie Gallo
(In Audience)

LEGAL COUNSEL: Heather Anderson-Fintak, General Counsel

EXECUTIVE SECRETARY: Fermin Leguen, MD, MPH, District Health Officer

STAFF: Jonna Arqueros, Tawana Bellamy, Daniel Burns, Donna Buss, Andria Cordovez Mulet, Jacques Graham, Fernando Lara, Kimberly Monahan, Luann Province, Larry Rogers, Alexis Romero, Chris Saxton, Greg Tordjman, Donnie Whitaker, Edward Wynder

I. CALL TO ORDER AND ROLL CALL

Chair Nielson called the Finance Committee Meeting to order at 9:30 a.m. Andria Cordovez Mulet, Executive Assistant, administered the roll call and confirmed a quorum was present.

II. PLEDGE OF ALLEGIANCE

III. FIRST PUBLIC COMMENT: A period devoted to comments by the general public about those items appearing on the agenda. Comments will be limited to five (5) minutes per speaker. Please clearly state your name and address and spell your last name for the record. If any member of the Board wishes to extend the length of a presentation, this may be done by the Chair or the Board by majority vote.

Seeing no one, the Chair closed this portion of the meeting.

IV. ADOPTION OF THE APRIL 26, 2023 MEETING AGENDA *(for possible action)*

A motion was made by Member Kirkpatrick, seconded by Member Black and carried unanimously to approve the April 26, 2023 Agenda as presented.

V. CONSENT AGENDA

1. APPROVE MINUTES/FINANCE COMMITTEE MEETING: March 22, 2023 *(for possible action)*

A motion was made by Member Black, seconded by Member Kirkpatrick and carried unanimously to approve the April 26, 2023 Consent Agenda as presented.

VI. REPORT / DISCUSSION / ACTION

1. **Receive, Discuss and Accept the SNHD Sliding Fee Schedule and Approve Recommendations to the Board of Health meeting on April 27, 2023;** direct staff accordingly or take other action as deemed necessary *(for possible action)*

Randy Smith, FQHC Operations Officer, provided an overview of the Sliding Fee Schedule. Mr. Smith outlined the HRSA Sliding Fee Discount Program requirements, along with the Federal Poverty Guidelines, and billing/collecting requirements. Further to an inquiry from Member Kirkpatrick, Dr. Leguen advised that the Health District was required to make every effort to collect fees for services, however did not send patients to a collection agency for non-payment.

Member Brune joined the meeting at 9:34 a.m.

Mr. Smith further outlined the process for the Sliding Fee Program. Further to an inquiry from Member Brune, Mr. Smith advised that any outstanding payment balances were report to the Southern Nevada Community Health Center Governing Board. Donnie (DJ) Whitaker, Chief Financial Officer, also advised that outstanding payment balances were reported in the annual audit report.

Mr. Smith outlined a market study of fees for FQHCs in Nevada, along with a matrix of the market study. Further, Mr. Smith provided information for the calendar year 2022, related to the claims generated by department, claims without payments and the percentage of claims with payment, for patients that were at or below 100% of the federal poverty level. Mr. Smith added that from the information it appeared that the current provider visit fee of \$20 was not a barrier for individuals accessing care. Further to an inquiry from Member Kirkpatrick regarding the percentage of claims with payments in Family Planning and Ryan White, Mr. Smith advised that the sliding fee structures for Family Planning and Ryan White were constructed a little different and proposed to rectify the low payments with a new class of visits, being the nursing visit. Mr. Smith proceeded to outline the proposed sliding fees for Primary Care, Sexual Health Clinic, Family Planning, and Ryan White.

A motion was made by Member Kirkpatrick, seconded by Member Black and carried unanimously to accept the Sliding Fee Schedule, as presented, and to recommend approval of same to the Board of Health at their meeting on April 27, 2023.

2. **Receive, Discuss and Accept Billing Fee Schedule Updates and Approve Recommendations to the Board of Health meeting on April 27, 2023;** direct staff accordingly or take other action as deemed necessary *(for possible action)*

Ms. Whitaker introduced Donna Buss, Revenue Cycle Manager, as the subject matter expert related to billing and fees. Ms. Whitaker advised that the Billing Fee Schedule was reviewed annually to add new fees or to adjust existing fees based on analysis within the market. Ms. Whitaker further advised that uninsured individuals would have minimal or no impact of the proposed changes, based on the availability of the Sliding Fee Schedule. Ms. Whitaker outlined the review methodology and the proposed changes. Member Brune requested, for a later date, the frequency of the different tests to determine the demand from the community.

A motion was made by Member Black, seconded by Member Brune and carried unanimously to accept the Billing Fee Schedule Updates, as presented, and recommend approval of same to the Board of Health at their meeting on April 27, 2023.

- 3. Receive, Discuss and Accept Petition #26-23: Plan of Correction to the State of Nevada Department of Taxation to the Fiscal Year 2022 Annual Audit Report and Approve Recommendations to the Board of Health meeting on April 27, 2023;** direct staff accordingly or take other action as deemed necessary *(for possible action)*

Ms. Whitaker advised that the final step in the audit process was a requirement to respond to the Department of Taxation to address the appropriation activity related to the audit finding of the Noncompliance with Nevada Revised Statutes Budget Requirements NRS 354.626. The Department of Taxation requested a plan of correction, approved by the Board of Health, to be submitted that outlined the action taken to prevent recurrence of the finding. There was a discussion on whether a budget augmentation could be completed after the close of the fiscal year (June 30th).

A motion was made by Member Kirkpatrick, seconded by Member Black and carried unanimously to accept the Plan of Correction to the State of Nevada Department of Taxation to the Fiscal Year 2022 Annual Audit Report, as presented, and recommend approval of same to the Board of Health at their meeting on April 27, 2023.

- VII. SECOND PUBLIC COMMENT:** A period devoted to comments by the general public, if any, and discussion of those comments, about matters relevant to the Board's jurisdiction will be held. Comments will be limited to five (5) minutes per speaker. If any member of the Board wishes to extend the length of a presentation, this may be done by the Chair or the Board by majority vote.

Seeing no one, the Chair closed this portion of the meeting.

VIII. ADJOURNMENT

The Chair adjourned the meeting at 10:26 a.m.

Fermin Leguen, MD, MPH
District Health Officer/Executive Secretary

/acm



FY 2022-2023 2nd Budget Augmentation

Board of Health Meeting

June 22, 2023

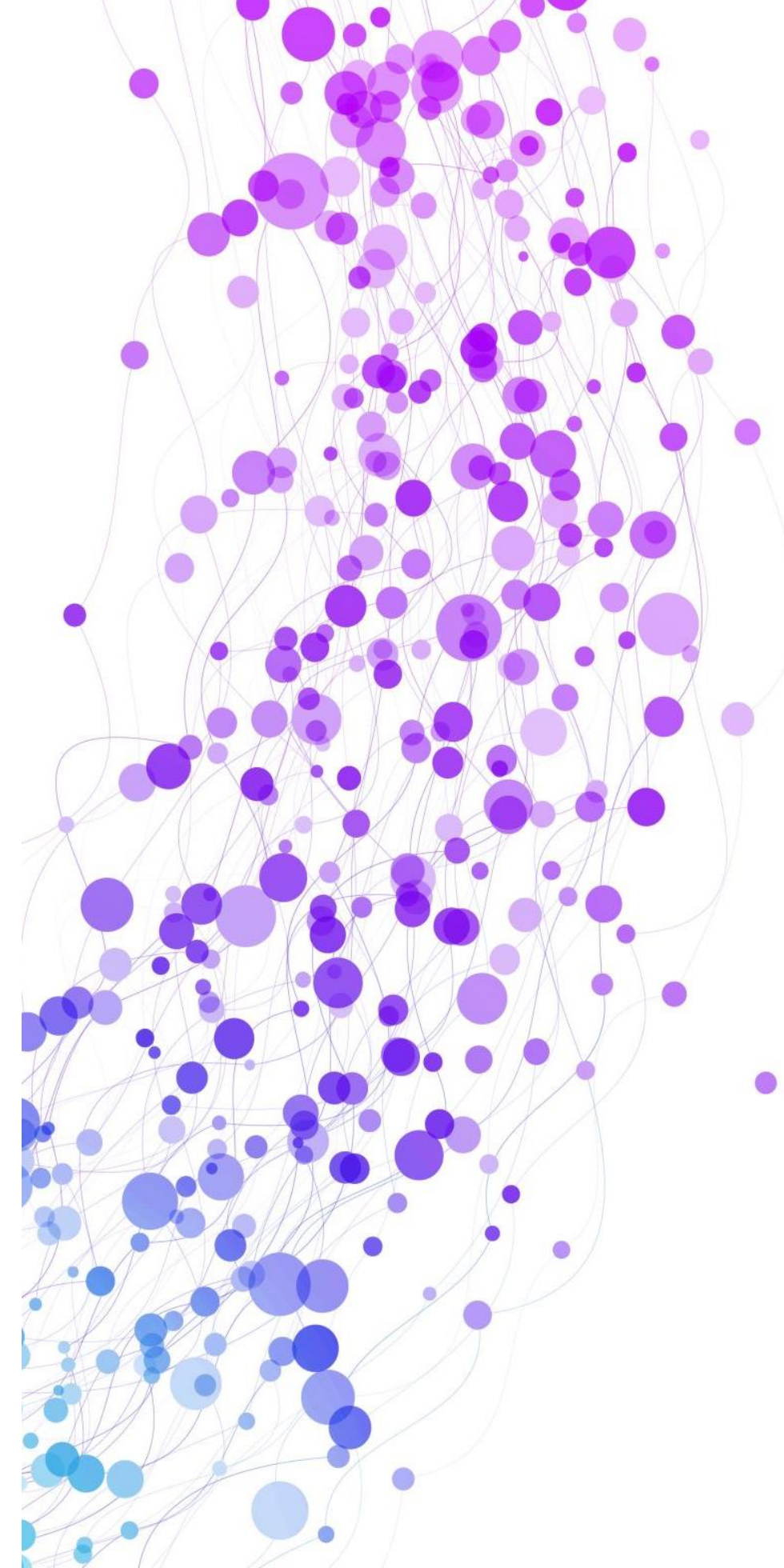


Definition

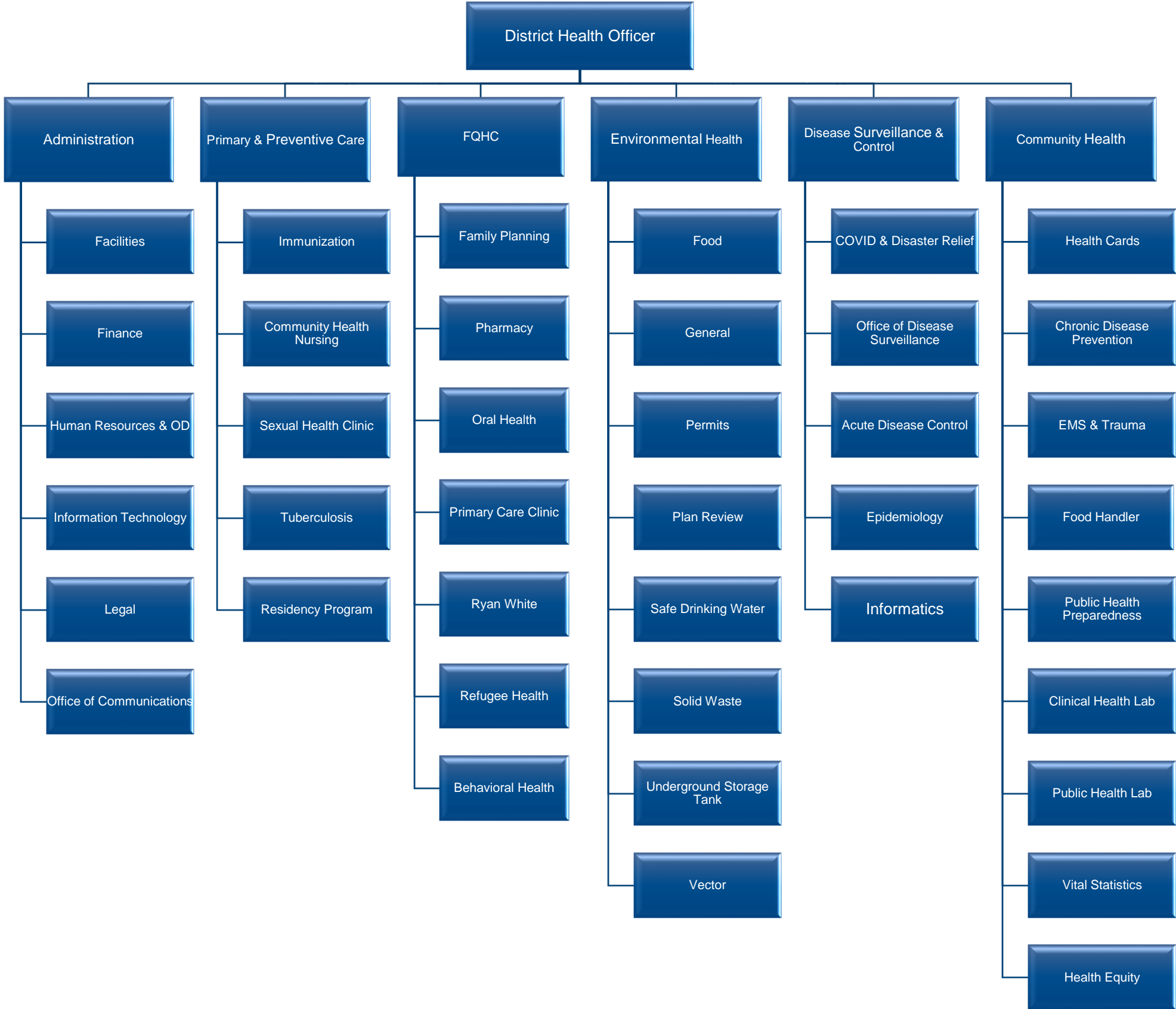
A “**Budget augmentation**” is a procedure for increasing appropriations of a fund with the express intent of employing previously unbudgeted resources of the fund for carrying out the increased appropriations.

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



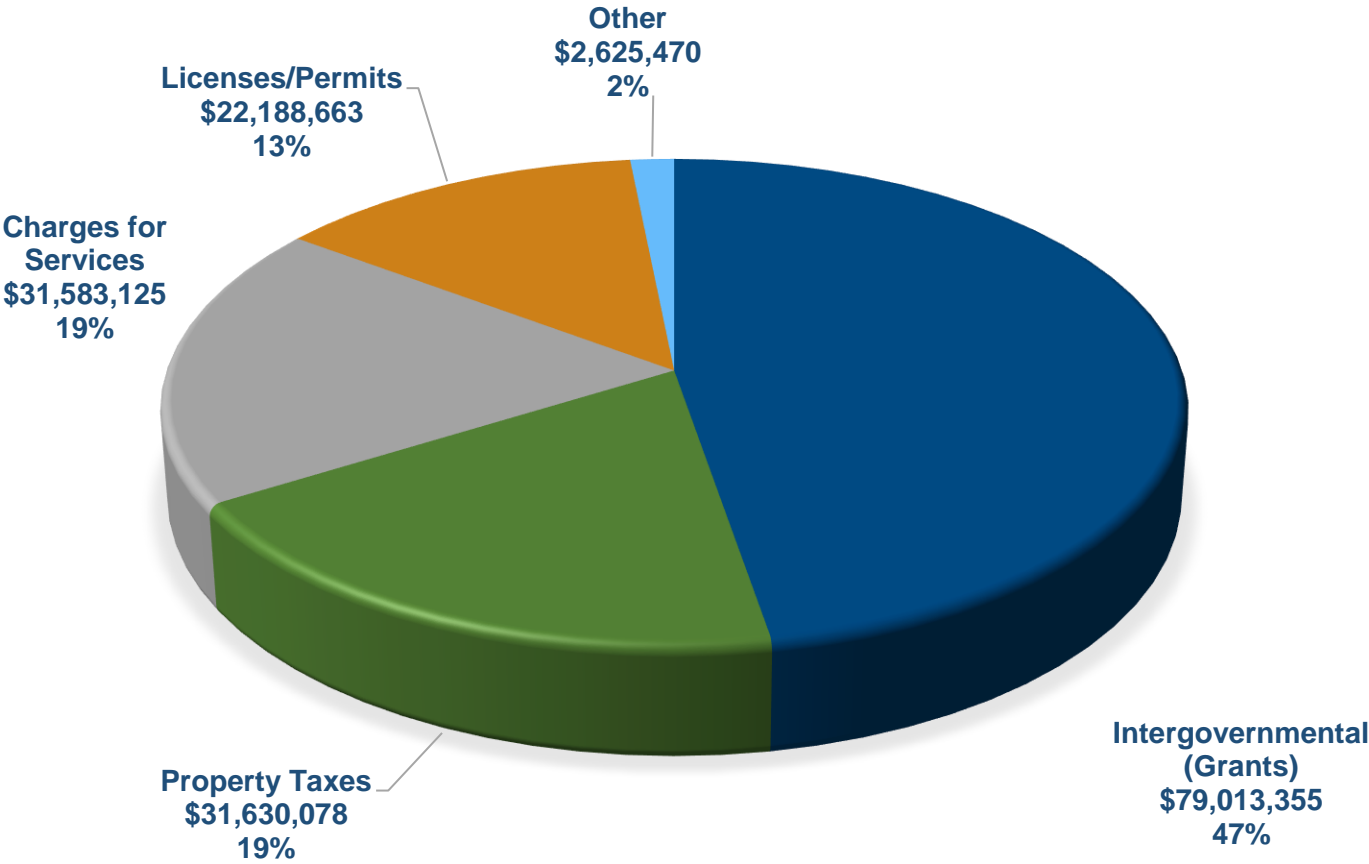
Legend



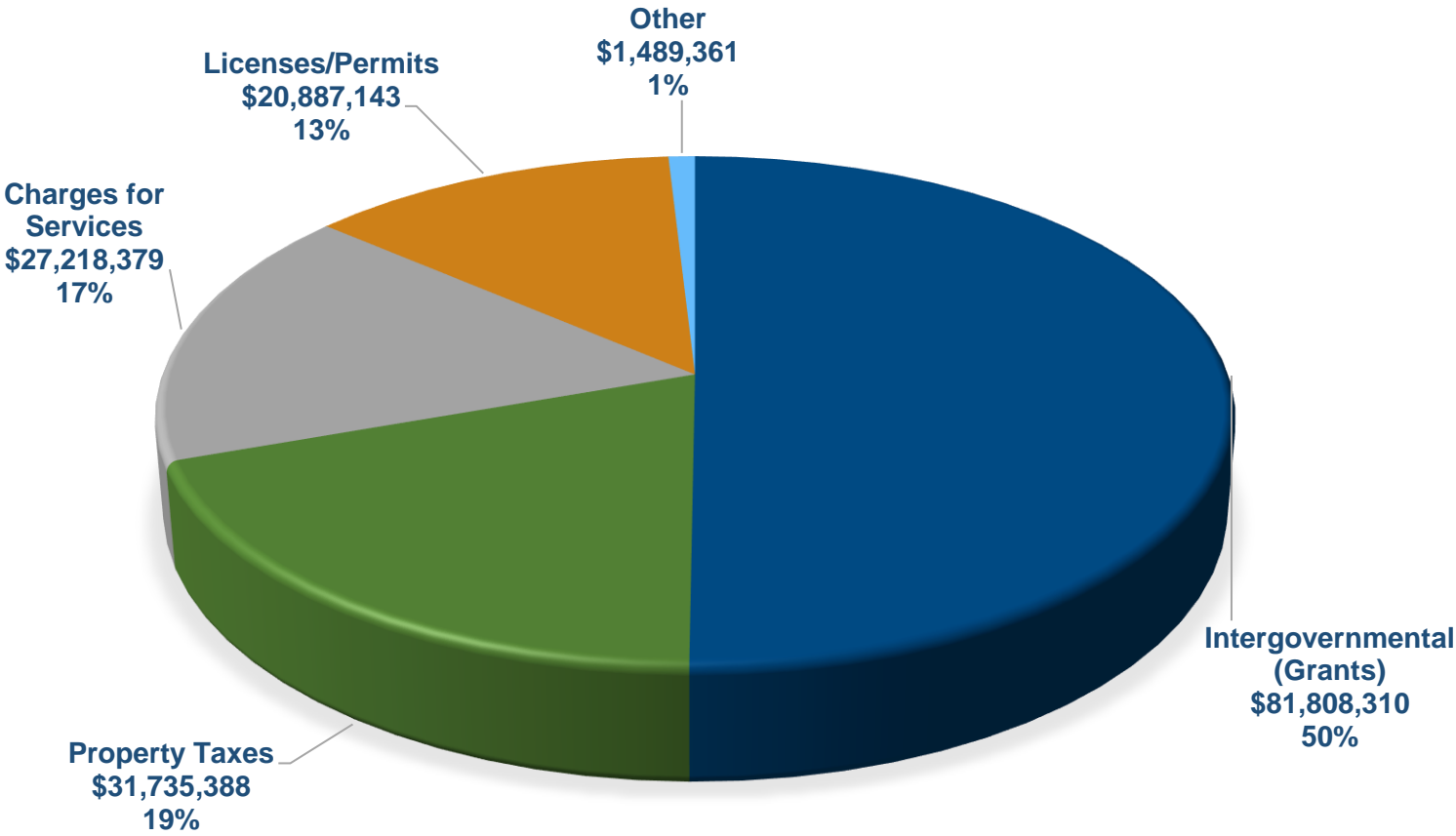
REVENUES

COMBINED REVENUES BY SOURCE – comparison

FY2023 2nd Budget
Augmentation \$167.0 M



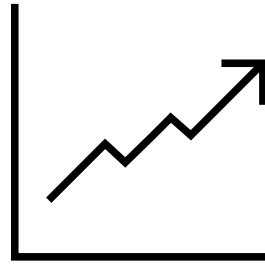
FY2023 1st Budget
Augmentation Revenue
\$163.1 M



% 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)



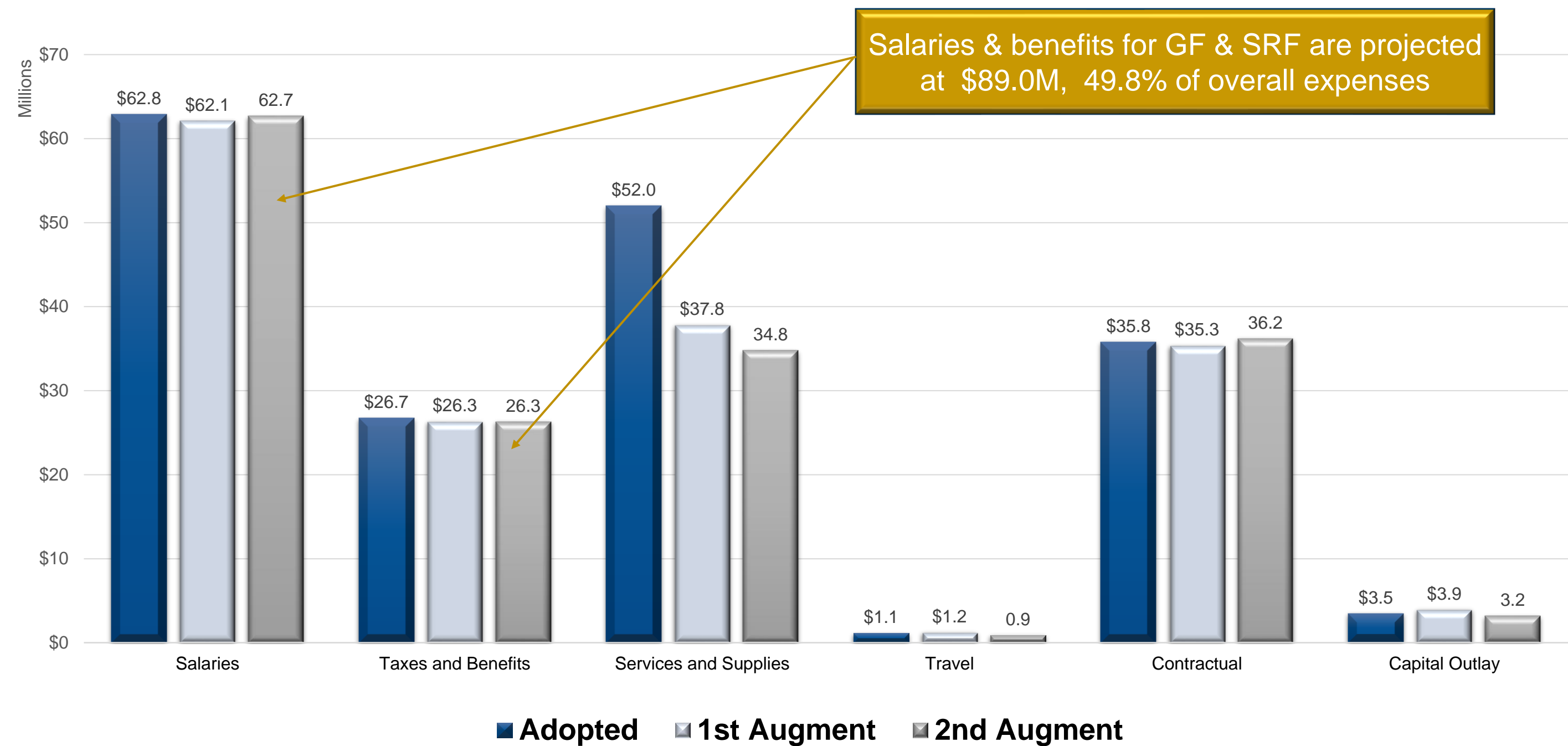
All grants issued on or before **05/01/2023** are included in this augmentation.



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

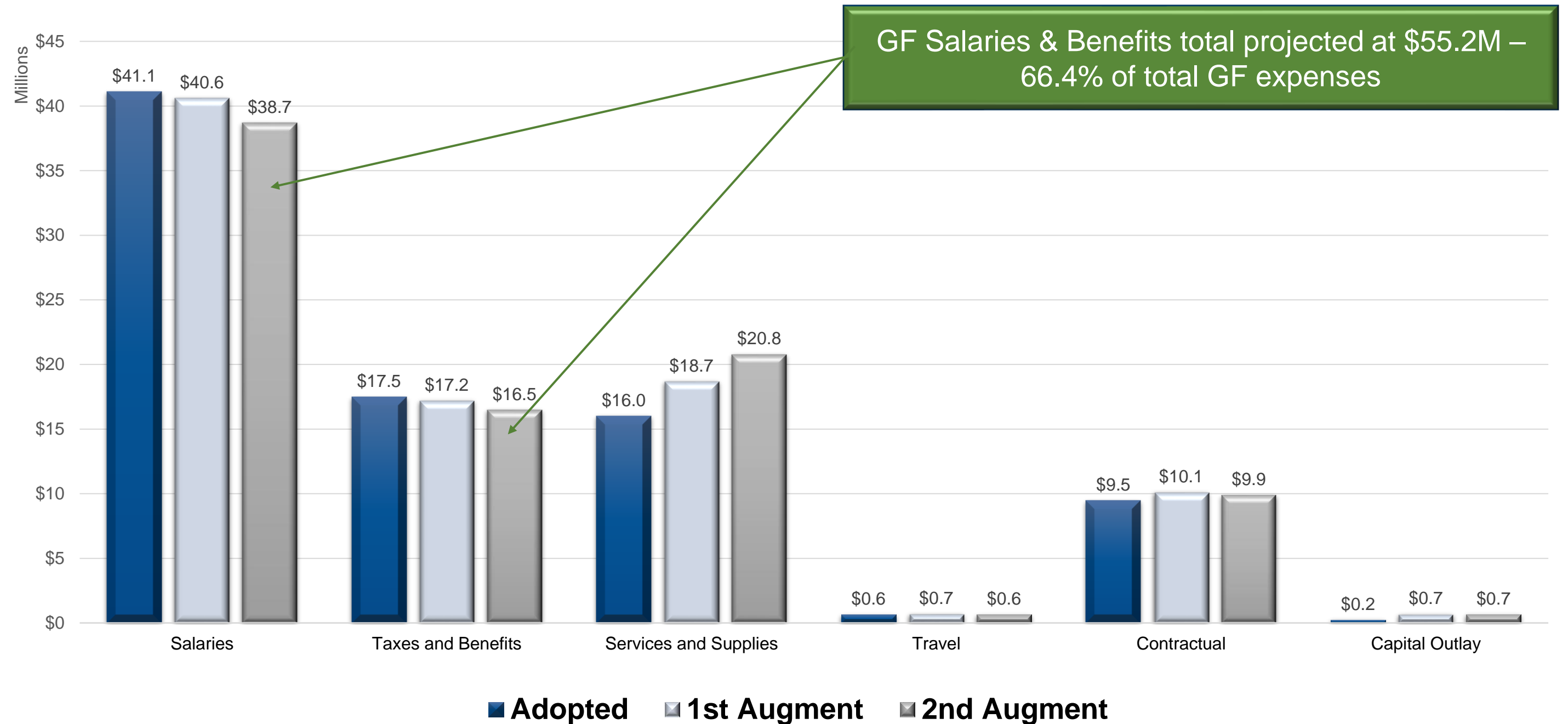
EXPENDITURES

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



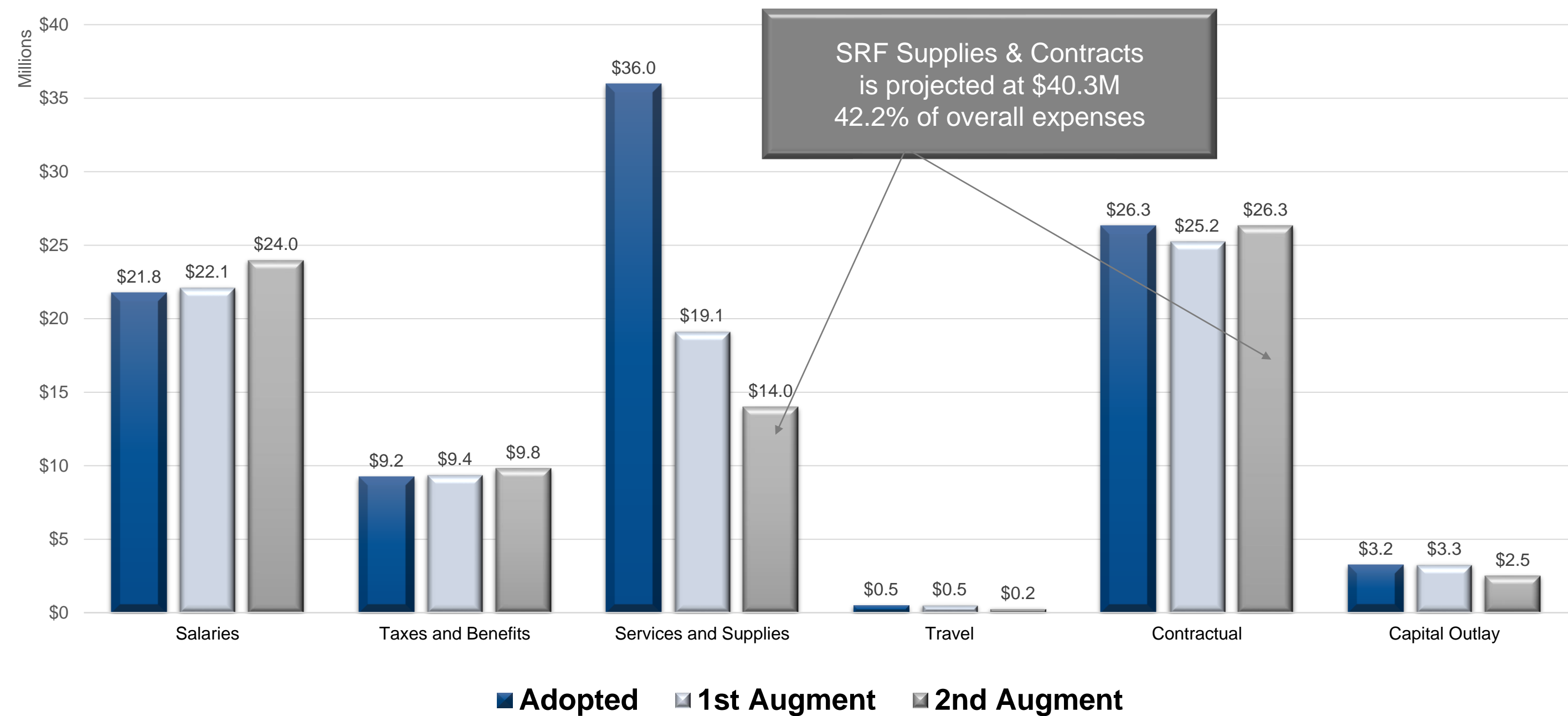
Vaccine expenses increased to **\$4.4M** from \$3.2 M to align with pre-pandemic levels which has a revenue offset under Insurance account.



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

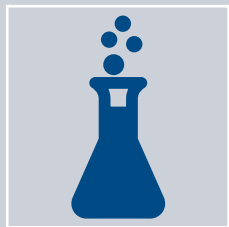


EXPENDITURES

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.

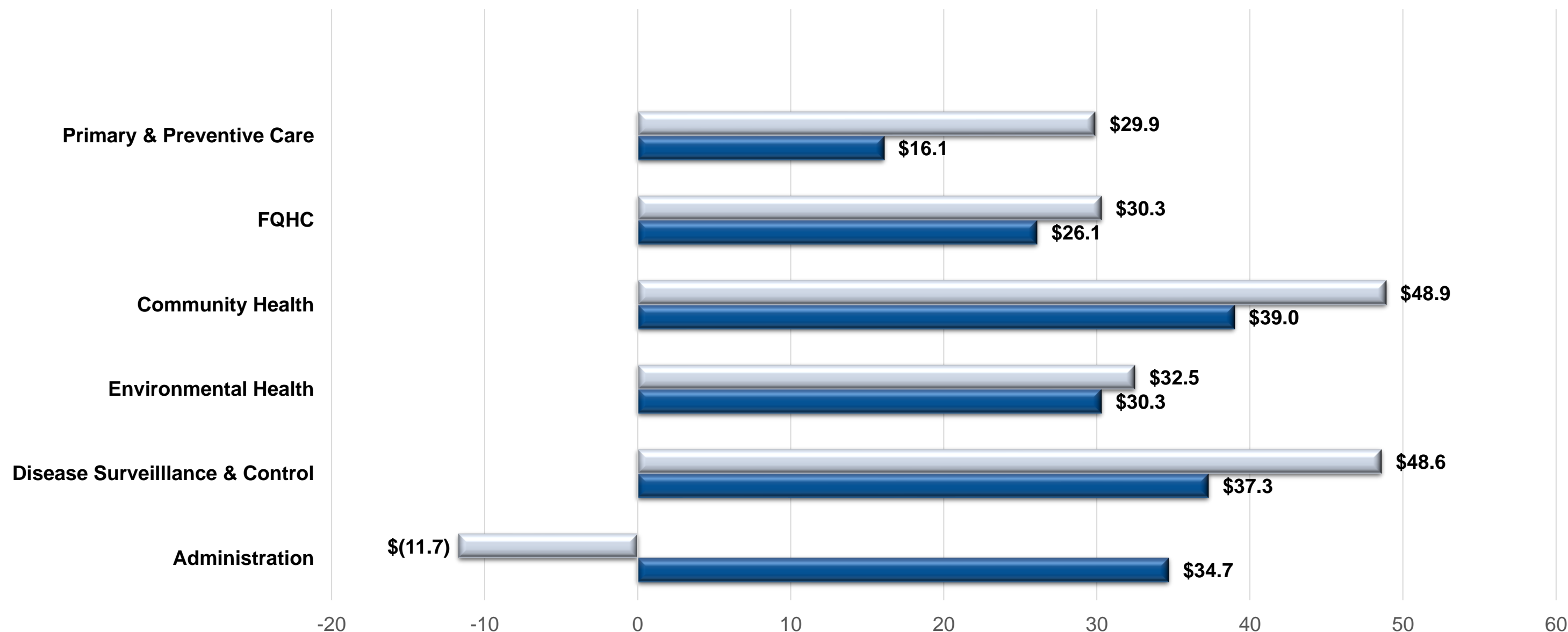


Total salaries and benefits for Special Revenue Fund is projected at **\$33.8M** compared to \$31.5M in prior augmentation due to EH Fee increase grant expenses previously funded by General Fund.

REVENUES VS. EXPENDITURES

COMBINED FUNDS BY DIVISION

■ Expenses ■ Revenues



Administration is negative due to Indirect Costs/Cost Allocations

(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

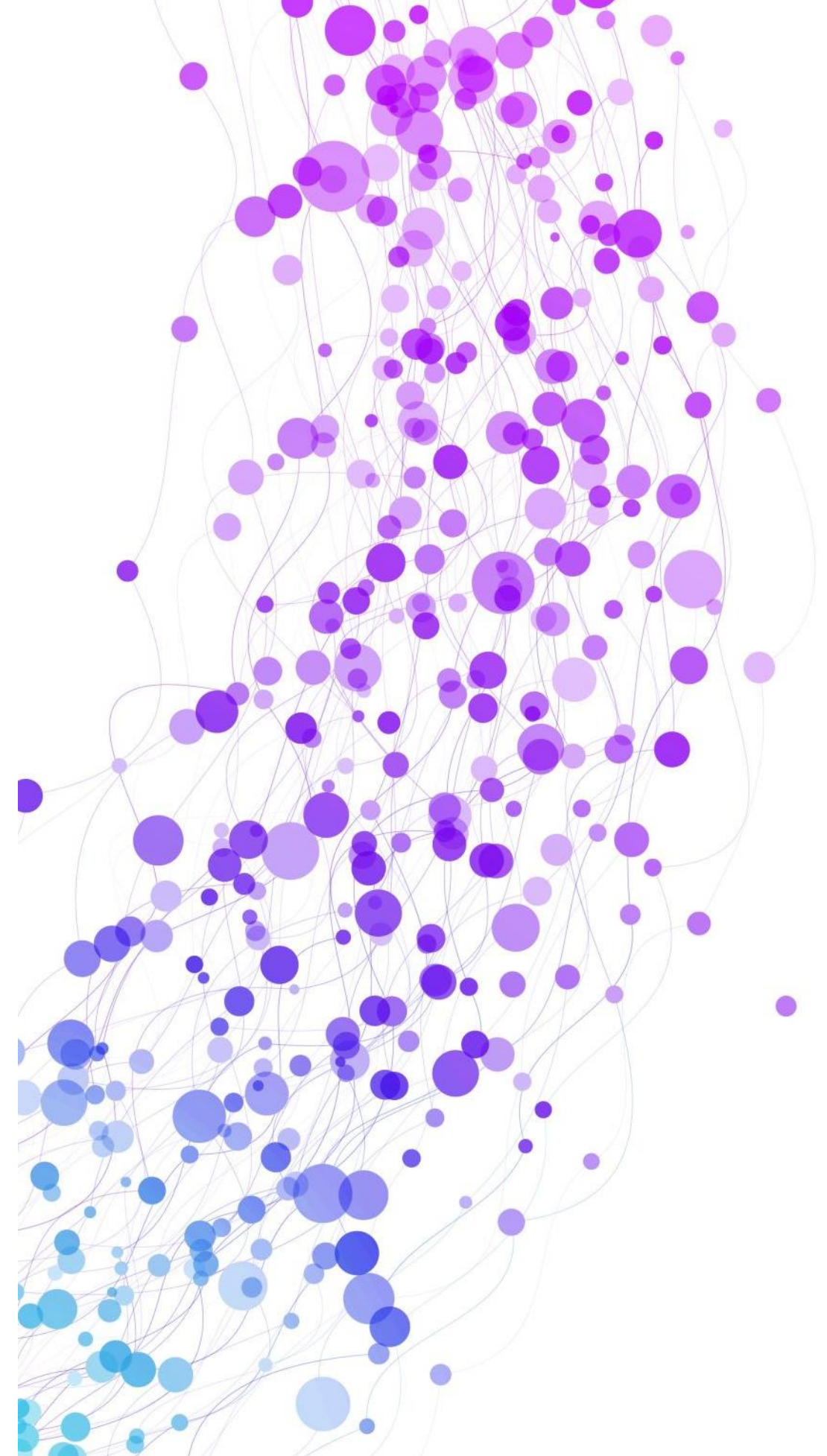


UPCOMING Grants

- 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 **\$15,509,231**

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

Page _____

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

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**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
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

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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

Page _____

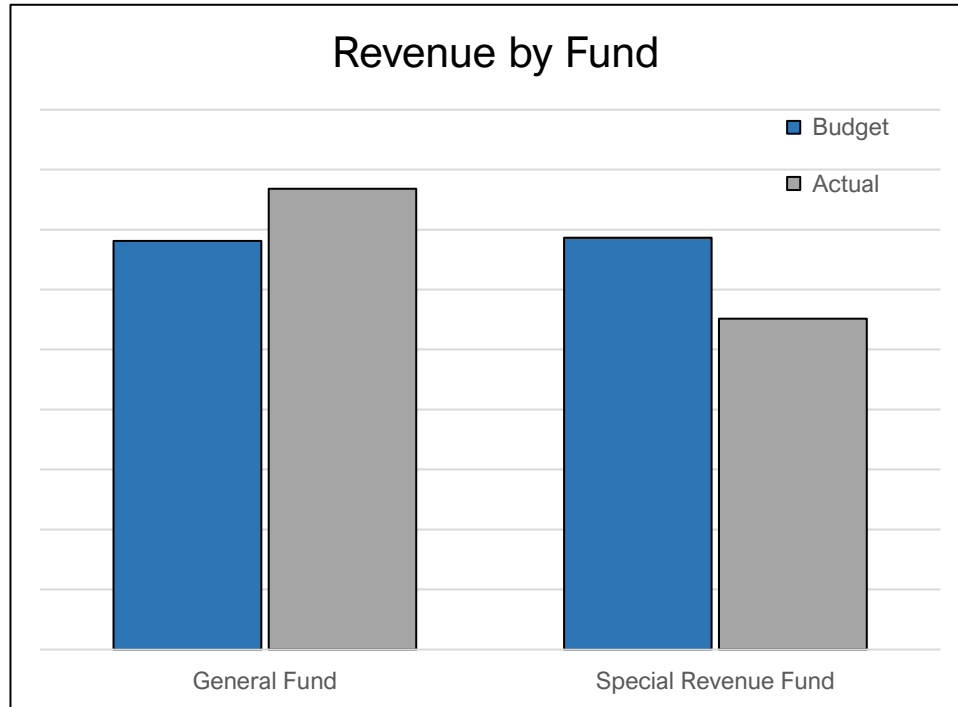


SNHD FINANCIAL UPDATE

(UNAUDITED)

as of APRIL 2023

Revenues



General Fund	Budget	Actual
Property Tax (8010)	26,446,157	26,358,398
Licenses/Permits	17,405,953	21,391,727 ¹
Charges for Services	22,848,358	24,969,887 ²
Other Revenue	1,384,759	2,087,046 ³
Special Revenue Fund		
Federal Revenue	18,100,523	15,458,110 ⁴
Pass-Thru Revenue	49,215,739	37,940,423 ⁵
State Revenue	729,158	915,049
Other Grant Revenue	597,907	851,106
TOTAL REVENUES	136,728,553	129,971,746

NOTES:

- 1) LICENSES/PERMIT REVENUES FROM ENVIRONMENTAL HEALTH. ~75% OF TOTAL ANNUAL REVENUE BILLED ON JULY 1ST FOR FOOD PERMITS AND ~15% ON JANUARY 1ST FOR SOLID WASTE PERMITS.
- 2) MEDICAL BILLING FROM CLAIMS, CHARGES, AND PAYMENTS AND PHARMACY REVENUE HIGHER THAN BUDGETED.
- 3) INCLUDES THE NEVADA MEDICAID REIMBURSEMENTS (THE WRAP) UNBUDGETED AMOUNT OF AN ADDITIONAL 753K.
- 4) \$3M IN FEDERAL GRANTS WERE NOT AWARDED.
- 5) NON-COMPETING CONTINUATIONS MOVED BUDGET GRANT REVENUES FROM FY23 TO FY24. ENVIRONMENTAL HEALTH FEE INCREASE GRANT STARTED 04/2023.

Revenue Categorization

General Fund

- *Property tax* – includes revenue from Clark County property tax.
- *Licenses/Permits* – includes revenue from Annual Fees, Plan Reviews, other fees.
- *Charges for Services* – includes revenue from Insurance billing, Medicaid, Birth & Death Certificates, etc.
- *Other Revenue* – includes revenues from Admin Fees, Investment Interest, Misc. Income, etc.

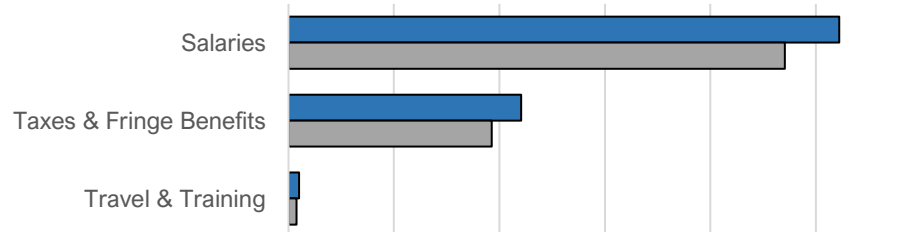
Special Revenue Fund

- *Federal Revenue* – includes federal grant revenue from U.S. Dept. of Health and Human Services, U.S. Dept. of Agriculture, and U.S. Dept. of Homeland Security
- *Pass-Thru Revenue* – includes revenue from NV Department of Health and Human Services, UNLV, and Clark County
- *State-Revenue* – includes state revenue for FQHC-related grants
- *Other Revenue* – includes revenue from Clark County grants

Expenses

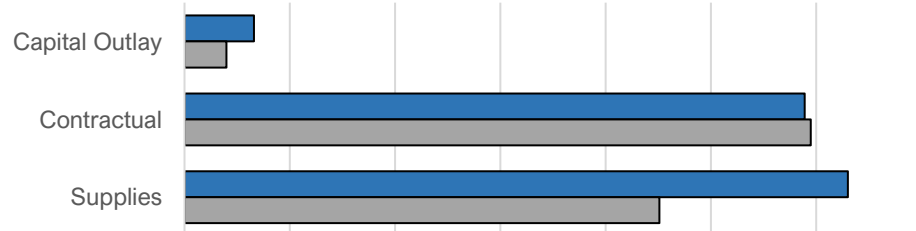
Personnel Expenses

■ Budget ■ Actual



Other Operating Expenses

■ Budget ■ Actual



	Budget	Actual
Salaries	52,216,606	49,405,002
Taxes & Fringe Benefits	22,070,931	20,264,452
Travel & Training	1,012,914	773,480
Total Personnel Costs	75,300,451	70,442,934
Capital Outlay	3,283,974	1,985,093
Contractual	29,451,536	29,734,368
Supplies	31,499,665	23,549,804
Total Other Operating	64,235,175	55,269,265
Indirect Costs/Cost Allocations	(4,481,733)	(38,690)
Transfers IN	(16,325,926)	(11,277,126)
Transfers OUT	16,325,926	11,315,816
Total Transfers & Allocations	(4,481,733)	-
TOTAL EXPENSES	135,053,893	125,712,199

NOTES:

- 1) SIGNIFICANT SAVINGS FROM VACANT POSITIONS ACROSS THE ORGANIZATION THROUGHOUT THE YEAR.
- 2) CONSTRUCTION PROJECTS DELAYED UNTIL FY24 (BEHAVIORAL HEALTH BUILDOUT, LAB EQUIPMENT REFRESH).
- 3) LAB SUPPLIES MUCH LOWER THAN BUDGET INCLUDING OFFSET FOR INCREASE IN PHARMACY SUPPLIES.

Expense Categorization

Expenses (All Funds)

- *Salaries, Taxes & Fringe Benefits* – includes expenses associated with employee compensation such as salaries; payroll taxes like employer-paid portion of FICA/Medicare; and employer-paid benefits like Health and Life Insurance.
- *Capital Outlay* – includes expenses associated with capital purchases such as equipment, computer software/hardware, furniture, etc.
- *Contractual* – includes expenses associated with contractual agreements such as professional services, subscriptions, computer software maintenance, etc.
- *Supplies* – includes expenses associated with Medical Supplies, Vaccines, Lab Supplies, etc.
- *Indirect Costs/Cost Allocations* – SNHD has an Overhead rate. Indirect costs associated with special revenue funds are claimed at a 10% de minimis rate. Cost Allocations make up the difference between the Overhead rate and the de minimis rate.
- *Transfers In* – funds transferred into special revenue fund from program general fund
- *Transfers Out* – funds transferred out of a program general fund into special revenue fund

The image features a large, dense pile of three-dimensional wooden question marks. The wood has a natural, light brown tone with visible grain patterns. The question marks are scattered and overlapping, creating a textured, chaotic appearance. The lighting is soft and even, highlighting the edges and surfaces of the wood. In the center of the image, the word "QUESTIONS?" is written in a clean, white, sans-serif font. The text is bold and stands out against the darker, more complex background of the wooden shapes.

QUESTIONS?