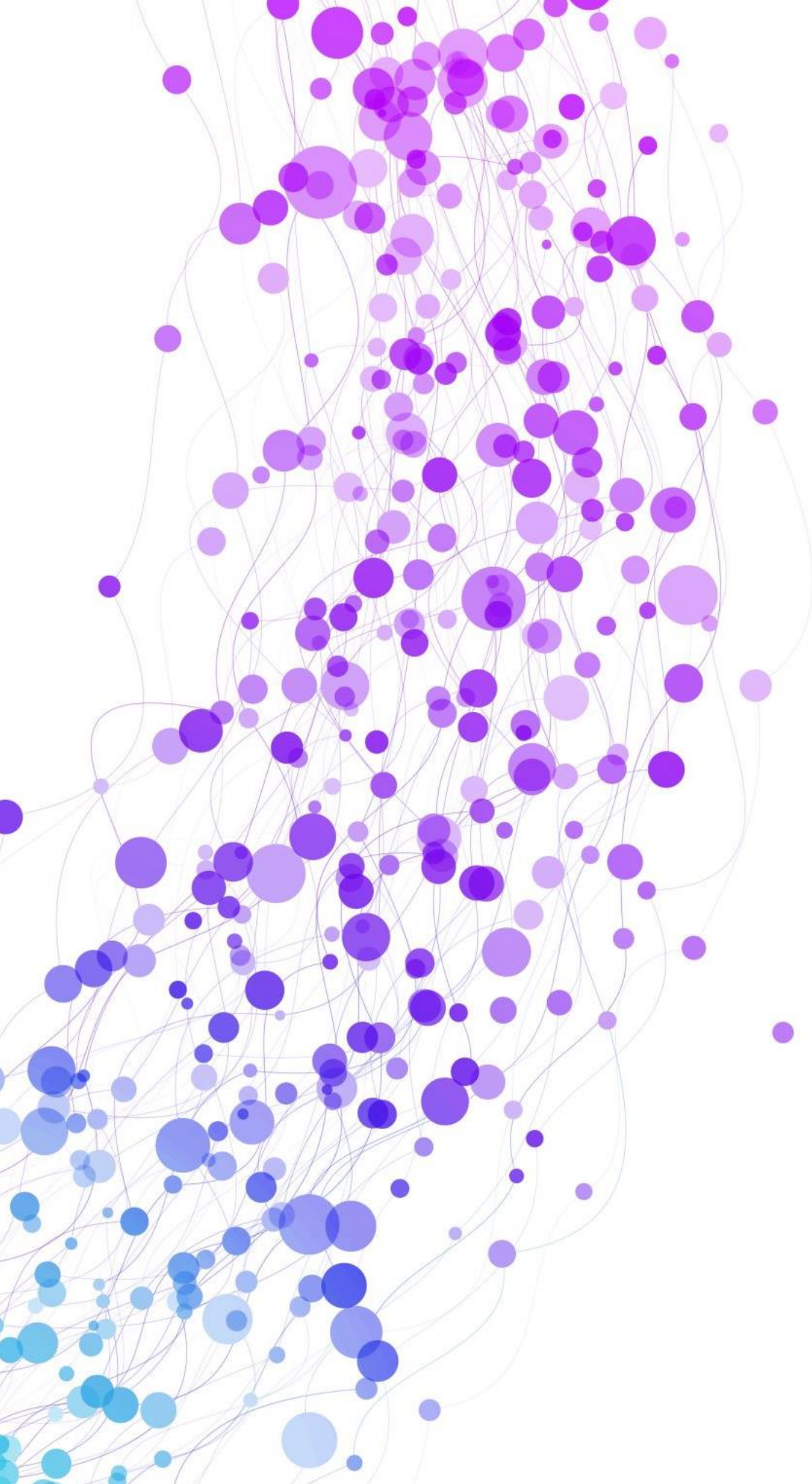




FY 2023-2024 January Budget Augmentation

Board of Health Meeting

January 25, 2024

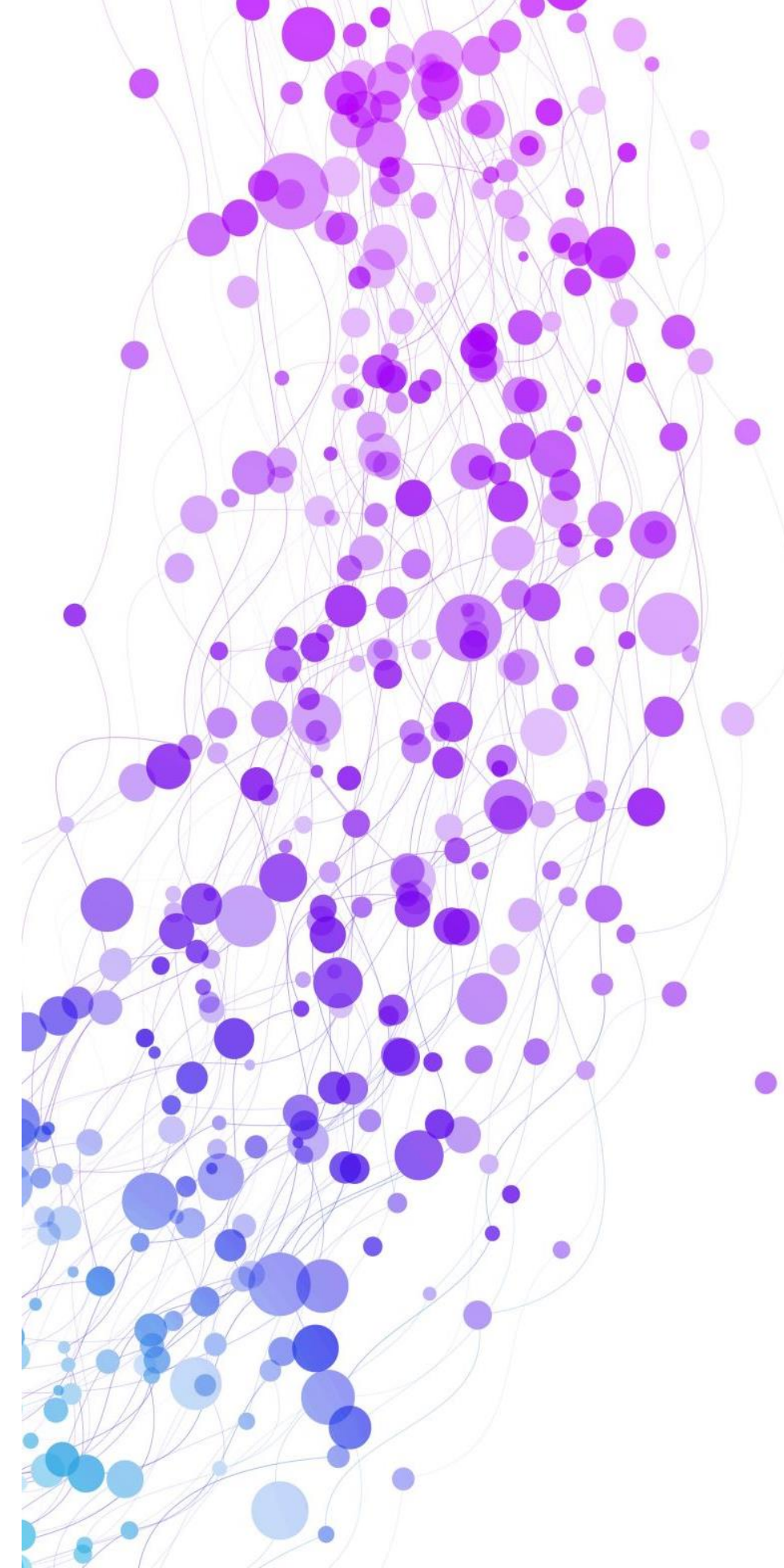


Definition

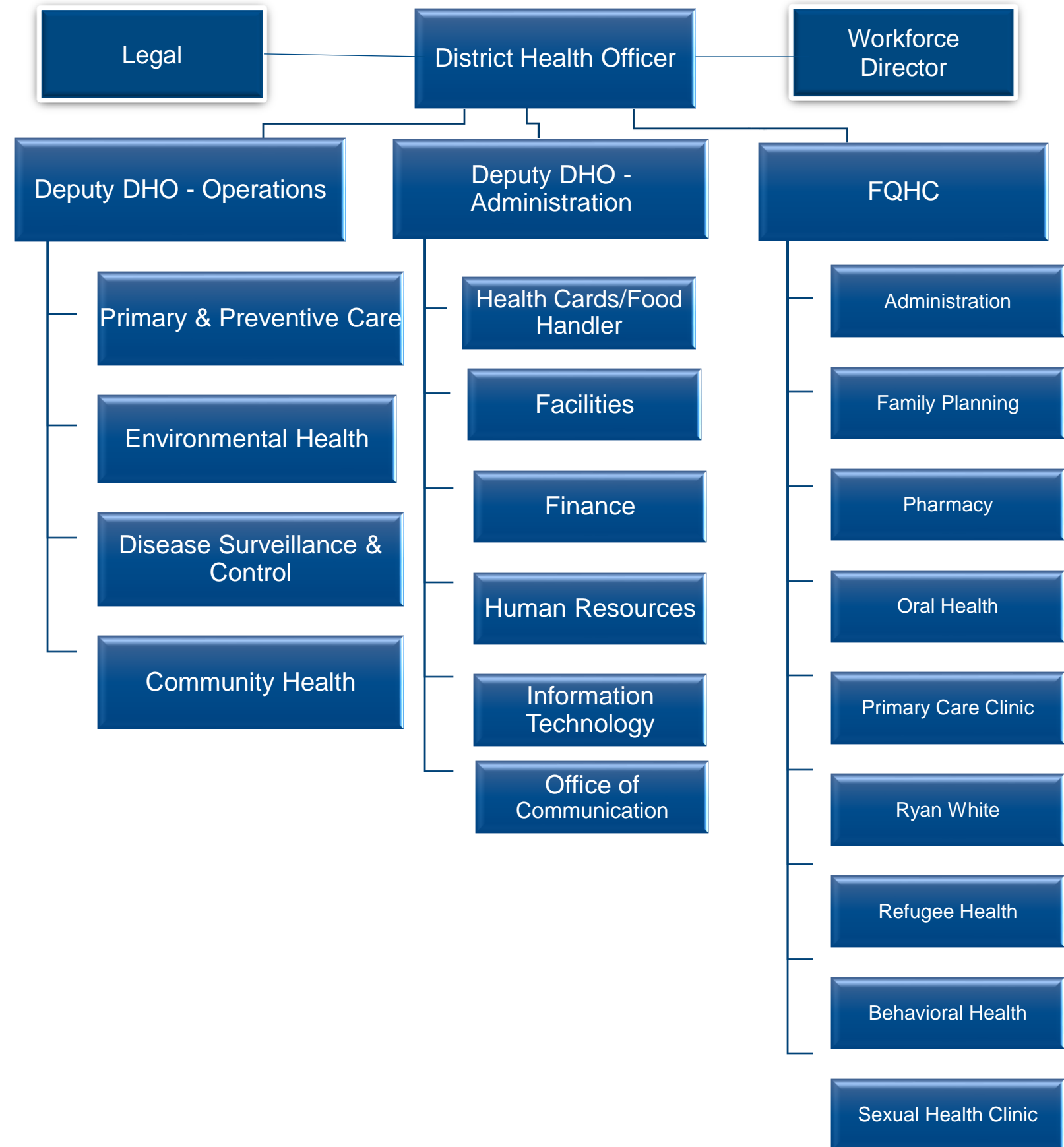
A “**Budget augmentation**” is a procedure for increasing appropriations of a fund with the express intent of employing previously unbudgeted resources of the fund for carrying out the increased appropriations.

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.”



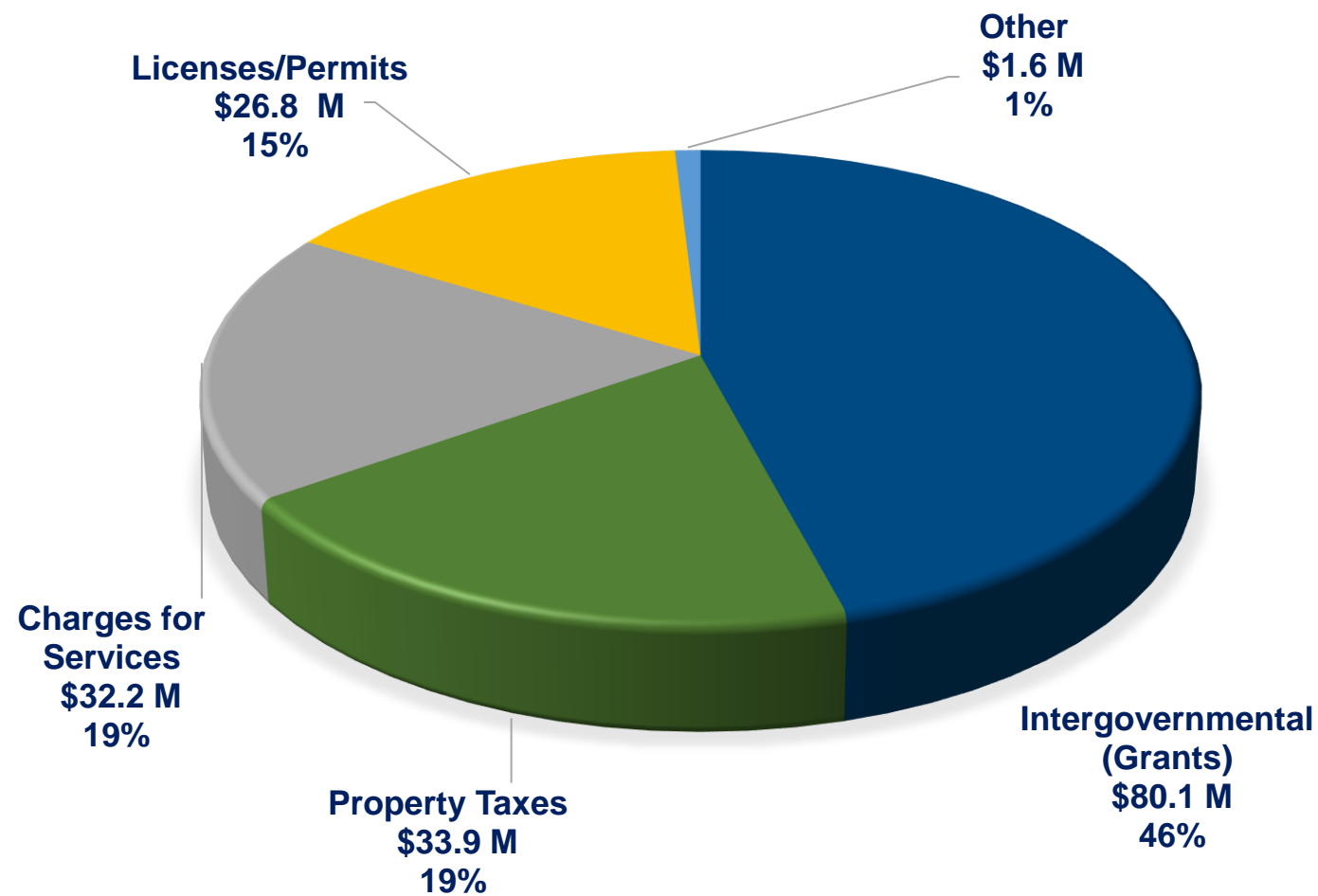
SNHD ORGANIZATION CHART



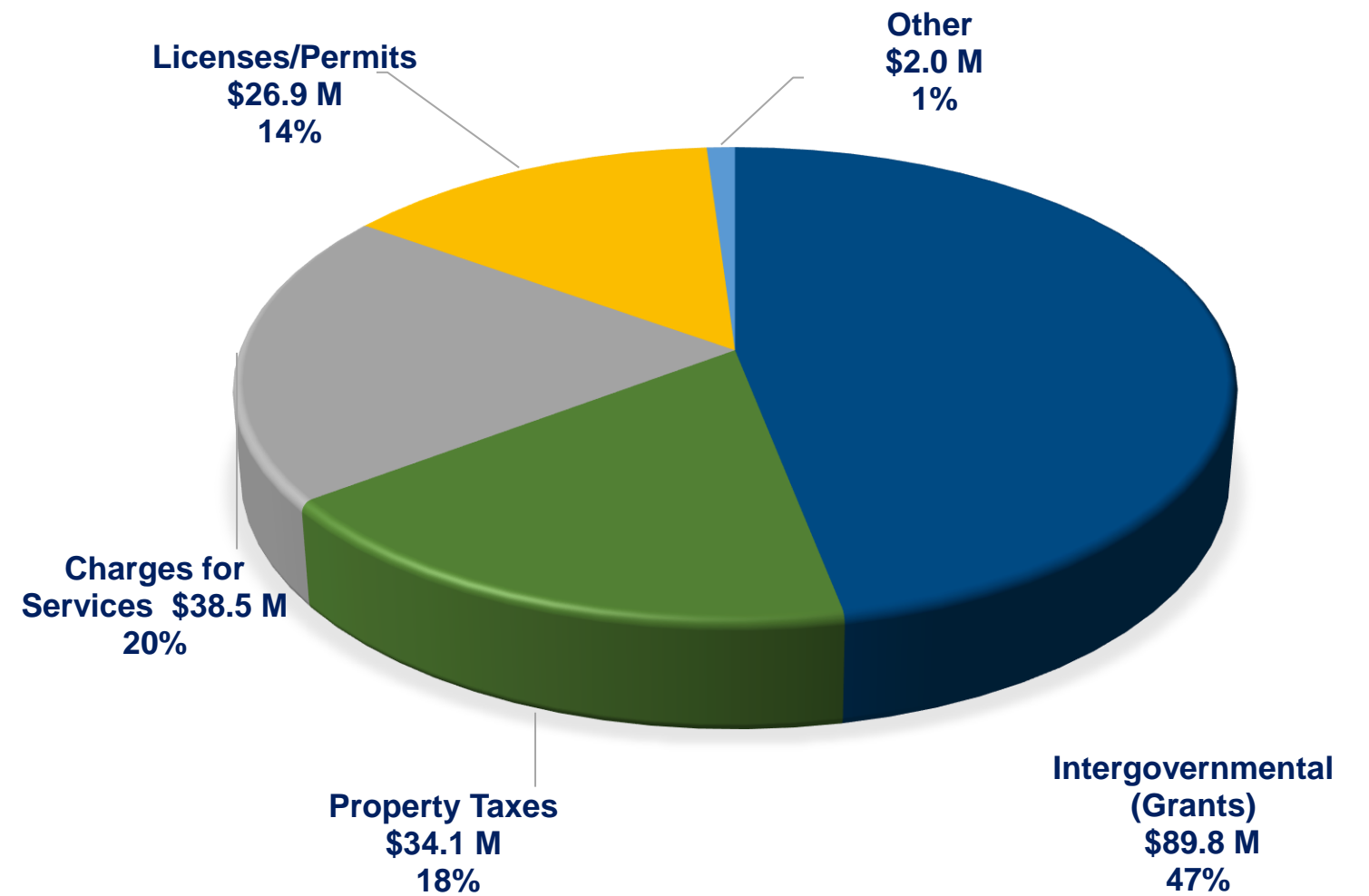
REVENUES

COMBINED GF & SRF REVENUES BY SOURCE – comparison

FY2024 Adopted Budget
Revenue \$174.6 M



FY2024 January Budget
Augmentation Revenue
\$191.3 M



% Percentages are based on total revenue.

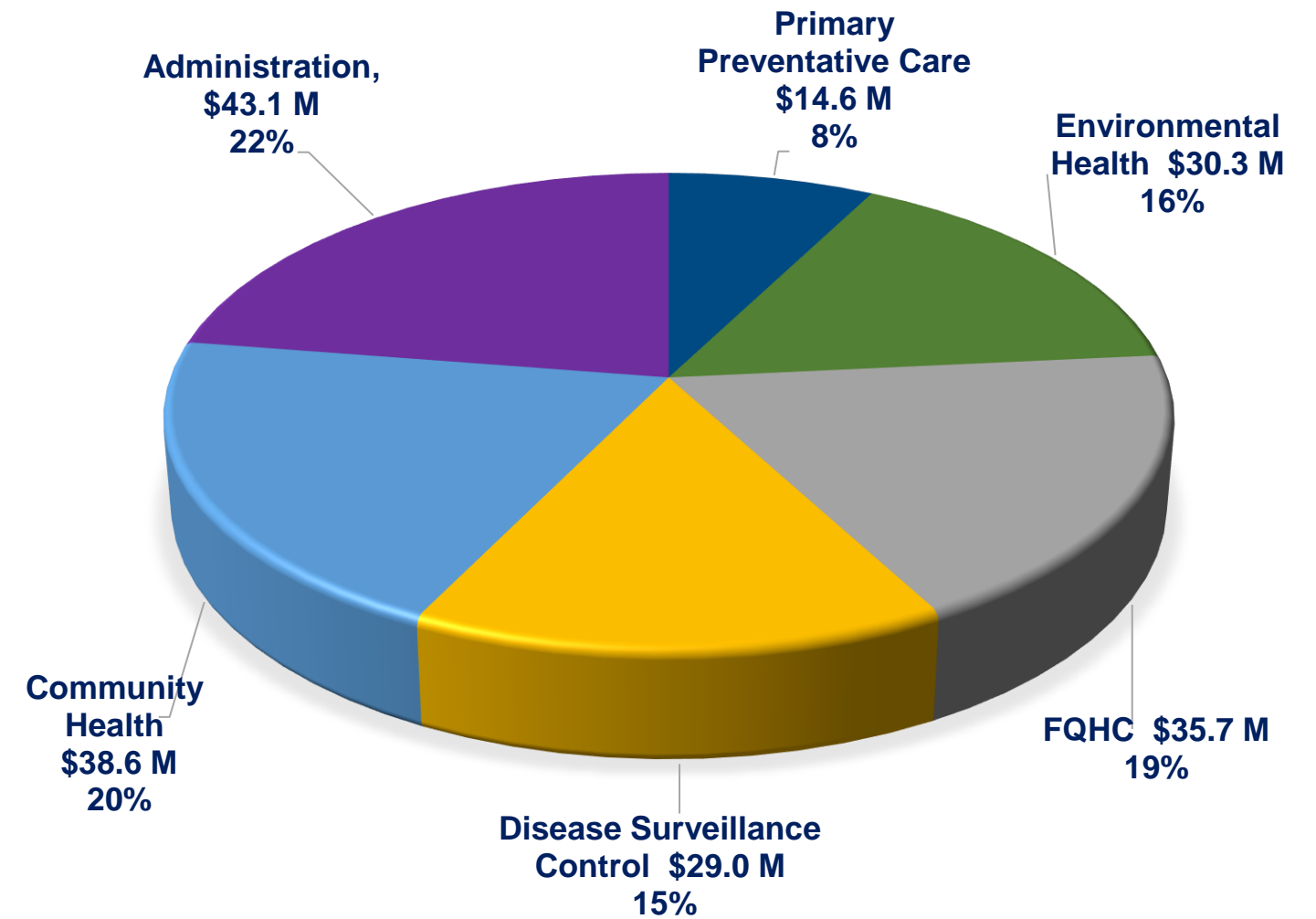
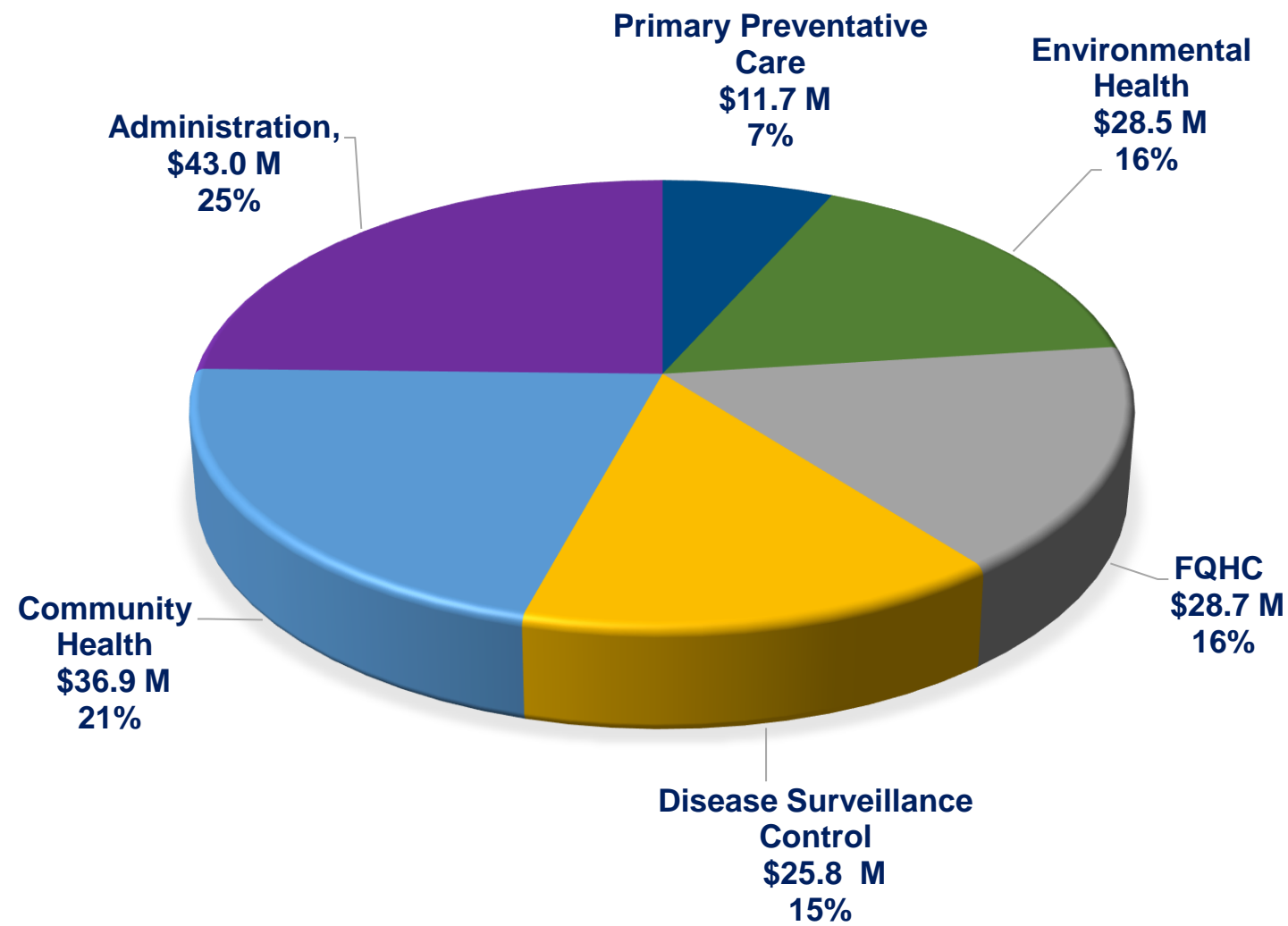
**Does not include Transfers In

REVENUES

COMBINED REVENUES BY DIVISION – comparison

FY2024 Adopted Budget
Revenues \$174.6 M

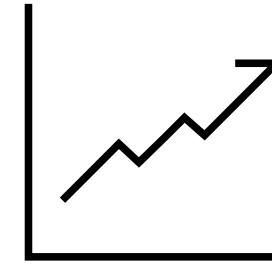
FY2024 January Budget
Augmentation Revenue
\$191.3 M



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

REVENUES

GENERAL & GRANTS FUND HIGHLIGHTS



Special Revenue (Grants) increased by \$9.7 M due to the addition of new grants and extension of existing grants such as Healthy Start, HIV Prevention, Overdose Data, Public Health Preparedness, Health Equity, PHI, S. Nevada Post OD Response, EH Fee Increase, etc.

Pharmacy revenue (FQHC Gen Fund) is a major component of charges for services is augmented at **\$21.3 M** an increase of \$6.1 M compared to original budget of \$15.2 M.

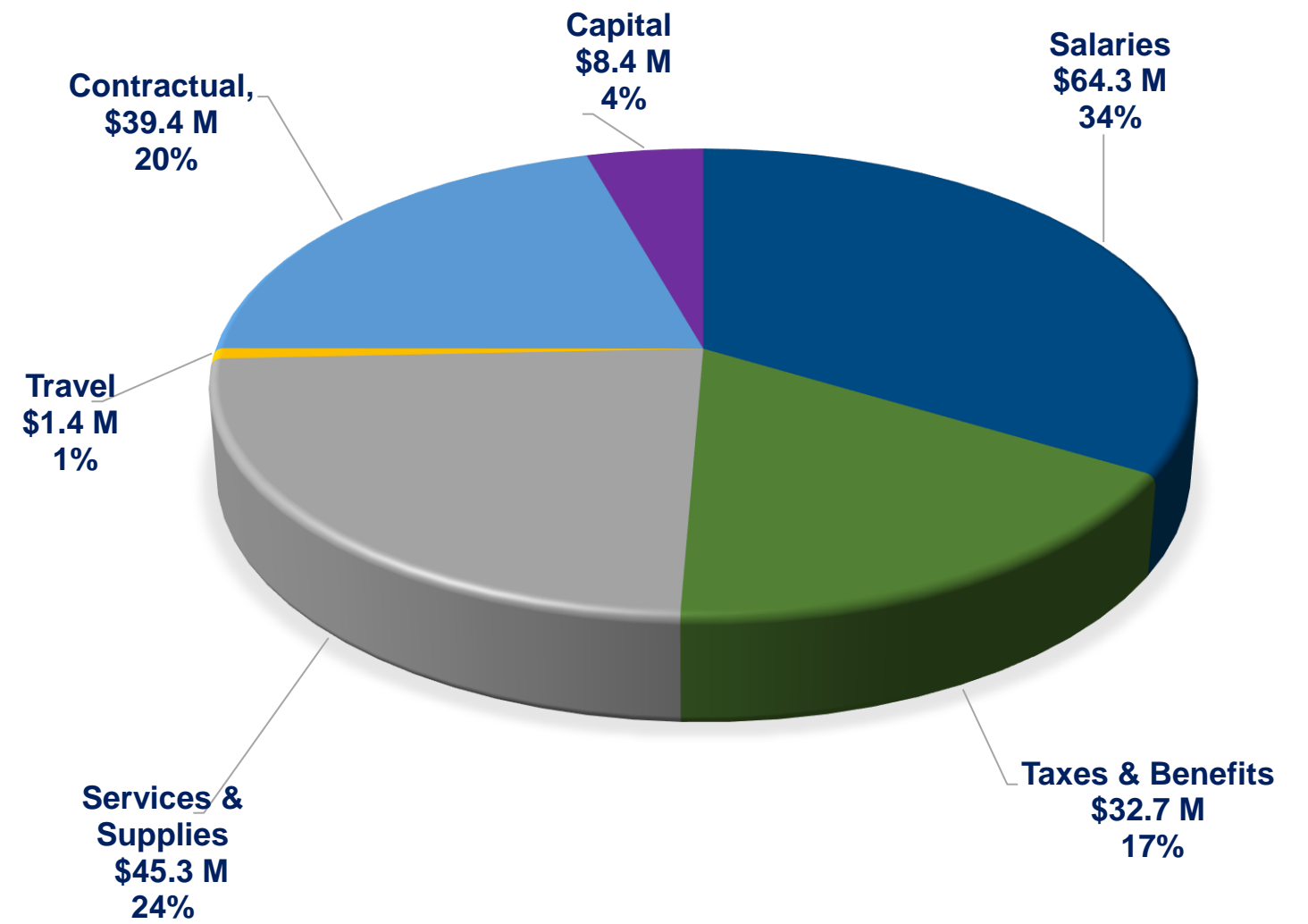
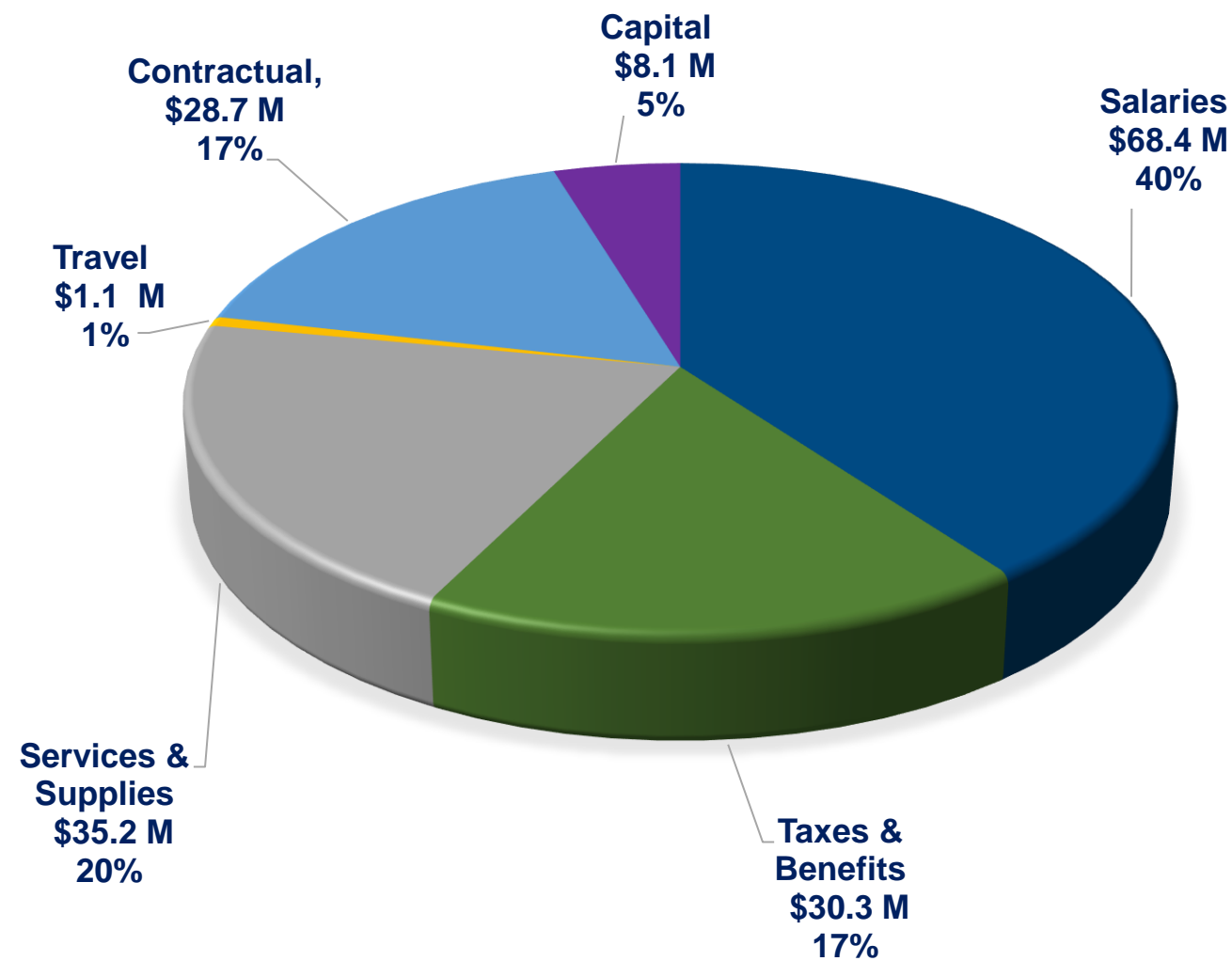
Immunizations general fund revenue is projecting a **\$2 M** increase from \$4.4 M to \$6.4 M.

EXPENDITURES

COMBINED EXPENSES BY SOURCE – comparison

FY2024 Adopted Budget
Expense \$171.8 M

FY2024 January Budget
Augmentation Expense
\$191.5 M



\$ Amounts are based on total expense.

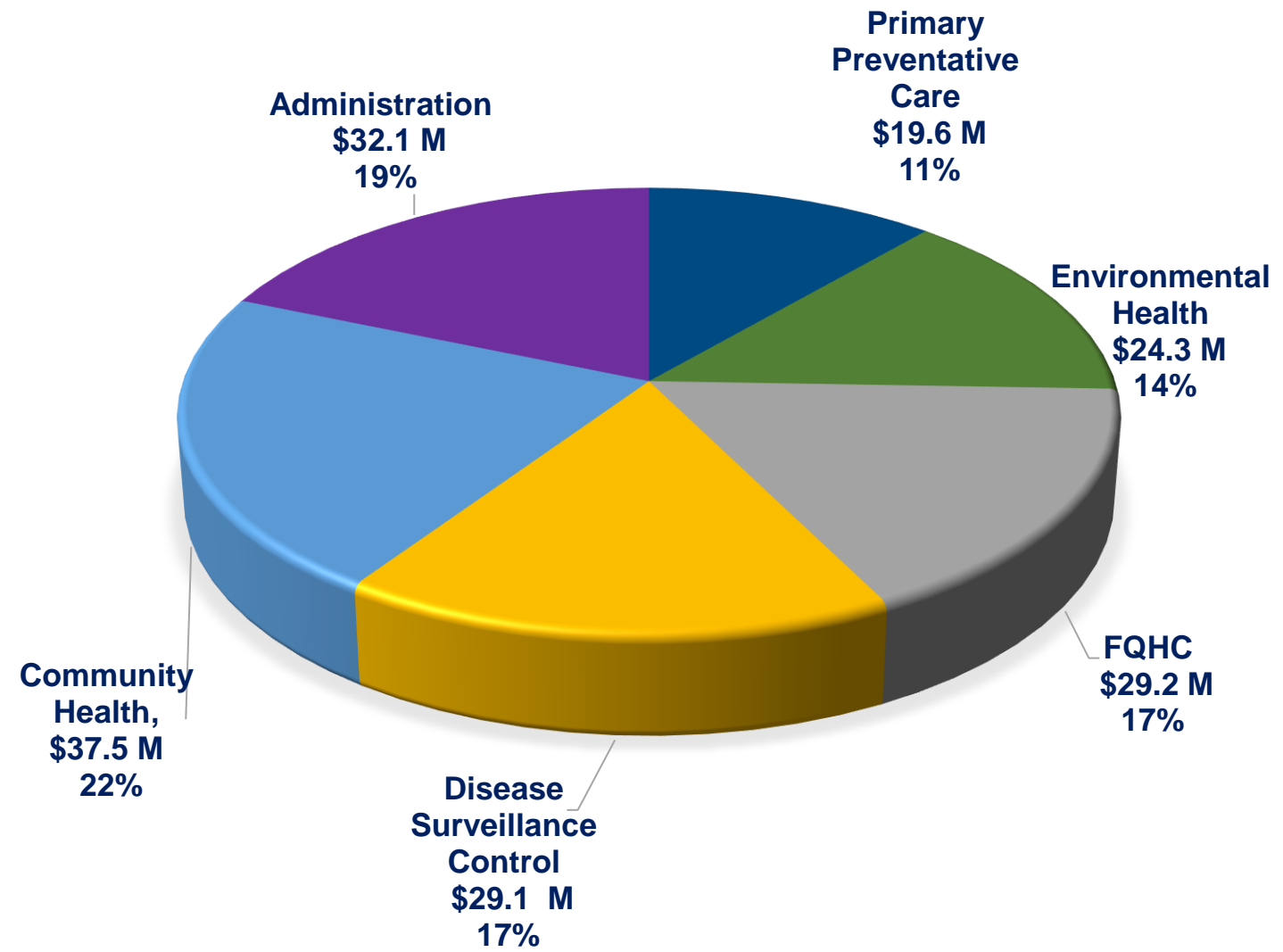
**Does not include Transfers Out and Cost Allocations

**Does not include Transfers Out to Capital of \$2M

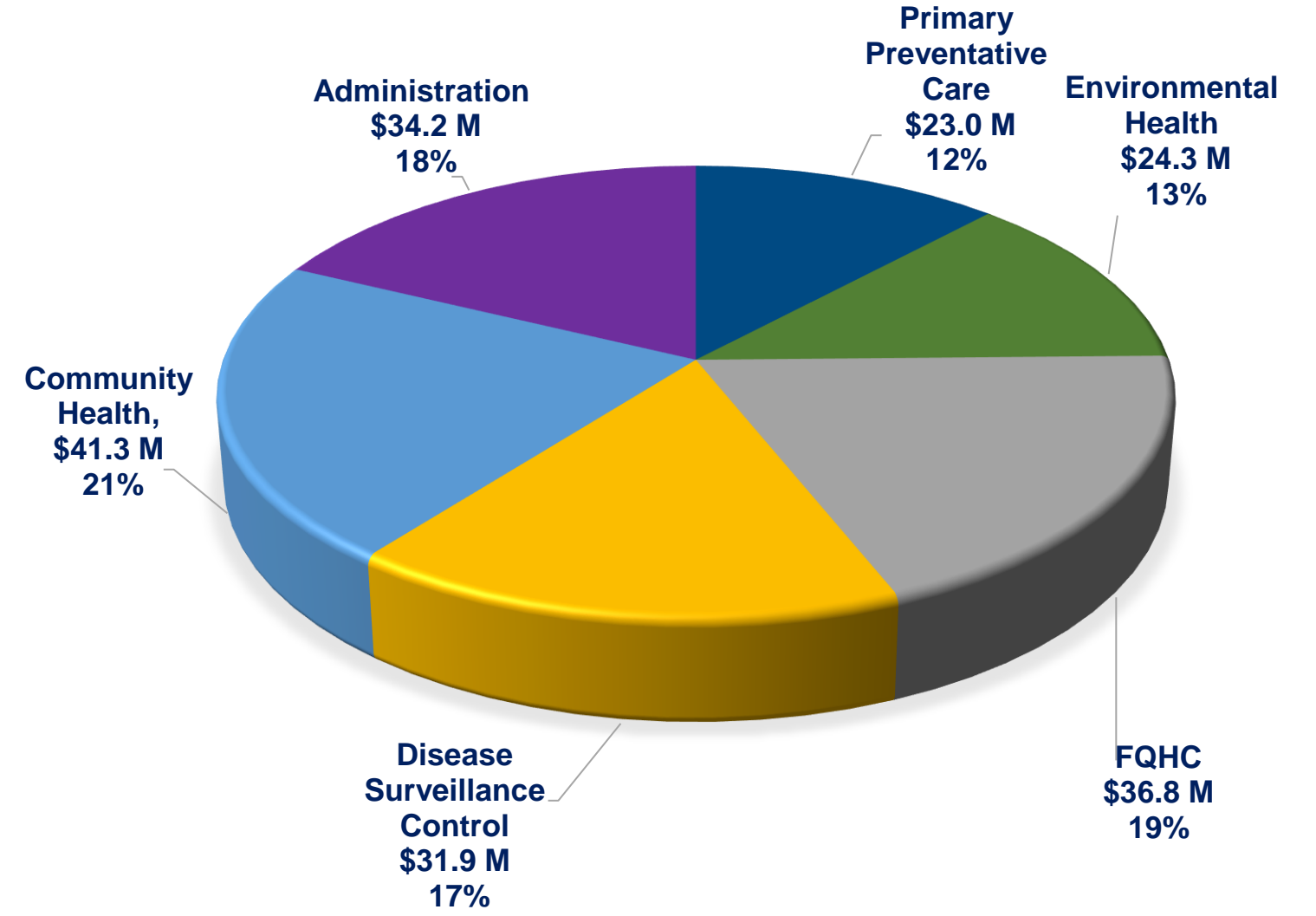
EXPENDITURES

COMBINED EXPENSES BY DIVISION – comparison

FY2024 Adopted Budget
Expense \$171.8 M



FY2024 January Budget
Augmentation Expense
\$191.5 M



\$ Amounts are based on total expense.

**Does not include Transfers Out and Cost Allocations

**Does not include Transfers Out to Capital of \$2M

EXPENDITURES

General & Grants Fund HIGHLIGHTS



General Fund and Special Revenue expenditures total augmented budget is at **\$191.5 M** compared to \$171.8 M original budget, an increase of \$19.7 M.



Pharmacy medication expenses increased from \$11.8 M to \$17.6 M, a **\$5.8 M** increase to align with actuals which is trending higher than original budget.



Vaccines expenses increased from \$4.2 M to \$6.8 M, a **\$2.6 M** increase to align with actuals which is partially offset by revenue

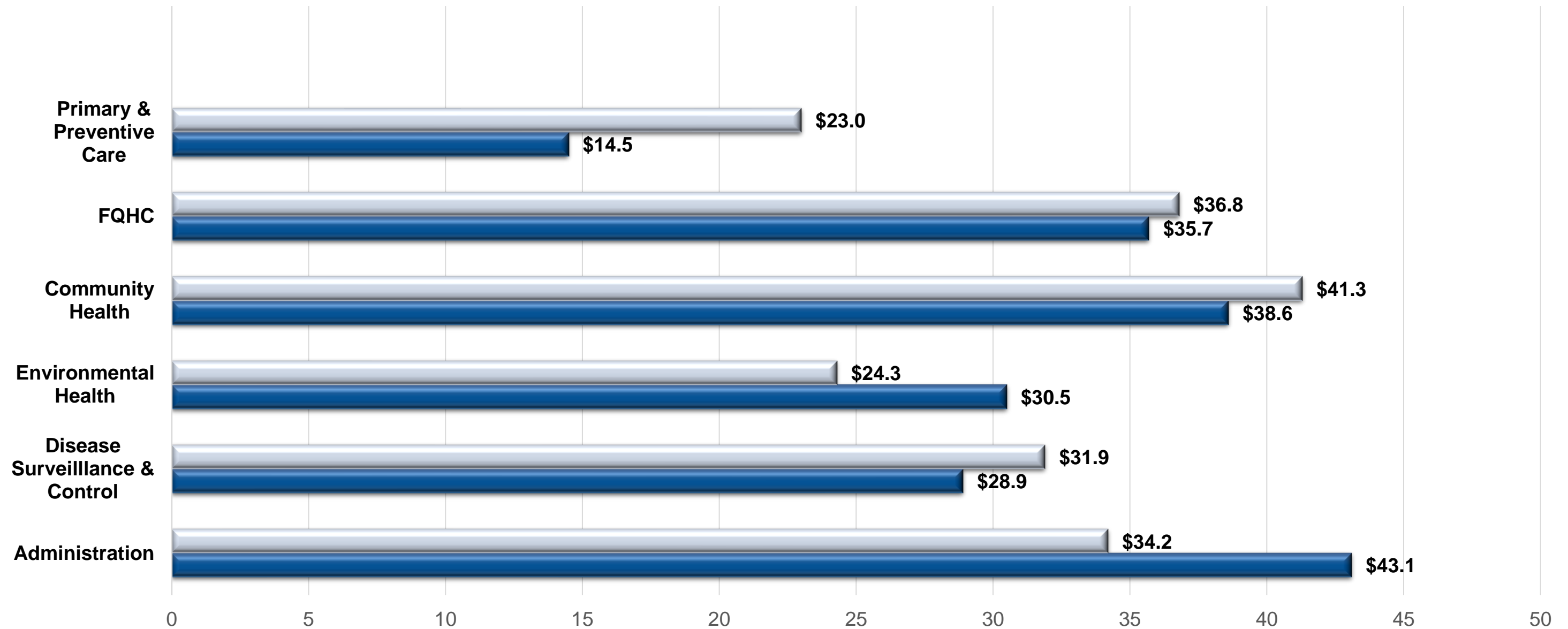


Total salaries and benefits for General & Grants Fund is **\$97.0 M** a decrease of **\$1.7 M** from the adopted budget of \$98.7 M.

REVENUES VS. EXPENDITURES

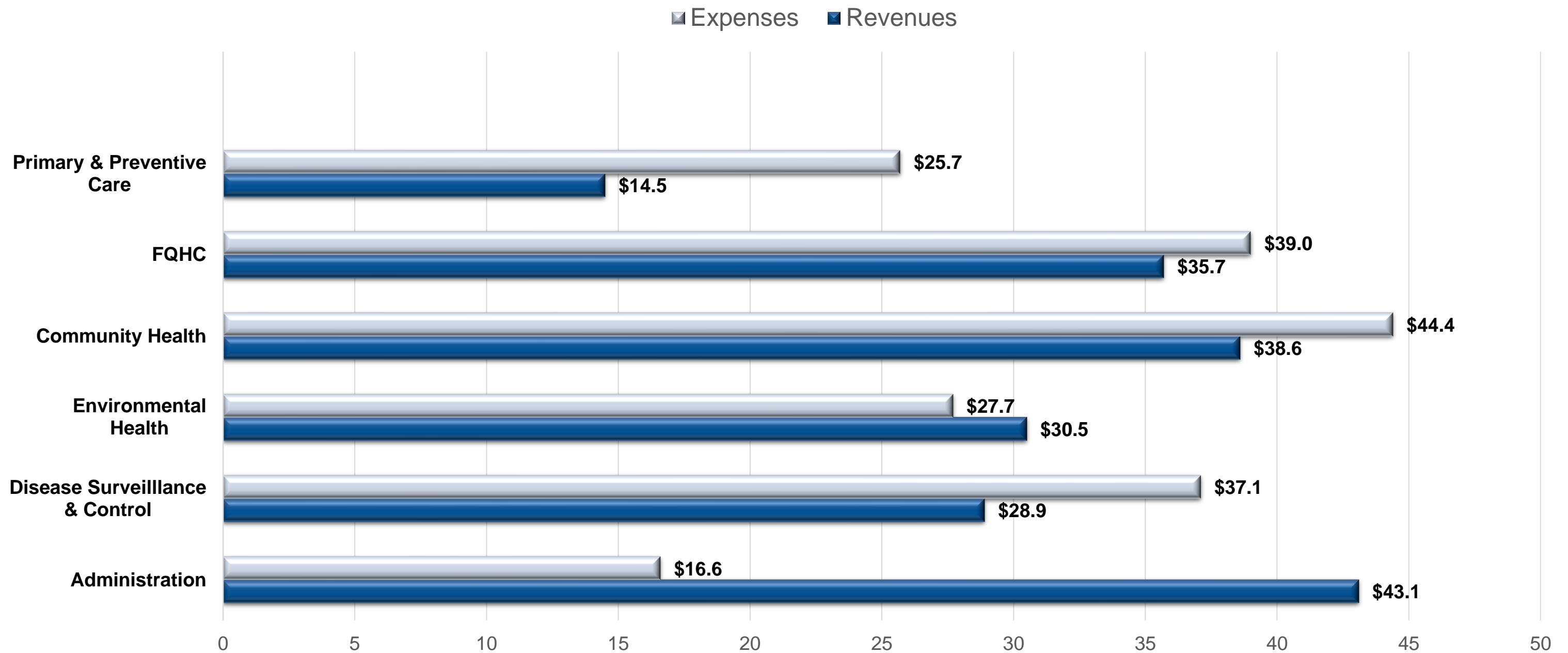
COMBINED FUNDS BY DIVISION EXCLUDING COST ALLOCATION

■ Expenses ■ Revenues



REVENUES VS. EXPENDITURES

COMBINED FUNDS BY DIVISION INCLUDING COST ALLOCATION



CAPITAL PROJECTS FUND

	Adopted	Adjustment	Amended	% Δ
Revenue				
Interest Investment	40,000	-	40,000	0%
Subtotal Rev:	40,000	-	40,000	0%
Transfers In	2,000,000	-	2,000,000	0%
Total Rev:	2,040,000	-	2,040,000	0%
Expense				
Facilities				
Building Repair	125,000	(125,000)	-	-100%
Improvements	300,000	186,600	486,600	62%
Equipment	191,552	8,448	200,000	4%
Subtotal Exp:	616,552	70,048	686,600	-33%
IT				
Equipment	200,000	-	200,000	0%
Comp Hardware	1,098,000	-	1,098,000	0%
Subtotal Exp:	1,298,000	-	1,298,000	0%
Transfers Out	-	-	-	0%
Total Exp:	1,914,552	70,048	1,984,600	4%
Revenue less Expenditures:	125,448	(70,048)	55,400	

STAFFING

Divisions	FY 23/24 ADOPTED	FTE Change	FY23/24 AMENDED	% FTE Change
Administration	165	0	165	0%
Community Health	126	0	126	0%
Disease Surveillance & Control ⁽¹⁾	155	-20	135	-13%
Environmental Health	194	2	196	1%
FQHC ⁽²⁾	123	-5	118	-4%
Primary & Preventive Care ⁽³⁾	110	15	125	14%
Total	873	-8	865	-1%

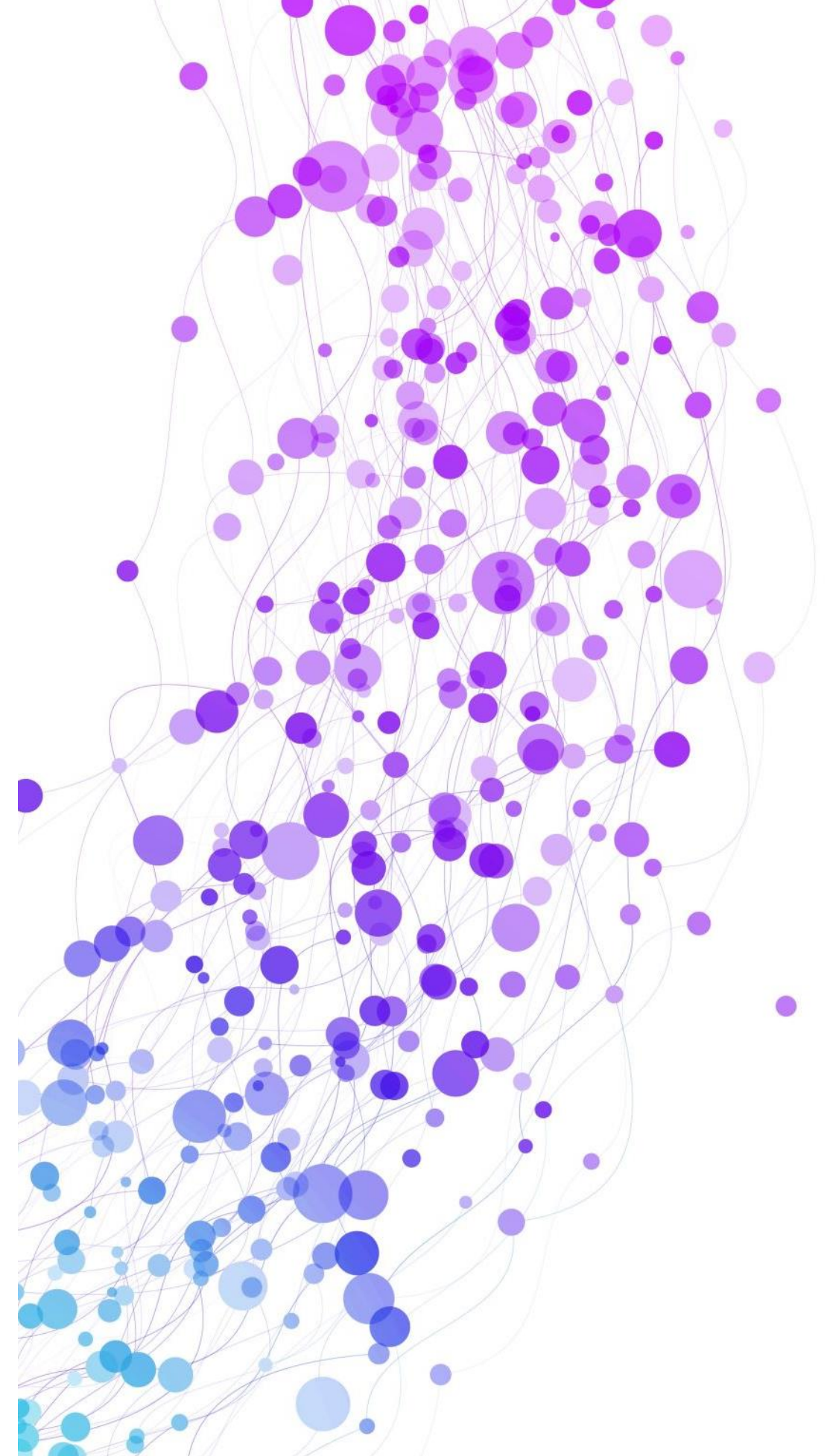
(1) Due to grants phasing out, vacant positions on hold over 90 days were modified for FY24 budget augmentation.

(2) Vacant positions on hold over 90 days were modified for FY24 budget augmentation

(3) Healthy Start grant allowed for an increase in FTE.

RECOMMENDATION

- Approval of the FY 2024 January budget augmentation as presented.
 - ❖ Petition #22-24
 1. Resolution #01-24 – General Fund
 2. Resolution #02-24 – Special Revenue Fund
 3. Resolution #03-24 – Capital Fund
- Copies to be submitted to Clark County and State of Nevada, pending further instructions.





QUESTION AND ANSWER



TO: SOUTHERN NEVADA DISTRICT BOARD OF HEALTH **DATE:** January 25, 2024

RE: Approval of the budget augmentation for Southern Nevada Health District for the fiscal year ending June 30, 2024.

PETITION #22-24

That the Southern Nevada District Board of Health *approve the budget augmentation for the fiscal year ending June 30, 2024 to meet the financial requirements of NRS 354.598005.*

PETITIONERS:

Fermin Leguen, MD, MPH, District Health Officer *FL*
Kim K. Saner, Deputy District Health Officer – Administration *KKS*
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, 2023 (FY2023) General Fund ending fund balance of \$9,068,268 (from adopted \$38,023,699 to actual is \$47,091,967) will provide additional available resources to the FY2023-2024 SNHD General Fund Budget.

The increase in total revenue sources (FY2024) in the General Fund budget of \$6,789,771 will provide additional resources to the FY2023-2024 SNHD General Fund Budget. FY2023-2024 appropriations also increased by \$14,493,431 from \$79,344,159 to \$93,837,590.

The increase in June 30, 2023 (FY2023) year end fund balance to the Grant Fund (Special Revenue) is \$47,684 (from adopted \$57,622 to actual \$105,306). The FY2024 total adopted budget revenue is \$80,066,207 and has been increased to \$89,756,832, an increase of \$9,690,625 to align with year-to-date actual amounts. FY2023-2024 appropriations increase from \$93,292,443 to \$96,721,598 to align with year-to-date actual amounts.



The increase in June 30, 2023 (FY2023) year end fund balance to the Capital Fund is \$1,232,926 (from adopted \$172,119 to actual \$1,405,045). The FY2024 total adopted budget revenue is \$40,000 and contains no change. FY2023-2024 appropriations increase from \$1,914,552 to \$1,984,600 to align with year-to-date actual amounts.

To complete the augmentation process, the attached Resolutions to Augment #01-24 for Southern Nevada Health District General Fund Budget, #02-24 for Southern Nevada Health District Grant (Special Revenue), and #03-24 for Southern Nevada Health District Capital Fund. Fund Budget for Fiscal Year Ending June 30, 2024 must be adopted. The Resolutions will be forwarded to the Nevada Department of Taxation after the adoption of the Resolutions to Augment is completed.

FUNDING:

Please see attached Resolutions #01-24 for Southern Nevada Health District General Fund Budget, #02-24 for Southern Nevada Health District Grant (Special Revenue), and #03-24 for Southern Nevada Health District Capital Fund Budget for Fiscal Year Ending June 30, 2024.



RESOLUTION #01-24

RESOLUTION TO AUGMENT THE 2023-2024 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 **\$132,772,049** on July 1, 2023; and

WHERE AS, the total available resources are now determined to be **\$148,630,088**.

WHEREAS, said additional unanticipated resources are as follows:

Southern Nevada Health District (General) Fund

Ending Fund as of 6/30/2023 (Increased)	\$9,068,268
Total Revenues Sources (Increased)	\$6,789,771

Total **\$15,858,039**

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 2023-2024 budget by appropriating **\$14,493,431** for use in the **Southern Nevada Health District (General) Fund**, thereby increasing its appropriations from **\$79,344,159** to **\$93,837,590**. 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 **25th of January 2024**.

AYES:

NAYS:

Absent:

By: _____

ATTEST: _____

REVENUES	FINAL BUDGET	REVISIONS	REVISED REVENUE RESOURCES
Licenses & Permits			
Business Licenses & Permits			
Business Licenses	26,774,822	98,757	26,873,579
Intergovernmental Revenues			
State Shared Revenues			
Other	34,088,562	-	34,088,562
Charges for Services			
Health			
Other	32,243,512	6,274,214	38,517,726
Miscellaneous			
Interest Earnings	732,938	-	732,938
Other	908,516	416,800	1,325,316
SUBTOTAL REVENUE ALL SOURCES	94,748,350	6,789,771	101,538,121
OTHER FINANCING SOURCES			
Operating Transfers in (Sch T)			
SUBTOTAL OTHER FINANCING SOURCES			
BEGINNING FUND BALANCE	38,023,699	9,068,268	47,091,967
TOTAL BEGINNING FUND BALANCE	38,023,699	9,068,268	47,091,967
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL AVAILABLE RESOURCES	132,772,049	15,858,039	148,630,088
EXPENDITURE BY FUNCTION AND ACTIVITY	FINAL BUDGET	REVISIONS	REVISED EXPENDITURES
Health			
Health District			
Salaries & Wages	45,177,991	(4,662,287)	40,515,704
Employee Benefits	20,001,546	1,354,704	21,356,250
Services & Suplies	13,431,684	17,813,514	31,245,198
Capital Outlay	732,938	(12,500)	720,438
SUBTOTAL EXPENDITURES	79,344,159	14,493,431	93,837,590
OTHER USES			
Contingency (not to exceed 3% of total expenditures)			
Operating Transfers			
To Fund 7060	2,000,000	-	2,000,000
To Fund 7090	13,226,236	(6,261,470)	6,964,766
SUBTOTAL OTHER USES	15,226,236	(6,261,470)	8,964,766
ENDING FUND BALANCE			
TOTAL ENDING FUND BALANCE	38,201,654	7,626,078	45,827,732
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL FUND COMMITMENTS AND FUND BALANCE	132,772,049	15,858,039	148,630,088

(Local Government)
Schedule B - 7050 Fund



RESOLUTION #02-24

RESOLUTION TO AUGMENT THE 2023-2024 BUDGET OF Southern Nevada Health District

WHEREAS, total resources of the **Southern Nevada Health District Grant (Special Revenue) Fund, Southern Nevada Health District** were budgeted to be **\$93,350,065** on July 1, 2023; and

WHERE AS, the total available resources are now determined to be **\$96,826,904**.

WHEREAS, said additional unanticipated resources are as follows:
Southern Nevada Health District Grant (Special Revenue) Fund

Ending Fund as of 6/30/2023 (Increased)	\$47,684
Total Revenues Sources (Increased)	\$3,429,155
Total	<u>\$3,476,839</u>

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

Now, therefore, it is hereby RESOLVED, that **Southern Nevada Health District** shall augment its 2023-2024 budget by appropriating **\$3,429,155** for use in the **Southern Nevada Health District Grant (Special Revenue) Fund**, thereby increasing its appropriations from **\$93,292,443** to **\$96,721,598**. 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 25th of January 2024.

AYES:

NAYS:

Absent:

By: _____

ATTEST: _____

REVENUES	FINAL BUDGET	REVISIONS	REVISED REVENUE RESOURCES
Intergovernmental Revenues			
Federal Grants			
Department of Agriculture	73,675	3,345	77,020
Department of Health & Human Services	72,086,315	8,430,559	80,516,874
Department of Homeland Security	573,839	(416,575)	157,264
Department of Justice		306,539	306,539
Environmental Protection Agency	390,498	(11,148)	379,350
State Grants			
Departement of Health & Human Services	523,067	(333,187)	189,880
Other Grants			
Clark County	4,200,230	39,789	4,240,019
City of Las Vegas	1,000,000	-	1,000,000
Other	1,218,583	1,671,303	2,889,886
SUBTOTAL REVENUE ALL SOURCES	80,066,207	9,690,625	89,756,832
OTHER FINANCING SOURCES			
Operating Transfers in (Sch T)			
From Fund 7050	13,226,236	(6,261,470)	6,964,766
SUBTOTAL OTHER FINANCING SOURCES	13,226,236	(6,261,470)	6,964,766
BEGINNING FUND BALANCE	57,622	47,684	105,306
TOTAL BEGINNING FUND BALANCE	57,622	47,684	105,306
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL AVAILABLE RESOURCES	93,350,065	3,476,839	96,826,904
EXPENDITURE BY FUNCTION AND ACTIVITY	FINAL BUDGET	REVISIONS	REVISED EXPENDITURES
Health			
Health District			
Salaries & Wages	23,214,215	591,050	23,805,265
Employee Benefits	10,300,780	1,041,407	11,342,187
Services & Supplies	52,399,587	1,461,816	53,861,403
Capital Outlay	7,377,861	334,882	7,712,743
SUBTOTAL EXPENDITURES	93,292,443	3,429,155	96,721,598
OTHER USES			
Contingency (not to exceed 3% of total expenditures)			
Operating Transfers			
SUBTOTAL OTHER USES			
ENDING FUND BALANCE	57,622	47,684	105,306
TOTAL ENDING FUND BALANCE	57,622	47,684	105,306
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL FUND COMMITMENTS AND FUND BALANCE	93,350,065	3,476,839	96,826,904

(Local Government)
Schedule B - 7090 Fund



RESOLUTION #03-24

RESOLUTION TO AUGMENT THE 2023-2024 BUDGET OF Southern Nevada Health District

WHEREAS, total resources of the **Southern Nevada Health District Capital Fund, Southern Nevada Health District** were budgeted to be **\$2,212,119** on July 1, 2023; and

WHERE AS, the total available resources are now determined to be **\$3,445,045**.

WHEREAS, said additional unanticipated resources are as follows:

Southern Nevada Health District Capital Fund

Ending Fund as of 6/30/2023 (Increased)	\$1,232,926
Total Revenues Sources (Increased)	\$0

Total **\$1,232,926**

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

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

2023-2024 budget by appropriating **\$70,048** for use in the **Southern Nevada Health District Capital Fund**, thereby increasing its appropriations from **\$1,914,552** to **\$1,984,600**. 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 25th of January 2024.

AYES:

NAYS:

Absent:

By: _____

ATTEST: _____

REVENUES	FINAL BUDGET	REVISIONS	REVISED REVENUE RESOURCES
Miscellaneous			
Interest Earnings	40,000	-	40,000
SUBTOTAL REVENUE ALL SOURCES	40,000	-	40,000
OTHER FINANCING SOURCES			
Operating Transfers in (Sch T)			
From Fund 7050	2,000,000	-	2,000,000
SUBTOTAL OTHER FINANCING SOURCES	2,000,000	-	2,000,000
BEGINNING FUND BALANCE			
Reserved			
Unreserved			
TOTAL BEGINNING FUND BALANCE	172,119	1,232,926	1,405,045
TOTAL AVAILABLE RESOURCES	2,212,119	1,232,926	3,445,045
EXPENDITURE BY FUNCTION AND ACTIVITY	FINAL BUDGET	REVISIONS	REVISED EXPENDITURES
Health			
Health District			
Services & Supplies			
Capital Outlay	1,914,552	70,048	1,984,600
SUBTOTAL EXPENDITURES	1,914,552	70,048	1,984,600
OTHER USES			
Contingency (not to exceed 3% of total expenditures)			
Operating Transfers			
SUBTOTAL OTHER USES	-		
ENDING FUND BALANCE			
TOTAL ENDING FUND BALANCE	297,567	1,162,878	1,460,445
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL FUND COMMITMENTS AND FUND BALANCE	2,212,119	1,232,926	3,445,045

(Local Government)
Schedule B - 7060 Fund