



FY 2023-2024 Budget Augmentation
(July 1, 2023 to June 30, 2024)

Finance Committee Meeting

June 24, 2024



BUDGET AUGMENTATION

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.

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.”

OVERVIEW

Staffing:

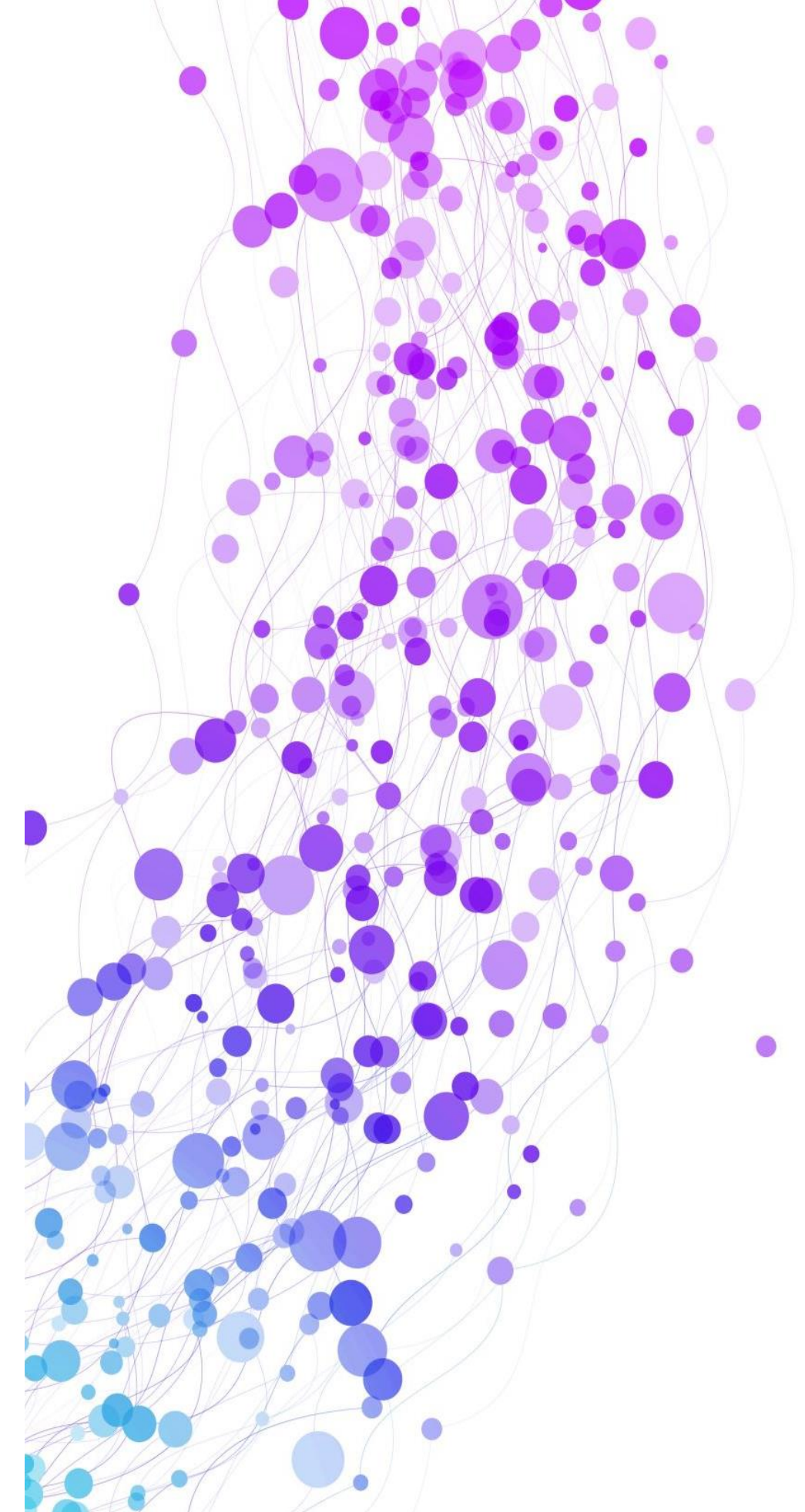
Staffing for FY24 is projected to remain the same as the January's augmentation at 865 FTE.

Funds:

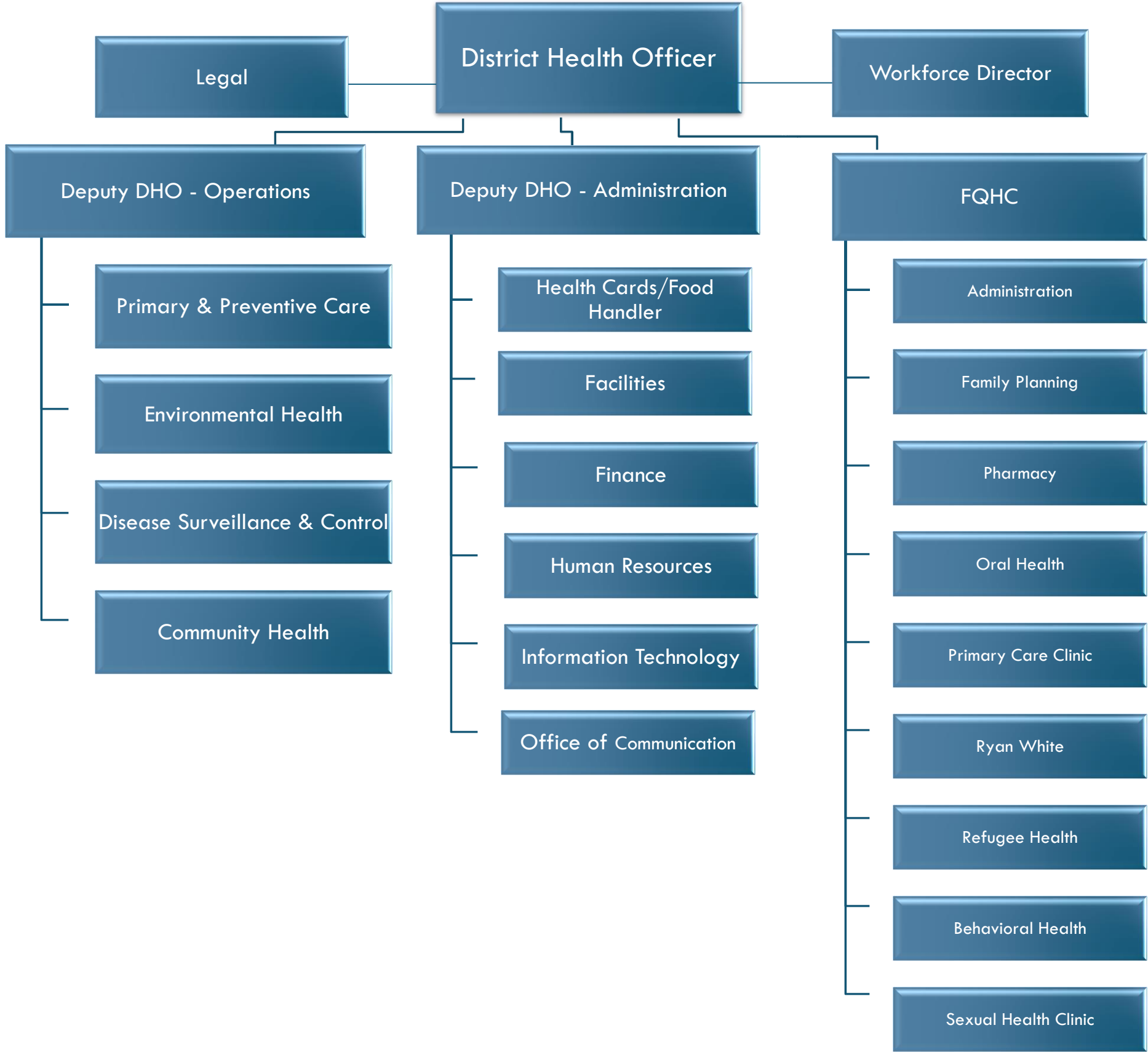
General Fund revenues is projected at **\$106.3 M** in **FY24 June augmented budget** an increase of **\$4.8 M** from **FY24 January augmented budget**.

- Increase in pharmacy and immunization activities

Special Revenue Fund (Grants) decreased to **\$68.4 M** in **FY24 June augmented budget** a decrease of **\$21.3 M** from **FY24 January augmented budget**.



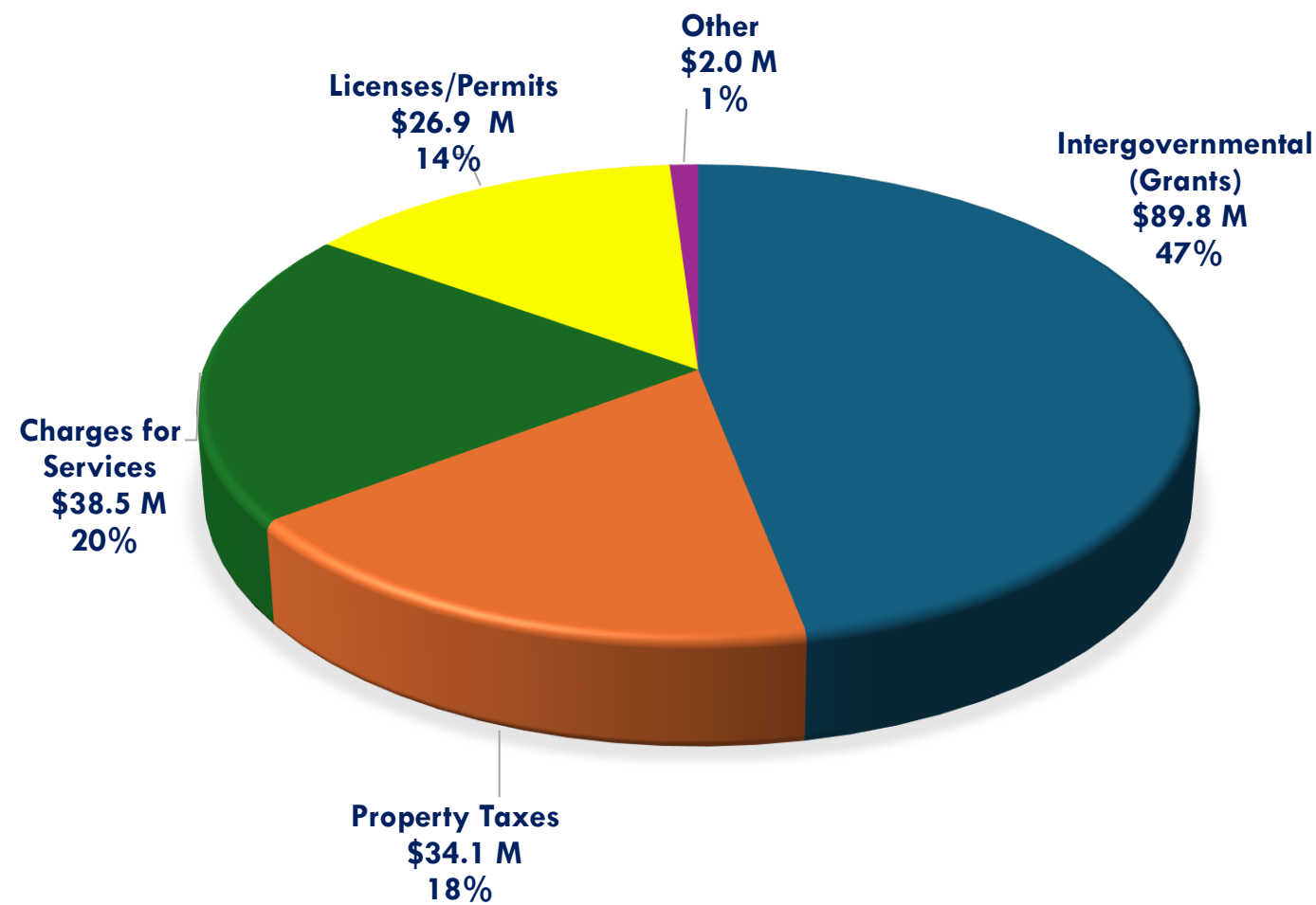
SNHD ORGANIZATION CHART



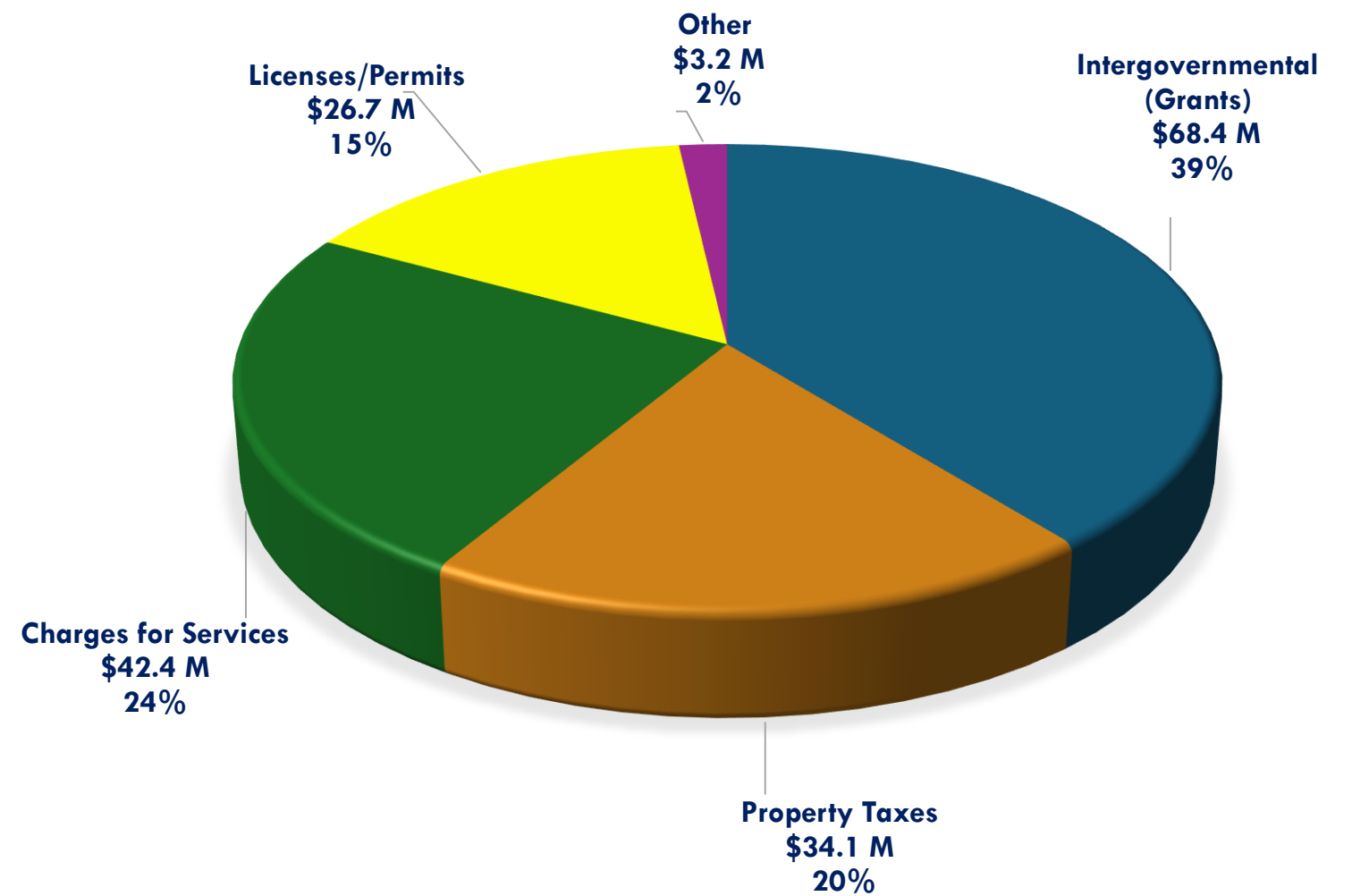
REVENUES

COMBINED GF & SRF REVENUES BY SOURCE – comparison

FY2024 Augmented Budget
Revenue (January)
\$191.3 M



FY2024 Augmented Budget
Revenue (June)
\$174.8 M



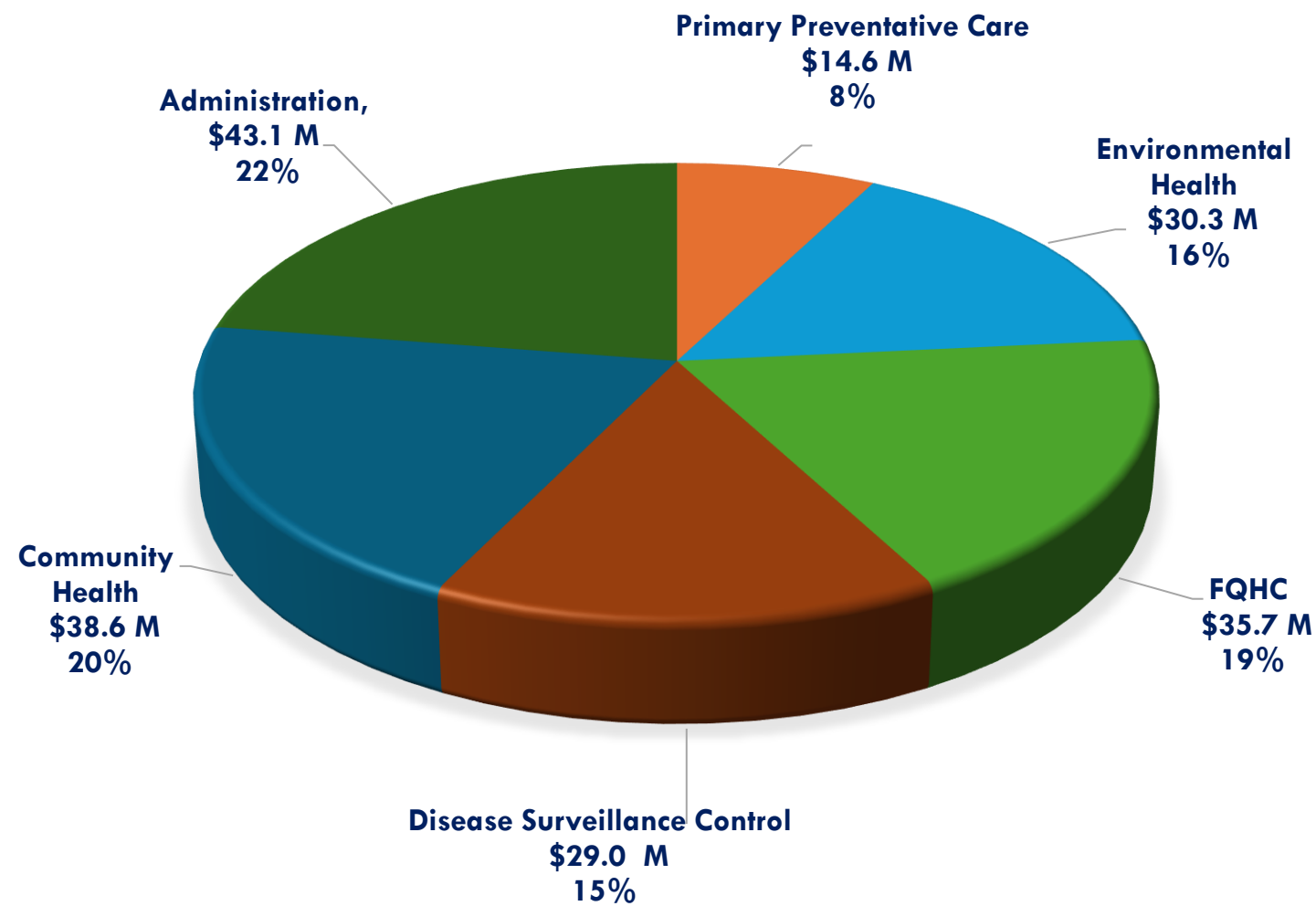
% Percentages are based on total revenue.

**Does not include Transfers In

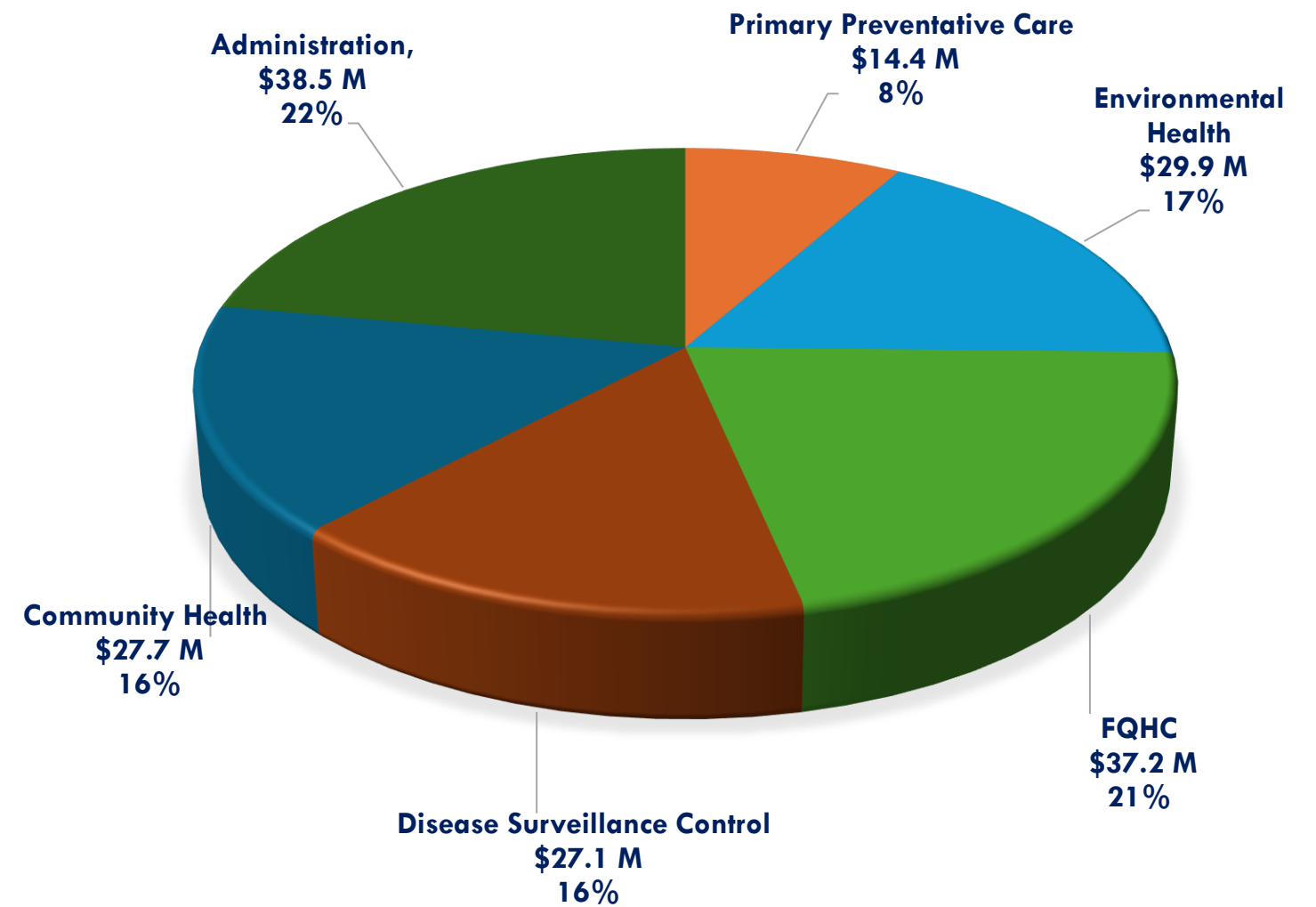
REVENUES

COMBINED REVENUES BY DIVISION – comparison

FY2024 Augmentation Budget
Revenues (January)
\$191.3 M



FY2024 Augmentation Budget
Revenues (June)
\$174.8 M



% Percentages are based on total revenue.

**Does not include Transfers In

REVENUES

GENERAL & GRANTS FUND



Special Revenue Funds for FY24 is projected at \$68.4 M, a \$21.3 M decrease from \$89.8 M, due to anticipated decline in grant spending in addition to budgeted carryover spending in FY25 . Examples: ELC COVID, COVID Health Disparities, Lab Expansion.



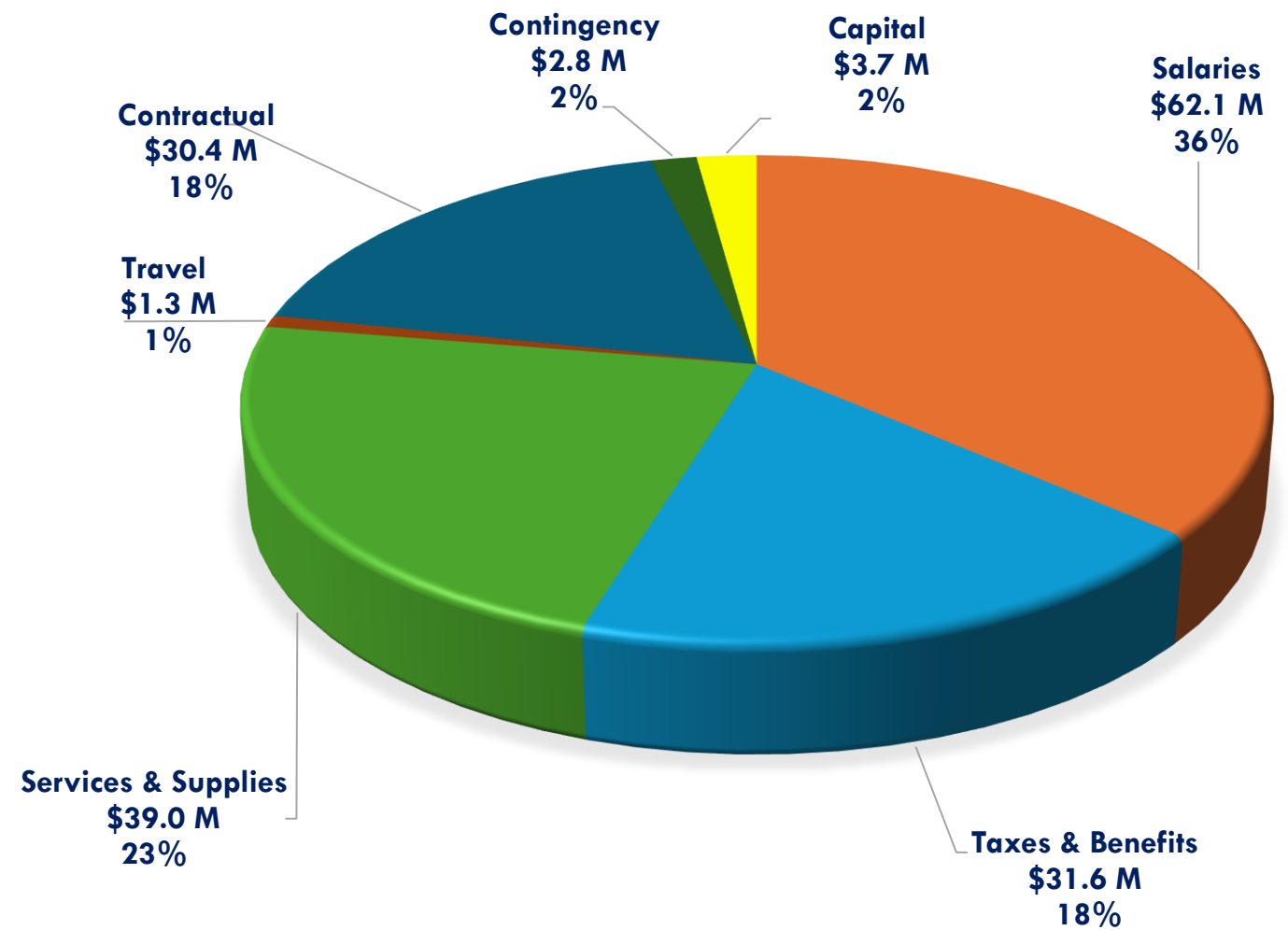
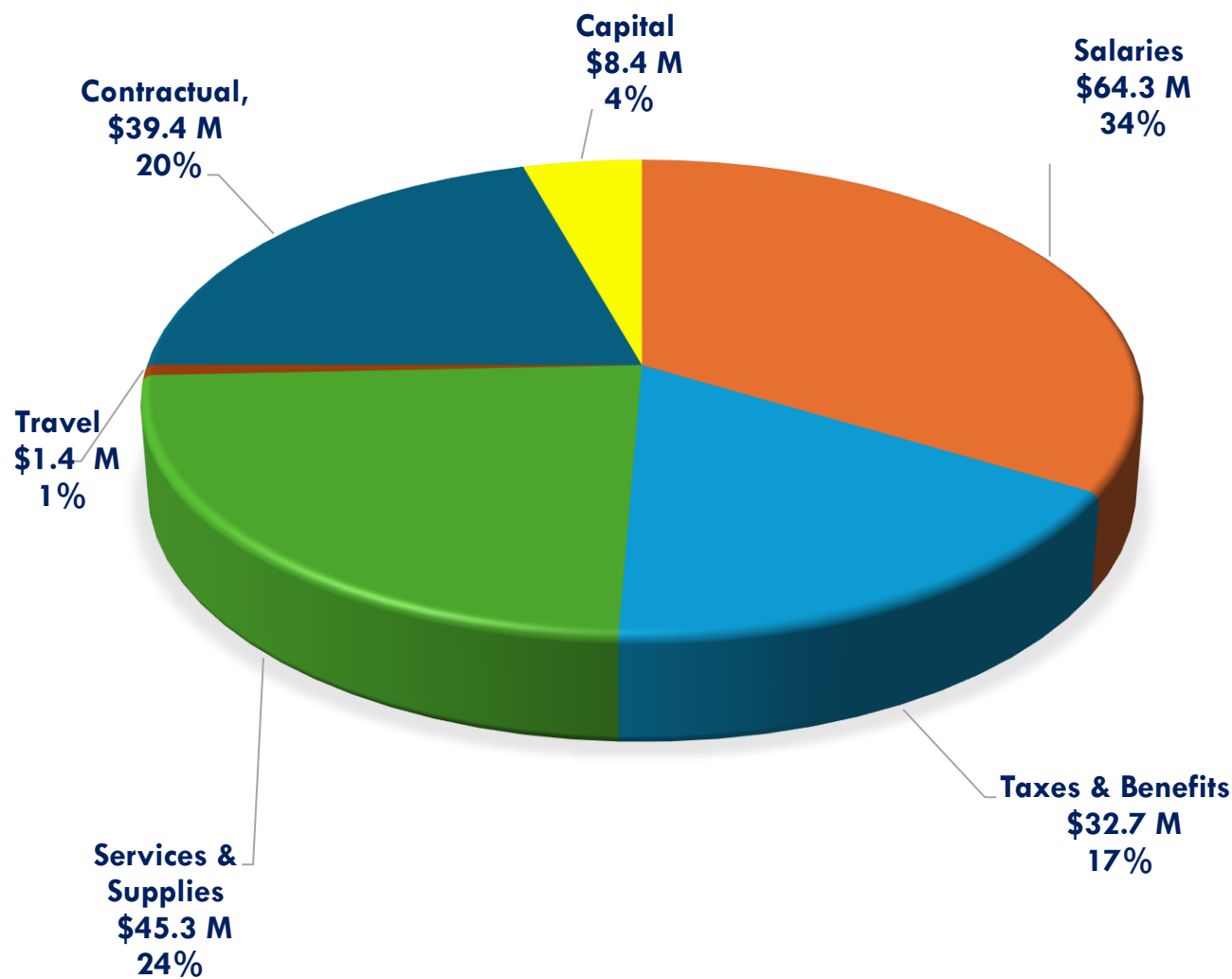
General Funds Revenue increased from \$101.5 M to \$106.3 M, a \$4.8 M increase, due to increase in pharmacy medication and immunization revenue.

EXPENDITURES

COMBINED EXPENSES BY SOURCE – comparison

**FY2024 Augmented Budget
Expense (January)
\$191.5 M**

**FY2024 Augmented Budget
Expense (June)
\$170.9 M**



\$ Amounts are based on total expense.

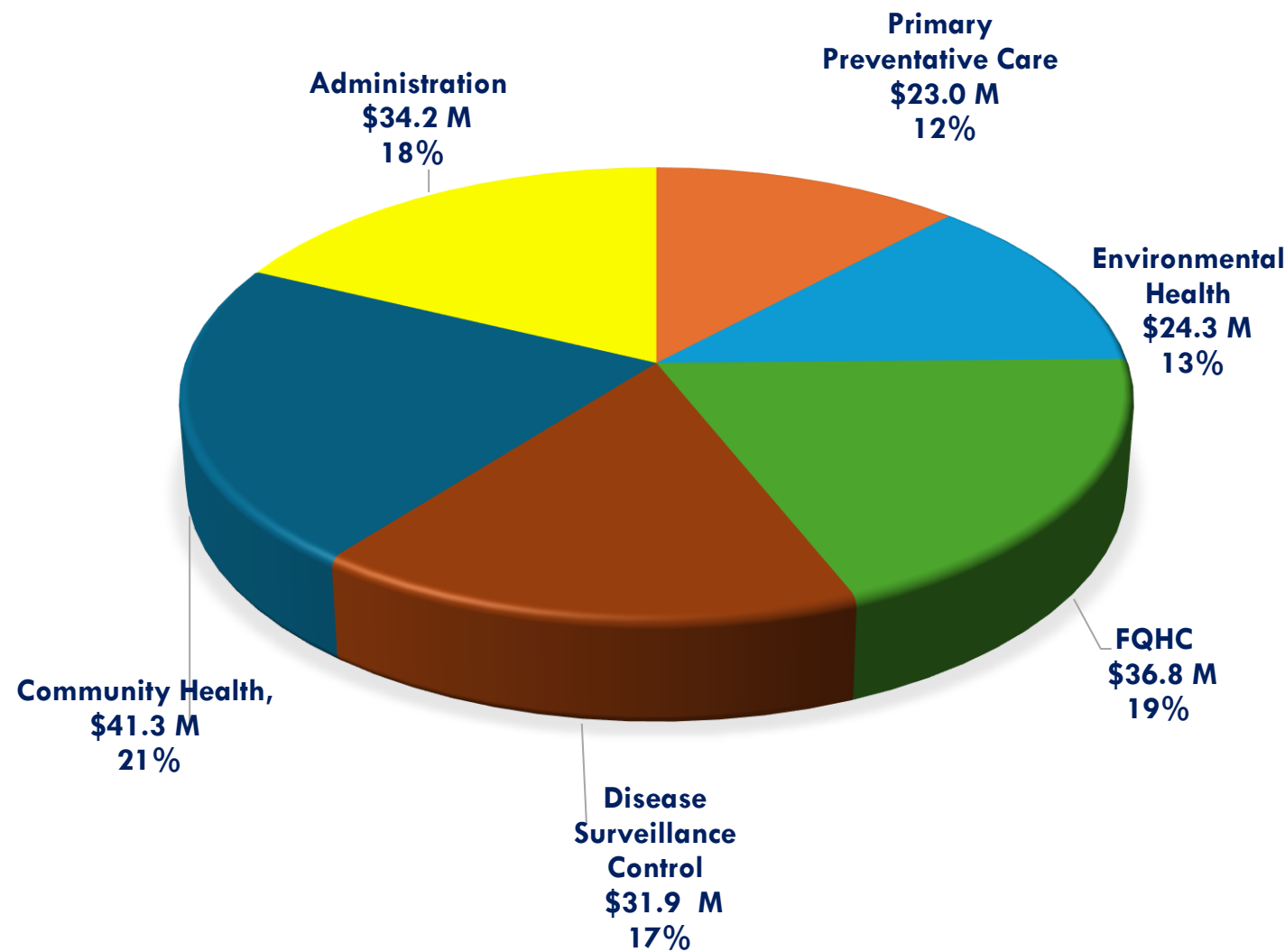
**Does not include Transfers between GF and SRF .

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

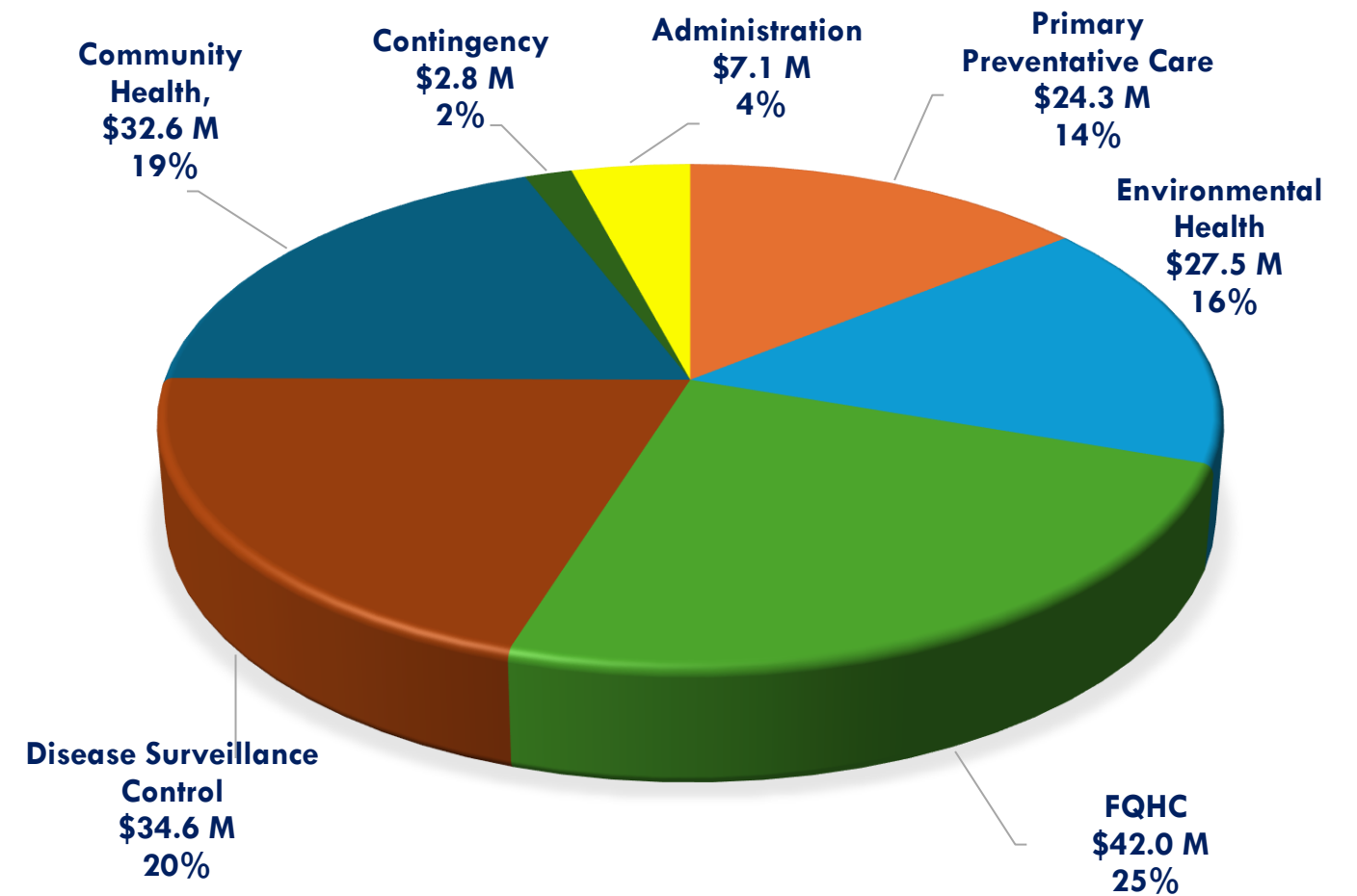
EXPENDITURES

COMBINED EXPENSES BY DIVISION – comparison

FY2024 Augmented Budget
Expense (January)
\$191.5 M



FY2024 Augmented Budget
Expense (June)
\$170.9 M



\$ Amounts are based on total expense.

**Does not include Transfers between GF and SRF.

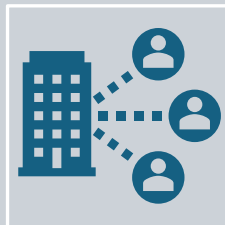
**Does not include Transfers Out to Capital of \$2M.

EXPENDITURES

GENERAL FUND HIGHLIGHTS



General Fund employee salaries and benefits decreased from \$61.8 M to \$61.4 M, a reduction of \$400k, attributed to savings from vacant positions throughout the fiscal year.



Contractual services are expected to decrease from \$9.8 M to \$ \$9.4 M, a \$400k decrease, driven by cost savings and expense reductions.



Pharmacy medication supply increased from \$17.6 M to \$21.8 M, a \$4.2 M increase, in response to heightened customer and patient demand.

EXPENDITURES

GRANTS FUND HIGHLIGHTS



Special Revenue Fund expenses decreased from \$96.7 M to \$73.4 M, reflecting a \$23.3 M decrease, primarily due to anticipated reduction in grant spending and projects rolling over to FY25 . Examples include ELC Enhancing Detection, COVID Health Disparities, Lab Expansion.



ELC Enhancing Detection reagent and laboratory supplies decreased from \$11.8 M to \$1.4 M, a \$10.4 M reduction, attributed to decline in Covid testing as the pandemic subsided.



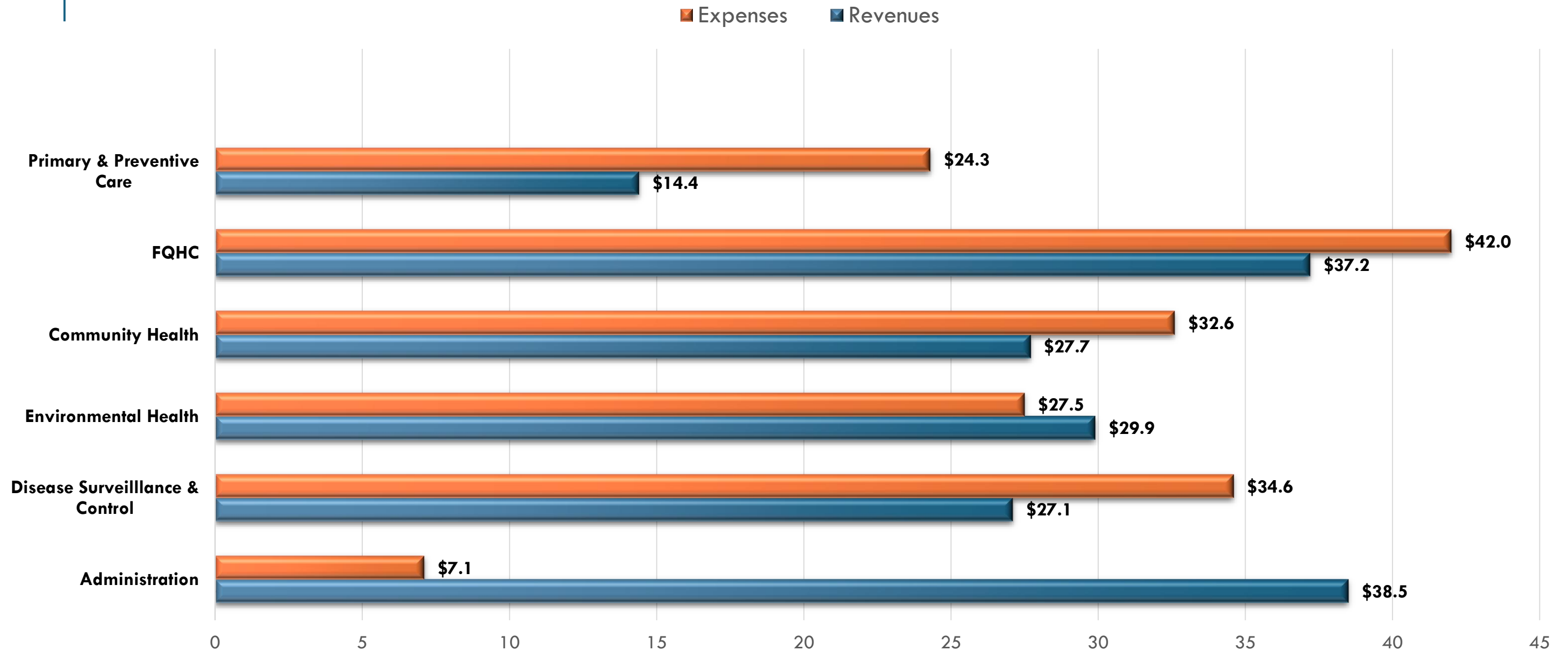
Covid Health Disparities Informatics and Office of Communications expenses decreased from \$5.4 M to \$1.6 M, a \$3.8 M due to reduced contractual services.



Lab Expansion decreased from \$6.5 M to \$1.1 M, a \$5.4 M decrease due to project activities rolling into FY25.

REVENUES VS. EXPENDITURES

COMBINED FUNDS BY DIVISION



PERSONNEL

Southern Nevada Health District FY24 FTE Count

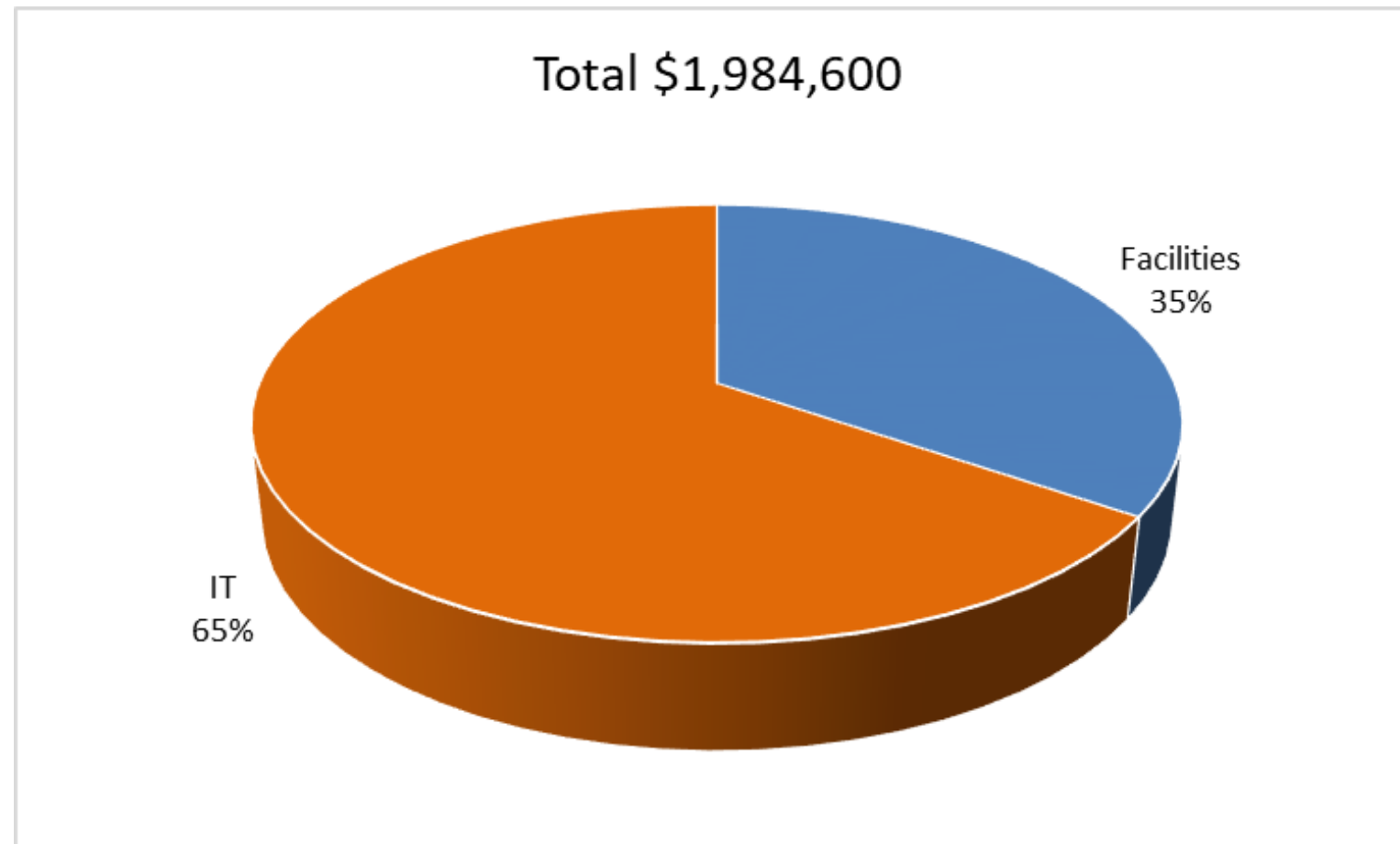
Division	2022/2023 ACTUAL	2023/2024 ADOPTED	2023/2024 AMENDED (JAN)	2023/2024 AMENDED (JUN)	FTE Change FY24 JAN v FY24 JUN
Primary & Preventive Care ⁽¹⁾	138.15	110.00	125.00	126.00	1.00
Environmental Health	189.75	194.00	196.00	196.00	0.00
FQHC ⁽¹⁾	86.90	123.30	118.00	120.00	2.00
Disease Surveillance & Control ⁽²⁾	170.65	155.25	135.00	132.00	-3.00
Community Health	108.70	126.00	126.00	126.00	0.00
Administration	158.85	164.50	165.00	165.00	0.00
Total:	853.00	873.05	865.00	865.00	0.00

(1) Grant extensions allowed for the addition of FTE.

(2) Due to the conclusion of grant in FY25, vacant positions will not be filled.

CAPITAL FUND

FY 2024 Capital Projects



Facilities

Improvements	686,600.00
Total:	<u>686,600.00</u>

IT

Computer Hardware	255,000.00
Equipment	<u>1,043,000.00</u>
Total:	<u>1,298,000.00</u>

GENERAL FUND

Two Fiscal Year Activity

General Fund	FY23 Actual	FY24 Amended (JAN)	FY24 Amended (JUN)
Beginning Fund Balance	36,886,107	47,091,967	47,091,967
Revenues	90,298,608	101,538,121	106,296,717
Expenditures	(65,647,297)	(93,837,586)	(94,732,490)
Revenue Less Expenditures	24,651,311	7,700,535	11,564,227
Contingency for Assigned Fund Balance	-	-	(2,841,975)
Transfers Out	(14,445,451)	(8,964,766)	(6,978,366)
Change in Fund Balance	10,205,860	(1,264,231)	1,743,886
Ending Fund Balance	47,091,967	45,827,736	48,835,853

SPECIAL REVENUE FUND

Two Fiscal Year Activity

Special Revenue	FY23 Actual	FY24 Amended (JAN)	FY24 Amended (JUN)
Beginning Fund Balance	57,622	105,306	105,306
Revenues	86,699,577	96,721,598	73,422,792
Expenditures	86,651,893	96,721,598	73,422,792
Change in Fund Balance	47,684	-	-
Ending Fund Balance	105,306	105,306	105,306

BOND RESERVE FUND

Two Fiscal Year Activity

Bond Reserve Fund	FY23 Actual	FY24 Amended (JAN)	FY24 Amended (JUN)
Beginning Fund Balance	3,008,500	3,024,524	3,044,524
Revenues	16,024	20,000	20,000
Expenditures	-	-	-
Change in Fund Balance	16,024	20,000	20,000
Ending Fund Balance	3,024,524	3,044,524	3,044,524

INTERNAL SERVICE FUND

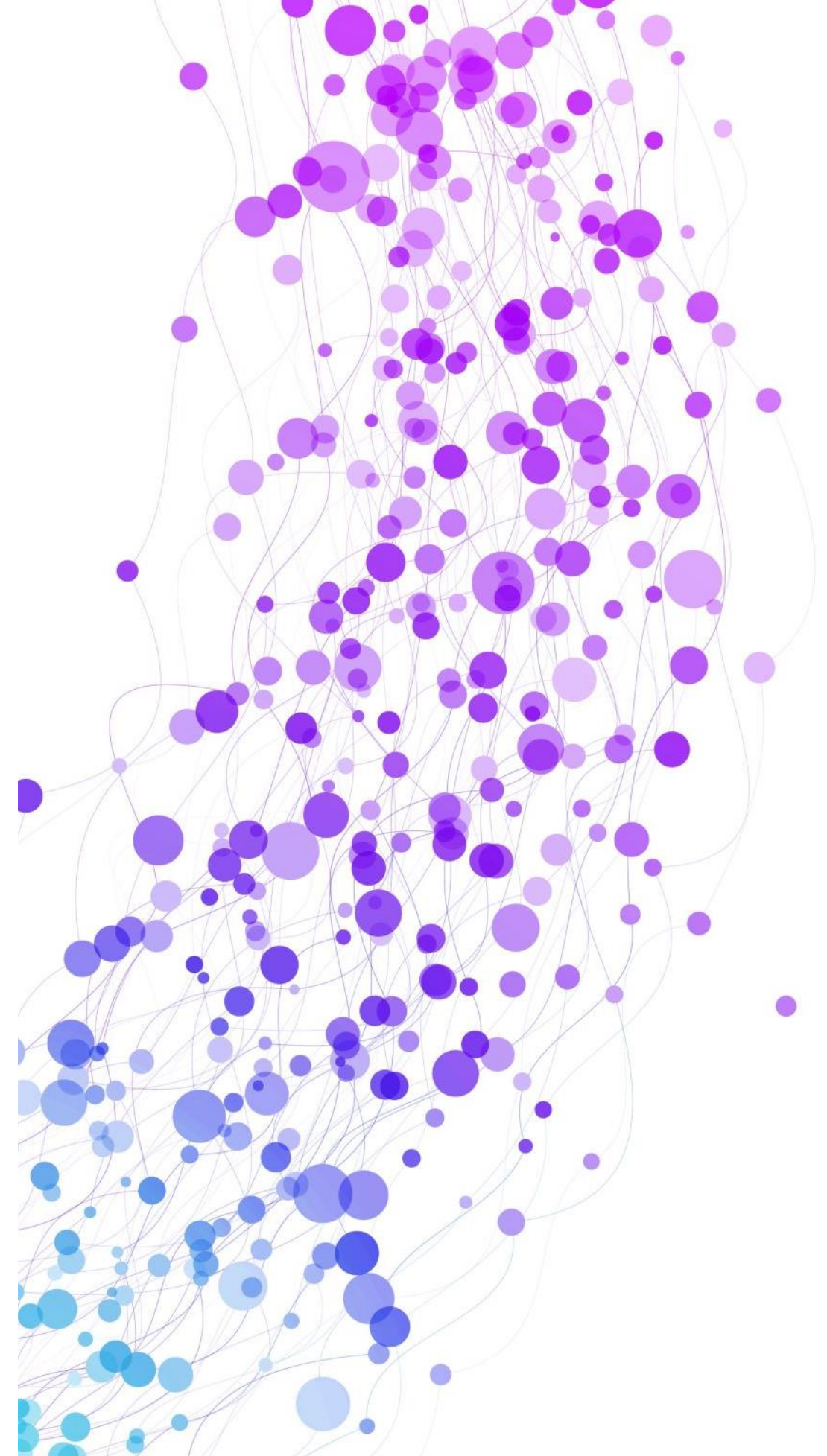
Two Fiscal Year Activity

Internal Service Fund	FY23 Actual	FY24 Amended (JAN)	FY24 Amended (JUN)
Beginning Fund Balance	86,122	86,550	88,550
Revenues	1,003	5,000	5,000
Expenditures	575	3,000	3,000
Change in Fund Balance	428	2,000	2,000
Ending Fund Balance	86,550	88,550	88,550

RECOMMENDATION

- Approval of the FY 2024 June budget augmentation as presented.
 - ❖ Petition #39-24
 1. Resolution #04-24 – General Fund
 2. Resolution #05-24 – Special Revenue Fund

- Copies to be submitted to Clark County and State of Nevada, pending further instructions.





QUESTION AND ANSWER



FY 2024 Budget Augmentation

Finance Committee Meeting

June 24, 2024



TO: SOUTHERN NEVADA DISTRICT BOARD OF HEALTH DATE: June 27, 2024

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

PETITION #39-24

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*
Kim K. Saner, *Deputy District Health Officer – Administration*
Donnie Whitaker, CPA, *Chief Financial Officer*

DISCUSSION:

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

The increase in total revenue sources (FY2024) in the General Fund budget of \$4,758,596 will provide additional resources to the FY2023-2024 SNHD General Fund Budget. FY2023-2024 appropriations increased by \$894,900 from \$93,837,590 to \$94,732,490.

The projected FY2024 total Grant Fund budget revenue was \$89,756,832 and has been decreased to \$68,444,426, a decrease of \$21,312,406 to align with year-to-date actual amounts. FY2023-2024 appropriations decreased by \$23,298,806 from \$96,721,598 to \$73,422,792 to align with year-to-date actual amounts.

To complete the augmentation process, the attached Resolutions to Augment #04-24 for Southern Nevada Health District General Fund Budget and #05-24 for Southern Nevada Health District Grant (Special Revenue). 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 #04-24 for Southern Nevada Health District General Fund Budget and #05-24 for Southern Nevada Health District Grant (Special Revenue) for Fiscal Year Ending June 30, 2024.



RESOLUTION #04-24

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 **\$148,630,088** on July 1, 2023; and

WHERE AS, the total available resources are now determined to be **\$153,388,684**.

WHEREAS, said additional unanticipated resources are as follows:

Southern Nevada Health District (General) Fund

Ending Fund as of 6/30/2023	\$0
Total Revenues Sources (Increased)	\$4,758,596
Total	<u>\$4,758,596</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 2023-2024 budget by appropriating **\$894,900** for use in the **Southern Nevada Health District (General) Fund**, thereby increasing its appropriations from **\$93,837,590** to **\$94,732,490**. 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 27th of June 2024.

AYES:

NAYS:

Absent:

By: _____

ATTEST: _____



RESOLUTION #05-24

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 **\$96,826,904** on July 1, 2023; and

WHERE AS, the total available resources are now determined to be **\$73,528,098**.

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

Total Revenues Sources (decrease) (\$23,298,806)

Total **(\$23,298,806)**

WHEREAS, there is a need to apply these decrease in 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 **(\$23,298,806)** for use in the **Southern Nevada Health District Grant (Special Revenue) Fund**, thereby decreasing its appropriations from **\$96,721,598** to **\$73,422,792**. 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 27th of June 2024.

AYES:

NAYS:

Absent:

By: _____

ATTEST: _____

REVENUES	FINAL BUDGET	REVISIONS	REVISED REVENUE RESOURCES
Licenses & Permits			
Business Licenses & Permits			
Business Licenses	26,873,579	(200,523)	26,673,056
Intergovernmental Revenues			
State Shared Revenues			
Other	34,088,562	-	34,088,562
Charges for Services			
Health			
Other	38,517,726	3,858,439	42,376,165
Miscellaneous			
Interest Earnings	732,938	518,476	1,251,414
Other	1,325,316	582,204	1,907,520
SUBTOTAL REVENUE ALL SOURCES	101,538,121	4,758,596	106,296,717
OTHER FINANCING SOURCES			
Operating Transfers in (Sch T)			
SUBTOTAL OTHER FINANCING SOURCES			
BEGINNING FUND BALANCE	47,091,967	-	47,091,967
TOTAL BEGINNING FUND BALANCE	47,091,967	-	47,091,967
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL AVAILABLE RESOURCES	148,630,088	4,758,596	153,388,684
EXPENDITURE BY FUNCTION AND ACTIVITY	FINAL BUDGET	REVISIONS	REVISED EXPENDITURES
Health			
Health District			
Salaries & Wages	40,515,704	(151,960)	40,363,744
Employee Benefits	21,356,250	(282,171)	21,074,079
Services & Supplies	31,245,198	1,475,720	32,720,918
Capital Outlay	720,438	(146,688)	573,750
SUBTOTAL EXPENDITURES	93,837,590	894,900	94,732,490
OTHER USES			
Contingency (not to exceed 3% of total expenditures)	-		2,841,975
Operating Transfers			
To Fund 7060	2,000,000	-	2,000,000
To Fund 7090	6,964,766	(1,986,400)	4,978,366
SUBTOTAL OTHER USES	8,964,766	(1,986,400)	9,820,341
ENDING FUND BALANCE			
TOTAL ENDING FUND BALANCE	45,827,732	5,850,096	48,835,853
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL FUND COMMITMENTS AND FUND BALANCE	148,630,088	4,758,596	153,388,684

(Local Government)
Schedule B - 7050 Fund

REVENUES	FINAL BUDGET	REVISIONS	REVISED REVENUE RESOURCES
Intergovernmental Revenues			
Federal Grants			
Department of Agriculture	77,020	(49,719)	27,301
Department of Health & Human Services	80,516,874	(17,515,349)	63,001,524
Department of Homeland Security	157,264	(40,507)	116,757
Department of Justice	306,539	29,866	336,404
Environmental Protection Agency	379,350	(75,371)	303,979
State Grants			
Departement of Health & Human Services	189,880	646,620	836,500
Other Grants			
Clark County	4,240,019	(4,014,340)	225,679
City of Las Vegas	1,000,000	100,000	1,100,000
Other	2,889,886	(393,605)	2,496,281
SUBTOTAL REVENUE ALL SOURCES	89,756,832	(21,312,406)	68,444,426
OTHER FINANCING SOURCES			
Operating Transfers in (Sch T)			
From Fund 7050	6,964,766	(1,986,400)	4,978,366
SUBTOTAL OTHER FINANCING SOURCES	6,964,766	(1,986,400)	4,978,366
BEGINNING FUND BALANCE	105,306	-	105,306
TOTAL BEGINNING FUND BALANCE	105,306	-	105,306
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL AVAILABLE RESOURCES	96,826,904	(23,298,806)	73,528,098
EXPENDITURE BY FUNCTION AND ACTIVITY	FINAL BUDGET	REVISIONS	REVISED EXPENDITURES
Health			
Health District			
Salaries & Wages	23,805,265	(2,048,689)	21,756,576
Employee Benefits	11,342,187	(866,454)	10,475,733
Services & Supplies	53,861,403	(15,792,706)	38,068,697
Capital Outlay	7,712,743	(4,590,957)	3,121,786
SUBTOTAL EXPENDITURES	96,721,598	(23,298,806)	73,422,792
OTHER USES			
Contingency (not to exceed 3% of total expenditures)			
Operating Transfers			
SUBTOTAL OTHER USES			
ENDING FUND BALANCE	105,306	-	105,306
TOTAL ENDING FUND BALANCE	105,306	-	105,306
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL FUND COMMITMENTS AND FUND BALANCE	96,826,904	(23,298,806)	73,528,098

(Local Government)
Schedule B - 7090 Fund

