



MINUTES

SOUTHERN NEVADA DISTRICT BOARD OF HEALTH FINANCE COMMITTEE MEETING

June 24, 2024 – 1:00 p.m.

Meeting was conducted via Webex Webinar

MEMBERS PRESENT: Scott Nielson – Chair – At-Large Member, Gaming
Scott Black – Mayor Pro Tempore, City of North Las Vegas
Bobbette Bond – At-Large Member, Regulated Business/Industry
Marilyn Kirkpatrick – Commissioner, Clark County

ABSENT: Nancy Brune – Council Member, City of Las Vegas

ALSO PRESENT: N/A
(In Audience)

LEGAL COUNSEL: Heather Anderson-Fintak, General Counsel

EXECUTIVE SECRETARY: Fermin Leguen, MD, MPH, District Health Officer (*absent*)

STAFF: Emily Anelli, Jonna Arqueros, Sean Beckham, Jonathan Contreras, Andria Cordovez Mulet, Cassius Lockett, Julie Maldonado, Anil Mangla, Luann Province, Alexis Romero, Kim Saner, Chris Saxton, Randy Smith, Renee Trujillo, DJ Whitaker, Edward Wynder

I. CALL TO ORDER AND ROLL CALL

Chair Nielson called the Finance Committee Meeting to order at 1:04 p.m. Andria Cordovez Mulet, Executive Assistant, administered the roll call and confirmed a quorum. Ms. Cordovez Mulet provided clear and complete instructions for members of the general public to call in to the meeting to provide public comment, including a telephone number and access code.

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 24, 2024 MEETING AGENDA *(for possible action)*

A motion was made by Member Black, seconded by Member Bond, and carried unanimously to approve the June 24, 2024 Agenda as presented.

V. CONSENT AGENDA

1. APPROVE MINUTES/FINANCE COMMITTEE MEETING: March 24, 2024 *(for possible action)*

A motion was made by Member Kirkpatrick, seconded by Member Black, and carried unanimously to approve the June 24, 2024 Consent Agenda as presented.

VI. REPORT / DISCUSSION / ACTION

1. Receive and Discuss Clark County's Fiscal Year 2025 Budget Pages for SNHD's Schedules B for Funds 7050, 7060, 7070, 7090, and Schedules F-1 & F-2 for Fund 7620 and Approve Recommendations to the Southern Nevada District Board of Health on June 27, 2024; direct staff accordingly or take other action as deemed necessary *(for possible action)*

Donnie (DJ) Whitaker, Chief Financial Officer, advised that Clark County increased the property tax revenue allocated to the Health District, which revised the Fiscal Year 2025 Budget that was previously approved by the Board, to \$37,651,176. Ms. Whitaker advised that Clark County requested that the revision be presented to the Board for approval. Further to an inquiry, Ms. Whitaker advised that the increase would be the ending fund balance and no other changes would be made at this time.

A motion was made by Member Black, seconded by Member Bond, and carried unanimously to accept the Clark County's Fiscal Year 2025 Budget Pages for SNHD's Schedules B for Funds 7050, 7060, 7070, 7090, and Schedules F-1 & F-2 for Fund 7620, as presented, and recommend acceptance of same to the Southern Nevada District Board of Health at its meeting on June 27, 2024.

2. Receive and Discuss the FY2024 Budget Augmentation and Approve Recommendations to the Southern Nevada District Board of Health on June 27, 2024; direct staff accordingly or take other action as deemed necessary *(for possible action)*

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

- General Fund: Increase the appropriation of the General Fund by \$894,900, from \$93,837,590 to \$94,732,490
- Grant Fund, Special Revenue: Decrease the Grant Fund (Special Revenue) by \$23,298,806, from \$96,721,598 to \$73,422,792

Member Bond requested, at a future meeting, a graph showing the increase in utilization for the pharmacy and vaccines.

Further to an inquiry from Member Kirkpatrick, Ms. Whitaker advised that there was a reduction in the supplies for the lab as COVID-19 testing has decreased.

Member Kirkpatrick made a comment that the Health District was moving towards where it was pre-COVID-19, however, with the expansion of the lab, the Health District would be ready for a future pandemic.

Further to an inquiry from Member Kirkpatrick, Ms. Whitaker confirmed that this budget augmentation was the last one for the FY24 budget and there would likely be 1-2 budget augmentations to the FY25 budget within the next year.

A motion was made by Member Kirkpatrick, seconded by Member Black, and carried unanimously to accept the Petition #39-24 related to the Budget Augmentation to the Southern Nevada Health District (i) General Fund (Resolution #04-24) and (ii) Grant Fund (Special Revenue) (Resolution #05-24) Budget for the Fiscal Year Ending June 30, 2024, as presented, to meet the mandatory financial requirements of NRS 354.598005, and recommend acceptance of same to the Southern Nevada District Board of Health at its meeting on June 27, 2024.

3. Receive and Discuss the Financial Report, as of March 31, 2024; direct staff accordingly or take other action as deemed necessary *(for possible action)*

Ms. Whitaker presented the Financial Report, as of March 31, 2024, related to the Combined Funds, General Fund and Special Revenue Fund.

A motion was made by Member Kirkpatrick, seconded by Member Bond and carried unanimously to accept the Financial Report, as of March 31, 2024, as presented, and forward same to the Southern Nevada District Board of Health, as an informational item, at its meeting on June 27, 2024.

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 2:00 p.m.

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



AGENDA

SOUTHERN NEVADA DISTRICT BOARD OF HEALTH

FINANCE COMMITTEE

June 24, 2024 – 1:00 P.M.

Meeting will be conducted via Webex

NOTICE

WebEx address for attendees:

<https://snhd.webex.com/snhd/j.php?MTID=m1d4d731eac504e3e93031fd30388b19e>

To call into the meeting, dial (415) 655-0001 and enter Access Code: [2559 183 6558](https://snhd.webex.com/snhd/j.php?MTID=m1d4d731eac504e3e93031fd30388b19e)

For other governmental agencies using video conferencing capability, the Video Address is:

25591836558@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.

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.

- **By telephone:** Call (415) 655-0001 and enter access code 2559 183 6558. To provide public comment over the telephone, please press *3 during the comment period and wait to be called on.

IV. ADOPTION OF THE JUNE 24, 2024 AGENDA *(for possible action)*

V. CONSENT AGENDA: Items for action to be considered by the Southern Nevada District Board of Health which may be enacted by one motion. Any item may be discussed separately per Board Member request before action. Any exceptions to the Consent Agenda must be stated prior to approval.

1. **APPROVE MINUTES/FINANCE COMMITTEE MEETING:** March 25, 2024 *(for possible action)*

VI. REPORT / DISCUSSION / ACTION

1. **Receive and Discuss Clark County’s Fiscal Year 2025 Budget Pages for SNHD’s Schedules B for Funds 7050, 7060, 7070, 7090, and Schedules F-1 & F-2 for Fund 7620 and Approve Recommendations to the Southern Nevada District Board of Health on June 27, 2024;** direct staff accordingly or take other action as deemed necessary *(for possible action)*
2. **Receive and Discuss the FY2024 Budget Augmentation and Approve Recommendations to the Southern Nevada District Board of Health on June 27, 2024;** direct staff accordingly or take other action as deemed necessary *(for possible action)*
3. **Receive and Discuss the Financial Report, as of March 31, 2024;** 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. **See above for instructions for submitting public comment.**

VIII. ADJOURNMENT

NOTE: Disabled members of the public who require special accommodations or assistance at the meeting are requested to notify the Administration Office 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 the Administration Office at 280 S. Decatur Blvd., Las Vegas, NV 89107 or (702) 759-1201.



MINUTES

SOUTHERN NEVADA DISTRICT BOARD OF HEALTH FINANCE COMMITTEE MEETING

March 25, 2024 – 2:00 p.m.

Meeting was conducted via Webex Webinar

MEMBERS PRESENT: Scott Nielson – Chair – At-Large Member, Gaming
Scott Black – Mayor Pro Tempore, City of North Las Vegas
Bobbette Bond – At-Large Member, Regulated Business/Industry
Nancy Brune – Council Member, City of Las Vegas (*Call-in User 2*)
Marilyn Kirkpatrick – Commissioner, Clark County

ABSENT: N/A

ALSO PRESENT: Pattie Gallo, Bernard Sands
(In Audience)

LEGAL COUNSEL: Heather Anderson-Fintak, General Counsel

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

STAFF: Jonna Arqueros, Sean Beckham, Tawana Bellamy, Todd Bleak, Victoria Burris, Jonathan Contreras, Andria Cordovez Mulet, Cassius Lockett, Jonas Maratita, Brian Northam, Luann Province, Alexis Romero, Kim Saner, Chris Saxton, Karla Shoup, Randy Smith, Greg Tordjman, Renee Trujillo, Donnie Whitaker, Edward Wynder, Lourdes Yapjoco

I. CALL TO ORDER AND ROLL CALL

Chair Nielson called the Finance Committee Meeting to order a 2:05 p.m. Andria Cordovez Mulet, Executive Assistant, administered the roll call and confirmed a quorum. Ms. Cordovez Mulet provided clear and complete instructions for members of the general public to call in to the meeting to provide public comment, including a telephone number and access code.

II. PLEDGE OF ALLEGIANCE

Member Bond joined the meeting at 2:06 p.m.

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 MARCH 25, 2024 MEETING AGENDA *(for possible action)*

A motion was made by Member Black, seconded by Member Brune, and carried unanimously to approve the March 25, 2024 Agenda as presented.

V. CONSENT AGENDA

- 1. APPROVE MINUTES/FINANCE COMMITTEE MEETING:** November 15, 2023 *(for possible action)*

A motion was made by Member Black, seconded by Member Brune, and carried unanimously to approve the March 25, 2024 Consent Agenda as presented.

VI. REPORT / DISCUSSION / ACTION

- 1. Receive and Discuss the SNHD Clinical Master Fee Schedule and Approve Recommendations to the Southern Nevada District Board of Health on March 28, 2024;** direct staff accordingly or take other action as deemed necessary *(for possible action)*

Member Kirkpatrick joined the meeting at 2:11 p.m.

Donnie (DJ) Whitaker, Chief Financial Officer, presented the proposed updates to the Clinical Master Fee Schedule.

Further to an inquiry from Member Bond, Ms. Whitaker introduced Donna Buss, Revenue Cycle Manager, as the subject matter expert related to billing and fees. Ms. Buss advised that the Physician Fee Report 2024 was developed by Context Healthcare, specifically for the Health District, based on fees, demographics, and the Main Facility zip code from the community.

Dr. Leguen advised that the Fee Schedule presented was utilized to charge insurance companies, it was not for uninsured individuals. Uninsured individuals are not impacted by the Fee Schedule but would benefit from the Sliding Fee Discount Schedule, which was the next presentation. Dr. Leguen advised that the Health District's main goal was the patient perspective. Dr. Leguen reiterated that the Fee Schedule was established to ensure that the Health District's fees are closest to the local community indicators, as presented in the Physician Fee Report.

Ms. Buss advised that many of the items in the Fee Schedule were brought up to the 50th percentile last year; this year the recommendation was that all items be brought up to the 50th percentile.

Further to an inquiry from Member Bond regarding the use of bill charges as opposed to the actual amount that was paid, Dr. Leguen advised that a fee schedule for services must be established to allow for a bill to be sent to an insurance company. Member Bond indicated that bill charges were being used to establish the fee schedule and not what providers were paid for services. Member Bond further indicated that the fee schedule should be based on

what was actually being paid to the providers for their services. Dr. Leguen stated that the concept of a fee schedule was to try to recover for the services provided, which was universally used in all health care facilities.

Further to an inquiry from Member Kirkpatrick, Ms. Buss advised that the Physician Fee Report has been used by the Health District since 2021. Further, Ms. Buss advised that the billing staff review the amounts received from insurance companies.

A motion was made by Member Black, seconded by Member Kirkpatrick and carried by a vote of 4-0-1 to accept the Clinical Master Fee Schedule Updates, as presented, and recommend approval of same to the Southern Nevada District Board of Health at its meeting on March 28, 2024.

<u>AYES</u>	<u>NAYS</u>	<u>ABSTAIN</u>
1. Black		1. Bond
2. Brune		
3. Kirkpatrick		
4. Nielson		

2. Receive and Discuss the SNHD Federal Poverty Level (FPL) guidelines and Approve Recommendations to the Southern Nevada District Board of Health on March 28, 2024; direct staff accordingly or take other action as deemed necessary *(for possible action)*

Randy Smith, Chief Executive Officer – FQHC, presented the updates to the Federal Poverty Level (FPL) guidelines, which are published by the Department of Health and Human Services and updated to account for the previous year’s increases. Mr. Smith advised that in 2024 there was an increase of 4.1% to the Consumer Price Index (CPI) from 2022 and 2023, and the FPL are adjusted accordingly.

A motion was made by Member Kirkpatrick, seconded by Member Brune and carried unanimously to accept the Update Federal Poverty Level Guidelines, as presented, and recommend acceptance of same to the Southern Nevada District Board of Health at its meeting on March 28, 2024.

3. Receive and Discuss the SNHD Clinical Sliding Fee Schedules and Approve Recommendations to the Southern Nevada District Board of Health on March 28, 2024; direct staff accordingly or take other action as deemed necessary *(for possible action)*

Mr. Smith provided the Clinical Sliding Fee Schedules and advised that offering a Sliding Fee Schedule for qualifying patients was a requirement for HHS, HRSA and various other pass-through grants. Mr. Smith outlined the HRSA requirements related to billing and collections.

Further to an inquiry from Member Kirkpatrick, Mr. Smith confirmed that patients were not sent to collections for outstanding invoices and that any outstanding invoices were written off after 12 months. Mr. Smith reiterated that all patients were seen regardless of their ability to pay. Mr. Smith advised that the Health District had Eligibility Workers to screen for Medicaid eligibility and to assist individuals submitting an application.

Mr. Smith proceeded to outline the Clinical Sliding Fee Schedules, which only had a recommendation to remove the Sexual Health Clinic Follow-up Fee category.

A motion was made by Member Kirkpatrick, seconded by Member Brune and carried unanimously to accept the SNHD Clinical Sliding Fee Schedules, as presented, and recommend approval of same to the Southern Nevada District Board of Health at its meeting on March 28, 2024.

4. Receive and Discuss the FY2025 Budget and Approve Recommendations to the Southern Nevada District Board of Health on March 28, 2024; direct staff accordingly or take other action as deemed necessary *(for possible action)*

Ms. Whitaker presented the FY2025 Budget, which begins on July 1, 2024 and ends on June 30, 2025, with the following highlights:

Highlights

- Staffing is projected to increase to 866.5FTE, compared to 865 FTE.
- General Fund revenues project at \$106.9M, an increase of \$5.4M from FY24 augmented budget.
- Special Revenue Fund (Grants) decreases to \$64.2M, a decrease of \$25.6M from FY24 augmented budget.
 - SB118 funding is expected to start in FY25, total of \$10.95M; an estimated \$6.1M is anticipated to be utilized in FY25.
- Lab Expansion Project is currently underway is expected to continue in FY25 with \$4.1M carryover budget.

Revenues – General & Grants Fund

- Property tax revenue is expected at \$36.6M, an increase of \$2.5M or 7.4% compared to FY2024.
- General Fund Revenue increased from \$101.5M to \$106.9M, a \$5.4M or 5.3% increase from FY2024.
- Special Revenue Funds decreased from \$89.8M to \$64.2M due to the conclusion of grants, examples, state's grant that covered the initial Environmental Health Increase, COVID-19 Disaster Relief, and COVID-19 Vaccine.

Expenditures – General Fund

- General Fund employee salaries and benefits for FY2025 total \$68.6M an increase of \$6.9M to 11% from FY2024. FY2025 budget includes a full year of expense for vacant positions that were partially accounted for in the FY2024 augmented budget.
- Additional personnel needed to support Environmental Health and the transition of positions back to General Fund from grant funding contributed to the increase in salaries and benefits along with conversion of Grant Funded FTEs to General Fund.
- Pharmacy Medical Supplies increase from \$17.6M to \$20.2M, an increase of \$2.6M or 15% which has a revenue offset account.

Further to an inquiry from Chair Nielson, Ms. Whitaker advised that the presented budget did not include any salary, COLA, or merit increases.

Expenditures – Grant Fund

- Special Revenue Funds expenses decreased from \$96.8 M to \$69.6 M due to the conclusion of grants. Examples: state’s grant that covered the initial Environmental Health Increase, COVID-19 Disaster Relief, and COVID-19 Vaccine.
- SB118 total new revenue is estimated at \$6.0 M in FY25. Anticipated FTE total is 13.5 positions (6 new) with estimated salaries and benefits of \$1.4M.
- PHI Grant estimated revenue total in FY25 is \$6.7M. Anticipated FTE total is 50 positions with estimated salaries & benefits of \$5.7M.

Ms. Whitaker further reviewed the:

- Expenditures and Revenues vs. Expenditures by Division
- Personnel by Division, comparing FY2023, FY2024 and FY2025
- Capital Fund
- General Fund – Three Fiscal Year Activity – General Fund, Special Revenue Fund, Bond Reserve Fund and Internal Service Fund

A motion was made by Member Bond, seconded by Member Black and carried unanimously to accept the FY2025 Budget, as presented, and recommend approval of same to the Southern Nevada District Board of Health at its meeting on March 28, 2024.

5. Receive and Discuss the Financial Report, as of December 31, 2023, and Approve Recommendations to the Southern Nevada District Board of Health on March 28, 2024; direct staff accordingly or take other action as deemed necessary (*for possible action*)

Ms. Whitaker presented the Financial Report, as of December 31, 2024, related to the Combined Funds, General Fund and Special Revenue Fund.

Member Kirkpatrick left the meeting at 4:07 p.m. and did not return.

A motion was made by Member Black, seconded by Member Brune and carried unanimously to accept the Financial Report, as of January 31, 2024, as presented, and forward same to the Southern Nevada District Board of Health at its meeting on March 28, 2024.

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 4:10 p.m.

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



together**for**better

memorandum

To: D.J. Whitaker, Southern Nevada Health District
From: Jennifer Green, Director of Budget and Financial Planning
Subject: Fiscal Year 2025 Budget Pages
Date: May 16, 2024

To assure that the budget information forwarded to the Budget Office is accurately presented in the Final Budget document, the **Health District's Schedules B for Funds 7050, 7060, 7070, 7090, and Schedules F-1 & F-2 for fund 7620** are attached for your review and approval.

If you agree with the information presented on the attached, please sign and date below and return a pdf of this signed memo and the attached budget page to me by **Noon, Monday, May 20, 2024**.

If you do not agree with the information presented on the attached, please mark your changes on the attached pages and PDF the information to me. The changes will be made to the schedules and resent back to you for final review.

Note, there is a property tax revision that is different from the Final Budget currently approved by the governing board that will be presented to the Board of Health at a future meeting.

Kim Saner

Signature

5/20/2024

Date

Kim K Saner Deputy District Health Officer- Admin

Print Name and Title

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Licenses & Permits				
Business Licenses & Permits				
Business Licenses	23,557,537	26,873,579	27,802,255	27,802,255
Intergovernmental Revenues				
State Shared Revenues				
Other	31,630,078	34,088,562	37,658,060	37,651,176
Charges for Services				
Health				
Other	28,940,004	38,517,726	39,943,686	39,943,686
Miscellaneous				
Interest Earnings	554,290	732,938	669,772	669,772
Other	4,411,099	1,325,316	1,889,388	1,889,388
Subtotal	4,965,389	2,058,254	2,559,160	2,559,160
Subtotal Revenues	89,093,008	101,538,121	107,963,161	107,956,277
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Leases Issued	564,309			
Subscriptions	641,291			
BEGINNING FUND BALANCE	36,886,107	47,091,967	45,827,732	45,827,732
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	36,886,107	47,091,967	45,827,732	45,827,732
TOTAL AVAILABLE RESOURCES	127,184,715	148,630,088	153,790,893	153,784,009

Clark County
(Local Government)

SCHEDULE B

Fund 7050
Southern Nevada Health District

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Health				
Health District				
Salaries & Wages	37,411,264	40,515,704	45,815,313	46,412,030
Employee Benefits	15,214,363	21,356,250	22,012,578	22,521,269
Services & Supplies	10,317,763	31,245,198	31,311,576	32,163,852
Capital Outlay	1,676,006	720,438		688,800
Principal	746,242			
Interest	281,659		6,126,385	
Subtotal Expenditures	65,647,297	93,837,590	105,265,852	101,785,951
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Reserves				3,000,000
Operating Transfers Out (Schedule T)				
To Fund 7060 (SNHD Capital Improvement)		2,000,000	1,000,000	2,000,000
To Fund 7090 (SNHD Grant)	14,445,451	6,964,766	5,360,407	5,530,735
Subtotal	14,445,451	8,964,766	6,360,407	10,530,735
ENDING FUND BALANCE	47,091,967	45,827,732	42,164,634	41,467,323
TOTAL FUND COMMITMENTS AND FUND BALANCE	127,184,715	148,630,088	153,790,893	153,784,009

Clark County
(Local Government)

SCHEDULE B

Fund 7050
Southern Nevada Health District

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	38,446	40,000	70,000	70,000
Subtotal Revenues	38,446	40,000	70,000	70,000
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 7050 (Southern Nevada Health District)		2,000,000	1,000,000	2,000,000
BEGINNING FUND BALANCE	1,874,552	1,405,045	1,460,445	1,460,445
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	1,874,552	1,405,045	1,460,445	1,460,445
TOTAL AVAILABLE RESOURCES	1,912,998	3,445,045	2,530,445	3,530,445
EXPENDITURES				
Health				
Health District				
Capital Outlay	507,953	1,984,600	1,800,575	1,800,575
Subtotal Expenditures	507,953	1,984,600	1,800,575	1,800,575
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,405,045	1,460,445	729,870	1,729,870
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,912,998	3,445,045	2,530,445	3,530,445

Clark County
(Local Government)

SCHEDULE B

Fund 7060
Southern Nevada Health District Capital Improvement

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	16,024	20,000	30,000	30,000
Subtotal Revenues	16,024	20,000	30,000	30,000
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	3,008,500	3,024,524	3,044,524	3,044,524
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	3,008,500	3,024,524	3,044,524	3,044,524
TOTAL AVAILABLE RESOURCES	3,024,524	3,044,524	3,074,524	3,074,524
EXPENDITURES				
Health				
Health District				
Subtotal Expenditures	0	0	0	0
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	3,024,524	3,044,524	3,074,524	3,074,524
TOTAL FUND COMMITMENTS AND FUND BALANCE	3,024,524	3,044,524	3,074,524	3,074,524

Clark County
(Local Government)

SCHEDULE B

Fund 7070
Southern Nevada Health District Bond Reserve

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
Department of Agriculture	90,133	77,020		
Department of Health & Human Services	64,575,755	80,516,874	48,189,355	49,262,176
Department of Homeland Security	111,952	157,264	138,361	138,361
Department of Justice	25,340	306,539	448,479	448,479
Environmental Protection Agency	362,500	379,350	365,559	365,559
State Grants				
Department of Health & Human Services	152,647	189,880	7,723,479	6,245,338
Other Grants				
Clark County	3,617,253	4,240,019	4,616,746	4,421,746
City of Las Vegas	853,121	1,000,000	800,000	800,000
Other	2,465,425	2,889,886	2,468,706	2,468,706
Subtotal Revenues	72,254,126	89,756,832	64,750,685	64,150,365
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 7050 (Southern Nevada Health District)	14,445,451	6,964,766	5,360,407	5,530,735
BEGINNING FUND BALANCE	57,622	105,306	105,306	105,306
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	57,622	105,306	105,306	105,306
TOTAL AVAILABLE RESOURCES	86,757,199	96,826,904	70,216,398	69,786,406
EXPENDITURES				
Health				
Health District				
Salaries & Wages	22,869,797	23,805,265	20,624,041	20,427,843
Employee Benefits	9,316,464	11,342,187	9,707,191	9,615,389
Services & Supplies	52,383,623	53,861,403	8,180,685	28,758,460
Capital Outlay	1,965,720	7,712,743	31,599,175	10,879,408
Principal	106,352			
Interest	9,937			
Subtotal Expenditures	86,651,893	96,721,598	70,111,092	69,681,100
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	105,306	105,306	105,306	105,306
TOTAL FUND COMMITMENTS AND FUND BALANCE	86,757,199	96,826,904	70,216,398	69,786,406

Clark County
(Local Government)

SCHEDULE B

Fund 7090
Southern Nevada Health District Grant

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Total Operating Revenue	0	0	0	0
OPERATING EXPENSE				
Health				
Services & Supplies	575	3,000	500	500
Depreciation/Amortization				
Total Operating Expense	575	3,000	500	500
Operating Income or (Loss)	(575)	(3,000)	(500)	(500)
NONOPERATING REVENUES				
Interest Earnings	1,003	5,000	1,500	1,500
Total Nonoperating Revenues	1,003	5,000	1,500	1,500
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
Net Income (Loss) before				
Operating Transfers	428	2,000	1,000	1,000
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	428	2,000	1,000	1,000

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 7620
Southern Nevada Health District - Proprietary Fund

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash paid for services & supplies	(575)	(3,000)	(500)	(500)
a. Net cash provided by (or used for) operating activities	(575)	(3,000)	(500)	(500)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	1,003	5,000	1,500	1,500
d. Net cash provided by (or used in) investing activities	1,003	5,000	1,500	1,500
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	428	2,000	1,000	1,000
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	86,122	86,550	88,550	88,550
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	86,550	88,550	89,550	89,550

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 7620
Southern Nevada Health District - Proprietary Fund



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:

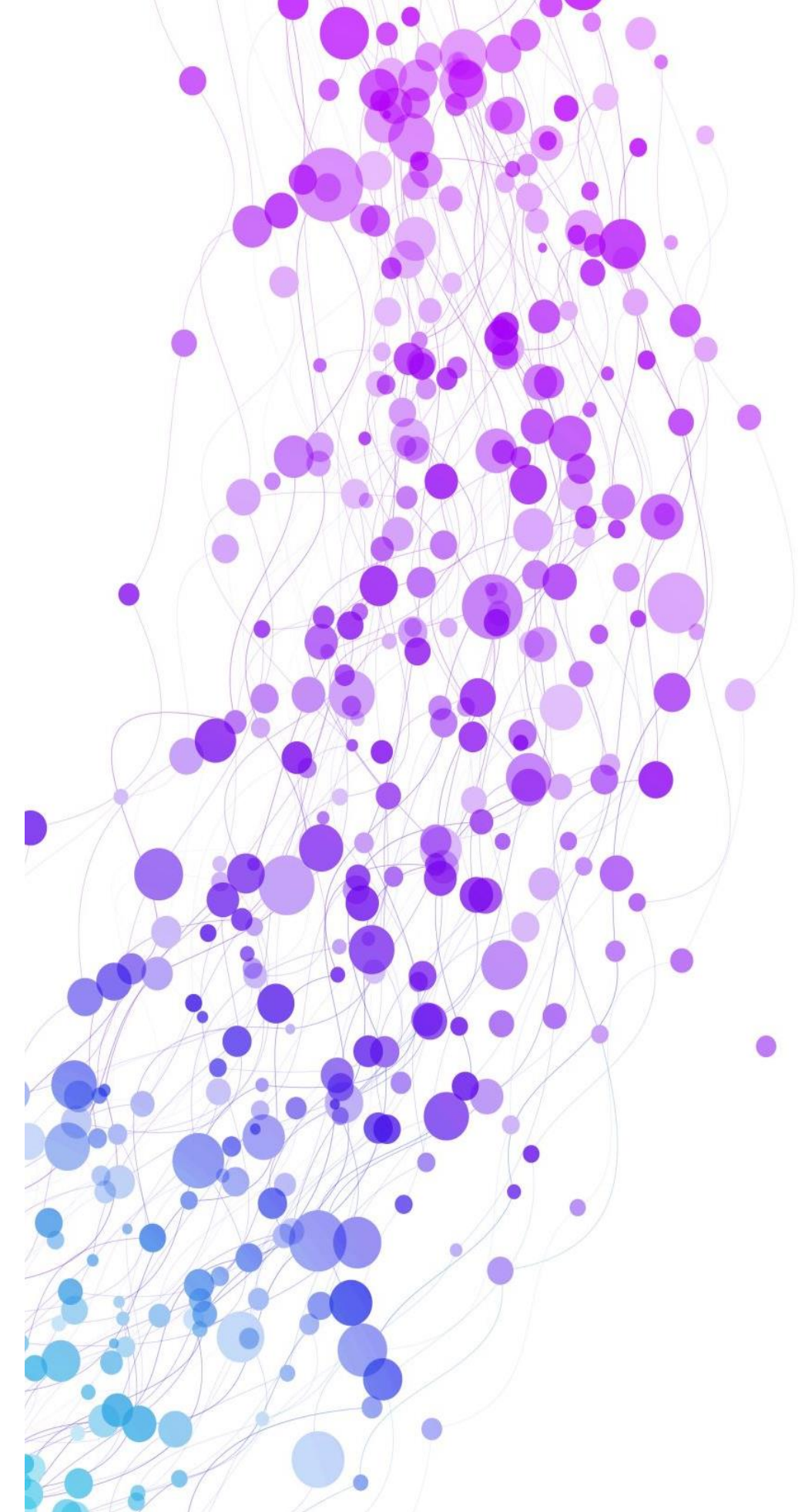
Staffing for FY24 is projected to remain the same as the January's augmentation at 865 FTE.

Funds:

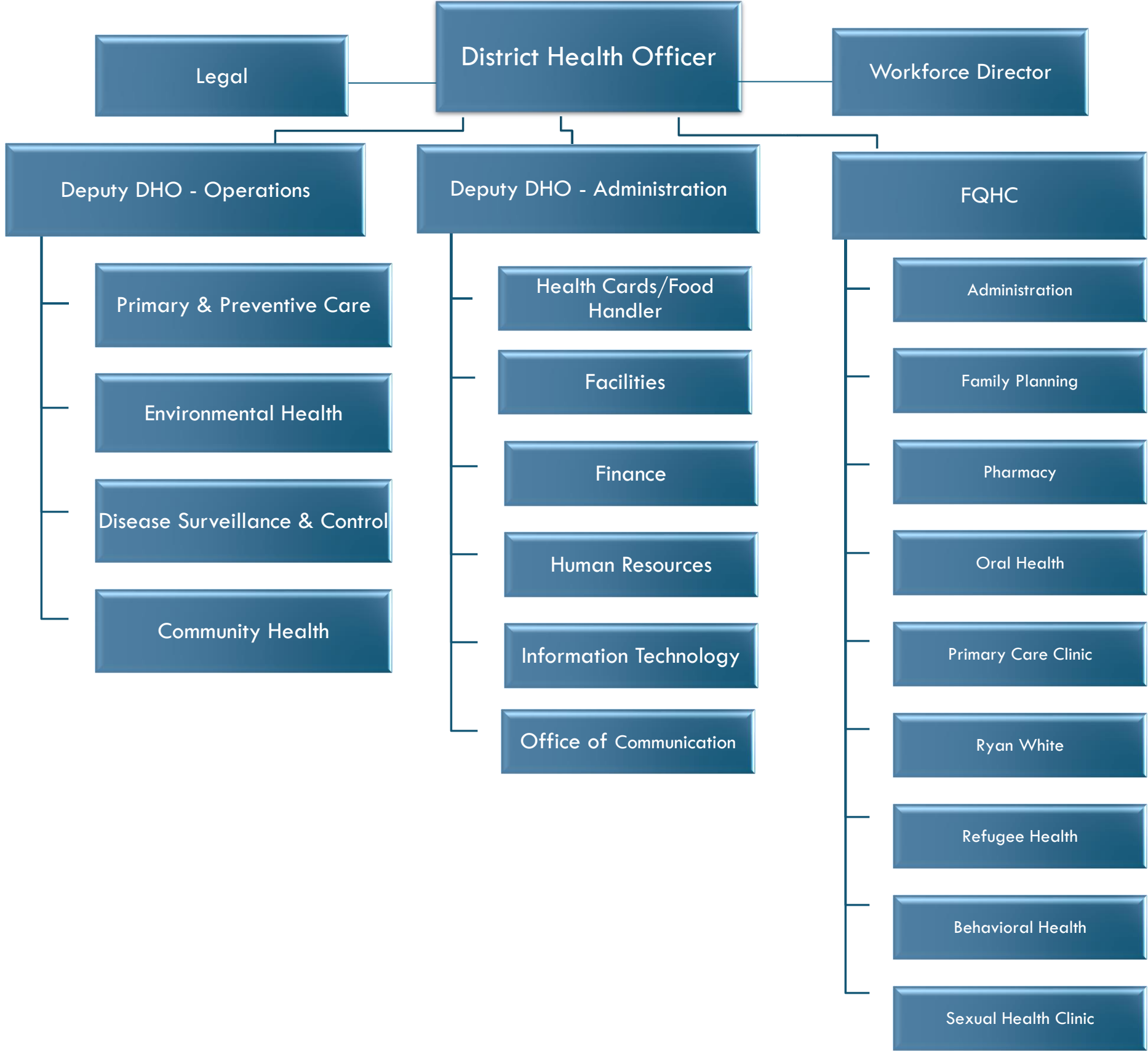
General Fund revenues is projected at **\$106.3 M** in **FY24 June augmented budget** an increase of **\$4.8 M** from **FY24 January augmented budget**.

- 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**.



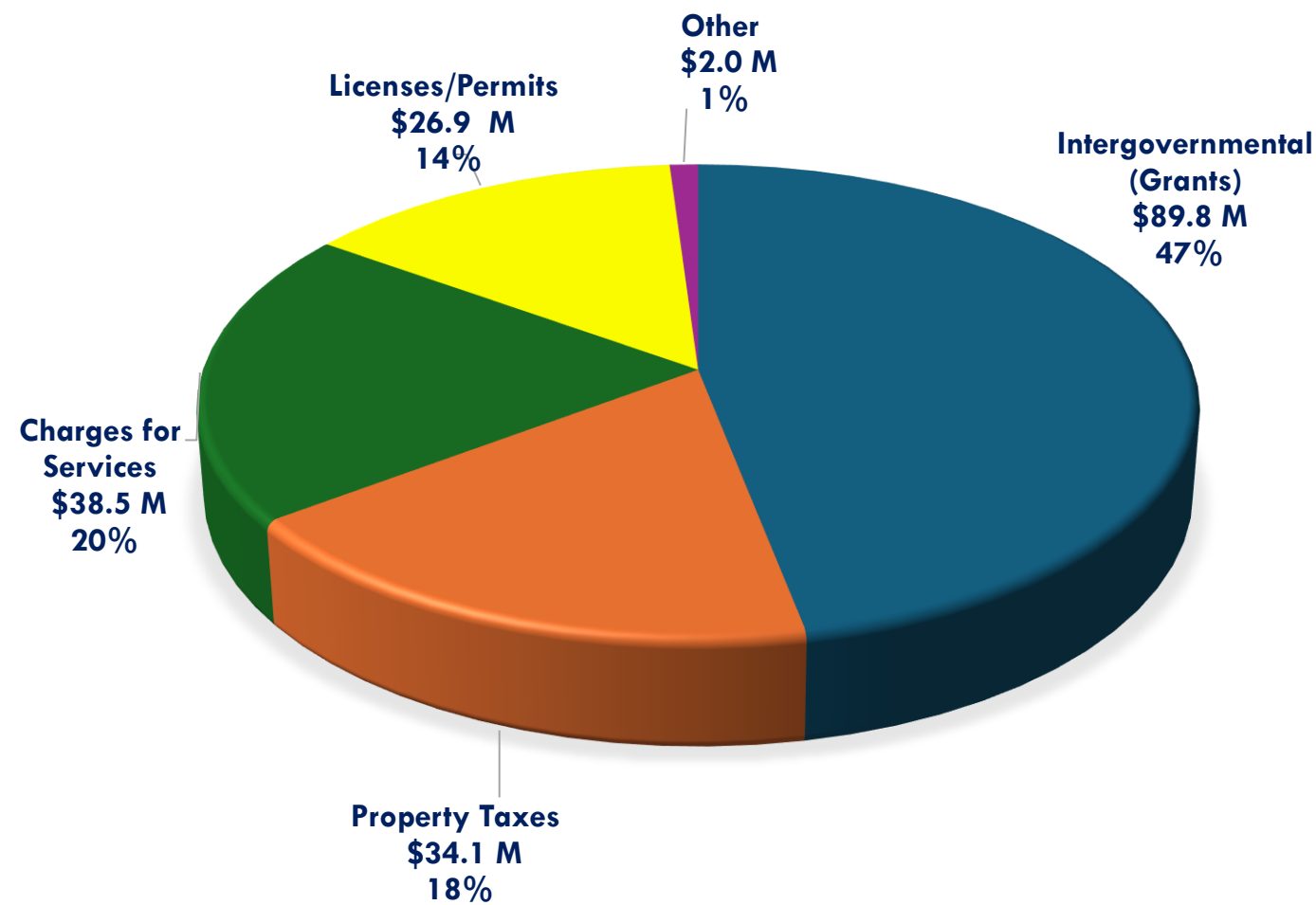
SNHD ORGANIZATION CHART



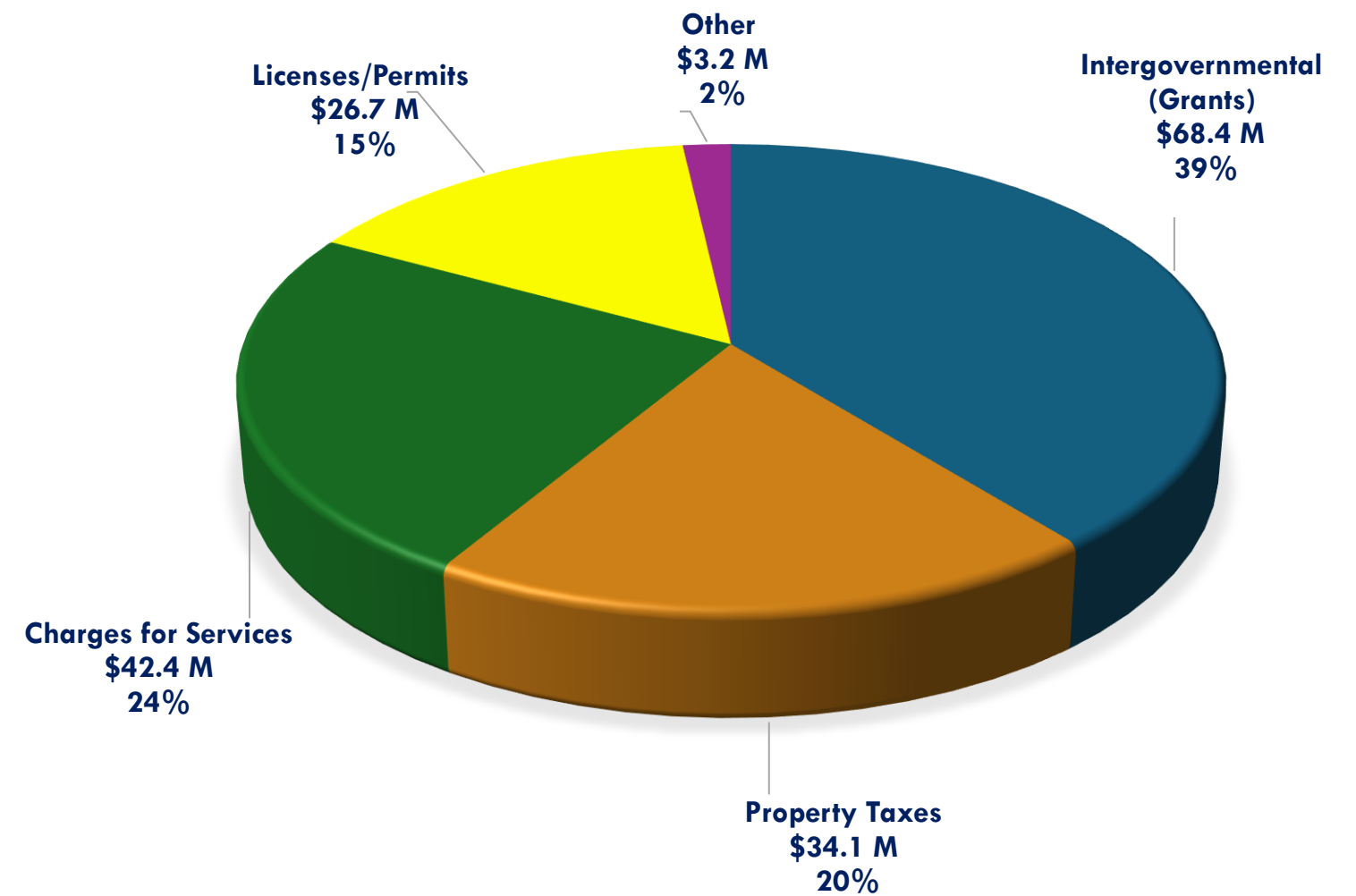
REVENUES

COMBINED GF & SRF REVENUES BY SOURCE – comparison

FY2024 Augmented Budget
Revenue (January)
\$191.3 M



FY2024 Augmented Budget
Revenue (June)
\$174.8 M



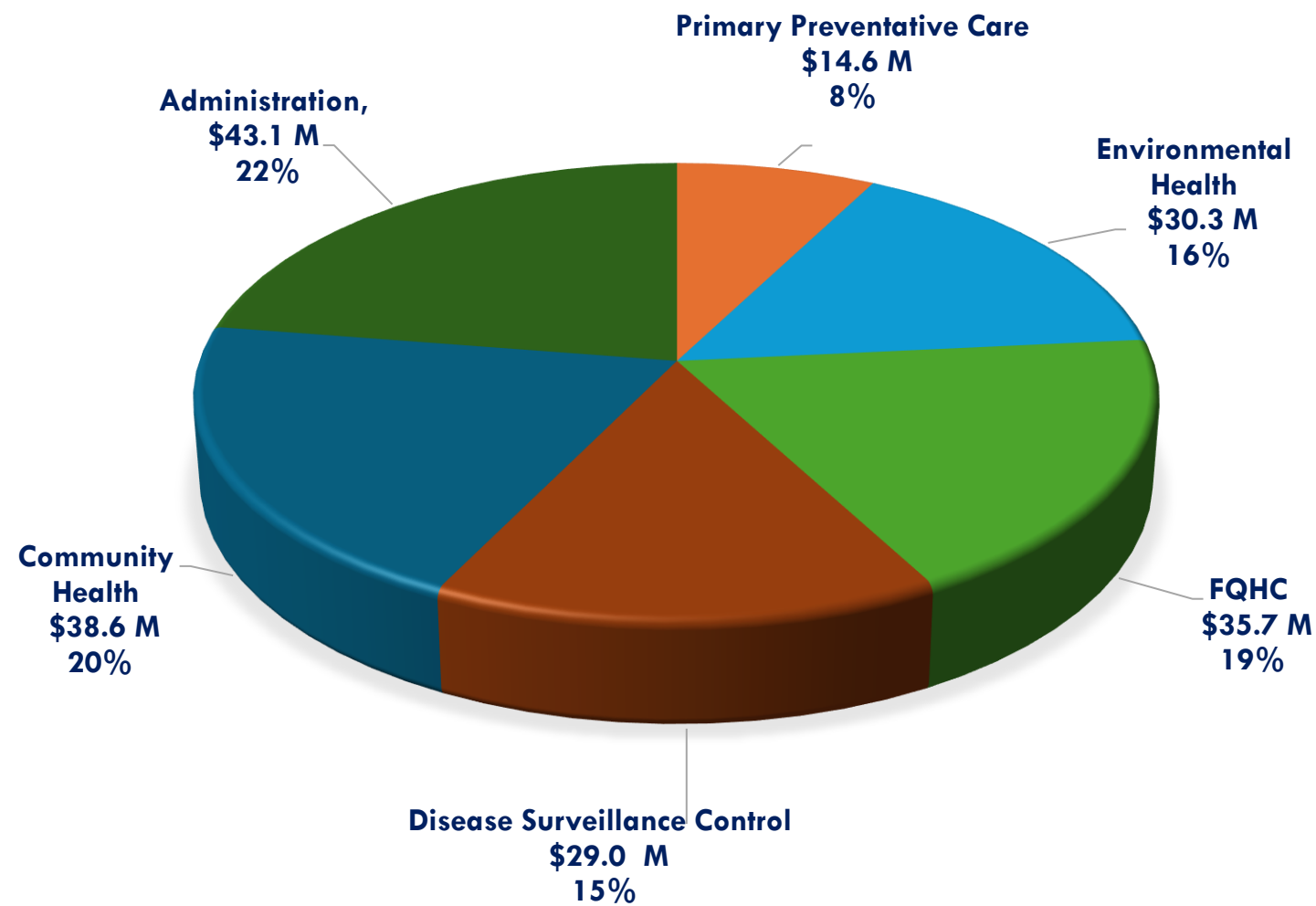
% Percentages are based on total revenue.

**Does not include Transfers In

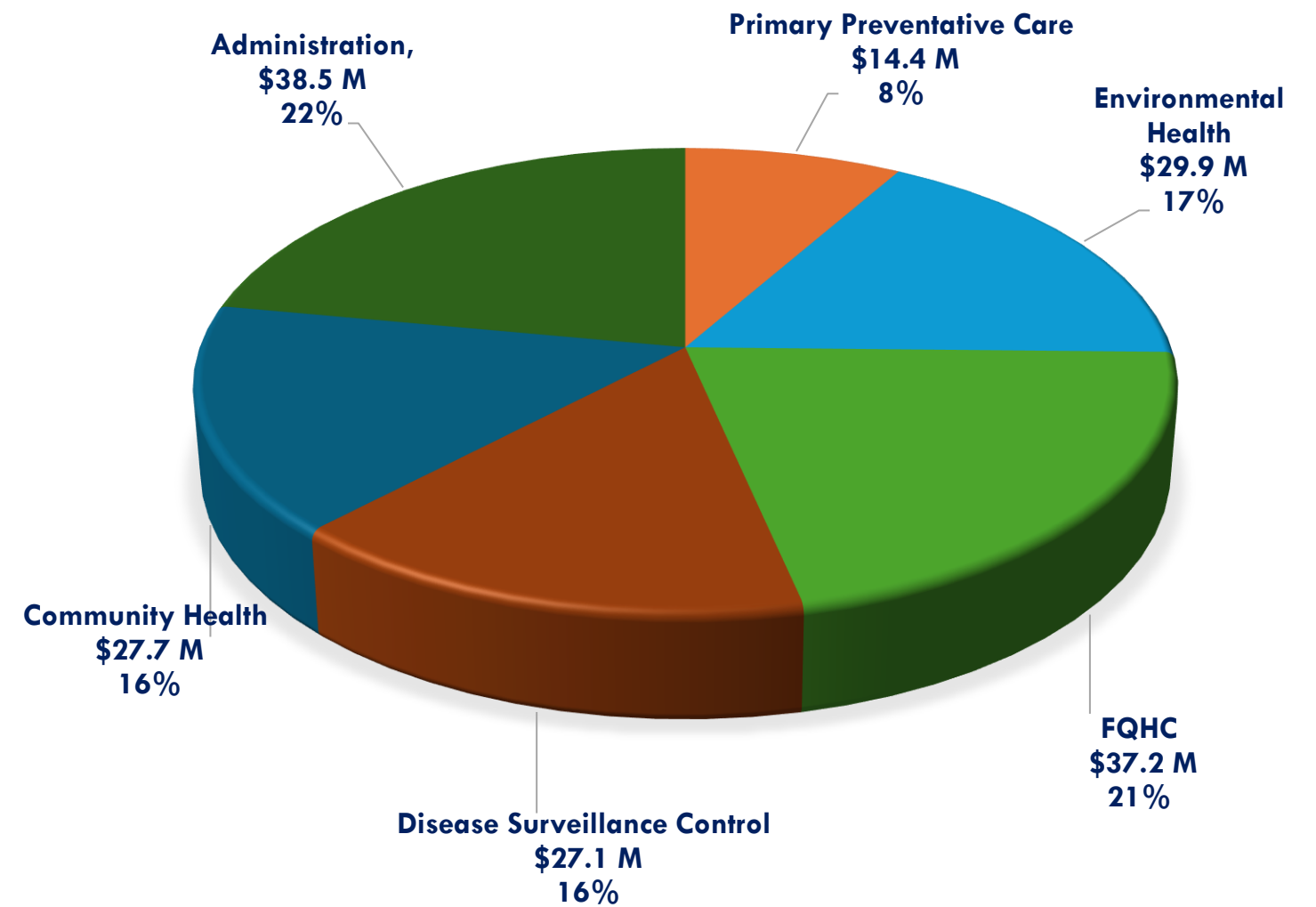
REVENUES

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.



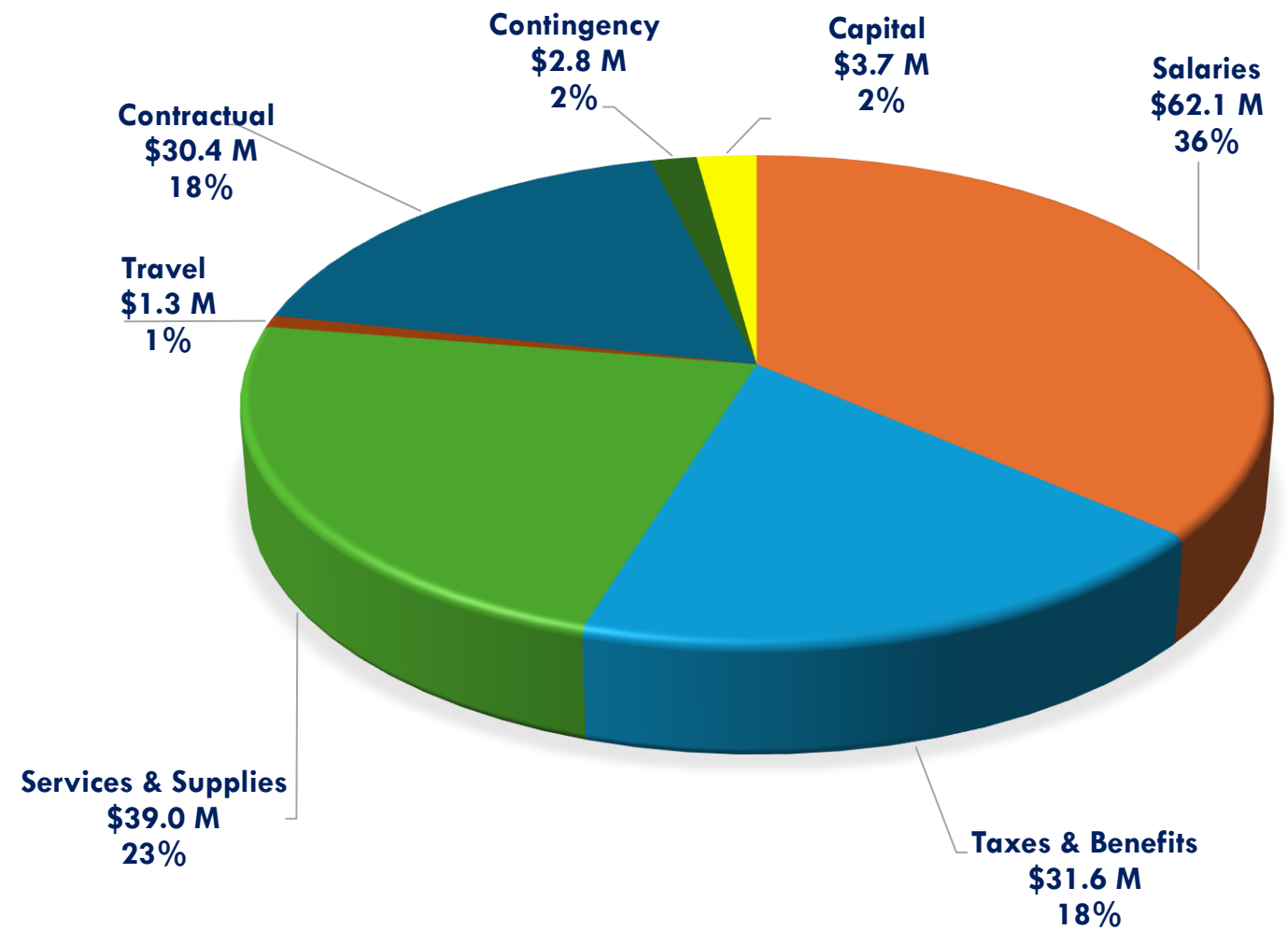
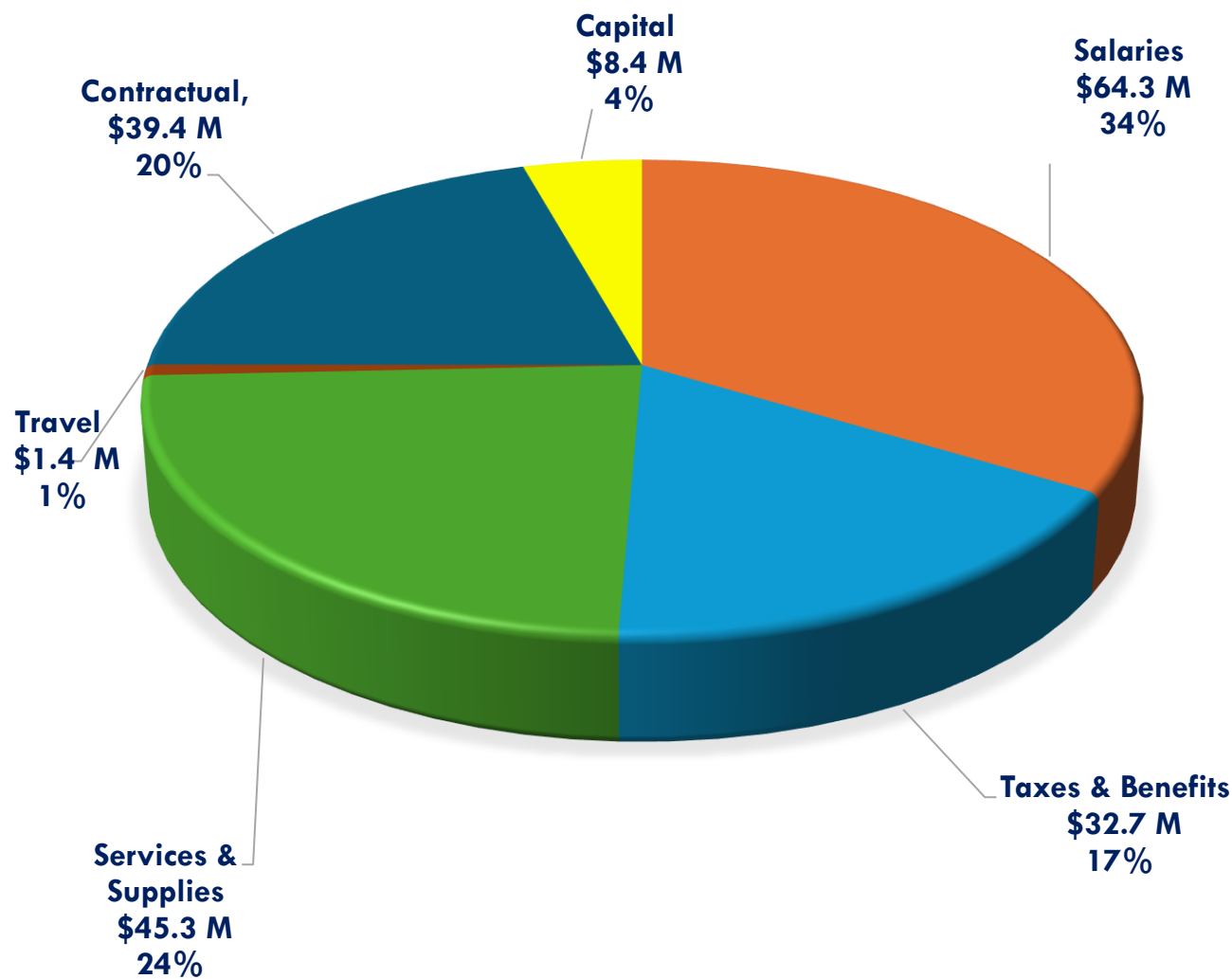
General Funds Revenue increased from \$101.5 M to \$106.3 M, a \$4.8 M increase, due to increase in pharmacy medication and immunization revenue.

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.

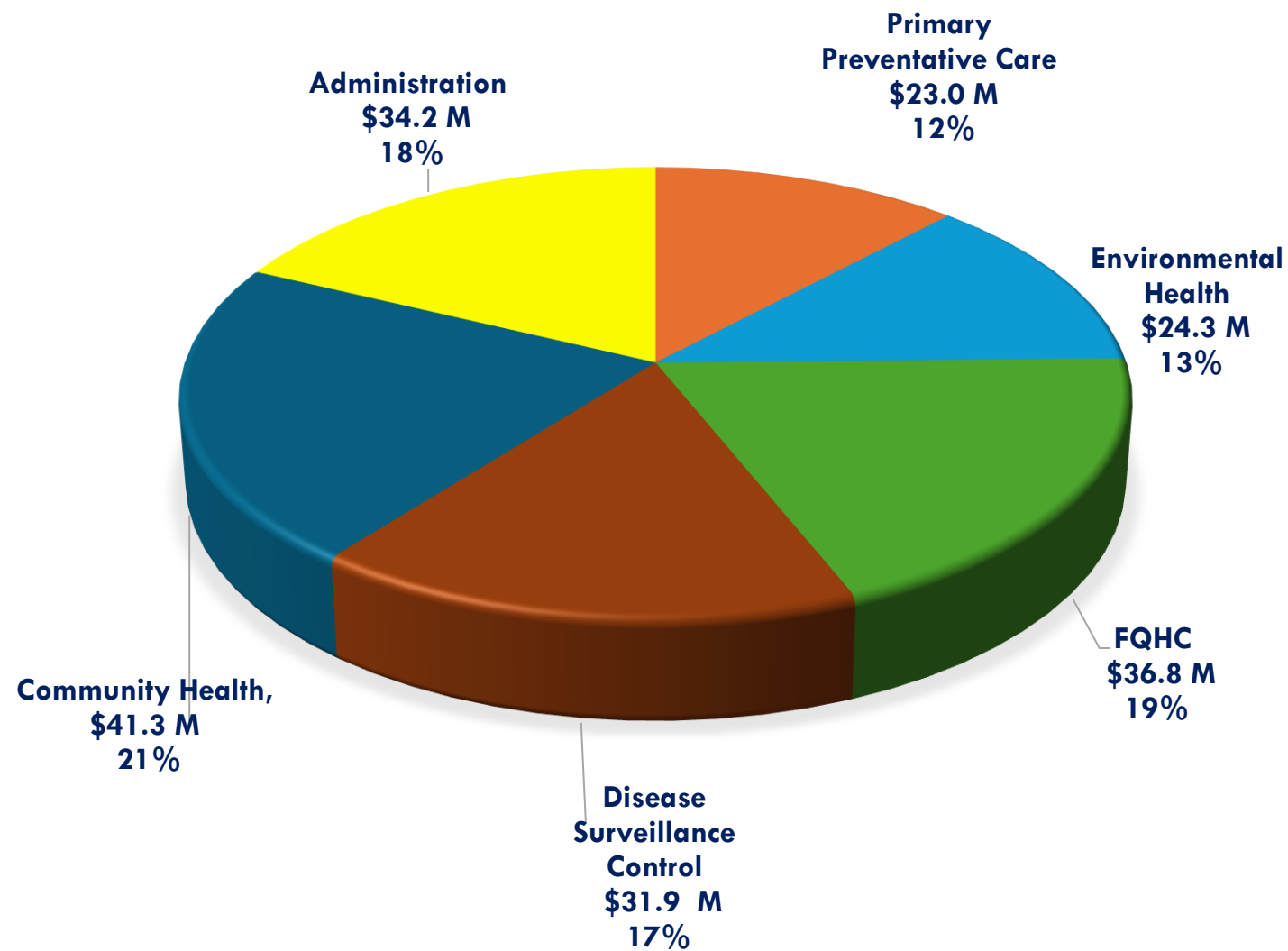
**Does not include Transfers between GF and SRF .

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

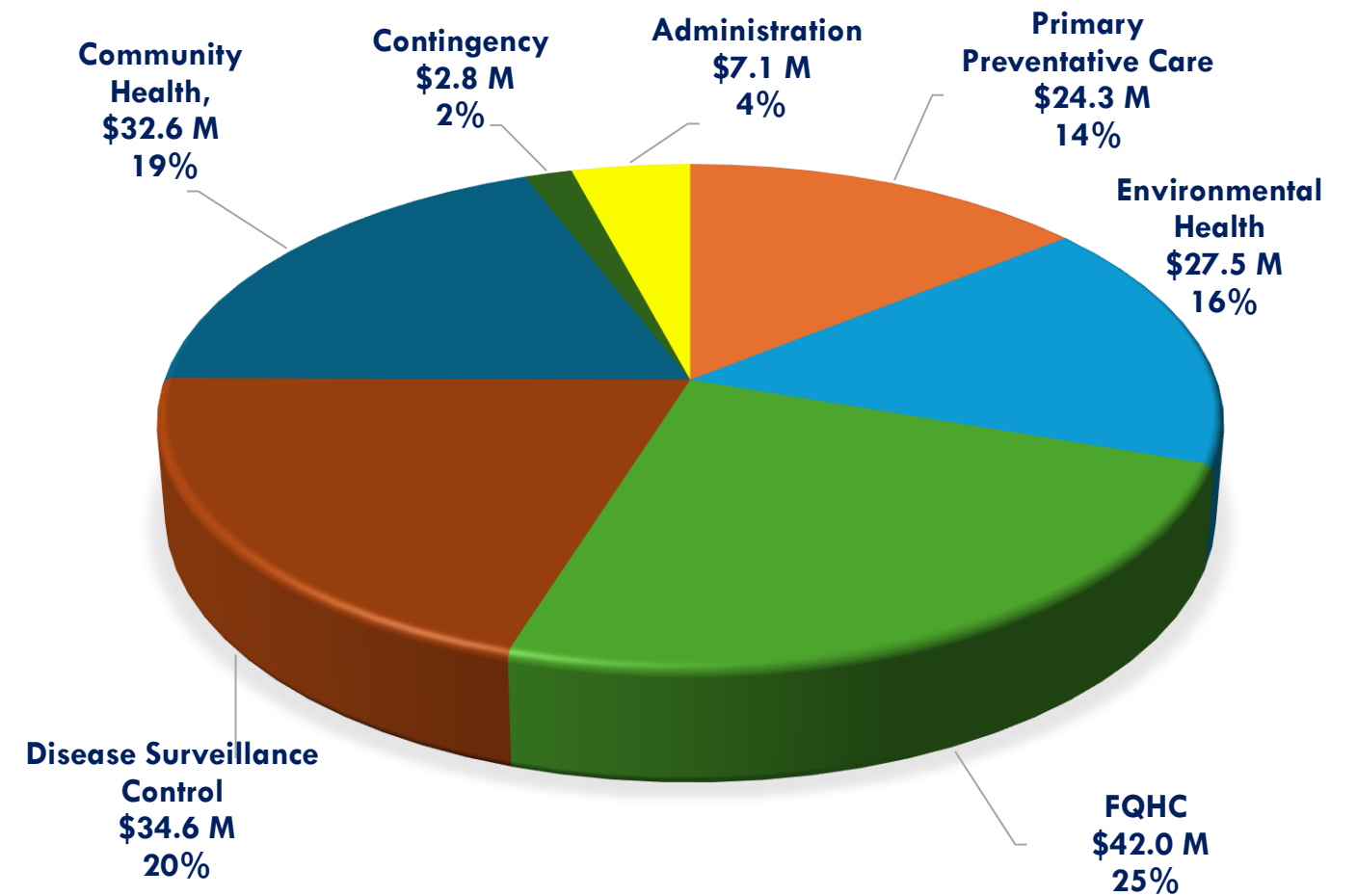
EXPENDITURES

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.

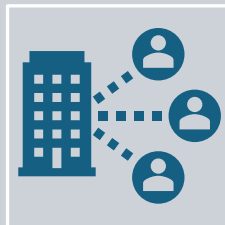
**Does not include Transfers Out to Capital of \$2M.

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.



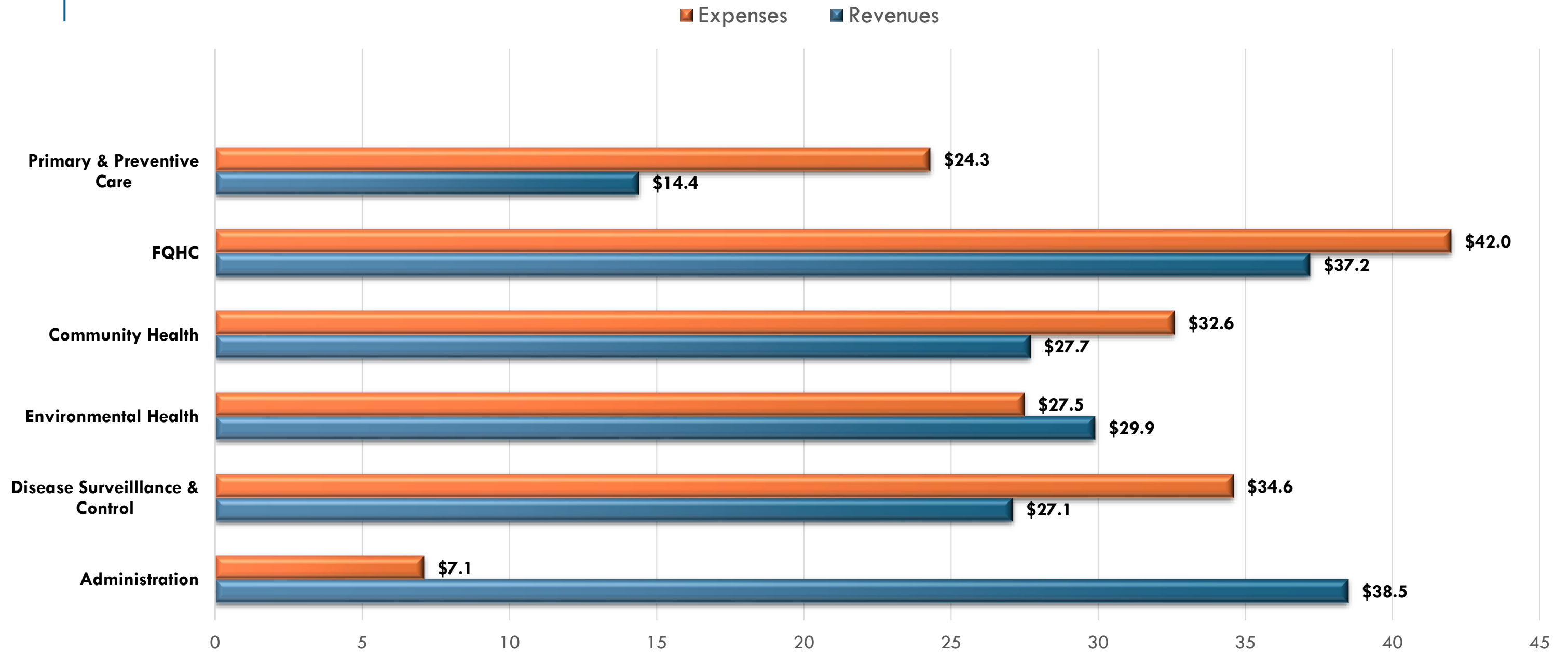
Covid Health Disparities Informatics and Office of Communications expenses decreased from \$5.4 M to \$1.6 M, a \$3.8 M due to reduced contractual services.



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

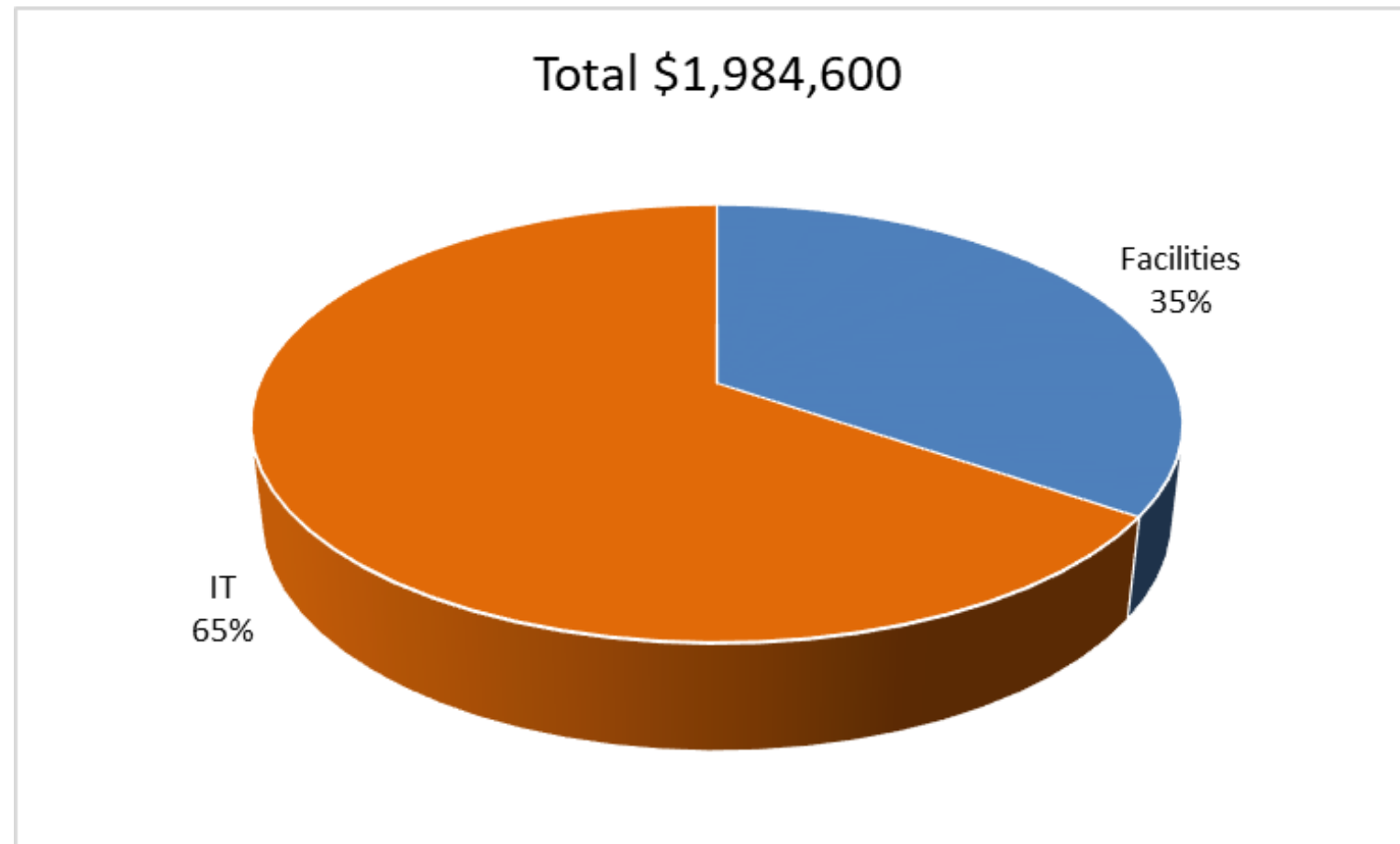
Division	2022/2023 ACTUAL	2023/2024 ADOPTED	2023/2024 AMENDED (JAN)	2023/2024 AMENDED (JUN)	FTE Change FY24 JAN v FY24 JUN
Primary & Preventive Care ⁽¹⁾	138.15	110.00	125.00	126.00	1.00
Environmental Health	189.75	194.00	196.00	196.00	0.00
FQHC ⁽¹⁾	86.90	123.30	118.00	120.00	2.00
Disease Surveillance & 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

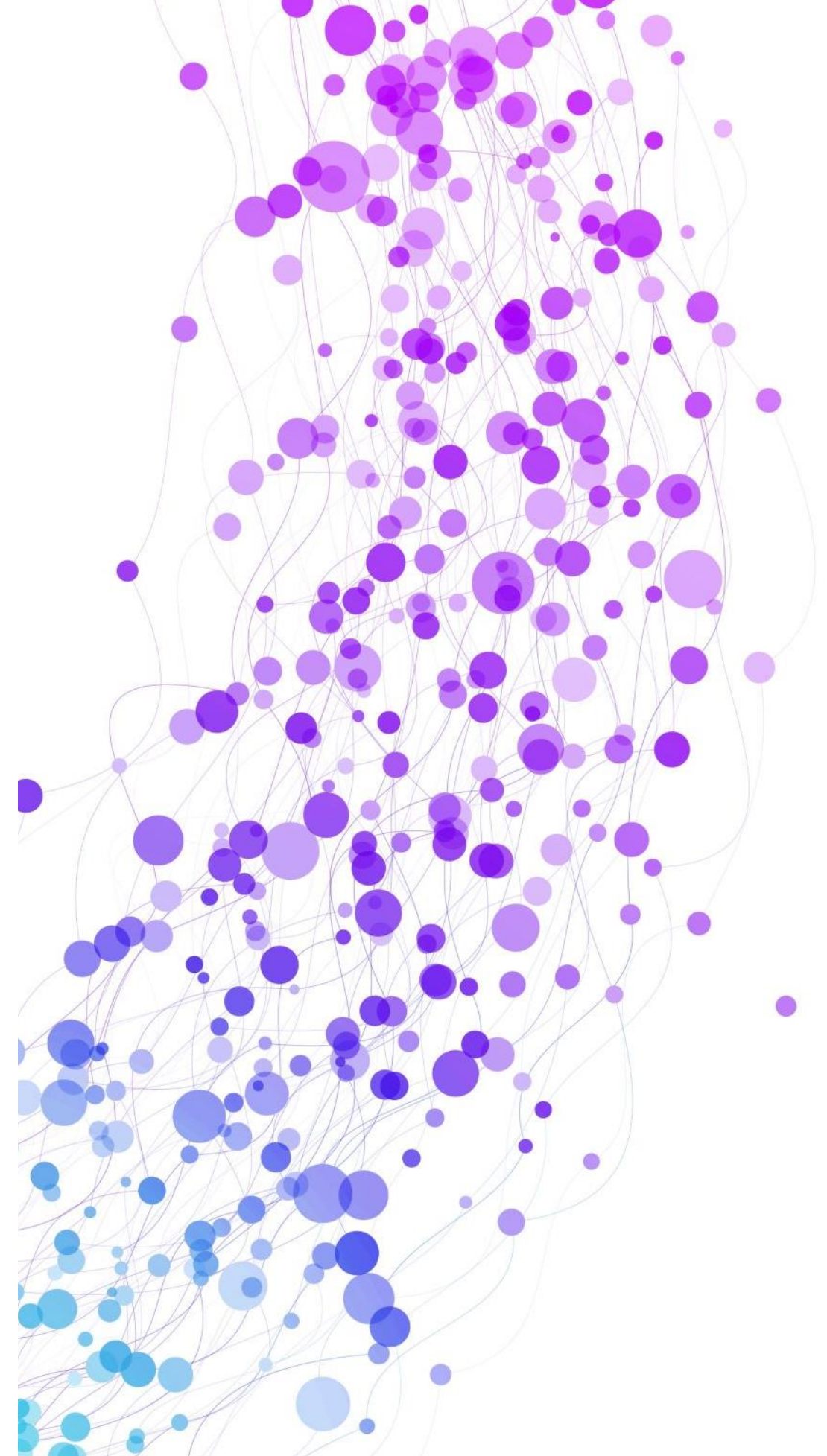
Two Fiscal Year Activity

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

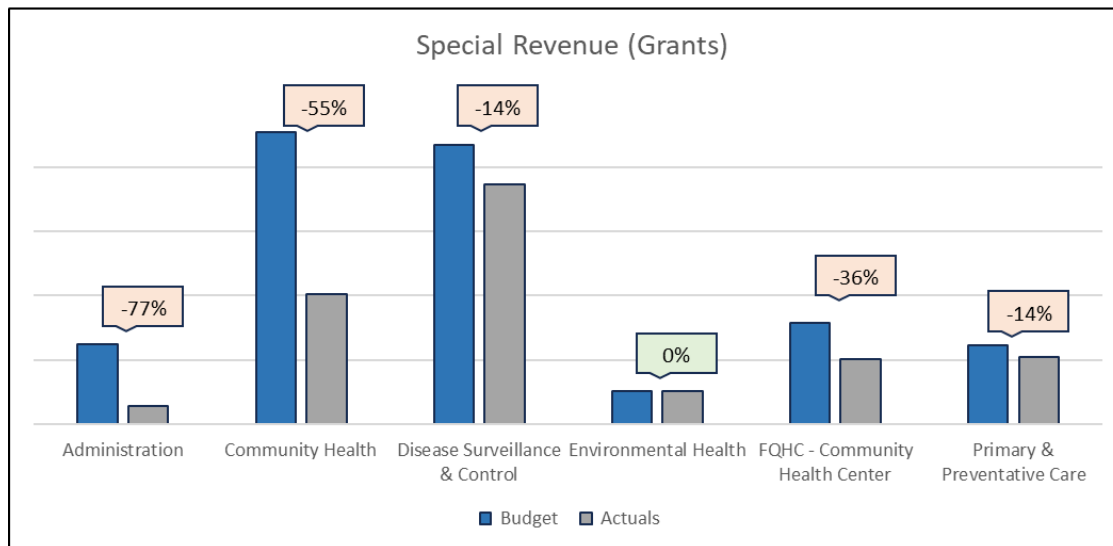
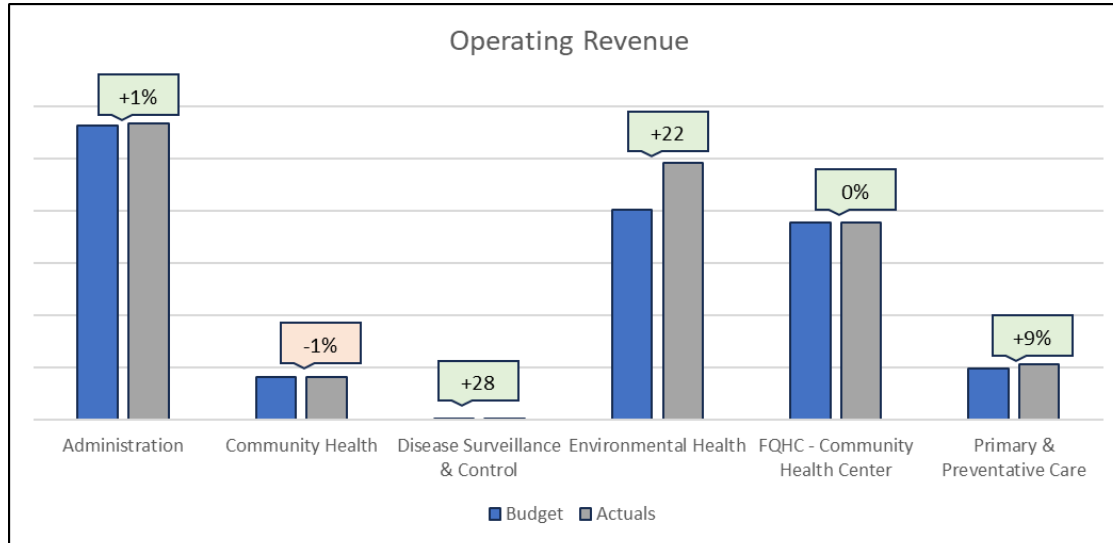
(Local Government)
Schedule B - 7090 Fund

**SNHD
FINANCIAL
REPORT**

March 2024



REVENUES



Division	Budget as of March 2024	Actual as of March 2024	Difference	% +/-
Operating Revenue (Charges, Fees, Taxes, etc.)				
Administration	\$ 28,219,875	\$ 28,444,644	\$ 224,769	1%
Community Health	4,092,770	4,047,092	(45,677)	-1%
Disease Surveillance & Control	11,250	14,367	3,117	28%
Environmental Health	20,109,337	24,630,295	4,520,958	22%
FQHC - Community Health Center	18,872,740	18,850,496	(22,244)	0%
Primary & Preventative Care	4,847,620	5,299,646	452,027	9%
SUBTOTAL	\$ 76,153,591	\$ 81,286,541	\$ 5,132,950	7%
Special Revenue (Grants)				
Administration	\$ 6,232,767	\$ 1,411,315	\$ (4,821,452)	-77%
Community Health	22,780,385	10,154,974	(12,625,411)	-55%
Disease Surveillance & Control	21,749,394	18,648,418	(3,100,976)	-14%
Environmental Health	2,580,023	2,591,188	11,165	0%
FQHC - Community Health Center	7,885,660	5,021,247	(2,864,414)	-36%
Primary & Preventative Care	6,110,451	5,232,156	(878,296)	-14%
SUBTOTAL	\$ 67,338,681	\$ 43,059,296	\$ (24,279,385)	-36%
TOTAL REVENUE	\$ 143,492,272	\$ 124,345,837	\$ (19,146,435)	-13%

NOTES:

- 1) ANNUAL FOOD PERMIT REVENUES BILLED ON JULY 1ST (~70% OF ANNUAL REVENUE FOR ENVIRONMENTAL HEALTH). OTHER MAJOR REVENUE BILLING OCCURS IN JANUARY.
- 2) MAJOR GRANT SPENDING FOR LAB EXPANSION DELAYED UNTIL FY 2025.
- 3) DUE TO REDUCTION IN COVID-RELATED TESTING, DECREASED ACTIVITY IN RESTOCKING REAGENTS AND LAB SUPPLIES RESULTED IN THE DECREASE IN GRANT REVENUE AND EXPENSES.
- 4) APPROVED CONTRACTS STILL PENDING AS OF MARCH 2024.
- 5) GRANT REVENUE AND PERSONNEL EXPENSE ALLOCATION BUDGETS WILL BE UPDATED IN SECOND BUDGET AUGMENTATION.

Revenues by Category

REVENUE BY CATEGORY	Administration	Community Health	Disease Surveillance & Control	Environmental Health	FQHC	Primary & Preventative Care	TOTALS BY CATEGORY
<i>Licenses & Permits</i>	\$ -	\$ 202,520	\$ -	\$ 24,392,983	\$ -	\$ -	\$ 24,595,503
<i>Property Taxes</i>	25,566,422	-	-	-	-	-	25,566,422
<i>Charges for Services</i>	1,789,655	3,843,905	10,000	-	18,391,720	4,895,752	28,931,032
<i>Intergovernmental</i>	1,411,315	10,154,974	18,648,418	2,591,188	5,021,247	5,232,156	43,059,296
<i>Investment Earnings</i>	1,066,394	-	-	-	-	-	1,066,394
<i>Other</i>	22,174	667	4,367	237,312	458,551	403,875	1,126,946
<i>Contributions</i>	-	-	-	-	225	20	245
TOTALS BY DEPT	\$ 29,855,959	\$ 14,202,066	\$ 18,662,785	\$ 27,221,483	\$ 23,871,743	\$ 10,531,802	\$124,345,837

Revenue Categorization

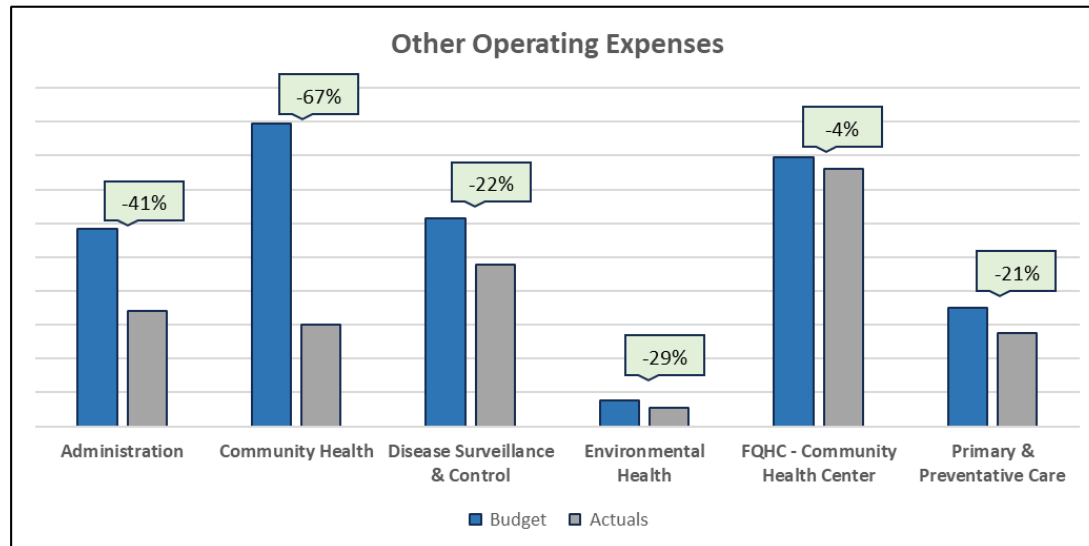
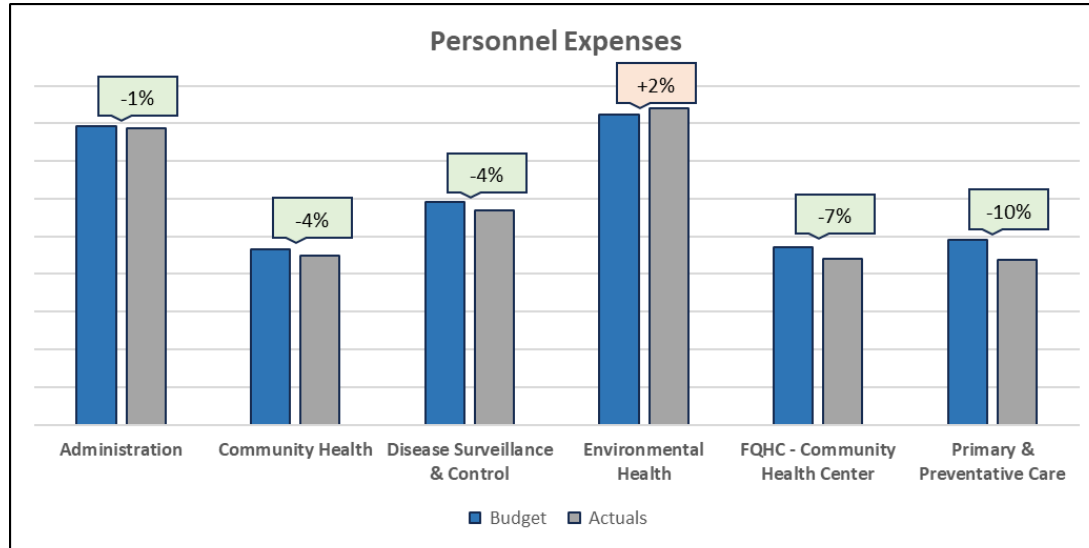
General Fund

- *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 Dept. 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



Division	Budget as of March 2024	Actual as of March 2024	Difference	% +/-
Employment (Salaries, Taxes & Benefits)				
Administration	\$ 15,878,449	\$ 15,760,577	\$ (117,872)	-1%
Community Health	9,333,227	8,995,755	(337,472)	-4%
Disease Surveillance & Control	11,825,478	11,402,074	(423,404)	-4%
Environmental Health	16,465,923	16,785,155	319,231	2%
FQHC - Community Health Center	9,445,384	8,801,782	(643,602)	-7%
Primary & Preventative Care	9,789,685	8,765,209	(1,024,476)	-10%
SUBTOTAL	\$ 72,738,147	\$ 70,510,552	\$ (2,227,595)	-3%
Other (Supplies, Contractual, Capital)				
Administration	\$ 11,660,463	\$ 6,822,371	\$ (4,838,092)	-41%
Community Health	17,921,372	5,981,580	(11,939,792)	-67%
Disease Surveillance & Control	12,295,142	9,578,429	(2,716,713)	-22%
Environmental Health	1,525,619	1,080,646	(444,973)	-29%
FQHC - Community Health Center	15,875,019	15,219,208	(655,811)	-4%
Primary & Preventative Care	6,987,916	5,496,971	(1,490,945)	-21%
SUBTOTAL	\$ 66,265,533	\$ 44,179,206	\$ (22,086,327)	-33%
Total Operating Expenses	\$ 139,003,680	\$ 114,689,758	\$ (24,313,922)	-17%
Indirect Costs/Cost Allocations	\$ 3,936,769	\$ -	\$ 3,936,769	100%
Transfers IN	(5,223,574)	(5,204,687)	(18,887)	0%
Transfers OUT	5,223,575	5,204,687	18,887	0%
Total Transfers & Allocations	\$ 3,936,769	\$ -	\$ (3,936,769)	-100%
TOTAL EXPENSES	\$ 142,940,449	\$ 114,689,758	\$ (28,250,691)	-20%

NOTES:

- LABORATORY EXPANSION GRANT FUNDED PROJECT NOW ANTICIPATED TO OCCUR MOSTLY IN FY 2025.
- DUE TO REDUCTION IN COVID-RELATED TESTING, THE DEMAND FOR REAGENTS AND LAB SUPPLIES DECREASED THEREFORE REDUCING NEED FOR BUDGETED RESTOCKING THROUGH MARCH 2024.
- PENDING SUBSCRIPTION EXPENSES EXPECTED TO OCCUR IN FY 2025.

Expenses by Category

EXPENSE BY CATEGORY	Administration	Community Health	Disease Surveillance & Control	Environmental Health	FQHC	Primary & Preventative Care	TOTALS BY CATEGORY
<i>Salaries</i>	\$ 11,098,465	\$ 6,226,744	\$ 7,854,729	\$ 11,640,905	\$ 6,080,981	\$ 6,106,365	\$ 49,008,189
<i>Taxes & Benefits</i>	4,662,112	2,769,011	3,547,345	5,144,250	2,720,802	2,658,843	21,502,363
<i>Contractual</i>	5,409,556	3,431,335	6,558,315	446,149	867,044	1,288,199	18,000,597
<i>Indirect/Cost Allocation</i>	(13,227,975)	2,038,596	2,807,055	2,590,513	3,639,386	2,152,425	(0)
<i>Supplies</i>	697,738	2,201,428	2,138,467	83,239	14,250,138	4,103,618	23,474,627
<i>Property</i>	617,642	257,692	713,913	272,695	43,798	18,839	1,924,580
<i>Travel & Training</i>	97,435	91,125	167,735	278,564	58,228	86,315	779,401
TOTALS BY DEPT	\$ 9,354,973	\$ 17,015,931	\$ 23,787,559	\$ 20,456,314	\$ 27,660,376	\$ 16,414,605	\$114,689,758

Expense Categorization

Expenses (All Funds)

- *Salaries* – includes expenses associated with employee compensation such as salaries, overtime, longevity, etc.
- *Taxes & Fringe Benefits* – includes expenses associated with the employer-paid portion of FICA/Medicare, Health Insurance, Life Insurance, 100% employer-paid retirement (NVPERS), etc.
- *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 Overhead rate is 15.60%. Indirect costs associated with special revenue funds are claimed at a 10% de minimis rate. Cost Allocations make up the remaining 5.60%.
- *Transfers In* – funds transferred into special revenue fund from a program's general fund
- *Transfers Out* – funds transferred out of a program's general fund into special revenue fund

Balance Sheet – Assets and Liabilities

Southern Nevada Health District Governmental Funds - Balance Sheet 3/31/2024 (Unaudited)				
	General Fund	Special Revenue Fund	Other Governmental Funds	Total Governmental Funds
Assets				
Cash, cash equivalents, and investments	\$ 36,707,058	\$ 4,288,119	\$ 6,074,189	\$ 47,069,366
Grants receivable	-	16,224,003	-	16,224,003
Accounts receivable, net	5,272,377	-	-	5,272,377
Other receivables	28,915	-	-	28,915
Interest receivable	-	-	-	-
Due from other funds	17,039,673	-	366,580	17,406,253 *
Inventories	1,476,049	-	-	1,476,049
Prepaid items	1,409,173	2,028	-	1,411,201
Total assets	<u>\$ 61,933,245</u>	<u>\$ 20,514,150</u>	<u>\$ 6,440,770</u>	<u>\$ 88,888,165</u>
Liabilities				
Accounts payable	\$ 2,153,336	\$ 1,906,970	\$ 8,473	\$ 4,068,779
Accrued expenses	2,803,443	1,324,391	-	4,127,834
Unearned revenue	5,149	392,644	-	397,793
Due to other funds	-	17,351,747	-	17,351,747 *
Total liabilities	<u>\$ 4,961,928</u>	<u>\$ 20,975,752</u>	<u>\$ 8,473</u>	<u>\$ 25,946,153</u>
Fund Balances				
Total fund balances	<u>\$ 56,971,317</u>	<u>\$ (461,602)</u>	<u>\$ 6,432,297</u>	<u>\$ 62,942,012</u>
Total liabilities and fund balances	<u>\$ 61,933,245</u>	<u>\$ 20,514,150</u>	<u>\$ 6,440,770</u>	<u>\$ 88,888,165</u>

* Difference due to Workers' Compensation fund.

GENERAL NOTE: See reconciliation to net position of governmental activity including long-term liabilities and related transactions.

Balance Sheet - Fund Balance

Southern Nevada Health District Governmental Funds - Balance Sheet 3/31/2024 (Unaudited)				
	General Fund	Special Revenue Fund	Other Governmental Funds	Total Governmental Funds
Fund Balances				
Nonspendable				
Inventories	\$ 1,476,049	\$ -	\$ -	\$ 1,476,049
Prepaid items	1,409,173	2,028	-	1,411,201
Restricted for				
Grants	-	3,963,420	-	3,963,420
Assigned to				
Capital improvements	-	-	6,432,297	6,432,297
Administration	3,782,922	-	-	3,782,922
Unassigned	50,303,172	(4,427,049)	-	45,876,123
Total fund balances	<u>\$ 56,971,317</u>	<u>\$ (461,602)</u>	<u>\$ 6,432,297</u>	<u>\$ 62,942,012</u>
Total liabilities and fund balances	<u>\$ 61,933,245</u>	<u>\$ 20,514,150</u>	<u>\$ 6,440,770</u>	<u>\$ 88,888,165</u>

Reconciliation to Balance Sheet

Southern Nevada Health District Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position – Governmental Activities 3/31/2024 (Unaudited)	
Total fund balance – governmental funds	\$ 62,942,012
<p>* Amounts reported for governmental activities in the Statement of Net Position are different because:</p> <p>Capital, lease, and subscription assets used in governmental activities are not current financial resources and, therefore, are not reported in governmental funds. Capital, lease, and subscription asset balance presented below is net of \$505,113 of prepaid subscription assets already reported in the governmental funds.</p>	
Capital, lease, and subscription assets, net of accumulated depreciation and amortization	36,693,837
<p>Long-term liabilities and related deferred inflows and outflows of resources are not due in payable in the current period or are not current financial resources and, therefore, are not reported in the funds. A summary of these items are as follows:</p>	
Postemployment benefits other than pensions	(26,983,219)
Deferred outflows related to postemployment benefits other than pensions	14,316,409
Deferred inflows related to postemployment benefits other than pensions	(21,423,639)
Compensated absences	(9,988,145)
Lease liability	(7,256,653)
Subscription liability	(231,076)
Net pension liability	(125,727,302)
Deferred outflows related to pensions	58,441,221
Deferred inflows related to pensions	(189,400)
<p>Internal service funds are used by management to charge the costs of certain activities to individual funds:</p>	
Internal service fund assets and liabilities included in governmental activities in the statement of net position	86,550
Net position of governmental activities	<u>(19,319,405)</u>
<p>* Reconciling items reflect 06/30/23 balances as pensions, compensated absences, leases, subscriptions and post-employment benefits are only updated annually.</p>	



QUESTIONS?