



TO: SOUTHERN NEVADA DISTRICT BOARD OF HEALTH **DATE:** January 23, 2025

RE: Approval of the budget augmentation for Southern Nevada Health District for the fiscal year ending June 30, 2025.

PETITION #17-25

That the Southern Nevada District Board of Health *approve the budget augmentation for the fiscal year ending June 30, 2025 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 *KS*
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, 2024 (FY2024) General Fund ending fund balance of \$9,045,096 (from adopted \$45,827,732 to actual is \$54,872,828) will provide additional available resources to the FY2024-2025 SNHD General Fund Budget.

The increase in total revenue sources (FY2025) in the General Fund budget of \$7,337,775 will provide additional resources to the FY2024-2025 SNHD General Fund Budget. FY2024-2025 appropriations also increased by \$8,773,819 from \$101,785,951 to \$110,559,770.

The decrease in June 30, 2024 (FY2024) year end fund balance to the Grant Fund (Special Revenue) is \$(23,225) (from adopted \$105,306 to actual \$82,081). The FY2025 total adopted budget revenue is \$64,150,365 and has been increased to \$78,880,017, an increase of \$14,729,652 to align with year-to-date actual amounts. FY2024-2025 appropriations increase from \$69,681,100 to \$85,231,149 to align with year-to-date actual amounts.



To complete the augmentation process, the attached Resolutions to Augment #01-25 for Southern Nevada Health District General Fund Budget and #02-25 for Southern Nevada Health District Grant (Special Revenue). Fund Budget for Fiscal Year Ending June 30, 2025 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 #01-25 for Southern Nevada Health District General Fund Budget and #02-25 for Southern Nevada Health District Grant (Special Revenue).



RESOLUTION #01-25

RESOLUTION TO AUGMENT THE 2024-2025 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 **\$152,727,737** on July 1, 2024; and

WHERE AS, the total available resources are now determined to be **\$169,110,608**.

WHEREAS, said additional unanticipated resources are as follows:

Southern Nevada Health District (General) Fund

Ending Fund as of 6/30/2024 (Increased)	\$ (9,045,096)
Total Revenues Sources (Increased)	\$ (7,337,775)
Total	<u>\$16,382,871</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 2024-2025 budget by appropriating **\$8,773,819** for use in the **Southern Nevada Health District (General) Fund**, thereby increasing its appropriations from **\$101,785,951** to **\$110,559,770**. 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 23rd of January 2025.

AYES:

NAYS:

Absent:

By: _____

ATTEST: _____

REVENUES	FINAL BUDGET	REVISIONS	REVISED REVENUE RESOURCES
Licenses & Permits			
Business Licenses & Permits			
Business Licenses	27,802,255	1,214,368	29,016,623
Intergovernmental Revenues			
State Shared Revenues			
Other	37,651,176	-	37,651,176
Charges for Services			
Health			
Other	39,943,686	4,579,935	44,523,621
Miscellaneous			
Interest Earnings	669,772	-	669,772
Other	1,889,388	487,200	2,376,588
SUBTOTAL REVENUE ALL SOURCES	107,956,277	6,281,503	114,237,780
OTHER FINANCING SOURCES			
Operating Transfers in (Sch T)			
SUBTOTAL OTHER FINANCING SOURCES			
BEGINNING FUND BALANCE	45,827,732	9,045,096	54,872,828
TOTAL BEGINNING FUND BALANCE	45,827,732	9,045,096	54,872,828
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL AVAILABLE RESOURCES	153,784,009	15,326,599	169,110,608
EXPENDITURE BY FUNCTION AND ACTIVITY	FINAL BUDGET	REVISIONS	REVISED EXPENDITURES
Health			
Health District			
Salaries & Wages	46,412,030	1,944,287	48,356,317
Employee Benefits	22,521,269	1,376,333	23,897,602
Services & Suplies	32,163,852	5,428,600	37,592,452
Capital Outlay	688,800	24,600	713,400
SUBTOTAL EXPENDITURES	101,785,951	8,773,819	110,559,770
OTHER USES			
Contingency (not to exceed 3% of total expenditures)	3,000,000	-	3,000,000
Operating Transfers			
To Fund 7060	2,000,000	-	2,000,000
To Fund 7090	5,530,735	820,397	6,351,132
SUBTOTAL OTHER USES	10,530,735	820,397	11,351,132
ENDING FUND BALANCE			
TOTAL ENDING FUND BALANCE	41,467,323	5,732,383	47,199,706
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL FUND COMMITMENTS AND FUND BALANCE	153,784,009	15,326,599	169,110,608

(Local Government)
Schedule B - 7050 Fund



RESOLUTION #02-25

RESOLUTION TO AUGMENT THE 2024-2025 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 **\$69,786,406** on July 1, 2024; and

WHERE AS, the total available resources are now determined to be **\$85,313,230**.

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

Ending Fund as of 6/30/2024 (Increased)	\$23,225
Total Revenues Sources (Increased)	\$(15,550,049)
Total <u>\$15,526,824</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 2024-2025 budget by appropriating **\$15,550,049** for use in the **Southern Nevada Health District Grant (Special Revenue) Fund**, thereby increasing its appropriations from **\$69,786,406** to **\$85,313,230**. 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 23rd of January 2025.

AYES:

NAYS:

Absent:

By: _____

ATTEST: _____

REVENUES	FINAL BUDGET	REVISIONS	REVISED REVENUE RESOURCES
Intergovernmental Revenues			
Federal Grants			
Department of Health & Human Services	49,262,176	13,584,776	62,846,952
Department of Homeland Security	138,361	(8,967)	129,394
Department of Justice	448,479	288,516	736,995
Environmental Protection Agency	365,559	(100,837)	264,722
State Grants			
Departement of Health & Human Services	6,245,338	861,862	7,107,200
Other Grants			
Clark County	4,421,746	156,937	4,578,683
City of Las Vegas	800,000	-	800,000
Other	2,468,706	(52,636)	2,416,070
SUBTOTAL REVENUE ALL SOURCES	64,150,365	14,729,652	78,880,017
OTHER FINANCING SOURCES			
Operating Transfers in (Sch T)			
From Fund 7050	5,530,735	820,397	6,351,132
SUBTOTAL OTHER FINANCING SOURCES	5,530,735	820,397	6,351,132
BEGINNING FUND BALANCE	105,306	(23,225)	82,081
TOTAL BEGINNING FUND BALANCE	105,306	(23,225)	82,081
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL AVAILABLE RESOURCES	69,786,406	15,526,824	85,313,230
EXPENDITURE BY FUNCTION AND ACTIVITY	FINAL BUDGET	REVISIONS	REVISED EXPENDITURES
Health			
Health District			
Salaries & Wages	20,427,843	551,712	20,979,555
Employee Benefits	9,615,389	501,244	10,116,633
Services & Supplies	28,758,460	14,856,292	43,614,751
Capital Outlay	10,879,408	(359,199)	10,520,209
SUBTOTAL EXPENDITURES	69,681,100	15,550,049	85,231,149
OTHER USES			
Contingency (not to exceed 3% of total expenditures)			
Operating Transfers			
SUBTOTAL OTHER USES			
ENDING FUND BALANCE	105,306	(23,225)	82,081
TOTAL ENDING FUND BALANCE	105,306	(23,225)	82,081
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL FUND COMMITMENTS AND FUND BALANCE	69,786,406	15,526,824	85,313,230

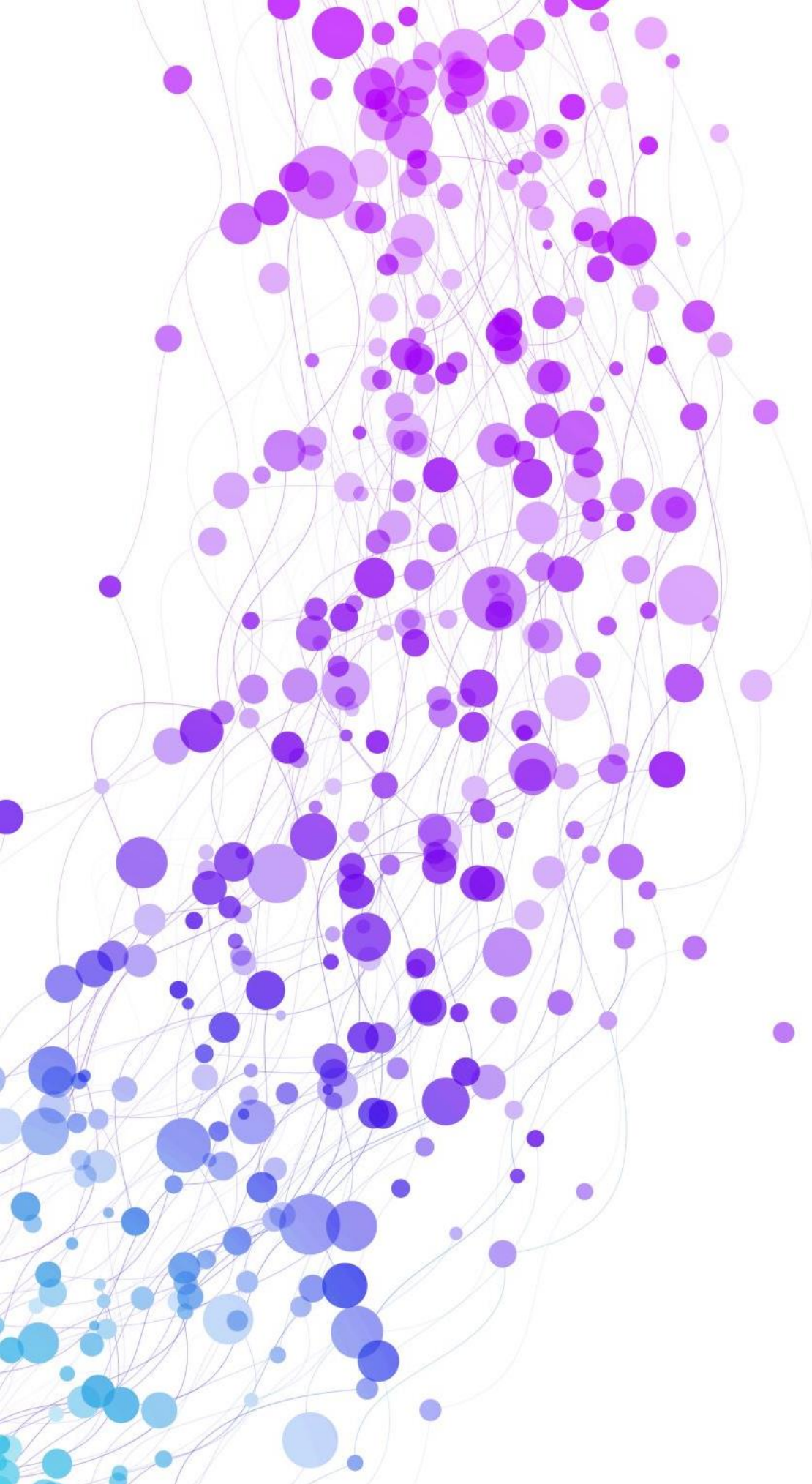
(Local Government)
Schedule B - 7090 Fund



FY 2024-2025 January Budget Augmentation

Board of Health Meeting

January 23, 2025

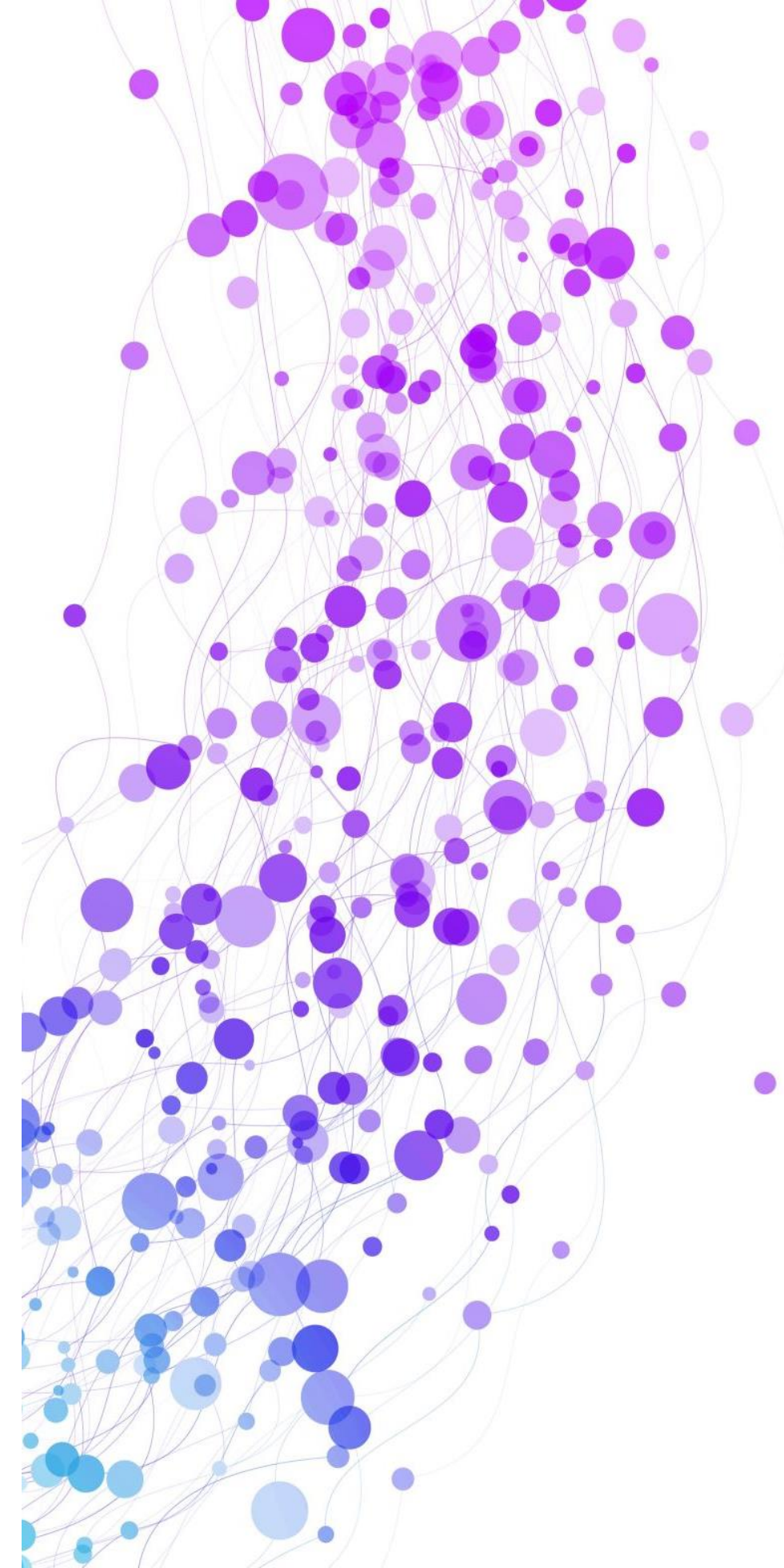


Definition

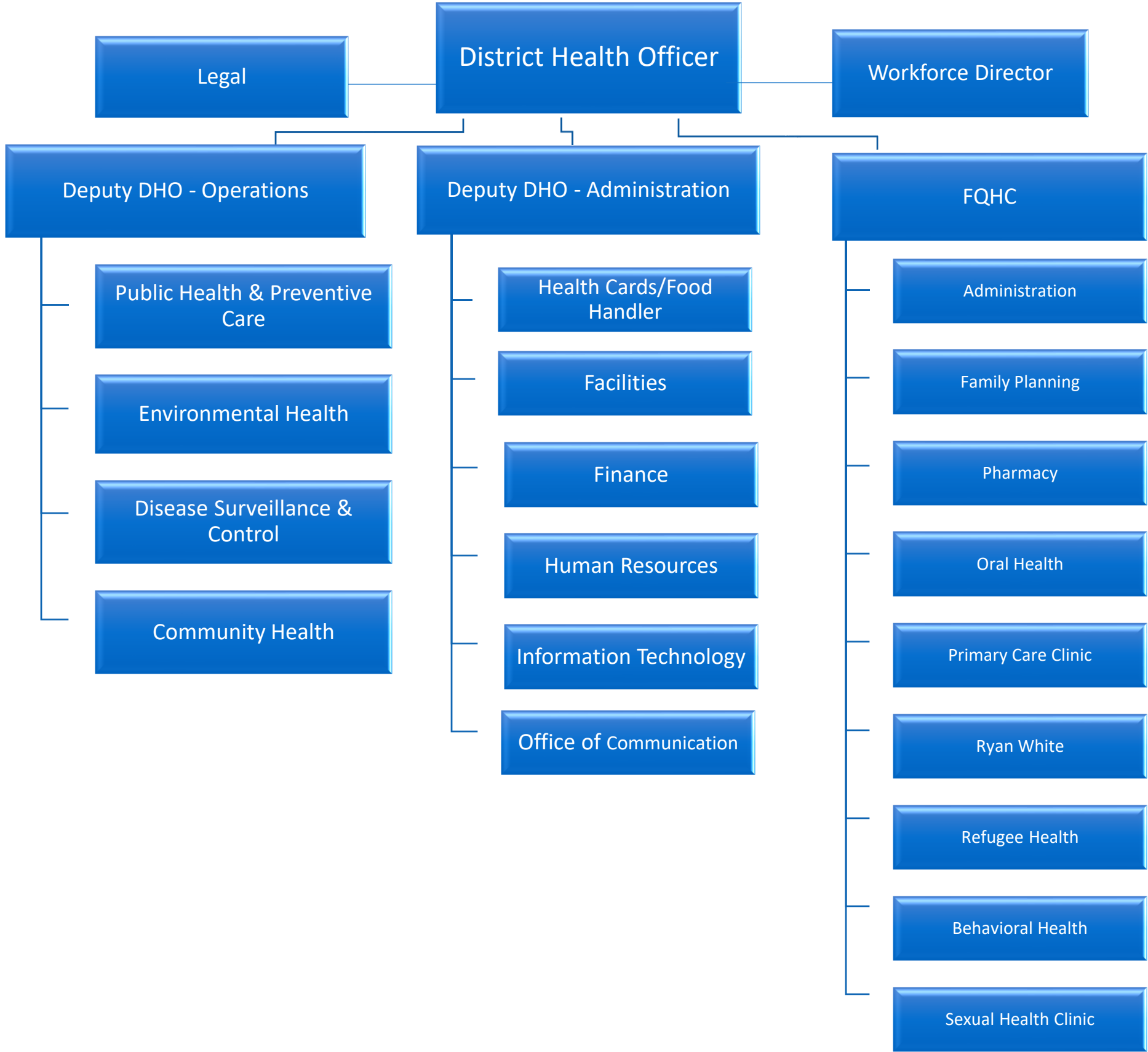
A “**Budget augmentation**” is a procedure for increasing appropriations of a fund with the express intent of employing previously unbudgeted resources of the fund for carrying out the increased appropriations.

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

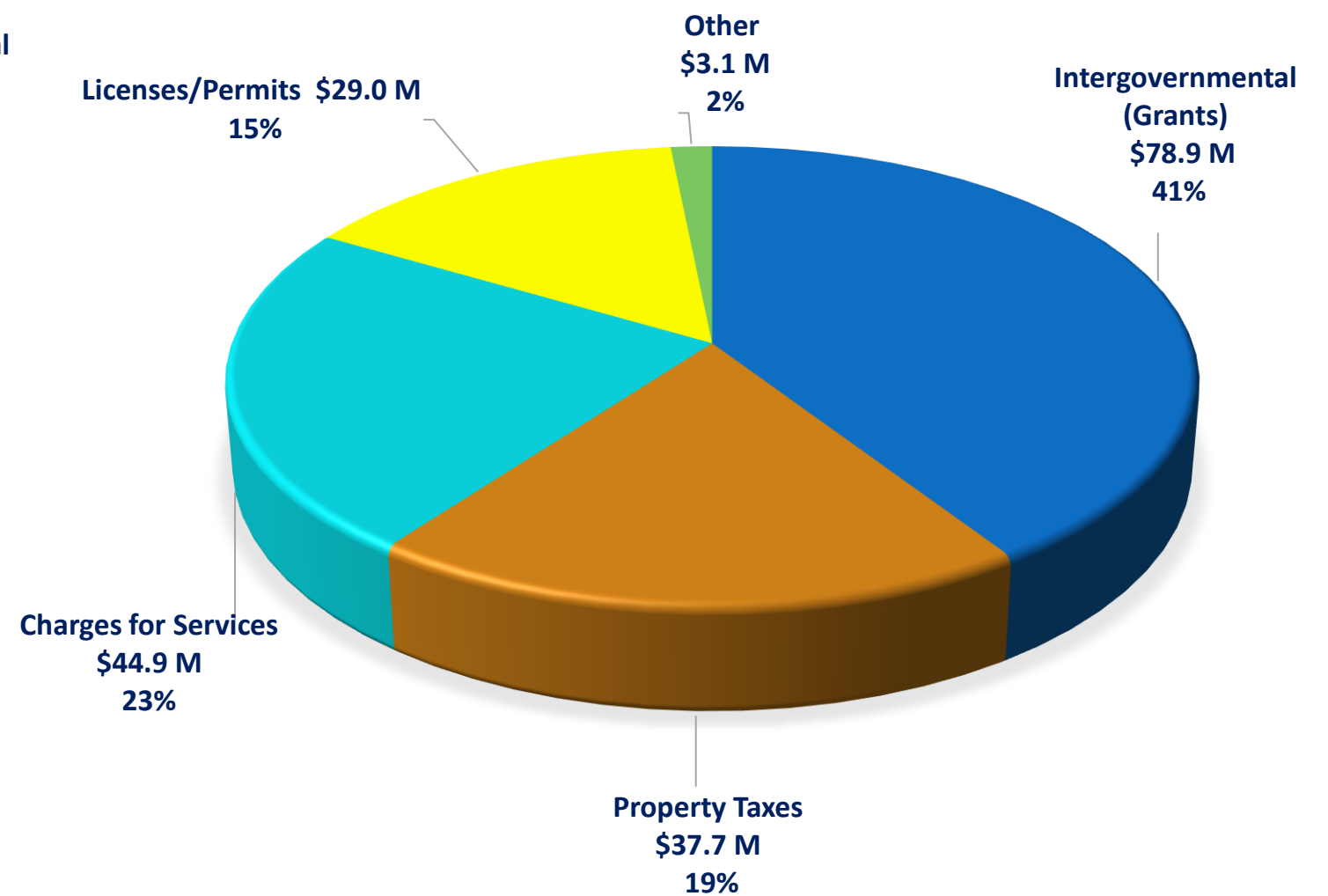
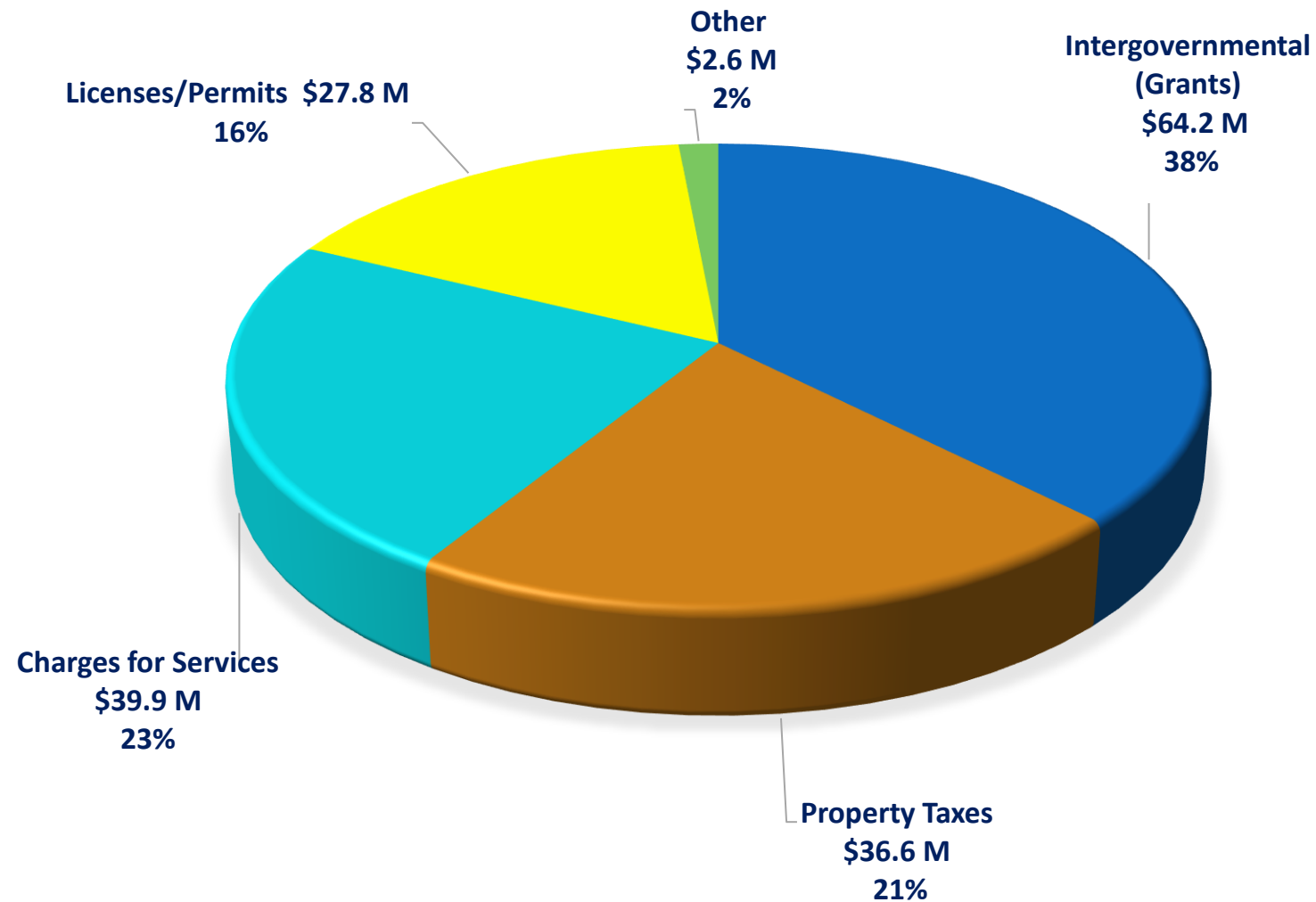


REVENUES

COMBINED GF & SRF REVENUES BY SOURCE – comparison

FY2025 Adopted Budget
Revenue
\$171.1 M

FY2025 January Budget
Augmentation Revenue
\$193.1M



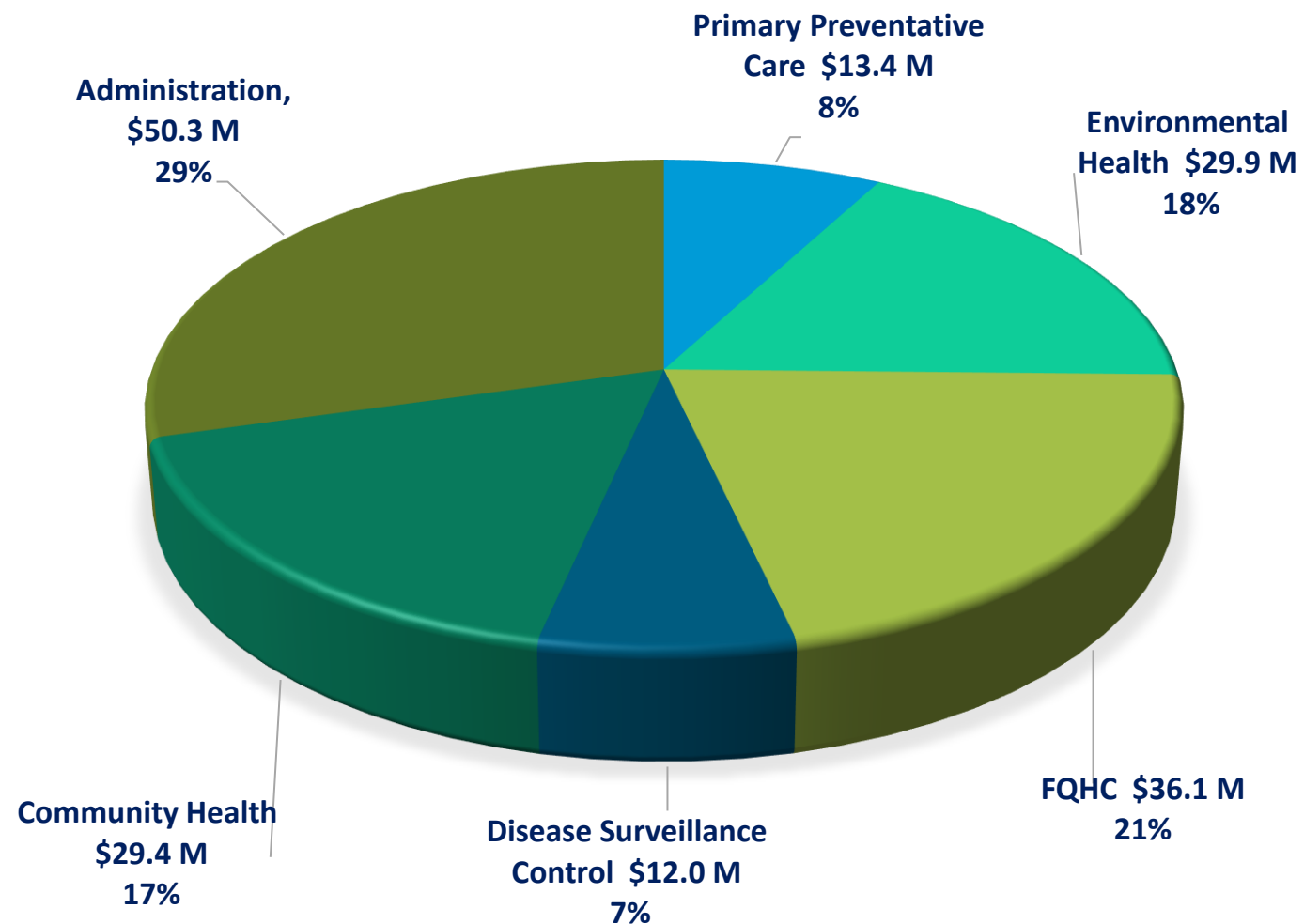
% Percentages are based on total revenue.

**Does not include Transfers In

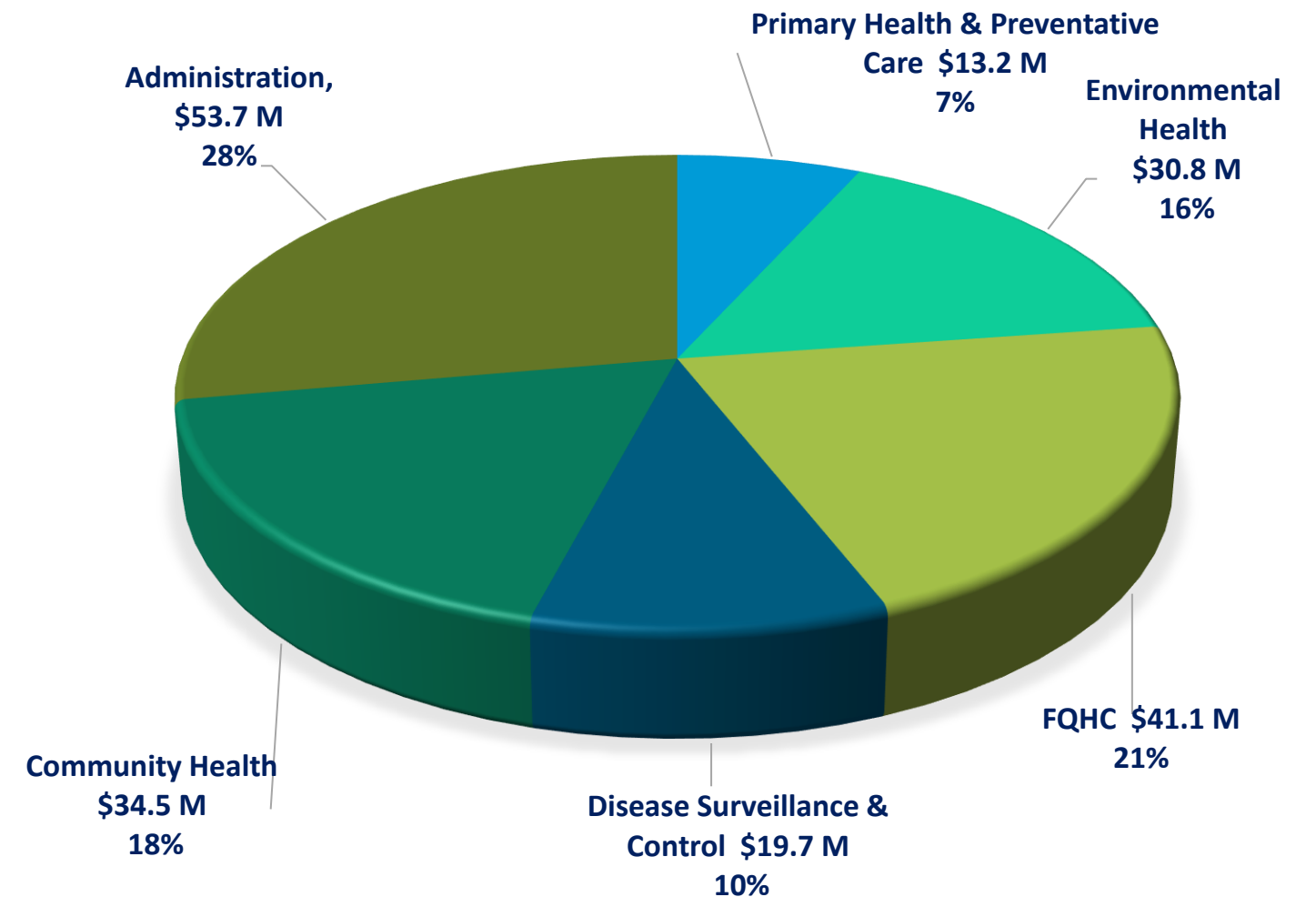
REVENUES

COMBINED REVENUES BY DIVISION – comparison

FY2025 Adopted Budget
Revenues \$171.1 M



FY2025 January Budget
Augmentation Revenue \$193.1 M



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

REVENUES

GENERAL & GRANTS FUND HIGHLIGHTS



Special Revenue (Grants) increased by \$14.7 M due to the addition of new grants and extension of existing grants such as ELC/Enhanced Detection, Healthy Start, HIV Prevention, Overdose Data to Action, Public Health Preparedness and Health Equity

Pharmacy revenue (FQHC Gen Fund), a major component of charges for services, is augmented at **\$28.7 M** an increase of \$4.3 M compared to original budget of \$24.4 M.

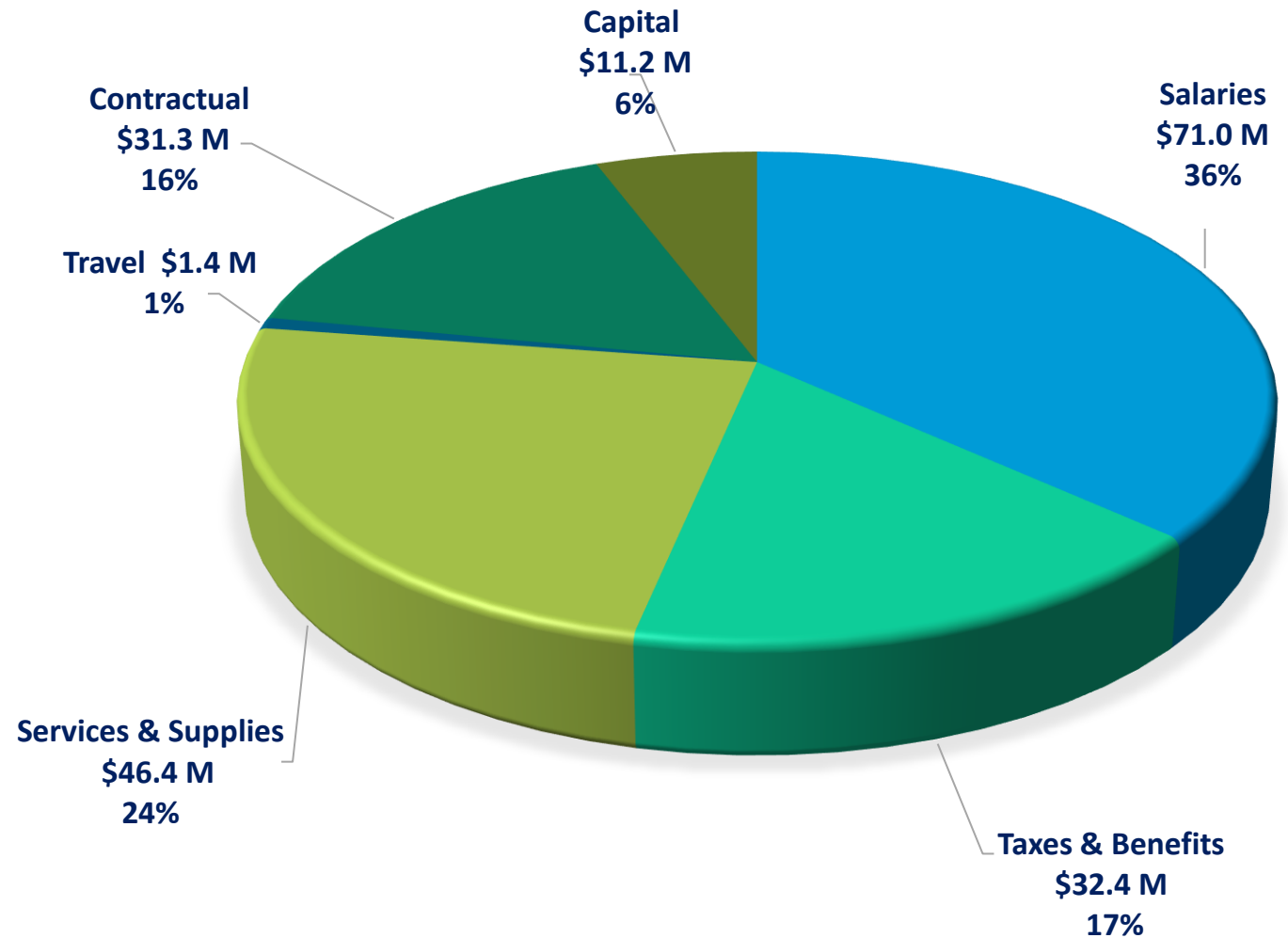
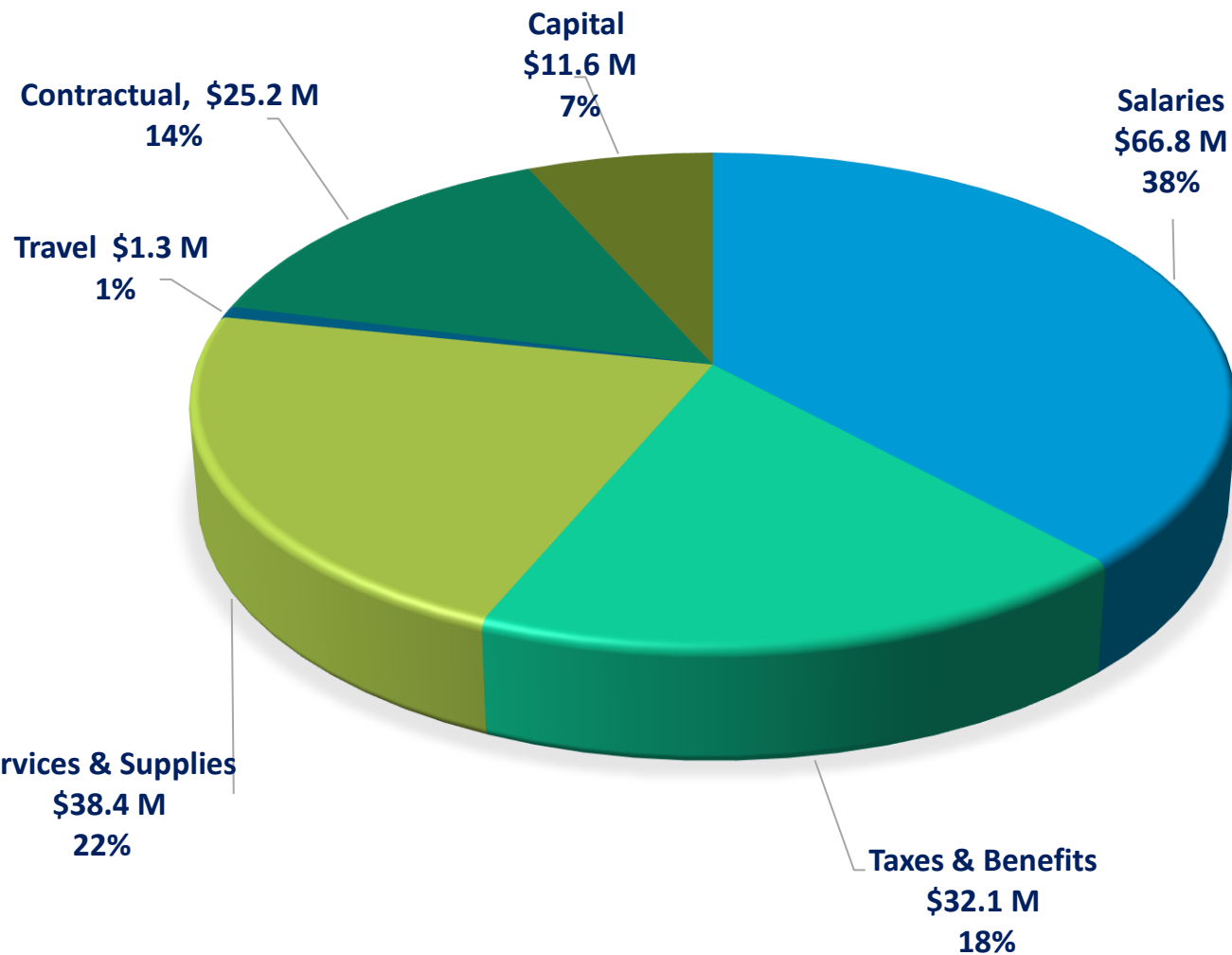
FY 2025 Clark County Property Tax revenue is \$1.05 M higher than the original approved budget (accepted on 06/27/2024).

EXPENDITURES

COMBINED EXPENSES BY SOURCE – comparison

FY2025 Adopted Budget
Expense \$175.4 M

FY2025 January Budget
Augmentation Expense \$193.7 M



\$ Amounts are based on total expense.

**Does not include Transfers Out and Cost Allocations

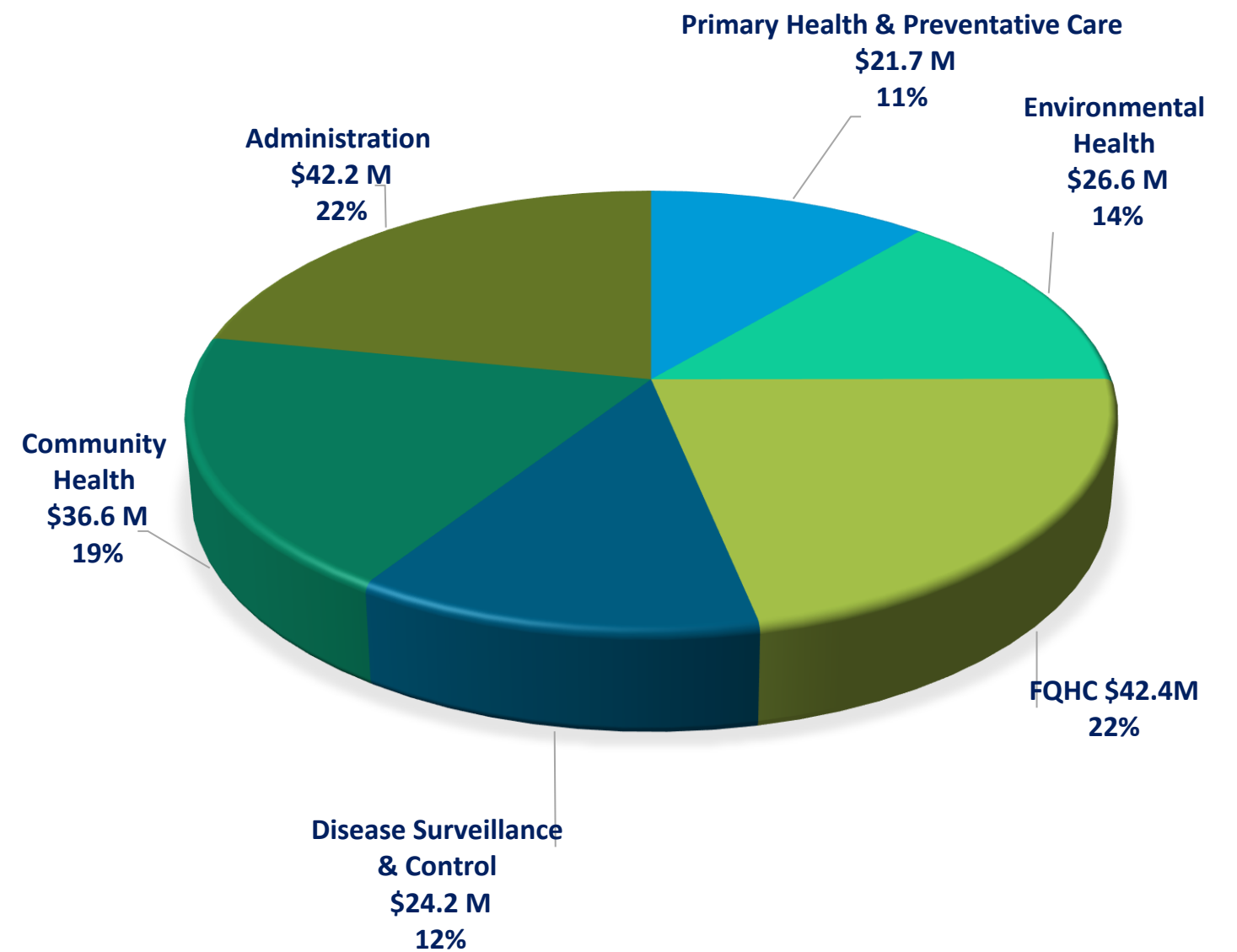
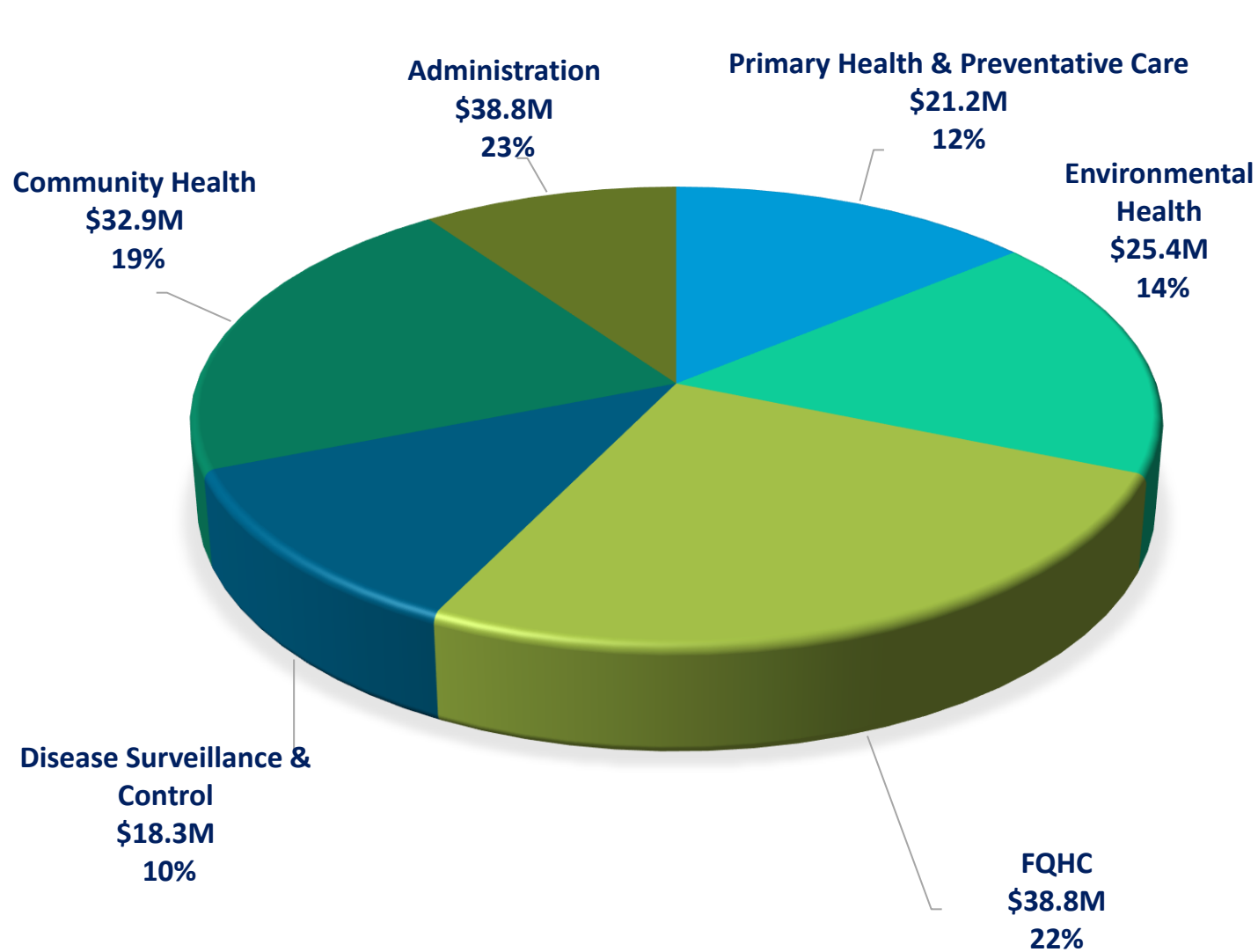
**Does not include Transfers Out to Capital of \$2M

EXPENDITURES

COMBINED EXPENSES BY DIVISION – comparison

FY2025 Adopted Budget
Expense \$175.4 M

FY2025 January Budget
Augmentation Expense \$193.7 M



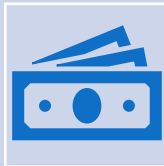
\$ Amounts are based on total expense.

**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 **\$193.7 M** compared to \$175.4 M original budget, an increase of \$18.3 M. Special Revenue (Grants) increases include additions of new grants and extension of existing grants such as ELC/Enhanced Detection, Healthy Start, HIV Prevention, Overdose Data to Action, Public Health Preparedness and Health Equity



Pharmacy medication expenses increased from \$20.2 M to \$23.9 M, a **\$3.7 M** increase to align with actuals which is trending higher than original budget.



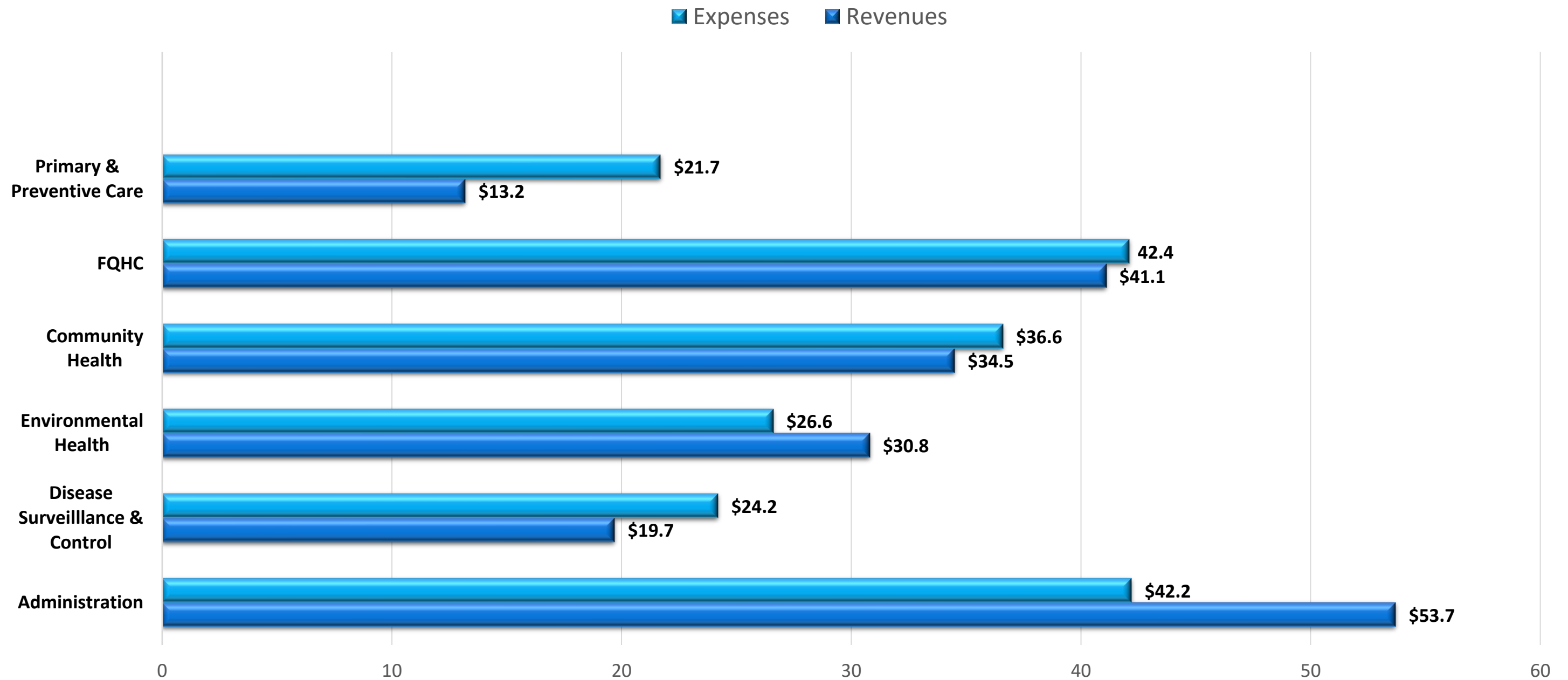
Vaccines expenses increased from \$5.8 M to \$6.8 M, a **\$1.0 M** increase to align with actuals which is partially offset by revenue



Total salaries and benefits for General & Grants Fund is **\$103.4 M** an increase of **\$4.5 M** from the adopted budget of \$98.9 M. This includes the adjustment for the negotiated Cost of Living and Merit increases.

REVENUES VS. EXPENDITURES

COMBINED FUNDS BY DIVISION EXCLUDING COST ALLOCATION



PERSONNEL

Southern Nevada Health District FY25 FTE Count

Division	2024/2025 ADOPTED	FTE Change	2024/2025 AMENDED	% FTE CHANGE Adopted v Estimated
Public Health & Preventive Care ⁽¹⁾	123.5	-7.83	115.7	-6.3%
Environmental Health	203.0	2.00	205.0	1.0%
FQHC	121.0	0.71	121.7	0.6%
Disease Surveillance & Control	125.0	0.96	126.0	0.8%
Community Health	104.0	-1.04	103.0	-1.0%
Administration ⁽³⁾	190.0	2.00	192.0	1.1%
Total:	866.5⁽²⁾	-3.19	863.3⁽²⁾	-0.4%

(1) Grant ended resulting in an overall reduction of FTE

(2) Represents FTE with an Adopted and Amended headcount of 867 and 876, respectively

(3) Added Chief Medical Officer and Communications And Legislative Affairs Administrator

General FUND

Three Fiscal Year Activity

	FY23	FY24	FY 25
General Fund	Actual	Actual	Augmented
Beginning Fund Balance	36,886,107	47,091,967	54,872,828
Revenues & Other Increases	90,298,608	104,502,746	114,237,780
Expenditures & Other Reductions	80,092,748	96,721,885	121,910,902
Change in Fund Balance ¹	10,205,860	7,780,861	(7,673,122)
Ending Fund Balance	47,091,967	54,872,828	47,199,706

¹ Includes \$3M contingency, cost allocation and transfers out to Special Revenue and Capital Project funds for FY 2025.

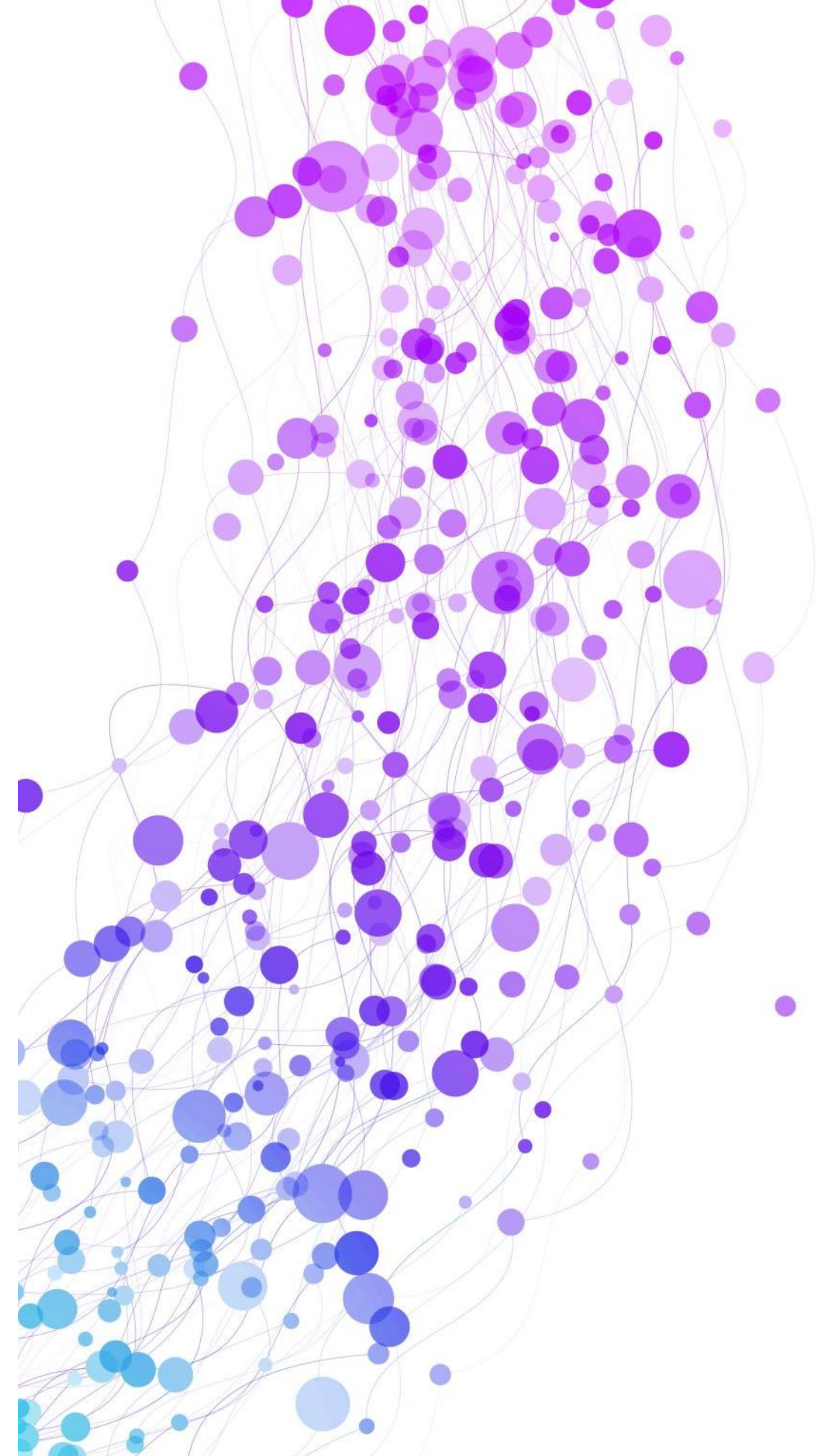
SPECIAL REVENUE FUND

Three Fiscal Year Activity

		FY23	FY24	FY 25
Special Revenue		Actual	Actual	Augmented
Beginning Fund Balance		57,622	105,306	82,081
	Revenues & Other Increases ¹	86,699,577	64,278,737	69,578,255
	Expenditures & Other Reductions	86,651,893	64,301,962	69,578,255
	Change in Fund Balance ¹	47,684	(23,225)	-
Ending Fund Balance		105,306	82,081	82,081
¹ Includes cost allocation and transfers in from General fund.				

RECOMMENDATION

- Approval of the FY 2025 January budget augmentation as presented.
 - ❖ Petition #17-25
 1. Resolution #01-25 – General Fund
 2. Resolution #02-25 – Special Revenue Fund
- Copies to be submitted to Clark County and State of Nevada, pending further instructions.





QUESTION AND ANSWER