

# Southern Nevada Community Health Center

Governing Board Meeting

April 2025

- ▶ FY 2026 Budget
- ▶ Presented by: Donnie (DJ) Whitaker, CFO

# BUDGET PURPOSE

## NRS 354.472

### **Purposes of Local Government Budget and Finance Act.**

(a) To establish standard methods and procedures for the preparation, presentation, adoption and administration of budgets of all local governments.

(b) To enable local governments to make financial plans for programs of both current and capital expenditures and to formulate fiscal policies to accomplish these programs.

(c) To provide for estimation and determination of revenues, expenditures and tax levies.

(d) To provide for the control of revenues, expenditures and expenses in order to promote prudence and efficiency in the expenditure of public money.

(e) To provide specific methods enabling the public, taxpayers and investors to be apprised of the financial preparations, plans, policies and administration of all local governments.

# Summary

## Staffing:

Staffing for FY26 is projected to be **126.5** FTEs compared to FY25 augmented budget of 121.7 FTEs.

## Revenue:

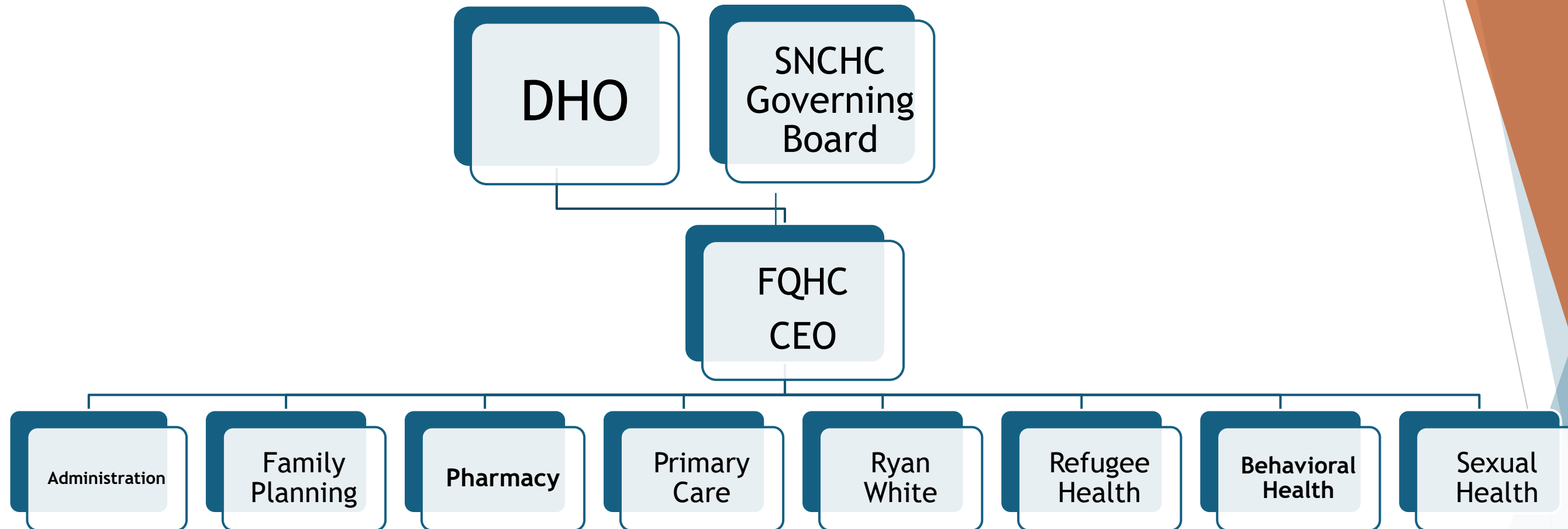
General Fund revenue is projected at **\$39.1M** in FY26, an increase of \$6.1M from the FY25 augmented budget.

Special Revenue Fund (Grants) projected at **\$7.6M** in FY26, a decrease of \$500K from FY25 augmented budget.

## Expense:

FQHC combined expenditures for FY26 budget is \$61.3M compared to \$51.6M from FY25 augmented budget.

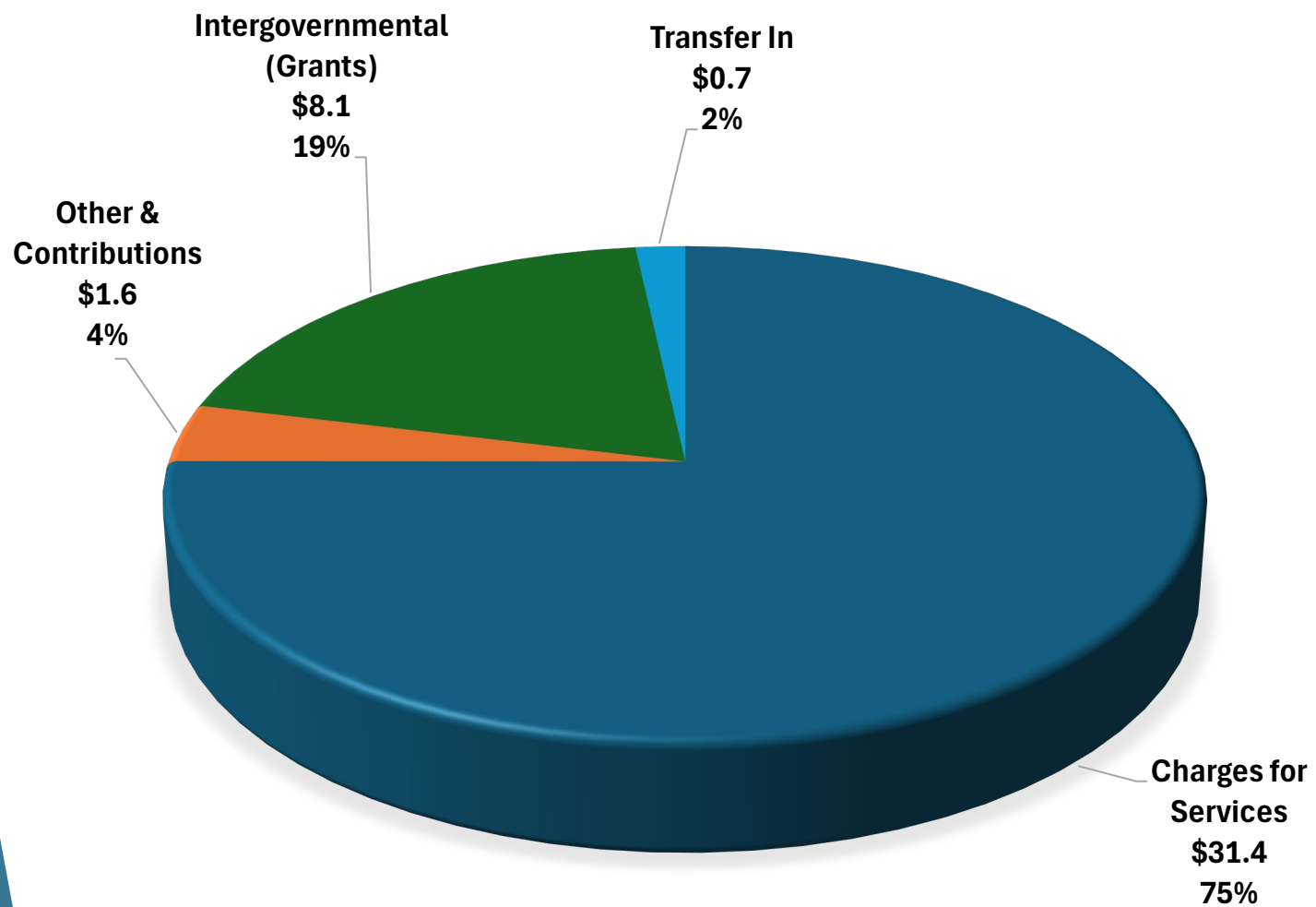
# FQHC Division Org Chart



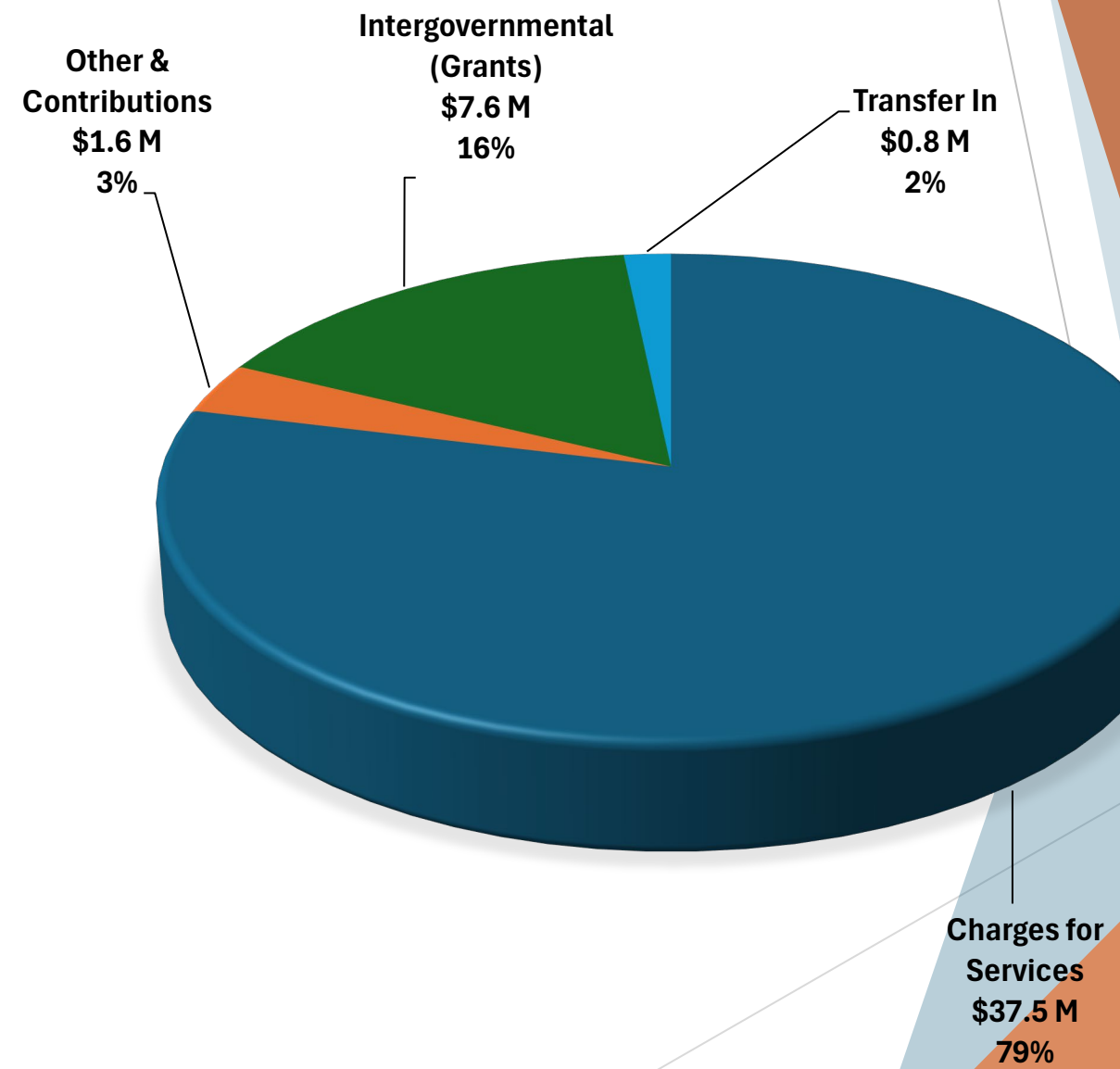
# REVENUES

## COMBINED REVENUES BY SOURCE - comparison

**FY2025 AUGMENTED BUDGET  
REVENUE  
\$41.8M**



**FY 2026 PROPOSED BUDGET  
REVENUE  
\$47.5M**

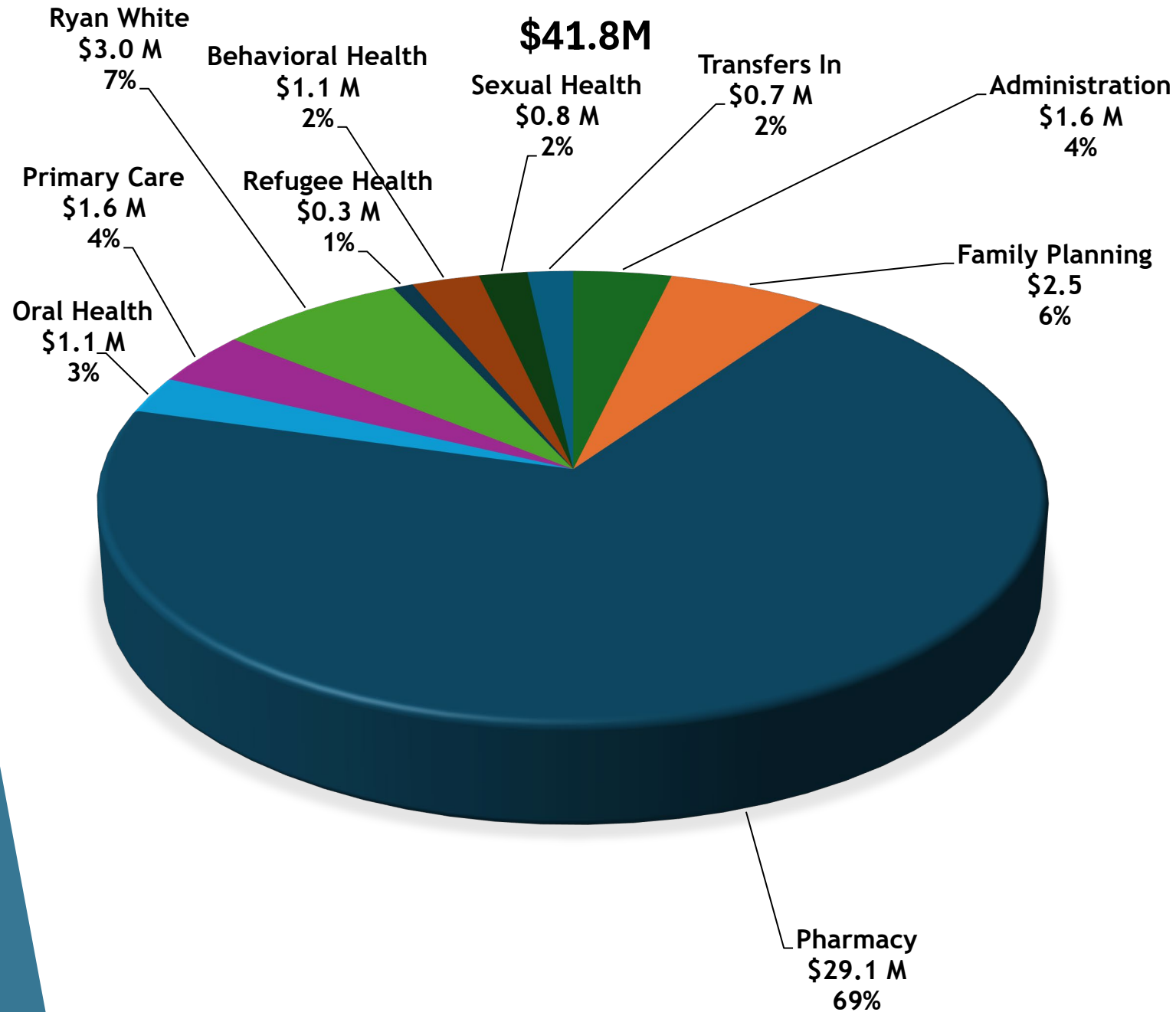


% Percentages are based on total revenue

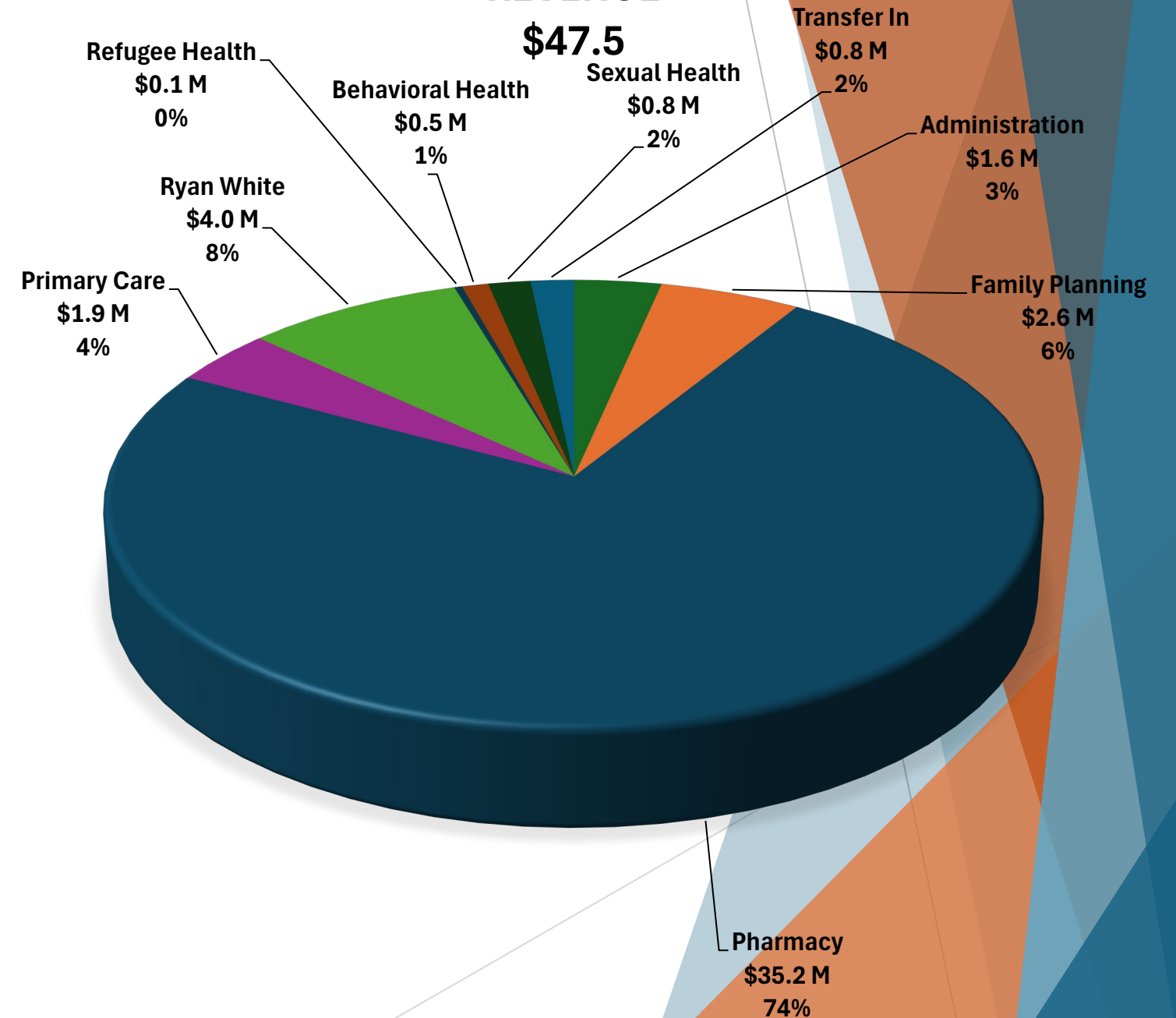
# REVENUES

## COMBINED REVENUES BY DEPARTMENT - comparison

**FY 2025 AUGMENTED BUDGET  
REVENUE**



**FY 2026 PROPOSED BUDGET  
REVENUE**



% Percentages are based on total revenue

# REVENUES

## GENERAL & SPECIAL REVENUE FUND SUMMARY

### General Fund:

Total Charges for Services revenue is proposed at \$37.5M, an increase of \$6.1M, compared to \$31.4M from FY25 augmented budget.

*\*Major component of Charges for Services revenue is Pharmacy which continue to increase at \$35.2M compared to \$29.1M from FY25 augmented budget.*

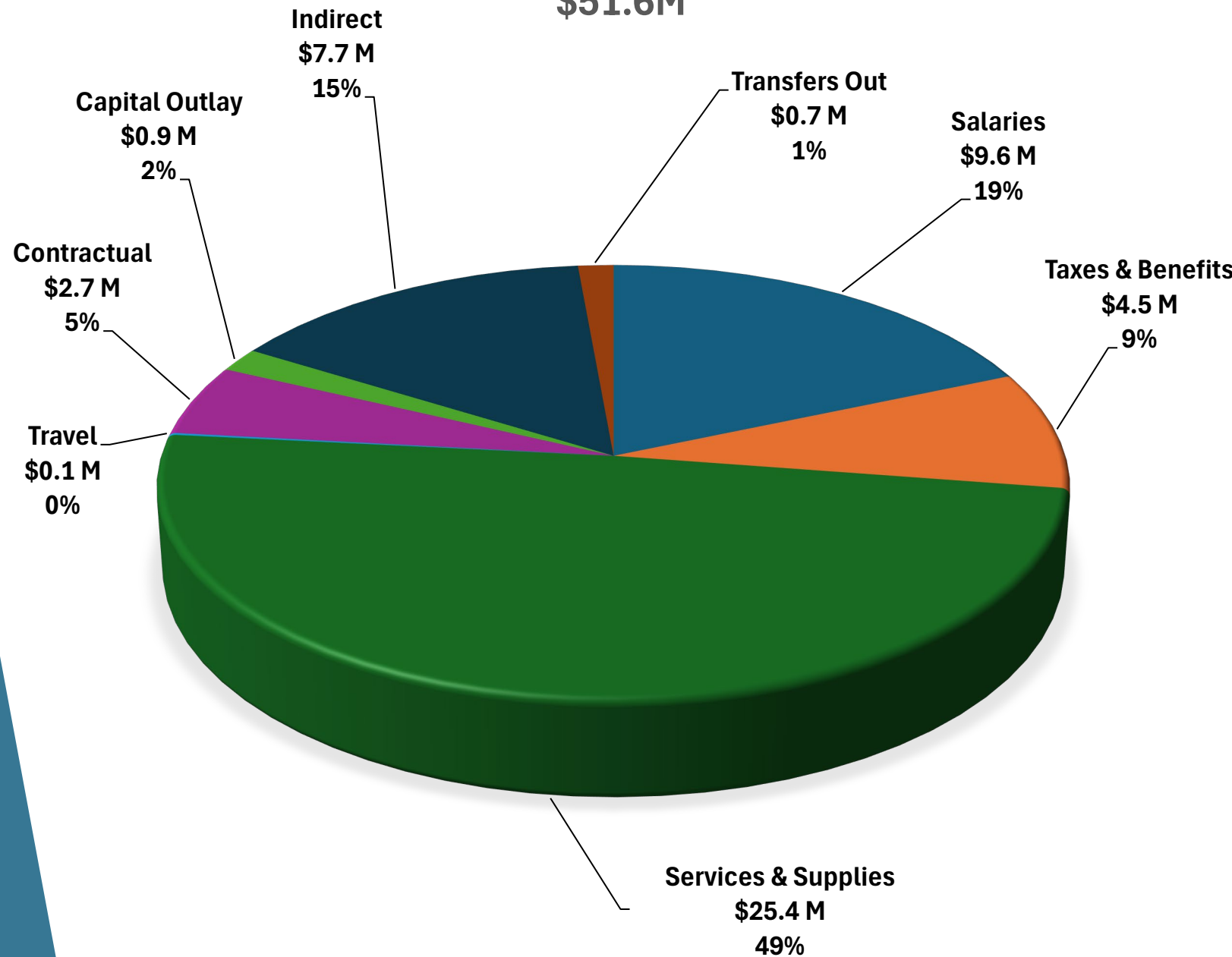
### Special Revenue Fund:

Federal (Grants) revenue decreases from \$8.1 in the FY25 augmented budget to \$7.6M proposed.

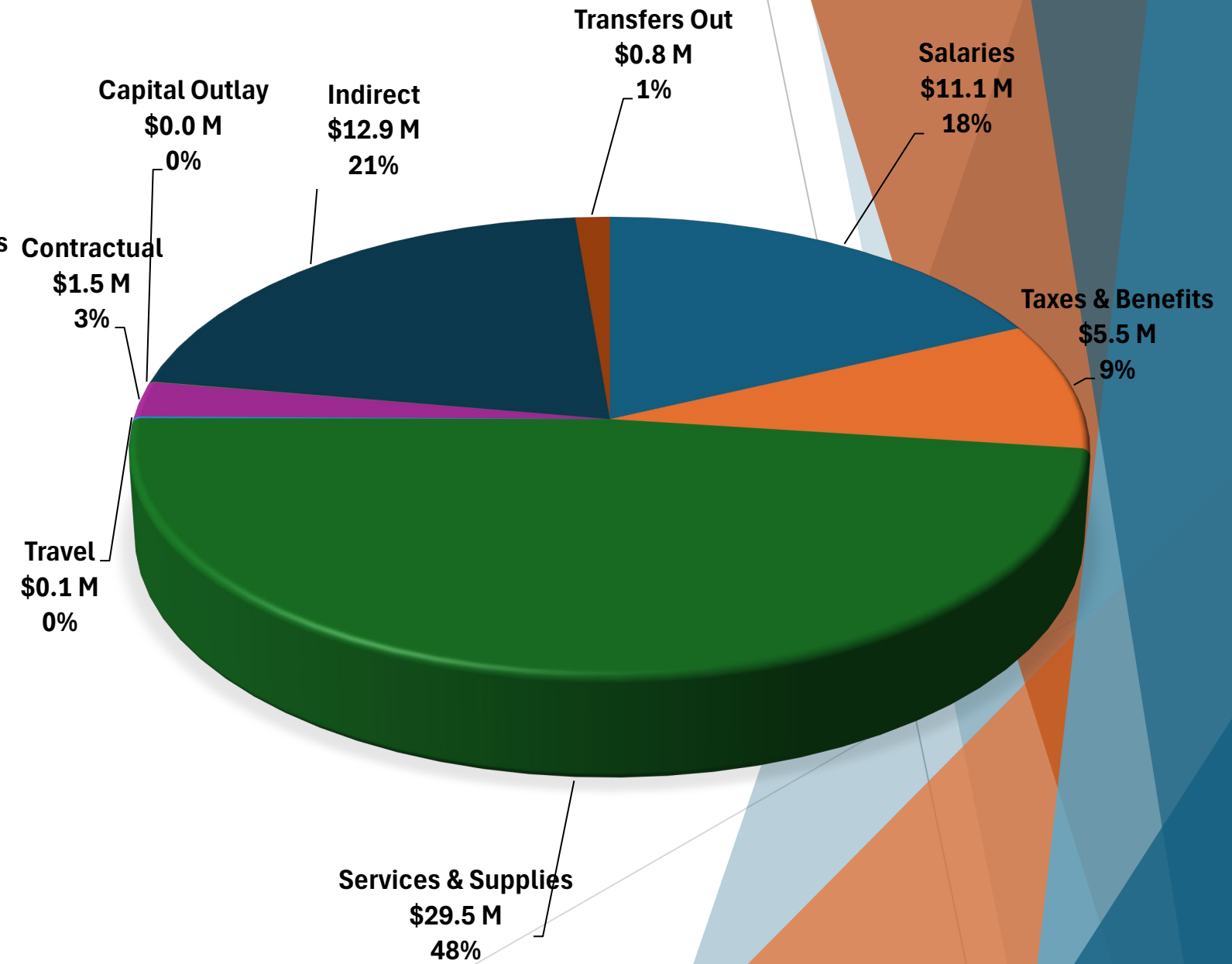
# EXPENDITURES

COMBINED EXPENSES BY SOURCE - comparison

**FY2025 AUGMENTED BUDGET EXPENSES**  
\$51.6M



**FY2026 PROPOSED BUDGET EXPENSES**  
\$61.3M



% Percentages are based on total expenses

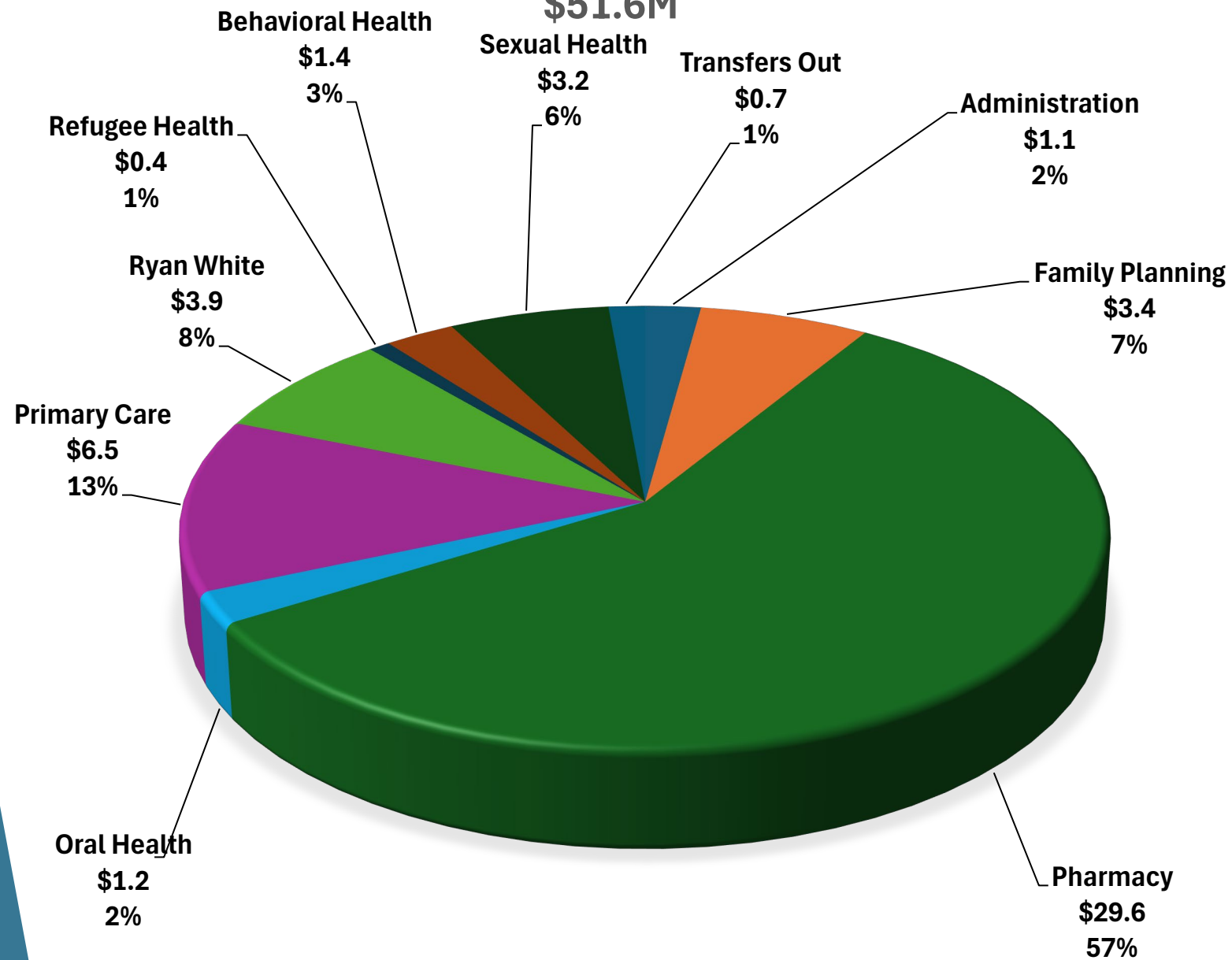


# EXPENDITURES

## COMBINED EXPENSES BY DEPARTMENT- comparison

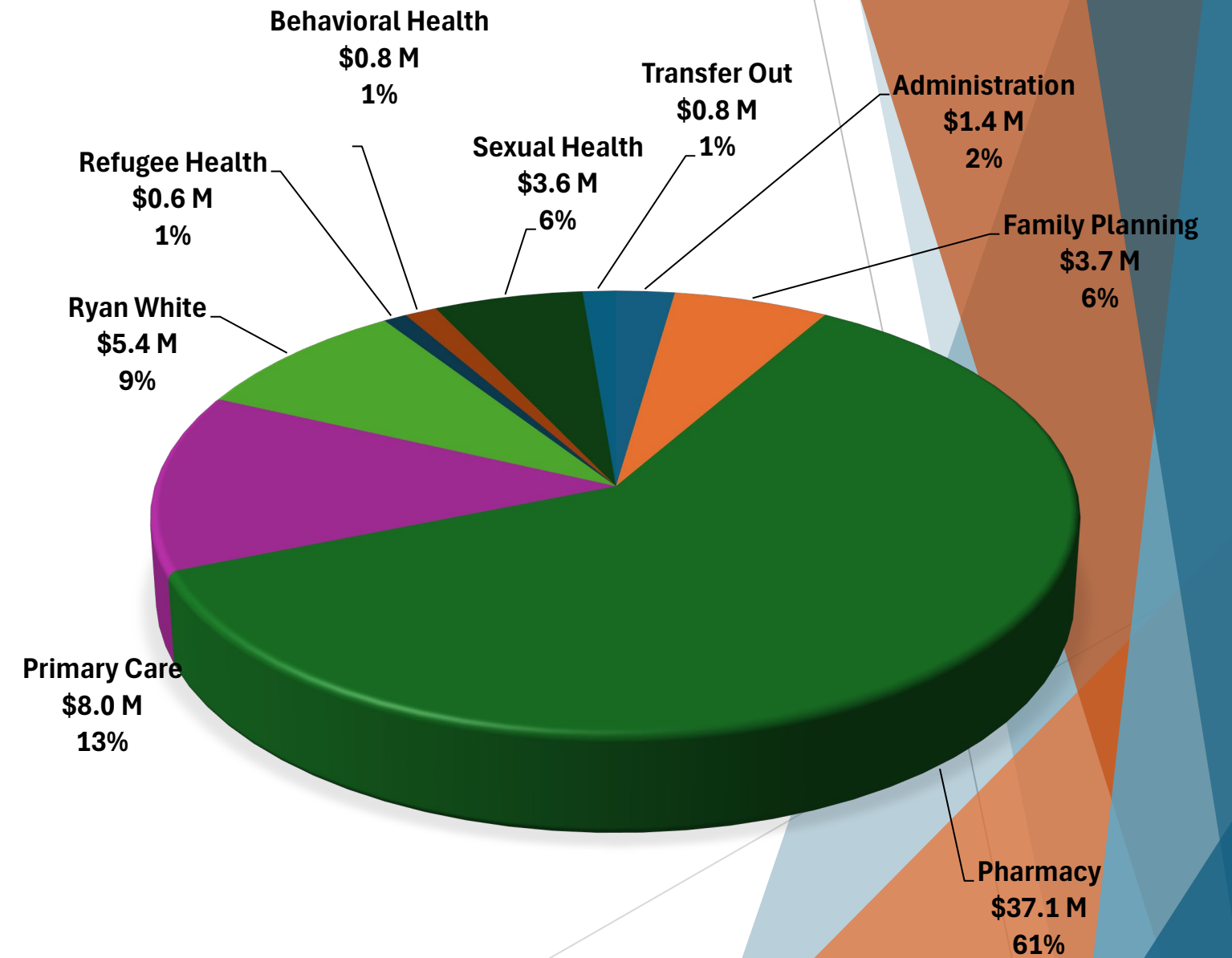
**FY2025 AUGMENTED BUDGET EXPENSES**

**\$51.6M**



**FY2026 PROPOSED BUDGET EXPENSES**

**\$61.3M**



% Percentages are based on total expenditures

# EXPENDITURES

## GENERAL & SPECIAL REVENUE FUND SUMMARY



Primary Care's combined expenses increased from \$6.5M in the FY25 augmented budget to \$8.0M in FY26 proposed budget. This is primarily due to an increase in salaries & Benefits of \$687k and cost allocations of \$619k from FY25 augmented budget.



Ryan White combined expenses increased from \$3.9M in the FY25 augmented budget to \$5.4M in FY26 proposed budget. This is primarily due to an increase in salaries & benefits of \$1.1M and cost allocations of \$500K. In FY26, Ryan White increased their FTE from 26.6 to 32, an increase of 5.4.



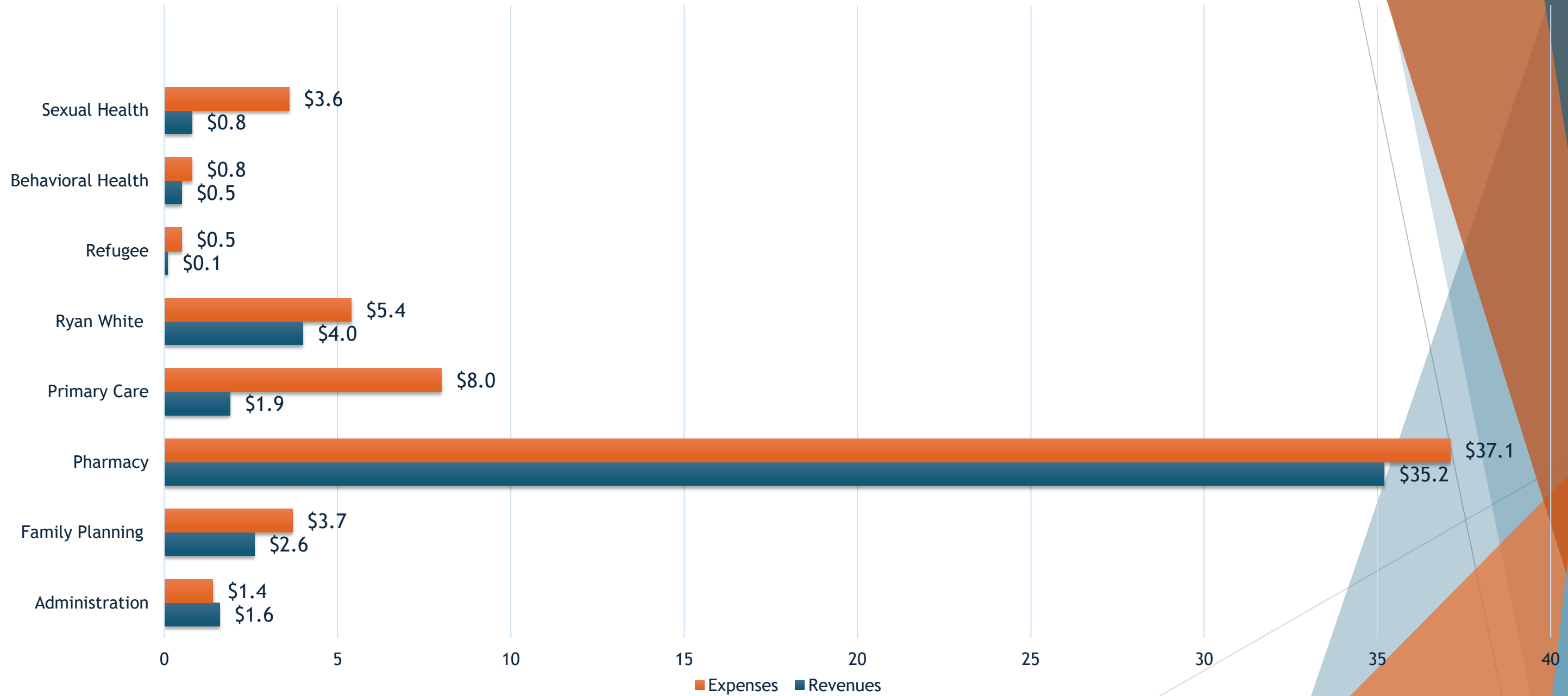
General Fund Pharmacy total expenses is projected at \$37.1M. Pharmacy medication expenses increased from \$23.9M to \$28.4M, a \$4.5M increase from FY25 augmented budget.



Total salaries and benefits for General & Grants funds is \$16.6M, 27.1% of total FQHC expenditures. More than 38.9% of personnel expense are supported by grants. FY26 budget includes a full year of salaries and benefits for vacant positions that were partially accounted for in the FY25 Augmented budget. Additionally, FY26 proposed budget includes a 4% COLA, 2.5% Merit and the impact of the 3.25% PERS increase that is effective July 1, 2025 (1/2 of the PERS increase is paid by SNHD)

# REVENUES VS. EXPENDITURES

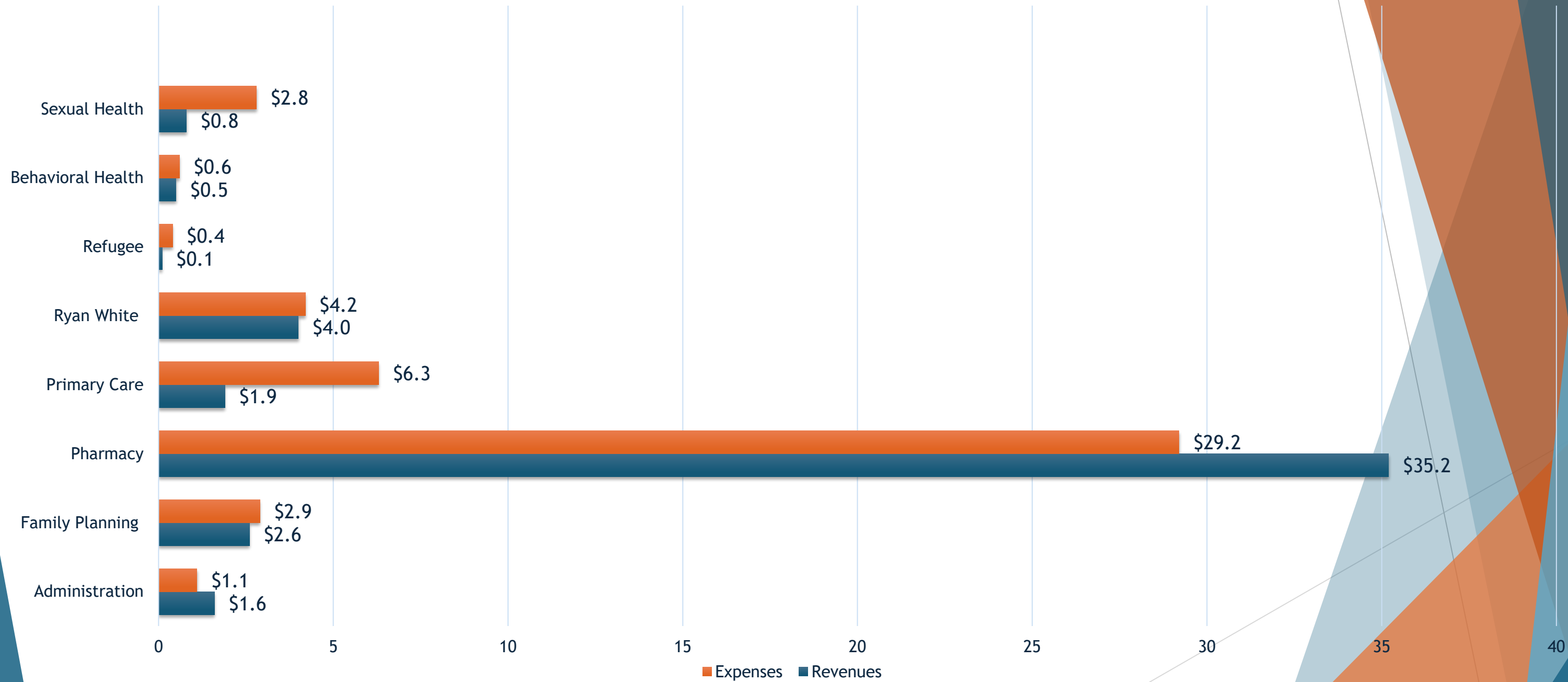
## COMBINED FUNDS BY DEPARTMENT



\*Amounts are represented in millions

# REVENUES VS. EXPENDITURES

## COMBINED FUNDS BY DEPARTMENT



\*Amounts are represented in millions  
\*Excludes cost allocations & indirects

# Staffing FY2026

FQHC Total FTE

<b>FY26 FTE Counts</b>	<b>2024/2025</b>	<b>2024/2025</b>	<b>2025/2026</b>	<b>FTE Change</b>
<b>Division</b>	<b>Adopted</b>	<b>Amended</b>	<b>Estimated</b>	<b>FY25 AM vs FY26</b>
BEHAVIORAL HEALTH	2.0	3.0	3.0	0.0
FAMILY PLANNING	19.0	18.9	18.5	-0.4
ADMINISTRATION <sup>(1)</sup>	11.0	11.2	12.0	0.8
ORAL HEALTH (DENTAL) <sup>(2)</sup>	2.0	1.9	0.0	-1.9
PHARMACY <sup>(3)</sup>	4.0	5.0	4.0	-1.0
Primary Care <sup>(4)</sup>	38.0	35.1	37.0	1.9
RYAN WHITE <sup>(5)</sup>	26.0	26.6	32.0	5.4
SEXUAL HEALTH	19.0	20.0	20.0	0.0
<b>Total:</b>	<b>121.0</b>	<b>121.7</b>	<b>126.5</b>	<b>4.8</b>

1. Addition of 1 Patient Service Representative
2. Removal of Oral Health
3. Removal of 1 vacant Pharmacy Tech position
4. Addition of 1 Medical Assistant
5. Addition of 3 Community Health Nurses and 2 Community Health Workers

## RECOMMENDATION

- ▶ Acceptance of the FY 2026 budget as presented.



Questions

# Southern Nevada Community Health Center

GOVERNING BOARD MEETING

April 2025

