



TO: SOUTHERN NEVADA DISTRICT BOARD OF HEALTH **DATE:** January 28, 2021

RE: Approval of the budget augmentation for Southern Nevada Health District for the fiscal year ending June 30, 2021.

PETITION #32-21

That the Southern Nevada District Board of Health *approve the budget augmentation for the fiscal year ending June 30, 2021 to meet the financial requirements of NRS 354.598005.*

PETITIONERS:

Fermin Leguen, MD, MPH, Acting Chief Health Officer *FL*
KW **Karen White, CPA, Chief Financial Officer**

DISCUSSION:

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

When the budget was prepared March 2020 and approved in May of 2020, it was believed that SNHD General Fund Budget was appropriated to cover all anticipated cost for the FY20/21. After the FY2020 audit ended in November 2020, it was determined SNHD General Fund Budget had an increase in the ending fund balance \$2,502,009. The fund balance increase will be appropriated to cover unanticipated COVID-19 response expenses at \$810,438 and \$1,691,661 to correct FY2021 Adopted Budget cost allocation in Services and Supplies budget line by \$1,591,661 and capital outlay by \$100,000. In addition, SNHD General Fund Budget increased the appropriation for transfers out to the Grant Fund by \$9,739,314 and decreased the Services and Supplies budget line by \$9,638,858 for the cost allocation budget line because of an increase in grant funding in FY2021. As a result of the increase in year end fund balance, corrections and new appropriations to the FY2021 Adopted SNHD General Fund Budget, thereby decreasing the FY2021 appropriations from \$75,297,816 to \$73,297,816.

When the budget was prepared March 2020 and approved in May of 2020, it was believed that all funds would be committed in the 2020/21 fiscal year for SNHD Grant (Special Revenue) Fund Budget. However, after the budget process SNHD received additional grant funding related COVID-19 and other SNHD programs from federal and state government agencies. The grant funding increased anticipated grant



revenue by \$41,557,460. After the FY2020 audit ended in November 2020, it was determined SNHD Grant fund had decreased by (-\$2,867,135) in the ending fund balance. The decrease is due the Federal Emergency Management Agency not reimbursing SNHD for the Non-Congregate Shelter. Despite the FY2020 ending fund balance decrease, SNHD additional grant awards will thereby increase the FY2021 appropriations from \$27,489,181 to \$69,046,641.

In addition, when the budget was prepared March 2020 and approved in May of 2020, it was believed that all funds would be committed in the 2020/21 fiscal year for SNHD Capital Improvement Fund Budget and SNHD Bond Reserve (Building) Budget. After the FY2020 audit ended in November 2020, it was determined each fund had an increase in the ending fund balance. SNHD Capital Improvement Fund Budget FY2020 ending fund balance increased by \$97,213 because of unspent funds. Thereby increasing the FY2021 appropriations from \$3,888,163 to \$3,985,376. SNHD Bond Reserve (Building) Budget fund balance increased by \$1,554,085 because of unspent funds and expenses related to the construction and staffing of the Non-Congregate Shelter (NCS) being transferred to SNHD Grant (Special Revenue) Fund. Thereby increasing the FY2021 appropriations from \$2,104,685 to \$3,658,770.

To complete the augmentation process, the attached Resolutions to Augment #01-21 for Southern Nevada Health District (General) Fund Budget, #02-21 for Southern Nevada Health District Grant (Special Reserve) Fund Budget, #03-21 for Southern Nevada Health District Capital Improvement Fund Budget, and #04-21 for Southern Nevada Health District Bond Reserve (Building) Budget for Fiscal Year Ending June 30, 2021 must be adopted. The Resolutions will be forwarded to the Nevada Department of Taxation after the adoption of the Resolutions to Augment is done.

FUNDING:

Please see attached Resolutions #01-21 for Southern Nevada Health District (General) Fund Budget, #02-21 for Southern Nevada Health District Grant (Special Reserve) Fund Budget, #03-21 for Southern Nevada Health District Capital Improvement Fund Budget, and #04-21 for Southern Nevada Health District Bond Reserve (Building) Budget for the Fiscal Year Ending June 30, 2021.



RESOLUTION #1-21

RESOLUTION TO AUGMENT THE 2020-2021 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 \$102,904,863 on July 1, 2021; and

WHERE AS, the total available resources are now determined to be \$105,406,962.

WHEREAS, said additional unanticipated resources are as follows:

Southern Nevada Health District (General) Fund

Ending Fund as of 6/30/2020 (Increased) \$2,502,009

Total \$2,502,009

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 2020-2021 budget by appropriating \$2,502,009 for use in the **Southern Nevada Health District (General) Fund**, thereby decreasing its appropriations from \$75,297,816 to \$73,051,263. 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 28 of the January 2021.

AYES:

NAYS:

Absent:

By: _____

ATTEST: _____

EXPENDITURE BY FUNCTION AND ACTIVITY	FINAL BUDGET	REVISIONS	REVISED EXPENDITURES
Health			
Health District			
Salaries & Wages	36,561,100	0	36,561,100
Employee Benefits	15,502,363	0	15,502,363
Services & Supplies	16,610,516	(12,085,867)	4,524,649
Capital Outlay	274,110	100,000	374,110
SUBTOTAL EXPENDITURES	68,948,089	(11,985,867)	56,962,222
OTHER USES			
Contingency (not to exceed 3% of total expenditures)			
Operating Transfers			
To Fund 7060 (SNHD Capital Improvement)	1,250,000	0	1,250,000
To Fund 7070 (SNHD Bond Reserve)	350,000	0	350,000
To Fund 7090 (SNHD Grant)	4,749,727	9,739,314	14,489,041
To Fund 7620 (SNHD Proprietary Fund)			
SUBTOTAL OTHER USES	6,349,727	9,739,314	16,089,041
ENDING FUND BALANCE			
Reserved	27,607,047	4,748,652	32,355,699
Unreserved			
TOTAL ENDING FUND BALANCE	27,607,047	4,748,652	32,355,699
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL FUND COMMITMENTS AND FUND BALANCE	102,904,863	2,502,099	105,406,962

(Local Government)
Schedule B - Fund 7050
Southern Nevada Health District

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RESOLUTION #2-21

RESOLUTION TO AUGMENT THE 2020-2021 BUDGET OF Southern Nevada Health District

WHEREAS, total resources of the **Grant Fund (Special Revenue), Southern Nevada Health District** were budgeted to be **\$ 27,489,181** on July 1, 2021; and

WHERE AS, the total available resources are now determined to be **\$ 69,046,641**.

WHEREAS, said additional unanticipated resources are as follows:

Grant Fund (Special Revenue):

Ending Fund as of 6/30/2020	(2,867,135)
Intergovernmental Revenues	
Federal Grants	
Department of Agriculture	20,787
Department of Health & Human Services	25,428,521
Department of Homeland Security	3,088,237
Department of Justice	29,845
Environmental Protection Agency	454,856
Department of Treasury	4,804,535
State Grants	
Department of Health & Human Services	1,111,055
Division of Child & Family Services	(523,193)
Office of Science, Innovation & Technology	(279,439)
Other Grants	
Other	550,077
From Fund 7050 (Southern NV Health District)	<u>9,739,314</u>
Total	<u>\$41,557,460</u>

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

Now, therefore, it is hereby RESOLVED, that **Southern Nevada Health District** shall augment its 2020-2021 budget by appropriating **\$41,557,460** for use in the **Grant Fund (Special Revenue)**, thereby increasing its appropriations from **\$27,489,181** to **\$69,046,641**. 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 28 of the January 2021.



AYES:

NAYS:

Absent:

By: _____

ATTEST: _____

EXPENDITURE BY FUNCTION AND ACTIVITY	FINAL BUDGET	REVISIONS	REVISED EXPENDITURES
Health			
Health District			
Salaries & Wages	10,249,243	9,074,907	19,324,150
Employee Benefits	4,246,819	3,294,281	7,541,100
Services & Supplies	12,864,219	26,087,079	38,951,298
Capital Outlay	128,900	2,993,203	3,122,103
SUBTOTAL EXPENDITURES	27,489,181	41,449,470	68,938,651
OTHER USES			
Contingency (not to exceed 3% of total expenditures)			
Operating Transfers			
To Fund 7050 (Southern NV Health District)	0	107,990	107,990
SUBTOTAL OTHER USES	0	107,990	107,990
ENDING FUND BALANCE			
Reserved	0	0	0
Unreserved			
TOTAL ENDING FUND BALANCE	0	0	0
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL FUND COMMITMENTS AND FUND BALANCE	27,489,181	41,557,460	69,046,641

(Local Government)
Schedule B - Fund 7090
Southern Nevada Health District Grant

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RESOLUTION #3-21

RESOLUTION TO AUGMENT THE 2020-2021 BUDGET OF Southern Nevada Health District

WHEREAS, total resources of the **Capital Improvement Fund, Southern Nevada Health District** were budgeted to be **\$ 3,888,163** on July 1, 2021; and

WHERE AS, the total available resources are now determined to be **\$ 3,985,376**.

WHEREAS, said additional unanticipated resources are as follows:

Capital Improvement Fund):

Ending Fund as of 6/30/2020 (Increased) \$97,213

Total **\$97,213**

WHEREAS, there is a need to apply these excess proceeds in the **Capital Improvement Fund**.

Now, therefore, it is hereby RESOLVED, that **Southern Nevada Health District** shall augment its 2020-2021 budget by appropriating **\$97,213** for use in the **Capital Improvement Fund**, thereby increasing its appropriations from **\$3,888,163** to **\$3,985,376**. 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 28 of the January 2021.

AYES:

NAYS:

Absent:

By: _____

ATTEST: _____

REVENUES	FINAL BUDGET	REVISIONS	REVISED REVENUE RESOURCES
Miscellaneous			
Interest Earnings	80,000	0	80,000
SUBTOTAL REVENUE ALL SOURCES	80,000	0	80,000
OTHER FINANCING SOURCES			
Operating Transfers in (Sch T)			
From Fund 7050 (Southern NV Health District)	1,250,000	0	1,250,000
Proceeds of Long-Term Debt			
Other			
SUBTOTAL OTHER FINANCING SOURCES			
BEGINNING FUND BALANCE			
Reserved	2,558,163	97,213	2,655,376
Unreserved			
TOTAL BEGINNING FUND BALANCE	2,558,163	97,213	2,655,376
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL AVAILABLE RESOURCES	3,888,163	97,213	3,985,376

(Local Government)
Schedule B - 7060 Fund Southern Nevada Health District Capital Improvement
REVISED REVENUE SCHEDULE



RESOLUTION #4-21

RESOLUTION TO AUGMENT THE 2020-2021 BUDGET OF Southern Nevada Health District

WHEREAS, total resources of the **Bond Reserve Fund (Building), Southern Nevada Health District** were budgeted to be **\$ 2,104,685** on July 1, 2021; and

WHERE AS, the total available resources are now determined to be **\$ 3,658,770**.

WHEREAS, said additional unanticipated resources are as follows:

Bond Reserve (Building Fund):

Ending Fund as of 6/30/2020 (Increased) \$1,554,085

Total **\$1,554,085**

WHEREAS, there is a need to apply these excess proceeds in the **Bond Reserve Fund (Building)**.

Now, therefore, it is hereby RESOLVED, that **Southern Nevada Health District** shall augment its 2020-2021 budget by appropriating **\$1,554,085** for use in the **Bond Reserve Fund (Building)**, thereby increasing its appropriations from **\$2,104,685** to **\$3,658,770**. 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 28 of the January, 2021.

AYES:

NAYS:

Absent:

By: _____

ATTEST: _____

REVENUES	FINAL BUDGET	REVISIONS	REVISED REVENUE RESOURCES
Miscellaneous			
Interest Earnings	50,000	0	50,000
SUBTOTAL REVENUE ALL SOURCES	50,000	0	50,000
OTHER FINANCING SOURCES			
Operating Transfers in (Sch T)			
From Fund 7050 (Southern NV Health District)	350,000	0	350,000
Proceeds of Long-Term Debt			
Other			
SUBTOTAL OTHER FINANCING SOURCES			
BEGINNING FUND BALANCE			
Reserved	1,704,685	1,554,085	3,258,770
Unreserved			
TOTAL BEGINNING FUND BALANCE	1,704,685	1,554,085	3,258,770
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL AVAILABLE RESOURCES	2,104,685	1,554,085	3,658,770

(Local Government)
Schedule B - 7070 Fund Southern Nevada Health District Bond Reserve
REVISED REVENUE SCHEDULE

EXPENDITURE BY FUNCTION AND ACTIVITY	FINAL BUDGET	REVISIONS	REVISED EXPENDITURES
Health			
Health District			
Services & Supplies	2,104,685	1,554,085	3,658,770
Capital Outlay			
SUBTOTAL EXPENDITURES	2,104,685	1,554,085	3,658,770
OTHER USES			
Contingency (not to exceed 3% of total expenditures)			
Operating Transfers			
SUBTOTAL OTHER USES	0	0	0
ENDING FUND BALANCE			
Reserved	0	0	0
Unreserved			
TOTAL ENDING FUND BALANCE	0	0	0
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL FUND COMMITMENTS AND FUND BALANCE	2,104,685	1,554,085	3,658,770

(Local Government)
Schedule B - 7070 Fund
Southern Nevada Health District Bond Reserve