



**APPROVED BY THE FINANCE COMMITTEE  
MAY 2, 2022**

## **MINUTES**

### **SOUTHERN NEVADA DISTRICT BOARD OF HEALTH FINANCE COMMITTEE MEETING**

**March 21, 2022 – 3:00 p.m.**

**Meeting was conducted via Webex Event**

**MEMBERS PRESENT:** Scott Nielson – Chair – At-Large Member, Gaming  
Scott Black – Council Member, City of North Las Vegas  
Bobbette Bond – At-Large Member, Regulated Business/Industry  
Olivia Diaz – Council Member, City of Las Vegas  
Marilyn Kirkpatrick – Vice Chair, Commissioner, Clark County  
Tick Segerblom – Commissioner, Clark County

**ABSENT:** Brian Knudsen – Council Member, City of Las Vegas

**ALSO PRESENT:** Anna Burgess, Dawn Christensen, Gimmeko Fisher-Armstrong, Alexis Romero,  
(In Audience) Destiny Ward, Brian Weissenburger

**LEGAL COUNSEL:** Heather Anderson-Fintak, General Counsel

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

**STAFF:** Andria Cordovez Mulet, Heather Hanoff, Richard Hazeltine, Michael Johnson,  
Theresa Ladd, Cassius Lockett, Kyle Parkson, Chris Saxton, Karen White,  
Edward Wynder

**I. CALL TO ORDER AND ROLL CALL**

Chair Nielson called the Finance Committee Meeting to order a 3:05 p.m. Andria Cordovez Mulet, Executive Assistant, administered the roll call and confirmed a quorum was present.

**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 MARCH 21, 2022 MEETING AGENDA (for possible action)**

*A motion was made by Member Black, seconded by Member Bond and carried unanimously to approve the March 21, 2022 Agenda as presented.*

## **V. REPORT / DISCUSSION / ACTION**

1. **Approve Finance Committee Meeting Minutes – January 25, 2022**; direct staff accordingly or take other action as deemed necessary (*for possible action*)

*A motion was made by Member Kirkpatrick, seconded by Member Bond and carried unanimously to approve the January 25, 2022 Finance Committee Minutes, as presented.*

2. **Receive Report, Discuss and Accept the FY2022-2023 Budget and Approve Recommendations to the Board of Health on March 24, 2022**; direct staff accordingly or take other action as deemed necessary (*for possible action*)

Karen White, Chief Financial Officer, presented the FY2022-2023 Budget, which begins on July 1, 2022 and ends on June 30, 2023, with the following highlights:

### Overview

- Staffing is projected to grow from 780.1 FTE to 825.1 FTE, a 5.8% increase
- 78 positions that were vacant for over 6 months were eliminated and 40 contact tracers are outsourced
- Combined revenues was projected at \$148.4M, a 12.3% increase
- Informatics Department has been reorganized and will be under the Disease Surveillance & Control Division

Member Kirkpatrick requested the cost associated with outsourcing the contact tracers. Ms. White will provide the information at the Board of Health meeting on March 24, 2022 and confirmed that the Health District currently had some contact tracers onsite, however advised that it was difficult to keep 60 contact tracers since they would continuously leave. Dr. Leguen advised that the contact tracers were being funded by a COVID-19 grant and would not cover contact tracers in other areas of disease surveillance. Member Kirkpatrick stated she was looking long term as to the cost associated with having contact tracers for other disease surveillance, such as sexually transmitted diseases. Ms. White confirmed that any contact tracers, outside of COVID-19, would be funded by general funds.

### Revenues – General

- Property tax allocation projected at \$29.7M, an increase of 5.0%
- Charges for Services revenues is \$26.3M, flat compared to current fiscal year; any increase will be reflected in a budget augmentation planned during the next fiscal year

### Revenues – Special Revenue

- Grant revenues are projected at \$104M, an increase of 45.7%
- Community Health Grants are projected at \$50.4M, an increase of \$37.9M; ELC Covid Grant total is \$41.3M
- All grants issued on or before 02/28/2022 are included in this budget, a budget augmentation to include future grants will occur next fiscal year

### Revenues – Combined Revenues by Source

- Intergovernmental (Grants) – \$104M – 58%
- Other – \$1.7M – 1%
- Licenses/Permits – \$18.9M – 10%
- Charges for Services – \$26.3M 15%
- Property Taxes – \$29.7M – 16%

Expenditures – Combined Expenditures

- General Fund expenditures is \$76.7M, a decrease of 1.1% compared to FY2022
- Combined expenditures for all funds add up to \$180.6M
- Total salaries and benefits for all funds are projected at \$89.6M, about 50% of total expenditures

Ms. White reviewed the Expenditures and Revenues vs. Expenditures by Division.

Member Kirkpatrick inquired as to a comment from Ms. White regarding the Environmental Health Division being self-sufficient and requested a cost allocation and/or more information. Ms. White advised that a survey was conducted by a third-party that reviewed all of the administration costs, applied it to each Division and advised that 27% of administration costs should be allocated to each Division. Member Black advised that he believed Member Kirkpatrick's comments were less about the survey and more about restarting the conversation regarding the Environmental Health Fee Schedule assessment. Member Black continued that the Environmental Health Division will be bringing the conversation back to the Board of Health shortly. Chair Nielson provided a background that in the summer of 2019, the Board of Health reviewed the Environmental Health fees for permits and inspections. With the emergence of COVID-19, the conversation was put on hold. As noted, a conversation was currently happening with staff and will be brought to the Board of Health shortly. Ms. White advised that the expectation was that the Community Health Center (FQHC) would eventually generate enough revenue to cover their expenses as well.

Ms. White then reviewed a 2-year fund reserve projection with the fund reserve percentage. Ms. White outlined and compared the FY2022 and FY2023 Fund Balance for the General Fund, Capital Projects Fund, Bond Reserve (Building) Fund, and Insurance Liability Fund. Ms. White further reviewed the FTE Staffing by Division, comparing FY2022 and FY2023.

Further to a question from Chair Nielson, Ms. White advised that any changes that may happen to the Environmental Health Fee Schedule would be adjusted by a budget augmentation.

*A motion was made by Member Kirkpatrick seconded by Member Nielson and carried unanimously to accept the FY2022-2023 Budget and recommend that the Board of Health approve the FY2022-2023 Budget at their meeting on March 24, 2022.*

- VI. **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.

VII. **ADJOURNMENT**

The Chair adjourned the meeting at 3:29 p.m.

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

/acm



## AGENDA

### SOUTHERN NEVADA DISTRICT BOARD OF HEALTH FINANCE COMMITTEE MEETING

March 21, 2022 – 3:00 p.m.

Meeting will be conducted via Webex Event

## NOTICE

WebEx Event address for attendees:

<https://snhd.webex.com/snhd/onstage/g.php?MTID=e8b0268f36c23d4d5a619e0d467740300>

To call into the meeting, dial (415) 655-0001 and enter Access Code: [2568 932 8305](https://snhd.webex.com/snhd/onstage/g.php?MTID=e8b0268f36c23d4d5a619e0d467740300)

For other governmental agencies using video conferencing capability, the Video Address is:  
[25689328305@snhd.webex.com](mailto:25689328305@snhd.webex.com)

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#### 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.
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#### 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 Chairman 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](mailto: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.**

#### IV. ADOPTION OF THE MARCH 21, 2022 AGENDA *(for possible action)*

**V. REPORT / DISCUSSION / ACTION**

1. **Approve Finance Committee Meeting Minutes – January 25, 2022**; direct staff accordingly or take other action as deemed necessary (*for possible action*)
2. **Receive Report, Discuss and Accept the FY2022-2023 Budget and Approve Recommendations to the Board of Health on March 24, 2022**; direct staff accordingly or take other action as deemed necessary (*for possible action*)

**VI. 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 Chairman or the Board by majority vote.

**VII. ADJOURNMENT**

NOTE: Disabled members of the public who require special accommodations or assistance at the meeting are requested to notify Andria Cordovez Mulet in Administration 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 Andria Cordovez Mulet at (702) 759-1201.



## MINUTES

### SOUTHERN NEVADA DISTRICT BOARD OF HEALTH FINANCE COMMITTEE MEETING

January 25, 2022 – 1:00 p.m.

Meeting was conducted via Webex Event

**MEMBERS PRESENT:**

Scott Nielson – Chair – At-Large Member, Gaming  
Scott Black – Council Member, City of North Las Vegas  
Bobbette Bond – At-Large Member, Regulated Business/Industry  
Olivia Diaz – Council Member, City of Las Vegas  
Marilyn Kirkpatrick – Vice Chair, Commissioner, Clark County  
Brian Knudsen – Council Member, City of Las Vegas  
Tick Segerblom – Commissioner, Clark County

**ABSENT:**

None

**ALSO PRESENT:**

None

(In Audience)

**LEGAL COUNSEL:**

Heather Anderson-Fintak, General Counsel

**EXECUTIVE SECRETARY:**

Fermin Leguen, MD, MPH, District Health Officer

**STAFF:**

Andria Cordovez Mulet, Jennifer Fennema, Michael Johnson, Theresa Ladd,  
Cassius Lockett, Chris Saxton, Karen White

**I. CALL TO ORDER AND ROLL CALL**

Chair Nielson called the Finance Committee Meeting to order at 1:00 p.m. Andria Cordovez Mulet, Executive Assistant, administered the roll call and confirmed a quorum was present.

**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 JANUARY 25, 2022 MEETING AGENDA (for possible action)**

*A motion was made by Member Black, seconded by Member Knudsen and carried unanimously to approve the January 25, 2022 Agenda as presented.*

**V. REPORT / DISCUSSION / ACTION**

1. **Approve Finance Committee Meeting Minutes – November 15, 2021**; direct staff accordingly or take other action as deemed necessary *(for possible action)*

Chair Nielson requested a revision to the third page, wherein Member Diaz was noted as “Member Olivia”.

*Member Diaz joined the meeting at 1:02 p.m.*

*A motion was made by Member Knudsen, seconded by Member Segerblom and carried unanimously to approve the November 15, 2021 Finance Committee Minutes, as amended.*

2. **Receive Report and Discuss FY2022 Budget Augmentation and Approve Recommendations to the Board of Health on January 27, 2022**; direct staff accordingly or take other action as deemed necessary *(for possible action)*

Ms. White presented the two resolutions regarding the budget augmentation, as follows:  
**(Attachment #1)**

- The balance in the General Fund will potentially increase to \$112.9M (from \$110.0M)
- **Resolution #1-22**
  - General Fund: Increase the appropriation of the general fund by \$2.8M, from \$110,036,384 to \$112,877,341
  - Expenditures will decrease by \$415K; transfer \$3.1M to Special Revenue Fund for cost allocations, increase reserved by \$202K

*Member Kirkpatrick joined the meeting at 1:08 p.m.*

*Member Bond joined the meeting at 1:08 p.m.*

- The balance of the Special Revenue Fund will potentially increase to \$87.6M (from \$66.8M)
- **Resolution #2-22**
  - Grant Fund, Special Revenue: Increased Grant Awards of \$20.8M, increasing SNHD Fund 7090 from \$66,756,446 to \$87,627,442
  - Federal Grants of \$17.3M, State Grants of \$270K, Other Grants of \$186K, and additional General Fund transfer of \$3.18M

Ms. White compared revenue and expenses for FY2022 Adopted Budget Revenue with the FY2022 Augmented Expenses by Division.

Ms. White advised that no additional changes were needed for the Capital Improvement Fund or Bond Reserve Fund.

*A motion was made by Member Kirkpatrick, seconded by Member Diaz and carried unanimously to recommend that the Board of Health approve the Budget Augmentation to the Southern Nevada Health District (i) (General) Fund and (ii) Grant Fund (Special Revenue) Budget for the Fiscal Year Ending June 30, 2022 to meet the mandatory financial requirements of NRS 354.598005.*

- VI. **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.

**VII. ADJOURNMENT**

The Chair adjourned the meeting at 1:22 p.m.

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

/acm

# SOUTHERN NEVADA HEALTH DISTRICT

JANUARY 2022

BUDGET AUGMENTATION

PRESENTED BY KAREN WHITE, CPA, CFO

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.

**BUDGET AUGMENTATION**

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.”

NEVADA REVISED STATUTE (NRS) 354.626

# NEVADA REVISED STATUTE (NRS) 354.626 RESTATED

WE CANNOT  
SPEND MONEY  
THAT WE HAVE  
NOT INCLUDED  
IN OUR  
BUDGET.

- IF ANTICIPATED RESOURCES THAT ARE AVAILABLE DURING A BUDGET PERIOD EXCEED THOSE ESTIMATED IN THE MOST RECENT BUDGET.
- ANY TIME RESOURCES CHANGE, A BUDGET AUGMENTATION IS REQUIRED.

**NRS 354.598005 PROCEDURES & REQUIREMENTS FOR  
AUGMENTING OR AMENDING BUDGET.**

- THAT SOUTHERN NEVADA HEALTH DISTRICT BOARD OF HEALTH APPROVE THE BUDGET AUGMENTATION FOR THE BUDGET AUGMENTATION FOR THE FISCAL YEAR ENDING JUNE 30, 2022, TO MEET THE FINANCIAL REQUIREMENTS OF NRS 354.598005.
- IF ANTICIPATED RESOURCES THAT ARE ACTUALLY AVAILABLE DURING A BUDGET PERIOD EXCEED THOSE ESTIMATED, A LOCAL GOVERNMENT MAY AUGMENT A BUDGET IN THE FOLLOWING MANNER:
  - (A) IF IT IS DESIRED TO AUGMENT THE APPROPRIATIONS OF A FUND TO WHICH AD VALOREM TAXES ARE ALLOCATED AS A SOURCE OF REVENUE, THE GOVERNING BODY SHALL, BY MAJORITY VOTE OF ALL MEMBERS OF THE GOVERNING BODY, ADOPT A RESOLUTION RECITING THE APPROPRIATIONS TO BE AUGMENTED, AND THE NATURE OF THE UNANTICIPATED RESOURCES INTENDED TO BE USED FOR THE AUGMENTATION.
- A BUDGET AUGMENTATION BECOMES EFFECTIVE UPON DELIVERY TO THE DEPARTMENT OF TAXATION OF AN EXECUTED COPY OF THE RESOLUTION PROVIDING THEREFOR.

CURRENT BUDGET AUGMENTATION; PETITION #21-22

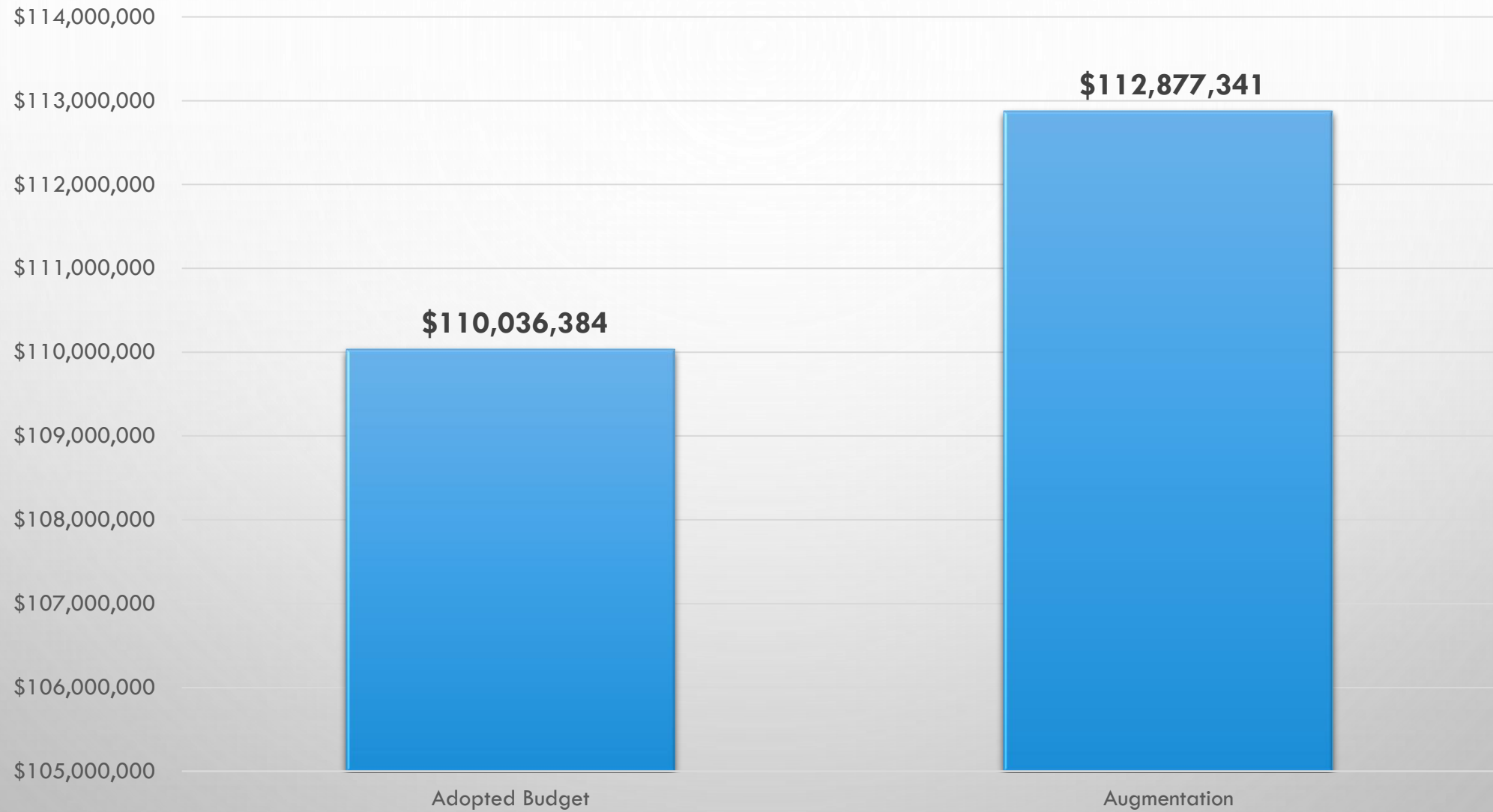
THE BALANCE IN THE GENERAL FUND WILL POTENTIALLY INCREASE TO \$112.9 M (FROM \$110.0M)

- **RESOLUTION #1-22**

- GENERAL FUND: INCREASING THE APPROPRIATION OF THE GENERAL FUND BY \$2.8M, FROM \$110,036,384 TO \$112,877,341.

SUMMARY OF PETITION #1-22

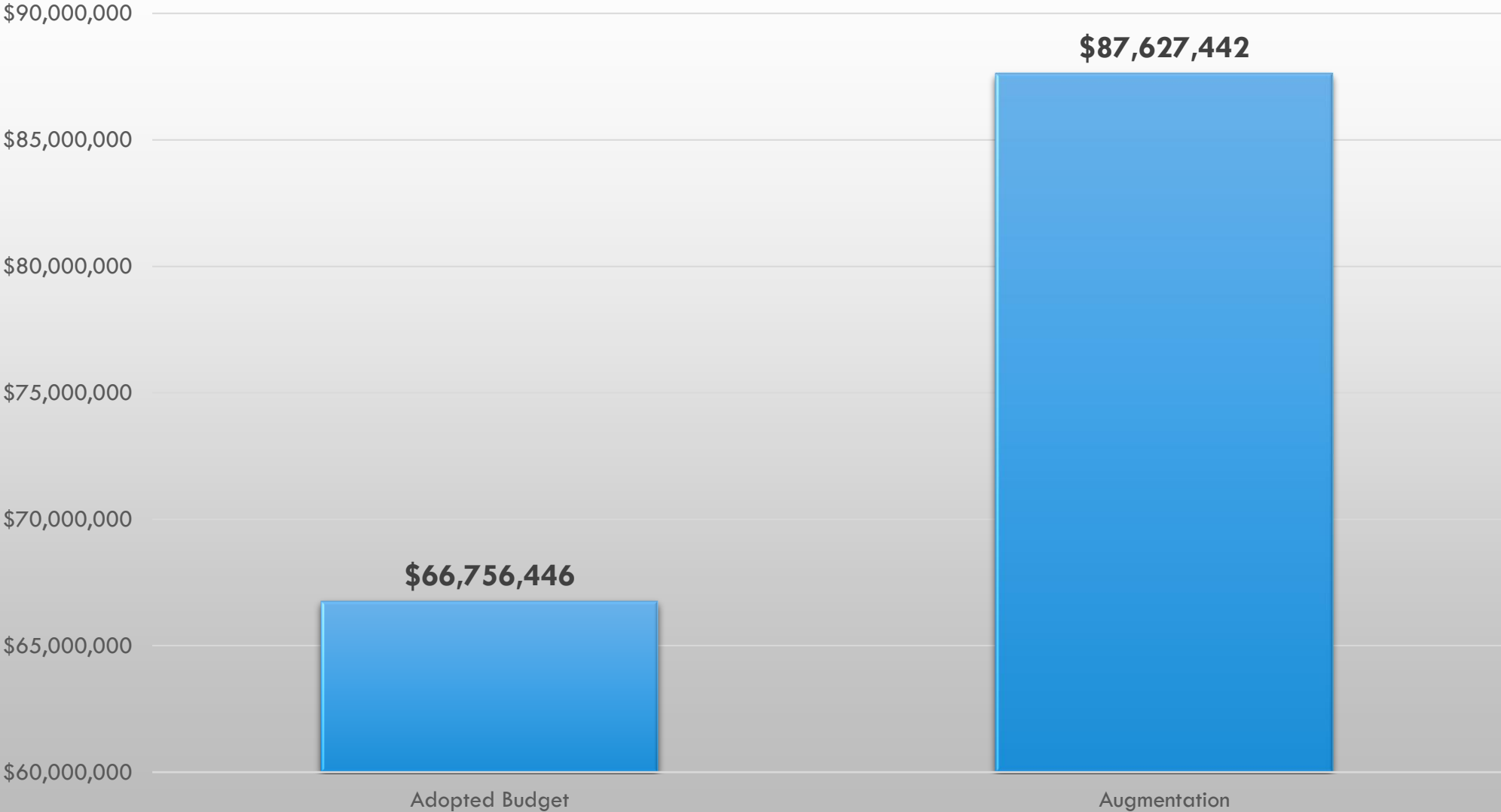
# SNHD General Fund 7050



- THE BALANCE IN THE SPECIAL REVENUE FUND WILL POTENTIALLY INCREASE TO \$87.6 M (FROM \$66.8M)
- **RESOLUTION #2-22**
  - GRANT FUND, SPECIAL REVENUE: INCREASED GRANT AWARDS OF \$20.8M, THEREBY INCREASING SNHD FUND 7090 FROM \$66,756,446 TO \$87,627,442.

SUMMARY OF PETITION #2-22

# SNHD Special Revenue Fund 7090

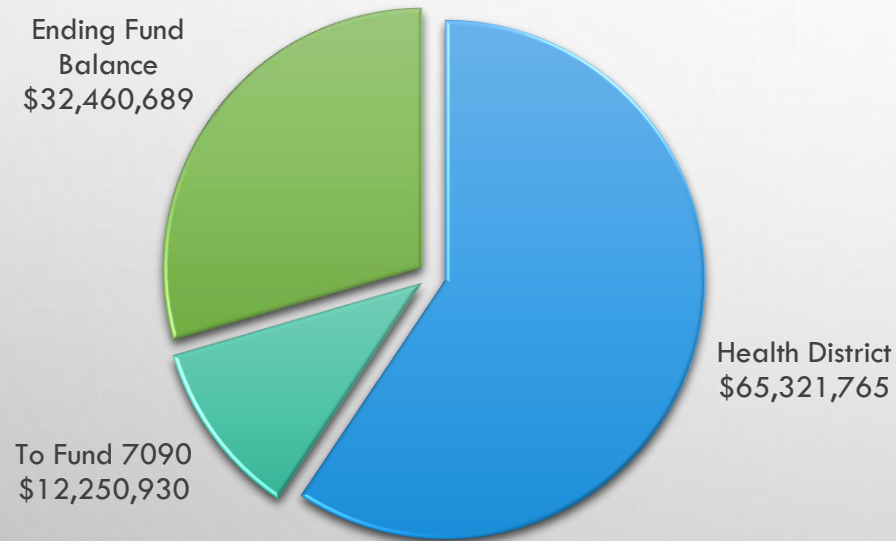


- INCREASING THE TOTAL EXPENSE ALLOCATED TO THE GENERAL FUND BY \$2.8M.
- TOTAL APPROPRIATIONS WILL CHANGE AS FOLLOWS
  - WE ARE DECREASING HEALTH DISTRICT EXPENDITURES BY \$415K
  - TRANSFER \$3.1 M TO FUND 7090 GRANT FUND/SPECIAL REVENUES FOR COST ALLOCATIONS
  - INCREASE RESERVED BY \$202K
  - NET CHANGE IS AN INCREASE OF APPROPRIATIONS OF **\$2,840,957**

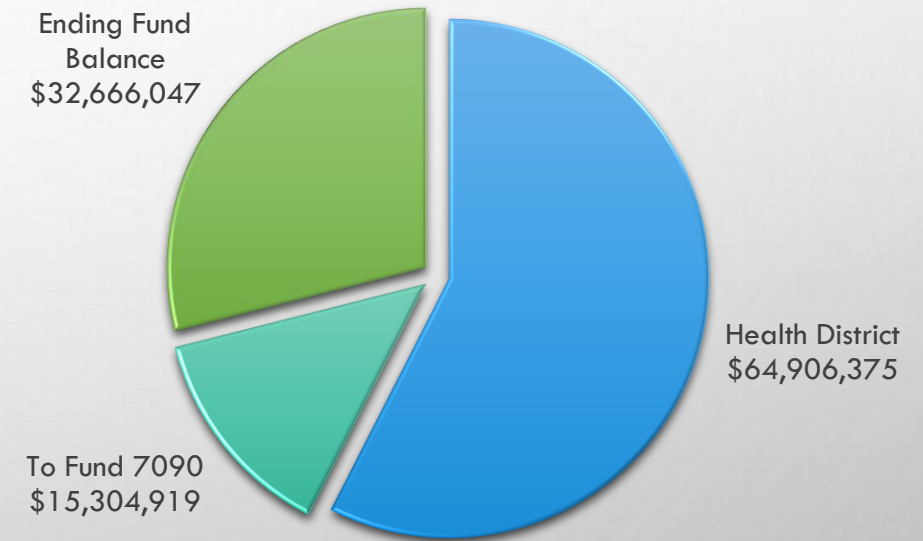
## SUMMARY OF RESOLUTION #1-22 GENERAL FUND

# FUND 7050 - INCREASING THE TOTAL EXPENSE ALLOCATED TO THE GENERAL FUND BY \$2.8M

## Adopted Budget

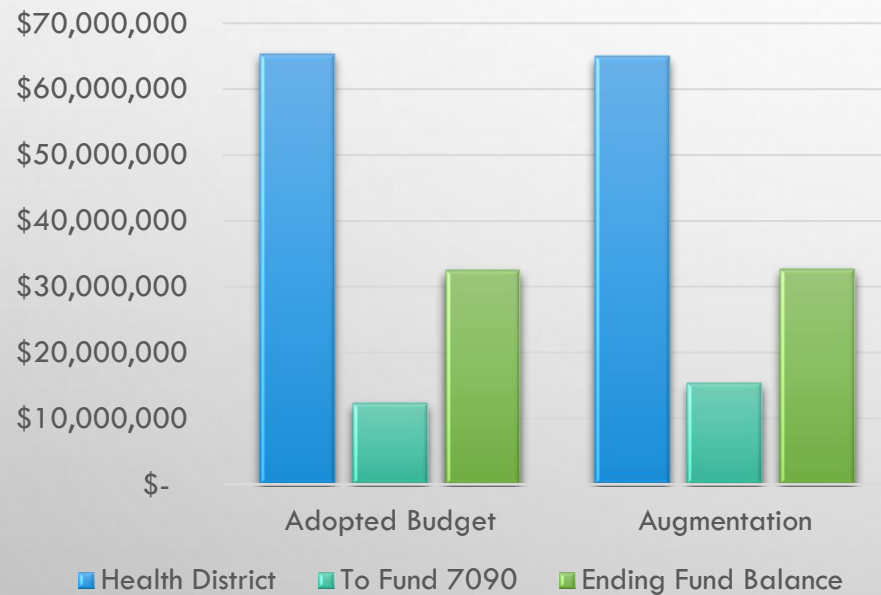


## Augmentation



# FUND 7050 -TRANSFER \$3.1 M TO FUND 7090 GRANT FUND/SPECIAL REVENUES FOR COST ALLOCATIONS

## Augmentation – Changes to Expense



## Augmentation – Transfer to Fund 7090



- INCREASING THE TOTAL APPROPRIATION TO \$87.6M. A NET CHANGE OF \$20.9M
  - FEDERAL GRANTS OF \$17.3M
  - STATE GRANTS OF \$270K
  - OTHER GRANTS OF \$186K
  - AN ADDITIONAL TRANSFER FROM GENERAL FUND OF \$3.18M
- ENDING FUND BALANCE AT 1/27/2022 OF \$87.6M
- USES FOR THE FUNDS:
  - 60.5% FOR SALARIES
  - 25.1% FOR EMPLOYEE BENEFITS
  - 14.4% SERVICES AND SUPPLIES & COST ALLOCATIONS
  - 0% CAPITAL OUTLAY

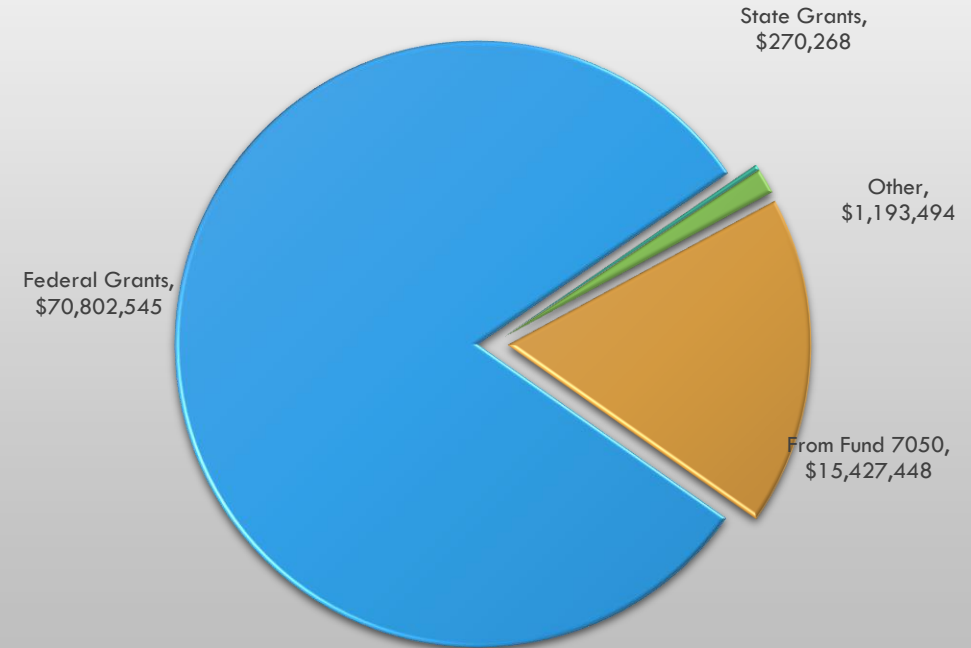
## SUMMARY OF RESOLUTION #2-21 - GRANT FUND/SPECIAL REVENUE

# INCREASING THE TOTAL APPROPRIATION TO \$87.6M. A NET CHANGE OF \$20.9M

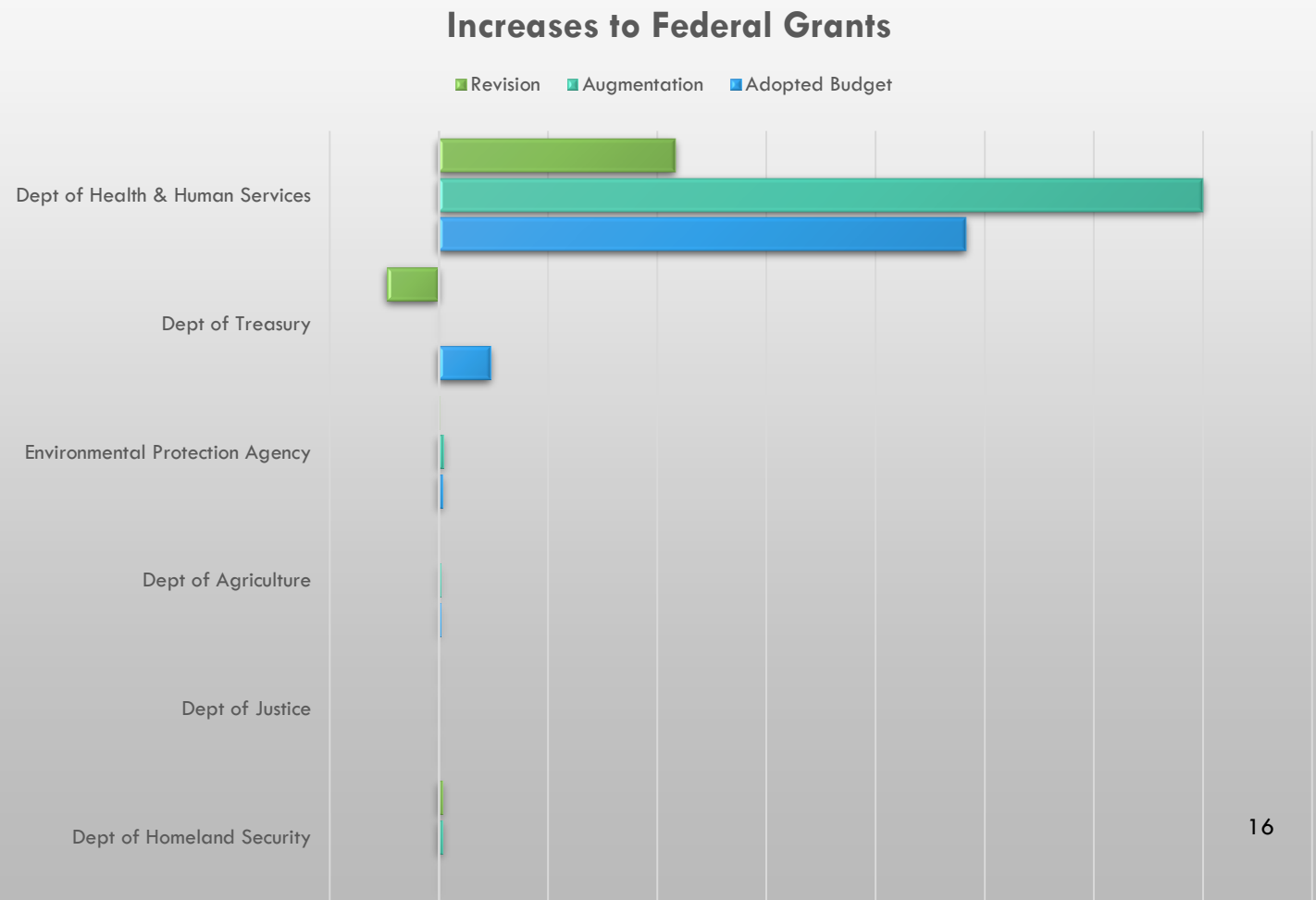
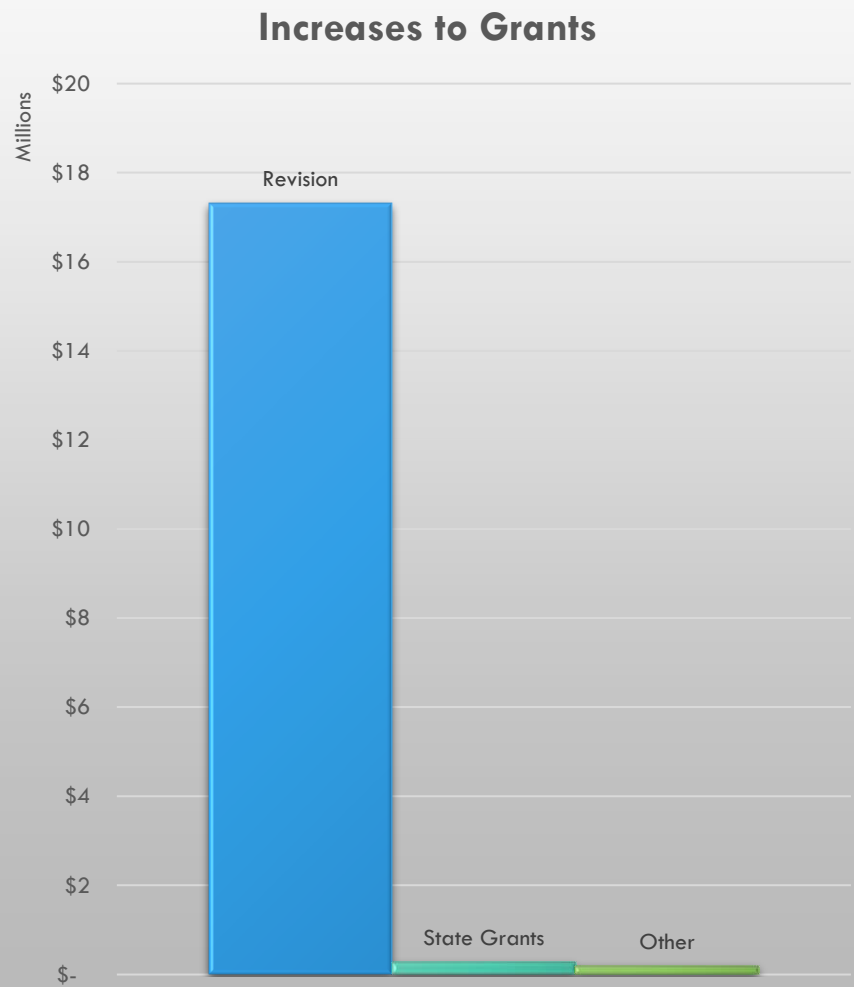
Adopted Budget



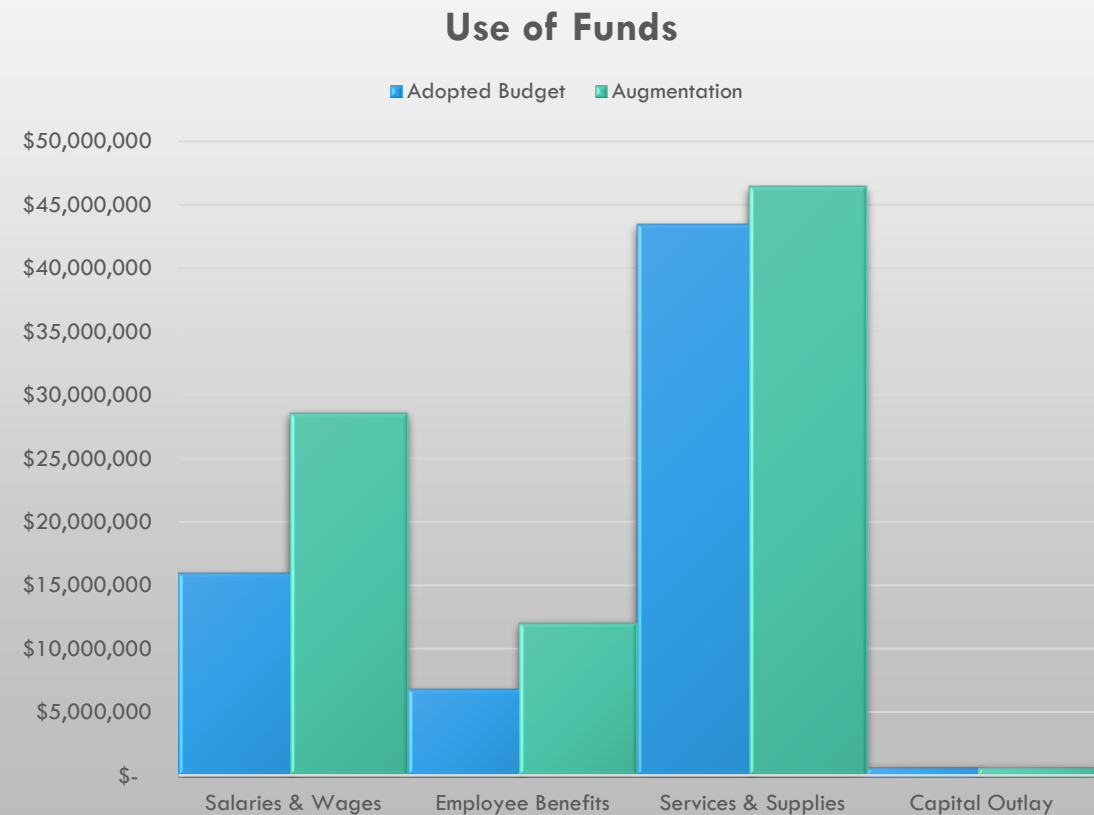
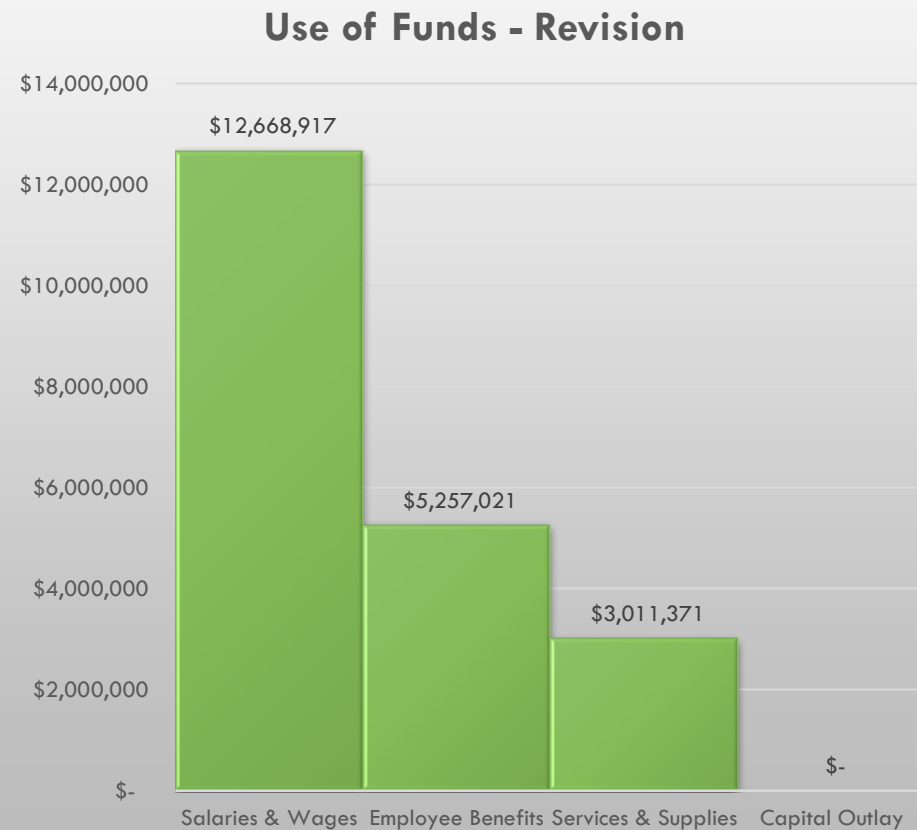
Augmentation



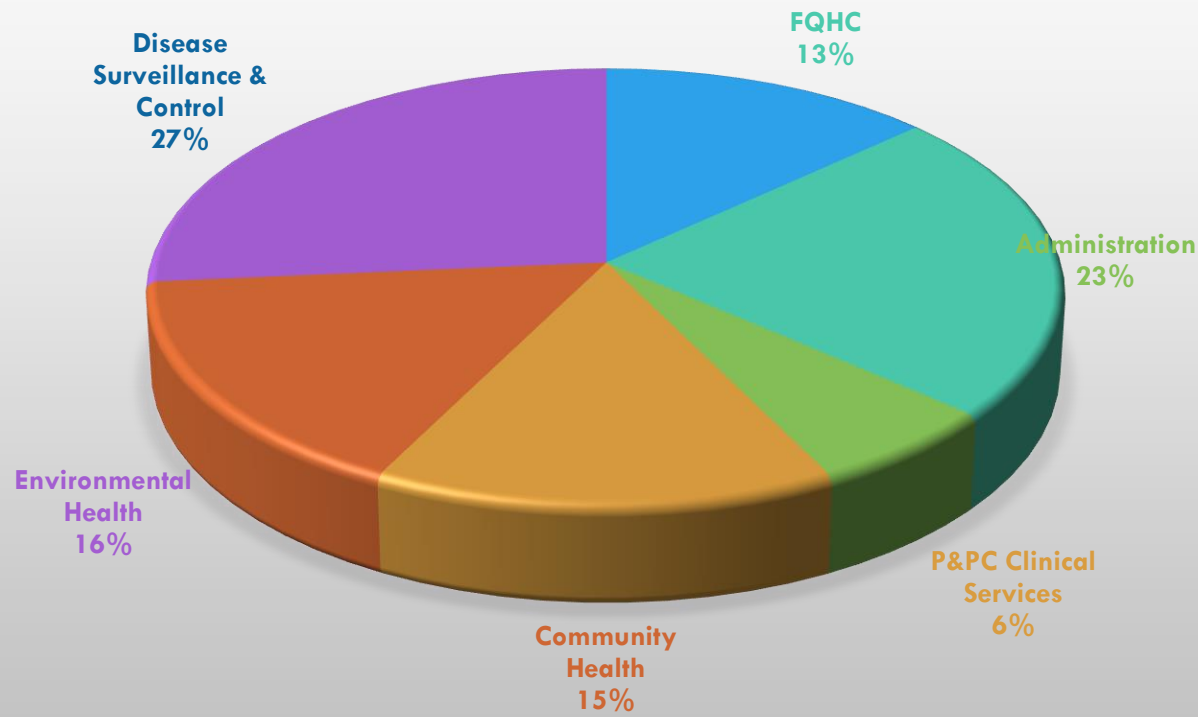
# THE LARGEST INCREASE IS DUE TO INCREASED FEDERAL GRANTS FUNDING



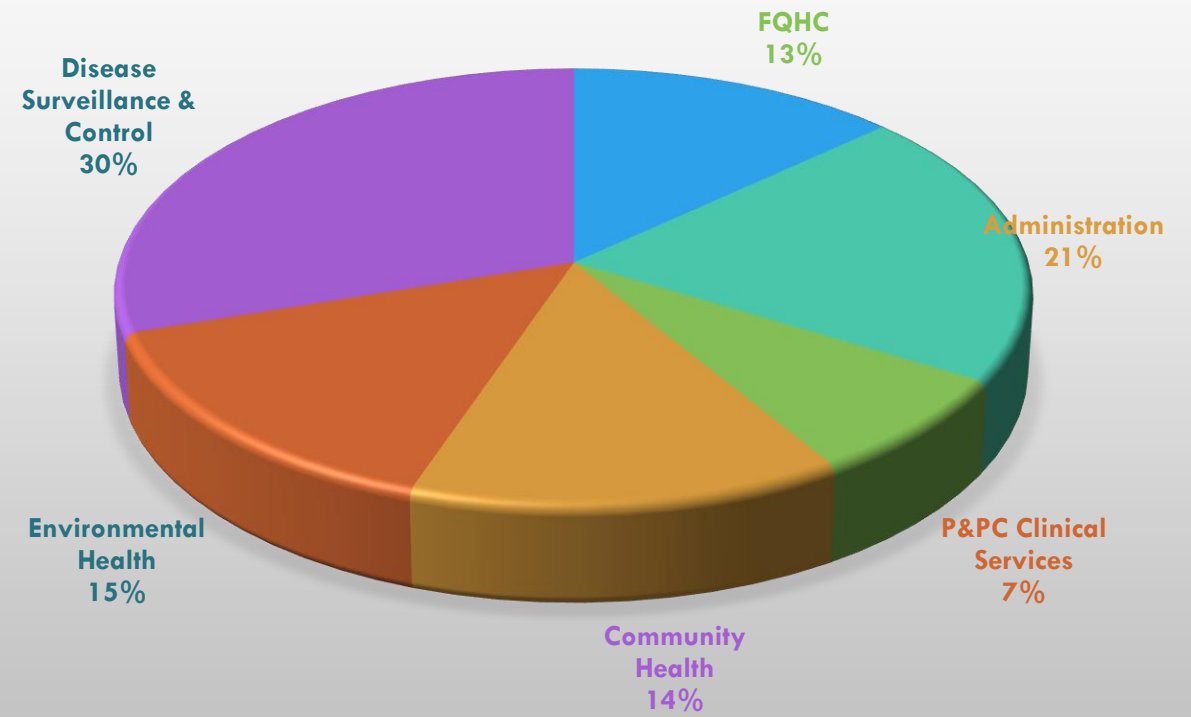
# THE INCREASED FUNDING WILL BE USED FOR SALARIES, EMPLOYEE BENEFITS, AND SERVICES & SUPPLIES



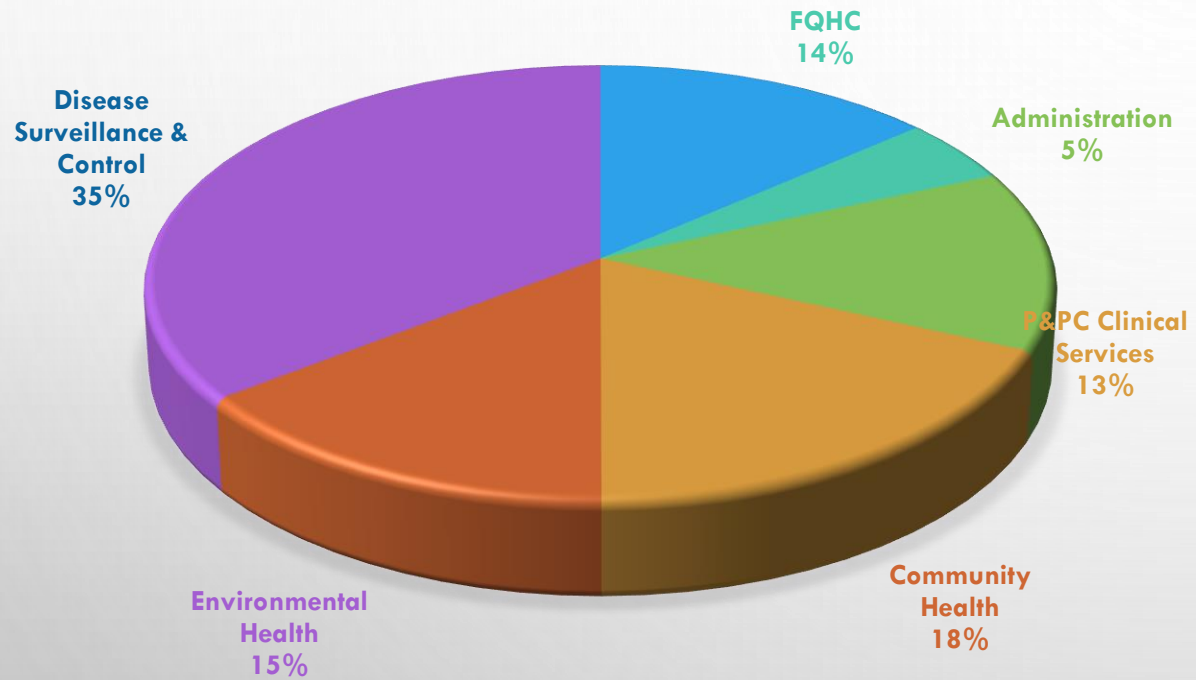
**FY2022 ADOPTED BUDGET REVENUE**



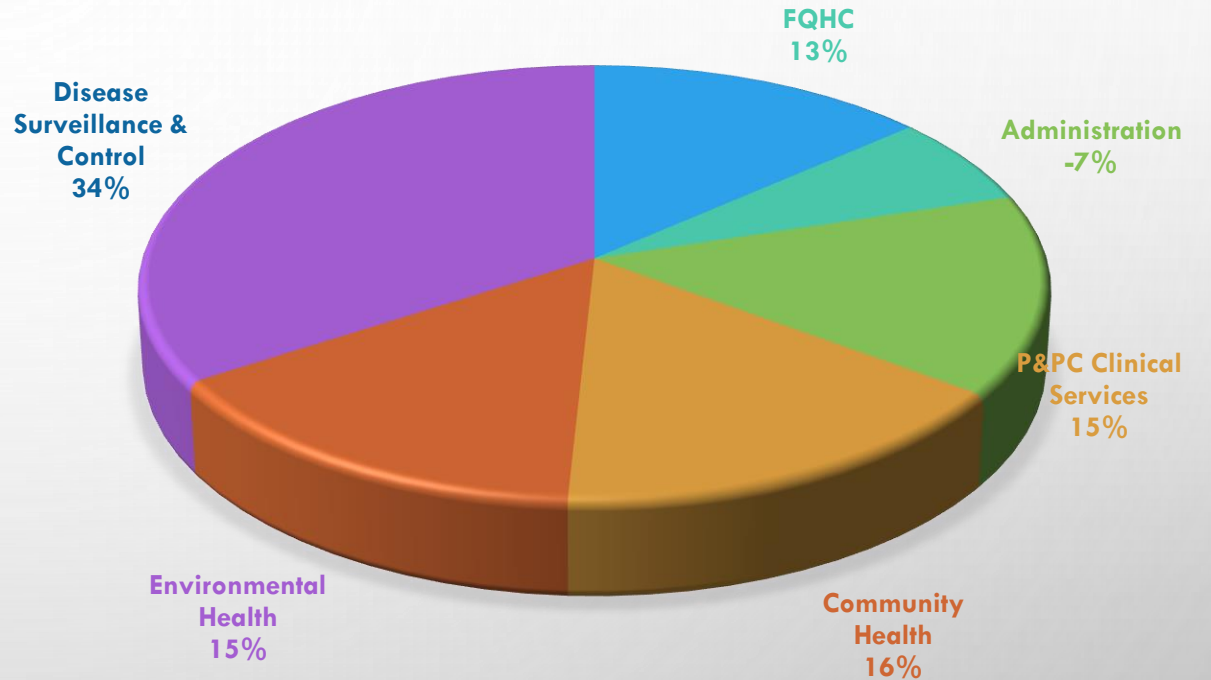
**FY2022 AUGMENTED BUDGET REVENUE**



## FY2022 BUDGET EXPENSE



## FY2022 AUGMENTED EXPENSE



NO ADDITIONAL CHANGES ARE NEEDED FOR  
THE FOLLOWING FUNDS:

- CAPITAL IMPROVEMENT FUND
- BOND RESERVE FUND

ADDITIONAL FUND UPDATES



QUESTIONS?



FY 2022-2023 Budget Presentation

Finance Committee Meeting

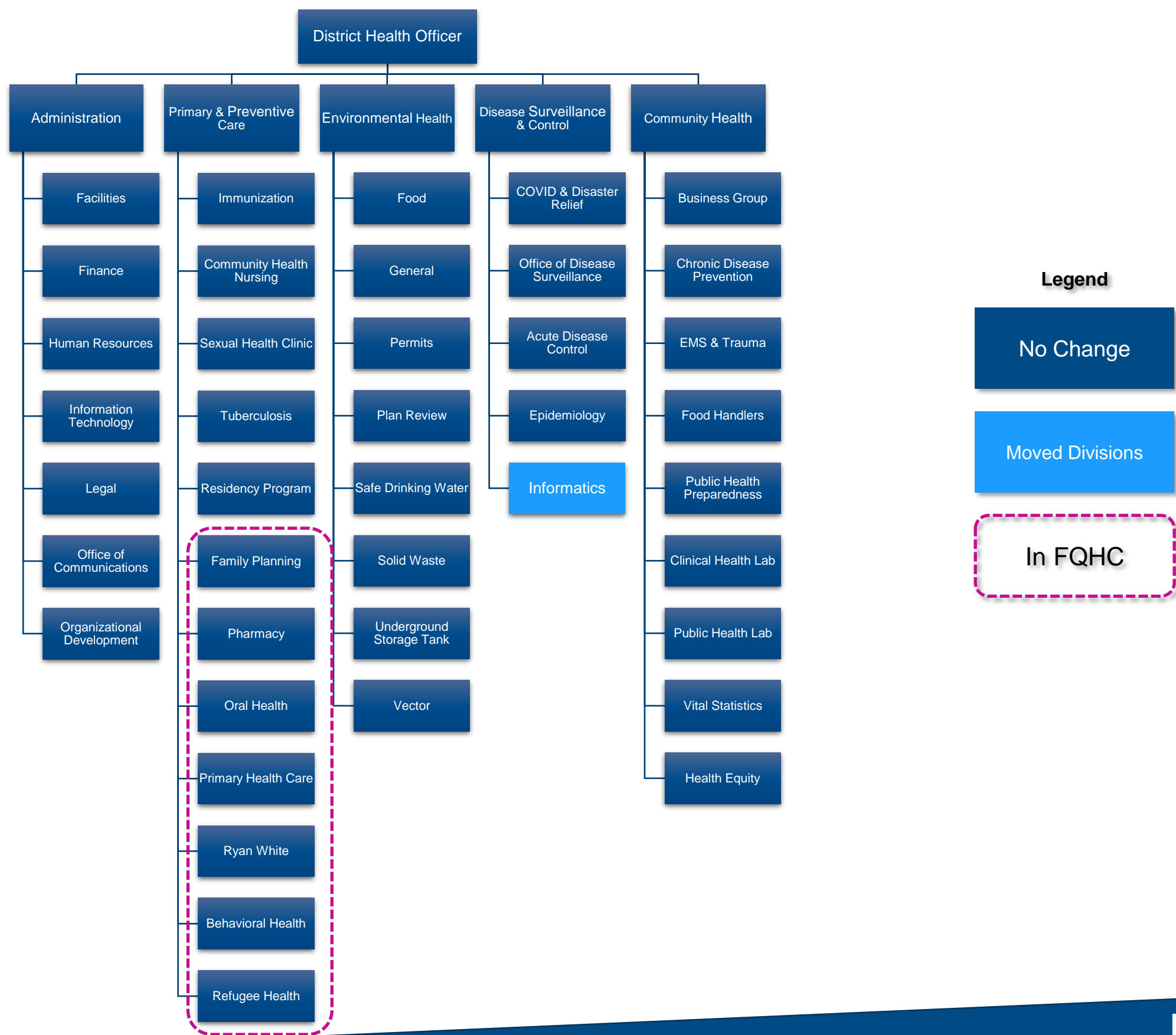
March 21, 2022

# OVERVIEW

## FY 2022 YEAR-TO-DATE ACTIVITIES

- Staffing at the district is projected to grow from 780.1 FTE FY22 Adopted to **825.1 FTE** at the end of current fiscal year a **5.8%** increase.
- **78** positions that were **vacant for over 6 months** were eliminated as of February 2022. 40 Contract Tracers are outsourced.
- FY 2022 Combined revenues is projected at **\$148.4 M**, a **12.3%** increase compared to \$130.6 M in FY 2021.
- **Informatics** department has been reorganized and will be under Disease Surveillance & Control in FY 2023.

# INFORMATICS DIVISION REORGANIZATION –



# REVENUES

## GENERAL REVENUE

- Property Tax allocation projected at **\$29.7 M** in FY 2023 an increase of **5.0%** compared to \$28.3 M in current fiscal year.
- Charges for Services revenues in **FY 2023 is \$26.3 M**, flat compared to current fiscal year. Any increase will be reflected in a budget augmentation planned during next fiscal year.

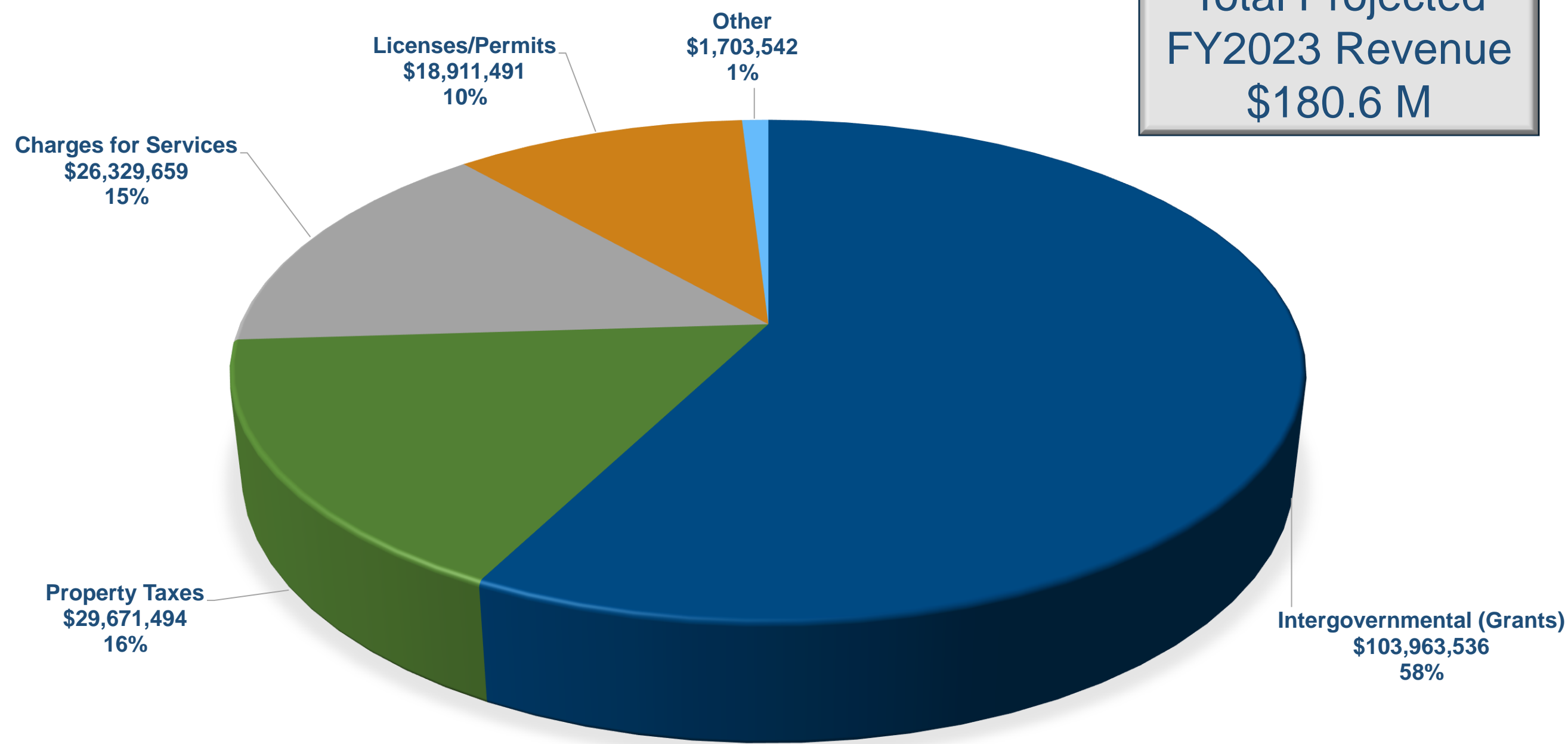
# REVENUES

## SPECIAL REVENUE

- Grant revenues are projected at **\$104 M** an increase of **45.7%** compared to \$71.2 FY 2022 estimate.
- Community Health Grants are projected at \$50.4 M total, an increase of \$37.9 M (net). **ELC Covid** Grant total is **\$41.3 M**
- All grants issued on or before **02/28/2022** are included in this budget, a budget augmentation to include future grants will occur next fiscal year.

# REVENUES

## COMBINED REVENUES BY SOURCE



% Percentages are based on total revenue

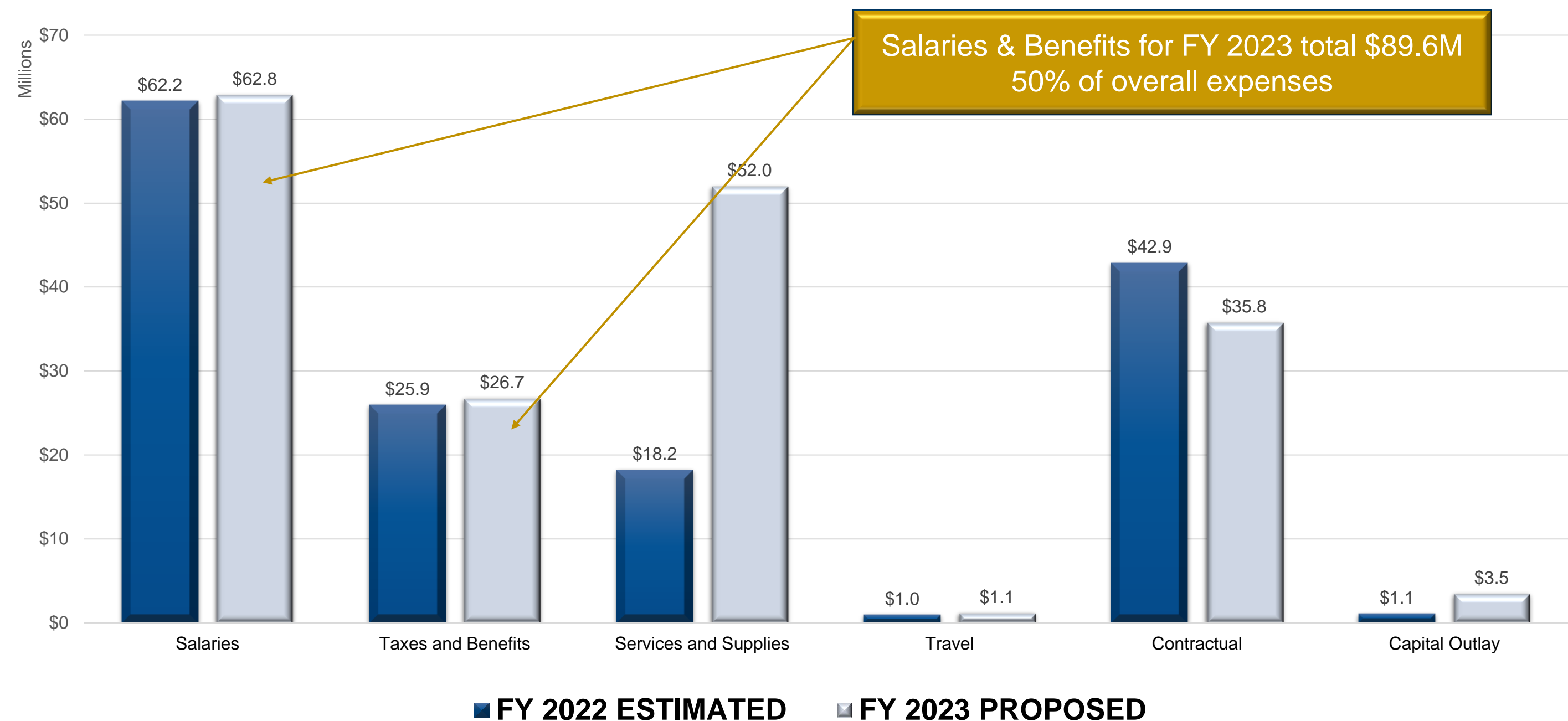
# EXPENDITURES

## COMBINED EXPENDITURES

- General Fund expenditures total is **\$76.7 M in FY 2023** a decrease of 1.1% compared to FY2022 Adopted \$77.6 M
- Combined expenditures for all funds add up to **\$180.6 M**
- Total salaries and benefits for all funds are projected at **\$89.6 M** about **50%** of total expenditures

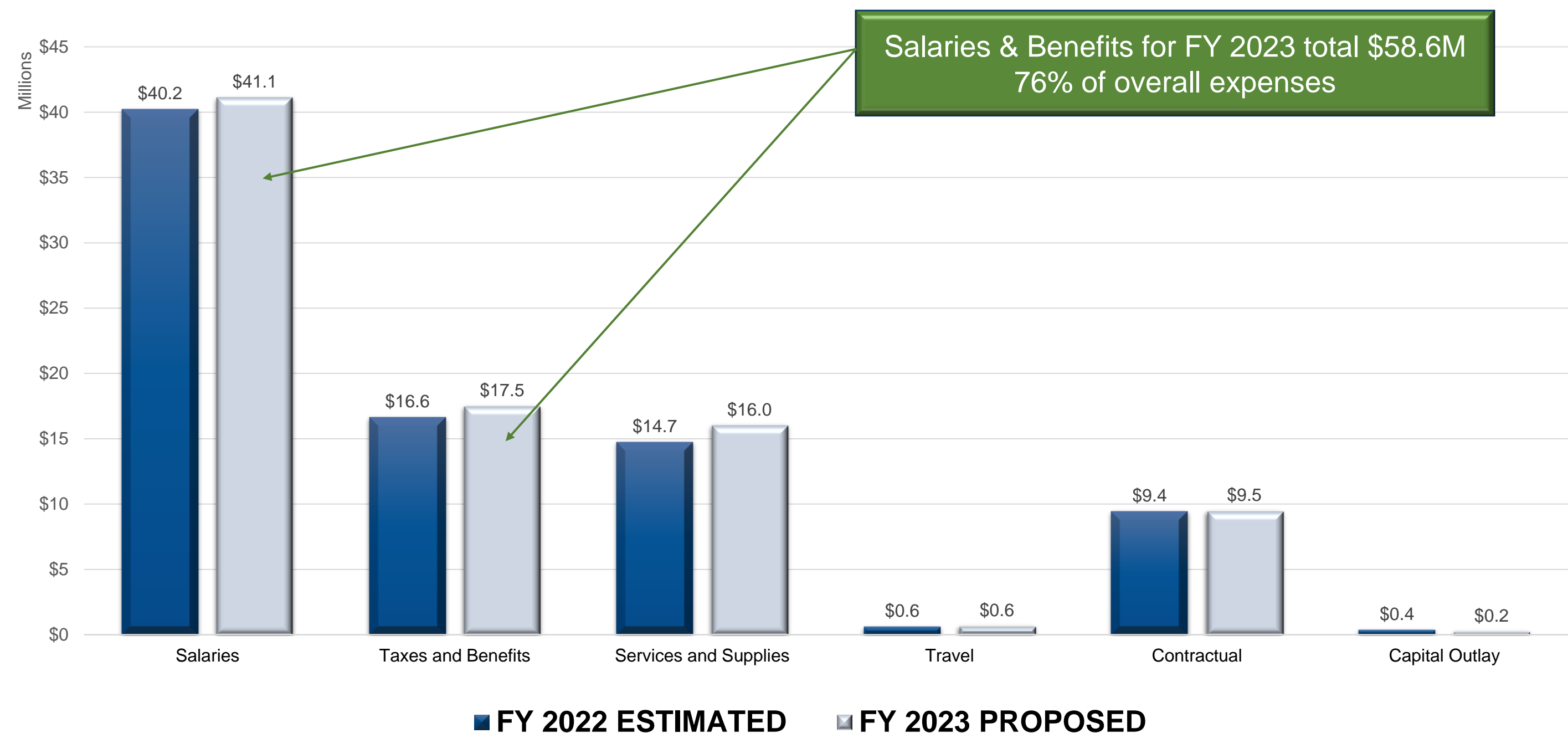
# EXPENDITURES

## COMBINED EXPENDITURES BY CATEGORY



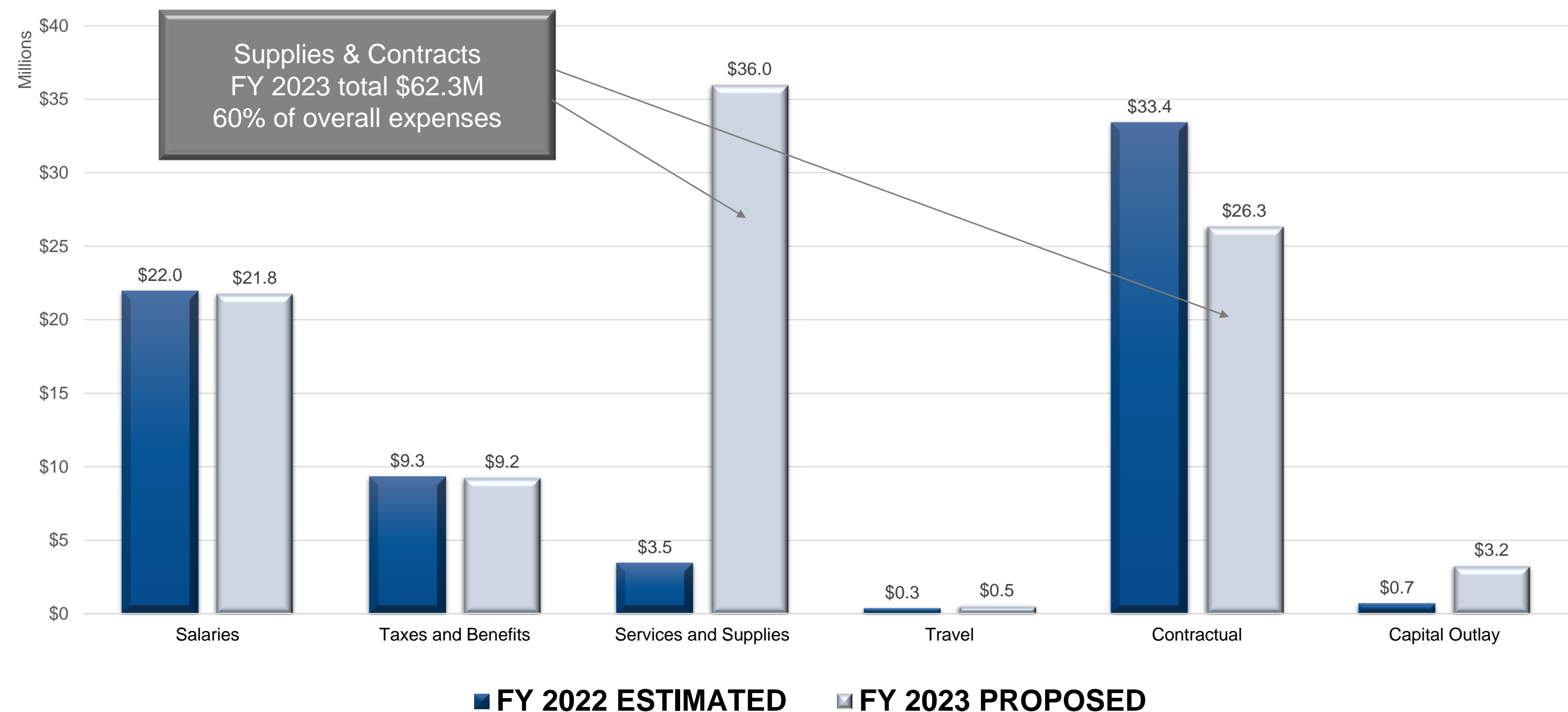
# EXPENDITURES

## GENERAL FUND EXPENDITURES BY CATEGORY



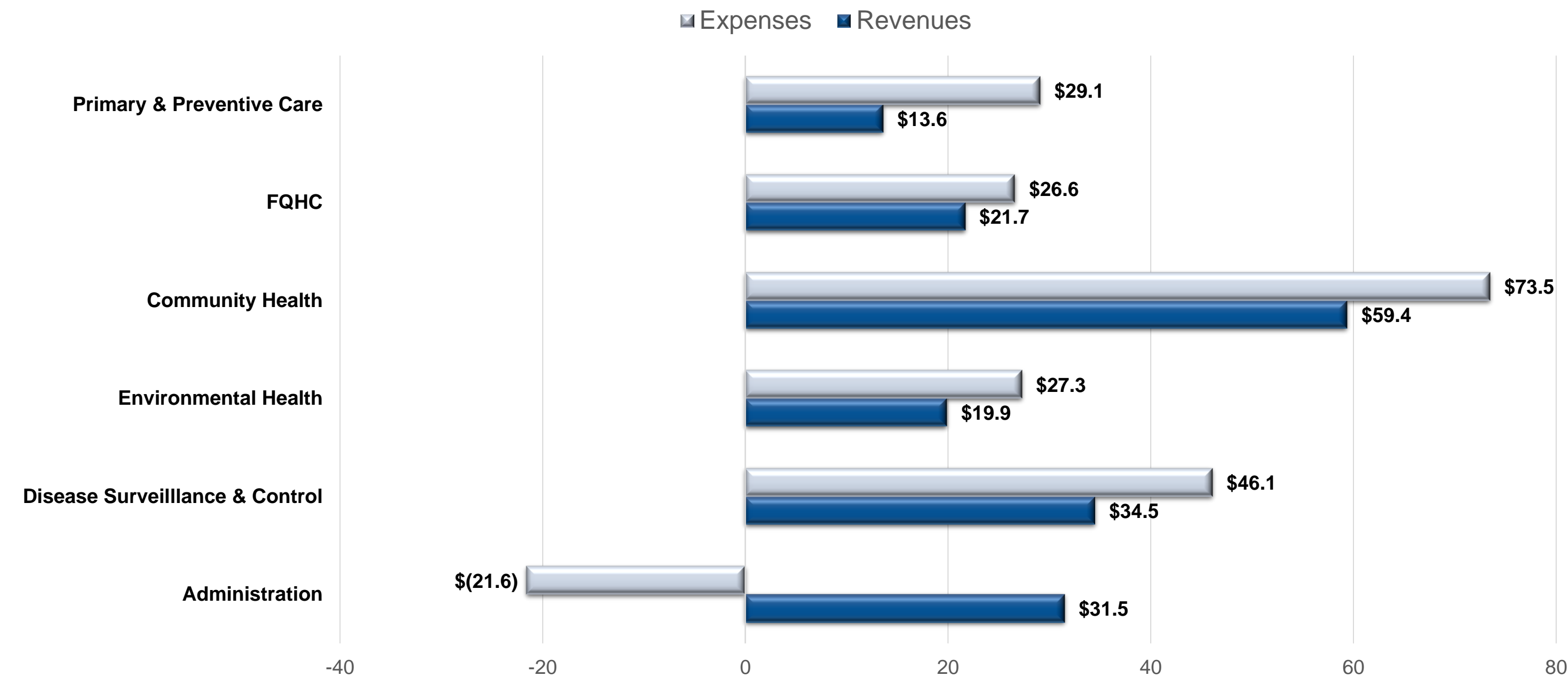
# EXPENDITURES

## SPECIAL REVENUE (GRANT) FUND EXPENDITURES BY CATEGORY



# REVENUES VS. EXPENDITURES

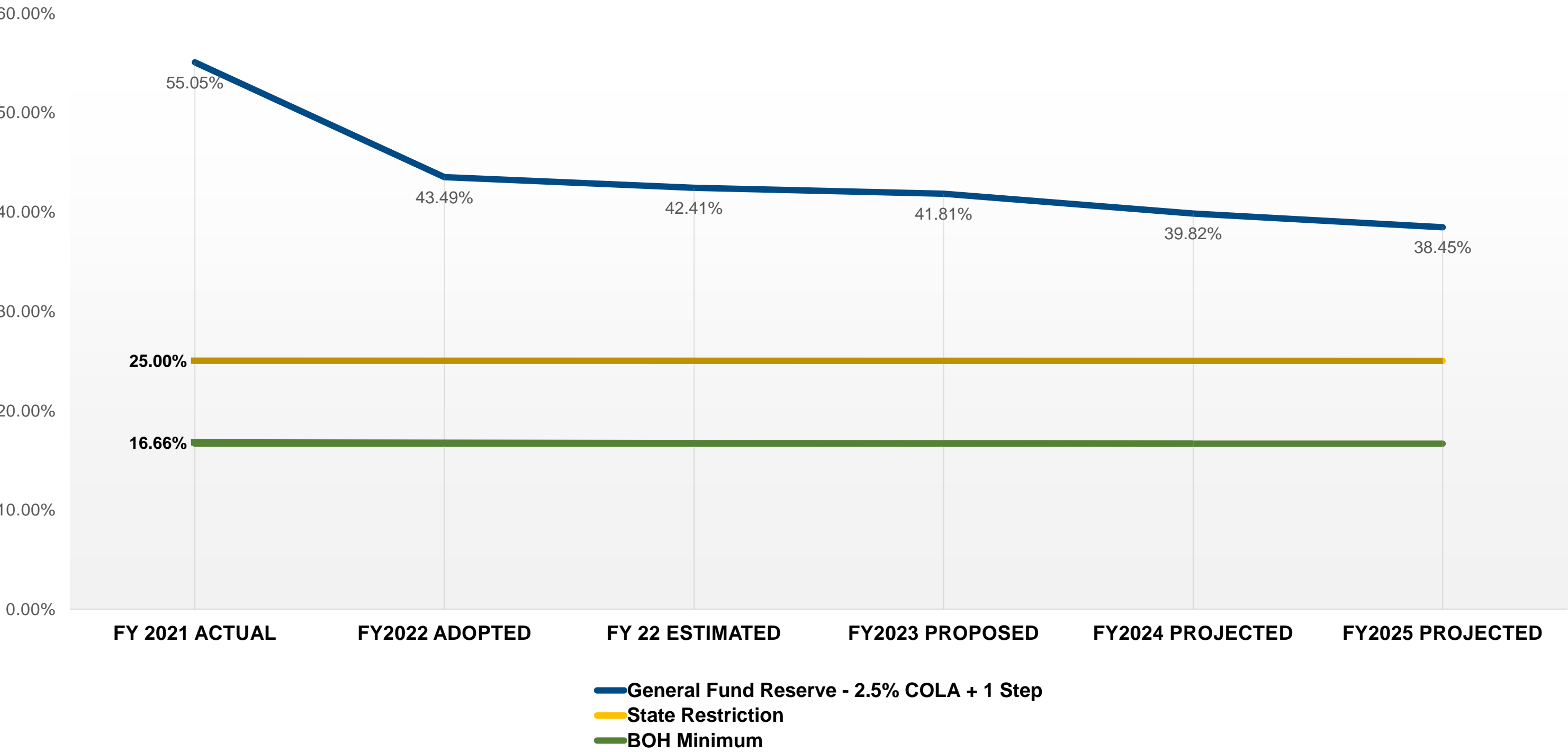
## COMBINED FUNDS BY DIVISION



Administration is negative due to Indirect Costs/Cost Allocations

# FUND RESERVE

## GENERAL FUND RESERVE 2 YR PROJECTION



# FUND BALANCE

## GENERAL FUND

	2020/21	2021/22		2022/23
	(CAFR) Actuals	Adopted	Estimated	Tentative
Beginning Fund Balance	\$30,109,146	\$32,463,689	\$35,304,646	\$32,666,047
Revenues	\$68,513,099	\$77,572,695	\$77,170,613	\$76,738,165
Expenditures	(\$47,093,985)	(\$65,321,765)	(\$66,102,388)	(\$57,147,054)
Other Financing Sources (Uses):				
Transfer In/(Out)	(\$16,223,614)	(\$12,250,929)	(\$11,068,225)	(\$19,591,111)
Change in Fund Balance	\$5,195,500	\$0	(\$2,638,599)	(\$2,000,000)
<b>Ending Fund Balance</b>	<b>35,304,646</b>	<b>\$32,463,689</b>	<b>\$32,666,047</b>	<b>\$30,666,047</b>

# FUND BALANCE

## CAPITAL PROJECTS FUND

	2020/21	2021/22		2022/23
	(CAFR) Actuals	Adopted	Estimated	Tentative
Beginning Fund Balance	\$2,655,376	\$1,799,477	\$3,047,433	\$2,202,433
Revenues	\$36,332	\$80,000	\$40,000	\$80,000
Expenditures	(\$894,275)	(\$3,129,477)	(\$1,385,000)	(\$2,282,433)
Other Financing Sources (Uses):				
Transfer In/(Out)	\$1,250,000	\$1,250,000	\$500,000	\$0
Change in Fund Balance	\$392,057	(\$1,799,477)	(\$845,000)	(\$2,202,433)
<b>Ending Fund Balance</b>	<b>\$3,047,433</b>	<b>\$0</b>	<b>\$2,202,433</b>	<b>\$0</b>

# FUND BALANCE

## BOND RESERVE (BUILDING) FUND

	2020/21	2021/22		2022/23
	(CAFR) Actuals	Adopted	Estimated	Tentative
Beginning Fund Balance	\$3,258,770	\$3,562,855	\$3,536,394	\$2,990,479
Revenues	(\$72,376)	\$55,000	\$54,085	\$55,000
Expenditures	\$0	(\$2,367,855)	(\$100,000)	(\$3,045,479)
Other Financing Sources (Uses):				
Transfer to In/(Out)	\$350,000	(\$1,250,000)	(\$500,000)	\$0
Change in Fund Balance	\$277,6245	(\$3,562,855)	(\$549,915)	(\$2,990,479)
<b>Ending Fund Balance</b>	<b>\$3,536,394</b>	<b>\$0</b>	<b>\$2,990,479</b>	<b>\$0</b>

# FUND BALANCE

## INSURANCE LIABILITY FUND

	2020/21	2021/22		2022/23
	Actuals	Adopted	Estimated	Tentative
Beginning Fund Balance	\$160,567	\$170,767	\$161,697	\$160,197
Revenues	\$2,777	\$10,100	\$3,500	\$10,100
Expenditures	(\$1,647)	(\$8,000)	(\$5,000)	(\$8,000)
Other Financing Sources (Uses):				
Transfer In(Out)	\$0	\$0	\$0	\$0
Change in Fund Balance	\$1,130	\$2,100	(\$1,500)	\$2,100
<b>Ending Fund Balance</b>	<b>\$161,697</b>	<b>\$172,867</b>	<b>\$160,197</b>	<b>\$162,297</b>

# STAFFING

## FTE BY DIVISION

Divisions	2019/20 Actual	2020/21 Actual	2021/22 Adopted	2021/2022 ESTIMATED *	2022/23 PROPOSED	FTE Change Proposed vs Estimated	% FTE Change Proposed vs Estimated
Administration	148.1	154.5	125.1	163.0	143.5	(19.50)	-12.0%
Community Health	140.4	114.9	117.4	115.4	119.0	3.60	3.1%
Disease Surveillance & Control (1)	-	183.0	189.1	197.0	165.0	(32.00)	-16.2%
Environmental Health	181.0	172.0	167.9	173.0	172.0	(1.00)	-0.6%
FQHC - Primary & Preventive Care (2)	92.9	88.1	72.6	88.3	85.3	(3.00)	-3.4%
Primary & Preventive Care (2)	-	151.0	108.1	148.0	140.3	(7.70)	-5.2%
Clinical Services Division (2)	85.0	-	-	-	-	-	0.0%
<b>Total</b>	<b>647.4</b>	<b>863.5</b>	<b>780.1</b>	<b>884.7</b>	<b>825.1</b>	<b>(59.6)</b>	<b>-6.7%</b>

\* Estimated FTE count was before vacant positions were eliminated

(1) Disease Surveillance & Control Division was created in FY22 formerly named Communicable Disease & Prevention

(2) FQHC - Primary & Preventive Care was under Clinical Services which was renamed Primary & Preventive Care in FY22

# TO BE DETERMINED

## ADDITIONAL ITEMS

- Additional federal and state grants may be approved after the current cut-off of **02/28/2022** and will be addressed in the planned budget augmentation next fiscal year.
- COVID-19 timeline
- Timing of new hires and attrition



QUESTION AND ANSWER

# RECOMMENDATION

Approval of the FY 2023 budget as presented.

To be submitted to the County on or before April 1, 2022, pending further instructions.



FY 2022-2023 Budget Presentation

Finance Committee Meeting

March 21, 2022