



TO: SOUTHERN NEVADA DISTRICT BOARD OF HEALTH **DATE:** January 26, 2023

RE: Approval of the budget augmentation for Southern Nevada Health District for the fiscal year ending June 30, 2023.

PETITION ##13-23

That the Southern Nevada District Board of Health *approve the budget augmentation for the fiscal year ending June 30, 2023 to meet the financial requirements of NRS 354.598005.*

PETITIONERS:

Fermin Leguen, MD, MPH, District Health Officer *FL*
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, 2022 (FY2022) General Fund ending fund balance of \$4,220,060 (from adopted \$32,666,147 to actual is \$36,886,107) will provide additional available resources to the FY2022-2023 SNHD General Fund Budget.

The increase in total revenue sources (FY2023) in the General Fund budget of \$4,583,735 will provide additional resources to the FY2022-2023 SNHD General Fund Budget. FY2022-2023 appropriations also increased by \$946,143 from \$59,147,054 to \$60,093,197.

The increase in June 30, 2022 (FY2022) year end fund balance to the Grant Fund (Special Revenue) is \$57,622 (adopted to be \$0). The FY2023 total adopted budget revenue is \$103,963,536 and has been reduced to \$82,380,364, a decrease of (\$21,583,172) to align with year-to-date actual amounts. FY2022-2023 appropriations decreased from \$123,554,647 to \$101,971,475 to align with year-to-date actual amounts.



To complete the augmentation process, the attached Resolutions to Augment #01-23 for Southern Nevada Health District General Fund Budget and #02-23 for Southern Nevada Health District Grant (Special Revenue) Fund Budget for Fiscal Year Ending June 30, 2023 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 #01-23 for Southern Nevada Health District General Fund Budget, #02-23 for Southern Nevada Health District Grant (Special Revenue), Budget for Fiscal Year Ending June 30, 2023.



RESOLUTION #01-23

RESOLUTION TO AUGMENT THE 2021-2022 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 \$109,404,212 on July 1, 2022; and

WHERE AS, the total available resources are now determined to be \$118,208,007.

WHEREAS, said additional unanticipated resources are as follows:

<u>Southern Nevada Health District (General) Fund</u>	
Ending Fund as of 6/30/2022 (Increased)	\$4,220,060
Total Revenues Sources (Increased)	\$4,583,735
Total	<u>\$8,803,795</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 2022-2023 budget by appropriating \$946,143 for use in the **Southern Nevada Health District (General) Fund**, thereby increasing its appropriations from \$59,147,054 to \$60,093,197. 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 26th of January 2023.

AYES:

NAYS:

Absent:

By: _____

ATTEST: _____

EXPENDITURE BY FUNCTION AND ACTIVITY	FINAL BUDGET	REVISIONS	REVISED EXPENDITURES
Health			
Health District			
Salaries & Wages	41,088,312	(512,113)	40,576,199
Employee Benefits	17,472,840	(352,060)	17,120,780
Services & Supplies	352,981	1,366,926	1,719,907
Capital Outlay	232,921	443,390	676,311
SUBTOTAL EXPENDITURES	59,147,054	946,143	60,093,197
OTHER USES			
Contingency (not to exceed 3% of total expenditures)			
Operating Transfers			
To Fund 7060 (SNHD Capital Improvement)			
To Fund 7070 (SNHD Bond Reserve)			
To Fund 7090 (SNHD Grant)	19,591,111	0	19,591,111
To Fund 7620 (SNHD Proprietary Fund)			
SUBTOTAL OTHER USES	19,591,111	0	19,591,111
ENDING FUND BALANCE			
Reserved	30,666,047	7,857,652	38,523,699
Unreserved			
TOTAL ENDING FUND BALANCE	30,666,047	7,857,652	38,523,699
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL FUND COMMITMENTS AND FUND BALANCE	109,404,212	8,803,795	118,208,007

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

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RESOLUTION #02-23

RESOLUTION TO AUGMENT THE 2022-2023 BUDGET OF Southern Nevada Health District

WHEREAS, total resources of the **Grant Fund (Special Revenue), Southern Nevada Health District** were budgeted to be **\$123,554,647** on July 1, 2022; and

WHERE AS, the total available resources are now determined to be **\$102,029,137.**

WHEREAS, said additional unanticipated resources are as follows:

Grant Fund (Special Revenue):

Ending Fund as of 6/30/2022	\$57,622
Intergovernmental Revenues	
Federal Grants	
Department of Health & Human Services	(22,179,634)
Environmental Protection Agency	154,758
Center for Disease Control – PHI	563,683
Other Grants	
Other	<u>(121,979)</u>
	Total <u>(\$21,525,510)</u>

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

Now, therefore, it is hereby RESOLVED, that **Southern Nevada Health District** shall augment its FY2022-2023 budget by appropriating **(\$21,525,510)** in the **Grant Fund (Special Revenue),** thereby decreasing its appropriations from **\$123,554,647** to **\$102,029,137.** 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 **26th** of **January**, 2023.

AYES:

NAYS:



Absent:

By: _____

ATTEST: _____

EXPENDITURE BY FUNCTION AND ACTIVITY	FINAL BUDGET	REVISIONS	REVISED EXPENDITURES
Health			
Health District			
Salaries & Wages	21,758,161	325,570	22,083,731
Employee Benefits	9,248,284	117,122	9,365,406
Services & Supplies	89,306,744	(22,048,864)	67,257,880
Capital Outlay	3,241,458	23,000	3,264,458
SUBTOTAL EXPENDITURES	123,554,647	(21,583,172)	101,971,475
OTHER USES			
Contingency (not to exceed 3% of total expenditures)			
Operating Transfers			
To Fund 7050 (Southern NV Health District)	0	0	0
SUBTOTAL OTHER USES	0	0	0
ENDING FUND BALANCE			
Reserved	0	57,662	57,662
Unreserved			
TOTAL ENDING FUND BALANCE	0	57,662	57,662
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL FUND COMMITMENTS AND FUND BALANCE	123,554,647	(21,525,510)	102,029,137

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

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