



FY 2023-2024 Budget Presentation

(July 1, 2023 to June 30, 2024)

Finance Committee Meeting

March 22, 2023



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.

HIGHLIGHTS

Staffing:

Staffing at the district is projected to grow from 853 FTE FY23 Augmented to **873 FTE** at the beginning of **FY24** a **2.4%** increase.

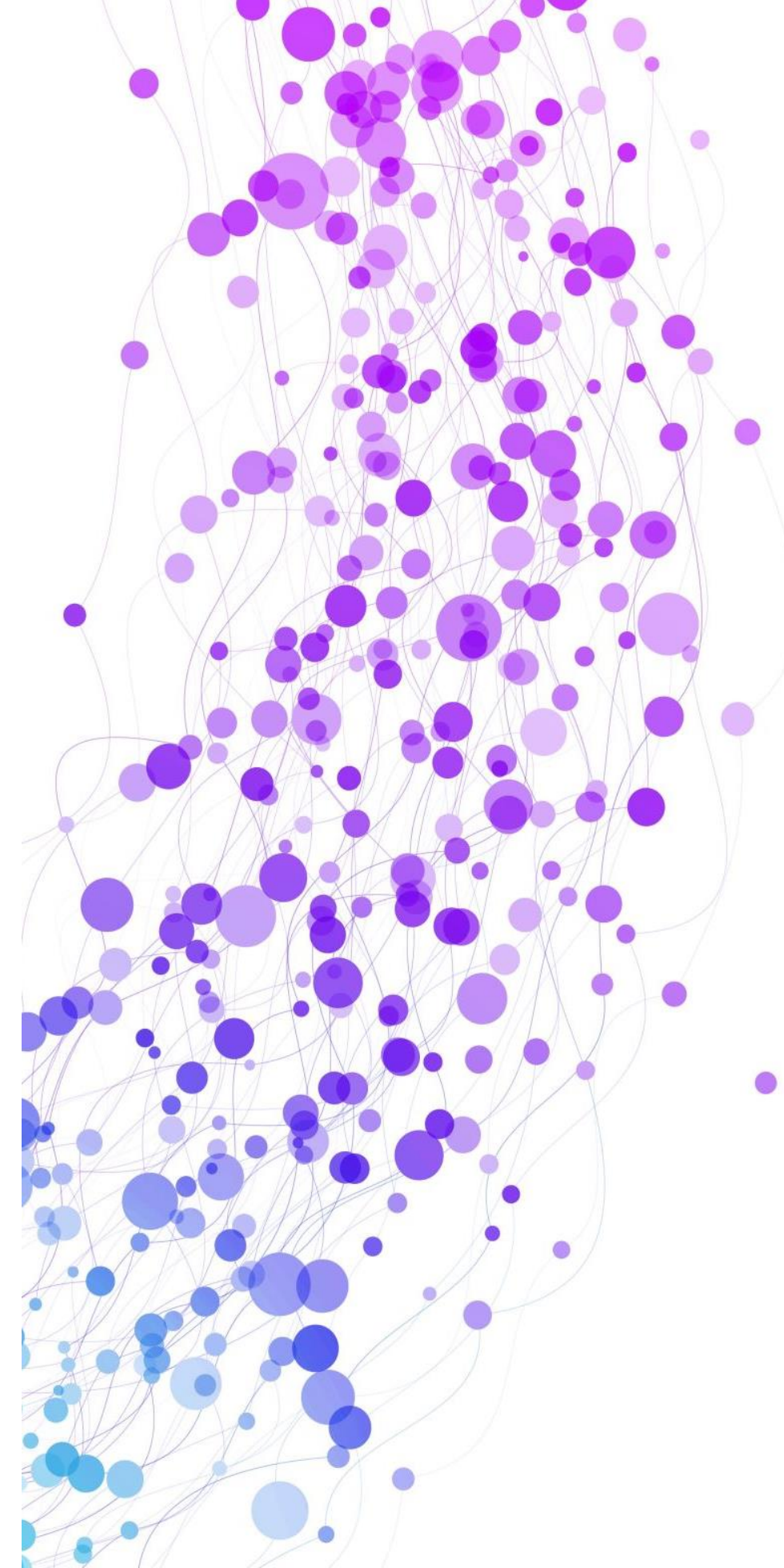
Revenues:

General Fund revenues projected at **\$94.6M** a **16.3%** increase compared to FY23 augmented budget

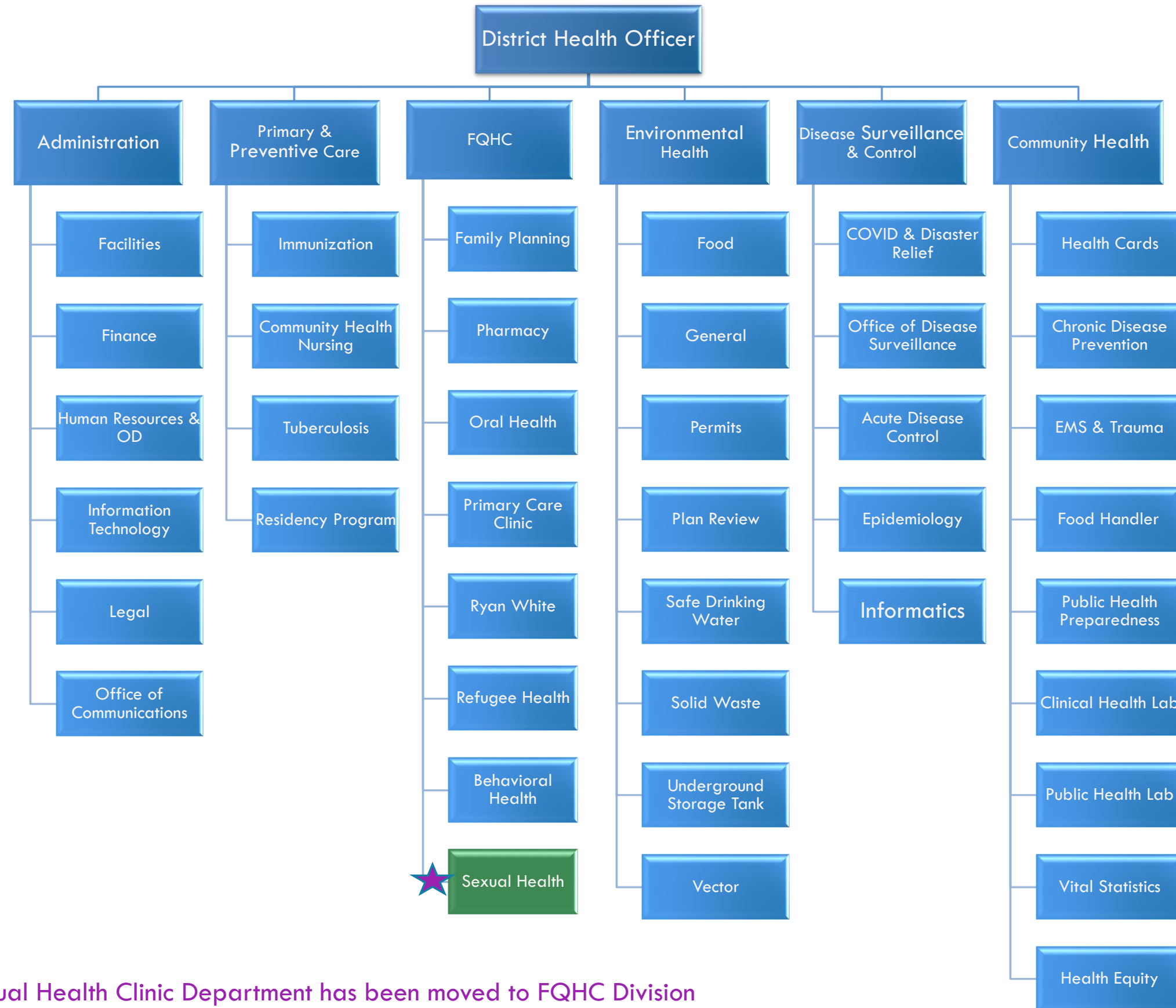
Special Revenue Fund (Grants) decrease to **\$93.3M** an **8.5%** decrease compared to FY23

Capital:

Lab Expansion project for FY24 was approved through Interlocal Agreement total **\$5.05M**



DIVISION REORGANIZATION



Change in Division

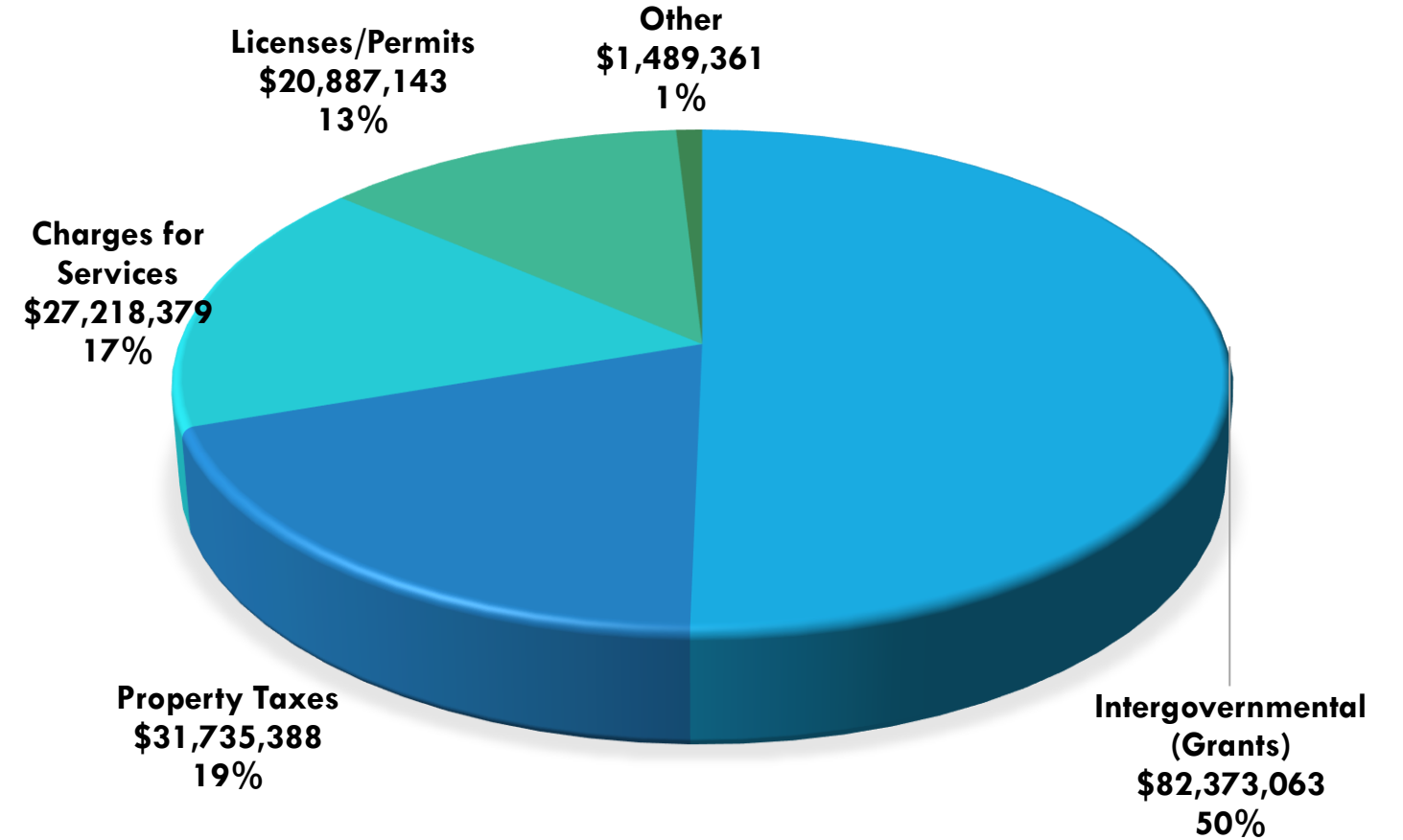
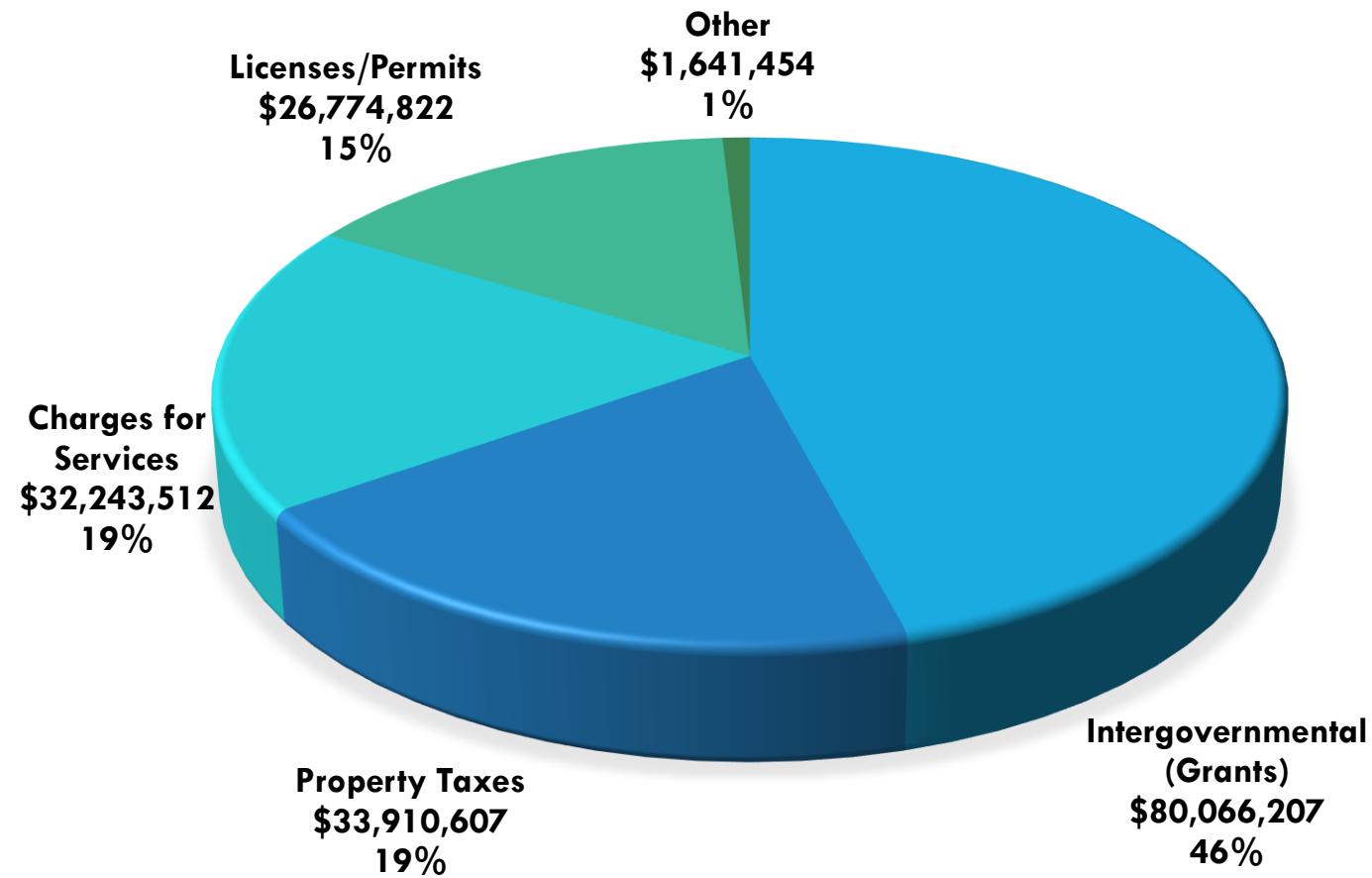
★ Sexual Health Clinic Department has been moved to FQHC Division

REVENUES

COMBINED REVENUES BY SOURCE – Adopted vs Augmented

FY2024 Adopted Budget
Revenue \$174.6 M

FY2023 Augmented Budget
Revenue \$163.7 M



% Percentages are based on total revenue
Interfund transfers are not included

REVENUES

GENERAL FUND HIGHLIGHTS

FY 2024 Clark County Property Tax revenue is expected at \$33.9 M an increase of \$2.1 M or 6.9% compared to \$31.7 M from prior fiscal year

EH Licenses and Permits revenue is projected at \$26.5 M an increase of \$5.7 M or 27.8% compared to \$20.7 M in FY23 due to expected fee increase

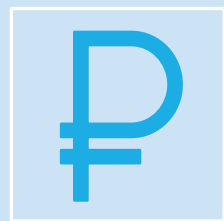
FQHC new revenue model increase charges for services by \$2.6 M in anticipation of new providers and increase in patients visits. Pharmacy revenue is projected at \$15.3 M an increase of \$1.0 M or 6.0% compared to FY23.

REVENUES

SPECIAL REVENUE FUND HIGHLIGHTS



FY 2024 Pass-Thru Grants (State) were reduced from \$59.1 M to **\$52.7M**, a decrease of **\$6.3 M** or **10.7%** compared to FY23 augmented budget due to some COVID grants expiration.



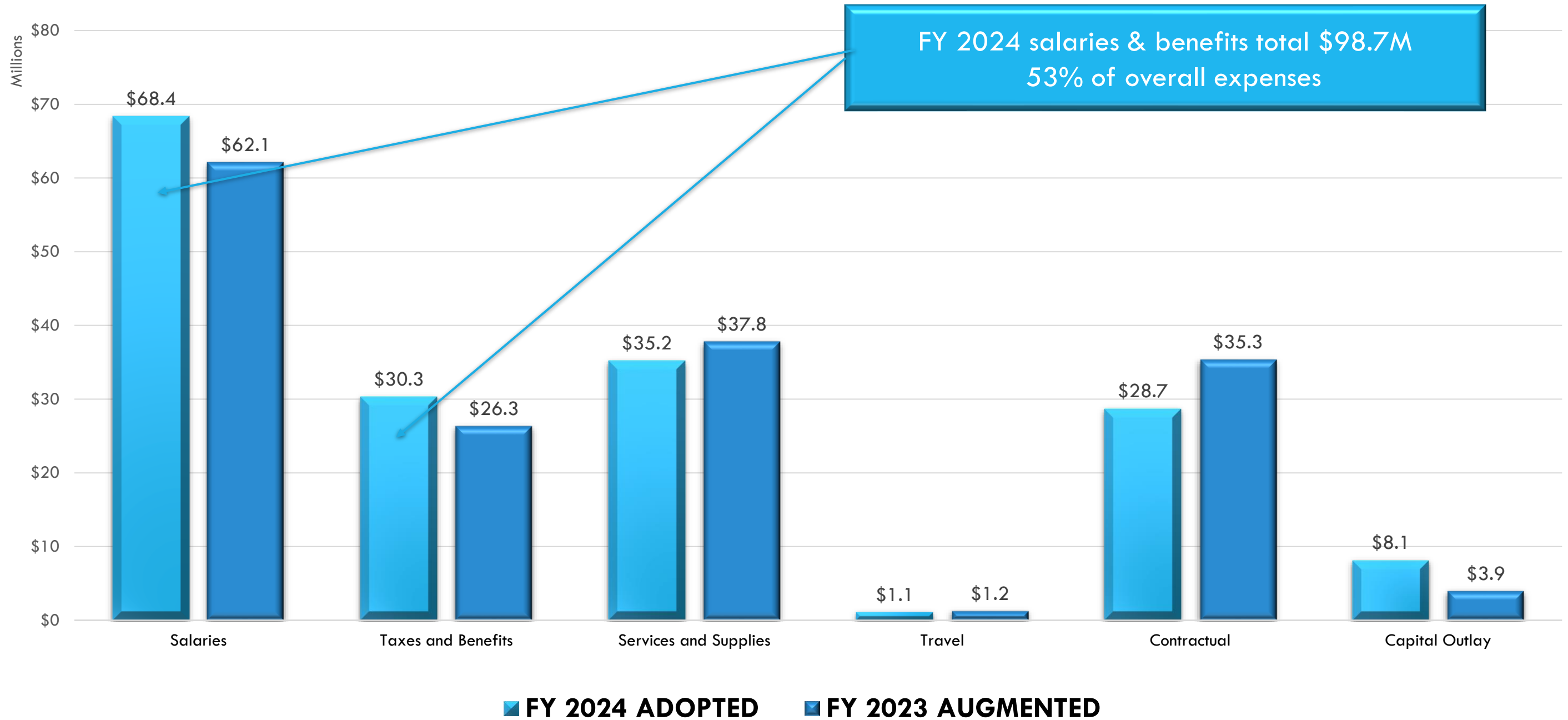
CDC – PHI (5 year) Infrastructure grant total of \$22.9 M has been allocated to FY 2024 for **\$4.8 M** to cover personnel, supplies & contractual services.



Lab Expansion Project funded through Interlocal Agreement has been awarded from Clark County and City of Las Vegas for a total of **\$5.1M**

EXPENDITURES

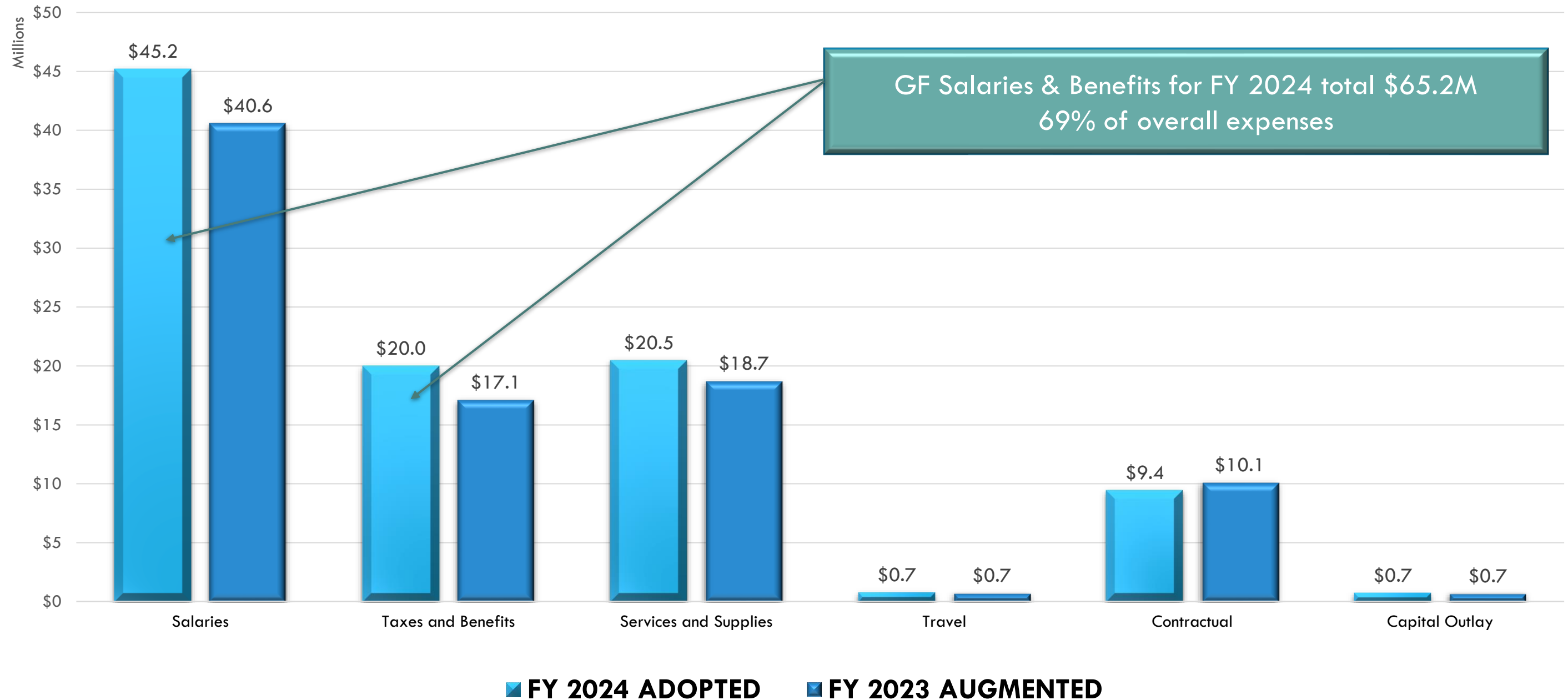
COMBINED EXPENDITURES BY CATEGORY – Adopted vs Augmented



Interfund transfers are not included

EXPENDITURES

GENERAL FUND EXPENDITURES BY CATEGORY – Adopted vs Augmented



Interfund transfers are not included

EXPENDITURES

GENERAL FUND HIGHLIGHTS



General Fund employee salaries FY 2024 total **\$45.2 M** an increase of \$4.6M or 11.3% due to additional personnel needed to support FQHC and administration functions.



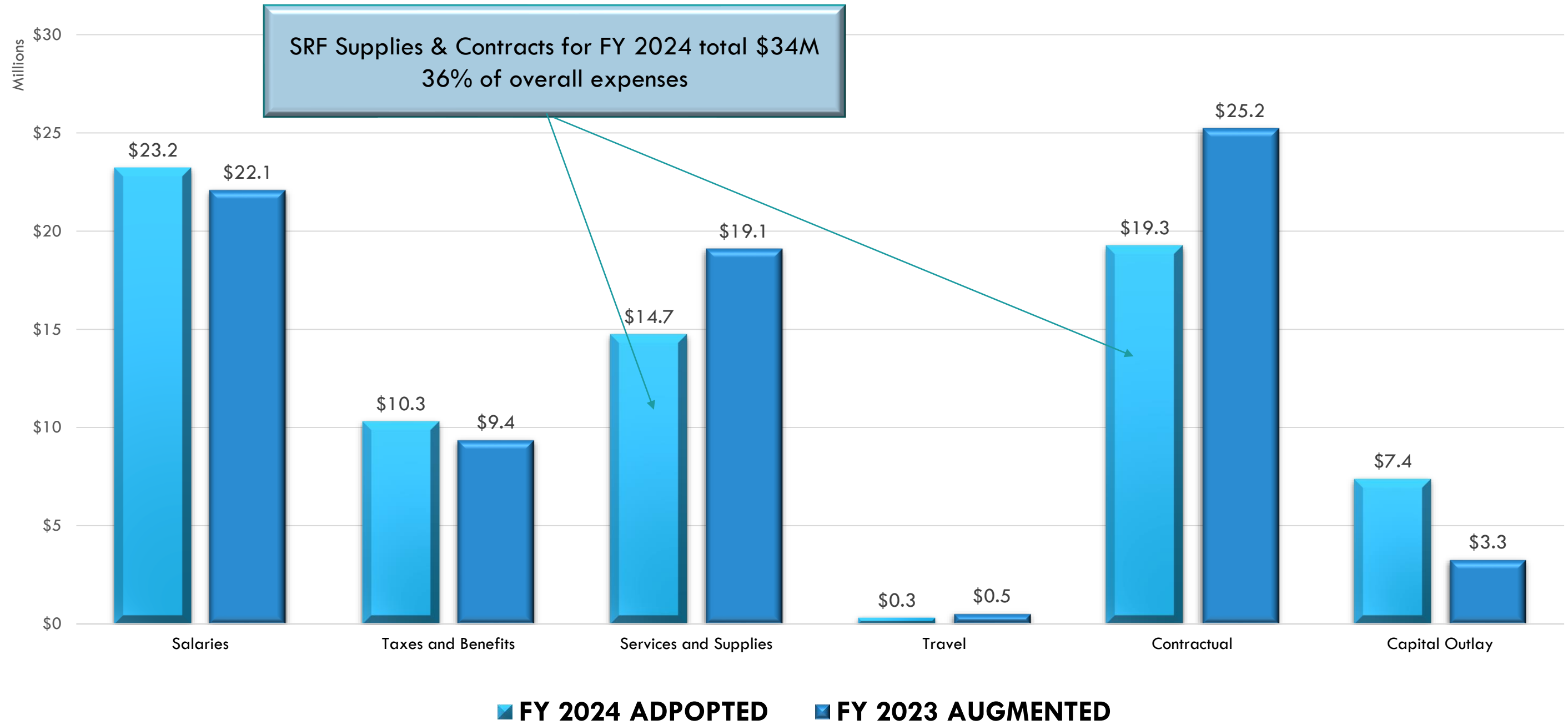
General Fund employee benefits FY 2024 total **\$20.0 M** an increase of \$2.9M or 16.8% mostly due to anticipated PERS contribution increase effective 7/1/23.
*Assumption does not include increases in Health Insurance and Payroll Taxes.



General Fund Pharmacy Med supplies increased from \$10.7 M to **\$11.8 M** an increase of **\$1.1 M** or 9.8% as a revenue offset under Insurance account.

EXPENDITURES

SPECIAL REVENUE FUND EXPENDITURES BY CATEGORY – Adopted vs Augmented



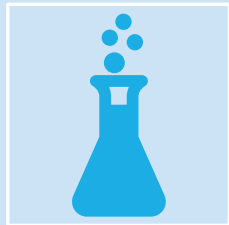
Interfund transfers are not included

EXPENDITURES

SPECIAL REVENUE FUND HIGHLIGHTS



Special Revenue Fund salaries & benefits FY 2024 total **\$33.5 M** an increase of \$2.1M or 6.6% due to additional grant personnel and PERS contribution increase.



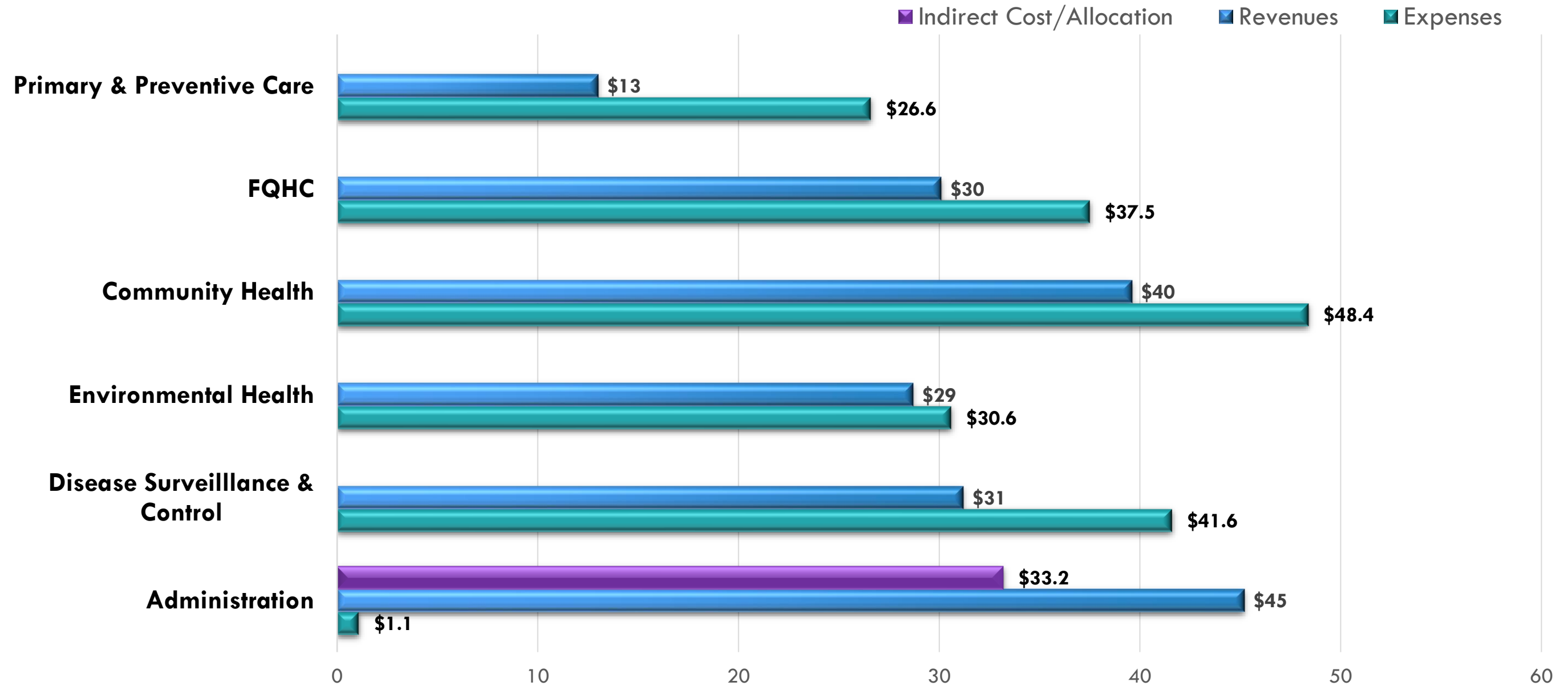
Lab Expansion Project funded through Interlocal Agreement has been estimated as capital improvement expense at **\$5.1M**



CDC – PHI Infrastructure grant total of \$22.9 M has been allocated to FY 2024 for **\$4.8 M** to cover personnel, supplies & contractual services.

REVENUES VS. EXPENDITURES

COMBINED FUNDS BY DIVISION



Administration absorbs Indirect Costs/Cost Allocations shown in purple bar which is allocated to divisions

PERSONNEL

Southern Nevada Health District FY2024 FTE Count (Adopted)

Divisions	2021/2022 Actual	2022/2023 Adopted	2022/2023 Amended *	FY24 Budget	FTE change FY23AM vs FY24 AD
Administration Division	147.90	143.50	158.85	164.50	5.65
Community Health Division	117.00	119.00	108.70	126.00	17.30
Disease Surveillance & Control	150.25	165.00	170.65	155.25	(15.40)
Environmental Health	174.00	172.00	189.75	194.00	4.25
FQHC (1) (2)	85.30	0.00	86.90	123.30	36.40
Primary & Preventive Care (3)	131.90	225.60	138.15	110.00	(28.15)
Total	806.35	825.10	853.00	873.05	20.05

** Amended FTE count includes CDC - PHI positions and additional FTE requests

(1) FQHC Division was created in FY2023 it was formerly under Primary and Preventive Care Division

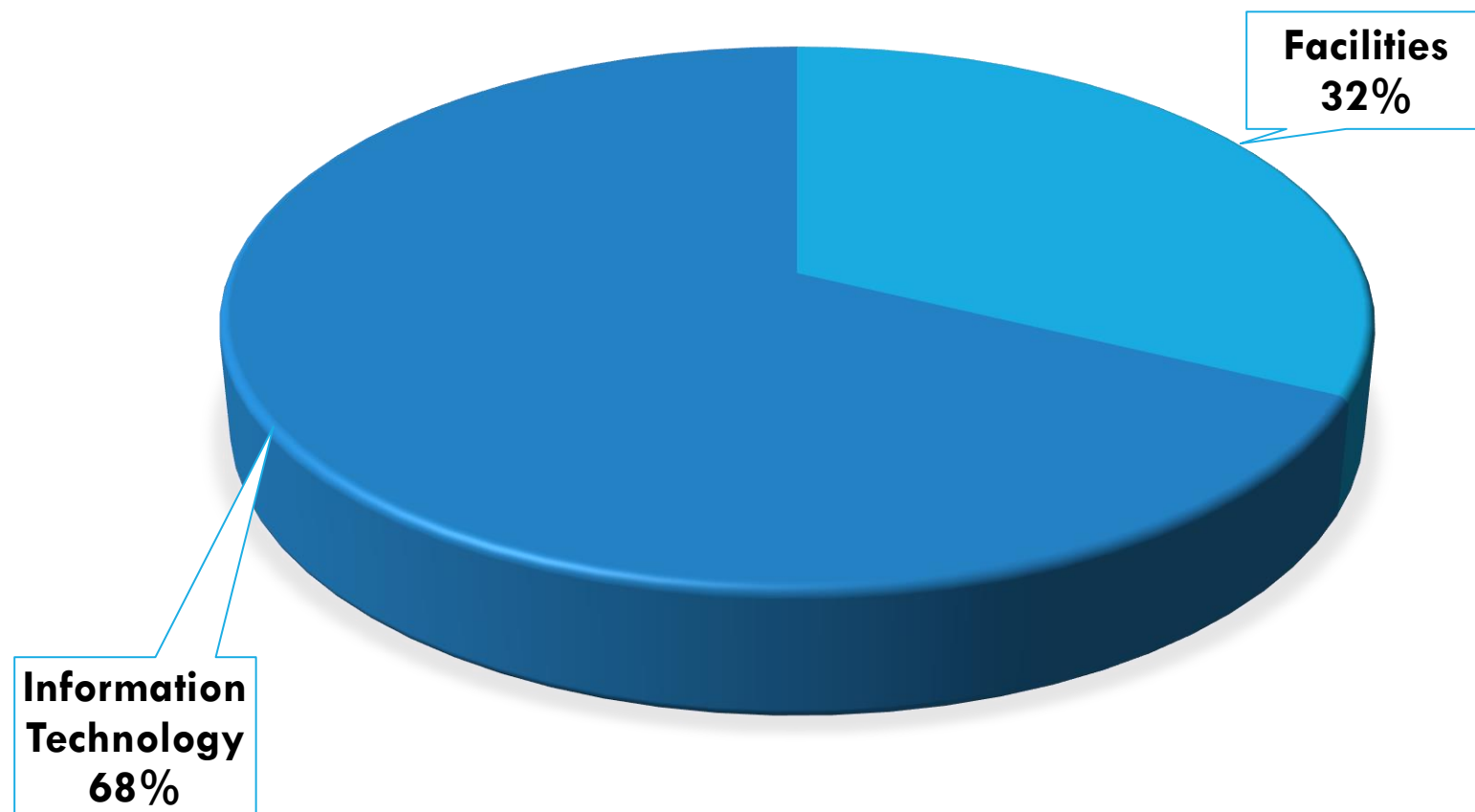
(2) FQHC Division absorbed Sexual Health Dept in FY2024 which was formerly under Primary & Preventive Care

(3) Primary & Preventive Care includes FTE for both FQHC & Primary Preventive Care in FY2022

CAPITAL FUND

FY 2024 Capital Improvement Projects

**CAPITAL FUND PROJECTS
TOTAL \$1.9M**



	\$ Amt
Building Repair	425,000
Equipment	191,552
Total Facilities Dept	\$ 616,552
Computer Hardware	1,098,000
Equipment	200,000
Total Information Technologh Dept	\$ 1,298,000

BOND RESERVE FUND

Three Fiscal Year Activity

Bond Reserve Fund	2021/22		2022/23		2023/24
	Amended	Actual	Adopted	Estimated	Adopted
Beginning Fund Balance	3,536,394	3,536,394	2,990,479	3,008,500	3,063,500
Revenues	50,000	(27,894)	55,000	55,000	20,000
Expenditures	(300,000)	-	(3,045,479)	-	-
Other Financing Sources (Uses):	-	-	-	-	-
Transfer to Capital Fund	(500,000)	(500,000)	-	-	-
Change in Fund Balance	(750,000)	(527,894)	(2,990,479)	55,000	20,000
Ending Fund Balance	2,786,394	3,008,500	-	3,063,500	3,083,500

Bond Reserve Fund was established for future acquisition of a new building. There are no planned transfers in FY2024.

INTERNAL SERVICE FUND

Three Fiscal Year Activity

Internal Service Fund (Worker's Comp)		2021/22		2022/23		2023/2024
		Amended	Actual	Adopted	Estimated	Adopted
Beginning Fund Balance		\$ 161,732	\$ 88,657	\$ 160,232	\$ 86,122	\$ 88,222
	Revenues	3,500	(2,535)	10,100	10,100	5,000
	Expenditures	-	-	(8,000)	(8,000)	(3,000)
	Other Financing Sources (Uses):	-	-	-	-	-
	Transfer to General Fund	-	-	-	-	-
	Change in Fund Balance	3,500	(2,535)	2,100	2,100	2,000
Ending Fund Balance		\$ 165,232	\$ 86,122	\$ 162,332	\$ 88,222	\$ 90,222

Internal Service Fund was established for worker's compensation claims. There are no planned transfers in FY2024.



TO BE DETERMINED

- Additional federal and state grants may be awarded after the budget has been approved.
- ARPA Grant (Laboratory Expansion) pending awards from other entities.



QUESTION AND ANSWER



FY 2024 Annual Budget

Finance Committee Meeting

March 22, 2023