

Southern Nevada Community Health Center

Governing Board Meeting
February 2023

- ▶ FY 2023 Budget Augmentation
- ▶ Presented by: Donnie (DJ) Whitaker, CFO

Definition

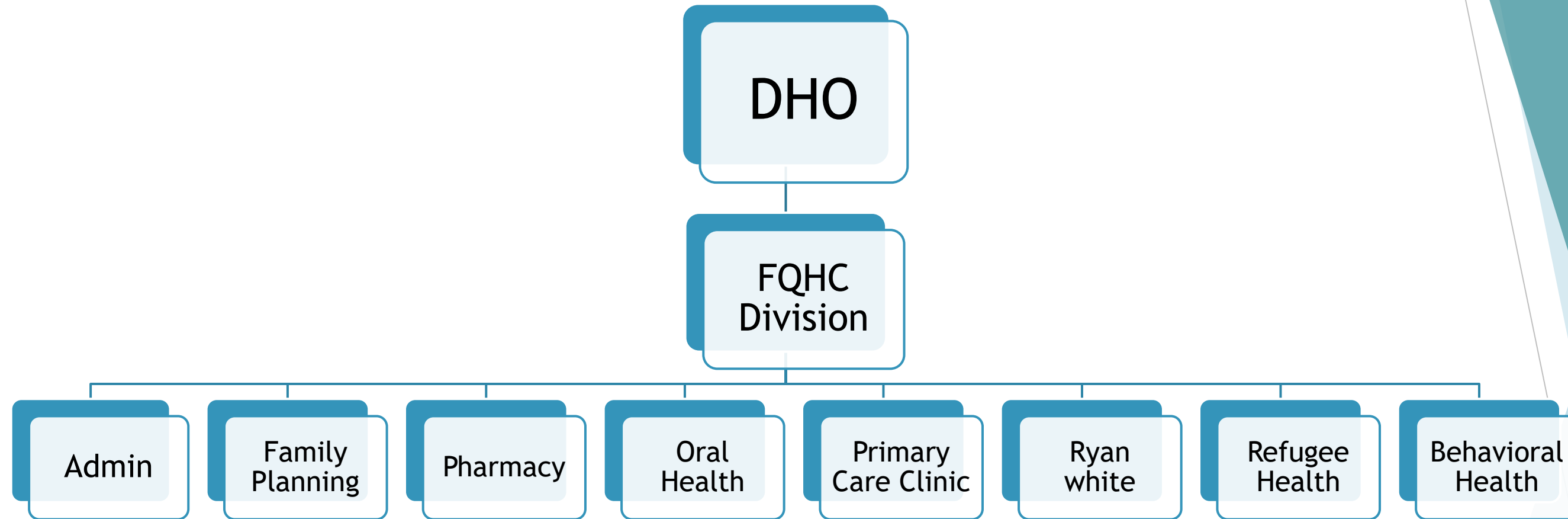
A “**Budget augmentation**” is a procedure for increasing appropriations of a fund with the express intent of employing previously unbudgeted resources of the fund for carrying out the increased appropriations.

Nevada Revised Statute (NRS)

354.626

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.”

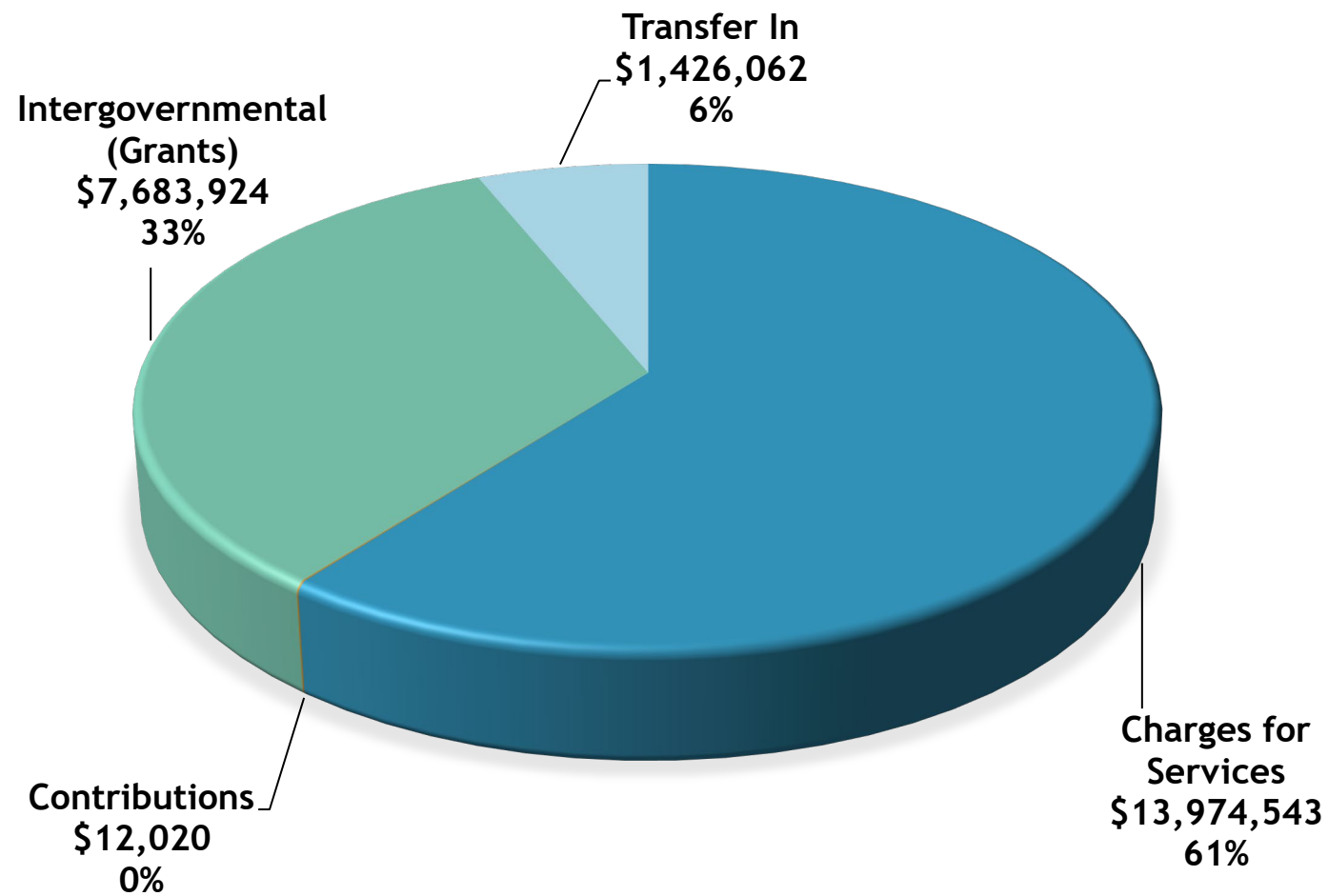
FQHC Division Org Chart



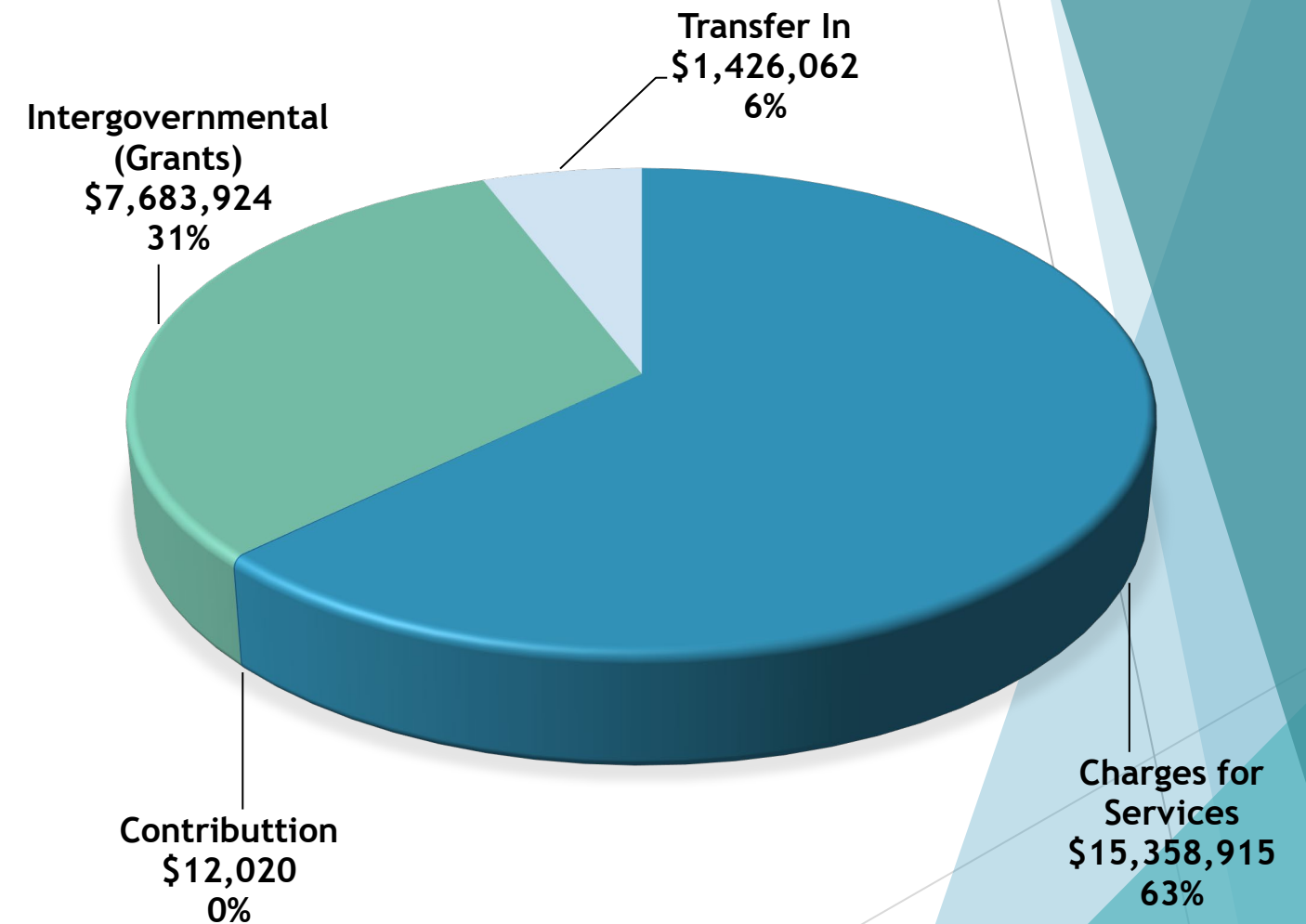
REVENUES

COMBINED REVENUES BY SOURCE - Adopted vs Augmented

FY2023 Adopted Budget
Revenue \$23.1 M



FY2023 Augmented Budget
Revenue \$24.5M



% Percentages are based on total revenue

REVENUES

GENERAL & SPECIAL REVENUE FUND SUMMARY

General Fund:

Total charges for services revenue is augmented at \$15.4 M an increase of \$1.4 M or 9.9% compared to adopted budget of \$14.0 M

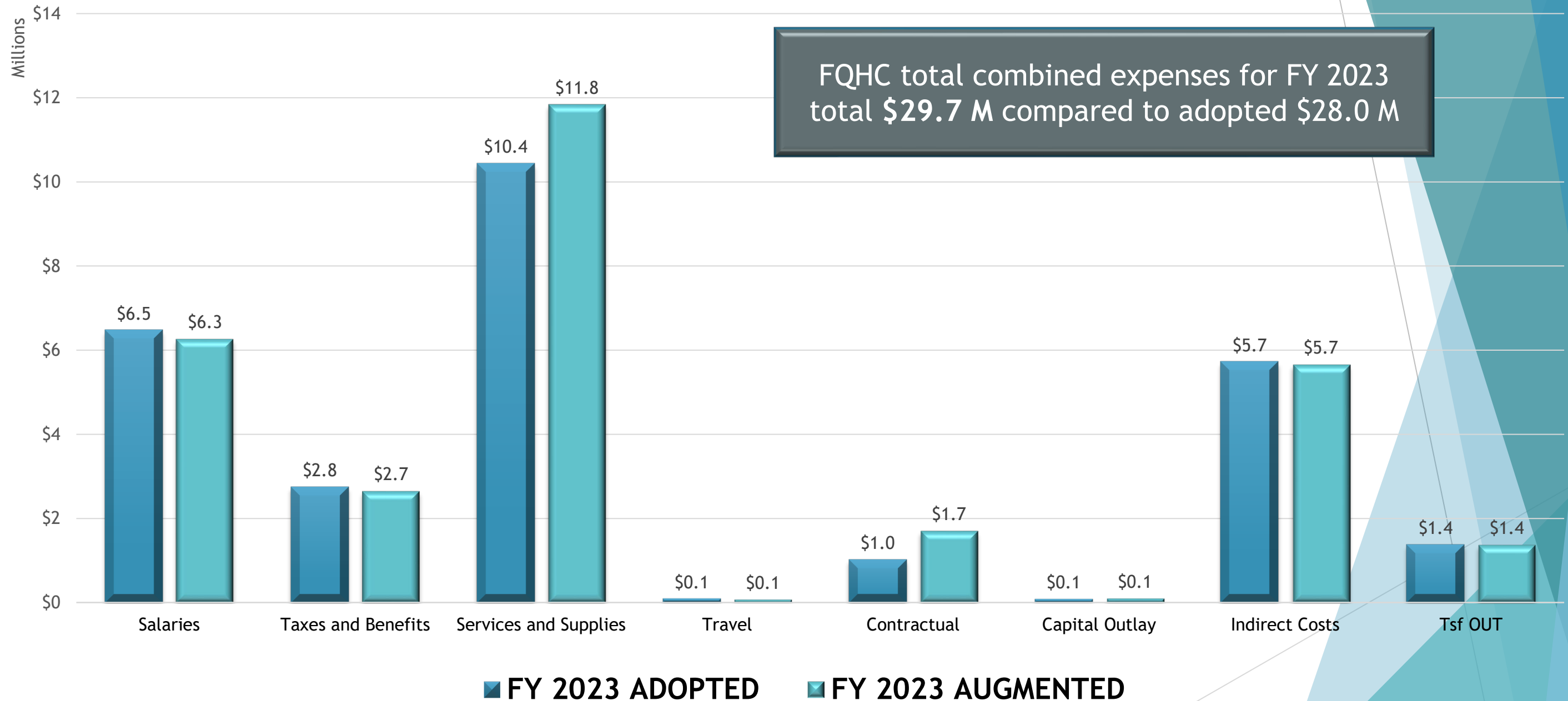
→ Pharmacy Revenue (Insurance account) net total is \$14.9 M an increase of \$1.4 M due to higher demand in prescription

Special Revenue Fund:

Federal & Pass Thru (Intergovernmental) revenue stayed flat at \$7.7 M

EXPENDITURES

COMBINED EXPENDITURES BY CATEGORY - Adopted vs Augmented



EXPENDITURES

GENERAL & SPECIAL REVENUE FUND SUMMARY



FQHC expenditures total augmented budget is **\$29.7 M** an increase of **\$1.7 M** or **6.3%** compared to adopted budget of **\$28.0 M**.



General Fund Pharmacy Med supplies increased from **\$9.3 M** to **\$10.8 M** an increase of **\$1.5 M** or **15.9%** as a revenue offset under Insurance account.



Total salaries and benefits for General & Grants funds decreased slightly at **\$6.3 M** compared to **\$6.4 M** adopted budget, which offsets the increase in Temporary Services.

Combined Funds Table

FQHC Combined Funds (Budget Augmentation)

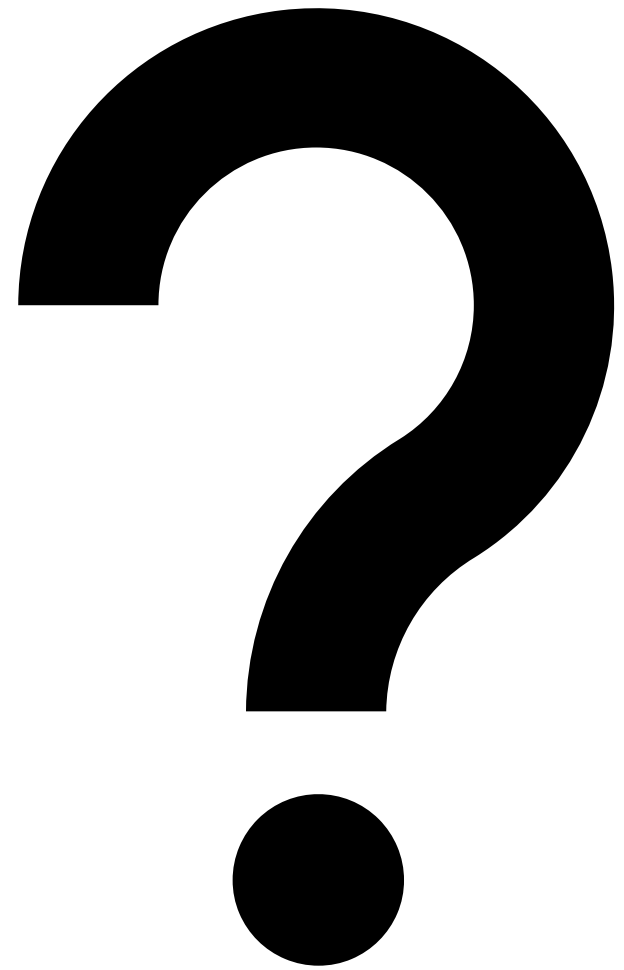
	FY 2023	
	Adopted	Amended
FQHC Community Health Center		
Revenue		
Charges for Services	\$ 13,974,543	\$ 15,358,915
Contributions	12,020	12,020
Intergovernmental	7,683,924	7,683,924
Transfer In	1,426,062	1,426,062
Revenue Total	\$ 23,096,549	\$ 24,480,921
Expenses		
Salaries	6,478,743	6,274,186
Taxes and Benefits	2,753,464	2,661,429
Supplies	10,442,708	11,848,861
Contractual	1,024,226	1,716,362
Travel	92,871	80,173
Capital	83,455	106,455
Indirect/Cost Allocation	5,726,090	5,665,780
Transfer Out	1,381,949	1,381,949
Expenses Total	\$ 27,983,506	\$ 29,735,195
Net Income/(Loss)	\$ (4,886,957)	\$ (5,254,274)

Staffing FY2023

FQHC Total Augmented FTE

	Active	Vacant	Total
General Fund	31.25	2.55	33.80
Special Revenue Fund	48.45	4.65	53.10
Total	79.70	7.20	86.90

Reminder: FQHC was formerly under Primary & Preventive Care. It was established as a new division on July 1, 2022 (beginning of FY2023). Therefore, there were no adopted FTEs.



Questions

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