

# WCDHD Board of Health Budget Hearing

September 25, 2023

6:00 pm

**Budget Hearing:** Public budget hearing opened at 6:01 pm by Gaites.

Ashley White and Tonya Hoatson from the accounting firm of Skiles, Loop, Bremer and White, were introduced and began discussion on the presented budget. Highlighting the actuals from 2021-2022 and 2022-2023 came directly from the budget workbook provided by WCDHD. The 2023-2024 was calculated off the program tracking document. White stated that the worksheet designed and provided by WCDHD shows what funding source (i.e., federal, state, pass through, etc.) the noted amount is coming and going from out of due to the multitude of funding sources that make up WCDHD's budget. White stated that restricted funds listed on page 4 relate solely to the state funds. She stated that the state auditor looks at the three-year running document to make their determination.

Lucas asked if the state aid uses a formula. White stated that the budgeted numbers were used as WCDHD expects to receive similar funds for the upcoming year. She stated that oftentimes the budgeted state funds remain similar year to year.

Lucas asked that the accountants go over what funds are specific to state funding. Hoatson referenced the final page of the budget document provided. She stated that the funds were color coded to reflect the various funding sources. The dark blue color coding identifies state funds. Lucas asked what directly falls under the state fund total amount. Vanderheiden stated that the state covered vaccines (VFC) would be covered, and that grants such as Mid-Nebraska funds also fall within that area. Lucas stated that from last year (2022-2023) to the current year (2023-2024) there was some funding for the ARPA funds. He asked if the ARPA funds would have fallen under the state or trickle-down category. Lucas stated that there appears to be growth in the state funded portion of the budget when comparing 2022-2023 to 2023-2024. Falcon stated that \$500,000.00 is added to the state funds category that reflects grants that may be received throughout the year. Lucas asked if the expenditures for the proposed \$500,000.00 would not be expended if the funds are not received. Falcon stated the expenses related to the projected \$500,000.00 would be spent only if that amount of funding is received. Lucas asked if the budget reflects a \$70,000.00 reserve at the end of the fiscal year. Hoatson and White stated that yes, it does. White stated that when reviewing the WCDHD budget for 2023-2024, they had no concerns, nor did anything stand out to them. White asked the BOH if there were additional questions.

Gaites asked if there is anything in the actual expenses or revenue from 2022-2023 that stood out to the accountants that would indicate that the previous approved budget had anything that was not approved and should have been or was approved and should not have been. Ashley stated that there was nothing that stood out; however, she highlighted that more program funds were received by the department than originally expected. She stated it was related to COVID-19, and she feels that the upcoming fiscal year will be a better gauge since COVID funds are coming to an end. Lucas asked Vanderheiden if there is a feeling of commitment from the state for funding. Vanderheiden stated that it appears to be consistent, and several grant contracts stretch multiple years. Vanderheiden stated that something WCDHD will be monitoring is potential funding for maternal child health and dental services. Vanderheiden stated that WCDHD will not be one of the organizations during the upcoming year to participate in the maternal child health funding being awarded by state, as a partnering agency received that contract.

Gaites asked if there are any additional questions on the budget. No additional questions. The public hearing closed by Gaites at 6:12 pm.

  
\_\_\_\_\_  
BOH Secretary

11-1-2023  
\_\_\_\_\_  
Date