

GENERAL OPERATING FUND SUMMARY

| DESCRIPTION | ACTUAL FYE 2013 | APPROVED FYE 2014 | ESTIMATE FYE 2014 | BUDGET FYE 2015 |
|--|--------------------|----------------------|----------------------|--------------------|
| OPENING FUND BALANCE | 13,382,077 | 4,788,372 * | 21,076,238 | 10,854,191 |
| UNDERFUNDED SHARE IN TAX ALLOCATION | | 17,961,526 | | |
| INTEREST INCOME ON UNDERFUNDED SHARE | | 1,500,000 | | |
| DISPUTED PROPERTY TAX ALLOCATION (Settled) | 16,287,866 | | | |
| REVENUE | 58,880,920 | 57,294,581 | 57,267,565 | 59,131,843 |
| TOTAL OPERATING EXPENDITURES | (66,141,389) | (65,923,078) | (63,908,460) | (61,973,651) |
| TRANSFER TO CAPITAL FUND | (81,572) | - | - | - |
| TRANSFER TO LIABILITY RESERVE | - | - | - | - |
| TRANSFER TO PROPRIETARY FUND | (1,251,664) | - | - | (506,540) |
| TRANSFER TO BOND RESERVE | - | (1,301,226) | (1,284,370) | (1,350,639) |
| FY 2012 - Underfunded portion of reserve | | (1,012,305) | (997,765) | |
| FY 2013 - Underfunded portion of reserve | | (149,481) | (165,188) | |
| FY 2013 - Transfer | | | (1,133,829) | |
| ENDING FUND BALANCE | 21,076,238 | 13,158,389 | 10,854,191 | 6,155,204 |
| NONSPENDABLE FUND BALANCE | 918,678 | - | - | - |
| UNASSIGNED FUND BALANCE | 20,157,560 | 13,158,389 | 10,854,191 | 6,155,204 |
| ENDING FUND BALANCE | 21,076,238 | 13,158,389 | 10,854,191 | 6,155,204 |
| ENDING FUND BALANCE % ** | 31.9% | 20.0% | 17.0% | 9.9% |

Note: * Excludes County Settlement of \$16,287,866 Budgeted in FYE but received in FYE 2013.

** Ending Fund Balance % = Ending Fund Balance / Total Operating Expenditures.

REVENUE:

| | | | | |
|--|------------|------------|------------|------------|
| TITLE XIX MEDICAID | 484,388 | 533,285 | 468,976 | 546,016 |
| FEE FOR SERVICE | 4,866,325 | 5,241,941 | 5,719,174 | 5,496,206 |
| REGULATORY REVENUE | 21,614,151 | 19,583,000 | 21,182,584 | 21,258,393 |
| PROGRAM CONTRACT SERVICES | 230,474 | 1,108,226 | 217,040 | 134,707 |
| STATE FUNDING | 643,646 | 400,000 | 428,508 | 1,236,898 |
| INDIRECT FEDERAL FUNDS | 10,026,874 | 9,616,171 | 8,940,815 | 9,004,110 |
| FEDERAL GRANTS | 4,649,249 | 2,366,002 | 2,161,114 | 2,390,002 |
| GENERAL RECEIPTS | 485,851 | 221,500 | 160,994 | 148,994 |
| PROPERTY TAX ALLOCATION | 15,879,962 | 18,224,456 | 17,988,360 | 18,916,517 |
| DISPUTED PROPERTY TAX ALLOCATION (Settled) | 16,287,866 | | | |
| TOTALS | 75,168,786 | 57,294,581 | 57,267,565 | 59,131,843 |

EXPENDITURES:

| | | | | |
|-----------------------------------|------------|------------|------------|------------|
| SALARIES | 35,798,486 | 36,845,098 | 36,071,474 | 33,706,715 |
| FRINGE BENEFITS AND PAYROLL TAXES | 12,742,866 | 13,667,140 | 14,365,765 | 13,191,988 |
| SERVICES AND SUPPLIES | 17,600,037 | 15,410,840 | 13,471,221 | 15,074,948 |
| CAPITAL OUTLAY | - | - | - | - |
| TOTALS | 66,141,389 | 65,923,078 | 63,908,460 | 61,973,651 |

SUMMARY:

| | | | | |
|---|--------------|--------------|--------------|--------------|
| REVENUES | 75,168,786 | 57,294,581 | 57,267,565 | 59,131,843 |
| Less-Disputed Property Tax Allocation (Settled) | (16,287,866) | - | - | - |
| REVENUES Without the Property Tax Settlement | 58,880,920 | 57,294,581 | 57,267,565 | 59,131,843 |
| EXPENDITURES | (66,141,389) | (65,923,078) | (63,908,460) | (61,973,651) |
| DEFICIT | (7,260,469) | (8,628,497) | (6,640,895) | (2,841,808) |

RESERVE FUNDS

| DESCRIPTION | ACTUAL FYE 2013 | APPROVED FYE 2014 | ESTIMATE FYE 2014 | BUDGET FYE 2015 |
|-----------------------------|--------------------|----------------------|----------------------|--------------------|
| CAPITAL RESERVE FUND | | | | |
| OPENING FUND BALANCE | 7,526,560 | 6,534,951 | 6,534,951 | 5,954,951 |
| TRANSFER FROM GENERAL FUND | 81,572 | | - | |
| INTEREST EARNED | 58,391 | 62,000 | 49,000 | 48,000 |
| CONTRIBUTIONS AND DONATIONS | | | | |
| CAPITAL EXPENDITURES | (1,131,572) | (629,000) | (629,000) | (6,002,951) |
| ENDING FUND BALANCE | 6,534,951 | 5,967,951 | 5,954,951 | - |
| ASSIGNED FUND BALANCE | 6,534,951 | 5,967,951 | 5,954,951 | - |
| ENDING FUND BALANCE | 6,534,951 | 5,967,951 | 5,954,951 | - |

LIABILITY RESERVE FUND

| | | | | |
|---------------------------------|---------|-----------|-----------|-----------|
| NET POSITION, BEGINNING OF YEAR | 881,082 | 889,535 | 889,535 | 786,735 |
| TRANSFER FROM GENERAL FUND | | | | - |
| INTEREST EARNED | 8,453 | 8,400 | 7,200 | 7,200 |
| PAID CLAIMS/DEDUCTIBLES | | (100,000) | (110,000) | (100,000) |
| UNRESTRICTED | 889,535 | | | |
| NET POSITION, END OF YEAR | 889,535 | 797,935 | 786,735 | 693,935 |

SOUTHERN NEVADA PUBLIC HEALTH LABORATORY

| | | | | |
|----------------------------------|-------------|---------------|----------------|-----------------|
| NET POSITION, BEGINNING OF YEAR | 4,655,500 | 4,217,361 | 4,217,361 | 2,230,644 |
| REVENUE | 1,757,402 | 1,375,546 | 1,377,500 | 973,546 |
| TRANSFER FROM GENERAL FUND | 1,251,664 | | - | 506,540 |
| INTEREST EARNED | 38,412 | 68,000 | 27,000 | 24,000 |
| EXPENDITURES | (3,485,617) | (3,479,087) * | (3,391,217) ** | (3,734,730) *** |
| NET POSITION, END OF YEAR | 4,217,361 | 2,181,820 | 2,230,644 | - |
| NET INVESTMENT IN CAPITAL ASSETS | 891,941 | | | |
| UNRESTRICTED | 3,325,420 | 2,181,820 | 2,230,644 | - |
| NET POSITION, END OF YEAR | 4,217,361 | 2,181,820 | 2,230,644 | - |

* FYE 2014 Approved excludes depreciation of \$183,000

** FYE 2014 Estimated excludes depreciation of \$172,000

*** FYE 2015 Budget excludes depreciation of \$172,637

RESERVE FUNDS

| DESCRIPTION | ACTUAL FYE 2013 | APPROVED FYE 2014 | ESTIMATE FYE 2014 | BUDGET FYE 2015 |
|--|--------------------|----------------------|----------------------|--------------------|
| BOND RESERVE FUND | | | | |
| OPENING FUND BALANCE | 11,220,701 | 11,313,465 | 11,313,465 | 14,997,117 |
| TRANSFER FROM GENERAL FUND | | 1,301,226 | 1,284,370 | 1,350,639 |
| FY 2012 - Underfunded portion of reserve | | 1,012,305 | 997,765 | - |
| FY 2013 - Underfunded portion of reserve | | 149,481 | 165,188 | - |
| FY 2013 - Transfer | | | 1,133,829 | |
| INTEREST EARNED | 92,764 | 96,000 | 102,500 | 99,000 |
| BOND RESERVE EXPENDITURES | | | | (16,446,756) |
| ENDING FUND BALANCE | 11,313,465 | 13,872,477 | 14,997,117 | - |
| COMMITTED FUND BALANCE | 11,313,465 | 13,872,477 | 14,997,117 | - |
| ENDING FUND BALANCE | 11,313,465 | 13,872,477 | 14,997,117 | - |

DISTRICT TOTAL
EXPENDITURE DETAIL

| | ACTUAL FYE 2013 | APPROVED FYE 2014 | ESTIMATE FYE 2014 | BUDGET FYE 2015 |
|---------------------------------------|--------------------|----------------------|----------------------|--------------------|
| 5030 Salaries | 35,798,486 | 36,845,098 | 36,071,474 | 33,706,715 |
| 5060 Temporary Help | 12,664 | 54,000 | 7,189 | 62,450 |
| 5070 Fringe Benefits | 11,856,997 | 13,134,678 | 13,752,875 | 12,384,547 |
| 5080 Payroll Taxes | 885,869 | 532,462 | 612,890 | 807,441 |
| 5110 Vehicle Expense | 261,644 | 268,124 | 235,170 | 288,165 |
| 5120 Employee Mileage | 324,082 | 349,127 | 268,818 | 344,152 |
| 5130 Travel/Per Diem | 162,639 | 326,569 | 129,564 | 123,235 |
| 5150 Education, Training and Meetings | 221,006 | 285,605 | 147,831 | 194,685 |
| 5210 Special Departmental Supplies | 578,356 | 339,425 | 320,617 | 426,946 |
| 5220 Books and Reference Materials | 12,638 | 17,371 | 6,034 | 6,370 |
| 5240 Medical Supplies | 1,703,558 | 2,166,427 | 2,217,005 | 1,864,223 |
| 5270 Educational Supplies | 38,852 | 128,116 | 19,320 | 22,810 |
| 5280 Office Supplies | 241,687 | 198,391 | 134,917 | 163,292 |
| 5290 Postage and Freight | 61,376 | 65,989 | 58,435 | 69,351 |
| 5300 Printing | 391,975 | 464,347 | 402,183 | 527,570 |
| 5310 Computer Supplies and Services | 179,607 | 27,680 | 161,479 | 103,281 |
| 5320 Physician and Medical Services | 329,684 | 431,967 | 380,608 | 341,284 |
| 5330 Professional Services | 942,691 | 715,739 | 615,932 | 793,546 |
| 5340 Licenses/Fees/Fines | 154,419 | 62,606 | 223,725 | 204,736 |
| 5360 Laboratory Services | 753,991 | 841,504 | 532,091 | 733,483 |
| 5370 Contract Services | 4,059,060 | 2,270,562 | 1,131,660 | 1,817,130 |
| 5380 Intergovernmental Costs | 723,448 | 797,784 | 559,566 | 885,583 |
| 5390 SNPHL Supplies | 41,754 | 49,500 | 41,579 | 45,980 |
| 5410 Equipment Rental | 63,938 | 54,176 | 20,838 | 3,208 |
| 5420 Equipment Repair and Maintenance | 685,511 | 916,871 | 716,904 | 994,897 |
| 5440 Space Rental | 3,283,636 | 2,878,993 | 3,396,588 | 3,475,790 |
| 5510 Telephone | 585,064 | 610,835 | 595,746 | 507,214 |
| 5520 Utilities | 558,075 | 605,218 | 566,823 | 563,640 |
| 5530 Building Repair and Maintenance | 159,360 | 43,500 | 82,451 | 65,000 |
| 5610 Advertising | 634,044 | 133,537 | 133,361 | 130,995 |
| 5620 Dues and Memberships | 16,983 | 28,874 | 18,446 | 15,201 |
| 5630 Subscriptions | 33,319 | 49,819 | 11,642 | 23,588 |
| 5640 Laundry and Uniforms | 36,946 | 37,800 | 33,071 | 20,786 |
| 5720 Equipment and Furnishings | 348,030 | 190,384 | 301,628 | 256,357 |
| 5730 Computer Hardware | - | - | - | - |
| 5740 Computer Software | - | - | - | - |
| 5750 Office Equipment and Furniture | - | - | - | - |
| 5760 Vehicles | - | - | - | - |
| 5770 Other Capital Outlay | - | - | - | - |
| 5780 Equipment and Tools | - | - | - | - |
| TOTALS | 66,141,389 | 65,923,078 | 63,908,460 | 61,973,651 |
| Salaries | 35,798,486 | 36,845,098 | 36,071,474 | 33,706,715 |
| Fringe Benefits and Payroll Taxes | 12,742,866 | 13,667,140 | 14,365,765 | 13,191,988 |
| Services and Supplies | 17,600,037 | 15,410,840 | 13,471,221 | 15,074,948 |
| Capital Outlay | - | - | - | - |
| TOTALS | 66,141,389 | 65,923,078 | 63,908,460 | 61,973,651 |