

Board Fiscal Notes
For the Nine months Ended March 2015
Board Meeting April 16, 2015

General Notes

- 1 For the nine months ended March 31, 2015, EIPH's total expenditures for the year were .97% above the approved budget. There are a number of factors accounting for why the district is above the expenditure budget at this point. First we have a number of program expansions and one completely new program that have happened in this fiscal year that need budget increases to facilitate completing the contracts. We are requesting those adjustments to the budget in this board meeting.

- 2 For the nine months ended March 31, 2015, EIPH's total revenues were 14.1% above original budget. This is also related to added programs for which we are asking for budget adjustments and growth in existing activities. There are also impacts from revenue timing on State Appropriation received in January, food license fees received in November and December, and the large amount of immunization activity in the fall flu season.

- 3 The second to the last sheet in this workbook is the Budget Adjustment request showing the program activities which need to have revenue and expenditure budget adjustments made.

- 4 The last sheet in this workbook is estimates on what the impact may be to the Fiscal Year 2017 budget because of having 27 payperiods that fiscal year.

Month	Operating Account Balance	Operating Reserve Account Balance	Capital Reserve Account Balance	Total General Fund Cash Available	Millenium Fund Balance	Total Cash Available
Jul-14	300,327.25	2,162,099.97	150,000.00	2,612,427.22	95,285.20	2,707,712.42
Aug-14	79,436.05	2,102,569.46	150,000.00	2,332,005.51	87,001.12	2,419,006.63
Sep-14	83,460.67	1,529,081.39	543,948.98	2,156,491.04	83,919.80	2,240,410.84
Oct-14	567,482.31	1,129,513.52	543,948.98	2,240,944.81	75,085.53	2,316,030.34
Nov-14	167,257.34	1,479,984.63	543,948.98	2,191,190.95	66,771.76	2,257,962.71
Dec-14	265,154.43	1,480,440.30	543,948.98	2,289,543.71	57,517.72	2,347,061.43
Jan-15	279,587.17	1,930,864.78	543,948.98	2,754,400.93	51,121.26	2,805,522.19
Feb-15	353,261.99	1,931,486.27	543,948.98	2,828,697.24	40,328.96	2,869,026.20
Mar-15	341,485.41	1,932,325.22	543,948.98	2,817,759.61	32,510.01	2,850,269.62
Apr-15		-	-	-		-
May-15		-		-		-
Jun-15		-		-		-
Capital Reserve Detail						
	Restricted for Future Building Needs		309,738.98			
	Restricted for Future Vehicle Purchases		60,000.00			
	Reserved for FY16 CEC		174,210.00			
			543,948.98			
Designated and Authorized out of Operating Reserve						
	FY 2015 operating budget Stabilization		23,167.00			
	Public Health Emergency		100,000.00			
	Building Maintenance		50,000.00			
	Legal Defense		40,000.00			
			213,167.00			
Cash Restricted by Grant or Donor.						
	Restricted for Mamograms		6,870.88			
	Restricted for Medical Reserve Corp		19,986.31			
			26,857.19			

**Board Summary Report
Eastern Idaho Public Health District
Expenditure Summary**

FY 2015

108,579.04

109655.61

Last Updated

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DIVISION	Budget	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	YTD	Percent used	remaining
BOARD OF HEALTH	18,148	786.58	7.29	1,609.50	(157.14)	1,072.96	-	-	1,103.85	443.00	-	-	-	4,866.04	26.81%	73.19%
EMERGENCY RESPONSE	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00		
HEALTH PREPAREDNESS PROMOTION & SURVEILLANCE	942,183	65,618.65	96,718.33	71,361.68	72,762.09	70,992.61	69,877.45	96,948.80	75,555.39	78,281.50	-	-	-	698,116.50	74.10%	25.90%
FAMILY COMMUNITY HEALTH	2,640,997	195,428.91	229,446.47	241,855.53	314,485.97	291,493.43	213,218.72	243,802.48	219,807.28	213,136.35	-	-	-	2,162,675.14	81.89%	18.11%
NUTRITION	1,134,887	88,808.34	121,972.23	103,482.81	80,487.26	80,242.14	80,103.74	120,295.23	84,488.11	84,213.38	-	-	-	844,093.24	74.38%	25.62%
ENVIRONMENTAL	922,894	65,935.00	91,688.92	76,630.26	62,223.45	67,332.20	71,295.44	93,663.71	70,164.82	69,647.39	-	-	-	668,581.19	72.44%	27.56%
GENERAL SUPPORT	1,011,353	69,206.35	126,009.15	33,359.27	72,533.13	65,281.80	60,947.46	102,827.69	77,761.59	68,071.05	-	-	-	675,997.49	66.84%	33.16%
SUBTOTAL	6,670,461	485,783.83	665,842.39	528,299.05	602,334.76	576,415.14	495,442.81	657,537.91	528,881.04	513,792.67	0.00	0.00	0.00	5,054,329.60	75.77%	24.23%
BUILDING PROJECT	32,002.00	-	-	-	-	-	32,001.63	-	-	-	-	-	-	32,001.63	N/A	N/A
COMMUNICATIONS EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00	N/A	N/A
COMPUTERS	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00	N/A	N/A
VEHICLES	22,672	-	-	-	-	-	-	22,671.90	-	-	-	-	-	22,671.90	100.00%	0.00%
EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00	#DIV/0!	N/A
LOAN PAYMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00	#DIV/0!	#DIV/0!
CAPITAL OUTLAY TOTAL	54,674	-	-	-	-	-	32,001.63	22,671.90	-	-	-	-	-	54,673.53	100.00%	0.00%
TOTAL	6,725,135	485,783.83	665,842.39	528,299.05	602,334.76	576,415.14	527,444.44	680,209.81	528,881.04	513,792.67	-	-	-	5,109,003.13	75.97%	24.03%

PERCENTAGE OF TIME ELAPSED AND TIME REMAINING **75.00%** **25.00%**

Operating Cash Inflow	1,153,943.37	365,799.58	352,398.16	684,619.97	522,127.23	615,358.74	1,129,718.25	588,347.43	492,189.22	-	-	-	-	5,904,501.95
Operating Cash Outflow	479,003.14	654,505.37	530,993.95	609,000.47	580,194.86	494,258.39	648,585.59	524,843.42	510,945.80	-	-	-	-	5,032,330.99
Cash Provided (Used) by Operations	674,940.23	(288,705.79)	(178,595.79)	75,619.50	(58,067.63)	121,100.35	481,132.66	63,504.01	(18,756.58)	-	-	-	-	872,170.96
Cash used for Capital Expenditures	-	-	-	-	-	32,001.63	22,671.90	-	-	-	-	-	-	54,673.53
Cash to (from) Reserve	674,940.23	(288,705.79)	(178,595.79)	75,619.50	(58,067.63)	89,098.72	458,460.76	63,504.01	(18,756.58)	-	-	-	-	817,497.43

Cash Restricted see cash page for detail

817,497.43
(26,857.19)
790,640.24

Total

Original Budget:	Personnel	Operating	Capital	Total
Personel	3,536,592			
Benefits	1,633,309			
Operating	1,500,560			
Sub Total:	6,670,461	5,169,901	1,500,560	6,670,461.0
Changes made	revenue	Personnel	Operating	Capital
Added blding exp 12/31/2014	32,002			32,002.00
Added one veh 01-31-15	22,672			22,672.00
				-
				-
Current total exp budget	6,725,135	5,169,901.0	1,500,560.0	54,674.0
				6,725,135.0

Board Budget Adjustments Sept 2014

Madison, Fremont remodel	80,000			80,000
Vehicle Purchases	55,000			55,000
				-
total changes needed	135,000	-	-	135,000

BOARD SUMMARY REPORT

**Eastern Idaho Public Health District
Revenue and Cash Flow**

FY 2015

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CONTRACT REVENUE		BUDGET	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	YTD	Percent of Budget
Physical Health Contract Total	600,900	45,251	38,923	48,681	77,167	68,632	83,397	80,989	84,096	51,832	0	0	0	578,969	96.35%	
Nutrition Contract Total	1,400,000	115,302	103,366	143,456	117,637	94,768	94,398	94,173	142,167	98,744	0	0	0	1,004,011	71.72%	
Environmental Health Contract Total	209,420	12,178	18,112	19,745	16,507	14,022	12,398	16,420	18,308	18,188	0	0	0	145,878	69.66%	
HEALTH PREPAREDNESS & DISEASE SURVIELLANCE	993,878	183,347	59,991	84,485	76,028	65,736	62,072	63,160	93,160	84,634	0	0	0	772,614	77.74%	
TOTAL CONTRACTS	3,204,198	356,078	220,391	296,368	287,340	243,158.41	252,265.65	254,742.43	337,731	253,398.42	0.00	0	0	2,501,472	78.07%	

FEE REVENUE		BUDGET	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	YTD	Percent of Budget
Physical Health Fees Total	968,500	91,124	92,661	132,056	172,731	123,011	179,448	117,052	84,402	139,085	0	0	0	1,131,569	116.84%	
HEALTH PREPAREDNESS & DISEASE SURVIELLANCE	30,000	7,213	940	737	3,013	22,799	2,553	2,051	1,248	10,676	0	0	0	51,231	170.77%	
Environmental Health Fees Total	323,600	33,723	27,202	31,408	28,870	89,893	57,065	26,138	23,845	35,364	0	0	0	353,508	109.24%	
TOTAL FEES	1,322,100	132,060	120,803	164,200	204,614	235,704	239,066	145,241	109,494	185,125	0	0	0	1,536,308	116.20%	
SUB-TOTAL FEES & CONTRACTS	4,526,298	488,138	341,194	460,568	491,953	478,862	491,331	399,984	447,225	438,524	0	0	0	4,037,780	89.21%	

GENERAL RECEIPTS		BUDGET	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	YTD	Percent of Budget
County Appropriations	1,025,696	164,821	65,421	54,962	135,748	56,003	66,470	142,454	66,470	13,743	0	0	0	766,091	74.69%	
County Building Loan Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	N/A	
Investment Income on Construction Tr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	N/A	
INTEREST	3,600	408	469	461	432	471	456	424	621	839	0	0	0	4,582	127.28%	
STATE APPROPRIATIONS	1,091,700	545,850	0	0	0	0	0	545,850	0	0	0	0	0	1,091,700	100.00%	
SURPLUS PROPERTY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	N/A	
REFUNDS	0	0	0	0	0	0	0	0	8,627	0	0	0	0	8,627	N/A	
Miscellaneous	0	0	225	890	16	7,878	2,982	0	376	0	0	0	0	12,368	N/A	
														0.00	N/A	
TOTAL GENERAL REVENUE	2,120,996	711,079	66,115	56,313	136,196	64,352	69,908	688,728	67,468	23,208	0	0	0	1,883,368	88.80%	
GRAND TOTAL	6,647,294	1,199,217	407,310	516,881	628,150	543,214	561,239	1,088,712	514,693	461,732	0	0	0	5,921,147	89.076%	

															AMOUNT OF YEAR ELAPSED	75.00%
Total Physical Health Revenue	1,569,400	136,375	131,584	180,737	249,898	191,644	262,845	198,042	168,497	190,917	0	0	0	1,710,537	108.99%	
Total Nutrition Revenue	1,400,000	115,302	103,366	143,456	117,637	94,768	94,398	94,173	142,167	98,744	0	0	0	1,004,011	71.72%	
Total Environmental Revenue	533,020	45,902	45,314	51,153	45,377	103,915	69,463	42,558	42,153	53,552	0	0	0	499,387	93.69%	
Total Public Health Preparedness	1,023,878	190,560	60,931	85,222	79,041	88,536	64,625	65,211	94,408	95,311	0	0	0	823,844	80.46%	

CASH FLOW SUMMARY		BUDGET	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	YTD
Total Revenue and Appropriations	6,647,294	1,199,217	407,310	516,881	628,150	543,214	561,239	1,088,712	514,693	461,732	-	-	-	5,921,147	
Construction Loan/Building Sale															-
Decrease (Increase) Accounts Receivable		-45,274	(41,510)	(164,482)	56,470	(21,087)	54,120	41,006	73,655	30,457					(16,645)
Change in Accrued Exp/Revenue		6,781	11,337	(2,695)	(6,666)	(3,780)	1,184	8,952	4,038	2,847					21,999
Total Expenditures	6,725,135	485,784	665,842	528,299	602,335	576,415	527,444	680,210	528,881	513,793	-	-	-	5,109,003	
Change in Cash		674,940	(288,706)	(178,596)	75,620	(58,068)	89,099	458,461	63,504	(18,757)	-	-	-	817,497	
Cash Balance Beginning of period		2,032,772	2,707,712	2,419,007	2,240,411	2,316,030	2,257,963	2,347,061	2,805,522	2,869,026	2,850,270	2,850,270	2,850,270	2,032,772	
Cash Balance End of Current Period		2,707,712	2,419,007	2,240,411	2,316,030	2,257,963	2,347,061	2,805,522	2,869,026	2,850,270	2,850,270	2,850,270	2,850,270	2,850,270	
Cash Balance Reserved by Board for Capital Projects		150,000	150,000	543,949	543,949	543,949	543,949	543,949	543,949	543,949	-	-	-	-	
Unrestricted Cash Balance		2,557,712	2,269,007	1,696,462	1,772,081	1,714,014	1,803,112	2,261,573	2,325,077	2,306,321	2,850,270	2,850,270	2,850,270	2,850,270	

Eastern Idaho Public Health
 Fiscal Year 2015 Budget Adjustments Proposal
 April 16, 2015 Board Meeting

Budget Adjustment Request				
Program Name	New Revenue	Personnel	Operating	Expense Increase
Parents as Teachers	\$ 113,000.00	\$ 68,000.00	\$ 45,000.00	\$ 113,000.00
Immunizations	206,000.00		206,000.00	206,000.00
Supplemental Ebola Funding	7,255.00		7,255.00	7,255.00
Epi Surveillance funds added to contract	2,024.00		2,024.00	2,024.00
NEDSS Contract Increase	6,285.00		6,285.00	6,285.00
Idaho Community Foundation Dental Program funds	20,000.00		20,000.00	20,000.00
Public Health Preparedness contract expansion	19,000.00		19,000.00	19,000.00
Physical Activity & Nutrition contract expansion	7,712.00		7,712.00	7,712.00
Dental Rotary Club Contribution	8,862.00		8,862.00	8,862.00
Total	\$ 390,138.00	\$ 68,000.00	\$ 322,138.00	\$ 390,138.00

FY2017 27th Pay Period

Wages	FY2016	FY2017 Without Raise	FY2017 With 3% Raise
Total Wage	\$ 3,890,582.39	\$ 4,040,220.17	\$ 4,161,426.78
Cost of One Pay Period	\$ 149,637.78	\$ 149,637.78	\$ 154,126.92

Benefits	2016	2017	2017
Percentage Benefits	\$ 841,300.44	\$ 873,658.15	\$ 899,867.89
Cost of One Pay Period	\$ 32,357.71	\$ 32,357.71	\$ 33,328.44

27th Pay Period Cost **\$ 181,995.49** **\$ 187,455.36**