

# Financial Management Indicator 1

## FM 1: Annual health department organizational expenditures



This indicator will inform health department leaders about the nature of their organizational expenditures and where resources are being spent. Health department leaders can use this data to determine whether expenditures align with organizational goals, priorities, and core public health functions.

**Measurement specifications:** Total health department expenditures for a 12-month period.

**Reporting Period:** Annually

**FM 1 Drill Down Categories:** Funding Source, Expenditure Categories, and Functional Expense Categories

### Funding Source

- State General Funds: Include revenues received from the state general revenue funds to fund state operations. Exclude federal pass-through funds.
- Other State Funds: Include revenues received from the state that are not from the state general fund.
- Federal Funds: Include all federal grants, contracts, and cooperative agreements
- Fees and Fines: Include fines, regulatory fees, and labor fees
- Other Sources: Include Tobacco Settlement Funds, payment for direct clinical services (except Medicare and Medicaid), foundation and other private donations.

### Expenditure Categories

- |                                    |                           |
|------------------------------------|---------------------------|
| • Chronic Disease                  | • Quality Health Services |
| • Infectious Disease               | • Health Data             |
| • Injury Prevention                | • Health Laboratory       |
| • WIC                              | • Vital Statistics        |
| • Environmental Health             | • Administration          |
| • Clinical Services/ Customer Care | • Other                   |

### Functional Expense Categories

- |   |                         |
|---|-------------------------|
| • Operational Costs (i.e. supplies, travel, other costs)        | • Salaries and Benefits |
| • Contracting Costs (i.e. contracts, sub-recipients, equipment) | • Capital               |

**PHAB Alignment**

**11.2.3 A:** Financial management system

This indicator contributes to the PHAB measures by providing health department leadership with an overall accounting of their organization's expenditures.