

PHUND\$ Data Dictionary

Term	Definition
Administrative Expenditures	Operating expenses to perform support functions other than those directly linked to public health services or programs. Categories include: Health Officer/Agency Director, Non-clinical Administrative & Fiscal Services, Legal, Policy & Evaluation Strategic Planning, Government Relations, Library, Information Technology and Communications & Marketing. This category does not include the costs associated with eligibility determination services, cashiering, medical records, laboratories, or construction.
Agency Program	Activities typically aligned with organizational mission and funded through dedicated or self-generated funding. Examples include: Health Disparity, Home Health Care, Environmental Health, Maternal & Child Health Care, Communicable Diseases, Public Health Preparedness, etc.
Annual Operating Budget	A fiscal plan for providing programs and services for a single year.
Budget	A plan used to allocate revenues and expenditures to accomplish an organization's objectives for a given period of time.
Budgeted Expenditures	Funds (monies) that are expected to be spent by the LPHD for the provision of public health services and are included in the budget for an upcoming budget period.
Budgeted Revenues	Funds (monies) that are expected to be received or earned by the LPHD for the provision of public health services and are included in the budget for an upcoming budget period.
Capital Expenditures	Costs incurred by the LPHD for the purchase of machinery, buildings, and/or equipment.
Chronic Diseases Prevention Expenditures	Costs incurred by the LPHD to prevent the occurrence of chronic diseases, including cancer, heart disease and strokes, and diabetes.
Chronic Diseases Prevention Revenues	Funds (monies) received by the LPHD to prevent the occurrence of chronic diseases, including cancer, heart disease and strokes, and diabetes.

Communicable Diseases Prevention Expenditures	Costs incurred by the LPHD to prevent the occurrence of communicable diseases, including immunizations and other prevention services such as comprehensive HIV/Aids risk reduction services for adolescents and improved contact investigation for TB cases.
Communicable Diseases Prevention Revenues	Funds (monies) acquired by the LPHD to prevent the occurrence of communicable diseases, including immunizations and other prevention services such as comprehensive HIV/Aids risk reduction services for adolescents and improved contact investigation for TB cases.
Community Health Outcomes	Sometimes referred to as results of the health system; these are indicators of health status, risk reduction, and quality of life enhancement for a specific group of people (e.g., location, race, ethnicity, age, occupation, or other common bonds). Outcomes are long-term objectives that define optimal, measurable future levels of health status, maximum levels of disease, injury, or dysfunction; or prevalence of risk factors.
Contractual Services Expenditures	Monies spent for needed public health or administrative services provided by another vendor and managed by the LPHD through the terms of a contract.
Cost Analysis	The review and evaluation of each element of cost in a specific activity or program.
County Special Tax Levy	Funds (monies) received from a dedicated millage for public health - requires authorized language in law for a levy.
County/ City (Local) Government Revenues	Funds (monies) originating from local government, e.g. inside millage (Ohio), allocations from the Board of County Commissioners, taxing districts, property tax millage.
Customer	In public health, the customer is defined as the community, the client, the citizenry of the country/state /county, and other business and industry.

Dedicated Revenues	Dedicated funds (monies) that must be spent for specific purposes or programs.
Dedicated Public Health Millage Rate	Tax rate authorized by a jurisdiction to raise revenue for public health services.
Disparity Identification/Elimination Expenditures	Costs associated with the goals and actions of LPHD prevention programs to reduce health disparities among racial and ethnic minorities.
Emergency Medical Services (EMS) Expenditures	Costs incurred by the LPHD for the provision of emergency medical services to protect the health and safety of people requiring such services and/or to improve EMS and trauma systems through research and education of the public and EMS providers.
Emergency Preparedness Revenues	Funds (monies) received for planning, exercises and/or response related to public health emergencies such as hurricanes and other natural disaster preparedness and response, e.g. includes activities funded by Pandemic Influenza grants and natural disaster preparedness and response.
Emergency Preparedness Expenditures	Funds (monies) used for planning, exercises and/or response related to public health emergencies such as hurricanes and other natural disaster preparedness and response, e.g. includes activities funded by Pandemic Influenza grants and natural disaster preparedness and response.
Entrepreneurship Revenues	Productive ventures undertaken by LPHDs involving some risk in order to produce profits or rewards for the organization, e.g. contracts with community businesses to develop and manage worksite wellness programs.
Environmental Health	The application of multiple scientific disciplines to investigate the relationship between environmental factors and human health, and to prevent adverse health events that result from environmental exposures.

Environmental Health Fees	Payments collected from customers receiving Environmental Health services from the LPHD, such as septic tank permitting and inspections, water testing, and restaurant and mobile home park permits.
Environmental Health Revenues	All fees and monies dedicated to or generated by the Environmental Health Department of the LPHD. Environmental Health fees and funds (monies) are generated in part by permitting and inspection services associated with the following activities and programs: restaurants, local ordinances, public health nuisance complaints, septic tank, private & public water wells, tattoo parlors, biohazard waste, public swimming pools, enforcement fines/penalties, etc.
Environmental Health Expenditures	Funds (monies) used for Environmental Health services and activities by the LPHD.
Equipment Expenditures	Costs associated with the purchase of articles or physical resources necessary for the operation of the LPHD, e.g. furniture, computers, laboratory meters, scales, etc.
Expenditures	Any funds paid for the provision of activities within the organization – Modified accrual term compared to term Expense in Accrual system of Accounting.
Expenses	Any cost associated with the provision of activities within the organization.
Federal Pass-through for County Public Health from State Revenues	Federal funds received through the state and NOT directly from a federal source.
Federal Direct (not through State Health Office) Revenues	Funds received directly from Federal sources.
Federal Revenues	All income received from the federal government, excluding Medicaid/Medicare reimbursements. Examples of federal agencies allocating funds for public health services include CDC, DHHS, Dept of Homeland Security, etc.
Fees	Funds (monies) received from the collection of fees for services provided.
Financial Competencies	LINK to Public Health Financial Management Competencies

Financial Management	Specifying and obtaining objectives, safeguarding and making optimum use of resources, achieving aims and enabling something to happen according to planned budgets.
Fiscal Year (FY)	The accounting period used for calculating annual financial information. A fiscal year can start with any month but extends for a 12 month period. For example, the federal government fiscal year begins on October 1st and ends on September 30th.
FQHC (Federally Qualified Health Center) 330 Funding	Federal grant funding for a federally qualified health center. Section 330 of the Public Health Service Act defines federal grant funding opportunities for organizations to provide care to underserved populations.
Fringe Benefits Expenditures	Benefits to an employee paid for by the agency. Examples: group health, dental, life insurance; and contributions to employee retirement.
Full Time Equivalent (FTE)	A measure of staffing levels calculated by dividing the total number of part-time work hours at a facility by the length of the normal full-time work week, and adding the resulting number to the number of full-time persons employed at the facility. An FTE equals 2080 hours.
General Fund Balance	Cumulative funds (monies), reflected in the accounting system, retained after all expenditures and other liabilities have been paid, and all revenue has been recorded.
Grants (Block)	Federal funds (monies) distributed to State or Local Public Health Departments with general provisions on the use of the funds (Examples: Preventive Health and Health Services Block Grant, Maternal and Child Health Block Grants, etc.)
Grants (Solicited)	Typically used to describe amounts of money solicited and received by an organization or reimbursed to an organization for a specific purpose and identified in a formal award notice or agreement from grantor for services. (Examples: Robert Wood Johnson grants, HRSA Grants, Victims of Criminal Acts Grants, etc.)
Grant Revenues, Total	All funds (monies) received from grants, includes categorical, solicited, and block grants.

Health Disparity Programs	Programs focused on addressing differences in health status among distinct segments of the population including differences that occur by gender, race or ethnicity, education or income, disability, or living in various geographic localities.
HIV/AIDs Prevention Expenditures	Costs paid by the LPHD to prevent the occurrence of HIV/AIDS in a jurisdiction's population.
HIV/AIDs Prevention Revenues	Funds (monies) acquired by the LPHD to prevent the occurrence of HIV/AIDS in a jurisdiction's population
Home Health Care	Health care services provided in the home on a part-time basis for the treatment of an illness or injury, and covered by Medicare only if skilled care is needed and required on an intermittent or part-time basis.
Home Health Revenues	All funds (monies) received from Home Health Care Programs.
Home Health Expenditures	Costs paid by the LPHD for Home Health Care Programs.
Hospital Revenues from Millage Rate Dedicated to Public Health	Tax funds (monies) generated for hospitals or hospital districts through a dedicated millage rate authorized by a local jurisdiction and dedicated to the provision of public health services. The millage rate (also known as the tax rate) is a figure applied to the value of property to calculate property tax liability. One "mill" is one dollar of tax on every thousand dollars of taxable value.
Immunizations Expenditures	Total immunization costs, includes vaccines, staff salaries, medical supplies.
Immunizations Revenues	All funds (monies) generated from immunization services.
Injury Prevention Expenditures	Funds (monies) paid for programs and services that target the prevention of unintentional injuries.
Injury Prevention Revenues	Funds (monies) received for programs and services that target the prevention of unintentional injuries.
Interest Revenues	Funds (monies) generated from interest earned on cash deposits or investments in securities, bonds, etc.

Jurisdiction Poverty Rate	Published Poverty Rate for the Agency's jurisdiction
Laboratory Expenditures	The sum of all costs for laboratory tests, internal and external, and all expenditures associated with the operation of a laboratory, such as salaries for laboratory personnel.
Laboratory Expenditures – On-site	The sum of all costs for on-site laboratory tests and all expenditures associated with the operation of a laboratory, such as salaries for laboratory personnel.
Laboratory Expenditures – Contract	The sum of all costs for laboratory tests performed externally under contracts.
Liability Days for Unused Vacation and Sick Leave (Includes Comp Time)	The sum of the number of days of unused vacation and sick leave for each employee.
Local Dedicated Public Health Property Tax Revenue	Locally dedicated property tax authorized by a local jurisdiction to fund public health services.
Local General Revenue	Funds (monies) raised through local (city or county) means that may be used for any purpose.
MCH (Maternal, Child Health) Revenues	Funds (monies) received for the provision of health services to pregnant women, mothers and young children.
MCH WIC (Women, Infants, & Children) Revenue	Federal funds (monies) received by many LPHDs to support WIC, a special supplemental nutritional program for pregnant women, new mothers and their infants and children.
MCH Clinic Revenues	Funds or monies (block grants, special grants, fees, local general revenue, etc.) that support the provision of clinical or medical services for pregnant women, mothers, and their infants and young children.

MCH Community Programs Revenues	Revenues (block grants, special grants, fees, local general revenue, etc.) that support the provision of health services such as outreach, parent education, child-birth classes, smoking cessation, etc. in community settings such as neighborhood community centers, schools, family homes, etc.
MCH (Maternal, Child Health) Expenditures	Fund (Monies) spent for the provision of health services to pregnant women, mothers and their infants and young children.
MCH WIC (Women, Infants, & Children) Expenditures	Funds (monies) spent on the delivery of services for the WIC program.
MCH Clinic Expenditures	Funds (monies) spent on the delivery of services for WIC clinical services.
MCH Community Program Expenditures	Funds (monies) spent on the provision of health services such as outreach, parent education, child-birth classes, smoking cessation, etc in community settings such as neighborhood community centers, schools, family homes, etc
Median Population Age	The age which divides the population into two equal-size groups, one of which is younger and the other older than the median.
Medicaid	A federal/state health insurance program for people who have very limited incomes and that meet certain criteria (pregnant, child, disabled or elderly, etc.).
Medicaid Revenues	All income received from Medicaid including Medicaid HMO capitation and any “bill-above” paid by a Medicaid HMO.
Medicare	A federal health insurance program for people 65 or older, disabled, with end-stage kidney disease, and persons eligible due to a deceased family member.
Medicare Revenues	All income received from Medicare including Medicare HMO payments.
Medical Services Expenditures (MCH, STD, HIV/AIDS, TB, School or Work Physicals, Family Planning Services, Comprehensive Primary Care, and other clinical services.)	All costs associated with the direct provision of medical or clinical services to patients of the LPHA, including follow-up care and nurse case management. Does not include outreach services, surveillance activities, or partner notification.

Medical Services Revenues (MCH, STD, HIV/AIDS, TB, School or Work Physicals, Family Planning Services, Comprehensive Primary Care, and other clinical services.)	All funds(monies) generated through the direct provision of medical or clinical services to patients of the LPHA, including follow-up care and case management. Does not include outreach services, surveillance activities, or partner notification.
Minority Population	% of Total Population that are minorities.
# of Programs with Expenditures that Exceed Dedicated or Self-Generated Revenues	Total of Programs in the Agency that have revenues that cannot cover program expenditures. (Program operates in a deficit position)
# of Fiscal Staff with Public Health Financial Management Competencies	Total # of agency staff who have been fiscal responsibilities and who have been educated or trained in financial management.
# of Programs with a Cost Analysis	Total # of agency programs that have a completed cost analysis.
One-Time Revenues	Money that comes into an account from a non-repeating source and has a duration period of one year. Grants for periods of more than one year are not included in this category.
Oral Health Expenditures	All costs associated with the operation of the Oral Health Program.
Oral Health Fees	Payments received by the LPHD from patients receiving oral health services.
Oral Health Revenues	All funds (monies) dedicated to or generated by the Oral Health Program.
Other Fees	The sum of all fees from any other sources beyond those already provided.
Other Revenues	Funds (monies) from any sources other than those already provided.
Outcome Measure	An indicator that measures the effect of a program service, or department in achieving desired results. Outcome measures must be clear, cost effective, relevant, significant, practical, verifiable, linked to funding, result based and reflective of the mission or goals.

% Medicaid	% of Population in the jurisdiction that are Eligible for Medicaid.
% of Jurisdiction's Population Uninsured	% of Population in the Jurisdiction that are Uninsured.
Patient Services (including Oral Health) Accounts Receivables	Claims held against all third party payers for money owed plus customer fees for patient services provided by the LPHD.
Patient Services (including Oral Health) Accounts Receivables Written Off	Claims deemed uncollectible that are held against all third party payers for money owed, including patient co-pays and fees, for patient services provided by the LPHD.
Patient Fees	All fees collected from customers, including co-pays, in the clinical, primary care, immunization, and communicable diseases programs of the LPHD. Examples include flu shots, family planning services, communicable disease services, immunizations, and primary care services. Revenues from third party payers, e.g. Medicaid, Medicare, or Blue Cross Blue Shield, are not included in this category.
Pharmacy Expenditures	The sum of all costs for pharmacy products, internal and external, and all expenditures associated with the operation of a pharmacy, such as salaries for pharmacy personnel. (Enter values for immunization revenues and expenditures in immunization revenue and expenditure fields.)
Population	Total number of people living under the jurisdiction of the local health department.
Population Below Poverty	Percent of the total population living below the federal poverty threshold in a jurisdiction.
Population Under 18 Years Old	Total number of people living under the jurisdiction of the local health department who are under 18 years old.
Population Who Are Age 65 or Older	Total number of people living under the jurisdiction of the local health department who are age 65 or older.

<p>Prevention Expenditures</p>	<p>Costs paid to support services and activities that prevent the occurrence of diseases or injuries by reducing exposure to risk factors associated with or known to cause such diseases or injuries (primary prevention), identify and treat diseases in early phases (secondary prevention), and/or minimizes the effects of diseases and injuries on a person’s well-being (tertiary prevention). Injury prevention programs such as Violence Prevention and Motor Vehicle Safety, chronic diseases prevention for cancer and heart and stroke disease, as well as communicable diseases prevention would be included in this category of revenues.</p>
<p>Prevention Revenues</p>	<p>Funds (monies) acquired to support services and activities that prevent the occurrence of diseases or injuries by reducing exposure to risk factors associated with or known to cause such diseases or injuries (primary prevention), identify and treat diseases in early phases (secondary prevention), and/or minimizes the effects of diseases and injuries on a person’s well-being (tertiary prevention). Injury prevention programs such as Violence Prevention and Motor Vehicle Safety, chronic diseases prevention for cancer and heart and stroke disease, as well as communicable diseases prevention would be included in this category of revenues.</p>
<p>Prior Fiscal Year End Total for Patient and Oral Health Services Revenues</p>	<p>Total Patient and Oral Health revenues at the end of the prior fiscal year, used to calculate average daily patient revenue amount.</p>
<p>Prior Period General Fund Balance</p>	<p>Balance (as shown in accounting records) of the General Fund Balance for the Previous Fiscal Year.</p>
<p>Private Insurance Revenues</p>	<p>Funds (monies) generated from private insurance plans, such as Blue Cross Blue Shield or Aetna, that fund health care services for patients seeking treatment for illness or injury or preventive health services, e.g. immunizations.</p>
<p>Program Expenditures</p>	<p>Total costs for all LPHD programs, excluding administrative costs.</p>

Public Health	Public Health is the set of organized community efforts that fulfill society's interest in assuring conditions in which people can be healthy by applying scientific and technical knowledge to prevent disease and promote health. The goal of public health is to improve the health status of the population, with careful attention to and respect for the perspectives and values of the diverse members of the community being served.
Restricted Revenues	Revenue legally reserved for specific purposes and includes federal and state funding for certain programs- also referred to as categorical funds. Examples: WIC, Family Planning, Healthy Start, Emergency Preparedness, Grants, & Environmental Health Fees.
Revenues (Total)	All monies and funding received from all sources.
Salary and Wages Expenditures	Gross salaries and wages for all staff, including contractors, for the fiscal year, before deductions, and also excludes employee benefits paid for by the employing agency. Also excluded are lump sums paid for contracted services.
School Health Expenditures	Economic costs associated with activities and services offered by public health and/or schools to promote students' health.
School Health Revenues	Monies (funds) acquired to support activities and services offered by public health and/or schools to promote students' health.
Staff with Fiscal Responsibilities	Staff with financial duties including advancing the agency mission within a framework of fiduciary responsibility; helping to ensure the fiscal activities are administered within approved resource allocations and accurately accounted for in financial records; assuring fiscal transactions comply with applicable policies, laws, regulations, rules, contracts, grants, donor restrictions and generally accepted accounting principles; and abiding by internal controls.
State Revenues	All income received through allocations, grants, and/or contracts with State government agencies, including the State Department of Health, Environmental Protection (DEP), Community Affairs (DCA), State of Emergency Preparedness, Medical Disability-BCMH, etc.
STD (Sexually Transmitted Diseases) Prevention Expenditures	Costs incurred by the LPHD to prevent the occurrence or spread of STDs in a jurisdiction's population.

STD (Sexually Transmitted Diseases) Prevention Revenues	Funds (monies) acquired by the LPHD to prevent the occurrence or spread of STDs in a jurisdiction's population.
TB (Tuberculosis) Prevention Expenditures	Costs incurred by the LPHD to prevent the spread or occurrence of TB cases, including improved contact investigation.
TB (Tuberculosis) Prevention Revenues	Funds (monies) acquired by the LPHD to prevent the spread or occurrence of TB cases, including such services as improved contact investigation.
Tobacco Control and Prevention Expenditures	Costs associated with preventing the use of tobacco products or control their use in the general public and prevent secondary exposure to tobacco smoke.
Tobacco Control and Prevention Revenues	Funds (monies) received by LPHDs to prevent the use of tobacco products or control their use in the general public and prevent secondary exposure to tobacco smoke.
Uninsured Individuals in a Jurisdiction	Number of individuals living under the jurisdiction of the LPHD who do not have health insurance.
Vital Statistics Fees, Total	The sum of all fees collected from the issuance of birth and death certificates including ancillary fees.
Write-Off	Elimination of a specific customer's or third party's account balance because of uncollectibility.
Year to Date (YTD)	A period of time starting at the beginning of the fiscal period or calendar year through the current date or the date of the most recent period. Common fiscal years are July to June or October through September (federal FY).