



Board of Health Meeting
 Tuesday, March 18, 2025
 13307 Miami Lane, Caldwell, ID 83607

Public comments specific to an agenda item for the March 18, 2025 Board of Health meeting can be submitted [here](#) or by mail to: SWDH Board of Health, Attn: Administration Office, 13307 Miami Lane, Caldwell, ID, 83607. The period to submit public comments will close at 10:00 a.m. on Monday, March 17, 2025. The meeting will be available through live streaming on [the SWDH You Tube channel](#).

Agenda

A = Board Action Required

G =Guidance

I = Information item

| | | | |
|-------|-----|---|---------------------------|
| 10:00 | A | Call Meeting to Order | Vice Chairman Zach Brooks |
| 10:01 | | Pledge of Allegiance | |
| 10:02 | | Roll Call | Vice Chairman Zach Brooks |
| 10:04 | A | Call for changes to agenda; vote to approve agenda | Vice Chairman Zach Brooks |
| 10:05 | | In-person public comment | |
| 10:10 | I | Introduction of new employees | Division Administrators |
| 10:15 | G/A | Fiscal Year 2026 Budget Workshop | SWDH Staff |
| | | <ul style="list-style-type: none"> • Division Presentations • Subgrants and Contracts Forecast • Budget Proposal • Employee Compensation Plan - Action Item • Opioid Settlement Fund Spending Plan - Action Item • 5-Year Facilities and IT Infrastructure Plan | |
| 12:00 | | Break | |
| 12:10 | I | January 2025 Expenditure and Revenue Report | Aaron Howard |
| 12:15 | A | Approval of February 2025 meeting minutes | Vice Chairman Zach Brooks |
| 12:20 | A | Annual audit review and acceptance of audit report | Jordan Zwygart |
| 12:35 | A | Women Infant Children (WIC) Overview | Emily Geary, Lora Ramirez |
| 12:55 | I | Directors Report | |
| | | <ul style="list-style-type: none"> • Legislative Update • Clearwater Financial – Situational Assessment | |
| 12:57 | I | Future Agenda Items | |
| 1:00 | | Adjourn | |

NEXT MEETING: Tuesday, April 22, 2025 – 9:00 a.m.*

***Note return to regular meeting hours of 9am – 12pm**



Subgrants and Contracts Forecast

Below is a summary of current revenue producing grants, subgrants, and contracts. Those in red are expected to discontinue by the end of fiscal year 2025. All others are expected to continue or be renewed in fiscal year 2026.

Southwest District Health forecasts stable revenue producing grants, subgrants, and contracts from existing funding sources. We anticipate there may be shifts in focus as the new administration at the federal level considers its top health priorities. At present, there are indications that the administration may choose to provide new funding opportunities to address chronic disease and substance use prevention as well as environmental health. We will likely know more by late summer as the federal government begins to close out its current fiscal year and start anew.

Southwest District Health is also searching for funding opportunities that:

- address specific funding gaps or needs in our current service array,
- better resource SWDH and counties to tackle shared challenges and priorities (e.g., jail recidivism due to untreated mental health conditions or substance use, misuse of EMS, children being separated from their parents due to untreated mental health conditions or substance use, infection prevention training for coroners and law enforcement, etc.), and
- can reduce the need for increased county funding year-over-year.

These opportunities do not show up in this report. However, if awarded, future reports will be updated accordingly.

Please note that with turnover in our financial section the accuracy of this report cannot be confirmed at this time but will be by the next update to the Board of Health. It is updated to the best of our knowledge with input from program managers and division administrators. Changes are expected to be minor.

Grant, Subgrant, & Contract Revenues

| Title | Keywords | Brief Description | Funding Source | Funding Applicant | Projected Annual FTE | Effective Dates |
|---|----------------|---|---------------------|-------------------|----------------------|-------------------------|
| Public Health Infrastructure | Infrastructure | This subgrant provides funding for a variety of public health infrastructure purposes such as workforce development, performance management, quality improvement, and communications, and building public health capabilities like data collection, evaluation, and analytical tools. | Federal | IDHW | 2.5 | 07/01/2024 - 06/30/2025 |
| Oral Health - Maternal & Child Health | Oral Health | This subgrant expands capacity for dental screenings to school-based clinics and parent education. | Federal | IDHW | 1.07 | 08/23/2024 - 06/30/2025 |
| Oral Health - CDC | Oral Health | This subgrant expands capacity to coordinate school-based/linked dental sealant clinics to children and adolescents in elementary and middle schools to improve oral health and reduce the risk for chronic diseases. | Federal | IDHW | 0.2 | 06/30/2024 - 06/29/2025 |
| Nurse Family Partnership - MIECHV | Home Visiting | This subgrant funds a portion of the Nurse Family Partnership program, including nurses, nurse supervision, and their required training. | Federal | IDHW | 3.74 | 07/01/2024 - 06/30/2025 |
| Parents as Teachers - State Appropriation | Home Visiting | State funding supports the Parents as Teachers home visiting program to improve outcomes and reduce justice involvement for low-income and high-risk families. | State Appropriation | IDHW | 2.24 | 07/01/2024 - 06/30/2025 |
| Parents as Teachers - MIECHV | Home Visiting | The subgrant funds the staff training for Parents as Teachers program. | Federal | IDHW | 0.0 | 07/1/2024 - 06/30/2025 |

| Title | Keywords | Brief Description | Funding Source | Funding Applicant | Projected Annual FTE | Effective Dates |
|--------------------------------|--|---|---------------------|-------------------|----------------------|---|
| Citizen's Review Panel | Foster Care | State funded program to support the oversight of DHW's foster care program and improve outcomes of children entering the foster care system. | State Appropriation | IDHW | 0.1 | 07/01/2024 - 06/30/2025 |
| Adult Crisis Center | Adult Mental Health & Substance Use Crisis | This subgrant increases access to adult behavioral health crisis de-escalation service by establishing a Behavioral Health Community Crisis Center in Region 3. We are awaiting a contract from Magellan, the managed care organization, administering the Idaho Behavioral Health Plan for DHW. "The Department and Magellan are committed to paying all crisis centers, youth, and adult an annual amount of \$1.5M. This payment would be broken down into a monthly rate of 125k and comprised of both Medicaid and other state funding." | State | N/A | 0.3 | 07/01/2024 – 6/28/24 (Term date due to Magellan change) |
| Youth Crisis Center - Magellan | Crisis Center | Funding reimbursement for crisis center services is now being provided by Magellan, the state's behavioral health managed care provider. | State | N/A | 0.3 | |
| Youth Assessment Center | Juvenile Justice & Child Welfare Systems | This funding award increases access to behavioral health services for youth and their families by establishing a Safe Teen Assessment Center in Region 3. The majority of this funding is sub-awarded to community partners to carry out the work or to cover training and technical assistance expenses to successfully implement the model. SWDH is serving as the backbone organization. | State | IDHW | 1.2 | 07/01/2024 - 06/30/2025 |
| Youth Crisis Center | Youth Mental Health & Substance Use Crisis | This subgrant increases access to youth behavioral health crisis de-escalation service by establishing a Youth Behavioral Health Community Crisis Center in Region 3. Services will support youth and their parents/guardians. | State | IDHW | 0.1 | 07/01/2024 - 06/30/2025 |

| Title | Keywords | Brief Description | Funding Source | Funding Applicant | Projected Annual FTE | Effective Dates |
|---|---|--|----------------|--|----------------------|------------------------------------|
| Youth Crisis Center | Youth Mental Health & Substance Use Crisis | This funding award is to support the start-up and service delivery of the Youth Behavioral Health Community Crisis Center in Region 3. | Federal | IDJC & IDHW/ Behavioral Health Authority | 0.0 | 12/06/2022 - 06/30/2025 |
| Pre-Prosecution Diversion Grant | Justice Involvement, Sequential Intercepts 0, 1, & 2 | Canyon County in partnership with SWDH applied for and received funding to develop a pre-prosecution diversion program which aims to divert adults with behavioral health needs and law enforcement and justice system involvement out of the system and into coordinated support services, if eligible. | State | Canyon County | 3.0 | One-time |
| Youth Crisis Center | Youth Mental Health & Substance Use Crisis | This subgrant increases access to youth behavioral health crisis de-escalation service by establishing a Youth Behavioral Health Community Crisis Center in Region 3. Services will support youth and their parents/guardians. | Federal | IDHW | 0.0 | One-time |
| Behavioral Health Partnership for Early Diversion of Adults and Youth | Behavioral Health, Early Diversion, Rural, EMS Capacity | This funding award provides capacity enhancing funds to deliver and coordinate early diversion programming at the youth and adult crisis center, via formal partnerships with first responders, schools, and community-based organizations, crisis intervention team training, and a Psychiatric Evaluation Team in Washington County. | Federal | SWDH | 0.8 | 05/01/2023 - 04/30/2026 (one-time) |
| Diabetes | Diabetes Prevention | This subgrant funding provides for the delivery of community-based diabetes prevention programming. | Federal | IDHW | 0.2 | 07/01/2023 - 06/30/2025 |
| Cancer Prevention Activities | Cancer Prevention Education | This subgrant funding provides for the implementation of evidence-based strategies to increase cancer screening and prevention (e.g., sun safety training, physical activity to reduce cancer risk, etc.). | Federal | IDHW | 0.2 | 10/02/2023 - 05/31/2027 |

| Title | Keywords | Brief Description | Funding Source | Funding Applicant | Projected Annual FTE | Effective Dates |
|------------------------------------|--|--|---------------------------------|-------------------|----------------------|------------------------------------|
| Suicide Prevention | Suicide Prevention | This subgrant funding supports staffing to organize and coordinate a district-wide collaborative of individuals, businesses, community members, and survivors, whose purpose is to develop a plan with strategies consistent with the Idaho State Suicide Prevention Plan to reduce deaths by suicide. | State | IDHW | 1.0 | 07/01/2023 - 06/30/2027 |
| Partnership for Success | Partnership for Success | This award supports improving positive outcomes for youth health and reducing and preventing youth use of alcohol, marijuana, and stimulants. Funds are used to support personnel, community capacity to address risk and protective factors, and community-led youth substance use prevention projects. | Federal | SWDH | 1.2 | 09/30/2023 - 09/29/2028 (one-time) |
| Millennium Fund | Millennium Fund, Tobacco Use Prevention | State appropriated funds to prevent tobacco use among youth and young adults, eliminate secondhand smoke, promote quitting among youths and adults, and identify and eliminate tobacco related disparities among population groups. | State Settlement/ Appropriation | IDHW | 1.6 | 10/01/2024 - 09/30/2025 |
| Millennium Fund | Millennium Fund, Youth Vaping Prevention | State appropriated funds to prevent tobacco/vape use among youth and young adults, eliminate secondhand smoke, promote quitting among youths and adults, and identify and eliminate tobacco related disparities among population groups. | State Settlement/ Appropriation | SWDH | 0.5 | 07/01/2024- 06/30/2025 |
| Epidemiology & Laboratory Capacity | Epidemiology, Congregate Care Settings | This subgrant focuses on assisting vulnerable populations and healthcare workers in long term care facilities, hospitals, and in congregate care settings (day cares, correctional facilities, shelters, schools, etc.) with infection control best practices. | Federal | IDHW | 1.1 | 07/01/2023 - 06/30/2025 |

| Title | Keywords | Brief Description | Funding Source | Funding Applicant | Projected Annual FTE | Effective Dates |
|----------------------------|---|---|---|-------------------|----------------------|-------------------------------------|
| Food Safety & Protection | Food Protection Standards | This funding develops staff competencies in the nine National Retail Food Regulatory Program Standards. SWDH aims to be accountable to the food establishment industry and strengthen the retail food safety program. | National Environmental Health Association/ FDA | IDHW | 0.3 | 10/01/2024 - 09/30/2025 (one-time) |
| Public Water Systems | Potable Drinking Water | This subgrant funding provides for the oversight, inspection, and related activities to ensure that public drinking water systems comply with applicable state and federal regulations. | Federal | IDHW | 1.2 | 06/30/2024 - 06/29/2025 |
| Disease Reporting | Epidemiology, Investigation, Disease Trends | This subgrant funding provides resources and capacity for epidemiologic investigation and reporting of all reportable diseases as outlined in IDAPA. | Federal | IDHW | 0.8 | 06/30/2024 - 06/29/2025 |
| Perinatal Hepatitis B | Hepatitis B Investigation & Prevention | This subgrant funding provides for the surveillance and case management of perinatal hepatitis B. | Federal | IDHW | 0.1 | 09/01/2024 - 08/31/2025 |
| Viral Hepatitis Prevention | Hepatitis | This subgrant funding supports capacity for documenting and investigating reportable viral hepatitis infection cases as described in IDAPA. | Federal | IDHW | 0.1 | 07/01/2023 - 06/30/2025 |
| NACCHO MRC | Medical Reserve | This award is intended to provide resources to support volunteer training to meet mission requirements, technology to support volunteer management and administrative requirements, and replenish or purchase needed response materials and supplies. | Federal/ National Association of City & County Health Officials | SWDH | 0.0 | 09/30/2023 - Until spent (one-time) |
| NACCHO Decreasing Syphilis | Syphilis Prevention | This funding will be used to develop a community-informed plan to decrease syphilis that is tailored to the affected community and addresses the issues identified during the community engagement process. | Federal/ National Association of City & County Health Officials | SWDH | 1.2 | 07/01/2024 - 06/30/2025 (one-time) |

| Title | Keywords | Brief Description | Funding Source | Funding Applicant | Projected Annual FTE | Effective Dates |
|---|--|--|-----------------|-------------------|----------------------|-------------------------|
| National Electronic Disease Surveillance System | Disease Surveillance | This subgrant funding provides capacity for disease surveillance and investigation data entry. | Federal | IDHW | 1.1 | 07/01/2024 - 06/30/2025 |
| STD/HIV Prevention Activities | STD | This subgrant enhances access to clinical services, HIV testing, partner services, linkage to care, and STD Testing. | Federal | IDHW | 1.1 | 11/20/2022 - 07/31/2024 |
| Women's Health Check | Cancer Prevention | This subgrant expands access to cancer prevention awareness through client reminders, provider referrals, small media, and collaboration with other community and non-profit organizations. | Federal | IDHW | 0.2 | 5/20/2021- 6/30/2024 |
| State Supplied Immunizations and High Risk Seasonal Flu Vaccine | Immunizations | This subgrant funds activities such as marketing, promotion, and education in direct support of increasing immunization rates in Idaho, including populations at high-risk for severe illness or premature death. Funds also support site visits to immunization clinics to assess their general knowledge, provide technical assistance, and education. | Federal & State | IDHW | 0.8 | 07/01/2021 - 06/30/2025 |
| Community Mental Health and Social Services Block Grant | Youth Mental Health & Substance Use Crisis | This subgrant increases access to youth behavioral health crisis de-escalation service by establishing a Youth Behavioral Health Community Crisis Center in Region 3. Services will support youth and their parents/guardians. | Federal | IDHW | 0.1 | 01/01/2025 - 12/31/2029 |
| Women, Infants, and Children (WIC) | WIC, Nutrition, Breastfeeding | This subgrant funds personnel for the general administration, clients services, breastfeeding promotion, nutrition education, and breastfeeding peer counseling of the WIC program. | Federal | IDHW | 16.8 | 07/01/2024 - 06/30/2025 |

| Title | Keywords | Brief Description | Funding Source | Funding Applicant | Projected Annual FTE | Effective Dates |
|--|---|--|-----------------|-------------------|----------------------|-------------------------|
| Fit and Fall Proof | Physical Activity, Fit and Fall | This subgrant funding provides for the implementation of Fit and Fall Proof fall prevention training and coordination; age friendly park assessments; childhood obesity prevention; and the promotion of child and family health. | Federal & State | IDHW | 0.7 | 8/11/2022-4/30/2025 |
| Prescription Drug Monitoring Program (PDMP) | Prescription Drug Monitoring | This subgrant funding advances opioid prevention work through public and prescriber education, local capacity building, and public safety partnerships. | Federal | IDHW | 1.1 | 07/01/2024 - 06/30/2025 |
| Child Care Health/Safety Program and Child Care Complaints | Child Care | This subgrant funding provides for the implementation of the Child Care Health and Safety Program throughout Idaho and helps ensure that all children in childcare settings are in a healthy and safe environment while receiving care. | Federal | IDHW | 2.2 | 07/01/2024 - 06/30/2026 |
| TB Elimination | Tuberculosis Prevention | This subgrant funding provides capacity for directly observed therapy, contact investigations, RVCT reporting, EDN reporting, and attendance at tuberculosis-specific training. | Federal & State | IDHW | 0.1 | 01/01/2025-12/31/2025 |
| Preparedness, Preparedness Assessment, Cities Readiness Initiative | Emergency Response Planning, Training, and Coordinating | This funding provides capacity for community preparedness and recovery, incident management and emergency operations coordination, emergency public information and warning management, medical countermeasures dispensing and administration, mass care, fatality management, and public health surveillance and epidemiologic investigation. | Federal | IDHW | 3.5 | 12/19/2022 - 07/31/2025 |



FY26 BUDGET BOOK

Proposed Budget for Fiscal Year 2026
July 1, 2025 - June 30, 2026

Serving Adams, Canyon, Gem, Owyhee,
Payette, and Washington Counties





Esteemed Members of the Board and Budget Committee,

The following budget book is a culmination of effort put forth by Southwest District Health's (SWDH) leadership team and managers who oversee the day-to-day work of their respective programs.

The fiscal year 2026 (FY 2026) budget supports the regulatory and public health programs and services SWDH is obligated to deliver as well as the infrastructure necessary to support the daily operations and mission of the district. This year's budget includes additional investments in food safety and protection, WIC, home visiting, and pre-prosecution diversion programs to meet the growing demand for services in these areas. This budget also includes additional one-time expenditures for landscape and signage repairs needed following the expansion of Highway 55 along the southern border of SWDH's Caldwell facility.

Accountability is a core value of SWDH and as such we use the following guiding principles when developing and managing our budget.

1. Ensure every position has an essential role and purpose in the organization.
2. Evaluate staffing models when vacancies occur, or funding streams go away or change.
3. When applicable, request the Board of Health establish a fee to cover the cost of delivering a service.
4. Pursue public and private grant funding to deliver services that directly align with SWDH's mission and meet the specific needs of our community; prioritizing services that will make the greatest positive impact on health and vitality.
5. Strategically utilize county tax-payer funding to address the public's needs that cannot be fully supported by fees or other funding opportunities.

Maintaining a lean, but agile and professional workforce allows the SWDH team to successfully carry out its mission and work toward our vision of a healthier southwest Idaho.

Looking ahead, our consistently conservative approach to budgeting puts the financial health of SWDH on a good trajectory.

Respectfully submitted,

Nikki Zogg, District Director

Aaron Howard, Financial Officer

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Board of Health

Idaho Code 39-414 outlines the powers and duties of the Board of Health. The board's duties include but are not limited to the administration and enforcement of all state and district health laws, regulations, and standards. They are furthermore responsible for determining the location of the main office and any branch offices, entering into contracts, depositing money or payments, establishing the fiscal control policy and fees, and entering into leases and purchasing, exchanging, or selling real property among other responsibilities.



Kelly Aberasturi
COMMISSIONER
BOARD OF HEALTH
CHAIRMAN AND TRUSTEE
 Owyhee County



Jim Harberd
COMMISSIONER
BOARD OF HEALTH
 Washington County



Viki Purdy
COMMISSIONER
BOARD OF HEALTH
EXECUTIVE COUNCIL REP
 Adams County



Zach Brooks
COMMISSIONER
BOARD OF HEALTH
VICE-CHAIRMAN
 Canyon County

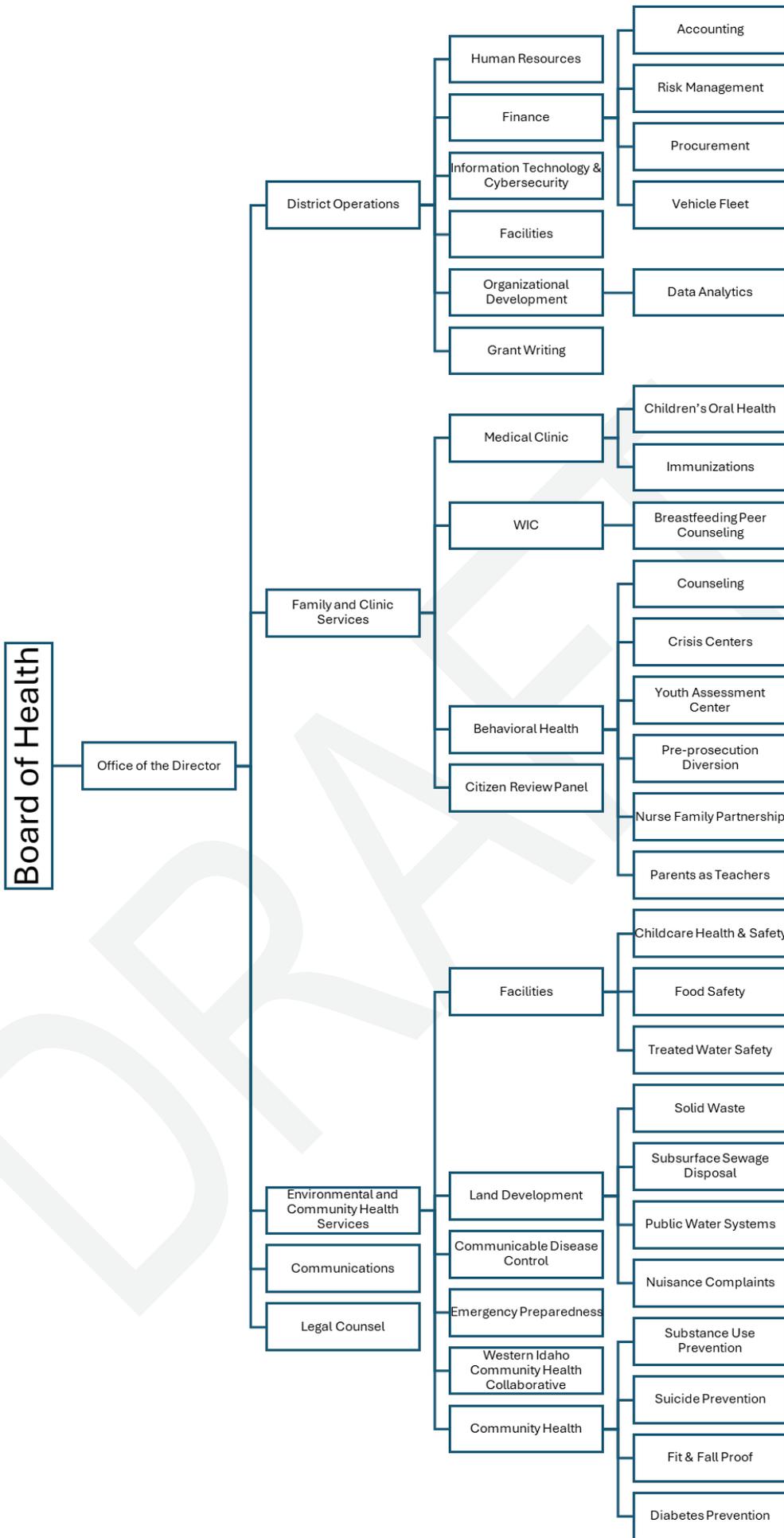


Bill Butticci
COMMISSIONER
BOARD OF HEALTH
 Gem County

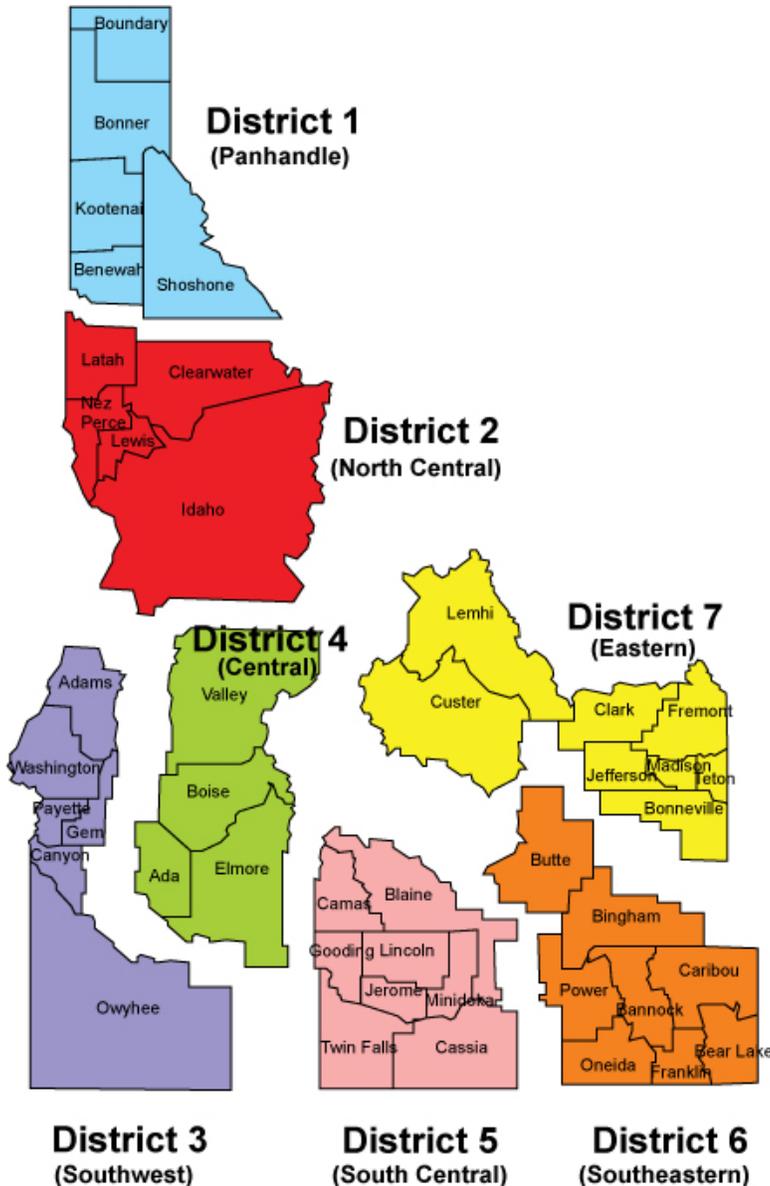


Jennifer Riebe
COMMISSIONER
BOARD OF HEALTH
 Payette County

Organizational Chart



History



Established in 1970

Idaho's seven public health districts were established in 1970 under Chapter 4, Title 39, Idaho Code. They were created to ensure essential public health services are made available to protect the health of all citizens of the state—no matter the size of their county population.

It is legislative intent that health districts operate and be recognized not as state agencies or departments, but as governmental entities whose creation has been authorized by the state, much in the manner as other single purpose districts.

For the purposes of this chapter, a public health district is not a subdivision of the state and shall be considered an independent body corporate and politic pursuant to section 1, article VIII, of the constitution of the state of Idaho, and is not authorized hereby to levy taxes nor to obligate the state of Idaho concerning such financing.

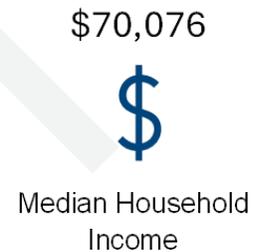
The law (IDAPA 39-409) stipulates that public health districts provide the basic services of public health education, physical health, environmental health, and health administration. However, the law does not restrict the districts solely to these categories.

District Profile

Southwest District Health serves a six-county region across Southwest Idaho including Adams, Canyon, Gem, Owyhee, Payette, and Washington counties. The region includes a unique blend of urban, rural and frontier areas.

The region boasts a strong construction industry, agriculture, and all forms of manufacturing, from semi-conductors to trailers to cheese and frozen potato products. The region is also home to many recreational activities with easy access to skiing, snowboarding, fishing, hiking and biking trails, rushing rivers, sand dunes, historical sites, top-notch wineries, and other easily accessible adventures.

| County | Population |
|------------|------------|
| Adams | 4,903 |
| Canyon | 257,674 |
| Gem | 21,071 |
| Owyhee | 12,722 |
| Adams | 4,903 |
| Payette | 27,279 |
| Washington | 11,425 |



Other Health Outcomes:

Leading Infectious Diseases (2024)*

*Excluding COVID-19

Respiratory Syncytial virus (RSV)
Pertussis
Chlamydia

Chlamydia
Gonorrhea
Chronic Hepatitis C

Respiratory Syncytial virus (RSV)
Campylobacteriosis
Chronic Hepatitis C



Leading Causes of Death (2021-2023)

Accidents
Suicide
Congenital Malformations

Accidents
Malignant Neoplasms
Disease of Heart

Diseases of Heart
Malignant Neoplasms
Chronic Lower Respiratory Diseases

Executive Summary

Executive Summary: Fiscal Year 2026 Southwest District Health Budget

Southwest District Health (SWDH) has successfully navigated a challenging fiscal landscape for the Fiscal Year (FY) 2025, exacerbated by the ongoing pressures of inflation. These economic factors have increased the need for careful attention to financial planning and budget flexibility. Despite these challenges, the projected economic development within our counties offers a slight upturn in revenue for the FY2026 budget, with continued growth in both population and infrastructure. This will notably impact the Land Development and Subsurface Sewage Disposal programs, leading to an expected 3.1% increase in fee revenues. County contributions are forecasted to rise by 2.2%, equating to a \$70,264 increase in total funding from the counties.

For every dollar counties contribute to SWDH, \$5.33 is allocated to sustaining the infrastructure, personnel, and operational needs that enable the agency to deliver critical services protecting and improving public health. Additionally, these county contributions create significant local economic benefits through the multiplier effect, including increased community reinvestment, higher tax revenues, and job creation.

Despite the relentless impact of inflation, which has driven up operational costs across the health care industry, SWDH is committed to balancing its budget through a cautious 2.2% increase in county contributions. This increase is necessary to offset rising expenses, particularly in the areas of healthy outcomes and staffing, where higher wages are required to attract and retain qualified personnel amidst a competitive labor market.

Furthermore, other revenue sources and state grants are projected to rise above the FY2025 budget levels, with additional funding earmarked for critical public health initiatives, including the enhancement of infrastructure, drug overdose prevention, and tobacco education programs. These funds are primarily provided through federal pass-through sub-grants and opioid settlement resources. Additionally, carry-forward funds from the previous fiscal year will be directed toward restricted expenditures, ensuring the continued fulfillment of public health priorities.

In conclusion, while inflation presents significant financial challenges, SWDH remains poised to manage its budget prudently, ensuring continued service delivery and positive community outcomes with careful stewardship of resources.



Aaron Howard

Financial Officer, Southwest District Health

Budget Calendar

Budget development is a process of fiscal strategic planning that involves decisions and guidance from the Board of Health, input from the community, and close coordination between the executive team and numerous staff across all divisions and program areas. During the internal development of the budget document, all staff are encouraged to advance budgetary concerns and needs for their programs through their respective program manager and division administrator.

Community input is sought through our Board of Health meetings, which occur monthly and are open to the public. Starting in January each year, our staff present budget elements to the board for guidance and decisions. Below is a list of elements the board acts on leading up to the final approved proposed budget.

1. 5-Year Facility and IT Infrastructure Plan
2. Changes in Fees
3. Change in Employee Compensation
4. Opioid Settlement Plan
5. Change in County Contributions
6. Proposed Budget

In the month of May, the public has additional opportunities to provide input as the Director and Financial Officer present the proposed budget to each board of county commissioners in the district (i.e., Adams, Canyon, Gem, Owyhee, Payette, and Washington). Furthermore, the proposed budget is printed in each local newspaper in all six counties with a notice for the public hearing where the proposed budget will be approved by the Budget Committee.

Idaho Code 39-423 describes the duties of the Budget Committee. The chairman of the Boards of County Commissioners located within the public health district are constituted as the Budget Committee. The Board of Health will submit to the Budget Committee by the first Monday in June of each year the preliminary budget for the public health district and the estimated cost to each county, as determined by Idaho Code 39-424. The Budget Committee must meet and hold a public hearing on the proposed budget on or before the first Monday in July. A budget for the public health district shall be agreed upon and approved by a majority of the Budget Committee. Such a determination shall be binding upon all counties within the district and the district itself.

District Health Needs & Priorities

According to the Community Health Needs Assessment (CHNA) completed in 2023, residents across the six-county region Southwest District Health serves ranked the following three areas as priority needs. In addition, children in foster care is a state Department of Health & Welfare priority and one that SWDH has also adopted.

Safe, Affordable Housing, and Homelessness



| | |
|----------------------|---------|
| Housing Units | 115,376 |
| Housing Vacancy Rate | 4.8% |

A vacancy rate below 5% indicates higher demand than housing supply. A vacancy rate above 10% indicates more housing supply than demand.

Behavioral Health, Including Mental Health and Well-Being, and Substance Misuse



| | |
|--|------|
| Drug Overdose Deaths per 100,000 Residents | 14.7 |
| Suicide Deaths per 100,000 Residents | 20.2 |
| Depression in Adults | 23% |

Access to Affordable Health Care, Including Oral and Vision Health



| | |
|---|-------|
| Delayed Needed Physician Care Due to Cost | 19.3% |
| Uninsured Rate | 11.7% |
| Public Insurance | 37.8% |
| Private Insurance | 63.5% |

Decreasing the Number of Youth Entering Foster Care

of Children in Foster Care

329

*in Region 3 as of March 12, 2025



Top Reasons for Removal

- Neglect
- Physical Abuse
- Caretaker/Parent Substance Use
- Incarceration of Caretaker/Parent
- Unstable Home Environment

Financial Information

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements, regardless of the measurement that is applied. All funds are accounted for using the modified accrual basis of accounting. Fund revenues are recognized when they become measurable and available as net current assets. Measurable means the amount of the transaction can be determined and available means the amount is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Expenditures are also generally recognized under the modified accrual basis of accounting.

Cost Accounting

The district uses cost accounting to determine the proper allocation to recover costs for services provided. For each service or program, in addition to direct staff support and allocations for supplies and services, it also receives support from the administrative and operations staff and benefits from centralized services. These indirect costs (also known as administrative and overhead costs) need to be allocated to each major service or program in order to determine the full cost of providing services. Centralized service costs are typically budgeted and advanced by District dollars. District dollars are noncommitted funds that include contributions paid by the counties in the district in accordance with Idaho Code 39-424 and fee revenue. Cost allocation is necessary to ensure that each of these operating funds share the administrative and overhead costs equitably.

Budget Request Summary

The Budget Request Summary section details the:

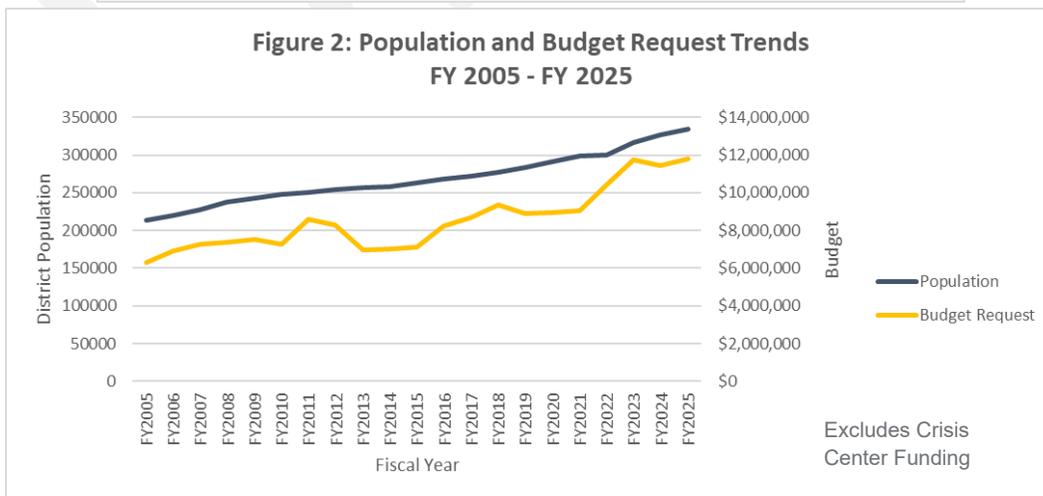
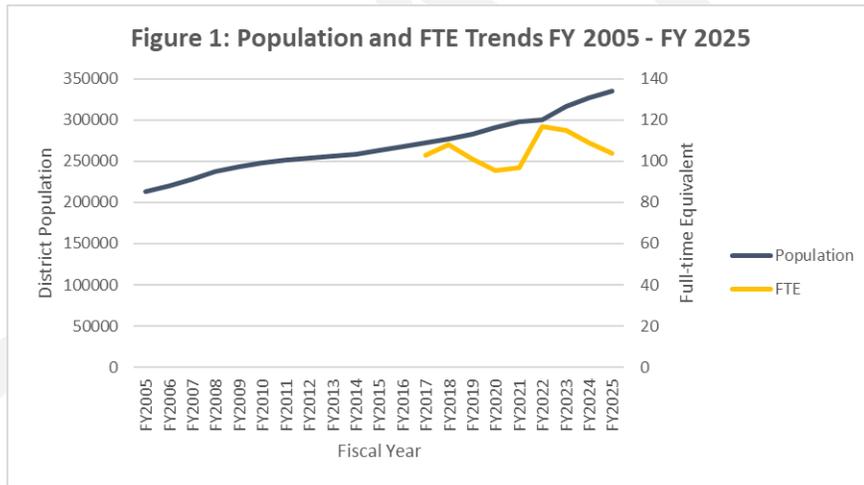
- SWDH's budget request,
- County contributions, and
- Summarizes the service delivery and budgetary information for each division as follows: mission, services, and budget request highlights.

FY 2026 Budget Request Summary

As mentioned above, we have taken a conservative approach to our staffing model by retaining essential positions and finding ways to offer a competitive compensation package that considers salaries, benefits, and workplace culture. Table 1 captures our budgeted full-time equivalent (FTE) employee data for the past three years and Figure 1 show SWDH's FTE compared to district population growth. Figure 2 shows the change in fiscal year budget to district population growth.

Table 1: SWDH FTE

| Division | FY2023 Adopted Budget | FY2024 Adopted Budget | FY2025 Adopted Budget | FY2026 Proposed Budget |
|------------------------------------|-----------------------|-----------------------|-----------------------|------------------------|
| Office of the Director | 6 | 5 | 3 | 3.5 |
| District Operations | 15 | 15 | 26 | 18.5 |
| Environmental and Community Health | 47 | 48 | 41 | 36 |
| Family and Clinic Services | 47 | 41 | 34 | 53 |
| Total | 115 | 109 | 104 | 111 |



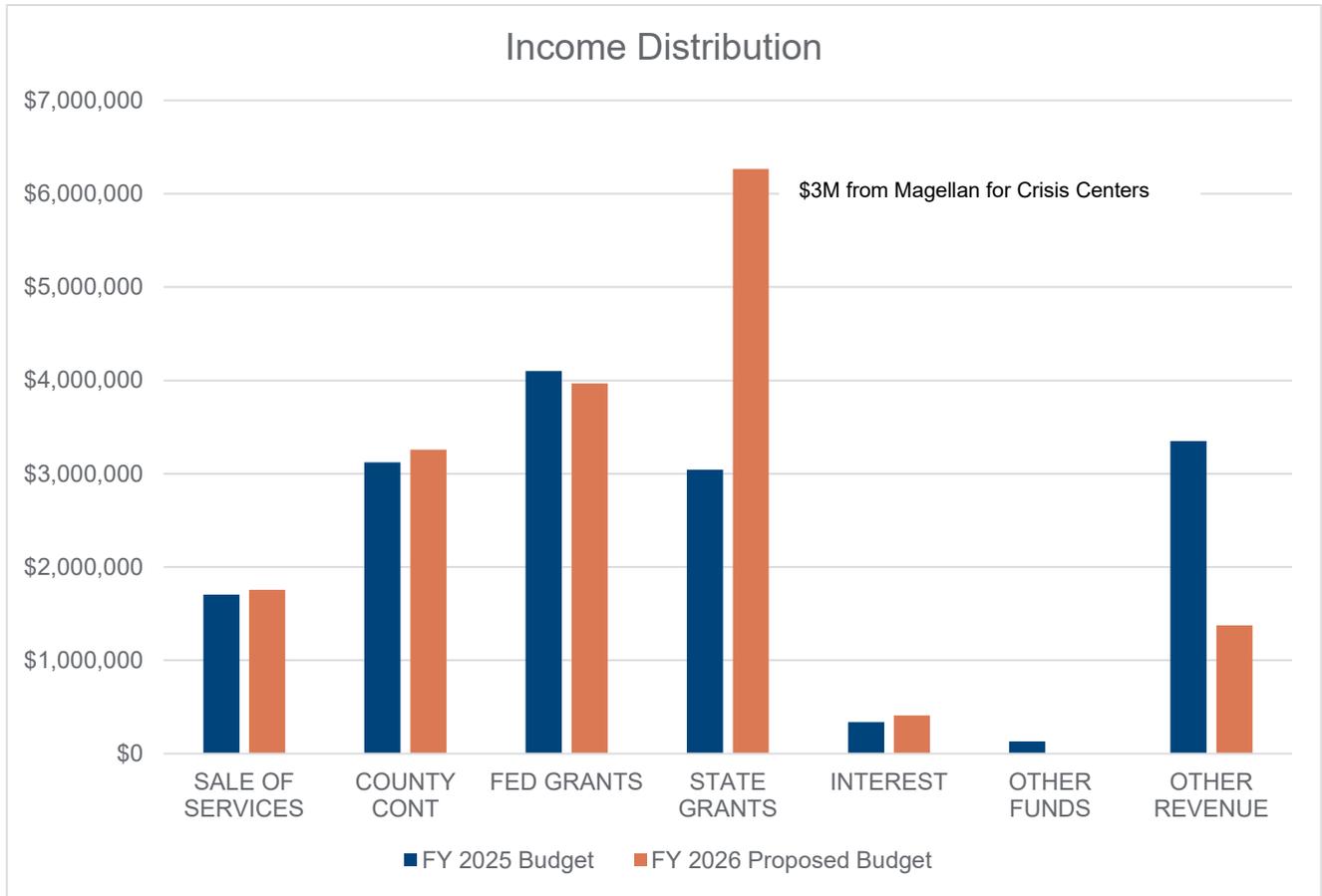
As shown in the budget summary below, the proposed FY 2026 budget (including the crisis center work) is balanced, with \$17 million in both revenues and expenditures. The estimated revenue for FY 2026 across all funds is \$17 million, which represents a net increase of \$1.24 million, or 7.9%, compared to the FY 2025 adopted budget's estimated revenue of \$15.8 million. This increase is primarily due to the Family and Clinic Services crisis funding and the carry-forward of grant funding, which is included in our revenue but falls under restricted funding. Personnel expenditures have increased by 3% if the Board of Health approves a 3% COLA for all staff who successfully complete probation in FY 2026. These figures also account for a fully staffed team. Capital expenditures are reduced over FY 2025 as a result of no scheduled capital projects.

Budget Summary

| District Revenue | FY 2025 Adopted Budget | FY 2026 Proposed Budget | Year over Year \$ | Year over Year % |
|-----------------------|---------------------------|----------------------------|----------------------|---------------------|
| SALE OF SERVICES | \$1,704,841 | \$1,757,051 | \$52,210 | 3.1% |
| CITY CO GRANTS | \$3,122,831 | \$3,193,095 | \$70,264 | 2.2% |
| FED GRANTS | \$4,101,722 | \$3,966,968 | -\$134,754 | -3.3% |
| STATE GRANTS | \$3,043,715 | \$6,329,028 | \$3,285,313 | 107.9% |
| INTEREST | \$337,850 | \$410,400 | \$72,550 | 21.5% |
| OTHR FND STATUTE TXFR | \$132,307 | \$0 | -\$132,307 | -100.0% |
| OTHER REVENUE | \$3,349,107 | \$1,376,631 | -\$1,972,476 | -58.9% |
| Total | \$15,792,373 | \$17,033,535 | \$1,241,162 | 7.9% |

| District Expenditures | FY 2025 Adopted Budget | FY 2026 Proposed Budget | Year over Year \$ | Year over Year % |
|-----------------------|---------------------------|----------------------------|----------------------|---------------------|
| SALARY AND WAGE | \$6,625,145 | \$7,250,473 | \$625,328 | 9.4% |
| EMPLOYEE BENEFITS | \$2,940,379 | \$3,154,988 | \$214,610 | 7.3% |
| EXPENSES | \$3,198,592 | \$3,319,778 | \$121,185 | 3.8% |
| CAPITAL | \$80,000 | \$0 | -\$80,000 | -100.0% |
| TRUSTEE AND BENEFITS | \$2,948,257 | \$3,307,933 | \$359,676 | 12.2% |
| Total | \$15,792,373 | \$17,033,535 | \$1,241,161 | 7.9% |

Budget Funding Sources – FY 2025 and Projected FY 2026



County Contributions

Section 31-862, Idaho Code authorizes counties to establish a special tax to be used solely and exclusively for preventive health services by county or district boards of health. The board of county commissioners is authorized to levy a special tax not to exceed four hundredths per cent (.04%) of market value. The current approved values for each county in Public Health District 3 (Southwest District Health) are as follows:

| 2024 Approved Preventive Health Levy Rates | |
|--|-------------|
| County | Levy Rate |
| Adams | 0.000038449 |
| Canyon | 0.000063909 |
| Gem | 0.000065753 |
| Owyhee | 0.000064107 |
| Payette | 0.000060367 |
| Washington | 0.000068992 |

Source: Idaho State Tax Commission

Section 39-424, Idaho Code describes the formula that is to be used to determine the apportionment to each county in the public health district. Seventy percent (70%) shall be apportioned among the various counties based on population and 30% based on taxable market value.

| | FY 2024 | FY2025 | Population | FY 2024 | FY 2025 | TMV |
|--------------|-----------------|----------------|--------------------|-------------------------|-------------------------|---------|
| | 2023 Pop | 2024 Pop | Percent | CY 2023 | CY 2024 | Percent |
| County | Population Est. | Change | Net Taxable Values | | Change | |
| Adams | 4,903 | 4,998 | 1.94% | \$1,304,695,948 | \$1,399,467,082 | 7.26% |
| Canyon | 257,674 | 266,892 | 3.58% | \$34,916,246,030 | \$37,883,599,077 | 8.50% |
| Gem | 21,071 | 21,857 | 3.73% | \$3,108,928,476 | \$3,072,576,729 | -1.17% |
| Owyhee | 12,722 | 12,748 | 0.20% | \$1,407,915,287 | \$1,549,383,438 | 10.05% |
| Payette | 27,279 | 27,662 | 1.40% | \$3,519,906,134 | \$3,720,156,753 | 5.69% |
| Washington | 11,425 | 11,539 | 1.00% | \$1,315,390,375 | \$1,393,698,340 | 5.95% |
| Total | 335,074 | 345,696 | | \$45,573,082,250 | \$49,018,881,419 | |

County Request - 2.25%

Budget Request for County Fiscal Year 2026
 Period Covered: October 2025 – September 2026
 Based on Idaho code 39-424

County Fiscal Year Request

County Contribution = 70% Population Distribution + 30% Taxable Market Value (TMV)

| County | 2024 Population | Percent | 2024 Dollar | | County Total FY25 | County Total FY24 | |
|--------------|-----------------|----------------|--------------------|----------------|-------------------|--------------------|--------------------|
| | Estimate | Current Year | Amount | TMV | Contribution | Contribution | |
| ADAMS | 4,998 | 1.45% | \$32,316 | 2.85% | \$27,348 | \$59,664 | \$59,153 |
| CANYON | 266,892 | 77.20% | \$1,725,644 | 77.28% | \$740,322 | \$2,465,967 | \$2,396,685 |
| GEM | 21,857 | 6.32% | \$141,321 | 6.27% | \$60,044 | \$201,365 | \$200,977 |
| OWYHEE | 12,748 | 3.69% | \$82,425 | 3.16% | \$30,278 | \$112,703 | \$112,518 |
| PAYETTE | 27,662 | 8.00% | \$178,854 | 7.59% | \$72,699 | \$251,554 | \$251,624 |
| WASHINGTON | 11,539 | 3.34% | \$74,608 | 2.84% | \$27,236 | \$101,843 | \$101,874 |
| TOTAL | 345,696 | 100.00% | \$2,235,168 | 100.00% | \$957,928 | \$3,193,096 | \$3,122,831 |

County Contribution Year over Year

| CHANGE FY 2025 to FY 2026 | | | | |
|---------------------------|-----------------------------|---|----------------------|-----------------|
| County | Approved FY2025 SWDH Budget | Total Annual FY 2026 County Cost Jul - June | Dollar Change Annual | % Change Annual |
| ADAMS | \$59,153 | \$59,471 | \$318 | 0.54% |
| CANYON | \$2,396,685 | \$2,452,835 | \$56,150 | 2.34% |
| GEM | \$200,977 | \$199,960 | (\$1,017) | -0.51% |
| OWYHEE | \$112,518 | \$109,204 | (\$3,314) | -2.95% |
| PAYETTE | \$251,624 | \$247,915 | (\$3,709) | -1.47% |
| WASHINGTON | \$101,874 | \$98,580 | (\$3,294) | -3.23% |
| TOTAL | \$3,122,831 | \$3,167,964 | \$45,133 | 1.45% |

Office of the Director

Office: Director

FY 2025 budgeted full-time positions: 3

The mission of the Office of the Director is to be the public health leader of the region and of service to the employees, board members, and public within whom we are entrusted.

| Services | |
|---|---|
| Oversees the daily operations of the district. | Serves as the administrative officer to the Board of Health. |
| Prescribes the policies and procedures of the district in accordance with local, state, and federal laws. | Establishes the positions and qualifications of all personnel under the district director and sets rate of pay. |
| Manages communications for the district. | Serves as district representatives at public events and functions. |

FY 2026 Requested Budget Highlights

It is recommended that the 0.19 FTE communications outreach coordinator be increased to 0.24 FTE. This increase in personnel time will be funded by a federal grant. Should the grant no longer be available the position will be assessed and if needed, will be funded through the indirects like all other positions in the Office of the Director.

OFFICE OF THE DIRECTOR

| Category | FY 2025 Budget | FY 2026 Proposed Budget | Year over Year \$ |
|---------------------|----------------|-------------------------|-------------------|
| Income - Total | \$ 3,460,681 | \$ 3,731,858 | \$ 271,177 |
| Personnel - Total | \$ 348,015 | \$ 415,241 | \$ 67,226 |
| Expenses - Total | \$ 73,524 | \$ 81,581 | \$ 8,057 |
| Capital - Total | \$ - | \$ - | \$ - |
| T&B - Total | \$ - | \$ - | \$ - |
| Expenditures Total: | \$ 421,539 | \$ 496,822 | \$ 75,283 |

District Operations Division

Division: District Operations

FY 2025 budgeted full-time positions: 26

The mission of District Operations is to provide professional services, support, and customer service that empowers our whole team to carry out the mission and move closer to our vision of a healthier southwest Idaho.

| Services | |
|--|--|
| Information Technology & Cybersecurity | Facilities Maintenance & Building Safety |
| Human Resources & Employee Engagement | Organizational & Workforce Development, Data Analytics |
| Fleet Management | Finance, Accounting, & Procurement |
| Grant Writing & Management | Risk Management & Compliance |

FY 2026 Requested Budget Highlights

- Facilities staff will be contracting and overseeing repairs to exterior signage and landscape following the expansion of Highway 55 on the south side of SWDH's main facility in Caldwell. Southwest District Health received \$128,000 from ITD for the repairs and that is what has been budgeted.
- Broad impacts to the division were realized with the Customer Service reorganization and all customer service staff were moved to District Operations in FY25. The customer service changes for FY26 will move 4 FTEs from the indirect pool to FCS division and move 3 FTEs from the indirect pool to ECHS division for direct program support. Four FTE staff will remain centralized in District Operations.

District Operations

| Category | FY 2025 Budget | FY 2026 Proposed Budget | Year over Year \$ |
|---------------------|----------------|-------------------------|-------------------|
| Income - Total | \$ 783,500 | \$ 441,787 | \$ (341,713) |
| Personnel - Total | \$ 1,707,277 | \$ 1,971,578 | \$ 264,301 |
| Expenses - Total | \$ 1,002,974 | \$ 1,051,357 | \$ 48,383 |
| Capital - Total | \$ 80,000 | \$ - | \$ (80,000) |
| T&B - Total | \$ - | \$ - | \$ - |
| Expenditures Total: | \$ 2,790,250 | \$ 3,022,935 | \$ 232,684 |

Family & Clinic Services Division

Division: Family & Clinic Services

FY 2025 budgeted full-time positions: 34

Together, empowering southwest Idaho communities to create healthier lives.

| Services | |
|--|--|
| Women, Infants, and Children (WIC) Nutrition Program | Family Medical Clinic |
| Idaho Home Visiting Programs (IHVP) | Behavioral Health Counseling |
| YouthROC – Safe Teen Early Intervention Program | Behavioral Health Partnerships for Early Diversion |
| Pre-Prosecution Diversion Program | Project Oversight for Crisis Centers |

FY 2026 Requested Budget Highlights

- Broad impacts to the division were realized with the Customer Service reorganization and the change in indirect rate from 34.3% in FY25 to 24.95% in FY26. The customer service changes for FY26 will move 4 FTEs from the indirect pool to FCS division for direct program support.
- The WIC program estimates a 3% increase in the grant funding and are requesting a 1 FTE for a Program Specialist. WIC enrollment and participation increased 4% in FY25.
- Family Medical Clinic has seen an increased demand for family planning appointments, an uptick in positive STI screenings, and immigration exams.
- Idaho Home Visiting programs offered in all counties in District 3 include Parents As Teachers and Nurse-Family Partnership. These home visiting programs support families and first-time moms through parent skills training, improved pregnancy outcomes, and early childhood health and development milestones. 1 FTE to fill increased need and caseload. Funding stream changes include a request to use a portion (\$272K) of Opioid Settlement Funds to support personnel costs in FY26 that align with Prevention/Connectedness under Activity E.6-9.
- YouthROC is in its last year of funding support from the Millenium Fund. Alternate funding by other community behavioral health partners will need to be effectuated for sustainability.
- Behavioral Health Partnership for Early Diversion expects to see an increase in number of clients served due to the addition of the community paramedicine program in Washington County.
- Pre-Prosecution Diversion Program in partnership with the Canyon County Prosecuting Attorney's Office diverts adults with behavioral health needs from entering the justice system. 4 FTE projected need for increased referrals from the prosecuting attorney's office to ensure appropriate staff to client ratio.
- Crisis centers expected income to remain unchanged unless Magellan changes the current funding and billing structure. Operating expenses are projected to increase in rental expense.

Family and Clinical Services

| Category | FY 2025 Budget | FY 2026 Proposed Budget | Year over Year \$ |
|---------------------|----------------|-------------------------|-------------------|
| Income - Total | \$ 3,655,725 | \$ 4,525,915 | \$ 870,190 |
| Personnel - Total | \$ 3,931,222 | \$ 4,182,081 | \$ 250,859 |
| Expenses - Total | \$ 880,104 | \$ 1,380,293 | \$ 500,189 |
| Capital - Total | \$ - | \$ - | \$ - |
| T&B - Total | \$ - | \$ 59,077 | \$ 59,077 |
| Expenditures Total: | \$ 4,811,327 | \$ 5,621,452 | \$ 810,125 |

Family and Clinical Services: Crisis Centers

| Category | FY 2025 Budget | FY 2026 Proposed Budget | Year over Year \$ |
|---------------------|----------------|-------------------------|-------------------|
| Income - Total | \$ 4,003,352 | \$ 4,086,678 | \$ 83,327 |
| Personnel - Total | \$ 337,970 | \$ 218,996 | \$ (118,973) |
| Expenses - Total | \$ 575,347 | \$ 245,754 | \$ (329,593) |
| Capital - Total | \$ - | \$ - | \$ - |
| T&B - Total | \$ 2,809,507 | \$ 3,114,856 | \$ 305,349 |
| Expenditures Total: | \$ 3,722,823 | \$ 3,579,606 | \$ (143,217) |

Environmental & Community Health Services Division

Division: Environmental & Community Health

FY 2025 budgeted full-time positions: 41

The mission of Environmental & Community Health is to be physically present in our communities, building relationships to create and maintain a healthier southwest Idaho.

| Services | |
|---|--|
| Public health emergency preparedness and epidemiological response | Community health education, prevention, and partnerships |
| Facility based programs | Land development and wastewater |

FY 2026 Requested Budget Highlights

- Broad impacts to the division were realized with the Customer Service reorganization and the change in indirect rate from 34.3% in FY25 to 24.95% in FY26. The customer service changes for FY26 will move 3 FTEs from the indirect pool to ECHS division for direct program support.
- Public health emergency preparedness projects a \$70K increase in revenue due to a formula change with Cities Readiness Initiative funding. Epidemiological response will realize a \$20K decrease in revenue due to a change in funding amount from the Epidemiologic Laboratory Capacity (ELC) grant. The ELC grant will continue to support the same staffing and funding structure.
- Facility based programs include the licensing, inspecting, and enforcement of regulations for food establishments, childcare facilities, and public swimming pools. Income projected to increase due to more food license applications and potential increased funding through National Environmental Health Association (NEHA) and Food and Drug Administration (FDA). Added 1 FTE to address increased inspection counts in District 3.
- The Land development programs anticipate increased revenue due to a rise in land-use applications, pre-development meetings, and subsurface sewage permit applications, driven by population growth and new construction. The Land Development team oversees various programs, including engineered subdivision reviews, subsurface sewage disposal permitting, solid waste management, public water system inspections, water quality testing, and nuisance inspections related to wastewater and solid waste compliance. As development expands, the demand for these services continues to grow, contributing to higher permit volumes and overall program revenue.
- Community health programming focuses on individual and group level behavior changes to prevent disease and improve health. This includes vape prevention education with youth, fit and fall proof, suicide prevention collaboratives, drug overdose prevention training, youth substance use prevention, and facilitating community health collaboratives across the region. No significant changes to programmatic budgets for FY26.

Environmental and Community Health

| Category | FY 2025 Budget | FY 2026 Proposed Budget | Year over Year \$ |
|---------------------|----------------|----------------------------|----------------------|
| Income - Total | \$ 3,889,116 | \$ 4,247,298 | \$ 358,182 |
| Personnel - Total | \$ 3,241,040 | \$ 3,617,565 | \$ 376,524 |
| Expenses - Total | \$ 666,643 | \$ 561,154 | \$ (105,489) |
| Capital - Total | \$ - | \$ - | \$ - |
| T&B - Total | \$ 138,750 | \$ 134,000 | \$ (4,750) |
| Expenditures Total: | \$ 4,046,434 | \$ 4,312,719 | \$ 266,286 |

Fiscal Policies

General Financial Goals

1. To maintain a financially viable district that can maintain an adequate level of services.
2. To maintain financial flexibility to be able to continually adapt to local, state, and national economic change.
3. To ensure we can meet our legal obligations under Idaho State Law and contractual agreements through our grants and agreements with our partners.
4. To maintain and enhance, long-term, the sound fiscal condition of the district.
5. To ensure the financial position necessary to successfully carry out SWDH's mission and strategic priorities.
6. Committed funds are defined as those funds which are committed by the Board of Health for specific purposes, and Restricted funds are defined as those funds restricted by an outside source such as a donor, funder, or grantor. These funds are incorporated in the annual budget as needed and are tracked using a balance sheet approach.

Operating Budget Policies

7. The district will adopt a balanced budget by June 30th of each year.
8. Budget development begins in December each year. SWDH staff begin validating the remainder of the current fiscal year, while planning for the next fiscal year. SWDH has established effective controls to ensure accuracy throughout the budget development and execution process and to maintain adherence throughout the budget cycle.
9. The district will maintain appropriate internal controls to minimize financial reporting misstatements, fraud, waste, abuse, and reduce risk to the organization.
10. During the annual budget development process, the existing base budget will be thoroughly examined to assure sound fiscal stewardship and strategic alignment.
11. The district will avoid balancing the current budget at the expense of future budgets, unless the use of reserves or committed funds is expressly authorized by the Board of Health.
12. The district will maintain no more than a three (3) month operating reserve.
13. The district's operating budget will be prepared on a basis consistent with generally accepted accounting principles (GAAP) except that encumbered, committed, and restricted funds are considered budgetary expenditures in the year of the commitment to purchase.

Revenue Policies

14. The district will try to maintain a diversified and stable revenue system to avoid over-reliance on any one revenue source.
15. Revenue estimates are to be accurate and realistic, sensitive to local, state, and national economic conditions.
16. The district will estimate its annual revenues by an objective, analytical process utilizing trend, judgmental, and statistical analysis, as appropriate.
17. Fees that are set by the Board of Health will be reviewed periodically and increased or decreased in accordance with Idaho Code 39-414.

Expenditures Policies

18. Employee benefits and salaries will be consistent with local trends for governmental entities and maintained at competitive levels. The district's compensation schedule and change in employee compensation is reviewed and approved by the Board of Health annually.
19. Fixed assets will be maintained and replaced as necessary, minimizing deferred

maintenance.

20. The district will develop and use technology and productivity enhancements that are cost effective in reducing or avoiding increased personnel costs.

Capital Budget Policies

21. The district will review and revise an annual Five-Year Capital Improvement Plan/Facility Plan (CIP) with the goal to develop and maintain infrastructure in support of existing facilities and future anticipated development.
22. The CIP will identify the estimated full cost of each project which includes administration, design, development and implementation, and operating costs once the projects are completed.
23. Each CIP project will be assigned to a project manager whose responsibilities are to monitor all phases of the project to ensure timely completion of the project and compliance with the project budget and all regulations and laws.
24. Generally, anticipated or emergency capital projects that exceed \$10,000 in a fiscal year will be paid for using the Facilities and Infrastructure board committed fund. This will allow for stable year-to-year budgeting for general maintenance or improvement-related costs in the facilities and IT budgets.

Accounting, Auditing, and Financial Reporting Policies

25. The district's accounting and financial reporting systems will be maintained in conformance with generally accepted accounting principles as they apply to governmental accounting.
26. An annual audit of all financial transactions will be performed by an independent public accounting firm and presented to the Board of Health for approval each year in accordance with Idaho Code 39-414A.
27. Monthly financial reports and status reports will be submitted to the Board of Health at the monthly board meeting. The reports will provide an analysis of budgeted versus actual revenues and expenditures, on a year-to-date basis.

Budget Guidelines

Through the adoption of the annual operating budget, the Budget Committee approves the funding of District services and estimates of resources available to fund the district's services.

The Board of Health is responsible for proposing a balanced budget which is consistent with the district's service level priorities and sound business practices. A Balanced Budget is defined as a budget where the anticipated operating revenues and other financing resources including carryover of outstanding funding requirements from the prior year are equal to or exceed operating expenditures.

The Financial Officer is responsible for developing the operating budget on behalf of the District Director, establishing budget and fiscal policy, providing periodic budget status reports to the District Director and the Board of Health, and developing internal monthly budget management reports for the Division Administrators to facilitate control and compliance with the budget. The District Director is responsible for establishing a system for the preparation, execution, and control of the budget which provides reasonable assurances that the intent of agency priorities is met.

Division Administrators are responsible for assisting in the development of annual budgets and monitoring their respective budgets for compliance with the intent of district priorities to ensure that budget authorizations of the aggregate total of the district are not exceeded.

Managers are responsible for assisting in the development of their specific budgets and monitoring their budgets to include monthly revenues and expenditures to ensure they remain within budget, compliant with all contract and grant requirements and rules or laws and identify and report any issues or concerns to their division administrator.

Summary of Budget Guidelines

1. Basis of Budgeting

District budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) except where funds that are encumbered, restricted, or committed. These exceptions are considered budgetary expenditures in the year of the commitment to purchase. For all governmental funds, revenues and expenditures are budgeted on a modified accrual basis.

2. Budget Calendar

The Financial Officer publishes a budget preparation calendar for the District Director and Division Administrators at the beginning of the budget process each year. The calendar sets forth, at a minimum, dates for the following:

- a) Review of agency priorities.
- b) Review of potential fee updates.
- c) Engagement and Outreach for District employees.
- d) Personnel costs review and input.
- e) Operating costs review and input.
- f) Capital Improvement Projects Budget.
- g) Presentation of the Proposed Budget to the Board of Health before the first day of May.
- h) Posting of the public hearing notice.
- i) Presentation of the Proposed Budget to each of the Boards of County Commissioners prior to the first Monday in June.

j) Presentation to the Budget Committee on or prior to the first Monday in July.

3. Adoption of the Budget

In accordance with Idaho Code 39-424, the Budget Committee will adopt the budget by majority vote on or prior to the first Monday in July, setting forth the amount of authority of the District Director to administer the adopted budget.

4. Budget Authority of the District

The district shall have the authority to revise the adopted budget provided that the Board of Health is notified in writing of the revision, giving the reason, the amount of the revision and the year-to-date total amount of revisions in a publicly noticed meeting where the request for a budget revision is listed on the agenda as an informational item.

Additionally, the District shall have the authority, without a budget revision, to:

- Amend and/or transfer authority among divisions, programs, and projects, provided that the amount is \$100,000 or less.
- Reasonably deviate from the budgeted personnel allocation schedule provided that at no time the personnel cost appropriations authorized by the district is exceeded without prior Board of Health approval.
- Double fill positions for no more than six months as long as total authority is not exceeded to ensure adequate staffing levels, to facilitate training of new employees in critical positions by the outgoing incumbents, or to respond to urgent staffing needs.
- Add/delete positions or to move positions between divisions and/or programs to respond to organizational needs, as long as the total district approved personnel cost authority is not exceeded.

Prior approval from the Board of Health is required for changes that:

- Increase the overall district spending authority.
- Result in changes not consistent with the purpose and intent of the Budget as adopted.
- Require an appropriation action from any unassigned fund balances or reserves.

5. Budget Amendments by the District

At Board of Health meetings, the Board may from time to time approve expenditures and identify funding sources not provided for in the adopted budget including those expenditures funded through unassigned fund balances or reserves.

6. Budget Monitoring and Reporting

Monthly, the Financial Officer will prepare and make available a monthly budget report including actual expenditures for distribution to the District Director, Division Administrators, and Managers to facilitate monitoring of the budget.

Quarterly, as part of the 4th Quarter Financial Status Report, the Financial Officer shall report on all active grants and grants closed out during the fiscal year including the purpose of the grant, the granting agency, and the grant amount awarded.

Fiscal Year 2026 New Positions

There are a total of 7.0 new positions. The new positions are as follows:

1. Case manager – 2 positions

The Pre-Prosecution Diversion program is expanding to serve more individuals. Increase in referrals received from the Canyon County Prosecuting Attorney's (CCPA) office and projected increase in clients served necessitate this request to ensure appropriate staff to client ratios. These positions are funded by an Idaho Department of Correction grant awarded to CCPA and passed through to SWDH to perform the work.

2. Peer Recovery Support Specialist – 2 positions

The Pre-Prosecution Diversion program is expanding to serve more individuals. Increase in referrals received from the Canyon County Prosecuting Attorney's (CCPA) office and projected increase in clients served necessitate this request to ensure appropriate staff to client ratios. These positions are funded by an Idaho Department of Correction grant awarded to CCPA and passed through to SWDH to perform the work.

3. Environmental Health Specialist – 1 position

The Food Establishment Licensing and Permitting program has experienced an increase in inspection counts due to increased facilities in district 3. FDA recommends 280-320 inspections per inspector annually. The current staffing is 600 inspections per inspector. The position will be funded by the existing staff model within the food program (food licensing fees, NEHA grant and district support).

4. Resources and Services Navigator (Home Visitor) – 1 position

Parents As Teachers (PAT) home visiting program supports a parent's role in promoting school readiness and healthy development of children. PAT program serves 30-40% families that are child welfare involved. The program's current waitlist is eleven families. This position is being requested to address current and future needs in collaboration with DHW for increased referrals to support the goal of decreasing the number of children entering foster care. This position will be funded by Opioid Settlement funds.

5. Program Specialist – 1 position

Current WIC program staffing levels exceed the ideal span of control for supervisors. This position will supervise clinical assistants and will support individual staff development, team development, and oversight. This position will be funded by the existing staff model within WIC (grant and district support).

Appendix: Fiscal Year 2026 Budget Request Detail

DRAFT



FY26 BUDGET REQUEST

Revenue

Expenditures

| Description | | Income | Personnel | Operating | Capital | T&B |
|-----------------------|-----------------------------------|---------------------|-------------------|------------------|-------------|-------------|
| Administration | | | | | | |
| 11010 | Administration | \$ - | \$ 271,940 | \$ 28,502 | \$ - | \$ - |
| 11020 | County, Interest & Other Revenues | \$ 3,603,858 | \$ - | \$ - | \$ - | \$ - |
| 11030 | Indirect Excluded Costs | \$ - | \$ - | \$ 8,775 | \$ - | \$ - |
| 11110 | Board of Health | \$ - | \$ 11,556 | \$ 6,950 | \$ - | \$ - |
| 11120 | Board of Health Committed | \$ 128,000 | \$ - | \$ - | \$ - | \$ - |
| 11210 | Public Information | \$ - | \$ 86,861 | \$ 14,182 | \$ - | \$ - |
| 11220 | Marketing | \$ - | \$ 44,883 | \$ 23,172 | \$ - | \$ - |
| Subtotal | | \$ 3,731,858 | \$ 415,241 | \$ 81,581 | \$ - | \$ - |

District Operations

| | | | | | | |
|-----------------|------------------------------------|-------------------|---------------------|---------------------|-------------|-------------|
| 27210 | Infrastructure Grant - A1 | \$ 399,000 | \$ 219,047 | \$ 64,172 | \$ - | \$ - |
| 27215 | Infrastructure Grant - A2 | \$ 42,787 | \$ - | \$ 34,243 | \$ - | \$ - |
| 21010 | District Operations Administration | \$ - | \$ 273,552 | \$ 13,642 | \$ - | \$ - |
| 26010 | Fleet Management | \$ - | \$ - | \$ 45,712 | \$ - | \$ - |
| 28010 | District Customer Service | \$ - | \$ 296,761 | \$ 10,416 | \$ - | \$ - |
| 22010 | Finance | \$ - | \$ 441,143 | \$ 37,292 | \$ - | \$ - |
| 22110 | Grants and Procurements | \$ - | \$ 97,551 | \$ 5,373 | \$ - | \$ - |
| 23010 | Human Resources | \$ - | \$ 211,472 | \$ 13,803 | \$ - | \$ - |
| 24010 | Information Technology | \$ - | \$ 337,163 | \$ 262,719 | \$ - | \$ - |
| 25010 | Caldwell | \$ - | \$ 94,890 | \$ 441,178 | \$ - | \$ - |
| 25110 | Emmett | \$ - | \$ - | \$ 40,804 | \$ - | \$ - |
| 25210 | Payette | \$ - | \$ - | \$ 50,480 | \$ - | \$ - |
| 25310 | Weiser | \$ - | \$ - | \$ 31,524 | \$ - | \$ - |
| Subtotal | | \$ 441,787 | \$ 1,971,578 | \$ 1,051,358 | \$ - | \$ - |

Environmental & Community Health Services

| Community Health | | | | | | |
|--------------------------|---|---------------------|---------------------|-------------------|-------------|-------------------|
| 41010 | CHAT | \$ - | \$ 112,715 | \$ 19,215 | \$ - | \$ - |
| 41025 | Fit & Fall Proof - PHHS | \$ 65,897 | \$ 67,327 | \$ 8,771 | \$ - | \$ - |
| 41030 | Fit & Fall Proof - State General | \$ 30,000 | \$ 18,637 | \$ 5,400 | \$ - | \$ - |
| 41035 | Diabetes | \$ 16,000 | \$ 10,439 | \$ 2,408 | \$ - | \$ - |
| 41040 | Diabetes Prevention Classes | \$ - | \$ 4,173 | \$ - | \$ - | \$ - |
| 41050 | Comprehensive Cancer | \$ 19,366 | \$ 21,635 | \$ 2,290 | \$ - | \$ - |
| 41055 | Prescription Drug Overdose Prevention | \$ 78,500 | \$ 65,740 | \$ 5,707 | \$ - | \$ - |
| 41056 | Prescription Drug Overdose Prevention_BJA | \$ 40,000 | \$ 27,956 | \$ 4,261 | \$ - | \$ - |
| 41060 | Opioid Settlement | \$ 436,933 | \$ 272,986 | \$ 56,718 | \$ - | \$ 20,000 |
| 41110 | Suicide Prevention | \$ 45,000 | \$ 62,549 | \$ 4,900 | \$ - | \$ - |
| 41126 | Partnership For Success SAMSHA YR2 | \$ 114,497 | \$ 31,694 | \$ 32,918 | \$ - | \$ 28,500 |
| 41127 | Partnership For Success SAMSHA YR3 | \$ 312,780 | \$ 105,647 | \$ 89,791 | \$ - | \$ 85,500 |
| 41240 | Tobacco Prevention Grant | \$ 56,000 | \$ 42,648 | \$ 5,870 | \$ - | \$ - |
| 41255 | Tobacco Cancer Control | \$ 8,000 | \$ 6,278 | \$ 125 | \$ - | \$ - |
| 41260 | Millennium Fund IDHW | \$ 397,038 | \$ 257,689 | \$ 60,002 | \$ - | \$ - |
| Subtotal | | \$ 1,620,012 | \$ 1,108,113 | \$ 298,376 | \$ - | \$ 134,000 |
| Epidemiological Response | | | | | | |
| 42010 | Epidemiology & Lab Capacity | \$ 121,412 | \$ 95,499 | \$ 1,683 | \$ - | \$ - |
| 45010 | Communicable Disease | \$ 74,372 | \$ 55,992 | \$ 6,629 | \$ - | \$ - |
| 45020 | Active TB - FED | \$ 5,500 | \$ 5,858 | \$ 600 | \$ - | \$ - |
| 45025 | Active TB - State | \$ 14,102 | \$ 3,840 | \$ 7,568 | \$ - | \$ - |
| 45030 | Perinatal HEP B | \$ 6,356 | \$ 5,086 | \$ - | \$ - | \$ - |
| 45031 | Viral Hep Prev & Control | \$ 12,711 | \$ 10,173 | \$ - | \$ - | \$ - |
| 45065 | NEDSS | \$ 140,000 | \$ 119,166 | \$ 4,471 | \$ - | \$ - |
| Subtotal | | \$ 374,453 | \$ 295,614 | \$ 20,950 | \$ - | \$ - |

| Facility Based Programs | | | | | | |
|------------------------------|---------------------------------------|--------------|--------------|------------|------|--------------|
| 43010 | Food Primary | \$ 245,000 | \$ 466,076 | \$ 42,593 | \$ - | \$ - |
| 43015 | Requested Inspections | \$ 30,000 | \$ 15,819 | \$ 2,600 | \$ - | \$ - |
| 43020 | Food Safety Trainings | \$ 25,200 | \$ 15,279 | \$ 5,400 | \$ - | \$ - |
| 43025 | Food Plan Reviews | \$ 16,200 | \$ 76,511 | \$ 1,615 | \$ - | \$ - |
| 43030 | Food Secondary | \$ - | \$ 20,377 | \$ - | \$ - | \$ - |
| 43035 | FDA Standards | \$ 18,500 | \$ 14,549 | \$ 5,000 | \$ - | \$ - |
| 43036 | FDA Standards Mentorship | \$ 15,000 | \$ 14,549 | \$ 5,000 | \$ - | \$ - |
| 43040 | Swimming Pools Primary | \$ - | \$ 9,850 | \$ - | \$ - | \$ - |
| 43045 | Childcare Inspections | \$ 114,000 | \$ 140,192 | \$ 4,971 | \$ - | \$ - |
| 43050 | Complaints | \$ 16,104 | \$ 8,924 | \$ 600 | \$ - | \$ - |
| 43051 | CC Administration | \$ 12,180 | \$ 11,482 | \$ - | \$ - | \$ - |
| 43055 | Animal Bites Rabies | \$ - | \$ 24,983 | \$ 600 | \$ - | \$ - |
| Subtotal | | \$ 492,184 | \$ 818,592 | \$ 68,379 | \$ - | \$ - |
| Land Development Programs | | | | | | |
| 44010 | Solid Waste | \$ 9,658 | \$ 27,275 | \$ 3,707 | \$ - | \$ - |
| 44020 | Wastewater | \$ 751,538 | \$ 574,098 | \$ 89,035 | \$ - | \$ - |
| 44030 | Water Quality | \$ 1,500 | \$ 3,530 | \$ 1,391 | \$ - | \$ - |
| 44040 | Public Water Systems | \$ 135,934 | \$ 103,008 | \$ 6,094 | \$ - | \$ - |
| 44050 | Land Development | \$ 144,000 | \$ 107,023 | \$ 8,859 | \$ - | \$ - |
| 44060 | Nuisance: Land/Sewage/Open Dump/Other | \$ - | \$ 22,648 | \$ 1,020 | \$ - | \$ - |
| Subtotal | | \$ 1,042,630 | \$ 837,581 | \$ 110,106 | \$ - | \$ - |
| Public Health Preparedness | | | | | | |
| 45040 | Preparedness Assessment | \$ 415,000 | \$ 344,533 | \$ 30,746 | \$ - | \$ - |
| 45045 | Cities Readiness | \$ 143,000 | \$ 109,614 | \$ 5,257 | \$ - | \$ - |
| 45051 | MRC RISE | \$ 15,000 | \$ - | \$ 15,000 | \$ - | \$ - |
| Subtotal | | \$ 573,000 | \$ 454,147 | \$ 51,003 | \$ - | \$ - |
| Community Health | | | | | | |
| 46020 | WICH Administration | \$ 145,020 | \$ 103,519 | \$ 12,340 | \$ - | \$ - |
| Subtotal | | \$ 145,020 | \$ 103,519 | \$ 12,340 | \$ - | \$ - |
| Family & Clinic Services | | | | | | |
| Family Medical Clinic | | | | | | |
| 31010 | Medical Clinic | \$ 162,000 | \$ 573,493 | \$ 214,401 | \$ - | \$ - |
| 31110 | STD Prevention | \$ 31,000 | \$ 24,794 | \$ 7,038 | \$ - | \$ - |
| 31120 | Disease Prevention Workforce | \$ 102,000 | \$ 83,571 | \$ 3,709 | \$ - | \$ - |
| 31130 | HIV Prevention | \$ 52,250 | \$ 27,649 | \$ 11,316 | \$ - | \$ - |
| 31210 | Women's Health Check | \$ 16,461 | \$ 11,253 | \$ 3,910 | \$ - | \$ - |
| 31220 | Women's Health Check - Outreach | \$ 3,600 | \$ 4,042 | \$ 2,882 | \$ - | \$ - |
| 31310 | Immunizations Clinic - District | \$ 71,255 | \$ 83,014 | \$ 108,325 | \$ - | \$ - |
| 31320 | Immunization Cooperative Agreement | \$ 117,769 | \$ 100,764 | \$ 17,568 | \$ - | \$ - |
| 31415 | School Health Marsing | \$ 81,000 | \$ 69,784 | \$ - | \$ - | \$ - |
| 31510 | Oral Health - MCH | \$ 80,000 | \$ 88,321 | \$ 5,548 | \$ - | \$ - |
| 31530 | Oral Health - District | \$ 3,600 | \$ 22,838 | \$ 7,344 | \$ - | \$ - |
| Subtotal | | \$ 720,935 | \$ 1,089,524 | \$ 382,041 | \$ - | \$ - |
| Idaho Home Visiting Programs | | | | | | |
| 32010 | NFP - MIECHV | \$ 284,110 | \$ 294,537 | \$ 41,717 | \$ - | \$ - |
| 32030 | NFP - Medicaid | \$ 90,000 | \$ 116,645 | \$ 16,686 | \$ - | \$ - |
| 32035 | NFP - General | \$ 98,040 | \$ 112,891 | \$ 16,686 | \$ - | \$ - |
| 32040 | PAT - General | \$ 73,960 | \$ 97,858 | \$ 10,651 | \$ - | \$ - |
| 32050 | PAT - MIECHV | \$ 214,332 | \$ 221,650 | \$ 26,429 | \$ - | \$ - |
| 32070 | PAT - Medicaid | \$ 90,000 | \$ 85,547 | \$ 17,279 | \$ - | \$ - |
| Subtotal | | \$ 850,442 | \$ 929,127 | \$ 129,449 | \$ - | \$ - |
| Community Behavioral Health | | | | | | |
| 32110 | Citizens Review Panels | \$ 6,000 | \$ 2,128 | \$ 773 | \$ - | \$ - |
| 32210 | Behavioral Health Administration | \$ 90,670 | \$ 101,959 | \$ 4,300 | \$ - | \$ - |
| Subtotal | | \$ 96,670 | \$ 104,087 | \$ 5,073 | \$ - | \$ - |
| Crisis | | | | | | |
| 32220 | Adult Crisis Center | \$ 1,704,000 | \$ 23,657 | \$ 74,902 | \$ - | \$ 1,392,000 |
| 32225 | Youth Crisis - Magellan | \$ 1,737,510 | \$ - | \$ 46,974 | \$ - | \$ 1,452,000 |
| 32230 | YouthROC - IDJC | \$ 420,000 | \$ 130,282 | \$ 12,707 | \$ - | \$ 270,856 |
| 32240 | Youth Crisis Center - IDJC | \$ - | \$ - | \$ - | \$ - | \$ - |
| 32255 | Social Services Block Grant | \$ 125,000 | \$ 65,057 | \$ 11,003 | \$ - | \$ - |

| | | | | | | |
|------------------------------------|--|---------------|---------------|--------------|------|--------------|
| 32275 | Social Services Block - Ongoing | \$ 92,337 | \$ - | \$ 92,337 | \$ - | \$ - |
| 32280 | Mental Health Block Grant - Additional | \$ 7,832 | \$ - | \$ 7,832 | \$ - | \$ - |
| Subtotal | | \$ 4,086,678 | \$ 218,996 | \$ 245,754 | \$ - | \$ 3,114,856 |
| Pre-Prosecution Diversion | | | | | | |
| 32260 | Pre-Prosecution Div Grant | \$ 1,419,794 | \$ 574,713 | \$ 703,480 | \$ - | \$ - |
| Subtotal | | \$ 1,419,794 | \$ 574,713 | \$ 703,480 | \$ - | \$ - |
| Early Diversion | | | | | | |
| 32286 | SAMSHA - Early Diversion of Adults | \$ 36,427 | \$ 19,781 | \$ 1,981 | \$ - | \$ 21,644 |
| 32287 | SAMSHA - Early Diversion of Adults | \$ 94,686 | \$ 59,343 | \$ 9,743 | \$ - | \$ 37,433 |
| Subtotal | | \$ 131,113 | \$ 79,124 | \$ 11,724 | \$ - | \$ 59,077 |
| Women/Infant/Children (WIC) | | | | | | |
| 33010 | WIC - General Admin | \$ 283,600 | \$ 314,917 | \$ 17,181 | \$ - | \$ - |
| 33020 | WIC - Client Services | \$ 634,400 | \$ 542,877 | \$ 56,817 | \$ - | \$ - |
| 33030 | WIC - Breastfeeding Promotion | \$ 61,200 | \$ 89,719 | \$ 16,049 | \$ - | \$ - |
| 33040 | WIC - Nutrition Education | \$ 244,800 | \$ 379,023 | \$ 46,175 | \$ - | \$ - |
| 33050 | WIC - Breastfeeding Peer Counseling | \$ 82,960 | \$ 78,972 | \$ 12,304 | \$ - | \$ - |
| Subtotal | | \$ 1,306,960 | \$ 1,405,507 | \$ 148,526 | \$ - | \$ - |
| Total | | \$ 17,033,535 | \$ 10,405,461 | \$ 3,320,141 | \$ - | \$ 3,307,933 |



Employee Compensation Plan

District Policy

The compensation plan for Southwest District Health (SWDH) is designed to attract, retain, and recognize employees for their valuable contributions to public health service.

SWDH's Compensation Plan and pay-for-performance system is reviewed annually with adjustments made, if funding is available, to ensure employees are fairly compensated for their job knowledge, ability, conduct, and overall performance. In preparation for annual change in employee compensation discussions, the Human Resource (HR) office will assess changing market conditions, examine scheduled pay increases among neighboring government entities, and may choose to have a salary assessment completed by a third-party.

Staff to Support the Public Health Mission

Multiple funding sources, along with the unique mission and needs of SWDH, impact the Compensation Plan. There are a variety of professional staff employed by the district performing a wide-range of public health services for the community: **Medical Doctor**, Advanced Practice Nurses, Registered Nurses, Licensed Practical Nurses, Registered Medical Assistants, Registered and Licensed Dietitians, Registered Dental Hygienist, and nationally Registered Environmental Health Specialists. In addition to a range of supporting Administrative Assistants, Office Specialists, Customer Service Representatives, and Clinical Assistants the district also employs technically sophisticated specialists in accounts payable/receivable, medical billing/collections, purchasing, human resources, Information Technology network and information systems, facilities management, community and emergency planning, health education, **research and data analysis**, and epidemiology.

Starting/Entry Salary Decisions

SWDH has a formal written policy for new-hire starting wage determinations (Executive Policy 02). It is SWDH's policy to start new employees at a minimum of 85% of policy based on the State of Idaho's pay schedule established by the Idaho legislature or the 10th percentile minimum per the regional salary assessment results conducted by a third-party, whichever is higher. The district hires at a rate that reflects the quantity and quality of candidates' experience and education levels. Starting salaries are based on the worth of that particular job to our agency and are not altered to meet a job applicant's personal, non-job-related situation or expenses. Advanced salary placement may be at the district director's discretion considering available budget, market, applicant's work experience and qualifications, and relation to existing staff salaries within the pay grade assigned to the employee's classification. A living wage adjustment may also be made for certain positions based on local market data.

A Hard to Recruit (HTR) Compensation Schedule Exception for all health care and behavioral health related classifications of 100% is implemented above the hiring minimum of 85% before any applicable experience and education is considered. The below classifications are included in this exception:

Clinical Assistant, Clinical Specialist, Clinician, Dental Hygienist, Health Education Specialist, Health Education Specialist, Sr., Medical Assistant, Registered; Nurse, Advanced Practice; Nurse, Licensed Practical; Nurse, Registered; Nurse, Registered Manager; Peer/Recovery Support Specialist, Registered Dietitian, Registered Dietitian, Sr., and Resources and Services Navigator

Performance-Based Salary Increases

For performance pay purposes, the district considers employees with a performance evaluation rating on file eligible. Employees on entry probation will not be eligible for a performance pay increase unless there are

extenuating circumstances. The director will review and determine if extenuating circumstances warrant consideration for a performance pay increase. Employees on a formal “performance improvement plan” are not eligible for performance pay increases.

Performance-based increases for the district director are at the discretion of the Board of Health. Pay compensation decisions for the director are at the discretion of the Board of Health. Only the Board of Health may approve a change in compensation for the director.

The district HR office is responsible for determining the performance-based salary adjustments of staff based on the Board of Health’s direction. The process for determining performance-based salary adjustments is as follows. The HR office prepares a spreadsheet of performance eligible employees identified and sorted by evaluation ratings, pay range (minimum, mid-point, maximum), current hourly pay, current annual wage, and the pay range for that job classification. HR calculates performance increases based on recommendations from the leadership team, develops a report, and the director presents the report to the Board of Health for approval prior to the approval of the proposed budget for the next fiscal year. Although infrequent, the Board of Health may choose to approve performance-based salary increases to staff during the fiscal year.

In lieu of a permanent performance-based increase, when funding may not exist to implement a permanent increase, the Board of Health may approve a performance-based bonus for all eligible employees and describe how the bonus is to be dispersed.

Cost of Living Adjustments

Cost of living adjustments (COLA) may be proposed by HR and the leadership team to the Board of Health for consideration and approval.

Salary Increases-Conditional

Temporary increases may be provided in recognition of additional assignments or acting appointments. Memorandum of Understanding agreements drawn between SWDH and an employee on a conditional salary increase will include language that if the employee should tender his/her resignation during a time when the temporary increase is in place, the temporary increase will end before the final pay period, and vacation and EAL balances will be paid off at the normal rate of pay.

Recruitment Bonus

SWDH may exercise the option to provide a bonus for recruitment purposes, but only for extremely hard-to-fill positions. Approval for such bonuses will reside with the district director. The district will ensure employees have completed at least six months of work with a performance evaluation on file, before providing recruitment bonuses. Hiring agreements or memorandums documenting conditions for payment of recruitment bonuses will be provided to the employees and placed in their personnel files.

Retention Incentives and Strategies

The use of retention incentives and strategies are used in combination to retain employees and keep them from leaving. These are typically forms of financial incentive, but not in all cases. Forms of retention incentives and strategies include:

- Offering higher base salaries (e.g., hard to fill/retain positions like medical providers)
- One-time retention bonus
- Telecommuting arrangements
- Flexible work schedules
- Reduced workdays
- Positive work culture and employee engagement
- Wellness perks

Retention bonuses may be considered if the district determines that:

- the unusually high or unique qualifications of the employee or a special need of the district for the employee's services makes it essential to retain the employee and that the employee would be likely to leave the district in the absence of a financial retention incentive, or
- a financial incentive to prevent an employee, category of employees, or group of employees from leaving before the closure or relocation of a district office, facility, or activity, if the district determines that given the district's mission requirements and the employee's competencies, the district has a special need for the employee's services that makes it essential to retain the employee in their current position before the closure or relocation, or
- in combination with or in lieu of an annual performance-based or COLA increase for all staff, a financial retention incentive is more financially feasible.

In instances where all employees are being considered for a financial retention incentive, the Board of Health must approve in advance.

Financial retention incentives may be granted when an employee has completed at least six (6) months of work with a performance evaluation of Meets Most or All Expectations or higher on file, regardless of probationary status.

Recognition Bonuses

~~On November 22, 2016, the SWDH Board of Health approved a new recognition bonus program that will recognize up to two employees twice per year who have demonstrated exemplary performance. Employees are nominated by a co-worker, an internal panel reviews the submissions, and selects the strongest two nominations. The amount of this bonus will be \$250 per recognized employee. This bonus program was implemented to show active performance management. Recognition is crucial to effective engagement and motivation of employees. The intent of this formal recognition program is to recognize employees that exemplify the values of the organization and work to further the overarching goals in a way that is meaningful for those employees.~~

At the director's discretion, a bonus, up to \$2,000, may be given to an employee who has demonstrated exceptional work performance. ~~A recognition bonus in excess of \$2,000 must be approved by the Board of Health.~~

Reclassifications

When a position is reclassified to a job classification in a higher pay range, the employee's salary will be increased, if necessary, to at least a minimum of 85% of the market policy of the new pay range or the 10th percentile minimum per the regional salary assessment results conducted by a third-party, whichever is higher. Any additional increase will be considered on a case-by-case basis and must be approved in advance by the district director.

If an employee's position is reclassified downward, the employee's salary will remain the same unless it is above the new pay range. In these instances, the employee's salary will be adjusted to the maximum hourly rate of the lower pay range.

Maximum Salaries

It is the health district's policy that no position shall be paid more than the salary maximum allowed per —the pay range of the position which is equal to 120% of the local market rate and assessed annually.

Demotions

In the event of a reduction in force, an employee may elect to take a voluntary demotion to a position for which they are qualified rather than be laid off. Non-disciplinary demotions will be handled in the same manner as downward reclassifications.

If a classified employee is demoted for disciplinary reasons, the employee's salary shall be adjusted within the lower pay range by the district director.

Transfers

Transfers will be addressed in the same manner as starting salaries.

Promotions

The health district has a written Executive Policy (02) regarding promotions. Upon promotion, the employee's salary will be increased, if necessary, to at least a minimum of 85% of the market policy of the new pay range or 10th percentile minimum per the regional salary assessment results conducted by a third-party, whichever is higher. Any additional increase will be determined on a case-by-case basis with consideration of the promoted employee's current salary compared to other employees with similar education and experience or qualifications, market considerations, and budgetary constraints and must be approved in advance.

On-call Time

On-call time is required only for certain specified positions due to SWDH's commitment to respond to all public health threats and emergencies regardless of normal business hours. Employees required to carry the cell phone will be compensated for each weekend day with two hours of on-call time earned for their service. All employees who are contacted outside normal work hours to respond to an emergency will be provided [with](#) compensatory time as appropriate. Employees who are considered Executive are not eligible for on-call compensation.

Overtime Pay

All SWDH employees will be informed of their status in relationship to overtime expectations as part of their new employee orientation or pre-employment discussions. Unless cash payment is specifically authorized by the district director, all overtime will result in compensatory time awards.

Compensatory Time

All FLSA designated Administrative and Professional employees of SWDH shall earn compensatory time when authorized overtime is worked. Employees designated as Covered employees under FLSA may be authorized to either accrue compensatory time at time-and-one-half or be compensated through payment of their authorized overtime through payroll. [Employees begin accruing compensatory time after 40 hours worked with the exception of working on a holiday.](#) Employees designated as Executives shall not earn compensatory time.

It is health district policy that compensatory time balances in the "previous six months" category for employees designated as Covered are to be used by the last pay period in June and December. Management of overtime and compensatory time balances is a delegated responsibility of division administrators.

Holiday Pay

Paid time off for holidays is a benefit, and as such, will be awarded equitably in a substantially similar manner to all employees in the same classification. Holiday pay will be determined in proportion to the number of hours worked during a normal workweek. SWDH employees do not typically work on holidays; however, if an employee is required to work on a holiday the time worked on a holiday will be treated as overtime regardless of the remaining hours recorded for the week in which the holiday falls.

Internal Salary Equity Compensation and Employee Concerns

SWDH regularly assesses salary ~~equity compensation~~ and compression and makes adjustments for jobs that are substantially similar for employees who have similar work experience, education, and performance in those jobs. [Assessments are typically done in alignment with the fiscal year budget and coincides with the ~~EEG~~ change in employee compensation process to eliminate mid-year fiscal impacts.](#)

All employees are encouraged to discuss concerns with their supervisor to reach mutually satisfactory resolution at the lowest level possible. If an employee believes there is a problem with their compensation due to inequities within the organization, they are strongly encouraged to bring this issue to HR. No retaliation will occur for expressing such concerns or using the problem-solving process.

Mandatory 401(a) Social Security Replacement Plan

[In 2024, staff voted to discontinue contributing to Social Security. As such, the Board of Health established a mandatory 401\(a\) plan. Employees are required to contribute 6.2% of their salary \(the current social security](#)

contribution requirement) each pay period to their 401(a) plan and SWDH is required to, at minimum, match the employee's 6.2% 401(a) contribution each pay period.

Plan Implementation

After this compensation plan is reviewed and approved by the Board of Health, ~~the any~~ change in employee compensation distributions will be effective with the pay period beginning June 89, 20254, unless otherwise indicated in the board's motion.

Nikki Zogg
Director

Adopted:

Attachment: FY265 Compensation Schedule

Board of Health Request

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FY26 Proposed Opioid Settlement Activities

Background

Southwest District Health is a recipient of approximately \$3.1 million in anticipated opioid settlement funds through FY39. Funds are received based on settlement arrangements and distributions vary by year.

The Idaho Attorney General’s Office oversees opioid settlement distribution and monitoring and has an approved list of activities. More information is available here: <https://www.ag.idaho.gov/consumer-protection/opioid-settlement/>

Opioid-Settlement Aligned SWDH Activities

Prevention, support, and treatment activities already supported by SWDH programming:

- Communities for Youth – community-led conversations and action plan development to support development of protective factors (ex. social connection, parent training and support)
- Adult and Youth Community Crisis Centers
- Basic needs and behavioral health assessment for youth – Youth Resource and Opportunity Collaborative (YouthROC)
- Behavioral health gatekeeper trainings (ex. Mental Health First Aid, QPR)
- Pilot program for community paramedic EMS diversion
- Parent education classes on substance use prevention
- School-based substance use prevention curriculum

FY26 Proposed SWDH Activities to Decrease and Prevent Opioid Overdose

| | Proposed Activities <i>(Exhibit A – Approved Activity Reference)</i> | Measurement of Success | Resources Needed |
|----------------------------------|--|---|---|
| Infrastructure | Convene and facilitate regional collaborative of settlement recipients to coordinate and collaborate on implementation efforts. <i>(Activity J.1)</i> | Awareness and coordination of regional activities to prevent and address substance misuse and opioid overdose. Identify future strategic and coordinated use of settlement funds within the SWDH region. | .01 FTE to support regional collaboration |
| Prevention/ Connectedness | Enhance home visiting programs to support families through parenting support and education. <i>(Activity E.6-9)</i> | Number of families served through home visiting programs. | 2.25 FTE for home visiting staffing. |
| Support & Treatment | Host SBIRT (Screening, Brief Intervention, and Referral to Treatment) training for partner agencies and healthcare providers. <i>(Activity C.2)</i> | Number of individuals and organizations trained in SBIRT. | 0.01 FTE to oversee and coordinate SBIRT training. |
| | Increase availability of overdose prevention supplies (ex. Naloxone, testing strips, cpr rescue masks, sharps containers, naloxbox) to people at highest risk or provide Naloxone training. <i>(Activity H.1)</i> | Amount of naloxone distributed and in which counties. Decrease in overdose deaths. Number of individuals trained in overdose prevention using naloxone. | .05 FTE to support regional naloxone distribution |
| | Regional post-overdose response team – assess feasibility of pilot program in coordination with health systems, law enforcement, and EMS agencies. <i>(Activity A.5)</i> | Decrease in overdose rates. Decrease in overdose deaths. | .04 FTE to oversee agreement with community-based overdose response provider. |
| | Provide in-person or telehealth counseling services. <i>(Activity G.8 - G.12)</i> | Number of clients served. | .5 FTE to provide BH counselling services |

Overall Spending Years to Date

| Fiscal Year | Funds Expended by FY |
|----------------------------|----------------------|
| FY22 | \$0.00 |
| FY23 | \$59,264.63 |
| FY24 | \$75,740.28 |
| FY25 (YTD through January) | \$306,462.67 |

Requested Budget for FY26

| Item | Estimated Budget |
|---|---------------------|
| Personnel | |
| 0.5 Behavioral Health Clinician | \$56,889.67 |
| 0.05 Health Education Specialist, Sr | \$4,659.33 |
| 0.1 NFP Manager | \$12,577.87 |
| 0.5 Home Visiting Nurse (0.1 x 5 positions) | \$49,109.87 |
| 0.1 PAT Manager | \$10,984.94 |
| 0.9 Parent Educator | \$70,041.68 |
| 0.25 Behavioral Health PM2 | \$30,776.58 |
| 0.05 Community Health PM2 | \$6,157.95 |
| 0.4 PAT Home Visitor (0.1 x 4 positions) | \$31,788.49 |
| Total | \$272,986.38 |
| Operating | |
| General office supplies | \$600.00 |
| Overdose prevention supplies (ex. CPR rescue masks, test strips, naloxone, etc.) | \$1,000.00 |
| SBIRT Training Facilitator (\$400 per training) – up to twelve trainings | \$4,800.00 |
| District Vehicle Use | \$120.00 |
| General operating expenses (ex. Allocated expenses, cell phone, copier utilization, professional development, etc.) | \$6,998.24 |
| Overdose Response Program – Community Grant | \$20,000.00 |
| Operating supplies for BH provider and home visitors | \$43,200.00 |
| Total | \$56,718.24 |
| Indirect Rate | \$87,228.67 |
| Total Requested | \$436,933.29 |

Appendices

Summary Environmental Scan Results – May 2023

In preparation for developing a plan for settlement fund utilization, SWDH contracted with Rathbone Falvey Research to conduct an environmental scan to better understand community needs and perceptions, gaps and needs, and how other settlement recipients were utilizing their funds to best coordinate efforts. Through this environmental scan, community partners, community members, and other opioid settlement recipients provided input on current unmet needs. Rathbone Falvey Research summarized this input and provided the following recommendations for SWDH consideration:

- Education
 - Fund evidence-based prevention programs in schools or evidence-informed school and community education programs and campaigns for students, families, school employees, school athletic programs, parent-teacher and student associations, and others.
- Prevention
 - Training and education regarding naloxone and other drugs that treat overdoses for first responders, overdose patients, patients taking opioids, families, schools, community support groups, and other members of the general public.
 - School-based or youth-focused programs or strategies that have demonstrated effectiveness in preventing drug misuse and seem likely to be effective in preventing the uptake and use of opioids.
- Treatment
 - Support crisis stabilization centers that serve as an alternative to hospital emergency departments for persons with OUD and any co-occurring SUD/MH conditions or persons that have experienced an opioid overdose.
 - Support mobile intervention, treatment, and recovery services offered by qualified professionals and service providers, such as peer recovery coaches, for persons with OUD and any co-occurring SUD/MH conditions and for persons who have experienced an opioid overdose.
 - Support mobile units that offer or provide referrals to harm reduction services, treatment, recovery supports, health care, or other appropriate services to persons that use opioids or persons with OUD and any co-occurring SUD/MH conditions.
 - Training on MAT for health care providers, first responders, students, or other supporting professionals, such as peer recovery coaches or recovery outreach specialists, including telementoring to assist community-based providers in rural or underserved areas.
 - Expand telehealth to increase access to treatment for OUD and any co-occurring SUD/MH conditions, including MAT, as well as counseling, psychiatric support, and other treatment and recovery support services.
- Mental Health Services
 - Provide or support transportation to treatment or recovery programs or services for persons with OUD and any co-occurring SUD/MH conditions.
- Community-Based Services

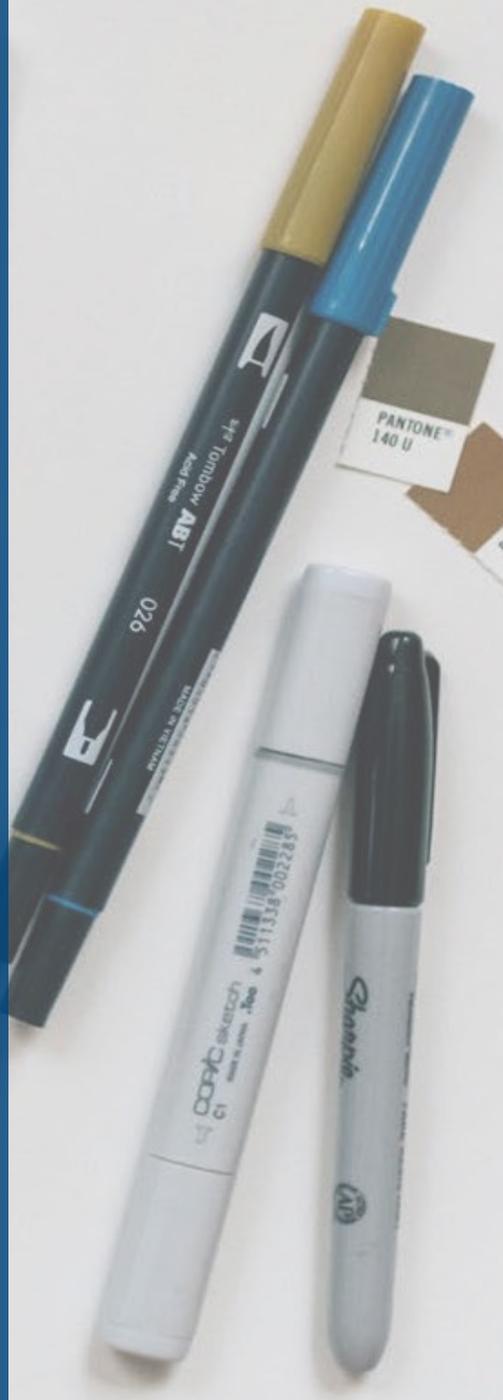
- Create or support community-based education or intervention services for families, youth, and adolescents at risk for OUD and any co-occurring SUD/MH conditions.
- Basic Needs
 - Provide comprehensive wrap-around services to individuals with OUD and any co-occurring SUD/MH conditions, including housing, transportation, education, job placement, job training, or childcare.
 - Provide access to housing for people with OUD and any co-occurring SUD/MH conditions, including supportive housing, recovery housing, housing assistance programs, training for housing providers, or recovery housing programs that allow or integrate FDA-approved medication with other support services.

These same community partners, members, and other settlement recipients within the SWDH region were asked what they would like to see occur after impactful investment of these settlement funds. The following three themes were identified:

1. Building stronger families
2. Creating safer communities
3. Fostering mental health

Facility and Infrastructure Plan

2025



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EXECUTIVE SUMMARY

Southwest District Health (SWDH) is charged with ensuring essential public health services are made available to protect the health of all citizens within the Public Health District.

The legislative intent is that SWDH operate and be recognized not as a state agency or departments, but as a governmental entity like other single purpose districts.

For the purposes of Chapter 4, Title 39, Idaho Code, SWDH is not a subdivision of the state and shall be considered an independent body corporate and politic pursuant to section 1, article VIII, of the constitution of the state of Idaho, and is not authorized hereby to levy taxes nor to obligate the state of Idaho concerning such financing.

Funding real estate and facility costs such as the purchase of a building or leasing, and renovating, repairing, and maintaining such facilities must be accomplished through thoughtful planning. Over the past 10 years, funding constraints have limited SWDH's ability to appropriately staff its three satellite offices located in Emmett, Payette, and Weiser. Simultaneously, public health needs have shifted over the years and staffing numbers have similarly shifted between divisions contributing to overcrowding in some areas and underutilized spaces in other areas of the main office that is in Caldwell.

In 2025, using a qualified vendor, SWDH will be evaluating the utilization of each of its owned facilities, collecting information from the local communities about their current and future healthcare and public health service needs, and meeting with partner organizations to gain insight into their perspectives about the current and future healthcare needs in their footprint. Results of this evaluation will inform SWDH's leadership team and the Board of Health about the current and future healthcare and public health service needs of the six counties served by SWDH, and inform decisions about SWDH's future facility locations, mobile, telehealth, and community-based services, and healthcare services.

Fiscal Year 2026 projected funding needs for facility and information technology projects are summarized below.

There is no plan to acquire or sell real estate. However, there may be recommendations in fiscal year 2027 following the district wide facility evaluation referenced above.

Routine operations and maintenance costs are informed by SWDH's professional staff and third-party vendors and are not included in this plan. In accordance with State Risk Management requirements, SWDH is in the process of finalizing a contract with the Idaho Department of Occupational Licenses to conduct annual economical inspections of each of SWDH's real properties. Reports are used to inform decisions on how maintenance projects are scoped and prioritized.

SECTION I: INTRODUCTION AND PURPOSE

INTRODUCTION

Southwest District Health (SWDH) was established in 1970 under Chapter 4, Title 39, Idaho Code. SWDH was created to ensure essential public health services were made available to protect the health of all citizens within the Public Health District.

The legislative intent is that SWDH operate and be recognized not as state agency or departments, but as a governmental entity whose creation is authorized by the state, much in the manner as other single purpose districts.

For the purposes of Chapter 4, Title 39, Idaho Code, SWDH is not a subdivision of the state and shall be considered an independent body corporate and politic pursuant to section 1, article VIII, of the constitution of the state of Idaho, and is not authorized hereby to levy taxes nor to obligate the state of Idaho concerning such financing.

Idaho Code (39-409) stipulates that SWDH provide the basic services of public health education, physical health, environmental health, and health administration to the citizens of our district to prevent disease, disability, and premature death; and to promote healthy lifestyles; and to protect and promote the health and quality of our environment.

SWDH is funded through a variety of revenue streams, including fees, contracts and subgrants, and county contributions. SWDH does not have access to state appropriated building funds. As such, SWDH must anticipate and plan for all facility and infrastructure needs, budget for these costs, and ensure SWDH has a reserve fund to cover these expenses, especially in the case of emergency repairs or situations.

Through proactive planning, SWDH aims to identify costs and budget accordingly to ensure preventive maintenance, necessary repairs, and facility enhancements can occur in a timely manner to support the mission of the organization and ensure responsible fiscal stewardship of tax-payer dollars.

SWDH will ensure compliance with this plan and for completing major maintenance requirements within projected time limits. The term, “major maintenance” means all actions necessary to keep roofing, siding, painting, floor and window coverings, fixtures, cabinets, heating and cooling systems, landscaping, fences, and other items needed in good repair. Our plan includes:

1. Identification of the major maintenance needs for the project.
2. Specification of a schedule for completing the major maintenance.

3. Specification of a current cost estimate for the scheduled major maintenance needs.
4. Specification of the schedule for funding the scheduled maintenance needs.
5. Review of the plan annually, as a part of the annual budget process with the Board of Health.
6. Strategic forecasting of SWDH facility needs in our six counties, evaluating the existing space and potential needs for providing services within our counties in the future.

PURPOSE OF THE PLAN

Purpose Statement: The SWDH Facilities and Infrastructure Plan was developed to help inform our organization and our board members of potential future infrastructure needs, identify resources required, help develop and identify budgets for these needs, and to maintain and operate our facilities and infrastructure itself currently and into the future. Our plan includes the coordination of people, places, processes, and technology and incorporates factors such as safety, security, maintenance, and operational practices to build and maintain organizational success.

CONTENTS OF THE PLAN

Facility Infrastructure needs include strategies for operations and management, including how to prevent delays and allow SWDH to be more efficient with its resources and equipment. This plan identifies current and future facilities and Information Technology (IT) infrastructure repairs or replacement needs. In the sections that follow, elaboration and details are provided for long-range planning in these areas. SWDH will continue to strive for improvement to the procedures and practices within this plan.

The SWDH Facilities and Infrastructure Plan incorporates:

- 1) **Safety:** Ensuring the safety of all employees and clients on our property is our number one goal. This includes environmental health and safety issues, particularly ones that concern staff and clients, facilities, and equipment. Failure to monitor the safety of our facilities and equipment can result in loss of life, noncompliance, and losing the trust of our community partners and elected officials. Thorough facility assessments can reduce risk/fiscal liability, ensure compliance, and provide for a well-trained team of staff.
- 2) **Security:** Provides for the protection of staff and clients and our equipment and resources within our facilities. Security practices include internal and external protection, ensuring best practices are identified and followed, identification of security concerns and taking proactive measures to prevent or mitigate these concerns.

3) **Maintenance and Inspections:** Maintaining up to date preventative maintenance plans and conducting routine inspections is important in keeping our infrastructure running. All systems, including HVAC systems, electrical, etc., must be maintained. Because some parts of our infrastructure need regular maintenance, establishing and following strict preventative maintenance schedules helps ensure all equipment runs appropriately. Along with general maintenance, inspections are needed to ensure systems run appropriately. Inspections are based on the equipment or item monitored and can be daily, monthly, quarterly, yearly, etc., depending upon the item. Changes to equipment may require alterations to inspection periods or compliance needs.

4) **Business Continuity Planning:** Part of our facility management plan includes planning for “worst case scenarios.” This means we must be prepared for when the disaster strikes, and our organization must continue providing services. This plan must work in concert with SWDH’s Continuity of Operations Plan (COOP). Developing redundancy for our business operations is important to ensure we can provide identified services when and if needed through any of our facilities.

TYPES OF MAINTENANCE INCLUDED IN THIS PLAN

Facilities maintenance includes much more than keeping the grounds groomed and the rooms clean to serve employees and clients safely. SWDH maintenance staff are responsible for providing a safe and hygienic environment, ensuring clean air and comfortable temperatures in buildings, and managing water and waste control. The older our buildings are, the more challenging these tasks can be.

There are typically five categories of maintenance. They are predictive, preventative, routine, emergency and deferred. The distinction between the categories is:

Predictive Maintenance – This includes forecasting the failure of equipment based on its age, user demand, and various performance measures.

Preventative Maintenance – Is a planned program that includes lubricating, cleaning, painting, replacement of expendable parts and other activities designed to maintain the component as possible in its original condition.

Routine Maintenance – Includes activities that cannot be programmed or forecast to correct breakdowns. This could include unscheduled repairs to the heating and air conditioning systems, repair of roof leaks, responding to vandalism, etc.

Emergency Maintenance – This category includes activities that cannot be programmed or forecast; however, due to the breakdown, the repairs and corrections are considered an emergency.

Deferred Maintenance: Deferred maintenance is usually maintenance work deferred to a future budget cycle.

This Facility and Infrastructure Plan will be reviewed annually as part of the annual budget process and will be updated as needed.

PRIMARY OBJECTIVES OF THE FACILITY AND INFRASTRUCTURE PLAN

The SWDH Facilities and Infrastructure Plan allows for a proactive focus on potential future needs and increases our efficiency rather than focusing on current workloads or factors such as responding to requests by customers, work orders, regulations, deadlines and demands of the organization. Our Facility and Infrastructure Plan is flexible and based on the specific and unique considerations within our organization and our communities, to include SWDH's mission, vision, values, and goals and how they pertain to facilities and infrastructure needs. Understanding future challenges, we may face and how these impact SWDH's vision, mission, values, and goals, is paramount in our planning. Tools such as systematic layout planning (SLP), strengths, weaknesses, opportunities, and threats analysis (SWOT), strategic creative analysis (SCAN), and scenario planning assist in determining our future facility needs. Once we identify our future needs, we can implement plans for potential responses and identify periodic updates in response to these factors while keeping SWDH's focus points at the forefront.

Daily Operational Duties

Daily operations are based on priority and often are scheduled through our help ticket system to ensure timeliness and customer satisfaction standards are met. Examples of daily operations include moving office furniture for staff, hanging whiteboards in the office, changing filters in HVAC units, etc.

The overall objective of the maintenance program is to maintain, throughout its expected useful life, the interior and exterior of facilities, grounds, parking lots, and other equipment through preventive maintenance and repairs. This maintenance program is intended to provide:

1. Buildings and their components, to function safely.
2. Continuous use of facilities without disruptions.
3. Protection of district property through proper planning, scheduling, and preventive maintenance.

LEVELS OF MAINTENANCE AND RELATED COST FACTORS

There are a variety of factors associated with the desired level of facilities maintenance which relate directly to the available resources. These include age of facility, age of equipment, available workforce, current level of funding or available budget, and facility use beyond normal constraints. To assess the impact of required building maintenance efforts, the following factors are considered:

1. BUILDING USE

SWDH facilities require various levels of maintenance due to the diversity of use and age of each facility. The maintenance effort and cost can be traced to the extent of the use, the type of uses, community user respect, and how old the facility is. Respect and care by the building users commonly results in fewer dollars required for maintenance.

2. CONDITION OF EXISTING DISTRICT BUILDINGS

The condition of existing facilities must be considered as well as frequency of use beyond the normal type of use when evaluating the overall maintenance effort. These factors significantly impact SWDH's ability to provide adequate funding, staffing, and effective building maintenance.

3. BUILDING AND EQUIPMENT DESIGN

Another major factor that influences equipment and building maintenance is the design of the facility. Design opportunities can conserve funds by incorporating design characteristics consistent with maintenance efficiency and longevity. During the design process, the materials and equipment selected should demonstrate characteristics of:

- Design simplicity and equipment accessibility.
- Quality and maintainability.
- Ease of component replacement and repair parts availability.
- Following identified best practices
- Incorporating technological improvements such as LED lighting, etc.

4. BUILDING CODES

Various federal, state and city codes change frequently. These standards must be adhered to, to ensure a safe, accessible, and healthy building environment for staff, visitors, clients, and members of the public. Maintaining compliance with these code modifications is a cost factor that must be considered in addition to regular building maintenance as changes to these increase staff time to address these modifications and require purchasing new or specialized equipment.

5. ADVANCES IN TECHNOLOGY

Modern technology and energy savings measures related to building equipment and components need to be carefully considered and incorporated into the building maintenance program to ensure a more cost-effective level of maintenance.

6. SERVICE STANDARDS AND BUDGETS

Maintenance service standards for SWDH facilities are best established through adequate program administration and supervision, effective employee selection, training, and maintaining employee performance within the organization.

7. OPERATIONS

The operations component of the individual facility is an important consideration in assessing overall maintenance levels and determining associated costs. Effective building operation function should complement overall effective infrastructure planning.

8. OTHER FACTORS

Additional considerations include the budgetary impact on SWDH. With the long-term cost and impact of facility decisions, financial analysis is an extremely critical component in planning for future needs. Decisions made must demonstrate they support SWDH's organization's core mission and strategy, and the financial analysis must demonstrate that the recommendations will yield the highest return at the lowest risk.

SWDH will evaluate planning processes using tools such as a statement of facility objectives, risk analysis, sustainability analysis, sources and uses of funds, operating expense analysis, return on investment, life cycle cost analysis/whole life cost analysis, cost/benefit rating of alternatives, and determine the best recommendation using clearly stated assumptions.

SWDH may require specific or specialized analyses of facility issues such as feasibility analysis, lease versus own analysis, buy/build/expand/renovate analysis, merger/acquisition facility study, analysis of highest and best use, consolidation study, decentralization study, space optimization plan, project estimating and scheduling, stay/move analysis. Oftentimes facility planning focuses on short-term day-to-day issues and not long-term projects which help solve problems related to specifics, such as where individuals sit, or the type of equipment required accommodating a specific situation. SWDH will use optimal facility management to coordinate the physical workplace, and ensure we meet our agencies and employees' needs with this in mind. This more detailed analysis is what will be achieved through the contracted vendor engaged for this purpose.

GENERAL MAINTENANCE METHODS

SWDH employs the following methods for performing required building and equipment maintenance that have proven to be cost-effective. They are:

- Utilization of a centralized maintenance in-house workforce
- Effective use of personnel to perform preventative maintenance, including internal staff
- Utilization of outside contractors and service agreement, as needed

The SWDH full-time maintenance workforce either provides the following services or oversees specialized vendors to complete:

- Emergency response to power failures, plumbing, heating, and air conditioning failures
- Interior and exterior painting
- Carpentry, electrical, plumbing, heating, air conditioning and minor roof repairs
- Ground maintenance
- Minor building modifications
- Minor construction
- Vandalism repairs
- Utilization of a computerized maintenance management system**

**Automated processes are essential to the operation of the maintenance program at SWDH. We use software maintenance systems for a variety of activities to assist in managing the daily operation and maintenance of facilities.

The importance of having trained personnel who are highly capable and readily available constitutes many advantages regarding timely response and maintaining facilities in safe and ready condition for use.

The contracted services (outside vendors) component relates to the following areas:

- Heating, ventilation, and air conditioning (HVAC)
- Fire sprinkler systems maintenance and inspection
- Roof/building envelope maintenance, repair, and inspections
- Fire extinguisher inspections and service

- Fire and security monitoring
- Motorized gates and rollup doors
- Emergency Lighting Inverter testing and maintenance
- Environmental services
- Paving and seal coating

MAINTENANCE TYPES

The overall budget necessary for adequate maintenance and services is highlighted in the following sections of this report. They are intended to reflect Routine Maintenance, Preventative Maintenance and Deferred Maintenance based on budget projections and expenses related to these areas.

Routine maintenance makes up most of the daily tasks performed by the staff. Typical routine maintenance tasks include responding to the following requests:

- HVAC: uncomfortable space temperature
- Plumbing: dripping faucet or clogged toilet
- Electrical: power outages, lighting ballast, switches, plugs
- Painting: damage to walls or repairs upon office moves
- Carpentry: broken doors, broken furniture, or cabinets
- Lock/Key: broken keys, key requests
- General Maintenance: fencing, ceiling tiles, signage

Preventative maintenance is performing maintenance and service to building systems and equipment to prevent critical system breakdowns and maximize equipment and system efficiency, reducing energy consumption. A preventative maintenance plan includes regular inspections of building structures and equipment that show signs of wear and tear that will require routine or corrective maintenance. These inspections are performed by maintenance personnel as well as outside vendors or contractors. See Appendix ... for identified preventative maintenance schedules for SWDH facilities.

An emphasis and prioritization of a comprehensive preventative maintenance program will reduce the amount of routine maintenance, reduce the overall cost of ownership, and reduce the undesired disruption in the work environment. Work orders are generated by staff to notify maintenance personnel of these needs and tracked to determine the number of issues or time spent on these services.

Deferred maintenance projects include major repair or replacement of building parts and components. Major maintenance for Deferred Maintenance purposes includes lighting, electrical, floor covering, HVAC, painting, paving, plumbing, and roofing issues. In many cases, these projects are capital outlay expenses.

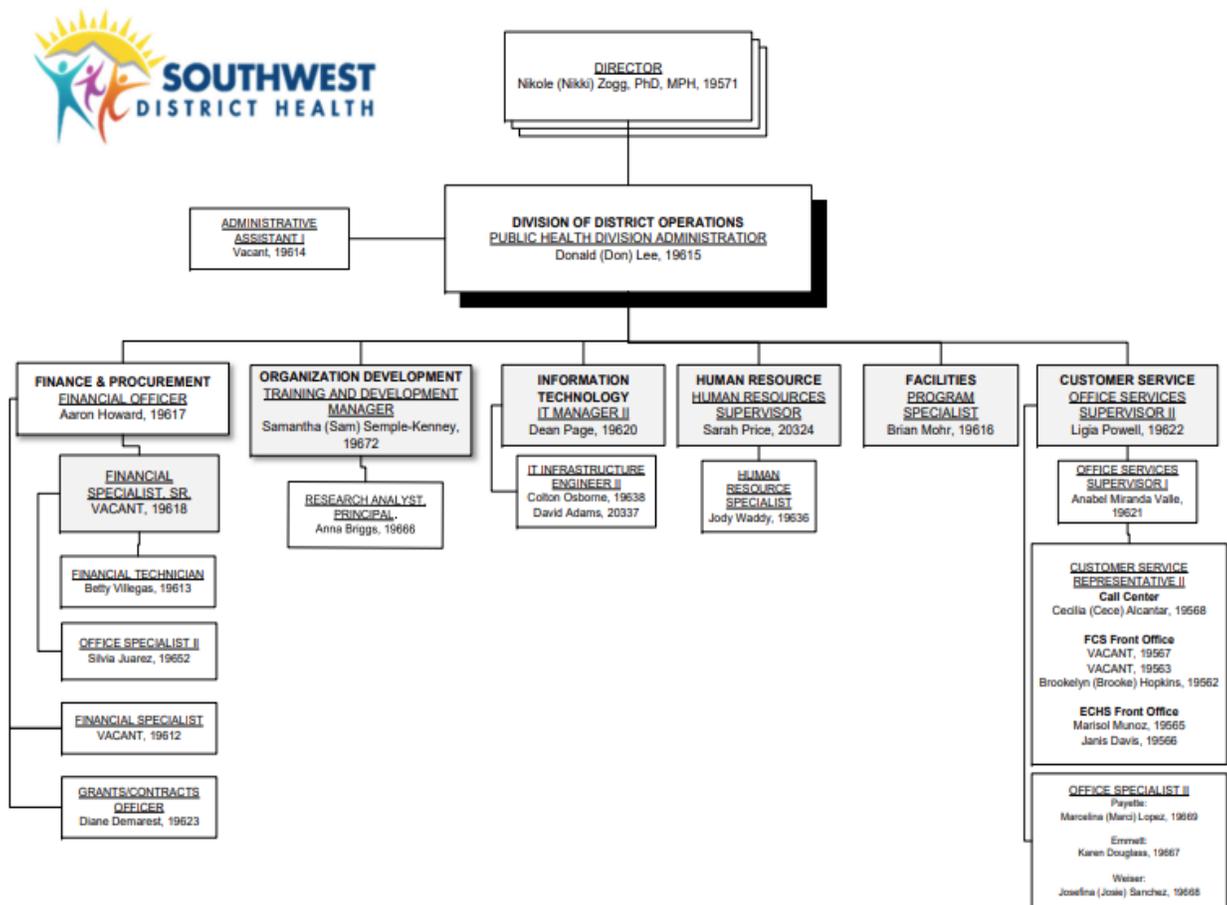
PRIORITIZATION METHODOLOGY

Maintenance work is prioritized as follows:

- **Emergency:** Work requested is intended to protect the life, health and safety of staff, clients, and visitors, ensure legal compliance, and prevent injury or damage to facilities or equipment. Failure to do so could necessitate the activation of the Continuity of Operations Plan to ensure delivery of core services.
- **Urgent:** Issues that require immediate attention. Intended to ensure SWDH can provide necessary services with minimal downtime.
- **Priority:** Work requested is not an Emergency or Urgent. Priority requests are time sensitive.
- **Routine Scheduled:** Work requested is cosmetic in nature or does not interrupt the day-to-day workload of staff.

SECTION II: FACILITIES ORGANIZATION

The facilities staff and our SWDH plan’s priority is to ensure the health, safety and well-being of staff, visitors, and clients. SWDH adheres to all regulations and standards including all building codes, the Americans with Disabilities Act, and all local, state, and federal requirements regarding facility management and building safety.



MAINTENANCE SERVICES

Maintenance services have the prime responsibility for building and equipment maintenance based on specific areas of responsibility. Note that there are some maintenance areas in which contracted services supplement or have major responsibilities for building and/or equipment maintenance. In those cases, where contracted services have traditionally been utilized, such services have proven to be cost-effective.

CUSTODIAL SERVICES

Contracted custodial services are provided as part of our facility infrastructure and are housed within the District Operations Division. The contractor coordinates services and works under the oversight of the Building Superintendent.

Grounds services are provided via a contractor. This company is responsible for mowing, pruning, weed control, and spring and fall clean ups. SWDH also contracts with a snow removal company for all facilities to ensure parking lots are clear from snow/ice as quickly as possible and ice melt is applied to prevent slips/falls.

SECTION III: MAINTENANCE PROGRAM SCHEDULE AND BUDGETS

Facility and IT infrastructure costs are budgeted yearly. These costs are included in our organization's indirect rate calculation and are allocated throughout the district per an annual determinant set by our Financial Manager. Board committed funding for facility and infrastructure improvements is also a source of funding used particularly for large projects that take time to save for (e.g., a new roof) which often are identified at the end of a fiscal year where SWDH has budgeted funds left over which could be rolled into our facility improvement costs unlike state and county agencies which often have a dedicated fund set aside for facility improvements or purchases.

In general, capital outlay project funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital assets. It is an investment to purchase new assets or to extend the useful life of assets owned. Capital outlay may include expenditures that result in the acquisition of fixed assets, existing buildings, improvements to sites, construction of buildings, additions to buildings, retrofitting of existing buildings, and initial equipment and furnishings for district use. These accounts provide additional resources for larger facility maintenance projects that exceed the funds available in the other accounts.

Appendices A and C provide details into SWDH's facilities budget, recent facilities assessments conducted by a third-party, and anticipated short and long-term facility and IT infrastructure projects. Except for large capital improvement IT projects, budgets for IT infrastructure are managed at the program level.

Appendix A: Facility and IT Infrastructure Budget Information



| | | FY26 BUDGET REQUEST | | | | |
|----------------------------|------------------------------------|---------------------|---------------------|---------------------|-------------|-------------|
| | | Revenue | Expenditures | | | |
| Description | | Income | Personnel | Operating | Capital | T&B |
| District Operations | | | | | | |
| 327210 | Infrastructure Grant - A1 | \$ 399,000 | \$ 219,047 | \$ 64,172 | \$ - | \$ - |
| 327215 | Infrastructure Grant - A2 | \$ 42,787 | \$ - | \$ 34,243 | \$ - | \$ - |
| 327010 | Workforce Development | \$ - | \$ - | \$ - | \$ - | \$ - |
| 327110 | Organizational Development | \$ - | \$ - | \$ - | \$ - | \$ - |
| 321010 | District Operations Administration | \$ - | \$ 273,552 | \$ 13,642 | \$ - | \$ - |
| 326010 | Fleet Management | \$ - | \$ - | \$ 45,712 | \$ - | \$ - |
| 328010 | District Customer Service | \$ - | \$ 296,761 | \$ 10,416 | \$ - | \$ - |
| 322010 | Finance | \$ - | \$ 441,143 | \$ 37,292 | \$ - | \$ - |
| 322110 | Grants and Procurements | \$ - | \$ 97,551 | \$ 5,373 | \$ - | \$ - |
| 323010 | Human Resources | \$ - | \$ 211,472 | \$ 13,803 | \$ - | \$ - |
| 324010 | Information Technology | \$ - | \$ 337,163 | \$ 262,719 | \$ - | \$ - |
| 325010 | Caldwell | \$ - | \$ 94,890 | \$ 441,178 | \$ - | \$ - |
| 325110 | Emmett | \$ - | \$ - | \$ 40,804 | \$ - | \$ - |
| 325210 | Payette | \$ - | \$ - | \$ 50,480 | \$ - | \$ - |
| 325310 | Weiser | \$ - | \$ - | \$ 31,524 | \$ - | \$ - |
| | Subtotal | \$ 441,787 | \$ 1,971,578 | \$ 1,051,358 | \$ - | \$ - |

Appendix B: Future Facility & IT Infrastructure Needs Facility Needs

2025/2026 (Current)

- Continued HVAC repairs in the Caldwell facility (ongoing). Estimated cost of \$50,000, annually.
- New HVAC units for the front area of Weiser facility. Estimated cost of \$15,000.
- Two new HVAC units for the Caldwell Facility Community Rooms. The estimated cost for each unit is \$35,000. \$70,000 total cost estimated.
- Replacement of sign on south side of property following sign removal due to expansion of Hwy 55. Estimated cost is \$75,000-\$125,000.

5 Year (Future)

- A new membrane roof for the Weiser facility would include our portion of the building and the separate garage. Estimated cost \$30,000.
- Fence and landscaping for remainder of Caldwell facility after Hwy 55 has been widened. Estimated cost \$250,000.
- New interior hallway carpet. Estimated cost \$150,000.
- New roof for the Caldwell facility. Estimated cost \$75,000. Does not include cost to remove existing roof.

10 Year (Long Term)

- New interior LED lighting for Caldwell facility. Currently exploring with electrical vendor and Idaho Power.
- New interior and exterior lighting for Weiser, Payette, and Emmett buildings. Currently exploring with electrical vendor and Idaho Power.

IT Infrastructure Needs

| PROJECT | PROPOSED YEAR | COST ESTIMATE | LIFE-CYCLE | TERMS |
|---|---------------|---------------|------------|------------------|
| Circuit Upgrades | FY25 | \$3,000.00 | NA | Monthly Increase |
| Phone System Upgrade | FY25 | \$50,000.00 | 10 year | Annually |
| Website Redesign | FY26 | \$15,000.00 | 5 Year | Once |
| Datacenter Maintenance (Support, Etc.) | FY26 | \$6,000.00 | 10 Year | Once |
| Security Appliance (Web Filter, PCI, HIPAA, Etc.) | FY26 | \$25,000.00 | 6 year | Once |
| UPS UPGRADE | FY26 | \$11,000.00 | 10 year | Once |
| Wireless Gooseneck Mics For Board Room | FY26 | \$25,000.00 | 10 year | Once |
| Wireless Access Point Upgrade | FY27 | \$48,000.00 | 5 year | Once |
| Network Router Upgrade | FY27 | \$16,000.00 | 5 year | Once |
| | FY28 | | | |
| | FY29 | | | |
| Network Switch Upgrades | FY30 | \$90,000.00 | 10 year | Once |
| | | | | |
| Camera/Physical Security Upgrade | FY31 | \$100,000.00 | 10 Year | Once |
| Network Router Upgrade (All Sites) | FY31 | \$20,000.00 | 5 year | Once |
| Security Appliance (Web Filter, etc.) | FY32 | \$50,000.00 | 5 Year | Once |
| Wireless Access Point Upgrade | FY33 | \$55,000.00 | 5 year | Once |



SOUTHWEST DISTRICT HEALTH
REVENUES & EXPENDITURE REPORT FOR FY2025

Jan 2025

Cash Basis

Target **58.3%**

| Fund Balances | | |
|--------------------------|---------------------|---------------------|
| | FY Beginning | Jan 2025 Ending |
| General Operating Fund | \$ 636,900 | \$ 1,008,592 |
| LGIP Operating | \$ 6,938,818 | \$ 7,185,572 |
| LGIP Vehicle Replacement | \$ 108,497 | \$ 111,746 |
| LGIP Capital | \$ 1,299,174 | \$ 1,299,174 |
| Total | \$ 8,983,390 | \$ 9,605,084 |

| Income Statement Information | | | |
|------------------------------|---------------------|---------------------|-------|
| | YTD | | Month |
| Net Revenue: | \$ 7,828,843 | \$ 1,078,743 | |
| Expenditures: | \$ (6,750,362) | \$ (1,191,264) | |
| Net Income: | \$ 1,078,481 | \$ (112,521) | |

District Activity - Fund 29000

| Revenue | | | | | | | | |
|----------------------|------------------------|-----------------|------------------------|---------------------|---------------------|---------------------|---------------|--------------------------|
| | Office of the Director | Clinic Services | Env & Community Health | District Operations | Total | YTD | Total Budget | Percent Budget to Actual |
| County Contributions | \$ 279,049 | \$ - | \$ - | \$ - | \$ 279,049 | \$ 1,820,074 | \$ 3,122,831 | 58% |
| Fees | \$ - | \$ 114,279 | \$ 104,561 | \$ - | \$ 218,840 | \$ 1,415,002 | \$ 1,704,841 | 83% |
| Contract Revenue | \$ - | \$ 250,490 | \$ 269,646 | \$ 26,478 | \$ 546,614 | \$ 3,964,557 | \$ 6,257,743 | 63% |
| Sale of Assets | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| Interest | \$ 34,240 | \$ - | \$ - | \$ - | \$ 34,240 | \$ 250,004 | \$ 337,850 | 74% |
| Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 379,206 | \$ 1,656,666 | 23% |
| Monthly Revenue | \$ 313,289 | \$ 364,769 | \$ 374,207 | \$ 26,478 | \$ 1,078,743 | \$ 7,828,843 | \$ 13,079,931 | 60% |
| Year-to-Date Revenue | \$ 2,070,996 | \$ 2,047,933 | \$ 3,349,112 | \$ 360,802 | \$ 7,828,843 | DIRECT BUDGET | | |

| Expenditures | | | | | | | | |
|---------------------------|------------------------|-----------------|------------------------|---------------------|---------------------|---------------------|---|--------------------------|
| | Office of the Director | Clinic Services | Env & Community Health | District Operations | Total | YTD | Total Budget <i>*Shift personnel savings down*</i> | Percent Budget to Actual |
| Personnel | \$ 36,584 | \$ 405,246 | \$ 334,494 | \$ 168,823 | \$ 945,147 | \$ 5,193,991 | \$ 9,324,880 | 56% |
| Operating | \$ 9,705 | \$ 68,546 | \$ 76,496 | \$ 85,795 | \$ 240,542 | \$ 1,537,601 | \$ 2,403,122 | 64% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,455 | \$ 80,000 | 3% |
| Trustee & Benefits | \$ - | \$ - | \$ 5,575 | \$ - | \$ 5,575 | \$ 16,314 | \$ 1,271,929 | 1% |
| Monthly Expenditures | \$ 46,289 | \$ 473,792 | \$ 416,565 | \$ 254,618 | \$ 1,191,264 | \$ 6,750,362 | \$ 13,079,931 | 52% |
| Year-to-Date Expenditures | \$ 258,757 | \$ 2,991,802 | \$ 2,184,901 | \$ 1,314,901 | \$ 6,750,361 | DIRECT BUDGET | | |

SOUTHWEST DISTRICT HEALTH - ADULT CRISIS CENTER ACTIVITY

Jan 2025

REVENUES & EXPENDITURE REPORT FOR FY2025

Cash Basis

Target **58.3%**



Income Statement Information

| | <u>YTD</u> | <u>Month</u> |
|------------------|------------|--------------|
| Net Revenue: \$ | 1,027,546 | \$ 125,000 |
| Expenditures: \$ | (824,085) | \$ (239,496) |
| Net Income: \$ | 203,461 | \$ (114,496) |

Adult Crisis Activity - Fund 29001

| Revenue | | | | |
|------------------|---------------|--------------|--------------|--------------------------|
| | Crisis Center | YTD | Total Budget | Percent Budget to Actual |
| Contract Revenue | \$ 125,000 | \$ 1,027,546 | \$ 1,020,000 | 101% |
| Monthly Revenue | \$ 125,000 | \$ 1,027,546 | \$ 1,020,000 | 101% |
| DIRECT BUDGET | | | | |

| Expenditures | | | | |
|----------------------|---------------|------------|--------------|--------------------------|
| | Crisis Center | YTD | Total Budget | Percent Budget to Actual |
| Personnel | \$ 1,692 | \$ 13,187 | \$ 18,870 | 70% |
| Operating | \$ 237,804 | \$ 810,898 | \$ 77,495 | 1046% |
| Capital Outlay | \$ - | \$ - | \$ - | 0% |
| Trustee & Benefits | \$ - | \$ - | \$ 923,635 | 0% |
| Monthly Expenditures | \$ 239,496 | \$ 824,085 | \$ 1,020,000 | 81% |
| DIRECT BUDGET | | | | |

81% *(Including T&B Budget)*

SOUTHWEST DISTRICT HEALTH - YOUTH CRISIS CENTER ACTIVITY

Jan 2025

REVENUES & EXPENDITURE REPORT FOR FY2025

Cash Basis

Target 58.3%



Income Statement Information

| | <u>YTD</u> | <u>Month</u> |
|--------------------------|----------------|--------------|
| Restricted Funds: | \$ 1,336,691 | \$ - |
| Net Revenues: | \$ 910,650 | \$ 125,000 |
| Expenditures: | \$ (1,716,061) | \$ (311,593) |
| Net Income: | \$ 531,280 | \$ (186,593) |

Youth Crisis Activity - Fund 29002

| Revenue | | | | |
|-----------------------|---------------|--------------|--------------|--------------------------|
| | Crisis Center | YTD | Total Budget | Percent Budget to Actual |
| Carry Over Restricted | \$ - | \$ 1,336,691 | \$ 1,336,691 | 100% |
| Contract Revenue | \$ 125,000 | \$ 910,650 | \$ 355,750 | 256% |
| Monthly Revenue | \$ 125,000 | \$ 2,247,341 | \$ 1,692,441 | 133% |
| DIRECT BUDGET | | | | |

| Expenditures | | | | |
|----------------------|---------------|--------------|--------------|--------------------------|
| | Crisis Center | YTD | Total Budget | Percent Budget to Actual |
| Personnel | \$ 15,117 | \$ 91,722 | \$ 221,775 | 41% |
| Operating | \$ 252,050 | \$ 731,148 | \$ 717,973 | 102% |
| Capital Outlay | \$ - | \$ 658,254 | \$ - | 0% |
| Trustee & Benefits | \$ 44,426 | \$ 234,936 | \$ 752,693 | 31% |
| Monthly Expenditures | \$ 311,593 | \$ 1,716,061 | \$ 1,692,441 | 101% |
| DIRECT BUDGET | | | | |

68% *(Including \$350,000 T&B Budget)*

58% *(Excluding \$350,000 T&B Budget)*



BOARD OF HEALTH MEETING MINUTES
Tuesday, February 25, 2025

BOARD MEMBERS:

Jennifer Riebe, Commissioner, Payette County – present
Jim Harberd, Commissioner, Washington County – present
Zach Brooks, Commissioner, Canyon County – present
Kelly Aberasturi, Commissioner, Owyhee County – present
Viki Purdy, Commissioner, Adams County – present
John Tribble, MD, Physician Representative – present
Bill Butticci, Commissioner, Gem County – present

STAFF MEMBERS:

In person: Nikki Zogg, Katrina Williams, Don Lee, Beth Kriete, Vito Kelso, Monique Evancic, Dr. Anna Briggs

Virtual attendees: Colton Osborne

GUESTS: None

CALL THE MEETING TO ORDER

Chairman Kelly Aberasturi called the meeting to order at 10:01 a.m.

PLEDGE OF ALLEGIANCE

Meeting attendees participated in the pledge of allegiance.

ROLL CALL

Chairman Aberasturi – present; Dr. John Tribble – present; Commissioner Purdy – present; Vice Chairman Harberd – present; Commissioner Brooks – present; Commissioner Riebe – present; Commissioner Butticci – present.

REQUEST FOR ADDITIONAL AGENDA ITEMS AND APPROVAL OF AGENDA

Chairman Kelly Aberasturi asked for additional agenda items. Board members had no additional agenda items or changes to the agenda.

MOTION: Commissioner Riebe made a motion to approve the agenda as presented. Commissioner Purdy seconded the motion. All in favor; motion passes.

IN-PERSON PUBLIC COMMENT

No public comment provided in person.

INTRODUCTION OF NEW EMPLOYEES

Division administrators introduced new employees.

APPROVAL OF MEETING MINUTES – DECEMBER 17, 2024

Board members reviewed meeting minutes from the December 17, 2024 Board of Health meeting.

MOTION: Commissioner Brooks made a motion to approve the December 17, 2024 meeting minutes as corrected. Commissioner Riebe seconded the motion. All in favor; motion passes.

SECOND AMENDED 2025 BOARD OF HEALTH MEETING CALENDAR REAPPROVAL

Board members reviewed the second amended 2025 proposed Board of Health meeting calendar. The calendar was amended to change the September meeting date due to a conflict with the Idaho Association of Counties (IAC) Annual Conference.

MOTION: Commissioner Brooks made a motion to approve the seconded amended 2025 Board of Health meeting calendar. Commissioner Riebe seconded the motion. All in favor; motion passes.

NOVEMBER 2024 AND DECEMBER 2024 MONTHLY EXPENDITURE AND REVENUE REPORT

Don Lee, Chief Operating Officer, announced the retirement last month of Troy Cunningham. Don provided an overview of the November 2024 and December 2024 Monthly Expenditure and Revenue Reports.

PRE-PROSECUTION DIVERSION LEASE AGREEMENT REVIEW AND DISCUSSION

Vito Kelso, Pre-Prosecution Diversion Program, and Nikki Zogg, District Director, shared information on the lease agreement for space for the Pre-Prosecuting Diversion program. The lease will expire at the end of the grant period. The building is located in Caldwell off of the Blvd off of Blaine above Stewart's Bar and Grill. Initially, there will be three staff working in the building. The other office space will be offered to up to ten other individuals in the other sectors of behavioral health and support services.

BOARD OF HEALTH LEADERSHIP POSITION ELECTIONS

Board members discussed leadership positions for the Board of Health including Chairman, Vice-Chairman, Executive Council and Trustee.

BOARD OF HEALTH CHAIRMAN POSITION

MOTION: Commissioner Brooks made a motion to appoint Commissioner Kelly Aberasturi. Commissioner Purdy seconded the motion. All in favor; motion passes.

BOARD OF HEALTH VICE-CHAIRMAN POSITION

MOTION: Viki Purdy nominated Commissioner Brooks as Board of Health Vice-Chair. Dr. Tribble seconded the motion. All in favor; motion passes.

APPOINTMENT OF EXECUTIVE COUNCIL REPRESENTATIVE

MOTION: Commissioner Brooks made a motion to appoint Commissioner Viki Purdy as Executive Council Representative. Dr. Tribble seconded the motion. All in favor; motion passes.

APPOINTMENT OF TRUSTEE

MOTION: Commissioner Brooks made a motion to appoint Commissioner Kelly Aberasturi to continue as Trustee. Commissioner Purdy seconded the motion. All in favor; motion passes.

Nikki asked for guidance on which month to hold board leadership position elections moving forward. Board members agree January for board elections rather than June. Board of Health leadership positions will be revisited in January 2026.

COMMUNICATIONS 2024 YEAR IN REVIEW

Monique Evancic, Marketing and Communications Manager, shared an overview of last year's SWDH communications activities. Last year, SWDH received over 90 media mentions through a combination of local, regional, and national news outlets as well as a few international coverage mentions.

Last spring SWDH launched an E-Newsletter using an email distribution list with about 15,000 customers. The newsletter averages a 42% open rate. This allows our communications to branch out to existing customers and encourages cross-promotion of our services. Some of the topics covered in the E-Newsletter last year included mental health, emergency preparedness, harmful algae blooms, the senior produce program and the 988 hotline.

Monique is also working on a rewrite of our Crisis Communications Plan to increase its user-friendliness and allow it to be quick and easy to use in an emergency situation.

CHILDHOOD MORBIDITY AND MORTALITY TRENDS IN DISTRICT 3

Dr. Anna Briggs, SWDH Research Analyst Principal, provided information on childhood morbidity and mortality. She defined morbidity as illness and mortality as death. To support IDHW's overall goal to reduce the number of children in foster care, SWDH has joined in. Dr. Briggs noted that all of these data are from external sources within the same 5-year timeframe. Concerning trends included the rate of suicide among youth and risky and unhealthy behaviors. Also noted, there is a growing gap of recent survey data to inform policy makers about the health status and behavior trends of Idaho youth.

DRAFT FOOD ESTABLISHMENT LICENSE FEES

Commissioner Brooks provided an update on the efforts to revisit food fees by developing legislation allowing health districts to set their own fees. He has met with decisions makers to present the methodology for fee determination and will follow up with the Committee Chairman to answer questions and ask for the bill to be printed.

EXECUTIVE COUNCIL UPDATE

Commissioner Purdy provided an update from the recent Executive Council meeting. She shared that the State is trying to address issues with ambulance districts and summarized the legislation around how Board of Health members are chosen. Other topics from the Executive Council meeting included discussion of legislation proposing to remove public pool oversight, proposal to modify daycare licensing, and 340b pharmacy bill information.

DIRECTOR'S REPORT

Lands site visit with Board of Health members

The SWDH Land Development Team will be reaching out to invite Board of Health members to join an install process or inspection process.

Sub Surface Sewage Disposal settlement with Risk Management

A settlement has been reached regarding the subsurface sewage disposal tort claim filed.

Millennium Fund and State Funding Update

The Division of Public Health at IDHW is still waiting for their Joint Finance and Appropriations Committee hearing. Once that hearing occurs, SWDH will have a better idea if any subgrants will be changing in fiscal year 2026.

Legislative Updates

These legislative updates were included in the Executive Council Report.

FUTURE AGENDA ITEMS

Board members have no suggested future agenda items. Chairman Aberasturi asked Vice-Chairman Brooks to chair the Board of Health meeting scheduled for Tuesday, March 18, 2025.

There being no further business, the meeting adjourned at 12:17 p.m.

Respectfully submitted:

Approved as written:

Nikole Zogg
Secretary to the Board

Kelly Aberasturi
Chairman

Date: March 18, 2025

SOUTHWEST DISTRICT HEALTH

Report on Audited
Basic Cash Basis
Financial Statements
and
Supplemental Information

For the Years Ended June 30, 2024 and 2023

Summary

Purpose of Audit Report

We have audited the accompanying cash basis financial statements of the governmental activities of Southwest District Health (III) (District) for the fiscal year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America. The purpose of our audit is to determine whether the District's financial statements are materially accurate and reliable, and that it complied with laws and regulations affecting fiscal operations. Please see the Independent Auditors Report on page 1 of the audit for more information.

Conclusion

We concluded that the District's financial statements are materially accurate and reliable, and fiscal operations materially comply with related laws and regulations. As a result, we issued an unmodified opinion on the District's financial statements. Please see the Independent Auditors Report on page 1 of the audit for more information.

Findings and Recommendations

Based on the audit procedures performed we did identify an item that were reported as findings in this report.

While reviewing controls over WIC income certifications we noted 1 instances that had an error on the identification method used for an individual. It was noted that independent reviews were being done on a regular basis to review applications.

Management's View

The District has reviewed the report and is in general agreement with the contents.

Other Issues

We discussed other issues which, if addressed, would improve internal control, compliance, and efficiency.

This report is intended solely for the information and use of the State of Idaho, the Southwest District Health (III), the District's Board of Health and is not intended to be used by anyone other than these specified parties.

We appreciate the cooperation and assistance of Director Dr. Nikole Zogg and her staff.

Zwygart John & Associates, CPAs PLLC

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ZWYGART JOHN

CERTIFIED PUBLIC ACCOUNTANTS

Zwygart John & Associates CPAs, PLLC

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Independent Auditor's Report

Director, Board of Health
Southwest District Health (III)
13307 Miami Lane
Caldwell, Idaho 83607

Opinions

We have audited the cash basis financial statements of the governmental activities and the major fund information of Southwest District Health (III) (District), as of and for the years ended June 30, 2024 and 2023, and the related notes to the financial statements which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective cash basis financial position of the governmental activities and the major fund information of Southwest District Health (III) as of June 30, 2024 and 2023, and the respective changes in financial position-cash basis and, where applicable, cash flows, thereof for the year then ended in accordance with the cash basis of accounting described in Note 2.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter — Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Southwest District Health (III)'s management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting described in Note 2, and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor’s Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Governmental Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Governmental Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, no such opinion is expressed.⁶
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District’s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District’s basic financial statements. The cash basis budgetary to actual schedule and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The cash basis budgetary to actual schedule and schedule of expenditures of federal awards, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the cash basis budgetary to actual schedule and schedule of expenditures of federal awards, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated March 12, 2024 on our consideration of Southwest District Health (III)'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

Zwygart John & Associates, CPAs PLLC

Nampa, Idaho
March 12, 2024

State of Idaho
Southwest District Health (III)
Statement of Net Position - Cash Basis
As of June 30, 2024 and 2023

| | June 30, 2023 Governmental Activities | June 30, 2024 Governmental Activities |
|---------------------------|---|---|
| Assets | | |
| Cash and Cash Equivalents | \$ 8,964,946 | \$ 9,444,980 |
| Total Assets | 8,964,946 | 9,444,980 |
| Net Position | | |
| Restricted | 3,360,639 | 3,567,367 |
| Unrestricted | 5,604,307 | 5,877,613 |
| Total Net Position | \$ 8,964,946 | \$ 9,444,980 |

The accompanying notes are an integral
part of the financial statements

State of Idaho
Southwest District Health (III)
Statement of Activities - Cash Basis

As of June 30, 2023

| | Disbursements | Program Receipts | | Net (Disbursements) |
|--------------------------------------|----------------------|----------------------|------------------------------------|--------------------------------------|
| | | Charges for Services | Operating Grants and Contributions | Receipts and Changes in Cash Balance |
| | | | | Governmental Activities |
| Primary Government: | | | | |
| Governmental Activities: | | | | |
| Administration | \$ 552,930 | \$ - | \$ - | \$ (552,930) |
| Family Health Services | 3,102,078 | 299,895 | 2,343,911 | (458,272) |
| Environmental Health | 5,680,133 | 1,251,184 | 6,919,544 | 2,490,595 |
| General Support | 1,998,954 | 26,242 | - | (1,972,712) |
| Nutrition and Health Promotion | - | - | 71,429 | 71,429 |
| Total Governmental Activities | \$ 11,334,095 | \$ 1,577,321 | \$ 9,334,884 | (421,890) |

| | |
|----------------------------------|---------------------|
| General Receipts: | |
| State | 717,021 |
| Interest, Rent, and Investments | 194,776 |
| County | 2,927,727 |
| Total General Revenues | 3,839,524 |
| Change in Net Position | 3,417,634 |
| Net Position, Beginning of Year | 5,547,312 |
| Net Position, End of Year | \$ 8,964,946 |

As of June 30, 2024

| | Disbursements | Program Receipts | | Net (Disbursements) |
|--------------------------------------|----------------------|----------------------|------------------------------------|--------------------------------------|
| | | Charges for Services | Operating Grants and Contributions | Receipts and Changes in Cash Balance |
| | | | | Governmental Activities |
| Primary Government: | | | | |
| Governmental Activities: | | | | |
| Administration | \$ 1,022,132 | \$ 501,617 | \$ - | \$ (520,515) |
| Public Health Preparedness | - | - | - | - |
| Family Health Services | 6,370,651 | 1,337,396 | 1,972,698 | (3,060,557) |
| Environmental Health | 4,071,977 | 3,138 | 5,940,017 | 1,871,178 |
| General Support | 1,856,217 | 17,549 | - | (1,838,668) |
| Nutrition and Health Promotion | - | - | 71,400 | 71,400 |
| Total Governmental Activities | \$ 13,320,977 | \$ 1,859,700 | \$ 7,984,115 | (3,477,162) |

| | |
|----------------------------------|---------------------|
| General Receipts: | |
| State | 722,689 |
| Interest, Rent, and Investments | 390,722 |
| County | 2,843,785 |
| Total General Revenues | 3,957,196 |
| Change in Net Position | 480,034 |
| Net Position, Beginning of Year | 8,964,946 |
| Net Position, End of Year | \$ 9,444,980 |

The accompanying notes are an integral
part of the financial statements

State of Idaho
Southwest District Health (III)
Statement of Cash Assets and Fund Balances -
Governmental Funds
As of June 30, 2024 and 2023

| | June 30, 2023 General Fund | June 30, 2024 General Fund |
|--------------------------------|-------------------------------|-------------------------------|
| Assets | | |
| Cash and Cash Equivalents | \$ 8,964,946 | \$ 9,444,980 |
| Total Assets | \$ 8,964,946 | \$ 9,444,980 |
| Fund Balances | | |
| Restricted | \$ 3,360,639 | \$ 3,567,367 |
| Committed | 1,402,118 | 2,263,681 |
| Assigned | 4,202,189 | 3,613,932 |
| Total Cash Basis Fund Balances | \$ 8,964,946 | \$ 9,444,980 |

The accompanying notes are an integral
part of the financial statements

State of Idaho
Southwest District Health (III)
Statement of Cash Receipts, Cash Disbursements, and Changes In
Cash Basis Fund Balances - Governmental Funds
For the Years Ended June 30, 2024 and 2023

| | June 30, 2023 General Fund | June 30, 2024 General Fund |
|--|-------------------------------|-------------------------------|
| Cash Receipts | | |
| Health and Professional Services | \$ 1,577,322 | \$ 1,859,700 |
| Interest, Rent, and Investments | 194,776 | 390,722 |
| Federal Grants | 5,215,311 | 5,562,359 |
| State Grants | 4,040,573 | 2,217,427 |
| City/County Grants | 3,006,727 | 3,048,114 |
| General Fund Support | 717,021 | 722,689 |
| Total Cash Receipts | 14,751,730 | 13,801,011 |
| Cash Disbursements | | |
| Administration | 552,930 | 1,022,132 |
| Family Health Services | 3,102,079 | 6,370,651 |
| Environmental Health | 5,680,133 | 4,071,977 |
| General Support | 1,998,954 | 1,856,217 |
| Total Cash Disbursements | 11,334,096 | 13,320,977 |
| Excess (Deficiency) of Receipts Over Disbursements - Net Change in Cash Balance | | |
| | 3,417,634 | 480,034 |
| Beginning Cash Basis Fund Balance | 5,547,312 | 8,964,946 |
| Ending Cash Basis Fund Balance | \$ 8,964,946 | \$ 9,444,980 |

The accompanying notes are an integral
part of the financial statements

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2024

NOTE 1. REPORTING ENTITY

In determining how to define Southwest District Health (III) for financial reporting purposes, management has considered all potential component units in accordance with GASB Statement 14 as amended by GASB Statement 39. The Idaho Legislature created seven health districts throughout the State in 1970. In 1976, the Legislature expressed specific intent that the districts were not to be considered State agencies, but were to be recognized as authorized governmental entities. Although the districts are not State agencies, all districts have opted to process their financial transactions through the State accounting system.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The District's financial statements are presented on a cash basis, or an *Other Comprehensive Basis of Accounting (OCBOA)*. The cash basis of accounting, while an acceptable basis of accounting under Statements on Auditing Standards (SAS) 62, differs from Generally Accepted Accounting Principles (GAAP) widely recognized in the United States. Governmental Accounting Standards Board (GASB) pronouncements have been applied to the extent applicable to the cash basis of accounting.

A. Government-Wide Financial Statements

The government-wide financial statements (*Statement of Net Position – Cash Basis*, and *Statement of Activities – Cash Basis*) report information on all activities of the District. These activities are financed through General Fund appropriations, county contributions, federal grants, state grants, local grants, and program revenues.

The *Statement of Net Position – Cash Basis* presents the District's cash and cash equivalent balances of the governmental activities at year end. The *Statement of Activities – Cash Basis* demonstrates the degree to which the direct disbursements of a given function are offset by program receipts. Direct disbursements are those that are clearly identifiable within a specific function. Program receipts include fees and charges paid by recipients of goods or services offered by the program. Appropriations, contributions, interest income, and other items not meeting the definition of program receipts are reported as general receipts.

The Special Revenue Fund accounts for all financial resources of the District. In the governmental fund financial statements, receipts are reported by source and disbursements are reported by functions.

B. Fund Financial Statements

Fund financial statements are prepared on a cash basis with a focus on major funds. The major fund is presented in its own column. Functions of the District are financed through governmental funds. The District has one major governmental fund. The General Fund accounts for all financial resources of the District.

In the governmental fund financial statements, receipts are reported by source, and disbursements are reported by function.

C. Basis of Accounting

The cash basis of accounting is applied in preparing the District's financial statements. Receipts are recorded when cash is received, rather than when revenue is earned. Disbursements are recorded when cash is paid, rather than when a liability is incurred.

The cash basis of accounting precludes the inclusion of some assets and liabilities, such as accounts receivable, accounts payable, and accrued liabilities. These items are not included in the presentation of these financial statements.

D. Assets, Liabilities, and Net Assets

Cash and Cash Equivalents

The State Treasurer is the custodian of the District's cash and investments. The District's primary governmental fund cash and cash equivalents are considered to be cash on hand and are on deposit with the State Treasurer's Office. Cash equivalents are reported at book value. Additional disclosure is identified in Note 3.

Capital Assets

Acquisitions of property and equipment are recorded as disbursements when paid. These items are not reflected as assets in these financial statements.

Compensated Absences

Southwest District Health, as a separate political subdivision has elected to follow State rules on compensated absences. Upon termination accrued leave balances such as vacation and overtime are paid as cash payments to employees. Consistent with cash basis accounting, compensated absences earned are not reflected as a liability in the accompanying financial statements.

Pension Plan

The District participates in a pension plan, further described in Note 4. The District recognizes the employer contribution to the plan when paid. Note 4 further details employer/employee contributions and benefits of the plan.

Restricted Net Position

Southwest District Health’s restricted net position consists of funding for the following:

| | <u>FY 2024</u> |
|---------------------------------------|-------------------|
| MRC | \$ 12,097 |
| Citizen’s Review Panel | \$ 9,984 |
| Blue Cross Grant | \$ 12,195 |
| City Crisis Contribution | \$ 278,983 |
| OPIOID Settlement | \$ 1,304,706 |
| Mental Health Block Grant | \$ 101,270 |
| Social Services Block Grant | \$ 250,000 |
| Social Services Block Grant - Ongoing | \$ 294,231 |
| IDJC – Youth Crisis | \$ 935,937 |
| IDJC - Crisis Center | <u>\$ 367,964</u> |
| TOTAL | \$ 3,567,367 |

Committed Net Position

Southwest District Health’s committed net position consists of funding for the following:

| | <u>FY 2024</u> |
|--------------------------------------|-------------------|
| Capital Reserve/ Debt Reduction Fund | \$ 1,299,174 |
| Vehicle Replacement Fund | \$ 108,497 |
| Employee Development & Engagement | \$ 44,116 |
| County Collaboration | \$ 70,000 |
| 27 th Pay Period | \$ 242,576 |
| Facility Improvements | <u>\$ 499,318</u> |
| TOTAL | \$ 2,263,681 |

Unrestricted Net Position

Unrestricted Net Position is the remaining amount of net position having no constraints on their use imposed by contributors or enabling legislation.

Net Position Resource Expenditure

The District does not have a policy regarding the preferred first usage of unrestricted or restricted net position. Expense allocation decisions are made on a program-by-program basis when both restricted and unrestricted net positions are available.

Fund Balance Restrictions

GASB 54 requires the fund balance amounts to be reported within one of the fund balance categories listed below:

- *Nonspendable*, such as fund balance associated with inventories, prepaids, long-term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed, or assigned).
- *Restricted* fund balance consists of amounts that can be spent only for specific purposes stipulated by their providers, through constitutional provisions, or by enabling legislation.
- *Committed* fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Board of Health (the District's highest level of decision-making authority).
- *Assigned* fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed.
- *Unassigned* fund balance is the residual classification for the government's general fund, and includes all spendable amounts not contained in the other classifications.

Restricted Fund Balance Policy

In keeping with the definition of restricted fund balance, the District in its financial statements has listed \$3,567,367 for fiscal year (FY) 2024. This funding was paid in advance for the restricted purposes of supporting the Citizen's Review Panel, MRC, Crisis Center, Blue Cross Grant, City Crisis Contribution, OPIOD Settlement, Mental Health Block Grant, Social Services Block Grant, Youth Vaping, IDJC – Crisis Center, and IDJC – Youth Crisis.

Committed Fund Balance Policy

Southwest District Health's Committed Fund Balance is fund balance reporting required by the Board of Health due to motions passed at Board of Health meetings to commit funds. The Board of Health has committed funds to purchase medical equipment and training, to purchase, remodel and repair District buildings, to purchase computers and electronic medical record program replacements, to upgrade the District's website, to purchase vehicles, and to prepare for the next 27th pay period. Committed funds totaled \$2,263,681.

Assigned Fund Balance Policy

Amounts listed as assigned are those funds left over after the prior categories have been satisfied. These funds are reported in a Special Revenue Fund dedicated to the operation of the District. Assigned funds totaled \$3,613,932.

Unassigned Fund Balance Policy

Southwest District Health has no unassigned fund balance.

Order of Spending

When amounts in more than one classification are available for a particular purpose, the District assumes amounts are spent in the following order: restricted, committed and then assigned.

NOTE 3. CASH AND CASH EQUIVALENTS

The District participates in the State Treasurer's internal and external investment pools. The IDLE Fund is an internal investment pool managed by the State Treasurer's Office on behalf of participants. Money not needed to meet immediate operating obligations is invested in accordance with Idaho Code, Section 67-1210 and 67-1210A. Participation in the pool is mandatory.

The District also participates in the Local Government Investment Pool (LGIP), which is an external investment pool sponsored by the State Treasurer's Office. In order to earn a higher yield, Idaho governmental entities may voluntarily deposit money not needed to meet immediate operating obligations in this pool.

The LGIP is a short-term investment pool. Participants have overnight availability to their funds, up to \$10.0 million. Withdrawals of more than \$10.0 million require 3 business-days notification. The LGIP distributes earnings monthly to the participants based on their average daily balance as a percentage of the total pool. Idaho Code restricts the State Treasurer to certain types of investments.

The pool discloses certain risks that may be associated with its deposits and investments. Disclosures are made for the following required risk disclosures:

Interest rate risk occurs when investments are fixed for longer periods. The weighted average maturity for the LGIP is 106 days.

Concentration of credit risk results when investments are concentrated in one issuer and represents heightened risk of potential loss.

Credit risk associated with investments is the risk that an issuer of debt securities or counterparty to an investment transaction will not fulfill its obligation.

Custodial credit risk is the risk that in the event of financial institution failure, the District's deposits may not be returned. Some of the District's funds may be exposed to custodial credit risk as some funds invested in the IDLE Pool may not be covered by FDIC insurance.

Southwest District Health has no formal investment policies to mitigate credit risk, interest rate risk, or custodial credit risk.

The Local Government Investment Pool is unrated.

The following schedule represents the District’s investments at book value in the external investment pool at June 30, 2024:

| <u>Investments at Book Value</u> | <u>June 30, 2024</u> |
|----------------------------------|----------------------|
| Local Government Investment Pool | \$8,346,490 |

Additional information, including the investment pool’s financial statements, is provided in the *State’s Comprehensive Annual Financial Report (CAFR)*, which is available from the Office of the State Controller or its website at www.sco.idaho.gov.

NOTE 4. PENSION PLAN

Plan Description

Southwest District Health contributes to the Base Plan which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI) that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earning of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

Responsibility for administration of the Base Plan is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active Base Plan members with at least ten years of service and three members who are Idaho citizens not members of the Base Plan except by reason of having served on the Board.

Pension Benefits

The Base Plan provides retirement, disability, death and survivor benefits of eligible members of beneficiaries. Benefits are based on members’ years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credit services (five months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited service is 2.0% (2.3% for police/firefighters) of the average monthly salary for the highest consecutive 42 months. The benefit payments for the Base Plan are calculated using a benefit formula adopted by the Idaho Legislature. The Base Plan is required to provide a 1% minimum cost of living increase per year provided the Consumer Price Index increase 1% or more. The PERSI Board has the authority to provide higher cost of living increase to a maximum of the Consumer Price Index movement of 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

Member and Employer Contributions

Member and employer contributions paid to the Base Plan are set by statute and are established as a percent of covered compensation and earnings from investments. Contribution rates are determined by the PERSI Board within limitations, as defined by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) if current rates are actuarially determined to be inadequate or in excess to accumulate sufficient assets to pay benefits when due.

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 74% for public safety. As of June 30, 2024 it was 6.71% for general employees and 9.83% for public safety. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.18% general employees and 13.26% for police and firefighters. Southwest District Health's cash contributions were \$636,725.

NOTE 5. POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS

The State of Idaho funds, or partially funds, post-employment benefits relating to health, disability, and life insurance. The District participates in the State of Idaho's post-employment benefit programs. The State administers the retiree healthcare plan which allows retirees to purchase healthcare insurance coverage for themselves and eligible dependents. The State provides long-term disability income benefits for active employees who become disabled, generally up to a maximum age of 70. The State provides basic life and dependent life coverage for disabled employees, generally up to a maximum age of 70. For up to 30 months following the date of disability, an employee is entitled to continue healthcare coverage. Benefit costs are paid by Southwest District Health through a rate charged by the State. The primary government is reporting the liability for the retiree healthcare and long-term disability benefits. Specific details of the OPEB are available in the state CAFR, which is available from the Office of the State Controller or its website at www.sco.idaho.gov.

NOTE 6. LEASES

Operating Leases

Operating leases are leases for which the District will not gain title to the asset. They contain various renewal options, as well as some purchase options. Operating lease payments are recorded when paid or incurred. The District's total operating lease expenditures for fiscal year 2024 were \$303,560.

NOTE 7. RISK MANAGEMENT

The District is exposed to various risks of property and casualty losses, and injuries to employees. Accordingly, the District belongs to the State of Idaho Risk Management and Group Insurance internal service funds, available to all State entities. Risk Management provides property and general liability risk coverage for its members. General liability claims are self-insured up to the Idaho Tort Claims Act maximum of \$500,000 for each occurrence; property damage claims up to \$250,000 per occurrence annually; and physical damage to covered vehicles at actual cash value. The District also participates in the Idaho State Insurance Fund, which purchases commercial insurance for claims not self-insured by the above coverage, and for other identified risks of loss, including workers' compensation insurance. Details of the Risk Management and Group Insurance coverage can be found in the statewide *CAFR*.

SUPPLEMENTARY INFORMATION

State of Idaho
Southwest District Health (III)
Schedule of Cash Receipts and Disbursements -
Budget to Actual - General Fund

For the Year Ended June 30, 2023

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|---------------------------------------|----------------------|----------------------|----------------------|-------------------------------|
| | Original | Final | | Positive (Negative) |
| Cash Receipts | | | | |
| State | \$ - | \$ - | \$ 717,021 | \$ 717,021 |
| County | 2,784,813 | 2,784,813 | 2,927,727 | 142,914 |
| Contracts | 7,618,832 | 10,631,550 | 9,334,884 | (1,296,666) |
| Fees | 1,879,344 | 1,506,499 | 1,577,322 | 70,823 |
| Interest, Rent, and Investment Income | 8,000 | 145,400 | 194,776 | 49,376 |
| Sale of Land, Building, and Equipment | 20,000 | 22,634 | - | (22,634) |
| Miscellaneous Revenue | 374,828 | 202,257 | - | (202,257) |
| Total Cash Receipts | \$ 12,685,817 | \$ 15,293,153 | \$ 14,751,730 | \$ (541,423) |
| Cash Disbursements | | | | |
| Personnel Costs | \$ 9,015,643 | \$ 8,409,983 | \$ 7,837,861 | \$ 572,122 |
| Operating | 3,180,174 | 6,278,395 | 2,979,414 | 3,298,981 |
| Capital Outlay | 410,000 | 376,661 | 190,520 | 186,141 |
| Trustee Benefits | 80,000 | 228,114 | 326,301 | (98,187) |
| Total Cash Disbursements | \$ 12,685,817 | \$ 15,293,153 | \$ 11,334,096 | \$ 3,959,057 |

For the Year Ended June 30, 2024

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|---------------------------------------|----------------------|----------------------|----------------------|-------------------------------|
| | Original | Final | | Positive (Negative) |
| Cash Receipts | | | | |
| State | \$ - | \$ - | \$ 722,689 | \$ (722,689) |
| County | 3,031,875 | 3,031,875 | 2,843,784 | (188,091) |
| Contracts | 11,907,169 | 11,907,169 | 7,984,115 | (3,923,054) |
| Fees | 1,553,787 | 1,553,787 | 1,859,700 | 305,913 |
| Interest, Rent, and Investment Income | 150,000 | 150,000 | 390,723 | 240,723 |
| Sale of Land, Building, and Equipment | 12,100 | 12,100 | - | (12,100) |
| Miscellaneous Revenue | 124,049 | 124,049 | - | (124,049) |
| Total Cash Receipts | \$ 16,778,980 | \$ 16,778,980 | \$ 13,801,011 | \$ (4,423,347) |
| Cash Disbursements | | | | |
| Personnel Costs | \$ 9,709,707 | \$ 9,709,707 | \$ 8,320,283 | \$ 1,389,424 |
| Operating | 5,779,798 | 5,779,798 | 3,088,870 | 2,690,928 |
| Capital Outlay | 130,000 | 130,000 | 1,061,733 | (931,733) |
| Trustee Benefits | 1,159,474 | 1,159,474 | 850,091 | 309,383 |
| Total Cash Disbursements | \$ 16,778,979 | \$ 16,778,979 | \$ 13,320,977 | \$ 3,458,002 |

The accompanying notes are an integral
part of the financial statements

NOTE TO SUPPLEMENTARY INFORMATION

NOTE 1. BUDGET COMMITTEE

The chairmen of the boards of county commissioners located within the District serve as the Budget Committee for the District. The District Board of Health submits the budget to the Budget Committee. The budget is prepared on a cash basis. The budget for the District is approved by a majority of the Budget Committee, and any adjustments to the budget are approved by the District Board of Health.

FEDERAL REPORTS

State of Idaho
Southwest District Health (III)
Schedule of Expenditures of Federal Awards
Cash Basis
For the Years Ended June 30, 2024 and 2023

| Program Title | Federal Assistance Listing Number | Title | Contract Number | Pass-Through Entities | Total Expenditures |
|---|-----------------------------------|---|-----------------|-----------------------|--------------------|
| <u>US Department of Agriculture</u> | | | | | |
| WIC | 10.557 | WIC Special Supplemental Nutrition Program for Women, Infants, and Children | HC206200 | 1 | \$ 1,356,772 |
| Total US Department of Agriculture | | | | | <u>1,356,772</u> |
| <u>US Department of Justice</u> | | | | | |
| Bureau of Justice Assistance Comprehensive Opioid | 16.838 | Comprehensive Opioid, Stimulant, and Other Substances Use Program | HC3878 | 1 | 32,516 |
| Total US Department of Justice | | | | | <u>32,516</u> |
| <u>US Department of Transportation</u> | | | | | |
| Highway Safety Cluster | | | | | |
| Seat Belt Survey | 20.616 | National Priority Safety Programs | N/A | 7 | 3,185 |
| Total Highway Safety Cluster | | | | | <u>3,185</u> |
| Total US Department of the Treasury | | | | | <u>3,185</u> |
| <u>US Department of the Treasury</u> | | | | | |
| CARES ACT FUNDING | 21.027 | Coronavirus State and Local Fiscal Relief Recovery | HC316400 | 1 | 139,422 |
| Total US Department of the Treasury | | | | | <u>139,422</u> |
| <u>US Environmental Protection Agency</u> | | | | | |
| Public Drinking Water | 66.432 | State Public Water System Supervision | K345 | 2 | 121,864 |
| Total US Environmental Protection Agency | | | | | <u>121,864</u> |
| <u>US Department of Health and Human Services</u> | | | | | |
| Medical Reserve Corp | 93.008 | Medical Reserve Corps Small Grant Program | MRC RISE 22 | 9 | 7,500 |
| | | | | | <u>7,500</u> |
| Preparedness Assessment | 93.069 | Public Health Emergency Preparedness | HC297600 | 1 | 377,920 |
| Cities Readiness Initiative | 93.069 | Public Health Emergency Preparedness | HC351300 | 1 | 85,740 |
| Total AL# 93.069 | | | | | <u>463,660</u> |
| APP-Prep | 93.092 | ACA Personal Responsibility Education Program | HC292400 | 1 | 41 |
| Cuidate | 93.092 | ACA Personal Responsibility Education Program | HC298800 | 1 | 4,254 |
| Total AL# 93.092 | | | | | <u>4,295</u> |
| FDA Standards | 93.103 | Food and Drug Administration Research | HC307700 | 8 | 7,614 |
| Total AL# 93.103 | | | | | <u>7,614</u> |
| Activate TB - Federal | 93.116 | Project Grants and Cooperative Agreements for Tuberculosis Control Programs | HC170400 | 1 | 482 |
| Total CFDA 93.116 | | | | | <u>482</u> |
| Prescription Drug Overdose Prevention | 93.136 | Injury Prevention and Control Research and State and Community Based Programs | HC3878 | 1 | 49,456 |
| Total AL# 93.136 | | | | | <u>49,456</u> |
| Partnership For Success | 93.243 | Substance Abuse and Mental Health Services Projects of Regional and National Significance | H79PS080981 | 3 | 203,602 |
| Total AL# 93.243 | | | | | <u>203,602</u> |
| State Supplied Clinics | 93.268 | Immunization Cooperative Agreements | HC357600 | 1 | 88,650 |
| Immunization - COVID 19 | 93.268 | Immunization Cooperative Agreements | HC246000 | 1 | 534,818 |
| Perinatal HEP B | 93.268 | Immunization Cooperative Agreements | HC233000 | 1 | 1,300 |
| Total AL# 93.268 | | | | | <u>624,768</u> |
| Viral Hepatitis Prevention and Control | 93.270 | Viral Hepatitis Prevention and Control | HC307700 | 1 | 4,225 |
| Total AL# 93.270 | | | | | <u>4,225</u> |

State of Idaho
Southwest District Health (III)
Schedule of Expenditures of Federal Awards (continued)
Cash Basis
For the Years Ended June 30, 2024 and 2023

| Program Title | Federal Assistance Listing Number | Title | Contract Number | Pass-Through Entities | Total Expenditures |
|---|-----------------------------------|--|-----------------|-----------------------|--------------------|
| <u>US Department of Health and Human Services (continued)</u> | | | | | |
| NEDSS | 93.323 | Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) | HC330300 | 1 | 83,895 |
| ELC CARES Enhancing | 93.323 | Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) | HC325300 | 1 | 240,878 |
| Total AL# 93.323 | | | | | <u>324,773</u> |
| Oral Health CDC Funding | 93.366 | State Actions to Improve Oral Health Outcomes and Partner Actions to Improve OH | HC3188 | 1 | 22,634 |
| Total AL# 93.366 | | | | | <u>22,634</u> |
| Tobacco Prevention | 93.387 | Office of Smoking and Health - National State-Based Tobacco Control | HC340200 | 1 | 48,190 |
| Total AL# 93.426 | | | | | <u>48,190</u> |
| COVID19 - Health Disparities | 93.391 | Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises | HC328900 | 1 | 185,475 |
| Total AL# 93.391 | | | | | <u>185,475</u> |
| NACCHO Syphilis Grant | 93.421 | Maternal and Child Health Services Block Grant to the States | 2023-73150 | 9 | 100,000 |
| NACCHO Infectious Disease | 93.421 | Maternal and Child Health Services Block Grant to the States | 2023-73150 | 9 | 47,983 |
| NACCHO Syphilis Grant | 93.421 | Maternal and Child Health Services Block Grant to the States | 2023-73150 | 9 | 30,000 |
| Total AL# 93.421 | | | | | <u>177,983</u> |
| Families Talking Together | 93.558 | Temporary Assistance for Needy Families | HC4391 | 1 | 12,197 |
| Total AL# 93.558 | | | | | <u>12,197</u> |
| Child Care - Health and Safety Inspections | 93.575 | Child Care and Development Block Grant | WC089900 | 4 | 71,214 |
| Child Care - Complaints | 93.575 | Child Care and Development Block Grant | WC089900 | 4 | 10,131 |
| Total AL# 93.575 | | | | | <u>81,345</u> |
| Total 477 Cluster | | | | | <u>93,542</u> |
| Nurse Family Partnership/Innovation | 93.870 | Maternal, Infant and Early Childhood Home Visiting Grant | HC274500 | 1 | 400,180 |
| NFP - ARPA | 93.870 | Maternal, Infant and Early Childhood Home Visiting Grant | HC272600 | 1 | 105,281 |
| Total AL# 93.870 | | | | | <u>505,461</u> |
| Women's Health Check | 93.898 | Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations | HC353100 | 1 | 11,828 |
| Women's Health Check - Outreach | 93.898 | Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations | HC353100 | 1 | 2,389 |
| Comprehensive Cancer Prevention | 93.898 | Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations | HC346500 | 1 | 15,611 |
| Total AL# 93.898 | | | | | <u>29,828</u> |

State of Idaho
Southwest District Health (III)
Schedule of Expenditures of Federal Awards (continued)
Cash Basis
For the Years Ended June 30, 2024 and 2023

| Program Title | Federal Assistance Listing Number | Title | Contract Number | Pass-Through Entities | Total |
|---|-----------------------------------|---|----------------------|-----------------------|----------------------------------|
| <u>US Department of Health and Human Services (continued)</u> | | | | | |
| HIV Prevention Total AL# 93.940 | 93.940 | HIV Prevention Activities Health Department Based | HC265000 | 1 | 31,527 <u>31,527</u> |
| Community Mental Health Block Grant Total AL# 93.958 | 93.958 | Block Grants for Community Mental Health Services | BC3605 | 1 | 357,960 <u>357,960</u> |
| Infrastructure Grant - A1 - ARPA | 93.967 | Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health | HC341700 | 1 | 254,886 |
| Infrastructure Grant - A2 Total AL# 93.967 | 93.967 | Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health | HC341700 | 1 | 2,416 <u>257,302</u> |
| STD Prevention Activities Total AL# 93.977 | 93.977 | Sexually Transmitted Diseases (STD) Prevention and Control Grants | HC265000 | 1 | 105,834 <u>105,834</u> |
| Diabetes Total AL# 93.988 | 93.988 | Cooperative Agreements for Diabetes Control Programs | HC356000 | 1 | 17,000 <u>17,000</u> |
| Fit and Fall Proof Activities Total AL# 93.991 | 93.991 | Preventative Health and Health Services Block Grant | HC3658 | 1 | 55,007 <u>72,007</u> |
| Tobacco Pregnancy Resources Oral Health MCH Funding Total AL# 93.994 | 93.994 93.994 | Maternal and Child Health Services Block Maternal and Child Health Services Block | HC340200 HC353900 | 1 1 | 3,877 47,492 <u>51,369</u> |
| Total US Department of Agriculture | | | | | <u>3,621,987</u> |
| Total Cash Expenditures | | | | | <u>5,283,246</u> |
| Non-Cash Expenditures | | | | | |
| WIC Food Vouchers | 10.557 | Sup. Nutrition for Women, Infants, & Children | | 1 | 4,675,538 |
| Value of Vaccine | 93.268 | Immunization Cooperative Agreements | | 1 | 212,486 |
| Fair Market Value of ODP Be the Parent Cards Total Non-Cash Expenditures | 93.243 | Substance Abuse and Mental Health Services Projects of Regional and National Significance | 2020-ADM-45 | 3 | - <u>4,888,024</u> |
| Total Federal Expenditures | | | | | <u>\$ 10,171,270</u> |

Pass Through Entities Legend

- 1 = Idaho Department of Health and Welfare
- 2 = Idaho Department of Environmental Quality
- 3 = Office of Drug Policy
- 4 = Central District Health Department (Health District 4)
- 5 = Direct Grant with Health and Human Services
- 6 = Cares Act Monies US Department of Treasury
- 7 = Idaho Department of Transportation
- 8 = National Environmental health Association (NEHA) - Food and Drug Administration
- 9 = National Association of County and City Health Officials (NACCHO)

* Some program titles are abbreviated. The full title of each Federal Program listed above can be found at www.cfda.gov

Sub-recipient Pass-Through Funds

| Program Title | Federal Assistance Listing Number | Title | Contract Number | Total |
|-------------------------|-----------------------------------|---|-----------------|------------------|
| COVID IMMUNIZATIONS | 93.268 | Immunization Cooperative Agreements | HC246000 | \$ 800 |
| COVID HEALTH EQUITY | 93.391 | Response to Public Health or Healthcare Crisis | HC39700 | - |
| PARTNERSHIP FOR SUCCESS | 93.243 | Substance Abuse and Mental Health Services Projects of Regional and National Significance | H79PS080981 | 51,603 |
| | | | | <u>\$ 52,403</u> |

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the District and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements for Federal Awards (Uniform Guidance)*.

The ALN refers to the *Assistance Listing Numbers*, which is a government-wide list of individual federal programs. The Assistance Listing Number refers to detailed public descriptions of federal programs that provide grants, loans, scholarships, insurance, and other types of assistance awards.

NOTE 2. WIC FOOD VOUCHERS

The District uses the Idaho Department of Health and Welfare's determination of eligibility, if one exists, for clients participating in the Women, Infants and Children (WIC) program. If a client has not applied through Idaho Department of Health and Welfare for eligibility in federal programs, the District determines eligibility for participation in the WIC program using federal guidelines specific to the program. Within the WIC program, the District distributes food checks to clients and controls unissued food checks. The Idaho Department of Health and Welfare issues and redeems food checks, controls the food checks issued, and reviews program compliance. The value of the food checks redeemed through the Idaho Department of Health and Welfare was \$4,675,538 for fiscal year 2024.

NOTE 3. VALUE OF VACCINE

The Idaho Department of Health and Welfare provides certain vaccines to the District at no cost to the District. The District charges only a flat rate administrative fee to administer the supplied vaccines. The value of the vaccines provided to the District by the Idaho Department of Health and Welfare was \$212,486 for fiscal year 2024.

NOTE 4. INDIRECT COST RATE

The District has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.



**Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other
Matters Based on an Audit of the Financial Statements
Performed in Accordance with *Government Auditing Standards***

Director, Board of Health
Southwest District Health (III)
13307 Miami Lane
Caldwell, Idaho 83607

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the cash basis financial statements of the governmental activities and the major fund information of Southwest District Health (III) (the District) as of and for the years ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's cash basis financial statements, and have issued our report thereon dated March 12, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the cash basis financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the cash basis financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's cash basis financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of cash basis financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Zwysart John & Associates, CPAs PLLC

Nampa, Idaho
March 12, 2024



ZWYGART JOHN

CERTIFIED PUBLIC ACCOUNTANTS

Zwygart John & Associates CPAs, PLLC

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Phone: 208-459-4649 ♦ FAX: 208-229-0404

**Independent Auditor's Report on Compliance for Each Major Program
and on Internal Control Over Compliance Required in accordance
with the Uniform Guidance**

Director, Board of Health
Southwest District Health (III)
13307 Miami Lane
Caldwell, Idaho 83607

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Southwest District Health (III)'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Southwest District Health (III)'s major federal programs for the year ended June 30, 2024. Southwest District Health (III)'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Southwest District Health (III) complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Southwest District Health (III) and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Southwest District Health (III)'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Southwest District Health (III)'s federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Southwest District Health (III)'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Southwest District Health (III)'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Southwest District Health (III)'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Southwest District Health (III)'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Southwest District Health (III)'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Zwyzart John & Associates, CPAs PLLC

Nampa, Idaho
March 12, 2024

State of Idaho
Southwest District Health (III)
 Schedule of Findings and Questioned Costs
 For the Years Ended June 30, 2024 and 2023

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Significant deficiency(ies) disclosed? yes none reported

Material weakness(es) disclosed? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs:

Significant deficiencies disclosed? yes none reported

Material weaknesses disclosed? yes none reported

Type of auditor's report issued on compliance for major programs:

Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) Unmodified

Maternal Infant Early Childhood Home Visiting Grant Program Modified

Any audit findings disclosed that are required to be reported in accordance with 2CFR SECTION 200.516(A)? yes no

Identification of major programs:

| <u>CFDA Numbers</u> | <u>Name of Federal Program</u> |
|---------------------|---|
| 10.557 | Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) |
| 93.870 | Maternal Infant Early Childhood Home Visiting Grant Program |

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? yes no

State of Idaho
Southwest District Health (III)
Schedule of Findings and Questioned Costs (Continued)
For the Years Ended June 30, 2024 and 2023

Section II - Financial Statement Findings

No Matters Reported

Section III - Findings and Questioned Costs for Federal Awards

No Matters Reported

Prior Findings and Questioned Costs for Federal Awards

2023-001 - Unallowed Expenditures

Conditions:

There was an individual that recorded home visits to be reimbursed by that State, that did not actually take place.

Status

The District has put controls in place to monitor home visits and to confirm that they are taking place. This finding has been resolved.

APPENDIX

HISTORY

The following is a chronological history of the basic health care services that the State has provided to the public.

- 1907 – The State Board of Health and counties that had local boards of health were statutorily authorized joint responsibility for public health.
- 1947 – A public health district law was enacted that permitted two or more counties to establish a public health district. Participation in the forming of the health districts was voluntary.
- 1970 – The legislature established a law that created seven mandatory public health districts. In Southwest District Health (III), the counties designated were Adams, Canyon, Gem, Owyhee, Payette, and Washington. The director of the State Department of Health and Welfare was designated fiscal officer for the various districts.
- 1976 – Legislative intent was expressed that the health districts are not State agencies, and that they be recognized as authorized governmental entities.
- 1986 – Idaho Code was amended to allow district health departments to promulgate rules and regulations without the State Board of Health's approval.
- 1993 – The legislature clarified the need for district health departments to use the Idaho Administrative Procedures Act for fees and rules.
- 2007 – Legislation changing Idaho Code, Section 39-412 to reflect a change in the compensation of Board members, to reference Idaho Code, Section 59-509(I)
- 2007 – Legislation changing Idaho Code, Section 39-411 composition of Districts' Boards of Health to allow those Districts comprised of eight counties to consist of not less than eight members and no more than nine members.
- 2008 – Legislation changing Idaho Code, Section 39-414 to change the language "For purposes of this chapter, a Public Health District is not a subdivision of the state and is considered an independent body corporate and politic, in terms of negotiating long term debt financing."
- 2021 - Legislation passed House Bill No. 316 which amended Idaho Code Sections 39-401, 39-411, 39-413, 39-414, 39-423, 39-434, and 39-425. This updated many provisions of Public Health Districts in Idaho and how they operate.

PURPOSE

The purpose of Southwest District Health (III) is to prevent disease, disability, and premature death; promote healthy lifestyles; and protect and promote the health and quality of an environment in which people can be healthy.

STATUTORY AUTHORITY

The statutory authority for the District is found in Idaho Code, Title 39, Chapter 4.

ORGANIZATION

The District is supervised by a six-member board appointed by the county commissioners of the counties served, plus one physician member, as allowed by Idaho Code, Section 39-411. Board members serve staggered five-year terms, and are reimbursed \$75 per working day plus all necessary travel expenses. The board appoints a director to administer and manage day-to-day activities of the District. Physicians and pharmacists provide medical consulting services to the District.

The District is organized into four major sections:

1. Administration – Provides day-to-day managerial guidance for the District.
2. General Support – Provides budget, accounting, billing/collections, accounts payable, building management, as well as administrative, personnel, purchasing, and information technology support for all divisions, sections, and satellite facilities throughout the District.

3. Clinic Services – Provides services such as family planning, immunization, tuberculosis services, sexually transmitted disease (STD) treatment, HIV/AIDS testing, communicable disease treatment and control. This division also provides nutrition assessment health and education services to residents and agencies throughout the District, including the administration of the Women, Infants, and Children (WIC) nutrition program.
4. Environmental and Community Health – Provides solid waste management services, food protection through inspection and licensing of food handling establishments, day care facility inspections, testing, certification and licensing of septic system installers and pumpers, review of subdivision engineering reports, drinking well water testing, and public health preparedness programs. This division also provides risk reduction education and awareness programs such as tobacco cessation, cancer education, diabetes, and physical activity/nutrition programs.

The District's central offices and clinics are located in Caldwell. Additionally, four satellite clinics are located in Emmett, Homedale, Payette, and Weiser. An organizational chart is attached.

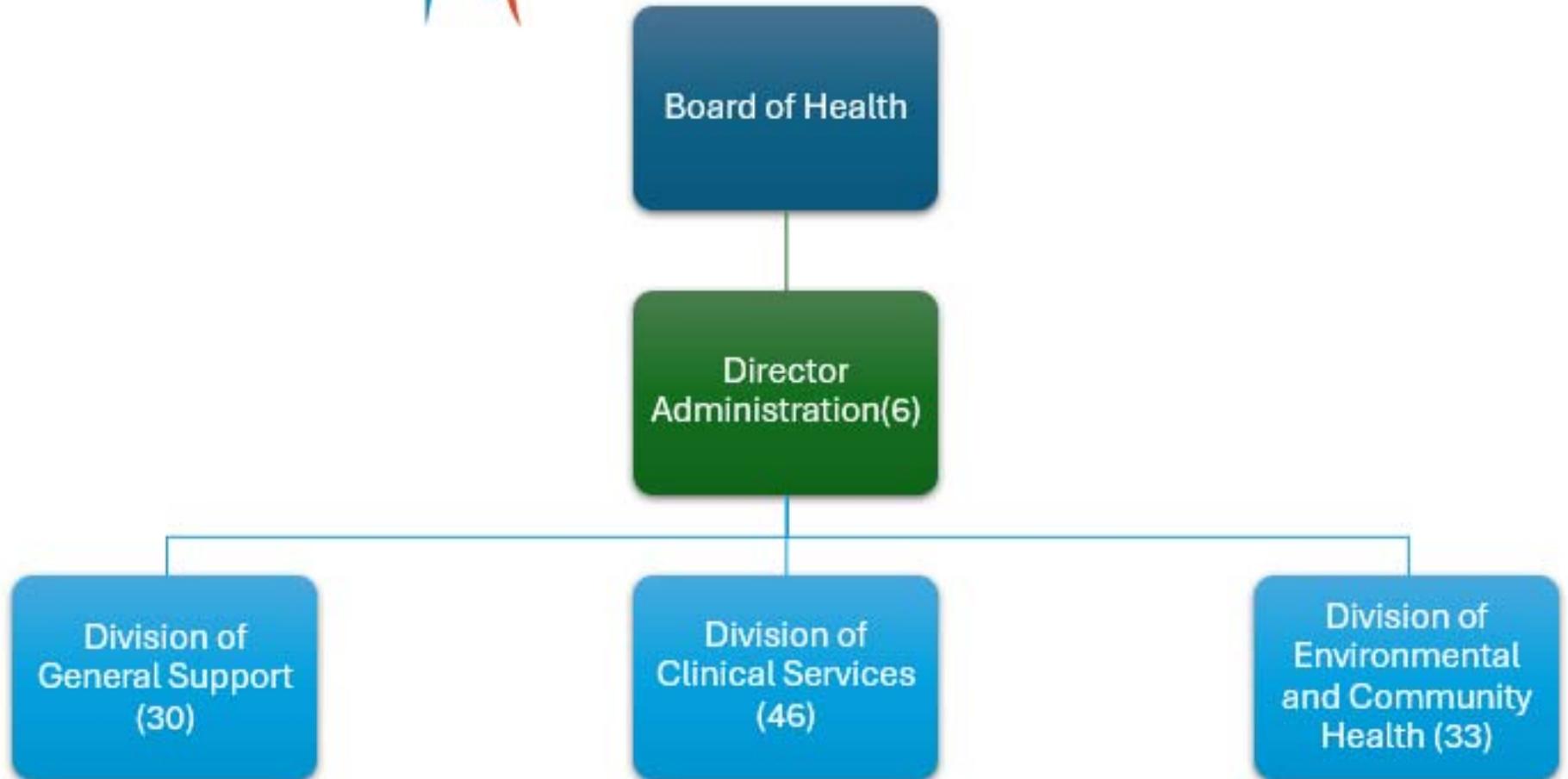
STAFFING

At the end of fiscal year 2020, the District had 81 classified employees, 4 exempt employees, and 25 non-classified employees, for a total of 110 employees.

FUNDING

Financing for the District comes from State General Fund appropriations; county contributions; contracts from federal, State, and private vendors; fees for providing client services; the sale of septic system permits; mortgage survey services; subdivision plan reviews; and food facility inspections. Also, some revenue is generated from donations. The amount included in the District's General Fund appropriation request is determined by Idaho Code, Section 39-425. The legislature sets the District's General Fund appropriation, which can be more or less than the amount requested.

The District also receives funds from contracts with the Idaho Department of Health and Welfare, Idaho Department of Environmental Quality, cities, other governmental agencies, as well as fees for public health services, environmental inspections, and licensing.



The numbers indicated in each division reflect the number of people on staff, not FTEs.



Women, Infants,
& Children

Healthy Foods

Fresh fruits and vegetables, dairy, whole grains, beans, baby food and more



Nutrition Education

Shopping tips, kid-friendly recipes, customized information



Breastfeeding Support

Classes, one-on-one peer counseling, pumps and supplies



Care Beyond WIC

Referrals to community resources and other services



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IDAHO DEPARTMENT OF
HEALTH & WELFARE
DIVISION OF PUBLIC HEALTH

September 2024