

**TRI-COUNTY HEALTH DEPARTMENT
BOARD OF HEALTH APPROPRIATION RESOLUTION
2018 FISCAL YEAR BUDGET**

WHEREAS, the Tri-County Board of Health is charged with adoption of a budget by Title 29-1-110, C.R.S. 1973 as amended, and WHEREAS, a Proposed Budget for 2018 has been prepared, as shown below, for adoption by the Tri-County Board of Health, and WHEREAS, such adopted budget has been fully discussed by the Board,
NOW, THEREFORE BE IT RESOLVED AS FOLLOWS:

- 1 That the Tri-County Board of Health adopts the following amounts as its estimate of fund balances, and revenues for the Fiscal Year 2018.

ESTIMATED BEGINNING 2018 RESERVES AND FUND BALANCE

| | | |
|---|---------------|----------------------|
| Non-spendable Funds: | | |
| Inventory Reserves | \$ 433,428 | |
| Prepays | 186,702 | |
| Total Non-spendable Funds | \$ 620,130 | |
| Committed Funds: | | |
| Emergency Operating Funds | \$ 10,390,436 | |
| Employee Liabilities | 1,452,347 | |
| Total Committed Funds | \$ 11,842,783 | |
| Assigned Funds: | | |
| Facilities Master Plan Project | \$ 979,100 | |
| IT Technology Update / Replacement Project | 583,387 | |
| Capital Replacement Project | 767,863 | |
| Total Assigned Funds | \$ 2,330,350 | |
| Unassigned Funds: | | |
| Operating Funds | \$ 4,895,579 | |
| Total Unassigned Funds | \$ 4,895,579 | |
| Estimated Total Beginning 2018 Reserves and Fund Balance | | \$ 19,688,842 |

REVENUES

DISTRICT FUNDS

| | | |
|-------------------------------|---------------|--|
| County Appropriations | | |
| Adams County | \$ 3,534,559 | |
| Arapahoe County | 4,493,019 | |
| Douglas County | 2,291,251 | |
| Sub Total County Funds | \$ 10,318,829 | |
| Other | | |
| Fees, Contracts, Grants, Etc. | \$ 8,201,687 | |
| TOTAL DISTRICT FUNDS | \$ 18,520,516 | |

STATE AND FEDERAL FUNDS

| | | |
|--------------------------------------|---------------|--|
| State Funds | \$ 9,291,482 | |
| Federal Pass-Through Funds | 11,397,158 | |
| Federal Funds | 733,923 | |
| TOTAL STATE AND FEDERAL FUNDS | \$ 21,422,563 | |

IN-KIND CONTRIBUTIONS

| | | |
|-----------------------|---------------|--|
| TOTAL REVENUES | \$ 41,454,241 | |
|-----------------------|---------------|--|

TOTAL REVENUES & BEGINNING FUND BALANCE

\$ 61,143,083

2 That the Tri-County Board of Health adopts the following amounts as its estimate of expenditures for the fiscal year 2018, and appropriates to each category the following sums of money:

EXPENDITURES

| | | |
|---|----|------------|
| Personnel Cost | \$ | 29,605,944 |
| Operating Expenses, Supplies and Fees for Service Costs | | 9,742,453 |
| Equipment (Capital) | | 331,000 |
| Equipment (Non-Capital) | | 263,682 |
| In-Kind Contributions | | 1,511,162 |

TOTAL EXPENDITURES **\$ 41,454,241**

CONTRIBUTION TO / (USE OF) FUND BALANCE **\$ -**

| <u>RESERVES AND FUND BALANCE</u> | Estimated 2018 Beginning Fund Balance | Planned FY2018 Projects | Estimated 2018 Ending Fund Balance |
|---|--|------------------------------------|---|
| Non-spendable Funds: | | | |
| Inventory Reserves | \$ 433,428 | \$ - | \$ 433,428 |
| Prepays | 186,702 | - | 186,702 |
| Total Non-spendable Funds | \$ 620,130 | \$ - | \$ 620,130 |
| Committed Funds: | | | |
| Emergency Operating Funds | \$ 10,390,436 | \$ - | \$ 10,390,436 |
| Employee Liabilities | 1,452,347 | - | 1,452,347 |
| Total Committed Funds | \$ 11,842,783 | \$ - | \$ 11,842,783 |
| Assigned Funds: | | | |
| Facilities Master Plan Project | \$ 979,100 | \$ - | \$ 979,100 |
| IT Technology Update / Replacement Project | 583,387 | - a | 583,387 |
| Capital Replacement Project | 767,863 | - | 767,863 |
| Total Assigned Funds | \$ 2,330,350 | \$ - | \$ 2,330,350 |
| Unassigned Funds: | | | |
| TCHD Operating Capital | \$ 4,895,579 | \$ - | \$ 4,895,579 |
| Total Unassigned Funds | \$ 4,895,579 | \$ - | \$ 4,895,579 |
| Total Ending Reserves and Fund Balance | \$ 19,688,842 | \$ - | \$ 19,688,842 |

TOTAL EXPENDITURES & ENDING FUND BALANCE **\$ 61,143,083**

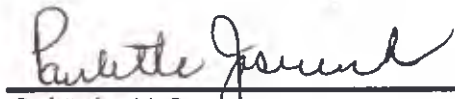
TOTAL FUND BALANCE NET CHANGE (+ INCREASE / - DECREASE) **\$ -**

3 That the adoption of this resolution is in compliance with the statutory provisions set forth in Title 29-1-110 et seq. C.R.S. 1973 as amended.

ADOPTED This 12th day of December, 2017



 Kaia Gallagher, PhD, President
 Tri-County Board of Health



 Paulette Joswick, Secretary
 Tri-County Board of Health

Changes to Revenues/Sources of Funds

| Revenue Source | As Of: 08/08/17 | As Of: 12/12/17 | Increase (Decrease) | % Diff |
|----------------------------------|----------------------|----------------------|---------------------|-------------|
| | 2018 Proposed Budget | 2018 Proposed Budget | | |
| County Per Capita | \$ 10,318,829 | \$ 10,318,829 | \$ - | 0.0% |
| County Project Specific | 2,169,519 | 2,219,519 | 50,000 | 2.3% |
| Federal Funds | 220,000 | 220,000 | - | 0.0% |
| Medicaid Funds | 697,302 | 513,923 | (183,379) | -26.3% |
| Fees | 3,134,739 | 3,124,396 | (10,343) | -0.3% |
| Interest Income | 80,000 | 105,343 | 25,343 | 31.7% |
| Vital Records Fees | 1,633,058 | 1,633,058 | - | 0.0% |
| State Funds | 7,289,992 | 7,404,735 | 114,743 | 1.6% |
| State Planning and Support | 1,886,747 | 1,886,747 | - | 0.0% |
| Federal Pass Through Funds | 11,296,344 | 11,397,158 | 100,814 | 0.9% |
| Grants & Contracts | 895,664 | 1,071,296 | 175,632 | 19.6% |
| Other Revenue / Fund Balance Use | 98,075 | 48,075 | (50,000) | -51.0% |
| In Kind Revenue | 1,511,162 | 1,511,162 | - | 0.0% |
| TOTAL REVENUES | \$ 41,231,431 | \$ 41,454,241 | \$ 222,810 | 0.5% |
| Population Estimate | 1,535,540 | 1,535,540 | - | 0.0% |
| County per capita | \$ 6.72 | \$ 6.72 | \$ - | 0.0% |

Changes to Expenditures

| Expenditure Type | 2018 Proposed Budget | 2018 Proposed Budget | Increase (Decrease) | % Diff |
|-----------------------------|----------------------|----------------------|---------------------|-------------|
| | 2018 Proposed Budget | 2018 Proposed Budget | | |
| Wages | \$ 22,167,980 | \$ 22,353,260 | \$ 185,280 | 0.8% |
| Fringe Benefits | 7,223,986 | 7,252,684 | 28,698 | 0.4% |
| Total Personnel Cost | \$ 29,391,966 | \$ 29,605,944 | \$ 213,978 | 0.7% |
| Contracts for Services | 3,278,193 | 3,328,923 | 50,730 | 1.5% |
| Operating Expenses | 4,566,381 | 4,575,825 | 9,444 | 0.2% |
| Travel | 549,739 | 521,641 | (28,098) | -5.1% |
| Operating Supplies | 1,317,775 | 1,316,064 | (1,711) | -0.1% |
| Equipment (Non-capital) | 263,215 | 263,682 | 467 | 0.2% |
| Capital Equipment | 298,000 | 276,000 | (22,000) | -7.4% |
| Leasehold Improvements | 55,000 | 55,000 | - | 0.0% |
| In Kind Expense | 1,511,162 | 1,511,162 | - | 0.0% |
| TOTAL EXPENDITURES | \$ 41,231,431 | \$ 41,454,241 | \$ 222,810 | 0.5% |

Note: Supplementary Information Reference
Attachment A - Explanation

TCHD FY 2017 & FY2018 Budget Comparison

| | As of: 10/10/17 2017 Amended Budget | As Of: 12/12/17 2018 Proposed Budget | 2018 vs 2017 Increase (Decrease) | % Diff |
|--|--|---|-------------------------------------|--------------|
| Population Estimate | 1,495,644 | 1,535,540 | 39,896 | 2.7% |
| County per capita | \$ 6.66 | \$ 6.72 | \$ 0.06 | 0.9% |
| <u>Changes to Revenues/Sources of Funds</u> | | | | |
| County Per Capita | \$ 9,960,989 | \$ 10,318,829 | \$ 357,840 | 3.6% |
| County Project Specific | 2,088,307 | 2,219,519 | 131,212 | 6.3% |
| Federal Funds | 205,500 | 220,000 | 14,500 | 7.1% |
| Medicaid Funds | 836,687 | 513,923 | (322,764) | -38.6% |
| Fees | 2,883,297 | 3,124,396 | 241,099 | 8.4% |
| Interest Income | 105,343 | 105,343 | - | 0.0% |
| Vital Records Fees | 1,374,000 | 1,633,058 | 259,058 | 18.9% |
| State Funds | 7,670,630 | 7,404,735 | (265,895) | -3.5% |
| State Planning and Support | 1,872,455 | 1,886,747 | 14,292 | 0.8% |
| Federal Pass Through Funds | 11,453,592 | 11,397,158 | (56,434) | -0.5% |
| Grants & Contracts | 1,193,193 | 1,071,296 | (121,897) | -10.2% |
| Other Revenue / Fund Balance Use | 982,994 | 48,075 | (934,919) | -95.1% |
| In Kind Revenue | 1,463,262 | 1,511,162 | 47,900 | 3.3% |
| TOTAL REVENUES | \$ 42,090,249 | \$ 41,454,241 | \$ (636,008) | -1.5% |

Changes to Expenditures

| | | | | |
|-----------------------------|----------------------|----------------------|---------------------|--------------|
| Wages | \$ 22,376,152 | \$ 22,353,260 | \$ (22,892) | -0.1% |
| Fringe Benefits | 6,828,533 | 7,252,684 | 424,151 | 6.2% |
| Total Personnel Cost | \$ 29,204,685 | \$ 29,605,944 | \$ 401,259 | 1.4% |
| Contracts for Services | 3,320,049 | 3,328,923 | 8,874 | 0.3% |
| Operating Expenses | 4,348,042 | 4,575,825 | 227,783 | 5.2% |
| Travel | 606,646 | 521,641 | (85,005) | -14.0% |
| Operating Supplies | 1,253,312 | 1,316,064 | 62,752 | 5.0% |
| Equipment (Non-capital) | 256,253 | 263,682 | 7,429 | 2.9% |
| Capital Equipment | 733,000 | 276,000 | (457,000) | -62.3% |
| Leasehold Improvements | 905,000 | 55,000 | (850,000) | -93.9% |
| In Kind Expense | 1,463,262 | 1,511,162 | 47,900 | 3.3% |
| TOTAL EXPENDITURES | \$ 42,090,249 | \$ 41,454,241 | \$ (636,008) | -1.5% |

**ATTACHMENT A
TRI-COUNTY HEALTH DEPARTMENT
EXPLANATION REGARDING CHANGES TO
REVENUE/SOURCES OF FUNDS**

REVENUE CHANGES

| Revenue Source | Object Code | Proposed as of 8/8/17 | Changes as of 12/12/17 | Proposed as of 12/12/17 | Change Percent | Funding Source | Purpose for which Revenues are budgeted and appropriated |
|--|-------------|-----------------------|------------------------|-------------------------|----------------|----------------------------|--|
| County Per Capita | | \$ 10,318,829 | \$ - | \$ 10,318,829 | 0.00% | County support of TCHD | |
| County Funds - Adams Other | 4012 | \$ 113,845 | \$ 50,000 | \$ 163,845 | 43.92% | Adams County | New Contract |
| Medicaid Funds | 5810 | \$ 697,302 | \$ (183,379) | \$ 513,923 | -26.30% | Fees for Services | Reduced Income based on projected decreases in services |
| Unrealized Gains-Losses On Investments | 4330 | \$ 10,343 | \$ 15,000 | \$ 25,343 | 145.03% | Investment Income | Increased Income based on projected increases in investments |
| State Funds | 5500 | \$ 9,176,739 | \$ 114,743 | \$ 9,291,482 | 1.25% | CDPHE | CDPHE contracts received after August presentation prepared |
| Federal Pass Thru Funds | 5700 | \$ 11,296,344 | \$ 100,814 | \$ 11,397,158 | 0.89% | CDPHE | CDPHE contracts received after August presentation prepared |
| Grants / Contracts / PO'S | 4100 | \$ 895,664 | \$ 175,632 | \$ 1,071,296 | 19.61% | Colorado Health Foundation | Grant confirmation received after August presentation prepared |
| All Other Sources | | \$ 8,722,365 | \$ (50,000) | \$ 8,672,365 | -0.57% | Various | Redesignated fund balance use |
| TOTAL | | \$ 41,231,431 | \$ 222,810 | \$ 41,454,241 | 0.54% | | |

Note: All 2018 revenue increases and/or decreases are for direct or grant funded programs and general fund revenues.

EXPENSE CHANGES

| | | | | | | | |
|------------------|--|----------------------|-------------------|----------------------|--------------|------|--|
| TCHD Agency Wide | | \$ 41,231,431 | \$ 222,810 | \$ 41,454,241 | 0.54% | TCHD | Operating Expenses related to revenue changes listed above |
| TOTAL | | \$ 41,231,431 | \$ 222,810 | \$ 41,454,241 | 0.54% | | |