

**TRI-COUNTY HEALTH DEPARTMENT  
BOARD OF HEALTH APPROPRIATION RESOLUTION  
2020 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 2020 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 2020.

**ESTIMATED BEGINNING 2020 RESERVES AND FUND BALANCE**

<b>Non-spendable Funds:</b>		
Inventory Reserves	\$ 163,433	
Prepays	297,472	
<b>Total Non-spendable Funds</b>	<b>\$ 460,905</b>	
<b>Committed Funds:</b>		
Emergency Operating Funds	\$ 10,390,436	
Employee Liabilities	1,452,347	
<b>Total Committed Funds</b>	<b>\$ 11,842,783</b>	
<b>Assigned Funds:</b>		
Facilities Master Plan Project	\$ 1,274,100	
IT Technology Update / Replacement	683,387	
Capital Replacement Project	1,562,088	
<b>Total Assigned Funds</b>	<b>\$ 3,519,575</b>	
<b>Unassigned Funds:</b>		
Operating Funds	\$ 4,831,296	
<b>Total Unassigned Funds</b>	<b>\$ 4,831,296</b>	
<b>Estimated Total Beginning 2020 Reserves and Fund Balance</b>		<b><u>\$ 20,654,559</u></b>

**REVENUES**

**DISTRICT FUNDS**

<b>County Appropriations</b>		
Adams County	\$ 3,767,828	
Arapahoe County	4,702,358	
Douglas County	2,486,144	
<b>Sub Total County Funds</b>	<b>\$ 10,956,330</b>	
<b>Other</b>		
Fees, Contracts, Grants, Etc.	\$ 8,414,886	
<b>TOTAL DISTRICT FUNDS</b>	<b>\$ 19,371,216</b>	

**STATE AND FEDERAL FUNDS**

State Funds	\$ 9,938,317	
Federal Pass-Through Funds	10,643,302	
Federal Funds	828,011	
<b>TOTAL STATE AND FEDERAL FUNDS</b>	<b>\$ 21,409,630</b>	

**IN-KIND CONTRIBUTIONS** **\$ 1,564,162**

**TOTAL REVENUES** **\$ 42,345,008**

**TOTAL REVENUES & BEGINNING FUND BALANCE** **\$ 62,999,567**

2 That the Tri-County Board of Health adopts the following amounts as its estimate of expenditures for the fiscal year 2020, and appropriates to each category the following sums of money:

**EXPENDITURES**

Personnel Cost	\$ 31,039,374
Operating Expenses, Supplies and Fees for Service Costs	9,639,137
Equipment (Capital)	1,698,000
Equipment (Non-Capital)	152,335
In-Kind Contributions	1,564,162

**TOTAL EXPENDITURES** **\$ 44,093,008**

**CONTRIBUTION TO / (USE OF) FUND BALANCE** **\$ (1,748,000)**

<b>RESERVES AND FUND BALANCE</b>	Estimated 2020 Beginning Fund Balance	Planned FY2020 Projects	Estimated 2020 Ending Fund Balance
<b>Non-spendable Funds:</b>			
Inventory Reserves	\$ 163,433	\$ -	\$ 163,433
Prepays	297,472	-	297,472
<b>Total Non-spendable Funds</b>	<b>\$ 460,905</b>	<b>\$ -</b>	<b>\$ 460,905</b>
<b>Committed Funds:</b>			
Emergency Operating Funds	\$ 10,390,436	\$ -	\$ 10,390,436
Employee Liabilities	1,452,347	-	1,452,347
<b>Total Committed Funds</b>	<b>\$ 11,842,783</b>	<b>\$ -</b>	<b>\$ 11,842,783</b>
<b>Assigned Funds:</b>			
Facilities Master Plan Project	\$ 1,274,100	\$ 295,000	\$ 979,100
IT Technology Update / Replacement	683,387	100,000	583,387
Capital Replacement Project	1,562,088	1,303,000	259,088
<b>Total Assigned Funds</b>	<b>\$ 3,519,575</b>	<b>\$ 1,698,000</b>	<b>\$ 1,821,575</b>
<b>Unassigned Funds:</b>			
TCHD Operating	\$ 4,831,296	\$ 50,000	\$ 4,781,296
<b>Total Unassigned Funds</b>	<b>\$ 4,831,296</b>	<b>\$ 50,000</b>	<b>\$ 4,781,296</b>
<b>Total Ending Reserves and Fund Balance</b>	<b>\$ 20,654,559</b>	<b>\$ 1,748,000</b>	<b>\$ 18,906,559</b>

**TOTAL EXPENDITURES & ENDING FUND BALANCE** **\$ 62,999,567**

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 10th day of December, 2019

  
 Thomas Fawell, MD, President  
 Tri-County Board of Health

  
 Naomi Steenson, RD, Secretary  
 Tri-County Board of Health

**Changes to Revenues/Sources of Funds**

As Of: 08/13/19 As Of: 12/10/19

Revenue Source	2020 Proposed Budget	2020 Proposed Budget	Increase (Decrease)	% Diff
County Per Capita	\$ 10,956,330	\$ 10,956,330	\$ -	0.0%
County Project Specific	2,191,280	2,216,173	24,893	1.1%
Federal Funds	135,000	336,520	201,520	149.3%
Medicaid Funds	491,491	491,491	-	0.0%
Fees	3,357,213	3,357,213	-	0.0%
Interest Income	215,000	350,000	135,000	62.8%
Vital Records Fees	1,463,678	1,463,678	-	0.0%
State Funds	7,472,566	8,010,872	538,306	7.2%
State Planning and Support	1,927,445	1,927,445	-	0.0%
Federal Pass Through Funds	10,767,261	10,643,302	(123,959)	-1.2%
Grants & Contracts	789,736	979,747	190,011	24.1%
Other Revenue	48,075	48,075	-	0.0%
Fund Balance Use	1,698,000	1,748,000	50,000	2.9%
In Kind	1,564,162	1,564,162	-	0.0%
<b>TOTAL REVENUES</b>	<b>\$ 43,077,237</b>	<b>\$ 44,093,008</b>	<b>\$ 1,015,771</b>	<b>2.4%</b>
Population Estimate	1,543,145	1,543,145	-	0.0%
County per capita	7.10	7.10	\$ -	0.0%

**Changes to Expenditures**

Expenditure Type	2020 Proposed Budget	2020 Proposed Budget	Increase (Decrease)	% Diff
Wages	\$ 23,741,980	\$ 23,746,671	\$ 4,691	0.0%
Fringe Benefits	7,294,063	7,292,703	(1,360)	0.0%
<b>Total Personnel Cost</b>	<b>\$ 31,036,043</b>	<b>\$ 31,039,374</b>	<b>\$ 3,331</b>	<b>0.0%</b>
Contracts for Services	1,959,730	2,749,337	789,607	40.3%
Operating Expenses	5,023,054	5,151,133	128,079	2.5%
Travel	585,964	611,401	25,437	4.3%
Operating Supplies	1,071,469	1,127,266	55,797	5.2%
Equipment (Non-capital)	138,815	152,335	13,520	9.7%
Capital Equipment	1,403,000	1,403,000	-	0.0%
Leasehold Improvements	295,000	295,000	-	0.0%
In Kind	1,564,162	1,564,162	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 43,077,237</b>	<b>\$ 44,093,008</b>	<b>\$ 1,015,771</b>	<b>2.4%</b>

Note: Supplementary Information Reference  
Attachment A - Explanation

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

**REVENUE CHANGES**

Revenue Source	Proposed as of 8/13/19	Changes as of 12/10/19	Proposed as of 12/10/19	Change Percent	Funding Source	Purpose for which Revenues are budgeted and appropriated
County Per Capita	\$ 10,559,667	\$ -	\$ 10,559,667	0.00%	County support of TCHD	
County - Project Specific	\$ 563,771	\$ 24,893	\$ 588,664	4.42%	Adams County	Adams County contracts received after August presentation prepared
State Funds	\$ 9,400,011	\$ 538,306	\$ 9,938,317	5.73%	CDPHE	CDPHE contracts received after August presentation prepared
Federal Pass Thru Funds	\$ 10,767,261	\$ (123,959)	\$ 10,643,302	-1.15%	CDPHE	CDPHE contracts received after August presentation prepared
Federal Funds	\$ 135,000	\$ 201,520	\$ 336,520	149.27%	CDPHE	CDPHE contracts received after August presentation prepared
Grants / Contracts / PO'S	\$ 789,736	\$ 190,011	\$ 979,747	24.06%	Various	Grant confirmation received after August presentation prepared
Interest Income	\$ 215,000	\$ 135,000	\$ 350,000	62.79%	Various	Revised interest income to more accurately reflect 2019 income levels expected to continue in 2020
Use of Beginning Fund Balance	\$ 1,698,000	\$ 50,000	\$ 1,748,000	2.94%	Various	One-time use of Beginning Fund Balance for Strategic Initiatives operating expenditures
All Other Sources	\$ 8,948,791	\$ -	\$ 8,948,791	0.00%	Various	
<b>TOTAL</b>	<b>\$ 43,077,237</b>	<b>\$ 1,015,771</b>	<b>\$ 44,093,008</b>	<b>2.36%</b>		

Note: All 2020 revenue increases and/or decreases are for direct or grant funded programs and general fund revenues.

**EXPENSE CHANGES**

TCHD Agency Wide	\$ 43,077,237	\$ 1,015,771	\$ 44,093,008	2.36%	TCHD	Operating Expenses related to revenue changes listed above
<b>TOTAL</b>	<b>\$ 43,077,237</b>	<b>\$ 1,015,771</b>	<b>\$ 44,093,008</b>	<b>2.36%</b>		

**TCHD FY2019 & FY2020 Budget Comparison**

As Of: 12/10/19

2020 vs 2019

	2019 Revised Budget	2020 Proposed Budget	Increase (Decrease)	% Diff
Population Estimate	1,543,811	1,543,145	(666)	0.0%
County per capita	\$ 6.84	\$ 7.10	\$ 0.26	3.8%
<b><u>Changes to Revenues/Sources of Funds</u></b>				
County Per Capita	\$ 10,559,667	\$ 10,956,330	\$ 396,663	3.8%
County Project Specific	2,288,024	2,216,173	(71,851)	-3.1%
Federal Funds	105,000	336,520	231,520	220.5%
Medicaid Funds	522,473	491,491	(30,982)	-5.9%
Fees	3,330,583	3,357,213	26,630	0.8%
Interest Income	160,000	350,000	190,000	118.8%
Vital Records Fees	1,584,179	1,463,678	(120,501)	-7.6%
State Funds	7,920,978	8,010,872	89,894	1.1%
State Planning and Support	1,902,101	1,927,445	25,344	1.3%
Federal Pass Through Funds	11,758,354	10,643,302	(1,115,052)	-9.5%
Grants & Contracts	1,030,649	979,747	(50,902)	-4.9%
Other Revenue	48,075	48,075	-	0.0%
Fund Balance Use	508,775	1,748,000	1,239,225	100.0%
In Kind	1,522,162	1,564,162	42,000	2.8%
<b>TOTAL REVENUES</b>	<b>\$ 43,241,020</b>	<b>\$ 44,093,008</b>	<b>\$ 851,988</b>	<b>2.0%</b>
<b><u>Changes to Expenditures</u></b>				
Wages	\$ 23,557,221	\$ 23,746,671	\$ 189,450	0.8%
Fringe Benefits	7,222,727	7,292,703	69,976	1.0%
<b>Total Personnel Cost</b>	<b>\$ 30,779,948</b>	<b>\$ 31,039,374</b>	<b>\$ 259,426</b>	<b>0.8%</b>
Contracts for Services	3,410,564	2,749,337	(661,227)	-19.4%
Operating Expenses	4,976,695	5,151,133	174,438	3.5%
Travel	612,271	611,401	(870)	-0.1%
Operating Supplies	1,161,158	1,127,266	(33,892)	-2.9%
Equipment (Non-capital)	124,947	152,335	27,388	21.9%
Capital Equipment	618,275	1,403,000	784,725	126.9%
Leasehold Improvements	35,000	295,000	260,000	742.9%
In Kind	1,522,162	1,564,162	42,000	2.8%
<b>TOTAL EXPENDITURES</b>	<b>\$ 43,241,020</b>	<b>\$ 44,093,008</b>	<b>\$ 851,988</b>	<b>2.0%</b>

