

**TRI-COUNTY HEALTH DEPARTMENT
BOARD OF HEALTH APPROPRIATION RESOLUTION
2019 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 2019 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 2019.

ESTIMATED BEGINNING 2019 RESERVES AND FUND BALANCE

Non-spendable Funds:

Inventory Reserves	\$ 288,008	
Prepays	251,871	
Total Non-spendable Funds	\$ 539,879	\$ 539,879

Committed Funds:

Emergency Operating Funds	\$ 10,390,436	
Employee Liabilities	1,452,347	
Total Committed Funds	\$ 11,842,783	\$ 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	\$ 2,330,350

Unassigned Funds:

Operating Funds	\$ 5,614,742	
Total Unassigned Funds	\$ 5,614,742	\$ 5,614,742

Estimated Total Beginning 2019 Reserves and Fund Balance	\$ 20,327,754
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REVENUES

DISTRICT FUNDS

County Appropriations

Adams County	\$ 3,635,084
Arapahoe County	4,557,245
Douglas County	2,367,338
Sub Total County Funds	\$ 10,559,667

Other

Fees, Contracts, Grants, Etc.	\$ 8,101,386
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TOTAL DISTRICT FUNDS	\$ 18,661,053
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STATE AND FEDERAL FUNDS

State Funds	\$ 9,519,725
Federal Pass-Through Funds	11,222,383
Federal Funds	791,785
TOTAL STATE AND FEDERAL FUNDS	\$ 21,533,893

<u>IN-KIND CONTRIBUTIONS</u>	\$ 1,522,162
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TOTAL REVENUES	\$ 41,717,108
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<u>TOTAL REVENUES & BEGINNING FUND BALANCE</u>	\$ 62,044,862
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2 That the Tri-County Board of Health adopts the following amounts as its estimate of expenditures for the fiscal year 2019, and appropriates to each category the following sums of money:

EXPENDITURES

Personnel Cost	\$	30,635,347
Operating Expenses, Supplies and Fees for Service Costs		9,290,152
Equipment (Capital)		653,275
Equipment (Non-Capital)		124,947
In-Kind Contributions		1,522,162

TOTAL EXPENDITURES **\$ 42,225,883**

CONTRIBUTION TO / (USE OF) FUND BALANCE **\$ (508,775)**

<u>RESERVES AND FUND BALANCE</u>	Estimated 2019 Beginning Fund Balance	Planned FY2019 Projects	Estimated 2019 Ending Fund Balance
Non-spendable Funds:			
Inventory Reserves	\$ 288,008	\$ -	\$ 288,008
Prepays	251,871	-	251,871
Total Non-spendable Funds	\$ 539,879	\$ -	\$ 539,879
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	-	583,387
Capital Replacement Project	767,863	508,775	259,088
Total Assigned Funds	\$ 2,330,350	\$ 508,775	\$ 1,821,575
Unassigned Funds:			
TCHD Operating Capital	\$ 5,614,742	\$ -	\$ 5,614,742
Total Unassigned Funds	\$ 5,614,742	\$ -	\$ 5,614,742
Total Ending Reserves and Fund Balance	\$ 20,327,754	\$ 508,775	\$ 19,818,979

TOTAL EXPENDITURES & ENDING FUND BALANCE **\$ 61,536,087**

TOTAL FUND BALANCE NET CHANGE (+ INCREASE / - DECREASE) **\$ (508,775)**

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 11th day of December, 2018

Naomi Steenson, Vice President
Tri-County Board of Health

Paulette Joswick, Secretary
Tri-County Board of Health

Changes to Revenues/Sources of Funds

Revenue Source	As Of: 08/14/18		As Of: 12/11/18		Increase (Decrease)	% Diff
	2019 Proposed Budget		2019 Proposed Budget			
County Per Capita	\$	10,559,667	\$	10,559,667	\$ -	0.0%
County Project Specific		2,326,076		2,326,076	-	0.0%
Federal Funds		105,000		105,000	-	0.0%
Medicaid Funds		522,473		522,473	-	0.0%
Fees		3,330,994		3,330,994	-	0.0%
Interest Income		160,000		160,000	-	0.0%
Vital Records Fees		1,633,058		1,583,768	(49,290)	-3.0%
State Funds		7,682,370		7,617,624	(64,746)	-0.8%
State Planning and Support		1,902,101		1,902,101	-	0.0%
Federal Pass Through Funds		11,338,150		11,222,383	(115,767)	-1.0%
Grants & Contracts		785,870		791,785	5,915	0.8%
Other Revenue		73,075		73,075	-	0.0%
Fund Balance Use		508,775		508,775	-	0.0%
In Kind		1,522,162		1,522,162	-	0.0%
TOTAL REVENUES	\$	42,449,771	\$	42,225,883	\$ (223,888)	-0.5%
Population Estimate		1,543,811		1,543,811	-	0.0%
County per capita	\$	6.84	\$	6.84	\$ -	0.0%

Changes to Expenditures

Expenditure Type	2019 Proposed Budget		2019 Proposed Budget		Increase (Decrease)	% Diff
Wages	\$	23,536,235	\$	23,462,080	\$ (74,155)	-0.3%
Fringe Benefits		7,226,679		7,173,267	(53,412)	-0.7%
Total Personnel Cost	\$	30,762,914	\$	30,635,347	\$ (127,567)	-0.4%
Contracts for Services		2,989,749		2,885,409	(104,340)	-3.5%
Operating Expenses		4,689,517		4,772,133	82,616	1.8%
Travel		608,018		602,694	(5,324)	-0.9%
Operating Supplies		1,056,689		1,029,916	(26,773)	-2.5%
Equipment (Non-capital)		127,447		124,947	(2,500)	-2.0%
Capital Equipment		638,275		618,275	(20,000)	-3.1%
Leasehold Improvements		55,000		35,000	(20,000)	-36.4%
In Kind		1,522,162		1,522,162	-	0.0%
TOTAL EXPENDITURES	\$	42,449,771	\$	42,225,883	\$ (223,888)	-0.5%

**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	Object Code	Proposed as of 8/14/18	Changes as of 12/11/18	Proposed as of 12/11/18	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	
Fees - Admin	4308	\$ 1,633,469	\$ (49,290)	\$ 1,584,179	-3.02%	Fees for Services	Reduced Income based on projected decreases in services
State Funds	5500	\$ 9,584,471	\$ (64,746)	\$ 9,519,725	-0.68%	CDPHE	CDPHE contracts received after August presentation prepared
Federal Pass Thru Funds	5700	\$ 11,338,150	\$ (115,767)	\$ 11,222,383	-1.02%	CDPHE	CDPHE contracts received after August presentation prepared
Grants / Contracts / PO'S	4100	\$ 785,870	\$ 5,915	\$ 791,785	0.75%	Various	Grant confirmation received after August presentation prepared
All Other Sources		\$ 8,548,144	\$ -	\$ 8,548,144	0.00%	Various	
TOTAL		\$ 42,449,771	\$ (223,888)	\$ 42,225,883	-0.53%		

Note: All 2019 revenue increases and/or decreases are for direct or grant funded programs and general fund revenues.

EXPENSE CHANGES

TCHD Agency Wide		\$ 42,449,771	\$ (223,888)	\$ 42,225,883	-0.53%	TCHD	Operating Expenses related to revenue changes listed above
TOTAL		\$ 42,449,771	\$ (223,888)	\$ 42,225,883	-0.53%		

TCHD FY 2018 & FY2019 Budget Comparison

	2018 Revised Budget	As Of: 12/11/18 2019 Proposed Budget	2019 vs 2018 Increase (Decrease)	% Diff
Population Estimate	1,535,540	1,543,811	8,271	0.5%
County per capita	\$ 6.72	\$ 6.84	\$ 0.12	1.8%
<u>Changes to Revenues/Sources of Funds</u>				
County Per Capita	\$ 10,318,829	\$ 10,559,667	\$ 240,838	2.3%
County Project Specific	2,219,519	2,326,076	106,557	4.8%
Federal Funds	220,000	105,000	(115,000)	-52.3%
Medicaid Funds	513,923	522,473	8,550	1.7%
Fees	3,124,396	3,330,994	206,598	6.6%
Interest Income	105,343	160,000	54,657	51.9%
Vital Records Fees	1,633,058	1,583,768	(49,290)	-3.0%
State Funds	7,450,570	7,617,624	167,054	2.2%
State Planning and Support	1,886,747	1,902,101	15,354	0.8%
Federal Pass Through Funds	11,705,506	11,222,383	(483,123)	-4.1%
Grants & Contracts	1,293,772	791,785	(501,987)	-38.8%
Other Revenue	48,075	73,075	25,000	52.0%
Fund Balance Use	-	508,775	508,775	100.0%
In Kind	1,511,162	1,522,162	11,000	0.7%
TOTAL REVENUES	\$ 42,030,900	\$ 42,225,883	\$ 194,983	0.5%

Changes to Expenditures

Wages	\$ 22,581,840	\$ 23,462,080	\$ 880,240	3.9%
Fringe Benefits	7,252,684	7,173,267	(79,417)	-1.1%
Total Personnel Cost	\$ 29,834,524	\$ 30,635,347	\$ 800,823	2.7%
Contracts for Services	3,480,526	2,885,409	(595,117)	-17.1%
Operating Expenses	4,605,513	4,772,133	166,620	3.6%
Travel	527,304	602,694	75,390	14.3%
Operating Supplies	1,360,175	1,029,916	(330,259)	-24.3%
Equipment (Non-capital)	380,696	124,947	(255,749)	-67.2%
Capital Equipment	276,000	618,275	342,275	124.0%
Leasehold Improvements	55,000	35,000	(20,000)	-36.4%
In Kind	1,511,162	1,522,162	11,000	0.7%
TOTAL EXPENDITURES	\$ 42,030,900	\$ 42,225,883	\$ 194,983	0.5%