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Title: Overview of Financial Policies & Budget Process

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Attachments: 1. Financial Policies

Date	Ver.	Action By	Action	Result
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To: Board of Health

Through: Jennifer Ludwig, Director, Public Health

Prepared By:
Todd Weaver, Director, Finance Department

Presenter: Todd Weaver, Director, Finance Department

Subject:
Overview of Financial Policies & Budget Process

Purpose and Request:
The purpose of this presentation is to provide information about the Board of Health’s financial oversight role, the County’s financial policies, review the budget process, and answer questions.

Background and Discussion: Pursuant to C.R.S. 25-1-508(5), the Board of Health has the authority to determine general policies to be followed by the Public Health Director in administering and enforcing public health laws; to accept and through the Public Health Director to use, disburse, and administer all federal aid, state aid, or other property, services, or moneys allocated to the Public Health Department; and to make agreements that may be required to receive such moneys or other assistance.

Statute (C.R.S. 25-1-511) further states that the county treasurer shall serve as the treasurer of the county public health agency. The agency treasurer shall create a public health agency fund, to which shall be credited:

- Any moneys appropriated from a county general fund.
- Any moneys received from state or federal appropriations or any other gifts, grants, donations, or fees for local public health purposes.

The agency treasurer assures that moneys from the fund shall be expended only for the purposes of the public health agency. All claims or demands against the fund shall be allowed only if certified by the public health director and the chair of the board or their designee.

On or before September 1 of each year, the public health director, along with the local board of health, shall estimate the total cost of maintaining the public health agency for the ensuing fiscal year. The estimates shall be submitted in the form of a budget to the board of county commissioners in a single county agency. The board of county commissioners are authorized to provide any moneys necessary to cover the cost of maintaining the agency for the next fiscal year, by an appropriation from the county general fund.

From a financial perspective, the Arapahoe County Public Health Department operates as a component unit of the County, which means the public health fund is accounted for within the overall County budget and the department should adhere to established financial policies and budgetary practices to ensure compliance with generally accepted accounting and budget principles.

During the presentation, staff will describe how the public health department will financially operate within the existing county structure, explain the budgeting process, and highlight procurement, grant and accounting policies that should be adopted by the Board of Health to align with required financial and audit requirements.

Fiscal Impact: N/A

Alternatives: N/A.

Staff Recommendation: Staff recommends adopting the financial policies during the next August Board of Health meeting. Staff also will present a draft department budget for review and recommendation during that meeting.

Suggestion Motion(s): N/A