



ADOPTED BUDGET 2025



**BOULDER COUNTY
PUBLIC HEALTH**
Opportunity for a Healthy Life

Component of Boulder County Government

Boulder County Public Health

2025 Budget



**BOULDER COUNTY
PUBLIC HEALTH**

Opportunity for a Healthy Life

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Budget Letter

This document presents the 2025 Boulder County Public Health (BCPH) adopted budget, prepared in accordance with the Charter and state budget laws. Amid the ongoing volatility of public health budgets both nationally and within Colorado, BCPH has strengthened our governance policies and processes. This document reflects the ongoing focus on organizational development. Key changes this year include adopting a formal reserves policy, enhancing internal controls, and intensifying the focus on aligning the budget with historical expenditures.

This document serves multiple functions: it is a policy tool for the Board of Health (BOH), an operational guide for Public Health staff, a financial plan for County stakeholders, and a communication resource for the public. Key information is presented through data, graphs, and tables for clarity and accessibility.

BCPH’s 2025 total anticipated revenues from all sources are projected at approximately \$24,427,935 million. BCPH benefits from a diverse revenue structure and general revenue sources are expected to decrease by 0.9% percent compared to estimated 2024 revenues. This moderate decrease is primarily due to updated projections of slower revenue growth.

At the end of 2023, BCPH’s cash reserves stood at \$7,166,521, which includes a 3 percent emergency reserve along with the agency's self-imposed operating and safeguard reserves.

In closing, we are grateful for the opportunity to serve the Boulder County community. Our dedicated employees are committed to the relentless pursuit of excellence every day. Excellence means delivering effective and consistent programs and services, maintaining clear expectations for employees, the community, and leadership, and implementing effective policies and systems that drive measurable improvements.

In 2025, we will continue aligning our services with the Board of Health and County priorities, guided by agency values and community expectations. This will help us achieve meaningful outcomes that advance our vision: “At BCPH, we envision a Boulder County that is a socially just and inclusive community where physical and mental health, social well-being, and the environment are valued, supported, and accessible to all.”

Sincerely,



Alexandra (Lexi) Nolen
Executive Director

Budget Resolution 2024-03



Public Health
Board of Health

RESOLUTION 2024-03

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR BOULDER COUNTY PUBLIC HEALTH, BOULDER, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2025 AND ENDING ON THE LAST DAY OF DECEMBER 2025.

Whereas, the Boulder County Board of Health has appointed Director of Administration and Finance Armando Guardiola to prepare and submit an amended budget to said governing body at the proper time summarizing any changes; and

Whereas, the Boulder County Board of Health adopted Resolution 2024-02 on November 19, 2024, which approved and adopted a recommended budget for Boulder County Public Health for calendar year 2024 in the amount of **\$25,995,114**; and

Whereas, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget is in balance, as required by law.

Now, therefore, be it resolved by the Boulder County Board of Health of Boulder County Public Health, Boulder, Colorado:

Section 1. That estimated expenditures for 2025 are as follows:

GENERAL FUND – TOTAL EXPENDITURES	\$24,427,935
--	---------------------

Section 2. That estimated revenues for 2025 are as follows:

GENERAL FUND	
Boulder County Appropriation	\$7,000,000
County Passthrough Funding	\$1,672,171
County Tax	\$1,510,683
Local Funding	\$1,121,205
State Funding	\$7,191,524
Federal Funding	\$908,628
Fee Funding	\$2,227,121
Private Funding	\$655,773
Holding	\$14,490
Reserve Funding	\$2,126,339
TOTAL REVENUES	\$24,427,935
RESTRICTED FUNDS	\$500,000

Section 3. That the budget, as submitted, amended, and hereinabove summarized, is approved and adopted as the budget of Boulder County Public Health for the year stated above.

Adopted, this 16th day of December 2024.

Signed, Morgan McMillan,
Boulder County Board of Health President

About Boulder County Public Health

As a local public health agency, Boulder County Public Health (BCPH) is part of the broader Boulder County government serving communities within the county. As an integral part of the government system, BCPH collaborates with numerous county departments and programs, as well as external partners, to support the community’s health. BCPH is governed by a five-member Board of Health (BOH), which is appointed by the Boulder County Board of County Commissioners (BOCC). The Public Health Executive Director serves as the administrative and executive head of BCPH. BCPH is comprised of six divisions that house numerous programs serving the community and supporting the success of the agency, see Figure 1.

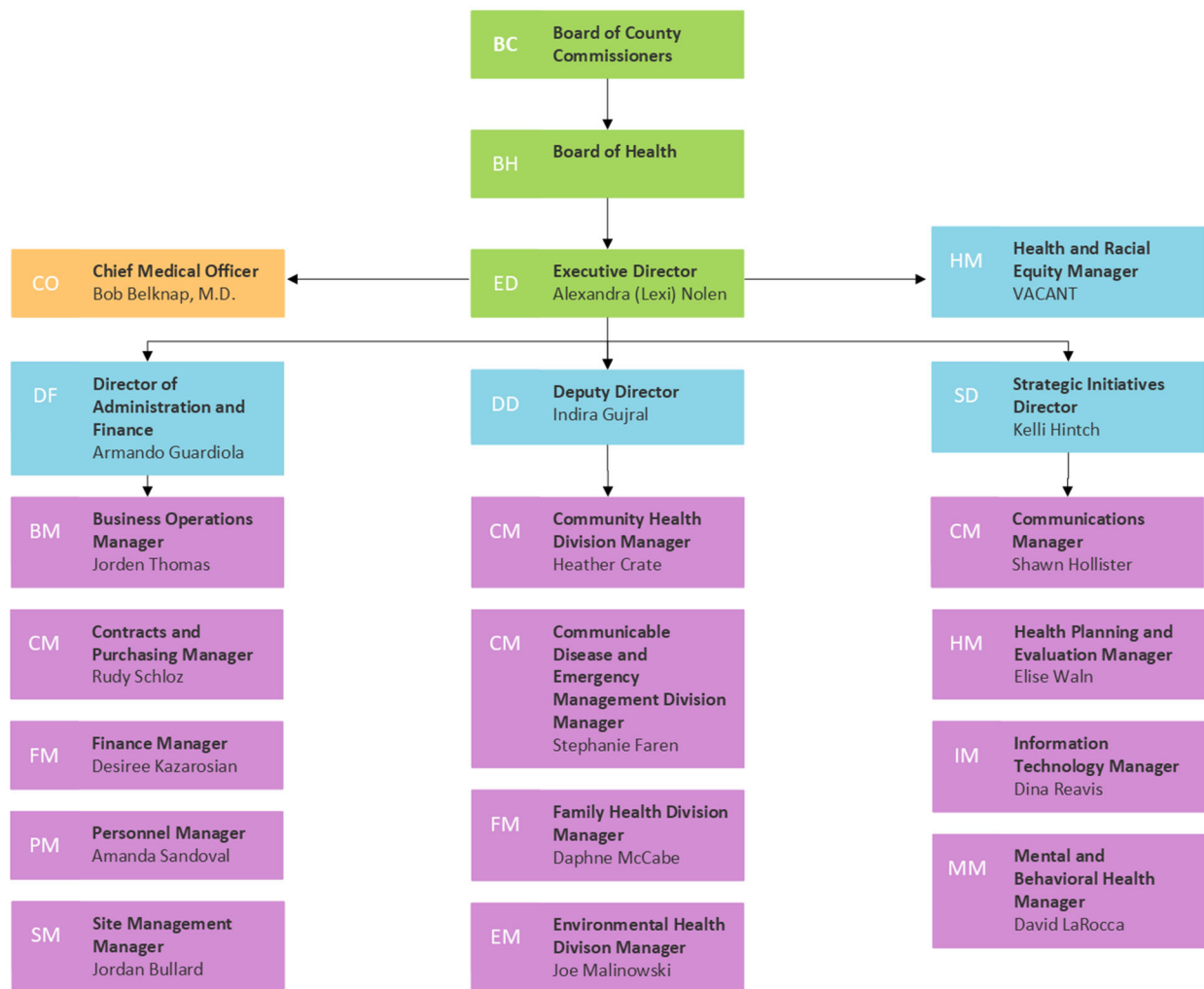


Figure 1. Boulder County Public Health Organizational Chart

Boulder County Board of Health

The Boulder County Board of Health (BOH) consists of five volunteer Boulder County residents appointed by the Boulder County Board of County Commissioners (BOCC) to serve five-year, staggered terms. The BOH was re-established by the Colorado Public Health Act of 2008 (Colorado Revised Statutes [C.R.S.] Section §25-1-508) and serves as the governing board for BCPH, whose mission is to protect, promote and enhance the health and well-being of all people and the environment in Boulder County. BOH responsibilities include assuring appropriate policy for BCPH, hiring and supervising the Boulder County Public Health Executive Director, approving BCPH’s budget, and providing oversight of department operations.



Morgan McMillan
President
Member through 8/31/2027



Lindy Hinman
Vice President
Member through 8/31/2026



Landry Fagan, M.D.
Board Member
Member though 8/31/2029



Amber Johnson, DNP, CNM
Board Member
Member through 8/31/2028



Brooke Harrison, PhD
Board Member
Member through 8/31/2025

Boulder County Public Health Mission, Vision and Values

Mission

Address social, economic, and environmental conditions in Boulder County to ensure that all people have the opportunity for a healthy life.

Vision

Boulder County is a socially just, inclusive community where physical and mental health, social well-being, and the environment are valued, supported, and accessible to all.

Values

At BCPH, we understand that we work for and are accountable to the public, we will model the following values in our interactions with the public, our partners, and one another. We believe that we as an agency must:

- **Foster Trust:** We are honest and build trust through our interactions with one another, our partners, and the public. We share information necessary in a timely fashion, provide opportunities for others to be involved in or help inform decision making, and clearly communicate expectations. We follow through on our commitments and are accountable to our values.
- **Demonstrate Respect and Compassion:** We demonstrate compassion, patience, and acceptance, and we honor confidentiality. We are non-judgmental, and we preserve dignity. We actively listen to and honor the perspectives of others with the intent to understand and to promote a positive environment in our work with the community, our partners, and each other.
- **Collaborate and Build Strong Teams:** We engage a wide spectrum of contributors to think and create together, and we combine our strengths to find the best solutions for complex problems. We are intentional about fostering strong relationships with our colleagues and partners to promote health.
- **Be Flexible, Creative and Innovative:** We are flexible in our approach, and we embrace the changes necessary to meet the changing needs of our community and organization. We learn from our mistakes and encourage creative and progressive problem-solving and service provision. We use innovation to meet community need and improve the effectiveness of our strategies.
- **Pursue and Support Personal and Professional Development:** We support personal and professional growth through opportunities to learn and experience, delegation of responsibility, and recognition of individual and team accomplishments.
- **Recognize Leadership in Everyone:** We recognize that leadership lies within all of us; it is not based on position or title. We strive to inspire a shared vision, encourage and support one another, enable others to act, and challenge ourselves.
- **Promote Inclusion and Honor the Life Experiences of Others:** We maintain a diverse

culture that is inclusive of our individual differences, our life experiences, and our voices. We will foster a culture where each individual feels a sense of belonging and is comfortable to be themselves. We work to understand our differences and will be respectful, even when our opinions differ.



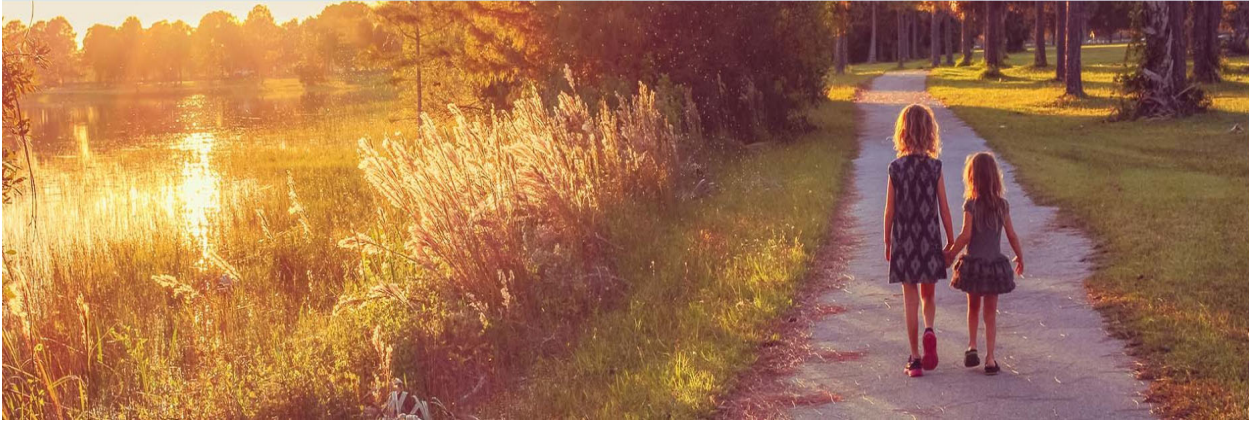
BCPH Strategic Plan

The 2024-2029 Strategic Plan focuses on six strategic priorities that highlight the impact BCPH aspires to achieve, and the internal infrastructure needed to support this work.

These priorities were selected based on a variety of factors, including the current needs of the agency and community, the desire to build on progress from previous strategic plans, and to align with other county initiatives.

The six strategic priorities are:

- **Mental and Behavioral Health:** Improve mental and behavioral health in Boulder County by strengthening protective factors and building capacity to support well-being.
- **Climate Action and Sustainability:** Enhance Boulder County community resilience to effectively cope with the impacts of climate change by improving public health programs, prioritizing disproportionately impacted populations, and ensuring better preparedness and protection for local environments.
- **Emergency Preparedness, Response and Recovery:** Ensure Boulder County residents and community partners are equitably supported in emergency preparedness, response, and recovery.
- **Health and Racial Equity:** BCPH institutionalizes the infrastructure, knowledge, culture, and resources for staff to effectively plan and implement health and racial equity (HRE) improvements in the community.
- **Community Engagement:** BCPH effectively engages with the public and community partners to create trust and to incorporate community and partner priorities into planning, policies, and agency activities.
- **Sustainability, Transparency and Stewardship:** BCPH has infrastructure, culture, and practices to support good governance through sustainability, transparency, and stewardship of resources. [OBJ]



Budget Guide

The budget is BCPH's fundamental policy document, which describes BCPH's goals and details how resources are allocated to achieve these goals. In addition, the budget serves as the annual financial plan, an operations guide, and a communications tool. The budget guide provides an overview of the elements of the budget document.

**Please note: the numbers in the following tables and figures may not add due to rounding.*

Elements of the Budget Document

The budget document includes the following key elements:

1. Budget Message

The Budget Message from BCPH's Executive Director summarizes BCPH's current and long-term financial position, highlights new programs and organizational changes addressed in the budget and outlines both short and long-term goals of our county government.

2. Organization

The Organization section includes an overview of BCPH, an organizational chart and an overview of the Board of Health and BCPH leadership. Finally, the section closes with the BCPH's Mission, Vision, and Values and Strategic Plan.

3. Budget Guide

The Budget Guide includes tools to assist the reader in identifying key terminology in the budget document, including an overview of the Guide's sections, budget development process, timelines, hearings and budget amendments.

4. Financial Summaries

The Financial Summaries section provides financial information on projected revenues, expenditures, fund balances and reserves. This section includes the following:

- Budget Summary of Funds as well as detailed fund descriptions and information on all revenue sources and expenditure projections
- Fund balance trends, including analysis of all BCPH revenues by category.

5. Division Operating Budgets

The Divisional Operating Budgets section details historical and proposed expenditures by programmatic Divisions. BCPH is organized into five key programmatic areas supported by the Administration and Finance Division - Environmental Health, Community Health, Communicable Disease and Emergency Management, Family Health and Strategic Initiatives.

Each Division's operating budget includes a section with a summary narrative and financial

information regarding the Division, its major programs and personnel information.

Expenditures for personnel services, including benefits, are BCPH's most significant expenditures, with employee compensation and benefits being set by the Boulder County Board of Commissioners as part of their annual budgeting process. The operational categories of expenditures are based on trends. Contract services are driven by program needs aligned with divisional goals and objectives, with funding provided through various sources that can be initiated at any time throughout the year. Program Exception Requests include any one-time cost as approved by BCPH leadership.

Divisional expenditures are divided into three categories, which include the following charges:

- **Personnel Services:** Permanent full-time and hourly salary costs, overtime, and benefits.
- **Operational Expenses:** Items purchased for to support program delivery including general office supplies, client supplies, medical supplies, food supplies, and travel expenses.
- **Training and Professional Services:** Consulting and other professional services contracts, including repair and maintenance, training, and memberships.



Budget Process

The development of the 2025 budget was an expedited process compared to a traditional budget development process. The 2025 budget was developed over the summer. However, due to revenue and expenditure concerns, the budget was revised through an expedited process starting in September.

For 2025, BCPH took the opportunity to rebase the budget based on the following principles:

- **Develop a base budget:** Rebase using 2022-2023 historical expenditures and projected 2024 expenditures.
- **Adjust for inflation and costs:** Account for rising prices and salaries.
- **Justify changes:** Each adjustment requires clear reasoning.
- **Align with revenue:** Ensure budget sustainability without heavy reliance on reserves.

BCPH is working to implement a significantly more robust base budgeting process for 2026, which is planned to begin in February 2025.

Budget Hearing and Adoption

The Board of Health shall hold a public hearing on the proposed budget prior to its final adoption at such time and place as the Board shall direct. Notice of such public hearing and notice that the proposed budget is posted online and on file in the office of the Administration and Finance Director shall be published in a newspaper that meets Colorado Revised Statute guidelines at least one (1) week in advance of the hearing. The complete proposed budget shall be on file for public inspection during office hours at such office for a period of not less than one (1) week prior to such hearing.

Adoption of budget: The Board shall adopt the budget by resolution prior to December 31. Provided, however, that notwithstanding the provisions in the Board’s charter, passage of this resolution shall require the affirmative vote of a majority of the entire Board at the time the vote is taken.

Budget Amendments

After the Board of Health has adopted the budget, the approved budget may be changed through budget amendments. The process for a budget amendment generally begins with an analysis by the Administration and Finance Division. The Division reviews amendments for accuracy and completeness. Upon approval by the Administration and Finance Director, the proposed budget amendment is presented to the Board of Health for adoption. This is followed by a request to the Boulder County Office of Financial Management to update the county financial systems for transparency.

Budget Timeline

The process BCPH undertook for this expedited budget revision is illustrated below in Figure 2.

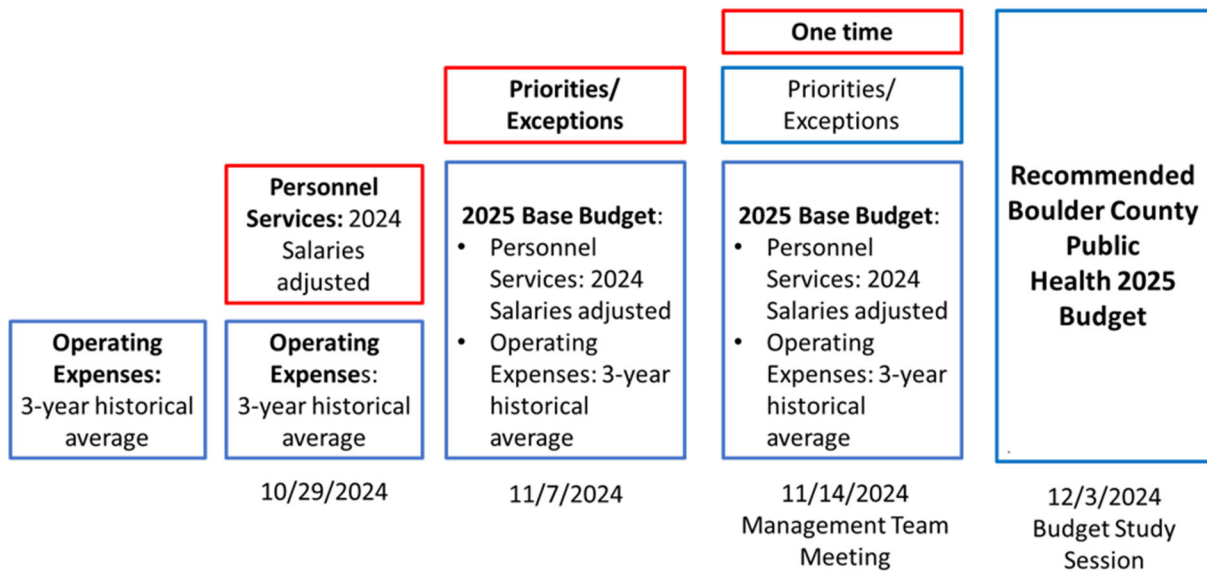


Figure 2. 2025 Expedited Budget Development Process



Summary of Public Health Fund 162 Financials

BOH Resolution Revenue Sources and Allocation by Division

Figure 3 is consistent with the BOH Budget Resolution adopted on December 16, 2024, and reflects BCPH's budgeted revenues and expenditures for the January 1, 2025, fiscal year.

		2025 Budget
<u>Financial Sources</u>		
PH11 Grants and Fees	\$	14,227,916
PH12 Sustainability Tax Funding	\$	708,535
PH13 County Funding (Transfer)	\$	7,365,144
Transfers From		
Fund Balance - 162 General Fund (Reserves)	\$	2,126,339
Total Financial Sources	\$	24,427,935
<u>Financial Uses</u>		
Boulder County Public Health		
Administration and Finance		\$4,895,000
Strategic Initiatives ^{<1>}		\$2,817,386
Environmental Health		\$6,307,162
Community Health		\$3,820,889
CDEM		\$2,697,645
Family Health		\$3,889,853
Total Financial Uses		\$24,427,935
2025 Surplus	\$	-

^{<1>} Reflects allocation of salaries from Strategic Initiatives to the respective programs: Community Health, CDEM, and Family Health

Figure 3. Source and Use for Boulder County Public Health, 2025

Revenue Summary

Table 1: Public Health Revenue Summary, 2022-2025 illustrates BCPH’s historical and audited revenues for 2022 and 2023 compared to the projected 2024 revenues and the budgeted 2025 revenues.

Public Health Revenue Summary, 2022-2025				
	2022	2023	2024	2025
	Audited	Audited	Projected	Budget
PH 11 (Grants and Other Revenues)	\$ 21,923,220	\$ 14,685,504	\$ 16,100,405	\$ 14,227,897
PH 12 (Sustainability Tax)	\$ 784,555	\$ 1,140,280	\$ 1,045,156	\$ 708,555
PH 13 (County Transfer)	\$ -	\$ 8,996,078	\$ 7,517,601	\$ 7,365,144
Other Financing Sources	\$ -	\$ -	\$ -	\$ 2,126,339
Revenue Total	\$ 22,707,775	\$ 24,821,862	\$ 24,663,162	\$ 24,427,935
Boulder County Appropriation	\$ -	\$ 8,996,078	\$ 7,517,601	\$ 7,000,000
County Passthrough Funding	\$ 8,845,181	\$ 2,710,430	\$ -	\$ 1,672,171
County Tax	\$ 784,555	\$ 1,140,280	\$ 1,045,156	\$ 1,510,683
Local Funding	\$ 767,404	\$ 861,787	\$ 3,633,083	\$ 1,121,205
State Funding	\$ 2,839,660	\$ 3,883,562	\$ 8,078,463	\$ 7,191,524
Federal Funding	7398544	\$ 5,398,440	\$ 2,409,707	\$ 908,628
Fee Funding	\$ 1,525,554	\$ 1,529,041	\$ 1,503,533	\$ 2,227,121
Private Funding	\$ 132,937	\$ 300,417	\$ 475,619	\$ 655,773
Holding	\$ -	\$ -	\$ -	\$ 14,490
Miscellaneous Revenues	\$ 413,940	\$ 1,827	\$ -	\$ -
Reserve Funding	\$ -	\$ -	\$ -	\$ 2,126,339
Revenue Total	\$ 22,707,775	\$ 24,821,862	\$ 24,663,162	\$ 24,427,935

Table 1. Boulder County Public Health Revenue Summary, 2022-2025

Revenue Summary 2025

As shown in the previous table, Table 1 and Figure 4 that follows, BCPH is predominantly funded with grants, accounting for 57.7% of overall revenues in 2025. Revenue projections for grants are based on current grant awards and anticipated awards. Other revenue streams include County General Funds, Sustainability Tax, and Health and Human Services funds (HHSB1A), which are appropriated on an annual budget term by the Boulder Board of County Commissioners. Our major revenue projections are based on trends, current economic indicators, and other agency inputs as appropriate. Projects and other revenues will be reviewed quarterly, and budgets will be based on this trend analysis in 2025.

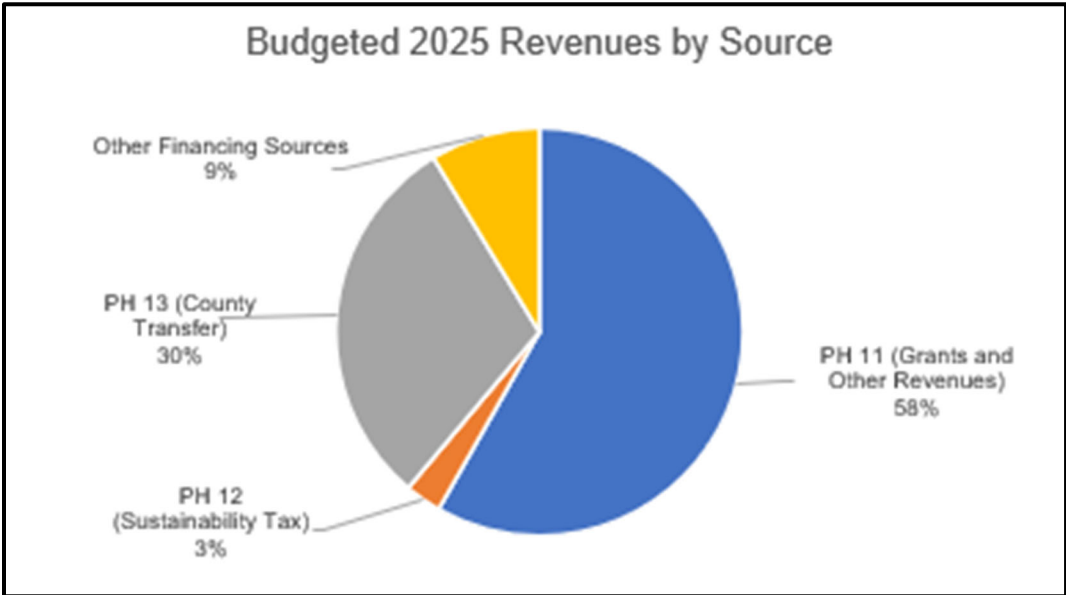


Figure 4. Boulder County Public Health Budgeted Revenues by Source, 2025

Summary of Financial Sources – Public Health Fund 162-2025

Figure 5 illustrates the distribution of revenue sources budgeted in 2025. The source data for this figure can be found in Table 1.

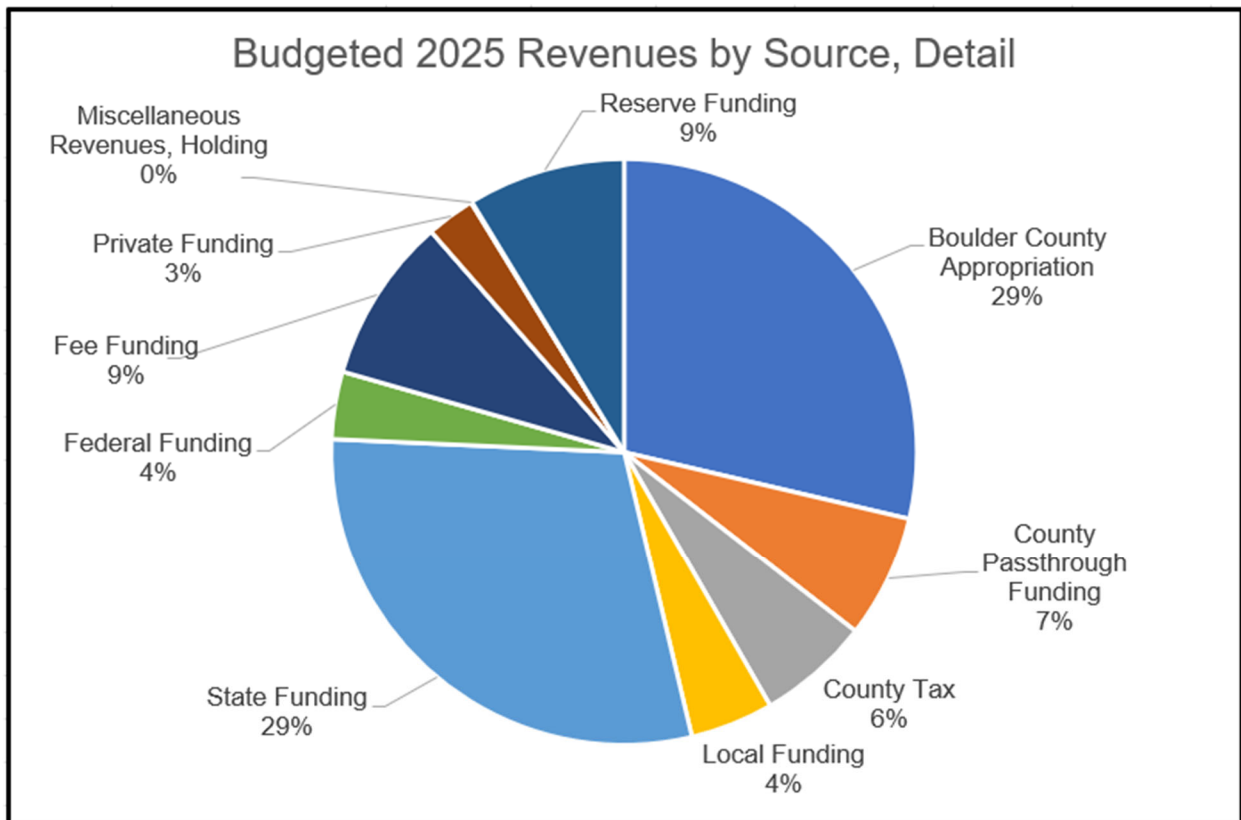


Figure 5. Boulder County Public Health Detailed Budgeted Revenues by Source, 2025

2025 Revenue Overview

BCPH strives to maintain a strong, diverse revenue base, recognizing that becoming too dependent upon any individual revenue source would make BCPH's revenues more vulnerable to economic cycles. All revenues are conservatively projected, monitored, and updated as necessary. Total 2025 revenues are projected to decrease by 0.9 percent to \$24,427,935 from estimated 2024 revenues of \$24,663,162. This decrease is driven primarily by updated projections of grant awards and Sustainability tax transferred from Boulder County. Outlined below are descriptions and a brief analysis of BCPH's largest revenue sources:

The following discussion provides an overview of the projected revenues for BCPH in 2025. The percentage change is calculated using the 2025 budget as adopted by the Board of Health compared to the 2024 Budget Amendment.

Boulder County Appropriation

The Boulder County Appropriation reflects one transfer from the County.

- **County Funds** - The funding is primarily used to fund staff related to core long-term positions, statutory requirements and some unrestricted operations. In 2025, Boulder County will transfer \$7,000,000 to BCPH, the same amount transferred in 2024.

County Passthrough Funding

- **American Rescue Plan Act (ARPA) Funds:** These funds are used by Boulder County to build the economic capabilities for local agencies to meet the Coronavirus Disease 2019 pandemic response needs, address the negative economic impacts, and build a strong and equitable recovery for the public health crisis.
- **Marshall Fire:** Funds generated from Community Planning and Permitting fees to support costs associated with water quality activities associated with rebuilding from the Marshall Fire.
- **Healthy Beverage:** The Sugar Sweetened Beverage Distribution Tax places a two cents per ounce excise tax on the distribution of beverages with added sugar and other sweeteners. The tax took effect on July 1, 2017. Revenue is spent on health promotion, general wellness programs, chronic disease preventions that improve health equity and other health programs, especially for residents with low income and those most affected by chronic disease linked to sugary drink consumption.
- **Infant and Early Childhood Mental Health Consultation (HSSN IECMHC):** Funds are received as grants from the American Rescue Plan Act (ARPA) of 2021 for the purpose of connecting high-needs clients with mental health resources and support frontline staff to reduce secondary trauma.
- **Health and Human Services Intellectual and Developmental Disabilities (HHS IDD) Mill Levy:** This County-specific mill levy is for the purposes of maintaining or expending services for people living with intellectual and developmental disabilities (IDD), autism and/or brain injury.
- **Family Connects ARPA:** Funding allocated by Boulder County from the American Rescue

Plan Act (ARPA) of 2021 for the purposes of providing expanded home visiting services to families who live in Boulder County and give birth or adopt at a Boulder County hospital.

County Tax/Assessments

County tax/assessment transfers to BCPH are budgeted as \$1,150,683 per Table 1 and include Boulder County Health and Human Services funds (HHSB1A), Mosquito Funds, and Sustainability Tax funds.

- **Health and Human Services Funds (HHSB1A) funds:** Revenues collected via a dedicated 0.5 mill levy to address state funding cuts to human services organizations. HHSB1A funds transferred to BCPH support the Genesis program in providing home visiting services for teen parents from pregnancy through the child's third birthday. For the 2025 budget year, Boulder County will transfer \$365,144 to BCPH which is an increase of 1.5 percent compared to the 2024 transfer of \$359,735.
- **Mosquito Funds** Funding generated as an assessment through the Boulder County Mosquito Control District for the purposes of protecting residents from the health risks, annoyance, and discomfort associated with mosquitos. The special assessment is collected annually by the County Treasurer and transferred to BCPH with the assessment being reassess every four years. In 2025, Boulder County will transfer \$365,144 to BCPH, which is a decrease of 0.3 percent compared to the 2024 transfer of \$366,375.
- **Sustainability Tax:** An allocation of sales and use tax revenue to fund sustainability infrastructure and programs, including for the purpose of sustainability-focused initiatives that address the priority needs of communities. In 2025, Boulder County will transfer \$708,535 to BCPH, which is a decrease of 47.5% percent compared to the 2024 transfer of \$1,045,156.

Local Funding

Local funding in the form of grants is projected at \$1,121,205 in 2025 which is a 69.1 percent decrease compared to 2024 revenues of \$3,633,083. The 2025 projection represents nine grants from City of Boulder and City of Longmont.

State Funding

State Funding is budgeted at \$7,191,524 per Table 1 in 2025, which is an 11 percent decrease compared to 2024. These revenues include the Local Planning and Support Funds, Medicaid, and other grants. Local Planning and Support funds (per capita funding) are used for the purpose of providing core public health services including maternal, child, and adolescent and family health; environmental health; communicable disease prevention and investigation and control; access to and linkage to care. State funding also includes Medicaid funding for Medicaid reimbursable public health expenses.

It should be noted that State Funding reflects some funds, like Medicaid, that are federal revenues, passed through the State to the Department. Since the Department receives these

funds from the State they are counted as State Funds.

Federal Funding

Federal Funds are received as passthrough funds originating from the American Rescue Plan Act (ARPA) and State Infrastructure funds. Estimated revenues for the 2025 budget are projected at \$908,628, which is a 62.3% percent decrease compared to the 2024 revenue amount of \$2,409,707.

Fee Funding

Fee funding includes fees associated with Vital Records processing, food inspection fees, body art inspection fees, childcare inspections, retail license fees, Onsite Wastewater Treatment System (OWTS) fees and permits. Fees are established by the Board of Health and are budgeted based on historical fees and changes to the fee structures. Estimated revenues for the 2025 budget are projected at \$2,227,121 which is a 48.1 percent increase compared to 2024 revenues of \$1,503,533.

Private Funding

Private funding is received as additional donations and private grants. In 2025 this revenue is a 37.9 percent increase compared to 2024 revenues of \$475,619 and anticipated to be \$665,773.

Holding

Holding funds represent unbudgeted Local Planning and Support Funds (per capita funds) and is budgeted at \$14,490 in 2025, compared to 2024 which is projected to close at zero.

Reserve Funds

Reserve Funds are additional revenues to support departmental expenditures using unspent prior year revenues. In 2025 the beginning Reserve Fund Balance is projected to be \$10,205,843. Of this amount the 2025 budget reflects the use of \$2,126,339 to balance the budget. Of the remaining reserves, \$510,292 is dedicated for specific purposes and can only be used on activities aligned with the purpose of the assessment. The Reserve Overview is shown in Figure 6.

2025 Budget Fund Balance (Reserve) Overview

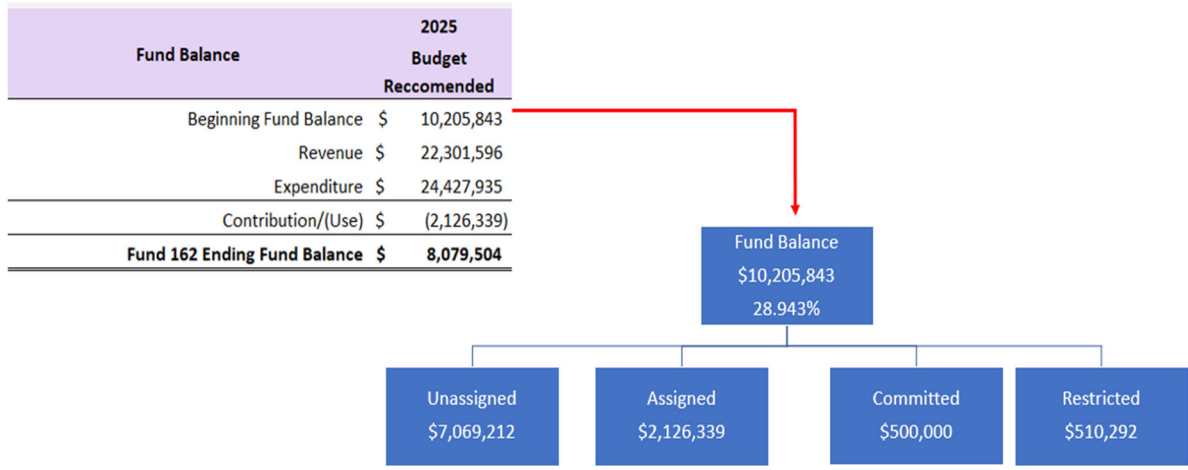


Figure 6. Boulder County Public Health Reserve Balance Projection, 2025

2025 Budgeted Expenditure Summary

The following table summarizes BCPH’s 2025 budgeted expenditures by division and program. Tables 2 and 3 reflect the allocation of personnel services from the Strategic Initiatives Special Projects program to the appropriate program supported.

Personnel services costs are shown as salary and benefits, with benefits including traditional benefits and cost of living adjustments. Some positions are budgeted to receive market rate adjustments and bilingual pay stipends in 2025. Finally, merit pay is reflected at two (2) percent; however, Boulder County elected to replace merit pay with equity pay in early December 2024 for the 2025 budget year. Due to the timing of the change from merit pay to equity pay BCPH’s budget does not reflect this change and will be addressed via a budget amendment should additional funding be needed to implement this change.

Boulder County Public Health Budgeted Expenditures by Division and Program, 2025					
Division and Program	Personnel Services		Operating Expenses		Total
	Salaries	Benefits	General Operating	Training and Professional Services	
Administration and Finance	\$ 3,056,699	\$ 1,104,468	\$ 348,833	\$ 385,000	\$ 4,895,000
Administrative and Finance Services	\$ 2,440,745	\$ 882,042	\$ 335,648	\$ 385,000	\$ 4,043,435
Vital Records	\$ 615,954	\$ 222,426	\$ 13,185	\$ -	\$ 851,565
Environmental Health	\$ 3,567,165	\$ 1,292,059	\$ 181,748	\$ 1,266,190	\$ 6,307,162
Environmental Health	\$ 485,676	\$ 175,382	\$ 11,680	\$ 2,160	\$ 674,898
Air Quality	\$ 591,350	\$ 213,542	\$ 17,332	\$ -	\$ 822,223
Consumer Protection	\$ 931,192	\$ 336,262	\$ 42,377	\$ -	\$ 1,309,831
Vector Control	\$ 82,121	\$ 29,655	\$ 2,980	\$ 1,600	\$ 116,355
Water Quality	\$ 1,076,474	\$ 388,435	\$ 44,352	\$ 8,000	\$ 1,517,260
Built/HEAL	\$ 295,076	\$ 106,554	\$ 53,907	\$ 1,032,430	\$ 1,487,967
Mosquito Control	\$ 105,278	\$ 42,231	\$ 9,120	\$ 222,000	\$ 378,628
Community Health	\$ 2,409,770	\$ 870,735	\$ 311,216	\$ 229,168	\$ 3,820,889
Community Health	\$ 206,275	\$ 74,488	\$ 8,710	\$ -	\$ 289,473
Community Substance Abuse Prevention	\$ 510,568	\$ 184,853	\$ 109,922	\$ 119,776	\$ 925,118
Genesis	\$ 684,540	\$ 247,193	\$ 65,946	\$ 19,293	\$ 1,016,971
Generations	\$ 431,900	\$ 155,963	\$ 16,264	\$ -	\$ 604,127
OASOS	\$ 254,488	\$ 91,884	\$ 19,250	\$ -	\$ 365,622
Tobacco Education and Prevention Partnership	\$ 322,000	\$ 116,355	\$ 91,124	\$ 90,099	\$ 619,578

Table 2. Boulder County Public Health Expenditures by Division and Program, 2025

Boulder County Public Health Budgeted Expenditures by Division and Program, 2025 (cont.)					
Division and Program	Personnel Services		Operating Expenses		Total
	Salaries	Benefits	General Operating	Training and Professional Services	
Communicable Disease and Emergency Management	\$ 1,667,166	\$ 593,447	\$ 235,390	\$ 201,642	\$ 2,697,645
CEDM Management	\$ 214,796	\$ 77,565	\$ 3,360	\$ -	\$ 295,720
Communicable Disease	\$ 363,651	\$ 131,522	\$ 25,055	\$ 1,350	\$ 521,578
Emergency Management	\$ 223,584	\$ 80,738	\$ 6,713	\$ 9,500	\$ 320,534
Immunizations	\$ 454,953	\$ 167,477	\$ 48,280	\$ 17,647	\$ 688,357
Harm Reduction	\$ 410,183	\$ 136,146	\$ 151,982	\$ 173,145	\$ 871,456
Family Health	\$ 2,570,379	\$ 911,681	\$ 308,803	\$ 98,992	\$ 3,889,853
Family Health	\$ 199,533	\$ 72,053	\$ 5,890	\$ -	\$ 277,476
Child Health Promotion	\$ 384,303	\$ 138,832	\$ 79,907	\$ 4,000	\$ 607,042
Children with Special Needs	\$ 712,866	\$ 240,860	\$ 140,866	\$ 74,499	\$ 1,169,091
Nurse Family Partnership	\$ 737,366	\$ 266,268	\$ 71,632	\$ 19,493	\$ 1,094,759
Women Infant and Children	\$ 536,311	\$ 193,667	\$ 10,508	\$ 1,000	\$ 741,485
Strategic Initiatives	\$ 1,284,476	\$ 463,836	\$ 354,684	\$ 714,390	\$ 2,817,386
Strategic Initiatives	\$ 223,775	\$ 80,807	\$ 28,220	\$ 12,500	\$ 345,302
Health Planning and Evaluation	\$ 271,452	\$ 98,024	\$ 23,142	\$ 6,500	\$ 399,117
Information Technology	\$ 354,513	\$ 128,018	\$ 14,875	\$ -	\$ 497,405
Communications	\$ 313,986	\$ 113,383	\$ 17,770	\$ 6,617	\$ 451,756
Special Projects	\$ 120,751	\$ 43,605	\$ 270,677	\$ 688,773	\$ 1,123,806
Total	\$ 14,555,654	\$ 5,236,225	\$ 1,740,674	\$ 2,895,382	\$ 24,427,935

Table 3. Boulder County Public Health Expenditures by Division and Program, 2025 (continued)

Figure 7 illustrates expenditures by type for the Department per Tables 2 and 3.

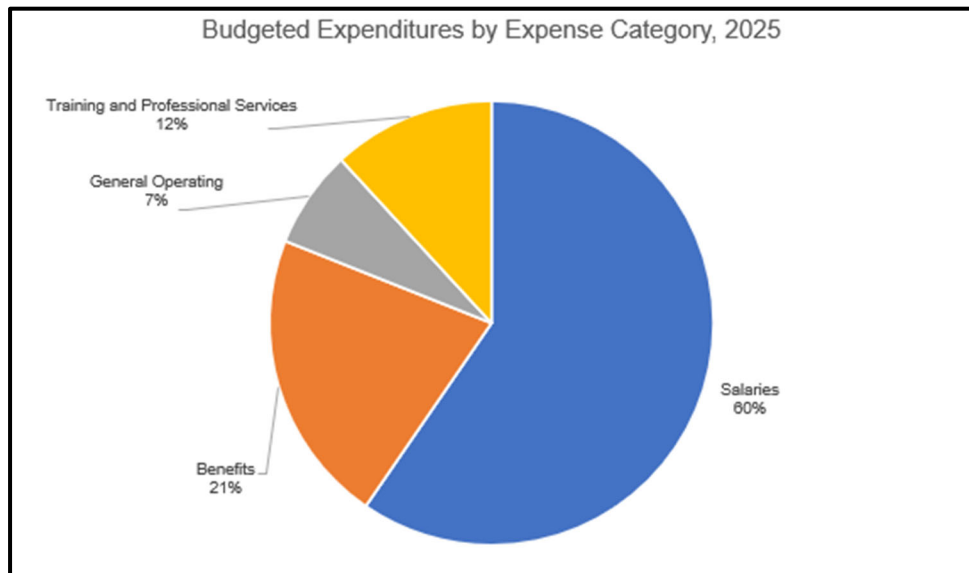


Figure 7. Boulder County Public Health Budgeted Expenditures by Expense Category, 2025

Figure 8 illustrates the distribution of personnel services expenditures by division budgeted in 2025.

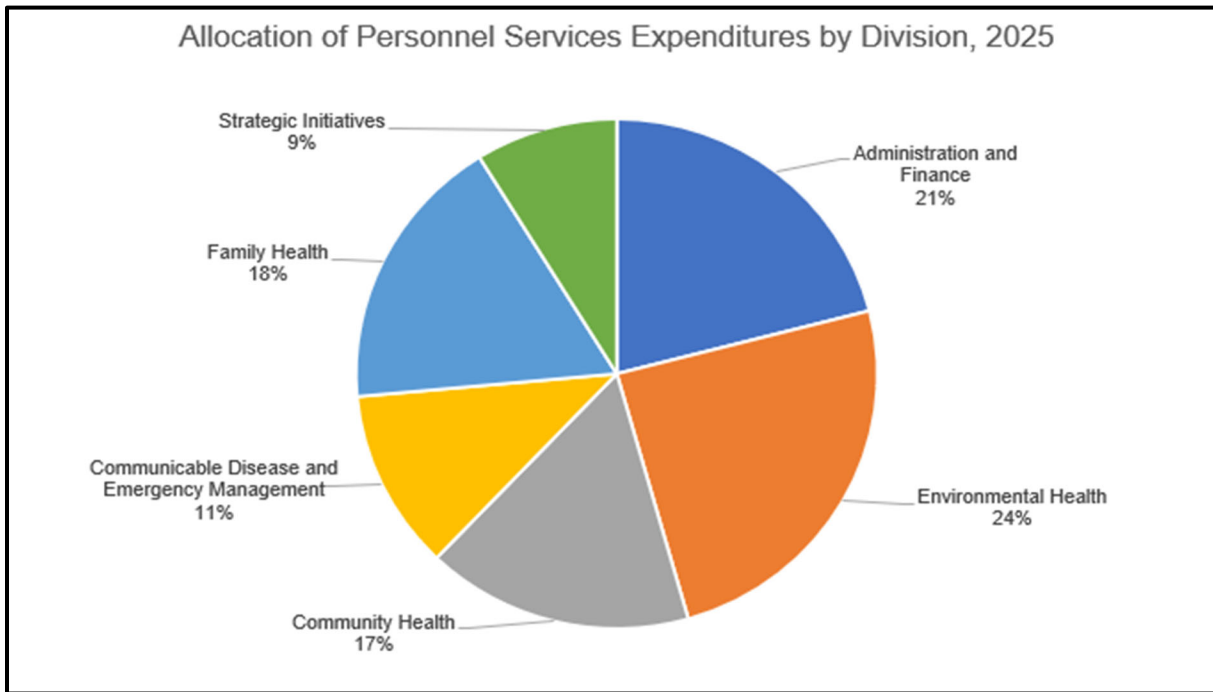


Figure 8. Boulder County Public Health Allocation of Personnel Services Expenditures by Division, 2025

Table 4 and Figure 9 illustrate the allocation of personnel services costs across the Department’s three primary revenue streams. Please note the following,

- The table reflects salaried and hourly costs to align the total costs with Tables 2 and 3.
- The funding sources align with Figure 3, except the Reserve amounts are reflected as PH 11 for the purposes of this table.

Division	PH 11 Grants, Fees, and Reserve	PH 12 Sustainability Tax Funding	PH 13 County (Transfer)	Total
Administration and Finance	\$ 2,242,434	\$ -	\$ 1,918,733	\$ 4,161,167
Environmental Health	\$ 2,698,375	\$ 301,657	\$ 1,859,192	\$ 4,859,224
Community Health	\$ 2,390,626	\$ -	\$ 889,879	\$ 3,280,505
Communicable Disease and Emergency Management	\$ 1,375,029	\$ -	\$ 885,583	\$ 2,260,613
Family Health	\$ 2,535,941	\$ 29,936	\$ 916,181	\$ 3,482,058
Strategic Initiatives	\$ 853,572	\$ -	\$ 894,740	\$ 1,748,312
Total	\$ 12,095,978	\$ 331,593	\$ 7,364,309	\$ 19,791,879

Table 4. Allocation of Personnel Services Expenditures by Revenue Source, 2025

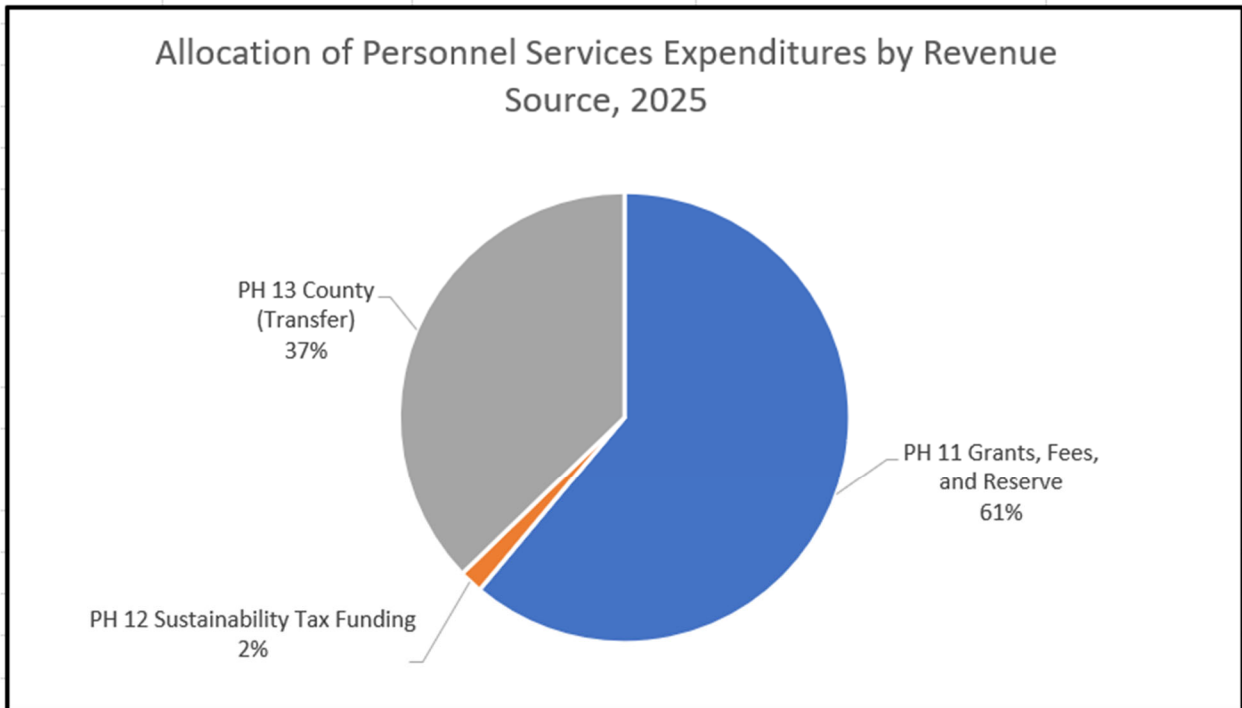


Figure 9. Allocation of Personnel Services Expenditures by Revenue Source, 2025

The following table illustrates the allocation of FTE by Division for 2022 through the 2025 budgeted FTE. The 2022-2024 figures are not audited.

Comparison of 2022-2025 FTE by Division				
	2022	2023	2024	2025 Budgeted
Administration and Finance	31	33	33	30
Strategic Initiatives	13	13	13	13
Special Projects	24	0	0	0
Family Health	35	38	36	32
Community Health	32	31	32	29
Environmental Health	39	36	37	36
Communicable Disease	24	39	24	21
Total	198	190	175	160.8

Table 5. Comparison of 2022-2025 FTE by Division

2025 Expenditures Overview

Planned expenditures for the 2025 fiscal year reflective of all previously described fund sources are budgeted at \$24,427,935 in 2025.

All program budgets reflect an increase from 2024 based on salary adjustments, including cost-of-living adjustments, merit/equity pay, market rate and bilingual adjustments for specific job classifications and benefits.

Divisional Operating Budgets

BPCH's 2025 operating budget is based on historical operating expenditures, while personal services-related costs are adjusted based on cost-of-living adjustments, market rate and bilingual adjustments for specific job classifications and benefits.



Overview

Table 5 illustrates the 2022 and 2023 audited expenditures and 2024 projected expenditures compared to the 2025 budgeted expenditures by Division. The 2024 projected expenditures are based on expenses through September 30, 2024.

Comparison of 2022-2024 Expenditures and 2025 Budgeted Expenditures				
	2022	2023	2024	2025
Division	Audited	Audited	Projected	Budgeted
Administration and Finance	\$ 3,588,381	\$ 4,046,039	\$ 3,726,445	\$ 4,895,000
Strategic Initiatives	\$ 4,952,655	\$ 3,442,668	\$ 2,531,847	\$ 2,817,386
Family Health	\$ 2,985,824	\$ 3,749,398	\$ 3,754,040	\$ 3,889,853
Community Health	\$ 3,019,678	\$ 3,357,992	\$ 3,453,721	\$ 3,820,889
Environmental Health	\$ 4,882,381	\$ 5,658,005	\$ 5,959,128	\$ 6,307,162
Communicable Disease	\$ 2,584,691	\$ 3,005,545	\$ 2,811,991	\$ 2,697,645
Total	\$ 22,013,610	\$ 23,259,647	\$ 22,237,172	\$24,427,935

Table 6. Comparison of 2022-2024 Expenditures and 2025 Budgeted Expenditures by Division

Summary of Public Health Fund 162 Financials

		2025 Budget
<u>Financial Sources</u>		
PH11 Grants and Fees	\$	14,227,916
PH12 Sustainability Tax Funding	\$	708,535
PH13 County Funding (Transfer)	\$	7,365,144
Transfers From		
Fund Balance - 162 General Fund (Reserves)	\$	2,126,339
Total Financial Sources	\$	24,427,935
<u>Financial Uses</u>		
Boulder County Public Health		
Administration and Finance		\$4,895,000
Strategic Initiatives ^{<1>}		\$2,817,386
Environmental Health		\$6,307,162
Community Health		\$3,820,889
CDEM		\$2,697,645
Family Health		\$3,889,853
Total Financial Uses		\$24,427,935
2025 Surplus	\$	-

^{<1>} Reflects allocation of salaries from Strategic Initiatives to the respective programs: Community Health, CDEM, and Family Health

Figure 10. Source and Use for Boulder County Public Health, 2025

Summary of Financial Sources and Financial Uses by Public Health Fund 162

PH11 Public Health Appropriation

		2025 Budget
Financial Sources		
PH11 Grants and Fees		\$ 14,227,916
Transfers From		
Fund Balance - 162 General Fund (Reserves)		\$ 2,126,339
Total Financial Sources		\$16,354,255
Financial Uses		
Boulder County Public Health		
Administration and Finance		\$2,976,267
Strategic Initiatives ^{<1>}		\$1,922,646
Environmental Health		\$3,803,437
Community Health		\$2,931,009
CDEM		\$1,812,061
Family Health		\$2,908,835
Total Financial Uses		\$16,354,255
2025 Surplus		\$ -

^{<1>} Reflects allocation of salaries from Strategic Initiatives to the respective programs: Community Health, CDEM, and Family Health

Figure 11. Source and Use for PH 11 Grants, Fees, and Reserve Revenues by Division, 2025

PH12 Public Health Appropriation

		2025 Budget
<u>Financial Sources</u>		
PH12 Sustainability Tax Funding	\$	708,535
Total Financial Sources	\$	708,535
<u>Financial Uses</u>		
Boulder County Public Health		
Administration and Finance		\$0
Strategic Initiatives ^{<1>}		\$0
Environmental Health		\$644,533
Community Health		\$0
CDEM		\$0
Family Health		\$64,002
Total Financial Uses		\$708,535
2025 Surplus	\$	-

^{<1>} Reflects allocation of salaries from Strategic Initiatives to the respective programs: Community Health, CDEM, and Family Health

Figure 12. Source and Use for PH 12 Sustainability Tax Revenues by Division, 2025

PH13 Public Health Appropriation

		2025 Budget
<u>Financial Sources</u>		
PH13 County Funding (Transfer)		\$ 7,365,144
Total Financial Sources		\$ 7,365,144
<u>Financial Uses</u>		
Boulder County Public Health		
Administration and Finance		\$1,918,733
Strategic Initiatives ^{<1>}		\$894,740
Environmental Health		\$1,859,192
Community Health		\$889,880
CDEM		\$885,583
Family Health		\$917,016
Total Financial Uses		\$7,365,144
2025 Surplus		\$ 0

^{<1>} Reflects allocation of salaries from Strategic Initiatives to the respective programs: Community Health, CDEM, and Family Health

Figure 13. Source and Use for PH 13 County Funding (Transfer) by Division, 2025

Administration and Finance

The following figure illustrates that Administration and Finance comprises twenty percent (20%) of the Department’s total budgeted expenditures in 2025. This figure is based on Table 3.

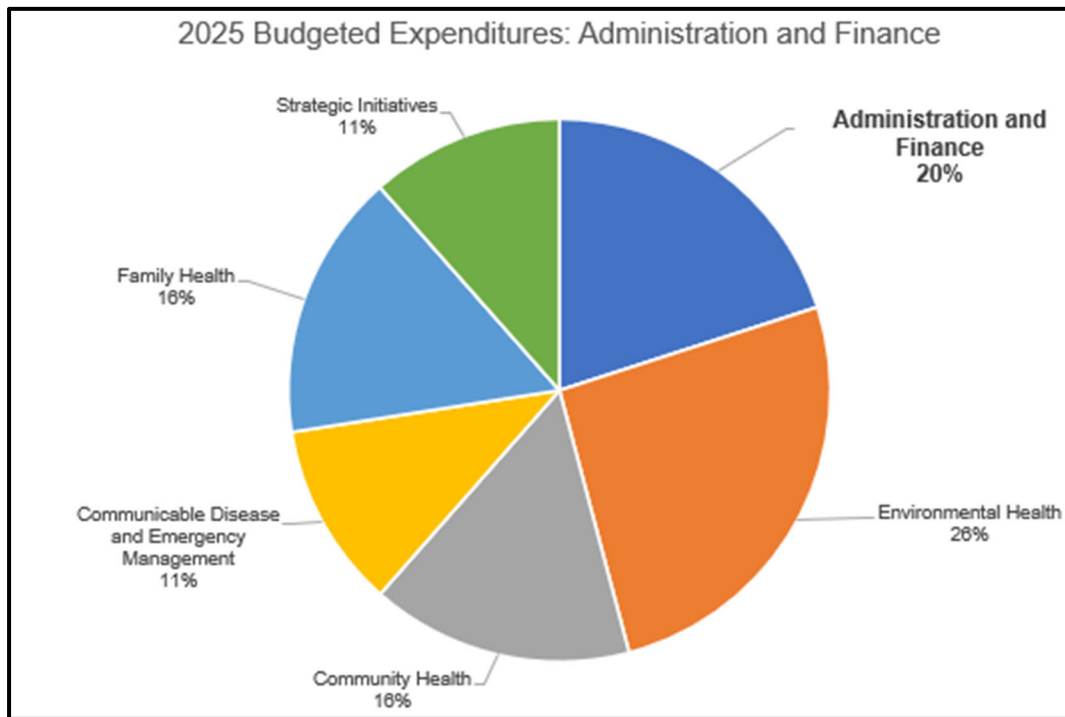


Figure 14. Administration and Finance Budgeted Expenditures compared to the Department, 2025

The Administration and Finance Division is responsible for managing BCPH’s business operations, including budgeting and accounting, contract management, purchasing, payroll and personnel, and vital records.

Business Operations

The Business Operations Team coordinates internal agency operations including the Board of Health and internal policy and procedures for the Boulder County Community and BCPH staff ensuring agency processes are efficient and innovative to increase transparency and coordination.

Budgeting and Accounting

The Budgeting and Accounting team is responsible for developing the annual BCPH budget and amendments as needed, providing training related to the annual budget development. Accounting is responsible for managing BCPH’s financial records, ensuring accuracy in reporting, and overseeing financial transactions.

Contract Management and Purchasing

The Contracts and Purchasing team’s mission is to deliver exceptional service and responsible stewardship in all procurement and contract processes for BCPH. The team is committed to ensuring compliance with all regulatory standards, fostering strong relationships with internal and external stakeholders, and upholding the highest levels of transparency and accountability in the use of taxpayer and grant funds. Through ethical practices and customer-focused service, we support BCPH’s vision of promoting health, well-being, and a resilient environment for everyone.

Personnel

The Personnel team supports a diverse and thriving workforce dedicated to improving community well-being. By prioritizing employee wellness, professional development, and collaboration, the Division ensures staff have the resources to excel while advancing public health initiatives and fostering a healthier Boulder County.

Vital Records

The Vital Records team issues birth and death certificates to residents of Colorado and area funeral homes in compliance with state statutes mandated by the Colorado Department of Vital Statistics and the Colorado Department of Public Health and the Environment (CDPHE).

Division Expenditure Summary

The following table and figure illustrate the 2025 budgeted expenditures for Administration and Finance in 2025.

Administration and Finance Budgeted Expenditures, 2025					
Division and Program	Personnel Services		Operating Expenses		Total
	Salaries	Benefits	General Operating	Training and Professional Services	
Administration and Finance	\$ 3,056,699	\$ 1,104,468	\$ 348,833	\$ 385,000	\$ 4,895,000
Administrative and Finance Services	\$ 2,440,745	\$ 882,042	\$ 335,648	\$ 385,000	\$ 4,043,435
Vital Records	\$ 615,954	\$ 222,426	\$ 13,185	\$ -	\$ 851,565

Table 7. Administration and Finance Budgeted Expenditures, 2025



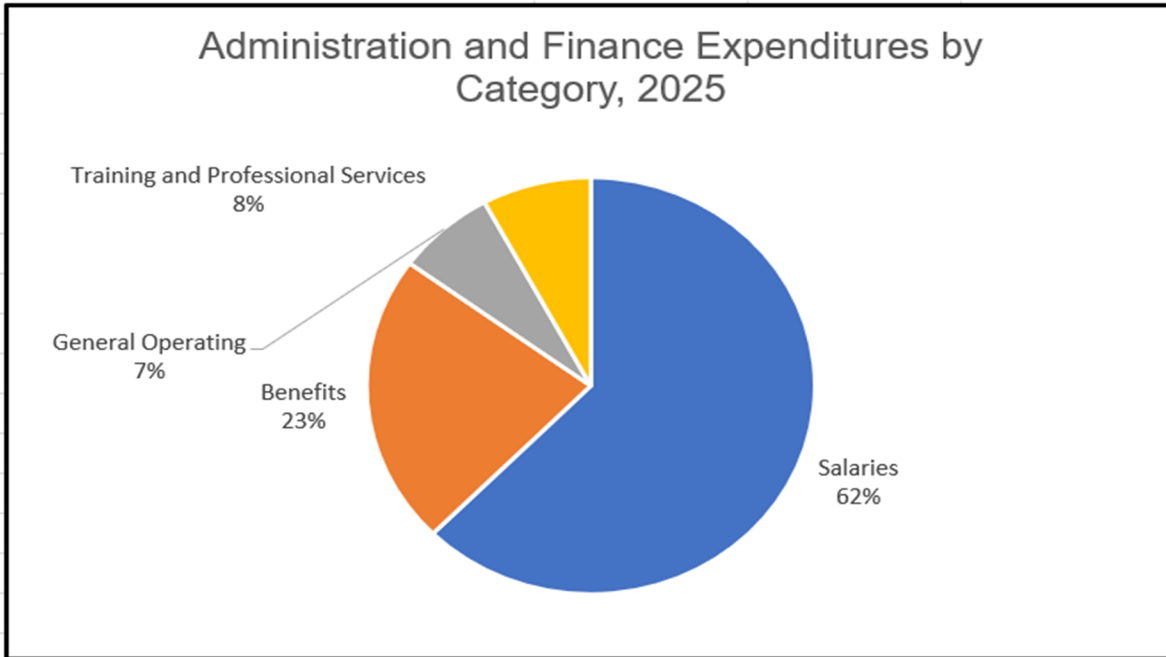


Figure 15. Administration and Finance Budgeted Expenditures, 2025

The following table illustrates detailed historical and audited expenditures from 2022 and 2023 in comparison to the projected 2024 expenses and 2025 budgeted expenses.

Administration and Finance Detailed Expenditure Summary				
	2022	2023	2024	2025
	Audited	Audited	Projected	Budgeted
Personnel Services				
Salary	\$ 1,984,227	\$ 2,469,267	\$ 2,599,312	\$ 3,056,699
Benefits	\$ 771,975	\$ 737,757	\$ 842,509	\$ 1,104,468
Operating Expenses				
General Operating	\$ 432,289	\$ 404,897	\$ 12,919	\$ 348,833
Training and Professional Services	\$ 399,890	\$ 434,118	\$ 271,705	\$ 385,000
	\$ 3,588,381	\$ 4,046,039	\$ 3,726,445	\$ 4,895,000

Table 8. Administration and Finance Detailed Expenditure Summary 2022-2025

Total FTE

The following table illustrates salaried staff. The 2023 figures are not audited.

Administration and Finance Historical and Projected FTE			
	2023	2024 Projected	2025 Budgeted
Administration and Finance	33	33	30

Table 9. Administration and Finance Historical and Projected FTE

Environmental Health

The figure that follows illustrates that Environmental Health comprises 21 percent of BCPH’s total budgeted expenditures in 2025. This figure is based on Table 3.

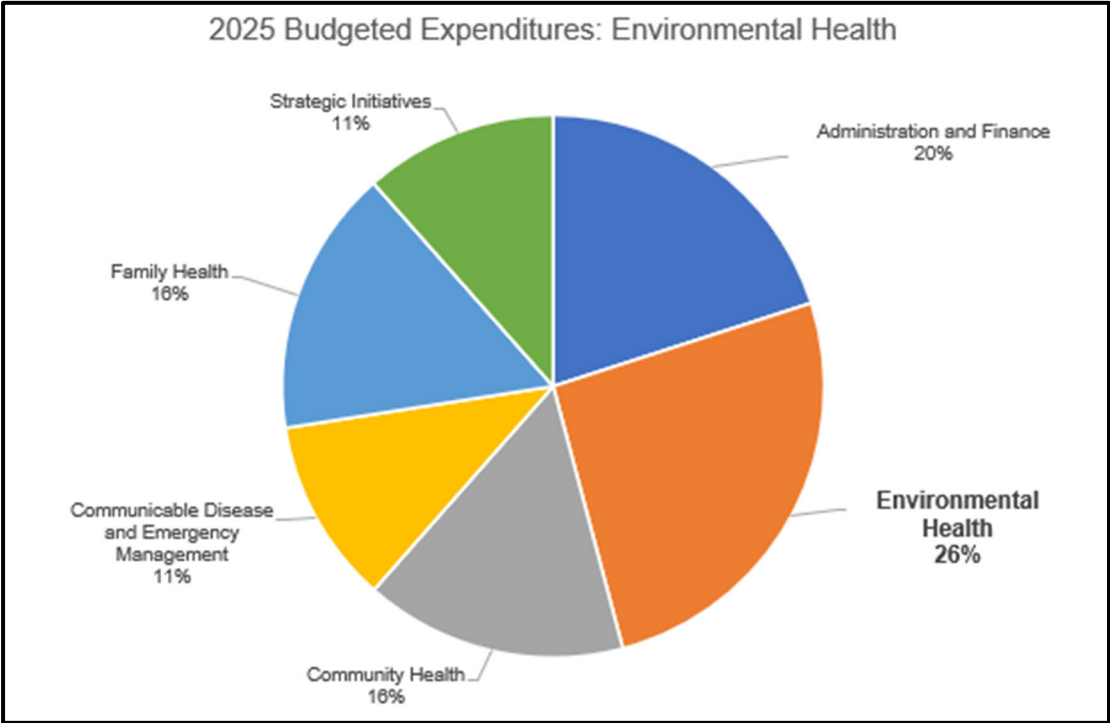


Figure 16. Environmental Health Budgeted Expenditures compared to the Department, 2025

The [Environmental Health Division](#) focuses on the relationships between people and their environment, promotes human health and well-being and fosters healthy and safe communities. The Division works to advance policies and programs to reduce chemical and other environmental exposures in air, water, soil and food to protect people and provide communities with healthier environments.

Air Quality

The [Air Quality Program](#) monitors and works to improve indoor and outdoor air quality in Boulder County and ensures Boulder County businesses are in compliance with state and federal air quality requirements. The Program also responds to community concerns related to airborne dust, odors, and other air quality issues.

Animal-Borne Disease (Vector Control)

A vector is an animal or insect capable of transmitting disease to humans. The [Vector Control Program](#) monitors wildlife, mosquitoes, ticks, and other insects to detect the presence of encephalitis, rabies, tularemia, West Nile virus, and hantavirus. The Program also oversees the Boulder County Mosquito Control Program.

Body Art

BCPH's [Body Art Program](#) licenses and routinely inspects all body art facilities operating within the county. Body Art facilities include any that provide tattoo, piercing, or permanent makeup services.

Climate Change & Environmental Health Justice

The Climate Change & Environmental Health Justice program supports and engages our community to adapt to climate change and environmental injustices with an emphasis on disproportionately impacted communities. In addition, this Program leads the BCPH Climate Action Strategic Priority, supporting local community groups with technical assistance, grant writing support and developing intergovernmental climate strategies.

Food Safety

The [Food Safety Program](#) licenses and inspects retail food establishments in Boulder County. The Program also investigates reports of foodborne illnesses and unsafe food sales. The Program focuses on supporting food facilities to actively manage their foodborne illness risks. The Program also supports education and learning in several languages to prevent foodborne illness at home and when dining out.

Healthy Homes

The [Healthy Homes](#) program is a resource available to all Boulder County residents with a focus on households with respiratory illnesses or those who are underserved and under-resourced. We focus on indoor health and safety to inform residents and allow them to improve their health, safety, and quality of life through awareness, education, and making low to mid-cost recommendations. We have identified resources to which we can direct residents that may help support and address their needs.

Healthy Eating Active Living

The [Healthy Eating Active Living](#) program aims to make healthier food and beverages more accessible for all Boulder County residents, especially those on federal food benefits or for those who cannot qualify but are experiencing food insecurity. Key programs include fruit/vegetable incentive programs to address food insecurity and prevent chronic disease, and healthy beverage policies to reduce consumption of sugary beverages.

Water Quality

Water presents a multi-faceted public health challenge for Boulder County, including drinking water quality, wastewater treatment, stormwater quality, safe recreational water, and watershed health. The [Water Quality Program](#) works to improve water quality, prevent waterborne illness, and reduce negative environmental impacts on our local water sources. They evaluate residential water/wastewater systems (septic/sewer systems), enforce the Boulder County Illicit Discharge Ordinance, support private well owners to ensure their drinking water is safe, and collaborate with partners to address emerging issues in our watersheds.

Division Expenditure Summary

The following table and figure illustrate the 2025 budgeted expenditures for Environmental Health.

Environmental Health Budgeted Expenditures, 2025					
Division and Program	Personnel Services		Operating Expenses		Total
	Salaries	Benefits	General Operating	Training and Professional Services	
Environmental Health	\$ 3,567,165	\$ 1,292,059	\$ 181,748	\$ 1,266,190	\$ 6,307,162
Environmental Health	\$ 485,676	\$ 175,382	\$ 11,680	\$ 2,160	\$ 674,898
Air Quality	\$ 591,350	\$ 213,542	\$ 17,332	\$ -	\$ 822,223
Consumer Protection	\$ 931,192	\$ 336,262	\$ 42,377	\$ -	\$ 1,309,831
Vector Control	\$ 82,121	\$ 29,655	\$ 2,980	\$ 1,600	\$ 116,355
Water Quality	\$ 1,076,474	\$ 388,435	\$ 44,352	\$ 8,000	\$ 1,517,260
Built/HEAL	\$ 295,076	\$ 106,554	\$ 53,907	\$ 1,032,430	\$ 1,487,967
Mosquito Control	\$ 105,278	\$ 42,231	\$ 9,120	\$ 222,000	\$ 378,628

Table 10. Environmental Health Budgeted Expenditures, 2025

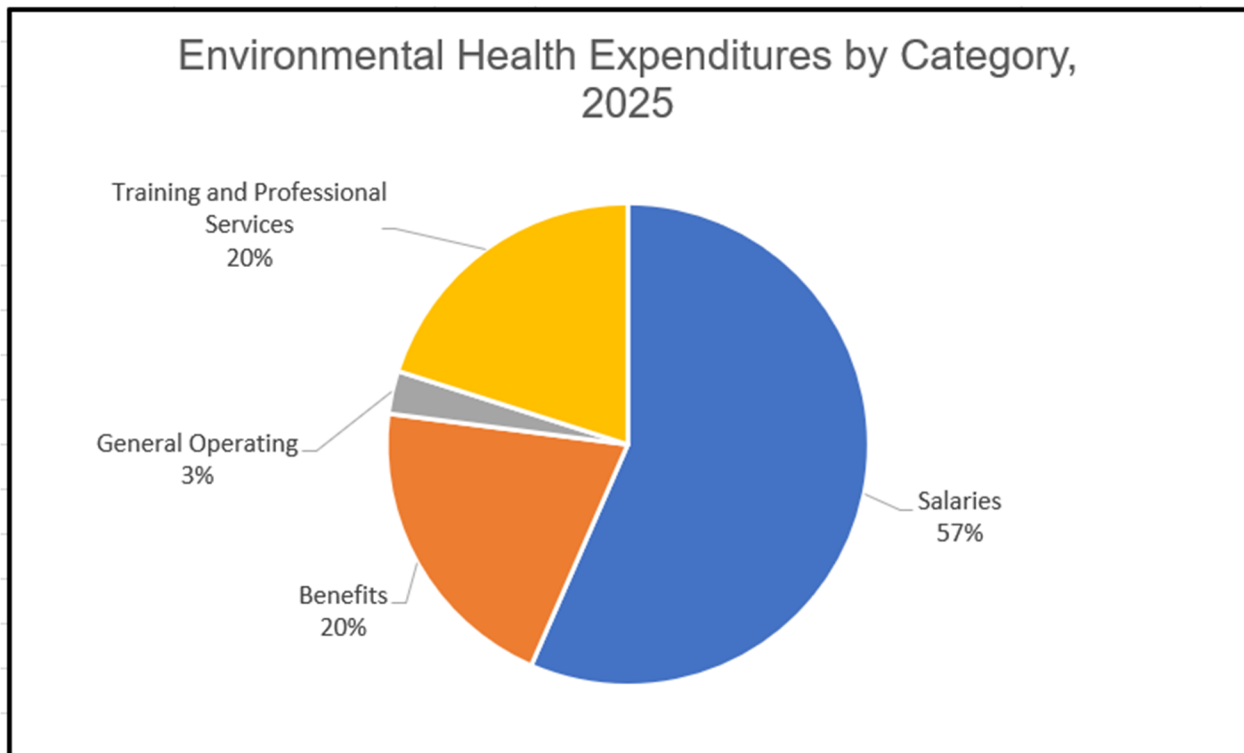


Figure 17. Environmental Health Budgeted Expenditures, 2025

The following table illustrates detailed historical and audited expenditures from 2022 and 2023 in comparison to the projected 2024 expenses and 2025 budgeted expenses.

Environmental Health Detailed Expenditure Summary				
	2022	2023	2024	2025
	Audited	Audited	Projected	Budgeted
Personnel Services				
Salary	\$ 2,616,669	\$ 3,014,084	\$ 3,287,663	\$ 3,567,165
Benefits	\$ 899,622	\$ 1,090,571	\$ 1,052,738	\$ 1,292,059
Operating Expenses				
General Operating	\$ 81,475	\$ 100,290	\$ 92,287	\$ 181,748
Training and Professional Services	\$ 1,284,615	\$ 1,453,060	\$ 1,526,440	\$ 1,266,190
	\$ 4,882,381	\$ 5,658,005	\$ 5,959,128	\$ 6,307,162

Table 11. Environmental Health Detailed Expenditure Summary 2022-2025

Total FTE

The following table illustrates salaried staff. The 2023 figures are not audited.

Environmental Health Historical and Projected FTE			
	2023	2024	2025
		Projected	Budgeted
Environmental Health	26	37	35.9

Table 12. Environmental Health Historical and Projected FTE



Community Health

The figure that follows illustrates that the Community Health Division comprises sixteen percent (16%) of BCPH’s total budgeted expenditures in 2025. This figure is based on Table 3.

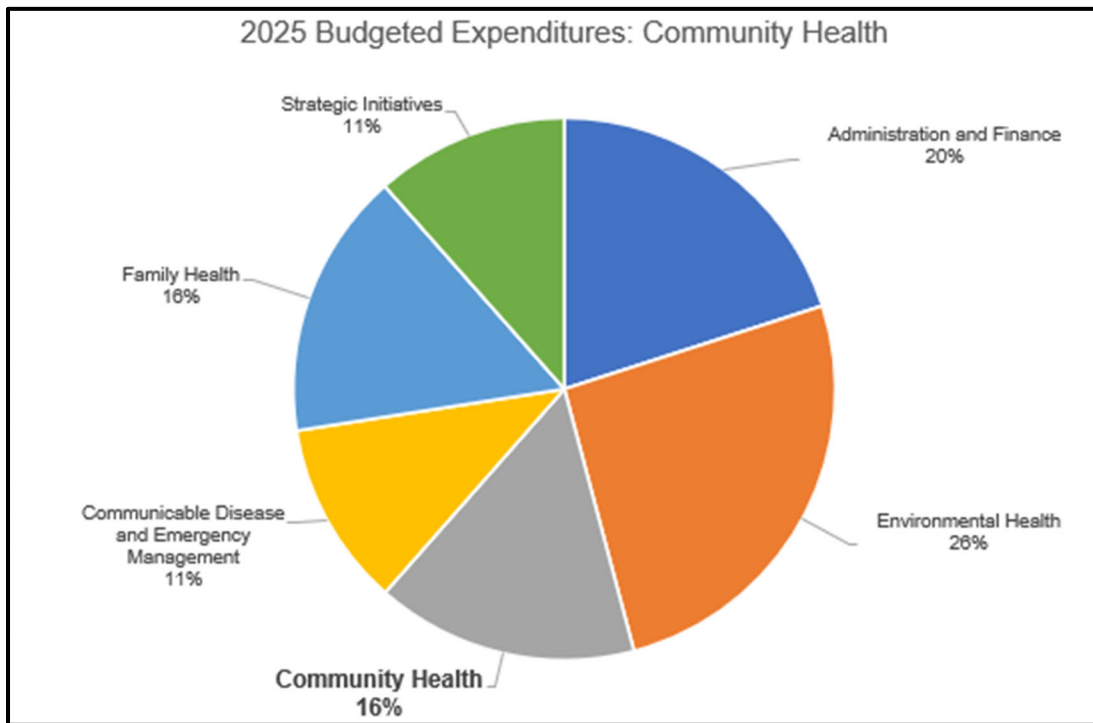


Figure 18. Community Health Budgeted Expenditures compared to the Department, 2025

The [Community Health Division](#) works with the community to provide specialized support in areas that affect health equity, including youth advocacy and empowerment, assistance for young parents, LGBTQIA+ youth rights, reproductive justice and tobacco/substance reduction among young people

Community Substance Abuse Prevention

The [Community Substance Abuse Prevention](#) (CSAP) Program works to reduce and prevent substance abuse in Boulder County through individual interventions for teens and young adults and community-level education, advocacy, and policy.

GENESIS

[GENESIS](#) promotes healthy parenting practices within Boulder County’s teen-parent families. Home-based services help pregnant and parenting teens build skills to support healthy outcomes for the fetus/child and parent.

GENERATIONS

[GENERATIONS](#) is a prevention program that prevents teen pregnancy through education with Latine youth and their parents.

OASOS

[OASOS](#) (Open & Affirming gender identity & Sexual Orientation Supports) aims to increase healthy behaviors and decrease risky behaviors among Lesbian, Gay, Bisexual, Transgender, Questioning, Intersex and Asexual (LGBTQIA+) youth through support, advocacy, and education.

Tobacco Education and Prevention Services

The [Tobacco Education and Prevention Partnership](#) (TEPP) works through community coalitions to reduce tobacco use by youth and adults in an effort to create a healthy, smoke-free environment for all residents of Boulder County.

Division Expenditure Summary

Table 6 and the figure that follows illustrate the 2025 budgeted expenditures by category and program for the Community Health Division in 2025.

Community Health Budgeted Expenditures, 2025					
Division and Program	Personnel Services		Operating Expenses		Total
	Salaries	Benefits	General Operating	Training and Professional Services	
Community Health	\$ 2,409,770	\$ 870,735	\$ 311,216	\$ 229,168	\$ 3,820,889
Community Health	\$ 206,275	\$ 74,488	\$ 8,710	\$ -	\$ 289,473
Community Substance Abuse Prevention	\$ 510,568	\$ 184,853	\$ 109,922	\$ 119,776	\$ 925,118
Genesis	\$ 684,540	\$ 247,193	\$ 65,946	\$ 19,293	\$ 1,016,971
Generations	\$ 431,900	\$ 155,963	\$ 16,264	\$ -	\$ 604,127
OASOS	\$ 254,488	\$ 91,884	\$ 19,250	\$ -	\$ 365,622
Tobacco Education and Prevention Partnership	\$ 322,000	\$ 116,355	\$ 91,124	\$ 90,099	\$ 619,578

Table 13. Community Health Budgeted Expenditures, 2025

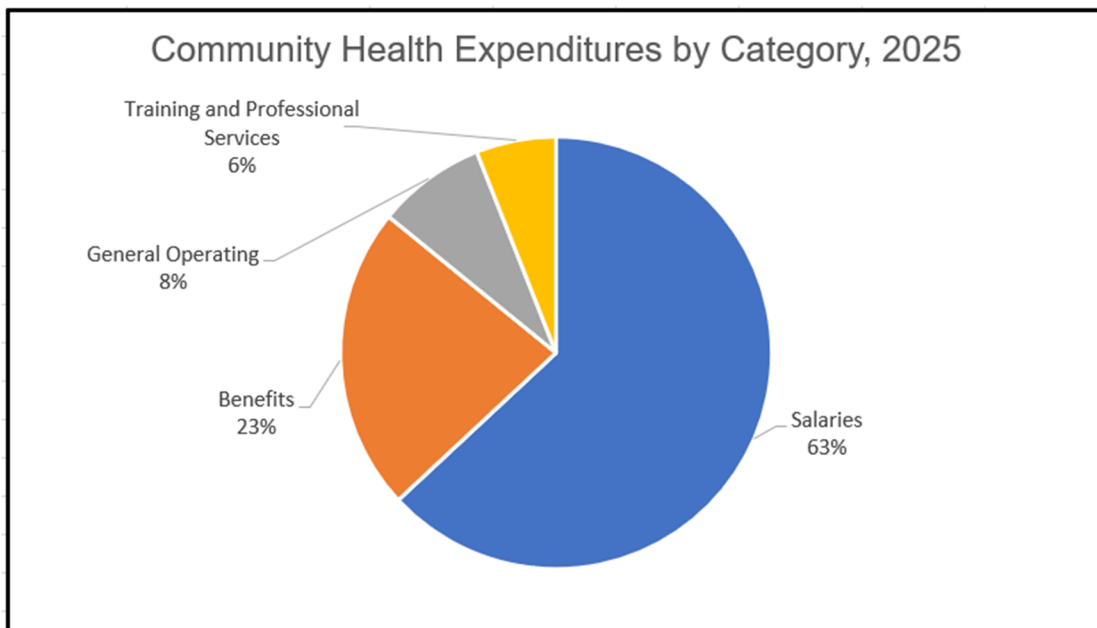


Figure 19. Community Health Budgeted Expenditures, 2025

The following table illustrates detailed historical and audited expenditures from 2022 and 2023 in comparison to the projected 2024 expenses and 2025 budgeted expenses.

Community Health Detailed Expenditure Summary				
	2022	2023	2024	2025
	Audited	Audited	Projected	Budgeted
Personnel Services				
Salary	\$ 1,905,912	\$ 2,068,618	\$ 2,212,351	\$ 2,409,770
Benefits	\$ 699,162	\$ 762,841	\$ 747,818	\$ 870,735
Operating Expenses				
General Operating	\$ 193,033	\$ 173,067	\$ 234,551	\$ 311,216
Training and Professional Services	\$ 221,571	\$ 353,466	\$ 259,001	\$ 229,168
	\$ 3,019,678	\$ 3,357,992	\$ 3,453,721	\$ 3,820,889

Table 14. Community Health Detailed Expenditure Summary 2022-2025

Total FTE

The following table illustrates salaried staff. The 2023 figures are not audited.

Community Health Historical and Projected FTE			
	2023	2024	2025
		Projected	Budgeted
Community Health	31	32	28.6

Table 15. Community Health Historical and Projected FTE



Communicable Disease and Emergency Management

The following figure illustrates that the Communicable Disease and Emergency Management Division (CDEM) comprises eleven percent (11%) of BCPH’s total budgeted expenditures in 2025. This figure is based on Table 3.

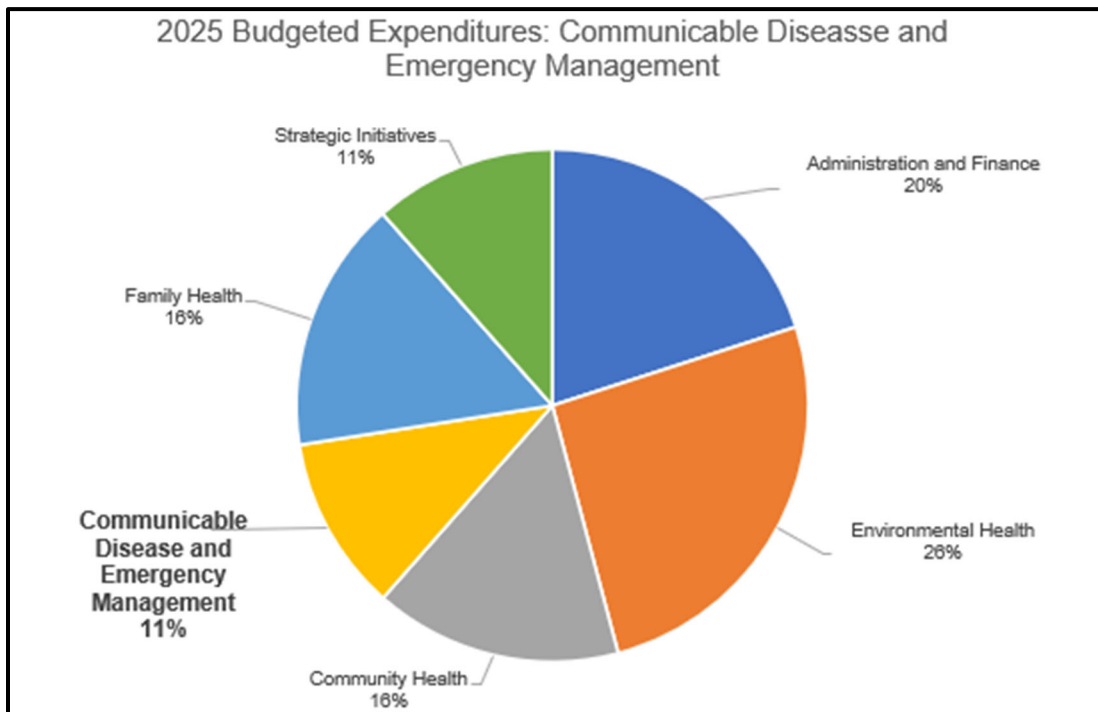


Figure 20. CDEM Budgeted Expenditures compared to the Department, 2025

The [Communicable Disease and Emergency Management Division](#) enhances community health outcomes by providing essential services such as access to immunization, harm reduction interventions, and the prevention, investigation, and control of communicable diseases. Additionally, the Division leads the agency’s efforts to strengthen public health capabilities in emergency preparedness, response, and recovery.

Communicable Disease Control Program

The [Communicable Disease Control Program](#) provides a core public health function by working with medical providers, hospitals and long-term care facilities, laboratories, schools, and families to conduct surveillance, investigate and recommend measures to control the spread of reportable infectious diseases and conditions. The Program also provides communicable disease education to community organizations and agencies and directs infectious disease response during emergency situations.

Communicable Disease staff also work with the [Tuberculosis Clinic](#), a program within the Public Health Institute at Denver Health, to provide information and resources to health care

providers and the general community on [tuberculosis](#).

Emergency Management Program

The [Emergency Management Program](#) is responsible for preparing for, responding to, and directing the recovery from public health and medical aspects of significant hazards, threats, emergencies, and disasters in Boulder County, including natural and human-caused such as weather, fire, disease outbreaks, hazardous materials and other emergent situations. The Program coordinates with other emergency response and recovery agencies and uses a community-centered, health and racial equity approach to ensure all residents are supported.

HIV/STI Outreach Program

[HIV/STI Outreach Program](#) reduces the risk of disease and overdose death for people who use drugs. The Program provides harm reduction supplies, overdose education and prevention materials, linkages to HIV and hepatitis C testing and treatment, substance use recovery, and mental health resources to clients. The Program also provides education and training to families, healthcare providers and community organizations around overdose prevention and sexually transmitted infections (STIs).

Immunizations (Vaccines)

The [Immunization Program](#) works to improve immunization rates and promote health equity across all ages by educating community members and healthcare providers about vaccines and vaccine-preventable diseases. It collaborates with schools and childcare centers to support vaccine compliance and immunizations for children. Vaccines for eligible children and adults are offered weekly in Boulder and Longmont, as well as at community events throughout the year. The Program also plays a key role in responding to vaccine-preventable disease outbreaks and emergencies.

Division Expenditure Summary

Table 8 and the following figure illustrate the 2025 budgeted expenditures by category and program for the Communicable Disease and Emergency Management Division.

Communicable Disease and Emergency Management Budgeted Expenditures, 2025					
Division and Program	Personnel Services		Operating Expenses		Total
	Salaries	Benefits	General Operating	Training and Professional Services	
Communicable Disease and Emergency Management	\$ 1,667,166	\$ 593,447	\$ 235,390	\$ 201,642	\$ 2,697,645
CEDM Management	\$ 214,796	\$ 77,565	\$ 3,360	\$ -	\$ 295,720
Communicable Disease	\$ 363,651	\$ 131,522	\$ 25,055	\$ 1,350	\$ 521,578
Emergency Management	\$ 223,584	\$ 80,738	\$ 6,713	\$ 9,500	\$ 320,534
Immunizations	\$ 454,953	\$ 167,477	\$ 48,280	\$ 17,647	\$ 688,357
Harm Reduction	\$ 410,183	\$ 136,146	\$ 151,982	\$ 173,145	\$ 871,456

Table 16. Communicable Disease and Emergency Management Budgeted Expenditures, 2025

Communicable Disease and Emergency Management Expenditures by Category, 2025

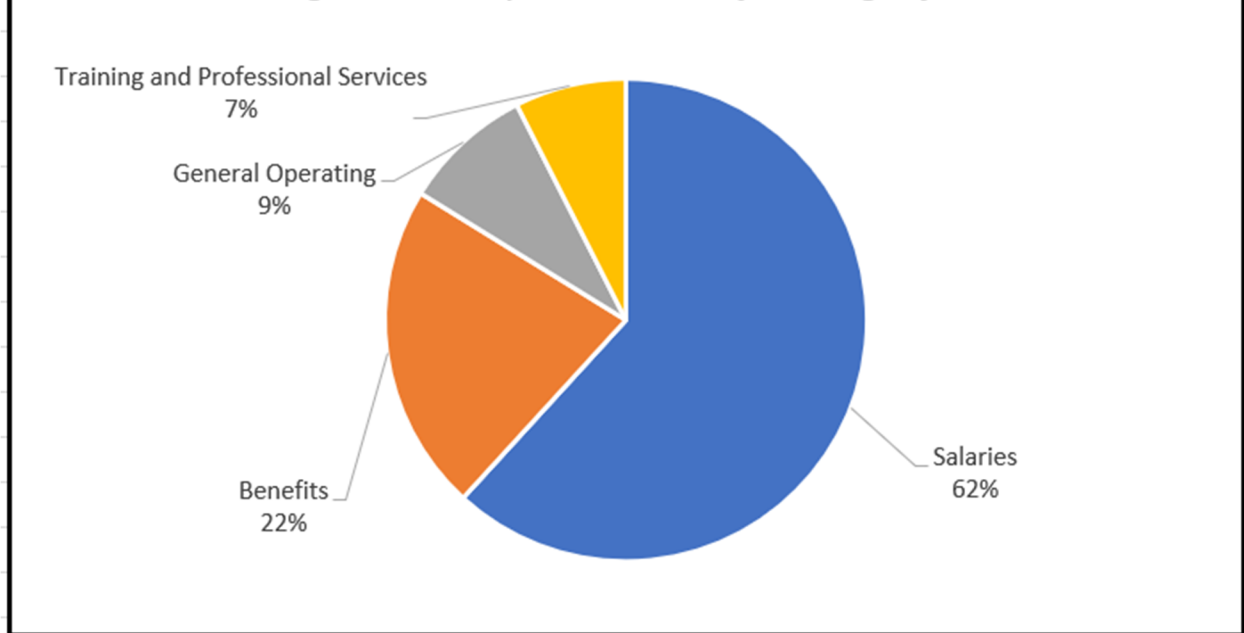


Figure 21. Communicable Disease and Emergency Management Budgeted Expenditures, 2025

The following table illustrates detailed historical and audited expenditures from 2022 and 2023 in comparison to the projected 2024 expenses and 2025 budgeted expenses.

Communicable Disease and Emergency Management Detailed Expenditure Summary				
	2022	2023	2024	2025
	Audited	Audited	Projected	Budgeted
Personnel Services				
Salary	\$ 1,439,729	\$ 1,805,565	\$ 1,787,782	\$ 1,667,166
Benefits	\$ 461,705	\$ 620,823	\$ 590,860	\$ 593,447
Operating Expenses				
General Operating	\$ 226,211	\$ 212,357	\$ 229,510	\$ 235,390
Training and Professional Services	\$ 457,046	\$ 366,800	\$ 203,839	\$ 201,642
	\$ 2,584,691	\$ 3,005,545	\$ 2,811,991	\$ 2,697,645

Table 17. Detailed Expenditure Summary 2022-2025

Total FTE

The following table illustrates salaried staff. The 2023 figures are not audited.

Communicable Disease and Emergency Management Historical and Projected FTE			
	2023	2024	2025
		Projected	Budgeted
Communicable Disease and Emergency Management	39	24	21.3

Table 18. Communicable Disease and Emergency Management Historical and Projected FTE

Family Health

The following figure illustrates that the Family Health Division comprises sixteen percent (16%) of BCPH’s total budgeted expenditures in 2025. This figure is based on Table 3.

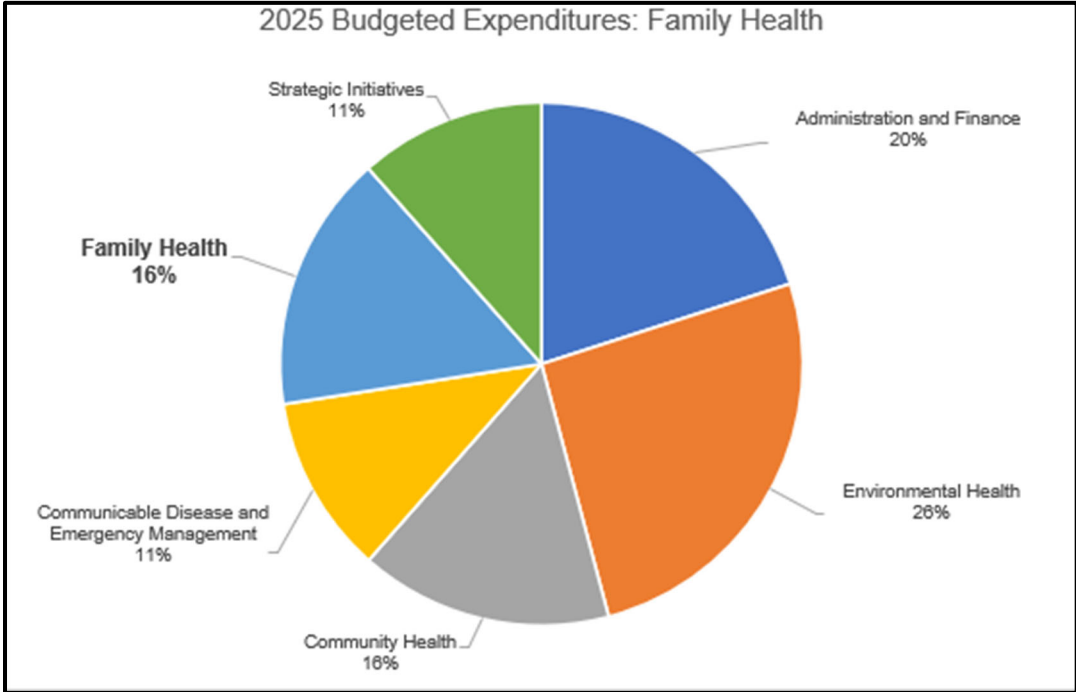


Figure 22. Family Health Budgeted Expenditures compared to the Department, 2025

The [Family Health Division](#) recognizes that healthy children are key to the future of our communities and works to promote the healthy development of children within stable and nurturing families. The team works actively with local health care providers and human service agencies to ensure that children and families have access to health care and social support.

Child Health Promotion (CHP) Program

The [Child Health Promotion Program](#) works with the staff of childcare centers to reduce the spread of communicable diseases, prevent injuries, promote health and safety in childcare settings and help families access health care services.

Children With Special Needs Program (CSN)

The [Children with Special Needs Program](#) provides nurse care coordination and works with families who live in Boulder County and have a child with a special health care need between the ages of birth and 21 years old. The Program provides support, information, and connections to services and knows what services and supports are available in the community for infants and children who are at risk for or who have a developmental or intellectual disability.

Nurse-Family Partnership (NFP)

The goal of the [Nurse-Family Partnership Program](#) is to assist first-time parents in succeeding while learning new skills. Families develop confidence and proficiency with parenting and economic self-sufficiency by volunteering to work with a nurse home visitor from this proven program.

Women, Infants and Children (WIC)

The [Women, Infants and Children Program](#) is for pregnant, breastfeeding, and postpartum women, infants and children. It focuses on the nutrition needs of low-income pregnant women, new mothers and children under five years of age.

Family Connects

[Family Connects Colorado](#) offers nurse home visiting for Colorado families with newborns at no cost. It is designed to support the health and well-being of all newborns and their families by offering them one to three home visits by a highly trained registered nurse and connections to resources for families in their communities. Family Connects is available to all families who live in Boulder County and give birth or adopt at a Boulder County hospital, including immigrants and refugees.

Division Expenditure Summary

Table 18 and the following figure illustrates the 2025 budgeted expenditures by category and program for the Family Health Division.

Family Health Budgeted Expenditures, 2025					
Division and Program	Personnel Services		Operating Expenses		Total
	Salaries	Benefits	General Operating	Training and Professional Services	
Family Health	\$ 2,570,379	\$ 911,681	\$ 308,803	\$ 98,992	\$ 3,889,853
Family Health	\$ 199,533	\$ 72,053	\$ 5,890	\$ -	\$ 277,476
Child Health Promotion	\$ 384,303	\$ 138,832	\$ 79,907	\$ 4,000	\$ 607,042
Children with Special Needs	\$ 712,866	\$ 240,860	\$ 140,866	\$ 74,499	\$ 1,169,091
Nurse Family Partnership	\$ 737,366	\$ 266,268	\$ 71,632	\$ 19,493	\$ 1,094,759
Women Infant and Children	\$ 536,311	\$ 193,667	\$ 10,508	\$ 1,000	\$ 741,485

Table 19. Family Health Budgeted Expenditures, 2025

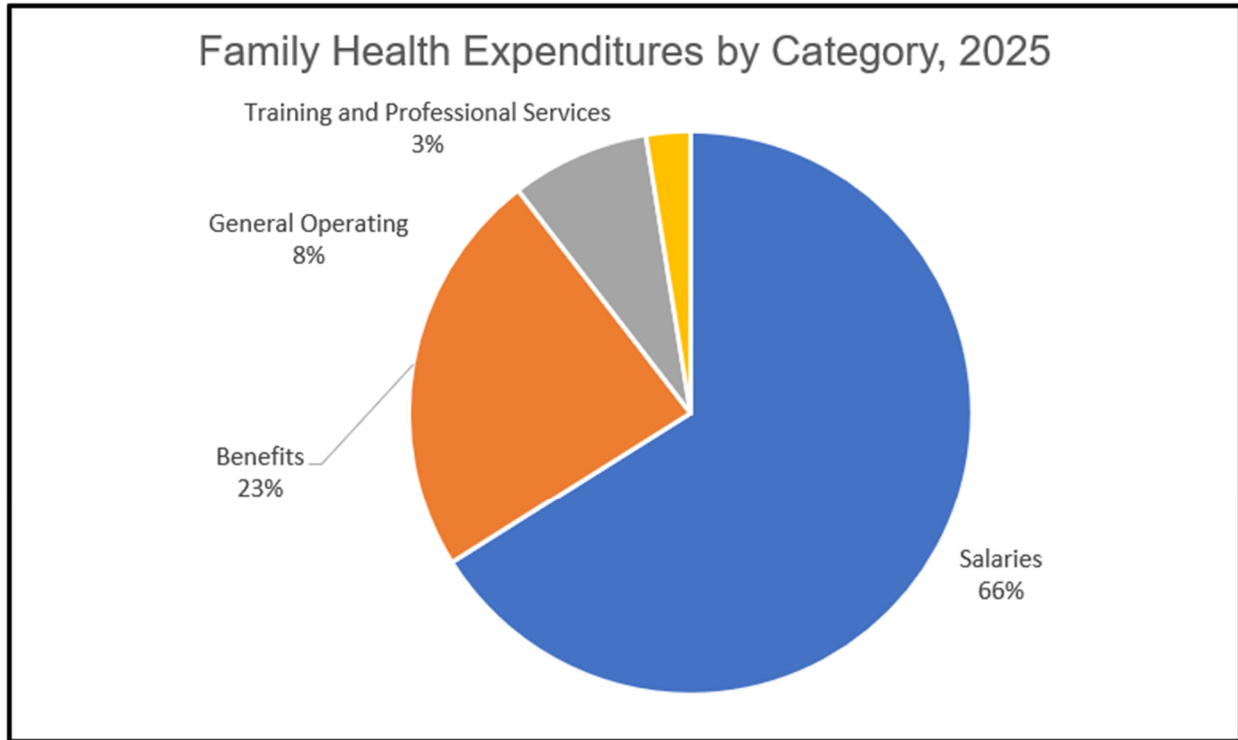


Figure 23. Family Health Budgeted Expenditures, 2025

The following table illustrates detailed historical and audited expenditures from 2022 and 2023 in comparison to the projected 2024 expenses and 2025 budgeted expenses.

Family Health Detailed Expenditure Summary				
	2022	2023	2024	2025
	Audited	Audited	Projected	Budgeted
Personnel Services				
Salary	\$ 1,928,778	\$ 2,398,623	\$ 2,502,220	\$ 2,570,379
Benefits	\$ 737,007	\$ 956,555	\$ 900,379	\$ 911,681
Operating Expenses				
General Operating	\$ 139,919	\$ 159,437	\$ 218,633	\$ 308,803
Training and Professional Services	\$ 180,120	\$ 234,783	\$ 132,808	\$ 98,992
	\$ 2,985,824	\$ 3,749,398	\$ 3,754,040	\$ 3,889,853

Table 20. Detailed Expenditure Summary 2022-2025

Total FTE

The following table illustrates salaried staff. The 2023 figures are not audited.

Family Health Historical and Projected FTE			
	2023	2024	2025
		Projected	Budgeted
Family Health	38.8	36	32

Table 21. Family Health Historical and Projected FTE

Strategic Initiatives

The following figure illustrates that the Strategic Initiatives Branch comprises eleven percent (11%) of BCPH’s total budgeted expenditures in 2025. This figure is based on Table 3.

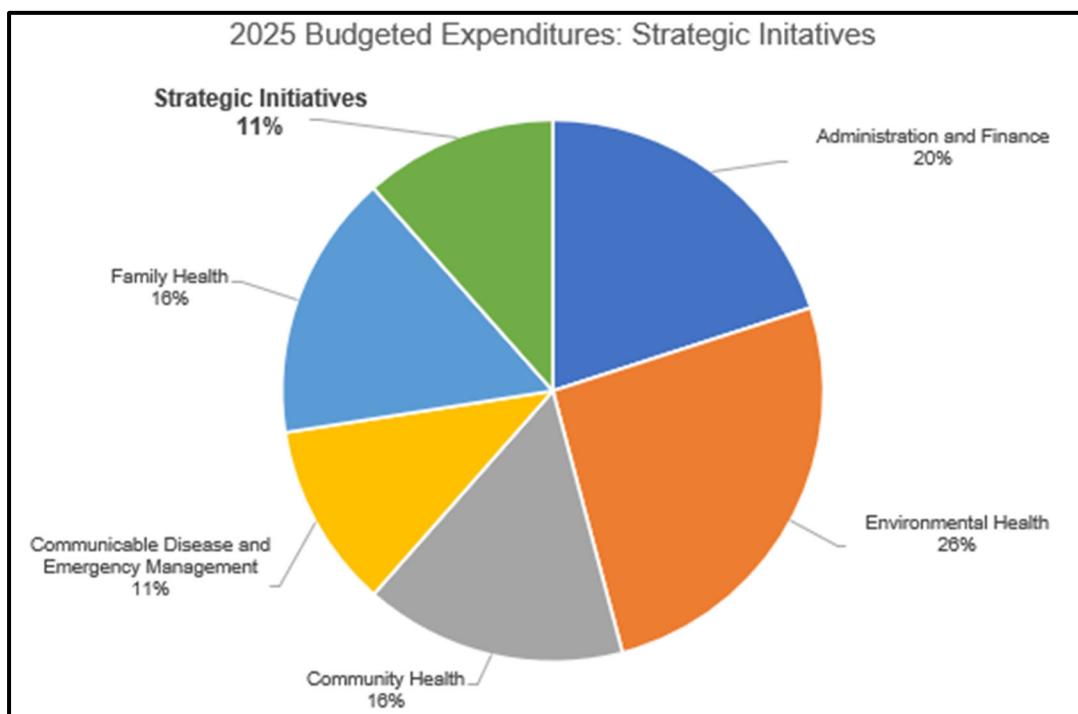


Figure 24. Strategic Initiatives Budgeted Expenditures compared to the Department, 2025

The mission of the Strategic Initiatives Branch is to ensure that BCPH has a profound public health impact by providing strategic expertise, leadership and technical assistance to BCPH staff, partners and the community.

Communications

The Communications Team provides expertise in communication planning, media management, risk management, emergency response, best practice, training, marketing, branding, writing style, photography, images, graphics, grammar, punctuation, tone and formatting.

Health Planning and Evaluation (HPE)

The purpose of the Health Planning & Evaluation Team is to provide planning, evaluation, and data support to internal and external partners in order to sustain a high-performing health department and, ultimately, a healthy Boulder County for all.

Mental Health Ambassadors Program

The Mental and Behavioral Health (MBH) Team provides subject matter expertise and strategic coordination for the agency’s MBH work, including program planning, implementation, and evaluation; funding and resource acquisition and development; project management; and

agency representation at county- and state-level workgroups.

Information Technology (IT)

The purpose of the IT team is to provide the best and most efficient technology to support the business needs of BCPH, Boulder County and partners, in alignment with Boulder County IT strategic goals.

Division Expenditure Summary

Table 22 and the figure that follows illustrate the 2025 budgeted expenditures by category and program for the Strategic Initiatives Branch.

Strategic Initiatives Budgeted Expenditures, 2025					
Division and Program	Personnel Services		Operating Expenses		Total
	Salaries	Benefits	General Operating	Training and Professional Services	
Strategic Initiatives	\$ 1,284,476	\$ 463,836	\$ 354,684	\$ 714,390	\$ 2,817,386
Strategic Initiatives	\$ 223,775	\$ 80,807	\$ 28,220	\$ 12,500	\$ 345,302
Health Planning and Evaluation	\$ 271,452	\$ 98,024	\$ 23,142	\$ 6,500	\$ 399,117
Information Technology	\$ 354,513	\$ 128,018	\$ 14,875	\$ -	\$ 497,405
Communications	\$ 313,986	\$ 113,383	\$ 17,770	\$ 6,617	\$ 451,756
Special Projects	\$ 120,751	\$ 43,605	\$ 270,677	\$ 688,773	\$ 1,123,806

Table 22. Strategic Initiatives Budgeted Expenditures, 2025

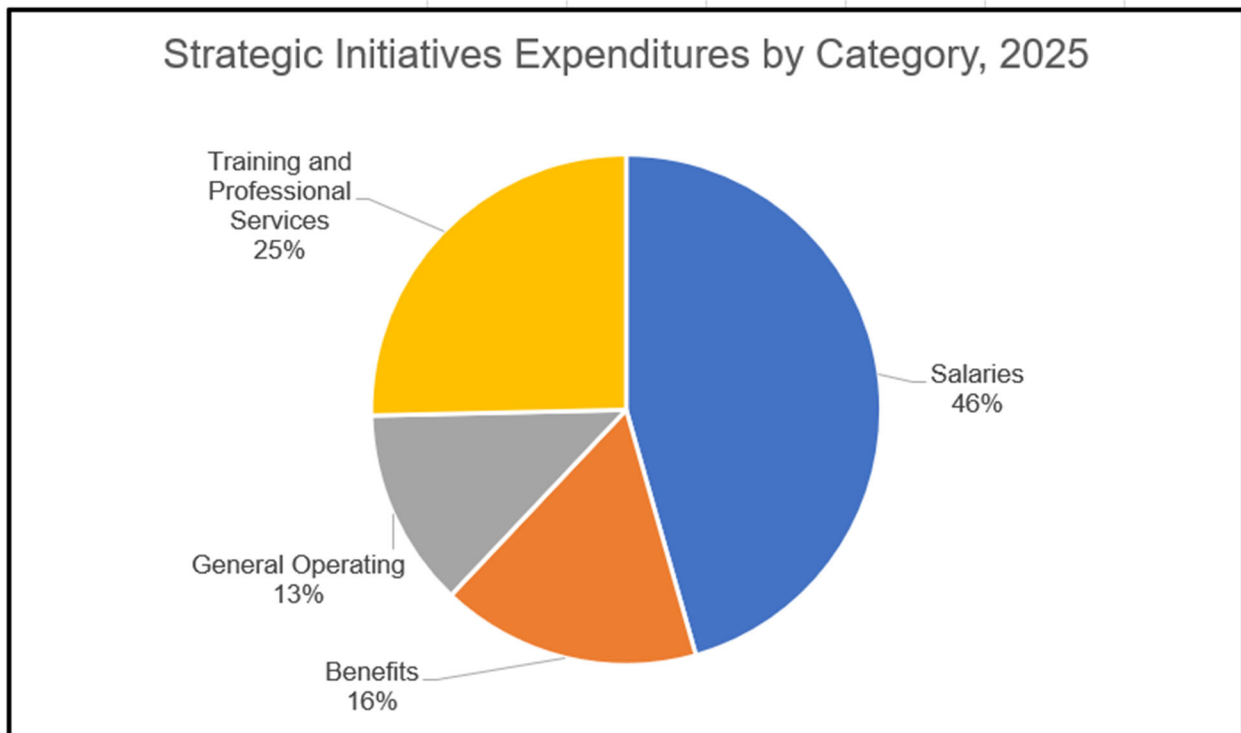


Figure 25. Strategic Initiatives Allocation Budgeted Expenses, 2025

The following table illustrates detailed historical and audited expenditures from 2022 and 2023 in comparison to the projected 2024 expenses and 2025 budgeted expenses.

Strategic Initiatives Detailed Expenditure Summary				
	2022	2023	2024	2025
	Audited	Audited	Projected	Budgeted
Personnel Services				
Salary	\$ 2,896,866	\$ 1,902,070	\$ 1,615,892	\$ 1,284,476
Benefits	\$ 945,901	\$ 641,092	\$ 488,720	\$ 463,836
Operating Expenses				
General Operating	\$ 108,927	\$ 330,279	\$ 137,503	\$ 354,684
Training and Professional Services	\$ 1,000,961	\$ 569,227	\$ 289,732	\$ 714,390
	\$ 4,952,655	\$ 3,442,668	\$ 2,531,847	\$ 2,817,386

Table 23. Strategic Initiatives Detailed Expenditure Summary 2022-2025

Total FTE

The following table illustrates salaried staff. The 2023 figures are not audited.

Strategic Initiatives Historical and Projected FTE			
	2023	2024	2025
		Projected	Budgeted
Strategic Initiatives	13	13	13

Table 24. Strategic Initiatives Historical and Projected FTE



2025 Budget and Financial Policies

Budget Overview

The budget is the plan by which financial policy is made, implemented, and controlled. The Boulder County Budget Calendar, State Constitution and state laws provide the basic legal requirements and timelines for the process. The Boulder County Commissioners and Board of Health goals, ordinances and resolutions provide additional direction that respond to the needs and desires of the community.

BCPH services are financed through a variety of taxes, fees, charges for services and intergovernmental assistance. The agency:

- Utilizes conservative growth and revenue forecasts.
- Appropriates the budget in accordance with the County Charter, the State Constitution and state laws.
- Adopts financial management policies that establish guidelines for financial plans.
- Establishes budgets for all funds based on adopted policies and practices.
- Adjusts the budget to reflect changes in priorities or the local economy and receipt of unbudgeted revenues.
- Organizes the budget so that revenues are related to expenditures as much as possible.
- Allows staff to manage the operating budget, with Executive Director and Board of Health approval, as required.
- Provides Division managers with immediate access to revenue and expenditure information to assist their efforts in controlling annual expenditures against appropriations.

Budget Philosophy

The following principles best summarize BCPH's budget philosophy:

- Balance the budget by matching expenditures to revenues by evaluating expenditures in the current year and estimates for the next budget year.
- Keep our workforce whole because the employees are our number one resource.
- Provide first-class service to our citizens and the public.
- Continually improve operational efficiency to do more with less.
- Evaluate all options.
- Project at least one year in advance to anticipate future budget situations.
- Position BCPH to sustain economic downturns and robust growth.
- Maintain healthy reserves and use them as a last resort.
- Direct one-time revenues toward one-time expenditures.
- Continue to implement plans of County Commissioners and Board of Health.

Budget Goals

In keeping with the first principle that BCPH current revenues will be sufficient to support current operating expenditures, reserves will be utilized only in emergencies. Under certain

circumstances, fund balances will be used for operations. These circumstances include but are not limited to, one-time expenditures where money was accumulated in the fund balance in anticipation of the expenditure.

One-time revenues will be used only for one-time expenditures.

Budget Process

The budget has been structured and prepared using the guidelines of the National Council on Governmental Accounting (NCGA) and the Governmental Finance Officers Association (GFOA). Two publications, Governmental Accounting, Auditing and Financial Reporting (GAAFR) and the Governmental Accounting Standards Board (GASB) guide the financial reporting and annual budget process. The County prepares its budget on a calendar-year basis as required under the County Charter. The budget must be balanced or show a revenue surplus.

Basis of Accounting

The budget parallels the County's accounting system and is prepared on the same basis. A modified accrual basis is used for general governmental operations. Significant revenues are recorded when measurable and available. Expenditures are recorded when incurred (except for unmatured interest on general long-term debt, which is recognized when due). Records for the County's proprietary funds are maintained on a full accrual basis.

Budget Term

The budget term begins with the first day of January and ends on the last day of December.

Budget Recommendation

On or before August 1, BCPH is required to submit its annual budget request to the Boulder Board of County Commissioners. Subsequently, BCPH is required to propose its budget request via resolution to the Board of Health for adoption by December 31. The proposed budget provides a complete financial plan for each Division within BCPH and includes appropriate financial statements for each type of fund showing comparative figures for the last completed fiscal year, comparative figures for the current year and recommendations for the ensuing year.

Public Hearings

BCPH's proposed budget is a matter of public record and is open for public inspection. The 2025 public hearing for BCPH regarding the proposed was held in September. The Board of Health held meetings in December to review and adopt the 2025 budget for BCPH. Appropriate notice of the time and place of the hearing was placed in a newspaper of general circulation.

Adoption of Budget and Appropriation of Funds

After the public hearings, and on or before December 15, the Board of Health adopts a balanced budget for the upcoming year. The Board approves via resolution the appropriation of sums of money as it deems necessary to defray all expenditures.

Changes to the Adopted Budget

After the commencement of the fiscal year, the amounts appropriated for the proposed expenditures in the adopted budget are irrevocable and are deemed appropriated for each purpose specified. The expenditures of operating funds cannot exceed the budgeted appropriations for the respective fund. In certain cases, however, adopted budgets can be increased, decreased or amounts transferred between funds upon Board of Health authorization.

Supplemental Appropriation

On recommendation by the Executive Director and Director of Administration and Finance, the Board of Health, by resolution, can make supplemental appropriations from actual and anticipated revenues and prior year reserves as long as the total amount budgeted does not exceed the actual or anticipated revenue total or the available reserve balance. No appropriation can be made which exceeds the revenues, reserves or other funds anticipated or available except for emergencies due to accident or unforeseen event(s) arising after the adoption of the annual appropriation.

Unanticipated Revenue

The Board may, by resolution, approve for expenditure of unanticipated revenue that may be received during the fiscal year. Such revenue may be generated from grants, unanticipated tax assessments, or the implementation of a new fee.

Encumbrance Carryover

If a fund has open purchase orders at the end of a fiscal year, the purchase orders are closed, and any remaining funds are unencumbered.

Budget Decreases

The budget can also be decreased below approved levels during the fiscal year. Changes in service demands, economic conditions, projected growth limits, and Board of Health goals and direction may cause such budget reductions. Each service area is responsible for developing a plan to reduce expenses. Each plan must be in place and ready for implementation should the need arise. If BCPH's Executive Director directs budget reductions, the Board of Health will be informed immediately, and the appropriations will be set aside through administrative action. While this administrative action does not lower the appropriations within a fund, expenditures are prevented. If the circumstances leading to the reduction in budget changes, the appropriation may be made available for expenditure.

Level of Control and Budget Transfers

Control of expenditures is exercised at the Division/fund level. Division managers are responsible for all expenditures made against appropriations within their budget and may allocate resources within the Divisional budget. BCPH may transfer appropriated monies between spending agencies within a fund or from one fund to another provided:

- The transfer is made from a fund in which the amount appropriated exceeds the amount needed to accomplish the purpose specified by the appropriation.

- The purpose for which the funds were initially appropriated no longer exists.

Lapsed Appropriations

All appropriations not spent or unencumbered at the end of the fiscal year lapse into the Department's General Fund reserve, except for as follows:

- Grant Funds – appropriations for federal, state or local grants do not lapse until the expiration of the grant.

The Board of Health can terminate a federal, state or local grant at any time prior to completion of the project or expiration of the grant.

Fund Accounting

Fund accounting is used both for budgeting and accounting purposes. Each fund is established for a specific purpose and is considered a separate accounting entity.

The Board of Health must approve or appropriate any expenditure from the various funds, including expenditures from reserves. The appropriation is generally done prior to the beginning of each fiscal year but can be done by the Board of Health anytime during the year if funds are available. In government, appropriate or appropriation is used instead of authorize or authorization.

County Fund Types:

- General Fund – To account for the general operating fund of BCPH. It is used to account for all financial resources except those required to be accounted for in another fund.

Revenue Policies

BCPH strives to achieve and maintain a balanced revenue structure. Because BCPH is a well-established community, some annual revenues are stabilized and can be used year to year as a sound revenue base. Because of the impact of the recent COVID-19 pandemic and related funding increases, some revenue streams vary significantly from year to year and are poised to sunset in the coming years. The most significant revenue sources in the General Fund are from Boulder County.

The amount of a fee should not exceed the overall cost of providing the service for which the fee is imposed. Direct and indirect costs may be included when calculating the cost to be covered by a fee. That includes costs directly related to the provision of the service and support costs that are more general in nature but support the provision of service. BCPH reviews all fees for licenses, permits, fines and other miscellaneous charges as part of the annual budgetary process.



Expenditure Policies

The General Fund contains all the daily BCPH operations and is comprised of six (6) divisions consisting of: Administration and Finance, Environmental Health, Community Health, Communicable Disease and Emergency Management, Family Health, and the Strategic Initiatives Branch.

Expenditures are classified within each Division and/or program as the following:

Personnel Services

This includes salaries for full-time and part-time employees, overtime pay, insurance, retirement and other costs related to the employee. BCPH's compensation plan is intended to provide all employees with fair and equitable pay and to provide a uniform system of payment and is aligned with the compensation plan for Boulder County.

Operational Expenses

Operating expenses include but are not limited to administrative costs such as office supplies, client supplies, medical supplies, food supplies and travel expenses to support program delivery.

Training and Professional Services

This reflects dues for professional organizations, subscriptions, audit/legal/consulting fees and other contracted professional services.

Reserves Policy

A top priority of the Board of Health is to keep the Department in good and sustainable fiscal health. Revenue projections are conservative, and authorized expenditures are closely monitored. In stable economic times, the combination of these two strategies lead to revenues outpacing actual expenditures. The accumulation of these fund balances and reserves protects BCPH from uncontrollable increases in expenditures or unforeseen reductions in revenue, or a combination of the two.

The Board of Health revised the Department’s reserve policy in 2024 to maintain reserves that are required by law or contract and that serve a specific purpose. These types of reserves are considered restricted and are not available for other uses. Within specific funds, additional reserves may be maintained according to adopted policies. All expenditures of reserves must be approved by the Board. This may occur during the budget process or throughout the year.

Following is the BCPH Reserve Fund as established by the Board:

- **General Fund Reserve:** Board of Health Resolution 2024-01 sets the target balance in the reserve at a minimum of fifteen percent (15%) of the total operating expenditures reporting BCPH’s annual financial report, with a maximum level of twenty percent (20%). The General Fund Reserve is intended to protect Boulder County Public Health’s essential services from the potential impact of unanticipated events and circumstances not occurring during the normal course of operations.



Glossary

- **Account:** A record of a business transaction; a reckoning of money received or paid.
- **Accounting System:** The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups or organizational components.
- **Accounts Payable:** A short-term liability account reflecting amounts owed to others for goods and services received by the County.
- **Accounts Receivable:** An asset account reflecting amounts due from others for goods or services furnished by the County (not including amounts due from other funds or other governments).
- **Administration and Finance Division:** The Administrative and Finance Division includes programs providing support services to the operating divisions. It is largely funded with funding from Boulder County and indirect revenues via the allocation of their costs to other Department divisions.
- **Agency Fund:** A fund used to account for assets held by a government as an agent for individuals, private organizations, or other governments, and/or other funds.
- **All Funds Budget:** The “all funds budget” is the total of the appropriations for each fund.
- **Allocation:** Funds that are apportioned or designated to a program, function, or activity.
- **Appropriation:** The legal authorization by the Board of Health to make expenditures and/or to incur obligation for specific purposes.
- **Assets:** Resources owned or held by a government that have monetary value.
- **Baseline:** Current trends and future expectations, assuming no programmatic changes or adjustments to revenue and expenditure policies.
- **Basis of Accounting:** A term used when revenues, expenditures, expenses and transfers are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.
- **Budget:** The department’s operational and functional plan balancing expenditures for a fiscal year with the expected income or revenue for the fiscal year. A budget identifies the various programs, goals, objectives, standards of performance and, in some cases, operational data relating to the activities of the entity for that period.
- **Budget Message:** A summary and general discussion of the proposed budget presented in writing by the executive director, the individual responsible for proposing the annual budget.
- **Cash Reserve:** An amount appropriated in the budget to be set aside for use in major economic or natural catastrophes. The cash reserve is a part of the general fund carry-forward.
- **Charges and Services:** The expenditure category which is for services rendered to the County by a vendor.
- **Annual Comprehensive Financial Report (ACFR):** The Annual Comprehensive Financial Report provides information, which is used by investment companies such as Moody’s

Investors Services and Standard and Poor's Corporation to determine the county's fiscal integrity and set bond rates It includes a comprehensive presentation of the county's financial and operating activities.

- **Contingency:** Funds appropriated to cover unexpected expenses that may occur during the budgeted year.
- **Contractual Services:** Services purchased from other private or governmental entities under a contract.
- **Debt:** An obligation resulting from the borrowing of money or from the purchase of goods and services.
- **Deficit:** 1) The excess of the liabilities of a fund over its assets; 2) the excess of expenditures over revenues during an accounting period, or in the case of proprietary (Enterprise) funds, the excess of expenses over revenues during an accounting period.
- **Encumbrances:** Commitments related to unperformed contracts for goods or services. Used in budgeting, encumbrances represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.
- **Entity:** The basic unit upon which accounting and/or financial reporting activities focus (e.g., the County of Commerce County).
- **Expenditures:** The outlay of cash for goods or services which result in a decrease in net financial resources.
- **Fee:** A charge levied to a user of a specific good or service in exchange for that good or service.
- **Fiscal Year:** A twelve-month period of time to which the annual budget applies and, at the end of which, a governmental unit determines its financial position and results of its operations.
- **Full Time Equivalent (FTE):** the budgetary equivalent of one permanent position continuously filled full time for an entire fiscal year. FTE does not include contractual, temporary, or permanent seasonal positions.
- **Fund:** An independent fiscal and accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with law, regulations, policies, restrictions, or limitations.
- **Fund Balance:** The excess or deficiency of the assets of a fund over its liabilities and reserves at any point in time.
- **General Fund:** The general fund accounts for all transactions of the County not accounted for in other funds. The fund represents an accounting for the County's ordinary operations financed from taxes and other general revenues and is the County's largest fund. It also has the fewest restrictions as to the types of activities for which it can be spent under state law and the County Charter.
- **Generally Accepted Accounting Principles (GAAP):** Comprehensive standards and applications established for presenting and reporting financial transactions.
- **Governmental Accounting Standards Board (GASB):** The Governmental Accounting Standards Board (GASB) was organized in 1984 by the Financial Accounting Foundation (FAF) to establish standards of financial accounting and reporting for state and local government entities. The GASB's function is important because external financial reporting can demonstrate financial accountability to the public and is the basis for

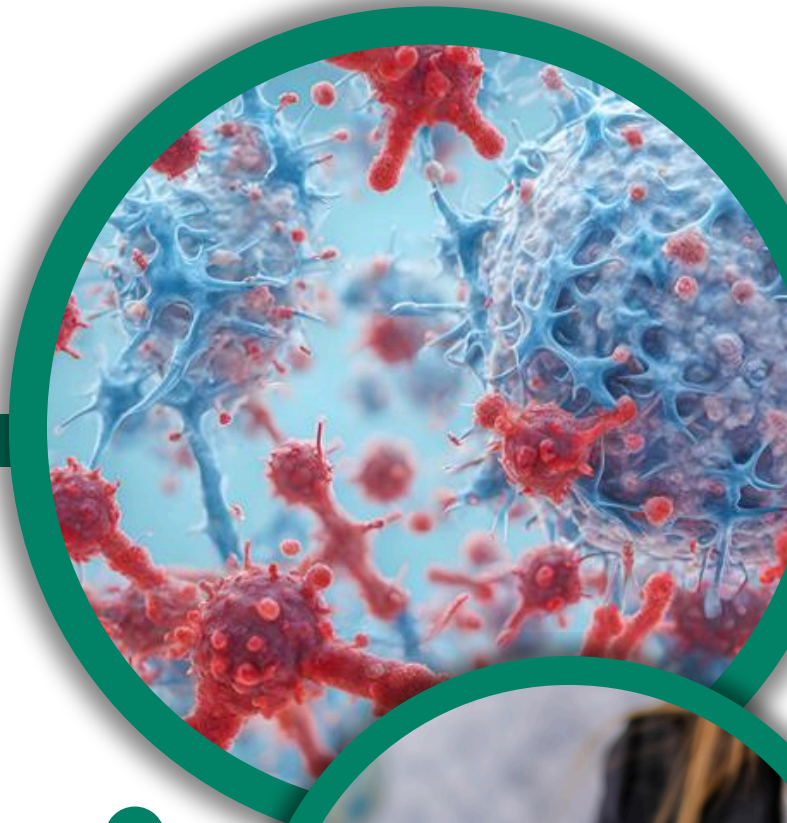
investment, credit, and many legislative and regulatory decisions.

- **Government Finance Officers Association (GFOA):** GFOA is the professional association of state/provincial and local finance officers in the United States and Canada. The GFOA is dedicated to the sound management of government financial resources.
- **Grants:** Contributions or gifts of cash or other assets from another government, or a private or non-profit entity. Grants are generally to be used or expended for a specific purpose, activity, or facility.
- **Inter-fund Transfers:** Amounts transferred from one account to another account between different funds.
- **Intergovernmental Agreement (IGA):** Formal agreements between governments that promote and coordinate cooperation.
- **Intergovernmental Revenues:** Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.
- **Leadership Team:** The Leadership Team is a collection of the organization's top-level managers that discuss organizational issues and priorities with the county manager.
- **Line Item:** Funds requested and/or appropriated on a detailed or itemized basis.
- **Maintenance:** This is the cost of keeping something in its existing state or to preserve from decline or failure. This may include preventative maintenance and repair or restoration.
- **Mill Levy:** Rate by which assessed valuation is multiplied to determine property tax. A mill is 1/10 of one cent or \$1.00 of tax for each \$1,000 of assessed value.
- **Official Statement (OS):** The Official Statement for a debt issue such as bonds or certificates of participation includes a maturity schedule for the debt instrument and the financial disclosures used by investors.
- **Operating Expenses:** Operating expenses include supplies and materials which, by their nature, are consumable, and have a useful lifetime of less than one year, or which, after usage, undergo an impairment of, or material change in, physical condition.
- **Operation:** This is to cause something to function or an action providing a service.
- **Personnel Services:** Personnel services include: all salaries, wages, and benefits, including the County's contribution to retirement plans.
- **Special Assessment:** A compulsory levy made against certain properties to defray part, or all the cost of a specific improvement or service deemed to primarily benefit those properties.
- **Statute:** A written law enacted by the Colorado Legislature.
- **Taxes:** Compulsory charges levied by a government, under its statutory or charter authority, for the purpose of financing services performed for the common benefit.
- **Taxpayer's Bill of Rights (TABOR):** Colorado voters passed the TABOR limit (Article X, Section 20 of the Colorado Constitution) in November 1992. The amendment restricts the County's total revenue growth to prior year revenue plus the Denver-Boulder Consumer Price Index, and a growth measure, which only includes new construction and annexed property. The amendment also requires each government to establish an emergency reserve of 3% of all non-exempt funds.

Acronyms

In alphabetical order:

- ARPA – American Rescue Plan Act
- BCPH – Boulder County Public Health
- BOCC – Board of County Commissioners
- BOH – Board of Health
- CDEM – Communicable Disease and Emergency Management
- CDPHE – Colorado Department of Public Health and Environment
- CHP – Child Health Promotion
- C.R.S. – Colorado Revised State Statute
- CSAP – Community Substance Abuse Prevention
- CSN – Children with Special Needs
- FTE – Full Time Equivalent (staff)
- GAAFR – Governmental, Accounting, Auditing, and Financial Reporting
- GASB – Governmental Accounting Standards Board
- GFOA – Governmental Finance Officers Association
- HEAL – Healthy Eating Active Living
- HHS IDD – Health and Human Services Intellectual and Developmental Disabilities
- HIV – Human Immunodeficiency Virus
- IDD – Intellectual and Developmental Disabilities
- IECMHC – Infant and Early Childhood Mental Health Consultation
- IT – Information Technology
- LGBTQIA+ - Lesbian, Gay, Bisexual, Trans, Queer, Intersex, Asexual, Plus
- MBH – Mental and Behavioral Health
- NCGA – National Council on Governmental Accounting
- NFP – Nurse-Family Partnership
- OASOS – Open & Affirming gender identity & Sexual Orientation Supports
- OWTS – On-site Wastewater Treatment System
- PBB – Priority Based Budgeting
- PH – Public Health
- STI – Sexually Transmitted Infection
- TEPP – Tobacco Education & Prevention Partnership
- WIC – Women, Infants, & Children



**BOULDER COUNTY
PUBLIC HEALTH**
Opportunity for a Healthy Life