



**ADAMS COUNTY
HEALTH DEPARTMENT**

Together for a Healthier Adams County

**ADAMS COUNTY BOARD OF HEALTH
RESOLUTION ADOPTING ADAMS COUNTY HEALTH DEPARTMENT FUND BALANCE
OPERATIONAL DIRECTIVE**

Resolution No. 2026-009

WHEREAS, pursuant to C.R.S. § 25-1-511, all moneys appropriated from the county general fund, together with any moneys received from state or federal appropriations and any gifts, grants, donations, or fees for local public health purposes, are credited to the Adams County Health Department's ("ACHD") Public Health Agency Fund; and

WHEREAS, pursuant to C.R.S. § 25-1-511, moneys credited to the ACHD Public Health Agency Fund may be expended only for the purposes authorized under Part 5 of Article 1 of Title 25, Colorado Revised Statutes, and that claims or demands against the Fund may be allowed only if certified by the Executive Director of ACHD and the Adams County Board of Health (Board of Health); and

WHEREAS, pursuant to C.R.S. § 25-1-508, the Board of Health has the authority to accept and, through the Executive Director of ACHD, use, disburse, and administer all moneys allotted to ACHD and to prescribe the conditions under which such property, services, or moneys are accepted and administered; and

WHEREAS, maintaining an appropriate fund balance is a prudent fiscal management practice that strengthens ACHD's financial stability, provides resources to address unforeseen expenditures, revenue shortfalls, and public health emergencies, and supports the continued delivery of essential public health services.

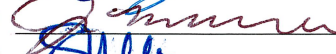
NOW, THEREFORE, BE IT RESOLVED, by the Adams County Board of Health that ACHD shall maintain an appropriate fund balance consistent with this Resolution and as implemented through a Fund Balance Operational Directive.

BE IT FURTHER RESOLVED that the Executive Director of ACHD is directed to develop a Fund Balance Operational Directive that includes the following provisions:

1. Maintain a fund balance of a minimum of 30% of total annual operating expenditures and a maximum of 45% of total annual operating expenditures.
2. Establish the following categories within the fund:
 - a. Restricted
 - b. Committed
 - c. Assigned
 - d. Un-assigned
3. Establish quarterly reporting of fund balance to the Adams County Board of Health.

BE IT FURTHER RESOLVED that the President of the Adams County Board of Health is authorized to review, approve, and execute the Fund Balance Operational Directive on behalf of the Board of Health, provided it is consistent with the direction set forth in this Resolution.

Upon motion duly made and seconded the foregoing resolution was adopted by the following vote:

Gilliam		Aye
Keiling		Aye
Lindemann		Aye
Mahnke		Aye
Winkler		Absent

Board of Health Members

ADOPTED, this 6th day of August 2026.



Dr. Dierdre Gilliam, DNP, RN, PHN
President, Adams County Board of Health