



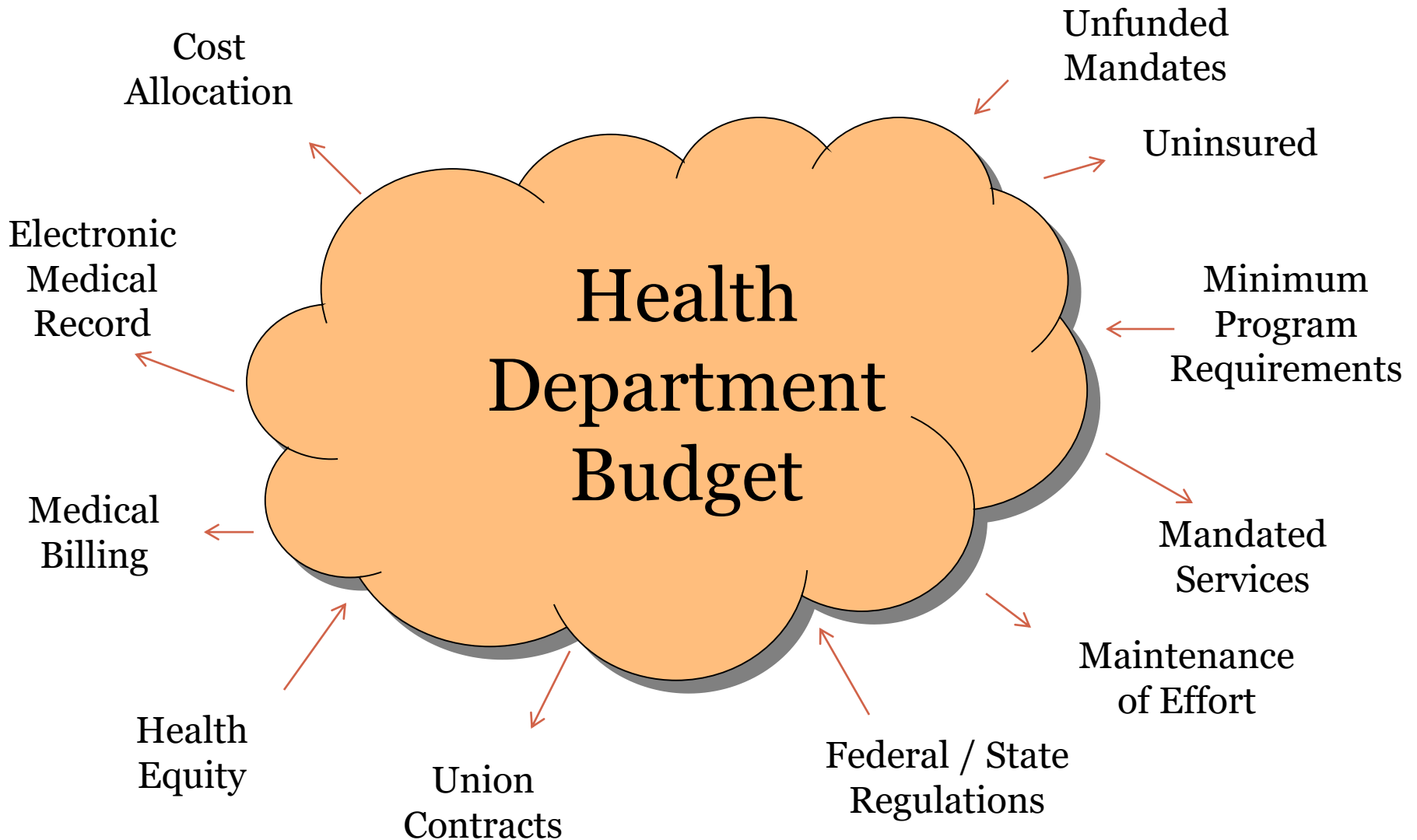
Washtenaw County
Health Department

Jennifer Brassow
Finance Administrator
August 22, 2019



Questions?

Financial Push / Pull



Purpose – Revenues / Expenditures



➤ Revenue Sources

Federal

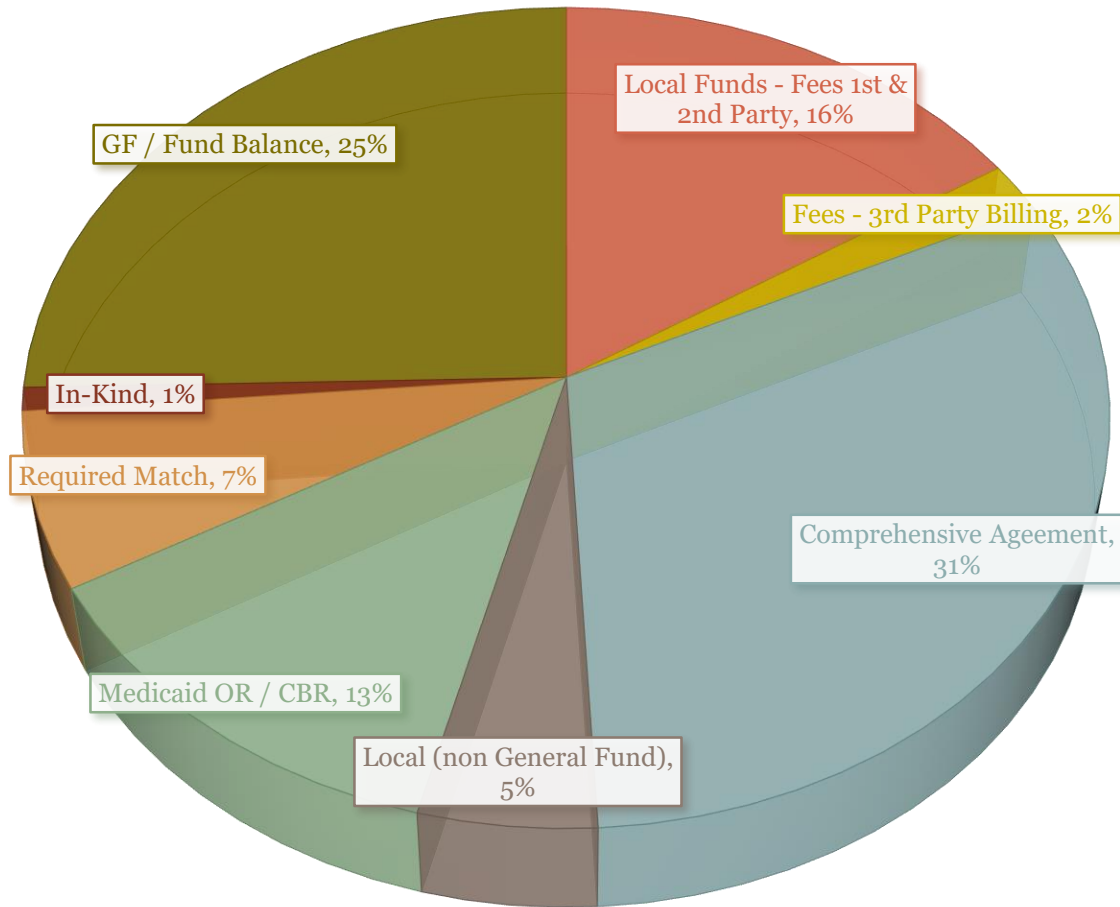
State

Local

Other

Fiscal Year 2019 Budget - Revenues

\$15,129,697



Fiscal Year 2019 Budget - Revenues

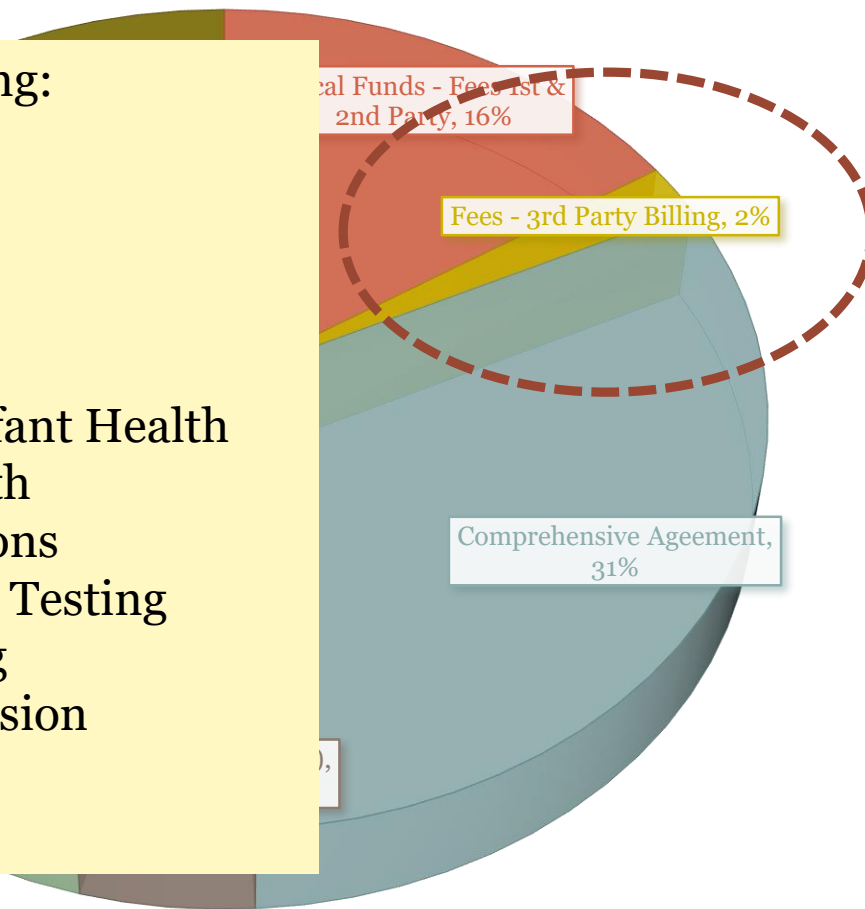
\$15,129,697

Insurance Billing:

- Medicaid
- BCBS
- Medicare

Services Billed:

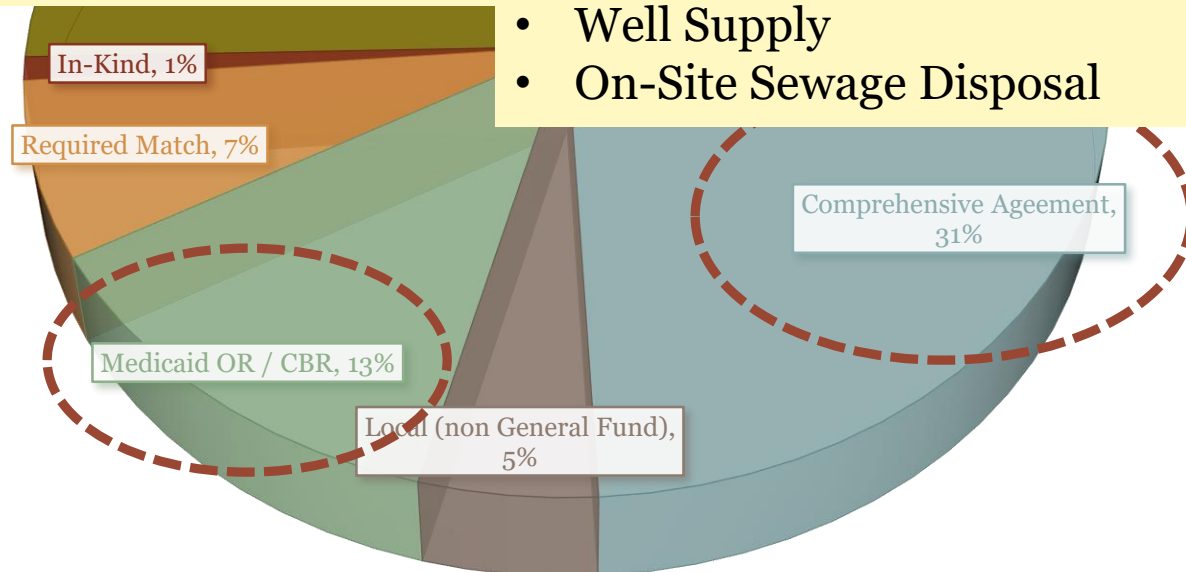
- Maternal Infant Health
- Sexual Health
- Immunizations
- Hemoglobin Testing
- Lead Testing
- Hearing / Vision Screening
- TB



Comprehensive Agreement Services:

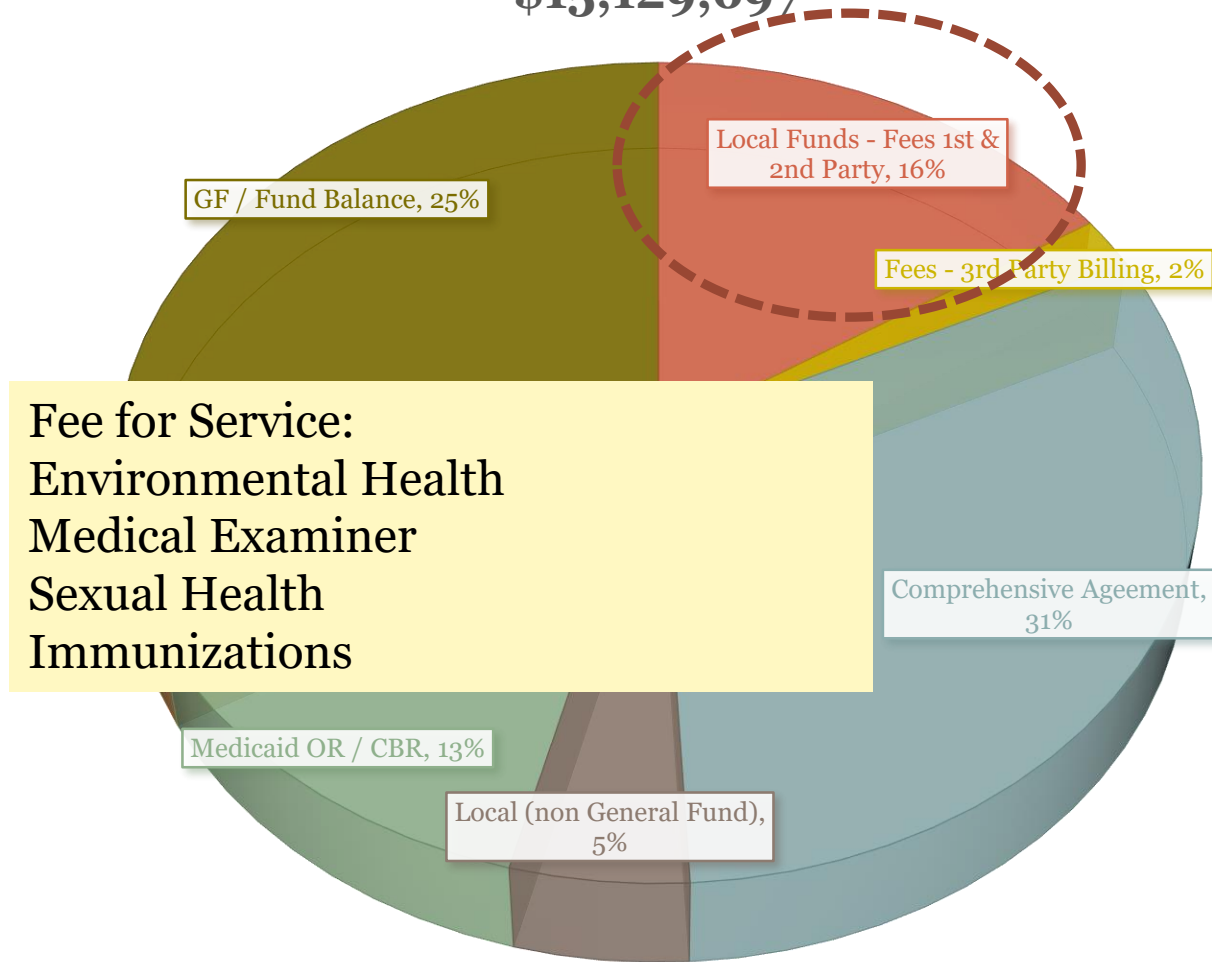
- Maternal Child Health
- Medicaid Outreach
- Emergency Preparedness
- Tobacco Prevention
- Building Healthy Communities
- Hearing
- Vision
- Sexually Transmitted Infection
- HIV Prevention
- General Communicable Disease

- Tuberculosis
- Lead Testing
- Women Infant Children (WIC)
- WIC Peer Counselor
- Children's Special Health
- Maternal Infant Health
- Immunizations
- Vaccine Quality Assurance
- Safe Sleep
- Food Protection
- Well Supply
- On-Site Sewage Disposal



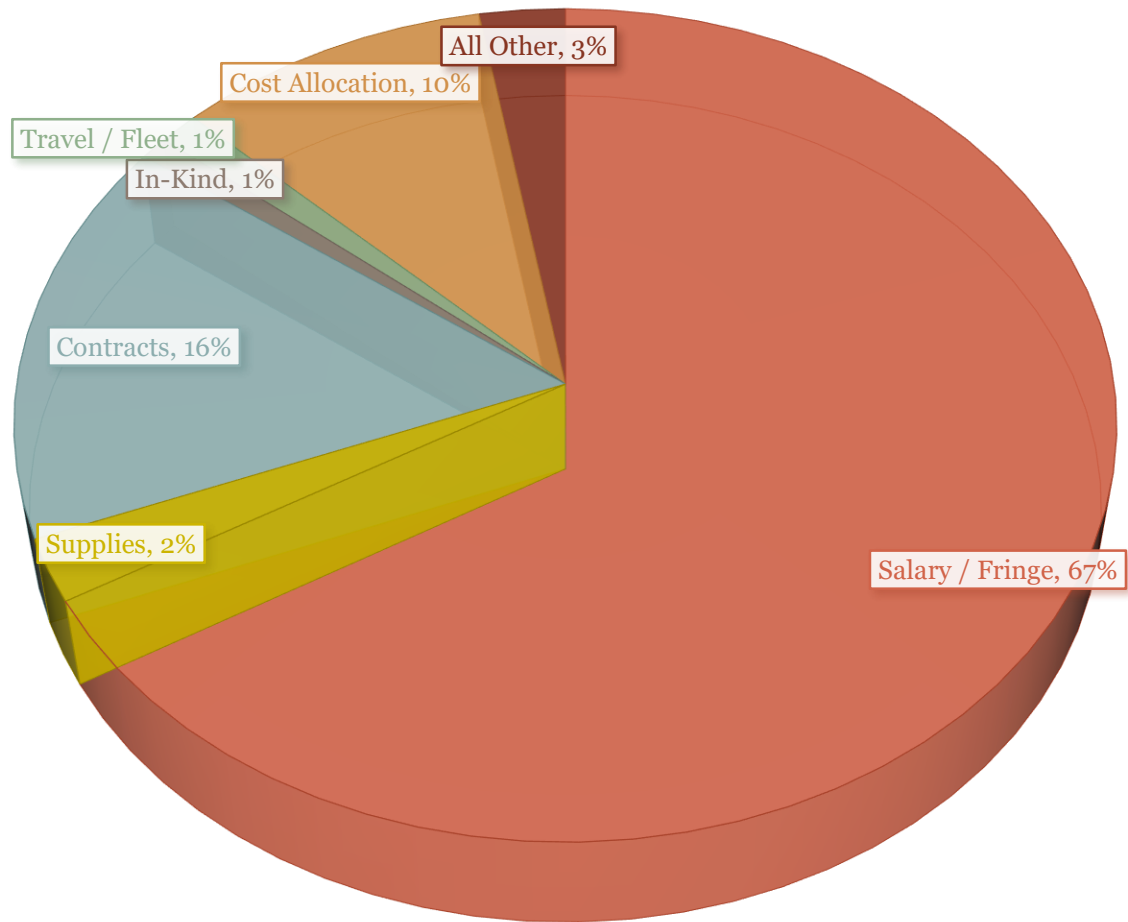
Fiscal Year 2019 Budget - Revenues

\$15,129,697



Fiscal Year 2019 Budget – Expenses

\$15,129,697



Mandated & Priority Services

State/Federal Mandate

Child Care, Adult Care,
Foster Care & Camp
Inspections

Communicable Disease
Control

Community Health
Assessment

Emergency Preparedness

Food Protection

Health Education

Hearing & Vision

Immunizations

On-site Sewage Disposal
Management

Public Swimming Pools

STD/HIV Prevention &
Control

Tattoo/Piercing
Inspection

Water Supply

County Mandate

Board of Health

Clean Indoor Air

Food Policy Council

Indigent Services &
Transport

Medical Examiner

Private Onsite
Community Sewage
Systems

Pollution Prevention
Program

Time of Sale Well &
Septic Evaluation

Organizational Priority

Children's Special Health
Care Services

Dental Clinic

Health Education Grant
Programs

Health Equity Planning
& Promotion

Lead Testing &
Investigation

Maternal Infant Health
Program

Medicaid Outreach

Mosquito Trapping &
Identification

Maternal Child Health
Surveillance

Public Beach Water
Quality Monitoring

WIC & Peer
Breastfeeding Support

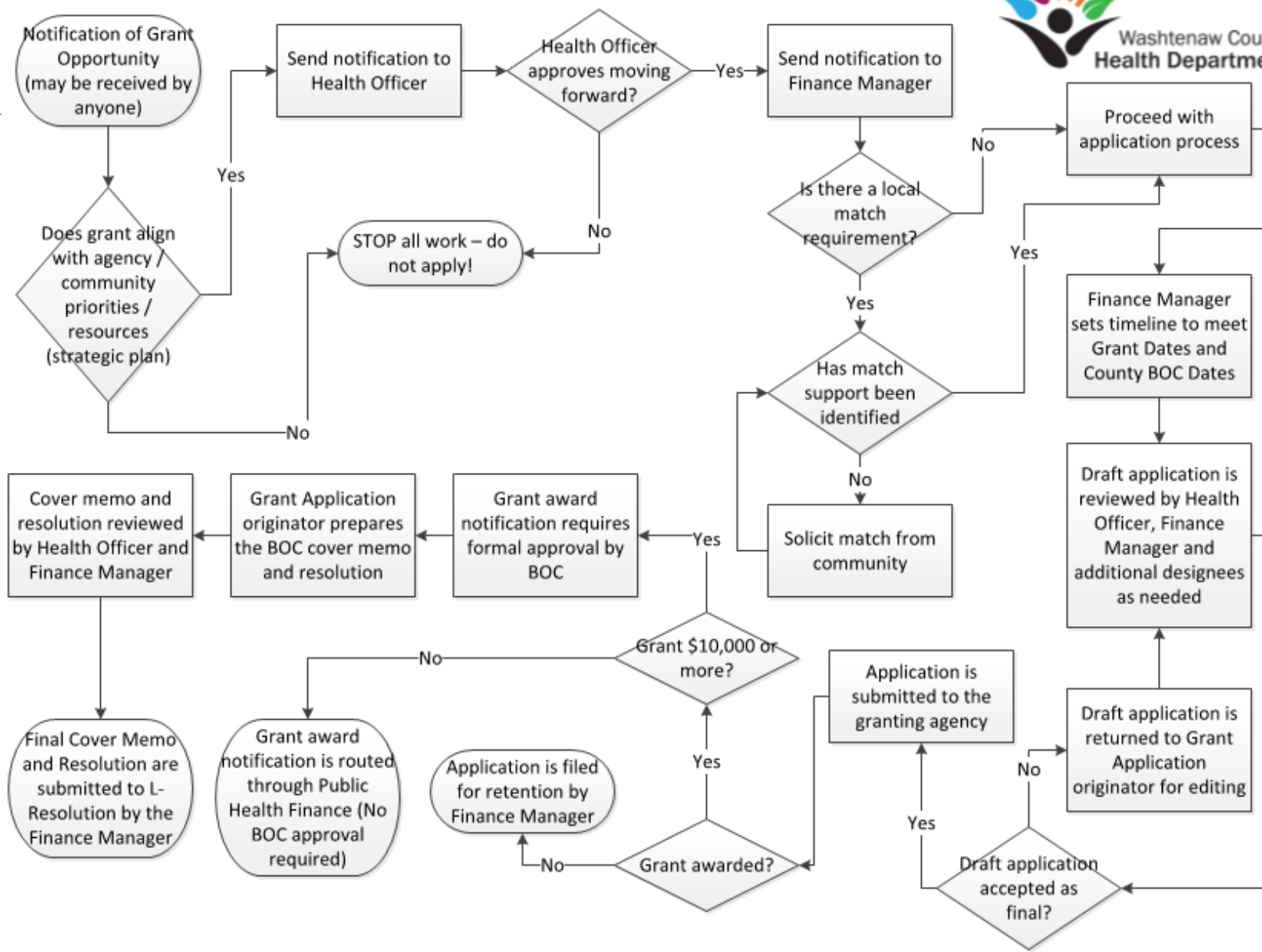
Purpose - Grants



➤ Revenue Sources – GRANTS!!!!

They can be great – but are also a lot of work. Some items to consider:

- Does the work align with your strategic priorities?
- Capacity or ability to build capacity (most grants come with a 12 month timeline)?
- Is there a match requirement?
- Is there a limit on indirect? 10% di minimus
- Long term sustainability of work – how will it be funded in the future?



Purpose - eGrams



➤ State Reporting Systems – eGrams

Seek out your Finance
Director / Administrator



Purpose – Community Partners



Purpose – Reporting / Audits



➤ Reporting / Audits

Reporting - Comprehensive Agreement:

- Financial Status Reports – quarterly / annual year end
- Program Reports – workplans / monthly / quarterly / close out
- Supplemental documentation – ‘program specific assurances’ outlines additional programmatic requirements
- Main take-away (if you do not remember anything else) – financially ‘all programs’ must be treated the same way.

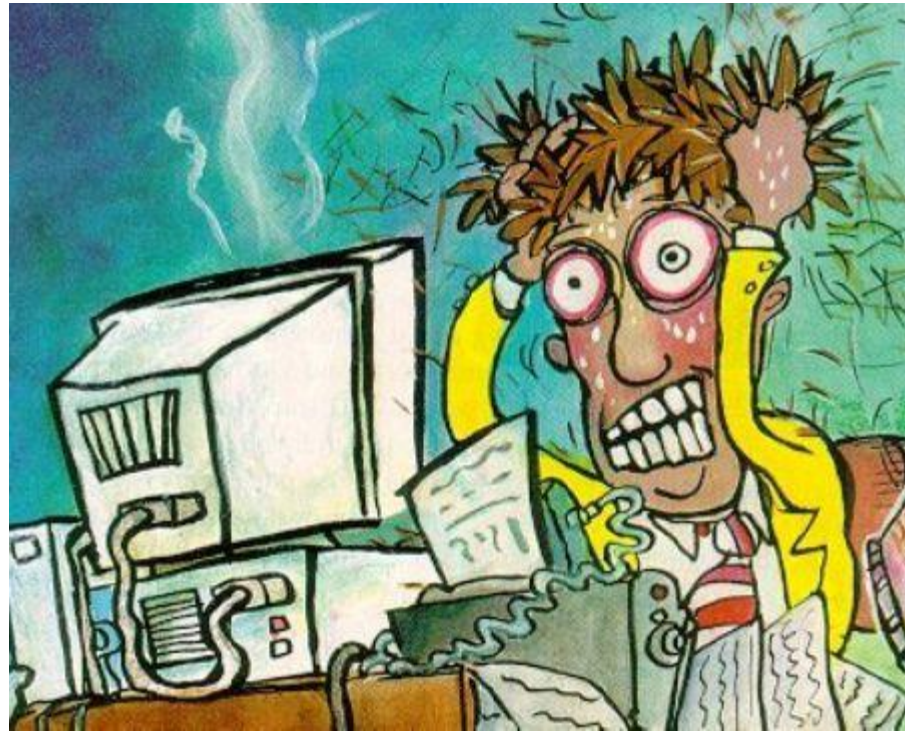
Audits:

- Annual County Audit – assures compliance with accounting standards and 2CFR200
- State Program Audits – are we in compliance with minimum program requirements
- State Financial Audits – a deeper dive into accounting standards and 2CFR200 for a specific program
- Grant Audits – based on funder they may come onsite to review financials and programmatic work

Purpose – Budget Process

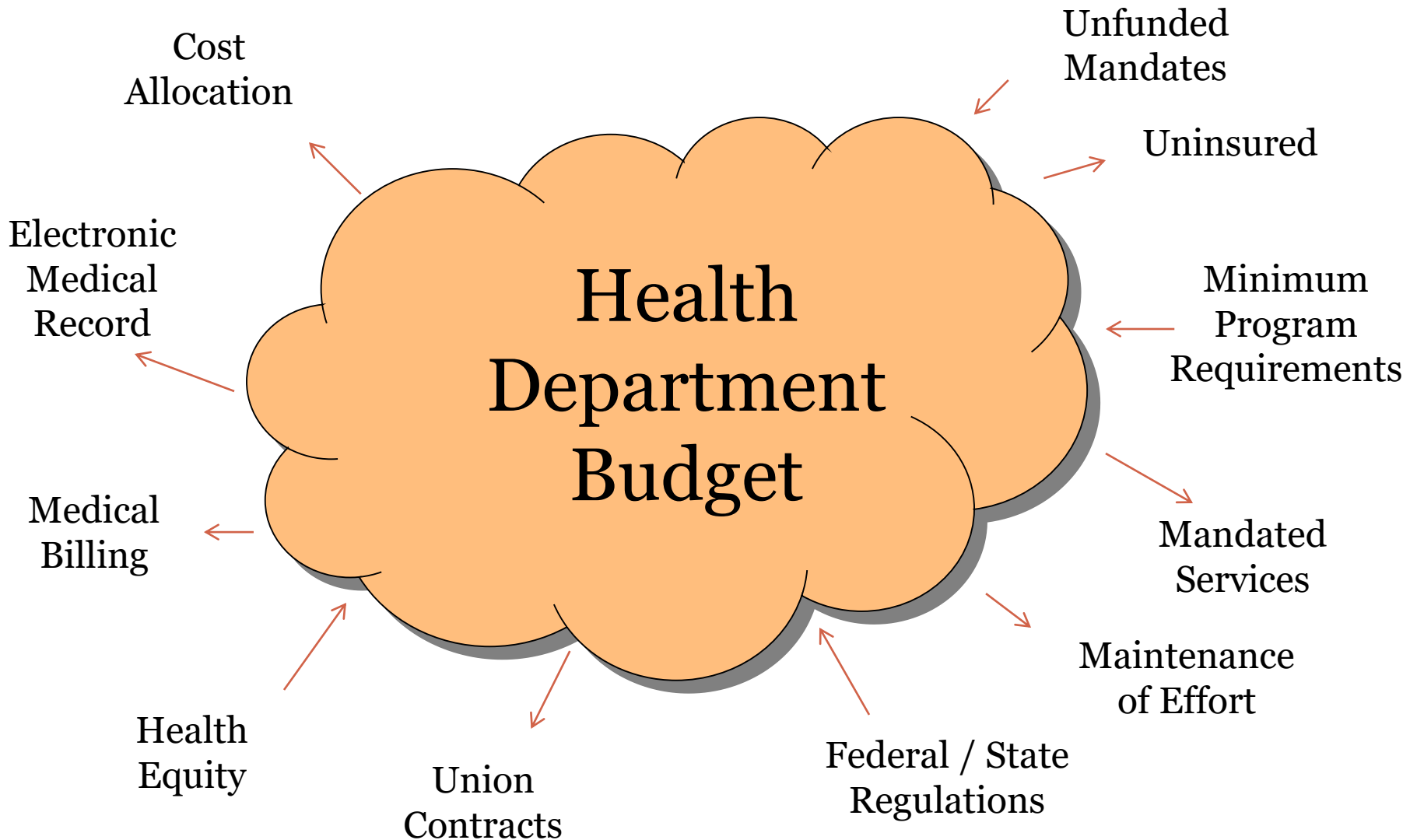


➤ Budget Process



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Financial Push / Pull



Purpose – Budget Process



➤ Budget Process

- January – kicks off during quarterly budget meetings
- March - draft budget developed and shared with Health Officer
- April / May – budget discussions with programs as part of quarterly budget meetings
- June – draft budget proposed to Board of Health
- July – final draft budget proposed to Board of Health
- July thru September – state appropriations shared with local health department
- September – final draft budget presented to Board of Commissioners



**What's that
Acronym??**



MOE

Maintenance of Effort (MOE)

- Financial obligation between the County and the State
- \$2,993,523 (less than \$4 per permanent resident)
- Set during the 92/93 fiscal year
- Originated as a 50/50 cost share mechanism to leverage Essential Local Public Health Services (ELPHS) revenue from the State for mandated services



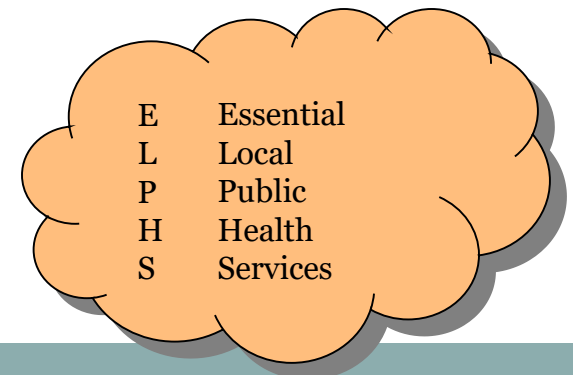
M Maintenance
O of
E Effort



ELPHS

Essential Local Public Health Services (ELPHS) Revenue

- ELPHS may only be used on these mandated (cost shared) programs:
 - Food Protection
 - Private / Public Water Supply
 - On-site Sewage Disposal
 - Hearing Screening
 - Vision Screening
 - Sexually Transmitted Disease Control / HIV
 - Immunization
 - Infectious Disease Control
- And.... Administration





**MCBR or
FCBR**

Medicaid Cost Base Reimbursement or Full Cost Base Reimbursement

- MCBR provides federal revenue (passed through from the state) to cover services provided by the health department that is not be fully funded through billing revenue. MCBR may only be used on the following benefiting programs:
 - Family Planning
 - Hearing / Vision
 - Sexually Transmitted Disease Control / HIV
 - Vision Screening
 - Infectious Disease Control - General CD / TB
 - Maternal Infant Health
 - Immunization
 - Lead





Questions?