

2024 ANNUAL BUDGET

Approved and Adopted by the Board of Directors – January 9, 2024



2024 BUDGET MESSAGE



It has been nearly 30 years since the Health District of Northern Larimer County embarked on a new strategic direction to advance its mission of enhancing the health of the community. In that time, the Health District has had a significant impact on the lives of residents, helping to improve the health of 11,000 people in 2022 alone through direct services and connections to care.

In 2024, the Health District will continue to focus on priorities previously identified by the Board of Directors: behavioral health, oral health, and access to care through coverage. Funding and services will align with these three priorities while emphasizing health equity, utilizing data to measure outcomes and track progress, and pursuing strategies known to impact population health, such as policy intervention.

Services will be provided at seven sites in Fort Collins — four owned facilities and one leased Health District space — as well as shared space with two other facilities where Health District staff work collaboratively with staff from other organizations.

The 2024 Health District Budget:

- Reflects increased revenue due to higher property tax revenues.
- Clearly and accurately reflects costs by program, service, and function.
- Is easily understood.
- Facilitates shared knowledge for better decision-making.
- Reflects program stability over the next year, with few operational changes other than those already under consideration.
- Continues to reflect board priorities.
- Places a new focus on infrastructure, building a foundation of financial and human resources that enable the Health District to meet current needs and future challenges.

Consistent themes that are reflected across all programs, services, and functions include:

- Increased salaries and wages due to market salary adjustments and commitment to staff training.
- Increased operational costs due to allocating all expenses into programs, services, and functions.
- Increased costs for consultants to address needs deferred because of the pandemic.
- Inflationary costs of goods and services.

Budget:

The attached Budget for the Health District of Northern Larimer County includes a three-year and one-year budget listing all proposed expenditures for administration, operations, maintenance, and capital projects; anticipated revenues for the budget year; and estimated beginning and ending fund balances. Also included is additional detail on both revenues and expenditures.

The financial statements and records of the Health District of Northern Larimer County are prepared using the accrual basis of accounting. This budget has been prepared using the modified accrual basis of accounting.

ORGANIZATIONAL SUMMARY



Services Provided

The Health District of Northern Larimer County is a special district created by voters in 1960 that operates under special district law as a political subdivision of the State of Colorado. Today, the Health District provides dental, behavioral, and preventive health services to the residents of northern Larimer County, in addition to connecting people to more affordable health insurance and prescription options.

Board of Directors

The Health District is governed by a five-person board of directors whose members serve staggered terms. Directors are elected at large from the community. Elections are held every two years in odd-numbered years, and terms are four years.

President	Molly Gutilla
Vice President	Julie Kunce Field
Secretary	John McKay
Treasurer	Joseph Prows
Assistant Treasurer	Erin Hottenstein

Health District Mission, Vision, Strategy, and Values

Mission The mission of the Health District of Northern Larimer County is to enhance the health of our community.

Vision District residents will live long and well. Our community will excel in health assessment, access, promotion and policy development.

- Our practice of **assessment** will enable individuals and organizations to make informed decisions regarding health practices.
- All Health District residents will have timely **access** to basic health services.
- Our community will embrace the **promotion** of responsible, healthy life-styles, detection of treatable disease, and the **prevention** of injury, disability and early death.
- Citizens and leaders will be engaged in the creation and implementation of ongoing **systems and health policy development** at local, state and national levels.
- Like-minded communities across the country will emulate our successes.

ORGANIZATIONAL SUMMARY



Strategy

The Health District will take a leadership role to:

- Provide exceptional health services that address unmet needs and opportunities in our community,
- Systematically assess the health of our community, noting areas of highest priority for improvement,
- Facilitate community-wide planning and implementation of comprehensive programs,
- Educate the community and individuals about health issues,
- Use Health District funds and resources to leverage other funds and resources for prioritized projects, and avoid unnecessary duplication of services,
- Promote health policy and system improvements at the local, state, and national level,
- Continuously evaluate its programs and services for quality, value, and impact on the health of the community,
- Share our approaches, strategies, and results, and
- Oversee and maintain the agreements between Poudre Valley Health System, University of Colorado Health, and the Health District on behalf of the community.

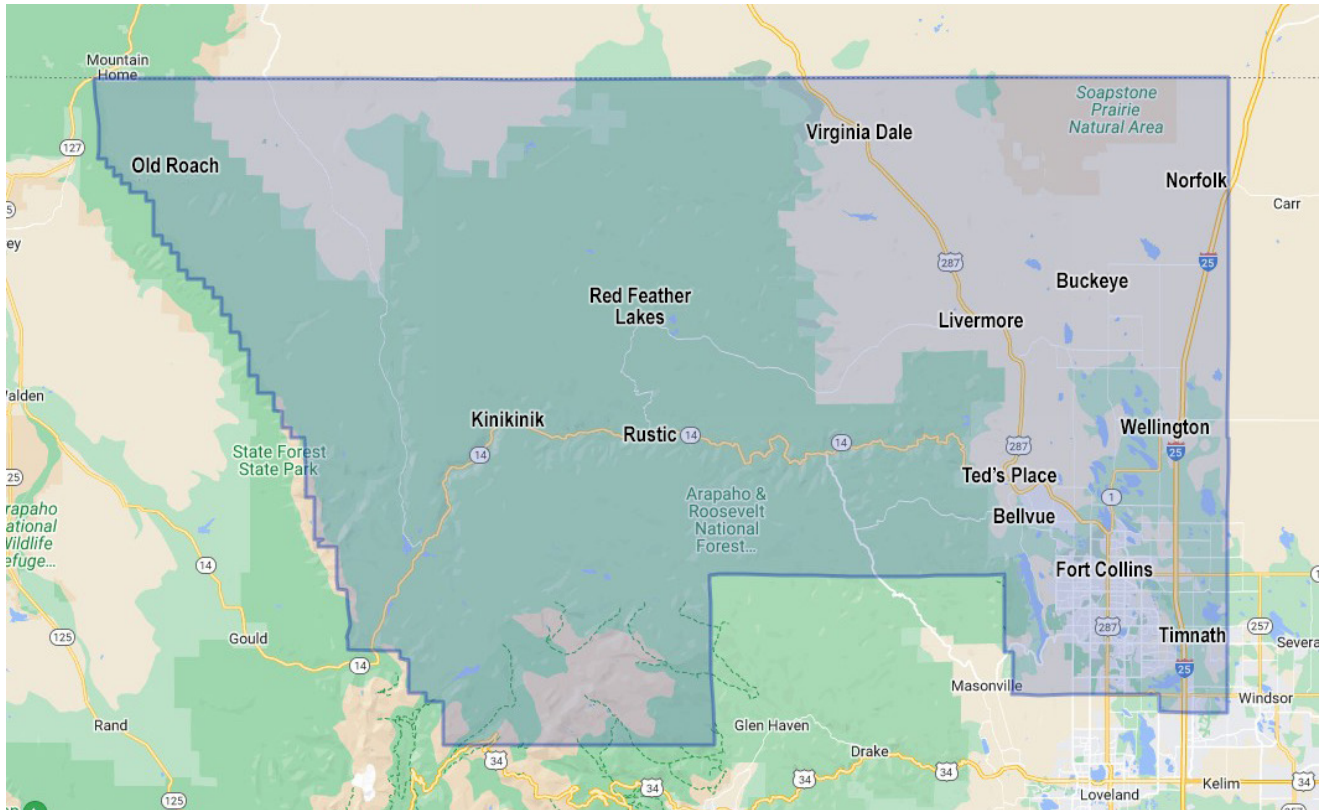
Values

- Dignity and respect for all people
- Emphasis on innovation, prevention, and education
- Shared responsibility and focused collaborative action to improve health
- Information-driven and evidence-based decision making
- Fiscal responsibility/stewardship
- An informed community makes better decisions concerning health

ORGANIZATIONAL SUMMARY



Map of the Health District Boundaries



Health District of Northern Larimer County 2024 Budget

Beginning Balance	\$ 8,747,550
Revenues:	
Property & Specific Ownership Taxes	\$ 11,335,198
State of Colorado Backfill (SB22-238, SB23B-001)	1,031,897
Lease Revenue	1,531,998
Investment Income	415,000
Operating Revenue (fee income)	1,169,972
Grant and Partnership Revenue	895,620
Miscellaneous Income	24,600
Proceeds from Sale of Capital Asset	
Total Revenues	<u>\$ 16,404,285</u>
Total Available Resources	<u><u>\$ 25,151,834</u></u>
Expenditures:	
Programs	
Board	\$ 173,031
Administration	1,365,173
Connections: Mental Health/Substance Issues Services	3,289,545
Integrated Care (MHSA/PC)	1,362,250
Community Impact	1,157,452
Dental Services	4,746,003
Health Care Access	1,236,567
Health Promotion	843,104
Assessment/Research/Evaluation	535,163
Resource Development	59,294
Leased Offices	170,603
	<u>\$ 14,938,186</u>
Other	
Grants/Partnerships	1,377,309
Special Projects	-
Capital Expenditures	526,040
Contingency	500,000
	<u>\$ 2,403,348</u>
Total Expenditures	<u><u>\$ 17,341,534</u></u>
Reserves Funds Accounts	
Restricted Reserves	960,706
Committed Reserves	3,000,000
Assigned Reserves	1,031,897
Unassigned Reserves	796,695
Capital Reserves	2,021,000
Total Reserves	<u>\$ 7,810,298</u>
Total Expenditures & Reserves	<u><u>25,151,834</u></u>

Health District of Northern Larimer County **Three Year Budget Summary 2024**

	Prior Year 2022 Actual *	Current Year 2023 Budget	Proposed 2024 Budget
Beginning Balance	\$ 4,893,200	\$ 7,391,604	\$ 8,747,550
Revenues:			
Property & Specific Ownership Taxes	\$ 9,343,693	\$ 9,250,165	\$ 11,335,198
State of Colorado Backfill (SB22-238, SB23B-001)			1,031,897
Lease Revenue	1,802,669	1,455,433	1,531,998
Investment Income	122,785	230,000	415,000
Operating Revenue (fee income)	1,047,583	1,020,803	1,169,972
Grant and Partnership Revenue	664,487	1,099,614	895,620
Miscellaneous Income	26,085	23,984	24,600
Proceeds from Sale of Capital Asset	32,100		
Total Revenues	\$ 13,039,402	\$ 13,079,999	\$ 16,404,285
Total Available Resources	\$ 17,932,602	\$ 20,471,603	\$ 25,151,834
Expenditures:			
Programs			
Board	\$ 54,871	\$ 151,994	\$ 173,031
Administration	999,997	1,038,609	1,365,173
Connections: Mental Health/Substance Issues Services	1,862,179	2,864,217	3,289,545
Integrated Care (MHSA/PC)	1,091,051	1,374,101	1,362,250
Community Impact	589,163	827,355	1,157,452
Dental Services	3,182,106	3,932,630	4,746,003
Health Care Access	970,042	1,073,247	1,236,567
Health Promotion	772,353	740,660	843,104
Assessment/Research/Evaluation	244,780	363,058	535,163
Resource Development	149,775	-	59,294
Leased Offices	-	139,872	170,603
	\$ 9,916,317	\$ 12,505,743	\$ 14,938,186
Other			
Grants/Partnerships	561,879	1,099,613	1,377,309
Special Projects	897,509	3,010,445	-
Capital Expenditures	269,723	619,072	526,040
Contingency	-	698,722	500,000
	\$ 1,729,111	\$ 5,427,852	\$ 2,403,348
Total Expenditures	\$ 11,645,428	\$ 17,933,595	\$ 17,341,534
Reserves Fund Accounts			
Restricted Reserves	\$ 546,170	\$ 538,008	\$ 960,706
Committed Reserves	1,000,000	1,000,000	3,000,000
Assigned Reserves			1,031,897
Unassigned Reserves			796,695
Capital Reserves	200,000	1,000,000	2,021,000
Total Reserves	\$ 1,746,170	\$ 2,538,008	\$ 7,810,298
Total Expenditures & Reserves	\$ 13,391,598	\$ 20,471,603	\$ 25,151,834

**Based on year-end audited financial statements*

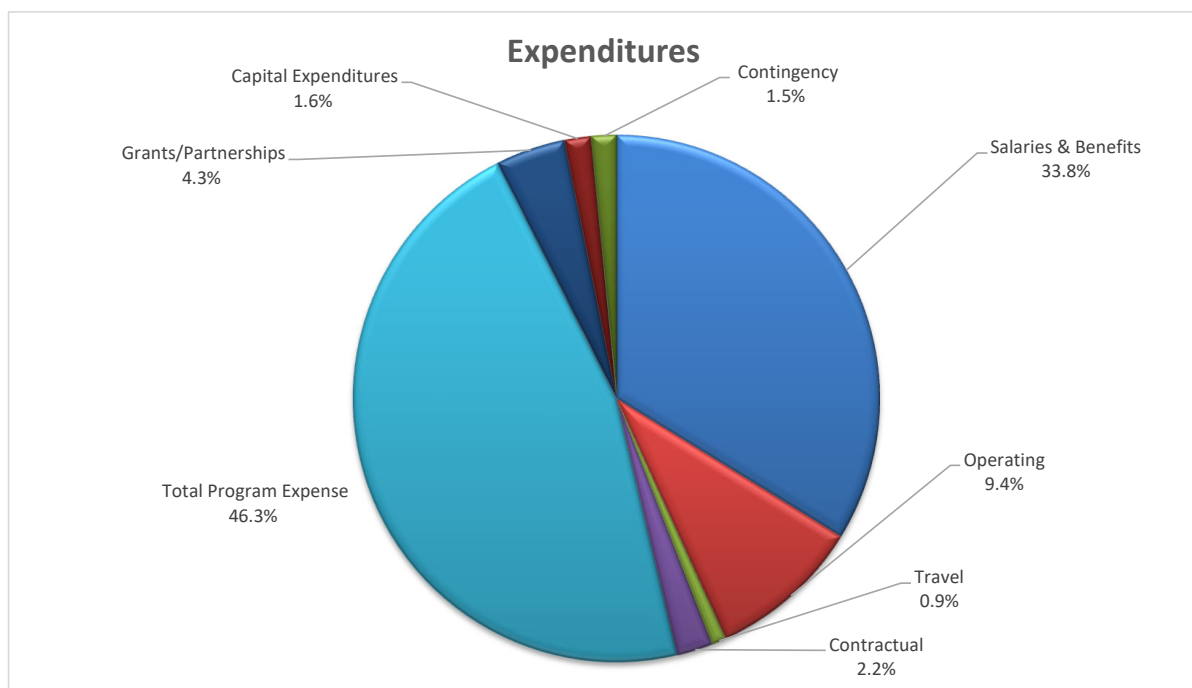
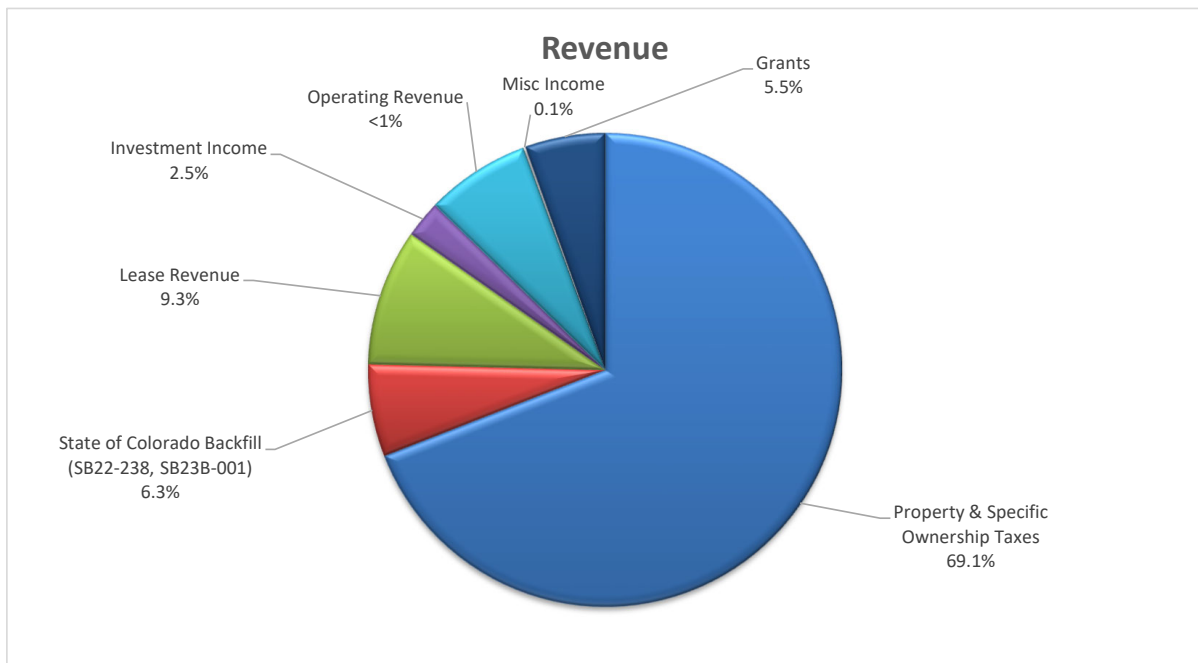
Health District of Northern Larimer County
Budget to Actual Summary

	Prior Year 2022 Budget	Prior Year 2022 Actual	Current Year 2023 Budget	Current Year 2023 Projected	Proposed 2024 Budget
Beginning Balance	\$ 6,929,112	\$ 4,893,200	\$ 7,391,604	\$ 6,928,347 *	\$ 8,747,550
Revenues:					
Property & Specific Ownership Taxes	\$ 9,325,766	\$ 9,343,693	\$ 9,250,165	\$ 9,286,903	\$ 11,335,198
State of Colorado Backfill (SB22-238, SB23B-001)					\$ 1,031,897
Lease Revenue	1,219,076	1,802,669	1,455,433	1,455,433	1,531,998
Investment Income	65,000	122,785	230,000	412,718	415,000
Operating Revenue (fee income)	1,115,294	1,047,583	1,020,803	1,108,857	1,169,972
Grant and Partnership Revenue	1,274,586	664,487	1,099,614	165,000	895,620
Miscellaneous Income	23,004	26,085	23,984	19,987	24,600
Proceeds from Sale of Capital Asset	-	32,100			-
Total Revenues	<u>\$13,022,726</u>	<u>\$13,039,402</u>	<u>\$ 13,079,999</u>	<u>\$ 12,448,898</u>	<u>\$ 16,404,285</u>
Total Available Resources	<u>\$19,951,838</u>	<u>\$17,932,602</u>	<u>\$ 20,471,603</u>	<u>\$ 19,377,245</u>	<u>\$ 25,151,834</u>
Expenditures:					
Programs					
Board Expenditures	\$ 79,118	\$ 54,871	\$ 151,994	\$ 156,566	\$ 173,031
Administration	952,280	999,997	1,038,609	880,061	1,365,173
Connections: Mental Health/Substance Issues Services	2,339,007	1,862,179	2,864,217	2,080,025	3,289,545
Integrated Care (MHSA/PC)	1,275,292	1,091,051	1,374,101	1,092,502	1,362,250
Community Impact	757,422	589,163	827,355	426,382	1,157,452
Dental Services	3,894,293	3,182,106	3,932,630	3,233,431	4,746,003
Health Care Access	1,312,744	970,042	1,073,247	689,621	1,236,567
Health Promotion	854,448	772,353	740,660	685,295	843,104
Assessment/Research/Evaluation	269,530	244,780	363,058	243,885	535,163
Resource Development	195,262	149,775	-	-	59,294
Leased Offices	178,020	-	139,872	138,917	170,603
	<u>\$12,107,416</u>	<u>\$ 9,916,317</u>	<u>\$ 12,505,743</u>	<u>\$ 9,626,685</u>	<u>\$ 14,938,186</u>
Other					
Grants/Partnerships	\$ 3,078,726	\$ 561,879	\$ 1,099,613	\$ 350,000	\$ 1,377,309
Special Projects	1,306,442	897,509	3,010,445	686,575	-
Capital Expenditures	1,290,987	269,723	619,072	476,779	526,040
Contingency	422,098	-	698,722	15,000	500,000
	<u>\$ 6,098,253</u>	<u>\$ 1,729,111</u>	<u>\$ 5,427,852</u>	<u>\$ 1,528,354</u>	<u>\$ 2,403,348</u>
Total Expenditures	<u>\$18,205,669</u>	<u>\$11,645,428</u>	<u>\$ 17,933,595</u>	<u>\$ 11,155,039</u>	<u>\$ 17,341,534</u>
Reserves Fund Accounts					
Restricted Reserves	\$ 546,170	\$ 546,170	\$ 538,008	\$ 538,008	\$ 960,706
Committed Reserves	1,000,000	1,000,000	1,000,000	1,000,000	3,000,000
Assigned Reserves					1,031,897
Unassigned Reserves					796,695
Capital Reserves	200,000	200,000	1,000,000	1,000,000	2,021,000
Total Reserves	<u>\$ 1,746,170</u>	<u>\$ 1,746,170</u>	<u>\$ 2,538,008</u>	<u>\$ 2,538,008</u>	<u>\$ 7,810,298</u>
Total Expenditures & Reserves	<u>\$19,951,839</u>	<u>\$13,391,598</u>	<u>\$ 20,471,603</u>	<u>\$ 13,693,047</u>	<u>\$ 25,151,834</u>

**Health District of Northern Larimer County
2024 Revenues & Expenditures by Program**

	Admin.	Board/ Election	Mental Health Connections	Dental	Integrated Care	Health Promotion	Community Impact	Program Evaluation	Health Care Access	Resource Development	Leased Offices	Non-Program Revenue	Total
Revenues:													
Property & Specific Ownership Taxes												\$ 11,335,198	\$ 11,335,198
State of Colorado Backfill (SB22-238, SB23B-001)												\$ 1,031,897	\$ 1,031,897
Lease Revenue											226,001	1,305,997	1,531,998
Investment Income												415,000	415,000
Operating Revenue	-	-	98,777	946,145	125,050	-	-	-	-	-	-		1,169,972
Misc Income	12,000		-	12,600	-	-							24,600
Grants												895,620	895,620
TOTAL REVENUE	\$ 12,000	\$ -	\$ 98,777	\$ 958,745	\$ 125,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 226,001	\$ 14,983,712	\$ 16,404,285
Expenditures:													
Programs													
Salaries & Benefits	\$ 762,638	\$ 106,142	\$ 2,665,547	\$ 3,453,757	\$ 1,215,444	\$ 629,576	\$ 781,302	\$ 374,857	\$ 838,113	\$ 44,419	\$ 28,120		\$ 10,899,916
Operating	379,969	45,389	460,039	1,061,290	88,237	163,051	237,700	109,948	345,532	7,437	141,123		3,039,717
Travel	103,269	13,500	43,810	28,673	23,135	16,113	29,142	11,604	15,357	5,261	-		289,864
Contractual	119,297	8,000	120,149	202,283	35,434	34,363	109,308	38,754	37,566	2,177	1,361		708,690
Total Program Expense	\$ 1,365,173	\$ 173,031	\$ 3,289,545	\$ 4,746,003	\$ 1,362,250	\$ 843,104	\$ 1,157,452	\$ 535,163	\$ 1,236,567	\$ 59,294	\$ 170,603		\$ 14,938,186
Other													
Grants/Partnerships			\$ 561,937	\$ 43,126					\$ 272,245			\$ 500,000	\$ 1,377,309
Capital Expenditures												\$ 526,040	\$ 526,040
Contingency												\$ 500,000	\$ 500,000
Total Other Expenses	\$ -	\$ -	\$ 561,937	\$ 43,126	\$ -	\$ -	\$ -	\$ -	\$ 272,245	\$ -	\$ -	\$ 1,526,040	\$ 2,403,349
TOTAL EXPENSES	\$ 1,365,173	\$ 173,031	\$ 3,851,482	\$ 4,789,130	\$ 1,362,250	\$ 843,104	\$ 1,157,452	\$ 535,163	\$ 1,508,812	\$ 59,294	\$ 170,603	\$ 1,526,040	\$ 17,341,535

2024 Revenues & Expenditures



FTE by Program 2024

Program/Department	Authorized Regular Position Allocations		
	2023 Authorized	2024 Budget	2024 Change
Administration	5.695	6.495	0.800
Board	0.400	0.725	0.325
Mental Health Connections	24.280	24.710	0.430
Dental	32.730	34.660	1.930
Integrated Care	10.015	9.430	(0.585)
Health Promotion	6.585	6.135	(0.450)
Community Impact	7.305	7.505	0.200
Program Evaluation	3.035	3.170	0.135
Larimer Health Connect	10.180	9.755	(0.425)
Resource Development	-	0.400	0.400
Leased Offices	0.150	0.250	0.100
	100.375	103.235	2.860

Certification of Tax Levies

	2024	2023	+/-	% Inc
Based on gross assessment	\$ 11,307,286	\$ 9,129,138	2,178,148	23.86%
less TIF district share	<u>622,088</u>	<u>503,973</u>	<u>118,115</u>	23.44%
Net revenue to District	\$ 10,685,198	\$ 8,625,165	\$ 2,060,033	23.88%

Property Tax Revenue

Revenue to Health District	\$ 10,685,198	\$ 8,625,165	2,060,033	23.88%
Specific ownership tax	650,000	625,000	25,000	4.00%
Less: County collection fees	<u>(226,704)</u>	<u>(185,003)</u>	<u>(41,701)</u>	22.54%
Net Revenue to Health District	\$ 11,108,494	\$ 9,065,162	\$ 2,043,332	22.54%
SB22-238 Backfill	\$ 513,599			
SB23B-001 Backfill	\$ 518,298			
	<u>\$ 1,031,897</u>			



Resolution 2024-01

RESOLUTION TO ADOPT BUDGET

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE HEALTH DISTRICT OF NORTHERN LARIMER COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2024 AND ENDING ON THE LAST DAY OF DECEMBER, 2024.

WHEREAS, the Board of Directors of the Health District of Northern Larimer County has appointed Liane Jollon, Executive Director, to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, Liane Jollon, Executive Director has submitted a proposed budget to this governing body on October 15, 2023 for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 16, 2023, and interested taxpayers were given the opportunity to file or register any objection to said proposed budget, and,

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

NOW, THEREFORE, BE IT RESOLVED BY THE Board of Directors of the Health District of Northern Larimer County, Fort Collins, Colorado:

Section 1. That the budget as submitted, amended, and summarized by fund, is hereby approved and adopted as the budget of the Health District of Northern Larimer County for the year stated above.

Section 2. That the budget hereby approved and adopted shall be signed by the members of the Board of Directors and made a part of the public records of the District.

ADOPTED, this 9th day of January A.D., 2024

Attested by:

DocuSigned by:

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Molly Gutilla, President

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Joseph Prows, Treasurer

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Erin Hottenstein, Assistant Treasurer

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Julie Kunce Field, Vice President

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John McKay, Secretary



Resolution 2024-03

RESOLUTION TO APPROPRIATE SUMS OF MONEY

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE HEALTH DISTRICT OF NORTHERN LARIMER COUNTY, FORT COLLINS, COLORADO, FOR THE 2024 BUDGET YEAR.

WHEREAS, the Board of Directors of the Health District of Northern Larimer County (Health District) has adopted the annual budget in accordance with the Local Government Budget Law, on January 9, 2024

WHEREAS, the Board of Directors has made provision therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget; and

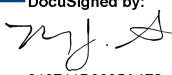
WHEREAS, it is not only required by law, but also necessary to appropriate the revenues and reserves or fund balances provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the Health District.

NOW, THEREFORE, BE IT RESOLVED BY THE Board of Directors of the Health District of Northern Larimer County, Fort Collins, Colorado:

Section 1. That the following sum of \$25,151,834 is hereby appropriated from the revenue of the general fund, to the general fund.

ADOPTED, this 9th day of January, A.D., 2024.

Attest:

DocuSigned by:

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Molly J. Gutilla, President

DocuSigned by:

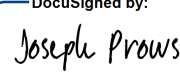
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John McKay, Secretary

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Erin Hottenstein, Assistant Treasurer

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Julie Kuncie Field, Vice President

DocuSigned by:

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Joseph W. Prows, Treasurer



Resolution 2024-04

RESOLUTION TO SET MILL LEVIES

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2023 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE HEALTH DISTRICT OF NORTHERN LARIMER COUNTY, FORT COLLINS, COLORADO FOR THE 2024 BUDGET YEAR.

WHEREAS, the Board of Directors of the Health District of Northern Larimer County has adopted the annual budget in accordance with the Local Government Budget Law, on January 9, 2024; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$10,685,198; and

WHEREAS, the 2024 net valuation for assessment for the Health District as certified by the County Assessor is \$4,930,871,074.

NOW, THEREFORE, BE IT RESOLVED BY THE Board of Directors of the Health District of Northern Larimer County, Fort Collins, Colorado:

Section 1. That for the purpose of meeting all proposed expenditures within the general operating budget of the Health District during the 2024 budget year, there is hereby levied a tax of 2.167 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the year 2024.

Section 2. That the Executive Director is hereby authorized and directed to immediately certify to the County Commissioners of Larimer County, Colorado, the mill levies for the Health District as herein above determined and set.

ADOPTED, this 9th day of January, 2024

Attested by:

DocuSigned by:

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Molly Gutilla, President

DocuSigned by:

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Joseph Prows, Treasurer

DocuSigned by:

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Erin Hottenstein, Assistant Treasurer

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Julie Kunce Field, Vice President

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John McKay, Secretary