



REMOTE

BOARD OF DIRECTORS SPECIAL MEETING

Please click the link below to join the meeting:

[https://healthdistrict.zoom.us/webinar/register/
WN_e_VihaDdS6-NypVIY3IkFA](https://healthdistrict.zoom.us/webinar/register/WN_e_VihaDdS6-NypVIY3IkFA)

Note: You must register in advance of the meeting
to receive Zoom Link information.

**Tuesday, January 9, 2023
5:30 p.m.**

■ 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 lifestyles, 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.

■ 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



AGENDA

BOARD OF DIRECTORS SPECIAL MEETING

January 9, 2024

5:30 pm

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- 5:30 p.m. I. Call to OrderMolly Gutilla**
- A. Roll Call Board of Directors
 - B. Welcome Guests & Attendees
 - C. Conflict of Interest Statement
 - D. Approval of Agenda
- 5:35 p.m. II. PUBLIC COMMENT**
- Note: If you choose to comment, please follow the "Guidelines for Public Comment" Provided at the end of the agenda.
- 5:40 p.m. III. PRESENTATIONS**
- None.
- 5:40 p.m. IV. CONSENT AGENDA**
- None.
- 5:45 p.m. V. ACTION ITEMS**
- A. Adoption of the 2024 Health District of Northern Larimer County Budget
 - Resolution 2024-01 Adopt Budget
 - Resolution 2024-02 Revenues to Reserve Account
 - Resolution 2024-03 Appropriate Sums of Money
 - Resolution 2024-04 Set Mill Levies
 - Certification of Tax Levies
- 5:55 p.m. VI. ANNOUNCEMENTS**
- A. January 23, 2024, 5:30pm – Regular Meeting
 - B. February 27, 2024, 5:30pm – Regular Meeting w/ Tom Gonzales, Public Health Director of Larimer County as guest
- 6:00 p.m. ADJOURNMENT**

GUIDELINES FOR PUBLIC COMMENT

The Health District of Northern Larimer County Board welcomes and invites comments from the public. Public comments or input are taken only during the time on the agenda listed as 'Public Comment.' Public Comment is an opportunity for you to express your views and therefore the Board of Directors generally does not engage in back-and-forth discussion or respond to questions.

If you choose to make comments about any agenda item or about any other topic not on the agenda, please use the following guidelines.

Before you begin your comments please:

- Identify yourself. Please spell your name for the record and let us know if you reside in the District.
- Tell us whether you are addressing an agenda item, or another topic.
- Please know that you will have up to 5 minutes to present public comment. However, the time allotted for public comment may be limited, so the Chair may need to shorten the time limit as necessary to give each commenter a chance to speak.
- Please address your comments to the Board of Directors, rather than individuals.

AGENDA DOCUMENTATION

January 9, 2024

SUBJECT:

Adoption of the 2024 Health District of Northern Larimer County Budget

PRESENTER: Laura Mai

OUTCOME REQUESTED: X Decision Consent Report

PURPOSE/ BACKGROUND

**SIGNIFICANT REVISIONS TO PROPOSED
2024 BUDGET**

	Proposed Budget 12/11/23	Proposed Budget 01/09/24	Difference + / (-)
Revenue			
■ Property Tax/Specific Ownership Tax	\$ 12,367,095	\$ 11,335,198	\$ (1,031,897)
■ SB22-238 Backfill		\$ 513,599	\$ 513,599
■ SB23B-001 Backfill		\$ 518,298	\$ 518,298
■ Lease Offices Revenue	\$ 213,874	\$ 226,001	\$ 12,127
Expenditures			
Total Program Expenditures	\$ 14,948,552	\$ 14,938,186	\$ (10,366)

Attachment(s):

Resolution 2024-1 Adopt Budget
Resolution 2024-2 Revenues to Reserve Account
Resolution 2024-3 Appropriate Sums of Money
Resolution 2024-4 Set Mill Levies
2024 Certification of Tax Levies

FISCAL IMPACT

See 2024 Budget Documents

STAFF RECOMMENDATION: Approval of the 2024 Budget

2024 DRAFT ANNUAL BUDGET

First Draft Submitted to Board of Directors: October 15, 2023

Second Draft Submitted to Board of Directors: November 16, 2023

Third Draft Submitted to Board of Directors: December 12, 2023

Final Draft Submitted to Board of Directors: January 9, 2024



DRAFT

2024 DRAFT BUDGET KEY POINTS



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 Draft 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.

2024 DRAFT BUDGET KEY POINTS



Key budget points for Health District programs and services in 2024

Mental Health Connections

Adult/CAYAC: Providing answers, options and support for adults, youth, and families

- Improvements were made to allocations between the adult and youth teams to better reflect the true cost of each sub-program and facilitate program evaluation and planning, as adult services are slated to be fully evaluated in 2024.
- Efforts to right-size the adult team are reflected in the 2024 budget.
- An increase in revenue is planned with the implementation of third-party billing (Medicaid) as well as an increase in staffing to support psychological testing access.

Dental Services

Providing affordable access to dental care for adults, children and those with special needs

- Budget was created with the intention to utilize 2024 as a year to right-size for the current state, stabilize operations, and evaluate to guide future work.
- An increase in revenue is planned with additional clinical provider time requested to improve access to care.
- Changes to Medicaid coverage both in covered individuals and covered services.

Integrated Care

Providing behavioral health services and medical resident training within an integrated care safety net clinic

- Budget was created with the intention to utilize 2024 as a year to right-size for the current state, stabilize operations, and evaluate to guide future work.
- A focus on continuous quality improvements will be ongoing in the 2024 budget.

2024 DRAFT BUDGET KEY POINTS



Health Promotion

Providing tobacco cessation, heart health screenings, and other services

- The Quit Tobacco Program has decreased by 0.5 FTE, reflecting our new focus on the PVH bedside pilot project.
- Budget numbers reflect that in 2023 the budget was for only 6 months and now for 2024 the budget is for an entire 12 months.

Community Impact/Policy/Research and Evaluation

Community Impact: Engaging community members and partner organizations to collectively improve community health

Policy: Achieving changes in public policy to enhance the health of our community

Research & Evaluation: Providing program evaluation and community assessment to guide internal and external strategic work

- Policy is now accounted for in the CIT budget.
- Rebuilding team and assessing strategic direction
- Increased meeting costs to reflect in person collaboration

Health Care Access

- Providing guidance and connecting community members to affordable health coverage
- Budget was created with the intention to utilize 2024 as a year to right-size for the current state, stabilize operations, and evaluate to guide future work.
- Maximize utilization of grant-funding, improve out of district tracking, and right-size and maintain consistent staffing to better meet grant deliverables.

Administration

- Increase in Salaries/Benefits – Plan to hire additional Deputy Director (of Operations) and Compliance Officer
- Increase to Conferences/Retreats – Conference attendance increased to support expanded training
- Increase to Treasurer Fees – Relative to increase in property taxes
- Adjustment to Consultants – Inclusive within programs

2024 DRAFT BUDGET KEY POINTS



Finance

- A new integrated HR/Accounting system is planned for 2024.
- There will be continual improvement to processes/communication.
- Staff will receive further professional training.

Support Services

- Costs for ongoing building expenses such as utilities, custodial, rent, and building/equipment maintenance have gone up on average 5% this year.
- Costs for information hardware and software have been allocated to programs.
- Building Improvements have been allocated to programs, including the following:
 - Reconfiguring the 2001 S. Shields building
 - Consultant to assess building conditions and estimate capital replacement costs
 - Moving from fluorescent to LED lighting at the Bristlecone campus
 - Ergonomic improvements at the 202 Bristlecone front desk
 - Resurfacing of parking lots
 - Various upgrades needed at 425 West Mulberry

Capital projects

- Replacing outdated equipment in two dental operatories including chairs, delivery units, and lighting
- Heating/air conditioning units are reaching the end of their expected life.
- Two vehicles will be added to the Health District fleet.
- Copiers and additional dental and office equipment will be replaced.

Human Resources

- Budget changes are planned to meet the identified cultural expectations as indicated with the Health District's 2022 Climate and Culture Survey results.
- Human Resources (HR) will implement a Human Resources Information System/Human Capital Management system (HRIS/HCM) in conjunction with Payroll/Finance for improved processes to:
 - Enable a standard employee performance management
 - Provide timely feedback on performance
 - Perform staff surveys consistently to gauge culture, engagement, and other factors
 - Human Resources will be committed to professional development and learning opportunities.

Communications

- Upgrade main Health District website and consolidate satellite websites
- Compass publication schedule was reduced to twice annually, with reductions in cost allocated across all programs.

2024 DRAFT BUDGET KEY POINTS



Board of Directors

- Increase in Salaries/Benefits – Allocated additional staff members identified as providing a level of support to the Board
- Increase to Conferences/Retreats/Meetings
- Decrease to Election Expenditures – Systematic improvements have decreased the costs

Budget Details

The attached Budget for the Health District of Northern Larimer County includes a three-year and a one-year 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. 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 lifestyles, 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,
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- Educate the community and individuals about health issues,
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- Promote health policy and system improvements at the local, state, and national level,
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- 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.

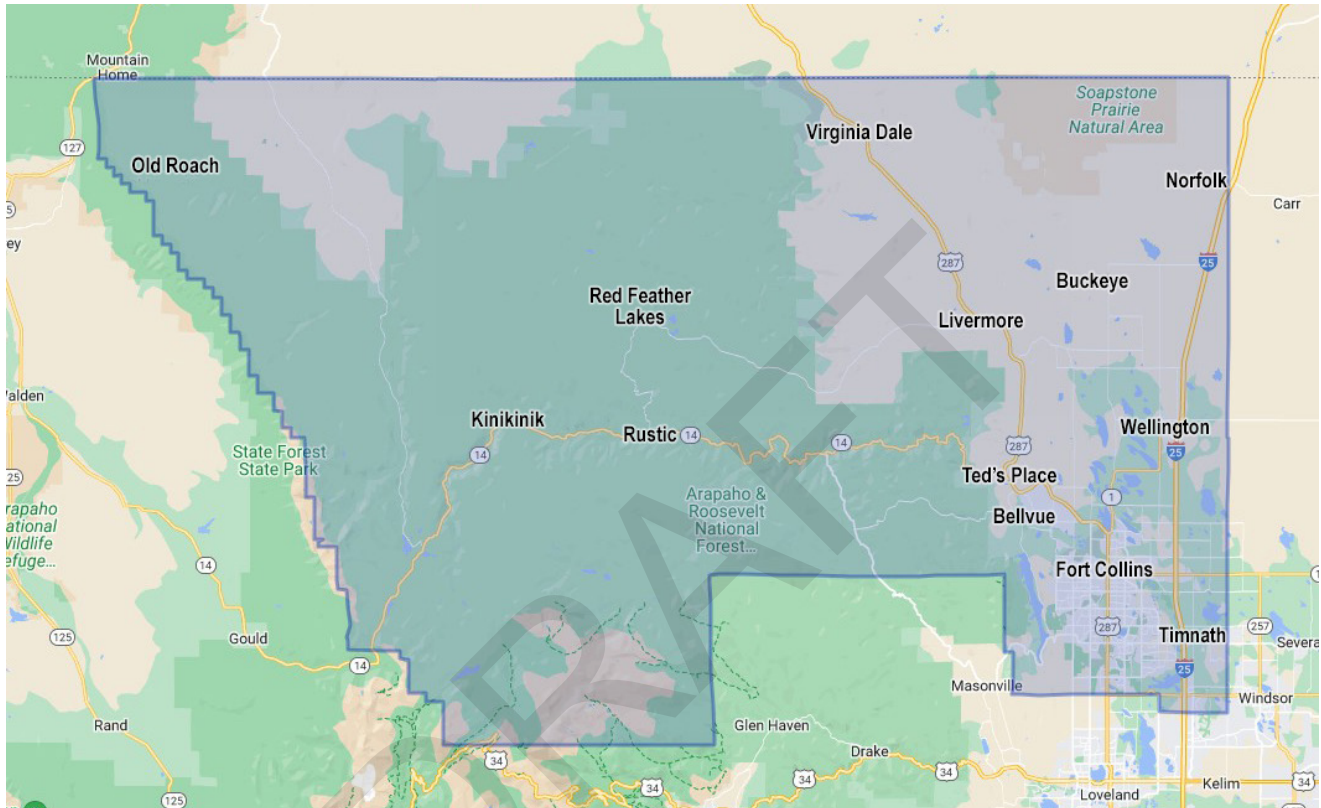
Values

- 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>\$ 25,151,834</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>\$ 17,341,534</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>25,151,834</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*

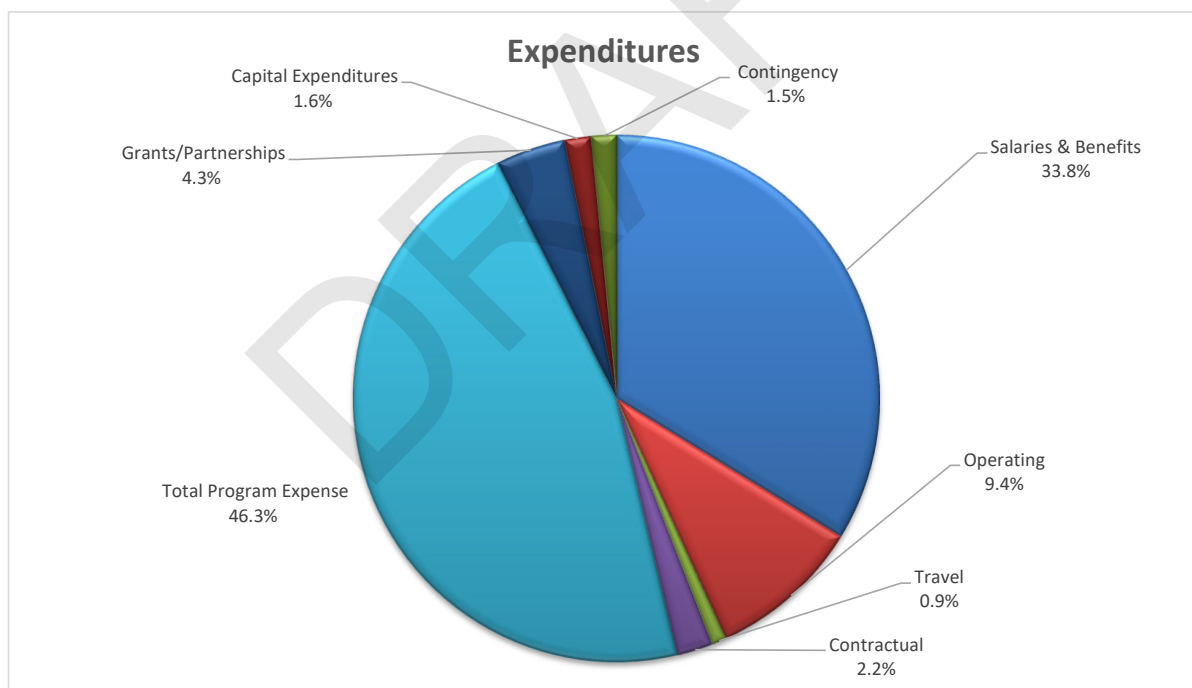
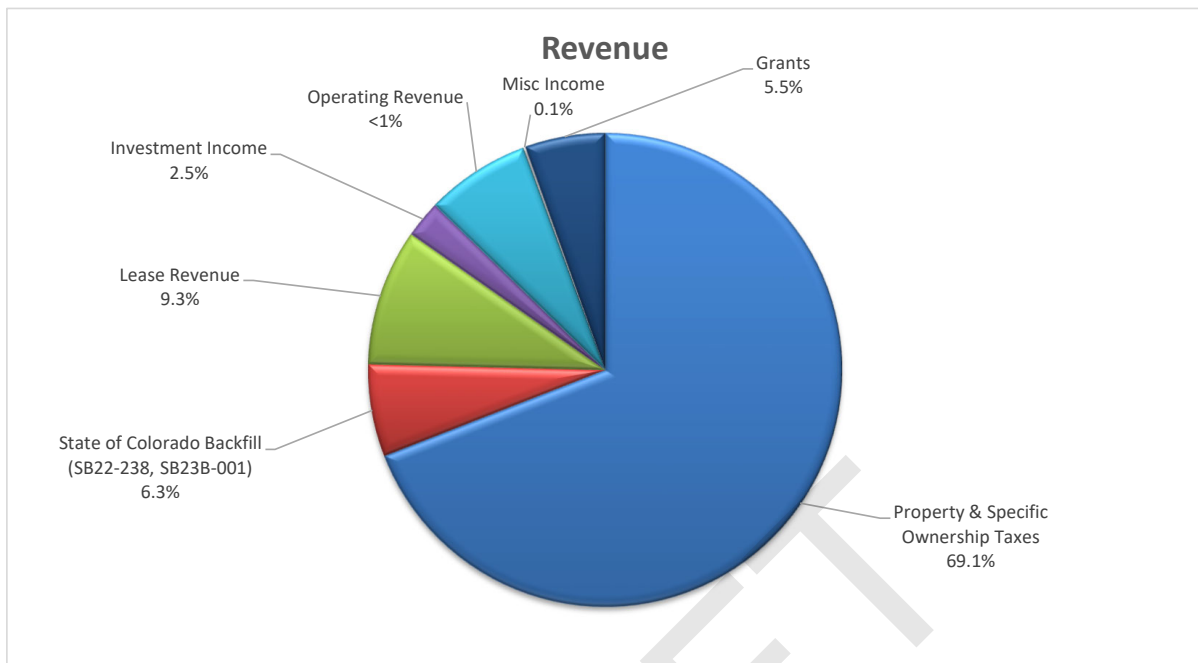
Health District of Northern Larimer County
Budget to Actual Summary

	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

Authorized Regular Position Allocations			
Program/Department	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>

DRAFT



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:

Molly Gutilla, President

Julie Kunce Field, Vice President

Joseph Prows, Treasurer

John McKay, Secretary

Erin Hottenstein, Assistant Treasurer



Resolution 2024-02

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE HEALTH DISTRICT OF
NORTHERN LARIMER COUNTY CREATING, AND SPENDING 2023
REVENUES INTO RESERVE ACCOUNTS IN CONFORMANCE WITH THE
PROVISIONS OF ART. X §20 OF THE COLORADO CONSITUTION**

WHEREAS, the Board of Directors of the Health District of Northern Larimer County (Health District) is charged with the duty to budget and spend the revenues and monies of the Health District in conformance with the provisions of the Colorado Constitution and applicable Colorado statutes; and

WHEREAS, the Health District wishes to establish reserve accounts, as authorized and contemplated by ART. X §20 of the Colorado Constitution, in order to earmark and set aside for subsequent spending those funds which are available to the District for lawful expenditure during fiscal year 2024; and

WHEREAS, the Board of Directors of the Health District wishes to set forth in full its creation of an authorized reserve account, and to authorize the expenditure of the funds appropriated into such reserve account hereby, whether the actual expenditure of such funds for the purposes identified herein shall occur during 2024 or in subsequent years.

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

Section 1. All revenues and monies of the Health District, which remain unexpended at the close of business on December 31, 2023, are hereby appropriated and "spent" into a general reserve account to be used for any lawful purpose that the Board of Directors deems appropriate.

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

Attested by:

Molly Gutilla, Esq., President

Julie Kunce Field, Vice President

Joseph Prows, Treasurer

John McKay, Secretary

Erin Hottenstein, Assistant Treasurer



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:

Molly J. Gutilla, President

Julie Kuncle Field, Vice President

John McKay, Secretary

Joseph W. Prows, Treasurer

Erin Hottenstein, Assistant Secretary



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:

Molly Gutilla, President

Julie Kunce Field, Vice President

Joseph Prows, Treasurer

John McKay, Secretary

Erin Hottenstein, Assistant Treasurer

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments**TO:** County Commissioners¹ of _____, Colorado.

On behalf of the _____,
 (taxing entity)^A
 the _____,
 (governing body)^B
 of the _____,
 (local government)^C

Hereby officially certifies the following mills
 to be levied against the taxing entity's GROSS \$ _____
 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation
 (AV) different than the GROSS AV due to a Tax
 Increment Financing (TIF) Area^F the tax levies must be \$ _____
 calculated using the NET AV. The taxing entity's total (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
 property tax revenue will be derived from the mill levy
 multiplied against the NET assessed valuation of: **USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED
 BY ASSESSOR NO LATER THAN DECEMBER 10**

Submitted: _____ for budget/fiscal year _____.
 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)**LEVY²****REVENUE²**

1. General Operating Expenses ^H	_____ mills	\$ _____
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< _____ > mills	\$ < _____ >
SUBTOTAL FOR GENERAL OPERATING:	<div style="border: 1px solid black; width: 100px; height: 20px;"></div> mills	<div style="border: 1px solid black; width: 100px; height: 20px;"></div> \$
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____

TOTAL: [Sum of General Operating
Subtotal and Lines 3 to 7]
 mills \$

Contact person: _____ Phone: (____) _____
 Signed: _____ Title: _____

Survey Question: Does the taxing entity have voter approval to adjust the general operating levy to account for changes to assessment rates? ☐ Yes ☐ No

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

¹ If the *taxing entity's* boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.

² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).

CERTIFICATION OF TAX LEVIES, continued

THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.). Taxing entities that are

Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS^J:

1. Purpose of Issue: _____
Series: _____
Date of Issue: _____
Coupon Rate: _____
Maturity Date: _____
Levy: _____
Revenue: _____
2. Purpose of Issue: _____
Series: _____
Date of Issue: _____
Coupon Rate: _____
Maturity Date: _____
Levy: _____
Revenue: _____

CONTRACTS^K:

3. Purpose of Contract: _____
Title: _____
Date: _____
Principal Amount: _____
Maturity Date: _____
Levy: _____
Revenue: _____
4. Purpose of Contract: _____
Title: _____
Date: _____
Principal Amount: _____
Maturity Date: _____
Levy: _____
Revenue: _____

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

Notes:

^A **Taxing Entity**—A jurisdiction authorized by law to impose ad valorem property taxes on taxable property located within its territorial limits (please see notes B, C, and H below). For purposes of the DLG 70 only, a *taxing entity* is also a geographic area formerly located within a *taxing entity*'s boundaries for which the county assessor certifies a valuation for assessment and which is responsible for payment of its share until retirement of financial obligations incurred by the *taxing entity* when the area was part of the *taxing entity*. For example: an area of excluded property formerly within a special district with outstanding general obligation debt at the time of the exclusion or the area located within the former boundaries of a dissolved district whose outstanding general obligation debt service is administered by another local government^C.

^B **Governing Body**—The board of county commissioners, the city council, the board of trustees, the board of directors, or the board of any other entity that is responsible for the certification of the *taxing entity*'s mill levy. For example: the board of county commissioners is the governing board ex officio of a county public improvement district (PID); the board of a water and sanitation district constitutes ex officio the board of directors of the water subdistrict.

^C **Local Government** - For purposes of this line on Page 1 of the DLG 70, the *local government* is the political subdivision under whose authority and within whose boundaries the *taxing entity* was created. The *local government* is authorized to levy property taxes on behalf of the *taxing entity*. For example, for the purposes of this form:

1. a municipality is both the *local government* and the *taxing entity* when levying its own levy for its entire jurisdiction;
2. a city is the *local government* when levying a tax on behalf of a business improvement district (BID) *taxing entity* which it created and whose city council is the BID board;
3. a fire district is the *local government* if it created a subdistrict, the *taxing entity*, on whose behalf the fire district levies property taxes.
4. a town is the *local government* when it provides the service for a dissolved water district and the town board serves as the board of a dissolved water district, the *taxing entity*, for the purpose of certifying a levy for the annual debt service on outstanding obligations.

^D **GROSS Assessed Value** - There will be a difference between gross assessed valuation and net assessed valuation reported by the county assessor only if there is a "tax increment financing" entity (see below), such as a downtown development authority or an urban renewal authority, within the boundaries of the *taxing entity*. The board of county commissioners certifies each *taxing entity*'s total mills upon the *taxing entity*'s *Gross Assessed Value* found on Line 2 of Form DLG 57.

^E **Certification of Valuation by County Assessor, Form DLG 57** - The county assessor(s) uses this form (or one similar) to provide valuation for assessment information to a *taxing entity*. The county assessor must provide this certification no later than August 25th each year and may amend it, one time, prior to December 10th. Each entity must use the **FINAL** valuation provided by assessor when certifying a tax levy.

^F **TIF Area**—A downtown development authority (DDA) or urban renewal authority (URA), may form plan areas that use "tax increment financing" to derive revenue from increases in assessed valuation (gross minus net, Form DLG 57 Line 3) attributed to the activities/improvements within the plan area. The DDA or URA receives the differential revenue of each overlapping *taxing entity*'s mill levy applied against the *taxing entity*'s gross assessed value after subtracting the *taxing entity*'s revenues derived from its mill levy applied against the net assessed value.

^G **NET Assessed Value**—The total taxable assessed valuation from which the *taxing entity* will derive revenues for its uses. It is found on Line 4 of Form DLG 57. **Please Note:** A downtown development authority (DDA) may be both a *taxing entity* and have also created its own *TIF area* and/or have a URA *TIF Area* within the DDA's boundaries. As a result DDAs may both receive operating revenue from their levy applied to their certified *NET assessed value* and also receive TIF revenue generated by any *tax entity* levies overlapping the DDA's *TIF Area*, including the DDA's own operating levy.

^H General Operating Expenses (DLG 70 Page 1 Line 1)—The levy and accompanying revenue reported on Line 1 is for general operations and includes, in aggregate, all levies for and revenues raised by a *taxing entity* for purposes not lawfully exempted and detailed in Lines 3 through 7 on Page 1 of the DLG 70. For example: a fire pension levy is included in general operating expenses, unless the pension is voter-approved, if voter-approved, use Line 7 (Other).

^I Temporary Tax Credit for Operations (DLG 70 Page 1 Line 2)—The Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction of 39-1-111.5, C.R.S. may be applied to the *taxing entity*'s levy for general operations to effect refunds. Temporary Tax Credits (TTCs) are not applicable to other types of levies (non-general operations) certified on this form because these levies are adjusted from year to year as specified by the provisions of any contract or schedule of payments established for the payment of any obligation incurred by the *taxing entity* per 29-1-301(1.7), C.R.S., or they are certified as authorized at election per 29-1-302(2)(b), C.R.S.

^J General Obligation Bonds and Interest (DLG 70 Page 1 Line 3)—Enter on this line the total levy required to pay the annual debt service of all general obligation bonds. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments. Title 32, Article 1 Special districts and subdistricts must complete Page 2 of the DLG 70.

^K Contractual Obligation (DLG 70 Page 1 Line 4)—If repayment of a contractual obligation with property tax has been approved at election and it is not a general obligation bond (shown on Line 3), the mill levy is entered on this line. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments.

^L Capital Expenditures (DLG 70 Page 1 Line 5)—These revenues are not subject to the statutory property tax revenue limit if they are approved by counties and municipalities through public hearings pursuant to 29-1-301(1.2) C.R.S. and for special districts through approval from the Division of Local Government pursuant to 29-1-302(1.5) C.R.S. or for any *taxing entity* if approved at election. Only levies approved by these methods should be entered on Line 5.

^M Refunds/Abatements (DLG 70 Page 1 Line 6)—The county assessor reports on the *Certification of Valuation* (DLG 57 Line 11) the amount of revenue from property tax that the local government did not receive in the prior year because taxpayers were given refunds for taxes they had paid or they were given abatements for taxes originally charged to them due to errors made in their property valuation. The local government was due the tax revenue and would have collected it through an adjusted mill levy if the valuation errors had not occurred. Since the government was due the revenue, it may levy, in the subsequent year, a mill to collect the refund/abatement revenue. An abatement/refund mill levy may generate revenues up to, but not exceeding, the refund/abatement amount from Form DLG 57 Line 11.

1. Please Note: Pursuant to Article X, Section 3 of the Colorado Constitution, if the *taxing entity* is in more than one county, as with all levies, the abatement levy must be uniform throughout the entity's boundaries and certified the same to each county. To calculate the abatement/refund levy for a *taxing entity* that is located in more than one county, first total the abatement/refund amounts reported by each county assessor, then divide by the *taxing entity*'s total net assessed value, then multiply by 1,000 and round down to the nearest three decimals to prevent levying for more revenue than was abated/refunded. This results in an abatement/refund mill levy that will be uniformly certified to all of the counties in which the *taxing entity* is located even though the abatement/refund did not occur in all the counties.

^N Other (DLG 70 Page 1 Line 7)—Report other levies and revenue not subject to 29-1-301 C.R.S. that were not reported above. For example: a levy for the purposes of television relay or translator facilities as specified in sections 29-7-101, 29-7-102, and 29-7-105 and 32-1-1005 (1) (a), C.R.S.; a voter-approved fire pension levy; a levy for special purposes such as developmental disabilities, open space, etc.