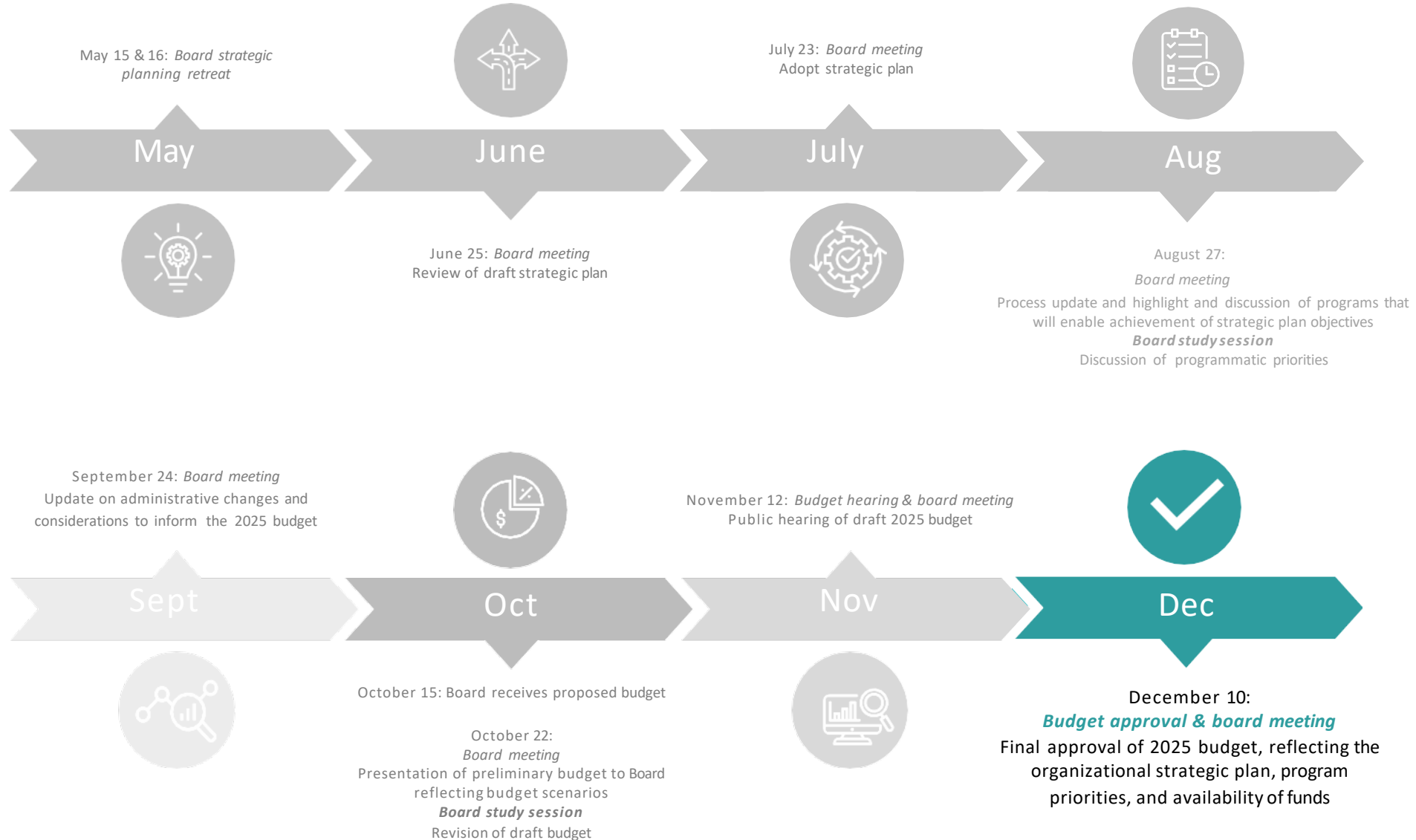




2025 Proposed Budget

December 10, 2024

2025 Budget Timeline



MISSION

To enhance the health of our community



STRATEGIC PLAN PRIORITY AREAS



- **Great Governance:** Essential to an impactful and high-performing organization. It is inclusive and participatory.
- **Organizational Excellence:** Emphasizes the importance of the people, processes, technology, and systems that enable the Health District to carry out its mission: *to enhance the health of our community.*
- **Health Equity:** Develop a health equity strategy that aligns with and supports the achievement of the Health District's mission: *to enhance the health of our community.*
- **Partnerships:** Broad, cross-sector partnerships are needed to effectively address the full array of complex factors impacting community health.

2025 STRATEGIC BUDGET OBJECTIVES

- ▶ **Invest in Infrastructure:** Develop and incorporate into management and leadership the foundational systems and supports for a higher-functioning government agency.
- ▶ **Transform Service Delivery:** Develop an **integrated health campus** to provide equitable, high-quality care within the Board's identified priority areas:
 - ▶ Dental Health
 - ▶ Behavioral Health
 - ▶ Access to Care
- ▶ **Reimagine Partnerships:** Fund high-impact community projects that prioritize equity and leverage local expertise and resources to expand opportunities and impact in Northern Larimer County.

2025 PROPOSED BUDGET EXECUTIVE SUMMARY

CHALLENGES

- ▶ Decreasing property tax revenue
- ▶ Increasing demands for behavioral health services
- ▶ Underinvestment in enabling and support functions including program data collection and analysis
- ▶ Aging infrastructure
- ▶ Increased medical insurance premium costs

OPPORTUNITIES

- ▶ Improved client services and increased efficiencies in consolidated health campus
- ▶ Ability to fund community partners to deliver health services for increased impact
- ▶ Increased capacity to prioritize health equity

KEY BUDGET ADJUSTMENTS SINCE NOV.

► Cooperative Agreements

- Cooperative agreement funding reduced to \$770,000, reflecting partner needs
Note: Funds were reallocated to support the budget adjustments below
- 6 months of funding moved from co-operative agreements to the operational budget for Integrated Care

► Capital Improvements

- Increased funds to support necessary IT capital infrastructure recommendations from IT Assessment
- Increased funds to support Family Dental Clinic capital needs

► Consulting Costs

- Financial and IT consulting costs were increased to accurately reflect scopes of work alignment with identified needs
- PPRE consultants budget correction to account for full anticipated costs

► Equipment/Software

- Increased costs to reflect needed requests for technology and operations



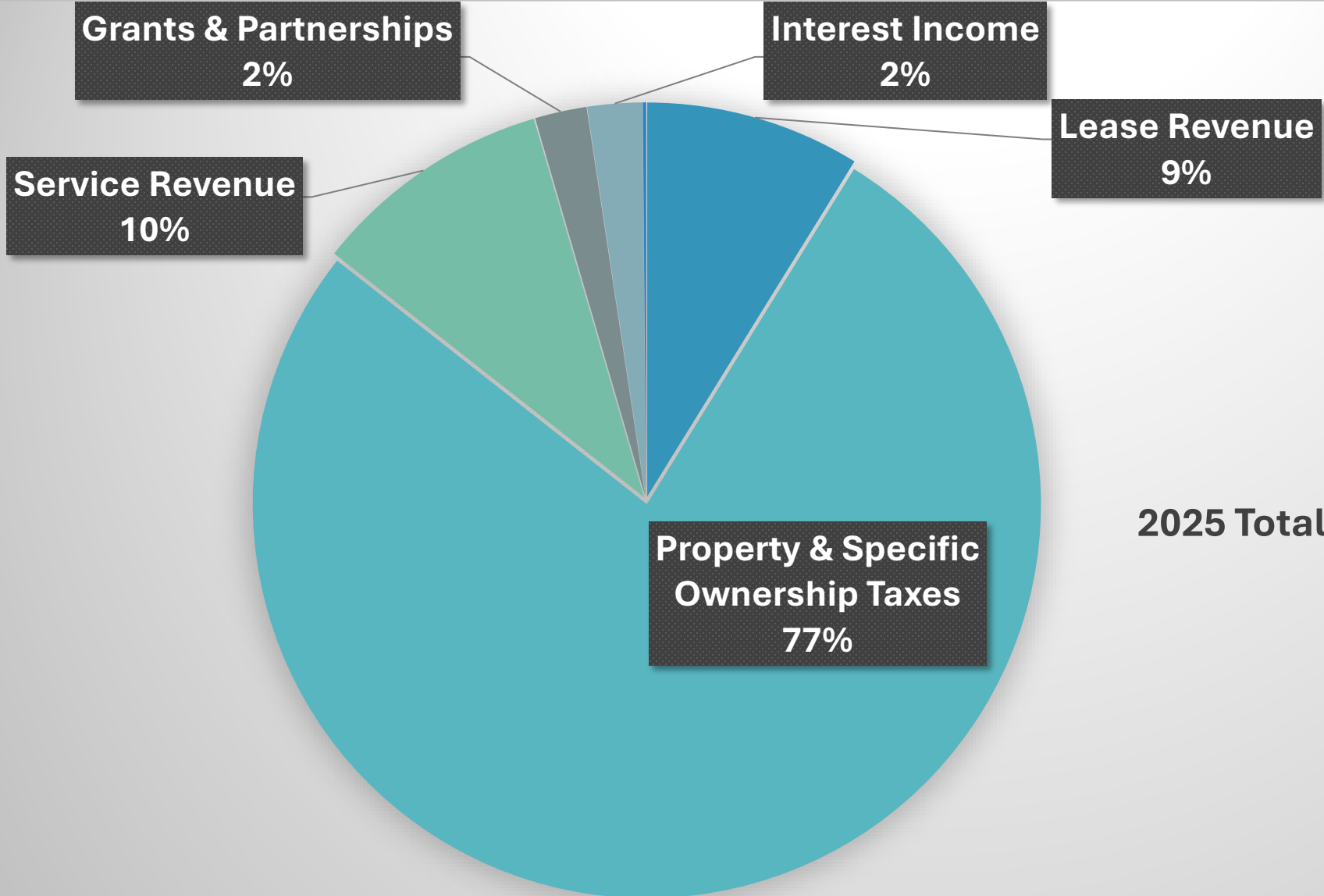
IT Assessment Cost Recommendations

- ▶ **Server and Operating System Configuration and Warranties: \$107,000+**
- ▶ **Antivirus Cybersecurity Monitoring: \$8,200 +**
- ▶ **Operating System Patches: \$8,200**

PROPOSED 2025 BUDGET

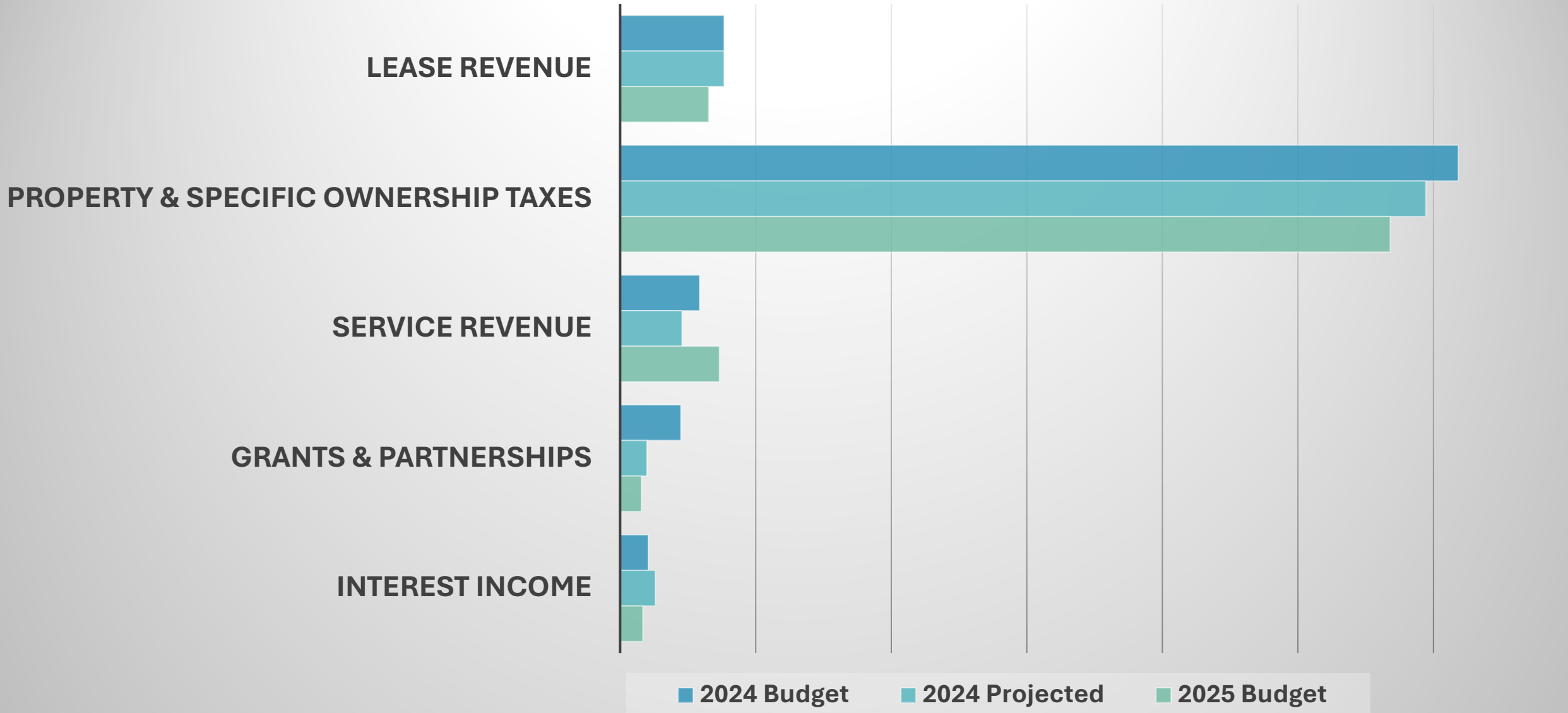
Health District of Northern Larimer County – 2025 Proposed Budget		
Revenues		
Lease Revenue	\$	1,304,044
Property & Specific Ownership Taxes	\$	11,361,432
Service Revenue	\$	1,507,250
Grants & Partnerships	\$	349,548
Interest Income	\$	332,964
Miscellaneous Income	\$	20,000
Total Revenues	\$	14,875,238
Expenditures		
Personnel Compensation	\$	10,435,117
Staff Development	\$	341,754
Contracted Services	\$	1,444,600
Insurance	\$	102,979
Program Operations	\$	1,332,039
Supplies & Equipment	\$	413,113
Occupancy	\$	469,461
Other Operating Expenses	\$	406,153
Total Expenditures	\$	14,945,215
Change in Fund Balance	\$	(69,977)

REVENUE: 2025 BUDGETED REVENUE

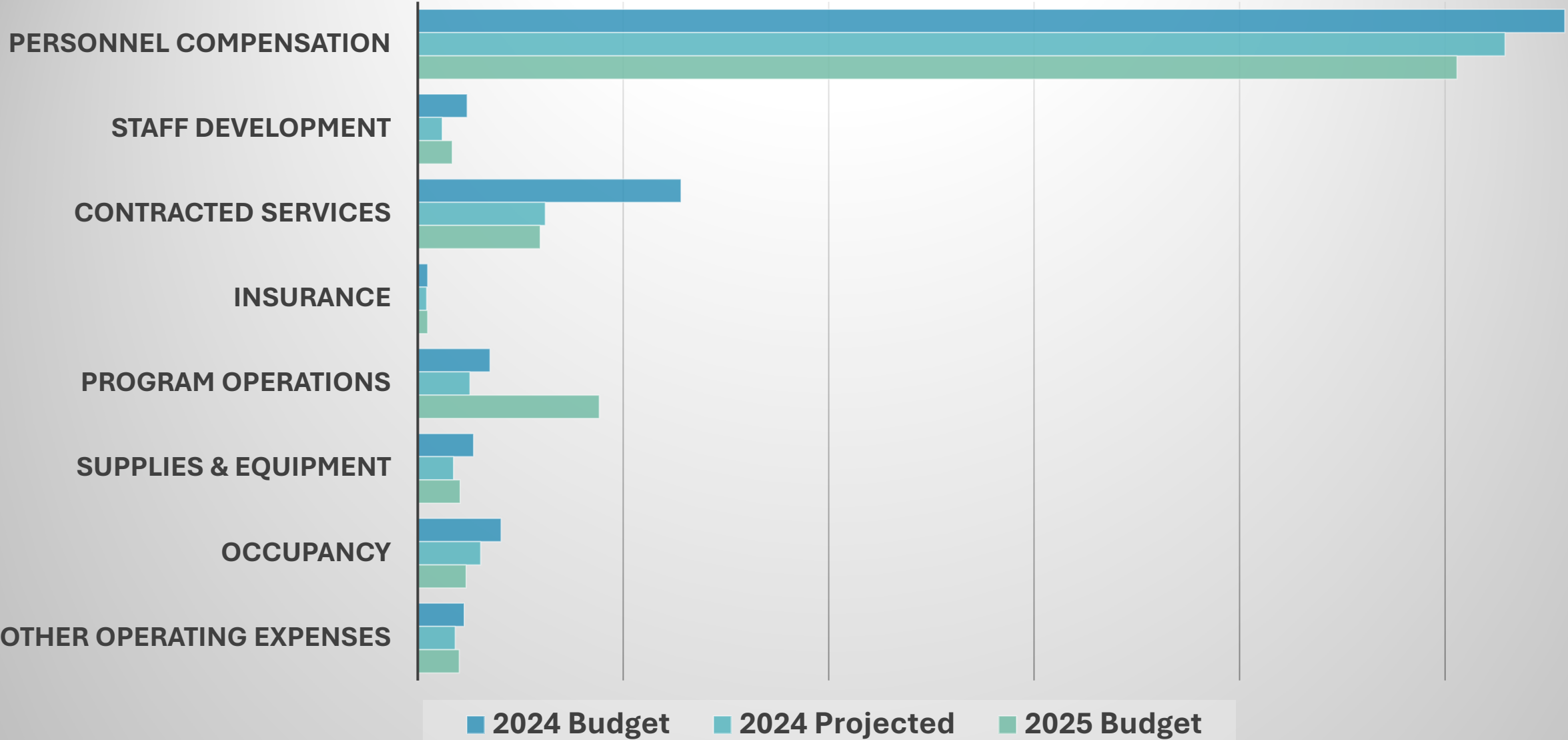


2025 Total Budgeted Revenue: \$14.8M

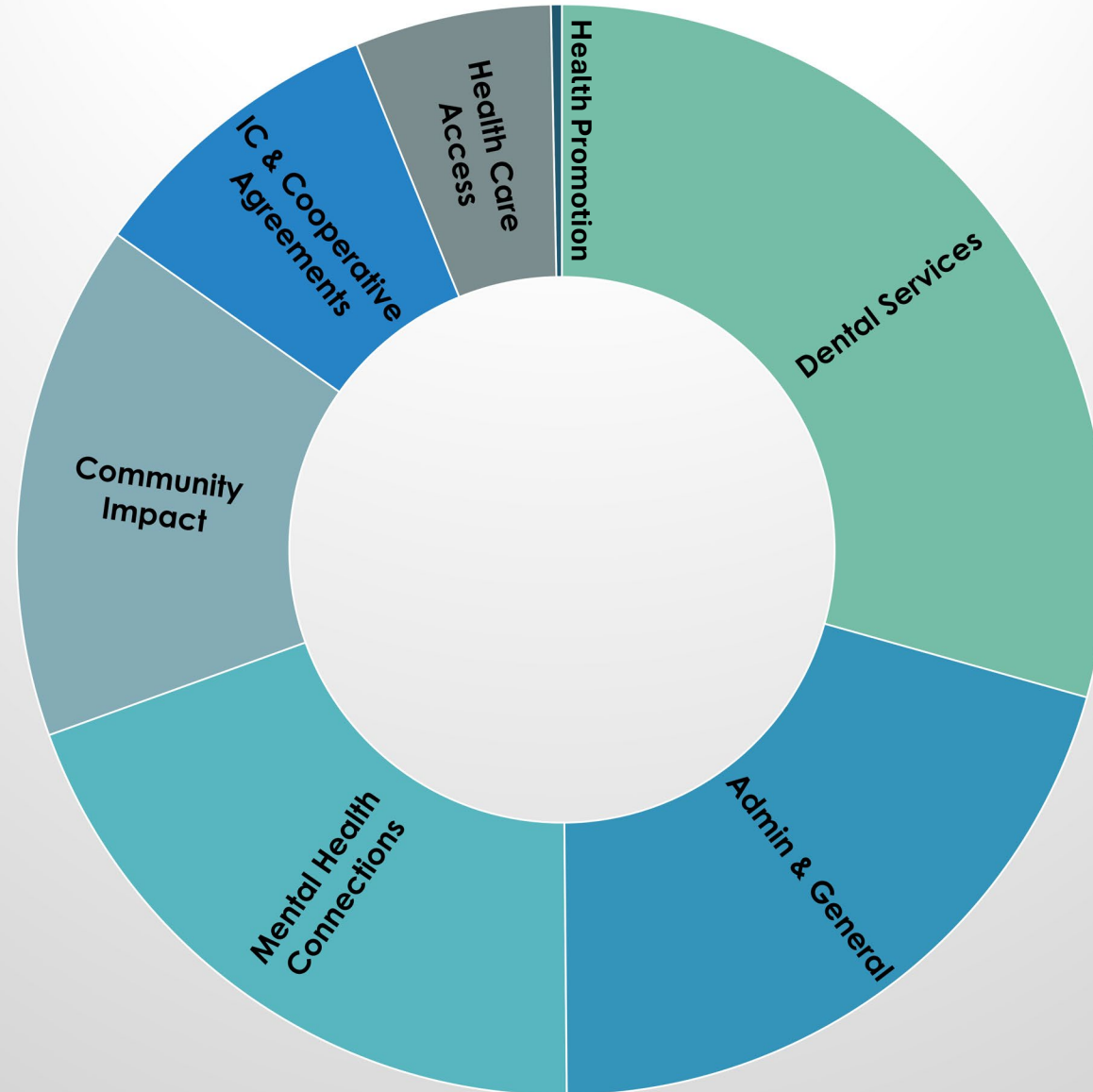
PRIOR YEAR REVENUE COMPARISON



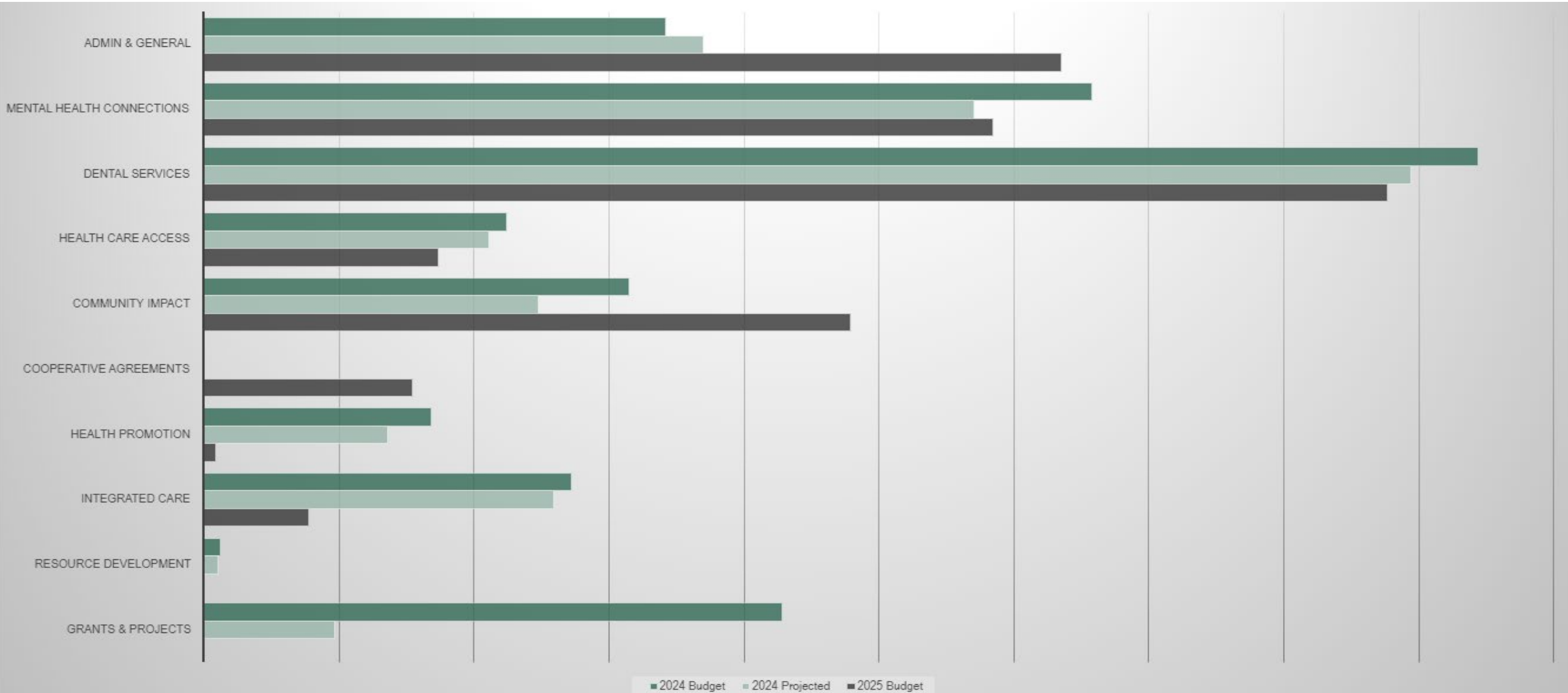
PRIOR YEAR EXPENSE BY CATEGORY COMPARISON



2025 EXPENSE SUMMARY BY PROGRAM



PRIOR YEAR EXPENSE COMPARISON



2025 FTE BY PROGRAM COMPARISON

Program/Department	2024		2025	Change
	Budget	Actual	Proposed	
Administration	6.495	31.000	27.350	(3.65)
Board of Directors	0.725	0.175	-	(0.175)
Client Services				
Mental Health Connections	24.710	20.266	18.730	(1.536)
Dental Services	34.660	27.418	27.240	(0.178)
Health Care Access	9.380	8.166	6.530	(1.636)
Community Impact				
PPRE	7.505	7.000	9.700	2.700
Evaluation	3.170	3.000	5.200	2.200
Integrated Care (Transitioning)	9.430	6.850	2.825	(4.025)
Health Promotion (Transitioning)	6.135	2.685	0.275	(2.410)
Resource Development (Eliminated)	0.400	-	-	-
Leased Offices (Eliminated)	0.250	-	-	-
Total FTE	102.860	106.560	97.850	(8.710)

CERTIFICATION OF TAX LEVIES

	2023	2024	2025
Gross Assessment	\$9,129,138	\$11,844,844	\$11,403,191
Less: Tax Increment Financing	(\$503,973)	(\$641,348)	(\$641,759)
Net Revenue to Health District	\$8,625,165	\$11,203,496	\$10,761,432

Current Mill Levy: **2.167**

APPROPRIATION OF FUNDS

Appropriation of Governmental Fund Balance	
Beginning Governmental Fund Balance	\$ 9,303,982
Total Revenues	\$ 14,875,238
Total Available Resources	\$ 24,179,220
Expenditures	\$ 14,891,798
Capital Expenditures	-
Contingency	-
Total Expenditures	\$ 14,945,215
Ending Governmental Fund Balance	\$ 9,234,004
Appropriation of Fund Balance:	
Restricted Reserves	\$ 448,356
Committed Reserves	-
Assigned Reserves	\$ 7,472,610
Unassigned Reserves	\$ 80,164
Capital Reserves	\$ 1,232,874
Total Reserve Funds	\$ 9,234,004



QUESTIONS?