



## Board of Directors 2025 Study Session

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Location:	120 Bristlecone Dr., Fort Collins, CO 80524
Date:	Tuesday, October 22, 2024
Time:	6:30 PM – 8:00 PM

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## 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

### **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 people 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.

# Health District

OF NORTHERN LARIMER COUNTY

## 2025 Proposed Budget

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PROPOSED TO THE BOARD OF DIRECTORS ON OCTOBER 15, 2024

Jessica Shaver, YPTC

COMPLETED ON | OCTOBER 21, 2024

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## 2025 BUDGET MESSAGE

Presented within is the 2025 Proposed Budget for the Health District of Northern Larimer County. This budget has been carefully prepared by our dedicated staff to align with the four strategic priorities of the Board of Directors: *Great Governance*, *Organizational Excellence*, *Health Equity*, and *Partnerships*. Simultaneously, this proposed budget also facilitates delivery of services within the Board's key priorities of: *Dental Health*, *Behavioral Health*, and *Access to Care through Insurance*. Additionally, this budget reflects the beginning of intentional organizational changes in how the Health District will achieve its mission and impact the community it serves.

Most importantly, this budget marks a significant step forward for the Health District. This proposed budget is the first in the Health District's 30-year history to incorporate all facets of the organization so that all staff, from client-facing personnel to our support services and administrative team, see their work clearly reflected in and invested in within the budget.

The 2025 Proposed Budget supports the direction provided by the Board of Directors to strengthen the fabric of the organization in order to support equity in service delivery and operations as well as to reimagine the Health Districts programs and services in partnership. Ultimately, this budget supports the goal to honor the organization's legacy while fearlessly envisioning the future of the Health District to enhance the equity and collective impact of community health services in Northern Larimer County.

In compliance with the Local Government Budget Law of Colorado, the draft 2025 Proposed Budget was submitted on October 15, 2024. The Board of Directors will: review the budget during the study session on October 22, 2024, invite public comment during a budget hearing on November 12, 2024, and adopt the 2025 Budget on December 10, 2024.

## BUDGET CONSIDERATIONS

The Health District used the following considerations while developing the 2025 Proposed Budget:

- Facilitate the 2024-2025 Strategic Plan to provide a vision for the future of the organization that aligns with key priority areas of: *Great Governance*, *Organizational Excellence*, *Health Equity*, and *Partnerships*.
- Prioritize compensation to attract and retain skilled and dedicated staff.
  - Maintain commitment to full coverage of staff medical and dental premiums.
  - Add coverage for medical and dental premiums of dependents.
  - Provide wage increases to support staff, technical staff, and program-level manager and professional (non-clinical) staff.
- Maintain commitment to delivering services within defined priorities of: *Dental Health*, *Behavioral Health*, and *Access to Care* through the development of a consolidated client campus.
- Support the improvement of health and service outcome assessments and program evaluation.
- Enable the Health District to center equity in service delivery.
- Develop infrastructure to fund health-related services with substantial co-design of partnerships, programs, and evaluation.
- Reflect decreased revenue due to changes in Colorado property tax law.
- Clearly and accurately reflect expenses by program, service, and function.

- Reflect a comprehensive, fiscally sustainable multi-year capital plan to ensure effective management of capital assets.
- Ensure the continued financial well-being of the Health District with adequate reserves.

With those considerations in mind, the 2025 Proposed Budget for the Health District of Northern Larimer County includes: 2025 Proposed Budget (one-year), Three Year Comparative Budget (summary and detail), 2025 Proposed Budget by Program (summary and detail), as well Governmental Fund Appropriation and additional details on the nature and classification of revenues and expenses.

The financial statements and records of the Health District are prepared using the accrual basis of accounting. The 2025 Proposed Budget has been prepared using the modified accrual basis of accounting.

## STRATEGIC BUDGETING



As we developed our 2025 Budget, the Health District embarked on a new strategic budgeting process to ensure budget alignment with Board priorities and organizational strategy. The Health District’s 2024-2025 Strategic Plan, shaped during a Strategic Budget retreat in May 2024 with Board Members and the Health District’s leadership team, played a pivotal role in guiding the process and in the development of the budget. The Strategic Plan is aligned with our Mission, Vision, and Values, and guides our budgetary and operational strategies.

The Strategic Plan outlines objectives and strategies to improve the equity and inclusivity of both Health District services and internal operations and processes, attract and retain top-tier talent, foster the responsible development and expansion of partnerships with organizations across sectors and throughout our community, and ensure responsible fiscal stewardship and long-term financial resilience.

These objectives are encapsulated within four strategic priority areas: *Great Governance*, *Health Equity*, *Organizational Excellence*, and *Partnerships*.

**Great Governance** is essential to an impactful and high-performing organization. It is inclusive and participatory.

The 2025 Proposed Budget supports the priority of Great Governance by providing for investment in systems and processes to ensure fiscal stewardship, open and transparent communication, and informed decision-making.

**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.

The 2025 Proposed Budget supports the priority of Organizational Excellence by investing in our cross-cutting functions to support continuous improvement in organizational operations and enable health equity, partnerships, and great governance.

**Health Equity** stratification that aligns with and supports the achievement of the Health District’s mission: to enhance the health of our community.

The 2025 Proposed Budget supports the priority of Health Equity by providing staff with the resources to improve the access, inclusivity and reach of the Health District’s programs and services through a lens of cultural humility to become a model of responsiveness and trust for the health care community.

**Partnerships** are needed to effectively address the full array of complex factors impacting community health.

The 2025 Proposed Budget supports the priority of Partnerships by facilitating the development of innovative infrastructure for funding health-related services that involve substantial co-design of programs and of outcome assessment methods.

This intentional integration of strategy and budget into a comprehensive co-development process aligns the Health District’s resources and activities with its short- and long-term goals in order to produce the greatest impact. The Strategic Plan helps the Health District identify and achieve its short- and long-term goals, recognize opportunities, mitigate risks, and achieve clarity around how best to accomplish this. The Strategic Plan ultimately provides the guidance the organization needs to successfully achieve our mission: *to enhance the health of our community*.

Please see the complete Strategic Plan on the Health District website for a detailed overview of our strategic objectives and their alignment with the 2025 budget.





## SERVICES TO BE DELIVERED DURING 2025

The Health District of Northern Larimer County is a special tax district created by voters in 1960 to serve community health needs. Today, the Health District provides dental care, behavioral health, and assistance with health insurance enrollment and literacy. We also collaborate at the systems level with community partners to improve the health of our community.

The district boundaries span the northern two-thirds of Larimer County, including Fort Collins, Laporte, Timnath, Wellington, Livermore and Red Feather Lakes. The Health District is primarily supported by local property tax dollars and is governed by its publicly elected, five-member Board of Directors.

The following services are to be delivered during the 2025 budget year:

- Dental care services, including dental primary care services and oral health screenings.
- Behavioral health services for children, youth and adults.
- Assistance with health insurance enrollment and health insurance plan management, and health insurance literacy.
- Comprehensive, integrated care coordination.

Importantly, the 2025 budget allows the Health District to make two key changes in 2025. To begin with, we will transform the delivery of core services into one integrated, team-based, person-centered health campus. A “no wrong door” integrated health campus will help us offer more person-centered and cost-effective health-related services. These changes will allow additional resources for significantly improving assessment and evaluation to inform the development of enhanced community services.

Secondly, the 2025 budget allows the Health District to reimagine community partnerships by funding high-impact health-related services and community projects to prioritize equity while leveraging local expertise and resources. This shift in the Health District’s service delivery model expands our opportunities to improve health in Northern Larimer County. Using qualitative and quantitative learnings, the Health District will create opportunities to center equity throughout strategic investments in health-related services.

Together, the organizational changes reflected in the 2025 Proposed Budget will intentionally transform the way we serve our community to achieve our mission of enhancing the health of our community.

I am excited to build on the Health District’s 30-year legacy of service as we create a more equitable, collaborative, and impactful future for community health in our home.

Cordially,



Liane Jollon, Executive Director

# Health District of Northern Larimer County

## 2025 Proposed Budget

Revenues	
Lease Revenue	\$ 1,304,044
Property & Specific Ownership Taxes	11,361,432
Service Revenue	1,462,710
Grants & Partnerships	314,248
Interest Income	332,964
Miscellaneous Income	20,000
<b>Total Revenues</b>	<b>\$ 14,795,398</b>
Expenditures	
Personnel Compensation	\$ 10,116,111
Staff Development	334,713
Contracted Services	1,190,900
Insurance	96,211
Program Operations	1,767,539
Supplies & Equipment	412,463
Occupancy	469,461
Other Operating Expenses	403,854
<b>Total Revenues</b>	<b>\$ 14,791,251</b>
<b>Change in Fund Balance</b>	<b>\$ 4,147</b>

Appropriation of Governmental Fund Balance	
Beginning Governmental Fund Balance	9,303,982
Total Revenues	14,795,398
<b>Total Available Resources</b>	<b>\$ 24,099,380</b>
Expenditures	14,791,251
Capital Expenditures	-
Contingency	-
<b>Total Expenditures</b>	<b>\$ 14,791,251</b>
<b>Ending Governmental Fund Balance</b>	<b>\$ 9,308,129</b>
Appropriation of Fund Balance:	
Restricted Reserves	443,738
Committed Reserves	-
Assigned Reserves	7,385,000
Unassigned Reserves	354,261
Capital Reserves	1,125,131
<b>Total Reserve Funds</b>	<b>\$ 9,308,129</b>

# Health District of Northern Larimer County

## Three Year Comparative Budget

	2023		2024		2025
	Budget	Actual	Budget	Projection	Proposed Budget
<b>Revenues</b>					
Lease Revenue	\$ 1,455,433	\$ 1,526,116	\$ 1,531,998	\$ 1,531,998	\$ 1,304,044
Property & Specific Ownership Taxes	9,250,165	9,280,948	12,367,095	11,887,309	11,361,432
Service Revenue	1,020,803	1,088,043	1,169,972	911,091	1,462,710
Grants & Partnerships	1,099,614	486,121	895,620	394,383	314,248
Interest Income	230,000	434,456	415,000	518,750	332,964
Miscellaneous Income	23,984	61,796	24,600	20,508	20,000
<b>Total Revenues</b>	<b>\$ 13,079,999</b>	<b>\$ 12,877,480</b>	<b>\$ 16,404,285</b>	<b>\$ 15,264,039</b>	<b>\$ 14,795,398</b>
<b>Expenditures</b>					
Personnel Compensation	\$ 11,033,299	\$ 8,313,304	\$ 11,165,855	\$ 10,584,688	\$ 10,116,111
Staff Development	699,008	205,681	481,654	238,429	334,713
Contracted Services	2,368,020	528,303	2,561,573	1,240,759	1,190,900
Insurance	98,487	76,608	97,351	86,902	96,211
Program Operations	740,409	550,771	702,644	508,107	1,767,539
Supplies & Equipment	61,575	61,199	542,597	347,291	412,463
Occupancy	504,048	437,631	811,751	610,711	469,461
Other Operating Expenses	1,200,957	969,379	452,061	364,949	403,854
<b>Total Expenditures</b>	<b>\$ 16,705,803</b>	<b>\$ 11,142,876</b>	<b>\$ 16,815,486</b>	<b>\$ 13,981,835</b>	<b>\$ 14,791,251</b>
<b>Change in Fund Balance</b>	<b>\$ (3,625,804)</b>	<b>\$ 1,734,604</b>	<b>\$ (411,201)</b>	<b>\$ 1,282,204</b>	<b>\$ 4,147</b>
Beginning Governmental Fund Balance	6,287,174	6,287,174	8,021,778	8,021,778	9,303,982
<b>Ending Governmental Fund Balance</b>	<b>\$ 2,661,370</b>	<b>\$ 8,021,778</b>	<b>\$ 7,610,577</b>	<b>\$ 9,303,982</b>	<b>\$ 9,308,129</b>

### Appropriation of Governmental Fund Balance

	2023		2024		2025
	Budget	Actual	Budget	Projection	Proposed Budget
Beginning Governmental Fund Balance	6,287,174	6,287,174	8,021,778	8,021,778	9,303,982
Total Revenues	13,079,999	12,877,480	16,404,285	15,264,039	14,795,398
<b>Total Available Resources</b>	<b>\$ 19,367,173</b>	<b>\$ 19,164,654</b>	<b>\$ 24,426,063</b>	<b>\$ 23,285,817</b>	<b>\$ 24,099,380</b>
Expenditures	16,705,803	11,142,876	16,815,486	13,981,835	14,791,251
Capital Expenditures	619,072	355,526	-	63,935	-
Contingency	-	-	500,000	-	-
<b>Total Expenditures</b>	<b>\$ 17,324,875</b>	<b>\$ 11,498,402</b>	<b>\$ 17,315,486</b>	<b>\$ 14,045,770</b>	<b>\$ 14,791,251</b>
<b>Ending Governmental Fund Balance</b>	<b>\$ 2,042,298</b>	<b>\$ 7,666,252</b>	<b>\$ 7,110,577</b>	<b>\$ 9,240,047</b>	<b>\$ 9,308,129</b>
<b>Appropriation of Fund Balance:</b>					
Restricted Reserves	519,746	344,952	519,465	421,373	443,738
Committed Reserves	1,000,000	1,000,000	3,000,000	3,000,000	-
Assigned Reserves	-	-	1,031,897	1,031,897	7,385,000
Unassigned Reserves	-	5,321,300	527,175	2,239,737	354,261
Capital Reserves	522,552	1,000,000	2,547,040	2,547,040	1,125,131
<b>Total Reserve Funds</b>	<b>\$ 2,042,298</b>	<b>\$ 7,666,252</b>	<b>\$ 7,625,577</b>	<b>\$ 9,240,047</b>	<b>\$ 9,308,129</b>

# Health District of Northern Larimer County

## Three Year Detailed Comparative Budget

	2023		2024		2025
	Budget	Actual	Budget	Projection	Proposed Budget
<b>Revenues</b>					
Lease Revenue	\$ 1,455,433	\$ 1,526,116	\$ 1,531,998	\$ 1,531,998	\$ 1,304,044
Property Tax	8,625,165	8,623,385	10,685,198	10,481,811	10,761,432
Specific Ownership Tax	625,000	657,563	650,000	406,511	600,000
State of Colorado Backfill	-	-	1,031,897	998,987	-
Fee For Service Income	169,495	170,042	185,415	259,581	417,069
Fee For Service Adjustments	(5,298)	(1,254)	(2,872)	(3,877)	(4,150)
Third Party Reimbursements	1,351,915	1,417,956	1,570,676	1,413,608	1,575,189
Contractual Adjustments	(495,309)	(498,701)	(583,247)	(758,221)	(525,398)
Donations	-	40,830	-	60	20,000
Grants & Partnerships	1,099,614	486,121	895,620	394,383	314,248
Interest Income	230,000	434,456	415,000	518,750	332,964
Miscellaneous Income	23,984	20,966	24,600	20,448	-
<b>Total Revenues</b>	<b>\$ 13,079,999</b>	<b>\$ 12,877,480</b>	<b>\$ 16,404,285</b>	<b>\$ 15,264,039</b>	<b>\$ 14,795,398</b>
<b>Expenditures</b>					
<b>Personnel Compensation</b>					
Salaries & Wages	\$ 8,921,136	\$ 6,631,643	\$ 8,878,432	\$ 8,434,510	\$ 7,929,441
Benefits & Taxes	2,112,163	1,681,661	2,287,423	2,150,178	2,186,670
<b>Total Personnel Compensation</b>	<b>\$ 11,033,299</b>	<b>\$ 8,313,304</b>	<b>\$ 11,165,855</b>	<b>\$ 10,584,688</b>	<b>\$ 10,116,111</b>
<b>Staff Development</b>					
Recruitment	309,926	40,935	49,878	45,389	41,590
Staff Training	55,000	27,990	61,662	32,681	78,756
Conferences/Retreats	281,327	71,508	271,122	116,582	146,720
Meetings	38,080	59,083	79,750	35,888	57,773
Mileage	14,675	6,165	19,242	7,889	9,873
<b>Total Staff Development</b>	<b>\$ 699,008</b>	<b>\$ 205,681</b>	<b>\$ 481,654</b>	<b>\$ 238,429</b>	<b>\$ 334,713</b>
<b>Contracted Services</b>					
Temporary Help	9,961	1,646	10,240	20,992	12,500
Interns & Residents	19,333	13,333	3,000	300	2,000
Consultants/Professional Services	2,315,726	490,569	2,523,333	1,185,967	1,141,400
Audit Services	23,000	22,755	25,000	33,500	35,000
<b>Total Contracted Services</b>	<b>\$ 2,368,020</b>	<b>\$ 528,303</b>	<b>\$ 2,561,573</b>	<b>\$ 1,240,759</b>	<b>\$ 1,190,900</b>
<b>Insurance</b>					
Insurance - Property	28,592	24,162	31,033	22,654	31,666
Insurance - Auto	2,261	584	4,696	939	4,837
Insurance - Liability	15,480	20,975	16,543	17,370	17,039
Insurance - Employee Liability	1,698	1,710	1,722	1,808	1,774
Insurance - Money & Securities	385	-	414	-	426
Insurance - Professional Liability	21,819	7,851	19,065	18,112	19,637
Insurance - Malpractice	15,600	10,785	13,500	14,445	10,143
Insurance - Public Officials Liability	8,916	8,916	8,477	8,477	8,731
Insurance - Cyber Liability	3,364	1,285	1,501	2,717	1,546
Insurance - Volunteer Accident	372	340	400	380	412
<b>Total Insurance</b>	<b>\$ 98,487</b>	<b>\$ 76,608</b>	<b>\$ 97,351</b>	<b>\$ 86,902</b>	<b>\$ 96,211</b>

<b>Program Operations</b>					
Community Education	322,129	160,445	206,157	148,433	149,630
Cooperative Agreements	-	-	-	-	1,200,000
Medical Supplies	173,308	143,536	185,280	155,635	153,300
Medical Equipment	240	33,210	31,635	3,480	10,893
Medicines & Vaccines	-	-	4,744	474	19,875
Prescriptions	23,500	20,250	39,500	16,195	15,920
Lab & X-Ray	137,900	137,840	143,000	145,860	150,000
Infection Control	6,000	10,529	9,036	2,892	7,921
Client Assistance/Incentives	42,332	13,704	48,292	14,488	25,000
Follow-up Care	35,000	31,257	35,000	20,650	35,000
<b>Total Program Operations</b>	<b>\$ 740,409</b>	<b>\$ 550,771</b>	<b>\$ 702,644</b>	<b>\$ 508,107</b>	<b>\$ 1,767,539</b>
<b>Supplies &amp; Equipment</b>					
Office Supplies	26,570	30,443	30,477	37,487	20,500
Office Equipment	-	-	44,194	26,516	650
Office Furniture	-	-	25,879	14,751	3,481
Computer Equipment	-	581	139,941	83,965	78,950
Computer Software	16,500	18,265	272,454	177,095	301,219
Postage	7,216	5,467	8,930	3,126	1,938
Printing/Copying/Binding	11,289	6,443	20,722	4,352	5,725
<b>Total Supplies &amp; Equipment</b>	<b>\$ 61,575</b>	<b>\$ 61,199</b>	<b>\$ 542,597</b>	<b>\$ 347,291</b>	<b>\$ 412,463</b>
<b>Occupancy</b>					
Rent & Lease Payments	86,341	72,787	75,848	81,916	9,414
Utilities	65,274	75,660	73,620	72,884	89,364
Custodial Services	99,199	85,422	110,426	94,966	115,219
Telephone	79,357	70,006	63,077	65,600	46,477
Internet	15,918	-	22,642	6,340	26,626
Repair & Maintenance	157,959	133,756	466,138	289,006	182,362
<b>Total Occupancy</b>	<b>\$ 504,048</b>	<b>\$ 437,631</b>	<b>\$ 811,751</b>	<b>\$ 610,711</b>	<b>\$ 469,461</b>
<b>Other Operating Expenses</b>					
Wellness/Recognition	24,058	25,086	35,151	11,951	35,175
Volunteer Recognition	5,021	1,548	6,010	601	2,000
Memberships/Dues/Licenses	50,499	31,204	50,225	40,180	29,043
Publications/Subscriptions	18,486	20,080	23,627	21,973	14,387
Investment Fees	42,169	9,512	45,485	21,833	20,000
Treasurer Fees	185,003	172,494	226,704	238,039	232,909
Election Expenses	38,500	24,315	26,000	-	26,250
Property Taxes	31,000	31,042	31,000	26,970	36,000
Bad Debt Expense	7,186	3,355	4,755	3,091	8,090
Other Fees & Expenses	799,035	650,743	3,104	310	-
<b>Total Other Operating Expenses</b>	<b>\$ 1,200,957</b>	<b>\$ 969,379</b>	<b>\$ 452,061</b>	<b>\$ 364,949</b>	<b>\$ 403,854</b>
<b>Total Expenditures</b>	<b>\$ 16,705,803</b>	<b>\$ 11,142,876</b>	<b>\$ 16,815,486</b>	<b>\$ 13,981,835</b>	<b>\$ 14,791,251</b>
<b>Net Change in Fund Balance</b>	<b>\$ (3,625,804)</b>	<b>\$ 1,734,604</b>	<b>\$ (411,201)</b>	<b>\$ 1,282,204</b>	<b>\$ 4,147</b>

**Health District of Northern Larimer County**  
**2025 Proposed Budget by Program (Summary)**

	Admin & General	Client Services			Community Impact	Cooperative Agreements	Health Promotion	2025 Budget	2024 Budget	\$ Change	% Change
		Mental Health Connections	Dental Services	Health Care Access							
<b>Revenues</b>											
Lease Revenue	\$ 1,304,044	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,304,044	\$ 1,531,998	\$ (227,954)	-15%
Property & Specific Ownership Taxes	11,361,432	-	-	-	-	-	-	11,361,432	12,367,095	(1,005,663)	-8%
Service Revenue	-	503,351	959,359	-	-	-	-	1,462,710	1,169,972	292,738	25%
Grants & Partnerships	-	58,991	43,650	211,607	-	-	-	314,248	895,620	(581,372)	0%
Interest Income	332,964	-	-	-	-	-	-	332,964	415,000	(82,036)	-20%
Miscellaneous Income	-	-	-	-	20,000	-	-	20,000	24,600	(4,600)	-19%
<b>Total Revenues</b>	<b>\$ 12,998,440</b>	<b>\$ 562,342</b>	<b>\$ 1,003,009</b>	<b>\$ 211,607</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,795,398</b>	<b>\$ 16,404,285</b>	<b>\$ (1,608,887)</b>	<b>-10%</b>
<b>Expenditures</b>											
Personnel Compensation	\$ 3,312,268	\$ 2,020,269	\$ 2,769,678	\$ 571,666	\$ 1,411,360	\$ -	\$ 30,870	\$ 10,116,111	\$ 11,165,855	\$ 1,049,744	9%
Staff Development	143,378	56,467	46,013	17,451	71,064	-	340	334,713	481,654	146,941	31%
Contracted Services	292,262	258,914	377,522	81,771	177,745	-	2,686	1,190,900	2,561,573	1,370,673	54%
Insurance	31,804	17,744	29,813	5,315	11,313	-	224	96,211	97,351	1,140	1%
Program Operations	19,817	45,155	400,706	48,356	40,989	1,200,000	12,516	1,767,539	702,644	(1,064,895)	-152%
Supplies & Equipment	182,313	57,239	80,633	23,283	68,546	-	448	412,463	542,597	130,134	24%
Occupancy	134,690	88,986	147,416	31,024	66,038	-	1,307	469,461	811,751	342,290	42%
Other Operating Expenses	(805,469)	356,234	489,670	84,037	279,171	-	212	403,854	452,061	48,207	11%
<b>Total Expenditures</b>	<b>\$ 3,311,062</b>	<b>\$ 2,901,008</b>	<b>\$ 4,341,450</b>	<b>\$ 862,903</b>	<b>\$ 2,126,226</b>	<b>\$ 1,200,000</b>	<b>\$ 48,601</b>	<b>\$ 14,791,251</b>	<b>\$ 16,815,486</b>	<b>\$ 2,024,235</b>	<b>12%</b>
<b>Change in Net Position</b>	<b>\$ 9,687,378</b>	<b>\$ (2,338,666)</b>	<b>\$ (3,338,441)</b>	<b>\$ (651,297)</b>	<b>\$ (2,106,226)</b>	<b>\$ (1,200,000)</b>	<b>\$ (48,601)</b>	<b>\$ 4,147</b>	<b>\$ (411,201)</b>	<b>\$ 415,348</b>	<b>101%</b>

**Health District of Northern Larimer County**  
**2025 Proposed Budget by Program (Detailed)**

	Client Services							2025 Budget	2024 Budget	\$ Change	% Change
	Admin & General	Mental Health Connections	Dental Services	Health Care Access	Community Impact	Cooperative Agreements	Health Promotion				
<b>Revenues</b>											
Lease Revenue	\$ 1,304,044	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,304,044	\$ 1,531,998	\$ (227,954)	-15%
Property Tax	10,761,432	-	-	-	-	-	-	10,761,432	10,685,198	76,234	1%
Specific Ownership Tax	600,000	-	-	-	-	-	-	600,000	650,000	(50,000)	-8%
State of Colorado Backfill	-	-	-	-	-	-	-	-	1,031,897	(1,031,897)	-100%
Fee For Service Income	-	209,621	207,448	-	-	-	-	417,069	185,415	231,654	125%
Fee For Service Adjustments	-	-	(4,150)	-	-	-	-	(4,150)	(2,872)	(1,278)	44%
Third Party Reimbursements	-	293,730	1,281,459	-	-	-	-	1,575,189	1,570,676	4,513	0%
Contractual Adjustments	-	-	(525,398)	-	-	-	-	(525,398)	(583,247)	57,849	-10%
Donations	-	-	-	-	20,000	-	-	20,000	-	20,000	0%
Grants & Partnerships	-	58,991	43,650	211,607	-	-	-	314,248	895,620	(581,372)	-65%
Interest Income	332,964	-	-	-	-	-	-	332,964	415,000	(82,036)	-20%
Miscellaneous Income	-	-	-	-	-	-	-	-	24,600	(24,600)	-100%
<b>Total Revenues</b>	<b>\$ 12,998,440</b>	<b>\$ 562,342</b>	<b>\$ 1,003,009</b>	<b>\$ 211,607</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,795,398</b>	<b>\$ 16,404,285</b>	<b>\$ (1,608,887)</b>	<b>-10%</b>
<b>Expenditures</b>											
<b>Personnel Compensation</b>											
Salaries & Wages	\$ 2,626,764	\$ 1,586,161	\$ 2,157,520	\$ 435,427	\$ 1,099,211	\$ -	\$ 24,359	\$ 7,929,441	\$ 8,878,432	\$ 948,991	11%
Benefits & Taxes	685,504	434,108	612,158	136,239	312,150	-	6,511	2,186,670	2,287,423	100,753	4%
<b>Total Personnel Compensation</b>	<b>\$ 3,312,268</b>	<b>\$ 2,020,269</b>	<b>\$ 2,769,678</b>	<b>\$ 571,666</b>	<b>\$ 1,411,360</b>	<b>\$ -</b>	<b>\$ 30,870</b>	<b>\$ 10,116,111</b>	<b>\$ 11,165,855</b>	<b>\$ 1,049,744</b>	<b>9%</b>
<b>Staff Development</b>											
Recruitment	12,408	8,198	11,922	2,858	6,084	-	120	41,590	49,878	8,288	17%
Staff Training	56,260	6,319	9,191	2,203	4,690	-	93	78,756	61,662	(17,094)	-28%
Conferences/Retreats	56,260	31,500	23,000	7,710	28,250	-	-	146,720	271,122	124,402	46%
Meetings	15,700	10,100	1,500	800	29,590	-	83	57,773	79,750	21,977	28%
Mileage	2,750	350	400	3,880	2,450	-	43	9,873	19,242	9,369	49%
<b>Total Staff Development</b>	<b>\$ 143,378</b>	<b>\$ 56,467</b>	<b>\$ 46,013</b>	<b>\$ 17,451</b>	<b>\$ 71,064</b>	<b>\$ -</b>	<b>\$ 340</b>	<b>\$ 334,713</b>	<b>\$ 481,654</b>	<b>\$ 146,941</b>	<b>31%</b>
<b>Contracted Services</b>											
Temporary Help	10,500	-	2,000	-	-	-	-	12,500	10,240	(2,260)	-22%
Interns & Residents	-	-	-	-	2,000	-	-	2,000	3,000	1,000	33%
Consultants/Professional Services	271,320	252,016	365,489	79,366	170,626	-	2,584	1,141,400	2,523,333	1,381,933	55%
Audit Services	10,442	6,899	10,033	2,405	5,120	-	101	35,000	25,000	(10,000)	-40%
<b>Total Contracted Services</b>	<b>\$ 292,262</b>	<b>\$ 258,914</b>	<b>\$ 377,522</b>	<b>\$ 81,771</b>	<b>\$ 177,745</b>	<b>\$ -</b>	<b>\$ 2,686</b>	<b>\$ 1,190,900</b>	<b>\$ 2,561,573</b>	<b>\$ 1,370,673</b>	<b>54%</b>
<b>Insurance</b>											
Insurance - Property	9,447	6,242	9,077	2,176	4,632	-	92	31,666	31,033	(633)	-2%
Insurance - Auto	1,443	953	1,387	332	708	-	14	4,837	4,696	(141)	-3%
Insurance - Liability	5,083	3,358	4,884	1,171	2,492	-	49	17,039	16,543	(496)	-3%
Insurance - Employee Liability	529	350	509	122	260	-	5	1,774	1,722	(52)	-3%
Insurance - Money & Securities	127	84	122	29	62	-	1	426	414	(12)	-3%
Insurance - Professional Liability	5,859	3,871	5,629	1,349	2,872	-	57	19,637	19,065	(572)	-3%
Insurance - Malpractice	-	2,500	7,643	-	-	-	-	10,143	13,500	3,357	25%
Insurance - Public Officials Liability	8,731	-	-	-	-	-	-	8,731	8,477	(254)	-3%
Insurance - Cyber Liability	461	305	443	106	226	-	4	1,546	1,501	(45)	-3%
Insurance - Volunteer Accident	123	81	118	28	60	-	1	412	400	(12)	-3%
<b>Total Insurance</b>	<b>\$ 31,804</b>	<b>\$ 17,744</b>	<b>\$ 29,813</b>	<b>\$ 5,315</b>	<b>\$ 11,313</b>	<b>\$ -</b>	<b>\$ 224</b>	<b>\$ 96,211</b>	<b>\$ 97,351</b>	<b>\$ 1,140</b>	<b>1%</b>

<b>Program Operations</b>											
Community Education	19,817	40,155	44,813	27,436	12,814	-	4,595	149,630	206,157	56,527	27%
Cooperative Agreements	-	-	-	-	-	1,200,000	-	1,200,000	-	(1,200,000)	-100%
Medical Supplies	-	-	152,000	-	1,300	-	-	153,300	185,280	31,980	17%
Medical Equipment	-	-	10,893	-	-	-	-	10,893	31,635	20,742	66%
Medicines & Vaccines	-	-	-	-	19,875	-	-	19,875	4,744	(15,131)	-319%
Prescriptions	-	-	-	15,920	-	-	-	15,920	39,500	23,580	60%
Lab & X-Ray	-	-	150,000	-	-	-	-	150,000	143,000	(7,000)	-5%
Infection Control	-	-	-	-	-	-	7,921	7,921	9,036	1,115	12%
Client Assistance/Incentives	-	5,000	8,000	5,000	7,000	-	-	25,000	48,292	23,292	48%
Follow-up Care	-	-	35,000	-	-	-	-	35,000	35,000	-	0%
<b>Total Program Operations</b>	<b>\$ 19,817</b>	<b>\$ 45,155</b>	<b>\$ 400,706</b>	<b>\$ 48,356</b>	<b>\$ 40,989</b>	<b>\$ 1,200,000</b>	<b>\$ 12,516</b>	<b>\$ 1,767,539</b>	<b>\$ 702,644</b>	<b>\$ (1,064,895)</b>	<b>-152%</b>
<b>Supplies &amp; Equipment</b>											
Office Supplies	3,560	5,900	2,640	2,500	5,900	-	-	20,500	30,477	9,977	33%
Office Equipment	650	-	-	-	-	-	-	650	44,194	43,544	99%
Office Furniture	2,025	856	200	-	400	-	-	3,481	25,879	22,398	87%
Computer Equipment	30,062	8,833	20,493	8,481	11,014	-	67	78,950	139,941	60,991	44%
Computer Software	144,566	41,200	56,900	12,102	46,068	-	382	301,219	272,454	(28,765)	-11%
Postage	375	450	400	200	513	-	-	1,938	8,930	6,992	78%
Printing/Copying/Binding	1,075	-	-	-	4,650	-	-	5,725	20,722	14,997	72%
<b>Total Supplies &amp; Equipment</b>	<b>\$ 182,313</b>	<b>\$ 57,239</b>	<b>\$ 80,633</b>	<b>\$ 23,283</b>	<b>\$ 68,546</b>	<b>\$ -</b>	<b>\$ 448</b>	<b>\$ 412,463</b>	<b>\$ 542,597</b>	<b>\$ 130,134</b>	<b>24%</b>
<b>Occupancy</b>											
Rent & Lease Payments	2,809	1,856	2,699	647	1,377	-	27	9,414	75,848	66,434	88%
Utilities	26,661	17,614	25,617	6,141	13,072	-	259	89,364	73,620	(15,744)	-21%
Custodial Services	34,375	22,710	33,029	7,918	16,854	-	333	115,219	110,426	(4,793)	-4%
Telephone	13,866	9,161	13,323	3,194	6,799	-	135	46,477	63,077	16,600	26%
Internet	7,944	5,248	7,633	1,830	3,895	-	77	26,626	22,642	(3,984)	-18%
Repair & Maintenance	49,036	32,397	65,116	11,295	24,042	-	476	182,362	466,138	283,776	61%
<b>Total Occupancy</b>	<b>\$ 134,690</b>	<b>\$ 88,986</b>	<b>\$ 147,416</b>	<b>\$ 31,024</b>	<b>\$ 66,038</b>	<b>\$ -</b>	<b>\$ 1,307</b>	<b>\$ 469,461</b>	<b>\$ 811,751</b>	<b>\$ 342,290</b>	<b>42%</b>
<b>Other Operating Expenses</b>											
Wellness/Recognition	10,494	6,933	10,083	2,417	5,145	-	102	35,175	35,151	(24)	0%
Volunteer Recognition	597	394	573	137	293	-	6	2,000	6,010	4,010	67%
Memberships/Dues/Licenses	15,116	3,495	7,008	-	3,424	-	-	29,043	50,225	21,182	42%
Publications/Subscriptions	3,555	8,832	1,580	-	420	-	-	14,387	23,627	9,240	39%
Investment Fees	20,000	-	-	-	-	-	-	20,000	45,485	25,485	56%
Treasurer Fees	232,909	-	-	-	-	-	-	232,909	226,704	(6,205)	-3%
Election Expenses	26,250	-	-	-	-	-	-	26,250	26,000	(250)	-1%
Property Taxes	10,740	7,096	10,320	2,474	5,266	-	104	36,000	31,000	(5,000)	-16%
Bad Debt Expense	-	4,000	4,090	-	-	-	-	8,090	4,755	(3,335)	-70%
Other Fees & Expenses	(1,125,131)	325,483	456,015	79,009	264,623	-	-	(0)	3,104	3,104	100%
<b>Total Other Operating Expenses</b>	<b>\$ (805,469)</b>	<b>\$ 356,234</b>	<b>\$ 489,670</b>	<b>\$ 84,037</b>	<b>\$ 279,171</b>	<b>\$ -</b>	<b>\$ 212</b>	<b>\$ 403,854</b>	<b>\$ 452,061</b>	<b>\$ 48,207</b>	<b>11%</b>
<b>Total Expenditures</b>	<b>\$ 3,311,062</b>	<b>\$ 2,901,008</b>	<b>\$ 4,341,450</b>	<b>\$ 862,903</b>	<b>\$ 2,126,226</b>	<b>\$ 1,200,000</b>	<b>\$ 48,601</b>	<b>\$ 14,791,251</b>	<b>\$ 16,815,486</b>	<b>\$ 2,024,235</b>	<b>12%</b>
<b>Change in Net Position</b>	<b>\$ 9,687,378</b>	<b>\$ (2,338,666)</b>	<b>\$ (3,338,441)</b>	<b>\$ (651,297)</b>	<b>\$ (2,106,226)</b>	<b>\$ (1,200,000)</b>	<b>\$ (48,601)</b>	<b>\$ 4,147</b>	<b>\$ (411,201)</b>	<b>\$ 415,348</b>	<b>101%</b>



## Capital Improvement Plan - 20 Year Forecast

Capital Category	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Land	-	-	-	-	-	-	-	-	-	-
Building	124,000	97,000	93,100	124,000	132,000	210,328	122,600	140,000	150,000	-
Leasehold Improvements	-	-	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	64,000	-	-	-	-	64,000
General Office Equipment	-	-	-	-	-	-	-	-	-	-
Medical & Dental Equipment	115,200	115,200	115,200	115,200	115,200	115,200	115,200	115,200	115,200	115,200
Computer Equipment	45,000	23,660	23,660	23,660	23,660	23,660	-	-	-	-
Computer Software	-	-	-	-	-	-	-	-	-	-
Equipment for Building	-	-	-	-	5,000	-	-	-	-	-
Furniture	-	-	-	-	-	-	-	-	-	-
<b>Capital Project Total</b>	<b>284,200</b>	<b>235,860</b>	<b>231,960</b>	<b>262,860</b>	<b>339,860</b>	<b>349,188</b>	<b>237,800</b>	<b>255,200</b>	<b>265,200</b>	<b>179,200</b>

Capital Reserves	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Prior Year Balance	-	840,931	1,210,142	1,467,272	1,605,883	1,582,529	1,480,009	1,449,244	1,364,622	1,236,850
To Reserve	1,125,131	605,071	489,091	401,471	316,506	246,668	207,035	170,578	137,428	117,517
Capital Expenditures	(284,200)	(235,860)	(231,960)	(262,860)	(339,860)	(349,188)	(237,800)	(255,200)	(265,200)	(179,200)
Contingency Reserve	-	-	-	-	-	-	-	-	-	-
<b>Ending Balance</b>	<b>840,931</b>	<b>1,210,142</b>	<b>1,467,272</b>	<b>1,605,883</b>	<b>1,582,529</b>	<b>1,480,009</b>	<b>1,449,244</b>	<b>1,364,622</b>	<b>1,236,850</b>	<b>1,175,166</b>

Capital Category	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	Total
Land	-	-	-	-	-	-	-	-	-	-	-
Building	50,000	75,000	-	-	-	100,000	-	-	45,000	110,000	1,573,028
Leasehold Improvements	-	-	-	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	64,000	-	-	-	-	64,000	256,000
General Office Equipment	-	-	-	-	-	-	-	-	-	-	-
Medical & Dental Equipment	115,200	115,200	115,200	115,200	115,200	115,200	115,200	115,200	115,200	115,200	2,304,000
Computer Equipment	-	-	-	-	-	-	-	-	-	-	163,300
Computer Software	-	-	-	-	-	-	-	-	-	-	-
Equipment for Building	-	-	-	-	-	-	-	-	-	-	5,000
Furniture	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Project Total</b>	<b>165,200</b>	<b>190,200</b>	<b>115,200</b>	<b>115,200</b>	<b>179,200</b>	<b>215,200</b>	<b>115,200</b>	<b>115,200</b>	<b>160,200</b>	<b>289,200</b>	<b>4,301,328</b>

Capital Reserves	2035	2036	2037	2038	2039	2040	2041	2042	2043	2043
Prior Year Balance	1,175,166	1,110,963	1,004,469	963,374	913,419	786,663	609,560	525,258	434,179	289,200
To Reserve	100,997	83,706	74,106	65,244	52,444	38,098	30,898	24,121	15,221	-
Capital Expenditures	(165,200)	(190,200)	(115,200)	(115,200)	(179,200)	(215,200)	(115,200)	(115,200)	(160,200)	(289,200)
Contingency Reserve	-	-	-	-	-	-	-	-	-	-
<b>Ending Balance</b>	<b>1,110,963</b>	<b>1,004,469</b>	<b>963,374</b>	<b>913,419</b>	<b>786,663</b>	<b>609,560</b>	<b>525,258</b>	<b>434,179</b>	<b>289,200</b>	<b>(0)</b>

# Health District of Northern Larimer County

## 2025 Projected Tax Revenues

Certification of Tax Levies	2025	2024	\$ Change	% Change
<b>Gross Assessment</b>	11,403,191	11,307,286	95,905	0.85%
Less: TIF District Share	(641,759)	(622,088)	(19,671)	3.16%
<b>Net Property Tax Revenue</b>	<b>10,761,432</b>	<b>10,685,198</b>	<b>76,234</b>	<b>0.71%</b>

Tax Revenue	2025	2024	\$ Change	% Change
<b>Property Tax Revenue</b>	10,761,432	10,685,198	76,234	0.71%
Add: Specific Ownership Tax	600,000	650,000	(50,000)	-7.69%
Less: County Collection Fees	(232,909)	(226,704)	(6,205)	2.74%
<b>Net Tax Revenue</b>	<b>11,128,523</b>	<b>11,108,494</b>	<b>20,029</b>	<b>0.18%</b>

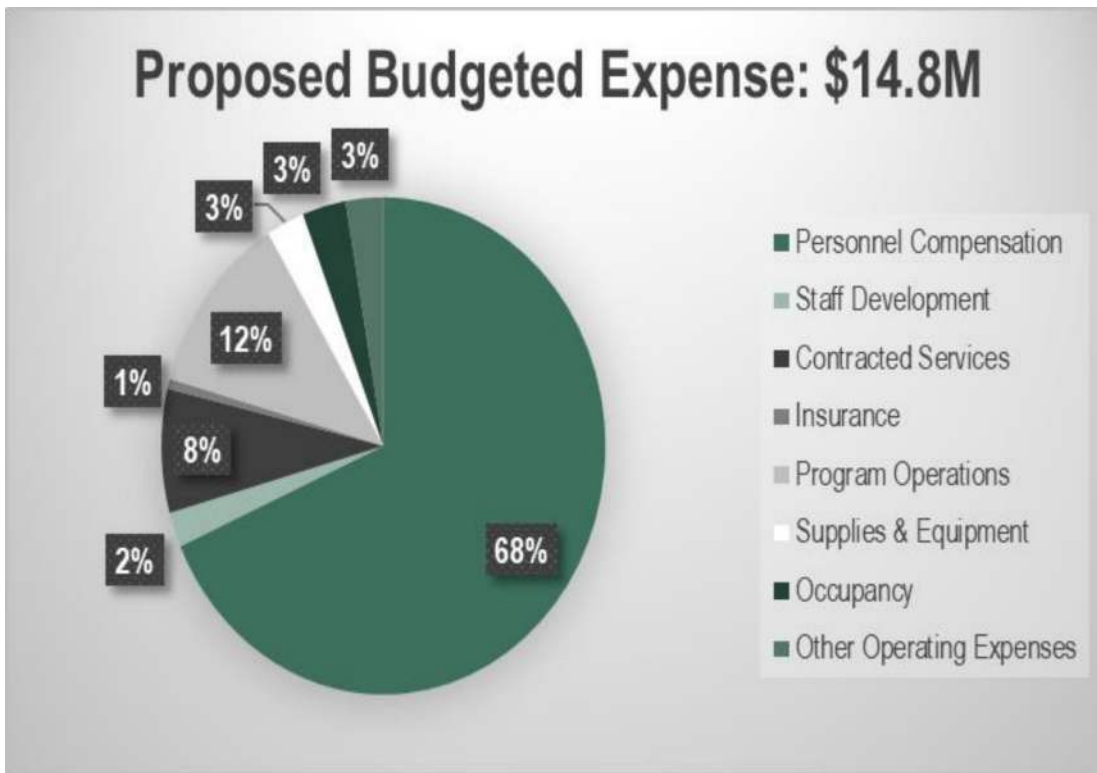
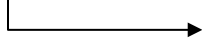
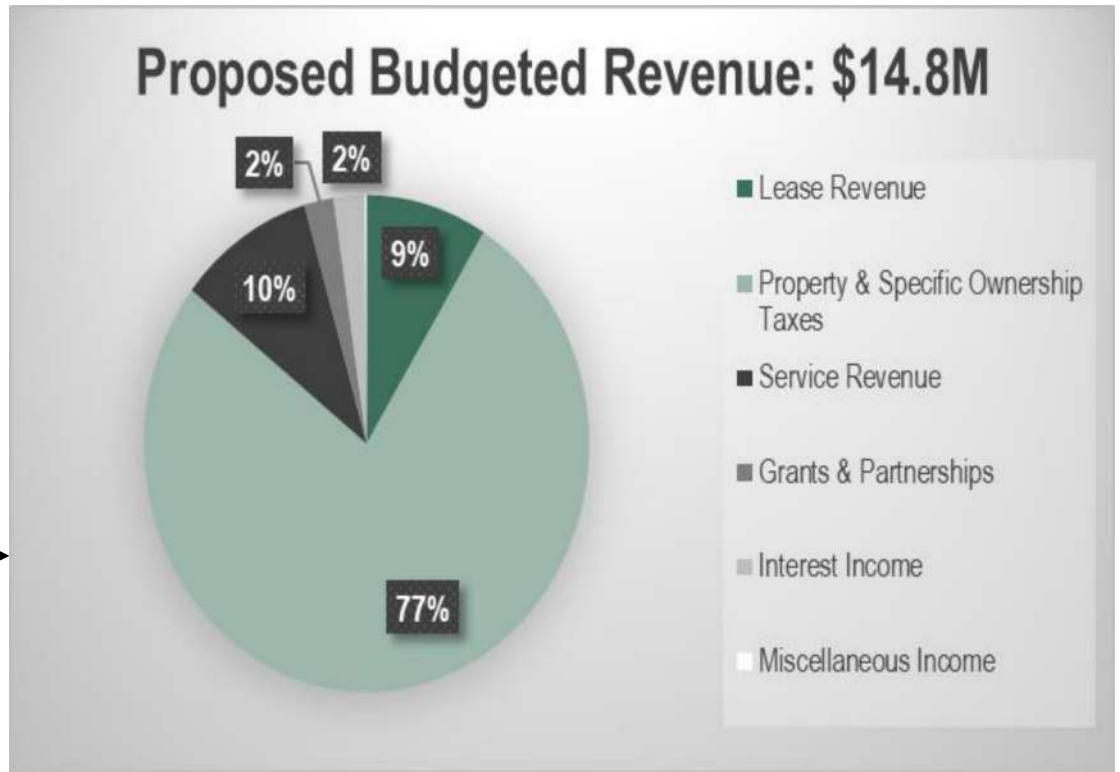
## FTE by Program

Program/Department	2024		2025	
	Budget	Actual	Proposed	Change
Administration	6.495	31.000	28.350	(2.650)
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	4.200	1.200
Integrated Care (Transitioning)	9.430	6.850	-	(6.850)
Health Promotion (Transitioning)	6.135	2.685	0.275	(2.410)
Resource Development (Eliminated)	0.400	-	-	-
Leased Offices (Eliminated)	0.250	-	-	-
<b>Total FTE</b>	<b>102.860</b>	<b>106.560</b>	<b>95.025</b>	<b>(11.535)</b>

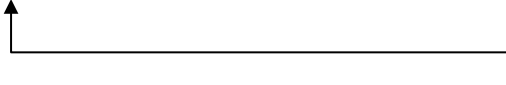
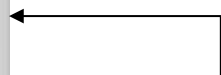
# 2025 Proposed Budget

## Visualizing the Numbers

Property & Specific Ownership Taxes account for 77% of the Health District's total revenue for the 2025 year.



Personnel Compensation is the organizations largest expense category, accounting for 68% of total expenditures in 2025.



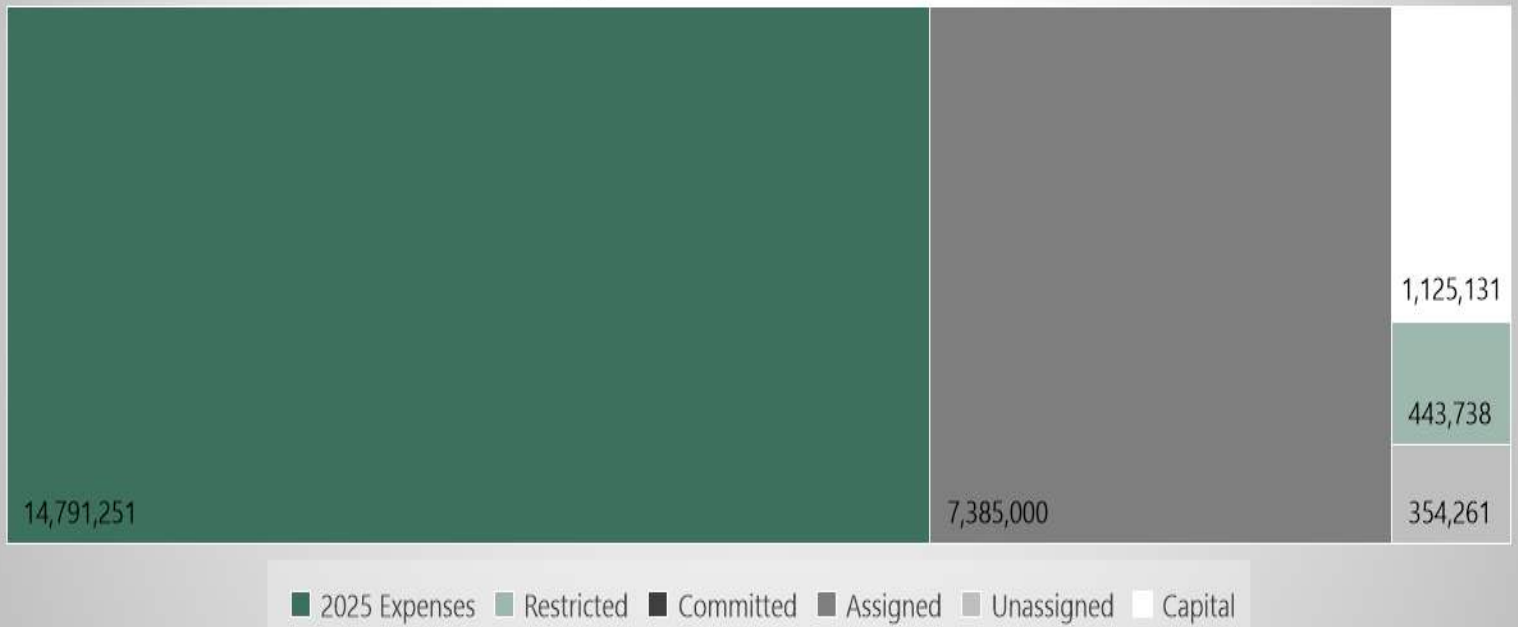
Program Operations includes \$1.2M to fund health-related service providers in strategic alignment with the key priority of **Partnerships**.

# 2025 Proposed Budget

## Visualizing the Numbers

The projected Beginning Governmental Fund Balance of \$9.3M, plus the 2025 Proposed Budgeted Revenues of \$14.8M provides the Health District with \$24.1M of available resources to appropriate for the 2025 year.

### Appropriation of Funds



Of the available resources, 61% will fund the 2025 Proposed Operating Expenditures. Leaving \$9.3M of reserved funds to appropriate as follows:

**Restricted:** \$444k is allocated to Restricted Reserves due to Colorado's constitutional amendment: The Taxpayer's Bill of Rights (TABOR) requirements.

**Assigned:** \$7.4M is being allocated to Assigned Reserves to cover 6 months of the organization's average monthly operating expenses.

**Unassigned:** \$354k is allocated to Unassigned Reserves as it is not currently assigned to a specific purpose.

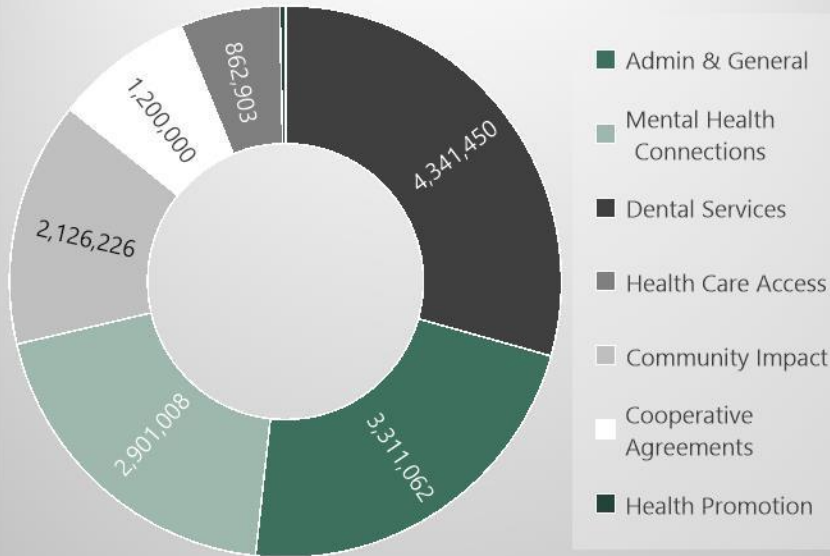
**Capital:** \$1.1M is allocated to Capital Reserves in accordance with the Capital Improvement Plan.

# 2025 Proposed Budget

## Visualizing the Numbers

Shifting back to the 2025 Proposed Budgeted Expenses, the below visualizations provide insight into the programmatic division of expenditures:

### 2025 Budgeted Expenses by Program

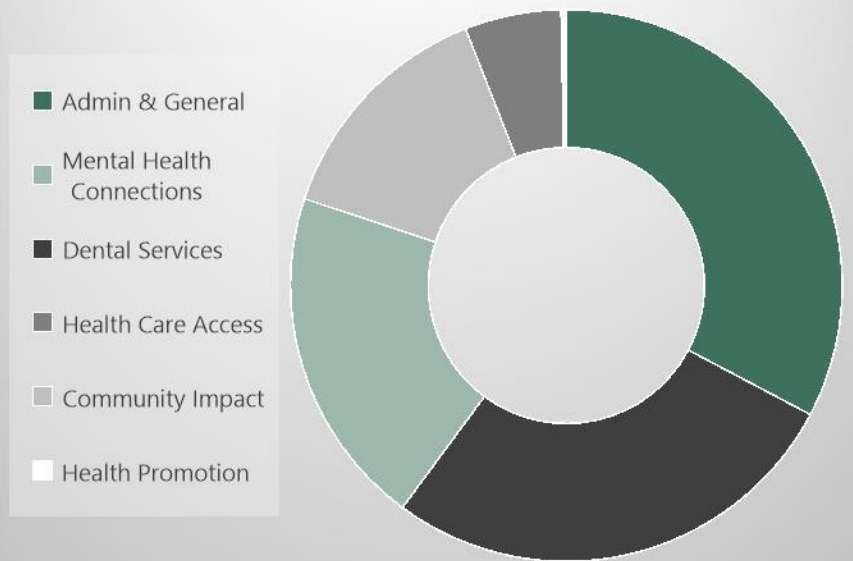


**Administrative Ratio: 22%**

**Programmatic Ratio: 78%**

### 2025 Personnel Costs by Program

**Personnel Expense Ratio: 68%**



# 2025 Proposed Budget

## Visualizing the Numbers

How does the 2025 Proposed Budget compare to 2024? The below charts depict the similarities and difference between the 2024 Budget, 2024 Projection, and the 2025 Proposed Budget.

