

Health District

OF NORTHERN LARIMER COUNTY

2025 Proposed Budget

PROPOSED TO THE BOARD OF DIRECTORS ON DECEMBER 10, 2024

Jessica Holmes, YPTC

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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 have reviewed the budget during the study session on October 22, 2024, invited public comment during a budget hearing on November 12, 2024, and will 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	1,507,250
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)

Appropriation of Governmental Fund Balance	
Beginning Governmental Fund Balance	9,240,047
Total Revenues	14,875,238
Total Available Resources	\$ 24,115,285
Expenditures	14,945,215
Capital Expenditures	-
Contingency	-
Total Expenditures	\$ 14,945,215
Ending Governmental Fund Balance	\$ 9,170,069
Appropriation of Fund Balance:	
Restricted Funds	448,356
Committed Funds	-
Assigned Funds	7,472,610
Capital Funds	1,232,874
Unassigned Funds	16,229
Total General Fund:	\$ 9,170,069

Health District of Northern Larimer County

Three Year Comparative Budget

	2023		2024		2025
	Budget	Actual	Budget	Projection	Proposed Budget
Revenues					
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	1,507,250
Grants & Partnerships	1,099,614	486,121	895,620	394,383	349,548
Interest Income	230,000	434,456	415,000	518,750	332,964
Miscellaneous Income	23,984	61,796	24,600	20,508	20,000
Total Revenues	\$ 13,079,999	\$ 12,877,480	\$ 16,404,285	\$ 15,264,039	\$ 14,875,238
Expenditures					
Personnel Compensation	\$ 11,033,299	\$ 8,313,304	\$ 11,165,855	\$ 10,584,688	\$ 10,435,117
Staff Development	699,008	205,681	481,654	238,429	341,754
Contracted Services	2,368,020	528,303	2,561,573	1,240,759	1,444,600
Insurance	98,487	76,608	97,351	86,902	102,979
Program Operations	740,409	550,771	702,644	508,107	1,332,039
Supplies & Equipment	61,575	61,199	542,597	347,291	413,113
Occupancy	504,048	437,631	811,751	610,711	469,461
Other Operating Expenses	1,200,957	969,379	452,061	364,949	406,153
Total Expenditures	\$ 16,705,803	\$ 11,142,876	\$ 16,815,486	\$ 13,981,835	\$ 14,945,215
Change in Fund Balance	\$ (3,625,804)	\$ 1,734,604	\$ (411,201)	\$ 1,282,204	\$ (69,977)
Beginning Governmental Fund Balance	6,287,174	6,287,174	8,021,778	8,021,778	9,240,047
Ending Governmental Fund Balance	\$ 2,661,370	\$ 8,021,778	\$ 7,610,577	\$ 9,303,982	\$ 9,170,069

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	9,240,047
Total Revenues	13,079,999	12,877,480	16,404,285	15,264,039	14,875,238
Total Available Resources	\$ 19,367,173	\$ 19,164,654	\$ 24,426,063	\$ 23,285,817	\$ 24,115,285
Expenditures	16,705,803	11,142,876	16,815,486	13,981,835	14,945,215
Capital Expenditures	619,072	355,526	-	63,935	-
Contingency	-	-	500,000	-	-
Total Expenditures	\$ 17,324,875	\$ 11,498,402	\$ 17,315,486	\$ 14,045,770	\$ 14,945,215
Ending Governmental Fund Balance	\$ 2,042,298	\$ 7,666,252	\$ 7,110,577	\$ 9,240,047	\$ 9,170,069
Appropriation of Fund Balance:					
Restricted Funds	519,746	344,952	519,465	421,373	448,356
Committed Funds	1,000,000	1,000,000	3,000,000	3,000,000	-
Assigned Funds	-	-	1,031,897	1,031,897	7,472,610
Capital Funds	522,552	1,000,000	2,547,040	2,547,040	1,232,874
Unassigned Funds	-	5,321,300	12,175	2,239,737	16,229
Total General Fund:	\$ 2,042,298	\$ 7,666,252	\$ 7,110,577	\$ 9,240,047	\$ 9,170,069

Health District of Northern Larimer County

Three Year Detailed Comparative Budget

	2023		2024		2025
	Budget	Actual	Budget	Projection	Proposed Budget
Revenues					
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	417,109
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	1,619,689
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	349,548
Interest Income	230,000	434,456	415,000	518,750	332,964
Miscellaneous Income	23,984	20,966	24,600	20,448	-
Total Revenues	\$ 13,079,999	\$ 12,877,480	\$ 16,404,285	\$ 15,264,039	\$ 14,875,238
Expenditures					
Personnel Compensation					
Salaries & Wages	\$ 8,921,136	\$ 6,631,643	\$ 8,878,432	\$ 8,434,510	\$ 8,181,343
Benefits & Taxes	2,112,163	1,681,661	2,287,423	2,150,178	2,253,774
Total Personnel Compensation	\$ 11,033,299	\$ 8,313,304	\$ 11,165,855	\$ 10,584,688	\$ 10,435,117
Staff Development					
Recruitment	309,926	40,935	49,878	45,389	41,590
Staff Training	55,000	27,990	61,662	32,681	79,457
Conferences/Retreats	281,327	71,508	271,122	116,582	154,220
Meetings	38,080	59,083	79,750	35,888	58,523
Mileage	14,675	6,165	19,242	7,889	7,963
Total Staff Development	\$ 699,008	\$ 205,681	\$ 481,654	\$ 238,429	\$ 341,754
Contracted Services					
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	1,395,100
Audit Services	23,000	22,755	25,000	33,500	35,000
Total Contracted Services	\$ 2,368,020	\$ 528,303	\$ 2,561,573	\$ 1,240,759	\$ 1,444,600
Insurance					
Insurance - Property	28,592	24,162	31,033	22,654	34,136
Insurance - Auto	2,261	584	4,696	939	5,166
Insurance - Liability	15,480	20,975	16,543	17,370	18,197
Insurance - Employee Liability	1,698	1,710	1,722	1,808	1,894
Insurance - Money & Securities	385	-	414	-	455
Insurance - Professional Liability	21,819	7,851	19,065	18,112	20,972
Insurance - Malpractice	15,600	10,785	13,500	14,445	10,743
Insurance - Public Officials Liability	8,916	8,916	8,477	8,477	9,325
Insurance - Cyber Liability	3,364	1,285	1,501	2,717	1,651
Insurance - Volunteer Accident	372	340	400	380	440
Total Insurance	\$ 98,487	\$ 76,608	\$ 97,351	\$ 86,902	\$ 102,979

Program Operations					
Community Education	322,129	160,445	206,157	148,433	143,630
Cooperative Agreements	-	-	-	-	770,000
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	25,500
Follow-up Care	35,000	31,257	35,000	20,650	35,000
Total Program Operations	\$ 740,409	\$ 550,771	\$ 702,644	\$ 508,107	\$ 1,332,039
Supplies & Equipment					
Office Supplies	26,570	30,443	30,477	37,487	21,000
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	1,988
Printing/Copying/Binding	11,289	6,443	20,722	4,352	5,825
Total Supplies & Equipment	\$ 61,575	\$ 61,199	\$ 542,597	\$ 347,291	\$ 413,113
Occupancy					
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
Total Occupancy	\$ 504,048	\$ 437,631	\$ 811,751	\$ 610,711	\$ 469,461
Other Operating Expenses					
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	30,982
Publications/Subscriptions	18,486	20,080	23,627	21,973	14,747
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	-
Total Other Operating Expenses	\$ 1,200,957	\$ 969,379	\$ 452,061	\$ 364,949	\$ 406,153
Total Expenditures	\$ 16,705,803	\$ 11,142,876	\$ 16,815,486	\$ 13,981,835	\$ 14,945,215
Net Change in Fund Balance	\$ (3,625,804)	\$ 1,734,604	\$ (411,201)	\$ 1,282,204	\$ (69,977)

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

	Client Services							2025 Budget	2024 Budget	\$ Change	% Change
	Admin & General	Mental Health Connections	Dental Services	Health Care Access	Community Impact	IC & Cooperative Agreements	Health Promotion				
Revenues											
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	959,399	-	-	44,500	-	1,507,250	1,169,972	337,278	29%
Grants & Partnerships	-	94,291	43,650	211,607	-	-	-	349,548	895,620	(546,072)	0%
Interest Income	332,964	-	-	-	-	-	-	332,964	415,000	(82,036)	-20%
Miscellaneous Income	-	-	-	-	20,000	-	-	20,000	24,600	(4,600)	-19%
Total Revenues	\$ 12,998,440	\$ 597,642	\$ 1,003,049	\$ 211,607	\$ 20,000	\$ 44,500	\$ -	\$ 14,875,238	\$ 16,404,285	\$ (1,529,047)	-9%
Expenditures											
Personnel Compensation	\$ 3,193,467	\$ 2,020,269	\$ 2,769,678	\$ 571,666	\$ 1,530,162	\$ 319,005	\$ 30,870	\$ 10,435,117	\$ 11,165,855	\$ (730,738)	-7%
Staff Development	142,595	56,074	45,441	15,154	71,526	10,630	334	341,754	481,654	(139,900)	-29%
Contracted Services	318,165	283,341	413,047	92,787	302,943	31,273	3,044	1,444,600	2,561,573	(1,116,973)	-44%
Insurance	32,499	18,370	30,724	5,533	12,625	2,994	233	102,979	97,351	5,628	6%
Program Operations	98,790	15,800	367,033	38,920	32,575	770,500	8,421	1,332,039	702,644	629,395	90%
Supplies & Equipment	179,395	56,358	79,351	22,976	69,475	5,124	435	413,113	542,597	(129,484)	-24%
Occupancy	126,188	86,417	143,680	30,128	68,746	13,034	1,269	469,461	811,751	(342,290)	-42%
Other Operating Expenses	(914,590)	386,986	532,732	91,458	304,950	4,411	206	406,153	452,061	(45,908)	-10%
Total Expenditures	\$ 3,176,508	\$ 2,923,614	\$ 4,381,687	\$ 868,623	\$ 2,393,002	\$ 1,156,970	\$ 44,812	\$ 14,945,215	\$ 16,815,486	\$ (1,870,271)	-11%
Change in Net Position	\$ 9,821,932	\$ (2,325,973)	\$ (3,378,637)	\$ (657,016)	\$ (2,373,002)	\$ (1,112,470)	\$ (44,812)	\$ (69,977)	\$ (411,201)	\$ 341,224	83%

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	IC & Cooperative	Health Promotion				
Revenues											
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	207,488	-	-	-	-	417,109	185,415	231,694	125%
Fee For Service Adjustments	-	-	(4,150)	-	-	-	-	(4,150)	(2,872)	(1,278)	44%
Third Party Reimbursements	-	293,730	1,281,459	-	-	44,500	-	1,619,689	1,570,676	49,013	3%
Contractual Adjustments	-	-	(525,398)	-	-	-	-	(525,398)	(583,247)	57,849	-10%
Donations	-	-	-	-	20,000	-	-	20,000	-	20,000	0%
Grants & Partnerships	-	94,291	43,650	211,607	-	-	-	349,548	895,620	(546,072)	-61%
Interest Income	332,964	-	-	-	-	-	-	332,964	415,000	(82,036)	-20%
Miscellaneous Income	-	-	-	-	-	-	-	-	24,600	(24,600)	-100%
Total Revenues	\$ 12,998,440	\$ 597,642	\$ 1,003,049	\$ 211,607	\$ 20,000	\$ 44,500	\$ -	\$ 14,875,238	\$ 16,404,285	\$ (1,529,047)	-9%
Expenditures											
Personnel Compensation											
Salaries & Wages	\$ 2,532,385	\$ 1,586,161	\$ 2,157,520	\$ 435,427	\$ 1,193,589	\$ 251,902	\$ 24,359	\$ 8,181,343	\$ 8,878,432	\$ (697,089)	-8%
Benefits & Taxes	661,081	434,108	612,159	136,239	336,573	67,103	6,511	2,253,774	2,287,423	(33,649)	-1%
Total Personnel Compensation	\$ 3,193,467	\$ 2,020,269	\$ 2,769,678	\$ 571,666	\$ 1,530,162	\$ 319,005	\$ 30,870	\$ 10,435,117	\$ 11,165,855	\$ (730,738)	-7%
Staff Development											
Recruitment	11,625	7,961	11,578	2,776	6,333	1,201	117	41,590	49,878	(8,288)	-17%
Staff Training	56,260	6,163	8,963	2,149	4,903	930	90	79,457	61,662	17,795	29%
Conferences/Retreats	56,260	31,500	23,000	7,710	28,250	7,500	-	154,220	271,122	(116,902)	-43%
Meetings	15,700	10,100	1,500	800	29,590	750	83	58,523	79,750	(21,227)	-27%
Mileage	2,750	350	400	1,720	2,450	250	43	7,963	19,242	(11,279)	-59%
Total Staff Development	\$ 142,595	\$ 56,074	\$ 45,441	\$ 15,154	\$ 71,526	\$ 10,630	\$ 334	\$ 341,754	\$ 481,654	\$ (139,900)	-29%
Contracted Services											
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	297,882	276,642	401,303	90,451	295,613	30,262	2,946	1,395,100	2,523,333	(1,128,233)	-45%
Audit Services	9,783	6,700	9,743	2,336	5,330	1,010	98	35,000	25,000	10,000	40%
Total Contracted Services	\$ 318,165	\$ 283,341	\$ 413,047	\$ 92,787	\$ 302,943	\$ 31,273	\$ 3,044	\$ 1,444,600	\$ 2,561,573	\$ (1,116,973)	-44%
Insurance											
Insurance - Property	9,541	6,534	9,503	2,278	5,198	986	96	34,136	31,033	3,103	10%
Insurance - Auto	1,444	989	1,438	345	787	149	15	5,166	4,696	470	10%
Insurance - Liability	5,086	3,483	5,066	1,214	2,771	525	51	18,197	16,543	1,654	10%
Insurance - Employee Liability	529	363	527	126	288	55	5	1,894	1,722	172	10%
Insurance - Money & Securities	127	87	127	30	69	13	1	455	414	41	10%
Insurance - Professional Liability	5,862	4,014	5,838	1,400	3,193	605	59	20,972	19,065	1,907	10%
Insurance - Malpractice	-	2,500	7,643	-	-	600	-	10,743	13,500	(2,757)	-20%
Insurance - Public Officials Liability	9,325	-	-	-	-	-	-	9,325	8,477	848	10%
Insurance - Cyber Liability	461	316	460	110	251	48	5	1,651	1,501	150	10%
Insurance - Volunteer Accident	123	84	122	29	67	13	1	440	400	40	10%
Total Insurance	\$ 32,499	\$ 18,370	\$ 30,724	\$ 5,533	\$ 12,625	\$ 2,994	\$ 233	\$ 102,979	\$ 97,351	\$ 5,628	6%

Program Operations												
Community Education	98,790	10,800	11,140	18,000	4,400	-	500	143,630	206,157	(62,527)	-30%	
Cooperative Agreements	-	-	-	-	-	770,000	-	770,000	-	770,000	-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	500	-	25,500	48,292	(22,792)	-47%	
Follow-up Care	-	-	35,000	-	-	-	-	35,000	35,000	-	0%	
Total Program Operations	\$ 98,790	\$ 15,800	\$ 367,033	\$ 38,920	\$ 32,575	\$ 770,500	\$ 8,421	\$ 1,332,039	\$ 702,644	\$ 629,395	90%	
Supplies & Equipment												
Office Supplies	3,560	5,900	2,640	2,500	5,900	500	-	21,000	30,477	(9,477)	-31%	
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	29,629	8,703	20,303	8,435	11,152	664	65	78,950	139,941	(60,991)	-44%	
Computer Software	142,081	40,449	55,808	11,841	46,859	3,809	371	301,219	272,454	28,765	11%	
Postage	375	450	400	200	513	50	-	1,988	8,930	(6,942)	-78%	
Printing/Copying/Binding	1,075	-	-	-	4,650	100	-	5,825	20,722	(14,897)	-72%	
Total Supplies & Equipment	\$ 179,395	\$ 56,358	\$ 79,351	\$ 22,976	\$ 69,475	\$ 5,124	\$ 435	\$ 413,113	\$ 542,597	\$ (129,484)	-24%	
Occupancy												
Rent & Lease Payments	2,631	1,802	2,621	628	1,433	272	26	9,414	75,848	(66,434)	-88%	
Utilities	24,978	17,106	24,877	5,964	13,608	2,580	251	89,364	73,620	15,744	21%	
Custodial Services	32,205	22,055	32,075	7,689	17,545	3,326	324	115,219	110,426	4,793	4%	
Telephone	12,991	8,896	12,938	3,102	7,077	1,342	131	46,477	63,077	(16,600)	-26%	
Internet	7,442	5,097	7,412	1,777	4,054	769	75	26,626	22,642	3,984	18%	
Repair & Maintenance	45,941	31,461	63,756	10,969	25,028	4,745	462	182,362	466,138	(283,776)	-61%	
Total Occupancy	\$ 126,188	\$ 86,417	\$ 143,680	\$ 30,128	\$ 68,746	\$ 13,034	\$ 1,269	\$ 469,461	\$ 811,751	\$ (342,290)	-42%	
Other Operating Expenses												
Wellness/Recognition	9,832	6,733	9,792	2,347	5,356	1,016	99	35,175	35,151	24	0%	
Volunteer Recognition	559	383	557	133	305	58	6	2,000	6,010	(4,010)	-67%	
Memberships/Dues/Licenses	15,116	3,495	7,008	-	3,424	1,939	-	30,982	50,225	(19,244)	-38%	
Publications/Subscriptions	3,555	8,832	1,580	-	420	360	-	14,747	23,627	(8,880)	-38%	
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	10,062	6,891	10,022	2,402	5,482	1,039	101	36,000	31,000	5,000	16%	
Bad Debt Expense	-	4,000	4,090	-	-	-	-	8,090	4,755	3,335	70%	
Other Fees & Expenses	(1,232,874)	356,652	499,683	86,575	289,964	-	-	-	3,104	(3,104)	-100%	
Total Other Operating Expenses	\$ (914,590)	\$ 386,986	\$ 532,732	\$ 91,458	\$ 304,950	\$ 4,411	\$ 206	\$ 406,153	\$ 452,061	\$ (45,908)	-10%	
Total Expenditures	\$ 3,176,508	\$ 2,923,614	\$ 4,381,687	\$ 868,623	\$ 2,393,002	\$ 1,156,970	\$ 44,812	\$ 14,945,215	\$ 16,815,486	\$ (1,870,271)	-11%	
Change in Net Position	\$ 9,821,932	\$ (2,325,973)	\$ (3,378,637)	\$ (657,016)	\$ (2,373,002)	\$ (1,112,470)	\$ (44,812)	\$ (69,977)	\$ (411,201)	\$ 341,224	83%	

2025 Proposed Budget

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	152,743	23,660	23,660	23,660	23,660	23,660	-	-	-	-
Computer Software	-	-	-	-	-	-	-	-	-	-
Equipment for Building	-	-	-	-	5,000	-	-	-	-	-
Furniture	-	-	-	-	-	-	-	-	-	-
Capital Project Total	391,943	235,860	231,960	262,860	339,860	349,188	237,800	255,200	265,200	179,200

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	1,232,874	605,071	489,091	401,471	316,506	246,668	207,035	170,578	137,428	117,517
Capital Expenditures	(391,943)	(235,860)	(231,960)	(262,860)	(339,860)	(349,188)	(237,800)	(255,200)	(265,200)	(179,200)
Contingency Reserve	-	-	-	-	-	-	-	-	-	-
Ending 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	1,175,166

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	-	-	-	-	-	-	-	-	-	-	271,043
Computer Software	-	-	-	-	-	-	-	-	-	-	-
Equipment for Building	-	-	-	-	-	-	-	-	-	-	5,000
Furniture	-	-	-	-	-	-	-	-	-	-	-
Capital Project Total	165,200	190,200	115,200	115,200	179,200	215,200	115,200	115,200	160,200	289,200	4,409,071

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	-	-	-	-	-	-	-	-	-	-
Ending Balance	1,110,963	1,004,469	963,374	913,419	786,663	609,560	525,258	434,179	289,200	(0)

2025 Proposed Budget

Supplemental Information

2025 Projected Tax Revenues

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

Tax Revenue	2025	2024	\$ Change	% Change
Property Tax Revenue	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%
Net Tax Revenue	11,128,523	11,108,494	20,029	0.18%

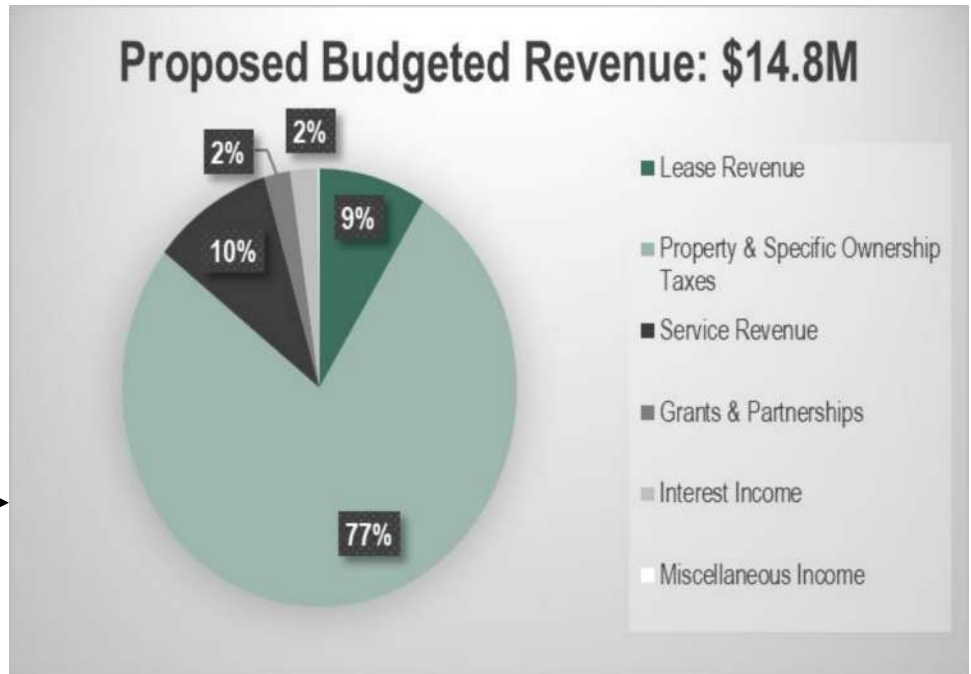
FTE by Program

Program/Department	2024		2025	
	Budget	Actual	Proposed	Change
Administration	6.495	31.000	27.350	(3.650)
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	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)

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 organization's largest expense category, accounting for 70% of total expenditures in 2025.

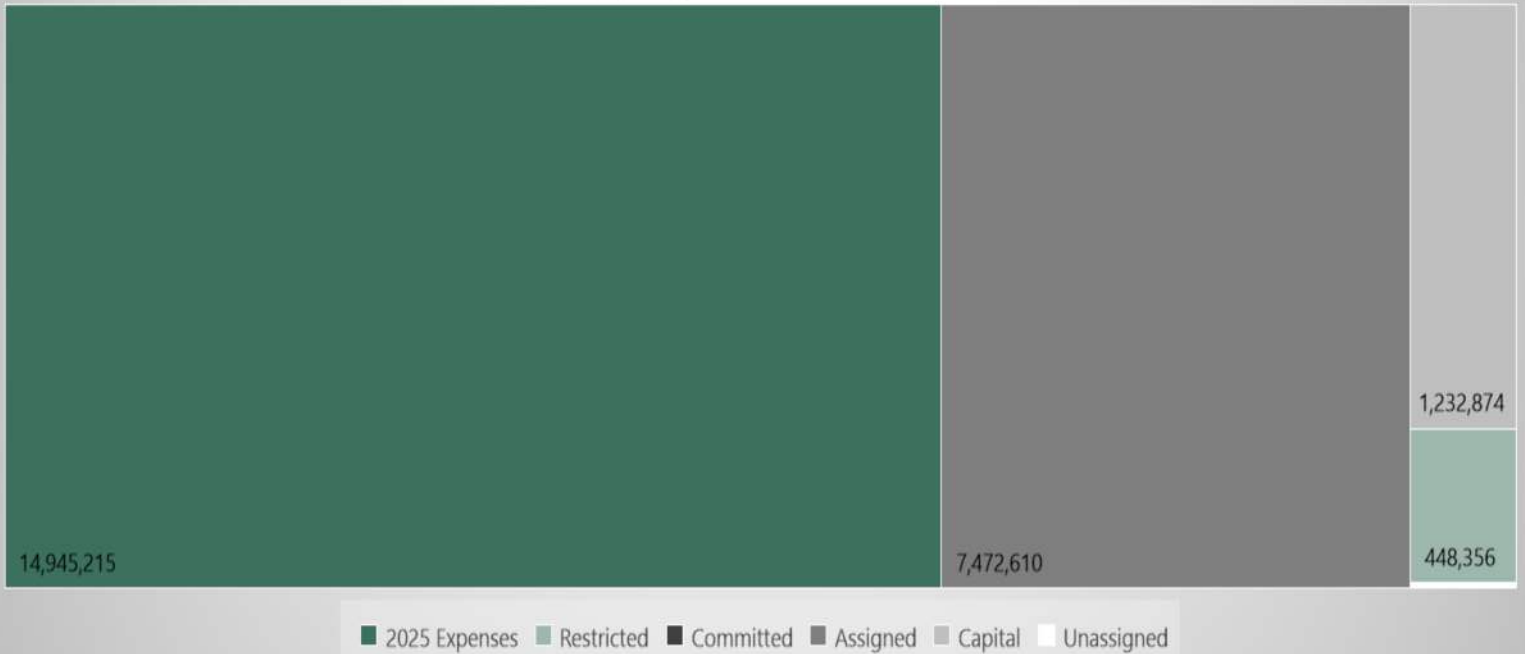
Program Operations includes \$770k to fund health-related service providers in strategic alignment with the key priority of **Partnerships**.

2025 Proposed Budget

Visualizing the Numbers

The projected Beginning Governmental Fund Balance of \$9.2M, plus the 2025 Proposed Budgeted Revenue 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, 62% will fund the 2025 Proposed Operating Expenditures. Leaving \$9.2M of funds to appropriate as follows:

Restricted: \$448k is allocated to Restricted Funds due to Colorado's constitutional amendment: The Taxpayer's Bill of Rights (TABOR) requirements.

Assigned: \$7.5M is allocated to Assigned Funds to cover 6 months of the organization's average monthly operating expenses.

Capital: \$1.2M is allocated to Capital Funds in accordance with the long-term Capital Improvement Plan.

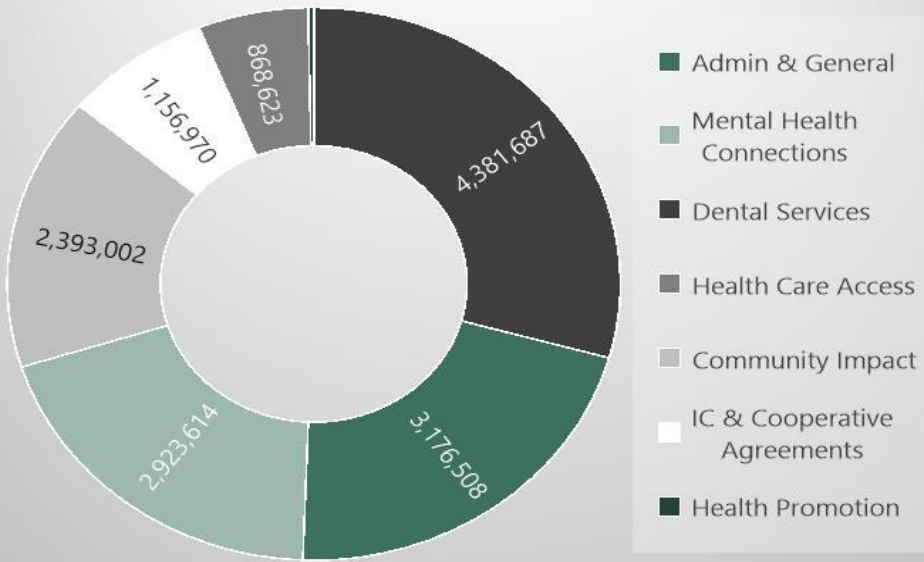
Unassigned: \$16k is allocated to Unassigned Reserves as it is not currently assigned to a specific purpose.

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

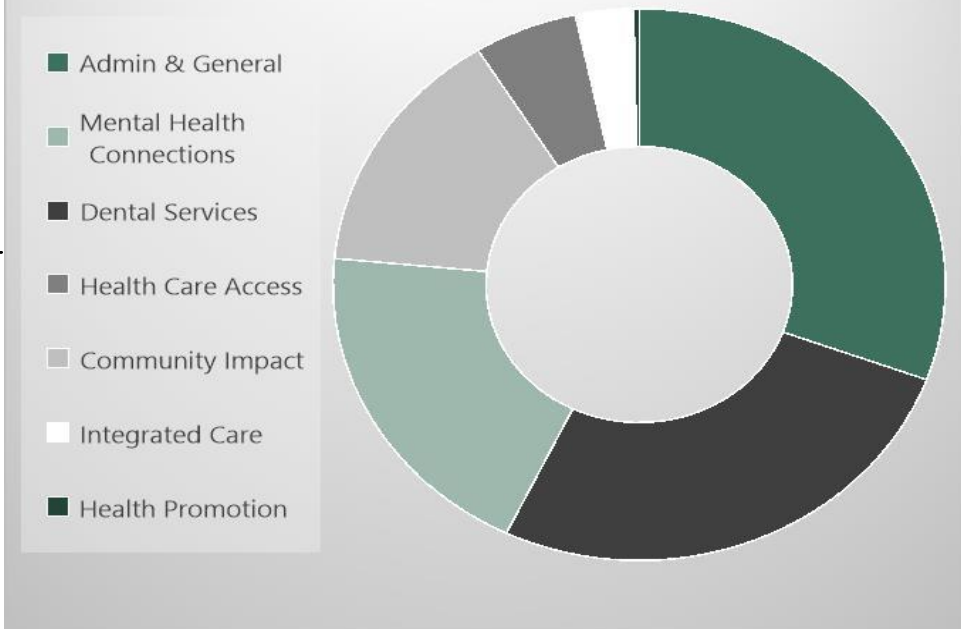


Administrative Ratio: 21%

Programmatic Ratio: 79%

2025 Personnel Costs by Program

**Personnel Expense Ratio:
70%**

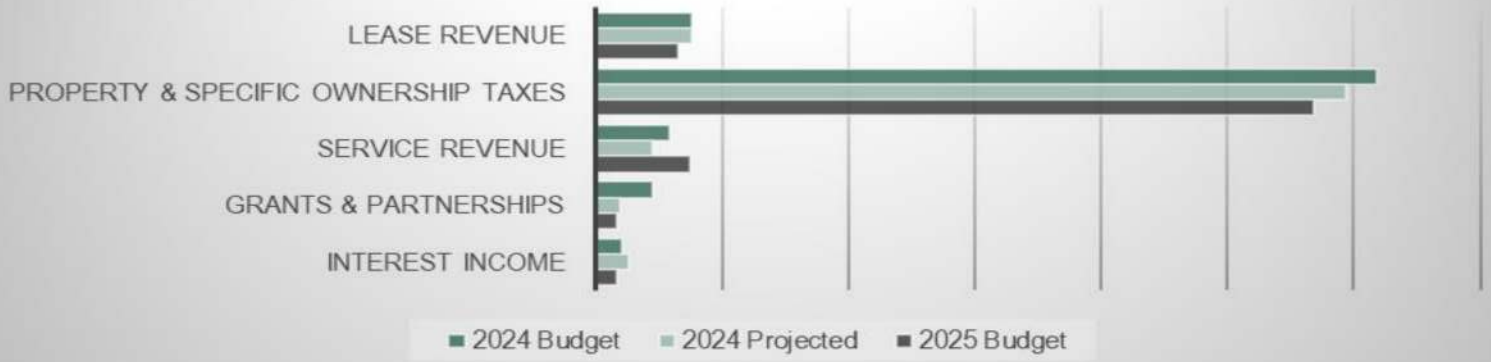


2025 Proposed Budget

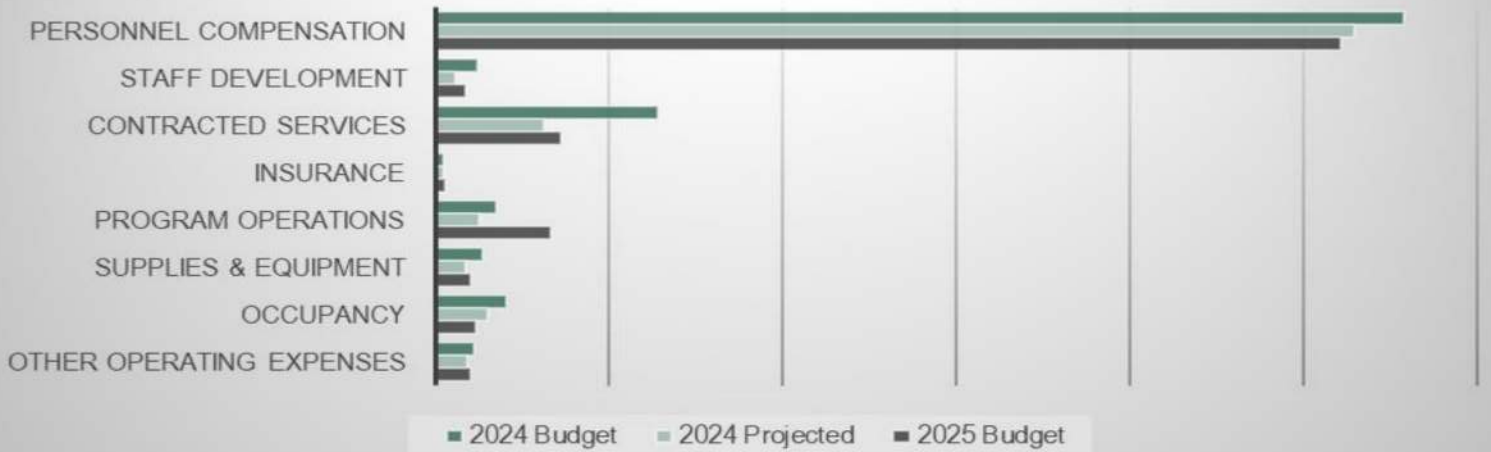
Visualizing the Numbers

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

Revenue Comparison



Expense Comparison



Expense Comparison by Program

