

NOTICE OF BUDGET¹
(Pursuant to 29-1-106, C.R.S.)

NOTICE is hereby given that a proposed budget has been submitted to the _____
for the ensuing year of ____; a copy of such proposed budget has been filed in the office
of _____, where the same is open for public inspection; such proposed
budget will be considered at _____ meeting of the _____
to be held at _____ on _____ at _____.

Any interested elector of _____ may inspect the proposed budget and file
or register any objections thereto at any time prior to the final adoption of the budget.

¹If a government's budget is greater than \$50,000, the Notice of Budget must be published one time in a newspaper having general circulation in the local government. If the budget is \$50,000 or less, the Notice may be posted in three public places in the local government. (29-1-106(3), C.R.S.)

WEST CUSTER COUNTY HOSPITAL DISTRICT
General Fund Budget
January 1, 2023 through December 31, 2023

I, _____ Barry Keene, Treasurer _____,
 certify that this is a true and accurate copy of the adopted
 budget of the West Custer County Hospital District.

	2021 Actual	2022 Estimated	2023 Proposed	% Variance 2022-23	\$\$ Variance 2022-23
REVENUE					
Operating Revenues					
150 Ambulance Revenue	603,284	760,000	760,000	0.00%	-
Other operating revenue	47,005	50,000		-100.00%	(50,000)
Less Disallowed	(329,416)	(456,000)	(456,000)	0.00%	-
Net Operating Revenue	320,873	354,000	304,000	-14.12%	(50,000)
Non-Operating Revenues					
General Property Tax	962,695	911,474	921,225	1.07%	9,751
Specific Ownership Tax		104,880	141,183	34.61%	36,303
Interest Earned	1,556	9,800	9,800	0.00%	-
Gain (Loss) on sale of assets	3,000				
Contrib & Donations - Noncapital	53,772	8,500	8,500	0.00%	-
Treasurer's fees	(41,510)	(45,574)	(46,061)	1.07%	(488)
Other Non-Operating Revenue		5,000	22,229	344.58%	17,229
Total Non-Operating Revenues	979,513	994,080	1,056,876	6.32%	62,795
Total Revenue	1,300,386	1,348,080	1,360,876	0.95%	12,795
EXPENDITURES					
100 Administrative	214,717	118,677	106,937	-9.89%	(11,740)
150 Ambulance	697,555	852,944	842,220	-1.26%	(10,724)
200 Central	51,065	10,000	-	-100.00%	(10,000)
350 Maintenance	29,210	11,740		-100.00%	(11,740)
990 Other Non-Operating Expenditures		197,428	341,472	72.96%	144,044
Total Expenditures	992,547	1,190,789	1,290,629	8.38%	99,840
Net Profit (Loss) Accrual Basis	307,839	157,292	70,247	-55.34%	(87,045)
Capital Reserves		111,072	200,000	80.06%	88,928
Add Depreciation Expense					
Add Capital Asset Grants, Contrib & Donations	62,650	48,000		-100.00%	(48,000)
Deduct Capital Asset Expenditures		(149,072)	(200,000)	34.16%	(50,928)
Net Profit (Loss) Modified for Capital Items	370,489	167,292	70,247	-58.01%	(97,045)
Beginning Unrestricted Fund Balance	1,142,110	1,512,599	1,679,891	11.06%	167,292
Ending Unrestricted Fund Balance	1,512,599	1,679,891	1,750,137	4.18%	70,247

2023

BUDGET MESSAGE

WEST CUSTER COUNTY HOSPITAL DISTRICT

West Custer County Hospital District (WCCHD) is a Governmental Agency formed as a Special District in the State of Colorado and is financially supported with local taxes. The mission of the WCCHD is to provide medical care services to the community. The Custer County Health Center (CCHC), renamed in 2020, is entering its third year being fully operated through a contractual arrangement, by Heart of the Rockies Regional Medical Center (HRRMC). This highly successful arrangement entitled the Clinic to the enhanced Medicare/Medicaid reimbursement allowance. In addition, the facility continues to add high quality services and specialty providers. The past two years (2021 & 2022) have been the busiest and most successful of any years since the District's founding in 1988. New in 2023 will be a walk-in full-service Pharmacy in a corner of the Clinic building being remodeled by the District and to be operated by HRRMC. This brings an additional medical service to Westcliffe that has been absent for several decades. The WCCHD retains ownership of the clinic building.

The WCCHD will continue to operate Custer County Ambulance Service, also known as Custer County EMS (CEMS), and provide 24 hour emergency care utilizing a contracted emergency medical director and a team of EMT's and paramedics.

The West Custer County Hospital District uses the modified accrual basis of accounting.

Descriptions of the important features of the budget are listed below:

REVENUES:

Ambulance Revenue is those fees charged for services provided by CCEMS and billed to 3rd party payers, as well as self-pay patients. In addition beginning in 2021 a "Medicaid Cost Report" provides revenue made up from the difference of Medicaid ambulance billing reimbursement and actual billed amounts.

Less Disallowed is a contra-revenue account to estimate the contractual write-down of patient fees required by Medicaid, Medicare and Insurance companies. This category will only contain Ambulance disallowed in 2022.

General Property Tax is the money collected from the mill levy and includes both Custer and Fremont Counties.

Specific Ownership Tax is tax revenue collected by the counties on specific purchases and distributed based upon assigned mill levies. Budget is based on prior year experience of the Hospital District for tax collected and received from Fremont and Custer Counties.

Interest Earned is an estimate of possible earnings from funds deposited in banks from checking and savings accounts.

Contributions & Donations – Non Capital is an estimate of possible earnings from donors. These funds may be restricted or unrestricted in nature. Any funds received that are restricted for capital purchases are disclosed in the capital budget section.

Grants – Non Capital is an estimate of any grants that the WCCHD believes they will receive in the budget year. Any grant funds received that are restricted for capital purchases are disclosed in the capital budget section.

Other Non- Operating Revenue includes any other sources of income that may be received, such as from the Medicare Cost Report or Medicare/Medicaid Incentive Programs.

OPERATING EXPENDITURES:

Administration includes wages for the Office Manager and stipend payments for EMS Leadership staff. Office supplies, legal, info tech, and marketing are also included in this category.

Ambulance expenses include payments to ambulance personnel and their respective payroll taxes and insurance benefit costs along with an allocation of ambulance administrative oversight. Operating and maintenance and repair supplies and insurance on the ambulance vehicles are also included here. Utilities and telephone expenses are for the ambulance barn. Professional fees are for the outside billing service software, contracting billing services and the contracted Emergency Medical Director. Bad debts are an estimate of the amount of ambulance fees charged that may be uncollectible during the year. Other insurance costs include errors and omissions coverage for the board, professional liability and fire and property coverage. A portion of the annual audit fee is also allocated.

Central is Operating supplies include postage and printing and copy supplies. Repair and maintenance costs are for office machines. Telephone includes the maintenance on the phone equipment and phone charges. Professional services are items budgeted for the annual audit, collections costs, legal and accounting fees. Insurance and bonding includes errors and omissions coverage for the board, professional liability and fire and property coverage on WCCHD property.

Maintenance expenses. The WCCHD retains ownership of the CCHC building at 704 Edwards Ave and assumes any maintenance expense as outlined in the contract with HRRMC.

Other Non Operating. Other non-operating also includes county treasurer collection fees assessed from the collection and distribution of general property tax. Starting in 2021, this account will also include the payments made to HRRMC as guaranteed by the contract executed between the Salida Hospital District and WCCHD. This contract guarantees HRRMC a portion of the Mill Levy money received on General Property Taxes only. HRRMC is guaranteed 1.8 Mills, with a discretionary amount of up to 1.285 additional mills to allow for variances in the annual Medicare Cost Report (max total 3.085 mills), less Treasurer Fees.

FUND BALANCES:

Beginning Unrestricted Fund Balance is estimated unrestricted cash to be carried forward from the previous fiscal year.

Ending Unrestricted Fund Balance is estimated unrestricted cash to be carried forward into the next fiscal year.

Beginning Restricted Fund Balance is estimated restricted cash that was reserved for government mandated emergency reserves and any other restricted funds that had been received in prior fiscal periods but not yet expended.

Ending Restricted Fund Balance is estimated restricted cash that is reserved for government mandated emergency reserves and any other restricted funds that had been received in current and/or prior fiscal periods but not yet expended.

CAPITAL BUDGET:

The WCCHD capital budget assumes that any capital asset funding not met by outside funding sources will be funded thru net revenues. This budget also assumes there will be no unexpended restricted capital funding sources.

Contributions & Donations- Capital revenue is an estimate of possible earnings from donors for capital purchases.

Grants - Capital revenue is an estimate of any grants that the District believes they will receive in the budget year that are restricted for capital purchases.

Capital Expenditures are the gross amount of funds needed by area to purchase depreciable items.

West Custer County Hospital District
2023 Proposed DRAFT

		CCEMS	CCHC	WCCHD TOTAL
EMS OPERATING INCOME				
<u>5200.150</u>	Ambulance Fees	760,000	-	760,000
	Other Operating Revenue			-
<u>5950.150</u>	Disallow, Reducts - Ambulance	(456,000)	-	(456,000)
<u>QB 6405</u>	Total Operating Income-	304,000	-	304,000
OPERATING EXPENSES				
<u>7020.150</u>	Salaries - EMS	(520,520)	-	(520,520)
<u>7025.150</u>	Salaries - EMS Management	(16,800)	-	(16,800)
<u>7060.000</u>	Salaries - Executive Director	-	-	-
<u>7062.000</u>	Salaries - Admin	(48,125)	(20,625)	(68,750)
<u>7100.150</u>	Payroll Taxes, FICA	(44,787)	(1,578)	(46,364)
<u>7110.000</u>	Unemployment Tax	(492)	(90)	(582)
<u>7200.150</u>	Employee Benefits - Medical EMS	(42,588)	(8,327)	(50,915)
<u>7210.000</u>	Retirement	(1,211)	(620)	(1,831)
<u>7350.150</u>	Bad Debts - Ambulance	-	-	-
<u>7370.150</u>	Collection Costs	-		-
<u>7380.000</u>	Continuing Education	(105)		(105)
<u>7390.000</u>	Contract Labor	(1,619)	(4,857)	(6,476)
<u>7500.150</u>	Insurance - Bonds Vehicle	-	-	-
<u>7510.150</u>	Insurance - Fire & Liability Amb	(33,507)	(1,011)	(34,518)
<u>7520.150</u>	Insurance - General Liability	(11,259)	(23,060)	(34,319)
<u>7540.150</u>	Insurance - Directors & Officers	-	-	-
<u>7560.000</u>	Insurance Other	(4,239)	(4,239)	(8,479)
<u>7580.150</u>	Insurance - Workers Comp	(18,537)	(500)	(19,037)
<u>7600.150</u>	Housekeeping /Office Supplies	(1,044)	(696)	(1,740)
	Miscellaneous Expenses	-	(60)	(60)
<u>7620.000</u>	Postage	(81)	(242)	(323)
<u>7610.150</u>	Operating Supplies - Ambulance	-		-
<u>7611.150</u>	Operating Supplies - Amb Rx QB 7610	(19,033)	-	(19,033)
<u>7612.150</u>	Operating Supplies - Amb Fuel QB 7610	(18,977)	-	(18,977)
<u>7613.150</u>	Operating Supplies - EMS Uniforms no QB	(1,500)	-	(1,500)
<u>7614.150</u>	Operating Supplies - EMS Tower Expense no QB	(1,500)	-	(1,500)
<u>7630.150</u>	Printing and Election	-	(5,000)	(5,000)
<u>7640.150</u>	Prof Services - Audit	(6,000)	(6,000)	(12,000)
<u>7650.150</u>	Prof Services - Legal Ambulance	(7,077)	(18,377)	(25,454)
<u>7660.150</u>	Prof Services - Billing /Other	(18,240)		(18,240)
<u>7665.150</u>	IT Expense - Ambulance	-	-	-
<u>7670.150</u>	Publicity, Subs, Dues	(975)	(570)	(1,545)
	Other Professional Services	(2,500)	(2,500)	(5,000)
<u>7675.000</u>	Acct/Pyrl Software	(2,908)	(2,908)	(5,815)
<u>7680.150</u>	Marketing - Ambulance	-	(1,166)	(1,166)
<u>7710.150</u>	Repairs and Maintenance	(5,030)	(1,832)	(6,862)
<u>7800.150</u>	Telephone & Internet	(987)	(539)	(1,526)
<u>7805.000</u>	Website Hosting/Maint.	(714)	(2,141)	(2,854)

<u>7810.150</u>	Training - Ambulance	-	-	-
<u>7820.150</u>	Travel and Transportation - Amb	-	-	-
<u>7840.150</u>	Utilities - Electric - Ambulance	(2,300)	-	(2,300)
<u>7850.150</u>	Utilities - Water - Ambulance	(1,500)	-	(1,500)
<u>7860.150</u>	Utilities - Gas - Ambulance	(8,067)	-	(8,067)
<u>7870.150</u>	Utilities - Trash Ambulance	-	-	-
Total Operating Expenses		(842,220)	(106,937)	(949,157)
Net Operating Revenue		(538,220)	(106,937)	(645,157)

OTHER REVENUE AND EXPENSES		CCEMS	CCHC	WCCHD TOTAL
need QB code	Unspent Carryover Revenue		167,292	167,292
<u>6000.150</u>	General Property Taxes	405,780	511,050	921,225
<u>6010.150</u>	Specific Ownership Taxes	62,486	78,697	141,183
<u>6100.150</u>	Donation Revenue	8,500	-	8,500
<u>6200.150</u>	Other Revenue	-	-	-
<u>6220.150</u>	Grant Income	-	-	-
<u>6300.150</u>	Interest Income	-	9,800	9,800
<u>6310.150</u>	Dividend Income	-	-	-
<u>6530.150</u>	Bad Debt Recovery no QB	-	-	-
<u>6600.150</u>	Other Non-Operating Rev	22,229		22,229
Total Other Non-Operating Revenues		498,995	766,839	1,270,229
<u>8300.150</u>	Interest Expense	-	-	-
<u>8310.150</u>	Penalties/Fees chng QB		-	-
<u>8315.150</u>	HRRMC - Guaranteed Funds	-	(199,238)	(199,238)
	HRRMC - Additional Available	-	(142,234)	(142,234)
	Capital Reserve per HRRMC Contract	-	-	-
<u>8330.150</u>	Staff Expense	-	-	-
<u>8340.000</u>	Staff QA Performance	-	-	-
<u>8400.150</u>	Gain (Loss) on Sale of Assets	-	-	-
<u>8500.150</u>	Treasurer Collection Fees		(46,061)	(46,061)
Total Other Non-Operating Expenses		-	(387,533)	(387,533)
Total Other Rev and Exp		498,995	379,306	882,696
NET REVENUE		(39,225)	272,369	237,539

Net profit/loss 3-year budget	70,247
add: prior year rollover	167,292
adjusted 3-year budget	237,539
difference	0