RESOLUTION # 2023-1
RESOLUTION TO ADOPT BUDGET

A resolution summarizing expenditures and revenues for each fund and a budget for the West Custer County Hospital District, Colorado, for the calendar year beginning on the first day of January 2023 and ending on the last day of December 2023.

WHEREAS, the Board of Directors of the West Custer County Hospital District has appointed Barry Keene and Thomas Neches, to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, Barry Keene and Thomas Neches have submitted a proposed budget to this governing body on October 14, 2022, for its consideration, and;

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held October 27, 2021, and interested taxpayers were given the opportunity to file or register any objections to said budget; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues to that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE WEST CUSTER COUNTY HOSPITAL DISTRICT, COLORADO:

Section 1. That estimated expenditures for each fund are as follows:

General Fund – Operating Expenses	$949,157
General Fund – Nonoperating Expense	$199,278
General Fund – Capital Expenses	$371,000

Section 2. That estimated revenues for each fund are as follows:

General Fund	
From unappropriated surplus	$1,684,580
From sources other than general property tax	$ 304,000
From the general property tax	$ 921,574
Restricted Fund-Capital	
From Restricted Grants, Contribution And Donations - Capital	$ 50,000

Section 3. That the budget as submitted, amended, and hereinabove summarized by fund, hereby is approved and adopted as the budget of the West Custer County Hospital District for the year stated above.

Section 4. That the budget hereby approved and adopted shall be signed by the Treasurer and Chairman of the Board and made part of the public records of the District.

ADOPTED, this 14th day of October, A.D., 2022.

ATTEST:

Robert Tobin, Chairman of the Board

Barry Keene, Treasurer

BUDGET RESOLUTION # 2023-2
RESOLUTION TO SET MILL LEVIES

A resolution levying general property taxes for the year 2023, to help defray the costs of government for the West Custer County Hospital District, Colorado for the 2023 budget year.

WHEREAS, the Board of Directors of the West Custer County Hospital District has adopted the annual budget in accordance with Local Government Budget Law on October 27, 2022, and;

WHEREAS, the amount of money necessary to balance the budget for general operating and debt service expenses is $ 1,290,697 and;

WHEREAS, the 2022 valuation for assessment for the West Custer County Hospital District as certified by the Custer County Assessor is $115,981,110 and as certified by the Fremont County Assessor is $555,746

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE DIRECTORS OF THE WEST CUSTER COUNTY HOSPITAL DISTRICT, COLORADO:

Section 1. That for the purpose of meeting all general operating expenses of the West Custer County Hospital District during the 2023 budget year, there is hereby levied a tax of 7.908 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2023.

Section 2. That the Secretary is hereby authorized and directed to immediately certify to the Colorado Commissioners of Custer County and Fremont County, Colorado, the mill levies for the West Custer County Hospital District as hereinabove determined and set.

ADOPTED, this 14th day of October A.D., 2022

ATTEST:

Robert Tobin, Chairman of the Board

Barry Keene, Treasurer

BUDGET RESOLUTION # 2023-3
RESOLUTION TO APPROPRIATE SUMS OF MONEY

A resolution appropriating sums of money to the various funds and spending agencies, in the amounts and for the purpose as set forth below, for the West Custer County Hospital District, Colorado, for the 2023 budget year.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on October 14, 2021, and;

WHEREAS, the Board of Directors has made provision therein for revenues in the amount equal to or greater than the total proposed expenditures as set forth in said budget, and;

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purpose described below, so as not to impair the operations of the District.

NOW, THEREFORE, be it resolved by the Board of the Directors of the West Custer County Hospital District, Colorado:

Section 1. That the following sums are hereby appropriated from the revenue of each fund, and for the purposes stated;

General Fund – Operating Expenses	$949,157
General Fund – Nonoperating Expense	$199,278
General Fund – Capital Expenses	$371,000
Total General Fund	$1,519,435
Restricted Fund – Capital Expenses	$ 50,000
Total Restricted Fund – Capital	$ 50,000

ADOPTED THIS, 14th day of October, A.D., 2022

ATTEST:

Robert Tobin, Chairman of the Board

Barry Keene, Treasurer

_____ County Tax Entity Code

DOLA LGID/SID 14008

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners[1] of Custer County, Colorado.

On behalf of the West Custer County Hospital District, (taxing entity)[A]

the Board of Directors (governing body)[B]

of the West Custer County Hospital District (local government)[C]

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS assessed valuation of: $ $115,981,110 (GROSS[D] assessed valuation, Line 2 of the Certification of Valuation Form DLG 57[E])

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area[F] the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: $ $115,981,110 (NET[G] assessed valuation, Line 4 of the Certification of Valuation Form DLG 57) **USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10**

Submitted: 12/9/2022 (mm/dd/yyyy) for budget/fiscal year 2023 (yyyy).
(no later than Dec. 15)

PURPOSE (see end notes for definitions and examples)	**LEVY**[2]		**REVENUE**[2]
1. General Operating Expenses[H]	7.908	mills	$ $917,179
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction[I]	< 0.00 >	mills	$ < 0.00 >
SUBTOTAL FOR GENERAL OPERATING:	0	**mills**	$ 0
3. General Obligation Bonds and Interest[J]	0	mills	$ 0
4. Contractual Obligations[K]	0	mills	$ 0
5. Capital Expenditures[L]	0	mills	$ 0
6. Refunds/Abatements[M]	0	mills	$ 0
7. Other[N] (specify): _____	0	mills	$ 0
_____	0	mills	$ 0
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	7.908	**mills**	$ $917,179

Contact person: (print) Barry Keene Daytime phone: (719) 783-0466

Signed: _____ Title: Board Treasurer

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

[1] If the *taxing entity's* boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.
[2] Levies must be rounded to three decimal places and revenue must be calculated from the total *NET assessed valuation* (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).

CERTIFICATION OF VALUES FORM

1 County Tax Entity Code

DOLA LGID/SID 14008/1

CERTIFICATION OF VALUATION BY CUSTER COUNTY COUNTY ASSESSOR

New Tax Entity ☐ YES X NO

Date 11/10/2022

NAME OF TAX ENTITY: CUSTER HOSPITAL DIST

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION ("5.5%" LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) and 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2022:

1.	PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1.	$	114,878,278	A
2.	CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2.	$	115,981,110	B
3.	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3.	$	0	C
4.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4.	$	115,981,110	D
5.	NEW CONSTRUCTION: *	5.	$	4,230,750	E
6.	INCREASED PRODUCTION OF PRODUCING MINE: ≈	6.	$	0	F
7.	ANNEXATIONS/INCLUSIONS:	7.	$	0	G
8.	PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈	8.	$	6,500	H
9.	NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (20-1-301(1)(b), C.R.S.): Φ	9.	$	0	I
10.	TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.). Includes all revenue collected on valuation not previously certified:	10.	$	0.00	J
11.	TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	11.	$	1,103.33	K

‡ This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution

* New Constitution is defined as: Taxable real property structures and the personal property connected with the structure.

≈ Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use Forms DLG 52 & 52A.

Φ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 52B.

USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY

IN ACCORDANCE WITH ART.X, SEC.20, COLO. CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2022:

1.	CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1.	$	1,154,717,280	L
	ADDITIONS TO TAXABLE REAL PROPERTY				
2.	CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2.	$	52,097,463	M
3.	ANNEXATIONS/INCLUSIONS:	3.	$	0	N
4.	INCREASED MINING PRODUCTION: §	4.	$	0	O
5.	PREVIOUSLY EXEMPT PROPERTY:	5.	$	22,408	P
6.	OIL OR GAS PRODUCTION FROM A NEW WELL:	6.	$	0	Q
7.	TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.):	7.	$	0	R
	DELETIONS FROM TAXABLE REAL PROPERTY				
8.	DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8.	$	32,007	S
9.	DISCONNECTIONS/EXCLUSIONS:	9.	$	0	T
10.	PREVIOUSLY TAXABLE PROPERTY:	10.	$	883,108	U

¶ This includes the actual value of all taxable real property plus the actual value of religious, private school, and charitable real property.

* Construction is defined as newly constructed taxable real property structures.

§ Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS:

1.	TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY	1.	$	1,176,836,050	V

IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES:

HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED):	**	$	139,065	W

** The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119.5(3), C.R.S.

NOTE: ALL LEVIES MUST BE CERTIFIED to be COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

5.5% PROPERTY TAX REVENUE LIMITATION (29-1-301, C.R.S.)

_____ County Tax Entity Code

DOLA LGID/SID 14008

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners[1] of Fremont, Colorado.

On behalf of the West Custer County Hospital District (taxing entity)[A],

the Board of Directors (governing body)[B]

of the West Custer County Hospital District (local government)[C]

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS assessed valuation of: $ $555,746 (GROSS[D] assessed valuation, Line 2 of the Certification of Valuation Form DLG 57[E])

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area[F] the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: $ $ 555,746 (NET[G] assessed valuation, Line 4 of the Certification of Valuation Form DLG 57) **USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10**

Submitted: 12/9/22 (mm/dd/yyyy) for budget/fiscal year 2023 (yyyy).
(no later than Dec. 15)

PURPOSE (see end notes for definitions and examples)	**LEVY**[2]		**REVENUE**[2]
1. General Operating Expenses[H]	7.908	mills	$ $4,395
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction[I]	< >	mills	$ < >
SUBTOTAL FOR GENERAL OPERATING:		**mills**	$
3. General Obligation Bonds and Interest[J]		mills	$
4. Contractual Obligations[K]		mills	$
5. Capital Expenditures[L]		mills	$
6. Refunds/Abatements[M]		mills	$
7. Other[N] (specify):		mills	$
		mills	$
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	7.908	**mills**	$ $4,395

Contact person: (print) Barry Keene Daytime phone: (719) 783-0466

Signed: Title: Treasurer

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

[1] If the *taxing entity's* boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.
[2] Levies must be rounded to three decimal places and revenue must be calculated from the total *NET assessed valuation* (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).

_____ County Tax Entity Code

New Tax Entity? ☐ YES ☒ NO

CERTIFICATION OF VALUATION BY
Fremont County **COUNTY ASSESSOR**

DOLA LGID/SID _____

Date 11/29/2022

NAME OF TAX ENTITY: WEST CUSTER HOSPITAL

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION ("5.5%" LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) and 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2022 :

1.	PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1.	$576,443
2.	CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2.	$555,746
3.	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3.	$0
4.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4.	$555,746
5.	NEW CONSTRUCTION: *	5.	$1,877
6.	INCREASED PRODUCTION OF PRODUCING MINE: ≈	6.	$0
7.	ANNEXATIONS/INCLUSIONS:	7.	$0
8.	PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈	8.	$0
9.	NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.): Φ	9.	$0
10.	TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.). Includes all revenue collected on valuation not previously certified:	10.	$$0.00
11.	TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	11.	$$0.00

‡ This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution

* New Construction is defined as: Taxable real property structures and the personal property connected with the structure.

≈ Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use Forms DLG 52 & 52A.

Φ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 52B.

USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY

IN ACCORDANCE WITH ART.X, SEC.20, COLO. CONSTUTION AND 39-5-121(2)(b), C.R.S., THE Fremont County ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2022 :

1.	CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1.	$3,914,725
	ADDITIONS TO TAXABLE REAL PROPERTY		
2.	CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2.	$27,000
3.	ANNEXATIONS/INCLUSIONS:	3.	$0
4.	INCREASED MINING PRODUCTION: §	4.	$0
5.	PREVIOUSLY EXEMPT PROPERTY:	5.	$0
6.	OIL OR GAS PRODUCTION FROM A NEW WELL:	6.	$0
7.	TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.):	7.	$0
	DELETIONS FROM TAXABLE REAL PROPERTY		
8.	DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8.	$0
9.	DISCONNECTIONS/EXCLUSIONS:	9.	$0
10.	PREVIOUSLY TAXABLE PROPERTY:	10.	$0

¶ This includes the actual value of all taxable real property plus the actual value of religious, private school, and charitable real property.

* Construction is defined as newly constructed taxable real property structures.

§ Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS:
TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY $4,845,277

IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES:
HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): ** $0

** The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119.5(3), C.R.S.

NOTE: ALL LEVIES MUST BE CERTIFIED to the COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

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	921,574	1.11%	10,100
Specific Ownership Tax		104,880	139,065	32.59%	34,185
Interest Earned	1,556	14,490	14,490	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)	(46,079)	1.11%	(505)
Other Non-Operating Revenue		5,000	45,000	800.00%	40,000
Total Non-Operating Revenues	979,513	998,770	1,082,550	8.39%	83,780
Total Revenue	1,300,386	1,352,770	1,386,550	2.50%	33,780
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	341,540	72.99%	144,112
Total Expenditures	992,547	1,190,789	1,290,697	8.39%	99,908
Net Profit (Loss) Accrual Basis	307,839	161,981	95,853	-40.82%	(66,128)
Capital Reserves		111,072	324,000	191.70%	212,928
Add Depreciation Expense					
Add Capital Asset Grants, Contrib & Donations	62,650	48,000	47,000	-2.08%	(1,000)
Deduct Capital Asset Expenditures		(149,072)	(371,000)	148.87%	(221,928)
Net Profit (Loss) Modified for Capital Items	370,489	171,981	95,853	-44.27%	(76,128)
Beginning Unrestricted Fund Balance	1,142,110	1,512,599	1,684,580	11.37%	171,981
Ending Unrestricted Fund Balance	1,512,599	1,684,580	1,780,433	5.69%	95,853

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 (CCEMS), 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 mils to allow for variances in the annual Medicare Cost Report (max total 3.085 mils), 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 Budget

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

Training - Ambulance	-	-	-
Travel and Transportation - Amb	-	-	-
Utilities - Electric - Ambulance	(2,300)	-	(2,300)
Utilities - Water - Ambulance	(1,500)	-	(1,500)
Utilities - Gas - Ambulance	(8,067)	-	(8,067)
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
Unspent Carryover Revenue		171,981	171,981
General Property Taxes	407,879	513,695	921,574
Specific Ownership Taxes	61,549	77,516	139,065
Donation Revenue	8,500	-	8,500
Other Revenue	-	324,000	324,000
Grant Income	47,000	-	47,000
Interest Income	-	14,490	14,490
Dividend Income	-	-	-
Bad Debt Recovery	-	-	-
Other Non-Operating Rev	45,000		45,000
Total Other Non-Operating Revenues	569,928	1,101,682	1,671,610
Capital Improvement, pharmacy & EMS driveway	(64,000)	(307,000)	(371,000)
Interest Expense	-	-	-
Penalties/Fees		-	-
HRRMC - Guaranteed Funds	-	(199,278)	(199,278)
HRRMC - Additional Available	-	(142,262)	(142,262)
Capital Reserve per HRRMC Contract	-		-
Staff Expense	-	-	-
Staff QA Performance	-	-	
Gain (Loss) on Sale of Assets	-	-	-
Treasurer Collection Fees		(46,079)	(46,079)
Total Other Non-Operating Expenses	(64,000)	(694,619)	(758,619)
Total Other Rev and Exp	505,928	407,063	912,991
NET REVENUE	(32,292)	300,126	267,834