

**NOTICE OF BUDGET<sup>1</sup>**  
(Pursuant to 29-1-106, C.R.S.)

NOTICE is hereby given that a proposed budget has been submitted to the West Custer County Hospital District  
for the ensuing year of 2024; a copy of such proposed budget has been filed in the office  
of West Custer County Hospital District, where the same is open for public inspection; such proposed  
budget will be considered at Regular meeting of the Board of Directors  
to be held at 704 Edwards Ave on 12/28/23 at 3:00 pm.

Any interested elector of West Custer County Hospital District may inspect the proposed budget and file  
or register any objections thereto at any time prior to the final adoption of the budget.

<sup>1</sup>If 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, Accounts for SB23B-001**  
**January 1, 2024 through December 31, 2024**

	2022 Audited	2023 Budgeted	2024 Proposed	% Variance 2023-24	\$\$ Variance 2023-24
<b>Revenues</b>					
150 Ambulance fees	625,849	760,000	317,160	-58.3%	(442,840)
Other operating revenue	17,148	45,000	38,142		(6,858)
Administrative adjustment	(238,183)	(456,000)		91.4%	(217,817)
<b>Total operating revenues</b>	<b>404,814</b>	<b>304,000</b>	<b>355,302</b>	<b>16.9%</b>	<b>51,302</b>
<b>Nonoperating Revenues</b>					
General Property Tax	922,081	921,574	1,142,738	24.0%	221,164
Specific Ownership Tax	120,479	139,065	141,649	1.9%	2,584
Grant revenue					
Capital grants and contributions	54,950	47,000	87,082	85.3%	40,082
Investment income	17,862	14,490	2,451	-83.1%	(12,039)
Other investment income			54,616		
Contributions	17,481	8,500	11,818	39.0%	3,318
Other nonoperating revenue	-		24,000	#DIV/0!	24,000
<b>Total nonoperating revenues</b>	<b>1,132,853</b>	<b>1,130,629</b>	<b>1,464,354</b>	<b>29.5%</b>	<b>333,725</b>
<b>Total Revenues</b>	<b>1,537,667</b>	<b>1,434,629</b>	<b>1,819,656</b>	<b>26.8%</b>	<b>385,027</b>
<b>Operating Expenses</b>					
100 Administrative	321,473	106,937	175,085	63.7%	68,148
150 Ambulance	737,440	842,220	1,241,232	47.4%	399,012
200 Central service and supply	-	-			-
350 Maintenance and operations	70,285				-
990 Clinic and other contingency	-	341,540	465,005	36.1%	123,465
<b>Total operating expenses</b>	<b>1,129,198</b>	<b>1,290,697</b>	<b>1,881,322</b>	<b>45.8%</b>	<b>590,625</b>
<b>Nonoperating Expenses</b>					
Treasurer collection fees	46,013	46,079	57,137	24.0%	11,058
Capital outlay	168,136	371,000		-100.0%	(371,000)
<b>Total nonoperating expenses</b>	<b>214,149</b>	<b>417,079</b>	<b>57,137</b>	<b>-86.3%</b>	
<b>Total Expenses</b>	<b>1,343,347</b>	<b>1,707,776</b>	<b>1,938,459</b>	<b>13.5%</b>	<b>230,683</b>
<b>Revenues Less Expenses</b>	<b>194,320</b>	<b>(273,147)</b>	<b>(118,803)</b>	<b>-56.5%</b>	<b>154,345</b>
<b>Draw From Capital Reserves</b>		<b>324,000</b>	<b>118,903</b>	<b>-63.3%</b>	<b>(61,666)</b>
<b>Revenues Less Expenses Adjusted for Capital Items</b>	<b>194,320</b>	<b>50,853</b>	<b>100</b>	<b>-99.8%</b>	<b>(50,752)</b>
<b>Net Position - Beginning of Year</b>	<b>1,492,900</b>	<b>1,687,220</b>	<b>1,738,073</b>	<b>3.0%</b>	<b>50,853</b>
					<b>-</b>
<b>Net Position - End of Year</b>	<b>1,687,220</b>	<b>1,738,073</b>	<b>1,738,173</b>	<b>0.0%</b>	<b>100</b>

2024

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 in its fourth 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 year ending 12/31/23 was one of the busiest and most successful of any years since the District's founding in 1988. New in 2024 will be a walk-in full-service Pharmacy in a corner of the Clinic building remodeled by the District and to be operated by HRRMC, which opened in late November 2023. This brings an additional medical service to Westcliffe that had been absent for decades. The WCCHD retains ownership of the clinic building and HRRMC rents the Pharmacy space under a separate contract from that of the Clinic operation.

The WCCHD also continues 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. CEMS remains approximately 60% of the District's expense budget.

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 CEMS and billed to 3<sup>rd</sup> party payers, as well as self-pay patients. From 2023 on the revenue is now estimated directly from projections based on actual ambulance fees received monthly.

Administrative adjustment is a contra-revenue account to estimate the contractual write-down of patient fees required by Medicaid, Medicare and Insurance companies. This category has been obsoleted after 2022 in favor of the timelier projections explained above.

Other Operating Revenue beginning in 2022 a "Medicaid Cost Report" provides revenue made up from the difference of Medicaid ambulance billing reimbursement and actual billed amounts. These amounts are based on State prior fiscal year reports.

General Property Tax is the money collected from the 7.908 mill levy and includes both Custer and Fremont Counties. The budget is based on the County Assessor's Certificate of Valuation received in

August each year from which the coming year District Mill-Levy revenue will be claimed from the County Treasurer.

Specific Ownership Tax is tax revenue collected by the counties on specific purchases and distributed based upon assigned mill levies.

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 to 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 to 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 Management staff. Office supplies, legal, general liability insurances, 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.

Central This category has been obsoleted and these administrative expenses have been moved to the Administrative category. The Central designation will no longer show on future 3 year spreadsheets.

Maintenance and operations. These expenses have been reassigned to either Ambulance or Clinic and other contingency to better align them with the which enterprise they are associated with.

Other Non Operating. Other non-operating also includes county treasurer collection fees assessed from the collection and distribution of general property tax. Additionally, to better align with our annual auditor's report Capital Outlay has been added to denote any capital projects not documented elsewhere.

## 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.

	A	B	D	F	H	J
1		<b>As of 12/14/23, Accounts for SB23B-001</b>	<b>Proposed Admin</b>	<b>Proposed Ambulance</b>	<b>Proposed Clinic</b>	<b>Proposed Total</b>
2	<b>Category #</b>	<b>Income Description</b>				
3	6000	6000 General Property Taxes	\$ 636,974	\$ 505,764	\$ -	\$ 1,142,738
4	6005	6005 Senior/Veteran Exemption - Taxes ( a line on Mill Levy Disbursement)	\$ 264	\$ -	\$ -	\$ 264
5	6010	6010 Specific Ownership Taxes	\$ 78,957	\$ 62,692	\$ -	\$ 141,649
6	6015	6015 Interest Mill Levy	\$ 1,561	\$ -	\$ -	\$ 1,561
7	6100	6100 Donation Revenue	\$ -	\$ 8,218	\$ 3,600	\$ 11,818
8	8500	8500 Mill Levy Treasurer Collection Fees / Commissions (Taxes*5%)	\$ (31,849)	\$ (25,288)	\$ -	\$ (57,137)
9	6110	6110 Unspent Carryover Revenue	\$ -	\$ -	\$ -	\$ -
10	6200	6200 Other Revenue (Capital Reserve per BK)	\$ 25,000	\$ 93,903	\$ -	\$ 118,903
11	6220	6220 Grant Income (82,082 CDPHE, 5,000 RETAC)	\$ -	\$ 87,082	\$ -	\$ 87,082
12	6300	6300 Interest Income (UBB Monthly )	\$ 622	\$ 4	\$ -	\$ 626
13	6310	6310 Income Dividend Reinvestment (COLO Trust)	\$ 54,616	\$ -	\$ -	\$ 54,616
14	6510	6510 Rental Income (for pharmacy, Non-Operating as per Nancy)			\$ 24,000	\$ 24,000
15		<b>Total Non-Operating revenues</b>	\$ 766,144	\$ 732,376	\$ 27,600	\$ 1,526,120
16	6530	6530 Bad Debt Recovery		\$ 2,000		\$ 2,000
17	6405	6405 Ambulance Revenue		\$ 317,160	\$ -	\$ 317,160
18	6600	6600 Other Operating Revenues - Medicaid Cost Report		\$ 36,142	\$ -	\$ 36,142
19		<b>Total Income / Revenue</b>	\$ 766,144	\$ 1,087,678	\$ 27,600	\$ 1,881,422
20						
21		<b>Expenses Description</b>				
22	7020	7020 Salaries - EMS		\$ 640,000		\$ 640,000
23	7025	7025 Salaries - EMS Manager		\$ 24,000		\$ 24,000
24	7060	7060 Salaries - Administrator	\$ 78,750			\$ 78,750
25	7095	7095 CO Paid Family Medical Leave (0.45% paid by the employer)	\$ 354	\$ 2,988		\$ 3,342
26	7100	7100 Payroll Taxes, FICA Employer Portion (Pay Amt \$*7.65%)	\$ 6,024	\$ 85,043		\$ 91,068
27	7060	7110 Unemployment Taxes (Pay Amt. \$*.2%)	\$ 158	\$ 3,503		\$ 3,661
28	7200	7200 Employee Benefits - Mod Insur	\$ 7,305	\$ 47,087		\$ 54,391
29	7210	7210 Retirement Benefits	\$ 2,363			\$ 2,363
30		<b>Sub-total Payroll</b>	\$ 94,954	\$ 802,621		\$ 897,575
31	7350	7350 Bad Debts				
32	7380	7380 Continuing Education		\$ 20,000		\$ 20,000
33	7390	7390 Contract Labor (Sub Contractors EK, JB, Pest, Snow Removal)	\$ 10,500	\$ 2,500	\$ 5,500	\$ 18,500
34	7500	7500 Insurance - Bonds (CNA Surety)	\$ 121			\$ 121
35	7510	7510 Insurance - Fire & Liability & Auto (Iron Insurance Partners)		\$ 9,547		\$ 9,547
36	7520	7520 Insurance - General Liability (CNA Surety)	\$ 4,447			\$ 4,447
37	7540	7540 Insurance - Officers & Directors (COPIC - RSUI)	\$ 15,373			\$ 15,373
38	7560	7560 Insurance - Other				\$ -
39	7580	7580 Insurance - Workmens Comp (Pinnacle Assurance - Admin Salary\$*.3249% & EMS Salary\$*3.6765% )	\$ 256	\$ 24,412		\$ 24,668
40	7600	7600 Housekeeping/Office Supplies	\$ 1,479	\$ 1,827		\$ 3,306
41	7609	7609 Operating Equipment (Stryker)	\$ -	\$ 3,318		\$ 3,318
42	7610	7610 Operating Supplies (Aigas, Bound Tree)	\$ -	\$ 29,095		\$ 29,095
43	7611	7611 Operating Supplies - Amb Rx	\$ -	\$ 3,437		\$ 3,437
44	7612	7612 Operating Supplies - Amb Fuel	\$ -	\$ 15,464		\$ 15,464
45	7613	7613 Operating Supplies - EMS Uniforms	\$ -	\$ 2,228		\$ 2,228
46	7614	7614 Operating Supplies - EMS Tower Expense	\$ -	\$ 1,500		\$ 1,500
47	7616	7616 Employee Mileage Reimbursement	\$ 73	\$ 749		\$ 821
48	7620	7620 Postage (Stamps, Certified Mailing, PO Box)	\$ 250	\$ 50		\$ 300
49	7625	7625 Project - Pharmacy				\$ -
50	7630	7630 Printing and Election, long range survey	\$ 2,500			\$ 2,500
51	7635	7635 Project - Pavement EMS				\$ -
52	7640	7640 Prof Services - Audit (Garron, Ross & Donardo, Inc.)	\$ 19,430			\$ 19,430
53	7645	7645 Project - Ambulance Remount		\$ 175,985		\$ 175,985
54	7650	7650 Prof Services - Legal (Ireland Stapleton)	\$ 14,238	\$ 7,499		\$ 21,737
55	7660	7660 Prof Services - Billing/Other (Captivate, IT Related, Kareo, Pre-employment)	\$ 1,775	\$ 28,740		\$ 30,515
56	7661	7661 Prof Services - Const. & Maint. (Saphia Woodworks, LLC)	\$ -	\$ 12,000	\$ 36,000	\$ 48,000
57	7665	7665 Info Tech Expense (ACP, CTI / Verticomm)	\$ 980	\$ 1,787		\$ 2,767
58	7670	7670 Publicity, Subs., Dues (SDA, Zoom, Truck Registration, Poster Guard)	\$ 1,500	\$ 5,500		\$ 7,000
59	7675	7675 Payroll/Accounting Software Expense (QB, ADP)	\$ 3,354	\$ 6,368		\$ 9,722
60	7680	7680 Marketing (Employment Ads)	\$ 22	\$ 1,648		\$ 1,670
61	7685	7685 Other Professional Services ( Medical Director, Coding, Frecom911, State EMS License)		\$ 49,645		\$ 49,645
62	7710	7710 Repairs and Maintenance (Truck & Building - Nappa, BosPro, Peak Motor, Saphia Materials)		\$ 15,000	\$ -	\$ 15,000
63	7715	7715 Equipment for Repairs & Maintenance (Ace, Harbor Freight Tools, Amazon)		\$ 373		\$ 373
64	7800	7800 Telephone and Internet (Century Link, AT&T Mobility)	\$ 2,834	\$ 3,878	\$ -	\$ 6,712
65	7805	7805 Website Hosting and Monitoring (Max Media, Site Ground)	\$ 500			\$ 500
66	7810	7810 Training (World Point, AHA CPR, Centura Health, Rocky MT CPR, MedEdNow)	\$ 500	\$ 7,500		\$ 8,000
67	7840	7840 Utilities - Electric (Black Hills Energy)		\$ 2,808		\$ 2,808
68	7850	7850 Utilities - Water (Round Mt W&S District)		\$ 1,330		\$ 1,330
69	7860	7860 Utilities - Gas (Norup Gas)		\$ 3,765		\$ 3,765
70	7870	7870 Utilities - Trash (P Bar O Disposal)		\$ 660		\$ 660
71						
72	8315	8315 HRRMC - Guaranteed Funds 1.8 mills			\$ 247,102	\$ 247,102
73	8320	8320 HRRMC - Additional Available 1.285 mills			\$ 176,403	\$ 176,403
74		<b>Total Expense</b>	\$ 175,085	\$ 1,241,232	\$ 465,005	\$ 1,881,322
82		<b>Gross Profit</b>			<b>Gross P or L</b>	<b>\$ 100</b>