RESOLUTION # 2024-1
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 2024 and ending on the last day of December 2024.

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 September 28, 2023, *(and again on December 28, 2023 to incorporate the new valuation certifications for SB23B-001)* 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 September 28, 2023 *(& December 28, 2023)*, 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	$1,705,337
General Fund – Nonoperating Expense	$57,150
General Fund – Capital Expenses	$175,985

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

General Fund	
From unappropriated surplus	$1,845,136
From sources other than general property tax	$353,437
From the general property tax	$1,142,738
Restricted Fund-Capital	
From Restricted Grants, Contribution And Donations - Capital	$87,082

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 28th Day of September, A.D., 2023
(& again the 28th Day of December A.D. 2023).

ATTEST:

Robert Tobin, Chairman of the Board

Barry Keene, Treasurer

BUDGET RESOLUTION # 2024-2
RESOLUTION TO SET MILL LEVIES

A resolution levying general property taxes for the year 2024, to help defray the costs of government for the West Custer County Hospital District, Colorado for the 2024 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 September 28, 2023 *(and again on December 28,2023, to incorporate the revised valuation from SB23B-001)*, and;

WHEREAS, the amount of money necessary to balance the budget for general operating and debt service expenses is $1,881,322 and;

WHEREAS, the 2023 valuation for assessment for the West Custer County Hospital District as certified by the Custer County Assessor is $143,855,284 and as certified by the Fremont County Assessor is $648,757

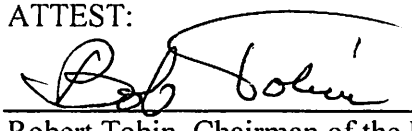
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE DIRECTORS OF THE WEST CUSTER COUNTY HOSPITAL DISTRICT, COLORADO:

Section 1. That for the purpose of meeting all general operating expenses of the West Custer County Hospital District during the 2024 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 2024.

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 28th Day of September A.D., 2023 *(and again on the 28th Day of December A.D., 2023 to incorporate the revised valuation from SB23B-001)*

ATTEST:



Robert Tobin, Chairman of the Board

Barry Keene, Treasurer

BUDGET RESOLUTION # 2024-3
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 2024 budget year.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on September 28, 2023, *(and again on December 28, 2023 to incorporate the new valuation certifications for SB23B-001)* 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	$1,705,337
General Fund – Nonoperating Expense	$57,150
General Fund – Capital Expenses	$175,985
Total General Fund	$1,938,472
Restricted Fund – Capital Expenses	$87,082
Total Restricted Fund – Capital	$87,082

ADOPTED THIS, 28th Day of September, A.D., 2023 *(and again on December 28, 2023 to incorporate the revised valuation from SB23B-001)*

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: $ 143,855,284
(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: $ 143,855,284
(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: 12/04/23 (mm/dd/yyyy) for budget/fiscal year 2024 (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	$ 1,137,608
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**	$ 1,137,608

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

Signed: [signature] 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).

7.12

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 11/28/2023

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 2023

1.	PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1.	$	115,980,650	A
2.	CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2.	$	143,855,284	B
3.	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3.	$	0	C
4.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4.	$	143,855,284	D
5.	NEW CONSTRUCTION: *	5.	$	1,254,850	E
6.	INCREASED PRODUCTION OF PRODUCING MINE: ≈	6.	$	0	F
7.	ANNEXATIONS/INCLUSIONS:	7.	$	0	G
8.	PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈	8.	$	0	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.	$	40.17	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.	$	40.36	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 2023

1.	CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1.	$	1,534,274,290	L
	ADDITIONS TO TAXABLE REAL PROPERTY				
2.	CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2.	$	16,416,062	M
3.	ANNEXATIONS/INCLUSIONS:	3.	$	0	N
4.	INCREASED MINING PRODUCTION: §	4.	$	0	O
5.	PREVIOUSLY EXEMPT PROPERTY:	5.	$	0	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.	$	0	S
9.	DISCONNECTIONS/EXCLUSIONS:	9.	$	0	T
10.	PREVIOUSLY TAXABLE PROPERTY:	10.	$	0	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.	$	1,556,580,256	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):	**	$	141,649	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 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: $ 648,757
(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: $ 648,757
(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: 12/14/23 (mm/dd/yyyy) for budget/fiscal year 2024 (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	$ 5,130
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**	$ 5,130

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

Signed: [signature] 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 ASSESSOR

DOLA LGID/SID _____

Date 12/12/2023

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 2023 :

1.	PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1.	$555,746
2.	CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2.	$648,757
3.	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3.	$0
4.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4.	$648,757
5.	NEW CONSTRUCTION: *	5.	$1,416
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 ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2023 : FREMONT

1.	CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1.	$5,443,979

ADDITIONS TO TAXABLE REAL PROPERTY

2.	CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2.	$21,127
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 $**6,396,953**

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, Accounts for SB23B-001

January 1, 2024 through December 31, 2024

	2022 Audited	2023 Budgeted	2024 Proposed	% Variance 2023-24	$$ Variance 2023-24
Revenues					
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)
Total operating revenues	404,814	304,000	355,302	16.9%	51,302
Nonoperating Revenues					
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		
Contibutions	17,481	8,500	11,818	39.0%	3,318
Other nonoperating revenue	-		24,000	#DIV/0!	24,000
Total nonoperating revenues	1,132,853	1,130,629	1,464,354	29.5%	333,725
Total Revenues	1,537,667	1,434,629	1,819,656	26.8%	385,027
Operating Expenses					
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
Total operating expenses	1,129,198	1,290,697	1,881,322	45.8%	590,625
Nonoperating Expenses					
Treasurer collection fees	46,013	46,079	57,137	24.0%	11,058
Capital outlay	168,136	371,000		-100.0%	(371,000)
Total nonoperating expenses	214,149	417,079	57,137	-86.3%	
Total Expenses	1,343,347	1,707,776	1,938,459	13.5%	230,683
Revenues Less Expenses	194,320	(273,147)	(118,803)	-56.5%	154,345
Draw From Capital Reserves		324,000	118,903	-63.3%	(61,666)
Revenues Less Expenses Adjusted for Capital Items	194,320	50,853	100	-99.8%	(50,752)
Net Position - Beginning of Year	1,492,900	1,687,220	1,738,073	3.0%	50,853
					-
Net Position - End of Year	1,687,220	1,738,073	1,738,173	0.0%	100

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 (CCEMS), and provide 24 hour emergency care utilizing a contracted emergency medical director and a team of EMT's and Paramedics. CCEMS 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 CCEMS and billed to 3rd 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		As of 12/14/23, Accounts for SB23B-001	Proposed Admin	Proposed Ambulance	Proposed Clinic	Proposed Total
2	Category #	Income Description				
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		Total Non-Operating revenues	$ 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		Total Income / Revenue	$ 766,144	$ 1,087,678	$ 27,600	$ 1,881,422
20						
21		Expenses Description				
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 - Med Insur	$ 7,305	$ 47,087		$ 54,391
29	7210	7210 Retirement Benefits	$ 2,363			$ 2,363
30		Sub-total Payroll	$ 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, Post, 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 (Airgas, 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	$ -	$ 2,226		$ 2,226
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 (Garren, Ross & Denardo, 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. (Saplah 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, Frocom911, State EMS License)		$ 49,645		$ 49,645
62	7710	7710 Repairs and Maintenance (Truck & Building - Nappa, BosPro, Peak Motor, Saplah 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 Mnt 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		Total Expense	$ 175,085	$ 1,241,232	$ 465,005	$1,881,322
82		Gross Profit			Gross P or L	$ 100