

NOTICE OF BUDGET¹
(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 2025; 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 West Custer County Hospital District Board Members
to be held at 704 Edwards Ave. Westcliffe CO 81252 on December 5, 2024 at 3:00 p.m..

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.

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, 2025 through December 31, 2025

	2023 Audited	2024 Budgeted	2025 Proposed	% Variance 2024-25	\$\$ Variance 2024-25
Revenues					
150 Ambulance Revenue	735,077	317,160*	830,637		
Other operating revenue	69,304	38,142	65,488	71.7%	27,346
Administrative adjustments and write off	(462,411)	-	(498,382)		35,971
Total Operating Revenue	341,970	355,302	397,743	11.9%	42,441
Nonoperating Revenues					
General Property Tax	924,754	1,142,738	1,184,533	3.7%	41,795
Specific Ownership Tax	141,492	141,649	150,000	5.9%	8,351
Investment income	55,688	57,067	59,240	3.8%	2,173
Capital Grants and Contributions	18,250	87,082	16,813	-80.7%	(70,269)
Contributions	12,252	11,818	9,710	-17.8%	(2,108)
Other nonoperating		24,000	24,000	0.0%	-
Total Nonoperating Revenues	1,152,436	1,464,354	1,444,296	-1.4%	(20,058)
Total Revenues	1,494,406	1,819,656	1,842,039	1.2%	22,383
Operating Expenses					
100 Administrative	384,068	175,085	247,958	41.6%	72,873
150 Ambulance	997,726	1,241,232	974,047	-21.5%	(267,185)
350 Maintenance and operations	71,933				
990 Clinic and other contingency		465,005	344,797	-25.9%	(120,208)
Total Operating Expenses	1,453,727	1,881,322	1,566,802	-16.7%	(314,520)
Nonoperating Expenses					
Treasurer collection fees	46,150	57,137	59,227	3.7%	2,090
Capital outlay	18,250		50,000		
Total nonoperating expenses	64,400	57,137	109,227	91.2%	52,090
Total Expenses	1,518,127	1,938,459	1,676,029		
Revenues Less Expenses	(23,721)	(118,803)	166,010	-239.7%	284,813
Draw From Capital Reserves		118,903			
Revenues Less Expenses Adjusted for Capital items		100	166,010		165,910
Net Position - Beginning of Year	2,907,845	1,738,073	1,738,173	0.0%	100
Net Position - End of Year	2,902,374	1,738,173	1,904,183	9.6%	166,010

*Note: 2024 Ambulance Revenue reflects "Collectible" funds, while 2023 & 2025 reflect "Billable" funds.

2025
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 fifth 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. A walk-in full-service Pharmacy, located in a corner of the Clinic building, was remodeled by the District and has been operated by HRRMC since it 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 provides 24-hour emergency care utilizing a contracted emergency medical director and a team of EMT's and Paramedics. CCEMS remains to be 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 the fee charged for services provided by CCEMS and billed to 3rd party payers, as well as self-pay patients. *Note: 2024 Ambulance Revenue reflects "Collectible" funds, while 2023 & 2025 Ambulance Revenue reflect "Billable" funds.

Administrative adjustment is a contra-revenue account to estimate the contractual write-down of patient fees required by Medicaid, Medicare and Insurance companies

Other Operating Revenue beginning in 2022, a "Medicaid Cost Report", provides revenue that is 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.

Investment income 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 Pharmacy space rent, Medicare Cost Report or Medicare/Medicaid Incentive Programs.

OPERATING EXPENDITURES:

Administration includes wages for the Central Office Manager and a part-time Executive Director. Office supplies, legal, general liability insurances, info tech, and marketing are also included in this category.

Ambulance includes wages paid 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.

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.

Clinic and other contingency include grounds and building repair, maintenance and rehabilitation.

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.

Line Item
January 1, 2025 through December 31, 2025

	Administration	Ambulance	Clinic	TOTAL
	Proposed	Proposed	Proposed	Proposed
Expenses				
7020 Salaries - EMS		\$ 617,294		\$ 617,294
7025 Salaries - EMS Manager		\$ 24,000		\$ 24,000
7030 Salaries - Director	\$ 75,000			\$ 75,000
7060 Salaries - Administrator	\$ 83,141			\$ 83,141
7095 CO Paid Family Medical Leave	\$ 712	\$ 2,886		\$ 3,598
7100 Payroll Taxes, FICA Employer Portion	\$ 12,098	\$ 49,059		\$ 61,157
7110 Unemployment Taxes	\$ 316	\$ 1,283		\$ 1,599
7200 Employee Benefits - Med Insur	\$ 6,575	\$ 44,485		\$ 51,060
7380 Continuing Education		\$ 7,683		\$ 7,683
7390 Contract Labor	\$ 100	\$ 2,955	\$ 22,535	\$ 25,590
7500 Insurance - Bonds	\$ 121	\$ -		\$ 121
7510 Insurance - Fire & Liability & Auto	\$ -	\$ 9,855		\$ 9,855
7540 Insurance - Officers & Directors	\$ 13,570	\$ -		\$ 13,570
7520 Insurance - General Liability	\$ -	\$ 5,558		\$ 5,558
7580 Insurance - Workmens Comp	\$ 514	\$ 23,577		\$ 24,091
7595 Long-Range Advisory Council	\$ 7,500			\$ 7,500
7600 Housekeeping/Office Supplies	\$ 1,124	\$ 3,817		\$ 4,941
7609 Operating Equipment	\$ 292	\$ 15,380		\$ 15,672
7610 Operating Supplies	\$ -	\$ 33,540		\$ 33,540
7611 Operating Supplies - Amb Rx		\$ 3,452		\$ 3,452
7612 Operating Supplies - Amb Fuel		\$ 13,259		\$ 13,259
7613 Operating Supplies - EMS Uniforms		\$ 2,353		\$ 2,353
7614 Operating Supplies - EMS Tower Expense		\$ 1,500		\$ 1,500
7616 Employee Mileage Reimbursement	\$ 80	\$ 425		\$ 505
7620 Postage	\$ 273	\$ 35		\$ 308
7630 Printing and Election	\$ 10,000			\$ 10,000
7640 Prof Services - Audit	\$ 18,906			\$ 18,906
7644 Projects / Capital Outlay			\$ 50,000	\$ 50,000
7650 Prof Services - Legal	\$ 1,875	\$ 550		\$ 2,425
7655 Prof Services - Collections		\$ 1,709		\$ 1,709
7660 Prof Services - Billing/Other		\$ 29,343		\$ 29,343
7661 Prof Services - Const. & Maint.			\$ 24,000	\$ 24,000
7665 Info Tech Expense	\$ 7,933	\$ -		\$ 7,933
7670 Publicity, Subs., Dues	\$ 1,702	\$ 296		\$ 1,998
7675 Payroll/Accounting Software Expense	\$ 2,882	\$ 2,280		\$ 5,162
7680 Marketing		\$ 600		\$ 600
7685 Other Professional Services		\$ 36,073		\$ 36,073
7710 Repairs and Maintenance (Auto & Buildings)		\$ 25,000	\$ 24,000	\$ 49,000
7715 Equipment for Repairs & Maintenance		\$ 200		\$ 200
7800 Telephone and Internet (AT&T and CenturyLink)	\$ 2,670	\$ 4,351		\$ 7,021
7805 Website Hosting and Monitoring	\$ 484			\$ 484
7810 Training	\$ 90	\$ 3,000		\$ 3,090
7840 Utilities - Electric		\$ 2,009		\$ 2,009
7850 Utilities - Water		\$ 2,001		\$ 2,001
7860 Utilities - Gas		\$ 3,570		\$ 3,570
7870 Utilities - Trash		\$ 669		\$ 669
8315 HRRMC - Guaranteed Funds			\$ 255,262	\$ 255,262
8320 HRRMC - Additional Available			\$ 19,000	\$ 19,000
Total Expense	\$ 247,958	\$ 974,047	\$ 394,797	\$ 1,616,802
Total Income	\$ 829,190	\$ 929,622	\$ 24,000	\$ 1,782,812
Total Expense	\$ 247,958	\$ 974,047	\$ 394,797	\$ 1,616,802
Net	\$ 581,232	\$ (44,425)	\$ (370,797)	\$ 166,010

Line Item

January 1, 2025 through December 31, 2025

	Administration	Ambulance	Clinic	TOTAL
	Proposed	Proposed	Proposed	Proposed
Income				
6000 General Property Taxes	\$ 660,271	\$ 524,262		\$ 1,184,533
6010 Specific Ownership Taxes	\$ 83,612	\$ 66,388		\$ 150,000
6015 Interest Mill Levy	\$ 2,890			\$ 2,890
8500 Mill Levy Treasurer Collection Fees / Commissions	\$ (33,014)	\$ (26,213)		\$ (59,227)
6100 Donation Revenue	\$ -	\$ 9,710		\$ 9,710
6220 Grant Income		\$ 16,813		\$ 16,813
6300 Interest Income	\$ 395	\$ 3		\$ 398
6310 Income Dividend Reinvestment	\$ 55,952			\$ 55,952
6405 Ambulance Revenue		\$ 332,255		\$ 332,255
6510 Rental Income	\$ -	\$ -	\$ 24,000	\$ 24,000
6530 Bad Debt Recovery	\$ -	\$ 6,404		\$ 6,404
6600 Other Non-Operating Revenues - Medicaid Cost Report	\$ 59,084			\$ 59,084
Total Income	\$ 829,190	\$ 929,622	\$ 24,000	\$ 1,782,812

RESOLUTION # 2025-1
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 2025 and ending on the last day of December 2025.

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

WHEREAS, Cindy Alvarado has submitted a proposed budget to this governing body on October 14, 2024, *(and again on December 05, 2024, to incorporate the revised certification of valuation),* 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 14, 2024 *(& December 06, 2024)*, 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, increases were added to the revenues so 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	\$1,566,802
General Fund – Nonoperating Expense	\$59,227
General Fund – Capital Expenses	\$50,000

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

General Fund	
From unappropriated surplus	\$1,738,173
From sources other than general property tax	\$ 640,693
From the general property tax	\$1,184,533
Restricted Fund-Capital	
From Restricted Grants, Contribution And Donations - Capital	\$16,813

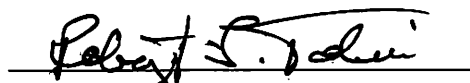
Section 3. That the budget as submitted, amended, and hereinabove summarized by fund, hereby is approved and adopted as the budget of the West Custer County Hospital District for the year stated above.

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.

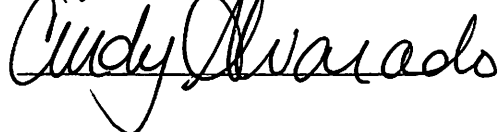
ADOPTED, this 14th Day of October, A.D., 2024
(& again the 5th Day of December A.D. 2024).

ATTEST:

Robert Tobin, Chairman of the Board



Cindy Alvarado, Treasurer



BUDGET RESOLUTION # 2025-2
RESOLUTION TO SET MILL LEVIES

A resolution levying general property taxes for the year 2025, to help defray the costs of government for the West Custer County Hospital District, Colorado for the 2025 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 14, 204 (*and again on December 6, 2024, to incorporate the revised certification of valuation*), and;

WHEREAS, the amount of money necessary to balance the budget for general operating and debt service expenses is \$1,566,802 and;

WHEREAS, the 2024 valuation for assessment for the West Custer County Hospital District as certified by the Custer County Assessor is \$149,167,100 and as certified by the Fremont County Assessor is \$622,131.

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 2025.

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., 2024 (*and again on the 5th Day of December A.D., 2024 to incorporate the revised valuation from SB23B-001*)

ATTEST:



Robert Tobin, Chairman of the Board



Cindy Alvarado, Treasurer

BUDGET RESOLUTION # 2025-3
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 2025 budget year.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on October 14, 2024, (*and again on December 5, 2024* 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.

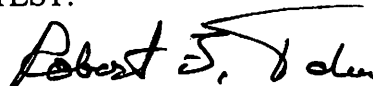
NOW, THEREFORE, be it resolved by the Board of the Directors of the West Custer County Hospital District, Colorado:

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

General Fund – Operating Expenses	\$1,566,802
General Fund – Nonoperating Expense	\$59,227
General Fund – Capital Expenses	<u>\$50,000</u>
 Total General Fund	 <u>\$1,676,029</u>
 Restricted Fund – Capital Expenses	 <u>\$16,813</u>
 Total Restricted Fund – Capital	 <u>\$16,813</u>

ADOPTED THIS, 14th Day of October, A.D., 2024 (*and again on December 5, 2024*

ATTEST:



Robert Tobin, Chairman of the Board



Cindy Alvarado, Treasurer