

NOTICE OF BUDGET
West Custer County Hospital District
(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 2026; 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 12/02/25 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 budgeted 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, 2026 through December 31, 2026

		2024 Audited	2025 Budgeted	2026 Proposed	% Variance 2025-26	\$\$ Variance 2025-26
Revenues						
	150 Ambulance Revenue	823,894	830,637	861,247		
	Other operating revenue	62,239	65,488	53,783	-17.9%	(11,705)
	Administrative adjustments and write o	(489,618)	(498,382)	(529,998)	6.3%	(31,616)
	Total Operating Revenue	396,515	397,743	385,032	-3.2%	(12,711)
Nonoperating Revenues						
	General Property Tax	1,308,601	1,184,533	1,320,011	11.4%	135,478
	Specific Ownership Tax	159,139	150,000	151,942	1.3%	1,942
	Investment Income	54,666	59,240	51,823	-12.5%	(7,417)
	Capital Grants and Contributions	86,359	16,813	11,514	-31.5%	(5,299)
	Contributions	20,808	9,710	9,710	0.0%	-
	Other nonoperating	24,000	24,000	24,000	0.0%	-
	Total Nonoperating Revenues	1,653,572	1,444,296	1,569,000	8.6%	124,704
	Total Revenues	2,050,087	1,842,039	1,954,032	6.1%	111,993
Operating Expenses						
	100 Administrative	435,558	247,958	161,401	-34.9%	(88,557)
	150 Ambulance	1,012,797	974,047	1,131,602	16.2%	167,555
	350 Maintenance and operations	163,521				
	990 Clinic and other contingency		344,797	404,971	17.5%	60,174
	Total Operating Expenses	1,611,876	1,566,802	1,697,974	8.4%	131,172
Nonoperating Expenses						
	Treasurer collection fees	57,180	69,227	65,987	11.4%	6,760
	Capital outlay		50,000	80,000	60.0%	30,000
	Total nonoperating expenses	57,180	109,227	145,987	33.7%	36,760
	Total Expenses	1,669,056	1,676,029	1,843,961	10.0%	167,932
	Revenues Less Expenses	381,031	166,010	110,071	-33.7%	(55,939)
Net Position - Beginning of Year						
		2,902,374	1,738,173	1,738,173		-
Net Position - End of Year						
		3,283,405	1,738,173	1,904,183	9.6%	166,010

2026
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 sixth 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. 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, 2026 through December 31, 2026

	Administration	Ambulance	Clinic Building	TOTAL
	Proposed	Proposed	Proposed	Proposed
Expenses				
7020 Salaries - EMS		\$ 694,491		\$ 694,491
7025 Salaries - EMS Manager		\$ 24,000		\$ 24,000
7060 Salaries - Administrator	\$ 87,089			\$ 87,089
7095 CO Paid Family Medical Leave	\$ 383	\$ 3,161		\$ 3,545
7100 Payroll Taxes, FICA Employer Portion	\$ 6,662	\$ 54,965		\$ 61,627
7110 Unemployment Taxes	\$ 152	\$ 1,257		\$ 1,410
7200 Employee Benefits - Med Insur	\$ 8,176	\$ 72,727		\$ 80,903
7380 Continuing Education		\$ 2,685		\$ 2,685
7390 Contract Labor		\$ 9,928	\$ 22,535	\$ 32,463
7500 Insurance - Bonds	\$ 221			\$ 221
7510 Insurance - Fire & Liability & Auto		\$ 8,150		\$ 8,150
7520 Insurance - General Liability		\$ 11,842		\$ 11,842
7540 Insurance - Officers & Directors	\$ 11,761			\$ 11,761
7560 Insurance - Basic Life	\$ 220	\$ 1,977		\$ 2,197
7580 Insurance - Workmens Comp	\$ 251	\$ 17,222		\$ 17,473
7595 Long-Range Advisory Council				
7600 Housekeeping/Office Supplies	\$ 1,104	\$ 3,312		\$ 4,416
7609 Operating Equipment		\$ 18,861		\$ 18,861
7610 Operating Supplies	\$ -	\$ 18,388		\$ 18,388
7611 Operating Supplies - Amb Rx		\$ 4,205		\$ 4,205
7612 Operating Supplies - Amb Fuel		\$ 10,846		\$ 10,846
7613 Operating Supplies - EMS Uniforms		\$ 1,000		\$ 1,000
7614 Operating Supplies - EMS Tower Expense		\$ -		\$ -
7616 Employee Mileage Reimbursement	\$ 90	\$ 300		\$ 390
7620 Postage	\$ 346	\$ -		\$ 346
7630 Printing and Election	\$ 5,000	\$ -		\$ 5,000
7640 Prof Services - Audit	\$ 18,906			\$ 18,906
7644 Projects / Capital Outlay		\$ 50,000	\$ 30,000	\$ 80,000
7650 Prof Services - Legal	\$ 2,000			\$ 2,000
7655 Prof Services - Collections		\$ 900		\$ 900
7660 Prof Services - Billing/Other		\$ 27,102		\$ 27,102
7661 Prof Services - Const. & Maint.		\$ 11,250	\$ 24,000	\$ 35,250
7665 Info Tech Expense	\$ 4,906	\$ -		\$ 4,906
7670 Publicity, Subs., Dues	\$ 1,539	\$ 1,155		\$ 2,694
7675 Payroll/Accounting Software Expense	\$ 7,080			\$ 7,080
7680 Marketing		\$ 50		\$ 50
7685 Other Professional Services		\$ 43,195		\$ 43,195
7710 Repairs and Maintenance (Vehicle & Building)		\$ 20,000	\$ 24,000	\$ 44,000
7715 Equipment for Repairs & Maintenance		\$ 500		\$ 500
7800 Telephone and Internet	\$ 4,750	\$ 3,083		\$ 7,833
7805 Website Hosting and Monitoring	\$ 675	\$ -		\$ 675
7810 Training	\$ 90	\$ 3,600		\$ 3,690
7820 Travel and Transportation		\$ 1,500		\$ 1,500
7840 Utilities - Electric		\$ 2,999		\$ 2,999
7850 Utilities - Water		\$ 2,005		\$ 2,005
7860 Utilities - Gas		\$ 2,954		\$ 2,954
7870 Utilities - Trash		\$ 600		\$ 600
8315 HRRMC - Guaranteed Funds			\$ 285,436	\$ 285,436
8320 HRRMC - Additional Available			\$ 19,000	\$ 19,000
8330 Staff Expenses		\$ 1,392		\$ 1,392
Total Expenses	\$ 161,401	\$ 1,131,602	\$ 404,971	\$ 1,697,974
Total Income	\$ 835,514	\$ 1,028,518	\$ 24,000	\$ 1,888,032
Total Expense	\$ 161,401	\$ 1,131,602	\$ 404,971	\$ 1,697,974
Net	\$ 674,113	\$ (103,084)	\$ (380,971)	\$ 190,059

Line Item
January 1, 2026 through December 31, 2026

	Administration	Ambulance	Clinic Building	TOTAL
	Proposed	Proposed	Proposed	Proposed
Income				
6000 General Property Taxes	\$ 735,788	\$ 584,223		\$ 1,320,011
6010 Specific Ownership Taxes	\$ 84,694	\$ 67,248		\$ 151,942
6015 Interest Mill Levy	\$ 3,785			\$ 3,785
8500 Mill Levy Treasurer Collection Fees / Commissions	\$ (36,789)	\$ (29,211)		\$ (66,000)
6100 Donation Revenue		\$ 9,710		\$ 9,710
6220 Grant Income		\$ 11,514		\$ 11,514
6300 Interest Income	\$ 555	\$ 2		\$ 557
6310 Income Dividend Reinvestment	\$ 47,481			\$ 47,481
6405 Ambulance Revenue (Need to do calculation on 3-Yr.)		\$ 326,953		\$ 326,953
6510 Rental Income			\$ 24,000	\$ 24,000
6530 Bad Debt Recovery		\$ 4,296		\$ 4,296
6600 Other Non-Operating Revenues - Medicaid Cost Report		\$ 53,783		\$ 53,783
Total Income	\$ 835,514	\$ 1,028,518	\$ 24,000	\$ 1,888,032

RESOLUTION # 2026-1
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 2026 and ending on the last day of December 2026.

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 03, 2025, *(and again on December 11, 2025, 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 03, 2025 *(& December 11, 2025)*, 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	\$1,697,974
General Fund – Nonoperating Expense	\$66,000
General Fund – Capital Expenses	\$80,000

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	\$ 625,770
From the general property tax	\$1,320,011
From Restricted Grants, Contribution And Donations - Capital	\$11,514

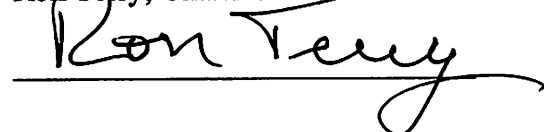
Section 3. That the budget as submitted, amended, and hereinabove summarized by fund, hereby is approved and adopted as the budget of the West Custer County Hospital District for the year stated above.

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 3rd Day of October, A.D., 2025
(& again the 11th Day of December A.D. 2025).

ATTEST:

Ron Terry, Chairman of the Board



Cindy Alvarado, Treasurer



BUDGET RESOLUTION # 2026-2
RESOLUTION TO SET MILL LEVIES

A resolution levying general property taxes for the year 2026, to help defray the costs of government for the West Custer County Hospital District, Colorado for the 2026 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 03, 2025 (*and again on December 12, 2025, 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 \$1,697,974 and;

WHEREAS, the 2025 valuation for assessment for the West Custer County Hospital District as certified by the Custer County Assessor is \$166,175,705 and as certified by the Fremont County Assessor is \$745,274.

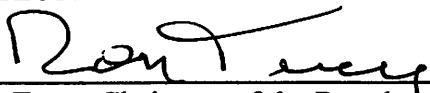
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE DIRECTORS OF THE WEST CUSTER COUNTY HOSPITAL DISTRICT, COLORADO:

Section 1. That for the purpose of meeting all general operating expenses of the West Custer County Hospital District during the 2025 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 2026.

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 3rd Day of October A.D., 2025 (*and again on the 12th Day of December A.D., 2025 to incorporate the revised valuation from SB23B-001*)

ATTEST:



Ron Terry, Chairman of the Board



Cindy Alvarado, Treasurer

BUDGET RESOLUTION # 2026-3
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 District, Colorado, for the 2026 budget year.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on October 06, 2025, *(and again on December 12, 2025 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.

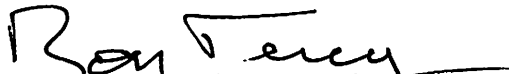
NOW, THEREFORE, be it resolved by the Board of the Directors of the West Custer County Hospital District, Colorado:

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

General Fund – Operating Expenses	\$1,697,974
General Fund – Nonoperating Expense	\$66,000
General Fund – Capital Expenses	<u>\$80,000</u>
 Total General Fund	 <u>\$1,843,947</u>
 Restricted Fund – Capital Expenses	 <u>\$16,813</u>
 Total Restricted Fund – Capital	 <u>\$16,813</u>

ADOPTED THIS, 3rd Day of October, A.D., 2025 *(and again on December 12, 2025*

ATTEST:



Ron Terry, Chairman of the Board



Cindy Alvarado, Treasurer