

Eagle County Health Service District
A/K/A Eagle County Paramedic Services

2023 Annual Budget

Prepared by: Veronica Ross, Finance Manger



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EAGLE COUNTY HEALTH SERVICE DISTRICT
 Operating budget
 Fiscal Year 2023

	2021 Actual	Final Approved 2022 Budget	2022 Projected	2023 Approved Budget (All Funds)
Operating Revenue				
Net Patient/Ambulance Revenues	\$ 4,369,555	\$ 4,572,700	\$ 6,170,035	\$ 4,832,736
Operating Expense				
Salaries, Wages & Benefits	\$ 9,492,949	\$ 10,245,215	\$ 10,328,748	\$ 10,704,785
Supplies & Materials	\$ 328,869	\$ 353,700	\$ 391,742	\$ 493,148
IT - Hardware & Software	\$ 69,883	\$ 120,679	\$ 108,209	\$ 103,080
Internet & Website	\$ 110,199	\$ 108,600	\$ 119,381	\$ 116,335
Dues, Licenses & Subscriptions	\$ 106,237	\$ 143,491	\$ 108,863	\$ 156,903
Fuel	\$ 76,951	\$ 108,000	\$ 104,281	\$ 118,180
Contracted services/contractor wages	\$ 264,896	\$ 357,600	\$ 183,948	\$ 357,792
Other Expense	\$ 979	\$ 5,000	\$ (2,085)	\$ -
Employee Relations	\$ 26,423	\$ 35,000	\$ 42,209	\$ 38,000
Finance & Collection Fees	\$ 216,688	\$ 198,463	\$ 204,573	\$ 316,991
Utilities	\$ 88,889	\$ 105,000	\$ 101,742	\$ 109,650
Professional Development	\$ 79,248	\$ 247,127	\$ 139,133	\$ 157,585
Travel	\$ 43,677	\$ 22,120	\$ 79,976	\$ 114,750
Marketing, Advertising, & Public Relations	\$ 16,357	\$ 11,000	\$ 12,678	\$ 8,050
Board & Audit	\$ 39,234	\$ 45,000	\$ 43,983	\$ 14,500
Insurance	\$ 79,481	\$ 76,220	\$ 87,685	\$ 91,700
Repairs & Maintenance	\$ 263,072	\$ 294,000	\$ 311,621	\$ 249,565
Communications	\$ 203,103	\$ 238,920	\$ 220,948	\$ 257,035
Legal & Election	\$ 18,761	\$ 33,000	\$ 104,478	\$ 73,800
Rent Expense	\$ 265,118	\$ 249,947	\$ 257,431	\$ 281,900
Capital Outlay	\$ 588,223	\$ 6,239,865	\$ 132,497	\$ 3,166,800
Operating Expenses	\$ 12,379,237	\$ 19,237,947	\$ 13,082,042	\$ 16,930,549
Operating Income (Loss)	\$ (8,009,682)	\$ (14,665,247)	\$ (6,912,007)	\$ (12,097,813)
Mill Levy Revenue	\$ 8,659,001	\$ 9,010,583	\$ 9,011,106	\$ 8,862,338
Treasurer Fees	\$ (260,042)	\$ (282,317)	\$ (270,626)	\$ (280,870)
Special Ownership Tax	\$ 502,393	\$ 400,000	\$ 502,710	\$ 500,000
Interest Income	\$ 71,998	\$ 70,000	\$ 280,573	\$ 313,000
Other Income	\$ 830,168	\$ 262,002	\$ 29,199	\$ 406,677
Mountain rescue	\$ -	\$ (5,000)	\$ -	\$ -
Total Other Revenue (Expenses)	\$ 9,803,518	\$ 9,455,268	\$ 9,552,962	\$ 9,801,145
Net Surplus/(Loss)	\$ 1,793,836	\$ (5,209,979)	\$ 2,640,955	\$ (2,296,668)
Net Position - Beginning	\$ 25,052,377	\$ 26,846,213	\$ 26,846,213	\$ 29,487,168
Net Position - Ending	\$ 26,846,213	\$ 21,636,234	\$ 29,487,168	\$ 27,190,500



EAGLE COUNTY
PARAMEDIC SERVICES

2023 BUDGET MESSAGE

Eagle County Paramedic Services 2023 Budget is hereby submitted.

Eagle County Health Service District, dba Eagle County Paramedic Services (ECPS), is the paramedic service in Eagle County providing 911, interfacility transports, community and critical paramedicine, Search and Rescue Medical Teams and Wildland Fire Medical Teams. Formed in 1982 and further merging with Western Eagle County Health District in 2014, the District serves approximately 1630 square miles of Eagle County, Colorado, including the Towns of Avon, Bond, Burns, Dotsero, Eagle, Eagle-Vail, Edwards, McCoy, Minturn, Gypsum, RedCliff, Vail and Wolcott.

ECPS employees 87 employees which consist of seven administrative employees, nine employees in management positions over our operations and community paramedicine divisions (registered Paramedics, Critical Care Paramedics, and a Registered Nurse) and 71 employees (54 Paramedics and Critical Care Paramedics and 17 EMT's) who provide care within our 911, interfacility transports, community and critical paramedicine, Search and Rescue Medical Teams and Wildland Fire Medical Teams.

ECPS' budget includes proposed expenditures and revenue streams the District will utilize to finance it. Prior to adopting the budget every year, the District holds a public hearing in order to obtain public comment. After this public hearing, the District's Board of Directors adopts the budget per statute, appropriates funds for expenditure, and levies a property tax by passing resolutions on or before December 15th. While the Board of Directors must approve any expenditure that exceeds the legally adopted operating budget, it is authorized to transfer expenditures between budgeted line items.

The ECPS budget consists of two funds: the General Fund and the Capital Projects Fund. The purpose of the General Fund is to account for all resources related to the primary operations of the District. The Capital Projects Fund accounts for the acquisition of capital assets and repair and construction of facilities having a cost threshold of \$5,000 (minimum).

The District's budget is prepared using the modified accrual basis of accounting and follows rules set forth by the Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP) for accounting and reporting purposes.

Budget Strategy

At the beginning of the 2023 budget cycle, ECPS had experienced effects of a pandemic transitioning into the endemic phase. However, compounding COVID-19 illness was a dramatic increase in Flu and RSV infections which was particularly affecting young children. Toward the end of 2022 we were faced with an uncertain economic picture and increased supply chain problems. We have an aging fleet and are unable to get ambulances from suppliers and we must address the economic pressures our staff are realizing if we aim to retain them. We are also faced with a housing shortage that is made more difficult with increasing interest rates for home loans. The District is researching how we can assist staff in finding local housing if that is their intention. We find that more of our staff are living out of the country which is extremely challenging when we are struggling to covering system overload and sick and vacation absence coverage. We will continue to explore every possibility and partnering with other local governments that are in the same position.

Historically, the District has saved for future purchases and submitted a budget with excess funds planned for future expenditures. ECPS has found that this has prepared the District to meet the financial challenges while prioritizing purchases and expenditures. This year's budget is part of a multi-year effort by the staff and Board to respond to increasing fiscal challenges by utilizing the resources accumulated the past several years while also strategically planning ahead.

Budget Highlights

ECPS' main source of revenue is through the receipt of property taxes. This provides the ability to provide reliable and highly trained staffing and resources to respond to 911 call volume in our service area. This also provides the ability to provide our constituents and visitors alike some of the highest trained Critical Care Paramedics in the State of Colorado for interfacility transports to out of area hospitals. In 2019 the District was successful in De-Gallagherizing which stabilized the District's ability to receive property taxes without dramatic cuts in revenue.

Our secondary source of revenue is for fee for services performed for transporting patients to hospitals locally and within the State of Colorado.

The District is actively planning for legislative initiatives that may reduce the ability to balance bill patients for surprise payments received from insurance companies which has mandated a reduction in property tax receipts based on multi-dwelling housing.

As a result of these outside economic pressures and the real possibility of mandated reduction in revenue, the District has maintained a zero-based budget process and we actively manage requests to further reduce expenditures even though they may be approved.

ECPS is exploring grant sources and other methods to support our community health programs, which are currently being subsidized by the District. Our community health program has saved millions in healthcare dollars spent by our health care partners and insurance companies to

care for patients who really don't need to be seen in the hospital or clinic setting. We are visiting the patients in their homes to ensure they are compliant with medications for various medical diagnoses. We are also providing care to the home bound due to a lack of home health capabilities in our valley. Currently this program is primarily unfunded, but we are actively seeking outside funding from our health partners and insurance companies as well as philanthropic grants.

General Fund

Departmental Budgets

ECPS' budget is comprised of five (5) departments: Support Services, Operations, Community Health, Education & Training, and Community Outreach & Special Events. Each of these departments maintains its own primary functions and projects and budgets for them accordingly.

Revenue Trends

Property tax revenue is our largest revenue stream, comprising 63% of the District's budgeted revenues. The District property tax assessment for 2023 revenue was like last year with a slight reduction due to legislative requirements for multi-unit housing. Net Patient Revenues is the second largest revenue source at 33% of budgeted revenues. We estimated an approximate 4% growth in volume and 10% growth in ambulance service revenues due to a rate increase passed by the Board of Directors effective January 1, 2023. The District has changed billing companies starting fiscal year 2023 to find a company that treats our customers and revenue as their own. We anticipate that the move to Sharp Ambulance Billing will help concentrate efforts in billing and collections thereby reducing write offs and bad debts. Overall, the District's total revenue is expected to grow by 4%.

Expenditure Trends

The 2023 budget has been developed with our expectations to deliver high quality healthcare, and to contribute to the overall health of the community and its visitors while maintaining a high performing, sustainable agency.

The District must recruit and retain its employee group of EMS professionals to realize our strategic goals. Because ECPS is a service agency, and our goal is to retain employees, **salaries and benefits** consist of 81% of ECPS' overall General Fund budget. This represents a 5% and 3% increase over last year's budget, respectively.

To maintain our high standard of patient care and EMS expertise, we provide and allow employees to attend external training ECPS expects. This year's **Professional Development** budget has increased by 2% over last year.

Supplies, Materials, and Minor Equipment consists of soft and hard goods required to deliver services, such as medical, pharmaceutical, office, IT, auto, building, and other general

consumable supplies. Many of those costs are directly tied to patient volume. While we continually find areas where ECPS can reduce expenses and tie these costs directly to program outcomes, the budget reflects a 26% increase in this line item and the increase is primarily due to supply chain issues/shortages.

The **Fuel** budget is based on historical use and based on cost per mile. We have factored in increased costs per gallon of fuel.

Board, Audit, Financial, Legal & Election fees are expected to increase in 2023 due to it being a Board election year and the Board voting to conduct the election through a mail-in ballot election versus a polling place election.

Finance & Collection Fees are budgeted to reflect the change in billing providers whose rates increased more than double our previous provider. We expect that this increase may be balanced with a reduction in collection fees.

Our **Contracted & Other Services** include expenditures to cover our Medical Director costs, technology support, and other services. This budget line item is expected to remain approximately the same year over year.

There are a sizeable number of associations, licenses, fees, and other credentials required for an EMS agency. The increase in the **Dues, Licenses, Fees & Subscriptions** is based on additional services and increases in subscription costs.

Expenditures related to our facilities, such as **utilities, insurance, repair and maintenance**, are all budgeted based on true estimates of planned projects and their costs, quotes for insurance, and actual utility increases in cost while maintaining facility maintenance inhouse when possible.

Internet and website fees will increase approximately 4% mostly due to an increase in Comcast fees for internet service to our stations as well as the implementation of a new phone system that is provided by Comcast monthly.

Communications includes the radio and dispatch fees for the District, as well as a contract with FirstNet which is estimated to increase by 7%.

In November 2020, ECPS moved into a new Vail facility with annual rent and maintenance expenses associated. That annual **Rent Expense** including Common Area Maintenance expense is included at a full year's rate in the 2023 budget including the mandated yearly increase based on actual costs.

Capital Expenditures

The long-range capital study performed in 2019 laid out a strategic approach to ECPS' capital investments over the next 10 years. We identified approximately \$3,166,800 in necessary capital projects for 2023. Of primary interest is the number of vehicles on order but not received. This represents a rolling list of assets we will require to maintain a trustworthy fleet.

2023 Budget

Wildland Vehicle- Truck or Ambulance	\$ 145,000.00
Ambulance/graphics/powerload system/motorola/lifeline	\$ 252,500.00
Ambulance/graphics/powerload system/motorola/lifeline	\$ 252,500.00
Ambulance/graphics/powerload system/motorola/lifeline	\$ 252,500.00
Ambulance/graphics/powerload system/motorola/lifeline	\$ 252,500.00
Staff Vehicle/graphics/etc	\$ 40,000.00
Remodel - Eagle planning	\$ 1,000,000.00
Employee housing project	\$ 500,000.00
Avon HVAC - Boiler Venting	\$ 12,000.00
Avon - Fence	\$ 40,000.00
Edwards - Trash enclosure	\$ 65,000.00
Edwards - Downstairs Remodel CP?	\$ 50,000.00
Edwards - Furnace/Air Conditioning	\$ 32,000.00
Gypsum - Roof Vent in HVAC Closet	\$ 5,000.00
Pharmaceutical fridge for CP	\$ 5,000.00
Abbott Piccolo Xpress Analyzer-	\$ 15,800.00
New Lock System - Edwards	\$ 135,000.00
Cardiac Monitor	\$ 36,000.00
Cardiac Monitor	\$ 36,000.00
New Lock/Safe System Drug Storage retrofit ambulances	\$ 40,000.00
	\$ 3,166,800.00

Respectfully submitted,


Veronica Ross, Finance Manager

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Eagle County, Colorado.

On behalf of the Eagle County Health Service District,
 (taxing entity)^A
 the Board of Directors,
 (governing body)^B
 of the Eagle County Health Service District,
 (local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 3,358,435,150 assessed valuation of: (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: \$ 3,222,388,670 (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: 12/14/2022 for budget/fiscal year 2023
 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	2.75 mills	\$ 8,861,569
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	2.75 mills	\$ 8,861,569
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	.005 mills	\$ 16,112
7. Other ^N (specify): _____	_____ mills	\$ _____
_____	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	2.755 mills	\$ 8,877,681

Contact person: (print) Dan Smith Daytime phone: (970) 470-2693
 Signed:  Title: Board President

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).

RESOLUTION OF
EAGLE COUNTY HEALTH SERVICE DISTRICT

TO ADOPT BUDGET

WHEREAS, the Board of Directors of Eagle County Health Service District has appointed a budget committee to prepare and submit a proposed 2023 budget to the Board at the proper time; and

WHEREAS, such budget committee has submitted a proposed budget to this Board for its consideration; and

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

WHEREAS, the budget has been prepared to comply with all terms, limitations and exemptions, including, but not limited to, reserve transfers and expenditure exemptions, under Article X, Section 20 of the Colorado Constitution (“TABOR”) and other laws or obligations which are applicable to or binding upon the District; and

WHEREAS, whatever increases may have been made in the expenditures, like 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 Eagle County Health Service District:

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

General Fund:	\$14,044,619
Capital Projects Fund:	<u>\$ 3,166,800</u>

2. That estimated revenues are as follows:

<u>General Fund:</u>	
From unappropriated surpluses	\$ 19,032,878
From sources other than general property tax	\$ 6,052,413
From general property tax	<u>\$ 8,877,681</u>
TOTAL GENERAL FUND	<u>\$ 31,904,768</u>

Capital Fund:

From unappropriated	
Surpluses	\$ 9,936,100
From fund transfers	\$ 0
From sources other than	
General property tax	\$ 0
From general property tax	\$ 0
TOTAL CAPITAL FUND:	<u>\$ 9,936,100</u>

3. That reserves have been or are hereby established for each appropriate fund or combined as a single reserve fund as set forth in the budget in order to preserve the spending exemption for reserves under TABOR, and all such reserves shall be transferred or expended within any fund as set forth in the budget.
4. That the budget, as submitted, amended and herein summarized by fund, be, and the same hereby is, approved and adopted as the budget of Eagle County Health Service District for the 2023 fiscal year.
5. That the budget, as hereby approved and adopted, shall be certified by the Treasurer and/or President of District to all appropriate agencies and is made a part of the public records of District.

TO SET MILL LEVIES

WHEREAS, the amount of money necessary to balance the budget for general operating and capital expenses is \$8,877,681 together with abatements in the amount of \$16,112; and

WHEREAS, the 2022 valuation for assessment for District, as certified by the Eagle County Assessor, is \$3,222,388,670.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Eagle County Health Service District;

1. That for the purpose of meeting all general operating expenses of District during the 2023 budget year, there is hereby levied a tax of 2.755 mills upon each dollar of the total valuation for assessment of all taxable property within District to raise \$8,877,681 in revenue, which includes .005 mills for abatement purposes.
2. That the Treasurer and/or President of District is hereby authorized and directed it immediately certify to the County Commissioners of Eagle County, Colorado, the mill levies for the District as hereinabove determined and set

contingent upon any changes in the aforementioned amounts to be released in the Final Certification of Values in early December.

TO APPROPRIATE SUMS OF MONEY


WHEREAS, the Board of Directors of District has made provision therein for revenues in an amount equal to 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, as more fully set forth in the budget, including any interfund transfers listed therein, so as not to impair the operations of District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Eagle County Health Service District that the following sums are hereby appropriated from the revenues of each fund, for the purposes stated:

General Fund:	\$ 14,044,619
Capital Fund:	\$ 3,168,800

Adopted this 17th day of November 2022



Board Chairperson, Dan Smith