

## Final Budget

Weston County Hospital District	
<div style="border: 1px solid black; padding: 2px; margin-bottom: 2px;">1124 Washington Blvd</div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 2px;">Newcastle, Wyoming 82701</div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 2px;">307.746.4491</div> <div style="border: 1px solid black; padding: 2px;">Weston</div>	<div style="text-align: right; font-size: small;">Budget Hearing Information</div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 2px;">Location: WCHS Cafeteria</div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 2px;">Date: 6/16/2016</div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 2px;">Time: 5:30 PM</div> <div style="border: 1px solid black; padding: 2px;">Budget Prepared by: Lynn Moller, CFO</div>

S-1	<b>BUDGET MESSAGE</b>	W.S. 16-4-104(d)
-----	-----------------------	------------------

This years budget is conservative based on regional economic uncertainty. A large portion of our budget in the current year and carrying on into Fiscal Year 2017 is the construction of additions and remodels of the hospital and nursing home. These are being financed through bonds. A major portion of the bonds are being paid from the proceeds of a 1% special use sales tax that went into effect in October 2015. The sales tax proceeds are reflected in revenue as according to GAAP as reviewed by our auditors. This budget was approved by the WCHS Board of Trustees at their 6/16/2016 regular board meeting.

### FINAL BUDGET SUMMARY

OVERVIEW		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$14,945,342	\$22,593,405	\$26,191,406	\$26,191,406
S-2	Total Principal to Pay on Debt	\$39,553	\$84,396	\$908,581	\$908,581
S-3	Total to be added to Restricted Funds	\$17,846	\$17,000	\$16,000	\$16,000
S-4	Total General Fund and Forecasted Revenues	\$18,832,271	\$29,343,624	\$27,248,817	\$27,248,817
S-5	Amount requested from County Commissioners	\$1,238,817	\$960,820	\$1,136,800	\$1,136,800
S-6	Additional Funding Needed :			\$0	\$0

Weston County Hospital District

REVENUE SUMMARY		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-7	Operating Revenues	\$12,514,664	\$14,717,339	\$14,557,950	\$14,557,950
S-8	Tax levy (From the County Treasurer)	\$1,238,817	\$960,820	\$1,136,800	\$1,136,800
S-9	Government Support	\$0	\$730,400	\$1,039,900	\$1,039,900
S-10	Grants	\$490,695	\$1,149,527	\$300,000	\$300,000
S-11	Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12	Miscellaneous	\$9,568	\$36,908	\$40,167	\$40,167
S-13	Other Forecasted Revenue	\$185,872	\$8,687,371	\$7,000,000	\$7,000,000
S-14	Total Revenue	\$14,439,616	\$26,282,365	\$24,074,817	\$24,074,817

FY 7/1/16-6/30/17

EXPENDITURE SUMMARY		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
---------------------	--	---------------------	------------------------	-----------------------	----------------

S-15	Capital Outlay	\$1,317,495	\$6,302,342	\$10,645,000	\$10,645,000
S-16	Interest and Fees On Debt	\$4,158	\$8,085	\$180,000	\$180,000
S-17	Administration	\$507,012	\$698,547	\$611,160	\$611,160
S-18	Operations	\$11,018,753	\$13,573,848	\$12,742,774	\$12,742,774
S-19	Indirect Costs	\$2,097,924	\$2,010,583	\$2,012,472	\$2,012,472

S-20	Total Expenditures	\$14,945,342	\$22,593,405	\$26,191,406	\$26,191,406
------	--------------------	--------------	--------------	--------------	--------------

DEBT SUMMARY		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
--------------	--	---------------------	------------------------	-----------------------	----------------

S-21	Principal Paid on Debt	\$39,553	\$84,396	\$908,581	\$908,581
------	------------------------	----------	----------	-----------	-----------

CASH AND INVESTMENTS		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
----------------------	--	---------------------	------------------------	-----------------------	----------------

S-22	TOTAL GENERAL FUNDS	\$4,392,655	\$3,061,259	\$3,174,000	\$3,174,000
------	---------------------	-------------	-------------	-------------	-------------

**Summary of Reserve Funds**

S-23 **Beginning Balance in Reserve Accounts**

S-24	a. Depreciation Reserve	\$4,256,836	\$4,274,682	\$4,291,682	\$4,291,682
S-25	b. Other Reserve	\$0	\$0	\$0	\$0
S-26	c. Emergency Reserve (Cash)	\$0	\$0	\$0	\$0

**Total Reserves (a+b+c)**

\$4,256,836	\$4,274,682	\$4,291,682	\$4,291,682
-------------	-------------	-------------	-------------

S-27 **Amount to be added**

S-28	a. Depreciation Reserve	\$17,846	\$17,000	\$16,000	\$16,000
S-29	b. Other Reserve	\$0	\$0	\$0	\$0
S-30	c. Emergency Reserve (Cash)	\$0	\$0	\$0	\$0

**Total to be added (a+b+c)**

\$17,846	\$17,000	\$16,000	\$16,000
----------	----------	----------	----------

S-31	Subtotal	\$4,274,682	\$4,291,682	\$4,307,682	\$4,307,682
------	----------	-------------	-------------	-------------	-------------

S-32	Less Total to be spent	\$0	\$0	\$2,000,000	\$2,000,000
------	------------------------	-----	-----	-------------	-------------

S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$4,274,682	\$4,291,682	\$2,307,682	\$2,307,682
------	--------------------------------------	-------------	-------------	-------------	-------------

End of Summary

Date adopted by Special District 6/16/2016

Budget Officer / District Official (if not same as "Submitted by") \_\_\_\_\_

DISTRICT ADDRESS: 1124 Washington Blvd  
Newcastle, Wyoming 82701

PREPARED BY: Lynn Moller, CFO

DISTRICT PHONE: 307.746.4491

Prepared in compliance with the Uniform Municipal Fiscal Procedures Act (W.S. 16-4-101 through 124) as it applies.

Form approved by Wyoming Department of Audit, Public Funds Division

## Final Budget

Weston County Hospital District

FYE 6/30/2017

NAME OF DISTRICT/BOARD

### PROPERTY TAXES AND ASSESSMENTS

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
R-1	<b>Property Taxes and Assessments Received</b>				
R-1.1	Tax Levy (From the County Treasurer)	\$1,238,817	\$960,820	\$1,136,800	\$1,136,800
R-1.2	Other County Support				

### FORECASTED REVENUE

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
R-2	<b>Revenues from Other Governments</b>				
R-2.1	State Aid				
R-2.2	Additional County Aid (non-treasurer)				
R-2.3	City (or Town) Aid		\$9,900	\$9,900	\$9,900
R-2.4	Other (Specify) <u>Special Use Sales Tax</u>		\$720,500	\$1,030,000	\$1,030,000
R-2.5	<b>Total Government Support</b>	\$0	\$730,400	\$1,039,900	\$1,039,900
R-3	<b>Operating Revenues</b>				
R-3.1	Customer Charges	\$12,108,439	\$13,253,510	\$12,557,950	\$12,557,950
R-3.2	Sales of Goods or Services		\$1,463,829	\$2,000,000	\$2,000,000
R-3.3	Other Assessments	\$406,225			
R-3.4	<b>Total Operating Revenues</b>	\$12,514,664	\$14,717,339	\$14,557,950	\$14,557,950
R-4	<b>Grants</b>				
R-4.1	Direct Federal Grants				
R-4.2	Federal Grants thru State Agencies	\$490,695	\$292,132	\$300,000	\$300,000
R-4.3	Grants from State Agencies		\$857,395		
R-4.4	<b>Total Grants</b>	\$490,695	\$1,149,527	\$300,000	\$300,000
R-5	<b>Miscellaneous Revenue</b>				
R-5.1	Interest	\$9,568	\$36,908	\$40,167	\$40,167
R-5.2	Other: Specify				
R-5.3	Other: Additional				
R-5.4	<b>Total Miscellaneous</b>	\$9,568	\$36,908	\$40,167	\$40,167
R-5.5	<b>Total Forecasted Revenue</b>	\$13,014,927	\$16,634,174	\$15,938,017	\$15,938,017
R-6	<b>Other Forecasted Revenue</b>				
R-6.1	a. Other past due-as estimated by Co. Treas.				
R-6.2	b. Other forecasted revenue (specify):				
R-6.3	Capital Contributions	\$93,182	\$18,313	\$700,000	\$700,000
R-6.4	Other Misc Income	\$17,083	\$19,058	\$300,000	\$300,000
R-6.5	Gain on Sale of Assets	\$75,607	\$8,650,000	\$6,000,000	\$6,000,000
R-6.6	<b>Total Other Forecasted Revenue (a+b) with additional details</b>	\$185,872	\$8,687,371	\$7,000,000	\$7,000,000



# Final Budget

Weston County Hospital District

FYE 6/30/2017

NAME OF DISTRICT/BOARD

## CAPITAL OUTLAY BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
E-1	<b>Capital Outlay</b>				
E-1.1	Real Property	\$0	\$206,990		
E-1.2	Vehicles	\$76,968	\$0	\$0	
E-1.3	Office Equipment				
E-1.4	Other (Specify)				
E-1.5	Const. in Progress	\$795,264	\$6,000,000	\$10,000,000	\$10,000,000
E-1.6	Major Moveable Equip	\$445,263	\$95,352	\$645,000	\$645,000
E-1.7					
E-1.8	<b>TOTAL CAPITAL OUTLAY</b>	\$1,317,495	\$6,302,342	\$10,645,000	\$10,645,000

## ADMINISTRATION BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
E-2	<b>Personnel Services</b>				
E-2.1	Administrator	\$244,690	\$223,839	\$252,000	\$252,000
E-2.2	Secretary	\$49,150	\$49,462	\$49,500	\$49,500
E-2.3	Clerical				
E-2.4	Other (Specify)				
E-2.5	CFO	\$127,400	\$127,400	\$127,400	\$127,400
E-2.6	Quality Mgr.	\$52,848	\$101,402	\$113,000	\$113,000
E-2.7					
E-3	<b>Board Expenses</b>				
E-3.1	Travel	\$1,718	\$545	\$1,000	\$1,000
E-3.2	Mileage	\$0	\$396	\$1,000	\$1,000
E-3.3	Other (Specify)				
E-3.4					
E-3.5					
E-3.6					
E-4	<b>Contractual Services</b>				
E-4.1	Legal	\$23,525	\$569	\$6,000	\$6,000
E-4.2	Accounting/Auditing		\$32,941	\$35,000	\$35,000
E-4.3	Other (Specify)				
E-4.4					
E-4.5					
E-4.6					
E-5	<b>Other Administrative Expenses</b>				
E-5.1	Office Supplies	\$6,560	\$3,638	\$3,460	\$3,460
E-5.2	Office equipment, rent & repair	\$1,121	\$5,955	\$1,500	\$1,500
E-5.3	Education			\$20,000	\$20,000
E-5.4	Registrations			\$1,300	\$1,300
E-5.5	Other (Specify)				
E-5.6	Bond Issue Expense		\$152,400		
E-5.7					
E-5.8					
E-6	<b>TOTAL ADMINISTRATION</b>	\$507,012	\$698,547	\$611,160	\$611,160

# Final Budget

Weston County Hospital District

FYE 6/30/2017

## OPERATIONS BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
<b>E-7</b>	<b>Personnel Services</b>				
E-7.1	Wages--Operations	\$6,025,593	\$7,202,683	\$7,495,400	\$7,495,400
E-7.2	Service Contracts				
E-7.3	Other (Specify)				
E-7.4	Physician Contracts	\$968,346	\$659,041	\$200,000	\$200,000
E-7.5	Specialty Services	\$452,001	\$297,854	\$200,000	\$200,000
E-7.6					
<b>E-8</b>	<b>Travel</b>				
E-8.1	Mileage				
E-8.2	Other (Specify)				
E-8.3					
E-8.4					
E-8.5					
<b>E-9</b>	<b>Operating supplies (List)</b>				
E-9.1	Drugs Pharmacy	\$338,600	\$1,640,008	\$1,347,800	\$1,347,800
E-9.2	Other Operating Supply	\$918,353	\$951,314	\$1,181,332	\$1,181,332
E-9.3					
E-9.4					
E-9.5					
<b>E-10</b>	<b>Program Services (List)</b>				
E-10.1	General Operating	\$709,813	\$692,948	\$601,361	\$601,361
E-10.2					
E-10.3					
E-10.4					
E-10.5					
<b>E-11</b>	<b>Contractual Arrangements (List)</b>				
E-11.1	Patient Testing	\$159,200	\$132,979	\$140,000	\$140,000
E-11.2	IT Services	\$369,502	\$423,662	\$275,000	\$275,000
E-11.3	Consulting	\$226,745	\$251,910	\$175,000	\$175,000
E-11.4	Other Contracted Serv.	\$485,654	\$995,766	\$750,000	\$750,000
E-11.5					
<b>E-12</b>	<b>Other operations (Specify)</b>				
E-12.1	Utilities	\$364,946	\$282,503	\$346,881	\$346,881
E-12.2	Bank and Collections		\$43,180	\$30,000	\$30,000
E-12.3					
E-12.4					
E-12.5					
<b>E-13</b>	<b>TOTAL OPERATIONS</b>	<b>\$11,018,753</b>	<b>\$13,573,848</b>	<b>\$12,742,774</b>	<b>\$12,742,774</b>

# Final Budget

Weston County Hospital District

FYE 6/30/2017

## INDIRECT COSTS BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
E-14	<b>Insurance</b>				
E-14.1	Liability	\$57,642	\$68,540	\$60,000	\$60,000
E-14.2	Buildings and vehicles	\$33,844	\$23,323	\$22,000	\$22,000
E-14.3	Equipment				
E-14.4	Other (Specify)				
E-14.5					
E-14.6					
E-14.7					
E-15	<b>Indirect payroll costs:</b>				
E-15.1	FICA (Social Security) taxes	\$360,625	\$416,061	\$419,821	\$419,821
E-15.2	Workers Compensation	\$137,356	\$3,268	\$0	
E-15.3	Unemployment Taxes	\$15,200	\$14,356	\$15,000	\$15,000
E-15.4	Retirement	\$113,883	\$131,961	\$139,940	\$139,940
E-15.5	Health Insurance	\$546,355	\$574,012	\$585,224	\$585,224
E-15.6	Other (Specify)				
E-15.7	Dental and Life Ins	\$3,391	\$14,068	\$14,000	\$14,000
E-15.8	Medicare Tax	\$84,574	\$98,082	\$98,200	\$98,200
E-15.9					
E-16	<b>Depreciation Expenses</b>	\$745,054	\$666,912	\$658,287	\$658,287
E-17	<b>TOTAL INDIRECT COSTS</b>	\$2,097,924	\$2,010,583	\$2,012,472	\$2,012,472

## DEBT SERVICE BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
D-1	<b>Debt Service</b>				
D-1.1	Principal	\$39,553	\$84,396	\$908,581	\$908,581
D-1.2	Interest	\$4,158	\$8,085	\$180,000	\$180,000
D-1.3	Fees				
D-2	<b>TOTAL DEBT SERVICE</b>	\$43,711	\$92,481	\$1,088,581	\$1,088,581



# Final Budget

Weston County Hospital District

FYE 6/30/2017

NAME OF DISTRICT/BOARD

## GENERAL FUNDS

	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
C-1 Balances at End of Fiscal Year				
C-1.1 General Fund Checking Account Balance	\$2,177,002	\$842,857	\$950,000	\$950,000
C-1.2 Savings and Investments Account Balance				
C-1.3 General Fund CD Balance	\$2,036,948	\$2,042,845	\$2,048,000	\$2,048,000
C-1.4 All Other Funds	\$178,705	\$175,557	\$176,000	\$176,000
C-1.5 Reserves (From Below)	\$4,274,682	\$4,291,682	\$2,307,682	\$2,307,682
C-1.6 Total Estimated Cash and Investments on Hand	\$8,667,337	\$7,352,941	\$5,481,682	\$5,481,682
C-2 General Fund Reductions:				
C-2.1 a. Unpaid bills at FYE				
C-2.2 b. Reserves	\$4,274,682	\$4,291,682	\$2,307,682	\$2,307,682
C-2.3 Total Deductions (a+b)	\$4,274,682	\$4,291,682	\$2,307,682	\$2,307,682
C-2.4 Estimated Non-Restricted Funds Available	\$4,392,655	\$3,061,259	\$3,174,000	\$3,174,000

## DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
C-3 Balance in Reserve Account, <u>end of previous fiscal year.</u>	\$4,256,836	\$4,274,682	\$4,291,682	\$4,291,682
C-3.2 Date of Reserve Approval in Minutes: <u>fy2012</u>				
C-3.3 Amount to be added to the reserve	\$17,846	\$17,000	\$16,000	\$16,000
C-3.4 Date of Reserve Approval in Minutes: <u>Interest only</u>				
C-3.5 SUB-TOTAL	\$4,274,682	\$4,291,682	\$4,307,682	\$4,307,682
C-3.6 Identify the amount to be spent from "Reserve for Capital Outlay"				
C-3.7 a. Building Project	\$0		\$2,000,000	\$2,000,000
C-3.8 b. _____	\$0			
C-3.9 c. _____				
C-3.10 Date of Reserve Approval in Minutes: _____				
C-3.11 TOTAL CAPITAL OUTLAY (a+b+c)	\$0	\$0	\$2,000,000	\$2,000,000
C-3.12 Account (Line 3 - Line 5)	\$4,274,682	\$4,291,682	\$2,307,682	\$2,307,682

## OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
C-4 Balance in Reserve Account, beginning of budget year	\$0	\$0		
C-4.2 Date of Reserve Approval in Minutes: _____				
C-4.3 Amount to be added to the reserve	\$0		\$0	
C-4.4 Date of Reserve Approval in Minutes: <u>Nov-15</u>				
C-4.5 SUB-TOTAL	\$0	\$0	\$0	\$0
C-4.6 "Other Reserves"				
C-4.7 a. Building Project	\$0			
C-4.8 b. _____	\$0			
C-4.9 c. _____				
C-4.10 Date of Reserve Approval in Minutes: _____				
C-4.11 TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$0	\$0	\$0	\$0
C-4.12 9 - Line 11)	\$0	\$0	\$0	\$0

## ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
C-5 Balance in Reserve Account, beginning of budget year				
C-5.2 Date of Reserve Approval in Minutes: _____				
C-5.3 Amount to be added to the reserve				
C-5.4 Date of Reserve Approval in Minutes: _____				
C-5.5 SUB-TOTAL	\$0	\$0	\$0	\$0
C-5.6 Amount to be spent from Emergency Reserve (Cash)				
C-5.7 Date of Reserve Approval in Minutes: _____				
C-5.8 Balance to be retained in Assigned Fund Balance	\$0	\$0	\$0	\$0
C-5.9 TOTAL TO BE SPENT	\$0	\$0	\$2,000,000	\$2,000,000