

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Eagle County, Colorado.

On behalf of the Eagle County Health Service District,

the Board of Directors

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 \$ 3,386,133,630 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: \$ 3,248,227,590 (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: 12/10/2021 for budget/fiscal year 2022
 (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	\$ 8,932,626
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	2.75 mills	\$ 8,932,626
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	.024 mills	\$ 77,957
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	2.774 mills	\$ 9,010,583

Contact person: Jeffrey Babb Daytime phone: (970) 331-5959

Signed: Jeffrey Babb 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).

EAGLE COUNTY HEALTH SERVICE DISTRICT
 Operating budget
 Fiscal Year 2022

	2020 Actual	Final Approved 2021 Budget	2021 Projected	2022 Approved Budget (All Funds)
Operating Revenue				
Net Patient/Ambulance Revenues	\$ 3,987,347	\$ 3,258,000	\$ 3,915,000	\$ 4,572,700
Operating Expense				
Salaries, Wages & Benefits	\$ 9,518,505	\$ 9,233,622	\$ 9,407,000	\$ 10,245,215
Supplies & Materials	\$ 371,547	\$ 298,800	\$ 317,500	\$ 353,700
IT - Hardware & Software	\$ 90,496	\$ 103,761	\$ 77,500	\$ 120,679
Internet & Website	\$ 102,645	\$ 125,000	\$ 110,000	\$ 108,600
Dues, Licenses & Subscriptions	\$ 117,544	\$ 153,584	\$ 105,000	\$ 143,491
Fuel	\$ 52,843	\$ 90,000	\$ 75,000	\$ 108,000
Contracted services/contractor wages	\$ 258,172	\$ 264,500	\$ 249,000	\$ 357,600
Other Expense	\$ 9,182	\$ 10,000	\$ 1,174	\$ 5,000
Employee Relations	\$ 8,940	\$ 35,000	\$ 37,000	\$ 35,000
Finance & Collection Fees	\$ 72,499	\$ 150,466	\$ 201,000	\$ 198,463
Utilities	\$ 80,260	\$ 105,000	\$ 83,000	\$ 105,000
Professional Development	\$ 39,598	\$ 182,871	\$ 67,570	\$ 224,977
Travel	\$ 38,846	\$ 27,550	\$ 42,559	\$ 22,150
Marketing, Advertising, & Public Relations	\$ 1,382	\$ 13,000	\$ 11,000	\$ 11,000
Board & Audit	\$ 43,382	\$ 45,000	\$ 39,000	\$ 45,000
Insurance	\$ 78,689	\$ 74,000	\$ 78,000	\$ 76,220
Repairs & Maintenance	\$ 239,581	\$ 270,076	\$ 267,000	\$ 294,000
Communications	\$ 180,857	\$ 224,460	\$ 204,000	\$ 238,920
Legal & Election	\$ 9,026	\$ 21,000	\$ 20,250	\$ 33,000
Rent Expense	\$ 19,235	\$ 168,914	\$ 332,000	\$ 249,947
Depreciation	\$ 899,782	\$ 871,855	\$ 945,000	\$ 913,405
Operating Expenses	\$ 12,233,011	\$ 12,468,459	\$ 12,669,553	\$ 13,889,367
Operating Income (Loss)	\$ (8,245,664)	\$ (9,210,459)	\$ (8,754,553)	\$ (9,316,667)
Mill Levy Revenue	\$ 8,704,473	\$ 8,693,055	\$ 8,633,550	\$ 9,010,583
Treasurer Fees	\$ (261,371)	\$ (270,692)	\$ (259,734)	\$ (282,317)
Special Ownership Tax	\$ 458,402	\$ 330,000	\$ 480,000	\$ 400,000
Interest Income	\$ 180,028	\$ 100,000	\$ 80,000	\$ 70,000
Other Income	\$ 996,740	\$ 490,835	\$ 1,083,525	\$ 262,002
Mountain rescue	\$ -	\$ (5,000)	\$ -	\$ (5,000)
Total Other Revenue (Expenses)	\$ 10,078,272	\$ 9,338,198	\$ 10,017,341	\$ 9,455,268
Net Surplus/(Loss)	\$ 1,832,608	\$ 127,739	\$ 1,262,788	\$ 138,601
Net Position - Beginning	\$ 23,231,460	\$ 25,064,068	\$ 25,064,068	\$ 26,326,856
Net Position - Ending	\$ 25,064,068	\$ 25,191,807	\$ 26,326,856	\$ 26,465,457



EAGLE COUNTY
PARAMEDIC SERVICES

2022 BUDGET MESSAGE

Eagle County Paramedic Services 2022 Budget is hereby submitted.

Eagle County Health Service District, dba Eagle County Paramedic Services (ECPS), is a paramedic service to the county providing 911, interfacility transports, community and critical paramedicine, and other specialized 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 Vail, Avon, Edwards, Eagle, and Gypsum.

ECPS' budget includes proposed expenditures and the means by which the District will finance them. 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 2022 budget cycle, EC Paramedics had experienced perhaps its greatest operational and economic challenge since inception: COVID-19. Earlier in 2020, while all economic sectors had been up since the Great Recession, there were indications of recovery slow-down and potential for a recession in the coming years. COVID-19 ensured this reality. The State- and Locally-mandated lockdowns, as well as the general public's commitment to reducing the spread of the virus has resulted in significant unanticipated budgetary impacts. However, with the strategic and fiscally responsible planning that the District has employed over the past several years, ECPS was well suited to meet the financial challenges that this virus presents. 2021 was a year of rethinking "normal," persistence and recovery, and the District weathered the continued challenges that the virus presented. This year's budget, while

focusing on another single-year in the midst of a pandemic (transitioning toward endemic), is part of a multi-year effort by the staff and Board to respond to these challenges by utilizing the resources accumulated by the past several years while also strategically planning ahead.

In 2019, the District adopted a modified approach to Priority-Based Budgeting, whereby the Board and staff through a collaborative effort identified the District's key goals. Afterwards, a complete inventory of programs was taken and organized in order of their association to these goals. Budgeted resources were then allocated based on this organization, applying the most resources to those programs which were most in alignment with the goals that the District and our community felt were most important.

In 2020 and 2021, we took this process one step further by adopting departmental and project budgets. The District's 2022 budget continues with this plan, and beginning in September, management teams began to meet with staff for budget input. Over a series of departmental and budget line item budget meetings, staff provided budget requests aligning with their programmatic strategies for 2022, using 2021 as a baseline and considering the continuing pandemic and the "new normal." Management reviewed all budget requests and adjusted them accordingly for inclusion into the 2022 budget.

Budget Highlights

ECPS' main driver of revenue – 911 call volume – has decreased significantly due to the decline in tourism and recreation in the County. But while the revenue growth we had experienced over the past several years dropped in 2020 & 2021, EC Paramedics is now starting to see pre-pandemic patient volumes. De-Gallagherizing in the 2019 election helped the District stabilize property tax revenues which are the other major source of revenues for the District. Due to the economic downturn, supply chain issues, and volatility of revenue streams, the District has deployed critical cost savings measures as well as budgeted for expected cost increases out of our control. ECPS is also exploring other grant sources and other methods of funding community health programs.

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

The General Fund Revenues are budgeted at \$14,333,932. Property tax revenue is our single largest revenue stream, comprising 63% of the District's budgeted revenues. The District property tax assessment is strong in 2022. Net Patient Revenues is the second largest revenue

source at 32% of budgeted revenues. We are predicting some modest growth in ambulance service revenues based on some moderate increases in volume as well as a concentrated effort in billing and collections reducing write offs and bad debts. Overall, the District's total revenue is expected to grow by 11%.

Expenditure Trends

The 2022 budget has been developed with the following goals in mind: to deliver high quality healthcare, to deliver timely service, to contribute to the overall health of the community and its visitors, to maintain a high performing, sustainable agency into the future, and to cultivate experts in the field of EMS.

In order to deliver these goals to the community the District must recruit and maintain a solid employee base. Because ECPS is a service agency **salaries and benefits** consist of 78% of ECPS' overall General Fund budget. This represents an 11% and 10% increase over last year's budget, respectively. The District is budgeting to add 5.5 full time employees (FTEs) between the administration, field, and community health divisions. Salaries and benefits per employee are increasing at an average of 5%, outside of promotional step increases.

ECPS prides itself on delivering quality training and education to its paramedics, EMTs and other leaders within the organization. While EC Paramedics did not permit travel for the majority of 2021, we have transitioned to allowing travel for training in 2022. Furthermore, we are adding a customized in house training opportunity for which we received excellent feedback several years ago. Therefore, this year's **Professional Development** budget has increased by 17% over last year to account for these items.

Supplies, Materials, and Minor Equipment consists of any hard good 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, and some are not. While we continually find areas where ECPS can reduce expenses, and tying these costs directly to program outcomes, the budget reflects a 18% increase in this line item due to supply chain constraints and volume expectations.

The **Fuel** budget is based on actual usage and as such is expected to be somewhat elevated from 2021.

Board, Audit, & Financial; Legal & Election fees are expected to increase in 2022 due to it being a Board election year.

Finance & Collection Fees are budgeted to see an increase as we expect greater collections on patient accounts with more volume.

Our **Contracted & Other Services** include expenditures to cover our Medical Director costs, executive search firm, training honorariums, technology support, and other services. This

budget line item is expected to only see a 35% increase based on a part time technology consulting agreement, increased medical direction costs, and the need for the CEO search firm.

There are a sizeable number of associations, licenses, fees, and other credentials required for an EMS agency. The decrease in the **Dues, Licenses, Fees & Subscriptions** is based on cost savings measures while maintaining appropriate credentialing.

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 trends. Based on the capital study performed in 2019 by Goulding & Associates and confirmed by internal staff, several facility repairs were identified necessary to extend the life of our assets, some of which began in 2020 continued into 2021, and will move into 2022.

Internet and website fees will realize a modest decrease in expenditures due to the completed website overhaul. The majority of expenses in this line item are our contracted Comcast fees for internet service to our stations.

Communications includes the radio and dispatch fees for the District, as well as a contract with FirstNet.

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 2022 budget.

Capital Projects Fund

The Capital Projects Fund (CP Fund) was a newly established fund in 2020. The District transferred an initial \$5million from its General Fund Net Assets to initially fund the Net Assets of the Capital Fund, fully restricted to Capital Investment.

Revenue Strategy

The Capital Fund is funded through property taxes and interfund transfers from the General Fund. Based upon the annual estimated and actual expenditures for Capital Outlay, ECPS will budget for a supplemental Interfund Transfer In from the General Fund to maintain a \$5,000,000 balance in the fund. This is to ensure the long-term sustainability of the fund in order to meet future capital investment needs.

Expenditures

The long-range capital study performed in 2019 laid out a strategic approach to ECPS' capital investments over the next 15-20 years. Staff and Management further validated the study to ensure that everything identified in the study was indeed necessary and prudent, and aligned with our District's key goals. We identified approximately \$6,286,100 in necessary capital projects for 2022, consisting of the following:

2022 Budget	
Truck	\$ 85,000.00
Wildland Vehicle- Truck or Ambulance	\$ 145,000.00
Swap Ambulance to add to fleet	\$ 50,000.00
Ambulance/graphics/powerload system/motorola/lifeline	\$ 252,500.00
Ambulance/graphics/powerload system/motorola/lifeline	\$ 252,500.00
Staff Vehicle/graphics/etc	\$ 30,000.00
Staff Vehicle/graphics/etc	\$ 40,000.00
Vail Bay flooring	\$ 150,000.00
Employee Housing Expansion & Remodel - Eagle	\$ 5,000,000.00
Avon HVAC - Boiler Venting	\$ 10,000.00
Avon - Fence	\$ 40,000.00
Avon - Exterior Paint	\$ 25,000.00
Avon - Seal Coating	\$ 4,100.00
Edwards - Downstairs Remodel	\$ 50,000.00
Edwards - Classroom Remodel	\$ 50,000.00
Edwards - Furnace/Air Conditioning	\$ 15,000.00
Gypsum - Roof Vent in HVAC Closet	\$ 5,000.00
Cardiac Monitor	\$ 36,000.00
Cardiac Monitor	\$ 36,000.00
New Lock/Safe System	\$ 10,000.00
	\$ 6,286,100.00

Respectfully submitted,



Amy Gnojek, Interim Co-CEO/CFO

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 2022 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:	\$19,503,116
Capital Projects Fund:	<u>\$ 6,286,100</u>

2. That estimated revenues are as follows:

<u>General Fund:</u>	
From unappropriated surpluses	\$ 21,426,142
From sources other than general property tax	\$ 5,304,702
From general property tax	<u>\$ 9,010,583</u>
TOTAL GENERAL FUND	<u>\$ 35,741,427</u>

<u>Capital Fund:</u>	
From unappropriated	
Surpluses	\$ 5,046,235
From fund transfers	\$ 6,239,865
From sources other than	
General property tax	\$ 0
From general property tax	\$ 0
TOTAL CAPITAL FUND:	<u>\$ 11,286,100</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 2022 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 \$8,932,626 together with abatements in the amount of \$77,957; and

WHEREAS, the 2021 valuation for assessment for District, as certified by the Eagle County Assessor, is \$3,248,227,590.

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 2022 budget year, there is hereby levied a tax of 2.774 mills upon each dollar of the total valuation for assessment of all taxable property within District to raise \$9,010,583 in revenue, which includes .024 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:	\$ 19,503,144
Capital Fund:	\$ 6,286,100

Adopted this 18th day of November 2021


 Board Chairperson, Jeffrey Babb