

**Final Budget**

Platte County Hospital District Board	
Budget Hearing Information	
P.O. Box 694	Location: First State Bank Conference Center
Wheatland, WY 82201	Date: 7/21/2021
307-331-2940	Time: 12:45 PM
Platte County	Budget Prepared by: Lori Modesitt, Treasurer

S-A	BUDGET MESSAGE	W.S. 16-4-104(d)
<p style="font-size: 1.2em; margin-top: 0;">Please see attached sheets for BUDGET MESSAGE AND RESERVE DESCRIPTION</p>		
S-B	RESERVE DESCRIPTION	
<p style="font-size: 1.2em; margin-top: 0;">See attached Sheets</p>		

S-C		
<b>Names of Board Members</b>	<b>Date of End of Term</b>	Does the district have regular office hours exceeding 20 hours per week? <span style="float: right; border: 1px solid black; padding: 2px 5px;">No</span>
Chuck Frederick	12/31/22	
Rick Bowen	12/31/24	
Jerry Orr	12/31/24	
Lori Modesitt	12/21/24	
Debbie Shanahan	12/31/22	
Britt Wilson	12/31/24	
Rob Hellbaum	12/31/22	

If no above: Are the records on file with the County Clerk as required by W.S. 16-12-303(c)? Yes

Where are the minutes of your board meeting available for public review?

Platte County Court House--County Clerk's Office

How and where are the notices of meeting posted for the public?

Posted at Courthouse, Post Office, and Town Hall

Where are the public meetings held?

Platte County Legacy Home and Platte County Hospital

# FINAL BUDGET SUMMARY

OVERVIEW		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$175,881	\$149,361	\$1,321,124	\$1,321,124
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$5,253,750	\$3,782,538	-\$113,637	-\$500,000
S-4	Total General Fund and Forecasted Revenues Available	\$4,382,490	\$2,251,194	\$3,904,043	\$3,904,043
S-5	Amount requested from County Commissioners	\$1,640,533	\$1,532,874	\$1,268,709	\$1,268,709
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-7	Operating Revenues	\$0	\$0	\$0	\$0
S-8	Tax levy (From the County Treasurer)	\$1,640,533	\$1,532,874	\$1,268,709	\$1,268,709
S-9	Government Support	\$13,435	\$0	\$0	\$0
S-10	Grants	\$0	\$26,999	\$0	\$0
S-11	Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12	Miscellaneous	\$231,746	\$34,862	\$33,500	\$33,500
S-13	Other Forecasted Revenue	\$378,750	\$382,538	\$386,363	\$386,363

S-14	Total Revenue	\$2,264,464	\$1,977,273	\$1,688,572	\$1,688,572
FY 7/1/21-6/30/22					
Platte County Hospital District Board					

EXPENDITURE SUMMARY		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-15	Capital Outlay	\$0	\$33,000	\$0	\$0
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$58,647	\$64,463	\$96,850	\$96,850
S-18	Operations	\$66,897	\$695	\$668,674	\$668,674
S-19	Indirect Costs	\$50,337	\$51,203	\$55,600	\$55,600
S-20R	Expenditures paid by Reserves	\$0	\$0	\$500,000	\$500,000
S-20	Total Expenditures	\$175,881	\$149,361	\$1,321,124	\$1,321,124

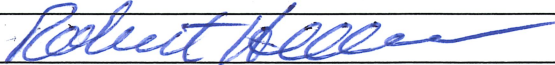
DEBT SUMMARY		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$2,118,026	\$273,921	\$2,215,471	\$2,215,471

## Summary of Reserve Funds

S-23	Beginning Balance in Reserve Accounts				
S-24	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-25	b. Reserves	\$0	\$5,253,750	\$9,036,288	\$9,036,288
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$0	\$5,253,750	\$9,036,288	\$9,036,288
S-27	Amount to be added				
S-28	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29	b. Reserves	\$5,253,750	\$3,782,538	\$386,363	\$0
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)	\$5,253,750	\$3,782,538	\$386,363	\$0
S-31	Subtotal	\$5,253,750	\$9,036,288	\$9,422,651	\$9,036,288
S-32	Less Total to be spent	\$0	\$0	\$500,000	\$500,000
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$5,253,750	\$9,036,288	\$8,922,651	\$8,536,288

End of Summary

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

Date adopted by Special District 7/21/21

DISTRICT ADDRESS: P.O. Box 694  
Wheatland, WY 82201

PREPARED BY: Lori Modesitt, Treasurer

DISTRICT PHONE: 307-331-2940

# Final Budget

Platte County Hospital District Board

FYE 6/30/2022

NAME OF DISTRICT/BOARD

## PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
<b>R-1 Property Taxes and Assessments Received</b>					
R-1.1 Tax Levy (From the County Treasurer)	4001	\$1,640,533	\$1,532,874	\$ 1,268,709	\$1,268,709
R-1.2 Other County Support (see note on the right)	4005				

## FORECASTED REVENUE

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
<b>R-2 Revenues from Other Governments</b>					
R-2.1 State Aid	4211				
R-2.2 Additional County Aid (non-treasurer)	4237				
R-2.3 City (or Town) Aid	4237				
R-2.4 Other (Specify) <u>SPOT taxes</u>	4237	\$13,435			
R-2.5 <b>Total Government Support</b>		\$13,435	\$0	\$0	\$0
<b>R-3 Operating Revenues</b>					
R-3.1 Customer Charges	4300				
R-3.2 Sales of Goods or Services	4300				
R-3.3 Other Assessments	4503				
R-3.4 <b>Total Operating Revenues</b>		\$0	\$0	\$0	\$0
<b>R-4 Grants</b>					
R-4.1 Direct Federal Grants	4201				
R-4.2 Federal Grants thru State Agencies	4201				
R-4.3 Grants from State Agencies	4211		\$26,999		
R-4.4 <b>Total Grants</b>		\$0	\$26,999	\$0	\$0
<b>R-5 Miscellaneous Revenue</b>					
R-5.1 Interest	4501	\$29,456	\$24,605	\$24,000	\$24,000
R-5.2 Other: Specify <u>excess certificate redempt</u>	4500	\$195,238			
R-5.3 Other: See Additional		\$7,052	\$10,257	\$9,500	\$9,500
R-5.4 <b>Total Miscellaneous</b>		\$231,746	\$34,862	\$33,500	\$33,500
R-5.5 <b>Total Forecasted Revenue</b>		\$245,181	\$61,861	\$33,500	\$33,500
<b>R-6 Other Forecasted Revenue</b>					
R-6.1 a. Other past due as estimated by Co. Treas.	4004				
R-6.2 b. Other forecasted revenue (specify):					
R-6.3 <u>Banner Health Annual Lease</u>	4500	\$378,750	\$382,538	\$386,363	\$386,363
R-6.4	4500				
R-6.5					
R-6.6 <b>Total Other Forecasted Revenue (a+b)</b>		\$378,750	\$382,538	\$386,363	\$386,363

# Final Budget

Platte County Hospital District Board

FYE 6/30/2022

NAME OF DISTRICT/BOARD

## CAPITAL OUTLAY BUDGET

### E-1 Capital Outlay

- E-1.1 Real Property
- E-1.2 Vehicles
- E-1.3 Office Equipment
- E-1.4 Other (Specify)
- E-1.5 \_\_\_\_\_
- E-1.6 \_\_\_\_\_
- E-1.7 \_\_\_\_\_
- E-1.8 TOTAL CAPITAL OUTLAY

DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
6201				
6210		\$33,000		
6211				
6200				
6200				
	\$0	\$33,000	\$0	\$0

## ADMINISTRATION BUDGET

### E-2 Personnel Services

- E-2.1 Administrator
- E-2.2 Secretary
- E-2.3 Clerical
- E-2.4 Other (Specify)
- E-2.5 \_\_\_\_\_
- E-2.6 \_\_\_\_\_
- E-2.7 \_\_\_\_\_

### E-3 Board Expenses

- E-3.1 Travel
- E-3.2 Mileage
- E-3.3 Other (Specify)
- E-3.4 Miscellaneous
- E-3.5 Copies for Board Notebooks
- E-3.6 \_\_\_\_\_

### E-4 Contractual Services

- E-4.1 Legal
- E-4.2 Accounting/Auditing
- E-4.3 Other (Specify)
- E-4.4 Engineering Final Plat
- E-4.5 Infrastructure Improvements
- E-4.6 \_\_\_\_\_

### E-5 Other Administrative Expenses

- E-5.1 Office Supplies
- E-5.2 Office equipment, rent & repair
- E-5.3 Education
- E-5.4 Registrations
- E-5.5 Other (Specify)
- E-5.6 advert, stamps, PO Box
- E-5.7 dues- PCED
- E-5.8 see additional details

### E-6 TOTAL ADMINISTRATION

DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
7002	\$10,000	\$10,772	\$12,000	\$12,000
7003				
7004				
7005				
7005				
7011				
7012				
7013	\$116	\$77	\$150	\$150
7013		\$308		
7021	\$39,756	\$34,616	\$50,000	\$50,000
7022	\$7,600	\$8,150	\$8,500	\$8,500
7023		\$7,505	\$5,000	\$5,000
7023			\$20,000	\$20,000
7031				
7032				
7033				
7034				
7035	\$175	\$96	\$200	\$200
7035	\$1,000		\$1,000	\$1,000
		\$2,939		
	\$58,647	\$64,463	\$96,850	\$96,850



# Final Budget

Platte County Hospital District Board

FYE 6/30/2022

## OPERATIONS BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
<b>E-7 Personnel Services</b>					
E-7.1 Wages--Operations	7202				
E-7.2 Service Contracts	7203				
E-7.3 Other (Specify)					
E-7.4	7204				
E-7.5	7204				
E-7.6					
<b>E-8 Travel</b>					
E-8.1 Mileage	7211				
E-8.2 Other (Specify)					
E-8.3	7212				
E-8.4	7212				
E-8.5					
<b>E-9 Operating supplies (List)</b>					
E-9.1	7220				
E-9.2	7220				
E-9.3	7220				
E-9.4	7220				
E-9.5					
<b>E-10 Program Services (List)</b>					
E-10.1 Hospital(includes repairs)	7230	\$66,402		\$418,674	\$418,674
E-10.2 NH/AL (includes repairs)	7230	\$495	\$695	\$250,000	\$250,000
E-10.3	7230				
E-10.4	7230				
E-10.5					
<b>E-11 Contractual Arrangements (List)</b>					
E-11.1	7400				
E-11.2	7400				
E-11.3	7400				
E-11.4	7400				
E-11.5					
<b>E-12 Other operations (Specify)</b>					
E-12.1	7450				
E-12.2	7450				
E-12.3	7450				
E-12.4	7450				
E-12.5					
<b>E-13 TOTAL OPERATIONS</b>		\$66,897	\$695	\$668,674	\$668,674

# Final Budget

Platte County Hospital District Board

FYE 6/30/2022

## INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
<b>E-14 Insurance</b>					
E-14.1 Liability	7502	\$600	\$600	\$600	\$600
E-14.2 Buildings and vehicles	7503	\$49,737	\$50,603	\$55,000	\$55,000
E-14.3 Equipment	7504				
E-14.4 Other (Specify)					
E-14.5	7505				
E-14.6	7505				
E-14.7					
<b>E-15 Indirect payroll costs:</b>					
E-15.1 FICA (Social Security) taxes	7511				
E-15.2 Workers Compensation	7512				
E-15.3 Unemployment Taxes	7513				
E-15.4 Retirement	7514				
E-15.5 Health Insurance	7515				
E-15.6 Other (Specify)					
E-15.7	7516				
E-15.8	7516				
E-15.9					
<b>E-17 TOTAL INDIRECT COSTS</b>		\$50,337	\$51,203	\$55,600	\$55,600

## DEBT SERVICE BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
<b>D-1 Debt Service</b>					
D-1.1 Principal	6401				
D-1.2 Interest	6410				
D-1.3 Fees	6420				
<b>D-2 TOTAL DEBT SERVICE</b>		\$0	\$0	\$0	\$0

# Final Budget

Platte County Hospital District Board

FYE 6/30/2022

NAME OF DISTRICT/BOARD

## GENERAL FUNDS

		End of Year	Beginning	Beginning	
		2019-2020	2020-2021	2021-2022	Final Approval
		Actual	Estimated	Proposed	
DOA Chart of Accounts					
C-1 Balances at Beginning of Fiscal Year					
C-1.1 General Fund Checking	1010	\$2,118,026	\$273,921	\$2,215,471	\$2,215,471
C-1.2 Savings and Investments	1040		\$0		
C-1.3 General Fund CD Balance	1050		\$0		
C-1.4 All Other Funds	1020		\$0		
C-1.5 Reserves (From Below)		\$5,253,750	\$9,036,288	\$8,922,651	\$8,536,288
C-1.6 Total Estimated Cash and Investments on Hand		\$7,371,776	\$9,310,209	\$11,138,122	\$10,751,759

C-2 General Fund Reductions:					
C-2.1 a. Unpaid bills at FYE	2010				
C-2.2 b. Reserves		\$5,253,750	\$9,036,288	\$8,922,651	\$8,536,288
C-2.3 Total Deductions (a+b)		\$5,253,750	\$9,036,288	\$8,922,651	\$8,536,288
C-2.4 Estimated Non-Restricted Funds Available		\$2,118,026	\$273,921	\$2,215,471	\$2,215,471

	DOA Chart of Accounts	
SINKING & DEBT SERVICE FUNDS	1070	

C-3		2019-2020	2020-2021	2021-2022	Final Approval
		Actual	Estimated	Proposed	
C-3.1 Beginning Balance in Reserve Account (end of previous year)					
C-3.2 Date of Reserve Approval in Minutes:					
C-3.3 Amount to be added to the reserve					
C-3.4 Date of Reserve Approval in Minutes:					
C-3.5 SUB-TOTAL					
C-3.6 Identify the amount and project to be spent					
C-3.7 a. Renovation to Old NH					
C-3.8 b. _____					
C-3.9 c. _____					
C-3.10 Date of Reserve Approval in Minutes:					
C-3.11 TOTAL CAPITAL OUTLAY (a+b+c)					
C-3.12 Balance to be retained					

RESERVES	1090	
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C-4		2019-2020	2020-2021	2021-2022	Final Approval
		Actual	Estimated	Proposed	
C-4.1 Beginning Balance in Reserve Account (end of previous year)			\$5,253,750	\$9,036,288	\$9,036,288
C-4.2 Date of Reserve Approval in Minutes:					
C-4.3 Amount to be added to the reserve		\$5,253,750	3,782,538	\$386,363	
C-4.4 Date of Reserve Approval in Minutes:					
C-4.5 SUB-TOTAL		\$5,253,750	\$9,036,288	\$9,422,651	\$9,036,288
C-4.6 Identify the amount and project to be spent					
C-4.7 a. renovation of Old NH for				\$500,000	\$500,000
C-4.8 b. physicians offices					
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	\$500,000	\$500,000
C-4.12 Balance to be retained		\$5,253,750	\$9,036,288	\$8,922,651	\$8,536,288

BOND FUNDS	1060	
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C-5		2019-2020	2020-2021	2021-2022	Final Approval
		Actual	Estimated	Proposed	
C-5.1 Beginning Balance in Reserve Account (end of previous year)			\$0	\$0	
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 Identify the amount and project to be spent					
C-5.7 Date of Reserve Approval in Minutes:					
C-5.8 Balance to be retained		\$0	\$0	\$0	\$0
C-5.9 TOTAL TO BE SPENT		\$0	\$0	\$500,000	\$500,000

## Attachment to Platte County Hospital District Budget FY 2021-2022

### **SA BUDGET MESSAGE from Page 1**

The Platte County Hospital District Board is funded by a 3 mill levy for Operation and Maintenance of the Platte County Memorial Hospital and Legacy Home, along with another 3 mills reapproved in November of 2018 by vote of the public during the general election. These funds are used for repairs and maintenance of the hospital and Legacy home, along with operation of the Legacy home. The amount for FY 2021-22 based on the County Valuation is \$ 1,268,709.

On November 1, 2018 The Hospital District entered into a new lease with Banner Health which states the District will receive \$375,000 annually for rent, with a 1% increase per year. The new lease obligates the District for certain expenditures (major maintenance, repairs etc,) and provides for establishment of a fund reserving the rent payments paid each year for a future capital project.

When the new lease went into effect, the 2009 lease under which the Hospital District received a 50-50 split of the profit after a 5% margin for Banner Health--the 2009 lease was terminated. The additional rent of this 50-50 split was prorated and the district received \$238,155 in June of 2019.

As of the signing of the lease the 2018 Series Bonds (debt for the Hospital remodel in 2005) were paid off Banner and the District split the remaining \$203,188 due after using the Debt Service Fund and the Reserve Fund pertaining to this debt. This amount was split 50-50 with Banner who paid the District \$101,594.

In 2012 the citizens of Platte County approved a 1% Special Purpose Options Tax in the amount of \$12,000,000 (twelve million dollars) for the construction of a new skilled nursing facility and assisted living complex which opened April 13th, 2016. The total cost of the project was estimated at \$15,782,911. Any remaining



balances for the NH/ALF project were paid out of the PCHD general funds. This Special Purpose Option tax was collected in full in October of 2018. The amount collected in FY 18-19--\$1,317,387. The construction was finalized in FY17-18 with the final payments of \$16,442 being made to the contractors. In FY 19-20 the Board received a payment from the County Treasurer of \$13,435 for the balance of additional SPOT taxes that had been paid.

As the Board knew it would take a number of years to collect the entire amount of sales tax, the District financed \$9,350,000 for this project by forming a Statutory Trust, with Wyoming Bank and Trust Bank as the Trustee. Certificates of Participation were sold to various Pl. Co. Banks. The debt service for repayment of these certificates was paid by the sales tax collected and deposited with UMB Bank as escrow agent for said funds.

The District redeemed these trust certificates on July 1, 2019. On March 27, 2019 \$3,082,563.68 the remaining escrow funds at UMB Bank were transferred to Wyoming Bank and Trust. Wyoming Bank and Trust also had the \$935,000 reserve funds and other funds totaling \$4,046,707.66 to redeem these certificates. The amounts paid on 7/1/19 were \$3,825,000 principal, \$45,056.25 interest, and \$3,000 for redemption fees. The excess funds \$195,238 was paid to the District on 7/10/19.

This NH/ALF is owned and operated by the Platte County Hospital District Board. The Board has a contract with Rural Health Development of Nebraska for the administration of the NH/ALF. Accounts of the NH/ALF are separate from the District Board accounts.

In 2021 the Board received a grant from the State of Wyoming (CARES Act funds) for a Transport Van for the Legacy Home in the amount of \$26,999

#### R-5 Miscellaneous Revenue

R-5.1—The budgeted interest amount on the Mon. Mkt. account at 1<sup>st</sup> State Bank FY 21-22 is \$24,000.

R-5.3 Both the Curtis Templin Trust and the Loomis Trust were previously paid to the Platte Co. Hospital and Legacy Home Foundation, but in researching them a few years ago both trusts state the Hospital as the recipients of these funds. The estimated amount to be received in 21-22 is \$ 4000 from the Templin Trust, and \$5,500 from the Loomis Trust.

The amounts listed under R-6 are the Lease payments from Banner Health as per the 2018 lease. The lease payment for 2022 due by 3/31/22 shall be \$386,363. These annual lease payments are placed in a reserve fund as per the terms of the lease for a possible future construction project.

#### EXPENSES:

E-2 thru E-4.2 are the usual fees the District pays for Personnel Services, Board Expenses, Legal and Auditing

E-4.4 \$5,000 is being budgeted for potential additional engineering fees for completion and recording of the final plat of the NH/AL property.

E-4.5 The amount listed of \$20,000 for FY 20-21 is for repairing some of the work on the sidewalk and street to the north of the Legacy Home to meet city codes.

E-5.6 is for supplies, PO Box Rent, wire transfer fees, stamps and/or advertising

E-5.7 the District belongs to Platte County Economic Development for which the annual dues are \$1000.

E-10.1 \$418,674 (33% of annual mil levy) is budgeted for 21-22 repairs at the hospital.

E-10.2 \$250,000 is allotted for repairs at NH/AL during 21-22

E-14.1 Indirect Costs are insurance payments of which \$600 per year is for liability insurance.

E-14.2 As of 11/1/19 the Hospital building and Property transferred to the District from the Platte County Commissioners. Therefore, it is stipulated in the new lease that the District shall insure the Hospital building also. The budgeted amount for 21-22 is \$55,000 for property insurance.

On the Cash and Investments page:

General Funds:

C-1.1 -1.6 is as follows:

Total balance of District funds in accounts At First State Bank		\$ 11,138,122
Reserve for possible Equipment purchase	4,500,000	
Reserve of 6 mos. Banner Salaries	3,400,000	
Reserve of Banner Lease payments 6/30/21	1,136,288	
Rent payment due 3/31/22	+ 386,383	
Total Banner Rents paid 4 yrs	1,522,651	
Less amount spent from Reserves for Capital Outlay (E-1.1) for renovation of Old NH for Physicians Offices	- 500,000	
Total remaining Banner Lease payments	1,022,651	
Total Reserves		<u>8,922,651</u>
First State Balance of Checking and Mon.Mkt. less Reserves for use by District		\$ 2,215,471

## SB—Reserve Descriptions from Page 1

### Reserves:

C-4.3 The below chart shows the reserves accounted to date.

The lease amount for 21-22 will be \$386,363 due in March of 2021. The reduction in reserves of \$500,000 may be spent for renovation of the Old Nursing Home if approved by the District Board.

### **Explanation of Reserves**

Reserve for possible Equipment purchase		4,500,000
Reserve of 6 mos. Banner Salaries		3,400,000
Reserve of Banner Lease payments thru 6/30/21	1,136,288	
Rent payment due 3/31/22	+ 386,383	
Total Banner Rents paid 4 yrs	1,522,651	
Less amount spent from Reserves	- 500,000	
for Capital Outlay (E-1.1) for renovation of Old NH for Physicians Offices		
Total remaining Banner Lease payments (as per the 2018 Lease Agreement)		1,022,651
Total Reserves		<u>8,922,651</u>