

**LAKE FORK HEALTH SERVICE DISTRICT**  
**BOARD OF DIRECTORS SPECIAL MEETING AGENDA**

**MISSION STATEMENT**

*The mission of the Lake Fork Health Services District is to serve the community with compassionate quality healthcare.*

**Monday, April 13, 2026 – Mosely Health Care Complex, Zeller Wellness Center**

- I. CALL TO ORDER-** Approximately 9:00am
- II. ROLL CALL**
- III. WORKSHOP**
  - A. 5 Year Projections
  - B. Discussion of Potential Tax Increase Requests
- IV. ANY OTHER BUSINESS**
- V. ADJOURN**

Times stated are approximate and the agenda may be modified as necessary at the discretion of the Board.

**FIGURES FOR PROPOSAL OF MILL LEVY OR SALES TAX INCREASE**

45% Mill Levy Increase in 2015 from 2.96 to 5.92mil

Property Tax

4 YEAR LOOK BACK	Assessed Valuation	Mills	Revenue
2022 Gross Assessed Value	\$ 50,110,170.00	5.92	\$ 296,652.00
2023 Gross Assessed Value	\$ 50,011,130.00	5.92	\$ 296,066.00
2024 Gross Assessed Value	\$ 49,859,940.00	5.92	\$ 295,170.00
2025 Gross Assessed Value	\$ 60,738,290.00	5.92	\$ 359,570.00

Proposed Mill Levy Increase	Mills	Revenue
1%	5.9792	\$ 363,166.00
2%	6.0384	\$ 366,762.00
3%	6.0976	\$ 370,358.00
45%	8.584	\$ 521,377.00

Sales Tax

4 YEAR LOOK BACK	1%
2022	\$ 302,412.84
2023	\$ 321,257.32
2024	\$ 345,171.70
2025	\$ 371,309.39

Proposed Sales Tax Increase	of TL Sales Tax 2025
0.75%	\$ 742,618.00 (doubles current sales tax revenue)
1.75%	\$ 1,021,100.00
2.00%	\$ 113,927.00

**LAKE FORK HEALTH SERVICES DISTRICT  
5 YEAR PROJECTION**

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		2025 actual PT Count Dental: 6< budgeted Medical: 485< budgeted		2027 Pt Counts based on 2025 actuals						
		2025	2026	2027	2028	2029	2030	2031		
6	Dental Pt Count	684	700	707	714	721	728	736	1% location, resources	
7	Medical Pt Count	2815	3350	3000	3030	3060	3091	3122	1% Hx & HC population	
		<b>P&amp;L Total as of 3/16/2026</b>								
		<b>Budget</b>								
<b>Income</b>										
12	Rental Income	34,250	12,000	12,000	12,360	\$ 12,730.80	13,113	\$ 13,506.11	3% need more rentals, PT	
13	EMS Reimbursement		30,200.00	31,606	33,140	\$ 33,305.27	36,373	\$ 36,192.77		
15	<b>Dental Income</b>									
16	Adjustments	(16,910)	(36,354)	(17,483)	(17,615)	\$ (17,787.12)	(18,186)	\$ (18,386.13)		
17	Patient Income	113,322	170,000	117,136	120,661	\$ 121,841.79	125,485	\$ 126,864.32		
18	<b>Total Dental Income</b>	96,412	133,646	99,653	103,047	\$ 104,054.67	107,299	\$ 108,478.19		
21	Insurance Incentive	24,377	35,000	20,000	20,500	\$ 21,012.50	21,538	\$ 22,076.26	2.5% unsure of future incentives	
22	Adjustments	(52,060)	(131,485)	(55,446)	(56,267)	\$ (56,823.78)	(57,232)	\$ (57,805.74)	2% better revenue collection	
23	Patient Service Income	445,880	552,750	475,170	489,520	\$ 494,366.87	509,363	\$ 514,471.12	5% better revenue collection	
24	<b>Total Clinic Income</b>	418,196	456,265	439,724	453,753	\$ 458,555.59	473,669	\$ 478,741.63		
29	Special Events Income	2,042	500	1,500	1,530	1,561	1,592	1,624	HF gets absorbed into pt revenue; SS 2% heavy lift	
30	Medical Records Copy Fees	20	50	50	50	50	50	50	static, rare unsure, previous to JFS CRs weren't done correctly	
31	Medicare Cost Report	(1,215)	2,000	2,000	2,000	2,000	2,000	2,000		
32	<b>Total Other</b>	35,096	14,550	47,156	49,080	49,647	53,128	53,373		
34	<b>Total Income</b>	549,705	604,461	586,533	605,880	612,257	634,095	640,592		

		Figures based on Jan-Dec 2025 P&L							
		2026	2027	2028	2029	2030	2031		
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40	Behavioral Health								
41	<b>Dental Expense</b>								
42	IT-Dental	0	2,026					included in IT section	
43	CC,Bnkfees+accting	1,070	2,000	2,000	2,000	2,000	2,000		
44	Dental Dues and Subscriptions	50	250	75	75	100	100	125	
45	Dental Workman's Comp							included in 715.5 Workmans Comp	
46	Dental License Fees		1,000						
47	Dental CE Tuition and Fees	973	1,000	1,500	1,500	1,500	1,500	contract specific amount	
48	Dental Memberships	1,268	500	1,200	1,200	1,200	1,200	contract no specific amount	
49	Advertising	120	150	200	200	150	150	staff turnover	
50	Dental Depreciation	3028							
51	Dental Payroll Taxes	85	6,288	5,636	5,833	6,037	6,248	6,467 from wage projection worksheet	
52	Billing, Accounting	1,812	2,000	2,070	2,142	2,217	2,295	2,375 3.5%	
53	Repairs and Maint	-	2,500	1,500	1,553	1,553	1,553	1,553 3.5%	
54	Dental Wages (Dentist & Assistant)	63,363	63,960	66,302	68,623	71,024	73,510	76,083 from wage projection worksheet	
55	Dental Office Supplies	62	150	150	150	150	150		
56	Software/Service Agreements	-						included in 639.1	
57	Dental Lab	9,896	7,500	10,000	10,350	10,712	11,087	11,475 3.5%	
58	Dental Insurance	1,598	1,900	1,678	1,879	1,973	2,072	2,176 5%	
59	Dental Travel	3,315	2,928	3,398	3,481	3,564	3,647	3,730 2.5%	
60	Dental Professional Pay(Hygiene)	28,342	39,300	39,300	39,300	40,676	40,676	42,099 from wage projection worksheet	
61	Dental Supplies	(1,792)	9,000	5,000	5,175	5,356	5,544	5,738 3.5%	
62	Dental: Other	-	250						
63	<b>Total Dental Expense</b>	<b>113,190</b>	<b>142,702</b>	<b>140,009</b>	<b>143,461</b>	<b>148,213</b>	<b>151,731</b>	<b>156,820</b>	
64									
65	<b>Accounting</b>								
66	Billing Fees: Athena	43,676	32,000	45,423	47,240	49,130	51,095	53,139 4%	
67	Billing Fees:Rivia	2,853	3,000	2,910	2,968	3,028	3,088	3,150 2% Negotiable	
68	Billing Fees:Business Options	2,228	3,800	3,200	3,200	3,200	3,200	3,200 based on #new providers	
69	Other	34,676	25,000	35,889	37,146	38,446	39,791	41,184 3.5%	
70	<b>Advertising</b>								
71	LFHSD	193	400	400	200	400	200	400 higher election yrs	
72	LCAMC	1,967	3,000	3,000	3,000	3,000	3,000	3,000 based on recruitment needs	
73	Audit- LFHSD	12,800	12,000	13,000	13,650	14,333	15,049	15,802 no luck in finding lower cost	
74									
75	Bank Charges	29							
76	Bank Card Fees	195	800	1,500	2,000	2,500	3,000	3,500 high fluctuations from year to year includes bank charges	
77	Collection Agency Fees	525	800	541	557	574	591	606 3%	
78	<b>Information Technology</b>								
79	Software & Licensing	15,788	\$ 12,000.00	16,657	17,573	18,539	19,559	20,635 5.5%	
80	IT Security	1885		3,200	4,200	5,200	6,200	7,200 based on WSB quote	
81	Hardware (enduser & backoffice)	501	\$ 3,000.00	1,500	1,650	1,815	1,997	2,196 10%	
82	Internet/Fiber	4,405	\$ 7,200.00	7,416	7,638	7,868	8,104	8,347 3% added Starlink back	
83	Contract Labor-Services	7,185	\$ 20,000.00	21,000	22,050	23,153	24,310	25,526 5% new contract WSB 2026	
84	Maintenance Contracts	11,418	\$ 12,000.00	12,600	13,230	13,892	14,586	15,315 5%	
85	Contract Labor	40,492	\$ 17,000.00	17,000	17,000	17,000	17,000	17,000 based on provider need	
86								either 30 or 19 days/yr reg emp or 1099	

87	Courier	3,375	\$ 3,300.00	3,383	3,467	3,554	3,643	3,734	may decrease with new in-house lab capabilities
88	Depreciation	97,113							not sure how to report on depreciation
89	Dues and Subscriptions	17,687	\$ 17,600.00	18,041	18,401	18,769	19,145	19,528	2%
90	<b>Education,Staff</b>	11,176	\$ 10,000.00	12,000	12,000	13,000	13,000	14,000	\$6,500/yr for provider contract CE includes all travel and meals
91	Staff Training (Education, Staff)								
92	Meals								
93	Tuition & Fees								
94	Travel & Lodging								
95	Education,Staff - Other								
96	<b>Insurance</b>								
97	CO Special District								
98	Property	6,035	10,315	6,337	6,654	6,986	7,336	7,702	5% Hx
99	Employee Health Insurance	43,275	57,600	45,439	47,710	50,096	52,601	55,231	5% this is not adding any positions
100	General Liability	3,800	2,926	4,180	4,598	5,058	5,564	6,120	10% Hx
101	Malpractice	10,740	7,000	11,277	11,841	12,433	13,055	13,707	5% based on # providers on policy
102	<b>Personnel Expenses</b>								
103	Payroll Tax	48,080	63,463	72,989	75,544	78,188	80,924	83,757	based on wage projection spreadsheet 3.5% COLA, adding 1099 MIH/CP in
104	Wages	523,595	727,020	938,400	967,744	1,001,615	1,033,172	1,069,210	3.5% 2027
105	Workman's Comp	6,394	8,568	6,522	6,652	6,785	6,921	7,059	2% based on work related injuries
106	H S A	5,600	10,800	10,800	10,800	10,800	10,800	10,800	static
107	Licenses and fees	2,594	4,000	3,000	3,060	3,121	3,184	3,247	2% Hx
108	Cleaning wages	13,085	19,608	20,294	21,005	21,740	22,501	23,288	3.5% based on wage projn worksheet
109	Staff Appreciation	7,068	3,000	5,000	5,000	5,000	5,000	5,000	static sometimes grants are provided
110	Other (Contract, Call)	42,313							
111	Pharmacy Consultant	9,996	10,000	10,350	10,350	10,712	10,712	11,087	3.5% 1099 contractor no charge from GVH until 3/2026
112	Radiologist Interpretation	-	2,000	2,000	2,000	2,000	2,000	2,000	static @ \$40/read, avg 28/yr
113	Recruiting	1,525	4,000	4,000	4,000	4,000	4,000	4,000	static
114	<b>Repair &amp; Maintenance</b>								
115	Apartment	95	500	500	500	500	500	500	static
116	Building	2,104	25,000	25,500	32,000	25,510	35,000	25,510	parking lot resurface even yrs
117	cleaning	1,438	500	1,467	1,496	1,526	1,557	1,588	2%
118	Equipment, Medical	(42)	5,000	5,000	5,125	5,253	5,384	5,519	2.5% Hx
119	X-ray	-	2,000	2,000	2,050	2,101	2,154	2,208	2.5% Hx
120	Rep. & Maint. other	-	-						
121	<b>Supplies</b>								
122	Pharmacy	17,302	35,000	25,000	27,500	30,250	33,275	36,603	10% Hx
123	Lab	17,365	20,000	20,000	22,000	24,200	26,620	29,282	10% Hx
124	Medical	1,928	12,000	12,000	12,600	13,230	13,892	14,586	5%
125	Office	3,673	8,000	4,000	4,200	4,410	4,631	4,862	5% Amazon
126	General	1,026	200	1,047	1,068	1,089	1,111	1,133	2% Hx
127	Postage	3,655	2,000	3,764	3,877	3,993	4,113	4,237	3%
128	Special Event	2,851	1,000	1,500	1,500	1,500	1,500	1,500	static sometimes a grant can fund event
129	Supplies:Other	-86.33							
130	Telephone/Fax	3,310	710	710	724	739	753	769	2% new account with eFax 2025
131	<b>Utilities</b>								
132	Fiber								moved to 639.4 internet provider
133									

134	Electric	13,946	15,000	14,643	15,375	16,144	16,951	17,798	5% weather & rate dependent
135	EMS Reimbursement								moved to 850.1 space rental
136	Propane	14,602	18,000	18,000	18,900	19,845	20,837	21,879	5% weather & rate dependent
137	Water Sewer	1,699	2,200	2,000	2,040	2,081	2,122	2,165	2%
138	Bio Waste	8,940	9,400	9,119	9,301	9,487	9,677	9,870	2%
139	Trash Disposal	3,505	3,000	3,592	3,682	3,774	3,869	3,965	2.5%
140	Other: Suspense	4,496							
141	<b>Total Clinic Expense</b>	<b>1,249,265</b>	<b>1,415,412</b>	1,649,098	<b>1,711,528</b>	1,769,778	<b>1,840,002</b>	1,900,463	
142	<b>Net Operating Income</b>	<b>(699,560)</b>	<b>(810,951)</b>	(1,062,565)	<b>(1,105,648)</b>	(1,157,521)	<b>(1,205,907)</b>	(1,259,871)	
143									
144	Donation Income	34,018	10,000	10,000	10,000	10,000	10,000	10,000	static, not depending on donations
145	Grant Income	27,000	10,000	10,000	10,000	10,000	10,000	10,000	static, not depending on grants
146	Interest Income	35,993	35,000	36,713	37,447	38,196	38,960	39,739	2% 2 cuts expected in 2026 HF gets absorbed into pt revenue; SS heavy lift
147	Special Event Income	2,000		2,000	2,000	2,000	2,000	2,000	
148	1% Motor Vehicle	933	1,650	1,500	1,515	1,530	1,545	1,561	1% unsure
149	Property Tax	298,028	359,700	300,000	303,000	306,030	309,090	312,181	1% unsure
150	Specific Ownership Tax	25,406	28,000	25,660	25,917	26,176	26,438	26,702	1% unsure
151	Sales Tax	332,850	355,000	342,836	346,264	349,727	353,224	356,756	3% unsure
152									
153	<b>Total Other Income</b>	<b>756,228</b>	<b>799,350</b>	728,709	736,143	743,659	751,258	758,940	
154									
155	Advertising								included in 610.01 LFHSD Advertising
156	Dues and Memberships								
157	5% Treasurer's Fee	14,811	14,900	14,900	15,049	15,199	15,351	15,505	1% unsure
158	BOD Expense's	43	75	100	100	100	100	100	static, Hx
159	Election	-	-	12,000		12,000		12,000	odd years
160	Legal Fees	12,009	15,000	15,000	12,000	15,000	12,000	15,000	based on elections & Hx
161	Public Officials Liability Ins	3,015	3,050	3,075	3,106	3,137	3,168	3,200	1% unsure
162	Other/HF Planning	408							
163	<b>Total Other Expense</b>	<b>30,287</b>	<b>33,025</b>	45,075	<b>30,254.75</b>	45,436	<b>30,619.66</b>	45,805	
164									
165	<b>Net Income</b>	<b>26,382</b>	<b>(44,626)</b>	(378,931)	(399,760)	(459,298)	(485,269)	(546,736)	
166									
167	<b>FUND BALANCE TOTAL</b>								
168									
169	Total Net Revenue	1,305,933	1,403,811	1,315,242	1,342,023	\$ 1,355,915.95	1,385,353	1,399,532	
170	Total Expenses	1,392,741	1,591,139	1,834,182	1,885,244	\$ 1,963,427.03	2,022,353	2,103,089	
171	ACTUAL NET INCOME PER FINL								
172	Total Expenses								
173									
174	Net Income (Loss)	(86,808)	(187,328)	(518,940)	(543,221)	(607,511)	(637,000)	(703,557)	
175	Total Expenses	1,392,741	1,591,139	1,834,182	1,885,244	1,963,427	2,022,353	2,103,089	
176	Total Expenditures	1,392,741	1,591,139	1,834,182	1,885,244	1,963,427	2,022,353	2,103,089	
177	Capital Expenditures	8,000	8,000	8,000	8,000	8,000	8,000	8,000	
178									
179	Contingency Expenditures	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
180	Total Appropriated Expenditures	1,415,741	1,614,139	1,857,182	\$ 1,908,243.67	1,986,427	\$ 2,045,353.16	2,126,089	

**LAKE FORK HEALTH SERVICES DISTRICT  
5 YEAR PROJECTION with 3% COLA**

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53	Repairs and Maint	-	2,500	1,500	1,553	1,553	1,553	1,553 3.5%	
54	Dental Wages ( Assistant)	63,363	63,960	10,013	10,313	10,623	10,941	11,269 from wage projection worksheet	
55	Dental Office Supplies	62	150	150	150	150	150		
56	Software/Service Agreements	-						included in 639.1	
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64									
65	<b>Accounting</b>								
66	Billing Fees: Athena	43,676	32,000	45,423	47,240	49,130	51,095	53,139 4%	
67	Billing Fees:Rivia	2,853	3,000	2,910	2,968	3,028	3,088	3,150 2% Negotiable	
68	Billing Fees:Business Options	2,228	3,800	3,200	3,200	3,200	3,200	3,200 based on #new providers	
69	Other	34,676	25,000	35,889	37,146	38,446	39,791	41,184 3.5%	
70	<b>Advertising</b>								
71	LFHSD	193	400	400	200	400	200	400 higher election yrs	
72	LCAMC	1,967	3,000	3,000	3,000	3,000	3,000	3,000 based on recruitment needs	
73	Audit- LFHSD	12,800	12,000	13,000	13,650	14,333	15,049	15,802 no luck in finding lower cost	
74									
75	Bank Charges	29							
76	Bank Card Fees	195	800	1,500	2,000	2,500	3,000	3,500 high fluctuations from year to ye	
77	Collection Agency Fees	525	800	824	849	874	900	923 3%	
78	<b>Information Technology</b>								
79	Software & Licensing	15,788	\$ 12,000.00	16,657	17,573	18,539	19,559	20,635 5.5%	
80	IT Security	1885		3,200	4,200	5,200	6,200	7,200 based on WSB quote	
81	Hardware (enduser & backoffice)	501	\$ 3,000.00	1,500	1,650	1,815	1,997	2,196 10%	
82	Internet/Fiber	4,405	\$ 7,200.00	7,416	7,638	7,868	8,104	8,347 3% added Starlink back	
83	Contract Labor-Services	7,185	\$ 20,000.00	21,000	22,050	23,153	24,310	25,526 5%	
84	Maintenance Contracts	11,418	\$ 12,000.00	12,600	13,230	13,892	14,586	15,315 5%	
85	Contract Labor	40,492	\$ 17,000.00	17,000	17,000	17,000	17,000	17,000 based on provider need	
86									

87	Courier	3,375	\$ 3,300.00	3,383	3,467	3,554	3,643	3,734	may decrease with new in-house capabilities
88	Depreciation	97,113							not sure how to report on depre
89	Dues and Subscriptions	17,687	\$ 17,600.00	18,041	18,401	18,769	19,145	19,528	2%
90	Education,Staff	11,176	\$ 10,000.00	12,000	12,000	13,000	13,000	14,000	\$6,500/yr for provider contract
91	Staff Training (Education, Staff)								
92	Meals								
93	Tuition & Fees								
94	Travel & Lodging								
95	Education,Staff - Other								
96	Insurance								
97	CO Special District								
98	Property	6,035	10,315	6,337	6,654	6,986	7,336	7,702	5% Hx
99	Employee Health Insurance	43,275	57,600	45,439	47,710	50,096	52,601	55,231	5% this is not adding any po
100	General Liability	3,800	2,926	4,180	4,598	5,058	5,564	6,120	10% Hx
101	Malpractice	10,740	7,000	11,277	11,841	12,433	13,055	13,707	5% based on # providers on
102	Personnel Expenses								
103	Payroll Tax	48,080	63,463	63,853	65,768	67,792	69,826	71,920	based on wage projection sprea
104	Wages	523,595	727,020	731,010	752,742	775,811	798,976	822,833	3.0% COLA, no new positions
105	Workman's Comp	6,394	8,568	6,522	6,652	6,785	6,921	7,059	2% based on work related in
106	H S A	5,600	10,800	10,800	10,800	10,800	10,800	10,800	static
107	Licenses and fees	2,594	4,000	3,000	3,060	3,121	3,184	3,247	2% Hx
108	Cleaning wages	13,085	19,608	20,200	21,005	21,740	22,501	23,288	3.0% based on wage projn wo
109	Staff Appreciation	7,068	3,000	5,000	5,000	5,000	5,000	5,000	static
110	Other (Contract, Call)	42,313							
111	Pharmacy Consultant	9,996	10,000	10,350	10,350	10,712	10,712	11,087	3.5% 1099 contractor
112	Radiologist Interpretation	-	2,000	2,000	2,000	2,000	2,000	2,000	static no charge from GVH until 3/
113	Recruiting	1,525	4,000	4,000	4,000	4,000	4,000	4,000	@\$40/read, avg 28/yr
114	Repair & Maintenance								
115	Apartment	95	500	500	500	500	500	500	static
116	Building	2,104	25,000	25,500	32,000	25,510	35,000	25,510	parking lot resurface even yrs
117	cleaning	1,438	500	1,467	1,496	1,526	1,557	1,588	2%
118	Equipment, Medical	(42)	5,000	5,000	5,125	5,253	5,384	5,519	2.5% Hx
119	X-ray	-	2,000	2,000	2,050	2,101	2,154	2,208	2.5% Hx
120	Rep. & Maint. other	-	-						
121	Supplies								
122	Pharmacy	17,302	35,000	25,000	27,500	30,250	33,275	36,603	10% Hx
123	Lab	17,365	20,000	20,000	22,000	24,200	26,620	29,282	10% Hx
124	Medical	1,928	12,000	12,000	12,600	13,230	13,892	14,586	5%
125	Office	3,673	8,000	4,000	4,200	4,410	4,631	4,862	5% Amazon
126	General	1,026	200	1,047	1,068	1,089	1,111	1,133	2% Hx
127	Postage	3,655	2,000	3,764	3,877	3,993	4,113	4,237	3%
128	Special Event	2,851	1,000	1,500	1,500	1,500	1,500	1,500	static
129	Supplies:Other	-86.33							
130	Telephone/Fax	3,310	710	710	724	739	753	769	2% new account with eFax 2
131	Utilities								
132	Fiber								moved to 639.4 internet
133									

134	Electric	13,946	15,000	14,643	15,375	16,144	16,951	17,798	5% weather & rate depende
135	EMS Reimbursement								moved to 850.1 space re
136	Propane	14,602	18,000	18,000	18,900	19,845	20,837	21,879	5% weather & rate depende
137	Water Sewer	1,699	2,200	2,000	2,040	2,081	2,122	2,165	2%
138	Bio Waste	8,940	9,400	9,119	9,301	9,487	9,677	9,870	2%
139	Trash Disposal	3,505	3,000	3,592	3,682	3,774	3,869	3,965	2.5%
140	Other: Suspense	4,496							
141	<b>Total Clinic Expense</b>	<b>1,249,265</b>	<b>1,415,412</b>	<b>1,410,791</b>	<b>1,462,881</b>	<b>1,508,815</b>	<b>1,567,603</b>	<b>1,614,134</b>	
142	<b>Net Operating Income</b>	<b>(699,560)</b>	<b>(810,951)</b>	<b>(824,288)</b>	<b>(857,001)</b>	<b>(896,558)</b>	<b>(933,508)</b>	<b>(973,542)</b>	
143									
144	Donation Income	34,018	10,000	10,000	10,000	10,000	10,000	10,000	static, not depending on donatic
145	Grant Income	27,000	10,000	10,000	10,000	10,000	10,000	10,000	static, not depending on grants
146	Interest Income	35,993	35,000	36,713	37,447	38,196	38,960	39,739	2% 2 cuts expected in 2026
147	Special Event Income	2,000		2,000	2,000	2,000	2,000	2,000	
148	1% Motor Vehicle	933	1,650	1,500	1,515	1,530	1,545	1,561	1% unsure
149	Property Tax	298,028	359,700	300,000	303,000	306,030	309,090	312,181	1% unsure
150	Specific Ownership Tax	25,406	28,000	25,660	25,917	26,176	26,438	26,702	1% unsure
151	Sales Tax	332,850	355,000	342,836	346,264	349,727	353,224	356,756	3% LM
152									
153	<b>Total Other Income</b>	<b>756,228</b>	<b>799,350</b>	<b>728,709</b>	<b>736,143</b>	<b>743,659</b>	<b>751,258</b>	<b>758,940</b>	
154									
155	Advertising								included in 610.01 LFHSD Advert
156	Dues and Memberships								
157	5% Treasurer's Fee	14,811	14,900	14,900	15,049	15,199	15,351	15,505	1% unsure
158	BOD Expense's	43	75	100	100	100	100	100	static, Hx
159	Election	-	-	12,000		12,000		12,000	odd years
160	Legal Fees	12,009	15,000	15,000	12,000	15,000	12,000	15,000	based on elections & Hx
161	Public Officials Liability Ins	3,015	3,050	3,075	3,106	3,137	3,168	3,200	1% unsure
162	Other/HF Planning	408							
163	<b>Total Other Expense</b>	<b>30,287</b>	<b>33,025</b>	<b>45,075</b>	<b>\$ 30,254.75</b>	<b>45,436</b>	<b>\$ 30,619.66</b>	<b>45,805</b>	
164									
165	<b>Net Income</b>	<b>26,382</b>	<b>(44,626)</b>	<b>(140,654)</b>	<b>(151,112)</b>	<b>(198,336)</b>	<b>(212,870)</b>	<b>(260,407)</b>	
166									
167	<b>FUND BALANCE TOTAL</b>								
168									
169	Total Net Revenue	1,305,933	1,403,811	1,315,212	1,342,023	\$ 1,355,915.95	1,385,353	1,399,532	
170	Total Expenses	1,392,741	1,591,139	1,573,906	1,612,436	\$ 1,677,401.94	1,722,541	1,788,327	
171	ACTUAL NET INCOME PER FINL								
172	Total Expenses								
173									
174	Net Income (Loss)	(86,808)	(187,328)	(258,694)	(270,413)	(321,486)	(337,188)	(388,795)	
175	Total Expenses	1,392,741	1,591,139	1,573,906	1,612,436	1,677,402	1,722,541	1,788,327	
176	Total Expenditures	1,392,741	1,591,139	1,573,906	1,612,436	1,677,402	1,722,541	1,788,327	
177	Capital Expenditures	8,000	8,000	8,000	8,000	8,000	8,000	8,000	
178									
179	Contingency Expenditures	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
180	<b>Total Appropriated Expenditures</b>	<b>1,415,741</b>	<b>1,614,139</b>	<b>1,596,906</b>	<b>\$ 1,635,435.69</b>	<b>1,700,402</b>	<b>\$ 1,745,540.57</b>	<b>1,811,327</b>	

**LAKE FORK HEALTH SERVICES DISTRICT  
5 YEAR PROJECTION with 2.5% COLA**

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		2025 actual PT Count Dental: 6< budgeted Medical: 485< budgeted		2027 Pt Counts based on 2025 actuals						
		2025	2026	2027	2028	2029	2030	2031		
6	Dental Pt Count	684	700	707	714	721	728	736	1%	location, resources
7	Medical Pt Count	2815	3350	3000	3030	3060	3091	3122	1%	Hx & HC population
		<b>P&amp;L Total as of 3/16/2026</b>	<b>Budget</b>							
<b>Income</b>										
12	Rental Income	34,250	12,000	12,000	12,360	\$ 12,730.80	13,113	\$ 13,506.11	3%	need more rentals, PT
13	EMS Reimbursement		30,200.00	31,544	33,012	\$ 33,107.96	36,103	\$ 35,844.40		
15	<b>Dental Income</b>									
16	Adjustments	(16,910)	(36,354)	(17,483)	(17,615)	\$ (17,787.12)	(18,186)	\$ (18,386.13)		
17	Patient Income	113,322	170,000	117,136	120,661	\$ 121,841.79	125,485	\$ 126,864.32		
18	<b>Total Dental Income</b>	<b>96,412</b>	<b>133,646</b>	99,653	<b>103,047</b>	\$ 104,054.67	<b>107,299</b>	\$ 108,478.19		
21	Insurance Incentive	24,377	35,000	20,000	20,500	\$ 21,012.50	21,538	\$ 22,076.26	2.5%	unsure of future incentives
22	Adjustments	(52,060)	(131,485)	(55,446)	(56,267)	\$ (56,823.78)	(57,232)	\$ (57,805.74)	2%	better revenue collection
23	Patient Service Income	445,880	552,750	475,170	489,520	\$ 494,366.87	509,363	\$ 514,471.12	5%	better revenue collection
24	<b>Total Clinic Income</b>	<b>418,196</b>	<b>456,265</b>	439,724	<b>453,753</b>	\$ 458,555.59	<b>473,669</b>	\$ 478,741.63		
29	Special Events Income	2,042	500	1,500	1,530	1,561	1,592	1,624	HF gets absorbed into pt revenue; SS	
30	Medical Records Copy Fees	20	50	50	50	50	50	50	2%	heavy lift
31	Medicare Cost Report	(1,215)	2,000	2,000	2,000	2,000	2,000	2,000	static, rare	
32	<b>Total Other</b>	<b>35,096</b>	<b>14,550</b>	47,094	<b>48,952</b>	49,449	<b>52,857</b>	53,024	unsure, previous to JFS CRs	weren't done correctly
34	<b>Total Income</b>	<b>549,705</b>	<b>604,461</b>	586,471	605,752	612,060	633,825	640,244		

		Figures based on Jan-Dec 2025 P&L							
		2026	2027	2028	2029	2030	2031		
39									
40	Behavioral Health								
41	<b>Dental Expense</b>								
42	IT-Dental	0	2,026					included in IT section	
43	CC,Bnkfees+accting	1,070	2,000	2,000	2,000	2,000	2,000		
44	Dental Dues and Subscriptions	50	250	75	75	100	125		
45	Dental Workman's Comp							included in 715.5 Workmans Comp	
46	Dental License Fees		1,000						
47	Dental CE Tuition and Fees	973	1,000	1,500	1,500	1,500	1,500	contract specific amount	
48	Dental Memberships	1,268	500	1,200	1,200	1,200	1,200	contract no specific amount	
49	Advertising	120	150	200	200	150	150	staff turnover	
50	Dental Depreciation	3028							
51	Dental Payroll Taxes	85	6,288	851	872	894	917	939 from wage projection worksheet	
52	Billing, Accounting	1,812	2,000	2,070	2,142	2,217	2,295	2,375 3.5%	
53	Repairs and Maint	-	2,500	1,500	1,553	1,553	1,553	1,553 3.5%	
54	Dental Wages ( Assistant)	63,363	63,960	10,013	10,263	10,520	10,783	11,052 from wage projection worksheet 3%	
55	Dental Office Supplies	62	150	150	150	150	150		
56	Software/Service Agreements	-						included in 639.1	
57	Dental Lab	9,896	7,500	10,000	10,350	10,712	11,087	11,475 3.5%	
58	Dental Insurance	1,598	1,900	1,678	1,879	1,973	2,072	2,176 5%	
59	Dental Travel	3,315	2,928	3,398	3,481	3,564	3,647	3,730 2.5%	
60	Dental Professional Pay(Hygiene+Dentist)	28,342	39,300	78,405	78,405	81,149	81,149	83,989 3.5% 1099 contractor	
61	Dental Supplies	(1,792)	9,000	5,000	5,175	5,356	5,544	5,738 3.5%	
62	Dental: Other	-	250						
63	<b>Total Dental Expense</b>	<b>113,190</b>	<b>142,702</b>	<b>118,040</b>	<b>119,246</b>	<b>123,039</b>	<b>124,146</b>	<b>128,152</b>	
64									
65	<b>Accounting</b>								
66	Billing Fees: Athena	43,676	32,000	45,423	47,240	49,130	51,095	53,139 4%	
67	Billing Fees:Rivia	2,853	3,000	2,910	2,968	3,028	3,088	3,150 2% Negotiable	
68	Billing Fees:Business Options	2,228	3,800	3,200	3,200	3,200	3,200	3,200 based on #new providers	
69	Other	34,676	25,000	35,889	37,146	38,446	39,791	41,184 3.5%	
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74									
75	Bank Charges	29							
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78	<b>Information Technology</b>								
79	Software & Licensing	15,788	\$ 12,000.00	16,657	17,573	18,539	19,559	20,635 5.5%	
80	IT Security	1885		3,200	4,200	5,200	6,200	7,200 based on WSB quote	
81	Hardware (enduser & backoffice)	501	\$ 3,000.00	1,500	1,650	1,815	1,997	2,196 10%	
82	Internet/Fiber	4,405	\$ 7,200.00	7,416	7,638	7,868	8,104	8,347 3% added Starlink back	
83	Contract Labor-Services	7,185	\$ 20,000.00	21,000	22,050	23,153	24,310	25,526 5% new contract with WSB 2026	
84	Maintenance Contracts	11,418	\$ 12,000.00	12,600	13,230	13,892	14,586	15,315 5%	
85	Contract Labor	40,492	\$ 17,000.00	17,000	17,000	17,000	17,000	17,000 based on provider need; either 30 or 19 d/yr reg or 1099	
86									

87	Courier	3,375	\$ 3,300.00	3,383	3,467	3,554	3,643	3,734	may decrease with new in-house lab capabilities
88	Depreciation	97,113							not sure how to report on depreciation
89	Dues and Subscriptions	17,687	\$ 17,600.00	18,041	18,401	18,769	19,145	19,528	2%
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91	Staff Training (Education, Staff)								
92	Meals								
93	Tuition & Fees								
94	Travel & Lodging								
95	Education,Staff - Other								
96	<b>Insurance</b>								
97	CO Special District								
98	Property	6,035	10,315	6,337	6,654	6,986	7,336	7,702	5% Hx
99	Employee Health Insurance	43,275	57,600	45,439	47,710	50,096	52,601	55,231	5% this is not adding any positions
100	General Liability	3,800	2,926	4,180	4,598	5,058	5,564	6,120	10% Hx
101	Malpractice	10,740	7,000	11,277	11,841	12,433	13,055	13,707	5% based on # providers on policy
102	<b>Personnel Expenses</b>								
103	Payroll Tax	48,080	63,463	63,579	65,169	66,898	68,570	70,284	based on wage projection spreadsheet
104	Wages	523,595	727,020	727,897	746,095	765,919	785,067	804,694	2.5% COLA
105	Workman's Comp	6,394	8,568	6,522	6,652	6,785	6,921	7,059	2% based on work related injuries
106	H S A	5,600	10,800	10,800	10,800	10,800	10,800	10,800	static based on 2024-25 lower expenses &
107	Licenses and fees	2,594	4,000	3,000	3,060	3,121	3,184	3,247	2% Hx
108	Cleaning wages	13,085	19,608	20,096	20,598	21,113	21,641	22,182	3.0% based on wage projn worksheet
109	Staff Appreciation	7,068	3,000	5,000	5,000	5,000	5,000	5,000	static
110	Other (Contract, Call)	42,313							
111	Pharmacy Consultant	9,996	10,000	10,350	10,350	10,712	10,712	11,087	3.5% 1099 contractor no charge from GVH until 3/2026 @
112	Radiologist Interpretation	-	2,000	2,000	2,000	2,000	2,000	2,000	static \$40/read, avg 28/yr
113	Recruiting	1,525	4,000	4,000	4,000	4,000	4,000	4,000	static
114	<b>Repair &amp; Maintenance</b>								
115	Apartment	95	500	500	500	500	500	500	static
116	Building	2,104	25,000	25,500	32,000	25,510	35,000	25,510	parking lot resurface even yrs
117	cleaning	1,438	500	1,467	1,496	1,526	1,557	1,588	2%
118	Equipment, Medical	(42)	5,000	5,000	5,125	5,253	5,384	5,519	2.5% Hx
119	X-ray	-	2,000	2,000	2,050	2,101	2,154	2,208	2.5% Hx
120	Rep. & Maint. other	-	-						
121	<b>Supplies</b>								
122	Pharmacy	17,302	35,000	25,000	27,500	30,250	33,275	36,603	10% Hx
123	Lab	17,365	20,000	20,000	22,000	24,200	26,620	29,282	10% Hx
124	Medical	1,928	12,000	12,000	12,600	13,230	13,892	14,586	5%
125	Office	3,673	8,000	4,000	4,200	4,410	4,631	4,862	5% Amazon
126	General	1,026	200	1,047	1,068	1,089	1,111	1,133	2% Hx
127	Postage	3,655	2,000	3,764	3,877	3,993	4,113	4,237	3%
128	Special Event	2,851	1,000	1,500	1,500	1,500	1,500	1,500	static sometimes a grnat can fund
129	Supplies:Other	-86.33							
130	Telephone/Fax	3,310	710	710	724	739	753	769	2% new account with eFax 2025
131	<b>Utilities</b>								
132	Fiber								moved to 639.4 internet provider
133									

134	Electric	13,946	15,000	14,643	15,375	16,144	16,951	17,798	5% weather & rate dependent
135	EMS Reimbursement								moved to 850.1 space rental
136	Propane	14,602	18,000	18,000	18,900	19,845	20,837	21,879	5% weather & rate dependent
137	Water Sewer	1,699	2,200	2,000	2,040	2,081	2,122	2,165	2%
138	Bio Waste	8,940	9,400	9,119	9,301	9,487	9,677	9,870	2%
139	Trash Disposal	3,505	3,000	3,592	3,682	3,774	3,869	3,965	2.5%
140	Other: Suspense	4,496							
141	<b>Total Clinic Expense</b>	<b>1,249,265</b>	<b>1,415,412</b>	<b>1,407,301</b>	<b>1,455,174</b>	<b>1,497,292</b>	<b>1,551,407</b>	<b>1,593,018</b>	
142	<b>Net Operating Income</b>	<b>(699,560)</b>	<b>(810,951)</b>	<b>(820,830)</b>	<b>(849,422)</b>	<b>(885,232)</b>	<b>(917,583)</b>	<b>(952,774)</b>	
143									
144	Donation Income	34,018	10,000	10,000	10,000	10,000	10,000	10,000	static, not depending on donations
145	Grant Income	27,000	10,000	10,000	10,000	10,000	10,000	10,000	static, not depending on grant
146	Interest Income	35,993	35,000	36,713	37,447	38,196	38,960	39,739	2% 2 cuts expected in 2026
147	Special Event Income	2,000		2,000	2,000	2,000	2,000	2,000	
148	1% Motor Vehicle	933	1,650	1,500	1,515	1,530	1,545	1,561	1% unzure
149	Property Tax	298,028	359,700	300,000	303,000	306,030	309,090	312,181	1% unzure
150	Specific Ownership Tax	25,406	28,000	25,660	25,917	26,176	26,438	26,702	1% unzure
151	Sales Tax	332,850	355,000	342,836	346,264	349,727	353,224	356,756	3% LM
152									
153	<b>Total Other Income</b>	<b>756,228</b>	<b>799,350</b>	<b>728,709</b>	<b>736,143</b>	<b>743,659</b>	<b>751,258</b>	<b>758,940</b>	
154									
155	Advertising								included in 610.01 LFHSD Advertising
156	Dues and Memberships								
157	5% Treasurer's Fee	14,811	14,900	14,900	15,049	15,199	15,351	15,505	1% unzure
158	BOD Expense's	43	75	100	100	100	100	100	static, Hx
159	Election	-	-	12,000		12,000		12,000	odd years
160	Legal Fees	12,009	15,000	15,000	12,000	15,000	12,000	15,000	based on elections & Hx
161	Public Officials Liability Ins	3,015	3,050	3,075	3,106	3,137	3,168	3,200	1% unzure
162	Other/HF Planning	408							
163	<b>Total Other Expense</b>	<b>30,287</b>	<b>33,025</b>	<b>45,075</b>	<b>\$ 30,254.75</b>	<b>45,436</b>	<b>\$ 30,619.66</b>	<b>45,805</b>	
164									
165	<b>Net Income</b>	<b>26,382</b>	<b>(44,626)</b>	<b>(137,197)</b>	<b>(143,534)</b>	<b>(187,010)</b>	<b>(196,945)</b>	<b>(239,639)</b>	
166									
167	<b>FUND BALANCE TOTAL</b>								
168									
169	Total Net Revenue	1,305,933	1,403,811	1,315,180	1,341,895	\$ 1,355,718.64	1,385,082	1,399,184	
170	Total Expenses	1,392,741	1,591,139	1,570,416	1,604,675	\$ 1,665,766.83	1,706,173	1,766,975	
171	ACTUAL NET INCOME PER FINL								
172	Total Expenses								
173									
174	Net Income (Loss)	(86,808)	(187,328)	(255,237)	(262,779)	(310,048)	(321,090)	(367,791)	
175	Total Expenses	1,392,741	1,591,139	1,570,416	1,604,675	1,665,767	1,706,173	1,766,975	
176	Total Expenditures	1,392,741	1,591,139	1,570,416	1,604,675	1,665,767	1,706,173	1,766,975	
177	Capital Expenditures	8,000	8,000	8,000	8,000	8,000	8,000	8,000	
178									
179	Contingency Expenditures	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
180	<b>Total Appropriated Expenditures</b>	<b>1,415,741</b>	<b>1,614,139</b>	<b>1,593,416</b>	<b>\$ 1,627,674.56</b>	<b>1,688,767</b>	<b>\$ 1,729,172.61</b>	<b>1,789,975</b>	