

SAN JUAN COUNTY PUBLIC HOSPITAL DISTRICT NO. 3 (DbA ORCAS ISLAND HEALTH CARE DISTRICT)							
2024 BUDGET							
BARS Number (subject to update prior to submission)	ITEM		2023 Budget, Per Resolution	2023 Forecast	2024 Draft Budget	Description	
1	6541.00.	308.80.00.0000	Beginning Cash	\$ 1,032,855	\$ 1,032,855	\$ 875,384	Estimated Beginning Cash for 2024 is Ending Cash as of 12-31-23
2	INCOME						
3	6541.00.	311.10.00.0000	Property Tax Revenue	1,648,036	1,651,052	1,564,000	Based on expected costs and projects, the district is looking to reduce our levy total by an additional \$100,000 in 2024. This is on top of the \$300,000 reduction in 2023.
4	6541.00.	332.93.20.0000	Medicare Incentive Program	-	5,000		AWPHD stipend for participating Hospital Districts. Not clear on continuation, but will keep as budget line item.
5	6541.00.	337.00.00.0000	Miscellaneous Revenue	12,000	19,046	10,824	Includes reimbursement from IH for utilities, IH has been paying snow removal directly. Also has included other reimbursements for shared expense projects, including deye In project, reimbursement from county for freezers, etc.
6	6541.00.	337.20.00.0000	Leasehold Tax (to be received)	1,687	1,246	1,704	Applies in lieu of property tax when persons or businesses lease or occupy publicly-owned real or personal property. SJC unable to estimate how much will be collected on an annual basis. Previous year + 1%
7	6541.00.	337.40.00.0000	Timber Harvest Tax - Private Land	-	139	-	Replaces annual property tax on timber with an excise tax based on value of timber at the time of harvest. Applies to timber harvested from any private or public lands in WA. SJC unable to estimate how much will be collected so no amount has been budgeted.
8	6541.00.	362.00.00.0000	Rents and Leases	50	50	50	Payments from Island Health for 50\$ rent of clinic building
9	6541.00.	367.00.00.0001	Donations from Private Sources	-	8,550	48,000	Matching funding from OICF for DOH RHC Oral Health Service Line Grant
10	6541.00.	367.00.00.0002	Small Grant from Private Organization	-	-	25,000	Grant Funding from SJPHD #1 Care Coordination Grant - SJCPHD#1 has access to care coordination dollars, have committed to supporting care coordination planning effort for Orcas Island
11	6541.00.	334.00.30.0000	State Grants	-	-	101,000	DOH RHC Oral Health Service Line Grant - 01/2024 - 08/31/2024
12		REVENUE TOTAL (not including Beginning Cash)		1,661,773	1,685,082	1,750,578	
13							
14	EXPENSES						
15	6541.00.	561.00.41.0003	Provider Subsidy - Island Hospital (IH) as of 4/1/21	1,835,243	1,293,202	1,022,000	Payment of \$511,000 to be paid January 2024, and second full payment due July 2024 (\$511,000)
16	6541.00.	561.00.41.0020	Accounting Expenses	7,500	1,497	2,000	Accounting services to help with annual reporting & State financial audit, reserve and cash flow analysis. Also includes SJC fees to process warrants and payroll. This expense was \$1190 in 2021, \$1168 in 2022, expected to be about \$1500 in 2023.
17	6541.00.	561.10.41.0002	State Audit Expenses	-	-	9,819	State accountability audits are conducted every 2 years. Audit will be conducted late 2023 or early 2024, but billed in 2024. Projected similar cost as 2022 + 5% wage increases in 2023 & 2024.
18	6541.00.	561.00.41.0030	Legal Services	30,000	16,165	50,000	Placeholder for legal support.
19	6541.00.	561.00.41.0040	Technology Services	4,148	4,225	4,355	Monthly cost of \$328.27 for NW Technology to support 7 licenses for Office 365, email, and document sharing and security. + 5% increase
20	6541.00.	561.00.41.0050	Independ. Contractor Agreements	30,000	7,500	30,000	Estimated \$5,500 for freelance writer fees for sounder articles. Additional placeholder for other consultants.
21	6541.00.	561.00.41.0060	Promotion & Advertising	7,000	2,703	12,000	\$700 fee for monthly Island Sounder articles (\$8400). Also includes Legal Posting requirements for Public Hearing on Budget and Levy in November.
22	6541.00.	561.00.41.0070	DOH Dental Grant Expenses	-	-	197,000	Department of Health has awarded Orcas Island Health Care District \$121,000 in reimbursement based grant funds for the 12 months starting September 1st, 2023. These funds are available to be utilized starting September 1st, 2023, but are provided as reimbursement for expenses occurred related to the planning and development of the RHC dental service line. Funds will be spent by individual organizations, including San Juan County Health & Community Services, Orcas Community Resource Center, and Island Health. Those expense will then be reported to OIHCD and the reimbursement requested from DOH. That reimbursement would then be sent to the organizations for their expenses after reimbursement is provided to OIHCD from DOH. Matching Funding commitment from OIHCD for Dental Expenses (\$48,000), other expenses related to oral health grant (\$149,000)

23	6541.00.	561.00.41.0080	Care Coordination Grant Expenses			25,000	SJCPHD#1 has access to care coordination dollars, have committed to supporting care coordination planning effort for Orcas Island - Expenses could be consultant fees, meeting expenses, staffing support at other organization.
24	561.00.41 Professional Services Total			1,913,891	1,325,292	1,352,174	
25	6541.00.	561.00.10.0001	Commissioners	7,000	3,542	21,000	Commissioners who don't have a salary waiver are eligible for a stipend of \$128/meeting and an annual maximum of \$12,288. Confirmed two commissioners will take stipend, potential that three commissioners take stipend.
26	6541.00.	561.00.10.0002	Superintendent	160,000	159,999	168,000	Reflects FT Superintendent. Previous Salary + estimated %5 inflation salary increase
27	6541.00.	561.00.10.0003	Other Staff/Contracted Support	3,000	21,392	37,765	HT Admin Assistant with possible 5% adjusted after annual review in April
28	561.00.10 Salary & Wages Total			170,000	184,933	226,765	
29	6541.00.	561.00.20.0001	FICA/Medicare/SS/PERS	14,627	15,266	15,741	In 2023 7.65% of Base Compensation for employees
30	6541.00.	561.00.20.0002	Dept of Labor & Industries -Worker's Comp	2,772	2,633	3,043	1.45% of Base Compensation + 2% increase
31	6541.00.	561.00.20.0003	Retirement	-	-	-	
32	6541.00.	561.00.20.0006	Medical Insurance Premium/ Employee Benefits	23,283	32,486	23,876	Cost assoc w/PEBB
33	6541.00.	561.00.20.0009	Employment Security - Unemployment	991	547	1,235	.6% of salary
34	6541.00.	561.00.20.0010	Deferred Compensation	-	-	-	
36	561.00.20 Personnel Benefits Total			41,673	50,933	43,895	
37	6541.00.	561.00.31.0000	Office Supplies	500	133	500	Largely printer ink and misc. supplies
38	6541.00.	561.00.31.0001	Supplies for Repairs and Maintenance	600	183	600	Building maintenance supplies @ Island Hdwre.
39		561.00.31.0002	Computer and Online Software	650	787	600	Zoom (\$150) & DocuSign (\$450) annual subscriptions.
40	6541.00.	561.00.31.0010	Janitorial Supplies Only	100	25	100	Cleaning supplies for District Office.
41	561.00.31 Supplies Total			1,850	1,128	1,800	
42	6541.00.	561.00.35.0000	Small Tools & Equipment	300	162	200	Placeholder for any additional office needs.
43		561.00.35.0001	Computer Hardware	3,500	875	1,500	Purchase Replacement Surface Pro plus second monitor for assistant.
44		561.00.35.0002	Office Furniture & Fixtures	500	547	500	New admin assistant office chair, other furniture.
45	561.00.35 Small Tools & Equipment Total			4,300	1,584	2,200	
46	6541.00.	561.00.42.0010	Postage & Shipping	250	63	250	General postage and shipping
47	6541.00.	561.00.42.0020	Telephone & Internet	2,400	2,202	2,400	Internet (Rock Island) + Phone (T-Mobile)
48	6541.00.	561.00.42.0030	Website/Email Services	1,260	1,777	3,000	Streamline Website Suite @ 249/month or \$2988 annually.
49	561.00.42 Communication Total			3,910	4,041	5,650	
50	6541.00.	561.00.43.0010	Conferences and Training	1,500	888	6,000	Registration fees for Annual Superintendent conference and Rural Hospital Leadership Conference for Superintendent and two Commissioners (\$1500), Northwest Public Health & Primary Care Leadership Institute enrollment fee (\$3500), Registration fee for National Association of Rural Health Clinics Conference (\$525).
51	6541.00.	561.00.43.0020	Travel & Accommodations	32,000	20,079	4,500	Hotel and other expenses associated with the annual AWPHD Superintendent Training & Rural Hospital Leadership Conferences (\$1800), Hotel & other expenses for NARHC Conference for Superintendent (\$1500), other travel for AWPHD, North Sound ACH and other local region conferences and trainings (\$900)
52	561.00.43 Travel Total			33,500	20,967	10,500	
53	6541.00.	561.00.45.0000	Operating Rentals and Leases	9,155	9,720	10,300	District Office lease effective March 2021 through March 2026. 2023 Rent is \$813/month paid at \$2439/quarter, rate increased 8.4% in 2023, expect roughly 4% increase in 2024. Expected monthly rate of \$846/month or \$2537/quarter Also includes annual PO Box rental @ \$155/year.
54	561.00.45 Operating Rents & Leases Total			9,155	9,720	10,300	
55	6541.00.	561.00.46.0002	Building Property & Earthquake Insurance	18,000	26,400	19,417	2022 prices = General Liability \$6,983 + Additional Coverage Plan \$10,986 (\$17,969) // 2023 Prices = general liability \$8574 + Additional Coverage Plan \$10,843.02 (\$19,417)
56	6541.00.	561.00.46.0003	Board & Officers Insurance	3,121	3,180	3,339	September 1st renewal was 5% increase from 2022 at \$3,180. Expect 5% increase in 2024
57	561.00.46 Insurance Totals			21,121	29,580	22,756	
58	6541.00.	561.00.47.0010	Utilities - Building (EWUA, ESWD, OPALCO)	11,672	10,595	11,496	Based on running 12 month average: OPALCO (\$665) , ESWD (\$138), EWUA (\$99.40) , Alarm Monitoring (\$56) = 958/mo.update x 12 = \$11,496. Should we add 5% increase?
59	6541.00.	561.00.47.0011	Utilities - District Office	1,368	1,187	1,236	OPALCO estimated at an average of \$103/mo.
60	6541.00.	561.00.48.0010	Building General Maintenance & Repair	142,800	174,338	26,000	Resurfacing and restriping parking lot (\$9,000), Handyman Repairs (\$6,000), Renovate outside storage to allow for biohazards (\$5,000), Rental of storage Container (\$279 x 12) or Purchase of Storage Container (\$6000), Exterior light repairs (\$5000)

61	6541.00.	594.61.62.0000	Buildings & Structures (large expenses)	-	-	50,000	Provider Space furniture & Remodel (\$50,000 placeholder based on professional rough estimate)
62	6541.00.	561.00.48.0020	Building Landscaping	14,400	17,508	18,720	Accounts for an increase in hourly rate from \$50/hr to \$65/hr in 2023 - We are requesting quotes from other companies
63	6541.00.	561.00.48.0030	Building Other	4,000	3,800		
64	6541.00.	561.00.48.0300	Equipment General Maintenance & Repair	49,000	2,000	5,000	\$2,000 in 2023 for HVAC maintenance with Sage. \$1200 Estimate for Generator Servicing
65		561.00.47- 48	Building Totals	223,240	209,427	112,452	
66	6541.00.	561.00.49.0000	Printing/Graphics	3,000	33	1,000	Cost for copies needed for large meetings or public hearings. District update printed copies, not mailed.
67	6541.00.	561.00.49.0001	Meeting Expenses	500	620	500	Placeholder for meetings that include food and/or rental fee. Board retreat expenses.
68	6541.00.	561.00.49.0002	Bank Service Charge (fiscal agent fee)	340	138	340	US Bank fiscal agent fee is \$170 each for the Note and Bond, paid annually in October to US Bank.
69	6541.00.	561.00.49.0010	Dues & Subscriptions	1,500	1,500	1,500	Association of WA Public Hospital Districts annual dues.
70	6541.00.	561.00.49.0050	Miscellaneous Expense	172,000	1,004	50,000	Placeholder for unforeseen expenses in 2023.
71		561.00.49	Miscellaneous Total	177,340	3,294	53,340	
72	6541.00.	561.00.41.0149	Election Services	-	-	10,000	Elections occur in odd years but expense paid in even years.@ \$5000/commissioner elected.
73		561.00.51	Intergovernmental Services Total	-	-	10,000	
74	6541.00.	561.10.49.0000	Property Tax Fees	135	122	135	Exempt from Property Tax (fees only) - see Leasehold Tax
75	6541.00.	589.30.00.0000	Leasehold Tax (to be paid)	-	-	-	Likely no expense into future.
76		561., 589.	Property & Leasehold Tax Total	135	122	135	
77	6541.00.	592.61.83.2037	Interest Payment - WA Fed GO Bond	15,333	15,253	15,500	Interest payments due May and November 1st. Payments based on amortization schedule set in 2021 - 2027.
78	6541.00.	591.61.77.0001	Principal Payment - WA Fed GO Bond	100,000	100,000	100,000	Principal payments made annually on Nov 1st. Based on amortization schedule set in 2021 to be paid in full 11/1/2027.
79		591.61.71, 77, 78, 81 & 83	Bonds/Notes/Intergov't Loans Total	115,333	115,253	115,500	
80	6541.00.	594.61.64.0004	Clinic Equipment Purchase	30,000	21,175	70,000	2 New Exam Tables (\$12,000), Approved clinic equipment list (\$47,000), GiveOrcas approved equipment purchases (\$8,000).
81		594.61.64	Machinery & Equipment Total	30,000	21,175	70,000	
82							
83	REVENUE, EXPENSE, ENDING CASH, AND CLINIC EQUIPMENT SUMMARY						
84			Total Income			2,625,962	Includes Property Tax Revenue AND Beginning Cash.
85			Total Expenses			2,037,467	Includes cost of Debt Service. The difference between Total Income and Total Expenses becomes Ending Cash on Line 86.
86	6541.00.	508.80.00.0000	Ending Cash (not adjusted for reserve)			588,495	Ending cash is the only source of funds to support District expenditures for the first part of the fiscal year until Property Tax Revenue is received in April and then again in October.
87	6541.00.	508.80.00.0000	Ending Cash (adjusted for reserve)			488,495	Beginning with the 2019 budget development process, the Board established a required annual reserve funding level of \$100,000 ("the required minimum level") and has directed this amount be appropriated to the Reserve Fund. The target fund balance for the Reserve Fund is equal to the greater of the forecasted need or 30% of the prior years' general fund income, exclusive of debt funding. The budget assumes a \$50,000 semi-annual allocation to the Reserve Fund in May and November. As of 12/31/22 the Reserve Fund balance will be \$743,868, or 39% of 2022 Property Tax Revenue