

**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	2024 Budget, Per Resolution	2024 Forecast	2025 Draft Budget	Description	
1	6541.00. 308.80.00.0000	Beginning Cash	\$ 875,384	\$ 1,016,726	\$ 921,433	Estimated Beginning Cash for 2025 is Ending Cash as of 12-31-24
2			<b>INCOME</b>			
3	6541.00. 311.10.00.0000	Property Tax Revenue	1,639,000	1,642,693	1,999,910	Preliminary
4	6541.00. 332.93.20.0000	Medicare Incentive Program		10,000	10,000	AWPHD stipend for participating Hospital Districts. Will continue as same amount for expected future
5	6541.00. 337.00.00.0000	Miscellaneous Revenue	10,824	32,179	11,814	Reimbursement from IH for utilities.
6	6541.00. 337.20.00.0000	Leasehold Tax (to be received)	1,704	1,571	1,586	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	-	407	-	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	Island Health rent payment for clinic building
9	6541.00. 367.00.00.0001	Donations from Private Sources	48,000	150		
10	6541.00. 367.00.00.0002	Small Grant from Private Organization	25,000	-		
11	6541.00. 334.00.30.0000	State Grants	101,000	146,000	10,000	DOH Dental Grant Program Evaluation Funds
12	6541.00. 389.60.00.0000	Investment Interest LGIP		65,227	35,706	Balance of Cash on hand and reserve fund balances at beginning of year multiplied by 2% interest
13		<b>REVENUE TOTAL (not including Beginning Cash)</b>	<b>1,825,578</b>	<b>1,898,277</b>	<b>2,069,066</b>	
14						
15			<b>EXPENSES</b>			
16	6541.00. 561.00.41.0003	Provider Subsidy - Island Hospital (IH) as of 4/1/24	1,022,000	1,022,000	1,022,000	Payment of \$511,000 to be paid January 2025, and second full payment due July 2025 (\$511,000)
17	6541.00. 561.00.41.0020	Accounting Expenses	2,000	1,788	25,000	AP vouchers are roughly \$250 per quarter, monthly estimate for Accounting Service support at \$1000/month starting in March 2025, \$12000 for accounting setup startup expenses which covers Nov 2024 - February 2025 (half of which will be paid in 2024)
18	6541.00. 561.10.41.0002	State Audit Expenses	9,819	-	10,310	State accountability audits are conducted every 3 years. Audit will be conducted late 2024 or early 2025, but billed in 2025. Projected similar cost as 2022 + 5% wage increases in 2023, 2024, and 2025.
19	6541.00. 561.00.41.0030	Legal Services	50,000	19,818	56,250	Legal support. Rates increasing by 12.5% in 2025
20	6541.00. 561.00.41.0040	Technology Services	4,355	4,357	8,711	Monthly cost of \$328.27 for NW Technology to support 7 licenses for Office 365, email, and document sharing and security. + 5% increase
21	6541.00. 561.00.41.0050	Independ. Contractor Agreements	30,000	17,770	160,000	Building/facilities planning consultant (\$100,000), additional consulting fees for dental including Katie Raebels time for Advocacy, cost report, and RHC structure development(\$30,000), Communications Consultant (\$10,000), and placeholder (\$20,000)
22	6541.00. 561.00.41.0060	Promotion & Advertising	12,000	1,890	8,000	\$700 fee for quarterly Island Sounder articles (\$2800), written by Chris. Also includes Legal Posting requirements for Public Hearing on Budget and Levy in November (\$200 in 2023). Communications plan marketing efforts.
23	6541.00. 561.00.41.0070	DOH Dental Grant Expenses	197,000	179,871	10,000	DOH Dental Grant will support program evaluation
24	6541.00. 561.00.41.0080	Care Coordination Grant Expenses	25,000	-	-	
25		<b>561.00.41 Professional Services Total</b>	<b>1,352,174</b>	<b>1,247,494</b>	<b>1,300,271</b>	
26	6541.00. 561.00.10.0001	Commissioners	21,000	12,166	46,368	Commissioners who don't have a salary waiver are eligible for a stipend of \$161/meeting and an annual maximum of \$15,456. Confirmed two commissioners waived stipend.
27	6541.00. 561.00.10.0002	Superintendent	168,000	167,813	173,016	FT Superintendent. Salary + estimated %3.8 COLA.
28	6541.00. 561.00.10.0003	Other Staff/Contracted Support	37,765	34,695	43,490	Increase to 0.75 FTE during first quarter to support Accounting/Payroll changes, then adjust to 0.625 FTE in April with a 3.8% COLA increase after annual review in April
29	561.00.10 Salary & Wages Total		226,765	214,675	262,874	
30	6541.00. 561.00.20.0001	FICA/Medicare/SS/PERS	15,741	15,741	16,563	7.65% of Base Compensation for employees
31	6541.00. 561.00.20.0002	Dept of Labor & Industries -Worker's Comp	3,043	1,735	1,700	\$0.13/hr for office staff and \$2.22/hr for maintenance handyman staff
32	6541.00. 561.00.20.0006	Medical Insurance Premium/ Employee Benefits	23,876	23,121	23,928	Cost assoc w/PEBB
33	6541.00. 561.00.20.0009	Employment Security - Unemployment	1,235	748	1,299	6% of salary
34		<b>561.00.20 Personnel Benefits Total</b>	<b>43,895</b>	<b>41,345</b>	<b>43,490</b>	
35	6541.00. 561.00.31.0000	Office Supplies	500	31	500	Largely printer ink and misc. supplies
36	6541.00. 561.00.31.0001	Supplies for Repairs and Maintenance	600	-	600	Building maintenance supplies.
37		<b>561.00.31.0002 Computer and Online Software</b>	<b>600</b>	<b>2,222</b>	<b>3,600</b>	Zoom (\$150) & DocuSign (\$450) annual subscriptions, Adobe monthly fee (\$50/month), Quickbooks monthly fee (\$200/month)
38	6541.00. 561.00.31.0010	Janitorial Supplies Only	100	-	100	
39		<b>561.00.31 Supplies Total</b>	<b>1,800</b>	<b>2,252</b>	<b>4,800</b>	
40	6541.00. 561.00.35.0000	Small Tools & Equipment	200	-	200	
41	561.00.35.0001	Computer Hardware	1,500	-	3,000	Replacement of two surface laptops.
42	561.00.35.0002	Office Furniture & Fixtures	500	-	-	
43		<b>561.00.35 Small Tools &amp; Equipment Total</b>	<b>2,200</b>	<b>-</b>	<b>3,200</b>	
44	6541.00. 561.00.42.0010	Postage & Shipping	250	(82)	250	
45	6541.00. 561.00.42.0020	Telephone & Internet	2,400	2,198	2,400	Internet + Phone
46	6541.00. 561.00.42.0030	Website/Email Services	3,000	3,000	4,888	Streamline Website Suite @ 325/month or \$3888 annually and web updates to ADA compliance requirements. \$1000 to convert documents that need to be ADA compliant for 2026.
47		<b>561.00.42 Communication Total</b>	<b>5,650</b>	<b>5,116</b>	<b>7,538</b>	
48	6541.00. 561.00.43.0010	Conferences and Training	6,000	5,563	9,500	Registration fees for AWPCH Conference for Superintendent and two Commissioners (\$1500), Registration for NW Public Health or Primary Care Conference for Superintendent (\$1400)Superintendent executive coaching (\$6000), and Admin Assistant MRSC trainings (\$600).
49	6541.00. 561.00.43.0020	Travel & Accommodations	4,500	5,500	4,500	Hotel and other expenses associated with the annual AWPCH Conference (\$2000), Hotel & other expenses for Superintendent public health or primary care conference (\$2000), other travel for AWPCH, North Sound ACH and other local region conferences and trainings (\$500)
50		<b>561.00.43 Travel Total</b>	<b>10,500</b>	<b>11,063</b>	<b>14,000</b>	
51	6541.00. 561.00.45.0000	Operating Rentals and Leases	10,300	10,364	21,614	District Office lease through March 2026. 2024 Rent is \$846/month paid at \$2547/quarter, rate increased 5% in 2024, expect roughly 4% increase in 2025. Expected monthly rate of \$880/month or \$2640/quarter. Also includes annual PO Box rental @ \$155/year. Dental Clinic office location at \$897 per month until Sept 30, then \$942 per month from Oct 1 - Dec 31.
52		<b>561.00.45 Operating Rents &amp; Leases Total</b>	<b>10,300</b>	<b>10,364</b>	<b>21,614</b>	
53	6541.00. 561.00.46.0002	Building Property & Earthquake Insurance	19,417	19,417	21,359	10% increase in 2024. Assume 10% increase in 2025.
54	6541.00. 561.00.46.0003	Board & Officers Insurance	3,339	3,339	3,473	Expect 4% increase for 2025
55		<b>561.00.46 Insurance Totals</b>	<b>22,756</b>	<b>22,756</b>	<b>24,831</b>	
56	6541.00. 561.00.47.0010	Utilities - Building (EWUA, ESWD, OPALCO)	11,496	11,359	11,814	Assumes a 4% increase

57	6541.00.	561.00.47.0011	Utilities - District Office	1,236	1,324	1,512	Assumes a 4% increase.
58	6541.00.	561.00.48.0010	Building General Maintenance & Repair	106,000	74,610	11,000	Handyman Repairs (\$6,000). Exterior light repairs (\$5000)
59	6541.00.	594.61.62.0000	Buildings & Structures (large expenses)	50,000	50,000	88,000	Interior Painting/wallpaper (\$30,000); Furniture Reupholstering (\$8,000); Flooring Renovation (\$20,000), \$30,000 buffer in case of inaccurate estimates
60	6541.00.	561.00.48.0020	Building Landscaping	18,720	13,751	7,054	6 months of the year require 1x visit, 6 months require 2x visits. Additionally, they do a quarterly extra maintenance costs \$400.
62	6541.00.	561.00.48.0300	Equipment General Maintenance & Repair	5,000	50,103	23,600	\$2,000 for HVAC maintenance. \$800 for Generator Servicing. \$5200 Quarterly Xray maintenance.
63		561.00.47- 48	Building Totals	192,452	201,147	142,980	
64	6541.00.	561.00.49.0000	Printing/Graphics	1,000	189	1,000	Cost for copies needed for large meetings or public hearings.
65	6541.00.	561.00.49.0001	Meeting Expenses	500	280	1,500	
66	6541.00.	561.00.49.0002	Bank Service Charge (fiscal agent fee)	340	200	200	US Bank fiscal agent fee is \$200 for the bond.
67	6541.00.	561.00.49.0010	Dues & Subscriptions	1,500	3,200	3,200	Association of WA Public Hospital Districts annual dues.
68	6541.00.	561.00.49.0050	Miscellaneous Expense	50,000	-	50,000	Placeholder for unforeseen expenses in 2025
69			Community Support Projects			119,040	Support for OCRC health related programs - including dental emergency/specialty visits, transportation for medical appointments off island, and mental health access (\$40,000) Support for Orcas Community Dental Project - Expenses related to leased airport center location (\$20,000), and administrative support/consulting from DentAll Pllc (\$29,040) Support for Community Health Initiatives Project Manager - 10 hrs/week for project management and coalition building support for Orcas Island community health related projects. Support for grant writing and care coordination / complex care structure development (\$30,000)
70		561.00.49	Miscellaneous Total	53,340	3,869	174,940	
71	6541.00.	561.00.41.0149	Election Services	10,000	7,342	50,000	election expenses
72		561.00.51	Intergovernmental Services Total	10,000	7,342	50,000	
73	6541.00.	561.10.49.0000	Property Tax Fees	135	116	120	
74		561., 589.	Property & Leasehold Tax Total	135	116	120	
75	6541.00.	592.61.83.2037	Interest Payment - WA Fed GO Bond	15,500	13,376	8,032	Interest payments due May and November 1st. Payments based on amortization schedule.
76	6541.00.	591.61.77.0001	Principal Payment - WA Fed GO Bond	100,000	100,000	75,000	Principal payments made annually on Nov 1st. Based on amortization schedule set in 2021 to be paid in full 11/1/2027.
77		591.61.71, 77, 78, 81 & 83	Bonds/Notes/Intergov't Loans Total	115,500	113,376	83,032	
78	6541.00.	594.61.64.0004	Clinic Equipment Purchase	70,000	12,655	10,000	1 New Exam Table (\$7,000) and POC Testing supplies
79		594.61.64	Machinery & Equipment Total	70,000	12,655	10,000	
80							
81							
<b>REVENUE, EXPENSE, ENDING CASH, AND CLINIC EQUIPMENT SUMMARY</b>							
82	6541.00.	308.80.00.0000	Beginning Cash	875,384	1,016,726	921,433	
83			Total Income	1,825,578	1,898,277	2,069,066	Includes Property Tax Revenue AND Beginning Cash.
84			Total Expenses	2,117,467	1,893,570	2,143,689	Includes cost of Debt Service. The difference between Total Income and Total Expenses becomes Ending Cash on Line 86.
85	6541.00.	508.80.00.0000	Ending Cash (not adjusted for reserve)	583,495	1,021,433	846,809	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.
86	6541.00.	508.80.00.0000	Ending Cash (adjusted for reserve)	483,495	921,433	746,809	The cap on the Contingency reserve fund balance is \$650,000. The Cap for the Capital Reserve Fund is \$350,000. The budget assumes a \$50,000 semi-annual allocation to the Contingency Reserve Fund in May and November, unless that reserve fund is at its cap, whereas the allocation would be distributed to the Capital reserve fund.
87			Reserve Balance		863,867	963,867	Combination of the Contingency and Capital reserve funds.