

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	Budget Line Item follow-up	
1	6541.00. 308.80.00.0000	Beginning Cash	\$ 875,384	\$ 1,016,726	\$ 835,251	Estimated Beginning Cash for 2025 is Ending Cash as of 12-31-24	
2	INCOME						
3	6541.00. 311.10.00.0000	Property Tax Revenue	1,639,000	1,633,852	2,019,198		
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	Includes reimbursement from IH for utilities. Also has included other reimbursements for shared expense projects, including provider room furniture remodel at 50%	
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	Payments from Island Health for 50\$ rent of clinic building	
9	6541.00. 367.00.00.0001	Donations from Private Sources	48,000	150	22,360	OICF Funding for Dental Clinic building reimbursement	
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		57,604	33,982	Balance of Cash on hand and reserve fund balances at beginning of year multiplied by 2% interest	
13	REVENUE TOTAL (not including Beginning Cash)		1,825,578	1,824,209	2,108,990		
14							
15	EXPENSES						
16	6541.00. 561.00.41.0003	Provider Subsidy - Island Hospital (IH) as of 4/1/	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	2,973	15,000	AP vouchers are roughly \$250 per quarter, monthly estimate for Accounting Service support at \$500/month. \$4000 for startup expenses	Need better estimate from Accountants on monthly accounting support fee
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	13,050	50,000	Placeholder for legal support.	
20	6541.00. 561.00.41.0040	Technology Services	4,355	4,357	6,643	Monthly cost of \$328.27 for NW Technology to support 7 licenses for Office 365, email, and document sharing and security. + 5% increase	add 6 months of extra license
21	6541.00. 561.00.41.0050	Independ. Contractor Agreements	30,000	13,400	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)	Discontinue freelance writers? Building/Facilities planner consulting fee?
22	6541.00. 561.00.41.0060	Promotion & Advertising	12,000	2,809	6,000	\$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	561.00.41 Professional Services Total		1,352,174	1,238,460	1,279,953		
26	6541.00. 561.00.10.0001	Commissioners	21,000	16,800	25,000	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.	Look into commissioner compensation policies
27	6541.00. 561.00.10.0002	Superintendent	168,000	167,813	174,190	Reflects FT Superintendent. Previous Salary + estimated %3.8 inflation salary increase	
28	6541.00. 561.00.10.0003	Other Staff/Contracted Support	37,765	34,695	43,680	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% increased hourly rate after annual review in April	
29	561.00.10 Salary & Wages Total		226,765	219,309	242,870		
30	6541.00. 561.00.20.0001	FICA/Medicare/SS/PERS	15,741	15,741	16,667	In 2023 7.65% of Base Compensation for employees	Need to look up these updated rates once published in September
31	6541.00. 561.00.20.0002	Dept of Labor & Industries -Worker's Comp	3,043	1,735	3,222	1.45% of Base Compensation + 2% increase	Need to look up these updated rates once published in September
32	6541.00. 561.00.20.0006	Medical Insurance Premium/ Employee Benefits	23,876	23,121	23,876	Cost assoc w/PEBB	Need to look up these updated rates once published in September
33	6541.00. 561.00.20.0009	Employment Security - Unemployment	1,235	748	1,307	.6% of salary	Need to look up these updated rates once published in September
34	561.00.20 Personnel Benefits Total		43,895	41,345	45,073		
35	6541.00. 561.00.31.0000	Office Supplies	500	8	500	Largely printer ink and misc. supplies	
36	6541.00. 561.00.31.0001	Supplies for Repairs and Maintenance	600	-	600	Building maintenance supplies @ Island Hdwr.	

37		561.00.31.0002	Computer and Online Software	600	1,288	3,600	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	Cleaning supplies for District Office.
39		561.00.31	Supplies Total	1,800	1,295	4,800	
40	6541.00.	561.00.35.0000	Small Tools & Equipment	200	-	200	Placeholder for any additional office needs.
41		561.00.35.0001	Computer Hardware	1,500	-	1,500	Placeholder for replacement surface laptops x2
42		561.00.35.0002	Office Furniture & Fixtures	500	-	500	Placeholder
43		561.00.35	Small Tools & Equipment Total	2,200	-	2,200	
44	6541.00.	561.00.42.0010	Postage & Shipping	250	(82)	250	General postage and shipping
45	6541.00.	561.00.42.0020	Telephone & Internet	2,400	2,198	3,500	Internet (Rock Island) x2 + Phone (T-Mobile)
46	6541.00.	561.00.42.0030	Website/Email Services	3,000	3,000	4,888	Streamline Website Suite @ 325/month or \$3888 annually. Updates to ADA compliance requirements. \$1000 to convert documents that need to be ADA compliant for 2026.
47		561.00.42	Communication Total	5,650	5,116	8,638	Converting documents that need to be ADA compliant
48	6541.00.	561.00.43.0010	Conferences and Training	6,000	5,563	6,500	Registration fees for AWP/PHD Conference for Superintendent and two Commissioners (\$1500), Placeholder for Superintendent conferences (\$4000), placeholder for Admin Assistant MRSC trainings (\$1000).
49	6541.00.	561.00.43.0020	Travel & Accommodations	4,500	2,805	5,000	Hotel and other expenses associated with the annual AWP/PHD Conference (\$2000), Hotel & other expenses for Superintendent Conference Expenses (\$2000), other travel for AWP/PHD, North Sound ACH and other local region conferences and trainings (\$1000)
50		561.00.43	Travel Total	10,500	8,368	11,500	Executive coaching
51	6541.00.	561.00.45.0000	Operating Rentals and Leases	10,300	10,364	22,610	District Office lease effective March 2021 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. Second District office location 975 per month
52		561.00.45	Operating Rents & Leases Total	10,300	10,364	22,610	
53	6541.00.	561.00.46.0002	Building Property & Earthquake Insurance	19,417	19,417	20,970	8% increase in 2023. 2023 Prices = general liability \$8574 + Additional Coverage Plan \$10,843.02 (\$19,417). Expected to be \$20,970 with 8% increase in 2024.
54	6541.00.	561.00.46.0003	Board & Officers Insurance	3,339	3,339	3,307	September 1st renewal was 5% increase from 2022 at \$3,180. Expect 4% increase in 2024
55		561.00.46	Insurance Totals	22,756	22,756	24,277	
56	6541.00.	561.00.47.0010	Utilities - Building (EWUA, ESWD, OPALCO)	11,496	11,359	11,814	Running Average + 4%
57	6541.00.	561.00.47.0011	Utilities - District Office	1,236	1,324	1,512	OPALCO estimated at an average of \$120/mo. Add 4% increase
58	6541.00.	561.00.48.0010	Building General Maintenance & Repair	106,000	94,775	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	-	Clinic Furniture & Interior Repair/replacement. Go look at the exterior painting contract and estimate the interior painting project, wallpaper in the x-ray room.
60	6541.00.	561.00.48.0020	Building Landscaping	18,720	13,751	7,054	Each visit costs \$303. 6 months of the year require 1x visit, 6 months require 2x visits. Additionally, they do a quarterly extra maintenance that requires around an additional \$400.
61	6541.00.	561.00.48.0030	Building Other				
62	6541.00.	561.00.48.0300	Equipment General Maintenance & Repair	5,000	50,103	24,000	\$2,000 in 2023 for HVAC maintenance with Sage. \$1200 Estimate for Generator Servicing. \$5200 Quarterly Xray maintenance.
63		561.00.47-48	Building Totals	192,452	221,312	55,380	Go look at the exterior painting contract and estimate the interior painting project, wallpaper in the x-ray room.
64	6541.00.	561.00.49.0000	Printing/Graphics	1,000	189	1,000	Cost for copies needed for large meetings or public hearings. District update printed copies, not mailed.
65	6541.00.	561.00.49.0001	Meeting Expenses	500	280	1,500	Placeholder for meetings that include food and/or rental fee.
66	6541.00.	561.00.49.0002	Bank Service Charge (fiscal agent fee)	340	200	200	US Bank fiscal agent fee is \$200 each for the Note and Bond, paid annually in October to US Bank.
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 2024
69		561.00.49	Miscellaneous Total	53,340	3,869	55,900	
70	6541.00.	561.00.41.0149	Election Services	10,000	7,342	-	Elections occur in odd years but expense paid in even years.@ \$5000/commissioner elected.
71		561.00.51	Intergovernmental Services Total	10,000	7,342	-	
72	6541.00.	561.10.49.0000	Property Tax Fees	135	116	120	tax related fees
73	6541.00.	589.30.00.0000	Leasehold Tax (to be paid)	-	-	-	Likely no expense into future.
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 set in 2021 - 2027.
76	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.
77		591.61.71, 77, 78, 81 & 83	Bonds/Notes/Intergov't Loans Total	115,500	113,376	108,032	
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	REVENUE, EXPENSE, ENDING CASH, AND CLINIC EQUIPMENT SUMMARY						
82			Total Income	2,700,962	2,840,934	2,944,242	Includes Property Tax Revenue AND Beginning Cash.
83			Total Expenses	2,117,467	1,905,683	1,871,352	Includes cost of Debt Service. The difference between Total Income and Total Expenses becomes Ending Cash on Line 86.
84	6541.00.	508.80.00.0000	Ending Cash (not adjusted for reserve)	583,495	935,251	1,072,889	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.

			Ending Cash (adjusted for reserve)	483,495	835,251	972,889	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.	
85	6541.00.	508.80.00.0000						
86			Reserve Balance		863,867	963,867	Combination of the Contingency and Capital reserve funds.	