Verdant Health Commission

Budget & Strategic Planning Agenda

September 29, 2015

Activity	Timeline
Buffet Dinner Available	**5:30PM**
1. 2016 Budget Discussion (Lisa King and George Kosovich)	**5:45PM**
1.1. Background process information	
1.2. Draft 2016 budget by category	
1.3. Review long-term reserve plans and assumptions	
1.4. Possible budget contingencies	
1.5. Commissioner Discussion	
2. Break	**6:50PM**
3. Strategic Planning Process (Andrew Ballard)	**7:00PM**
3.1. Elements of effective planning	
3.2. Planning sequence	
3.3. Examples	
3.4. Tradeoffs and priorities	
3.5. Key Initiatives	
3.6. Planning retreat agenda	
3.7. Q & A	
4. Operational Review and Wrap-Up (Carl Zapora)	**8:00PM**
4.1. Recap & progress	
5. Adjourn	**8:30PM**

PUBLIC HOSPITAL DISTRICT NO. 2 OF SNOHOMISH COUNTY, WASHINGTON

SPECIAL MEETING
September 29, 2015
5:30 p.m.
Verdant Community Wellness Center Cedar Room

Commissioners Present	Fred Langer, President J. Bruce Williams, MD, Commissioner Deana Knutsen, Secretary Bob Knowles, Commissioner Karianna Wilson, Commissioner
Staff	Carl Zapora George Kosovich Jennifer Piplic Lisa King Sue Waldin Karen Goto
Guests	Tanya Anderson, Consultant Andrew Ballard, Facilitator Members of the community
Call to Order	The Special Meeting of the Board of Commissioners was called to order by President Langer at 5:45 p.m.
2016 Budget Discussion	Ms. King and Mr. Kosovich presented the draft 2016 budget (E:64:15). Discussion occurred and questions were asked by the commissioners and answered by staff. Commissioners requested that staff provide benchmarks and data from other agencies on ratios of overhead to program spending. Further discussion is needed regarding the appropriate amount of money to keep in reserves.
Strategic Planning Process	Mr. Ballard facilitated an overview of the strategic planning process and the culmination of this process at the December board retreat. Feedback from the commissioners was that they want to have a broader discussion than focusing only on dental and behavioral health.
Operational Review & Wrap-up	Superintendent Zapora provided a recap and progress report to the board.
Update on board retreat	A reminder that the annual board retreat will be held December 4 and 5, 2015 at the Tulalip Resort Hotel.

Adjourn

There being no further business to discuss, the meeting was adjourned at 8:15 p.m.

Attest By:

President

Secretary

E:64.15
9.29.2015

Verdant Health Commission

Budget & Strategic Planning Agenda

September 29, 2015

Activity	Timeline
Buffet Dinner Available	**5:30PM**
1. 2016 Budget Discussion (Lisa King and George Kosovich)	**5:45PM**
1.1. Background process information	
1.2. Draft 2016 budget by category	
1.3. Review long-term reserve plans and assumptions	
1.4. Possible budget contingencies	
1.5. Commissioner Discussion	
2. Break	**6:50PM**
3. Strategic Planning Process (Andrew Ballard)	**7:00PM**
3.1. Elements of effective planning	
3.2. Planning sequence	
3.3. Examples	
3.4. Tradeoffs and priorities	
3.5. Key Initiatives	
3.6. Planning retreat agenda	
3.7. Q & A	
4. Operational Review and Wrap-Up (Carl Zapora)	**8:00PM**
4.1. Recap & progress	
5. Adjourn	**8:30PM**

Budget Proposal

Consideration by Board of Commissioners
September 29, 2015

Versailles
HEALTH COMMISSION

Outline

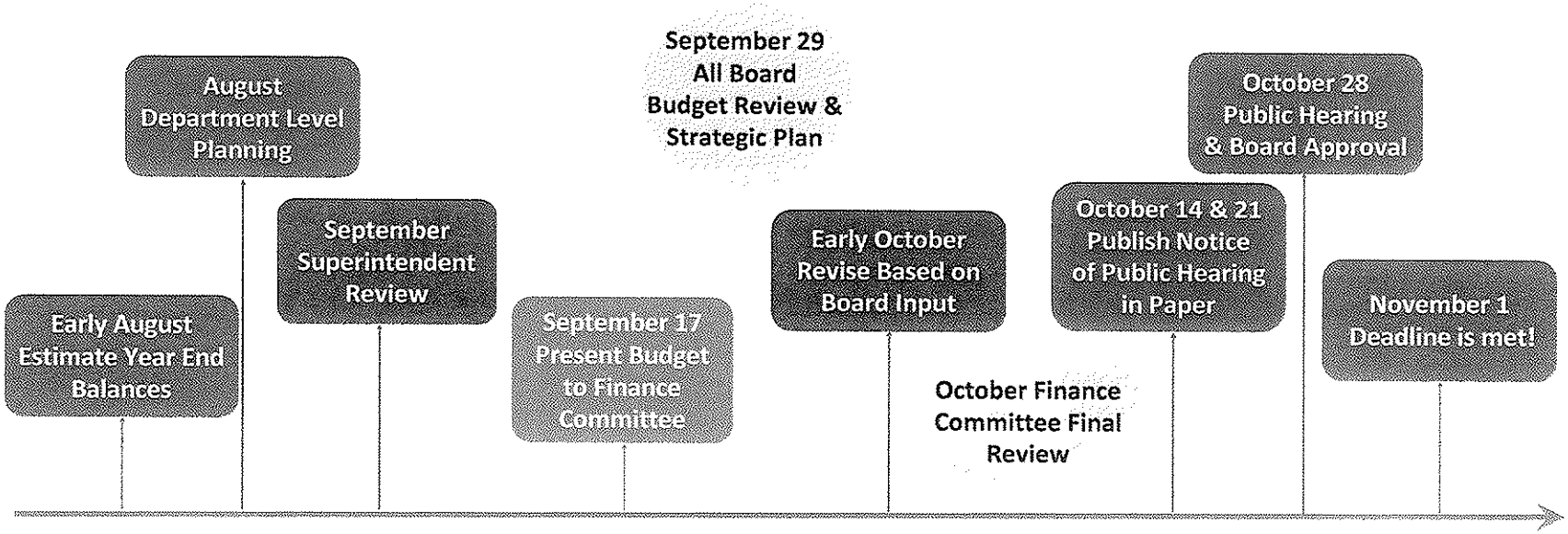
- Purpose & Timeline
- Verdant Revenue
- Verdant Expenses
- Program Budget
- Long-term reserve plans and assumptions
- Contingencies
- Commissioner Discussion

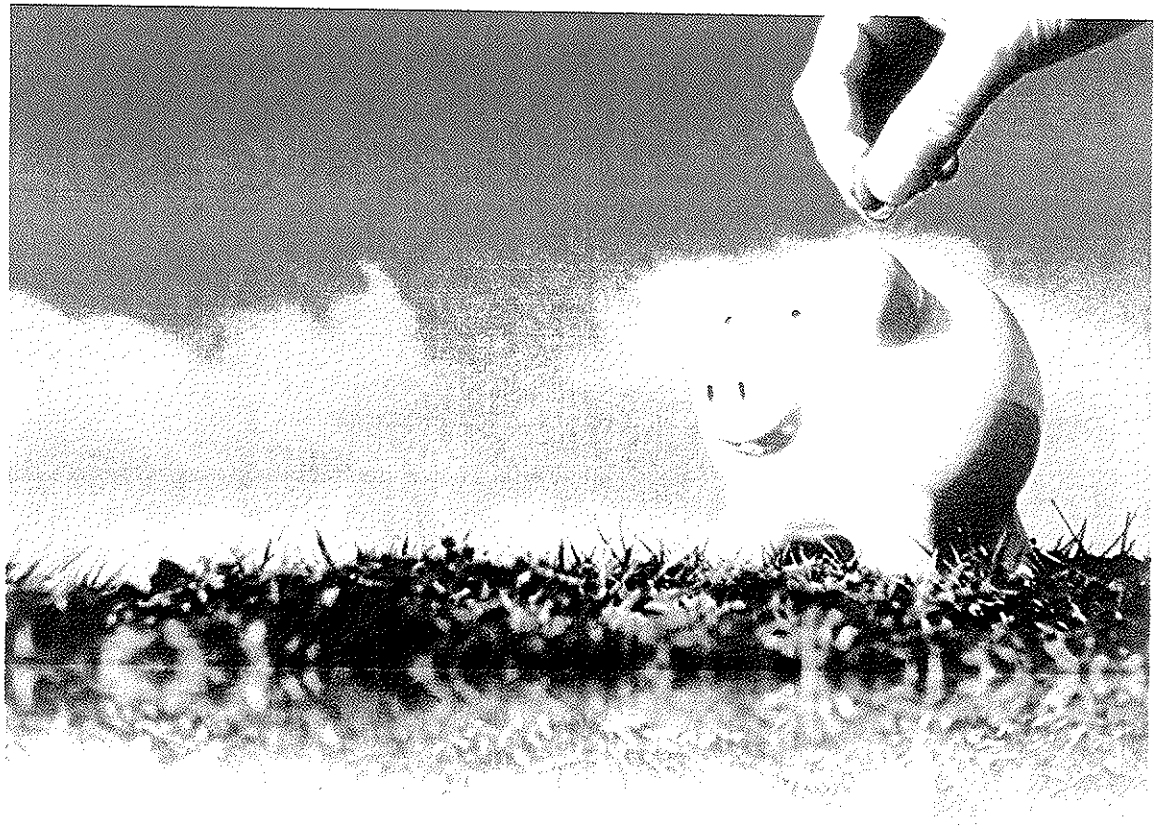
Verdant
HEALTH COMMISSION

Why do we do this?

RCW 70.44.060 requires the Superintendent of the District to prepare a proposed budget of the contemplated financial transactions of the District for the ensuing year and to file the budget in the records of the Commission on or before the first day in November.

Budgeting Timeline





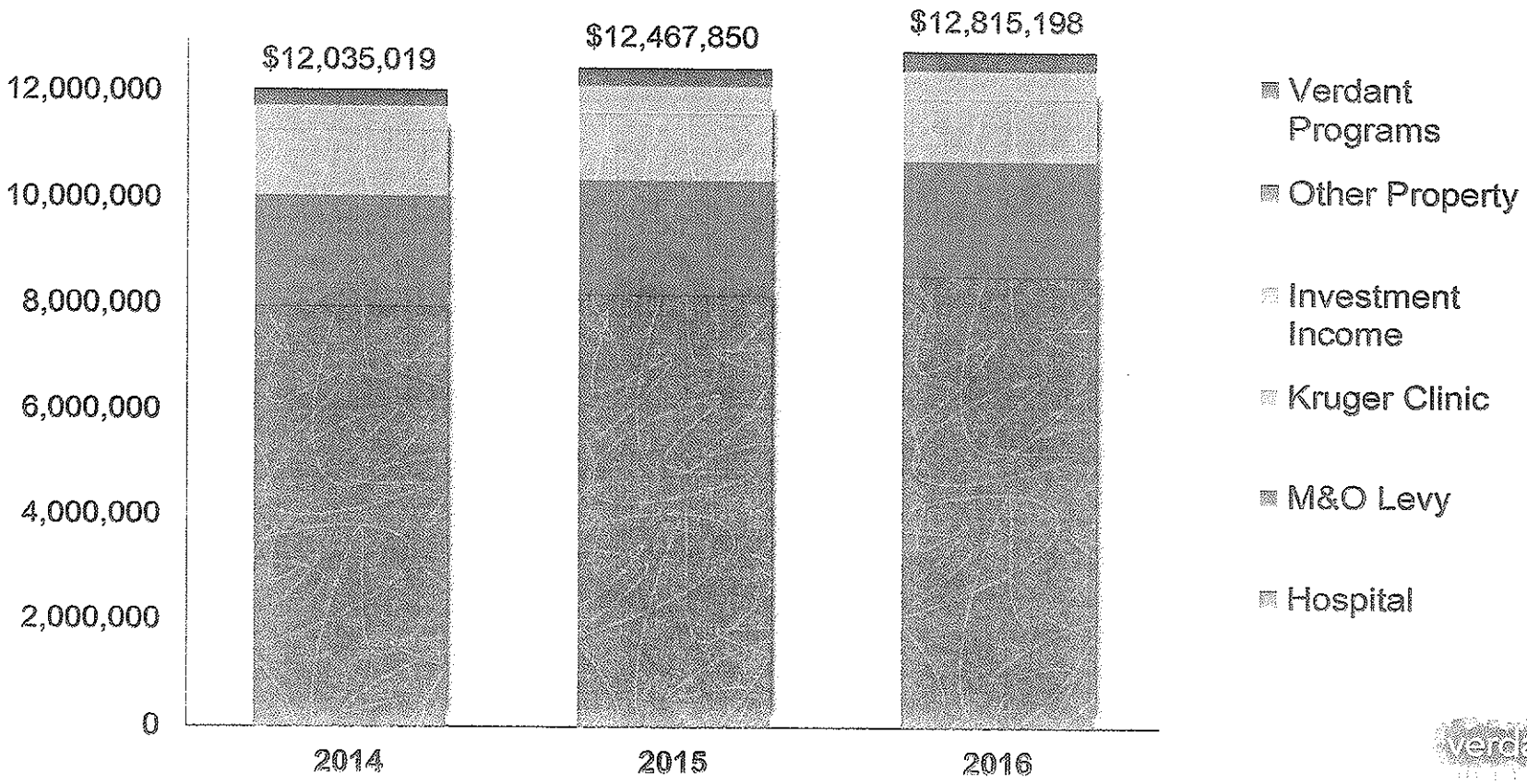
Revenue

Revenue Assumptions

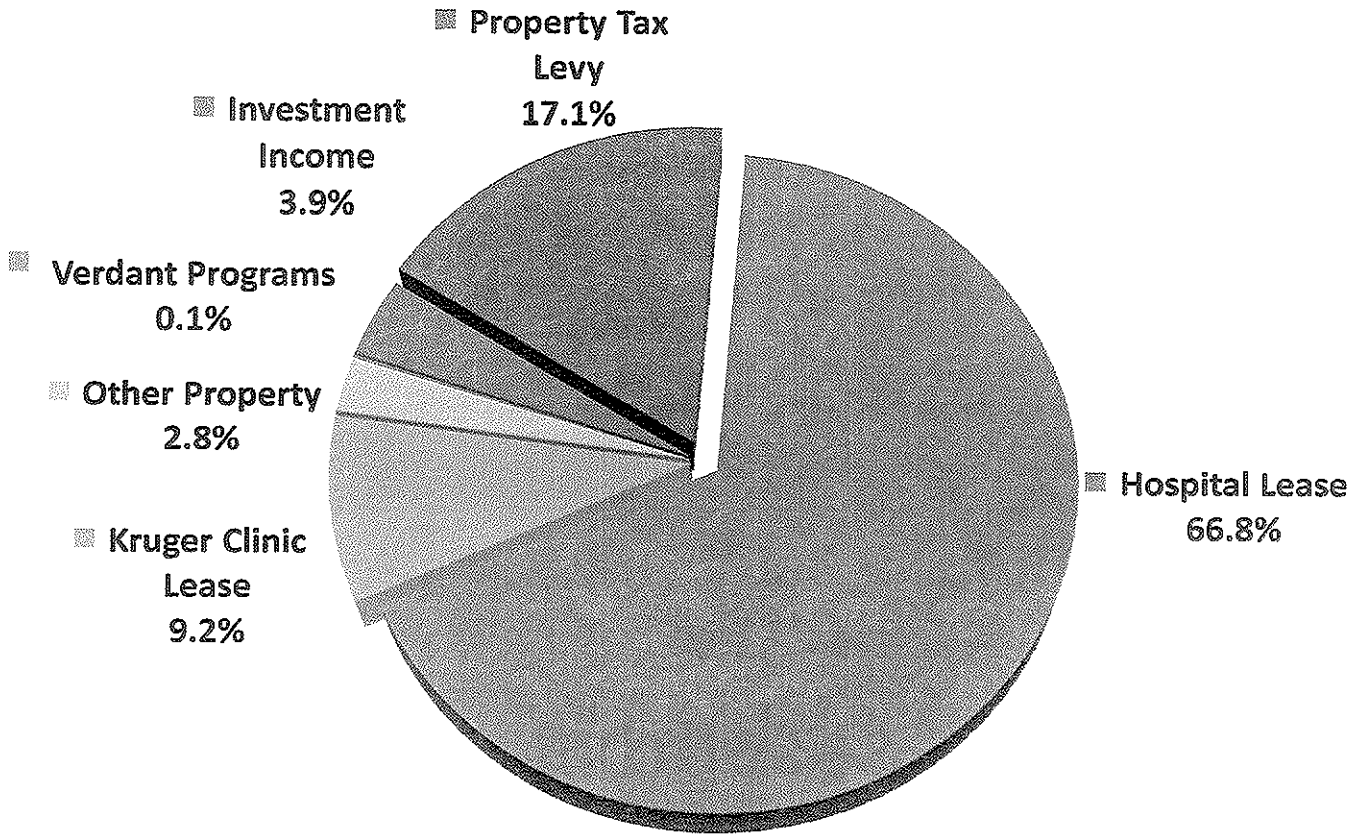
- Kruger Clinic Renewal of NW Dermatology Ste. 110 only / remainder vacant
- Healthcare Realty calculated tenant common area maintenance recovery
- Investment Income based on average reserve balance of $34M
- Levy includes automatic 1% annual increase and estimate of banked capacity
- Revenue from Verdant Health Summit for 250 ppl at $49/per person

verdant
HEALTH COMMISSION

Revenue by Source

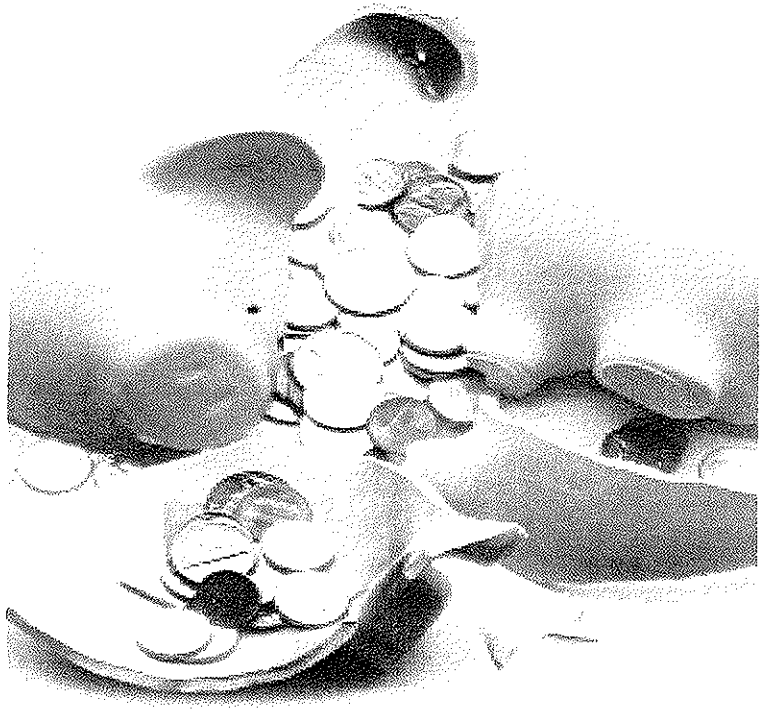


2016 Revenue Sources

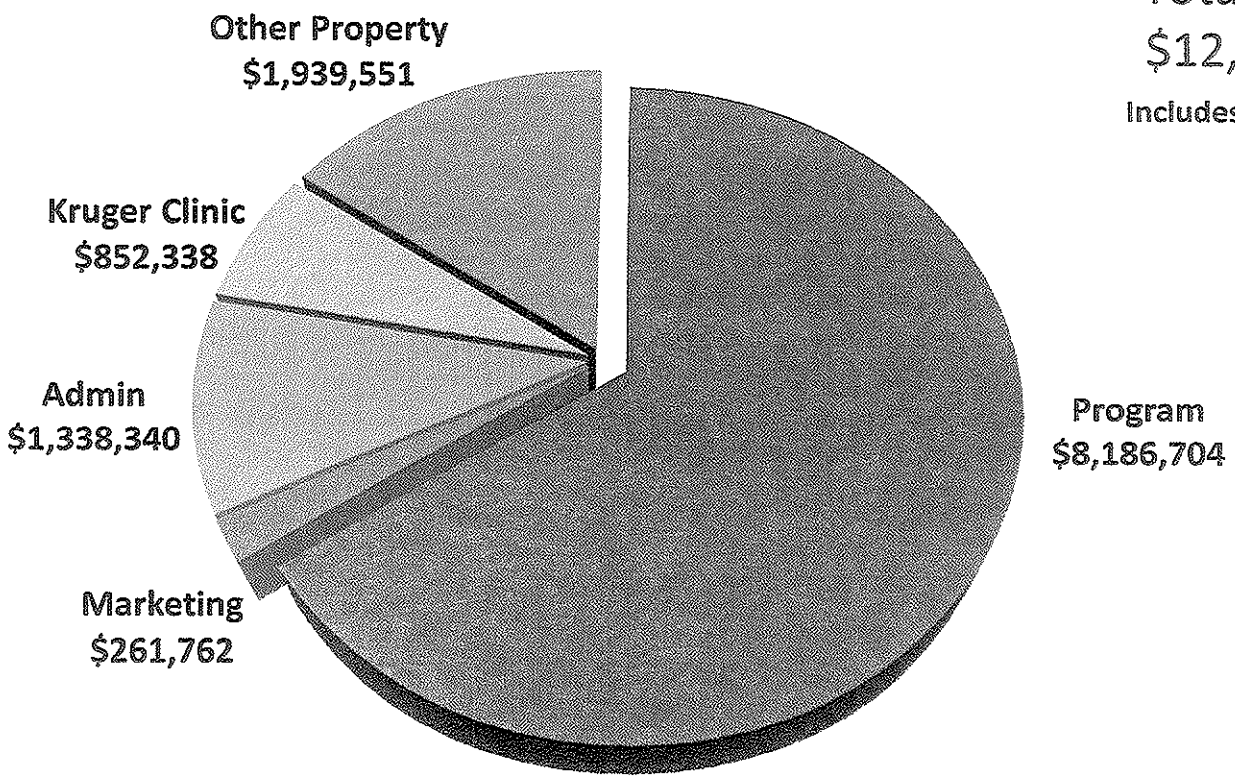


verdant HEALTH COMMISSION

Expenses



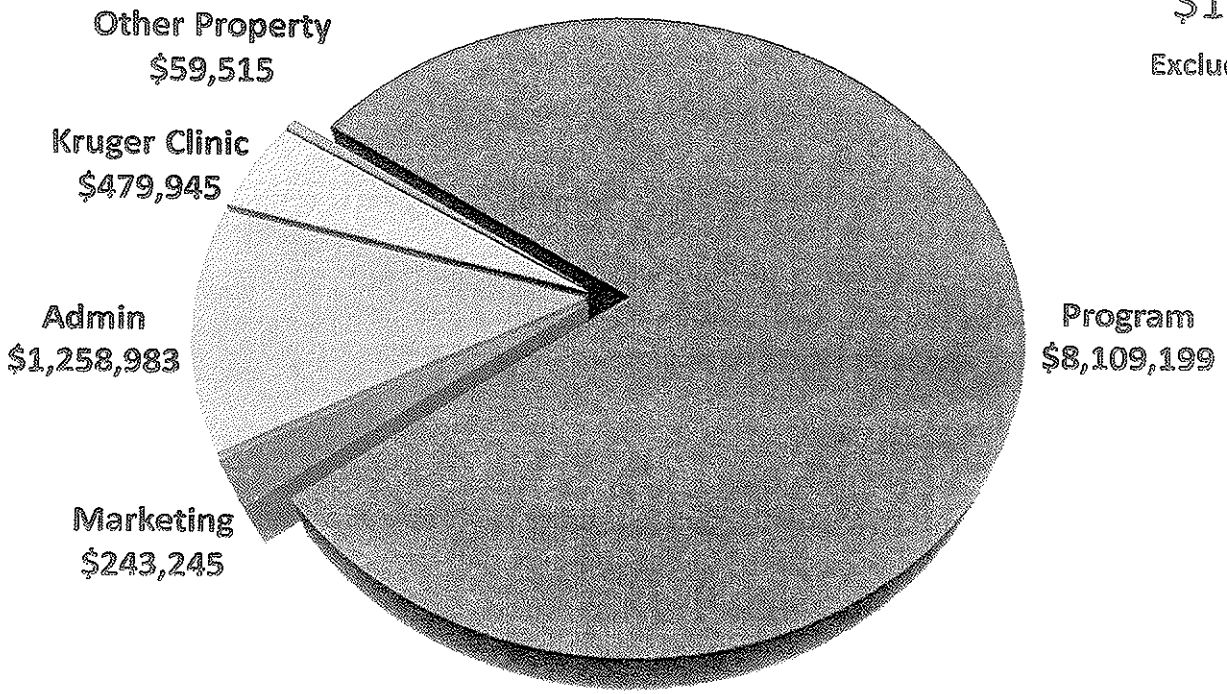
2016 Operating Expenses by Department



Total budget
$12,578,695
Includes Depreciation

2016 Operating Expenses by Department

Total budget
$10,150,887
Excludes Depreciation

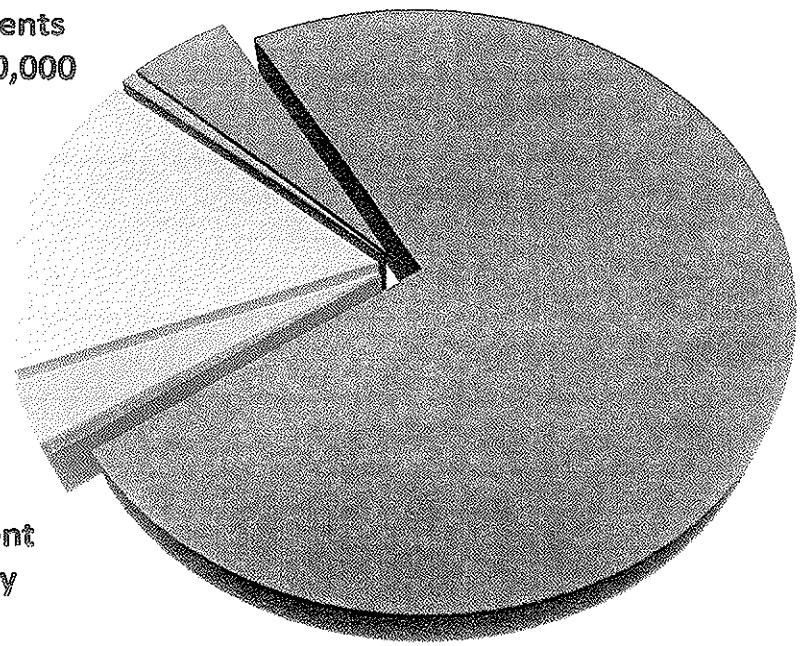


verdant

Verdant Only Expenses	2015 Projected Actual	2016 Budget	Change
Salaries & Benefits	$ 787,313	$ 885,495	$ 98,183
Professional Services	305,656	399,695	94,039
Interest Expense	152,875	129,688	(23,188)
Purchased Services	156,324	193,441	37,117
Utilities	37,385	39,001	1,616
Other Operating Expense	163,897	261,758	97,861
Grants & VCWC Programing	6,699,967	7,700,000	1,000,033
Depreciation	170,338	175,378	5,040
Total	$ 8,473,755	$ 9,784,456	$ 1,310,701

2016 Program Expenses

Total budget
$8,109,199



Draft Program Budget Assumptions 2016

Program Grants:

- $2.2m of unallocated funding, with ~$1.2m expected renewals
- $1.3m allocated for two large BHCF Projects
- No new money is budgeted to BHCF projects in 2016

VCWC: continue 2-1-1 partnership, build on existing programs, expand multicultural and behavioral health programming, increase outreach

verdant HEALTH COMMISSION

Example of Targeted Grants in 2015-2016

Dental:

- PSCC Dental Clinic
- CHC of Snohomish County Dental Program
- Medical Teams International Mobile Clinics
- Project Access Northwest

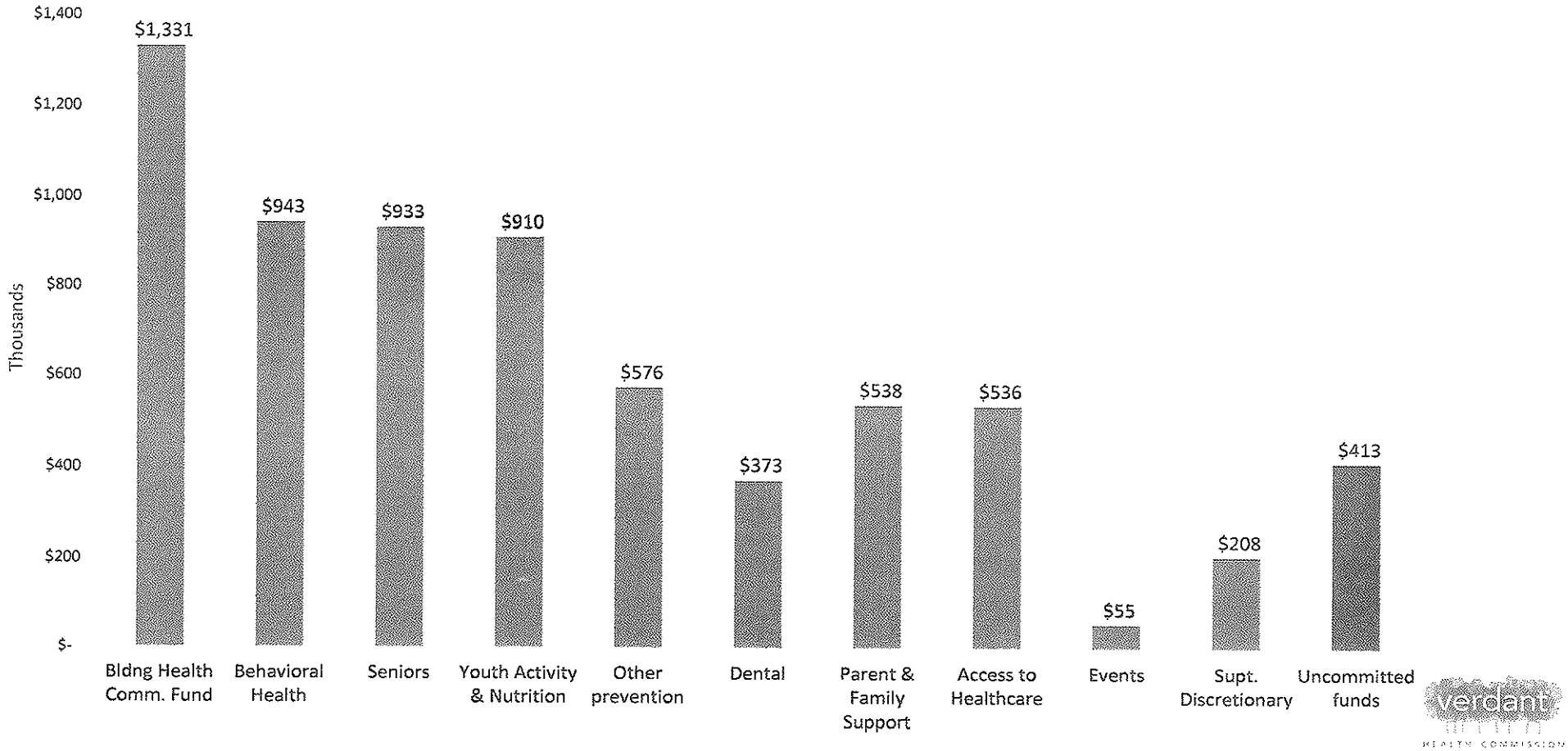
Behavioral Health:

- Therapeutic Health Services School-based/Youth Programs
- Community Health Center of Snohomish County Behavioral Health Integration
- Edmonds School District Intervention Specialists
- Center for Human Services: Youth Counseling
- Evergreen Manor Detox

Building Healthy Communities:

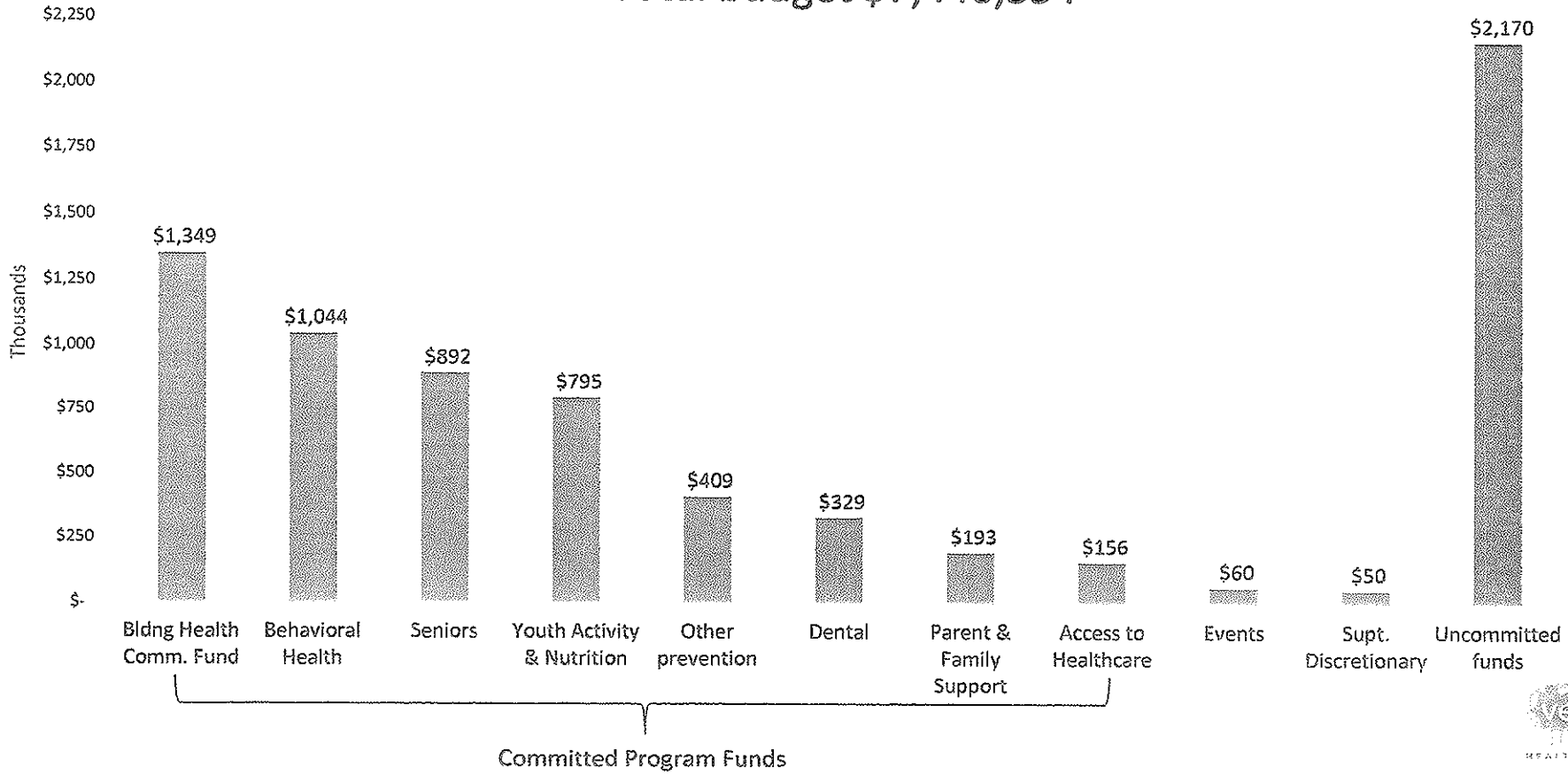
- Bike2Health
- Woodway Recreation Project

2015 Grant Funding by Priority Area



2016 Grant Funding by Priority Area

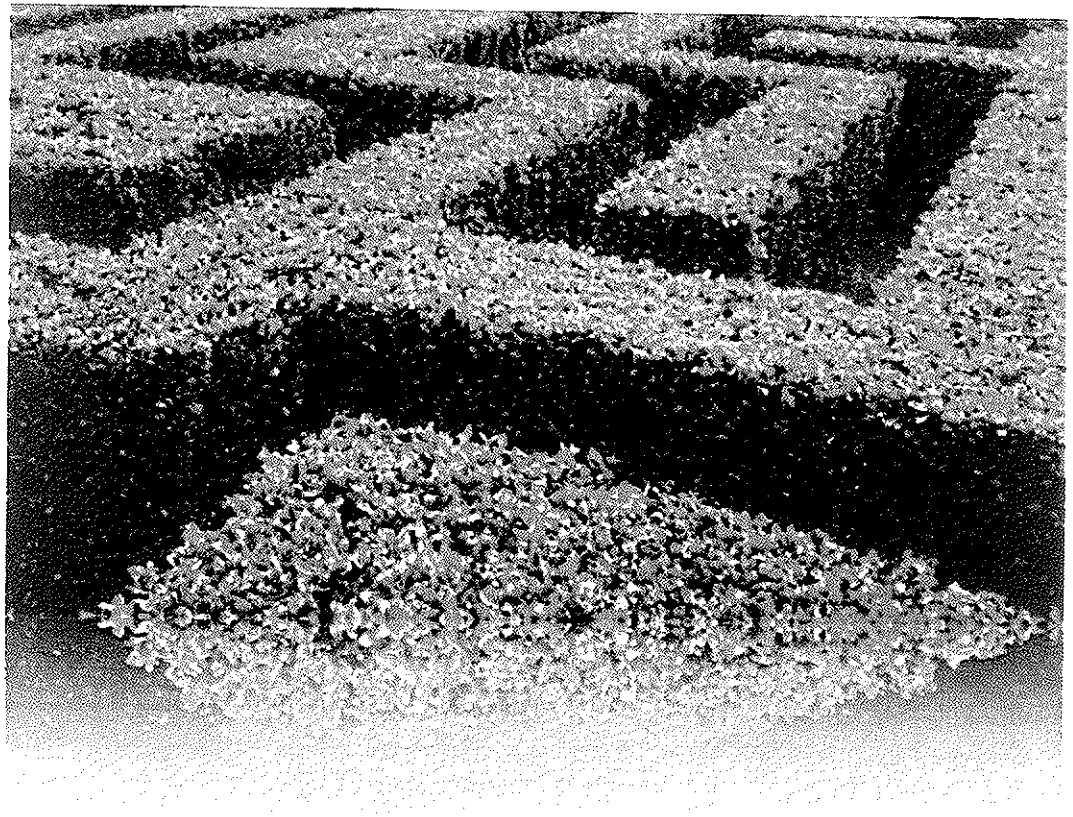
Total budget $7,446,354



Public Hospital District 2 - Budget 2016

Operating Revenue	$ 11,811,204
Salaries & Benefits	(885,495)
Professional Services	(460,590)
Interest Expense	(129,688)
Purchased Services	(321,448)
Utilities	(181,520)
Other Operating Expenses	(472,147)
Grants & VCWC Programing	(7,700,000)
Non Operating Revenue (Expenses)	2,697,956
Depreciation	(2,427,807)
Net Income	$ 1,930,466

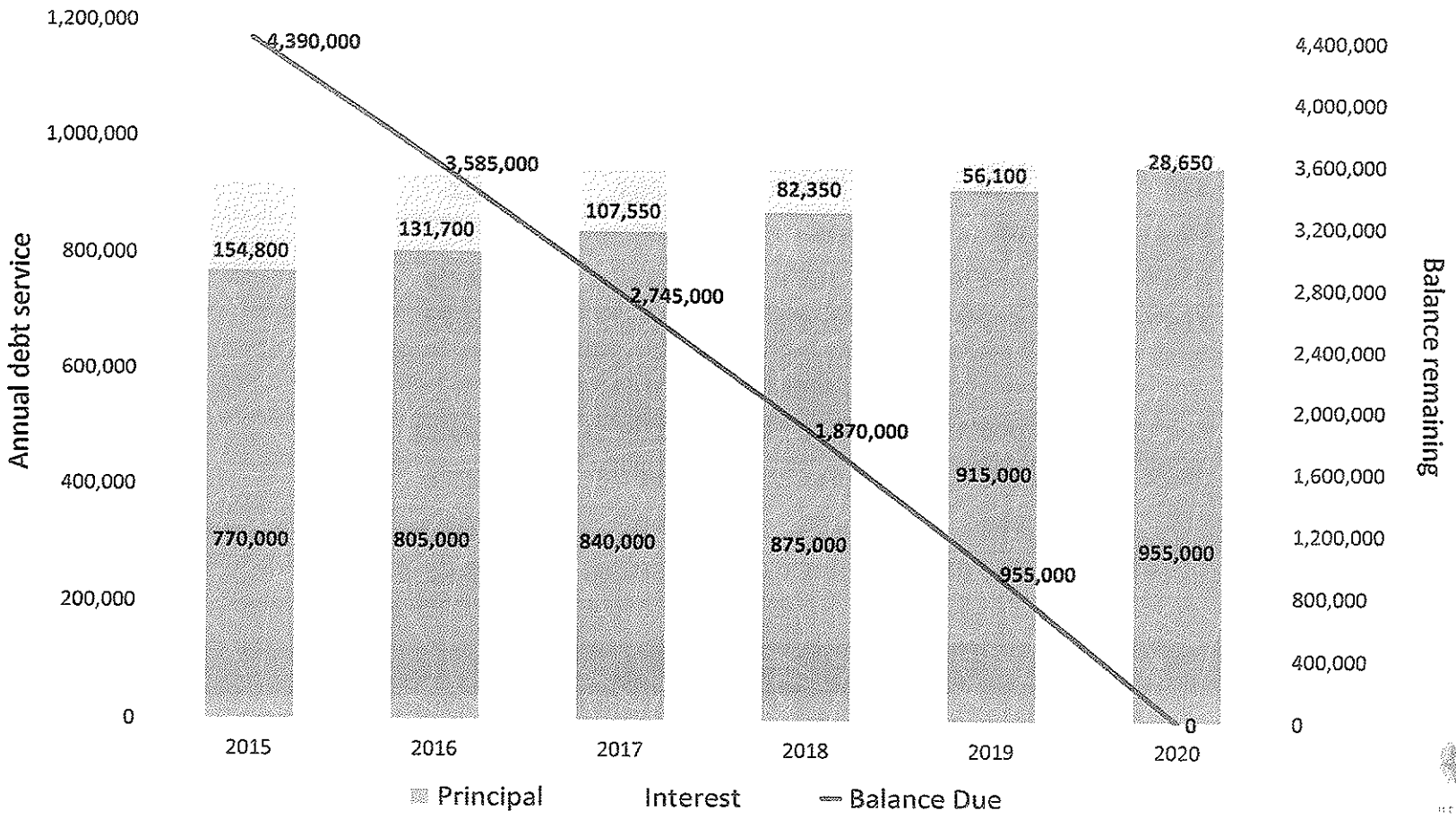
Verdant HEALTH COMMISSION



Debt Service

Analysis as of September 2015

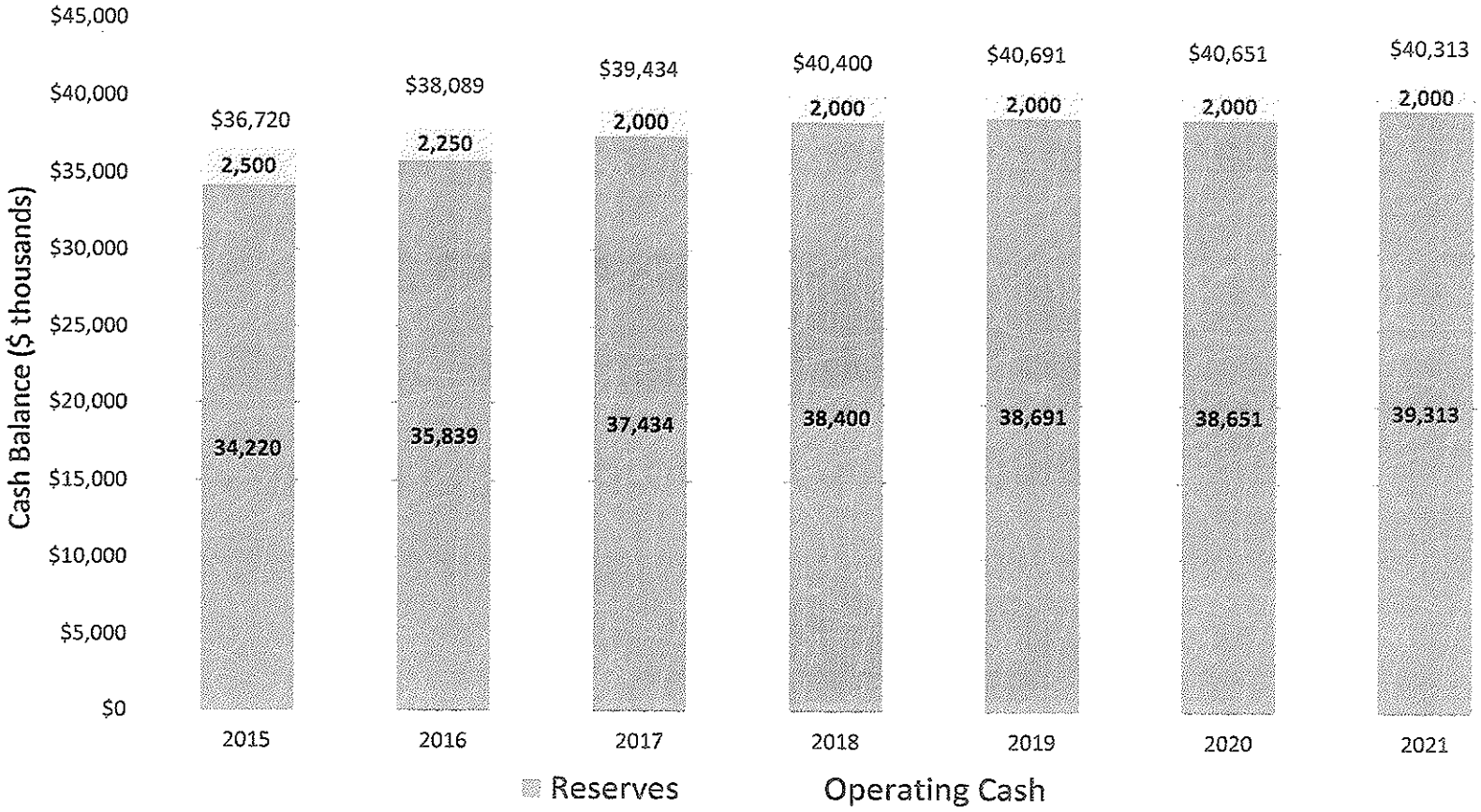
Debt Service on 2012 LTGO Bonds



Projected Cash Flow 2015-2021

$ Thousands	2015	2016	2017	2018	2019	2020	2021
Cash Inflows							
Lease Income	$ 9,866	$ 10,105	$ 10,348	$ 10,653	$ 10,671	$ 11,005	$ 11,327
Investment Earnings	412	504	507	509	512	514	517
Levy	2,171	2,194	2,216	2,238	2,260	2,283	2,306
Total Inflows	12,449	12,803	13,071	13,400	13,443	13,802	14,150
Cash Outflows							
Operating Expenses	2,005	2,355	2,397	2,453	2,511	2,542	2,634
Program Expenses	6,700	7,700	8,338	8,957	9,576	10,195	10,705
Hospital Legacy	-14	50	50	50	50	50	50
Bond Payments	770	805	840	875	915	955	
Capital Outlay	446	523	100	100	100	100	100
Total Outflows	9,907	11,483	11,750	12,435	13,152	13,842	13,488
Beginning Cash Balance	34,177	36,720	38,089	39,434	40,399	40,690	40,650
Net Cash Flow	2,543	1,369	1,345	965	291	-40	662
Ending Cash Balance	$ 36,720	$ 38,089	$ 39,434	$ 40,399	$ 40,690	$ 40,650	$ 41,312

Cash & Investments



Contingencies

- Value Village property development
- Indoor recreation facility
- VCWC parking lot
- Kruger Clinic capital repairs and improvements
- VCWC capital repairs and improvements
- Other?

Commissioner Discussion

- Questions for staff
- Feedback for Finance Committee & Superintendent

Agenda

> 2016 Budget Discussion – Lisa King & George Kosovich

> Strategic Planning Process – Andrew Ballard

> Operational Review – Carl Zapora

Strategic Planning Process

> Elements of effective planning

> Planning sequence

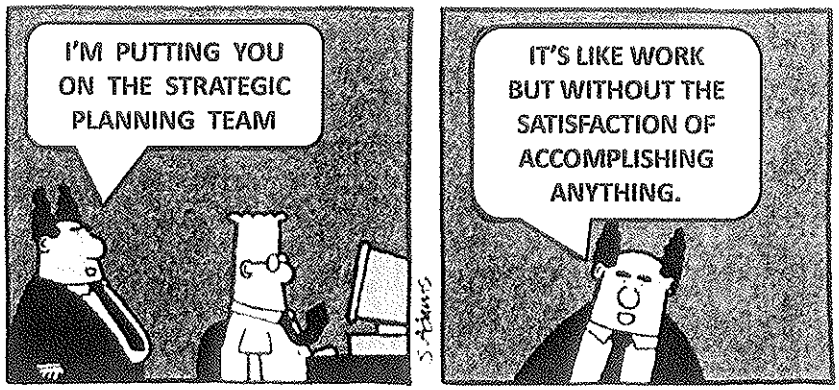
> Examples – SMART goals

> Tradeoffs and priorities

> Key Initiatives

> Planning retreat agenda

> Q & A



Why Planning is Essential

> **Charts a Course for Success:**
- Determine where you want to go – strategic
- Determine how you will get there – operational
- Determine execution & management – tactical

> **Proactively Focuses on the Future:**
- To seize future opportunities
- To address future challenges
- To establish a sustainable advantage

Ever wondered why some organizations are more successful than others?

The more successful organizations do a better job of planning and executing!

"If you don't know where you're going, you'll end up somewhere else."
~ *Yogi Berra*

Elements of Effective Planning

> **Rolling plans and planning**
  - You don't start from scratch or get off track

> **Boards remain strategic, not tactical**
  - Focus on strategic priorities, not operations

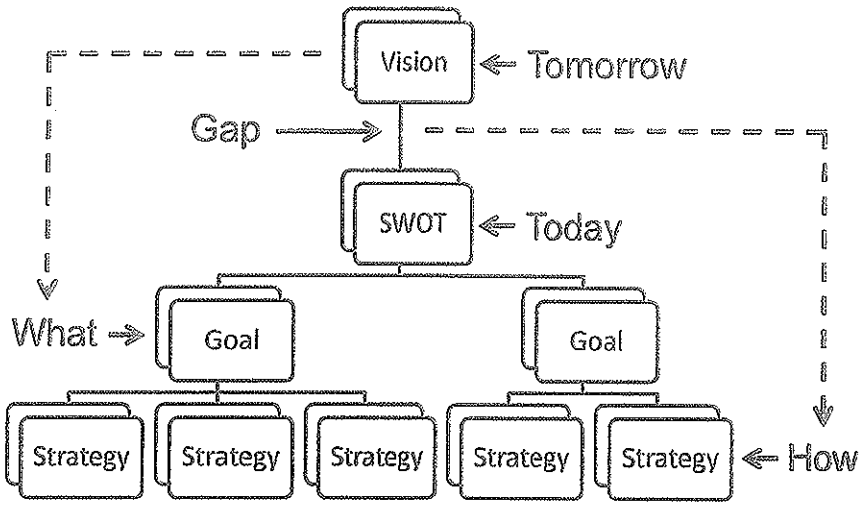
> **Changing from shorter to longer view**
  - Evolving from single year to three year horizon

Planning Stages & Time Horizon

> **The Three Stages of Planning Time Horizon**

1. Strategic planning — 10 to 20 yrs
   - Mission, vision, values
2. Operational planning — 3 to 5 yrs
   - Goals and strategies
3. Tactical planning — 1 year
   - Budget, action plan, manage

Planning Sequence



Our Planning Sequence

> September 29th pre-retreat session

> Board interviews – one on one

> December 4th board dinner

> December 5th strategic planning retreat

Examples SMART Goals

> SMART goal setting litmus test
- General goal example
- SMART goal example

S
- **Specific**
  - A clear, concise statement of what you will accomplish

M
- **Measurable**
  - A quantifiable metric or unit to measure progress

A
- **Assigned**
  - A person or department is accountable, reports progress

R
- **Realistic**
  - Within the realm of possibility, one that is achievable

T
- **Timed**
  - Dated, when the goal is to be completed, with milestones

General vs. SMART Goal

> General

– Reduce emergency department dental visits.

> SMART

– Verdant supported programs will serve 4,500 South Snohomish County uninsured adults.

Due: 12/31/18 *Assigned: Dental Department*

Tradeoffs & Priorities

> Most difficult part of planning requires the board to say "No"

> Resources (human and financial capital) are finite and limit operational capacity

> Organizational constraints force boards to prioritize a few among several initiatives

> It is better to be effective with a few initiatives than being ineffective with several

Key Initiatives

> From last year's strategic planning the Board surfaced two key initiatives:
  - Adult Dental
  - Behavioral Health Prevention
> We will build our retreat planning process around supporting these two initiatives

Planning Retreat Agenda

December 5, 2015

Q & A

Operational Review

Recap & Progress

Verdant Health Commission

Strategic Planning Retreat Agenda

December 5, 2015

Activity	Timeline
Breakfast	*7:00AM*
1. Retreat Preliminaries	**8:00AM**
1.1. Opening remarks	
1.2. Agenda review	
1.3. Roles & responsibilities	
2. Planning Review	**8:30AM**
2.1. Vision, mission & values	
2.2. Needs assessment Executive Summary	
2.3. Last plan priorities	
3. SWOT Analysis	**9:00AM**
3.1. Strengths	
3.2. Weaknesses	
3.3. Opportunities	
3.4. Threats	
3.5. Priorities	
Morning break	*10:30AM*
4. Initiative Goals	**10:45PM**
4.1. Context discussion	
4.2. Brainstorm	
4.3. Prioritize	
Lunch and check out	*Noon*
5. Strategic Development (Breakout #1)	**12:45PM**
5.1. Process guidelines	
5.2. Brainstorm	
5.3. Consolidate	
5.4. Frame	

Afternoon Break	*2:30PM*
6. Team Presentations 6.1. Teams present 6.2. Group gives feedback	**2:45PM**
7. Update Strategies (Breakout Session #2) 7.1. Revise strategies based on feedback 7.2. Repopulate strategy board	**3:30PM**
8. Prioritize Strategy Board 8.1. Group votes on top priorities	**4:00PM**
9. Wrap Up Retreat 9.1. Next steps 9.2. Evaluation 9.3. Closing remarks	**4:15PM**
Adjourn	*5:00PM*

Public Hospital District 2, Snohomish County
2016 Draft Budget

11/2/2015

		A	B	C	D	E	F	G	H	I	J	K	L
		2014	2015	2015	2015	2016	2016	2016	2016	2016	2016	2016	2016
		Actual	Budget	Projected Actuals	Projection v 2015 Budget Variance	Marketing	Programs	Admin	Kruger	Other Property	Total Budget	Increase / (Decrease) from 2015	General Notes
1	Income												
2	Operating Revenues												
3	5791 · Rental Income			-	-	-	-	-	-	-	-	-	
4	5791.1 · S/E Hospital Rental Income	7,946,310	8,184,696	8,184,699	3	-	-	-	-	8,561,790	**8,561,790**	377,091	Automatic annual 3% increase
5	5791.2 · Kruger Clinic Rental Income	1,252,694	1,230,973	1,285,642	54,669	-	-	-	1,184,692	-	**1,184,692**	(100,949)	Assumes only renewal of NW Derm Ste110 in 3/2016 & 2 months rent holiday for Children's Clinic per Contract
6	5791.3 · Value Village Rental Income	293,141	293,144	293,141	(3)	-	-	-	-	305,887	**305,887**	12,745	Per contract
7	5791.4 · Deferred Rental Income	2,203,526	1,927,530	1,927,530	-	-	-	-	50,587	1,642,181	**1,692,768**	(234,762)	Annual Adj for straight-line of Swedish Leases
8	5792 · Pavilion Ground Lease Income	16,426	46,707	105,709	59,002	-	-	-	-	53,817	**53,817**	(51,892)	Adjustment in 2015 for Straight-line rent
9	5793 · Other Operating Income	8,875	3,000	3,000	-	-	12,250	-	-	-	**12,250**	9,250	2016 Population Health Summit
10	Total Operating Revenues	11,720,972	**11,686,051**	**11,799,720**	**113,670**	-	12,250	-	1,235,280	10,563,674	**11,811,204**	11,483	
11	Expense					-	-	-	-	-		-	
12	Operating Expenses					-	-	-	-	-		-	
13	Salaries					-	-	-	-	-		-	
14	6010 · Salaries	535,152	642,265	610,877	(31,388)	63,218	219,294	368,646	-	-	**651,158**	40,281	6 FTEs with 5% annual increase 1 PTE outreach staff
15	6011 · Payroll Tax Expense	37,393	48,379	42,966	(5,413)	4,920	17,052	25,443	-	-	**47,415**	4,449	% of Wages + L&I
16	6020 · Commissioners Wages	26,448	54,720	28,898	(25,822)	-	-	36,000	-	-	**36,000**	7,102	
17	Total Salaries	598,993	745,364	682,741	(62,623)	68,138	236,346	430,089	-	-	**734,573**	51,832	
18	Benefits					-	-	-	-	-		-	
19	6111 · Accrued Vacation/Sick Leave	17,932	15,000	5,284	(9,716)	1,750	8,250	7,500	-	-	**17,500**	12,216	Includes time for new PTE
20	6155 · Health Insurance	39,557	39,224	40,009	785	4,738	22,336	20,305	-	-	**47,378**	7,369	10% increase in July
21	6156 · Dental Insurance	5,236	6,288	5,590	(698)	660	3,112	2,829	-	-	**6,601**	1,011	10% increase in July
22	6160 · 401(a) Retirement Expense	32,260	36,916	36,332	(584)	3,793	13,158	22,119	-	-	**39,069**	2,737	6% of Full time Salaries
23	6190 · Other Employee Benefits	12,436	13,687	14,122	435	1,238	7,108	8,285	-	-	**16,631**	2,510	FSA, Car allowance, Life Ins (5% increase)
24	6130 · Workers Comp Self Insurance	29,026	12,000	(4,520)	(16,520)	-	-	6,000	-	-	**6,000**	10,520	Received refund in 2015
25	6131 · Work Comp Service Fee-EV	15,375	15,836	15,560	(277)	-	-	16,026	-	-	**16,026**	467	3% increase
26	6137 · Workers Comp - State fund	1,484	1,500	1,564	64	185	739	792	-	-	**1,716**	152	
27	Total Benefits	153,307	140,451	113,940	(26,511)	12,364	54,702	83,856	-	-	**150,923**	36,982	
28	Professional Services					-	-	-	-	-		-	
29	6210 · Professional Fees	30,272	50,000	40,292	(9,708)	5,880	5,615	126,000	-	-	**137,495**	97,203	IT support / Pop Health Summit Staff / Fine Solutions / National Super Search=$80k
30	6220 · Property Management	40,759	37,446	40,944	3,498	-	-	6,000	50,395	500	**56,895**	15,951	Healthcare Realty - VCWC, KC, VV- increase for Jen's time at KC (billable to tenants)
31	6230 · Consulting	84,123	90,000	90,002	2	-	-	80,000	-	10,000	**90,000**	(2)	Accounting/Howard/Other
32	6240 · Legal	60,656	75,000	76,619	1,619	1,200	-	125,000	-	-	**126,200**	49,581	Includes funds for parking issue
33	6250 · Accounting/Audit	46,173	75,000	78,470	3,470	-	-	50,000	-	-	**50,000**	(28,470)	Moss Adams financial audit only
34	Total Professional Services	261,983	327,446	326,327	(1,119)	7,080	5,615	387,000	50,395	10,500	**460,590**	134,263	
35	Other Amortization			-		-	-	-	-	-		-	
36	8969 · Amortization - 12 LTGO Premium	(62,030)	(62,030)	(62,030)	-	-	-	(62,030)	-	-	**(62,030)**	-	
37	6966 · TI Amortization	65,702	50,620	98,781	48,161	-	-	104,331	-	-	**104,331**	5,549	
38	Total Other Amortization	3,672	(11,409)	36,752	48,161	-	-	42,301	-	-	**42,301**	5,549	
39	Interest Expense			-		-	-	-	-	-		-	
40	6954 · 12 LTGO Interest Exp	168,458	152,875	152,875	-	-	-	129,688	-	-	**129,688**	(23,188)	Per schedule
41	Total Interest Expense	168,458	152,875	152,875	-	-	-	129,688	-	-	**129,688**	(23,188)	
42	Purchased Services			-		-	-	-	-	-		-	
43	6650 · Purchased Services	10,696	50,000	26,461	(23,539)	-	-	62,250	-	-	**62,250**	35,789	Bank Fees/Landscaping/Janitorial/Windows/Parking Lot/EBM
44	6650.1 · After Hours Staffing (NEW)					-	15,140	-	-	-	**15,140**	15,140	
45	6651 · Purchased Services Kruger Clinic	63,810	83,885	78,734	(5,151)	-	-	-	126,603	-	**126,603**	47,869	Per Healthcare Realty - Security/Janitorial
46	6675 · Marketing			-	-	-	-	-	-	-	**-**	-	
47	6675.0 · Other Marketing	10,830	25,000	25,000	0	14,400	-	-	-	-	**14,400**	(10,600)	
48	6675.1 · Sponsorships		25,000	25,000	-	30,000	-	-	-	-	**30,000**	5,000	S/E Gala
49	6675.2 · Printing (formerly Newsletters)	48,713	55,000	38,044	(16,956)	29,000	-	-	-	-	**29,000**	(9,044)	2 Newsletters move to printing and postage accounts
50	6675.3 · Website	16,840	17,640	16,285	(1,356)	17,640	-	-	-	-	**17,640**	1,356	Krames content & Aukema
51	6675.4 · Events		15,000	15,000	0	5,000	-	-	-	-	**5,000**	(10,000)	
52	6675.5 · Advertising				-	9,131	-	-	-	-	**9,131**	9,131	
53	6697 · Network Hosting	2,095	12,736	10,749	(1,987)	-	-	10,880	1,404	-	**12,284**	1,535	Microsoft Office & CRM licenses
54	Total Purchased Services	152,984	284,261	235,273	(48,988)	105,171	15,140	73,130	128,007	-	**321,448**	86,174	
55	Supplies					-	-	-	-	-		-	
56	6300 · Supplies	7,632	6,000	10,274	4,274	-	-	6,000	1,380	-	**7,380**	(2,894)	Include office & VCWC
57	6460 · Postage	636	3,000	988	(2,012)	27,000	-	500	204	-	**27,704**	26,716	Include postage for newsletters
58	6480 · Books and Publications	1,277	1,000	770	(230)	-	-	1,175	-	-	**1,175**	405	Daily Herald, PS Business Journal, American Journal of Public Health, Consumer Reports, Books
59	Total Supplies	9,545	10,000	12,032	2,032	27,000	-	7,675	1,584	-	**36,259**	24,227	
60	Repairs and Maintenance					-	-	-	-	-		-	
61	6620 · Repairs	1,597	15,000	11,191	(3,809)	-	-	12,000	-	-	**12,000**	809	Building repairs
62	6621 · Maintenance Contracts	2,329	6,000	7,396	1,396	-	-	16,260	24,618	-	**40,878**	33,482	Elevator/Fire Sprinklers
63	6622 · Kruger Clinic Repairs	113,809	87,422	88,461	1,039	-	-	-	32,242	-	**32,242**	(56,219)	Per Healthcare Realty

Public Hospital District 2, Snohomish County
2016 Draft Budget

11/2/2015

		A	B	C	D	E	F	G	H	I	J	K	L
		2014	2015	2015	2015 Projection v 2015 Budget Variance	2016	2016	2016	2016	2016	2016	2016 Increase / (Decrease) from 2015	2016 General Notes
		Actual	Budget	Projected Actuals		Marketing	Programs	Admin	Kruger	Other Property	Total Budget		
64	**Total Repairs and Maintenance**	117,735	108,422	107,048	(1,374)	-	-	28,260	56,860	-	**85,120**	(21,928)	
65	**Insurance**					-	-	-	-	-		-	
66	**6910 · Professional Insurance**	30,586	31,878	30,433	(1,444)	-	-	5,583	21,627	4,796	**32,006**	1,573	Enduris/assumes 5% increase in September
67	**6911 · Liability Claims Admin Fees**	2,333	500	175	(325)	-	-	-	-	-	**-**	(175)	All claims closed
68	**Total Insurance**	32,919	32,378	30,608	(1,769)	-	-	5,583	21,627	4,796	**32,006**	1,398	
69	**Utilities**					-	-	-	-	-		-	
70	**6500 · Kruger Clinic Utilities**	108,374	130,364	110,925	(19,439)	-	-	-	-	-	**-**	(110,925)	See breakout for Kruger Clinic
71	**6510 · Electricity**	2,708	7,200	14,950	7,750	-	-	15,800	95,200	-	**111,000**	96,050	
72	**6540 · Water/Sewer**	3,444	11,000	3,747	(7,253)	-	-	5,501	31,095	-	**36,596**	32,849	
73	**6550 · Garbage**	1,354	2,400	3,678	1,278	-	-	3,492	15,900	-	**19,392**	15,714	Garbage/recycling/compost
74	**6560 · Natural Gas**	2,196	4,000	814	(3,186)	-	-	1,080	-	-	**1,080**	266	
75	**6570 · Telephone/Internet**	4,641	9,680	10,701	1,021	-	-	9,720	324	-	**10,044**	(657)	Comcast VOIP & T-Mobile
76	**6580 · Security Monitoring**	-	3,600	900	(2,700)	-	-	3,408	-	-	**3,408**	2,508	
77	**Total Utilities**	122,717	168,243	145,715	(22,529)	-	-	39,001	142,519	-	**181,520**	35,805	
78	**Taxes**					-	-	-	-	-		-	
79	**6820 · License and Tax**	(3,460)	55	25	(30)	-	1,164	25	-	-	**1,189**	1,164	
80	**6821 · Leasehold Taxes**	83,640	83,423	84,090	667	-	-	-	75,153	35,387	**110,540**	26,450	Kruger Clinic & Value Village Leasehold Tax
81	**6825 · B&O Tax**	9,509	8,936	9,110	173	-	-	-	-	8,832	**8,832**	(278)	S/E Assets
82	**Total Taxes**	89,689	92,414	93,225	669	-	1,164	25	75,153	44,219	**120,561**	27,336	
83	**Other Expenses**					-	-	-	-	-		-	
84	**6000 · Rent Expense**	36,540	-	3,045	3,045	-	-	-	-	-	**-**	(3,045)	
85	**6451 · Computer Expenses**	1,631	5,000	2,749	(2,251)	-	-	5,000	-	-	**5,000**	2,251	
86	**6829 · Meals and Entertainment**	1,779	3,600	3,574	(26)	-	600	3,000	3,800	-	**7,400**	3,826	
87	**6830 · Dues and Memberships**	7,834	10,000	10,000	-	280	-	9,720	-	-	**10,000**	-	
88	**6840 · Travel and Meetings**	9,881	10,000	8,850	(1,150)	250	750	6,500	-	-	**7,500**	(1,350)	
89	**6841 · Commissioner Education**	8,431	15,000	13,330	(1,670)	-	-	12,000	-	-	**12,000**	(1,330)	Includes 2 retreats
90	**6842 · Professional Development/Conference**	8,245	7,500	7,716	216	1,250	4,000	3,750	-	-	**9,000**	1,284	
91	**6991 · Superintendent Discretionary**				-	-	-	100,000	-	-	**100,000**	100,000	*Proposed amendment to superintendent discretionary fund to move $100k to operating
92	**6990 · Miscellaneous Expense**	(1,429)	5,000	12,226	7,226	-	-	5,000	-	-	**5,000**	(7,226)	
93	**6992 · Other Kruger Clinic**	1,271	5,276	7,430	2,154	-	-	-	-	-	**-**	(7,430)	Per Healthcare Realty
94	***Overhead Allocation***					*21,713*	*90,883*	*(112,595)*	-	-	**-**	-	
95	**Total Other Expenses**	74,183	61,376	68,920	7,544	23,493	96,233	32,375	3,800	-	**155,900**	86,980	
96	**Total Operating Expense**	1,786,186	2,111,821	2,005,456	(106,506)	243,245	409,199	1,258,983	479,945	59,515	**2,450,887**	445,431	
97	**Programs**					-	-	-	-	-		-	
98	**7100 · Community Programs-External (Grants)**	4,226,692	5,115,550	4,809,071	(306,479)	-	5,987,354	-	-	-	**5,987,354**	1,178,283	
99	**7200 · Superintendent Discretionary Fund**	74,352	288,450	206,764	(81,686)	-	50,000	-	-	-	**50,000**	(156,764)	*Proposed adjustment to move to operating budget
100	**7300 · Community Programs-Internal**	92,960		-	-	-	-	-	-	-	**-**	-	
101	**7300.1 · Population Health Summit**	-	40,000	50,000	10,000	-	50,000	-	-	-	**50,000**	-	
102	**7300.2 · Needs Assessment & Eval**	-	30,000	5,000	(25,000)	-	20,000	-	-	-	**20,000**	15,000	
103	**7300.3 · 6WHY**	-	10,000	1,156	(8,844)	-	-	-	-	-	**-**	(1,156)	Sunset Program
104	**7300.4 · VCWC Programming**	-	133,645	73,836	(59,809)	-	105,000	-	-	-	**105,000**	31,164	includes $5k for equipment & supplies
105	**7300.5 · VOA 211**		76,355	76,355	-	-	78,646	-	-	-	**78,646**	2,291	3% increase
106	**7400 · One-time Events**	45,755	75,000	50,000	(25,000)	-	60,000	-	-	-	**60,000**	10,000	
107	**7500 · Building Healthy Communities Fund**	250,345	1,331,000	1,331,000	-	-	1,349,000	-	-	-	**1,349,000**	18,000	Bike2Health, Woodway Fields per contracts
108	**Total Program Expense**	4,690,105	7,100,000	6,603,182	(496,818)	-	7,700,000	-	-	-	**7,700,000**	1,096,818	
109	**Net Ordinary Income**	5,244,681	2,474,230	3,191,083	716,995	(243,245)	(8,096,949)	(1,258,983)	755,334	10,504,160	**1,660,317**	(1,530,766)	
110	**Non Operating Revenue (Expense)**			-		-	-	-	-	-		-	
111	**8030 · 2003 GO Tax Levy**	3,155	-	217	217	-	-	-	-	-	**-**	(217)	
112	**5020 · M&O Tax Levy**	2,109,608	2,185,157	2,168,607	(16,551)	-	-	2,217,610	-	-	**2,217,610**	49,004	.251% automatic increase plus banked capacity
113	**5030 · Unrealized G/L on Investment**	156,619	-	(6,647)	(6,647)	-	-	-	-	-	**-**	6,647	
114	**5781 · Investment Income**	407,965	360,000	484,750	124,750	-	-	500,000	-	-	**500,000**	15,250	
115	**4035 · MI/CPE Payment**	469,753	-	27,814	27,814	-	-	-	-	-	**-**	(27,814)	
116	**5500 · Other Income (Expense)**	(166,604)	-	(98,278)	(98,278)	-	-	-	-	-	**-**	98,278	2015 Large S/E Asset Surplus
117	**Total Non Operating Revenue (Expense)**	2,980,496	2,545,157	2,576,464	31,307	-	-	2,717,610	-	-	**2,717,610**	141,146	
118	**Earnings before Depreciation**	**8,225,177**	**5,019,387**	**5,767,547**	**748,301**	**(243,245)**	**(8,096,949)**	**1,458,627**	**755,334**	**10,504,160**	**4,377,927**	**(1,389,620)**	
119	**Depreciation**			-									
120	**6710 · Depr - Land Improvements**	81,010	80,376	89,422	9,046	-	-	5,926	10,331	79,554	**95,811**	6,389	
121	**6720 · Depr - Building**	1,555,640	1,656,577	1,641,567	(15,010)	-	-	94,897	359,085	1,142,650	**1,596,632**	(44,934)	
122	**6730 · Depr - Fixed Equipment**	383,554	379,538	424,421	44,883	-	-	45,512	1,609	348,573	**395,693**	(28,728)	
123	**6740 · Depr - Major Equipment**	1,324,301	520,856	502,444	(18,412)	-	-	18,885	1,368	303,357	**323,610**	(178,834)	
124	**6750 · Depr - Minor Equipment**	22,586	32,654	22,840	(9,814)	-	-	10,158	-	5,903	**16,061**	(6,780)	
125	**Total Depreciation**	3,367,092	2,670,001	2,680,694	10,692	-	-	175,378	372,393	1,880,036	**2,427,807**	(252,887)	Decrease due to write offs and depreciation ending
126	***Depreciation Overhead Allocation***					*18,517*	*77,505*	*(96,021)*	-	-	**-**	-	
127	**Net Income**	**4,858,085**	**2,349,386**	**3,086,853**	**737,609**	**(261,762)**	**(8,174,454)**	**1,379,271**	**382,941**	**8,624,124**	**1,950,120**	**(1,136,733)**	