

Roswell Park Cancer Institute Corporation

Section 203 Budget Filing

Fiscal Year 2015 – 2016

FINAL

The Institute was founded in 1898 by Dr. Roswell Park and became a research institute within the New York State Department of Health in 1927. Roswell Park was one of the first three institutions designated by the National Cancer Institute as a cancer center. When the comprehensive designation was developed Roswell Park also received that recognition and as such, is committed to combat cancer through basic research, clinical research and treatment and professional and public education. Presently there are 41 such centers in the United States. Roswell Park is a cancer research, treatment and educational facility providing multidisciplinary care in ambulatory care centers, satellite locations, community oncology network sites and a 133 bed hospital. Roswell Park directly and through its affiliates employ over 3,200 people including researchers, physicians, residents, fellows, nurses and research staff. The primary physical plant covers 28 acres and several city blocks in downtown Buffalo.

The operations of the Institute transferred from the New York State Department of Health to the RPCI Corporation on January 1, 1999. In order to meet the demands of the changing health care marketplace and to promote the strengths and capabilities of the Institute, Chapter 5 of the Laws of 1997 added a new Title 4 to Article 10-c of the Public Authorities Law authorizing the RPCI Corporation. This legislative authorization was intended to change the Institute's governance structure to afford it market and managerial flexibility but still maintain the public employee workforce and other state affiliations. Among the special powers granted by the legislation to the Corporation were the powers to contract with the State to operate, manage, superintend and control the Institute, and to establish, collect, and adjust fees, rental and other charges in connection with the operation of the Institute.

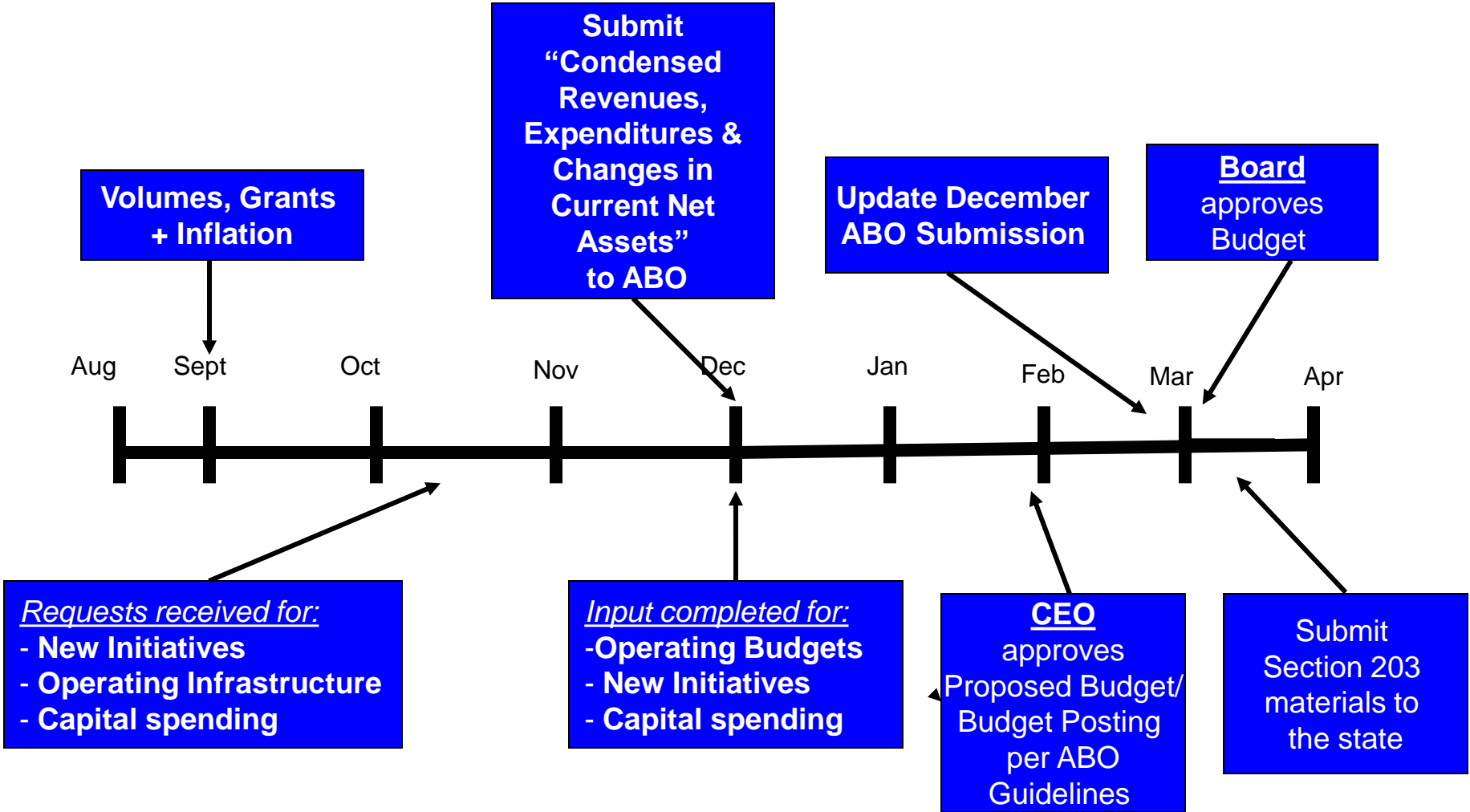
Pursuant to subdivision 2 of Section 403 of the Public Health Law, the Department, acting on behalf of the State, entered into an Operating Agreement with RPCI Corporation. Operating responsibility for the Institute was transferred to RPCI Corporation effective January 1, 1999. This transfer gave RPCI Corporation substantial independence in operating the Institute, including the power to establish operating budgets, to establish and implement strategic business plans, to create subsidiary and affiliated entities to enter into affiliations and alliances with other health care providers and to establish, collect and adjust fees, rentals and other charges in connection with the operation of the Institute. This public benefit corporation was a compromise and while operating flexibility was provided strong ties to New York State remained through the public employee workforce and other state imposed costs.

Revenues generated by the Corporation as a result of operating the Institute are considered to be revenues of the State for the purpose of its bond payment, and are required to be deposited into the Roswell Park Cancer Institute Debt Service Account of the Health Income Fund for payment of debt service on the Bonds. The Department retains responsibility for paying debt service on the Bonds. After allowing for accumulation of a debt service reserve for the Institute, the remaining revenues are transferred to the Roswell Park Cancer Institute Income Account of the Health Income Fund. After allowing for a balance for refunds these revenues are, in turn, transferred to RPCI Corporation.

RPCI Corporation's responsibility is to ensure the fiscal and programmatic integrity of the facility. To achieve this objective, the Corporation has updated the strategic plan for the Institute which includes major programmatic and scientific, as well as, fiscal goals. Some of the key goals include the recruitment of top-tier clinical and scientific talent; developing a methodology to monitor the effectiveness of programs and faculty; enhancing financial viability through revenue and expense controls; building a strong and profitable biotechnology transfer program in collaboration with peer facilities; emphasis on clinical and translation research, as well as developing and implementing new clinical trials and establishing a cancer disease management and clinical outcomes program.

The Institute is a formally designated unit of the Graduate School of the University of New York at Buffalo and has numerous affiliation agreements with other educational, research and clinical care facilities. Medical, nursing, cancer research and other allied professional training is provided by the Institute.

The RPCIC Budget Process Timeline



Capital Allocations will be completed using the Following Team Structure

Facilities Committee	IT Committee	Clinical Committee	Scientific Committee	Administrative
<i>Chief Institute Operations Officer General Counsel</i>	<i>President / CEO</i>	<i>Chief Clinical Operations Officer</i>	<i>President / CEO</i>	<i>V.P. of Finance and C.F.O.</i>
<i>VP for Facilities Management</i>	<i>Vice President Information Technology</i>			

Budget Assumptions - FY16

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Revenue Assumptions:

Base Volumes

Admits +7.3%

IP Days +4.8%

OP Visits +2.7%

Rate Assumptions

Payor increases per contracts

Governmental payor increases per regulations

Sources of Revenues:

Include Private and Governmental Contracts, Grants and Donations, and Funding from New York State

Staffing:

At current levels, adjusted for:

Productivity Standards, New Initiatives, Strategic Research Initiatives and Infrastructure

Future Collective Bargaining Costs:

Bargaining Unit increases for FY2016 included Step and COLA consistent with current CBA

Inflation:

- > Salaries - Steps and COLA factored in per CBA above
- > Fringe Benefits - increase consistent with salaries
- > Pharmacy (inflation & new drugs) +5.7%
- > Medical Supplies, Blood Products, Office Supplies, Purchased Services +2.4%

Programmatic Goals:

- > Continue Implementation of Strategic Research Initiatives
- > Continue Strategic Recruiting Efforts
- > Evaluate Collaborative Opportunities
- > Continue Implementation of Strategic Transformation Plan
- > ICD10 Implementation
- > OmniSeq (Personalized Medicine) Project

Challenges and Obstacles – External Forces

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External forces that challenge our ability to successfully implement Roswell's vision for the future:

- **Current Economic Climate**
- **Outcome of final 2016 NYS Budget**
- **NYS support requested and timing of when funds will be received**
- **Recruitment** - Increasing costs and competition
- **NIH Funding**
 - Decreases in overall funding while competition for funds increases
 - Conclusion of American Recovery and Reinvestment Act (ARRA) funding
 - Ongoing Impact of Sequestration
- **Managed Care**
 - Increasing role of National players for Commercial and Medicare Advantage plans
 - Increasing premium trends are moderating, causing payors to negotiate more aggressively to keep medical expenses at current or moderately higher costs
 - Implementation of Insurance Exchanges are leading payors to seek minimal increases on Small Group and Insurance Exchange product offerings
 - Increasing use of utilization management and prior authorization tools by payors will provide administrative challenges for ensuring reimbursement for services provided is received
 - Increasing use of limited networks and ACO's may result in less access to Roswell for prospective patients
- **Federal Deficit impairs Medicare program spending**
 - Ongoing Impact of Sequestration
- **Physical capacity to meet demand for clinical services**
- **Ability to invest in accordance with RPCI Strategic Plan**
- **Unknown Impacts of Healthcare Reform**

CONDENSED BUDGETED REVENUES, EXPENDITURES AND CHANGES IN CURRENT NET ASSETS

	Last Year (Actual) FY 2014	Current Year (Budget) FY2015	Current Year (Estimated) FY2015	Proposed Budget FY2016	Proposed FY2017	Proposed FY2018	Proposed FY2019
REVENUE & FUNDING SOURCES							
<i>Operating Revenues</i>							
Charges for Services	\$ 440,312	\$ 462,542	\$ 486,165	\$ 526,594	\$ 557,242	\$ 584,076	\$ 612,719
Rental & Financing income							
Other Operating revenues	\$ 10,240	\$ 9,816	\$ 10,880	\$ 11,073	\$ 11,202	\$ 11,334	\$ 11,466
<i>Non-operating Revenues</i>							
Investment earnings	\$ 860	\$ 1,657	\$ 718	\$ 1,025	\$ 1,469	\$ 1,971	\$ 2,453
State subsidies/grants	\$ 102,600	\$ 102,600	\$ 102,600	\$ 87,100	\$ 102,600	\$ 102,600	\$ 102,600
Federal subsidies/grants							
Municipal subsidies/grants							
Public authority subsidies							
Other Non-Operating Revenue							
<i>Proceeds from the issuance of debt</i>							
Total Revenues and Funding Sources	\$ 554,011	\$ 576,616	\$ 600,362	\$ 625,792	\$ 672,513	\$ 699,980	\$ 729,239
EXPENDITURES							
<i>Operating expenditures</i>							
Salaries and Wages	\$ 194,000	\$ 209,754	\$ 205,620	\$ 222,980	\$ 228,136	\$ 237,887	\$ 250,223
Other Employee Benefits	\$ 72,941	\$ 77,704	\$ 72,227	\$ 79,033	\$ 83,895	\$ 89,293	\$ 95,515
Professional Services and Contracts	\$ 67,664	\$ 82,995	\$ 75,560	\$ 99,071	\$ 87,670	\$ 87,949	\$ 88,116
Supplies and Materials	\$ 126,113	\$ 123,783	\$ 141,663	\$ 169,307	\$ 181,583	\$ 191,965	\$ 203,552
Other operating expenditures	\$ 18,410	\$ 14,193	\$ 10,856	\$ 11,714	\$ 12,265	\$ 12,460	\$ 12,945
<i>Non-operating expenditures</i>							
Payment of principal on bonds and financing arrangement:	\$ 12,239	\$ 12,858	\$ 12,858	\$ 13,279	\$ 13,055	\$ 13,726	\$ 15,689
Interest and other fiscal charges on debt	\$ 8,788	\$ 8,196	\$ 8,372	\$ 7,706	\$ 7,457	\$ 6,875	\$ 6,278
Subsidies to other public authorities							
Capital asset outlay (including CSC)	\$ 41,315	\$ 62,193	\$ 58,314	\$ 56,901	\$ 40,192	\$ 39,416	\$ 39,866
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 541,469	\$ 591,676	\$ 585,471	\$ 659,992	\$ 654,253	\$ 679,572	\$ 712,183
CAPITAL CONTRIBUTIONS	\$ 12,129	\$ 19,060	\$ 18,233	\$ 9,807	\$ 1,980	\$ 1,500	\$ 1,500
"Excess (deficiency) of revenues and capital contributions over expenditures"	\$ 24,671	\$ 4,000	\$ 33,124	\$ (24,393)	\$ 20,240	\$ 21,908	\$ 18,555

ROSWELL PARK CANCER INSTITUTE CORPORATION

Cash Flow Projections (in millions)

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	Budget 2015	Projected 2015	Budgeted 2016	Budgeted 2017	Budgeted 2018	Budgeted 2019
Excess (Deficiency) of revenues and capital contributions over expenditures	\$ 4.0	\$ 33.1	\$ (24.4)	\$ 20.2	\$ 21.9	\$ 18.6
Funding of Academic Development	\$ (3.1)	\$ (1.4)	\$ (2.0)	\$ (2.1)	\$ (2.1)	\$ (2.1)
OmniSeq Working Capital	\$ -	\$ (0.3)	\$ (0.3)	\$ -	\$ -	\$ -
BDF Funds to cover Unfunded Liabilities & Strategic Investments	\$ -	\$ (26.7)	\$ 56.1	\$ (15.5)	\$ (8.6)	\$ (5.2)
Working Capital/Other Changes of AWUIL	\$ 7.1	\$ 6.9	\$ (10.6)	\$ (0.2)	\$ (4.3)	\$ (2.8)
Annual Unrestricted Cash Impact	8.0	11.6	18.8	2.5	7.0	8.5

Roswell Park Cancer Institute Corporation (PBC)
Projected Operating Revenues - Net Patient Service Revenues
(\$ In Thousands)

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	FY15 Projected	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget
<u>Volume Statistics</u>					
Admits	4,505	4,834	4,934	5,019	5,106
Days	37,985	39,825	40,420	41,045	41,685
ALOS	8.43	8.24	8.19	8.18	8.16
Visits	202,823	208,225	213,808	219,515	225,392
<u>Direct Patient Service Revenue</u>					
RPCI IP Revenue	181,335	193,856	204,594	212,457	220,670
RPCI OP Revenue	227,523	251,592	275,402	291,617	310,156
Other	13,588	29,288	23,969	24,511	25,064
RPCI Total	422,447	474,736	503,966	528,584	555,890
CPP IP Revenue	16,823	17,130	17,822	18,395	18,996
CPP OP Revenue	31,310	34,061	35,696	36,906	38,173
Other	-	-	-	-	-
CPP Total	48,132	51,192	53,518	55,301	57,169
Total Direct Patient Service Revenue	470,579	525,928	557,484	583,885	613,060
Other RPCI Patient Service Revenue	19,302	5,274	4,291	5,039	4,836
Other CPP Patient Service Revenue	1,055	1,055	1,055	1,055	1,055
Total Other Patient Service Revenue	20,357	6,329	5,346	6,094	5,891
Total Net Patient Service Revenue	490,936	532,257	562,830	589,979	618,951
RPCI Provision for Bad Debts	5,558	6,391	6,331	6,618	6,919
CPP Provision for Bad Debts	746	845	830	857	886
Total Provision for Bad Debts	6,304	7,235	7,161	7,476	7,805
Total Net Patient Service Revenue Net of Provision for Bad Debt	484,632	525,022	555,670	582,503	611,147
Grants and Contracts	1,533	1,572	1,572	1,572	1,572
Total Charges for Services	486,165	526,594	557,242	584,076	612,719

Roswell Park Cancer Institute Corporation (PBC)
Projected Operating Revenues - Other Revenue
 In Thousands

	FY15 Projected	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget
Other Operating Revenues:					
Cafeteria	1,662	1,663	1,680	1,697	1,714
Parking Ramp/Surface	2,321	2,279	2,302	2,325	2,348
Aids/Prison Hotline Revenue	270	270	273	275	278
Rebates	1,750	1,750	1,768	1,785	1,803
Shared Services Reimbursements	1,200	1,275	1,288	1,301	1,314
Rental Income	120	120	121	122	124
CPP Physician Salary Support	1,870	1,875	1,913	1,951	1,990
Other	1,686	1,840	1,859	1,877	1,896
Total Other Operating Revenues	10,880	11,073	11,202	11,334	11,466

Roswell Park Cancer Institute Corporation (PBC)
Detail of Salaries and Fringe and Non Personnel Service Operating Expense
 In Thousands

	FY15 Projected	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget
<u>Salaries</u>					
Salaries and Wage Costs	200,055	217,259	223,388	233,223	245,326
Furlough/Severance Expense/Payments	656	1,491	306	-	-
Overtime Payments	2,853	2,001	2,101	2,206	2,316
Premium Payments	2,056	2,230	2,341	2,458	2,581
TOTAL Personnel Service Expense	205,620	222,980	228,136	237,887	250,223
<u>Fringe</u>					
NYS Pension Expense & TIAA CREF	27,847	27,788	28,659	29,530	30,427
Health Insurance: Active	19,258	22,108	23,656	25,193	26,705
Health Insurance: GASB Payments	6,498	7,368	8,371	9,535	10,857
Other Fringe	18,625	21,769	23,209	25,035	27,526
TOTAL Fringe Expense	72,227	79,033	83,895	89,293	95,515
<u>Non Personnel Service Operating Expense</u>					
Pharmaceuticals	96,067	119,194	129,689	138,357	147,745
Medical, Blood, Other Supplies	45,596	50,113	51,894	53,609	55,807
Contracted Services / All Other	86,416	110,785	99,935	100,410	101,061
TOTAL Non Personnel Service Expense	228,079	280,093	281,518	292,375	304,613

Note: The fringe expense includes the cash payment for the retiree's health insurance, but does not include the GASB 45 accrual

Roswell Park Cancer Institute Corporation (PBC)
Reconciliation FY15 Budget to FY15 Projected
Modified Accrual Basis

	<u>in Millions</u>
1 Excess (Deficiency) Revenues over Expenses (FY15 Budget)	\$ 4.0
2 Mix of Clinical Services / Clinical Margin	\$ 4.7
3 Timing of Investment in New Initiatives and Strategic Research Initiatives	\$ 6.0
4 Settlement Revenue	\$ 8.9
5 Other Operating Revenue	\$ 1.1
6 Utilities	\$ 0.6
7 Malpractice	\$ 2.7
8 Timing of Capital Investments (including CSC)	\$ 3.9
9 All Other	\$ 1.2
10 Excess (Deficiency) Revenues over Expenses (FY15 Projected)	<u>\$ 33.1</u>

**Roswell Park Cancer Institute Corporation (PBC)
FY 2016 Budgeted # of FTE's and # of Employees**

<u>Functional Classification</u>	Total # Employees	Total # Full Time	Total # FTE's
Clinical / Clinical Research / Academic	1,821.0	1,534.0	1,646.0
Scientific / Academic	184.5	173.5	175.8
Administrative and Other	518.0	478.0	487.9
Total All Functional Areas	2,523.5	2,185.5	2,309.7

Sources of Funding:

The Source of funding for the projected workforce is:

Patient service Revenues - Government and Private Payors

Grants and Contracts

Donations

New York State Funding

Roswell Park Cancer Institute (PBC)

FY 2016 New Revenue-Enhancement and Cost-Reduction Initiatives

As part of the Institute's long range strategic plan, investments are being made in clinical operations. These investments are critical to meeting the projected demand for oncology services and increasing revenue in RPCI's clinical operations, which are used to support research and academic missions at the Institute.

Major Gap Closing Components:	\$\$ in millions
Clinical Margin Improvement	4.9
Strategic Transformation Savings	5.8

New Revenue:	\$\$ in millions
Practice Acquisitions	17.8

Roswell Park Cancer Institute (PBC)

FY 2015 – FY2019 Material Non-Recurring Resource

- The Institute is projecting non-recurring capital contribution revenues of approximately \$18.2 million, \$9.8 million, \$2.0 million, \$1.5 million and \$1.5 million in fiscal years 2015 – 2019 respectively. These contributions are expected to assist in funding the continued growth at Roswell Park.

Roswell Park Cancer Institute (PBC)

FY 2016 – Material Shift in Resources Between Years

- Capital projects can span multiple years. The entire project is approved prior to initiation, and due to the magnitude of certain projects there can be an approved balance to carry forward to the next fiscal year. Carry over balances are determined and approved by executive leadership after the start of the new fiscal year.

ROSWELL PARK CANCER INSTITUTE CORPORATION
Borrowed Debt Outstanding projected

PBC revenues are pledged to repayment of the following DASNY indebtedness issued through New York State Department of Health

Borrowed Debt Outstanding

- 1 DASNY Debt issuance 12/4/03
 - 2 DASNY Debt issuance 4/7/04
 - 3 DASNY Debt issuance 4/7/04
 - 4 DASNY Debt issuance 5/24/05
 - 5 DASNY Debt issuance 7/13/2011
 - 6 Capital lease obligations
- Debt outstanding at March 31st year end**

in Millions

	Proposed Budget FY2016	Projection FY2017	Projection FY2018	Projection FY2019
	\$ 174.0	\$ 161.0	\$ 147.2	\$ 131.5

in 000's

Scheduled Debt Service Payment

For the Year ending March 31

	Bonds		Capital Leases	
	Principal	Interest	Principal	Interest
2015	\$ 12,858	\$ 9,458	\$ (5)	\$ 154
2016	\$ 13,279	\$ 8,806	\$ (1)	\$ 154
2017	\$ 13,055	\$ 8,139	\$ 4	\$ 154
2018-2022	\$ 81,744	\$ 29,275	\$ 99	\$ 765
2023-2027	\$ 74,679	\$ 7,190	\$ 267	\$ 734
Thereafter	\$ -	\$ -	\$ 4,168	\$ 1,804
	\$ 195,615	\$ 62,868	\$ 4,532	\$ 3,765

*All debt is issued. There is currently no proposed debt.

ROSWELL PARK CANCER INSTITUTE CORPORATION***Purpose of Debt Issuances***

PBC revenues are pledged to repayment of the following DASNY indebtedness issued through New York State Department of Health:

1

On December 4, 2003, DASNY issued debt in the amount of \$41,910,000 (RPCIC allocated 85%). Under the terms of the issuance, interest ranges from 2.0% to 5.25% per annum with interest and principal payments due through 2024. The bond proceeds were used solely to defease a portion of the outstanding 1994, 1995 and 1996 bond series.

2

On April 7, 2004, DASNY issued debt in the amount of \$77,245,000 (RPCIC allocated 95.15%). Under the terms of issuance interest ranges from 2.0% to 5.0% per annum with interest and principal payments due through 2024. The bond proceeds were used solely to defease a portion of the outstanding 1994, 1995 and 1996 bond series.

3

On April 7, 2004, DASNY issued debt in the amount of \$78,870,000 (RPCIC allocated 95.51%). Under the terms of issuance interest ranges from 2.0% to 5.0% per annum with interest and principal payments due through 2023. The bond proceeds were used solely to defease a portion of the outstanding 1994, 1995 and 1996 bond series.

4

On May 24, 2005, DASNY issued debt in the amount of \$51,465,000 (RPCIC allocated 95.51%). Under the terms of issuance interest ranges from 3.0% to 5.25% per annum with interest and principal payments due through 2026. The bond proceeds were used solely to defease a portion of the outstanding 1996 bond series.

5

On July 13, 2011, DASNY issued debt in the amount of \$48,180,000 (RPCIC allocated 74.85%). Under the terms of issuance interest ranges from 2.0% to 5.0% per annum with interest and principal payments due through 2025. The bond proceeds were used solely to defease a portion of the outstanding 1998 bond series.

6

On June 1, 2012, RPCIC entered into a capital lease obligation to rent 226 parking spaces for a 35 year period. Under terms of the agreement, the cost of capital is estimated at 3.4% per annum with interest and principal payments due through 2047.

ROSWELL PARK CANCER INSTITUTE CORPORATION
Debt Service/Pledged Revenues
and Debt limited levels

Debt Service as a percentage of Pledged Revenues*	Debt Service FY 2016	Pledged Revenues	Debt Service Percent of Pledged Revenues
1 DASNY Debt issuance 12/4/03	\$ 1,356	\$ 458,000	0.3%
2 DASNY Debt issuance 4/7/04	\$ 10,147	\$ 458,000	2.2%
3 DASNY Debt issuance 4/7/04	\$ 3,337	\$ 458,000	0.7%
4 DASNY Debt issuance 5/24/05	\$ 2,500	\$ 458,000	0.5%
5 DASNY Debt issuance 7/13/11	\$ 4,745	\$ 458,000	1.0%
Total	\$ 22,085		4.8%

*Pledged revenues are defined in accordance with RPCI bond documents

RPCI is authorized to incur additional indebtedness beyond its current levels. Should the amount of its requested indebtedness exceed 15% of amounts transferred from the Health Income Fund to RPCI in the previous year, prior written approval of the NYS Division of Budget is required. RPCI has not assumed that additional indebtedness of this magnitude will occur in its FY2015 budget. *NOTE:* RPCI has secured a line of credit with M&T bank to cover operational cash flow needs should NYS be late in paying its quarterly support payments to the Institute. Interest costs related to accessing the line of credit have not been included in the FY 2015 budget as we are assuming NYS support payments will occur in a timely manner.

FY2016 Capital Budget Summary In Thousands (000's)

	Budget 2016
<u>Projects funded with Operating Cash:</u>	
Total Facilities Capital	\$ 14,778
Clinical, Scientific & Administrative Equipment	\$ 12,404
Information Technology	\$ 6,816
Strategic Initiatives	\$ 6,000
OmniSeq (Personalized Medicine)	\$ 4,758
Subtotal	\$ 44,756
 <u>Projects funded with Support from Outside Sources:</u>	
Clinical Science Center	\$ 12,145
 Total Capital Expenditures	\$ 56,901

Note:

None of the projects is expected to have a material impact on the operating budget.

IT projects include ongoing maintenance costs which are not material to the operating budget.

Sec 203.9 CERTIFICATION

By checking this box, I certify that the OSC Budget Request (Part 203) submission is complete and to the best of my knowledge and belief after reasonable inquiry, the information provided in this submission is accurate and correct. This information has been presented to and accepted by the authority's Board.

Chief Operating Officer
Roswell Park Cancer Institute Corporation

Presented to The Roswell Park Cancer Institute Corporation's Board of Directors
on March 3, 2015

Approved by the Board of Directors on March 3, 2015

Roswell Park Cancer Institute Corporation (PBC)

Section 203 Filing

Changes from Proposed budget posted on 1/30/2015 to budget submitted for Board approval

Schedule Change Description

203.6a	Minor updates to Narrative
203.6c	Updated Base Volume assumptions
203.6e,g	Increase in Revenues (Charges for Services) for FY2015 to FY2019 Decrease in estimates of Salaries and Employee Benefits for FY2016 to FY2019 Increase in estimates of Professional Services and Supplies for FY2016 to FY2019 Adjusted Capital Contributions in FY2017 to FY2019
203.5h	Updated Cash Projections based on changes to Net Income and Unrestricted Cash
203.5d	Increase in all Volumes & Revenues for FY2016 to FY2019
203.5e,f	Decrease in estimates of Salaries and Other Fringe for FY2016 to FY2019 Increase in estimates of Non Personnel Service Operating Expenses for FY2016 to FY2019
203.6h	Decreased Total # Employees, Total # Full Time and Total # FTE's
203.6i	Added New Revenue for Practice Acquisitions Increased Amount of Clinical Margin Improvement and Transformation Cost Savings
203.6j	Adjusted Capital Contributions in FY2017 to FY2019