SHERMAN COUNTY HEALTH DISTRICT
Budget Committee Meeting
AGENDA May 11th, 2023
Meeting Time: 5:30 PM
Meeting Pursuant to ORS 440

AGENDA ITEMS SUBJECT TO CHANGE

A. Call to order

B. Elect Budget Chairman and Secretary

C. Read Budget Message

D. Review Summary Sheets

E. Approve the Permanent Tax Rate

F. Approve 2023-2024 Proposed Budget to Budget Hearing

G. Next meeting scheduled for May 18th, 2023 at 5:30 pm (if needed)

H. Adjournment

NEXT MEETING DATE JUNE 8TH, 2023 - BUDGET HEARING/ REGULAR BOARD OF DIRECTORS MEETING @ 5:30PM

SHERMAN COUNTY HEALTH DISTRICT

Budget Message

To: Budget Committee Members of the Sherman County Health District

First of all, let me sincerely thank you for committing to serve on the committee. Your time and effort are greatly appreciated.

Acting upon the authority from the elected Board of Directors of the Sherman County Health District as their Budget Officer, I hereby present the proposed budget for the 2023-2024 fiscal year.

To the best of my knowledge, the proposed budget complies fully with all budget statutes (ORS 294.305), rules, and directives of the State of Oregon. I have prepared this budget in good faith with the information that I have on hand currently.

Overview

The purpose of the Sherman County Health District and the Sherman County Medical Clinic is to provide responsive, preventative, high quality primary health care services to people without regard to social or economic status. The Sherman County Medical Clinic strives to be the healthcare provider of choice for primary and preventative services offering comprehensive care of exceptional quality for all people in Sherman County and the surrounding areas. The goal of the Budget Officer in creating this budget is to continue to fund existing service offerings and personnel costs and add services and personnel while working with $1,024,811.00 in the General Funds. The Health District staff continually seeks opportunities to bring in additional revenue while keeping cost increases to a minimum.

Format

The budget is prepared in accordance with the format prescribed by the Local Budget Laws for Health Districts (ORS 440) and is the same format that has been used for many years. The budget is prepared on a cash basis of accounting.

Funds

The Health District Budget contains one (1) active fund: General Fund. In September 2017, the Sherman County Health District made a resolution (Resolution No. 9-14-2017) dissolving the Auxiliary Fund and integrating all funds into the General Fund.

All of the Clinic business is processed through the General Fund.

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110 Main Street, PO Box 186, Moro, OR 97039

SHERMAN COUNTY HEALTH DISTRICT

Preparation

This budget has been prepared with the intent of providing the Health District with the highest level of quality services to assist the Clinic in providing the best possible healthcare services in the region. In January or February, the Board appoints a Budget Officer. Using Profit and Loss statements from beginning of year through February, March, and April, the Budget Officer compiles data focused on revenue and expenses to create the proposed budget.

Proposal

As demonstrated by best practice, I always budget conservatively on revenues and high on expenditures to cover any unforeseen events. The proposed budget for the 2023-2024 fiscal year is $1,024,811.00. The amount proposed for cash on hand is $400,454. This amount is higher than years past due to left over COVID-19 money and unexpected SIP money that came in form the Golden Hills windmill project. SIP Agreement revenues are expected to be significantly lower as the Klondike and Biglow projects have ended, and Hay Canyon only has 2 years of payments remaining. The Golden Hills project overpaid a significant amount in 2022, resulting in a pause in payments for the next two years.

Expected requirements include an 5% COLA increase for employees. The Clinic is expecting to hire a new Medical Assistant/Referral Coordinator early in 2024 due to the retirement of Jerrilea Mayfield in July 2024. This employee is included in the budget for a three-month period. Building Remodel requirements have been increased this year due to the expected departure of the renters in Apartment #2. Both apartment spaces need updated, hence the reason for this higher building remodel.

The Clinic has worked diligently to move away from the urgent care/walk-in model to a primary care family practice clinic. Moving to the primary care model allows for improved patient care and follow-up. The number of patients expected to be seen in 2022-2023 is 1,425 and that number remains the same for what we expect to see in 2023-2024.

Summary

Looking to the 2023-2024 fiscal year, the District is hoping to increase patient encounters and offer more community-engagement opportunities, while maintaining high quality care for all our patients. The District is also looking forward to offering more medical services to meet the needs of our patients.

The future of the Sherman County Health District continues to be very bright, and I am confident that we will all continue to uphold the vision of being "the provider of choice for primary are preventative services offering comprehensive care of exceptional quality for all people in Sherman County and the surrounding areas."

Respectfully submitted,
Caitlin Blagg
District Administrator

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SHERMAN COUNTY HEALTH DISTRICT

Budget Message

Estimation of Taxes to be received 2023-2024:

	$644,816,126	→ 2023-2024 assessed value
X	.03	→ 3% allowed increase
	$19,344,483.78	

	$644,816,126	
+	$ 19,344,484	
	$ 664,160,610	→ 2023-2024 estimated assessed value
X	.0004780	→ Permanent Rate
	$317,469	→ Taxes (amount rate would raise)
-	$9,287	→ Measure 5 compression loss/taxes not to be received
	$308,182	→ Estimated to receive this about in taxes for 2023-2024

*minor calculation differences are due to rounding of monetary amounts.

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FORM
LB-20

RESOURCES

Sherman County Health District

General Fund

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year Yr: 2023-2024			
	Actual		Adopted by Governing Body Yr:22-23					
	Second Preceding Year Yr:20-21	First Preceding Year Yr: 21-22			Proprosed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	160,523	8,649	324,847	Available cash on hand* (cash basis) or	400,454			1
2				Net working capital (accrual basis)				2
3				Previously levied taxes estimated to be received				3
4	2,268	1,615	1,439	Interest	5,951			4
5				Transferred IN, from other funds				5
6				**OTHER RESOURCES**				6
7	162,736	241,311	192,853	Clinic Income	200,820			7
8	17,200	21,200	21,600	Rent	21,600			8
9				Donations				9
10	2,490	2,488	2,597	Pharmacy	2,557			10
11	71,058	70,607	48,856	Community Service Fees/ SIP Agreement	20,447			11
12	1,573	2,194		Miscellaneous Income				12
13				SDL Grant				13
14	2,500			SDAO Grant				14
15	60,292	86,578	54,000	PCPCH Dollars	64,800			15
16				MCEDD Loan				16
17				SCCC Grant				17
18	5,147			LCAC Dollars				18
19	100,000	53,041		Provider Relief Funds				19
20		68,915		County Court Funding				20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28	585,787	556,598	646,192	Total resources, except taxes to be levied	716,629	0	0	28
29			274,526	Taxes estimated to be received	308,182			29
30	231,042	250,686		Taxes collected in year levied				30
31	**816,829**	**807,284**	**920,718**	**TOTAL RESOURCES**	**1,024,811**	**0**	**0**	**31**
				*Includes ending balance from prior year				
	0	0	0	Amount to balance	0	0	0	

Line	Budget Dollars	Explanation			
1	400,454	**Available cash on hand (from previous year audit)**			
3	0	**Previously levied taxes estimated to be received**			
4	5,951	**Interest Income**			
	151,330	EHR Payments			
	51,025	Capitation			
	5,000	Managed Care Reimubursment (Wrap Reports)			
	6,500	Medicare Settlement (Cost Report)			
	1,000	Clinic Income Other			
	214,855	-6.50%			
7	200,820	**Clinic Income**			
8	21,600	**Rental Income**			
9	0	**Donation Income**			
10	2,557	**Pharmacy Income**			
11	20,447	**Community Service Fees/ SIP Agreement**			
12	0	**Miscellaneous Income**			
15	64,800	**PCPCH Funds**			
21	0	**County Court Funding**			
29	308,182	**Estimated property taxes to be received**		$179,232	for 09-10
				$181,195	for 10-11
		County Taxes		$183,582	for 11-12
		$644,816,126.00		$189,280	for 12-13
		x .03		$190,880	for 13-14
		$19,344,483.78		$194,954	for 14-15
				$206,208	for 15-16
		$644,816,126.00		$209,050	for 16-17
		$19,344,483.78		$208,432	for 17-18
		$664,160,609.78		$217,206	for 18-19
		x .0004780		$219,143	for 19-20
		$317,469.25		$232,684	for 20-21
		($9,286.92)		$233,098	for 21-22
		$308,182.33	**TOTAL**	$274,526	for 22-23
				$308,183	for 23-24

FORM
LB-30

REQUIREMENTS SUMMARY

Sherman County Health District

General Fund

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year Yr: 2023-2024			
	Actual		Adopted by Governing Body Yr:22-23					
	Second Preceding Year Yr: 20-21	First Proceding Year Yr: 21-22			Proprosed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				PERSONAL SERVICES				
1	309,590	383,473	450,293	Employee Wages and Salaries	474,906			1
2	68,476	86,972	102,853	Employee Insurance & Benefits	183,162			2
3	23,269	28,725	36,052	Payroll Taxes	38,039			3
4	0	0	12,774	Unemployment Insurance	13,479			4
5	0	0	23,578	Unemployment Insurance to former Employee	25,000			5
6	**401,335**	**499,170**	**625,550**	**TOTAL PERSONAL SERVICES**	**734,586**	**0**	**0**	**6**
				MATERIALS AND SERVICES				
7	72,404	30,000	31,950	Supervising Physician	31,950			7
8	26,976	41,514	44,785	Administration and Audit	46,885			8
9	5,606	7,393	15,070	Education and Training	10,394			9
10	11,981	13,422	20,038	Utilities	17,857			10
11	23,717	21,275	26,543	Medical Supply	30,308			11
12	2,848	2,325	2,730	Pharmacy	2,557			12
13	13,468	14,217	18,634	Clinic Insurance and Legal Fees	20,453			13
14	4,449	4,373	5,147	Building Supply and Maintenance	4,720			14
15	10,462	13,612	16,356	Computer Equipment and Technology	15,545			15
16	14,128	9,064	12,357	EHR and Billing Services	10,315			16
17	953	1,670	2,364	Property Taxes	2,364			17
18	**186,992**	**158,865**	**195,974**	**TOTAL MATERIALS AND SERVICES**	**193,348**	**0**	**0**	**18**
19	**588,327**	**658,035**	**821,524**	**HEALTH SERVICES: Total of Personal Services & Materials and services**	**927,934**	**0**	**0**	**19**
				CAPITAL OUTLAY				
20	14,975	68,915	10,000	Medical Equipment	10,000			20
21	2,530		10,000	Office Equipment	10,000			21
22	24,306	72,021	15,000	Buildings Remodel	25,000			22
23	**41,811**	**140,936**	**35,000**	**TOTAL CAPITAL OUTLAY**	**45,000**	**0**	**0**	**23**
				DEBT SERVICE				
24		4,827	9,552	Debt Service - Interest (2013-2014 and after)	9,255			24
25		3,486	7,248	Debt Service - Principal	7,545			25
26			0	Debt Service - Interest on MCEDD Loan				26
27	**0**	**8,313**	**16,800**	**TOTAL DEBT SERVICE**	**16,800**	**0**	**0**	**27**
				TRANSFERRED TO OTHER FUNDS				
28								28
29								29
30								30
31	**0**	**0**	**0**	**TOTAL TRANSFERS**				**31**
32				Reserved for Future Expenditure	0	0	0	32
33			47,394	**OPERATING CONTINGENCY**	35,077			33
34	186,691			Ending balance (prior years)				34
35				**UNAPPROPRIATED ENDING FUND BALANCE**				35
36	**816,829**	**807,284**	**920,718**	**TOTAL REQUIREMENTS**	**1,024,811**	**0**	**0**	**36**
	0	0	0	Amount to balance	0	0	0	

Line	Budget Dollars	Explanation											
		==========	=========	=========	=========	=========	=========	==========	=========				
		Medical Assistant	Med Assist Referral	Med Assist CHW	Receptionist Med Asst	Billing Receptionist	NP/PA Provider	District Administrator	Locum Tenan	Board Member			
		==========	=========	=========	=========	=========	=========	==========	=========				
		Jerrilea	New Hire	Shawn	Laura	Betsy	Erin	Caitlin		Board			
		h	h	h	h	h	a	a	h	b	Hourly = "h" - Annually = "a" - Board ="b"		
		1	1	1	1		1	1	1	5	Number of positions		
		2,080	520	2,080	2,080	2,080			144		Regular Hours for hourly employees		
		27.92	20.87	19.73	23.98	20.71	154,832.34	75,191.41	53.00	600.00	Rate		
		58,073.60	10,852.40	41,038.40	49,878.40	43,076.80	154,832.34	66,926.05	7,632.00	3,000.00	Regular Pay	** base for per hour rate	
		100	100	100	100	100					Overtime Hours for hourly employees		
		1.50	1.50	1.50	1.50	1.50					Overtime Rate	1 1/2 times per hour wage	
		4,188.00	3,130.50	2,959.50	3,597.00	3,106.50	0.00	0.00	0.00	0.00	Overtime Pay		
		3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%			Retirement rate		
	13,250	1,867.85	419.49	1,319.94	1,604.26	1,385.50	4,644.97	2,007.78	0.00	0.00	Retirement dollars		
		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	Regular pay - allowance for change		
		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	Overtime pay - allowance for change		
		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	Retirement - allowance for change		
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		60,977.28	11,395.02	43,090.32	52,372.32	45,230.6	162,573.96	70,272.35	8,013.60	3,150.00	Regular pay - board member pay - not paid - included for workers' compensation		
1	474,906	4,397.40	3,287.03	3,107.48	3,776.85	3,261.83	0.00	0.00		0.00	Overtime pay - board member pay - not paid - included for workers' compensation		
2	13,912	1,961.24	440.46	1,385.93	1,684.48	1,454.7	4,877.22	2,108.17		0.00	Retirement	Wages including overtime overtime x 1% to 3%	used 3% h
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	474,906	65,374.68	14,682.05	46,197.80	56,149.17	48,492.4	162,573.96	70,272.35	8,013.60	3,150.00	Subject payroll		
		---	---	---	---	---	---	---		---			
		2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00			Monthly Insurance allowance dollars		
		12	12	12	12	12	12	12			Months coverage provided		
2	168,000	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00			Insurance allowance dollars		
2	1,250	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	50.00	Holiday Bonus - Staff, Providers, Janitorial		
		0.007000	0.007000	0.007000	0.007000	0.007000	0.007000	0.007000	0.007000	0.012000	Workers' Compensation rate from Special Districts Invoice		
		457.62	102.77	323.38	393.04	339.45	1,138.02	491.91	56.10	37.80	Workers' Compensation Contribution		
		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Experience Modification		
		457.62	102.77	323.38	393.04	339.45	1,138.02	491.91	56.10	37.80	Modified Comtribution		
		0.0480	0.0480	0.0480	0.0480	0.0480	0.0480	0.0480	0.0480	0.0480	DCBS Premium Asseeement rate		
		21.97	4.93	15.52	18.87	16.29	54.62	23.61	2.69	1.81	DCBS Premium Asseeement dollars		
		0.0105	0.0105	0.0105	0.0105	0.0105	0.0105	0.0105	0.0105	0.0105	Terrorism Exposure rate		
		4.81	1.08	3.40	4.13	3.56	11.95	5.17	0.59	0.40	Terrorism Exposure dollars		
3	3,535	484.40	108.78	342.30	416.04	359.30	1,204.59	520.69	59.38	40.01	Total Workers' Compensation dollars		
		0.0620	0.0620	0.0620	0.0620	0.0620	0.0620	0.0620	0.0620		Social Security Rate		
3	27,856	3,860.22	866.94	2,727.87	3,315.47	2,863.36	9,599.61	4,149.42	473.18	0.00	Social Security Payroll tax		
		0.0145	0.0145	0.0145	0.0145	0.0145	0.0145	0.0145	0.0145		Medicare Rate		
3	6,515	902.79	202.75	637.97	775.39	669.66	2,245.07	970.43	110.66	0.00	Medicare Payroll tax		
		0.0140	0.0140	0.0140	0.0140	0.0140	0.0140	0.0140	0.0140		Workers Benefit Fund rate		

3	133	30.52	8.68	30.52	30.52	30.52	0.00	0.00	2.02	0.00	Workers Benefit Fund dollars
		0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300		Unemployment rate
4	13,479	1,867.85	419.49	1,319.94	1,604.26	1,385.50	4,644.97	2.007.78	228.96	0.00	Unemployment dollars
1	**474,906**	474,906.00		**Employee Wages and Salaries**							
2	**183,162**	183,162.00		**Employee Insurance and Benefits**							
3	**38,039**	38,039.00		**Payroll Taxes**							
4	**13,479**	13,479.00		**Unemployment Insurance**							
5	**25,000**			**Unemployment for former employee**							
20	**10,000**			**Capital outlay for medical equipment**							
21	**10,000**			**Capital outlay for office equipment**							
22	**15,000**			**Capital outlay for building remodel**							
33	**31,402**			**Operating Contingency - plugged to balance**							