

Harney County Health District
Consolidated Profit & Loss Statement
For Period Ending March 31, 2026

	Actual Current Month	Budget Current Month		Actual Year to Date	Budget Year to Date		Actual Last Fiscal Year to Date
Revenue							
Inpatient Revenue	856,419	852,192	0.5%	6,609,557	7,669,725	-13.8%	7,210,903
Outpatient Revenue	4,648,899	4,050,083	14.8%	36,208,143	36,450,750	-0.7%	33,043,189
Family Care Clinic Revenue	374,022	360,567	3.7%	3,294,348	3,245,100	1.5%	3,245,091
Specialty Care Clinic Revenue	236,669	192,882	22.7%	1,580,960	1,735,936	-8.9%	1,667,212
Total Patient Revenue	<u>6,116,010</u>	<u>5,455,723</u>	12.1%	<u>47,693,008</u>	<u>49,101,511</u>	-2.9%	<u>45,166,395</u>
Deductions From Revenue							
Bad Debts	74,481	159,097		587,389	1,431,872		1,326,218
Insurance Contractual Adjustments	1,519,132	1,739,231		15,877,646	15,653,077		14,455,804
Administrative Adjustments	23,198	8,567		68,903	77,100		71,345
Charity Care	125,621	110,083		1,162,011	990,750		920,049
Total Deductions	<u>\$ 1,742,432</u>	<u>\$ 2,016,978</u>	-13.6%	<u>17,695,948</u>	<u>\$ 18,152,799</u>	-2.5%	<u>\$ 16,773,417</u>
NET PATIENT SERVICE REVENUE	<u>4,373,578</u>	<u>3,438,746</u>	27.2%	<u>29,997,059</u>	<u>30,948,712</u>	-3.1%	<u>28,392,978</u>
Other Operating Revenue							
EHR Incentives	-	-		-	-		-
Other Revenue	29,024	32,038		269,037	288,338		264,571
Foundation Contribution Rev (Exp)	-	29,167		-	262,500		(233,180)
340B Revenue	86,286	50,000		846,960	450,000		408,030
Total Other Operating Revenue	<u>\$ 115,310</u>	<u>\$ 111,204</u>	3.7%	<u>1,115,997</u>	<u>\$ 1,000,838</u>	11.5%	<u>\$ 439,420</u>
NET OPERATING REVENUE	<u>\$ 4,488,888</u>	<u>\$ 3,549,950</u>		<u>31,113,056</u>	<u>\$ 31,949,550</u>		<u>\$ 28,832,399</u>
Operating Expenses							
Salaries and Wages	1,603,622	1,571,387	2.1%	13,877,171	14,142,485	-1.9%	13,146,293
Employee Benefits	564,336	530,594	6.4%	4,651,536	4,775,344	-0.0259	4,029,936
PERS Pension Expense	-	-		-	-		-
Services and Supplies	1,082,761	951,847	13.8%	9,416,452	8,566,623	9.9%	8,333,794
Contract Labor	267,627	336,619	-20.5%	3,051,420	3,029,570	0.7%	3,396,036
Professional Services	52,893	41,140	28.6%	678,323	370,259	83.2%	530,746
Depreciation	92,468	113,872		879,232	1,024,847		998,069
ROU Amortization Expense	-	5,417		-	48,750		-
Total Operating Expenses	<u>\$ 3,663,708</u>	<u>\$ 3,550,875</u>	3.2%	<u>\$ 32,554,134</u>	<u>\$ 31,957,877</u>	1.9%	<u>\$ 30,434,875</u>
NET OPERATING INCOME (LOSS)	<u>\$ 825,180</u>	<u>\$ (925)</u>		<u>(1,441,078)</u>	<u>\$ (8,328)</u>		<u>\$ (1,602,477)</u>
Non-Operating Revenues (Expenses)							
Property Taxes	-	-		1,459,976	1,493,810		1,450,301
Provider Tax Expense	-	-		-	-		-
Interest Income	37,072	60,417		418,555	543,750		550,071
Gain (Loss) on Disposition of Asset	-	-		-	-		-
Rental Income	1,470	828		11,935	7,455		7,455
Trust Income	11,493	3,333		31,839	30,000		30,404
Non-Operating Grant Revenue	-	21,250		-	191,250		180,462
Non-Operating Other Revenue (PPP)	-	-		-	-		-
Interest Expense	(33,876)	(36,290)		(319,513)	(326,612)		(340,151)
Non-Operating Revenue, net	<u>\$ 16,159</u>	<u>\$ 49,538</u>	-67.4%	<u>1,602,793</u>	<u>\$ 1,939,653</u>	-17.4%	<u>\$ 1,878,542</u>
Capital Grants & Contributions							
Capital Contributions/Donations	6,328	1,917		24,850	17,250		15,193
Total Capital Grants & Contributions	<u>\$ 6,328</u>	<u>\$ 1,917</u>	230.2%	<u>24,850</u>	<u>\$ 17,250</u>	44.1%	<u>\$ 15,193</u>
NET INCOME (LOSS)	<u>\$ 847,667</u>	<u>\$ 50,529</u>		<u>186,565</u>	<u>\$ 1,948,575</u>		<u>\$ 291,258</u>

**Harney County Health District
Combined Balance Sheet
as of March 31, 2026**

ASSETS

	This Month	Last Month	Change Since Last Month	One Year Ago
Cash				7
Cash & Cash Equivalents	10,836,519	11,572,869	(736,350)	13,837,301
Board Designated Cash	-	-	-	-
Restricted Cash (USDA Reserve Fund)	466,110	466,110	-	466,110
Total Cash	<u>\$ 11,302,629</u>	<u>\$ 12,038,979</u>	<u>\$ (736,350)</u>	<u>\$ 14,303,411</u>
Accounts Receivable				
Hospital Accounts Receivable	10,515,917	9,192,058	1,323,859	7,841,682
Clinic Accounts Receivable	298,678	319,329	(20,651)	241,292
Hospital AR Allowances	(3,055,441)	(3,013,180)	(42,261)	(2,823,087)
Clinic AR Allowances	(92,644)	(79,513)	(13,131)	(40,230)
Net Accounts Receivable	<u>\$ 7,666,510</u>	<u>\$ 6,418,693</u>	<u>\$ 1,247,817</u>	<u>\$ 5,219,658</u>
Other Current Assets				
Inventory	314,165	303,885	10,280	283,535
Miscellaneous Receivables	64,745	64,745	-	(20,182)
Estimated 3rd Party Payor Settlements	123,469	110,339	13,131	138,295
Other Current Assets	596,519	442,742	153,777	386,028
Property Taxes Receivable	501,068	544,054	(42,987)	429,670
Total Other Current Assets	<u>\$ 1,599,966</u>	<u>\$ 1,465,765</u>	<u>\$ 134,201</u>	<u>\$ 1,217,346</u>
Property, Plant & Equipment				
Equipment	10,375,153	10,375,153	-	10,176,059
Buildings	23,560,519	23,560,519	-	23,539,437
Construction in Progress	-	-	-	-
Land	230,072	230,072	-	230,072
Total Property, Plant & Equipment	<u>34,165,744</u>	<u>34,165,744</u>	<u>-</u>	<u>33,945,569</u>
Less Accumulated Depreciation	(26,418,239)	(26,325,770)	(92,468)	(25,404,916)
Net Property Plant & Equipment	<u>\$ 7,747,506</u>	<u>\$ 7,839,974</u>	<u>\$ (92,468)</u>	<u>\$ 8,540,653</u>
ROU Assets	346,897	346,897	-	155,770
ROU Accumulated Amortization	(178,784)	(178,784)	-	(96,108)
Right to Use Subscription IT Assets, Net	168,114	168,114	-	59,662
Other Non-Current Assets				
Notes Receivable	205,328	206,796	(1,468)	99,745
Total Non-Current Assets	<u>\$ 205,328</u>	<u>\$ 206,796</u>	<u>\$ (1,468)</u>	<u>\$ 99,745</u>
Deferred Outflow of Resources				
Pension	7,381,412	7,381,412	-	5,727,956
	<u>\$ 7,381,412</u>	<u>\$ 7,381,412</u>	<u>\$ -</u>	<u>\$ 5,727,956</u>
TOTAL ASSETS	<u><u>\$ 36,071,464</u></u>	<u><u>\$ 35,519,733</u></u>	<u><u>\$ 551,731</u></u>	<u><u>\$ 35,168,430</u></u>

**Harney County Health District
Combined Balance Sheet
For Period Ending March 31, 2026**

LIABILITIES

	This Month	Last Month	Change Since Last Month	One Year Ago
Current Liabilities				
Accounts Payable	752,798	986,101	(233,303)	873,247
Medicare Advance Payments	-	-	-	-
Estimated 3rd Party Payor Settlements	-	234,000	(234,000)	675,737
Accrued Payroll & Related Expenses	1,571,693	1,433,302	138,391	1,443,191
Accrued PTO	922,044	890,605	31,439	770,378
Refundable Advance Provider Relief Funds	-	-	-	-
Interest Payable	235,347	205,414	29,934	244,977
Short Term Portion of Long Term Debt	850,165	856,109	(5,943)	754,513
Total Current Liabilities	<u>\$ 4,332,047</u>	<u>\$ 4,605,530</u>	<u>\$ (273,482)</u>	<u>\$ 4,762,043</u>
Long Term Liabilities				
Equipment Debt	0	0	-	-
Op Fund: Building Debt	8,881,847	8,903,539	(21,692)	9,490,313
MOB Fund: Building Debt	-	-	-	179,000
Subscription IT Liabilities (short & long term)	176,181	176,181	-	64,803
Net Pension Liabilities	21,592,266	21,592,266	-	18,931,505
Total Long Term Liabilities	<u>\$ 30,650,294</u>	<u>\$ 30,671,986</u>	<u>\$ (21,692)</u>	<u>\$ 28,665,621</u>
TOTAL LIABILITIES	\$ 34,982,342	\$ 35,277,516	\$ (295,174)	\$ 33,427,663
Deferred Inflow of Resources				
State of OR Bond Debt Refunding	108,391	109,962	(1,571)	127,242
1997M&N Bond Refunding	(7,286)	(8,096)	810	(17,000)
Pension	1,966,571	1,966,571	-	2,225,237
Total Deferred Inflows of Resources	<u>2,067,676</u>	<u>2,068,438</u>	<u>(761)</u>	<u>2,335,479</u>
Fund Balances				
General Fund Beginning Balance	(808,017)	(808,017)	-	(613,181)
MOB Fund Beginning Balance	(357,102)	(357,102)	-	(272,789)
Profit or (Loss) Current Year	186,565	(661,101)	847,667	291,258
Net General & MOB Fund Balances	<u>\$ (978,554)</u>	<u>\$ (1,826,220)</u>	<u>\$ 847,667</u>	<u>\$ (594,712)</u>
TOTAL LIABILITIES & FUND BALANCES	<u>\$ 36,071,464</u>	<u>\$ 35,519,733</u>	<u>\$ 551,731</u>	<u>\$ 35,168,430</u>

**Harney County Health District
Combined Income Statement
As Budgeted for the Fiscal Year
July 1, 2026 to June 30, 2027**

P A G E		Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed Budget 2026-27	%
							Change
	Revenue:						
	Inpatient	3 9,828,765	9,990,049	10,226,300	9,651,260	10,355,273	7%
	Outpatient	3 43,472,666	51,802,341	55,242,381	53,939,417	58,236,412	8%
	Other revenue	4 645,678	383,948	384,450	358,716	340,450	-5%
	Foundation Contribution	4 (93,402)	(233,180)	350,000	-	600,000	-
	EHR Incentive revenue	4 -	-	-	-	-	-
	340B revenue	4 264,246	460,886	600,000	1,129,281	1,140,000	1%
	Gross revenue	54,117,953	62,404,043	66,803,132	65,078,673	70,672,135	9%
	Deductions from revenue						
	Bad debts	5 1,580,950	803,301	1,909,162	783,185	908,494	16%
	Contractuals/Medicare	5 16,839,755	20,487,474	20,870,770	21,170,194	24,553,772	16%
	Administrative Adjustments	5 150,844	139,095	102,800	91,871	99,000	8%
	Charity Care	5 422,170	1,257,617	1,321,000	1,549,348	1,796,800	16%
	Total deductions	18,993,719	22,687,488	24,203,732	23,594,598	27,358,066	16%
	Net revenue	35,124,235	39,716,555	42,599,400	41,484,075	43,314,069	4%
	Expenses						
	Salaries & wages	6 16,846,355	17,540,764	18,856,646	18,502,895	19,536,772	6%
	Employee benefits	6 5,451,239	5,562,593	6,367,123	6,202,047	7,126,150	15%
	PERS Pension (noncash)	199,646	748,639				
	Services and supplies	8 13,338,449	15,885,873	15,461,591	16,197,980	15,672,967	-3%
	Professional Services	8 364,729	811,861	493,678	1,333,964	1,264,046	-5%
	Depreciation	5 1,240,953	1,330,017	1,366,463	1,172,309	1,423,471	21%
	Accumulated Amortization	5 48,054	82,676	65,000	-	70,000	
	Total expenses	37,489,426	41,962,422	42,610,501	43,409,195	45,093,406	4%
	Net operating income (loss)	(2,365,191)	(2,245,867)	(11,101)	(1,925,119)	(1,779,337)	-8%
	Non-operating revenue						
	Property taxes	4 1,384,343	1,450,301	1,493,810	1,459,976	1,503,776	3%
	Interest income	4 669,692	695,720	725,000	558,074	570,000	2%
	Gain (loss) on Disp of Assets	4 -	32,510	-	-	-	
	Rental income	4 11,235	10,395	9,940	15,913	15,913	0%
	Income from Trust	4 43,571	40,577	40,000	42,452	46,000	
	Grant receipts	4 (321,273)	200,110	255,000	-	80,000	-
	Non-oper Other Rev (PPP)						
	Donations & fundraisers	4 17,384	18,969	23,000	33,133	25,000	-25%
	Total non-operating revenue	1,804,953	2,448,582	2,546,750	2,109,549	2,240,689	6%
	Non-operating expense						
	Interest expense	5 487,977	481,861	435,483	426,017	397,495	-7%
	Provider tax expense	-	-	-	-	-	
	Total non-operating expense	487,977	481,861	435,483	426,017	397,495	-7%
	Net income (loss)	(1,048,214)	(279,146)	2,100,166	(241,587)	63,857	126%

**Harney County Health District
Statement of Cash Flows
As Budgeted for the Fiscal Year
July 1, 2026 to June 30, 2027**

	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed Budget 2026-27
Operating Activities				
Receipts from and on behalf of patients	37,938,859	41,264,950	39,996,079	41,233,619
Receipts from other operating revenues	789,913	984,450	1,487,996	1,480,450
Payments to and on behalf of employees	(22,882,277)	(25,223,769)	(24,704,942)	(26,662,922)
Payments to suppliers, contractors and others	(16,625,603)	(15,955,269)	(17,531,943)	(16,937,013)
Net Cash from Operating Activities	(779,108)	1,070,361	(752,811)	(885,865)
Non-Capital Financing Activities				
Receipts from taxation	1,359,045	1,493,810	1,459,976	1,503,776
Receipts from non-operating grants	28,168	255,000	-	80,000
Receipts from (Payments to) Medicare Accelerated Program	-	-	-	-
Receipts from refundable provider relief funds	-	-	-	-
Repayment of provider relief funds	-	-	-	-
Bank overdraft	-	-	-	-
Proceeds from Trust	40,577	40,000	42,452	46,000
Net Cash from Non-Capital Financing Activities	1,427,790	1,788,810	1,502,429	1,629,776
Capital & Related Financing Activities				
Purchase of Capital Assets net Foundation Contribution	(474,621)	(2,389,486)	(1,309,551)	(731,514)
Contingency (unforeseen capital purchases, etc.)	-	(100,000)	-	(100,000)
Cash from Financing Activities	122,847	-	-	-
Proceeds from sale of capital assets	57,585	-	-	-
Principal payments on capital lease obligations	-	(80,759)	(80,759)	(42,088)
Receipts from contributions	-	23,000	33,133	25,000
Principal payments on subscription liabilities	(83,088)	(45,000)	(45,000)	(45,000)
Principal payments on long-term debt	(730,298)	(763,766)	(763,765)	(797,929)
Interest paid	(495,004)	(435,482)	(435,483)	(397,495)
Net Cash from Capital & Related Financing Activities	(1,602,579)	(3,791,493)	(2,601,425)	(2,089,026)
Investing Activities				
Receipts from rental properties	10,395	9,940	15,913	15,913
Issuance of notes receivable	(29,669)	(75,000)	(65,000)	(75,000)
Cash received for notes receivable	-	4,000	1,800	4,000
Interest on investments	695,720	725,000	558,074	570,000
Net Cash from Investing Activities	676,446	663,940	510,787	514,913
Net Change in Cash & Cash Equivalents	(277,451)	(268,382)	(1,341,020)	(830,203)
Cash & Cash Equivalents Beginning of Year	13,334,422	13,242,338	13,056,971	11,715,951
Cash & Cash Equivalents End of Year	13,056,971	12,973,956	11,715,951	10,885,748

Harney County Health District
 Summary of Operating Fund Patient Revenues
 As Budgeted for the Fiscal Year
 July 1, 2026 to June 30, 2027

Department	P A G E	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed Budget	Proposed Budget	Proposed Budget 2026-27	% Change
						2026-27 Inpatient	2026-27 Outpatient		
Nursing departments									
Med/surg	12	4,378,816	5,011,631	5,254,700	4,034,584	3,851,000	425,600	4,276,600	6%
ICU	12	289,505	185,914	195,700	79,716	84,500		84,500	6%
Swing bed	12	1,054,861	1,553,405	1,626,500	1,541,345	1,633,800	-	1,633,800	6%
Obstetrics	12	850,352	969,276	1,019,600	1,126,744	1,165,200	29,100	1,194,300	6%
Labor & Delivery	12	94,560	99,822	86,500	147,600	-	156,500	156,500	6%
Newborn Nursery	12	127,210	132,872	147,200	175,788	184,000	2,400	186,400	6%
Hospice	12	-	-	-	-	-	-	-	
Observation	12	829,312	781,068	936,700	1,118,324	-	1,185,400	1,185,400	6%
Emergency	16	4,467,547	5,044,019	5,219,900	5,035,578	-	5,337,700	5,337,700	6%
Emergency Pro Fees	16	1,605,286	1,902,401	1,963,300	1,773,675	-	1,880,100	1,880,100	6%
Surgical services									
Surgery	18	5,310,493	6,973,853	7,555,700	6,588,045	422,700	6,560,600	6,983,300	6%
Recovery	18	515,077	544,281	572,000	533,656	24,700	541,000	565,700	6%
IV Therapy	21	2,334,681	2,761,284	3,012,600	4,157,517	-	5,321,600	5,321,600	28%
Anesthesia	22	1,534,785	1,800,137	1,923,500	1,815,762	278,900	1,645,800	1,924,700	6%
Pain Management	22	428,286	814,041	789,800	730,193	-	774,000	774,000	6%
Emergency Medical Services	24	3,001,925	2,892,454	3,657,100	3,068,336		3,252,400	3,252,400	6%
Imaging									
Radiology	26	1,797,437	1,919,099	2,001,200	1,976,827	114,500	1,981,000	2,095,500	6%
CT	26	5,192,895	6,168,248	6,119,800	7,105,887	693,200	6,839,100	7,532,300	6%
MRI	26	1,773,785	2,334,641	2,916,000	1,806,385	28,400	1,886,300	1,914,700	6%
Mammography	26	316,121	348,948	373,000	341,520		362,000	362,000	6%
Dexascan	26	141,586	117,208	116,700	109,893		116,500	116,500	6%
Ultrasound	26	949,580	1,062,491	1,089,200	1,137,431	22,900	1,182,800	1,205,700	6%
Cardiopulmonary	30	161,760	170,707	173,800	201,633	19,900	193,800	213,700	6%
EKG	30	371,485	317,411	343,700	312,515	33,400	297,900	331,300	6%
Echo	30	252,835	248,500	261,600	219,627	-	232,800	232,800	6%
Laboratory	32	4,496,928	4,963,118	5,238,600	5,532,847	649,400	5,215,400	5,864,800	6%
Pharmacy	34	1,546,586	1,434,220	1,451,700	1,286,143	676,300	995,800	1,672,100	30%
Rehab & Sports Medicine	36	1,404,880	1,338,349	1,423,900	1,675,712	195,800	1,580,500	1,776,300	6%
Occupational therapy	36	236,187	262,617	281,100	97,747	73,200	30,400	103,600	6%
Speech therapy	38	13,217	8,320	10,300	2,853	1,973	1,052	3,025	6%
HDH Family Care Clinic	40	3,902,672	3,690,194	3,633,300	3,760,721		3,986,342	3,986,342	6%
HDH Family Care Other Rev	40	609,895	694,114	693,500	631,743		631,700	631,700	0%
Specialty Care									
Surgeon Clinic	42	429,397	308,846	300,900	316,555	-	335,596	335,596	6%
Derm (MOHS)	42	261,332	366,335	362,700	376,956		399,620	399,620	6%
Ortho Clinic	42	1,001,279	1,454,631	1,522,831	1,183,900		1,254,934	1,254,934	6%
ENT Clinic	42	-	162,483	128,150	230,536	-	244,368	244,368	6%
Dietary Counseling	42	31,760	1,308	-	-		-	-	
Materials management	44	1,571,284	2,954,145	3,065,900	3,356,383	201,500	3,356,300	3,557,800	6%
Total patient revenue		53,285,597	61,792,390	65,468,681	63,590,677	10,355,273	58,236,412	68,591,685	8%

**Harney County Health District
Other Revenues
As Budgeted for the Fiscal Year
July 1, 2026 to June 30, 2027**

	P A G E	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed Budget 2026-27	% Change
Other operating revenue							
Cafeteria	46	197,004	192,204	189,800	186,791	186,800	0%
Ambulance memberships	24	25,404	21,004	24,000	13,667	13,700	0%
Training (class fees)	24	-	-	11,500	-	-	
Home Health Revenue	36	35,436	48,840	53,300	31,169	33,000	6%
Wellness Memberships (PT)	36	950	-	-	-	-	
PT Supplies	36	1,588	886	800	964	1,000	4%
DSH3 Revenue		60,618	-	-	-	-	
Medical records		159	175	250	96	100	4%
Purchasing rebates		45,684	46,501	92,000	93,267	93,250	0%
FCC EOCCO Shared Savings Incentives		246,308	20,125	-	-	-	
Hospital EOCCO Shared Savings Incentives		14,009	17,417	-	-	-	
Education Revenue		8,796	1,420	1,500	1,400	1,500	7%
Outside Sales	44	6,600	7,146	6,300	5,713	6,100	7%
Other		3,124	28,231	5,000	25,649	5,000	-81%
Total other operating revenue		645,678	383,948	384,450	358,716	340,450	-5%
<hr/>							
Foundation Contribution Revenue (Expense)		(93,402)	(233,180)	350,000	-	600,000	
<hr/>							
EHR Incentives Deferred		-	-	-	-	-	
<hr/>							
340B Revenue		264,246	460,886	600,000	1,129,281	1,140,000	1%
<hr/>							
Non-operating revenue							
Property taxes		1,384,343	1,450,301	1,493,810	1,459,976	1,503,776	3%
Interest income Funded Depr		119,504	255,938	250,000	238,342	240,000	1%
Interest income Op fund		550,188	439,782	475,000	319,731	330,000	3%
Interest income MOB fund		-	-	-	-	-	
Gain/Loss on Disp of Assets		-	32,510	-	-	-	
Rental Income Op Fund		-	-	-	-	-	
Specialty Care Rental Income	42	11,235	10,395	9,940	15,913	15,913	0%
FCC Rental Income		-	-	-	-	-	
Trust Income		43,571	40,577	40,000	42,452	46,000	8%
Other Revenue - Grant HPP		-	-	5,000	-	5,000	
Grant Revenue - EOCCO Transf, Grant		-	-	-	-	-	
Other Revenue - Grant Revenue		1,360	200,110	250,000	-	75,000	
Grant Revenue - Capital contingent on Grants		-	-	-	-	-	
CARES Act Grant/Stimulus Revenue		(322,633)	-	-	-	-	
Other Revenue - Donations Op Fund		-	-	-	-	-	
Other Revenue - Donations Reach Out Read	61	50	-	3,000	-	-	
Fundraiser Income	61	-	-	-	-	-	
Other Revenue - Donations CAN Cancer	61	17,334	18,969	20,000	33,133	25,000	-25%
Total non-operating income		1,804,953	2,448,582	2,546,750	2,109,549	2,240,689	6%

**Harney County Health District
Other Expenses
As Budgeted for the Fiscal Year
July 1, 2026 to June 30, 2027**

P A G E	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed Budget 2026-27	%	Change
Deductions from revenue							
Bad debt Hospital	1,570,464	795,582	1,901,262	778,960	903,594		16%
Bad debt FCC 40	10,485	7,720	7,900	4,225	4,900		16%
Contractual/Medicare Hospital	16,452,448	20,160,338	20,575,000	20,726,516	24,043,000		16%
Contractual/Medicare FCC 40	372,819	309,692	280,770	424,403	490,772		16%
Administrative Adj Hospital	134,665	134,741	99,000	84,461	91,000		8%
Administrative Adj FCC 40	16,180	4,354	3,800	7,410	8,000		8%
Charity Care Hospital	396,380	1,206,466	1,269,000	1,484,884	1,722,000		16%
Charity Care FCC 40	25,789	51,151	52,000	64,464	74,800		16%
EMS adjustments 24	14,488	17,444	15,000	19,276	20,000		4%
Total deductions	18,993,719	22,687,488	24,203,732	23,594,598	27,358,066		16%
Depreciation expense							
Total Building Depreciation	700,308	704,116	528,473	535,813	528,882		-1%
Total Equipment Depreciation	540,645	625,900	837,990	636,496	894,590		41%
Total	1,240,953	1,330,017	1,366,463	1,172,309	1,423,471		21%
Accumulated Amortization							
ROU Accumulated Amortization	48,054	82,676	65,000	-	70,000		
Total	48,054	82,676	65,000	-	70,000		
Provider Tax Expense							
Provider Tax Expense	-	-	-	-	-		
Total	-	-	-	-	-		
Interest & Fees							
Op Fund Interest & Fees 10	456,244	456,138	425,688	405,457	394,175		-3%
MOB Interest and Fees 10	31,733	25,723	9,794	20,560	3,320		-84%
Total Interest & Fees	487,977	481,861	435,483	426,017	397,495		-7%

Harney County Health District
Operating Fund Wages, Payroll Taxes & Benefits
As Budgeted for the Fiscal Year
July 1, 2026 to June 30, 2027

Department	P A G E	Actual 2023-24	Actual 2024-25	F Y T E	Adopted Budget 2025-26	Projected 2025-26	Y F T E	Proposed Budget 2026-27	B U D G E T	% Change
Salaries										
Nursing Administration	11	164,920	174,022	1.0	161,144	184,971	1.0	220,368	1.0	19%
Nursing Departments	12	2,077,501	2,164,972	25.1	2,165,315	2,134,649	25.16	2,546,234	39.9	19%
Emergency Department	16	1,850,419	1,924,223	5.0	1,831,791	1,867,966	3.84	2,174,323	4.2	16%
Surgery Department	18	1,721,793	1,806,324	8.0	2,282,789	2,134,778	10.3	2,062,656	12.5	-3%
IV Therapy	21	81,924	75,603	0.8	169,967	105,550	0.8	165,435	1.4	57%
Anesthesia	22	552,121	151,319	0.3	-	-	0.0	-	0.0	-
Compliance Administration	23	115,017	132,908	0.8	187,587	259,333	2.0	96,157	1.0	-63%
EMS	24	788,666	802,763	12.3	1,153,367	905,871	15.2	1,021,307	16.1	13%
Imaging	26	356,700	400,454	4.0	651,084	746,729	7.6	864,184	8.6	16%
Cardiopulmonary	30	196,645	203,338	1.9	204,958	213,540	2.0	219,309	1.9	3%
Laboratory	32	179,579	158,998	2.1	225,736	230,984	2.7	357,755	8.4	55%
Pharmacy	34	419,794	446,653	4.0	589,556	557,455	4.6	608,020	5.0	9%
Rehab & Sports Medicine	36	441,474	552,000	7.4	636,873	487,880	6.7	557,199	7.6	14%
Speech Therapy	38	-	-	0.0	-	-	0.0	-	0.0	-
Med Staff	39	233,817	217,976	2.0	201,704	252,056	2.0	183,968	1.5	-27%
HDH Family Care Clinic	40	2,613,508	2,774,166	25.4	2,655,162	2,675,554	25.7	2,588,227	25.8	-3%
Specialty Care	42	520,749	555,705	7.1	633,974	565,442	6.6	584,328	7.7	3%
Materials management	44	124,870	127,045	2.9	135,992	114,748	2.7	123,032	3.0	7%
Dietary	45	237,103	269,977	6.6	255,598	268,609	7.0	259,378	6.2	-3%
Information Technology	46	232,077	244,327	3.0	262,522	272,101	3.1	280,271	3.0	3%
Facilities Services	47	217,797	238,770	3.3	244,322	249,546	3.6	265,712	3.3	6%
Environmental Services	50	341,143	378,031	9.7	431,194	410,781	9.9	455,499	11.5	11%
Health Information Mgmt	51	217,473	219,331	4.1	214,986	225,257	4.1	232,823	4.1	3%
Admitting	52	219,514	229,057	6.0	215,388	223,840	5.5	228,795	5.7	2%
Revenue Cycle (Hospital)	53	298,444	342,274	6.9	351,213	344,468	6.8	332,301	6.6	-4%
Revenue Cycle (Clinics)	54	46,110	51,204	1.0	50,695	50,990	1.0	52,235	1.0	2%
Administration	55	191,897	272,115	1.0	282,697	309,699	1.0	295,537	1.0	-5%
Foundation	56	34,774	36,407	0.5	34,549	48,076	0.7	36,653	0.5	-24%
Finance	57	261,058	372,930	3.9	367,907	380,601	4.0	390,408	4.0	3%
Human resources	58	173,878	188,986	2.8	206,063	209,113	3.0	198,906	2.8	-5%
Security	59	201,061	181,529	3.8	186,362	198,193	3.7	201,072	4.1	1%
Outreach & Education	60	50,692	50,452	0.8	54,838	23,532	0.3	21,991	0.3	-7%
Value Improvement	62	91,377	94,390	1.0	-	-	0.0	-	0.0	-
Marketing	63	49,894	66,317	1.0	64,758	70,359	1.0	68,718	1.0	-2%
TOTAL SALARIES		15,303,792	15,904,565	165.5	17,110,091	16,722,667	173.5	17,692,803	200.5	6%
PTO Benefit		1,542,564	1,636,199		1,746,555	1,780,228		1,843,969		4%
TOTAL SALARIES & PTO		16,846,355	17,540,764		18,856,646	18,502,895		19,536,772		6%
Taxes & Benefits										
Insurance		1,763,575	1,789,861		2,018,076	1,935,624		2,099,433		8%
PERS Retirement		2,327,646	2,315,998		2,960,835	2,831,208		3,422,446		21%
AIG Retirement		91,326	114,264		170,276	116,781		122,683		5%
FICA Taxes		1,095,852	1,181,438		1,052,007	1,190,826		1,337,356		12%
Oregon Paid Leave		51,923	54,673		64,146	57,513		67,361		17%
Workers Comp		61,034	49,740		63,611	52,667		55,928		6%
State Unemployment Insurance		59,884	56,619		38,171	17,428		20,943		20%
TOTAL TAXES & BENEFITS		5,451,239	5,562,593		6,367,123	6,202,047		7,126,150		15%
Total personnel costs		22,297,595	23,103,357		25,223,769	24,704,942		26,662,922		8%

Harney County Health District
Operating Fund Services & Supplies
As Budgeted for the Fiscal Year
July 1, 2026 to June 30, 2027

Department	P A G E	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed Budget 2026-27	% Change
Nursing administration	11	214	515	2,300	61	3,790	6158%
Nursing departments							
Med/surg	13	1,200,253	1,102,990	1,071,055	851,748	764,967	-10%
ICU	13	35,337	20,563	17,476	18,613	12,000	-36%
Swing bed	14	213,234	199,945	249,364	202,153	175,660	-13%
Obstetrics	14	58,167	37,442	34,071	31,201	25,087	-20%
Labor & Delivery	14	27,556	12,494	23,300	13,558	15,897	17%
Newborn Nursery	15	33,290	4,424	4,200	17,278	18,406	7%
Emergency	17	735,690	589,505	598,964	556,410	470,570	-15%
Surgical services							
Surgery	20	1,744,486	2,689,415	2,422,111	2,588,184	2,234,253	-14%
Recovery	20	32,138	37,014	31,600	29,426	30,424	3%
IV Therapy	21	1,176,918	1,337,355	1,386,100	2,051,365	2,153,474	5%
Anesthesia	22	401,049	1,066,366	1,168,333	1,181,127	1,301,325	10%
Compliance Administration	23	14,154	5,570	26,739	6,001	23,525	292%
EMS	25	181,618	195,355	200,948	168,707	205,801	22%
Imaging							
Radiology	27	1,081,601	1,254,634	635,670	523,597	244,480	-53%
CT	28	80,182	99,115	96,125	93,600	96,711	3%
MRI	28	134,974	183,823	45,572	646,900	140,879	-78%
Mammography	28	23,511	41,499	40,934	40,026	42,678	7%
Dexascan	28	427	-	-	17,590	18,813	7%
Ultrasound	29	5,535	11,009	21,972	17,606	68,497	289%
Cardiopulmonary	31	28,653	29,106	25,495	27,575	32,618	18%
EKG	31	-	-	-	-	2,000	-
Echo	31	44,020	3,547	10,500	13,620	35,000	157%
Laboratory	33	1,702,446	1,701,968	1,723,900	2,115,934	1,855,654	-12%
Pharmacy	35	315,739	321,567	359,277	300,195	295,154	-2%
340B Program	35	207,070	294,419	261,563	483,587	495,261	2%
Rehab & Sports Medicine	37	166,111	38,136	48,550	140,986	254,903	81%
Speech therapy	38	6,856	8,069	11,000	5,621	7,200	28%
Medical staff	39	12,725	52,856	31,500	26,235	58,175	122%
HDH Family Care Clinic	41	421,933	678,349	760,281	512,025	501,356	-2%
Specialty Care Clinic	43	135,072	287,683	324,829	198,014	191,004	-4%
Support departments							
Materials management	44	171,969	268,508	334,107	294,990	328,055	11%
Dietary	45	218,066	242,191	247,575	241,495	241,225	0%
Information technology	46	937,317	1,186,860	1,339,538	1,112,262	1,313,175	18%
Facilities services							
Maintenance of plant	48	141,225	234,129	260,885	150,630	232,830	55%
Operation of plant	49	193,249	209,080	215,200	220,462	244,600	11%
Housing	49	35,303	43,187	35,700	30,293	33,912	12%

**Harney County Health District
Operating Fund Services & Supplies
As Budgeted for the Fiscal Year
July 1, 2026 to June 30, 2027**

Department	P A G E	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed Budget 2026-27	% Change
Environmental Services	50	46,407	49,258	59,625	80,764	63,120	-22%
Laundry	50	3,963	908	4,500	1,675	2,550	52%
Patient Financial Services							
Health Information Mgmt	51	160,505	176,502	182,000	187,671	187,762	0%
Admitting	52	18,653	23,643	25,900	28,249	26,425	-6%
Revenue Cycle (Hospital)	53	43,103	51,616	54,520	38,986	50,875	30%
Revenue Cycle (Clinics)	54	21,556	25,865	26,200	28,969	21,585	-25%
Administration							
Hospital administration	55	604,510	706,644	661,250	653,477	721,362	10%
Foundation	56	6,466	7,489	7,220	10,192	8,825	-13%
Finance	57	382,589	179,956	186,626	48,401	230,600	376%
Human resources	58	60,155	93,485	92,195	103,673	94,666	-9%
Security	59	8,830	12,533	11,740	13,697	16,135	18%
Outreach & Education	60	8,487	9,518	11,695	10,199	11,155	9%
CAN Cancer	61	20,528	18,864	20,000	22,272	25,000	12%
Reach Out & Read	61	959	866	3,000	-	-	-
Value Improvement	62	1,098	139	-	-	-	-
Marketing	63	32,552	39,897	48,387	40,683	43,550	7%
Total services & supplies		13,338,449	15,885,873	15,461,591	16,197,980	15,672,967	-3%
Professional Services (Locum Physicians)							
Physician Inpatient	15	460	1,000	5,000	224,235	225,000	0%
Physician ED	17	209,714	205,550	234,240	402,801	144,000	-64%
Physician Surgery	20	104,938	512,561	185,000	370,813	540,000	46%
Physician EKG	31	10,728	4,425	6,000	6,712	6,000	-11%
Physician Echo	31	21,452	692	1,000	-	16,608	-
Physician Lab	33	17,438	17,438	17,438	17,438	17,438	0%
Physician Family Care	41	-	-	-	205,298	210,000	2%
Physician Specialty Care	42	0	70194.4	45000	106,667	105,000	
Total Locum Phys Services		364,729	811,861	493,678	1,333,964	1,264,046	-5%

Capital Equipment Budget Requests

TOTAL 1,331,514

Department	Equipment	Reason	FY27
610-Nursing	Belmont Rapid Infuser	Recall on old device due to aluminum leaching	44,000
610-Nursing	Med/Surg Beds	Replacements	14,000
610-Nursing	N1 Cardiac Monitors	Med-Surg rooms	6,400
610-Nursing	Bili Blanket	Allows mom to hold baby during therapy and more effective phototherapy	5,500
670-Surgery	Operating Room Lights (2 rooms)	Current lights are not bright and unable to focus	137,368
670-Surgery	Colonoscope - Adult	Replace aged/worn	49,725
670-Surgery	Ortho System 9	Power for ortho system - current batteries are obsolete	48,149
670-Surgery	Olympus Scope Tower	Clearer picture	46,622
670-Surgery	Colonoscope - Pediatric	Replace aged/worn, we only have one pediatric scope currently	44,549
840-Facilities	Modular Cooler for Cold Storage	Bio-hazard waste cold storage	20,000
840-Facilities	Med Air Compressor	Redundant system. If this fails, will be good to have the second system replaced.	10,000
710-Imaging	C-arm	Image quality and allows low dose	198,400
785-Dietary	Combi Oven	Replace broken combi oven	17,051
760-Rehab	Scifit PRO2 Total Body Exerciser	Duplicate regularly used rehab equipment	7,100
760-Rehab	Shuttle MVP 2000-1 Clinical	Will replace total gym	7,650
760-Rehab	Rehab Remodel		600,000
885-IT	Servers	Replace aged Dell servers	75,000

**Harney County Health District
Debt Payment Budget
July 1, 2026 to June 30, 2027**

Lender or Bond Issue	Financed	Original Lease Value	Maturity Date	Interest Rate	Long Term Principal	Short Term Principal	Short Term Interest	Total 2026-2027 Payments
Operating Fund								
Rev Financial Services	Equipment Lease: 2023 Type 1 Ambulance	122,847	12/31/2026	5.55%	-	42,088	684	42,772
State of Oregon	New hospital building	4,000,000	12/1/2031	4%-5%	1,074,089	182,320	61,468	243,788
USDA	New hospital building	9,000,000	6/23/2049	4.125%	6,627,886	182,308	283,802	466,110
Bank of Eastern Oregon	New hospital building	3,302,350	7/1/2029	4.50%	932,999	254,301	48,221	302,522
Total Operating fund					8,634,974	661,017	394,175	1,055,192
Medical Office Building Fund								
1997M&N	Medical office building	1,280,000	1/1/2027	3.710%	-	179,000	3,320	182,320
Total MOB fund					-	179,000	3,320	182,320

**Harney County Health District
Nursing Administration Department Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Wages							
Supervisor	164,920	174,022	161,144	138,728	184,971	220,368	19%
Clerical	-	-	-	-	-	-	
Total Wages	164,920	174,022	161,144	138,728	184,971	220,368	19%
FTE		1.0		1.0		1.0	
Taxes and Benefits							
FICA taxes	12,754	15,850	11,095	10,732	14,309	15,173	6%
SUI taxes	253	138	162	85	113	146	29%
Oregon Paid Leave	537	684	704	556	742	738	0%
Workers' comp ins	606	532	516	395	527	639	21%
PTO expense	24,568	25,641	27,152	11,170	14,893	37,132	149%
Insurance	12,982	12,973	12,972	9,650	12,867	12,969	1%
Retirement - PERS	35,045	36,836	43,383	33,351	44,468	56,615	27%
Total Taxes & Benefits	86,745	92,653	95,984	65,939	87,919	123,412	40%
Total Personnel cost	251,665	266,676	257,128	204,667	272,889	343,780	26%
Services & supplies							
Shipping	-	-	-	-	-	-	
Office supplies	-	64	100	45	61	75	24%
Minor equipment	-	-	-	-	-	25	
Repair & maint	-	-	-	-	-	-	
IT Expense	-	-	-	-	-	500	
Dues & subscriptions	-	-	700	-	-	640	
Education & travel	214	451	1,500	-	-	2,500	
Employee Appreciation	-	-	-	-	-	25	
Recruiting expense	-	-	-	-	-	-	
Other direct expense	-	-	-	-	-	25	
Total services & supplies	214	515	2,300	45	61	3,790	6158%
Total expenses	251,879	267,191	259,428	204,712	272,950	347,570	27%

**Harney County Health District
Nursing Departments Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Revenue							
<i>Inpatient revenue</i>							
Med/surg	4,142,074	4,225,107	4,293,100	2,724,786	3,633,048	3,851,000	6%
ICU	289,505	185,914	195,700	59,787	79,716	84,500	6%
Swing bed	1,054,861	1,553,405	1,626,500	1,156,009	1,541,345	1,633,800	6%
Obstetrics	839,426	950,047	996,000	824,441	1,099,255	1,165,200	6%
Labor & delivery	-	-	-	-	-	-	
Nursery	126,652	132,675	146,900	130,169	173,559	184,000	6%
Hospice	15,834	-	-	-	-	-	
Observation	(4,728)	-	-	-	-	-	
Total inpatient revenue	6,463,625	7,047,148	7,258,200	4,895,192	6,526,923	6,918,500	6%
<i>Outpatient revenue</i>							
Med/surg	236,742	786,524	961,600	301,152	401,536	425,600	6%
Swing bed	-	-	-	-	-	-	
Labor & delivery	94,560	99,822	86,500	110,700	147,600	156,500	6%
Nursery	558	197	300	1,672	2,229	2,400	8%
Obstetrics	10,926	19,229	23,600	20,617	27,489	29,100	6%
Observation	834,040	781,068	936,700	838,743	1,118,324	1,185,400	6%
Total outpatient revenue	1,176,826	1,686,840	2,008,700	1,272,884	1,697,179	1,799,000	6%
Total revenue	7,640,451	8,733,988	9,266,900	6,168,076	8,224,102	8,717,500	6%
Wages - all nursing departments							
Supervisor	468,525	318,439	426,639	262,167	349,557	612,859	75%
RN	1,340,320	1,593,999	1,328,100	1,106,727	1,475,636	1,525,138	3%
CNA	199,317	175,417	219,090	170,974	227,965	348,582	53%
UC	864	895	-	1,273	1,697	-	-100%
Other Techs	-	-	-	-	-	8,285	
Clerical	41,826	49,673	51,486	39,655	52,873	51,370	-3%
Physician	26,650	26,550	140,000	20,190	26,920	-	-100%
Total Wages	2,077,501	2,164,972	2,165,315	1,600,986	2,134,649	2,546,234	19%
FTE		25.1		25.2		39.9	
Taxes and Benefits							
FICA taxes	195,402	222,271	170,743	161,159	214,879	257,770	20%
SUI taxes	9,520	10,116	5,833	2,099	2,799	3,307	18%
Oregon Paid Leave	9,679	10,484	10,833	8,033	10,711	13,207	23%
Workers' comp ins	7,926	7,099	7,771	5,424	7,233	8,581	19%
PTO expense	266,022	276,933	278,671	231,380	308,506	340,211	10%
Insurance	277,818	249,649	261,401	202,579	270,105	339,867	26%
Retirement - PERS	391,428	423,737	502,153	381,546	508,727	629,022	24%

**Harney County Health District
Nursing Departments Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Retirement - AIG	10,048	13,246	11,334	9,811	13,082	12,981	-1%
MD Benefits Allocation	-	-	-	-	-	-	
Net Dist. Nursing Benefits	(153,620)	(192,822)	(194,177)	(173,046)	(230,728)	(230,728)	0%
Total Taxes & Benefits	1,014,224	1,020,713	1,054,563	828,986	1,105,314	1,374,218	24%
Total Personnel cost	3,091,725	3,185,685	3,219,878	2,429,972	3,239,963	3,920,452	21%

Med/surg services & supplies

Consulting	13,199	27,349	25,000	10,636	14,181	15,000	6%
RN Travelers (4 travelers)	491,861	217,758	377,502	180,306	240,407	266,780	11%
LPN Travelers	14,741	60,933	-	-	-	-	
CNA travelers (4 travelers)	373,769	513,638	389,376	186,396	248,528	207,248	-17%
Observation travelers	101,714	70,753	61,814	50,096	66,795	43,684	-35%
Medical supplies	103,560	96,438	100,000	65,112	86,815	89,767	3%
Other supplies	112	41	3,500	200	267	300	13%
Shipping	6,586	1,371	1,500	883	1,178	1,100	-7%
Office supplies	5,020	4,744	5,000	4,018	5,358	5,000	-7%
Uniforms	-	-	-	-	-	-	
Minor equipment	28,384	14,006	20,000	41,883	55,844	20,000	-64%
Repairs & maint	2,720	5,733	6,500	5,683	7,577	5,500	-27%
IT Expense	210	6,204	2,500	31,014	41,352	12,000	0%
Maintenance Contracts	8,510	29,305	18,413	12,867	17,156	18,413	7%
Cable Service	6,389	4,069	3,750	3,405	4,540	4,500	-1%
Utilities	4,061	7,965	4,500	3,835	5,114	5,000	-2%
Rent/Lease Equipment	20	60	-	-	-	-	
Dues & subscriptions	11,374	6,435	20,000	15,163	20,217	22,000	9%
Education & travel	25,747	31,450	30,000	26,054	34,739	45,000	30%
Outreach	1,001	933	500	437	582	750	29%
Infection Control Grant Exp	-	-	-	-	-	-	
Employee Appreciation	-	-	-	-	-	1,225	
Recruiting	939	3,788	1,000	691	921	1,500	63%
Other direct expense	336	18	200	133	177	200	13%
Total services & supplies	1,200,253	1,102,990	1,071,055	638,811	851,748	764,967	-10%

ICU services & supplies

RN Traveler Allocation	35,337	20,454	16,976	13,957	18,609	11,997	-36%
Medical supplies	-	-	-	3	3	3	3%
Other Supplies	-	-	-	-	-	-	
Office supplies	-	-	-	-	-	-	
Minor equipment	-	109	500	-	-	-	
Education/Travel	-	-	-	-	-	-	
Total services & supplies	35,337	20,563	17,476	13,959	18,613	12,000	-36%

**Harney County Health District
Nursing Departments Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Swing bed services & supplies							
RN Traveler Allocation	210,590	199,773	248,564	151,614	202,153	175,660	-13%
Medical supplies	-	-	-	-	-	-	
Activities supplies	-	-	-	-	-	-	
Office supplies	-	-	-	-	-	-	
Minor equipment	-	-	800	-	-	-	
Rent/Lease Equipment	2,643	172	-	-	-	-	
Licenses/Fees	-	-	-	-	-	-	
Dues & subscriptions	-	-	-	-	-	-	
Ed/Travel	-	-	-	-	-	-	
Total services & supplies	213,234	199,945	249,364	151,614	202,153	175,660	-13%
Obstetrics services & supplies							
RN Traveler Allocation	18,206	97	171	564	752		-100%
Medical supplies	21,538	13,878	15,000	12,647	16,863	17,437	3%
Other supplies	229	-	-	88	118	150	27%
Shipping	1,540	508	5,000	86	115	100	-13%
Office supplies	1,262	296	300	1,226	1,634	2,000	22%
Uniforms	-	-	-	-	-	-	
Minor equipment	2,109	1,723	1,000	165	220	500	128%
Repairs & maintenance	-	283	500	355	473	500	6%
Maintenance Contracts	114	1,254	1,500	1,140	1,520	1,550	2%
Dues & subscriptions	-	405	600	-	-	250	
Education/Travel	13,170	13,636	5,000	7,129	9,506	2,500	-74%
Other	-	5,361	5,000	-	-	100	
Total services & supplies	58,167	37,442	34,071	23,401	31,201	25,087	-20%
Labor & delivery services & supplies							
RN Traveler Allocation	27,247	5,621	7,500	7,712	10,283	7,500	-27%
Medical supplies	154	305	-	70	94	97	3%
Office supplies & other	-	-	-	122	163	-	-100%
Minor equipment	-	300	400	-	-	400	
Repairs & Maintenance	-	614	400	-	-	400	
Education/Travel	155	5,654	15,000	2,265	3,019	7,500	148%
Other	-	-	-	-	-	-	
Total services & supplies	27,556	12,494	23,300	10,169	13,558	15,897	17%
Nursery services & supplies							
RN Traveler Allocation	19,570	352	-	564	752	647	-14%

**Harney County Health District
Nursing Departments Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Medical supplies	13,720	3,934	3,500	12,374	16,498	17,059	3%
Office Supplies	-	113	150	-	-	150	
Minor Equipment	-	-	500	21	28	500	1688%
Repairs & Maintenance	-	-	-	-	-	-	
Other Direct Expense	-	25	50	-	-	50	
Total services & supplies	33,290	4,424	4,200	12,958	17,278	18,406	7%
Physician Services							
Med/Surg (hospitalist)	460	1,000	5,000	-	-	-	
ICU	-	-	-	-	-	-	
Swing Bed	-	-	-	-	-	-	
Labor & Delivery	-	-	-	-	-	-	
Nursery	-	-	-	-	-	-	
Obstetrics	-	-	-	168,176	224,235	225,000	0%
Observation	-	-	-	-	-	-	
Total Physician Services	460	1,000	5,000	168,176	224,235	225,000	0%
Total services & supplies	1,568,296	1,378,858	1,404,466	1,019,089	1,358,786	1,237,016	-9%
Total expense	4,660,021	4,564,543	4,624,344	3,449,061	4,598,749	5,157,468	12%
Contribution margin	2,980,430	4,169,445	4,642,556	2,719,015	3,625,353	3,560,032	-2%

**Harney County Health District
Emergency Department Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Revenue							
<i>Inpatient revenue</i>							
Emergency room	170,130	3,507	-	-	-	-	
Emergency pro fees	10,191	820	-	-	-	-	
Total inpatient revenue	180,321	4,327	-	-	-	-	#DIV/0!
<i>Outpatient revenue</i>							
Emergency room	4,297,417	5,040,512	5,219,900	3,776,684	5,035,578	5,337,700	6%
Emergency Pro Fees	1,595,095	1,901,581	1,963,300	1,330,256	1,773,675	1,880,100	6%
Total outpatient revenue	5,892,512	6,942,093	7,183,200	5,106,940	6,809,253	7,217,800	6%
Total revenue	6,072,833	6,946,420	7,183,200	5,106,940	6,809,253	7,217,800	6%
Wages							
Supervisor	-	-	-	-	-	-	
RN - Allocation	299,489	416,441	418,055	341,333	455,111	455,111	0%
Aides - Allocation	30,306	26,917	29,437	2,679	3,572	3,572	0%
ED/EMT Tech	61,887	23,665	-	-	-	-	
Clerical	-	-	-	-	-	-	
Physicians	1,458,363	1,456,450	1,379,300	1,056,963	1,409,283	1,710,640	21%
EMS/Trauma Oversight	-	-	5,000	-	-	5,000	
Midlevel	375	750	-	-	-	-	
Total Wages	1,850,419	1,924,223	1,831,791	1,400,975	1,867,966	2,174,323	16%
FTE		5.0		3.8		4.2	
Taxes and Benefits							
FICA taxes	82,439	69,212	64,518	42,468	56,623	95,366	68%
SUI taxes	1,502	933	3,297	969	1,292	3,914	203%
Oregon Paid Leave	3,579	2,917	3,542	1,731	2,308	4,448	93%
Workers' comp ins	5,685	4,249	4,430	2,753	3,671	4,975	36%
PTO expense	6,721	2,584	-	-	-	-	
PTO MD Expense	164,037	141,650	164,450	56,795	75,727	106,560	41%
Insurance	57,096	51,917	49,736	41,960	55,947	69,478	24%
Retirement - PERS	73,885	46,057	70,710	35,948	47,930	200,647	319%
Retirement - AIG	39,296	44,313	46,174	31,629	42,173	34,547	-18%
Physician Allocation	-	-	-	-	-	-	
Nursing Allocation	123,454	157,748	158,713	139,404	185,873	185,873	0%
Total Taxes & Benefits	557,693	521,581	565,570	353,658	471,543	705,808	50%
Total Personnel cost	2,408,112	2,445,804	2,397,361	1,754,632	2,339,510	2,880,131	23%
Emergency department services & supplies							
Other outside services	-	-	-	-	-	2,500	

**Harney County Health District
Emergency Department Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
RN Traveler	536,698	378,233	390,264	269,593	359,458	275,799	-23%
Medical supplies	132,213	139,928	150,000	86,026	114,701	118,601	3%
Shipping	3,657	651	800	504	671	700	4%
Office supplies	800	480	500	453	605	700	16%
Minor equipment	7,654	10,540	6,900	2,249	2,999	5,900	97%
Repair & maintenance	2,356	935	1,500	149	199	1,000	403%
IT Expense	629	5,727	4,000	4,331	5,775	500	-91%
Maintenance Contracts	114	1,254	1,000	1,140	1,520	1,550	2%
Cell phone (student)	-	-	-	-	-	-	
Rent/Lease Equipment	10,000	7,867	8,000	6,217	8,289	4,000	-52%
Dues & subscriptions	16,346	9,805	7,500	8,654	11,538	10,000	-13%
Education & travel	19,212	25,669	20,000	19,285	25,714	40,720	58%
Employee Appreciation	-	-	-	-	-	600	
Other direct expense	6,011	8,414	8,500	18,707	24,942	8,000	-68%
Total services & supplies	735,690	589,505	598,964	417,308	556,410	470,570	-15%
Locum Physician Services							
Contracted ER Physicians	209,714	205,550	234,240	302,101	402,801	144,000	-64%
Locum Physician Services	209,714	205,550	234,240	302,101	402,801	144,000	-64%
Total Services & Supplies	945,404	795,055	833,204	719,408	959,211	614,570	-36%
Total expense	3,353,516	3,240,859	3,230,565	2,474,040	3,298,720	3,494,701	6%
Contribution margin	2,719,317	3,705,561	3,952,635	2,632,899	3,510,532	3,723,099	6%

**Harney County Health District
Surgical Services Department Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Surgery revenue							
Inpatient-facility fees	582,292	411,147	449,800	249,608	332,811	352,800	6%
Inpatient-pro fees	137,875	109,218	112,700	49,484	65,979	69,900	6%
Outpatient-facility fees	3,387,201	4,768,166	5,176,600	3,513,444	4,684,592	4,965,600	6%
Outpatient-pro fees	1,203,125	1,685,322	1,816,600	1,128,498	1,504,664	1,595,000	6%
Total surgery revenue	5,310,493	6,973,853	7,555,700	4,941,034	6,588,045	6,983,300	6%
Recovery Revenue							
Inpatient	53,863	27,436	32,300	17,505	23,340	24,700	6%
Outpatient	461,214	516,845	539,700	382,737	510,316	541,000	6%
Total recovery revenue	515,077	544,281	572,000	400,242	533,656	565,700	6%
Total revenue	5,825,570	7,518,134	8,127,700	5,341,276	7,121,701	7,549,000	6%
Wages							
Supervisor	112,329	143,863	153,516	109,437	145,916	157,769	8%
Surgery RN	152,747	255,950	448,713	205,264	273,686	355,717	30%
Surgery Tech	134,411	128,514	148,645	107,116	142,822	316,046	121%
Surgery Clerical	54,175	59,188	53,280	43,487	57,982	54,876	-5%
Midlevel providers	4,416	11,300	-	6,215	8,287	-	-100%
Physician	1,133,159	1,095,808	1,459,504	1,049,666	1,399,555	1,158,592	-17%
Surgery Clinic RN	45,627	18,268	-	-	-	-	
Surgery Clinic CNA	-	-	-	-	-	-	
Recovery RN	84,929	92,565	19,131	79,831	106,441	19,656	-82%
Recover Aides	-	868	-	67	89	-	-100%
Total Wages	1,721,793	1,806,324	2,282,789	1,601,083	2,134,778	2,062,656	-3%
	FTE	8.8		10.3		12.5	
Taxes and Benefits							
FICA taxes	123,346	107,074	117,033	108,343	144,457	134,102	-7%
SUI taxes	3,645	2,368	2,293	910	1,213	1,195	-1%
Oregon Paid Leave	5,538	4,701	6,526	4,946	6,595	6,316	-4%
Workers' comp ins	6,454	5,313	8,221	4,810	6,413	6,692	4%
PTO expense	101,846	81,931	111,401	75,428	100,571	140,402	40%

**Harney County Health District
Surgical Services Department Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Insurance	115,809	93,212	135,200	81,249	108,332	123,384	14%
Retirement - PERS	280,102	203,717	304,151	192,726	256,968	310,291	21%
Retirement - AIG	7,560	17,409	42,867	11,191	14,921	26,000	74%
Net Dist. Employee Benefit	(60,472)	(54,314)	(59,911)	(58,084)	(77,446)	(77,446)	0%
Total Taxes & Benefits	583,827	461,411	667,781	421,518	562,024	670,935	19%
Total Personnel cost	2,305,621	2,267,735	2,950,569	2,022,601	2,696,801	2,733,592	1%

Surgery services & supplies

Consulting	-	-	-	-	-	-	
Travel RN (traveler 5 wks)	189,786	192,592	20,000	97,331	129,774	96,800	-25%
Travel Tech (1 traveler)	95,371	245,176	180,400	264,899	353,199	-	-100%
Ophthalmology Services	76,699	90,473	150,000	81,225	108,300	110,000	2%
Medical supplies	224,377	317,065	320,000	221,414	295,219	305,256	3%
Medical supplies - Ortho	76,217	146,145	125,000	86,586	115,448	119,374	3%
Medical supplies - ENT	-	1,454	10,000	783	1,044	1,080	3%
Implants	-	-	-	-	-	-	
Implants - Ortho	434,938	1,116,865	1,200,000	877,366	1,169,821	1,209,595	3%
Pt chargeable med supplies	57,316	66,126	58,000	63,690	84,920	87,808	3%
Cataract Vouchers	-	-	-	-	-	-	
Shipping Costs	9,246	28,765	7,500	8,083	10,777	12,000	11%
Office supplies	2,237	1,643	1,000	1,687	2,249	2,500	11%
Uniforms	361	1,182	1,360	309	412	1,000	143%
Minor equipment	201,252	69,038	42,485	24,647	32,863	10,031	-69%
Minor equipment - Ortho	154,813	37,681	11,716	5,955	7,940	1,735	-78%
Minor equipment - ENT	-	2,731	-	-	-	-	
Repairs & maint	11,271	39,557	46,000	11,985	15,980	20,000	25%
IT Expense	905	6,535	-	10,920	14,560	1,000	-93%
Maintenance contracts	46,048	116,983	85,000	130,368	173,824	175,000	1%
Cell phone	1,372	1,508	1,400	1,383	1,844	1,800	-2%
Rent/lease equipment	144,027	152,348	120,000	33,175	44,234	50,000	13%
Licenses & fees	580	179	750	1,640	2,187	750	-66%
Dues & subscriptions	13,091	11,381	7,500	9,070	12,094	11,500	-5%
Education & travel	3,617	6,754	12,500	7,797	10,396	15,000	44%
Outreach Education	600	900	1,000	675	900	1,000	11%
Employee Appreciation	-	-	-	-	-	525	
Recruiting expense	68	34,724	20,000	-	-	250	
Other direct expense	295	1,611	500	151	201	250	24%

**Harney County Health District
Surgical Services Department Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Total surgery	1,744,486	2,689,415	2,422,111	1,941,138	2,588,184	2,234,253	-14%
Recovery services & supplies							
Medical supplies	32,093	31,155	30,000	21,922	29,230	30,224	3%
Office supplies	44	146	100	147	196	200	2%
Minor equipment	-	5,713	1,500	-	-	-	
Dues & Subscriptions	-	-	-	-	-	-	
Education & travel	-	-	-	-	-	-	
Total recovery & clinic	32,138	37,014	31,600	22,069	29,426	30,424	3%
Locum Physician Services							
Contracted surgeon	104,938	512,561	185,000	278,110	370,813	540,000	46%
Total Locum Phys Services	104,938	512,561	185,000	278,110	370,813	540,000	46%
Total services & supplies	1,881,561	3,238,991	2,638,711	2,241,317	2,988,423	2,804,676	-6%
Total expense	4,187,182	5,506,727	5,589,280	4,263,918	5,685,224	5,538,268	-3%
Contribution margin	1,638,388	2,011,407	2,538,420	1,077,358	1,436,477	2,010,732	40%

**Harney County Health District
 Infusion Therapy Department Budget
 July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Revenue							
IV Therapy Inpt Revenue	-	24,999	-	-	-	-	
IV Therapy Outpt Revenue	2,334,681	2,736,285	3,012,600	3,118,138	4,157,517	5,321,600	28%
Total Inf Therapy Revenue	2,334,681	2,761,284	3,012,600	3,118,138	4,157,517	5,321,600	28%
Wages							
RN	81,924	75,603	169,967	79,162	105,550	165,435	57%
Benefit Distribution	43,370	43,741	47,151	42,879	57,172	57,172	0%
Total Personnel cost	125,294	119,344	217,119	122,041	162,721	222,607	57%
FTE		0.8		0.8		1.4	
Services & Supplies							
Medical supplies	17,389	10,675	10,000	17,590	23,453	24,251	3%
USP 800 Supplies	274	2,040	1,800	1,029	1,372	1,419	3%
Pharmaceuticals	876,009	1,025,755	1,064,000	1,117,516	1,490,021	1,542,600	4%
340B Pharmaceuticals	276,228	297,236	307,000	400,207	533,610	575,904	8%
Other supplies	127	-	-	103	138	100	-27%
Shipping	1,075	477	650	642	856	1,000	17%
Office supplies	182	117	150	902	1,203	1,350	12%
Minor equipment	4,987	23	-	-	-	6,050	
Repairs & maintenance	-	-	-	284	379	300	-21%
Education/Travel	537	1,031	2,500	250	333	500	50%
Other	110	-	-	-	-	-	
Total services & supplies	1,176,918	1,337,355	1,386,100	1,538,523	2,051,365	2,153,474	5%
Total Contribution Margin	1,032,469	1,304,585	1,409,382	1,457,573	1,943,431	2,945,519	52%

**Harney County Health District
Anesthesia Services Department Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Revenue							
Anesthesia Inpatient	332,471	271,386	290,300	197,335	263,113	278,900	6%
Anesthesia Outpatient	1,202,314	1,528,751	1,633,200	1,164,486	1,552,648	1,645,800	6%
Pain Management	428,286	814,041	789,800	547,645	730,193	774,000	6%
Total revenue	1,963,071	2,614,178	2,713,300	1,909,466	2,545,955	2,698,700	6%
Wages							
CRNA	552,121	151,319	-	-	-	-	
Total Wages	552,121	151,319	-	-	-	-	
FTE		0.3					
Taxes and Benefits							
FICA taxes	18,163	2,142	-	-	-	-	
SUI taxes	158	-	-	159	212	-	-100%
Oregon Paid Leave	674	-	-	-	-	-	
Workers' comp ins	2,443	818	-	-	-	-	
Insurance	12,982	1,623	-	-	-	-	
Retirement - PERS	55,717	-	-	-	-	-	
Retirement - AIG	-	-	-	-	-	-	
Total Taxes & Benefits	90,138	4,582	-	159	212	-	-100%
Total Personnel cost	642,259	155,901	-	159	212	-	-100%
Services & supplies							
Contracted services	325,916	942,225	1,067,660	812,896	1,083,861	1,200,000	11%
Medical supplies	59,374	87,741	88,000	56,232	74,976	77,525	3%
Shipping	1,925	2,095	2,000	1,738	2,318	2,300	-1%
Office Supplies	33	108	150	133	178	200	12%
Minor equipment	3,297	21,645	1,450	1,676	2,234	6,300	182%
Repairs & maint	-	-	-	1,986	2,648	2,500	-6%
IT Expense	-	-	-	1,870	2,493	-	-100%
Maintenance Agreements	6,443	8,280	6,443	8,965	11,954	12,000	0%
Dues & subscriptions	995	1,420	2,130	350	467	500	7%
Education & travel	3,066	2,290	-	-	-	-	
Other direct expense	-	561	500	-	-	-	
Total services & supplies	401,049	1,066,366	1,168,333	885,845	1,181,127	1,301,325	10%
Total expense	1,043,308	1,222,267	1,168,333	886,005	1,181,339	1,301,325	10%
Contribution margin	919,762	1,391,911	1,544,967	1,023,462	1,364,616	1,397,375	2%

**Harney County Health District
Compliance Administration Department Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Wages							
Supervisor	115,017	128,579	112,391	120,584	160,779	-	-100%
Clerical	-	4,329	75,196	73,916	98,554	96,157	
Total Wages	115,017	132,908	187,587	194,500	259,333	96,157	-63%
FTE		0.8		2.0		1.0	
Taxes and Benefits							
FICA taxes	9,106	12,244	18,261	15,595	20,794	8,139	-61%
SUI taxes	272	334	704	141	188	73	-61%
Oregon Paid Leave	476	597	858	779	1,038	426	-59%
Workers' comp ins	76	54	84	80	107	29	-73%
PTO expense	18,395	13,028	26,942	11,030	14,707	10,235	-30%
Insurance	12,441	8,961	23,304	16,092	21,456	11,090	-48%
Retirement - PERS	28,198	9,416	51,752	35,595	47,460	24,513	-48%
Retirement - AIG						-	
Total Taxes & Benefits	68,965	44,634	121,905	79,312	105,750	54,504	-48%
Total Personnel cost	183,982	177,542	309,492	273,812	365,083	150,661	-59%
Services & supplies							
Shipping	-	-	-	-	-	-	
Office supplies	699	-	400	-	-	-	
Minor equipment	-	-	2,714	-	-	-	
Repair & maint	-	-	-	-	-	-	
IT Expense	-	-	-	946	1,261	-	-100%
Dues & subscriptions	11,828	3,509	16,375	179	238	16,500	6833%
Education & travel	1,627	1,393	7,000	3,376	4,501	7,000	56%
Employee Appreciation	-	-	-	-	-	25	
Other direct expense	-	668	250	-	-	-	
Total services & supplies	14,154	5,570	26,739	4,500	6,001	23,525	292%
Total expenses	198,136	183,112	336,231	278,313	371,083	174,186	-53%

**Harney County Health District
Emergency Medical Services Department Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Revenue							
Patient Revenue	3,001,925	2,892,454	3,657,100	2,301,252	3,068,336	3,252,400	6%
Other EMS revenue	-	-	11,500	-	-	-	0%
EMS Memberships	25,404	21,004	24,000	10,250	13,667	13,700	0%
EMS Membership Adj	(14,488)	(17,444)	(15,000)	(14,457)	(19,276)	(20,000)	4%
Total EMS revenue	3,012,841	2,896,013	3,677,600	2,297,045	3,062,727	3,246,100	6%
Wages							
Supervisor	127,805	116,929	132,765	28,151	37,534	93,833	150%
Tech	615,782	590,233	970,090	575,538	767,384	875,422	14%
Call back	-	14,732	-	9,584	12,779	n/a	
Standby/On call	-	28,382	-	24,564	32,753	n/a	
Clerical	45,079	52,487	50,512	41,565	55,421	52,052	-6%
Total Wages	788,666	802,763	1,153,367	679,403	905,871	1,021,307	13%
FTE		12.3		15.2		16.1	
Taxes and Benefits							
FICA taxes	61,771	66,340	76,321	53,512	71,349	83,755	17%
SUI taxes	4,736	4,453	3,632	934	1,246	1,417	14%
Oregon Paid Leave	3,082	3,209	4,924	2,664	3,552	4,379	23%
Workers' comp ins	4,275	3,405	12,226	3,028	4,037	7,660	90%
PTO expense	48,740	55,339	77,612	42,681	56,908	73,534	29%
Insurance	95,617	104,703	163,393	104,038	138,717	162,136	17%
Retirement - PERS	112,844	128,090	141,094	130,764	174,353	250,713	44%
Retirement - AIG	4,794	1,712	17,545	-	-	-	
Total Taxes & Benefits	335,860	367,250	496,746	337,622	450,162	583,594	30%
Total Personnel cost	1,124,525	1,170,013	1,650,113	1,017,025	1,356,033	1,604,901	18%
Ambulance services & supplies							
Contracted Services	-	-	-	-	-	-	
Dispatch Fees	28,000	28,000	60,652	21,000	28,000	35,000	
Traveler Tech	-	-	-	-	-	-	
Medical supplies	28,958	30,858	30,000	20,295	27,060	27,980	3%
Med gasses/oxygen	-	-	-	-	-	-	
Shipping	8,051	(3,605)	1,000	1,559	2,079	2,000	-4%
Office supplies	2,054	1,190	2,500	1,368	1,824	2,500	37%
Uniforms	5,347	12,171	10,000	11,375	15,166	10,000	-34%
Fuel	20,559	16,195	21,403	13,021	17,361	25,000	44%
Transport meals	2,620	2,258	3,000	1,312	1,749	3,000	71%
Minor equipment	38,538	24,717	19,133	7,304	9,738	8,746	-10%
Repairs & maint	17,305	17,567	21,120	12,488	16,650	18,000	8%

**Harney County Health District
Emergency Medical Services Department Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
R&M M1 2023 Ambulanc	211	509	1,000	2,459	3,278	3,500	7%
Suspended account	7,539	313	-	-	-	-	
R&M M3 2016 Ambulanc	3,285	2,630	3,000	-	-	3,000	
R&M M4 2013 Ambulanc	4,291	20,952	3,000	8,341	11,122	15,000	35%
R&M M5 2015 Ambulanc	2,380	25,136	3,000	9,873	13,164	15,000	14%
2010 Dodge Charger	80	191	700	40	53	1,000	1775%
Suspended account	-	-	-	-	-	-	
IT Expense	1,085	95	1,000	4,335	5,780	500	-91%
Maintenance Contracts	-	-	-	-	-	2,970	
Utilities - satellite phones	916	2,143	2,340	1,545	2,061	4,000	94%
T1 lines	-	-	-	-	-	-	
Rent/lease equipment	-	-	-	1,500	2,000	2,000	0%
Licenses & permits	1,453	1,987	2,000	1,033	1,377	2,000	45%
Dues & subscriptions	3,407	1,458	3,600	3,292	4,389	8,930	103%
Education & travel	1,181	6,227	4,000	1,790	2,386	6,000	151%
Community training	680	-	1,000	-	-	1,000	
Community Benefit	2,164	1,445	1,500	529	706	1,500	113%
Employee Appreciation	-	-	-	-	-	425	
Recruiting	692	1,772	1,500	1,681	2,242	1,500	-33%
Other Direct Expense	787	776	1,000	698	931	1,000	7%
Total services & supplies	181,582	194,984	197,448	126,837	169,117	201,551	19%
First Responder services & supplies							
Medical supplies (aid kits)	-	308	1,500	(308)	(410)	1,500	-466%
Protective clothing	-	-	500	-	-	500	
Minor equipment	-	-	500	-	-	500	0%
Ed/Travel	-	-	500	-	-	1,250	
Community Training	36	63	500	-	-	500	
Total services & supplies	36	371	3,500	(308)	(410)	4,250	-1137%
Total EMS services & suppl	181,618	195,355	200,948	126,530	168,707	205,801	22%
Total expenses	1,306,143	1,365,368	1,851,061	1,143,555	1,524,740	1,810,702	19%
Contribution margin	1,706,698	1,530,645	1,826,539	1,153,491	1,537,988	1,435,398	-7%

**Harney County Health District
Imaging Department Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Revenue							
Radiology revenue							
Inpatient	55,703	76,880	82,300	81,002	108,003	114,500	6%
Outpatient	1,741,734	1,842,219	1,918,900	1,401,618	1,868,824	1,981,000	6%
Total radiology revenue	1,797,437	1,919,099	2,001,200	1,482,620	1,976,827	2,095,500	6%
CT revenue							
Inpatient	342,975	377,831	388,000	490,452	653,936	693,200	6%
Outpatient	4,849,920	5,790,417	5,731,800	4,838,963	6,451,951	6,839,100	6%
Total CT revenue	5,192,895	6,168,248	6,119,800	5,329,415	7,105,887	7,532,300	6%
MRI revenue							
Inpatient	40,616	43,560	45,300	20,092	26,789	28,400	6%
Outpatient	1,733,169	2,291,081	2,870,700	1,334,697	1,779,596	1,886,300	6%
Total MRI revenue	1,773,785	2,334,641	2,916,000	1,354,789	1,806,385	1,914,700	6%
Mammography revenue							
Outpatient	316,121	348,948	373,000	256,140	341,520	362,000	6%
Total mammo revenue	316,121	348,948	373,000	256,140	341,520	362,000	6%
Dexascan revenue							
Outpatient	141,586	117,208	116,700	82,420	109,893	116,500	6%
Total dexascan revenue	141,586	117,208	116,700	82,420	109,893	116,500	6%
Ultrasound revenue							
Inpatient	16,315	17,194	8,700	16,215	21,620	22,900	6%
Outpatient	933,265	1,045,297	1,080,500	836,858	1,115,811	1,182,800	6%
Total Ultrasound revenue	949,580	1,062,491	1,089,200	853,073	1,137,431	1,205,700	6%
Total imaging revenue	10,171,404	11,950,635	12,615,900	9,358,457	12,477,943	13,226,700	6%
Wages							
Supervisor	108,925	108,536	128,859	96,002	128,003	132,880	4%
Clerical	-	-	40,662	17,050	22,733	37,354	64%
Tech	247,775	291,919	481,563	446,995	595,994	693,950	16%
Total Wages	356,700	400,454	651,084	560,047	746,729	864,184	16%
FTE		4.0		7.6		8.6	
Taxes and Benefits							
FICA taxes	29,028	34,914	45,453	45,799	61,065	74,299	22%
SUI taxes	1,326	1,266	904	549	732	843	15%
Oregon Paid Leave	1,446	1,627	2,932	2,300	3,066	3,885	27%
Workers' comp ins	1,199	1,085	1,972	3,805	5,073	2,409	-53%

**Harney County Health District
Imaging Department Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
PTO expense	47,805	54,947	82,030	72,504	96,673	107,051	11%
Insurance	47,380	48,345	79,264	69,008	92,011	104,479	14%
Retirement - PERS	80,764	84,999	132,071	114,007	152,009	165,534	9%
Retirement - AIG	-	-	5,006	488	650	7,799	1099%
Total Taxes & Benefits	208,949	227,183	349,633	308,460	411,280	466,299	13%
Total Personnel cost	565,649	627,637	1,000,717	868,507	1,158,009	1,330,483	15%

Radiology services & supplies

Rad Tech Travelers	870,685	974,635	416,000	187,011	249,347	-	-100%
Image storage fees	58,539	62,347	60,000	45,389	60,519	60,000	-1%
Imaging Transcription Ser	33,473	35,231	35,000	25,616	34,154	34,000	0%
Medical supplies	10,170	12,884	9,500	16,048	21,398	22,125	3%
Shipping	1,725	1,889	1,500	3,377	4,503	10,500	133%
Office supplies	1,549	938	750	1,443	1,923	2,000	4%
Uniforms	-	-	500	300	400	300	-25%
Minor equipment	8,426	10,442	650	6,687	8,916	800	-91%
Repairs & maint	1,100	6,351	7,500	-	-	5,000	
IT Expense	-	43	-	13,062	17,416	1,000	-94%
R&M-Service contracts	90,141	96,461	96,070	74,649	99,532	99,645	0%
Rent/Lease Equip	-	-	-	-	-	-	
Licenses & permits	3,137	3,295	4,400	4,809	6,412	5,000	-22%
Dues & subscriptions	1,226	555	800	385	513	3,285	540%
Education & travel	737	386	2,000	446	595	500	-16%
Employee Appreciation	-	-	-	-	-	225	
Recruiting	-	48,139	-	13,377	17,836	-	-100%
Other direct expense	693	1,039	1,000	100	133	100	-25%
Total services & supplies	1,081,601	1,254,634	635,670	392,698	523,597	244,480	-53%

CT services & supplies

Medical supplies	23,551	24,119	25,000	15,944	21,259	21,982	3%
Shipping	10	-	100	-	-	-	
Office supplies	8	-	-	59	79	100	27%
Minor equipment	63	-	-	-	-	-	
Repair & maintenance	1,550	6,961	2,500	1,761	2,347	2,500	7%
R&M - service contracts	54,250	67,833	68,325	52,436	69,915	72,129	3%
Rent/Lease Equipment	-	-	-	-	-	-	
Education & travel	-	-	-	-	-	-	
Other	751	201	200	-	-	-	

**Harney County Health District
Imaging Department Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Total services & supplies	80,182	99,115	96,125	70,200	93,600	96,711	3%
MRI services & supplies							
Contracted services	-	-	-	-	-	-	
Medical supplies	10,881	3,190	2,500	5,058	6,744	6,973	3%
Shipping	136	69	50	4,496	5,995	800	-87%
Office Supplies	-	-	-	292	390	500	28%
Minor equipment	-	725	-	308,694	411,593	-	-100%
Repair & maintenance	2,610	642	3,022	75,112	100,149	1,000	-99%
R&M - service contract	121,347	126,047	40,000	91,485	121,980	127,606	5%
Rent/Lease equipment	-	-	-	-	-	-	
Dues & subscriptions	-	-	-	-	-	-	
Education & travel	-	-	-	-	-	4,000	
Other	-	53,150	-	38	51	-	-100%
Total services & supplies	134,974	183,823	45,572	485,175	646,900	140,879	-78%
Mammography services & supplies							
Contracted Services	-	-	-	-	-	-	
Medical supplies	1,527	1,140	1,500	1,240	1,653	1,709	3%
Shipping	183	103	200	86	114	125	10%
Office supplies	161	395	250	208	277	300	8%
Minor equipment	323	899	-	97	130	-	-100%
Repair & maintenance	2,070	2,038	-	-	-	-	
R&M - service contracts	18,242	36,484	36,484	27,363	36,484	36,484	0%
Rent/Lease Equipment	-	-	-	-	-	-	
Licenses & permits	800	-	2,000	-	-	-	
Dues & subscriptions	-	319	-	60	80	60	-25%
Education & travel	173	15	-	658	878	3,000	242%
Other direct expense	31	107	500	308	410	1,000	144%
Total services & supplies	23,511	41,499	40,934	30,019	40,026	42,678	7%
Dexascan services & supplies							
Supplies	-	-	-	-	-	-	
R&M - service contract	-	-	-	13,192	17,590	18,813	
Other Direct Expense	427	-	-	-	-	-	
Total services & supplies	427	-	-	13,192	17,590	18,813	7%

**Harney County Health District
Imaging Department Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Ultrasound services & supplies							
Contracted services	-	-	-	-	-	46,800	
Medical supplies	2,612	8,606	4,500	3,588	4,784	4,946	3%
Shipping	110	238	150	141	188	100	-47%
Minor Equipment	891	-	-	-	-	-	
Repair & maintenance	-	-	-	-	-	-	
R&M - service contracts	1,923	2,015	17,072	9,476	12,635	15,651	-24%
Dues & subscriptions	-	95	250	-	-	-	
Education & travel	-	55	-	-	-	-	
Recruiting	-	-	-	-	-	1,000	
Other	-	-	-	-	-	-	
Total services & supplies	5,535	11,009	21,972	13,204	17,606	68,497	289%
Total services & supplies	1,326,231	1,590,080	840,273	1,004,490	1,339,319	612,057	-54%
Total expense	1,891,879	2,217,717	1,840,990	1,872,997	2,497,329	1,942,540	-22%
Contribution margin	8,279,525	9,732,918	10,774,910	7,485,460	9,980,614	11,284,160	13%

**Harney County Health District
Cardiopulmonary Department & EKG
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Revenue							
Cardiopulmonary							
Inpatient	5,452	7,727	8,500	14,089	18,785	19,900	6%
Outpatient	156,308	162,980	165,300	137,136	182,848	193,800	6%
Total CP revenue	161,760	170,707	173,800	151,225	201,633	213,700	6%
EKG							
Inpatient	20,432	24,011	25,900	23,610	31,480	33,400	6%
Outpatient	351,053	293,400	317,800	210,776	281,035	297,900	6%
Total EKG Revenue	371,485	317,411	343,700	234,386	312,515	331,300	6%
Echo revenue							
Inpatient	12,328	10,810	12,200	-	-	-	
Outpatient	240,507	237,690	249,400	164,720	219,627	232,800	6%
Total Echo revenue	252,835	248,500	261,600	164,720	219,627	232,800	6%
Total revenue	786,080	736,618	779,100	550,331	733,775	777,800	6%
Wages							
Supervisor	121,200	132,947	117,920	97,406	129,875	125,858	-3%
Tech	75,445	70,391	87,038	62,749	83,665	93,451	12%
Total Wages	196,645	203,338	204,958	160,155	213,540	219,309	3%
FTE		1.9		2.0		1.9	
Taxes and Benefits							
FICA taxes	15,855	18,253	14,226	12,551	16,735	18,814	12%
SUI taxes	527	619	309	139	185	195	5%
Oregon Paid Leave	778	795	918	616	822	984	20%
Workers' comp ins	695	583	656	414	553	636	15%
PTO expense	21,377	21,832	24,500	15,601	20,802	26,620	28%
Insurance	23,396	23,689	23,725	18,006	24,008	24,059	0%
Retirement - PERS	45,147	46,277	54,959	40,585	54,114	58,916	9%
Retirement - AIG	-	-	-	-	-	-	
Total Taxes & Benefits	107,775	112,049	119,293	87,913	117,217	130,224	11%
Total Personnel cost	304,420	315,386	324,251	248,068	330,757	349,533	6%

**Harney County Health District
Cardiopulmonary Department & EKG
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Cardiopulmonary services & supplies							
Contracted Services	15,272	12,604	14,000	9,036	12,048	15,000	25%
Medical supplies	6,704	6,893	6,500	6,251	8,334	8,618	3%
Shipping	858	521	500	924	1,232	2,000	62%
Office supplies	252	242	300	134	179	300	68%
Minor equipment	1,506	6,248	2,000	496	662	2,500	278%
Repairs & maint	1,685	219	-	40	53	500	838%
IT Expense	-	-	-	1,680	2,240	-	-100%
Maintenance Contracts	967	967	645	725	967	2,500	159%
Rental & lease	302	309	300	236	314	300	-5%
Dues & subscriptions	-	127	-	-	-	-	
Education & travel	652	516	750	726	968	250	-74%
Employee Appreciation	-	-	-	-	-	50	
Recruiting	-	-	-	-	-	-	
Other direct expense	457	460	500	434	578	600	4%
Total services & supplies	28,653	29,106	25,495	20,681	27,575	32,618	18%
EKG services & supplies							
Physician services	10,728	4,425	6,000	5,034	6,712	6,000	-11%
Contracted Services	-	-	-	-	-	-	
Medical supplies	-	-	-	-	-	500	
Office supplies	-	-	-	-	-	-	
Minor equipment	-	-	-	-	-	1,500	
Total services & supplies	10,728	4,425	6,000	5,034	6,712	8,000	19%
Echo Services							
Professional Fees	21,452	692	1,000	-	-	16,608	
Contracted Services	44,020	3,547	10,500	10,215	13,620	35,000	157%
Rent/lease equipment	-	-	-	-	-	-	
Total services & supplies	65,472	4,239	11,500	10,215	13,620	51,608	279%
Total expenses	409,273	353,157	367,246	283,998	378,664	433,759	15%
Contribution margin	376,807	383,461	411,854	266,333	355,111	344,041	-3%

**Harney County Health District
Laboratory Department Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Revenue							
Inpatient	428,640	417,749	440,000	459,461	612,614	649,400	6%
Outpatient	4,068,289	4,545,369	4,798,600	3,690,174	4,920,233	5,215,400	6%
Total Laboratory revenue	4,496,928	4,963,118	5,238,600	4,149,635	5,532,847	5,864,800	6%
Wages							
Supervisor	25,883	-	-	45,252	60,336	121,116	101%
Tech	153,697	158,998	225,736	127,986	170,648	236,639	39%
Total Wages	179,579	158,998	225,736	173,238	230,984	357,755	55%
FTE		2.1		2.7		8.4	
Taxes and Benefits							
FICA taxes	15,238	13,567	15,390	17,424	23,231	30,245	30%
SUI taxes	1,532	1,134	754	232	309	488	58%
Oregon Paid Leave	772	677	993	899	1,198	1,581	32%
Workers' comp ins	632	464	722	565	754	1,037	38%
PTO expense	10,592	16,261	22,485	14,558	19,411	37,604	94%
Insurance	25,492	19,977	30,551	19,139	25,518	44,088	73%
Retirement - PERS	20,343	13,594	33,374	11,888	15,850	90,516	471%
Retirement - AIG	-	2,562	2,570	2,002	2,670	-	-100%
Total Taxes & Benefits	74,599	68,237	106,839	66,706	88,941	205,560	131%
Total Personnel cost	254,179	227,234	332,575	239,944	319,926	563,315	76%
Laboratory services & supplies							
Lab Travelers (5 travelers)	951,701	917,161	863,200	765,706	1,020,941	696,800	-32%
Laboratory Outside Service	181,456	164,263	155,000	159,196	212,261	251,050	18%
Medical supplies	439,385	443,756	485,000	458,599	611,465	632,255	3%
Blood products	25,578	26,399	26,000	15,071	20,095	23,241	16%
Compliance	-	-	8,000	-	-	-	
Shipping	29,032	32,122	35,000	35,229	46,972	51,589	10%
Office supplies	1,381	1,193	1,500	3,993	5,325	5,400	1%
Uniforms	-	-	-	-	-	-	
Minor equipment	22,816	20,155	5,000	7,103	9,471	9,000	-5%
Repairs & maint	1,022	6,276	4,000	4,897	6,529	7,000	7%
IT Expense	736	12,568	28,500	22,740	30,320	28,650	-6%
Maintenance contracts	43,165	68,222	75,000	46,938	62,584	73,869	18%
Rent/Lease Equipment	-	-	-	-	-	-	
Licenses & permits	1,038	4,417	6,000	22,152	29,535	4,775	-84%

**Harney County Health District
Laboratory Department Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Dues & subscriptions	-	1,600	500	14,441	19,255	22,000	14%
Education & travel	1,313	516	1,000	-	-	1,500	
Employee Appreciation	-	-	-	-	-	225	
Recruiting	3,344	3,012	30,000	30,715	40,954	48,000	17%
Other direct expense	480	310	200	170	227	300	32%
Total services & supplies	1,702,446	1,701,968	1,723,900	1,586,951	2,115,934	1,855,654	-12%
Physician Services Lab							
Pathologist oversight	17,438	17,438	17,438	13,078	17,438	17,438	0%
Total Physician Services	17,438	17,438	17,438	13,078	17,438	17,438	0%
Total dept expenses	1,974,063	1,946,640	2,073,913	1,839,973	2,453,298	2,436,407	-1%
Contribution margin	2,522,866	3,016,477	3,164,687	2,309,662	3,079,549	3,428,393	11%

**Harney County Health District
Pharmacy Department Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Revenue							
Inpatient	649,157	591,535	561,400	390,144	520,193	676,300	30%
Outpatient	897,429	842,685	890,300	574,462	765,950	995,800	30%
Total pharmacy revenue	1,546,586	1,434,220	1,451,700	964,607	1,286,143	1,672,100	30%
Wages							
Supervisor	174,627	183,519	180,315	138,407	184,542	190,382	3%
Tech	245,167	263,134	409,241	279,684	372,913	417,638	12%
Total Wages	419,794	446,653	589,556	418,091	557,455	608,020	9%
FTE		4.0		4.6		5.0	
Taxes and Benefits							
FICA taxes	31,595	33,749	38,024	31,648	42,197	48,206	14%
SUI taxes	1,300	1,046	1,061	370	493	543	10%
OR Paid Leave	1,449	1,668	2,449	1,600	2,133	2,516	18%
Workers' comp ins	1,402	1,278	1,887	1,082	1,442	1,763	22%
PTO expense	9,866	11,196	26,957	13,808	18,410	26,894	46%
Insurance	47,411	48,096	58,500	37,029	49,372	43,881	-11%
Retirement - PERS	75,939	81,285	93,577	70,015	93,354	134,679	44%
Retirement - AIG	1,212	1,341	6,311	1,070	1,427	1,511	6%
Total Taxes & Benefits	170,173	179,660	228,765	156,622	208,829	259,994	25%
Total Personnel cost	589,967	626,313	818,321	574,713	766,284	868,014	13%
Pharmacy services & supplies							
Contracted Relief Coverage	-	-	-	-	-	-	
Transfers to other depts	(132,551)	(126,077)	(130,000)	(115,923)	(154,564)	(159,819)	3%
USP 800 Supplies	7,659	6,396	6,500	5,789	7,719	7,981	3%
Outside sales	5,227	(491)	200	474	632	650	3%
Patient pharmaceuticals	425,591	401,120	433,646	296,376	395,168	406,391	3%
340B Pharmaceuticals	(11,935)	19,171	17,473	5,307	7,076	7,277	3%
Shipping	1,144	996	750	1,859	2,478	2,000	-19%
Office supplies	2,331	1,533	2,000	1,273	1,697	1,850	9%
Minor Equipment	4,011	(148)	500	3,878	5,170	500	-90%
Repairs & Maintenance	4,788	4,001	6,000	10,785	14,380	11,000	-24%
IT Expense	461	5,361	1,000	4,516	6,021	500	-92%
Maintenance Contracts	84	924	1,008	840	1,120	1,200	7%
Rent/Lease Equipment	-	-	-	-	-	-	

**Harney County Health District
Pharmacy Department Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Licenses/Fees	650	650	-	1,314	1,752	2,000	14%
Dues & Subscriptions	7,382	7,720	18,000	7,479	9,972	12,000	20%
Education & travel	158	329	2,000	639	852	1,000	17%
Community Benefit	-	-	-	-	-	-	
Employee Appreciation	-	-	-	-	-	125	
Recruiting (InfoCheck)	80	-	-	55	73	-	-100%
Other Direct Expense	659	81	200	486	648	500	-23%
Total services & supplies	315,739	321,567	359,277	225,146	300,195	295,154	-2%
Total expenses	905,706	947,880	1,177,598	799,859	1,066,478	1,163,168	9%
Contribution margin	640,879	486,340	274,102	164,748	219,664	508,932	132%
340B Program							
Pharmaceuticals	147,420	233,369	216,563	308,290	411,054	422,728	3%
340 B Consulting Services	59,650	61,050	45,000	54,400	72,533	72,533	0%
340B pharmaceuticals	207,070	294,419	261,563	362,690	483,587	495,261	2%

**Harney County Health District
Rehabilitation & Sports Medicine Department Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Revenue							
Inpatient PT Revenue	146,577	158,313	155,600	138,516	184,688	195,800	6%
Outpatient PT Revenue	1,258,303	1,180,036	1,268,300	1,118,268	1,491,024	1,580,500	6%
Inpatient Occup Ther Rev	144,810	152,055	155,300	51,783	69,044	73,200	6%
Outpatient Occup Ther Rev	91,377	110,562	125,800	21,527	28,703	30,400	6%
Home Health Revenue	35,436	48,840	53,300	23,377	31,169	33,000	6%
Wellness Memberships	950	-	-	-	-	-	#DIV/0!
PT Supplies	1,588	886	800	723	964	1,000	4%
Total PT revenue	1,679,041	1,650,692	1,759,100	1,354,194	1,805,592	1,913,900	6%
Wages							
PT Therapist	231,625	246,315	378,095	194,737	259,650	277,471	7%
PT Incentives	-	-	-	-	-	-	
Tech	144,177	233,074	186,916	114,862	153,149	198,473	30%
Clerical	65,673	72,611	71,862	56,311	75,081	81,256	8%
Total Wages	441,474	552,000	636,873	365,910	487,880	557,199	14%
FTE		7.4		6.7		7.6	
Taxes and Benefits							
FICA taxes	39,553	48,259	50,975	30,773	41,031	49,626	21%
SUI taxes	2,962	3,097	1,808	475	633	671	6%
OR Family Medical Leave	1,968	2,291	2,679	1,523	2,030	2,364	16%
Workers' comp ins	1,435	1,494	1,840	896	1,194	1,405	18%
PTO expense	59,996	76,040	32,952	52,069	69,425	33,868	-51%
Insurance	76,473	86,334	86,431	59,343	79,124	73,976	-7%
Insurance (Occup Therapy)	-	-	-	(458)	(611)	-	-100%
Retirement - PERS	82,751	103,413	129,529	83,792	111,722	111,338	0%
Retirement - AIG	2,762	2,821	3,229	3,158	4,210	3,308	-21%
Total Taxes & Benefits	267,900	323,749	309,444	231,570	308,760	276,556	-10%
Total Personnel cost	709,375	875,749	946,317	597,480	796,639	833,755	5%
Physical Therapy Services & supplies							
Contracted services	6,000	-	-	-	-	-	
Medical supplies	6,333	6,830	7,000	4,802	6,403	6,621	3%
Shipping expense	878	1,255	1,200	1,106	1,474	1,200	-19%
Office Supplies	1,072	744	1,000	656	875	1,000	14%
Minor Equipment	4,506	5,932	12,000	776	1,035	35,297	3311%
Repairs & Maintenance	740	749	750	-	-	-	
IT Expense	10,697	12,510	10,000	24,035	32,047	24,000	-25%
Maintenance Contracts	-	-	-	-	-	-	

Television Expense	2,497	2,522	2,500	1,965	2,620	2,650	1%
Rent/Lease Equipment	461	464	500	362	483	460	-5%
Licenses/Permits	1,076	-	-	695	927	400	-57%
Dues & Subscriptions	2,560	5,744	8,500	4,511	6,014	5,000	-17%
Education/Travel	-	805	4,500	765	1,019	750	-26%
Employee Appreciation	-	-	-	-	-	225	
Recruiting Expense	1,797	-	500	-	-	-	
Other Direct Expense	128	579	100	528	704	500	-29%
Occup. Therapy Contractec	127,366	-	-	65,539	87,386	176,800	102%
Total services & supplies	166,111	38,136	48,550	105,740	140,986	254,903	81%
Total Expenses	875,486	913,885	994,867	703,219	937,626	1,088,658	16%
Contribution Margin	803,555	736,807	764,233	650,975	867,966	825,242	-5%

**Harney County Health District
Speech Therapy Department Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Revenue							
Inpatient	12,906	7,619	9,300	1,396	1,861	1,973	6%
Outpatient	311	701	1,000	744	992	1,052	6%
Total revenue	13,217	8,320	10,300	2,140	2,853	3,025	6%
Wages							
Tech	-	-	-	-	-	-	
Total Wages	-	-	-	-	-	-	
FTE						-	
Taxes and Benefits							
FICA taxes	-	-	-	-	-	-	
SUI taxes	-	-	-	-	-	-	
OR Family Medical Leave	-	-	-	-	-	-	
Workers' comp ins	-	-	-	-	-	-	
PTO expense	-	-	-	-	-	-	
Insurance	-	-	-	-	-	-	
Retirement - PERS	-	-	-	-	-	-	
Retirement - AIG	-	-	-	-	-	-	
Total Taxes & Benefits	-	-	-	-	-	-	
Total Personnel cost	-	-	-	-	-	-	
Services & supplies							
Contracted services	6,856	8,069	11,000	4,216	5,621	7,200	28%
Medical supplies	-	-	-	-	-	-	
Shipping	-	-	-	-	-	-	
Education/Travel	-	-	-	-	-	-	
Total services & supplies	6,856	8,069	11,000	4,216	5,621	7,200	28%
Contribution Margin	6,361	251	(700)	(2,076)	(2,768)	(4,175)	51%

**Harney County Health District
Medical Staff Department Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Medical Staff Salaries							
Chief Medical Officer	203,153	170,423	149,520	151,273	201,698	129,520	-36%
Credentialing Specialist	30,664	47,553	52,184	37,769	50,358	54,448	8%
Total Med Staff Salaries	233,817	217,976	201,704	189,042	252,056	183,968	-27%
FTE		2.0		2.0		1.5	
FICA taxes	18,460	19,457	14,689	12,768	17,024	17,660	4%
SUI taxes	500	503	425	120	160	118	-26%
Oregon Paid Leave	726	899	935	584	779	923	19%
Workers' comp ins	188	123	502	89	119	392	229%
PTO expense	3,344	5,422	5,554	4,871	6,494	7,103	9%
MD PTO Expense	28,103	17,865	39,780	42,053	56,070	39,780	
Insurance	21,383	21,982	17,535	16,966	22,621	22,729	0%
Retirement - PERS	49,923	58,954	56,918	52,145	69,527	53,188	-23%
Retirement - AIG	-	-	-	-	-	-	
Benefit Distribution	(28,888)	(34,885)	(33,600)	(22,597)	(30,130)	(30,130)	0%
Total Taxes & Benefits	93,740	90,322	102,738	106,998	142,665	111,764	-22%
Total Personnel cost	327,556	308,298	304,442	296,040	394,720	295,732	-25%
Medical staff department services & supplies							
	-	-	-	-	-	-	
Peer Reviews	-	-	-	-	-	-	
Shipping	(1)	-	-	-	-	-	
Office Supplies	104	-	-	12	16	50	
Minor Equipment	(15)	-	-	-	-	-	
IT Expense	217	-	-	-	-	-	
Dues & Subscriptions	-	1,237	2,000	1,249	1,665	1,500	
Education & Travel	(2,000)	10,676	7,500	6,394	8,525	8,500	
Employee Appreciation	-	-	-	-	-	125	
Recruiting	256	15,923	2,000	1,873	2,498	18,000	621%
Credentialing	14,165	25,019	20,000	10,149	13,532	30,000	122%
Total services & supplies	12,725	52,856	31,500	19,676	26,235	58,175	122%
Total expenses	340,281	361,154	335,942	315,717	420,956	353,907	-16%

**Harney County Health District
HDH Family Care Clinic Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Revenue							
Patient Service Revenue	3,902,672	3,690,194	3,633,300	2,820,541	3,760,721	3,986,342	6%
Quality Incentives	246,308	20,125	-	-	-	-	
Visiting MD Rent	-	-	-	-	-	-	
Medical Home & Capitation	609,895	694,114	693,500	473,807	631,743	631,700	0%
Total revenue	4,758,875	4,404,433	4,326,800	3,294,348	4,392,464	4,618,042	5%
Contractual Adjustments							
Bad Debt	10,485	7,720	7,900	3,169	4,225	4,900	16%
Contractual	372,819	309,692	280,770	318,302	424,403	490,772	16%
Administrative Adj	16,180	4,354	3,800	5,557	7,410	8,000	8%
Charity	25,789	51,151	52,000	48,348	64,464	74,800	16%
Total Contractual Adjustme	425,273	372,916	344,470	375,376	500,502	578,472	16%
Net Revenue	4,333,602	4,031,517	3,982,330	2,918,972	3,891,962	4,039,570	4%
Wages							
Supervisor	228,850	246,489	208,645	202,278	269,704	211,188	-22%
LPN	-	-	-	-	-	-	
Nursing Staff	356,303	405,294	503,396	304,551	406,068	415,454	2%
Clerical	265,213	236,072	250,502	208,365	277,820	250,412	-10%
Other	-	-	-	-	-	-	
Physicians	1,347,203	1,472,365	1,260,940	966,090	1,288,119	1,394,509	8%
Physician Productivity Incer	72,596	44,724	44,500	36,872	49,163	42,200	-14%
Midlevel Salaries/LCSW	343,343	369,221	375,179	288,510	384,680	266,810	-31%
Midlevel Productivity Incent	-	-	12,000	-	-	7,655	
Total Wages	2,613,508	2,774,166	2,655,162	2,006,666	2,675,554	2,588,227	-3%
FTE		25.4		25.7		25.8	
Taxes and Benefits							
FICA taxes	174,082	186,301	156,929	127,404	169,872	178,768	5%
SUI taxes	9,370	7,527	4,849	1,674	2,233	2,160	-3%
Oregon Paid Leave	8,061	8,604	9,404	5,936	7,914	8,810	11%
Workers' comp ins	8,397	6,766	7,842	4,784	6,379	6,462	1%
PTO expense	155,094	160,077	168,208	139,710	186,280	158,094	-15%
MD PTO expense	162,993	161,557	157,692	152,571	203,428	164,423	-19%
Insurance	289,610	296,164	331,864	234,109	312,145	311,721	0%
Retirement - PERS	378,795	403,551	476,475	328,800	438,400	440,861	1%
Retirement - AIG	16,321	19,158	22,103	17,765	23,687	23,292	-2%
Distribute support staff benefits	(7,928)	(9,322)	(8,948)	(8,090)	(10,787)	(10,787)	
Distribut physician benefits	28,888	34,885	33,600	22,597	30,130	30,130	0%

**Harney County Health District
HDH Family Care Clinic Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Total Taxes & Benefits	1,223,684	1,275,268	1,360,020	1,027,260	1,369,680	1,313,933	-4%
Total Personnel cost	3,837,192	4,049,434	4,015,182	3,033,925	4,045,234	3,902,161	-4%
Services & supplies							
Physician Services	-	-	-	153,973	205,298	210,000	2%
Contracted Services	104,529	359,531	429,331	71,585	95,447	102,000	7%
Statements	-	-	-	-	-	-	
Medical supplies	52,353	50,711	45,000	38,862	51,817	53,578	3%
Pharmaceuticals	97,875	82,866	80,000	96,341	128,454	133,692	4%
Shipping/Mail Cost	6,155	5,846	6,000	5,201	6,934	6,750	-3%
Office supplies	10,395	10,305	10,000	9,436	12,582	13,000	3%
Bank Fees	3,467	4,315	4,000	12,590	16,787	18,000	7%
Minor equipment	14,947	10,576	15,000	7,384	9,845	15,000	52%
Repairs & maint	1,687	2,165	5,000	856	1,141	2,000	75%
Preventative Maintenance	-	-	-	-	-	-	
Pest Control	-	550	2,000	-	-	1,000	
IT Expense	545	2,157	3,000	37,116	49,488	1,000	-98%
Maintenance Contracts	-	-	-	-	-	-	
Electricity	15,262	7,796	16,000	12,092	16,123	16,640	3%
Telephone	5,177	13,864	17,000	3,906	5,209	5,500	6%
Sanitation	2,052	2,229	2,200	1,973	2,631	2,750	5%
Med Waste	86	86	250	-	-	250	
Shredding	955	1,200	1,000	450	600	750	25%
Water/Sewer	1,557	1,798	1,500	1,368	1,825	2,000	10%
Rental & lease	921	393	500	361	482	500	4%
Licenses & Permits	5,149	1,453	5,500	7,244	9,659	11,000	14%
Dues & subscriptions	24,208	25,041	25,000	16,656	22,208	23,000	4%
Ed & Travel - Staff Develop	12,274	17,819	22,500	13,415	17,886	18,000	1%
Patient Oureach (mileage)	535	1,240	1,500	420	560	1,000	79%
Outreach Education	-	-	-	97	129	-	-100%
Car Seat Grant Expenses	-	-	-	-	-	-	
Employee appreciation (old)	2,352	2,953	2,000	1,147	1,530	\$ -	-28%
Employee appreciation (new)	-	-	-	-	-	1,100	
Wellness	-	-	-	-	-	-	
Recruiting	827	707	1,000	475	633	1,000	58%
Malpractice insurance	56,955	67,545	62,500	44,449	59,265	70,845	20%
Other insurance	-	-	-	-	-	-	
Other direct expense	1,671	5,203	2,500	594	792	1,000	26%
Total services & supplies	421,933	678,349	760,281	537,993	717,323	711,356	-1%
Total expenses	4,259,124	4,727,782	4,775,463	3,571,918	4,762,557	4,613,516	-3%
Contribution Margin	74,477	(696,266)	(793,132)	(652,946)	(870,595)	(573,947)	-34%

**Harney County Health District
Specialty Care Clinic Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Revenue							
Surgeon Clinic Revenue	429,397	308,846	300,900	237,416	316,555	335,596	6%
Dermatology (MOHS)	261,332	366,335	362,700	282,717	376,956	399,620	6%
Ortho Clinic Revenue	1,001,279	1,454,631	1,522,831	887,925	1,183,900	1,254,934	6%
ENT Clinic Revenue	-	162,483	128,150	172,902	230,536	244,368	6%
Dietary Counseling	31,760	1,308	-	-	-	-	
Visiting MD Rent	11,235	10,395	9,940	11,935	15,913	15,913	0%
Other Revenue	-	-	-	-	-	-	
Total revenue	733,724	849,367	801,690	704,970	939,960	995,497	6%
Wages							
Supervisor	23,763	27,388	69,548	22,475	29,967	70,396	135%
LPN	-	-	-	-	-	-	
Nursing Staff	79,570	113,511	133,252	96,718	128,958	118,722	-8%
Dietician	61,030	41,260	-	13,520	18,026	-	-100%
Clerical	86,510	132,725	129,370	98,468	131,291	130,747	0%
Physicians	152,167	107,678	162,167	123,280	164,373	128,732	-22%
Midlevel Salaries	55,375	126,275	139,637	69,562	92,749	135,731	46%
Midlevel Productivity Incentives	62,334	6,869	-	58	77	-	-100%
Total Wages	520,749	555,705	633,974	424,081	565,442	584,328	3%
FTE		7.1		6.6		7.7	
Taxes and Benefits							
FICA taxes	28,870	37,553	32,989	23,828	31,771	40,811	28%
SUI taxes	2,679	2,548	1,014	605	807	935	16%
Oregon Paid Leave	1,462	1,810	2,128	1,194	1,593	2,094	31%
Workers' comp ins	386	3,748	961	1,017	1,356	798	-41%
PTO expense	39,714	54,709	60,279	47,270	63,027	67,852	8%
MD PTO expense	-	-	-	-	-	-	
Insurance	58,928	81,766	75,634	63,505	84,674	82,229	-3%
Retirement - PERS	40,313	64,413	86,996	49,852	66,469	83,854	26%
Retirement - AIG	3,436	4,681	4,635	3,435	4,580	4,785	4%
Support Staff Benefit Distr	7,928	9,322	8,948	8,090	10,787	10,787	0%
Distribute Phy Benefits	47,268	45,647	48,224	48,847	65,129	65,129	0%
Total Taxes & Benefits	230,984	306,198	321,808	247,644	330,192	359,274	9%
Total Personnel cost	751,733	861,902	955,782	671,726	895,634	943,603	5%
Services & supplies							
Physician Services	-	70,194	45,000	80,000	106,667	105,000	-2%
Contracted Services	56,770	64,473	67,200	57,676	76,901	70,000	-9%

**Harney County Health District
Specialty Care Clinic Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Medical supplies	29,097	111,266	150,000	21,164	28,219	29,178	3%
Medical supplies	-	37	-	220	293	303	3%
Medical supplies - ENT	-	382	1,000	178	238	246	3%
Pharmaceuticals	29,279	52,149	47,630	37,068	49,424	50,828	3%
Shipping	-	39	-	-	-	-	
Shipping/Mail Cost	296	5,341	4,000	519	691	1,000	45%
Office supplies	2,477	3,423	3,000	3,343	4,457	5,000	12%
Minor equipment	290	7,485	4,000	267	356	2,500	602%
Minor equipment - ENT	-	10,634	4,000	49	65	1,000	
Pest control	960	960	1,000	562	750	1,000	33%
Repairs & maint	981	8,401	3,000	2,903	3,871	5,000	29%
IT Expense	792	745	1,000	12,600	16,800	500	-97%
Maintenance Contracts	-	-	-	-	-	-	
Electricity	5,743	6,980	7,000	5,084	6,779	7,000	3%
Telephone	-	-	5,000	23	31	-	-100%
Sanitation	833	948	1,000	711	948	1,000	5%
Med Waste	-	-	1,000	-	-	-	
Water/Sewer	991	1,089	1,000	861	1,149	1,200	4%
Rental & lease	1,812	2,120	2,000	1,540	2,053	2,000	-3%
Licenses & Permits	-	669	1,000	888	1,184	1,000	-16%
Dues & subscriptions	3,006	470	4,000	2,122	2,830	4,500	59%
Ed & Travel - Staff Develop	940	7,490	16,000	209	279	6,500	2233%
Outreach Education	-	-	-	-	-	-	
Employee Appreciation	-	-	-	-	-	250	
Recruiting	-	-	-	-	-	-	
Other direct expense	804	2,581	1,000	523	697	1,000	43%
Total services & supplies	135,072	357,877	369,829	228,510	304,680	296,004	-3%
Total expenses	886,805	1,219,780	1,325,611	900,236	1,200,315	1,239,607	3%
Contribution Margin	(153,081)	(370,413)	(523,921)	(195,266)	(260,355)	(244,109)	-6%

**Harney County Health District
Materials Management Department Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Revenue							
Patient chargeable supplies							
Inpatient Supply	202,408	207,902	190,500	142,560	190,081	201,500	6%
Inpatient Implants	-	-	-	-	-	-	
Outpatient Supply	1,368,876	2,746,243	2,875,400	2,374,727	3,166,303	3,356,300	6%
Outpatient Implants	-	-	-	-	-	-	
Outside Sales	6,600	7,146	6,300	4,285	5,713	6,100	7%
Total revenue	1,577,883	2,961,291	3,072,200	2,521,572	3,362,096	3,563,900	6%
Wages							
Supervisor	57,966	62,638	64,736	42,453	56,604	52,977	-6%
Other	66,904	64,407	71,256	43,608	58,144	70,055	20%
Total Wages	124,870	127,045	135,992	86,061	114,748	123,032	7%
FTE		2.9		2.7		3.0	
Taxes and Benefits							
FICA taxes	10,626	11,812	9,329	7,339	9,785	10,414	6%
SUI taxes	1,060	1,086	586	233	311	333	7%
Oregon Paid Leave	526	550	602	368	491	545	11%
Workers' comp ins	2,222	1,291	1,442	776	1,034	923	-11%
PTO expense	17,950	18,004	14,474	9,191	12,254	13,096	7%
Insurance	29,181	27,345	28,293	26,354	35,139	35,227	0%
Retirement - PERS	24,058	26,896	34,667	15,105	20,140	31,364	56%
Retirement - Corebridge	-	-	-	803	1,071	-	-100%
Total Taxes & Benefits	85,623	86,985	89,393	60,169	80,225	91,901	15%
Total Personnel cost	210,494	214,029	225,385	146,230	194,973	214,933	10%
Materials management services & supplies							
Patient Chargeable Supplie	3,496	12,737	18,000	5,805	7,740	8,003	3%
Inventory Adjustment	(7,665)	(35,293)	-	(18,526)	(24,701)	-	-100%
Implants	34,513	130,766	140,000	91,389	121,851	125,994	3%
Med Gasses/Oxygen	6,581	9,998	11,300	6,156	8,208	8,500	4%
Shipping	13,556	11,422	14,000	9,734	12,978	15,000	16%
Office supplies	4,003	1,668	2,500	3,016	4,021	4,000	-1%
Uniforms	217	81	100	-	-	150	
Postage	196	(96)	-	104	139	100	-28%
Minor equipment	71,287	74,837	74,000	60,301	80,402	81,000	1%
Repairs & maintenance	-	-	-	-	-	-	
IT Expense	28,815	29,536	26,000	25,179	33,572	31,000	-8%
Rent/lease equipment	4,559	4,787	4,900	3,351	4,469	3,748	-16%
Dues & subscriptions	7,047	22,018	36,407	28,578	38,104	40,000	5%
Education & travel	-	-	1,500	-	-	2,000	
Employee Appreciation	-	-	-	-	-	75	
Outside Sales	5,363	6,047	5,400	6,155	8,206	8,485	3%
Total services & supplies	171,969	268,508	334,107	221,242	294,990	328,055	11%
Total expenses	382,463	482,538	559,492	367,472	489,963	542,988	11%

**Harney County Health District
Dietary Department Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Revenue							
Cafeteria revenue	197,004	192,204	189,800	140,093	186,791	186,800	0%
Total revenue	197,004	192,204	189,800	140,093	186,791	186,800	0%
Wages							
Supervisor	57,820	65,271	75,097	32,817	43,757	35,810	-18%
Other	179,282	204,706	180,501	168,639	224,852	223,568	-1%
Total Wages	237,103	269,977	255,598	201,456	268,609	259,378	-3%
FTE		6.6		7.0		6.2	
Taxes and Benefits							
FICA taxes	20,400	22,458	17,468	18,170	24,227	21,841	-10%
SUI taxes	2,308	1,866	1,067	397	529	495	-6%
Oregon Paid Leave	1,025	1,091	1,127	907	1,210	1,142	-6%
Workers' comp ins	2,508	1,641	1,738	2,185	2,913	3,242	11%
PTO expense	23,079	26,593	26,151	27,519	36,691	26,119	-29%
Insurance	55,865	68,278	76,024	51,091	68,122	80,171	18%
Retirement - PERS	35,617	29,049	54,150	41,593	55,457	54,503	-2%
Retirement - 401a	1,022	1,157	1,199	925	1,233	1,260	2%
Total Taxes & Benefits	141,824	152,134	178,925	142,787	190,382	188,773	-1%
Total Personnel cost	378,927	422,111	434,523	344,243	458,991	448,151	-2%
Dietary services & supplies							
Consulting	-	-	-	-	-	-	
Kitchen supplies	23,473	27,580	30,000	18,526	24,701	25,000	1%
Shipping	165	87	75	535	713	800	12%
Food	178,435	201,105	200,000	149,126	198,834	200,000	1%
Office supplies	191	298	400	145	193	200	4%
Uniforms	101	252	500	208	277	500	80%
Minor equipment	5,996	2,254	3,400	1,152	1,536	2,000	30%
Repair & maintenance	1,881	3,485	5,000	5,704	7,605	7,500	-1%
IT Expense	-	188	100	1,977	2,636	500	-81%
Dues & memberships	2,491	3,081	3,100	2,466	3,288	2,500	-24%
Education & travel	-	-	-	-	-	-	
Community Benefit	3,128	1,997	3,000	1,219	1,625	1,500	-8%
CMM grant expense	-	-	-	-	-	-	
Employee Appreciation	-	-	-	-	-	225	
Other	2,205	1,864	2,000	65	87	500	477%
Total services & supplies	218,066	242,191	247,575	181,121	241,495	241,225	0%
Total expenses	596,993	664,302	682,098	525,365	700,486	689,376	-2%
Contribution margin	(399,989)	(472,099)	(492,298)	(385,272)	(513,695)	(502,576)	-2%

**Harney County Health District
Information Technology Department Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Wages							
Supervisor	-	-	-	58,227	77,636	95,539	23%
Tech	232,077	244,327	262,522	145,849	194,465	184,732	-5%
Total Wages	232,077	244,327	262,522	204,076	272,101	280,271	3%
FTE		3.0		3.1		3.0	
Taxes and Benefits							
FICA taxes	18,771	19,811	18,064	15,580	20,774	23,810	15%
SUI taxes	751	1,148	447	199	265	272	3%
Oregon Paid Leave	920	927	1,165	761	1,015	1,245	23%
Workers' comp ins	826	719	840	545	727	813	12%
PTO expense	24,368	28,212	28,827	22,797	30,396	30,968	2%
Insurance	35,344	35,852	36,757	27,849	37,132	37,263	0%
Retirement - PERS	50,574	54,984	66,990	51,409	68,545	71,573	4%
Total Taxes & Benefits	131,553	141,653	153,091	119,140	158,854	165,943	4%
Total Personnel cost	363,631	385,980	415,613	323,216	430,955	446,214	4%
Information technology services & supplies							
Consulting services	829,582	896,967	1,119,988	731,753	975,671	1,200,000	23%
Shipping Expense	22	2,055	100	3	4	-	-100%
Office supplies	69	2,683	100	55	73	100	38%
Minor equipment	3,149	209,972	4,000	3,770	5,027	5,000	-1%
Network repairs & maint	27,565	5,439	25,000	31,991	42,655	35,000	-18%
Capstone Healthland EHR	-	(22,707)	-	-	-	-	
IT Expense	20,154	75,673	60,000	41,780	55,707	25,000	-55%
Office 365 Licenses	-	-	90,000	-	-	20,000	
Unused	-	-	-	-	-	-	
IT Cloud Subscription Servi	13,200	-	13,200	-	-	-	
Utilities (IT Cell Phone)	495	496	500	372	496	500	1%
T1/Fiber expense	33,663	15,769	16,000	11,586	15,448	16,000	-100%
Dues & subscriptions	8,592	468	10,600	10,796	14,394	11,000	-24%
Education & travel	825	-	-	2,091	2,788	500	-82%
Employee Appreciation	-	-	-	-	-	75	
Other	-	45	50	-	-	-	
Total services & supplies	937,317	1,186,860	1,339,538	834,197	1,112,262	1,313,175	18%
Total expenses	1,300,947	1,572,839	1,755,150	1,157,413	1,543,217	1,759,390	14%

**Harney County Health District
Facilities Services (Maintenance) Department Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Wages							
Supervisor	84,942	97,466	96,955	80,437	107,250	112,209	5%
Other	132,855	141,305	147,367	106,722	142,296	153,503	8%
Total Wages	217,797	238,770	244,322	187,159	249,546	265,712	6%
FTE		3.3		3.6		3.3	
Taxes and Benefits							
FICA taxes	17,557	20,684	16,540	15,355	20,474	22,204	8%
SUI taxes	1,089	1,210	639	311	415	441	6%
Oregon Paid Leave	880	944	1,067	769	1,026	1,161	13%
Workers' comp ins	2,614	2,215	2,590	1,558	2,078	1,993	-4%
PTO expense	18,795	23,413	22,453	17,658	23,545	24,537	4%
Insurance	36,270	36,834	36,913	27,906	37,207	37,259	0%
Retirement - PERS	33,913	37,760	45,411	34,752	46,336	50,127	8%
Retirement - AIG	1,955	2,092	2,120	2,135	2,846	2,210	-22%
Total Taxes & Benefits	113,073	125,151	127,733	100,444	133,926	139,932	4%
Total Personnel cost	330,870	363,922	372,055	287,603	383,471	405,644	6%
Facilities services & supplies							
Consulting	-	-	-	-	-	-	
Shipping	1,911	3,008	3,000	344	458	2,000	336%
Office supplies	368	172	250	90	120	130	8%
Auto expense	350	557	500	202	270	500	85%
Minor equipment	3,272	24,046	17,000	7,526	10,034	10,000	0%
Repairs/Mainten. Other	1,663	3,362	23,985	1,734	2,312	21,500	830%
Preventative maintenance	18,563	6,160	6,000	3,194	4,259	6,000	41%
Life safety	33,525	18,609	30,000	9,103	12,138	20,000	65%
HVAC	25,105	51,529	50,000	35,649	47,532	50,000	5%
Electrical & Lighting	2,518	1,994	3,000	512	682	2,700	296%
Plumbing	2,724	3,937	4,500	643	857	10,000	1067%
Buildings	2,258	7,582	15,100	8,072	10,763	13,500	25%
Snow removal	11,754	13,584	12,000	1,185	1,580	12,000	660%
Parking Lots & Landscapi	2,310	23,634	20,550	20,840	27,787	20,000	-28%
Pest control	1,080	1,255	3,500	633	844	2,500	196%
Painting	110	151	200	1,096	1,462	1,500	3%
Window washing	2,516	1,380	5,350	420	560	4,500	704%

**Harney County Health District
Facilities Services (Maintenance) Department Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Elevators	6,221	-	6,500	-	-	6,500	
Generators	-	2,482	10,000	4,284	5,712	10,000	75%
IT Expense	188	644	-	3,380	4,507	1,000	-78%
Maintenance contracts	16,874	60,780	40,000	6,894	9,192	27,500	199%
Heating Fuel	-	-	-	-	-		
Rent or lease	6,499	7,441	5,500	4,595	6,126	6,500	6%
Licenses & permits	1,058	886	1,200	2,215	2,954	2,500	-15%
Dues & subscriptions	-	150	500	50	67	150	125%
Education & travel	-	550	2,000	184	246	1,500	510%
Employee Appreciation	-	-	-	-	-	100	
Other direct expense	361	238	250	126	168	250	49%
Total services & supplies	141,225	234,129	260,885	112,972	150,630	232,830	55%
Total Expenses	472,095	598,051	632,940	400,576	534,101	638,474	20%

**Harney County Health District
Operation of Plant Department Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Plant operations services & supplies							
Shipping	-	-	-	-	-	-	
Electricity	90,514	98,221	100,000	75,957	101,276	105,000	4%
Telephones	21,291	20,375	20,000	15,769	21,025	22,000	5%
Pellets	-	-	-	-	-	-	
Propane	30,190	34,769	40,000	21,873	29,164	40,000	37%
Sanitation	13,966	15,453	15,500	12,436	16,582	17,000	3%
Med waste disposal	29,111	31,154	30,500	31,733	42,311	45,000	6%
Document shredding	2,781	2,655	2,700	2,628	3,504	3,000	-14%
Water & sewer	5,395	6,454	6,500	4,951	6,601	12,600	91%
Other	-	-	-	-	-	-	
Total services & supplies	193,249	209,080	215,200	165,347	220,462	244,600	11%
Housing - W. Washington (Manse)							
Minor equipment/furnishing	18	924	3,500	212	283	1,500	430%
Repair & maintenance	313	8,532	1,500	549	732	1,500	105%
Electricity	1,416	472	1,400	1,667	2,223	2,500	12%
Cable TV	1,244	177	-	-	-	-	
Internet	2,151	2,895	3,300	1,618	2,158	2,200	2%
Heating oil	4,607	4,471	-	-	-	-	
Water & sewer	928	863	1,000	623	831	850	2%
Rent	18,300	19,200	19,200	14,400	19,200	19,200	0%
Other	-	-	-	-	-	-	
Total services & supplies	28,978	37,534	29,900	19,071	25,428	27,750	9%
Housing - N. Grand (Duplex)							
Minor equipment	183	128	200	35	47	200	329%
Furnishings	-	15	150	-	-	-	
Repair & maintenance	15	414	500	-	-	500	
Electricity/Oil	2,268	1,419	600	2,088	2,784	3,000	8%
Cable TV	1,722	267	-	-	-	-	
Internet	1,110	2,157	2,900	540	720	1,000	39%
Water & sewer	852	903	900	686	914	912	0%
Other	175	350	550	300	400	550	38%
Total services & supplies	6,325	5,653	5,800	3,649	4,865	6,162	27%
Total housing expense	35,303	43,187	35,700	22,720	30,293	33,912	12%
Total op plant expenses	228,553	252,267	250,900	188,066	250,755	278,512	11%

**Harney County Health District
Environmental Services and Laundry Department Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Wages							
Supervisor	63,391	65,823	40,649	31,383	41,844	35,810	-14%
Housekeeper/laundry	277,753	312,207	390,545	276,703	368,937	419,689	14%
Total Wages	341,143	378,031	431,194	308,086	410,781	455,499	11%
FTE		9.7		9.9		11.5	
Taxes and Benefits							
FICA taxes	28,008	32,438	29,494	23,943	31,924	38,514	21%
SUI taxes	2,972	2,626	1,747	629	839	943	12%
Oregon Paid Leave	1,407	1,545	1,903	1,212	1,615	2,014	25%
Workers' comp ins	6,818	3,640	4,571	2,514	3,352	3,416	2%
PTO expense	34,389	38,207	44,511	27,652	36,869	47,955	30%
Insurance	77,273	94,984	119,409	75,472	100,629	120,211	19%
Retirement - PERS	49,179	48,469	90,276	39,520	52,693	87,418	66%
Retirement - AIG	1,406	998	2,517	2,115	2,820	3,721	32%
Total Taxes & Benefits	201,452	222,907	294,426	173,056	230,742	304,193	32%
Total Personnel cost	542,595	600,938	725,620	481,142	641,523	759,692	18%
EVS services & supplies							
Housekeeping Supplies	43,598	42,370	47,500	41,258	55,010	55,000	0%
Shipping	147	192	175	510	680	700	3%
Office supplies	521	676	750	379	506	500	-1%
Minor equipment	1,598	3,693	3,600	10,048	13,397	2,000	-85%
Repair & maintenance	40	322	500	379	505	600	19%
IT Expense	-	-	-	840	1,120	-	-100%
Dues & subscriptions	-	-	-	170	227	170	-25%
Education & travel	252	1,008	5,750	5,988	7,985	2,500	-69%
Employee Appreciation	-	-	-	-	-	300	
Recruiting	205	491	600	363	483	500	3%
Other	46	506	750	639	852	850	0%
Total services & supplies	46,407	49,258	59,625	60,573	80,764	63,120	-22%
Laundry services & supplies							
Linens	2,938	909	2,500	967	1,289	2,000	55%
Cleaning supplies	-	(0)	-	188	251	300	20%
Shipping	(76)	-	-	92	123	150	
Minor equipment	356	-	2,000	-	-	-	
Repairs & maintenance	747	-	-	9	12	100	736%
Other direct expense	(2)	-	-	-	-	-	
Total services & supplies	3,963	908	4,500	1,256	1,675	2,550	52%
Total expenses	592,965	651,104	789,745	542,971	723,962	825,362	14%

Harney County Health District
Health Information Management Department Budget
July 1, 2026 to June 30, 2027

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Wages							
Supervisor	83,649	90,214	88,776	70,982	94,643	91,434	-3%
Clerical	133,824	129,117	126,210	97,960	130,613	141,389	8%
Total Wages	217,473	219,331	214,986	168,942	225,257	232,823	3%
FTE		4.1		4.1		4.1	
Taxes and Benefits							
FICA taxes	17,137	18,021	15,223	13,690	18,254	20,274	11%
SUI taxes	1,420	1,971	756	230	306	316	3%
Oregon Paid Leave	836	831	982	669	893	1,060	19%
Workers' comp ins	194	139	97	99	132	70	-47%
PTO expense	31,999	32,440	30,550	23,665	31,554	32,196	2%
Insurance	48,730	46,209	47,094	35,534	47,379	48,887	3%
Retirement - PERS	52,941	53,523	58,408	46,321	61,762	62,951	2%
Retirement - AIG	-	18	-	-	-	-	
Total Taxes & Benefits	153,256	153,153	153,110	120,209	160,279	165,754	3%
Total Personnel cost	370,730	372,483	368,096	289,152	385,535	398,577	3%
HIM services & supplies							
Contracted Services	97,651	105,788	105,000	81,077	108,102	109,000	1%
Consulting	-	-	-	-	-	-	
Shipping	546	650	800	914	1,219	1,400	15%
Office supplies	2,324	2,363	3,000	1,606	2,142	2,400	12%
Minor equipment	-	-	-	-	-	-	
Repair & maint	-	35	-	-	-	35	
IT Expense	39	60	200	4,234	5,646	50	-99%
Maintenance contracts	58,353	66,710	70,000	52,484	69,978	73,477	5%
Dues & subscriptions	199	798	1,600	209	279	800	187%
Education & travel	1,394	99	1,300	229	305	500	64%
Employee Appreciation	-	-	-	-	-	100	
Recruiting	-	-	-	-	-	-	
Other	-	-	100	-	-	-	
Total services & supplies	160,505	176,502	182,000	140,753	187,671	187,762	0%
Total expenses	531,235	548,985	550,096	429,905	573,206	586,339	2%

**Harney County Health District
Admitting Department Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Wages							
Supervisor	-	-	-	-	-	-	
Clerical	219,514	229,057	215,388	167,880	223,840	228,795	2%
Total Wages	219,514	229,057	215,388	167,880	223,840	228,795	2%
FTE		6.0		5.5		5.7	
Taxes and Benefits							
FICA taxes	16,908	20,394	15,065	13,662	18,216	19,777	9%
SUI taxes	2,033	1,775	1,011	254	338	348	3%
Oregon Paid Leave	840	950	943	682	909	1,005	11%
Workers' comp ins	239	178	94	118	157	66	-58%
PTO expense	22,350	26,800	27,594	20,590	27,454	29,726	8%
Insurance	66,837	69,433	63,888	47,600	63,467	65,957	4%
Retirement - PERS	39,149	33,850	46,355	31,785	42,381	48,872	15%
Retirement - AIG	1,162	1,641	1,123	998	1,331	1,269	-5%
Total Taxes & Benefits	149,517	155,021	156,072	115,690	154,253	167,021	8%
Total Personnel cost	369,031	384,079	371,460	283,570	378,093	395,816	5%
Admitting services & supplies							
Shipping	519	372	400	500	667	750	12%
Office supplies	5,845	6,207	6,000	5,978	7,971	8,000	0%
Minor equipment	-	440	400	-	-	-	
Repair & maint-admit copier	34	86	-	-	-	-	
IT Expense	-	293	700	3,382	4,509	1,500	-67%
Dues & subscriptions	11,922	15,718	18,000	11,236	14,981	16,000	7%
Education & travel	-	-	-	91	121	-	-100%
Employee Appreciation	-	-	-	-	-	175	
Recruiting	114	282	200	-	-	-	
Other direct expense	219	245	200	-	-	-	
Total services & supplies	18,653	23,643	25,900	21,187	28,249	26,425	-6%
Total expenses	387,685	407,722	397,360	304,757	406,342	422,241	4%

**Harney County Health District
Revenue Cycle (Hospital) Department Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Wages							
Supervisor	84,409	87,324	92,501	66,639	88,853	79,864	-10%
Clerical	214,035	254,950	258,712	191,711	255,615	252,437	-1%
Total Wages	298,444	342,274	351,213	258,351	344,468	332,301	-4%
FTE		6.9		6.8		6.6	
Taxes and Benefits							
FICA taxes	25,277	32,301	24,384	21,916	29,222	29,078	0%
SUI taxes	2,298	2,273	1,299	335	447	432	-3%
Oregon Paid Leave	1,245	1,415	1,580	1,076	1,434	1,531	7%
Workers' comp ins	266	227	158	158	211	100	-53%
PTO expense	42,594	50,840	43,738	38,804	51,738	50,437	-3%
Insurance	67,281	75,760	79,437	54,978	73,304	70,725	-4%
Retirement - PERS	62,859	67,745	90,997	68,061	90,748	88,183	-3%
Retirement - AIG	351	-	-	-	-	-	
Total Taxes & Benefits	202,172	230,561	241,593	185,327	247,102	240,486	-3%
Total Personnel cost	500,616	572,835	592,806	443,677	591,570	572,787	-3%
Business office services & supplies							
Contracted Services	-	-	-	-	-	9,000	
Statements	10,412	10,696	11,000	8,590	11,453	11,000	-4%
Premis E-bill edits	-	-	-	-	-	-	
MC electronic link	8,163	5,830	6,000	4,551	6,067	6,300	4%
Collection fees	2,218	1,348	2,400	920	1,227	2,400	96%
Shipping	5,552	6,737	6,000	3,775	5,033	5,200	3%
Office supplies	1,741	3,162	3,700	1,835	2,447	3,000	23%
Minor equipment	314	-	300	-	-	-	
IT Expense	87	139	1,200	-	-	-	
Maintenance contracts	-	-	-	-	-	-	
Rent/Lease equipment	-	-	-	-	-	-	
Dues & subscriptions	12,306	21,959	21,120	8,787	11,716	12,800	9%
Education & travel	2,115	1,634	2,700	765	1,019	1,000	-2%
Employee Appreciation	-	-	-	-	-	175	
Recruiting	61	-	-	-	-	-	
Other	134	111	100	18	24	-	-100%
Total services & supplies	43,103	51,616	54,520	29,239	38,986	50,875	30%
Total expenses	543,718	624,451	647,326	472,917	630,556	623,662	-1%

**Harney County Health District
Revenue Cycle (Clinic) Department Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Wages							
Clerical	46,110	51,204	50,695	38,242	50,990	52,235	2%
Total Wages	46,110	51,204	50,695	38,242	50,990	52,235	2%
FTE		1.0		1.0		1.0	
Taxes and Benefits							
FICA taxes	4,216	5,108	3,673	3,404	4,539	4,669	3%
SUI taxes	463	442	236	61	82	83	1%
Oregon Paid Leave	208	217	237	167	223	244	9%
Workers' comp ins	43	32	23	23	31	16	-50%
PTO expense	7,758	8,629	8,542	6,649	8,866	8,802	-1%
Insurance	10,414	10,716	10,662	8,277	11,036	11,090	0%
Retirement - PERS	10,485	11,656	13,648	10,333	13,777	14,063	2%
Total Taxes & Benefits	33,587	36,800	37,020	28,915	38,554	38,967	1%
Total Personnel cost	79,697	88,004	87,715	67,158	89,543	91,202	2%
FCC Business office services & supplies							
Contracted Service	11,600	13,644	14,400	8,000	10,667	12,000	13%
Statements	2,603	2,674	2,800	2,148	2,864	2,800	-2%
MC Electronic Link	2,040	1,458	1,500	1,138	1,517	1,600	5%
Collection fees	541	337	600	230	307	600	96%
Shipping	164	196	200	65	86	100	16%
Office supplies	614	826	400	495	660	660	0%
Minor equipment	-	-	-	-	-	-	
Repairs & Maintenance	-	1	-	5	7	-	-100%
IT Expense	110	-	-	6,909	9,212	-	-100%
Dues & subscriptions	2,958	5,490	5,700	2,184	2,912	3,200	10%
Education & travel	927	1,239	600	554	738	600	-19%
Employee Appreciation	-	-	-	-	-	25	
Recruiting	-	-	-	-	-	-	
Other	-	-	-	-	-	-	
Total services & supplies	21,556	25,865	26,200	21,727	28,969	21,585	-25%
Total expenses	101,253	113,868	113,915	88,884	118,512	112,787	-5%

**Harney County Health District
Administration Department Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Wages							
Supervisor	191,897	272,115	282,697	232,274	309,699	295,537	-5%
Other (Screeners)	-	-	-	-	-	-	
Total Wages	191,897	272,115	282,697	232,274	309,699	295,537	-5%
FTE		1.0		1.0		1.0	
Taxes and Benefits							
FICA taxes	9,950	24,842	13,440	10,084	13,445	16,745	25%
SUI taxes	222	1,168	637	87	116	107	-8%
Oregon Paid Leave	303	1,281	704	381	508	738	45%
Workers' comp ins	336	200	127	141	189	89	-53%
PTO expense	44,259	67,308	67,305	65,624	87,498	70,363	-20%
Insurance	12,288	13,514	12,972	9,729	12,972	12,969	0%
Retirement - PERS	28,322	29,386	54,966	49,453	65,937	56,615	-14%
Retirement - AIG	-	-	-	-	-	-	
Total Taxes & Benefits	95,679	137,698	150,151	135,498	180,664	157,625	-13%
Total Personnel cost	287,577	409,813	432,848	367,773	490,364	453,162	-8%
Services & supplies							
Consulting Services	52,644	5,617	-	-	-	50,000	
Legal & other contract serv.	63,749	162,207	100,000	80,693	107,591	108,387	1%
Shipping/Postage	614	395	500	387	516	550	7%
Office supplies	5,447	3,782	4,000	3,490	4,653	5,000	7%
Minor equipment	1,453	1,034	6,000	(24)	(32)	-	-100%
Repair & maint	61	-	-	-	-	-	
IT Expense	541	1,745	1,000	10,746	14,328	2,000	-86%
Utilities	338	338	400	411	548	600	9%
Accreditation	22,478	31,340	17,850	27,333	36,444	30,000	-18%
Dues & subscriptions	48,259	55,899	60,000	41,071	54,762	52,000	-5%
Education & travel	10,906	13,650	10,000	2,357	3,143	4,000	27%
Employee Appreciation	-	-	-	-	-	25	
Recruiting	15,147	(377)	40,000	-	-	-	
Malpractice insurance	170,866	202,636	190,000	133,347	177,795	201,637	13%
Other insurance	195,953	206,538	213,000	169,742	226,323	237,663	5%
Board expense	7,778	16,541	13,500	17,320	23,093	25,000	8%
Other	8,276	5,300	5,000	3,235	4,313	4,500	4%
Total services & supplies	604,510	706,644	661,250	490,108	653,477	721,362	10%
Total expenses	892,086	1,116,457	1,094,097	857,880	1,143,840	1,174,524	3%

**Harney County Health District
Foundation Department Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Wages							
Supervisor	34,774	36,407	34,549	36,057	48,076	36,653	-24%
Total Wages	34,774	36,407	34,549	36,057	48,076	36,653	-24%
FTE		0.5		0.7		0.5	
Taxes and Benefits							
FICA taxes	2,128	2,238	2,421	2,485	3,313	3,170	-4%
SUI taxes	273	202	48	48	65	63	-2%
Oregon Paid Leave	102	101	156	120	160	166	3%
Workers' comp ins	124	107	16	98	131	11	-92%
PTO expense	4,191	4,637	4,507	4,583	6,111	4,781	-22%
Insurance	9,982	9,973	9,972	9,354	12,472	12,969	4%
Retirement - PERS	7,839	8,181	8,999	9,306	12,408	9,546	-23%
Total Taxes & Benefits	24,639	25,439	26,119	25,995	34,659	30,706	-11%
Total Personnel cost	59,414	61,846	60,668	62,051	82,735	67,359	-19%
Services & supplies							
Consulting Services	-	-	-	-	-	-	
Legal & other contract serv.	-	-	-	-	-	-	
Shipping/Postage	149	191	200	88	118	150	27%
Office supplies	110	262	350	249	332	350	5%
Minor equipment	551	259	200	326	434	-	-100%
Repair & maint	-	-	-	-	-	-	
IT Expense	2,513	25	-	840	1,120	-	-100%
Licenses & permits	-	-	125	100	133	150	13%
Dues & subscriptions	706	2,092	670	1,887	2,515	2,000	-20%
Education & travel	-	-	750	1,127	1,502	750	-50%
Marketing/Advertising	1,270	2,360	2,000	1,460	1,947	2,000	3%
Caring for Our Community	-	2,000	2,000	1,000	1,333	2,000	50%
Employee Appreciation	-	-	-	-	-	25	
Other Insurance	881	881	900	-	-	900	
Board expense	249	(599)	-	-	-	-	
Fundraiser Expense	36	18	25	567	756	500	-34%
Total services & supplies	6,466	7,489	7,220	7,644	10,192	8,825	-13%
Total expenses	65,880	69,335	67,888	69,695	92,927	76,184	-18%

**Harney County Health District
Finance Department Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Wages							
Supervisor	153,917	242,589	256,906	145,848	194,465	199,848	3%
Clerical	107,141	130,341	111,001	139,602	186,137	190,560	2%
Total Wages	261,058	372,930	367,907	285,451	380,601	390,408	3%
FTE		3.9		4.0		4.0	
Taxes and Benefits							
FICA taxes	21,462	31,138	24,620	22,213	29,617	31,685	7%
SUI taxes	1,224	1,492	773	241	322	332	3%
Oregon Paid Leave	1,052	1,370	1,553	1,114	1,485	1,620	9%
Workers' comp ins	190	180	166	131	175	117	-33%
PTO expense	26,976	57,269	58,409	44,696	59,594	63,503	7%
Insurance	39,791	47,910	47,979	36,408	48,544	48,648	0%
Retirement - PERS	59,516	89,047	98,223	78,486	104,648	108,714	4%
Total Taxes & Benefits	150,211	228,407	231,723	183,289	244,386	254,618	4%
Total Personnel cost	411,269	601,337	599,630	468,740	624,987	645,026	3%
Finance services & supplies							
Contracted services	180,633	5,509	5,540	4,368	5,824	6,000	3%
Cost Report/Audits	63,888	67,258	70,000	77,804	103,738	80,000	-23%
Shipping	3,201	3,621	3,200	2,907	3,877	4,000	3%
Office supplies	1,636	1,161	1,000	635	846	1,000	18%
Interest/bank fees	50,191	22,553	38,000	(131,502)	(175,336)	40,000	-123%
Minor equipment	120	-	-	-	-	-	
Repair & maint	-	-	-	44	59	-	-100%
IT Expense	48,421	68,642	62,000	62,083	82,777	72,000	-13%
Rent (Recruiting)	26,677	2,479	-	13,500	18,000	18,000	
Dues & subscriptions	2,578	2,165	485	2,207	2,942	2,500	-15%
HIPAA Compliance	-	450	-	-	-	-	
CAH Reimbursement Mode	3,229	3,326	3,350	3,426	4,568	4,500	-1%
Education & travel	1,083	2,747	3,000	830	1,107	2,500	126%
Employee Appreciation	-	-	-	-	-	100	
Other	933	45	50	-	-	-	
Total services & supplies	382,589	179,956	186,626	36,301	48,401	230,600	376%
Total expenses	793,858	781,293	786,255	505,041	673,388	875,626	30%

**Harney County Health District
Human Resources Department Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Wages							
Supervisor	82,728	106,989	110,678	85,172	113,563	110,283	-3%
Clerical	91,150	81,997	95,385	71,662	95,549	88,623	-7%
Total Wages	173,878	188,986	206,063	156,834	209,113	198,906	-5%
FTE		2.8		3.0		2.8	
Taxes and Benefits							
FICA taxes	14,312	17,375	14,373	13,063	17,417	17,443	0%
SUI taxes	679	644	520	143	190	185	-3%
Oregon Paid Leave	704	804	927	648	864	912	6%
Workers' comp ins	129	104	93	81	107	60	-44%
PTO expense	23,387	23,646	25,766	19,297	25,729	29,105	13%
Insurance	25,697	29,833	32,528	25,152	33,536	33,707	1%
Retirement - PERS	36,573	35,373	41,572	33,481	44,641	52,534	18%
Retirement - AIG	-	1,115	1,542	59	79	-	-100%
Total Taxes & Benefits	101,480	108,893	117,321	91,922	122,563	133,946	9%
Total Personnel cost	275,358	297,879	323,384	248,757	331,676	332,852	0%
Services & supplies							
Contract services	7,470	7,567	9,561	5,766	7,688	9,561	24%
Benefit administration	2,270	2,245	2,500	1,665	2,220	2,500	13%
Shipping	102	274	200	-	-	-	
Office supplies	946	1,550	2,000	2,315	3,087	1,000	-68%
Minor equipment	350	170	200	-	-	-	
IT Expense	10,004	21,697	20,004	20,161	26,881	24,000	-11%
Engagement Survey	2,625	5,995	8,750	8,695	11,593	8,700	-25%
Utilities	-	-	-	-	-	-	
Dues & subscriptions	10,109	14,142	4,280	2,621	3,494	4,280	22%
Leadership Development	-	1,516	6,000	2,272	3,029	6,000	
Community Benefit	1,303	-	-	-	-	-	
Hospital Appreciation	20,854	26,868	25,000	16,645	22,193	27,000	22%
Employee Appreciation	-	-	-	-	-	75	
Job Fair Expense	-	2,939	4,000	1,697	2,262	4,000	
Employee Wellness & TEAM	3,545	3,735	3,500	3,987	5,316	7,500	41%
Recruiting	-	-	200	60	79	50	-37%
Total services & supplies	60,155	93,485	92,195	77,755	103,673	94,666	-9%
Total expenses	335,513	391,364	415,579	326,511	435,348	427,518	-2%

**Harney County Health District
Safety & Security Department Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Wages							
Supervisor	62,730	57,439	57,702	4,861	6,481	-	-100%
Clerical	-	-	-	34,121	45,495	55,251	21%
Other (Security)	138,331	124,090	128,660	109,662	146,216	145,821	0%
Total Wages	201,061	181,529	186,362	148,645	198,193	201,072	1%
FTE		3.8		3.7		4.1	
Taxes and Benefits							
FICA taxes	16,660	16,637	12,885	12,287	16,382	17,156	5%
SUI taxes	1,647	1,618	926	338	451	459	2%
Oregon Paid Leave	824	796	831	606	808	897	11%
Workers' comp ins	2,588	1,940	1,975	1,884	2,512	1,508	-40%
PTO expense	24,641	19,809	21,461	16,505	22,007	23,185	5%
Insurance	42,360	40,240	45,131	31,407	41,876	47,171	13%
Retirement - PERS	42,019	36,722	47,882	35,226	46,968	51,669	10%
Total Taxes & Benefits	130,737	117,763	131,092	98,253	131,004	142,045	8%
Total Personnel cost	331,798	299,293	317,454	246,898	329,197	343,117	4%
Services & supplies							
Contract services	-	-	-	-	-	-	
Emergency Preparedness	72	16	-	-	-	500	
Shipping	20	30	50	73	97	50	-49%
Office supplies	51	122	100	77	103	100	-3%
Uniforms	235	638	500	153	204	500	145%
Minor equipment	222	40	100	1,677	2,236	250	-89%
IT Expense	-	-	-	1,822	2,429	2,120	-13%
Utilities	337	338	340	291	388	340	-12%
Dues & subscriptions	1,263	1,473	3,500	3,807	5,075	3,500	-31%
Compliance	3,750	3,839	3,750	388	517	3,750	625%
Education & travel	1,817	4,640	2,000	1,162	1,549	3,500	126%
Safety Bingo	936	1,226	1,250	678	904	1,250	38%
Employee Appreciation	-	-	-	-	-	125	
Other Direct Exp	129	172	150	145	193	150	-22%
Total services & supplies	8,830	12,533	11,740	10,273	13,697	16,135	18%
Total expenses	340,627	311,826	329,195	257,170	342,894	359,252	5%

**Harney County Health District
Outreach & Education Department Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Wages							
Supervisor/Grant Writer	50,692	50,452	54,838	17,649	23,532	21,991	-7%
Clerical	-	-	-	-	-	-	
Total Wages	50,692	50,452	54,838	17,649	23,532	21,991	-7%
FTE		0.8		0.3		0.3	
Taxes and Benefits							
FICA taxes	4,267	4,368	3,843	1,516	2,022	1,902	-6%
SUI taxes	387	416	221	39	53	49	-7%
Oregon Paid Leave	210	206	248	75	99	99	0%
Workers' comp ins	39	35	25	14	18	7	-64%
PTO expense	6,139	6,561	7,154	2,284	3,045	2,869	-6%
Insurance	10,309	10,716	10,754	4,117	5,490	-	-100%
Retirement - PERS	11,180	11,521	14,283	4,556	6,075	5,728	-6%
Retirement - AIG	-	-	-	-	-	-	
Total Taxes & Benefits	32,531	33,824	36,528	12,602	16,803	10,654	-37%
Total Personnel cost	83,223	84,276	91,366	30,251	40,335	32,645	-19%
Services & supplies							
Outside Services	-	-	-	-	-	-	
Volunteer supplies	-	-	-	-	-	-	
Shipping	45	35	50	80	106	100	-6%
Office supplies	138	161	250	6	8	10	28%
Minor equipment	-	-	250	-	-	-	
IT Expense	20	170	250	840	1,120	-	-100%
Dues & Subscriptions	950	2,227	2,695	1,487	1,983	2,495	26%
Education & travel	677	-	1,500	-	-	1,000	
Community Benefit	724	918	1,500	1,462	1,950	2,000	3%
Grant Expenses	-	-	-	-	-	-	
Caring for our Community TEAM Committee Donations	5,000	5,000	5,000	3,440	4,587	5,000	9%
Recruiting	-	-	-	-	-	-	
Volunteer Meals	469	242	100	23	31	50	63%
Other direct expense	465	765	100	311	415	500	21%
Total services & supplies	8,487	9,518	11,695	7,649	10,199	11,155	9%
Total expenses	91,710	93,794	103,061	37,900	50,534	43,800	-13%

**Harney County Health District
Outreach & Education Department Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
CAN Cancer Program							
Sponsors & Donations	17,334	18,969	20,000	24,850	33,133	25,000	(0)
Expenses	20,528	18,864	20,000	16,704	22,272	25,000	12%
Net Program income	(3,194)	105	-	8,146	10,862	-	-100%
LIFE COMMITTEE							
Life Committee Grant	-	-	-	-	-	-	
Life Committee Expenses	-	-	-	-	-	-	
Net Program	-	-	-	-	-	-	
Reach Out & Read Program							
Donations	50	-	3,000	-	-		
Reach Out & Read expense	959	866	3,000	-	-		
Net Program income	(909)	(866)	-	-	-	-	
Fundraiser Events							
Income	-	-	-	-	-	-	
Expenses	-	-	-	-	-	-	
Net Fundraiser income	-	-	-	-	-	-	

**Harney County Health District
Value Improvement Department Budget
July 1, 2026 to June 30, 2027**

THIS DEPARTMENT INFO WILL BE MOVED TO COMPLIANCE DEPARTMENT

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Wages							
Supervisor	91,377	94,390	-	-	-		
Total Wages	91,377	94,390	-	-	-	-	
FTE		1.0		-		-	
Taxes and Benefits							
FICA taxes	8,095	8,865	-	-	-		
SUI taxes	276	127	-	2	2	-	-100%
Oregon Paid Leave	398	413	-	-	-		
Workers' comp ins	61	43	-	3	3		-100%
PTO expense	14,915	19,250	-	(2,351)	(3,135)		-100%
Insurance	10,731	12,156	-	-	-		
Retirement - PERS	20,900	22,974	-	-	-		
Total Taxes & Benefits	55,376	63,828	-	(2,347)	(3,129)	-	-100%
Total Personnel cost	146,753	158,218	-	(2,347)	(3,129)	-	-100%
Services & supplies							
Shipping	-	-	-	-	-	-	
Office supplies	-	-	-	-	-	-	
Minor equipment	-	-	-	-	-	-	
IT Expense	-	-	-	-	-	-	
Dues & Subscriptions	-	-	-	-	-	-	
Education & Travel	1,098	-	-	-	-	-	
Lean Improvement Expenses	-	-	-	-	-	-	
Other Direct Exp	-	139	-	-	-	-	
Total services & supplies	1,098	139	-	-	-	-	
Total expenses	147,851	158,357	-	(2,347)	(3,129)	-	-100%

**Harney County Health District
Marketing Department Budget
July 1, 2026 to June 30, 2027**

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	2025-26 YTD Actual	Projected 2025-26	Proposed Budget 2026-27	% Change
Wages							
Clerical	49,894	66,317	64,758	52,769	70,359	68,718	-2%
Total Wages	49,894	66,317	64,758	52,769	70,359	68,718	-2%
FTE		1.0		1.0		1.0	
Taxes and Benefits							
FICA taxes	4,416	5,762	4,539	4,409	5,879	5,943	1%
SUI taxes	497	471	212	61	82	80	-2%
Oregon Paid Leave	217	271	293	217	289	311	7%
Workers' comp ins	40	38	29	29	39	21	-47%
PTO expense	5,560	7,566	8,448	6,510	8,680	8,965	3%
Insurance	10,405	10,716	10,754	8,277	11,036	11,090	0%
Retirement - PERS	11,330	14,520	16,867	13,006	17,342	17,898	3%
Total Taxes & Benefits	32,465	39,344	41,141	32,510	43,347	44,307	2%
Total Personnel cost	82,359	105,662	105,899	85,279	113,706	113,025	-1%
Services & supplies							
Shipping/Postage	65	422	500	93	123	500	305%
Office Supplies	39	219	100	108	145	100	-31%
Minor Equipment	(19)	236	250	-	-	150	
IT Expense	439	-	1,900	998	1,331	500	-62%
Dues & Subscriptions	3,136	3,242	4,810	3,512	4,683	3,930	-16%
Education & Travel	-	235	1,085	235	313	1,085	246%
Marketing	17,636	20,904	19,692	14,401	19,201	22,210	16%
Community Benefit	11,255	14,638	20,000	11,165	14,887	15,000	1%
Grant Exp - Tobacco Cessation	-	-	-	-	-	-	
Employee Appreciation	-	-	-	-	-	25	
Other	-	-	50	-	-	50	
Total services & supplies	32,552	39,897	48,387	30,512	40,683	43,550	7%
Total expenses	114,911	145,559	154,286	115,792	154,389	156,575	1%