



BUDGET COMMITTEE MEETING FISCAL YEAR 2025-2026

MAY 20, 2025

12:00 PM

Main Conference Room

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AGENDA

LOWER UMPQUA HOSPITAL DISTRICT
BUDGET COMMITTEE MEETING
FISCAL YEAR 2025-2026
May 20, 2025, 12:00 pm
Main Conference Room or
Via Teams audio conference call
Dial: 1-323-694-9833
Audio conference ID: 341 242 673#

AGENDA

- I. Call to Order
- II. Appoint Budget Committee Chairperson and Secretary
- III. Appoint Budget Officer
- IV. Review Budget Timeline
- V. Approval of Prior Year Budget Committee Meeting Minutes, May 14, 2024
- VI. 2025-26 Budget Presentation Budget Officer
- VII. Discussion/Questions
- VIII. Motion to Approve Budget or Set Date of Next Meeting
- IX. Adjourn



Budget Committee Members

Members of the Board of Directors:

Ron Kreskey, Chair

rkreskey@charter.net

Leon Bridge, Treasurer

lkbridge@charter.net

Karen Bedard, Secretary

bedrockbedard@gmail.com

Cheryl Young, Vice Chair

beayoung56@gmail.com

Brenda Fraley, Director

Brenda.fraley1956@gmail.com

Members of the Community:

Michelle Petrofes, MD

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Linda Stine

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Steve Lund

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Jenée Anderson

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Michelle Fraley

mfraley@cityoffreedsport.org



LOWER UMPQUA HOSPITAL DISTRICT

Budget Timeline

Fiscal Year 2025 - 2026

DUE DATE		COMPL	TASK	ASSIGNED
Mon	1/13/2025	X	Distribute Budget Committee Save the Date for Tue May 20, 2025	Executive Assist.
Fri	1/31/2025	X	Capital Budget & OPEX Instructions and Forms emailed to Managers. Due back 3/29/2024	CFO
Wed	3/26/2025	X	Discuss at Board Meeting - Budget committee slots: filled; 3 slots expiring 6/30/2025.	Board
Fri	3/28/2025	X	Capital Budget Request & operating expense deadline	Managers
Mon	4/7/2025	X	Start Budget Meetings With Managers	CFO / Managers
Mon	4/21/2025	X	Complete Volume Projections	Admin Team
Fri	4/25/2025	X	Compile Budget Documents	CFO
Weds	4/30/2025	X	Review Budget Files	CEO
Tue	4/22/2025	X	Publish First Budget Committee Meeting, First Notice in <u>The World</u> (Accepting Public Comment)	Executive Assist.
Fri	5/9/2025	X	Post First Budget Committee Meeting, Second Notice - LUHD website AT LEAST 10 days before.	Executive Assist.
Mon	5/12/2025	X	Budget Documents-available to public/deliver to Budget Committee members	CFO / Exec. Assist.
Tue	5/20/2025		Budget Committee Meeting - Main Conference Room - 12:00 PM	CFO /Committee
Wed	5/21/2025		Budget Revisions if Needed (Through 5/27/2025)	CFO
<i>Fri</i>	<i>5/23/2025</i>		<i>Post notice for Second Budget Committee Meeting</i>	<i>Executive Assist.</i>
<i>Tue</i>	<i>5/27/2024</i>		<i>Second Budget Committee Meeting (if needed)</i>	<i>CFO /Committee</i>
Mon	6/6/2025		Publish Notice of Budget Hearing (5-30 days before the hearing)	Executive Assist.
Wed	6/20/2025		Combined Budget Hearing & Board Meeting - Main Conference Room - 7:30 AM	Board
Tues	7/15/2025		Submit documents to County by due date	CFO

LOWER UMPQUA HOSPITAL DISTRICT
BUDGET COMMITTEE MEETING
FISCAL YEAR 2024-2025
May 14, 2024, 12:00 P.M.
Main Conference Room or Via Teams

MINUTES

Budget Committee Meeting attendees:

- Governing Board of Directors members: Ron Kreskey, Leon Bridge, Karen Bedard, Cheryl Young, and Brenda Fraley. Community Budget Committee members: Steve Lund, Michelle Petrofes, MD, Jenee Anderson, Michelle Fraley, Linda Stine.
- Staff: Ken Landau, CFO, Stephanie Miller, Executive Assistant, Mary Chambers, Controller, John Chivers, CEO, Holly Tavernier, CHRO, Jennifer Green, CNO.
- Public attending: none.
- Calling in: none.

I. Call to Order

- Board Chair, Ron Kreskey welcomed everyone at 12:03pm and all members introduced themselves.

II. Appoint Budget Committee Secretary and Chairperson

- After discussion, Karen Bedard moved to appoint Stephanie Miller, Executive Assistant, to serve as Budget Committee Secretary. Michelle Fraley seconded the motion, and it passed unanimously.
- After discussion, Ron Kreskey moved to appoint Steve Lund to serve as Budget Committee Chairperson. Leon Bridge seconded the motion, and it passed unanimously.

III. Appoint Budget Officer

- After discussion, Karen Bedard moved to appoint Ken Landau, CFO, to serve as Budget Officer. Cheryl Young seconded the motion, and it passed unanimously.

IV. Review Budget Timeline

- Steve Lund reviewed the budget timeline and the possibility of holding a second meeting, if needed. If a second budget committee meeting is needed, it would have to be scheduled for no later than June 2nd in order to meet the deadlines for the June 28th budget hearing meeting. The budget must be adopted no later than June 30th.
- Ken Landau reported that department manager meetings were scheduled to discuss budget expectations. A second round of meetings was held with some departments to further refine their budgets.

V. Approval of Budget Committee Meeting Minutes for May 16, 2023

- After discussion, Leon Bridge moved to approve the minutes as presented. Karen Bedard seconded the motion, and it passed unanimously.

VI. Deliver Budget Message

- The budget message was read to the committee by Ken Landau, allowing for comments and questions along the way. Discussion regarding the District's tax rate: LUHD has a permanent tax levy of \$3.9729 per \$1000 of assessed value. The only ways for the District's tax receipts to increase are for 1.) property values to increase, or 2.) the voters approving a higher levy rate in a qualifying election.

VII. Review of the 2024-25 Proposed Budget

Ken Landau reviewed the proposed budget with additional comments where noted

- Background: See Budget Message
 - Swing Bed
 - Orthopedic
 - Retail pharmacy
 - Community Benefit Spending
 - GASB 87 and 96 – these do not hurt our bottom line.
- Budget scope: See Budget scope
 - Dunes Clinic – Bonnie Carmen, FNP left the District and two Physician Assistants were hired resulting in our current staffing level.
 - Reedsport Medical Clinic
 - Hospitalists
 - Labor Union negotiations
 - School Resource Officer
 - Ambulance Services

Budget considerations and assumptions:

- Process: See process and additional comments below where noted
 - Departmental operating budgets
 - Capital Budget: \$480K in requests this year.
 - Volume Assumptions
 - Charges: What is our patient mix? Medicare 57%, commercial 12%, Medicaid 22%
 - Deductions from Revenue: Medicare Advantage in particular has been denying and short paying; we continue to work with our attorney and legislators to remedy.
 - Staffing

- Taxes: Can you provide clarification on property tax rate on Oregon properties? Chivers advised that the increase is set at 3% per year.
- Capital and reserves
- Long-Term Debt: the cost of a \$3M loan is cost effective compared to a line of credit. The purpose of this loan is to fund service line growth.
- Employee Retention Credit: our return has been accepted; however, we do not know when it will be paid so that is why it's not been included in the new budget. While there are other methods of recording this future receivable, Chivers will not include this credit in this new budget because it will vastly overstate our budget before we even receive the money. We also discussed it with our auditor, and they felt it would grossly overstate our income and financial statement. Remember this is a budget and not subject to GAP and GASB and not a financial statement. We will not consider recording the credit until we have a more specific date; the law states if the budget changes by more than 10% or then we would have to reconvene the budget committee.
- Unknowns – as shown.

VIII. Discussion/Questions

Operating budget:

- Revenue: Medicare revenue is up due to swing bed program. We are also planning for high performance of the orthopedics program; while we collect more revenue, the percentage is lower due to an increase in expenses related to changes.
- Other Operating revenue: even, due to retail pharmacy and Aidan Senior Services.
- Retail pharmacy: 40% increase.
- Question: are we looking at a new retail pharmacy facility? We are in lease negotiations, and that cost is in the budget.
- Total Net Operating Revenue: 10.7%
- Contract labor: supply/demand is balancing out as reflected by this favorable cost decrease.
- Maintenance question: have all heating units been replaced? No. There are some are in capital budget = \$90K.
- Minor equipment: Up 78% - these are for discretionary purchases. We retain approval control for these discretionary requests depending upon actual performance.
- Operating Loss: decreased our loss by \$1M year over year and without layoffs which are the last resort.
- Surplus: \$61K
- Question: what is included in travel expenses? Employee travel for training, and contract labor accommodations are examples of items included in travel. Recruitment travel is recorded elsewhere.

Balance sheet:

- Cash: up by \$3M due to loan.

- Patient Accounts Receivable: what impact is there from Medicare Advantage(MA)? Example - colonoscopies do not require pre-authorizations and become big issue to cover and MA won't pay us. We write some of these procedures off try to collect on others.
- Inventory cost: down by \$100K due to improved inventory control in materials management and our 340b program which allows us as a critical access hospital (CAH) to buy drugs at a reduced cost compared to standard pharmacies.
- Property Plant Equipment: increased \$500k
- Restricted cash: is up \$335K
- Total fund balance: up \$61.6K
- Assets: increased to \$2.9M

Debt Service:

- Cash flow to service debt = \$1.811M
- Cash flow calc per covenant = \$2.479M
- Total debt service = \$986K (all lease obligations)
- Question about MRI. Yes, it is a profitable. We will have one here full-time which is same cost as part-time. Yes, payment for services cover the MRI cost.
- Versabadge: very beneficial. It is the ED doctors time tracking system; Medicare pays us when doctors are not seeing patients.

LB1: State requires this format; our Umpqua Bank loan of \$3M is reported here.

LB50: Sample motion to approve our budget and resolutions; tax rate assessed on property owners, and this is very important because the District could not survive without it.

Supporting schedules:

- Volumes: swing bed which reached an historic high; surgery- increases in orthopedics procedures will translate to higher revenue than lower paying procedures.
- Question on ambulance: Do we recover the cost for assistance calls when person is not brought to our ED? EMS overhead is fixed, and 30-35% of calls are assistance calls. These are claimed in our community benefit spending; this is another reason why we run two ambulance crews.
- Clinics: We do not have clear data for 2019-2021. Figures are scrambled and clean data is not available.
- Volume insights and logic: for EMS or ED they are the same because we cannot estimate; we estimate provider volumes based on their prior service orders; we base new provider production on a similar provider type.
- Revenue by department: these departments are up: surgery, hospitalist, ACU, swing bed.
- Other Op and Non-Op: Aidan is up; Retail Pharmacy: we are guessing and trying to understand the long-term impact to our volume, so this budget estimate is a little lower. We've seen people convert prescriptions to mail order; EZERC will be here maybe by year end; property taxes are level.

- Expenses by Department: ACU is a reclass to other departments; radiology is also a reclass. And this poses an advantage for Medicare billing.
- Clarification – SDC is part of Dunes Clinic. Foundation has a zero balance as LUHD is no longer subsidizing an employee.
- Human capital
 - FTEs by department: biggest changes are in retail pharmacy as we are still upstaffing, and Dunes Clinic with two new practitioners.
 - Salaries: bottom line up by 5.7% & also up YOY
 - Contract labor: reduced by \$162K; attributed to reduction ACU nursing and radiology; it helps the cost report to have contract labor in swing bed vs. acute care.
- Supplies: biggest increases in Retail Pharmacy and Dunes Clinic due to increased patient volume; overall YOY increase 4.6%
- Prof fees: Hospitalist and ED have greatest increases.
- Purchased services: Clinical Informatics has the greatest departmental increase.
- Minor equipment: Information Technology has the greatest increase which is for computers and software; it's better on Medicare cost report if we don't depreciate over 5 years and improve our cash flow.

Capital expense budget:

- This budget reflects department manager's requests for the current year; line items in purple have been tentatively approved by the administrative team for a total of \$480K.
- Question: will the tree stumps be removed? When done this project will also include repaving and replacing underground infrastructure.
- Question: what about money for the retail pharmacy move? These priorities will remain flexible in order to cover cost of new retail pharm location/move.
- Question: will we have dialysis? We have completed a per forma and there is not enough volume in our community.

Questions? There were no further questions from the committee or attendees.

IX. Motion to Approve Budget

After discussion, Cheryl Young moved that the Lower Umpqua Hospital District Budget Committee approve the Budget for the Fiscal Year ending June 30, 2025, as presented by the Budget Officer including net appropriations of \$50,882,798 and property taxes at the rate of \$3.9729 per \$1,000 assessed valuation. Leon Bridge seconded the motion, and it passed unanimously.

X. Adjourn

Ron Kreskey adjourned the meeting at 1:59 pm.

BUDGET

LOWER UMPQUA HOSPITAL DISTRICT
BUDGET MESSAGE & ASSUMPTIONS
FYE: JUNE 30, 2026

HISTORICAL:

The District experiences operating losses in fulfilling its mission to provide access to much needed services to the citizens of our community. Historically the generous tax support provided by the community offsets operating losses and a modest positive bottom line or net gain is shown. A positive bottom line is required to meet our debt obligations, purchase replacement and new equipment and to have the funds needed to invest in growing new services. Operating losses from 2003 to 2020 averaged \$1.7 Million per year and taxes averaged 1.8 Million per year. From 2021 to 2023 operating losses ballooned to an average of 4.9 million related to the COVID Pandemic. Some of these losses were offset by COVID Relief funding. However, in 2023 no COVID relief funding was received, and the District experienced its highest net loss. Urgent focus and strategic planning helped reduce the operating loss in 2024. A record net gain occurred in that year due to the recording of \$3.3M Employee Retention Tax Credit. As of this date these funds have not yet been received but are expected sometime during this calendar year. These funds are needed and anticipated to shore up the District's cash reserves.

CURRENT YEAR: The 2025 fiscal year has been successful in building on the improvements from 2024. Year over year the District's average daily inpatient Census has grown 36% reaching a record high of 7.9 patients per day. Dunes Family Health Care provided 22% more patient visits. Lab tests, X-Ray exams, MRIs, Respiratory Therapy, Ultrasounds, Retail Pharmacy have all shown double digit increases. The Retail Pharmacy also reached a record number of prescriptions. We are serving more patients and becoming more efficient. This year's Operating Margin is projected to show a loss of \$2.1M, the lowest in the last six years. The bottom line is projected to be approximately \$850K. This would be one of the District's best bottom lines excluding the years of COVID Stimulus funding. Part of this bottom line results from Lower Umpqua Hospital Foundation donations of more than \$300K and hospital's success in recouping past underpayments from Medicare Advantage in excess of \$200K. The positive current year is a testament to the strategic work the District has put in place to rebound from the pandemic and other challenges.

Some other highlights of the current year include:

- Growth in our Orthopedic program with total joint replacement surgeries restarted after a multi-year hiatus.
- 3 D Mammography service began in March thanks to donations and grants provide from the Dorothy Denman Estate, the J A Mogan Foundation, and the Lower Umpqua Hospital Foundation.
- Medicare granted LUH's request to switch its Ambulance service from fee for service to cost based reimbursement. This will help reduce the losses associated with this service.

The 2025-26 Budget intends to continue and build on the success of 2024-25 year.

Some of the highlights of this plan include:

- **Swing Bed Program:** This program allows Critical Access Hospitals to transition patients from Acute Care to Skilled Nursing or rehabilitation care and remain at the Hospital or be transferred here for recovery. This program has helped provide a record census in the current year. Continued success in this program is budgeted with expectation of average daily census of 4.5, slightly higher than current year.
- **Surgery Program:** We have budgeted an increase of 200 or 46% additional procedures. This reflects expectation of bringing online Cataract surgery, Pain management procedures and continued growth in the Orthopedics program. This program is a key driver for revenue growth in our 2025-26 budget.
- **Dunes Family Health Care:** Our primary care clinic is a driver to many of our outpatient services. We have budgeted an increase in clinic visits of 1,800 or 13%. This reflects the addition of a part-time physician, and increased number of daily patients for our existing Practitioners. We have had positive results in improving Practitioner efficiency with the addition of virtual scribes.
- **Rehab, Radiology, Lab, Respiratory Therapy:** Volume in these departments typically correlate to the change in the above listed programs and have been increased accordingly.

OTHER BUDGET ASSUMPTIONS

CHARGES: Hospitals maintain an internal list of prices for every service or item (called the chargemaster). We recently had a chargemaster review performed which looks at prices charged per service. Price adjustments and formularies are being reviewed to insure they are reasonable in relation to regional competitors. For purposes of the 2025-26 budget an average of 3% increase to charges was applied. Increases will be strategically applied to items where the payor is sensitive to price increase resulting in improved bottom line performance. The price transparency act focuses on making healthcare pricing more accessible to patients. Hence the Chargemaster is provided on our website. Charges are somewhat distorted as most patients are more concerned about out-of-pocket costs which will vary according to insurance plans.

DEDUCTIONS FROM REVENUE: As a Critical Access Hospital, we are paid for services on a cost-plus basis for most services by both Medicare and Medicaid. Since about 2013 Medicare has imposed a 2% 'sequester' or reduction in our payments. Most professional fees are paid from fee schedules except the Dunes Rural Health Clinic which is paid on a per visit basis regardless of complexity. The amount deducted from revenue by Medicare has increased in 2025 and is expected to do so in 2026. As we become more efficient our overall cost/encounter decreases, and Medicare cost payment is reduced accordingly. However, overall efficiency improves bottom line due to commercial insurance contracts who typically pay on a percentage of charges.

Claim denials and short pays are common strategies among insurance companies. We are working to limit these with new processes and legal and legislative assistance to reduce these tactics. As stated above we did have some success in 2025 recouping short pays and will continue to apply pressure.

OTHER OPERATING INCOME

These amounts are income from operations not directly related to patient care. These include revenue from Retail Pharmacy, Cafeteria, and Nursing Home rent and services provided to Aidan Nursing Home. The Retail Pharmacy provides approximately 160 prescriptions per day. It is at capacity at its current location thus minimal growth has been

budgeted for this department. Plans and funding are being facilitated for a move into a larger location in downtown Reedsport.

EXPENDITURES

- **SALARIES & WAGES**

Labor Unions Other than exempt managers and providers, most employees are included in one of two unions: Teamsters (registered nurses) and the United Food and Commercial Workers Union (UFCW). The current Teamster agreement is valid through May 31, 2028. The UFCW agreement is valid through June 30, 2027. The 2025-26 financial impacts of both of these agreements have been factored into the budget.

Exempt Employees: Rates and contracts are determined utilizing various factors including performance review and annual market analysis. The budget uses contracted wage amounts when applicable and an overall estimate for budget purposes. These analysis are ongoing throughout the year.

Full Time Equivalent (FTEs): Worked FTEs for the current year are approximately 169 (including contract employees). An FTE increase of eight will be budgeted, which will include positions for Physical Therapy, Mammography, Medical Coding, Materials Management, and existing positions where leave was taken during the current year. Paid FTEs will be approximately 194, which includes Paid Time Off.

- **Benefits** – Benefits will increase in proportion to the increase in staff salaries and wages. Health insurance rates have been remarkably stable over the past few years. We have budgeted for this trend to continue.
- **Materials and Services:** An inflation rate of 4% is used in line with our Group Purchase Organization recommendations. Additional costs are added or decreased to those department supplies related to budgeted volumes.

NON-OPERATING INCOME

These amounts include Grants and Donations, Interest Income and Tax Receipts. Overall, we have budgeted a 7.7% decrease in this section.

- **Grants and Donations:** In 2025 we receive approximately \$370K in donations and grants. Although we hope to receive Grants and Donations throughout the year from the Lower Umpqua Hospital Foundation and others, we do not budget for them.
- **Taxes:** The full permanent levy rate of \$3.9729 per \$1,000 assessed valuation is being requested which will result in net tax revenues of approximately \$2.6 million after allowing for the constitutional compression loss and discounts. This is approximately \$150K increase over current year. These funds from the community are returned several fold as illustrated in the District's Community Benefit Spending (see below).

The proposed budget generates an operating loss of \$2.6 Million –an increase over the current year, but much improved over the prior 5 years. After taxes and other net non-operating income, we project a surplus of close to \$200k. This surplus will allow us to pay our annual debt service of \$696,000; generate enough cash to purchase new and replacement equipment totaling \$572K and hold an additional \$300,000 in reserve for contingencies. Most importantly it will generate a Debt Service Coverage Ratio (DSCR) of 2.73 – more than enough to meet the debt service covenant ratio that Umpqua Bank – the holder of \$700K of our debt, requires from us.

Community Benefit Spending: Non-profit hospitals are required to engage in community benefit activities in return for their tax-exempt status. They report on these activities to the state annually. Community benefit generally is defined as programs, activities, or service lines that hospitals provide in response to identified community needs that incur a financial loss, and because of that loss would not likely be available in the community unless another government entity stepped up and provided it. Examples of community benefit spending include our financial assistance programs, subsidized health services for government programs that do not fully cover the cost of care such as Medicaid, public social assistance programs such as the Family Resource Center, County 911 dispatch, shared costs for a School Resource Officer and no cost school sports physicals. Our community benefit spending over the past three years was: 2022 - \$8.2 Million and in 2023 - \$8.0 Million and 2024- \$6.5 Million.

CAPITAL AND RESERVES: Funds generated through net operations after taxes, plus depreciation and interest expense are used to service our debt, build reserves, and to invest in capital equipment. The budgeted financials are producing \$873k for this purpose. We have proposed to hold back \$300k as a contingency fund which will be added to reserves if not used during the year. The amount of allowed capital expenditure presented for approval is \$572,539. The plan is to release these funds somewhat evenly over the course of the year.

LONG TERM DEBT: The District has a loan from Umpqua Bank. The initial loan was \$3 Million in 2014. Principal remaining at the end of this fiscal year is \$692K. At the end of the budgeted fiscal year amount remaining will be \$452K. Other amounts recorded as Long Term Debt are equipment and software leases greater than 1 year. Prior to 2023 these amounts were expensed. Government Accounting Standards Board (GASB) required the change deeming it more informative reporting. Liability for this is budgeted and projected in 2026 at approximately \$441K.

UNKNOWNNS

A budget is a best estimate with the information that is currently available. Although we try to mitigate potential issues, a few of the unknowns that could affect the budget are as follows:

- Loss of Practitioner
- Legislative Changes – Includes concerns about Medicaid reductions.
- Pandemic
- Catastrophic damages/interruption (i.e., earthquakes, fires, cyber-attack)
- Competitive Factors.

The District looks forward to serving the community in 2025-26.

Healthful Wishes!

LOWER UMPQUA HOSPITAL DISTRICT
 OPERATING BUDGET
 FOR FISCAL YEAR ENDING: 6/30/2026

		<u>2022-Actual</u>	<u>2023-Actual</u>	<u>2024-Actual</u>	<u>2025-BUDGET</u>	<u>2025 proj</u>	<u>2026 BUDGET</u>	<u>Variance to 2025 Proj \$</u>	<u>Variance to 2025 Proj %</u>
GROSS PATIENT REVENUE:									
MEDICARE	10	\$28,817,930	\$30,348,417	\$32,075,255	\$38,105,794	\$39,826,105	\$43,898,339	\$4,072,234	10.2%
MEDICAID	30	\$11,522,230	\$11,435,247	\$12,302,846	\$14,497,173	\$15,032,869	\$16,326,380	\$1,293,511	8.6%
COMMERCIAL	50	\$6,842,674	\$7,293,360	\$6,986,857	\$7,120,195	\$8,558,015	\$9,630,429	\$1,072,414	12.5%
OTHER	60	\$4,364,896	\$4,473,801	\$5,583,925	\$6,135,007	\$6,388,065	\$6,987,324	\$599,259	9.4%
SELF-PAY	80	\$733,703	\$682,663	\$633,226	\$816,517	\$625,228	\$973,906	\$348,678	55.8%
TOTAL GROSS PATIENT REVENUE:		\$52,281,432	\$54,233,488	\$57,582,108	\$66,674,685	\$70,430,282	\$77,816,379	\$7,386,096	10.5%
DEDUCTIONS FROM REVENUE:									
		\$25,345,899	\$25,632,084	\$26,036,980	\$32,709,732	\$34,697,998	\$39,193,404	\$4,495,406	13.0%
NET PAT REVENUE (NO PROVIDER TAX):		\$26,935,534	\$28,601,404	\$31,545,128	\$33,964,953	\$35,732,284	\$38,622,974	\$2,890,690	8.1%
		51.52%	52.74%	54.78%	50.94%	50.73%	49.63%		
PROVIDER TAX:		\$1,111,379	\$895,585	\$1,000,231	\$1,101,033	\$1,204,317	\$1,306,684	\$102,367	8.5%
NET PAT REVENUE (INCL PROVIDER TAX):		\$28,046,913	\$29,496,989	\$32,545,359	\$35,065,986	\$36,936,601	\$39,929,658		
OTHER OPERATING REVENUE:									
		\$1,982,739	\$2,884,742	\$3,984,259	\$3,812,397	\$4,519,191	\$4,600,349	\$81,158	1.8%
TOTAL NET OPERATING REVENUE:		\$30,029,652	\$32,381,731	\$36,529,618	\$38,878,383	\$41,455,792	\$44,530,007	\$3,074,216	7.4%
OPERATING EXPENSES:									
SALARIES AND WAGES		\$14,550,161	\$15,219,285	\$16,231,810	\$17,033,641	\$17,819,817	\$19,543,116	\$1,723,298	9.7%
BENEFITS		\$5,080,008	\$5,244,062	\$5,523,784	\$6,209,571	\$6,200,963	\$6,821,846	\$620,883	10.0%
PRO FEES		\$4,467,753	\$4,794,037	\$4,528,645	\$4,769,267	\$4,708,942	\$4,775,362	\$66,420	1.4%
SUPPLIES		\$3,464,618	\$3,697,412	\$4,905,246	\$4,990,327	\$6,125,875	\$6,909,197	\$783,322	12.8%
PURCHASED SERVICES		\$2,717,911	\$2,360,371	\$3,938,921	\$2,895,265	\$2,636,692	\$2,796,796	\$160,104	6.1%
PROVIDER TAX		\$1,114,588	\$895,585	\$1,000,231	\$1,101,033	\$1,204,317	\$1,306,684	\$102,367	8.5%
DEPRECIATION		\$971,315	\$809,964	\$798,357	\$889,976	\$810,515	\$920,526	\$110,011	13.6%
CONTRACT LABOR		\$1,127,411	\$1,524,084	\$1,236,173	\$928,270	\$1,569,075	\$1,133,010	(\$436,065)	-27.8%
GASB DEPRECIATION		\$0	\$646,609	\$638,749	\$606,073	\$440,164	\$468,177	\$28,013	6.4%
UTILITIES		\$323,318	\$391,249	\$341,400	\$353,925	\$319,135	\$336,150	\$17,015	5.3%
INSURANCE		\$319,207	\$362,322	(\$72,862)	\$366,642	\$354,635	\$371,857	\$17,222	4.9%
REPAIRS AND MAINT		\$331,532	\$350,411	\$395,899	\$391,968	\$465,239	\$486,570	\$21,331	4.6%
MINOR EQUIP		\$269,313	\$232,517	\$149,066	\$233,691	\$155,107	\$277,931	\$122,824	79.2%
RENTALS		\$343,515	\$185,464	\$184,144	\$228,068	\$395,169	\$465,086	\$69,916	17.7%
DUES/SUBSCRIPTIONS		\$154,114	\$197,581	\$122,259	\$114,909	\$130,368	\$131,460	\$1,092	0.8%

LOWER UMPQUA HOSPITAL DISTRICT
 OPERATING BUDGET
 FOR FISCAL YEAR ENDING: 6/30/2026

	2022-Actual	2023-Actual	2024-Actual	2025-BUDGET	2025 proj	2026 BUDGET	Variance to 2025 Proj \$	Variance to 2025 Proj %
EDUCATION	\$17,391	\$64,557	\$81,418	\$94,455	\$44,761	\$124,050	\$79,289	177.1%
INTEREST	\$50,399	\$35,890	\$28,628	\$204,274	\$24,492	\$23,000	(\$1,492)	-6.1%
ADVERTISING	\$33,439	\$32,251	\$38,869	\$45,000	\$57,734	\$59,000	\$1,266	2.2%
TRAVEL	\$64,704	\$74,578	\$41,164	\$44,300	\$31,243	\$39,500	\$8,257	26.4%
LICENSES & TAXES	\$65,551	\$20,657	\$35,782	\$25,708	\$30,333	\$27,445	(\$2,888)	-9.5%
GASB INTEREST	\$0	\$40,740	\$58,130	\$49,566	\$75,265	\$80,562	\$5,297	7.0%
TOTAL OPERATING EXPENSES:	\$35,466,246	\$37,179,624	\$40,205,814	\$41,575,928	\$43,599,841	\$47,097,323	\$3,497,482	8.0%
OPERATING INCOME/(LOSS):	(\$5,436,594)	(\$4,797,893)	(\$3,676,196)	(\$2,697,546)	(\$2,144,049)	(\$2,567,316)	(\$423,267)	19.7%
OTHER NET NON-OPERATING INCOME/(EXPENSE):	\$5,529,997	\$2,720,382	\$6,592,526	\$2,759,179	\$2,991,219	\$2,761,325	(\$229,894)	-7.7%
NET SURPLUS/(DEFICIT):	\$93,402	(\$2,077,512)	\$2,916,330	\$61,633	\$847,169	\$194,009	(\$653,160)	-77.1%

Lower Umpqua Hospital District
Projected Balance Sheet
For Fiscal Year 2026

ASSETS	ACTUAL Mar-25	PROJECTED Jun-25	PROJECTED Jun-25
Current Assets			
Cash, Unrestricted excl YTD Tax Receipts	\$1,515,831	\$1,567,414	\$4,563,982
Cash from Tax Receipts YTD	\$2,415,735	\$2,486,977	\$2,631,222
Cash Unrestricted	\$3,931,566	\$4,054,391	\$7,195,204
Patient Accounts Receivable	\$12,159,406	\$11,311,803	\$12,216,747
Less Allowance	(\$6,747,327)	(\$6,617,405)	(\$7,146,797)
Net Patient Accounts	\$5,412,079	\$4,694,398	\$5,069,950
	44.51%	41.50%	41.50%
Other A/R			
A/R Other	\$604,516	\$574,290	\$620,233
Edward Hulton (Net)	\$93,645	\$93,645	\$93,645
A/R Taxes	(\$249,911)	\$288,089	\$304,798
Total Other A/R	\$448,250	\$956,024	\$1,018,677
Inventory	\$630,055	\$630,055	\$680,459
Provider Tax	\$300,000	\$306,000	\$330,786
Prepaid Expenses	\$289,793	\$283,997	\$286,717
ERTC Receivable	\$3,304,089	\$3,304,089	\$0
Total Current Assets	\$14,315,832	\$14,228,955	\$14,581,793
Fixed and Non-Current Assets			
Property, Plant & Equip	\$18,007,083	\$18,007,083	\$18,457,083
Construction in Progress	\$0	\$0	\$0
Less Accumulated Depr	(\$14,162,423)	(\$14,332,423)	(\$14,762,396)
GASB assets	\$1,941,217	\$1,971,217	\$2,099,346
Less GASB Accumulated Depr	(\$1,068,036)	(\$1,173,036)	(\$1,249,283)
Net P, P & E	\$4,717,841	\$4,472,841	\$4,544,750
Other Non-Current Assets			
Restricted Cash	\$411,485	\$415,600	\$419,756
Third-Party Settlements	(\$1,075,487)	(\$660,487)	(\$760,487)
Total Non-Current Assets	(\$664,002)	(\$244,887)	(\$340,731)
Total Fixed and Non-Current Assets	\$4,053,839	\$4,227,954	\$4,204,019
Total Assets	\$18,369,671	\$18,456,908	\$18,785,812

Lower Umpqua Hospital District
Projected Balance Sheet
For Fiscal Year 2026

LIABILITIES & FUND BALANCE	ACTUAL Mar-25	PROJECTED Jun-25	PROJECTED Jun-26
Current Liabilities			
Accounts Payable	\$759,692	\$979,692	\$1,062,966
Accrued Liabilities	\$158,298	\$124,610	\$165,588
Douglas County	\$93,645	\$93,645	\$93,645
Line of Credit	\$0	\$0	\$0
Accrued Interest (GASB)	\$0	\$900	\$972
Refunds Payable	\$276,897	\$276,897	\$276,897
Accrued Payroll	\$1,688,985	\$1,807,214	\$1,969,863
Deferred Revenue:Misc Small Grants	\$47,527		
Provider Tax	\$300,000	\$315,000	\$343,350
Total Current Liabilities	\$3,325,044	\$3,597,958	\$3,913,281
Long-Term Liabilities			
Total Commercial Debt	770,805	\$692,215	\$452,495
Total GASB Debt	748,789	\$658,789	\$718,080
Total Debt	\$1,519,594	\$1,351,004	\$1,170,575
Total Liabilities	\$4,844,638	\$4,948,962	\$5,083,856
Fund Balance			
Fund Balance	\$12,660,777	\$12,660,777	\$13,507,946
Current Operations	\$864,256	\$847,169	\$194,009
Total Fund Balance	\$13,525,033	\$13,507,946	\$13,701,955
Total Liabilities & Fund Balance	\$18,369,671	\$18,456,908	\$18,785,811

Lower Umpqua Hospital
Debt Service Coverage Calculation per Bank Covenant
For FYE 6-30-26

		2024 Actual	2025 Proj	2026 Budget	
Net Income (Loss)		2,070,309	847,169	194,009	
Add Back					
Depreciation		799,567	809,748	809,748	
Interest Expense		28,630	24,458	16,013	
GASB Depreciation		637,541	440,164	468,177	
GASB Interest		58,130	75,265	80,562	
Cash Flow to Debt Service		3,594,177	2,196,803	1,568,508	A
Debt Service Reserve		333,880	333,880	333,880	
Cash Flow Calculation Per Covenant		3,928,057	2,530,683	1,902,388	B
Debt Service Requirement (includes interest)					
10.28500.00000	LUH CAPITAL LEASE - MCKESSON	23,047	30,384	30,564	
10.28500.10000	LUH FIRST AMERICAN LEASE-CT	63,044	63,044	63,044	
10.28500.10100	LUH FIRST AMER LEASE-SURGERY TOWER	21,995	21,995	21,995	
10.28500.10200	LUH FIRST AMER LEASE-OMNICELL	36,896	36,896	36,896	
10.28500.10300	LUH VARTANA LEASE - Camera System	4,862	4,862	9,662	
10.28500.10400	LUH VARTANA LEASE - Door System		10,044	20,088	
10.28500.30000	LUH CAPITAL LEASE - GE C ARM	15,099	18,732	18,804	
10.28500.40000	LUH 3M - CODING SOFTWARE	29,357	29,357	29,357	
10.28500.40010	LUH BAXTER-SUPRANE VAPORIZER	6,360	6,360	6,360	
10.28500.40020	LUH CHANGE HEALTHCARE-INTERQUAL	10,535	10,535	10,535	
10.28500.40030	LUH DR FIRST-eRX SOFTWARE	21,638	20,825	20,825	
10.28500.40040	LUH IMPRIVATA-SINGLE SIGN ON	5,795	5,795	14,940	
10.28500.40070	LUH MRI MOBILE-MOBILE MRI	204,864	Rented	Rented	
10.28500.40080	LUH PITNEY BOWES-POSTAGE METER	5,829	4,968	4,968	
10.28500.40100	LUH NOVA BIOMEDICAL-PRIME PLUS ANA	14,340	14,340	11,652	
10.28500.40110	LUH PARA PRICE TRANSPARENCY TOOL	21,200	21,200	17,843	
10.28500.40140	LUH NUANCE 2 PAYABLE-ADDTL LICENSE	4,740	4,740	4,740	
10.28500.40150	LUH FINTHRIVE PAYABLE-CDM MGR	4328	4,328	4,328	
10.28500.40160	LUH NOVARAD PAYABLE Nexustek MS Office	23,730	23,730	21,624	
10.28500.40165	LUH NOVARAD #2 Nexustek	29,548	29,548	31,116	
10.28500.40170	LUH NOVARAD	23,088	23,088	19,416	
10.28500.40180	VERSABADGE	42,000	42,000	42,000	
10.21000.30000	LUH UMPQUA BANK LOAN	255,212	255,212	255,212	
Total Debt Service		867,507	681,983	695,969	C
Debt Service Ratio		4.53	3.71	2.73	B/C
Debt Service Ratio Required by Umpqua Bank		1.75	1.75	1.75	D
Proximity to Debt Service Ratio Covenant		2.78	1.96	0.98	
Amount Available for Capital					
Cash Flow to Service Debt		3,594,177	2,196,803	1,568,508	A
Less: Debt Service		(867,507)	(681,983)	(695,969)	C
Available for Capital Purchases or Reserves		2,726,670	1,514,820	872,539	A-C
Contingency Reserves				(300,000)	
Available for Capital				572,539	

FORM OR-LB-1

NOTICE OF BUDGET HEARING

A public meeting of the LOWER UMPQUA HOSPITAL DISTRICT will be held on JUNE 25, 2025 at 7:30 AM at 600 RANCH ROAD, REEDSPORT, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 as approved by the LOWER UMPQUA HOSPITAL DISTRICT Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 600 RANCH ROAD, REEDSPORT, OR - ADMINISTRATION DEPARTMENT, between the hours of 9 AM and 4 PM WEEKDAYS or online at <https://www.lowerumpquahospital.org>. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Kenneth G. Landau, CFO

Telephone: 541-271-2171

Email: klandau@luhonline.com

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2023-24	Adopted Budget This Year 2024-25	Approved Budget Next Year 2025-26
Beginning Fund Balance/Net Working Capital	9,744,450	8,995,236	13,507,946
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	36,529,618	39,128,384	44,530,007
Federal, State & all Other Grants, Gifts, Allocations & Donations			
Revenue from Bonds and Other Debt			
Interfund Transfers / Internal Service Reimbursements			
All Other Resources Except Current Year Property Taxes	4,139,109	312,465	158,090
Current Year Property Taxes Estimated to be Received	2,453,417	2,446,713	2,603,235
Total Resources	52,866,594	50,882,798	60,799,278

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	21,755,594	23,243,212	26,364,962
Materials and Services	16,954,984	16,582,828	19,163,853
Capital Outlay	627,732	825,025	872,539
Debt Service	867,507	986,497	695,969
Interfund Transfers			
Contingencies			
Special Payments			
Unappropriated Ending Balance and Reserved for Future Expenditure	12,660,777	9,245,236	13,701,955
Total Requirements	52,866,594	50,882,798	60,799,278

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
Hospital Operations			
FTE	159	169	177
Not Allocated to Organizational Unit or Program			
FTE			
Total Requirements			
Total FTE	159	169	177

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2023-24	Rate or Amount Imposed This Year 2024-25	Rate or Amount Approved Next Year 2025-26
Permanent Rate Levy (rate limit 3.9724 per \$1,000)	3.9729	3.9729	3.9729
Local Option Levy			
Levy For General Obligation Bonds			

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$1,351,004	\$1,170,575
Total	\$1,351,004	\$1,170,575

Draft until Approved by Budget Committee

Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

To assessor of DOUGLAS County

FORM OR-LB-50 2025-2026

- Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

Check here if this is an amended form.

The LOWER UMPQUA HOSPITAL DISTRICT has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of DOUGLAS County. The property tax, fee, charge or assessment is categorized as stated by this form.

600 RANCH ROAD	REEDSPORT	OR	97467	6/13/2025
Mailing Address of District	City	State	ZIP code	Date
KENNTH G. LANDAU	CFO	541-271-2171	klandau@luhonline.com	
Contact Person	Title	Daytime Telephone	Contact Person E-Mail	

CERTIFICATION - You must check one box if your district is subject to Local Budget Law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits		Excluded from Measure 5 Limits
		Rate -or- Dollar Amount		
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . .	1	3.9729		Dollar Amount of Bond Levy
2. Local option operating tax	2			
3. Local option capital project tax	3			
4. City of Portland Levy for pension and disability obligations	4			
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.			0
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.			
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.			

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	3.9729
7. Election date when your new district received voter approval for your permanent rate limit	7	
8. Estimated permanent rate limit for newly merged/consolidated district	8	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES*

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1			
2			

*If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of

properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

****The ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.**

150-504-050 (Rev. 10-11-24)

(see the back for worksheet for lines 5a, 5b, and 5c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

SUPPORTING SCHEDULES

LOWER UMPQUA HOSPITAL
 BUDGET UNITS OF SERVICE - SELECTED INDICATORS
 FISCAL YEAR ENDING - JUNE 30, 2026

Dept	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	Budget 2025	2025 Projected	2025 Proj % Change from 2024	2025 Proj % Change from Budget	2026 Budget	Unit Change from 2025 Proj	% Change from 2025 Proj
Med-Surg												
Acute Care	849	737	1,097	1,056	859	850	930	8%	9%	930	0	0%
ICU	74	81	66	72	46	80	20	-58%	-76%	20	0	0%
Swing Bed	257	314	558	656	1,063	1,293	1,705	60%	32%	1,752	47	3%
Observation	345	260	268	285	278	294	207	-25%	-29%	207	0	0%
Patients in Beds	1,525	1,392	1,989	2,069	2,246	2,517	2,861	27%	14%	2,909	47	2%
Average Daily Census	4.2	3.8	5.4	5.7	6.2	6.9	7.8			8.0	0.1	
Change from prior year	-26%	-9%	43%	4%	9%							
Outpatient Nurse Visits			1738	1671	1,562	1,650	1,185	-24%	-28%	1,304	119	10%
Surgery	458	561	631	663	539	593	443	-18%	-25%	645	202	46%
ER	3,963	3,641	4,324	4,928	4,963	4,994	5,027	1%	1%	5,027	0	0%
Ambulance	1,056	1,204	1,166	1,216	1,218	1,268	1,298	7%	2%	1,298	0	0%
Laboratory	40,021	47,971	55,642	55,741	53,311	52,579	57,990	9%	10%	61,315	3,325	6%
Radiology Dept												
X Ray	4,213	4,421	4,052	4,335	4,074	4,680	4,688	15%	0%	4,965	277	6%
CT	1,567	1,578	1,573	1,757	1,806	1,820	1,825	1%	0%	1,917	92	5%
MRI	281	346	315	275	270	197	315	17%	60%	335	20	6%
Mammo	323	375	427	211	12	0	200	1567%	#DIV/0!	500	300	150%
Nuclear	63	37	42	34	11	9	6	-45%	-33%	16	10	166%
Ultrasound	1,019	869	608	608	602	618	661	10%	7%	679	18	3%
Echo	159	140	48	0	0	0	0	#DIV/0!	#DIV/0!	0	0	n/a
Total Radiology	7,625	7,766	7,065	7,220	6,775	7,324	7,695	14%	5%	8,413	718	9%

LOWER UMPQUA HOSPITAL
 BUDGET UNITS OF SERVICE - SELECTED INDICATORS
 FISCAL YEAR ENDING - JUNE 30, 2026

Dept	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	Budget 2025	2025 Projected	2025 Proj % Change from 2024	2025 Proj % Change from Budget	2026 Budget	Unit Change from 2025 Proj	% Change from 2025 Proj
Rehab												
Physical Therapy	5,859	5,661	5,890	5,278	6,739	6,439	6,687	-1%	4%	7,951	1,264	19%
Occupational Therapy	1,905	2,339	2,034	2,111	2,255	1,885	2,157	-4%	14%	2,204	47	2%
Speech Therapy	565	454	488	462	388	350	416	7%	19%	485	68	16%
Total Rehab	8,329	8,454	8,412	7,851	9,382	8,674	9,260	-1%	7%	10,640	1,380	15%
Cardiopulmonary	1,642	1,306	2,128	2,551	2,933	2,249	3,779	29%	68%	3,964	185	5%
EKG	1667	1599	1067	1,557	1,340	1,439	1,289	-4%	-10%	1,325	37	3%
Clinic												
Dunes Family Clinic	12,431	11,729	10,194	11,677	12,081	14,923	14,612	21%	-2%	16,459	1,847	13%
Reedsport Medical	n/a	n/a	3,306	2,174	2,003	1,937	2,226	11%	15%	3,094	868	39%
Total Clinic			13,500	13,851	14,084	16,860	16,838	20%	0%	19,553	2,715	16%

Lower Umpqua Hospital
Revenue by Dept
For FYE 6-30-26

DEPT #	DEPT NAME	2024	2025 BUDGET	2025 Proj	2026 BUDGET	\$ Diff to 2025 Proj	% Diff to 2025 Proj	% of Total Rev
60050	OP NURSING	\$687,914	\$712,541	\$564,940	\$638,719	\$73,779	13.1%	0.8%
60100	SURGERY	\$3,148,284	\$4,592,236	\$3,168,469	\$4,005,368	\$836,899	26.4%	5.1%
60150	RECOVERY	\$159,204	\$266,330	\$165,949	\$206,492	\$40,544	24.4%	0.3%
60200	ICU/CCU	\$268,882	\$303,212	\$76,568	\$78,865	\$2,297	3.0%	0.1%
60500	HOSPITALIST	\$512,218	\$613,665	\$655,052	\$687,108	\$32,056	4.9%	0.9%
60700	ACUTE	\$1,808,384	\$1,913,036	\$2,581,185	\$3,345,783	\$764,598	29.6%	4.3%
60800	SWING BED	\$1,861,821	\$2,372,578	\$6,547,929	\$6,332,001	(\$215,928)	-3.3%	8.1%
61700	RESPIRATORY THERAPY	\$748,145	\$697,115	\$1,187,000	\$1,249,819	\$62,820	5.3%	1.6%
62300	E/R	\$10,440,001	\$11,289,681	\$11,322,027	\$11,661,688	\$339,661	3.0%	15.0%
62400	AMBULANCE	\$2,695,792	\$2,995,330	\$2,962,032	\$3,050,893	\$88,861	3.0%	3.9%
65900	SPEECH THERAPY	\$105,905	\$99,630	\$131,498	\$154,211	\$22,713	17.3%	0.2%
66000	OBSERVATION	\$518,608	\$576,047	\$357,825	\$368,560	\$10,735	3.0%	0.5%
70100	LABORATORY	\$6,577,476	\$7,082,065	\$7,565,656	\$8,093,215	\$527,559	7.0%	10.4%
70150	BLOODBANK	\$74,555	\$76,261	\$95,263	\$108,321	\$13,059	13.7%	0.1%
70310	EKG	\$579,882	\$631,181	\$644,222	\$667,977	\$23,755	3.7%	0.9%
70320	CARDIAC STRESS	\$23,784	\$28,377	\$6,761	\$7,156	\$395	5.8%	0.0%
70410	RADIOLOGY DIAGNOSTIC	\$1,972,299	\$2,305,311	\$2,243,156	\$2,384,299	\$141,143	6.3%	3.1%
70420	ULTRASOUND	\$733,057	\$786,467	\$799,188	\$842,912	\$43,724	5.5%	1.1%
70430	NUCLEAR MEDICINE	\$27,812	\$23,229	\$17,565	\$34,055	\$16,489	93.9%	0.0%
70440	CT SCAN	\$8,530,295	\$8,862,005	\$9,322,200	\$9,738,127	\$415,928	4.5%	12.5%
70450	MRI	\$862,464	\$667,164	\$993,519	\$1,079,161	\$85,643	8.6%	1.4%
70700	PHARMACY	\$3,284,977	\$3,666,991	\$3,666,203	\$4,282,925	\$616,722	16.8%	5.5%
70800	ANESTHESIOLOGY	\$1,296,230	\$1,957,958	\$1,254,742	\$1,584,897	\$330,155	26.3%	2.0%
70910	PHYSICAL THERAPY	\$2,081,574	\$2,078,184	\$2,187,666	\$2,625,282	\$437,616	20.0%	3.4%
70920	OCCUPATIONAL THERAPY	\$755,569	\$651,494	\$721,594	\$759,177	\$37,583	5.2%	1.0%
81000	NUTRITIONAL EDU	\$7,752	\$28,552	\$8,759	\$10,162	\$1,403	16.0%	0.0%
83050	CENTRAL SUPPLY	\$1,876,833	\$4,105,132	\$4,211,192	\$5,268,589	\$1,057,397	25.1%	6.8%
85000	RMC	\$1,908,677	\$2,391,740	\$2,143,271	\$2,954,466	\$811,195	37.8%	3.8%
86000	DUNES	\$4,024,566	\$4,900,471	\$4,812,386	\$5,578,720	\$766,334	15.9%	7.2%
TOTAL		\$57,572,958	\$66,673,984	\$70,413,817	\$77,798,950	\$7,385,133	10.5%	100.0%

OTHER OPERATING REVENUE

FYE 2025-26

DESCRIPTION	2022	2023	2024	2025 BUDGET \$	2025 PROJ	2026 BUDGET	CHANGE
OTHER REVENUE	(64,887)	(47,268)	(106,281)	(105,518)	(28,814)	(30,000)	(1,186)
CAFETERIA REVENUE	(90,527)	(98,611)	(105,516)	(108,459)	(124,598)	(137,058)	(12,460)
ULTRASOUND REIMB	(51,326)			0	0	0	0
PHARMACY RETAIL REV	(1,496,818)	(2,406,867)	(3,300,407)	(3,130,703)	(3,856,304)	(3,900,000)	(43,696)
MEDICAL RECORDS	(5,461)	(3,545)	(4,385)	(5,034)	(4,066)	(4,473)	(407)
NURSING HOME REVENUE	(209,444)	(293,401)	(405,440)	(394,849)	(485,735)	(510,021)	(24,287)
FRC EXPENSE RECOVERY	(7,028)	(2,438)	(5,965)	(8,923)	(6,722)	(6,722)	0
FIRST AID RECOVERY	(131)	(500)	(1,043)	(808)	(75)	(75)	0
OFFICE RENT INCOME	(55,268)	(26,139)	(9,676)	(8,863)	(12,016)	(12,000)	16
PARAMED REVENUE	(1,849)	(5,973)	(2,392)	(5,930)	(1)	0	1
VENDOR REBA			(43,154)	(43,309)	(860)	0	860
TOTALS	(1,982,739)	(2,884,742)	(3,984,259)	(3,812,397)	(4,519,191)	(4,600,349)	(81,158)

NON OPERATING REVENUE

DESCRIPTION	2022	2023	2024	2025 BUDGET \$	2025 PROJ	2026 BUDGET	CHANGE
GAIN ON SALE- FIXED	47,877		38,006	0	(21,413)	0	21,413
GRANTS	(3,422,369)	(226,566)	(4,028,267)	0	(374,340)	0	374,340
UNRESTRICTED DONATIO			(785)	0	(2,550)	0	2,550
RESTRICTED DONATIONS			(4,269)	0	0	0	0
INTEREST INCOME	(28,194)	(112,688)	(141,115)	(309,309)	(139,892)	(156,000)	(16,108)
OTHER COUNTY REVENUE	(13,111)	(8,707)	(2,678)	(3,156)	(2,090)	(2,090)	0
TAXES CURRENT YEAR	(2,114,200)	(2,372,421)	(2,453,417)	(2,446,714)	(2,450,932)	(2,603,235)	(152,302)
TOTALS	(5,527,975)	(2,718,359)	(6,590,502)	(2,759,179)	(2,991,219)	(2,761,325)	229,894

Lower Umpqua Hospital
Expense by Dept
For FYE 6-30-26

						\$ Diff to 2025	% Diff to	% of Total
DEPT #	DEPT NAME	2024	2025 BUDGET	2025 Proj	2026 BUDGET	Proj	2025 Proj	Exp
60000	NURSING ADMINISTRATION	\$398,108	\$550,101	\$392,016	\$439,553	\$47,537	12.1%	0.9%
60050	OP NURSING	\$218,765	\$230,292	\$223,220	\$231,135	\$7,915	3.5%	0.5%
60100	SURGERY	\$1,284,923	\$882,430	\$985,716	\$1,109,296	\$123,580	12.5%	2.4%
60150	RECOVERY	\$0	\$116,160	\$13	\$0	(\$13)	-100.0%	0.0%
60200	ICU/CCU	\$77,824	\$158,682	\$33,541	\$14,203	(\$19,339)	-57.7%	0.0%
60250	INTERM CARE FACILITY	\$88,838	\$80,485	\$118,305	\$0	(\$118,305)	-100.0%	0.0%
60500	HOSPITALIST	\$832,810	\$1,159,910	\$1,036,932	\$861,400	(\$175,532)	-16.9%	1.8%
60700	ACUTE	\$2,423,354	\$614,254	\$2,446,082	\$1,991,029	(\$455,054)	-18.6%	4.2%
60800	SWING BED	\$246,322	\$820,603	\$396,194	\$1,052,920	\$656,726	165.8%	2.2%
61700	RESPIRATORY THERAPY	\$553,454	\$451,135	\$508,621	\$537,608	\$28,987	5.7%	1.1%
62300	E/R	\$3,443,739	\$3,618,457	\$3,554,838	\$3,775,754	\$220,916	6.2%	8.0%
62400	AMBULANCE	\$863,912	\$1,144,159	\$1,165,636	\$1,214,595	\$48,959	4.2%	2.6%
65900	SPEECH THERAPY	\$65,048	\$69,781	\$82,596	\$138,142	\$55,546	67.3%	0.3%
66000	OBSERVATION	\$0	\$164,995	\$0	\$122,941	\$122,941	#DIV/0!	0.3%
70100	LABORATORY	\$1,624,324	\$1,714,471	\$1,646,087	\$1,753,534	\$107,447	6.5%	3.7%
70150	BLOODBANK	\$79,551	\$80,000	\$71,527	\$80,000	\$8,473	11.8%	0.2%
70310	EKG	\$0	\$0	\$180	\$0	(\$180)	-100.0%	0.0%
70320	CARDIAC STRESS	\$2,100	\$4,000	\$676	\$0	(\$676)	-100.0%	0.0%
70410	RADIOLOGY DIAGNOSTIC	\$1,148,332	\$708,113	\$1,283,909	\$1,152,438	(\$131,471)	-10.2%	2.4%
70420	ULTRASOUND	\$192,503	\$178,390	\$168,109	\$177,533	\$9,424	5.6%	0.4%
70430	NUCLEAR MEDICINE	\$19,531	\$19,083	\$9,579	\$23,419	\$13,840	144.5%	0.0%
70440	CT SCAN	\$469,604	\$787,983	\$474,357	\$508,480	\$34,123	7.2%	1.1%
70450	MRI	\$265,369	\$217,948	\$345,613	\$338,201	(\$7,411)	-2.1%	0.7%
70600	RETAIL PHARMACY	\$2,968,535	\$3,079,696	\$3,357,009	\$3,579,950	\$222,942	6.6%	7.6%
70700	PHARMACY	\$1,289,043	\$1,436,343	\$1,394,546	\$1,565,244	\$170,697	12.2%	3.3%
70800	ANESTHESIOLOGY	\$870,201	\$809,900	\$857,262	\$824,482	(\$32,781)	-3.8%	1.8%
70910	PHYSICAL THERAPY	\$680,722	\$701,701	\$806,599	\$704,897	(\$101,703)	-12.6%	1.5%
70920	OCCUPATIONAL THERAPY	\$211,531	\$201,794	\$178,717	\$236,976	\$58,259	32.6%	0.5%
81000	NUTRITIONAL EDU	\$82,321	\$84,373	\$42,416	\$98,762	\$56,346	132.8%	0.2%
81100	DIETARY	\$652,621	\$717,747	\$821,088	\$879,115	\$58,027	7.1%	1.9%
82000	HOUSEKEEPING	\$464,729	\$524,191	\$503,396	\$559,476	\$56,081	11.1%	1.2%

Lower Umpqua Hospital
Expense by Dept
For FYE 6-30-26

						\$ Diff to 2025	% Diff to	% of Total
DEPT #	DEPT NAME	2024	2025 BUDGET	2025 Proj	2026 BUDGET	Proj	2025 Proj	Exp
82100	BIO MED	\$57,315	\$64,683	\$66,497	\$62,291	(\$4,205)	-6.3%	0.1%
83000	MATERIALS MANAGEMENT	\$219,298	\$203,524	\$214,604	\$315,042	\$100,439	46.8%	0.7%
83050	CENTRAL SUPPLY	\$303,230	\$271,991	\$1,011,055	\$1,498,704	\$487,649	48.2%	3.2%
83100	INFORMATION TECHNOLOGY	\$472,710	\$562,228	\$547,159	\$638,498	\$91,339	16.7%	1.4%
83200	CLINICAL INFORMATICS	\$941,614	\$1,106,991	\$1,017,874	\$1,103,611	\$85,737	8.4%	2.3%
83500	PLANT OPERATIONS	\$913,705	\$901,144	\$1,036,053	\$1,060,693	\$24,639	2.4%	2.3%
83900	PATIENT ACCESS	\$454,831	\$492,006	\$450,827	\$483,572	\$32,745	7.3%	1.0%
84000	PRE SERVICE	\$142,333	\$187,887	\$131,091	\$179,070	\$47,979	36.6%	0.4%
84100	COMMUNITY OUTREACH	\$35,758	\$43,332	\$55,813	\$58,089	\$2,277	4.1%	0.1%
84400	MEDICAL RECORDS	\$674,040	\$607,465	\$626,670	\$599,075	(\$27,595)	-4.4%	1.3%
85000	RMC	\$1,188,866	\$1,259,319	\$1,472,779	\$1,675,124	\$202,346	13.7%	3.6%
86000	DUNES	\$2,208,148	\$2,630,240	\$2,398,069	\$2,677,428	\$279,359	11.6%	5.7%
87000	CARE COORDINATOR/UR	\$114,030	\$112,981	\$125,014	\$138,872	\$13,858	11.1%	0.3%
90000	GENERAL ACCOUNTING	\$597,556	\$598,331	\$527,221	\$602,573	\$75,352	14.3%	1.3%
91000	PATIENT ACCOUNTING	\$788,316	\$882,213	\$889,725	\$933,223	\$43,498	4.9%	2.0%
93000	FINANCE	\$7,424,323	\$8,926,496	\$8,781,784	\$9,568,913	\$787,129	9.0%	20.3%
94000	HUMAN RESOURCES	\$297,364	\$350,657	\$310,441	\$347,027	\$36,587	11.8%	0.7%
95000	ADMINISTRATION	\$1,198,490	\$508,897	\$504,489	\$590,566	\$86,077	17.1%	1.3%
95050	INFECTION CONTROL/EMPL HEALTH	\$148,012	\$156,093	\$151,506	\$163,509	\$12,003	7.9%	0.3%
95100	MEDICAL STAFF SERVICES	\$61,704	\$56,679	\$38,082	\$56,278	\$18,196	47.8%	0.1%
95150	RISK MANAGEMENT/QUALITY	\$147,491	\$183,619	\$176,335	\$187,640	\$11,306	6.4%	0.4%
96000	PUBLIC RELATIONS	\$123,230	\$141,976	\$157,822	\$186,442	\$28,620	18.1%	0.4%
97100	SMALL GRANTS	\$10,866	\$0	\$3,710	\$0	(\$3,710)	-100.0%	0.0%
TOTAL		\$40,181,711	\$41,575,928	\$43,599,401	\$47,097,323	\$3,497,923	8.0%	100.0%

Lower Umpqua Hospital**Work FTE's by Department**

For FY 2026

Department Dept #	Actual 2023	Actual 2024	Budget 2025	Proj 2025	Budget 2026	Incr / (decr)	% Chg
NURSING ADMINISTRATION 60000	3.68	2.84	3.52	2.47	2.67	0.19	7%
OP NURSING 60050	1.75	1.72	1.66	1.60	1.51	(0.09)	-5%
SURGERY 60100	6.10	5.94	4.77	5.61	5.70	0.09	2%
RECOVERY 60150	-	-	0.71	-	-	-	
ICU/CCU 60200	-	-	0.94	0.15	0.12	(0.03)	
ACUTE 60700	12.21	12.40	5.51	8.42	8.42	-	0%
SWING BED 60800	-	-	4.75	7.30	7.52	0.22	
OBSERVATION 66000	-	-	1.18	1.23	1.23	-	
SUBTOTAL	12.21	12.40	12.38	17.10	17.29	0.19	2%
RESPIRATORY THERAPY 61700	3.75	3.44	3.48	3.02	3.29	0.27	8%
E/R 62300	8.17	9.12	8.71	9.22	10.53	1.31	14%
AMBULANCE 62400	12.63	12.36	12.39	12.58	12.58	0.00	0%
LABORATORY 70100	7.25	7.36	7.36	7.34	7.42	0.08	1%
RADIOLOGY DIAGNOSTIC 70410	4.82	2.25	2.51	4.01	4.94	0.93	41%
ULTRASOUND 70420	0.76	0.47	0.88	0.89	0.87	(0.02)	-4%
NUCLEAR MEDICINE 70430	0.10	-	-	-	-	-	
CT SCAN 70440	-	-	1.14	-	-	-	
RETAIL PHARMACY 70600	3.75	5.52	6.76	6.94	7.03	0.09	2%
PHARMACY 70700	3.36	3.79	3.72	3.77	4.20	0.42	11%
PHYSICAL THERAPY 70910	5.09	5.84	5.93	5.44	6.79	1.34	23%
OCCUPATIONAL THERAPY 70920	1.45	1.61	1.52	1.37	1.74	0.37	23%
NUTRITIONAL EDU 81000	0.86	0.91	0.88	0.72	0.87	0.15	16%
DIETARY 81100	6.92	7.13	8.23	8.38	8.32	(0.06)	-1%
HOUSEKEEPING 82000	6.68	6.29	7.06	6.49	7.36	0.87	14%
BIO MED 82100	0.75	0.74	0.73	0.74	1.02	0.29	39%
MATERIALS MANAGEMENT 83000	2.72	2.46	2.37	2.58	3.47	0.89	36%
INFORMATION TECHNOLOGY 83100	3.66	3.61	3.47	3.61	3.63	0.02	1%
CLINICAL INFORMATICS 83200	2.24	2.28	3.05	2.26	2.23	(0.03)	-1%
PLANT OPERATIONS 83500	3.54	4.59	4.02	4.87	4.38	(0.49)	-11%
PATIENT ACCESS 83900	10.60	9.37	9.89	8.81	8.76	(0.05)	-1%
PRE SERVICE 84000	2.98	2.89	3.47	2.79	2.79	0.00	0%
COMMUNITY OUTREACH 84100	0.33	0.55	0.70	0.77	0.80	0.03	6%
MEDICAL RECORDS 84400	4.84	2.91	2.61	3.04	3.48	0.44	15%
RMC 85000	4.48	4.33	4.27	4.61	4.37	(0.23)	-5%
RMC-WOMEN'S HEALTH 85100	1.63	0.44	-	-	-	-	0%
DUNES 86000	11.95	13.57	17.39	15.28	16.14	0.86	6%
CARE COORDINATOR/UR 87000	0.99	0.90	0.90	1.04	1.00	(0.04)	-5%
GENERAL ACCOUNTING 90000	3.06	4.27	4.34	3.76	4.35	0.59	14%
PATIENT ACCOUNTING 91000	8.79	10.10	10.69	10.59	10.50	(0.09)	-1%
HUMAN RESOURCES 94000	1.74	1.73	1.74	1.72	1.74	0.02	1%
FOUNDATION 94200	0.20	-	-	-	-	-	
ADMINISTRATION 95000	2.25	1.80	1.76	1.73	1.74	0.01	1%
SECTION CONTROL/EMPL HEALTH 95050	0.84	0.88	0.88	0.86	0.87	0.01	2%
MEDICAL STAFF SERVICES 95100	0.88	0.90	0.88	0.63	0.87	0.24	27%
RISK MANAGEMENT/QUALITY 95150	0.86	0.91	0.88	0.87	0.87	0.00	0%
PUBLIC RELATIONS 96000	0.99	0.93	0.88	0.87	0.87	0.00	0%
Total Worked FTE	159.65	159.14	168.57	168.92	176.99	8.07	5%
Contact Labor included in FTE	3.1	2.3	2.7	7.8	5.4	(2.35)	

Lower Umpqua Hospital

Work FTE's by Department
For FY 2026

Department Dept #		Actual 2023	Actual 2024	Budget 2025	Proj 2025	Budget 2026	Incr / (decr)
		Actual 2023	Actual 2024	Budget 2025	Proj 2025	Budget 2026	Incr / (decr)
Contract Labor							
ACUTE 60700		1.95	0.78	0.00	1.74	0.00	(1.74)
SWING BED 60800		0.00	0.13	1.98	1.81	2.22	0.40
RESPIRATORY THERAPY 61700		0.74	0.41	0.00	0.93	0.58	(0.36)
RADIOLOGY DIAGNOSTIC 70410		0.43	0.94	0.69	2.12	1.78	(0.34)
RETAIL PHARMACY 70600						0.48	0.48
PHYSICAL THERAPY 70910					1.19		(1.19)
		3.13	2.26	2.67	7.80	5.05	(2.75)

CAPITAL BUDGET REQUESTS

Lower Umpqua Hospital District
Capital Requests
FY 2025-26

2025-26			REQUESTED			Budget Request
Dept. #	Department Name	Description	New or Replacement	Tentatively Approved	Dept Rated Priority	
1 60000	Anesthesia	Ultrasound Machine for Pain Management Services	N		1	\$40,803
2 60000	Anesthesia	Peri Operative Anesthesia documentation Module E.H.R. Software	N		2	\$30,000
3 60000	ED	Ultra Sound Machine	R		1	\$61,302
4 60000	ED	Backup Radio Antenna on top of Hospital	N		2	\$15,041
5 60100	Surgery	Led Surgical Light System	R		1	\$21,500
6 60100	Surgery	Endoscopy Reprocessor (Scope Washer)	R		2	\$39,121
7 60700	Acute/ICU/ED	Patient Monitoring System	R		1	\$133,000
8 61700	Respiratory	Ventilator High Flow Bipap	R		2	\$20,000
9 61700	Respiratory	Stress Test Computer & Treadmill	R		3	\$30,000
10 61700	Respiratory	Sleep Lab Start Up	N		4	\$85,000
11 62400	EMS	Ambulance	R		1	\$430,000
12 70100	Lab	Chemistry Analyzer	N		2	\$150,000
13 70100	Lab	Benchtop Immunoassay Analyzer	N		3	\$75,000
14 70410	Radiology	Primary radiology room	R		1	\$257,000
15 70410	Radiology	MRI Safe Gurney	R		2	\$5,500
16 70410	Radiology	Dexa Scan	N		3	\$102,000
17 70600	Retail Pharmacy	Refrigerator due to increased volume (no current space now: After Move)	N		1	\$5,663
18 70600	Retail Pharmacy	Pill Counter	R		2	\$5,177
19 70600	Retail Pharmacy	Blister Packing System	N		3	\$20,000
20 70700	Pharmacy	Omniceil for Anesthesia	N		1	\$60,300
21 70910	Physical Therapy	Therapy Documentation System	R		1	\$42,924
22 70910	Physical Therapy	Heavy Duty Rubber Flooring	R		2	\$6,831
23 81100	Dietary	Centric Meal Suite - Connect Meditech to Meal Suite	N		1	\$5,000
24 81100	Dietary	Walk in Freezer	R		2	\$50,338
25 82100	Biomed	Fluke Infusion Analyzer	N		1	\$8,683
26 83100	Info Tech	Virtual Host Server Replacement	R		1	\$35,000
27 83100	Info Tech	Upgrade Storage for Area Network	R		2	\$85,000

Lower Umpqua Hospital District
Capital Requests
FY 2025-26

2025-26				REQUESTED		
Dept. #	Department Name	Description	New or Replacement	Tentatively Approved	Dept Rated Priority	Budget Request
28	83100	Info Tech	Cloud Based Back Up & Recovery	R	3	\$28,000
29	83100	Info Tech	Camera System Replacement	R	4	\$75,000
30	83100	Info Tech	Phone System Replacment	R	5	\$78,000
31	83100	Info Tech	Door System Upgrade: Surgery/ER/Acute	R	6	\$35,000
32	83500	Plant Operations	HVAC for Surgery	R	1	\$140,000
33	83500	Plant Operations	400' of Sewer Line	R	2	\$200,000
34	83500	Plant Operations	Alarm System Panels and Wiring	R	3	\$17,000
35	83500	Plant Operations	Parking Lot Seal Coat and Repaint	R	4	\$40,000
			Flash Arc Survey on LUHD switchgear and Automatic Transfer			
36	83500	Plant Operations	Switches (ATS)	R	5	\$50,000
37	86000	Dunes	2 Power Bariatric Exam Tables x \$5,650	R	1	\$11,300
TOTAL						\$2,494,483

BUDGET AND TAX LEVY APPROVALS

Sample Motion to Approve Budget:

I move that the Budget Committee of the Lower Umpqua Hospital District approve as presented by the Budget Officer the Budget for the 2025-2026 Fiscal Year ending June 30, 2026 including net appropriations of \$60,799,278.

Sample Motion to Approve Property Tax Levy:

I move that the Budget Committee of the Lower Umpqua Hospital District approve as presented by the Budget Officer the Property Taxes for the 2025-2026 Fiscal Year ending June 30, 2026 at the rate of \$3.9729 per \$1,000 assessed valuation for the permanent rate tax levy.

FORM OR-LB-1

NOTICE OF BUDGET HEARING

A public meeting of the LOWER UMPQUA HOSPITAL DISTRICT will be held on JUNE 25, 2025 at 7:30 AM at 600 RANCH ROAD, REEDSPORT, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 as approved by the LOWER UMPQUA HOSPITAL DISTRICT Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 600 RANCH ROAD, REEDSPORT, OR - ADMINISTRATION DEPARTMENT, between the hours of 9 AM and 4 PM WEEKDAYS or online at <https://www.lowerumpquahospital.org>. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Kenneth G. Landau, CFO

Telephone: 541-271-2171

Email: klandau@luhonline.com

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2023-24	Adopted Budget This Year 2024-25	Approved Budget Next Year 2025-26
Beginning Fund Balance/Net Working Capital	9,744,450	8,995,236	13,507,946
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	36,529,618	39,128,384	44,530,007
Federal, State & all Other Grants, Gifts, Allocations & Donations			
Revenue from Bonds and Other Debt			
Interfund Transfers / Internal Service Reimbursements			
All Other Resources Except Current Year Property Taxes	4,139,109	312,465	158,090
Current Year Property Taxes Estimated to be Received	2,453,417	2,446,713	2,603,235
Total Resources	52,866,594	50,882,798	60,799,278

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	21,755,594	23,243,212	26,364,962
Materials and Services	16,954,984	16,582,828	19,163,853
Capital Outlay	627,732	825,025	872,539
Debt Service	867,507	986,497	695,969
Interfund Transfers			
Contingencies			
Special Payments			
Unappropriated Ending Balance and Reserved for Future Expenditure	12,660,777	9,245,236	13,701,955
Total Requirements	52,866,594	50,882,798	60,799,278

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
Hospital Operations			
FTE	159	169	177
Not Allocated to Organizational Unit or Program			
FTE			
Total Requirements			
Total FTE	159	169	177

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2023-24	Rate or Amount Imposed This Year 2024-25	Rate or Amount Approved Next Year 2025-26
Permanent Rate Levy (rate limit 3.9724 per \$1,000)	3.9729	3.9729	3.9729
Local Option Levy			
Levy For General Obligation Bonds			

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$1,351,004	\$1,170,575
Total	\$1,351,004	\$1,170,575

Draft until Approved by Budget Committee