RESOLUTION NO. 2026-01

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the South Gilliam County Health District hereby adopts the budget for the fiscal year 2026-27 in the total amount of $3,493,230. The budget is now on file at the Gilliam County Clerk's office in Condon, Oregon.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July, 1 2026 for the following purposes:

GENERAL FUND

Materials and Services	$309,700.00
Personnel Services	$629,871.00
Capital Outlay	$600,000.00
Contingency	$239,221.00
Transfer to Facilities Reserve Fund	$0.00
Transfer to Equipment Reserve Fund	$0.00
Transfer to Patient Assistance Reserve Fund	$0.00
Transfer to Health Fund	$0.00
TOTAL GENERAL APPROPRIATIONS	**$1,778,792.00**

AMBULANCE ENTERPRISE FUND

Materials and Services	$119,440.00
Personnel Services	$59,600.00
Capital Outlay	$60,000.00
Contingency	$9,870.00
Transfer to Ambulance Replacement Reserve Fund	$60,000.00
Transfer to Ambulance Equipment Reserve Fund	$0.00
TOTAL AMBULANCE ENTERPRISE FUND APPROPRIATIONS	**$308,910.00**

PUBLIC HEALTH FUND

Materials and Services	$295,001.00
Personnel Services	$460,000.00
Capital Outlay	$80,000.00
Transfer to Facilities Reserve Fund	$0.00
Transfer to General Fund: Reimbursement for Clinic Overheac	$50,000.00
Contingency	$0.00

TOTAL PUBLIC HEALTH FUND APPROPRIATIONS	**$885,001.00**

TOTAL GENERAL FUND APPROPRIATIONS **$2,972,703.00**

RESERVE FUNDS

	CAPITAL OUTLAY	RESERVE FOR FUTURE	
Facilities Reserve Fund	$140,827.00	$0.00	
Equipment Reserve Fund	$67,149.00	$0.00	
Ambulance Replacement Reserve Fund	$253,645.00	$0.00	
Health Reserve Fund	$43,516.00	$0.00	
Patient Assistance Fund	$15,390.00	$0.00	
Sub-Total	$520,527.00	$0.00	
TOTAL RESERVE FUNDS			**$520,527.00**

TOTAL APPROPRIATIONS	**$2,972,703.00**
TOTAL UNAPPROPRIATED AND RESERVE AMOUNTS, ALL FUNDS	**$520,527.00**
TOTAL ADOPTED BUDGET	**$3,493,230.00**

IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for tax year 2026-27 upon the assessed value of all taxable property within the district at the rate of $.8293 per $1,000 of assessed value for permanent rate tax.

CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categorized for the purposes of Article XI section 11b as General Government Limitation of permanent rate tax of $.8293 per $1000.

The above resolution statements were approved and declared adopted on this 15th day of June, 2026.

X Mary A Reser
MARY RESER, Chair

X Lisa Bettencourt
LISA BETTENCOURT, Clinic Administrator

South Gilliam County Health District

Budget Message

2026-27 Budget

The proposed budget for the South Gilliam County Health District (the District) for the fiscal year 2026-27 was prepared by the Budget Officer and the Board of Directors in accordance with established budget procedures.

The proposed levy of $146,000 is within the amount allowed as a levy because of Measure 50, at the permanent rate of .8293/$1,000 of assessed value. Medical Services, Ad valorem taxes, and state public health dollars are the primary sources of income for South Gilliam County Health District.

The clinic has applied for a $200,000 grant from Gilliam County to help with Operations. The clinic and Public Health may be receiving Rural Health Transformation Program funding and this was accounted for in the budget. If other grant funding becomes available throughout the year, the District plans to proceed with adding on an additional office space(s) and exam room to better accommodate public health and so the administrator can move over into the clinic side of the building.

The funding we receive through the state for Public Health has become more predictable, but there are some challenges due to the state adding and subtracting program elements throughout the year. We estimated the best we could. We continued to account for the Public Health personnel the way the auditors recommended in the 23/24 audit.

We increased personnel services and materials and services to account for a 5% COLA for staff, and inflation for the 2026-27 budget.

The budget includes no changes in financial policy. The ambulance service continues to show financial stability. Their portion of the budget was completed by the Ambulance Coordinators.

Please note the difference in the resources compared to the requirements. This is to account for the capital outlay project, if grant funding is received.

Resources:		
Fees, Licenses, Permits, etc.	$ 637,992	
Federal, State, Grants, etc.	$ 1,666,511	
Taxes	$ 146,000	
		$2,450,503
Requirements:		
Personnel Services	$ 1,159,471	
Materials & Supplies	$ 819,796	
		$1,979,267

South Gilliam Health Center

422 N. Main St. – PO Box 597 Condon, OR 97823
Ph. 541-626-7081 Fax 541-919-0046
lisa@sgilliamhealth.org

BUDGET CALENDAR
2026-27

April 20, 2026	Appoint Budget Officer Appoint Budget Committee Members
April 30, 2026	Publish 1st Notice of Budget Committee Meeting
May 7, 2026	Publish 2nd Notice of Budget Committee Meeting
May 18, 2026	Budget Committee Meeting – 6:00 p.m. Regular meeting follows
May 25, 2026	2nd Budget Committee Meeting (If Necessary)
June 4, 2026	Notice of Budget Hearing and Financial Summary 5-25 days
June 15, 2026	Budget Hearing 6:00 p.m. Regular meeting follows
July 15, 2026	Submit Tax Certification Documents to Assessor

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the South Gilliam County Health District will be held on June 15, 2026, at 6:00 pm at South Gilliam Health Center 422 N. Main St. Condon, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 as approved by the South Gilliam County Health District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at South Gilliam Health Center, Monday through Thursday between the hours of 8:00 a.m. and 6:00 p.m. and Friday between 8:00 a.m. and 12:00 p.m. This budget is for an annual budget period. This budget was prepared on a modified cash basis of accounting that is the same as used the preceding year.

Contact: Lisa Bettencourt Telephone: 541-626-7081 Email: lisa@sgilliamhealth.org

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2024-25	Adopted Budget This Year 2025-26	Approved Budget Next Year 2026-27	
Beginning Fund Balance/Net Working Capital	1,159,428	793,975	908,549	
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	560,482	572,982	637,992	
Federal, State and All Other Grants, Gifts, Allocations and Donations	775,887	921,321	1,666,511	
Revenue from Bonds and Other Debt	0	0	0	
Interfund Transfers / Internal Service Reimbursements	255,516	90,000	110,000	
All Other Resources Except Current Year Property Taxes	63,746	29,260	24,178	
Current Year Property Taxes Estimated to be Received	130,028	150,000	146,000	
Total Resources	**2,945,087**	**2,557,538**	**3,493,230**	0

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	970,280	1,060,058	1,149,471
Materials and Services	669,277	837,580	810,196
Capital Outlay	248,631	412,006	1,174,472
Debt Service	0	0	0
Interfund Transfers	92,299	90,000	110,000
Contingencies	136,692	157,894	249,091
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	827,907	0	0
Total Requirements	**2,945,086**	**2,557,538**	**3,493,230**

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit .8293 per $1,000)	0.8293	0.8293	0.8293
Local Option Levy			
Levy For General Obligation Bonds			

FORM
LB-20

RESOURCES
GENERAL
(Fund)

South Gilliam Co. Health District

	Historical Data: Actual: Second Preceding Year 2023-24	Historical Data: Actual: First Preceding Year 2024-25	Adopted Budget This Year 2025-26		RESOURCE DESCRIPTION	Budget for Next Year 2026-27: Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	Available cash on hand* (cash basis) or				1
2	395,587	228,386	200,000	2	Net working capital (accrual basis)	200,000	200,000	200,000	2
3	4,312	5,355	3,000	3	Previous levied taxes estimated to be received				3
4	24,373	21,919	7,000	4	Interest	20,000	20,000	20,000	4
5				5					5
6				6	**OTHER RESOURCES**				6
7	8,494	31,475	15,000	7	Misc./other grants, state funds	600,000	600,000	600,000	7
8		431	500	8	Donations	500	500	500	8
9	22,200	28,200	31,200	9	Rent	31,200	31,200	31,200	9
10	13,138	159,338	160,000	10	Gilliam County Grants	250,000	250,000	250,000	10
11			0	11	Gilliam County SIP Funds				11
12	380,661	407,381	431,272	12	Medical Services	457,592	457,592	457,592	12
13	0	10,000	10,000	13	LCHP Grant	7,500	7,500	7,500	13
14	0	6,042	7,500	14	Wellness Center memberships	6,000	6,000	6,000	14
15				15	Fundraising				15
16				16	SSV Contract	10,000	10,000	10,000	16
17				17	**TRANSFERS**				17
18	8,141	110,516	45,000	18	Transfer from Public Health Fund: Overhead	50,000	50,000	50,000	18
19	92,932			19	Transfer from Public Health: Personnel				19
20	949,838	1,009,043	910,472	20	**Total resources, except taxes to be levied**	1,632,792	1,632,792	1,632,792	20
21			147,000	21	Taxes estimated to be received	146,000	146,000	146,000	21
22	134,213	124,673		22	Taxes collected in year levied				22
23	**1,084,051**	**1,133,716**	**1,057,472**	23	**TOTAL RESOURCES**	**1,778,792**	**1,778,792**	**1,778,792**	23

*Includes ending balance from prior year

FORM
LB-31

DETAILED REQUIREMENTS

GENERAL
(Fund)

South Gilliam Co. Health District

	Historical Data					Budget for Next Year 2026-27			
	Actual		Adopted Budget						
	Second Preceding Year 2023-24	First Preceding Year 2024-25	This Year 2025-26		REQUIREMENTS DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				1	**PERSONNEL SERVICES**				1
2	432,417	752,885	810,870	2	Salaries and wages	839,871	839,871	839,871	2
3	121,092	155,352	169,492	3	Employee Benefits	185,000	185,000	185,000	3
4	46,986	52,239	42,696	4	Employee Retirement	60,000	60,000	60,000	4
5	3,195	3,007	4,000	5	Workers Comp. Insurance	5,000	5,000	5,000	5
6		-264,752	-409,531	6	PH Payroll	-460,000	-460,000	-460,000	6
7	**603,690**	**698,731**	**617,527**	7	**Subtotal: Personnel Services**	**629,871**	**629,871**	**629,871**	7
8				8	Total Full-Time Equivalent (FTE) 7				8
9				9	**MATERIALS & SERVICES**				9
10	1,676	2,879	2,500	10	Advertising/elections	2,500	2,500	2,500	10
11	26,300	32,300	40,000	11	Audit/Accounting	40,000	40,000	40,000	11
12	500	600	700	12	Community Health Enhancement	700	700	700	12
13	1,467	10,857	10,000	13	Conference/Training/CMEs Expenses	5,000	5,000	5,000	13
14	8,023	7,200	15,000	14	Contract Services	15,000	15,000	15,000	14
15	1,369	667	2,000	15	Staff Appreciation	2,000	2,000	2,000	15
16	54,302	41,954	54,000	16	Electronic Medical Records/Billing	54,000	54,000	54,000	16
17	0			17	Insurance - Bond				17
18	14,327	12,324	15,000	18	Insurance - Malpractice	15,000	15,000	15,000	18
19	11,526	20,414	22,000	19	Insurance - Property/Liability	25,000	25,000	25,000	19
20	3,570	4,402	5,000	20	IT Specialist	7,000	7,000	7,000	20
21				21	Interest Payments				21
22	12,402	13,971	17,000	22	Janitorial	17,000	17,000	17,000	22
23	1,781	4,731	5,053	23	Legal Fees	6,000	6,000	6,000	23
24	5,920	5,714	7,000	24	License/Dues	7,000	7,000	7,000	24
25	33,105	30,445	40,000	25	Medical Supplies	40,000	40,000	40,000	25
26	0	887	1,200	26	Meeting Expenses	1,500	1,500	1,500	26
27	3,539	2,818	4,000	27	Mileage/Travel	4,000	4,000	4,000	27
28	3,114	2,010	2,000	28	Miscellaneous	2,500	2,500	2,500	28
29	10,723	11,097	12,000	29	Office Supplies	15,000	15,000	15,000	29
30	0	0	500	30	Recruitment	500	500	500	30
31	8,600	18,749	20,000	31	Repairs & Maintenance	25,000	25,000	25,000	31
32	17,345	17,048	25,000	32	Utilities	25,000	25,000	25,000	32
33	-19,102	-56,040		33	PH Indirect Costs				33
34	**200,485**	**185,027**	**299,953**	34	**Subtotal: Materials & Services**	**309,700**	**309,700**	**309,700**	34
35				35					35
36				36	**CAPITAL OUTLAY**				36
37	0	0	15,000	37	Capital outlay	600,000	600,000	600,000	37
38				38					38
39				39	**CONTINGENCY**				39
40			124,992	40	Contingency	239,221	239,221	239,221	40
41				41					41
42				42	**TRANSFERS**				42
43	0	0		43	Transfer to Facilities Fund				43
44	0	0		44	Transfer to Equipment Fund				44
45	0	0		45	Transfer to Patient Assistance Fund				45
46	0	0		46	Transfer to Health Fund				46
47	**0**	**0**	**0**	47	**Subtotal: Transfers Out**	**0**	**0**	**0**	47
48				48					48
49				49					49
50	279,875	249,958		50	Ending Balance Prior Years				50
51				51	**UNAPPROPRIATED ENDING FUND BALANCE**				51
52	**1,084,050**	**1,133,716**	**1,057,472**	52	**TOTAL REQUIREMENTS**	**1,778,792**	**1,778,792**	**1,778,792**	52
	150-504-031 (Rev 12/09)								
	1	0	0			0			

FORM
LB-20

RESOURCES
AMBULANCE ENTERPRISE
(Fund)

South Gilliam County Health District

	Historical Data					Budget for Next Year 2026-27			
	Actual								
	Preceding Year 2023-24	First Preceding Year 2024-25	Adopted Budget This Year 2025-26		**RESOURCE DESCRIPTION**	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1		182,086	142000	1	Available cash on hand* (cash basis) or	185000	185000	185000	1
2	159,640			2	Net working capital (accrual basis)				2
3				3	Previously levied taxes estimated to be received				3
4	7,642	9,570	6,000	4	Interest/misc	7,200	7,200	7,200	4
5				5	Transferred IN, from other funds				5
6				6	OTHER RESOURCES				6
7	133,285	115,579	100,000	7	General Revenue	110,000	110,000	110,000	7
8	735	50	10	8	Contributions	3,500	3,500	3,500	8
9	118,000	3,087	4,000	9	Other Income/grants	10	10	10	9
10	3,280	3,280	3,000	10	Tri-County Ambulance	3,200	3,200	3,200	10
11		10,200	10	11	Sale of Surplus Property				11
12		40		12	Misc.				12
13				13					13
14				14					14
15				15					15
16				16					16
17				17					17
18				18			0	0	18
19				19			0	0	19
20				20			0	0	20
21	422,582	323,892	255,020	21	Total resources, except taxes to be levied	308,910	308,910	308,910	21
22				22	Taxes estimated to be received		0	0	22
23				23	Taxes collected in year levied		0	0	23
24	**422,582**	**323,892**	**255,020**	24	**TOTAL RESOURCES**	**308,910**	**308,910**	**308,910**	24
					*Includes ending balance from prior year		0	0	

	FORM LB-31				DETAILED REQUIREMENTS AMBULANCE ENTERPRISE (Fund)	South Gilliam Co. Health District			
	Historical Data					Budget for Next Year 2026-27			
	Actual		Adopted Budget						
	Second Preceding Year 2023-24	First Preceding Year 2024-25	This Year 2025-26		REQUIREMENTS DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				1	**MATERIALS & SERVICES**				1
2	14,176	5,103	14,500	2	Ambulance Supplies	7,500	7,500	7,500	2
3		2,017			Ambulance Medications	7,500	7,500	7,500	3
4	14,120	3,638	15,000	3	Ambulance Training	15,000	15,000	15,000	4
5	1,987	1,538	2,000	4	Ambulance Licensing	2,000	2,000	2,000	5
6	544	709	250	5	Attendant Licenses	1,500	1,500	1,500	6
7	3,941	4,301	5,000	6	Attendants - Meals	6,000	6,000	6,000	7
8					Audit	4,000	4,000	4,000	8
9	3,475	3,847	5,000	7	Billing	5,000	5,000	5,000	9
10	443	796	2,000	8	Communications				10
11		322			Active 911	500	500	500	11
12		199			Radio Equipment	1,500	1,500	1,500	12
13	0	0	3,600	9	Contractual - Bookkeeper	3,600	0	0	13
14	0	0	6,000	10	Contractual - Coordinator	6,000	0	0	14
15	0	0	10,000	11	Contractual - Legal Services	10,000	10,000	10,000	15
16	1,200	1,200	1,200	12	Contractual - Physician Supervisor	2,400	2,400	2,400	16
17	0	0	5,000	13	EAP	5,000	5,000	5,000	17
18	6,881	5,506	8,000	14	Fuel	10,000	10,000	10,000	18
19	7,212	6,631	10,000	15	Insurance	10,000	10,000	10,000	19
20	3,359	0	3,000	16	Maintenance - Equipment	5,000	5,000	5,000	20
21	6,906	2,074	15,000	17	Maintenance - Vehicles	15,000	15,000	15,000	21
22	116	124	200	18	Miscellaneous	200	200	200	22
23	764	4,194	5,000	19	Office Supplies	2,500	2,500	2,500	23
24					Phone	840	840	840	24
25	500	500	10	20	School Scholarships	1,000	1,000	1,000	25
26	5,000	5,000	5,000	21	Storage/Rent	5,000	5,000	5,000	26
27	356	251	1,000	22	Uniforms	1,500	1,500	1,500	27
28	0	588	500	23	Vaccines	500	500	500	28
29	**70,980**	**48,538**	**117,260**	24	**Subtotal: Materials & Services**	**129,040**	**119440**	**119440**	29
30				25					30
31				26	**PERSONNEL SERVICES**				31
32	18,099	19,272	30,000	27	Payroll	36,000	54,000	54,000	32
33	1,417	1,506	3,000	28	Payroll Taxes	3,600	5,600	5,600	33
34	**19,516**	**20,778**	**33,000**	29	**Subtotal: Personnel Services**	**39,600**	**59,600**	**59,600**	34
35				30					35
36				31	**CAPITAL OUTLAY**				36
37	0	0	45,000	32	Equipment Replace - (cots, Lifepaks, Etc.)	60,000	60,000	60,000	37
38				33					38
39				34	**CONTINGENCY**				39
40	0	0	14,760	35	Contingency	20,270	9,870	9,870	40
41				36					41
42				37	**FUND TRANSFERS**				42
43	150,000	45,000	45,000	38	Transfer to Ambulance Replacement Reserve	60,000	60,000	60,000	43
44				39					44
45				40					45
46	182,086			41	Ending balance (prior years)				46
47		209,576		42	**UNAPPROPRIATED ENDING FUND BALANCE**				47
48	**422,582**	**323,892**	**255,020**	43	**TOTAL REQUIREMENTS**	**308,910**	**308,910**	**308,910**	48
	150-504-031 (Rev 12/09)								
	0	0							

FORM
LB-20

RESOURCES

GILLIAM COUNTY PUBLIC HEALTH

(Fund)

South Gilliam County Health District

	Historical Data					Budget for Next Year 2026-27			
	Actual								
	Second Preceding Year 2023-24	First Preceding Year 2024-25	Adopted Budget This Year Year 2025-26		RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	Available cash on hand* (cash basis) or				1
2		259,807	80,000	2	Net working capital (accrual basis)	80,000	80,000	80,000	2
3				3	Previously levied taxes estimated to be received				3
4				4	Interest				4
5	127,058	129,599	133,486	5	Gilliam County Contribution	138,830	138,830	138,830	5
6		5,000		6	Donations	5,000	5,000	5,000	6
7		5,015		7	Grants	5,000	5,000	5,000	7
8				8					8
9				9	**STATE RESOURCES - RESTRICTED FUNDS**				9
10	2,112	2,538	2,554	10	PE 01 State Support Communicable Diseases	2,800	2,800	2,800	10
11		61,858	61,858	11	PE 01-07 COVID	61,858	61,858	61,858	11
12			1,518	12	PE 01-12 ACDP Inf Prev	1,518	1,518	1,518	12
13			3,500	13	PE 03 TB	3,500	5,000	5,000	13
14	12,406	2,599	0	14	PE 10 Sexually Transmitted Diseases Client Services				14
15	19,560	22,968	30,000	15	PE 12 Public Health Emergency Preparedness and Reponse Program	35,000	35,000	35,000	15
16	13,843	12,443	8,250	16	PE 13 Tobacco Prevention Education Program	8,250	8,250	8,250	16
17	33,206	46,916	61,250	17	PE 36 Alcohol & Drug Prevention and Education Program**	61,250	61,250	61,250	17
18		12,302	45,000	18	PE 36-01 OSTPR Prev	16,500	16,500	16,500	18
19	17,505	30,643	25,000	19	PE 40 WIC	25,000	25,000	25,000	19
20		571	569	20	PE 40 Farmers Market	560	560	560	20
21	622	2,896	4,385	21	PE 42-03 Perinatal	4,354	4,354	4,354	21
22	2,849	5,031	4,873	22	PE 42-04 Babies First	4,839	4,839	4,839	22
23	1,439	2,147	0	23	PE 42-06 Child Adolescent				23
24	7,955	12,743	14,473	24	PE 42-11 Title V Maternal Child Health	14,360	14,360	14,360	24
25	900	1,221	2,500	25	PE 42-12 Mother's Care	2,500	0	0	25
26			5,333	26	PE 43-05 OIP Bridge				26
27	5,422	17,284	30,000	27	PE 43 Immunizations	6,000	6,000	6,000	27
28	6,213	9,608	9,000	28	PE 46 Reproductive Health	11,319	11,319	11,319	28
29	95,271	244,675	213,579	29	PE 51-01 Modernization	221,880	221,880	221,880	29
30	10,668		0	30	PE 51-03 American Rescue Plan Act				30
31	0	1,547		31	PE 62 Overdose Prevention				31
32	0	3,760	50,000	32	PE 51-05 CDC PH Infrastructure Funding	40,000	40,000	40,000	32
33			2,511	33	PE 81-01 HIV/STI Services	2,511	2,511	2,511	33
34			12,172	34	PE 81-02 HIV/STI Services	12,172	12,172	12,172	34
35	0	0	10,000	35	Potential Additional State Funds/New PE	120,000	121,000	121,000	35
36				36					36
37				37					37
38	357,030	893,171	811,811	38	Total resources, except taxes to be levied	885,001	885,001	885,001	38
39				39	Taxes estimated to be received				39
40				40	Taxes collected in year levied				40
41	**357,030**	**893,171**	**811,811**	41	**TOTAL RESOURCES**	**885,001**	**885,001**	**885,001**	41

150-504-020 (rev 10-16)

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**Some cash carryover allowed

FORM				DETAILED REQUIREMENTS			
LB-31				GILLIAM COUNTY PUBLIC HEALTH			
				(Fund)	South Gilliam County Health District		

	Historical Data					Budget for Next Year 2026-27			
	Actual		Adopted Budget						
	Second Preceding Year 2023-24	First Preceding Year 2024-25	This Year 2025-26		REQUIREMENTS DESCRIPTION FUND TRANSFERS	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				1	**PERSONNEL SERVICES**				1
2	200,746	250,771	409,531	2	PH Personnel	490,000	460,000	460,000	2
3	200,746	250,771	409,531	3	**Subtotal Personnel Services**	490,000	460,000	460,000	3
4				4	**MATERIALS AND SERVICES**				4
5				5	Miscellaneous				5
6	10,217	85,195	15,000	6	Supplies	25,000	25,000	25,000	6
7	5,609	0	8,000	7	Medical Supplies	1,000	1,000	1,000	7
8				8	Outreach Supplies / Presenters				8
9	1,901	4,185	3,000	9	Travel/Training	4,500	4,500	4,500	9
10			61,858	10	COVID Spend	61,858	61,858	61,858	10
11	14,271	28,676	90,000	11	Contract Services	29,000	29,000	29,000	11
12		2,201		12	Website / IT Services	2,500	2,500	2,500	12
13				13	Training				13
14				14	Community Health Enhancement				14
15	11,110	146,410	148,762	15	Public Health Programming	170,143	170,143	170,143	15
16	12,101	533	12,518	16	Other expenses	1,000	1,000	1,000	16
17	55,209	267,200	339,138	17	**Subtotal Materials and Services**	295,001	295,001	295,001	17
18				18					18
19				19					19
20				20	**CAPITAL OUTLAY**				20
21		100,000		21	Capital Outlay	50,000	80,000	80,000	21
22				22					22
23				23	**CONTINGENCY**				23
24			18,142	24	Contingency				24
25				25					25
26				26					26
27				27	**TRANSFERS**				27
28				28	Transfer to Facilities Fund				28
29				29	Transfer to Equipment Fund				29
30	8,141	47,299	45,000	30	Overhead Costs (10% max for each state program)	50,000	50,000	50,000	30
31	92,932			31	Transfer to General Fund: Personnel Services	0			31
32	101,073	47,299	45,000	32	**Subtotal: Transfers Out**	**50,000**	**50,000**	**50,000**	32
33	**357,028**	**665,270**	**811,811**	33	**TOTAL REQUIREMENTS**	**885,001**	**885,001**	**885,001**	33

FORM
LB-11

This fund is authorized and established by resolution
for the following specified purpose:
Repair, expand, build, purchase or replace facilities

RESERVE FUND
RESOURCES AND REQUIREMENTS

FACILITIES FUND
(Fund)

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2035
SOUTH GILLIAM COUNTY HEALTH DISTRICT

	Historical Data			DESCRIPTION	Budget for Next Year 2026-27			
	Actual		Adopted Budget	RESOURCES AND REQUIREMENTS	Proposed By	Approved By	Adopted By	
	Second Preceding Year 2023-24	First Preceding Year 2024-25	This Year 2025-26		Budget Officer	Budget Committee	Governing Body	
				RESOURCES				
1				1. Cash on hand* (cash basis) or				1
2	254,049	266,849	120,000	2. Working Capital (accrual basis)	135,027	135,027	135,027	2
3				3. Previously levied taxes estimated to be received				3
4	12,800	11,018	4,800	4. Interest	5,800	5,800	5,800	4
5		100,000		5. Transfer from Public Health				5
6				6 Transfer from General Fund				6
7				7				7
8				8				8
9	266,849	377,867	124,800	9. Total Resources, except taxes to be levied	140,827	140,827	140,827	9
10				10. Taxes estimated to be received				10
11				11. Taxes collected in year levied				11
12	**266,849**	**377,867**	**124,800**	**12. TOTAL RESOURCES**	**140,827**	**140,827**	**140,827**	12
				REQUIREMENTS				
1				1 Capital Outlay Wellness Center				1
2				2 Asbestos Abatement				3
3				3 Capital Outlay Clinic Building				4
4		148,631	124,800	4 Capital Outlay Clinic remodel	140,827	140,827	140,827	5
5				5 Project planning and management				6
6				6				7
7				7				8
8				8				9
9				9				10
10				10				11
11				11				12
12				12				13
13				13				14
14				14				15
15	266,849	229,236		15 RESERVED FOR FUTURE EXPENDITURE				16
16	**266,849**	**377,867**	**124,800**	**16. TOTAL REQUIREMENTS**	**140,827**	**140,827**	**140,827**	17

FORM LB-11

This fund is authorized and established by resolution for the following specified purpose:
Repair, purchase or replace equipment

RESERVE FUND
RESOURCES AND REQUIREMENTS

EQUIPMENT FUND
(Fund)

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2035
SOUTH GILLIAM COUNTY HEALTH DISTRICT

	Historical Data				Budget for Next Year 2026-27			
	Actual		Adopted Budget	DESCRIPTION				
	Second Preceding Year 2023-24	First Preceding Year 2024-25	This Year 2025-26	RESOURCES AND REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				RESOURCES				
1				1. Cash on hand* (cash basis) or				1
2	79,791	83,811	61,699	2. Working Capital (accrual basis)	64,401	64,401	64,401	2
3				3. Previously levied taxes estimated to be received				3
4	5,686	3,732	3,000	4. Interest	2,748	2,748	2,748	4
5				5. Grants				5
6				6. Transfer from Public Health Fund				6
7				7 Transfer from General Fund				7
8	85,477	87,543	64,699	8. Total Resources, except taxes to be levied	67,149	67,149	67,149	8
9				9. Taxes estimated to be received				9
10				10. Taxes collected in year levied				10
11	**85,477**	**87,543**	**64,699**	**11. TOTAL RESOURCES**	**67,149**	**67,149**	**67,149**	11
				REQUIREMENTS				
1				**1 MATERIALS AND SERVICES**				1
2		36,152	24,699	2 Equipment	27,149	27,149	27,149	2
3				3				3
4				**4 CAPITAL OUTLAY**				4
5	1,666		20,000	5 Capital Outlay - District Facilities	20,000	20,000	20,000	5
6			20,000	6 Capital Outlay - Wellness Center	20,000	20,000	20,000	6
7				7 Capital Outlay - Dental				7
8				8 Capital Outlay - Public Health				8
9				9				9
10				10				10
11				11				11
12	83,811	51,391		12. RESERVED FOR FUTURE EXPENDITURE				12
13	**85,477**	**87,543**	**64,699**	**13. TOTAL REQUIREMENTS**	**67,149**	**67,149**	**67,149**	13

FORM LB-11			RESERVE FUND RESOURCES AND REQUIREMENTS	Year this reserve fund will be reviewed to be continued or abolished. Date can not be more than 10 years after establishment.			
This fund is authorized and established by resolution for the following specified purpose: Repair, purchase or replace equipment				Review Year: 2035			
			AMBULANCE REPLACEMENT FUND	SOUTH GILLIAM COUNTY HEALTH DISTRICT			

	Historical Data			DESCRIPTION	Budget for Next Year 2026-27			
	Actual		Adopted Budget	RESOURCES AND REQUIREMENTS	Proposed By	Approved By	Adopted By	
	Second Preceding Year 2023-24	First Preceding Year 2024-25	This Year 2025-26		Budget Officer	Budget Committee	Governing Body	
				RESOURCES				
1		86,999	136,206	1. Cash on hand* (cash basis) or	187,645	187,645	187,645	1
2	199,952			2. Working Capital (accrual basis)				2
3				3. Previously levied taxes estimated to be received				3
4	4,676	4,693	6,000	4. Interest	6,000	6,000	6,000	4
5				5. Transferred IN, from other funds				5
6		45,000	45,000	6. Transfer from General Fund				6
7	150,000			7. Transfer from Ambulance Enterprise	60,000	60,000	60,000	7
8				8. Grant from Gilliam County				8
9	354,628	136,692	187,206	9. Total Resources, except taxes to be levied	253,645	253,645	253,645	9
10				10. Taxes estimated to be received				10
11				11. Taxes collected in year levied				11
12	**354,628**	**136,692**	**187,206**	**12. TOTAL RESOURCES**	**253,645**	**253,645**	**507,290**	12
				REQUIREMENTS				
1	267,629		187,206	1. Capital Outlay	253,645	253,645	253,645	1
2				2				2
3				3				3
4				4				4
5	86,999	136,692		5 Contingency				5
6				6				6
7				7				7
8				8				8
9				9				9
10				10				10
11				11				11
12				12. RESERVED FOR FUTURE EXPENDITURE				12
13	**354,628**	**136,692**	**187,206**	**13. TOTAL REQUIREMENTS**	**253,645**	**253,645**	**253,645**	13

FORM
LB-11

This fund is authorized and established by resolution
for the following specified purpose:
Support expansion of health services and wellness promotion

RESERVE FUND
RESOURCES AND REQUIREMENTS

HEALTH FUND

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2035
SOUTH GILLIAM COUNTY HEALTH DISTRICT

	Historical Data			DESCRIPTION	Budget for Next Year 2026-27			
	Actual		Adopted Budget	RESOURCES AND REQUIREMENTS	Proposed By	Approved By	Adopted By	
	Second Preceding Year 2023-24	First Preceding Year 2024-25	This Year 2025-26		Budget Officer	Budget Committee	Governing Body	
				RESOURCES				
1				1. Cash on hand* (cash basis) or				1
2	36,207	38,031	39,928	2. Working Capital (accrual basis)	41,716	41,716	41,716	2
3				3. Previously levied taxes estimated to be received				3
4	824	1,901	1,800	4. Interest	1,800	1,800	1,800	4
5	1,000			5. Transferred in from General Fund				5
6				6. Donations				6
7				7. COVID Testing Grant				7
8				8 Federal COVID Mitigation Grant				8
9	38,031	39,932	41,728	9. Total Resources, except taxes to be levied	43,516	43,516	43,516	9
10				10. Taxes estimated to be received				10
11				11. Taxes collected in year levied				11
12	**38,031**	**39,932**	**41,728**	**12. TOTAL RESOURCES**	**43,516**	**43,516**	**43,516**	12
				REQUIREMENTS				
1			10,000	1. Planning/grant writing	10,000	10,000	10,000	1
2			31,728	2. Health Services Expansion/Promotion	33,516	33,516	33,516	2
3				3. Federal COVID Grant				3
4				4				4
5				5				5
6				6				6
7				7				7
8				8				8
9				9				9
10				10				10
11				11				11
12	38,031	39,932		12. RESERVED FOR FUTURE EXPENDITURE				12
13	**38,031**	**39,932**	**41,728**	**13. TOTAL REQUIREMENTS**	**43,516**	**43,516**	**43,516**	13

FORM
LB-11

This fund is authorized and established by resolution for the following specified purpose:
Financial assistance for patient medical expenses

RESERVE FUND
RESOURCES AND REQUIREMENTS

PATIENT ASSISTANCE FUND

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2035
SOUTH GILLIAM COUNTY HEALTH DISTRICT

	Historical Data			DESCRIPTION	Budget for Next Year 2026-27			
	Actual		Adopted Budget	RESOURCES AND REQUIREMENTS	Proposed By	Approved By	Adopted By	
	Second Preceding Year 2023-24	First Preceding Year 2024-25	This Year 2025-26		Budget Officer	Budget Committee	Governing Body	
				RESOURCES				
1				1. Cash on hand* (cash basis) or				1
2	12,815	13,459	14,142	2. Working Capital (accrual basis)	14,760	14,760	14,760	2
3				3. Previously levied taxes estimated to be received				3
4	644	673	660	4. Interest	630	630	630	4
5				5. Transfer from General Fund				5
6				6. Donations				6
7				7 Patient payments				7
8				8 Grants				8
9	13,459	14,132	14,802	9. Total Resources, except taxes to be levied	15,390	15,390	15,390	9
10				10. Taxes estimated to be received				10
11				11. Taxes collected in year levied				11
12	**13,459**	**14,132**	**14,802**	**12. TOTAL RESOURCES**	**15,390**	**15,390**	**15,390**	12
				REQUIREMENTS				
1	0	2,761	14,802	1. Grants for patient medical procedures	15,390	15,390	15,390	1
2	0	0		2. Loans for patient medical procedures				2
3				3				3
4				4				4
5				5				5
6				6				6
7				7				7
8				8				8
9				9				9
10				10				10
11				11				11
12	13,459	11,371		12. RESERVED FOR FUTURE EXPENDITURE				12
13	**13,459**	**14,132**	**14,802**	**13. TOTAL REQUIREMENTS**	**15,390**	**15,390**	**15,390**	13