

Clatsop Care Health District
FY 2027 Budget
District (Fund 10)
Last Revised: 04/29/26

	Budget	Budget	Change	
	FY 2027	FY 2026	\$	%
Revenue				
Property Taxes	\$678,000	\$673,188	\$4,812	0.7%
Local Option Taxes	881,000	881,652	(652)	-0.1%
Timber Taxes	525,000	657,876	(132,876)	-20.2%
Other - SIP	-	-	-	0.0%
Interest Income	360,000	288,732	71,268	24.7%
Miscellaneous Revenue	-	-	-	0.0%
TOTAL Revenues	2,444,000	2,501,448	(57,448)	-2.3%
Expenses				
Personnel Services				
Salaries and Wages	290,680	286,216	4,464	1.6%
Employee PTO	8,280	24,840	(16,560)	-66.7%
Payroll Taxes	29,550	28,908	642	2.2%
Health Insurance and Benefits	49,800	47,520	2,280	4.8%
Workers Compensation	3,400	4,043	(643)	-15.9%
TOTAL Personnel Services	381,710	391,527	(9,817)	-2.5%
Materials and Supplies				
Employee Gifts and Awards	1,440	375	1,065	284.0%
Non-chargeable Supplies and Equipment - IT	1,200	420	780	185.7%
Advertising and Marketing	66,752	15,594	51,158	328.1%
Hiring Expenses	-	-	-	0.0%
Advertising and Marketing (Hiring)	600	600	-	0.0%
Education and Training	12,000	42,000	(30,000)	-71.4%
Conventions and Meetings	4,800	3,000	1,800	60.0%
Dues and Subscriptions	3,000	1,784	1,216	68.2%
Office Expenses	1,200	1,200	-	0.0%
Travel	1,700	900	800	88.9%
Donations	50,000	-	50,000	0.0%
Miscellaneous Administrative Expenses	7,000	1,450	5,550	382.8%
Licenses	4,480	7,200	(2,720)	-37.8%
Hosting Services	9,100	9,060	40	0.4%
Communications	-	492	(492)	-100.0%
Management Co Travel	340	2,400	(2,060)	-85.8%
Management Consultants	6,000	600	5,400	900.0%
Accounting Services	114,000	171,996	(57,996)	-33.7%
Legal Expenses	6,000	6,000	-	0.0%
Payroll Fees	960	960	-	0.0%
Bank/Merchant Fees	6,000	3,600	2,400	66.7%
TOTAL Materials and Supplies	296,572	269,631	26,941	10.0%
TOTAL Expenses	678,282	661,158	17,124	2.6%
Excess (deficiency) of revenues over expenditures	1,765,718	1,840,290	(74,572)	-4.1%

Other Financing Sources (Uses)				
Transfers Out	-	-	-	0.0%
Other Sources	-	-	-	0.0%
Total Other Financing Sources (Uses)	-	-	-	0.0%
Change in Net Position	\$1,765,718	\$1,840,290	(\$74,572)	-4.1%

Clatsop Care Health District
 FY 2022 Budget
 Clatsop Care Center (CCC - Fund 11)
 Last Revised: 04/29/26

	BUDGET FY 2027	BUDGET FY 2026	Change	
			Amount	%
Statistical Data				
<i>Patient Days by Payer:</i>				
Medicare A	2,555	2,555	-	0.0%
Medicare C	365	-	365	0.0%
Medicaid	7,300	7,116	184	2.6%
Private Pay	1,825	1,460	365	25.0%
Elderplace	-	365	(365)	-100.0%
Total Patient Days	12,045	11,496	549	4.8%
<i>Avg Patients per Day by Payer:</i>				
Medicare A	7.00	7.00	-	0.0%
Medicare C	1.00	-	1.00	0.0%
Medicaid	20.00	19.50	0.50	2.6%
Private Pay	5.00	4.00	1.00	25.0%
Elderplace	-	1.00	(1.00)	-100.0%
Avg Patients per Day	33.00	31.50	1.50	4.8%
Revenue				
Medicare A	\$1,778,390	\$1,797,776	(\$19,386)	-1.1%
Medicare B	\$74,790	\$18,000	\$56,790	315.5%
Medicare C	\$240,780	\$0	\$240,780	0.0%
Medicaid	\$4,414,040	\$4,512,450	(\$98,410)	-2.2%
Private	\$1,071,460	\$721,080	\$350,380	48.6%
Elderplace	\$0	\$189,130	(\$189,130)	-100.0%
Service Revenue	\$7,579,460	\$7,238,436	\$341,024	4.7%
Miscellaneous Revenue	\$13,080	\$0	(\$13,080)	0.0%
Interest Income	\$0	\$0	\$0	0.0%
Total Revenue	\$7,592,540	\$7,238,436	\$327,944	4.9%
<i>% Medicare A</i>	<i>23.5%</i>	<i>24.8%</i>	<i>-1.4%</i>	

Clatsop Care Health District
FY 2022 Budget
Clatsop Care Center (CCC - Fund 11)
 Last Revised: 04/29/26

	BUDGET FY 2027	BUDGET FY 2026	Change	
			Amount	%
<i>% Medicare B</i>	1.0%	0.2%	0.7%	
<i>% Medicare C</i>	3.2%	0.0%	3.2%	
<i>% Medicaid</i>	58.2%	62.3%	-4.1%	
<i>% Private</i>	14.1%	10.0%	4.2%	
<i>% Elderplace</i>	0.0%	2.6%	-2.6%	
<i>Avg Rev per Patient Day - Medicare A</i>	\$696.04	\$703.63	(\$7.59)	-1.1%
<i>Avg Rev per Patient Day - Medicare B</i>	\$29.27	\$7.05	\$22.23	315.5%
<i>Avg Rev per Patient Day - Medicare C</i>	\$659.67	\$0.00	\$659.67	0.0%
<i>Avg Rev per Patient Day - Medicaid</i>	\$604.66	\$634.13	(\$29.46)	-4.6%
<i>Avg Rev per Patient Day - Private</i>	\$587.10	\$493.89	\$93.21	18.9%
Expenditures				
<i>Nursing</i>				
Personnel Costs	\$2,870,530	\$2,640,128	\$230,402	8.7%
Materials and Supplies	\$1,417,050	\$1,701,016	(\$283,966)	-16.7%
Nursing Total	\$4,287,580	\$4,341,144	(\$53,564)	-1.2%
<i>Therapy</i>				
Therapy Services	\$371,520	\$319,536	\$51,984	16.3%
Materials and Supplies	\$9,960	\$11,316	(\$1,356)	-12.0%
Therapy Total	\$381,480	\$330,852	\$50,628	15.3%
<i>Administration</i>				
Personnel Costs	\$324,460	\$250,827	\$73,633	29.4%
Materials and Supplies	\$916,260	\$886,207	\$30,053	3.4%
Administration Total	\$1,240,720	\$1,137,034	\$103,686	9.1%
<i>Maintenance Services</i>				
Personnel Costs	\$106,770	\$101,648	\$5,122	5.0%

Clatsop Care Health District
FY 2022 Budget
Clatsop Care Center (CCC - Fund 11)
Last Revised: 04/29/26

	BUDGET FY 2027	BUDGET FY 2026	Change	
			Amount	%
Materials and Supplies	\$91,520	\$65,524	\$25,996	39.7%
Maintenance Total	\$198,290	\$167,172	\$31,118	18.6%
<i>Laundry</i>				
Personnel Costs	\$240,760	\$247,757	(\$6,997)	-2.8%
Materials and Supplies	\$28,200	\$30,880	(\$2,680)	-8.7%
Laundry/Housekeeping Total	\$268,960	\$278,637	(\$9,677)	-3.5%
<i>Activities</i>				
Personnel Costs	\$92,210	\$94,084	(\$1,874)	-2.0%
Materials and Supplies	\$6,000	\$3,114	\$2,886	92.7%
Activities Total	\$98,210	\$97,198	\$1,012	1.0%
<i>Dietary</i>				
Personnel Costs	\$386,220	\$329,599	\$56,621	17.2%
Materials and Supplies	\$163,240	\$143,003	\$20,237	14.2%
Dietary Total	\$549,460	\$472,602	\$76,858	16.3%
<i>Social Services</i>				
Personnel Costs	\$82,120	\$96,198	(\$14,078)	-14.6%
Materials and Supplies	\$0	\$240	(\$240)	-100.0%
Social Services Total	\$82,120	\$96,438	(\$14,318)	-14.8%
Depreciation Expense	\$97,680	\$87,470	\$10,210	11.7%
Total Expenditures	\$7,204,500	\$7,008,547	\$195,953	2.8%
Change in Net Position	\$388,040	\$229,889	\$158,151	68.8%
Operating Margin %	5.1%	3.2%	1.9%	

Clatsop Care Health District
 FY 2027 Budget
 Memory Care Services (CCMC - Fund 13)
 Last Revised: 04/29/26

	BUDGET FY 2027	BUDGET FY 2026	Change	
			\$	%
Revenue Drivers				
Number of Units Available	32	32	-	0.0%
<u>Patient Days:</u>				
Private	6,756	7,121	(365)	-5.1%
Medicaid	3,285	2,555	730	28.6%
Elderplace	1,460	1,460	-	0.0%
Total	11,501	11,136	(365)	3.3%
<i>Avg Occupancy / Day</i>	<i>31.51</i>	<i>30.51</i>	<i>1.00</i>	<i>3.3%</i>
<i>% Private</i>	<i>58.7%</i>	<i>63.9%</i>		<i>-5.2%</i>
<i>% Medicaid</i>	<i>28.6%</i>	<i>22.9%</i>		<i>5.6%</i>
<i>% Elderplace</i>	<i>12.7%</i>	<i>13.1%</i>		<i>-0.4%</i>
Revenues				
Private	\$2,230,560	\$2,232,000	(\$1,440)	-0.1%
Medicaid	\$783,360	\$621,600	\$161,760	26.0%
Elderplace	\$348,120	\$355,200	(\$7,080)	-2.0%
Service Revenue	\$3,362,040	\$3,208,800	\$160,320	4.8%
Miscellaneous Revenue	\$480	\$0	\$480	0.0%
Interest Income	\$0	\$0	\$0	0.0%
Total Revenue	\$3,362,520	\$3,208,800	(\$153,720)	4.8%
<i>Average Room and Board Rate - Private</i>	<i>\$10,048</i>	<i>\$9,538</i>	<i>\$510</i>	<i>5.3%</i>
<i>Average Room and Board Rate - Medicaid</i>	<i>\$7,253</i>	<i>\$7,400</i>	<i>(\$147)</i>	<i>-2.0%</i>
<i>Average Room and Board Rate - Elderplace</i>	<i>\$7,253</i>	<i>\$7,400</i>	<i>(\$147)</i>	<i>-2.0%</i>
<i>% Private</i>	<i>66.3%</i>	<i>69.6%</i>	<i>-3.2%</i>	<i>-4.6%</i>
<i>% Medicaid</i>	<i>23.3%</i>	<i>19.4%</i>	<i>3.9%</i>	<i>20.3%</i>
<i>% Elderplace</i>	<i>10.4%</i>	<i>11.1%</i>	<i>-0.7%</i>	<i>-6.5%</i>
Expenditures				
<i>Health Services</i>				
Personnel Costs	\$1,231,450	\$1,143,804	\$87,646	7.7%
Materials and Supplies	\$36,900	\$26,044	\$10,856	41.7%
Nursing Total	\$1,268,350	\$1,169,848	\$98,502	8.4%
<i>Administration</i>				
Personnel Costs	\$204,090	\$184,279	\$19,811	10.8%
Materials and Supplies	\$432,440	\$419,628	\$12,812	3.1%
Administration Total	\$636,530	\$603,907	\$32,623	5.4%
<i>Maintenance Services</i>				
Personnel Costs	\$134,350	\$117,294	\$17,056	14.5%

Clatsop Care Health District
 FY 2027 Budget
 Memory Care Services (CCMC - Fund 13)
 Last Revised: 04/29/26

	BUDGET FY 2027	BUDGET FY 2026	Change	
			\$	%
Materials and Supplies	\$50,260	\$45,190	\$5,070	11.2%
Maintenance Total	\$184,610	\$162,484	\$22,126	13.6%
<i>Activities</i>				
Personnel Costs	\$75,730	\$77,607	(\$1,877)	-2.4%
Materials and Supplies	\$5,750	\$8,352	(\$2,602)	-31.2%
Activities Total	\$81,480	\$85,959	(\$4,479)	-5.2%
<i>Dietary</i>				
Personnel Costs	\$317,320	\$314,203	\$3,117	1.0%
Materials and Supplies	\$128,140	\$117,797	\$10,343	8.8%
Dietary Total	\$445,460	\$432,000	\$13,460	3.1%
Interest Expense	\$291,400	\$303,776	(\$12,376)	-4.1%
Depreciation Expense	\$59,520	\$53,143	\$6,377	12.0%
Amortization Expense	\$357,120	\$357,146	(\$26)	0.0%
Total Expenditures	\$3,324,470	\$3,168,263	\$156,207	4.9%
Excess (Deficiency) of Revenue over Expenditures	\$38,050	\$40,537	(\$2,487)	-6.1%
Operating Margin %	1.1%	1.3%	-0.2%	

Clatsop Care Health District
FY 2027 Budget
In-Home Care Services (IHC - Fund 17)
Last Revised: 04.29.26

	BUDGET FY 2027	BUDGET FY 2026	Change	
			\$	%
Revenue Drivers				
Hours Billed				
Companion Services (Private) Hours	5,400	4,950	450	9.1%
Elderplace Hours	8,325	3,600	4,725	131.3%
Medicaid Hours	7,725	7,875	(150)	-1.9%
Oregon Project Independence Hours	240	450	(210)	-46.7%
Veterans Affairs Hours	6,360	5,625	735	13.1%
Total Billable Hours	28,050	22,500	5,550	24.7%
<i>Average Rate per Hour</i>	<i>\$42.09</i>	<i>\$40.32</i>	<i>\$1.77</i>	<i>4.4%</i>
Revenues				
Private	\$226,800	\$199,415	\$27,385	13.7%
Medicaid	\$311,970	\$299,880	\$12,090	4.0%
Elderplace	\$336,210	\$135,000	\$201,210	149.0%
Veterans Affairs	\$292,320	\$252,169	\$40,151	15.9%
Oregon Project Independence	\$9,360	\$17,136	(\$7,776)	-45.4%
Ancillary	\$3,960	\$3,600	\$360	10.0%
Service Revenue	\$1,180,620	\$907,200	\$273,420	30.1%
Miscellaneous Revenue	\$0	\$0	\$0	0.0%
Interest Income	\$0	\$0	\$0	0.0%
Total Revenue	\$1,180,620	\$907,200	\$273,420	30.1%
<i>Avg Service Rev per Day</i>	<i>\$3,235</i>	<i>\$2,485</i>	<i>\$749</i>	<i>30.1%</i>
Expenditures				
<i>Health Services</i>				
Personnel Costs	\$941,600	\$724,444	(\$217,156)	-23.1%

Clatsop Care Health District
 FY 2027 Budget
 In-Home Care Services (IHC - Fund 17)
 Last Revised: 04.29.26

	BUDGET FY 2027	BUDGET FY 2026	Change	
			\$	%
Materials and Supplies	\$145,060	\$134,760	(\$10,300)	-7.1%
Nursing Total	\$1,086,660	\$859,204	(\$227,456)	-20.9%
Total Expenditures	\$1,086,660	\$859,204	(\$227,456)	-20.93%
Change in Net Position	\$93,960	\$47,996	(\$45,964)	48.92%
<i>Operating Margin %</i>	8.0%	5.3%	2.7%	

Clatsop Care Health District
FY 2027 Budget
Clatsop Retirement Village (CRV - Fund 21)
Last Revised: 04/29/26

	BUDGET FY 2027	BUDGET FY 2026	Change	
			\$	%
Revenue Drivers				
Number of Units Available	69	69	-	0.0%
<u>Patient Days:</u>				
Private	9,854	12,574	(2,720)	-21.6%
Medicaid	10,401	8,333	2,068	24.8%
Elderplace	2,190	2,448	(258)	-10.5%
Total	22,445	23,355	910	-3.9%
<i>Avg Occupancy / Day</i>	61.49	63.99	(2.49)	-3.9%
<i>% Private</i>	43.9%	53.8%		-9.9%
<i>% Medicaid</i>	46.3%	35.7%		10.7%
<i>% Elderplace</i>	9.8%	10.5%		-0.7%
Revenues				
Private	\$2,044,670	\$2,512,580	(\$467,910)	-18.6%
Medicaid	\$1,488,900	\$1,174,380	\$314,520	26.8%
Elderplace	\$310,920	\$292,200	\$18,720	6.4%
Service Revenue	\$3,844,490	\$3,979,160	(\$153,390)	-3.4%
Miscellaneous Revenue	\$600	\$24,000	(\$23,400)	-97.5%
Interest Income	\$0	\$0	\$0	0.0%
Total Revenue	\$3,845,090	\$4,003,160	\$158,070	-3.9%
<i>Average Room and Board Rate - Private</i>	\$5,916	\$5,931	(\$15)	-0.3%
<i>Average Room and Board Rate - Medicaid</i>	\$5,023	\$4,255	\$768	18.0%
<i>Average Room and Board Rate - Elderplace</i>	\$3,755	\$3,634	\$121	3.3%
<i>% Private</i>	53.2%	63.1%	-10.0%	-15.8%
<i>% Medicaid</i>	38.7%	29.5%	9.2%	31.2%
<i>% Elderplace</i>	8.1%	7.3%	0.7%	10.1%
Expenditures				
<i>Health Services</i>				
Personnel Costs	\$1,354,160	\$1,238,887	\$115,273	9.3%
Materials and Supplies	\$51,410	\$62,715	(\$11,305)	-18.0%
Nursing Total	\$1,405,570	\$1,301,602	\$103,968	8.0%
<i>Administration</i>				
Personnel Costs	\$220,960	\$217,550	\$3,410	1.6%
Materials and Supplies	\$585,970	\$655,049	(\$69,079)	-10.5%
Administration Total	\$806,930	\$872,599	(\$65,669)	-7.5%
<i>Maintenance Services</i>				
Personnel Costs	\$146,800	\$154,118	(\$7,318)	-4.7%
Materials and Supplies	\$103,890	\$92,014	\$11,876	12.9%
Maintenance Total	\$250,690	\$246,132	\$4,558	1.9%

Clatsop Care Health District
 FY 2027 Budget
 Clatsop Retirement Village (CRV - Fund 21)
 Last Revised: 04/29/26

	BUDGET FY 2027	BUDGET FY 2026	Change	
			\$	%
<i>Activities</i>				
Personnel Costs	\$75,380	\$69,837	\$5,543	7.9%
Materials and Supplies	\$7,240	\$12,778	(\$5,538)	-43.3%
Activities Total	\$82,620	\$82,615	\$5	0.0%
<i>Dietary</i>				
Personnel Costs	\$509,690	\$516,881	(\$7,191)	-1.4%
Materials and Supplies	\$249,230	\$242,022	\$7,208	3.0%
Dietary Total	\$758,920	\$758,903	\$17	0.0%
Interest Expense	\$192,540	\$201,628	(\$9,088)	-4.5%
Depreciation Expense	\$39,120	\$26,521	\$12,599	47.5%
Amortization Expense	\$378,890	\$378,890	(\$0)	0.0%
Total Expenditures	\$3,915,280	\$3,868,890	\$46,390	1.2%
Change in Net Position	(\$70,190)	\$134,270	(\$204,460)	-152.3%
Operating Margin %	-1.8%	3.4%		-5.2%

Clatsop Care Health District
FY 2027 Budget
Clatsop Retirement Village LLC (CRV - Fund 23)
Last Revised: 04/29/26

	Budget FY 2027	Budget FY 2026	Change	
			\$	%
Revenue				
Rent Revenue	376,620	554,760	(178,140)	-32.1%
Investment income	193,380	201,628	(8,248)	-4.1%
Misc Revenue	-	-	-	0.0%
TOTAL Revenue	570,000	756,388	(186,388)	-24.6%
Expenses				
Materials and Supplies				
Consultants - Other	-	-	-	0.0%
Bank/Merchant Fees	30	-	30	0.0%
Taxes and Licenses	-	-	-	0.0%
Insurance	87,290	127,647	(40,357)	-31.6%
TOTAL Materials and Supplies	87,320	127,647	(40,327)	-31.6%
Debt Service				
Debt Service	127,710	133,660	(5,950)	-4.5%
TOTAL Debt Service	127,710	133,660	(5,950)	-4.5%
Depreciation and Amortization				
Depr Exp - Land Improvements	960	976	(16)	-1.6%
Depr Exp - Buildings	179,640	179,646	(6)	0.0%
Depr Exp - Buildings Improv	72,480	55,887	16,593	29.7%
TOTAL Depreciation	253,080	236,509	(22)	7.0%
TOTAL Amortization	-	-	-	0.0%
TOTAL Expenses	468,110	497,816	(40,349)	-6.0%
Excess (deficiency) of revenues over expenditures	101,890	258,572	(156,682)	-60.6%
Other Financing Sources (Uses)				
Transfers In	-	-	-	0.0%
Transfers Out	-	-	-	0.0%
Other	-	-	-	0.0%
Total Other Financing Sources (Uses)	-	-	-	0.0%
Change in Net Position	101,890	258,572	(156,682)	-60.6%