

Kane County Hospital
Budget Notes Final Draft
Budget Year Ended 12/31/2020

The changes in the final draft reflect the changes in the anesthesia contract and in the presentation on the Nursing Facilities. In the 2018 audited statements the net income presented was approximately the total UPL (Upper Payment Limit) revenue. In discussions with the audit we concluded it would be more appropriate to bring that to only the hospital portion of the UPL revenue. On page 2, the state budget format, the prior year net income reflects the total UPL as in the audited statement. In the current and budget year only the hospital portion is reflected.

- The Budget is based on financials through August 2019.
- Generally applied 3% increases on costs except education, travel and professional fees.
- Health insurance renewal is estimated at 10% and propane at 20% Decrease (purchases this year are lower).
- I applied the same average salary increase as prior year.
- Sales tax is budgeted without a significant increase. It increased about 22% for the 12 months ending in June.
- I have only included about 400,000 of capital expenditures along with noting other non-income statement related cash flows relating to the loan and the construction project. The estimate on depreciation and interest expense is in the income statement.

In December a budget needs to be adopted.

KANE COUNTY HUMAN RESOURCE SPECIAL SERVICE DISTRICT
 dba KANE COUNTY HOSPITAL With Operated Nursing Facilities
 BUDGET for the year ended 12/31/2020

Draft Final

ENTERPRISE FUND

	PRIOR YEAR	CURRENT YEAR	BUDGET
REVENUES			
Taxes: Property			
Other: Sales Tax	<u>2,232,205</u>	<u>2,233,261</u>	<u>2,333,772</u>
Fee-in-lieu of Taxes			
Charges for services	<u>40,883,331</u>	<u>41,940,197</u>	<u>43,533,749</u>
Interest Income	<u>322,067</u>	<u>672,913</u>	<u>672,912</u>
Other: donations/grants	<u>251,005</u>	<u>280,841</u>	<u>280,836</u>
<i>Other Financing Sources:</i>			
Transfers From Other Funds	<u>0</u>	<u>0</u>	<u>0</u>
Contribution from Fund Bal.			
TOTAL REVENUES	<u><u>43,688,608</u></u>	<u><u>45,127,212</u></u>	<u><u>46,821,269</u></u>
EXPENSES			
Salaries and Benefits	<u>6,133,289</u>	<u>5,948,695</u>	<u>6,288,979</u>
Other Operating Expenses	<u>30,695,145</u>	<u>35,178,482</u>	<u>36,930,983</u>
Depreciation	<u>871,326</u>	<u>823,461</u>	<u>1,035,206</u>
Capital Outlay			
Debt Service	<u>60,273</u>	<u>189,662</u>	<u>525,166</u>
Other:			
<i>Other Financing Uses:</i>			
Transfers To Other Funds			
Contribution to Fund Bal.			
TOTAL EXPENSES	<u><u>37,760,033</u></u>	<u><u>42,140,300</u></u>	<u><u>44,780,334</u></u>
INCOME OR (LOSS)	<u><u>5,928,575</u></u>	<u><u>2,986,912</u></u>	<u><u>2,040,935</u></u>

KANE COUNTY HOSI BUDGET 2020	A ACTUAL PRIOR YR. (2018)	B CURRENT YTD 2019 Jan-Aug	C PROJECTED CURRENT 2019 Jan-Dec	D BUDGET YEAR 2020	E % CHANGE PROJ CUR YR./ ACT PRIOR YR.	F % CHANGE BUDGET YR/ PROJ. CUR YR.
1 I/P PATIENT	1,026,025	882,322	1,303,422	1,309,378	27.04%	0.46%
2 O/P PATIENT	9,134,263	6,685,743	9,955,566	9,963,594	8.99%	0.08%
3 RESIDENT	1,067,499	793,606	1,149,439	1,144,302	7.68%	-0.45%
4						
5 GROSS REVENUE	11,227,787	8,361,671	12,408,427	12,417,274	10.52%	0.07%
6						
7 ALLOW & DEDUCT	(654,717)	(1,741,967)	(2,283,296)	(2,283,264)	248.75%	0.00%
8 OTHER REV	126,353	81,309	121,963	121,980	-3.47%	0.01%
9						
10 NET REVENUE	10,699,423	6,701,012	10,247,094	10,255,990	-4.23%	0.09%
11						
12 SALARIES	4,698,638	3,034,995	4,552,490	4,761,622	-3.11%	4.59%
13 EMP BENEFITS	1,434,651	917,135	1,396,205	1,527,357	-2.68%	9.39%
14 PHYS FEES	800,661	608,827	913,240	981,060	14.06%	7.43%
15 OTHER PROF FEES	1,042,591	700,285	1,050,427	1,093,464	0.75%	4.10%
16 RAW FOOD	115,430	64,483	96,724	99,624	-16.21%	3.00%
17 DRUGS & IV SOLS	218,243	178,047	267,072	275,088	22.37%	3.00%
18 SUPPLIES	770,019	492,866	739,301	761,472	-3.99%	3.00%
19 UTILITIES	219,381	147,977	221,967	219,252	1.18%	-1.22%
20 REPAIRS & MAINT	612,408	321,913	482,870	497,388	-21.15%	3.01%
21 RENTAL	25,768	16,206	24,309	25,056	-5.66%	3.07%
22 INSURANCE	75,567	55,711	83,566	86,064	10.59%	2.99%
23 OTHER	416,606	263,934	405,903	414,760	-2.57%	2.18%
24 DEPREC & AMORT	871,326	548,974	823,461	1,035,206	-5.49%	25.71%
25						
26 TOTAL EXPENSE	11,301,289	7,351,352	11,057,535	11,777,413	-2.16%	6.51%
27						
28 OPER INC(LOSS)	(601,866)	(650,340)	(810,441)	(1,521,423)	34.65%	87.73%
29						
30 NON-OPERATING	2,805,277	2,184,697	3,187,015	3,287,520	13.61%	3.15%
31 INTEREST	(5,958)	(48,990)	(133,134)	(252,629)	2134.62%	89.76%
32						
33 NET INC(LOSS)	2,197,453	1,485,367	2,243,440	1,513,468	2.09%	-32.54%
34						
35						
36 TOTAL HOURS	164,133	114,539	165,638	165,638	0.92%	0.00%
37						
38 TOTAL FTE'S	78.9	79.5	79.6	79.6	0.92%	0.00%
39 aug hrs/fte		1,440				
40						
41 CASH FLOW						
42 Operating Inc (Loss) (line 28)				(1,521,423)		
43 Depreciation (line 24 non-cash)				1,035,206		
44 Operating Inc (loss) net of Depreciation				(486,217)		
45						
46 Non-operating	Cash from restricted for settlement					
47	paid out state restricted					
48	Interest Revenue			672,912		4,087,524
49						
50	Other Donations/Grants			17,004		
51	Auxiliary			263,832		
52	Capital Expenditures and Expenses from Auxiliary Funds			(100,000) *		
53	Operating Inc. (Loss) Before Sales Tax, Debt & Capital			367,531		
54						
55	Sales Tax Revenue:			2,333,772		
56	Nursing Facilities UPL			800,004		
57	Capital Interest (line 31)			(252,629)		
58	Interest Payable Year end			159,100		
59	Lease Obligation reduction			(44,537)		
60	Capital Expenditure Estimate			(300,000) *		
61					Days of cash added	
62	Cash Flow before Other Capital Expenditures			3,063,241	104	
63						
64	Other Capital Expenditures				2018 & 2019	
65	Loan Proceeds				10,000,000	
66	Principle Pmts			(228,000)		
67	Payments Construction			(5,522,406)	(9,477,594)	

Kane County Hospital Statistics Budget 2018		2018 PY	2018 YTD	2019 PROJ	2020 BUD	PY/PROJ	PROJ/BUD
MS	Med/Surg Days	266	270	393	395	47.7%	0.0%
TEL	Tele Days	2	5	12	11	500.0%	0.0%
OB	OB Days	80	37	55	56	-31.3%	1.8%
PD	Total Patient Days	348	312	460	462	32.2%	0.4%
LTD	Total Long-term Days	2912	3317	4786	4761	64.4%	-0.5%
APD	Adjusted Patient Days	3808	2957	4379	4381	15.0%	0.0%
	Acute Admissions	199	91	137	148	-31.2%	8.0%
BIRTHS	Births	41	18	27	27	-34.1%	0.0%
ER	ER Visits	3397	2248	3400	3401	0.1%	0.0%
	OP Procedures	108	79	117	116	8.3%	-0.9%
EROP	ER + OP Proc&Surg	3853	2639	3977	3979	3.2%	0.1%
OP	Outpatient Visit (non-ER)	6981	4498	6747	6747	-3.4%	0.0%
IPSURG	Inpatient Surgeries	12	7	10	10	-16.7%	0.0%
OPSURG	Outpatient Surgeries	85	65	97	98	14.1%	1.0%
TOTSURG	Total Surgeries	97	72	107	108	10.3%	0.9%
IPLAB	Inpatient Lab Procedures	1750	1921	2860	2891	63.4%	1.1%
OPLAB	Outpatient Lab Procedures	26164	16985	25097	25098	-4.1%	0.0%
TOTLAB	Total Lab Procedures	27914	18906	27957	27989	0.2%	0.1%
RAD	Radiology Procedures	4892	3210	4650	4650	-4.9%	7.9%
VCL	Valley Clinic Visits	1353	466	466	0	-65.6%	-100.0%
RUNS	Ambulance Runs	441	371	555	554	25.9%	-0.2%
100 SQFT	100 Sqft	4956	3304	4956	4956	0.0%	0.0%
MEALS	Total Meals	30911	20591	31222	27200	1.0%	-12.9%
MEALSPAI	Paid Meals	3100	2300	3452	4104	11.4%	18.9%

KANE COUNTY HOSPITAL
FTEs BY DEPARTMENT

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	2080.00 Dec17	1440.00 Aug18	2080.00 Dec18	2080.00 Dec19	VAR PY-CY	VAR CY-BY
600 * Nursing Admin	3.82	2.76	2.76	2.76	-1.06	0.00
610 * Med/Surg	22.61	20.82	20.82	20.82	-1.80	0.00
620 * Nursery	0.26	0.20	0.20	0.20	-0.06	0.00
630 * Labor/Deliv	0.24	0.17	0.17	0.17	-0.07	0.00
640 * Emergency Room	3.09	4.68	4.68	4.68	1.59	0.00
645 * Treatment Room	0.14	0.23	0.23	0.23	0.09	0.00
650 * Operating Room	0.28	0.28	0.28	0.28	0.00	0.00
660 * EKG	0.00	0.01	0.01	0.01	0.01	0.00
680 *Infection Control	0.08	0.13	0.13	0.13	0.05	0.00
720 Pharmacy	1.00	1.06	1.06	1.06	0.05	0.00
740 Laboratory	4.44	4.74	4.74	4.74	0.29	0.00
750 Radiology	3.38	3.56	3.56	3.56	0.18	0.00
770 Ambulance	2.24	3.26	3.26	3.26	1.02	0.00
799 Valley Clinic	1.75	0.00	0.00	0.00	-1.75	0.00
800 Dietary	5.01	5.11	5.11	5.11	0.10	0.00
810 Housekeeping	5.26	6.17	6.17	6.17	0.90	0.00
815 Laundry and Linen	0.00	0.00	0.00	0.00		0.00
820 # Plant Operations	2.08	2.17	2.26	2.26	0.18	0.00
830 # Purchasing	2.07	2.14	2.14	2.14	0.07	
840 Medical Records	4.04	3.97	3.97	3.97	-0.07	0.00
850 Fiscal Services	8.93	9.08	9.08	9.08	0.15	0.00
860 Info Tech	1.60	1.68	1.68	1.68	0.08	0.00
880 Administration	3.67	3.40	3.40	3.40	-0.27	0.00
882 Auxiliary	1.87	2.87	2.87	2.87	0.99	0.00
890 Benefits	1.02	1.08	1.08	1.08	0.05	0.00
 TOTAL	 78.91	 79.54	 79.63	 79.63	 0.72	 0.00
 * NURSING	 30.52	 29.26	 29.26	 29.26	 -1.26	 0.00
 # ENVIROMENTAL SERVICE	 4.16	 4.32	 4.41	 4.41	 0.25	 0.00