

# Committee of the Whole

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Items for Distribution  
May 10, 2016

**IX. Finance**

**C. Nursing Home Monthly Report**

**F. County Administrator**

Memorandum – Deputy County Administrator of Finance Re: Budget Reports, Financial Policies, and FY2017 Budget Process

1. FY2016 General Corporate Fund Projection Report
2. FY2016 Budget Change Report

To: Nursing Home Board of Directors  
Champaign County Nursing Home

From: Scott Gima  
Manager

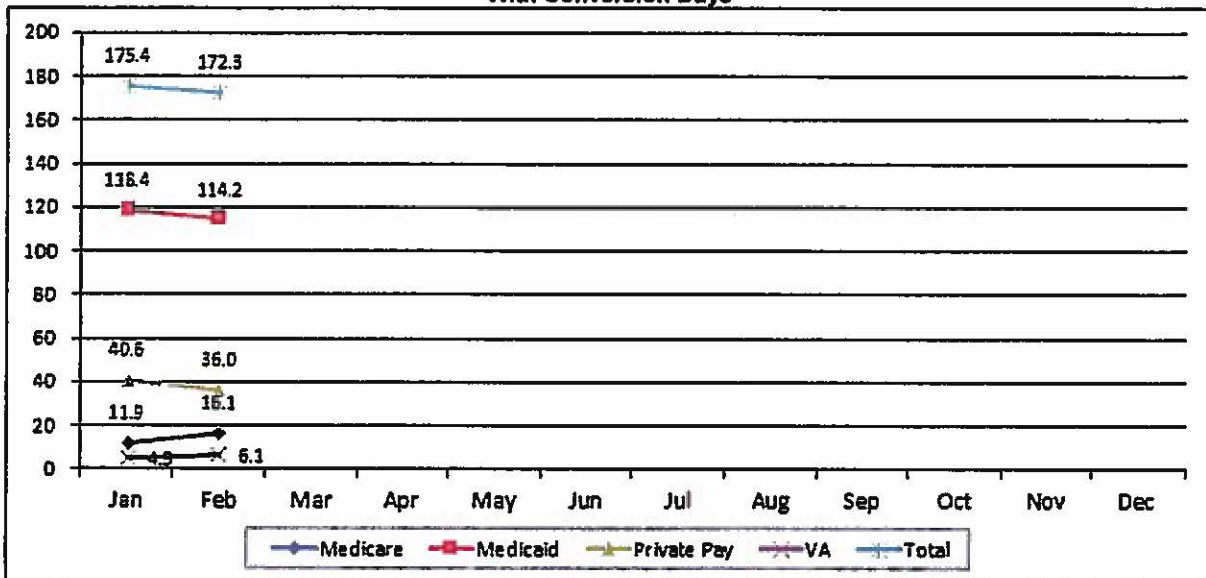
Date: May 4, 2016

Re: February 2016 Financial Management Report

**Statistics**

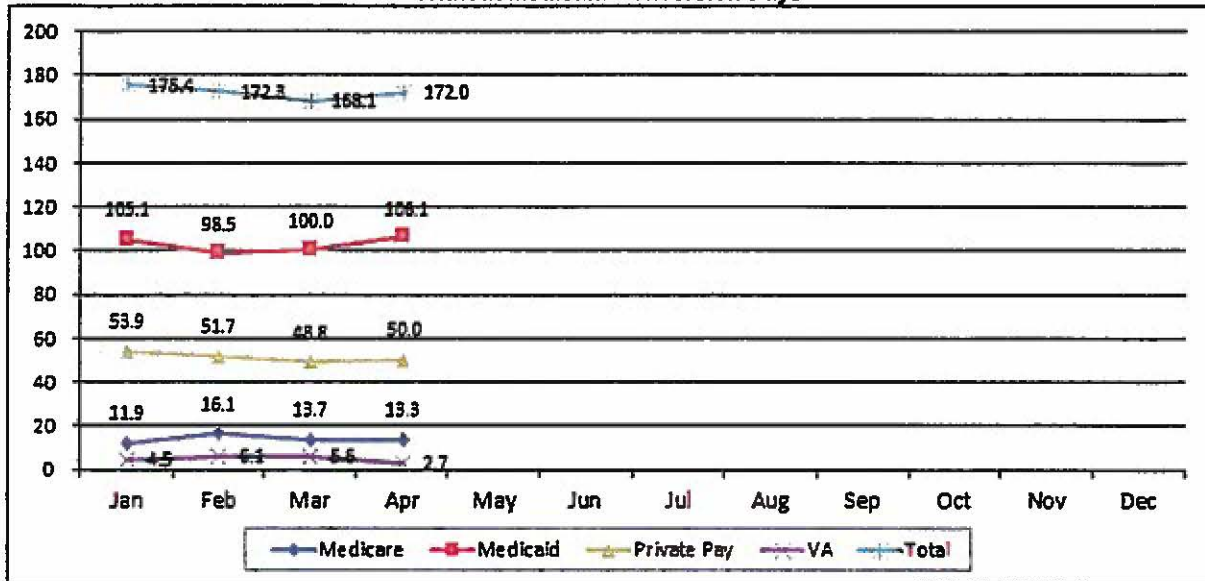
February's census was 172.3 with 16.1 Medicare and 6.1 VA. There were 455 conversion days in February.

**Average Daily Census by Payor – FY2016  
With Conversion Days**



The table below summarizes the census without Medicaid conversion days and provides a clearer picture of the payor mix of residents actually in the facility each month. I have included the preliminary statistics for March and April which are subject to change. Census continues to run in the low 1702. March census dipped below 170 due to the gap between 22 admissions and 26 discharges. Currently the census is 173.

**Average Daily Census by Payor – FY2016  
Without Medicaid Conversion Days**

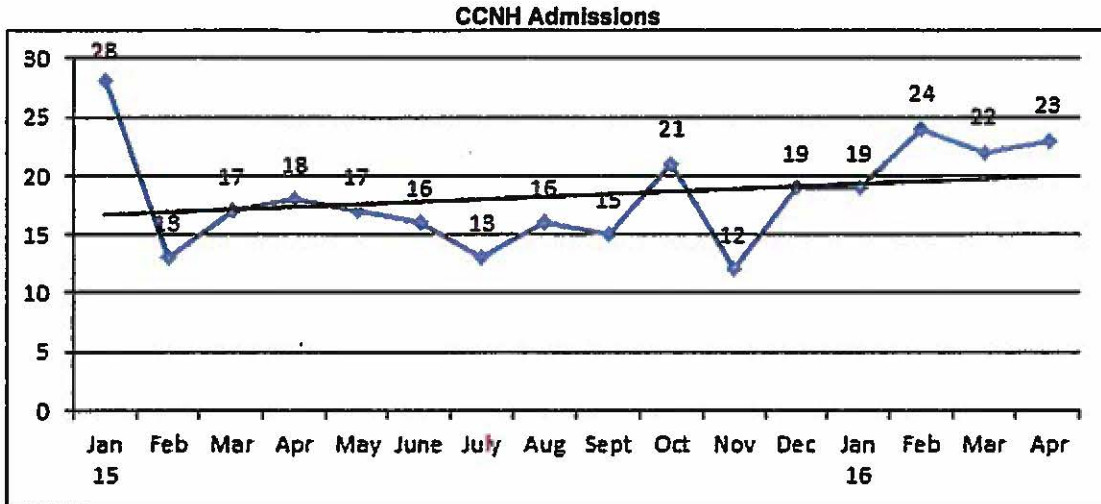


Medicare admissions in the teens continue through April. Non-Medicare admissions are also up in the teens in March and April. Collectively, admissions totaled 23 in April. All are positive signs. But that is tempered by 24 separations.

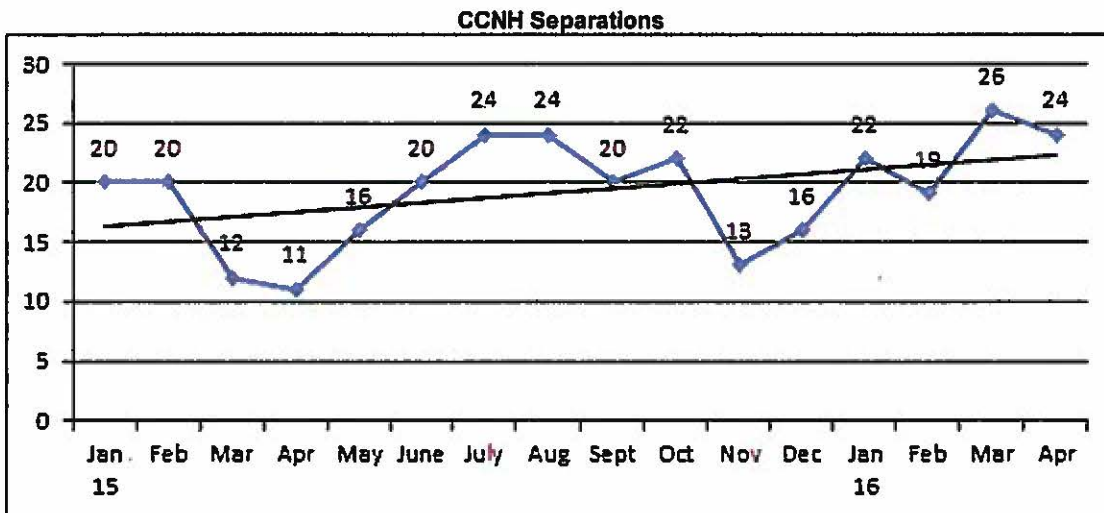
**Admissions and Discharges  
January 2015 to April 2016**

	Medicare Admits	Non-Medicare Admits	Total Admits	Discharges	Expirations	Total Discharges/Expirations
Jan	11	17	28	11	9	20
Feb	7	6	13	14	6	20
Mar	10	7	17	8	4	12
Apr	8	10	18	9	2	11
May	8	9	17	10	6	16
June	7	9	16	13	7	20
July	9	4	13	14	10	24
Aug	7	9	16	17	7	24
Sept	8	7	15	11	9	20
Oct	13	8	21	12	10	22
Nov	6	6	12	10	3	13
Dec	11	8	19	10	6	16
Jan	12	7	19	15	7	22
Feb	18	6	24	13	6	19
Mar	10	12	22	18	8	26
Apr	12	11	23	20	4	24

The chart below summarizes the monthly admissions. In FY2012, monthly admissions averaged 22.2 per month. FY2013 admissions averaged 25.5. The monthly average for 2014 was 22.9. The 2015 YTD average is 16.4. Through April, the 2016 average is 22.0.



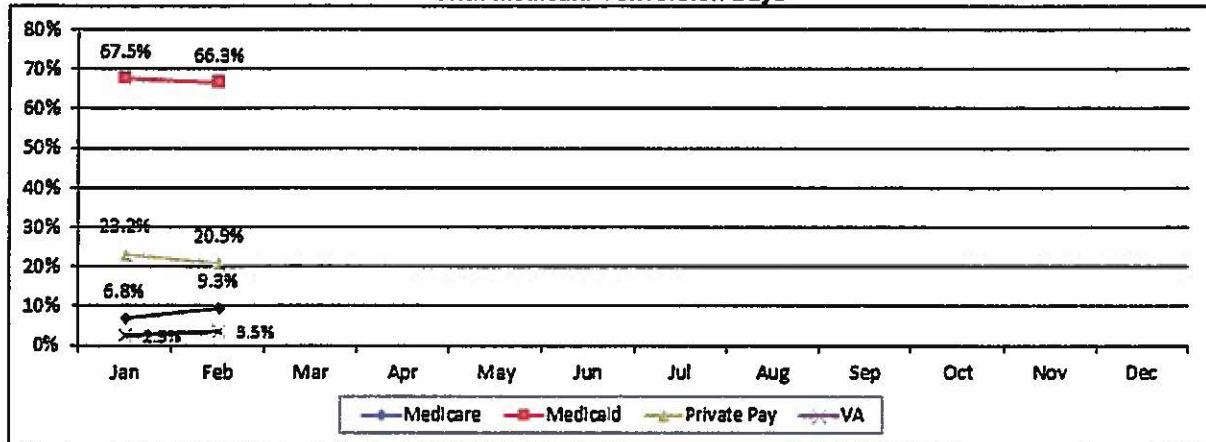
The next chart summarizes separations. In FY2012, the average separations per month was 23.5. The monthly average for FY2013 was 28.1. For 2014, the monthly average was 23.4. The 2015 YTD average is 17.6. For 2016, the YTD average is 22.7.



The FY2013 payor mix was Medicare – 8.7%, Medicaid – 56.3% and Private pay 35.0%. The 2014 payor mix for the year was Medicare – 7.5%, Medicaid – 58.3%, Private pay – 32.8%, and VA – 1.3%. For 2015, the 12 month payor mix is Medicare – 6.1%, Medicaid – 70.1%, Private pay – 22.8%, and VA – 1.0%.

For February 2016, the payor mix is Medicare – 9.3%, Medicaid – 66.3%, Private pay – 20.9%, and VA – 3.5%.

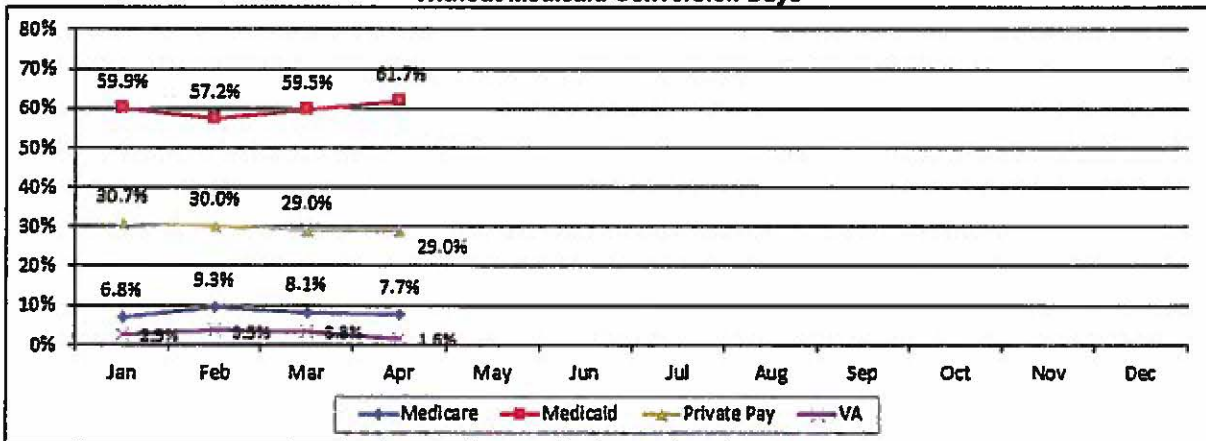
**Payor Mix by Resident Days – FY2016  
With Medicaid Conversion Days**



The 2015 payor mix without conversion days is Medicare – 6.1%, Medicaid – 57.2%, Private pay – 35.8% and VA – 1.0%.

In February, the payor mix is Medicare – 9.3%, Medicaid – 57.2%, Private pay – 29.0% and VA – 2.5%. The chart also includes the payor mix for March and April based on the preliminary statistics for those months. Private pay and Medicare remain fairly stable. Medicaid is moving up and the VA is down.

**Payor Mix by Resident Days – FY2016  
Without Medicaid Conversion Days**



### Net Income/(Loss) & Cash from Operations

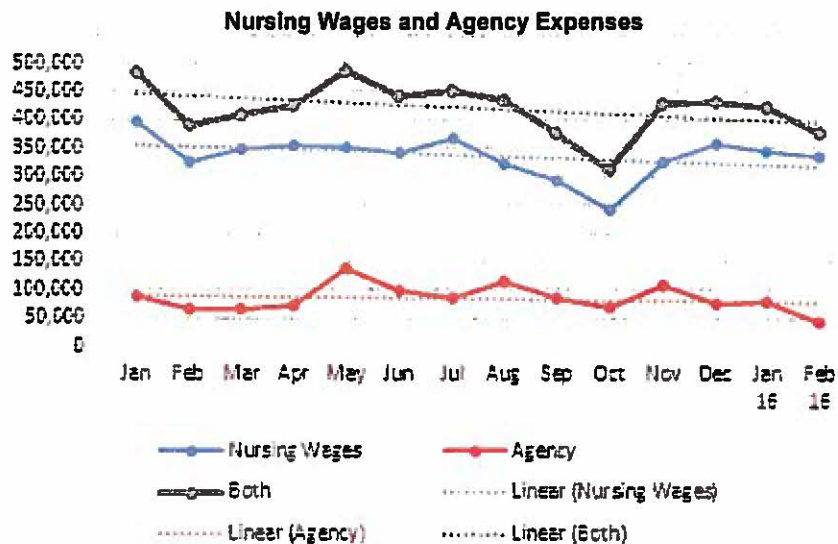
February has a net loss of  $-\$58,054$  and slight positive cash from operations of  $\$4,475$  after adding back depreciation. YTD net loss is  $-\$134,587$ , with a small cash loss from operations of  $-\$7,269$ .

#### Revenues

- Operating revenues totaled  $\$1.027$  million in February, down from  $\$1.103$  million in January. Medicare revenue jumped from  $\$182k$  to  $\$213k$  between January and February. There were 455 conversion days which adjusted by about  $-\$18,000$ .

#### Expenses

- Expenses fell from  $\$1.278$  million in January to  $\$1.184$  million in February. Expenses per day increased slightly from  $\$235.07$  to  $\$236.86$ .
- Wages fell slightly from  $\$509,228$  to  $\$495,006$ . Wages per day increased from  $\$93.66$  to  $\$99.06$  per day.
- Non-labor expenses decreased from  $\$576,445$  to  $\$537,799$ . Non-labor expenses per day increased from  $\$106.02$  to  $\$107.62$ . Agency expenses dropped from  $\$77,839$  in January to  $\$42,778$  in February. As shown earlier, agency expenses will show a drop to  $\$32,000$  in March and  $\$4,136$  in April. The chart below graphs nursing wages (regular wages and overtime wages and agency expenses. Monthly wages for March and April are not available, but the trend through February shows as we are reducing agency, wages are not increasing.

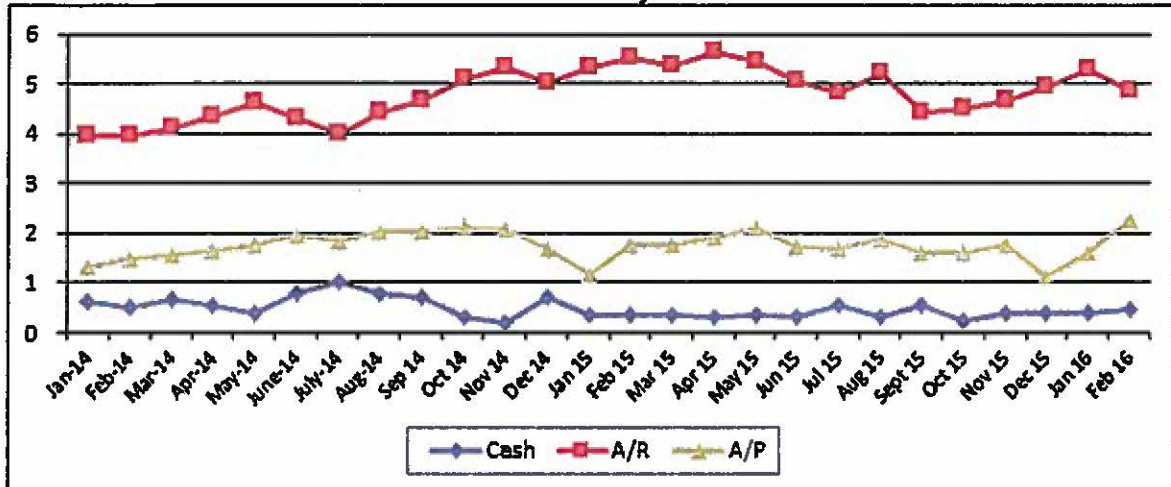


Overall wages savings are being seen in nursing as agency drops, so have overtime. Nursing overtime has decreased from  $\$42,688$  in December,  $\$44,728$  in January and  $\$23,526$  in February. February's overtime is the lowest at least going back to January 2015. The 2015 monthly average OT was  $\$40,175$  a month. The chart also shows that the total direct care costs that include nursing wages plus agency costs combined are falling.

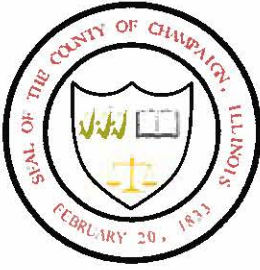
### Cash Position

February's ending cash balance was \$458,612. Accounts receivable fell from \$5,264,769 million in January to \$4,828,732, a decrease of \$436,037k. Accounts payable increased from \$1,598,784 to \$2,274,343, an increase of \$675,559.

Cash, Accounts Receivable & Accounts Payable  
As of February 2016



Please see attached cash memo for an update on the current cash situation.



## **CHAMPAIGN COUNTY ADMINISTRATIVE SERVICES**

1776 East Washington Street, Urbana, Illinois 61802-4581

**ADMINISTRATIVE, BUDGETING, PURCHASING & HUMAN RESOURCE  
MANAGEMENT SERVICES**

**Rick Snider, County Administrator**

### **MEMORANDUM**

**To: Chris Alix, Deputy Chair and Diane Michaels, Assistant Deputy Chair – Finance Committee of the Whole**

**From: Tami Ogden, Deputy County Administrator of Finance**

**Re: April 2016 Finance Agenda Items**

**Date: May 10, 2016**

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#### **April 2016 General Corporate Fund Monthly Budget Report**

Due to the lack of a state budget, the county has not received State or Federal funding for its Support Enforcement contracts (held by the State's Attorney, Circuit Clerk and Sheriff) since July 1, 2015. The State's Attorney's Office has been in contact with the Illinois Department of Healthcare and Family Services and state legislators regarding this issue. It is estimated that the county is owed \$119,000 for FY2015 and \$109,000 for FY2016. At this time the budget report projects receipt of these funds.

The county's 1 Cent Sales Tax revenue continues to underperform and reflects a 10% YTD decline over 1<sup>st</sup> quarter collections in 2015. Quarter Cent Sales Tax revenue reflects a 1.8% YTD increase over FY2015 1<sup>st</sup> quarter collections.

The projection assumes half of the state's misallocation of Personal Property Replacement Tax will be recaptured in FY2016 (\$60,364).

Additional projected expenditures in All Other Capital are attributed to ADA Compliance.

#### **Resolution Adopting Champaign County Financial Policies**

Changes to the Financial Policies are informational with the exception of a requirement for the Deputy County Administrator of Finance to review Capital Asset Replacement Fund expenditures.

#### **FY2017 Budget Process Resolution**

The FY2017 Budget Calendar is outlined with the Tentative Budget being received and placed on file on October 20<sup>th</sup> and County Board approval of the Final FY2017 Budget on November 17<sup>th</sup>. General Corporate Fund Budget requests are to be prepared with Non-personnel expenditure lines as *status quo*, with 0% total change from the originally anticipated FY2016 department budget with the exception of 1) increases required by competitively negotiated services contracts or 2) documented and verifiable increases in commodities expenditures.



**Champaign County**  
**General Corporate Fund FY2016 Revenue Report**

April	FY2015 YTD 4/30/15	FY2015 Total	FY2016 YTD 4/30/16	FY2016 Budget	Projected % to be Received	Projected \$\$ to be Received	\$ Difference to Original Budget
Property Taxes	\$0	\$9,597,983	\$0	\$10,185,072	100.0%	\$10,185,072	\$0
Back Taxes	\$0	\$6,662	\$0	\$3,500	142.9%	\$5,000	\$1,500
Mobile Home Tax	\$0	\$9,316	\$0	\$8,500	100.0%	\$8,500	\$0
Payment in Lieu of Tax	\$0	\$6,672	\$0	\$6,000	100.0%	\$6,000	\$0
Hotel Motel Tax	\$5,533	\$29,753	\$4,515	\$28,500	85.2%	\$24,279	-\$4,221
Auto Rental Tax	\$5,306	\$32,691	\$3,958	\$32,000	76.2%	\$24,388	-\$7,612
Penalties on Taxes	\$20,905	\$638,320	\$11,698	\$596,000	106.5%	\$635,000	\$39,000
Business Licenses & Permits	\$75	\$35,078	\$2,580	\$36,500	100.0%	\$36,500	\$0
Non-Business Licenses & Permits	\$289,525	\$1,513,848	\$360,312	\$1,317,282	114.9%	\$1,513,848	\$196,566
Federal Grants	\$35,305	\$306,395	\$28,775	\$372,392	100.0%	\$372,392	\$0
State Grants	\$41,991	\$154,445	\$15,839	\$180,656	100.0%	\$180,656	\$0
Corporate Personal Property Replacement Tax	\$312,438	\$925,605	\$261,250	\$920,000	93.4%	\$859,636	-\$60,364
1% Sales Tax	\$174,686	\$1,125,569	\$156,687	\$1,130,161	91.5%	\$1,033,602	-\$96,559
1/4% Sales Tax	\$904,739	\$5,436,213	\$931,305	\$5,519,290	99.1%	\$5,470,552	-\$48,738
Use Tax	\$112,893	\$712,284	\$142,904	\$643,582	118.9%	\$765,252	\$121,670
State Reimbursement	\$550,338	\$2,659,400	\$192,084	\$2,331,710	114.1%	\$2,659,400	\$327,690
ILETSB-Police Training Reimbursement	\$0	\$9,701	\$0	\$0	0.0%	\$9,701	\$9,701
State Salary Reimbursement	\$80,221	\$307,203	\$72,567	\$315,139	100.0%	\$315,139	\$0
State Revenue Salary Stipends	\$14,358	\$53,358	\$13,000	\$48,500	100.0%	\$48,500	\$0
Income Tax	\$654,777	\$3,432,036	\$666,871	\$3,308,155	100.4%	\$3,322,265	\$14,110
Charitable Games License/Tax	\$15,761	\$62,549	\$16,679	\$55,500	117.1%	\$65,000	\$9,500
Off-Track Betting	\$7,836	\$29,294	\$1,603	\$30,000	5.3%	\$1,603	-\$28,397
Local Government Revenue	\$105,450	\$677,479	\$155,500	\$675,812	96.7%	\$653,525	-\$22,287
Local Government Reimbursement	\$96,569	\$595,383	\$94,800	\$630,500	100.0%	\$630,500	\$0
General Government - Fees	\$1,056,574	\$4,094,114	\$1,050,212	\$4,188,403	97.2%	\$4,069,462	-\$118,941
Fines	\$266,509	\$925,334	\$225,312	\$1,031,000	75.9%	\$782,297	-\$248,703
Forfeitures	\$0	\$12,962	\$0	\$12,000	100.0%	\$12,000	\$0
Interest Earnings	\$737	\$6,252	\$2,178	\$6,450	100.0%	\$6,450	\$0
Rents & Royalties	\$179,895	\$1,162,531	\$76,982	\$1,038,790	100.0%	\$1,038,790	\$0
Gifts & Donations	\$11,822	\$100,056	\$10,777	\$17,700	100.0%	\$17,700	\$0
Sale of Fixed Assets	\$0	\$4,913	\$0	\$0	0.0%	\$0	\$0
Miscellaneous Revenue	\$53,858	\$172,796	\$36,319	\$152,037	100.0%	\$152,037	\$0
Interfund Transfers	\$6,248	\$750,507	\$116,870	\$657,682	100.0%	\$657,682	\$0
Interfund Reimbursements	\$2,365	\$402,149	\$8,458	\$402,746	93.8%	\$377,746	-\$25,000
Other Financing Sources	\$0	\$2,535,000	\$0	\$0	0.0%	\$0	\$0
<b>TOTAL</b>	<b>\$5,006,714</b>	<b>\$38,523,851</b>	<b>\$4,660,032</b>	<b>\$35,881,559</b>	<b>100.2%</b>	<b>\$35,940,472</b>	<b>\$58,913</b>

\*State funding delay for Support Enforcement (Projected to be received on this report)

\*\*IDR misallocation of \$120,728 (Projected recapture of half of funds in FY2016)

**Champaign County**  
**General Corporate Fund FY2016 Expenditure Report**

April	FY2015 YTD 4/30/15	FY2015 Total	FY2016 YTD 4/30/16	FY2016 Budget	Projected % to be Spent	Projected \$\$ to be Spent	\$ Difference to Original Budget
<b>PERSONNEL</b>							
Regular Salaries & Wages	\$4,090,580	\$14,655,506	\$4,687,636	\$14,598,956	102.6%	\$14,978,640	\$379,684
SLEP Salaries	\$1,777,820	\$6,474,771	\$2,045,158	\$6,831,362	96.1%	\$6,564,892	-\$266,470
SLEP Overtime	\$115,886	\$428,923	\$79,576	\$493,220	56.4%	\$278,284	-\$214,936
Fringe Benefits	\$940,747	\$2,828,791	\$972,377	\$3,080,755	94.8%	\$2,919,132	-\$161,623
<b>COMMODITIES</b>							
Postage	\$44,755	\$173,009	\$93,131	\$247,000	100.0%	\$247,000	\$0
Purchase Document Stamps	\$160,000	\$925,000	\$240,000	\$816,000	115.9%	\$945,360	\$129,360
Gasoline & Oil	\$35,492	\$159,835	\$27,166	\$219,200	75.0%	\$164,400	-\$54,800
All Other Commodities	\$206,001	\$827,445	\$191,258	\$684,650	100.0%	\$684,650	\$0
<b>SERVICES</b>							
Gas Service	\$128,213	\$283,196	\$92,547	\$386,011	53.0%	\$204,418	-\$181,593
Electric Service	\$140,554	\$832,886	\$118,970	\$830,000	84.9%	\$704,983	-\$125,017
Medical Services	\$234,663	\$741,350	\$322,295	\$922,059	95.5%	\$880,560	-\$41,499
All Other Services	\$1,383,445	\$4,852,981	\$1,493,806	\$5,151,771	101.2%	\$5,214,433	\$62,662
<b>CAPITAL</b>							
Vehicles	\$0	\$299,952	\$0	\$0	0.0%	\$0	\$0
All Other Capital	\$0	\$62,556	\$10	\$57,500	535.3%	\$307,800	\$250,300 *
<b>TRANSFERS</b>							
To Capital Improvement Fund	\$0	\$765,305	\$0	\$765,305	105.4%	\$806,434	\$41,129
To All Other Funds	\$0	\$232,862	\$0	\$221,428	109.4%	\$242,277	\$20,849
<b>DEBT REPAYMENT</b>							
	\$17,975	\$3,056,650	\$17,975	\$530,427	95.3%	\$505,427	-\$25,000
<b>TOTAL</b>	<b>\$9,276,131</b>	<b>\$37,601,019</b>	<b>\$10,381,904</b>	<b>\$35,835,644</b>	<b>99.48%</b>	<b>\$35,648,689</b>	<b>-\$186,955</b>

\*ADA Compliance

**Champaign County**  
**General Corporate Fund FY2016 Summary**  
**4/30/16**

<b>FUND BALANCE 12/31/15</b>	<b>\$5,265,601</b>	
<b>Beginning Fund Balance % OF BUDGET</b>	<b>14.69%</b>	
	<b><i>Budgeted</i></b>	<b><i>Actual</i></b>
<b>FY2016 REVENUE</b>	<b>\$35,881,559</b>	<b>\$35,940,473</b>
<b>FY2016 EXPENDITURE</b>	<b>\$35,835,644</b>	<b>\$35,648,689</b>
<b>Revenue to Expenditure Difference</b>	<b>\$45,915</b>	<b>\$291,783</b>
<b><i>FUND BALANCE PROJECTION - 12/31/16</i></b>	<b><i>\$5,311,516</i></b>	<b><i>\$5,557,385</i></b>
<b><i>% OF 2016 Expenditure Budget</i></b>	<b><i>14.82</i></b>	<b><i>15.59%</i></b>

**GENERAL CORPORATE FUND  
FY2016 BUDGET CHANGE REPORT**

<b>FY2016 Original General Corporate Fund Budget</b>	<b>FY16 Budgeted Exp \$ 35,835,644</b>	<b>FY16 Budgeted Rev \$ 35,881,559</b>	<b>Difference \$ 45,915</b>
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**BUDGET CHANGES**

<b>Department &amp; Description</b>	<b>Expenditure Changes</b>	<b>Revenue Changes</b>	<b>Difference</b>
<b>General County Departments</b>			
Increase cost of software license renewals	\$ 32,725	\$ -	\$ (32,725)
Information Technology Re-encumber funds for website redesign not completed in 2015	\$ 12,605	\$ -	\$ (12,605)
Coroner IDPH Federal Grant for Disaster Prep	\$ 5,000	\$ 5,000	\$ 0
General County JMHCP Grant Funding	\$ 145,912	\$ 145,912	\$ 0
CAC Bridge funding for Forensic Interviewer	\$ 25,000	\$ -	\$ (25,000)
<b>Correctional Center</b>			
Long-term employees ret. benefit payout	\$ 16,637	\$ -	\$ (16,637)
Sheriff Long-term employees ret. benefit payout	\$ 55,304	\$ -	\$ (55,304)
Public Defender Tech. replacement shortage in Capital Asset Replacement Fund	\$ 4,253	\$ -	\$ (4,253)
County Board County Administrator Search	\$ 2,721	\$ -	\$ (2,721)
County Board Retire Admin. Payout/ Transition Contract/New Admin. Relocation	\$ 55,977	\$ -	\$ (55,977)
Sheriff Donation for Patrol Body Cameras	\$ 8,500	\$ 8,500	\$ 0
Circuit Clerk Foreclosure Mediation Program	\$ 20,000	\$ -	\$ (20,000)
County Clerk 2016 General Election Expenses	\$ 104,482	\$ -	\$ (104,482)
<b>TOTAL CHANGES</b>	<b>\$ 489,116</b>	<b>\$ 159,412</b>	<b>\$ (329,704)</b>

<b>General Corporate Fund Budget as of 4/30/16 % of Increase/Decrease</b>	<b>Current Budgeted Exp \$ 36,324,760 1.36%</b>	<b>Current Budgeted Rev \$ 36,040,971 0.44%</b>	<b>Difference \$ (283,789)</b>
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Changes Attributable to One-Time Expenses	\$ 436,391.00	\$ 150,912.00	\$ (285,479)
Changes Attributable to Recurring Costs	\$ 52,725.00	\$ -	\$ (52,725)