

1. Proposed Budget

BOSQUE COUNTY HOSPITAL DISTRICT

Statement of Operations - Actual vs Budget

Fiscal Year 2026 Budget vs FY 2024 & FY 2025

Description	FY 2024 (Audited)	FY 2025 (Unaudited)	FY 2026 Budget	Change
INPATIENT REVENUE	4,778,372.83	4,559,917.03	4,650,461.00	90,543.97
SWING BED REVENUE	2,014,802.62	1,904,638.41	1,847,265.00	(57,373.41)
OUTPATIENT REVENUE	29,265,589.38	39,236,207.34	42,175,551.00	2,939,343.66
NURSING HOME REVENUE	7,562,008.42	9,775,811.62	9,300,000.00	(475,811.62)
HOME HEALTH REVENUE	339,098.31	300,476.93	291,410.00	(9,066.93)
CLINIC REVENUE	6,651,210.58	9,701,442.33	10,279,436.00	577,993.67
FITNESS CENTER REVENUE	108,015.07	131,748.00	110,354.00	(21,394.00)
GROSS PATIENT REVENUE	50,719,097.21	65,610,241.66	68,654,477.00	3,044,235.34
CONTRACTUAL ALLOWANCE INPATIENT	(2,838,928.02)	(1,445,115.95)	(2,108,793.00)	(663,677.05)
CONTRACTUAL ALLOWANCE SWING BED	657,233.15	1,405,893.13	1,002,207.00	(403,686.13)
CONTRACTUAL ALLOWANCE OUTPATIENT	(13,673,205.17)	(19,157,591.50)	(21,862,640.00)	(2,705,048.50)
CONTRACTUAL ALLOWANCE NURSING HOME	(1,342.32)	2,820.22	-	(2,820.22)
CONTRACTUAL ALLOWANCE HOME HEALTH	(211,617.72)	31,749.81	-	(31,749.81)
CONTRACTUAL ALLOWANCE CLINIC	(996,748.93)	(2,187,500.62)	(978,356.00)	1,209,144.62
CONTRACTUAL ALLOWANCE-WHITNEY	(10,823.34)	18,429.74	-	(18,429.74)
CHIRP REVENUE 2024		(169,489.27)	189,854.52	359,343.79
TOTAL CONTRACTUAL ALLOWANCE	(21,443,030.47)	(21,500,804.44)	(23,757,727.48)	(2,256,923.04)
CHARITY CARE INPATIENT	(382,085.63)	(326,182.33)	(240,300.00)	85,882.33
CHARITY CARE SWING BED	-	-	-	-
CHARITY CARE OUTPATIENT	(3,011,191.91)	(3,570,916.16)	(2,188,701.00)	1,382,215.16

CHARITY CARE CLINIC	(80,993.53)	(108,469.45)	(338,012.00)	(229,542.55)
TOTAL CHARITY	(3,474,271.07)	(4,005,567.94)	(2,767,013.00)	1,238,554.94
BAD DEBT INPATIENT	(1,668,300.90)	(259,174.52)	(271,251.00)	(12,076.48)
BAD DEBT SWING BED	(41.88)	(20,185.60)	-	20,185.60
BAD DEBT OUTPATIENT	(3,873.14)	(1,919,474.94)	(2,470,610.00)	(551,135.06)
BAD DEBT NURSING HOME	-	-	-	-
BAD DEBT HOME HEALTH	-	-	-	-
BAD DEBT CLINIC	(166,309.32)	(300,659.32)	(381,548.00)	(80,888.68)
BAD DEBT WHITNEY CLINIC	-	(792.32)	-	792.32
BAD DEBT RECOVERY	215,147.63	205,090.14	250,000.00	44,909.86
ADMIN ADJ HOSPITAL	(62,835.45)	(67,579.02)	-	67,579.02
ADMIN ADJ NURSING HOME	(1,386.73)	(3,921.77)	-	3,921.77
ADMIN ADJ CLINIC	(6,303.63)	(2,844.23)	-	2,844.23
SMALL BALANCE W/O HOSPITAL	(1,784.68)	(4,016.23)	-	4,016.23
SMALL BALANCE W/O CLINIC	(729.16)	(451.80)	-	451.80
UNINSURED DISCOUNT HOSPITAL	(106,906.01)	(139,413.47)	(154,234.26)	(14,820.79)
UNINSURED DISCOUNT CLINIC	(33,291.66)	(55,580.26)	(55,764.96)	(184.70)
NON BILLABLE HOSPITAL	(262,157.53)	(715,987.91)	(275,920.94)	440,066.97
NON BILLABLE NURSING HOME	-	-	-	-
NON BILLABLE CLINIC	(129,693.39)	(323,548.26)	(189,021.86)	134,526.40
TIMELY FILING HOSPITAL	(122,870.95)	(719,640.10)	(309,234.85)	410,405.25
TIMELY FILING CLINIC	(59,759.29)	(222,460.04)	(128,298.05)	94,161.99
NO PRECERT HOSPITAL	(611,686.49)	(685,301.78)	(320,674.39)	364,627.39
NO PRECERT CLINIC	(28,400.24)	(31,483.68)	-	31,483.68
OTHER DEDUCTIONS FROM REVENUE	(3,051,182.82)	(5,267,425.11)	(4,306,558.31)	960,866.80
DEDUCTIONS FROM REVENUE	(23,600,886.24)	(30,773,797.49)	(30,831,298.79)	(57,501.30)
NET PATIENT SERVICE REVENUE	27,118,210.97	34,836,444.17	37,823,178.21	2,986,734.04
Net as a % of Gross	53.5%	53.1%	55.1%	
CONTRIBUTIONS	1,000.00	1,000.00	-	(1,000.00)

CAFETERIA SALES	130,995.38	174,377.18	193,093.74	18,716.56
VENDING MACHINE SALES	1,322.40	1,996.20	2,200.00	203.80
MEDICAL RECORDS MISC INCOME	4,684.78	6,296.40	5,500.00	(796.40)
CLIN OFFICE RENTAL INCOME	3,539.10	4,142.49	4,400.00	257.51
GRANT INCOME	362,661.05	535,753.12	850,000.00	314,246.88
INTEREST INCOME	216,646.51	539,080.30	239,142.03	(299,938.27)
INTEREST INCOME CLIN	6.16	6.12	-	(6.12)
IGT DISRIP REVENUE	-	-	-	-
BURDEN ALLEVIATION REVENUE	-	-	-	-
UC HOSPITAL IGT REVENUE	769,101.06	1,854,637.88	1,554,125.31	(300,512.57)
NH UPL REVENUE-GWNF	261,791.26	194,559.21	-	(194,559.21)
NH UPL REVENUE-SUNSET HOME	-	59,682.76	75,000.00	15,317.24
CHIRP REVENUE	-	-	-	-
RAPP REVENUE	-	-	-	-
DISPRO REVENUE	1,241,965.74	(42,358.01)	145,000.00	187,358.01
RAPPS	289,019.49	41,346.88	127,962.72	86,615.84
ATLIS REVENUE	-	-	-	-
340B REVENUE	579,350.77	587,584.97	600,000.00	12,415.03
ACO REVENUE	157,150.00	289,600.00	305,000.00	15,400.00
COST REPORT SETTLEMENT	552,205.96	558,151.00	-	(558,151.00)
CAPITAL PASS THROUGH	-	-	-	-
EMERGENCY RESPONSE RECEIPTS	13,494.45	-	-	-
OTHER REVENUE AND ADJUSTMENTS	3,984.89	1,088,776.66	-	(1,088,776.66)
MISCELLANEOUS REVENUE	136,321.10	208,934.80	75,000.00	(133,934.80)
MISCELLANEOUS REVENUE-CLINIC	-	-	-	-
GAIN/LOSS ON SALE OF ASSET	(6,006.29)	-	-	-
INSURANCE PROCEEDS	-	13,966.60	-	(13,966.60)
CENTRAL APPRAISAL DISTRICT	(69,029.00)	(101,979.00)	(105,358.00)	(3,379.00)
OTHER REVENUE	4,650,204.81	6,015,555.56	4,071,065.80	(1,944,489.76)
NET OPERATING REVENUE	31,768,415.78	40,851,999.73	41,894,244.00	1,042,244.27

REGULAR PAY	10,870,889.61	13,759,345.89	14,953,605.36	(1,194,259.47)
OVERTIME	387,541.08	474,543.13	515,731.69	(41,188.56)
SHIFT DIFFERENTIAL	603,975.87	770,669.93	760,000.00	10,669.93
BONUS	1,093,952.57	2,064,079.21	2,152,206.63	(88,127.42)
PTO	732,892.96	990,524.11	1,076,497.88	(85,973.77)
STO	273,975.86	335,908.04	365,063.59	(29,155.55)
OTH NONPROD (JURY, BEREAV,EDU)	13,760.21	25,620.70	27,844.48	(2,223.78)
SALARIES	13,976,988.16	18,420,691.01	19,850,949.63	(1,430,258.62)
EMPLOYER FICA TAX	950,677.45	1,203,122.87	1,227,210.44	(24,087.57)
RETIREMENT PLAN CONTRIBUTION	226,936.43	287,649.27	256,512.46	31,136.81
GROUP LIFE INSURANCE	(28,198.29)	1,125.17	(34,173.57)	35,298.74
GROUP HEALTH AND MISC INSURANCE	1,159,314.10	2,080,004.28	1,999,598.00	80,406.28
UNEMPLOYMENT TAXES	30,824.65	34,974.92	43,779.00	(8,804.08)
EMPLOYEE BENEFITS	2,339,554.34	3,606,876.51	3,492,926.33	113,950.18
CONTRACTED LABOR	1,979,940.19	1,699,540.24	1,243,024.00	456,516.24
CONTRACT LAB SERVICES	9,189.79	6,145.88	6,520.80	(374.92)
CONTRACT LABOR	1,989,129.98	1,705,686.12	1,249,544.80	456,141.32
LEGAL FEES	14,912.80	27,915.08	30,000.00	(2,084.92)
PHYSICIAN FEES	-	-	-	-
CONSULTING FEES	180,022.95	400,233.37	299,469.72	100,763.65
PROFESSIONAL FEES	1,591,960.09	1,381,793.72	1,383,559.96	(1,766.24)
COLLECTION FEES	91,440.28	95,863.67	84,680.64	11,183.03
PURCHASED SERVICES	1,878,336.12	1,905,805.84	1,797,710.32	108,095.52
DRUG EXPENSE	622,058.17	734,142.05	746,083.81	(11,941.76)
LAB SUPPLIES	646,493.97	726,440.99	807,470.09	(81,029.10)
BILLABLE SUPPLIES	234,279.97	290,957.91	265,437.19	25,520.72
GENERAL SUPPLIES	61,406.28	89,304.13	75,467.02	13,837.11
MEDICAL SUPPLIES	220,828.44	235,796.35	246,308.02	(10,511.67)
OFFICE SUPPLIES	51,862.87	58,486.79	52,110.26	6,376.53

OXYGEN AND GASES	66,699.71	82,700.73	61,674.46	21,026.27
FOOD COST	281,617.43	305,989.99	257,947.48	48,042.51
ACTIVITIES	25,500.22	30,661.96	30,200.00	461.96
HOUSEKEEPING SUPPLIES	69,606.59	68,027.52	64,195.43	3,832.09
MINOR EQUIPMENT	96,983.85	45,930.59	62,000.00	(16,069.41)
SUPPLIES	2,377,337.50	2,668,439.01	2,668,893.76	(454.75)
MAINTENANCE AGREEMENTS	1,225,981.37	1,228,440.09	1,035,269.20	193,170.89
REPAIRS	613,994.44	83,384.79	58,500.00	24,884.79
MAINTENANCE AND REPAIRS	1,839,975.81	1,311,824.88	1,093,769.20	218,055.68
CABLE TELEVISION	13,718.29	14,116.02	10,125.00	3,991.02
UTILITIES EXPENSE	202,699.72	215,389.71	236,000.00	(20,610.29)
TELEPHONE EXPENSE	50,182.10	56,699.93	79,285.08	(22,585.15)
UTILITIES AND MAINTENANCE	266,600.11	286,205.66	325,410.08	(39,204.42)
ADVERTISING	40,091.52	45,346.73	75,600.00	(30,253.27)
MARKETING	40,091.52	45,346.73	75,600.00	(30,253.27)
EQUIPMENT RENTAL/LEASE	227,559.94	541,146.07	445,193.32	95,952.75
PAYMENT TO FOUNDATION	-	-	-	-
LEASE AND RENTAL	227,559.94	541,146.07	445,193.32	95,952.75
EDUCATION AND TRAINING	26,790.40	28,240.56	51,000.00	(22,759.44)
MILEAGE REIMBURSEMENT	27,289.69	45,057.47	18,350.00	26,707.47
OTHER TRAVEL EXPENSE	32,789.29	34,848.97	43,300.00	(8,451.03)
TRAVEL AND EDUCATION	86,869.38	108,147.00	112,650.00	(4,503.00)
DONATIONS	-	80.00	2,000.00	(1,920.00)
COMMUNITY BENEFITS	-	-	-	-
DUES AND SUBSCRIPTIONS	99,850.66	104,005.06	123,266.52	(19,261.46)
LICENSES AND FEES	13,936.66	27,950.86	23,612.63	4,338.23
RECRUITMENT EXPENSE	-	55,632.46	50,000.00	5,632.46

AD VALOREM TAXES	6,260.08	11,486.00	9,010.00	2,476.00
SALES TAX	11,044.83	13,644.84	7,500.00	6,144.84
OTHER FEES AND EXPENSES	131,092.23	212,799.22	215,389.15	(2,589.93)
SUNSET HOME EXPENSE	6,394,159.04	9,513,000.08	9,300,000.00	213,000.08
NURSING HOME EXPENSES	6,394,159.04	9,513,000.08	9,300,000.00	213,000.08
DIR & OFF INSURANCE	29,733.38	32,532.53	43,304.18	(10,771.65)
PROPERTY INSURANCE	279,732.22	404,492.93	533,061.25	(128,568.32)
GENERAL LIABILITY INSURANCE	-	-	-	-
PROFESSIONAL LIABILITY INSURANCE	36,745.01	107,634.59	79,264.76	28,369.83
CLINIC PROF LIABILITY INSURANCE	-	-	-	-
WORKERS COMP INSURANCE	28,249.52	(243.65)	(389.48)	145.83
CYBER INSURANCE		14,710.10	14,157.63	552.47
OTHER INSURANCE	6,769.15	86,801.80	119,768.62	(32,966.82)
INSURANCE	381,229.28	645,928.30	789,166.96	(143,238.66)
DCO RIGHT OF USE	-	1,501,029.96	1,501,029.97	(0.01)
DEPRECIATION EXPENSE	1,916,186.30	883,800.00	741,192.58	142,607.42
DEPRECIATION	1,916,186.30	2,384,829.96	2,242,222.55	142,607.41
PENALTIES AND INTEREST	-	-	-	-
DCO RIGHT OF USE	-	186,676.02	149,458.61	37,217.41
INTEREST EXPENSE	221,930.30	65,075.90	173,897.25	(108,821.35)
INTEREST	221,930.30	251,751.92	323,355.86	(71,603.94)
TOTAL EXPENSES	34,067,040.01	43,608,478.31	43,982,781.97	(374,303.66)
NET INCOME (LOSS) FROM OPERATIONS	(2,298,624.23)	(2,756,478.58)	(2,088,537.96)	(667,940.62)
CONTRIBUTION FROM FOUNDATION	-	2,000,000.00	-	(2,000,000.00)
PROPERTY TAX REVENUE	2,785,186.19	3,106,867.86	3,158,291.80	51,423.94
RESERVE FOR UNCOLLECTED TAXES	147,204.65	130,250.28	-	(130,250.28)

NONOPERATING REVENUE/EXPENSE	2,932,390.84	5,237,118.14	3,158,291.80	(2,078,826.34)
NET INCOME (LOSS)	633,766.61	2,480,639.56	1,069,753.84	(1,410,885.72)

2. Taxpayer Impact		Tax Year 2024	Tax Year 2025 No Net Revenue	Tax year 2025 Adopted
Median Home Value		196,904	196,904	196,904
Tax Rate		0.1011250	0.089654	0.093240
Est Taxes		199.12	176.53	183.59