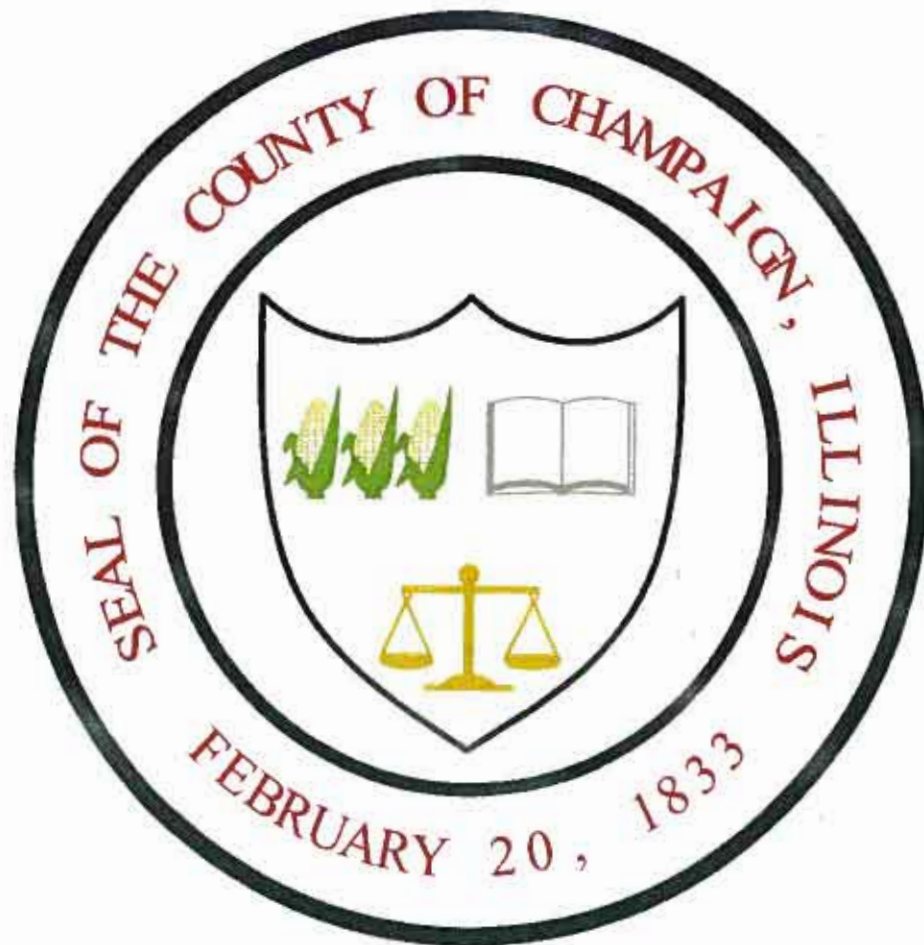


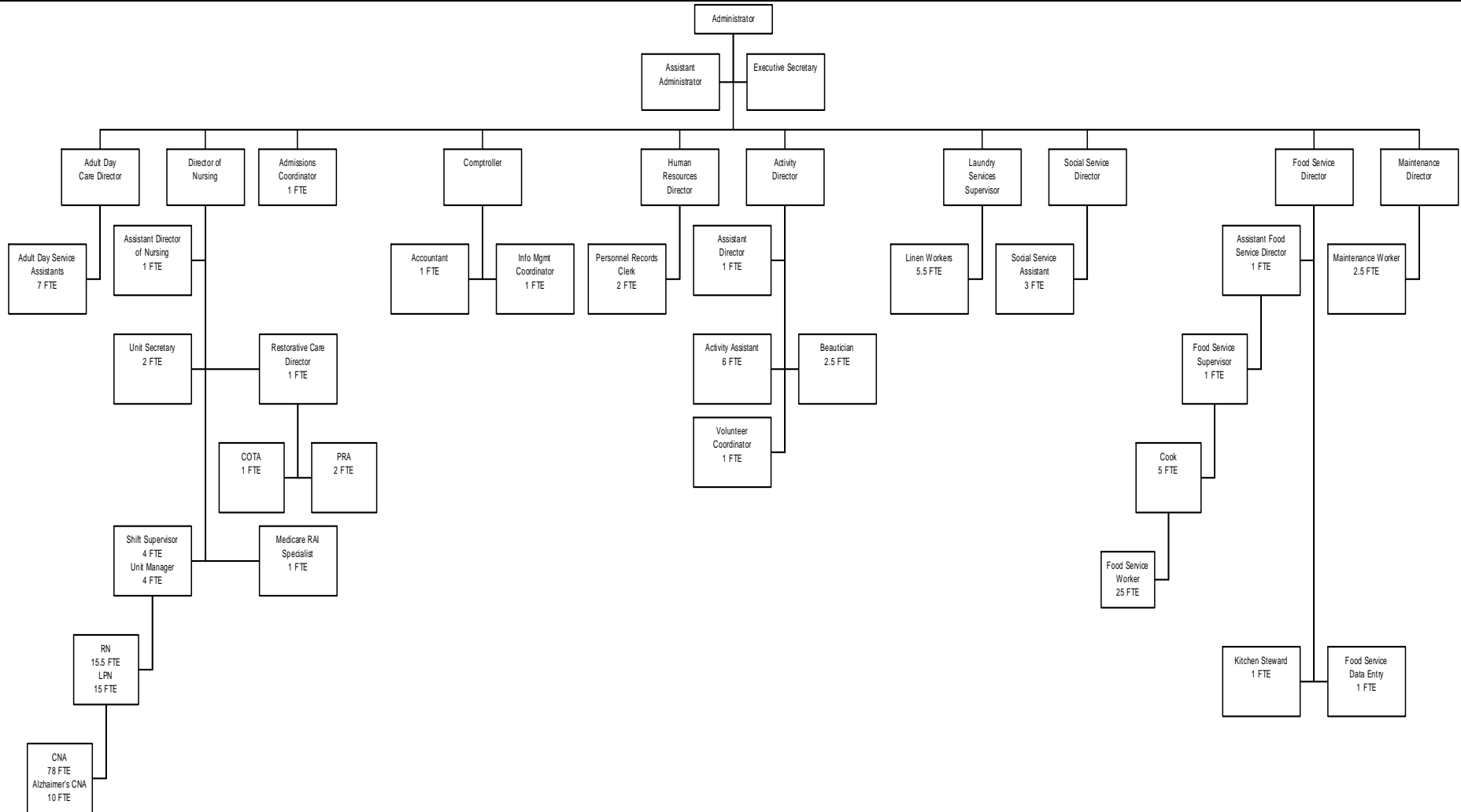
# Champaign County FY2009 BUDGET

## PROPRIETARY FUNDS SECTION



Nursing Home Fund Summary

**CHAMPAIGN COUNTY NURSING HOME – FUND 081-000**



## Nursing Home Fund Summary

### MISSION STATEMENT

The Champaign County Nursing Home provides compassionate long-term, rehabilitative, and memory care services reflective of the community we serve, and in a manner respectful of our 100 year history. Our Adult Day Care provides exceptional daily respite services for local caregivers and members of our community who prefer the safety and comfort of a day care center to staying at home. *We give residents and clients something to look forward to each morning, and something to dream about each night.*

### FINANCIAL

| Fund 081 Summary                      | <u>2007<br/>Actual</u> | <u>2008<br/>Original</u> | <u>2008<br/>Projected</u> | <u>2009<br/>Budget</u> |
|---------------------------------------|------------------------|--------------------------|---------------------------|------------------------|
| PROPERTY TAXES                        | \$840,560              | \$885,757                | \$885,767                 | \$946,818              |
| FEDERAL, STATE & LOCAL SHARED REVENUE | \$8,893,402            | \$11,883,915             | \$10,540,740              | \$12,466,900           |
| FEES AND FINES                        | \$4,856,331            | \$2,983,614              | \$3,018,986               | \$3,236,243            |
| MISCELLANEOUS                         | \$46,582               | \$43,332                 | \$35,771                  | \$39,203               |
| INTERFUND REVENUE                     | \$327,812              | \$0                      | \$0                       | \$0                    |
| <b>REVENUE TOTALS</b>                 | <b>\$14,964,687</b>    | <b>\$15,796,618</b>      | <b>\$14,481,264</b>       | <b>\$16,689,164</b>    |
| PERSONNEL                             | \$8,184,599            | \$8,039,551              | \$7,475,497               | \$7,637,308            |
| COMMODITIES                           | \$1,017,119            | \$1,012,142              | \$1,133,911               | \$1,322,245            |
| SERVICES                              | \$5,524,228            | \$5,937,436              | \$5,933,493               | \$6,996,342            |
| CAPITAL                               | \$101,232              | \$77,694                 | \$66,371                  | \$48,708               |
| INTERFUND EXPENDITURE                 | \$47,864               | \$692,043                | \$0                       | \$67,000               |
| DEBT                                  | \$4,246                | \$3,962                  | \$2,320                   | \$32,192               |
| <b>EXPENDITURE TOTALS</b>             | <b>\$14,879,288</b>    | <b>\$15,762,828</b>      | <b>\$14,611,592</b>       | <b>\$16,103,795</b>    |

### ANALYSIS

#### **OPERATIONS ANALYSIS –**

The Champaign County Nursing Home moves into FY09 with a renewed set of resources. The Board of Directors, led by Dr. Charles Lansford, and Management Performance Associates joined our team midway through FY08 to bring a new perspective and direction to the Home. Our new focus is on meeting the needs of as many members of our community as possible.

*Nursing Home Fund Summary*

Our greatest challenge comes in bringing all of the Home’s stakeholders together in a unified effort to return the Home to self-sufficiency. The message for FY09 is clear: this Home belongs to the community, we want it to remain part of the community, and we all have a role in keeping it in our community. The method of achieving self-sufficiency is:

1. Constant diligence in maintaining the highest level of quality in every service.
2. Balancing labor hours and our resident population.
3. Strategic marketing.
4. Maximizing productivity.

The Champaign County Nursing Home has served this community longer than any other healthcare provider. Our newfound management depth and this four-pronged approach to pursuing self-sufficiency will keep the Home in the hands of our community.

**REVENUE ANALYSIS –**

Our revenue streams are as follows:

Private Pay - residents pay for services from private funds.

Medicaid - the state welfare system that pays for services provided residents who meet income guidelines.

Title XX - the state welfare system that pays for adult day services who meet income guidelines.

Medicare A - the federal government rehabilitation program for the elderly pays for specific rehabilitation services provided a select group of residents.

Medicare B - the federal government rehabilitation and medical supply reimbursement program.

Private insurance - long-term care and rehabilitation insurance plans carried by a small fraction of our population.

Property tax - levied by the county on Champaign county residents, provided to the home as a result of a 2003 referendum.

**EXPENDITURE ANALYSIS –**

Cost control methods for FY09 include the use of per patient day labor hour monitoring tools that keep labor hours in sync with our resident population. Expenses in FY09 reflect a closer alignment with revenues than in the past fiscal year as we implement tighter labor hour and commodity controls, measuring performance one payroll at a time.

***FTE HISTORY***

| <b>2005</b>  | <b>2006</b> | <b>2007</b> | <b>2008</b> | <b>2009</b> |
|--------------|-------------|-------------|-------------|-------------|
| <b>236.5</b> | <b>254</b>  | <b>254</b>  | <b>254</b>  | <b>253</b>  |

*Nursing Home Administration*

***NURSING HOME – ADMINISTRATION – 081-410***

***FINANCIAL***

| <u>Fund 081 Dept 410</u>              | <u>2007</u><br><u>Actual</u> | <u>2008</u><br><u>Original</u> | <u>2008</u><br><u>Projected</u> | <u>2009</u><br><u>Budget</u> |
|---------------------------------------|------------------------------|--------------------------------|---------------------------------|------------------------------|
| PROPERTY TAXES                        | \$840,560                    | \$885,757                      | \$885,767                       | \$946,818                    |
| FEDERAL, STATE & LOCAL SHARED REVENUE | \$8,893,402                  | \$11,883,915                   | \$10,540,740                    | \$12,466,900                 |
| FEES AND FINES                        | \$4,856,331                  | \$2,983,614                    | \$3,018,986                     | \$3,236,243                  |
| MISCELLANEOUS                         | \$46,582                     | \$43,332                       | \$35,771                        | \$39,203                     |
| INTERFUND REVENUE                     | \$327,812                    | \$0                            | \$0                             | \$0                          |
| <b>REVENUE TOTALS</b>                 | <b>\$14,964,687</b>          | <b>\$15,796,618</b>            | <b>\$14,481,264</b>             | <b>\$16,689,164</b>          |
| PERSONNEL                             | \$697,407                    | \$827,152                      | \$632,361                       | \$522,686                    |
| COMMODITIES                           | \$31,046                     | \$35,811                       | \$35,076                        | \$36,127                     |
| SERVICES                              | \$3,551,469                  | \$3,371,176                    | \$3,055,775                     | \$3,695,073                  |
| CAPITAL                               | \$75,406                     | \$24,500                       | \$12,000                        | \$0                          |
| INTERFUND EXPENDITURE                 | \$47,864                     | \$692,043                      | \$0                             | \$67,000                     |
| DEBT                                  | \$0                          | \$0                            | \$0                             | \$32,192                     |
| <b>EXPENDITURE TOTALS</b>             | <b>\$4,403,192</b>           | <b>\$4,950,682</b>             | <b>\$3,735,212</b>              | <b>\$4,353,078</b>           |

***DESCRIPTION***

Administrative support and accounting departments encompass a range of services including accounts payable, accounts receivable, fiscal controls, budget construction and monitoring, payroll, human resources, information technology, reception, and secretarial services.

These services apply to the entire organization, working directly with residents and their representatives, staff, and the public.

***OBJECTIVES***

**Accounting**

- a. Construct timely and accurate balance sheets and income statements, prepared for review by the 15<sup>th</sup> of the month following the time period they are to reflect.

*Nursing Home Administration*

- b. Achieve and maintain secure revenue streams with a 1% uncollectible threshold.
- c. Achieve and maintain a 60-day threshold for accounts payable.
- d. Maintain fiscal controls for all CCNH assets. The diversion threshold is zero.
- e. Maintain compliance with federal and state payment programs to ensure proper reimbursement for services with a .05% uncollectible threshold.

**Human Resources**

- a. Re-structure to reduce labor hours by at least 1/3.
- b. Achieve error-free payroll system.
- c. Continuous effective recruiting to achieve a licensed nurse vacancy rate at or below 35% and a CNA vacancy rate at or below 5%.

**Reception**

- a. Customer complaint threshold of 0% for telephone and front desk management.

|                                      |
|--------------------------------------|
| <b><i>PERFORMANCE INDICATORS</i></b> |
|--------------------------------------|

| <b>Accounting</b>                        | <b><u>FY2007</u></b> | <b><u>FY2008</u></b> | <b><u>FY2009</u></b> |
|--|----------------------|----------------------|----------------------|
| • Financial statements                   | by 30 <sup>th</sup>  | by 15 <sup>th</sup>  | by 15 <sup>th</sup>  |
| • Uncollectible accounts                 | .01%                 | .01%                 | .01%                 |
| <b>Human Resources</b>                   |                      |                      |                      |
| • Nurse vacancy rate                     | 35%                  | 55%                  | 35%                  |
| • CNA vacancy rate                       | 4%                   | 15%                  | 5%                   |
| • IDPH inspection results – deficiencies | 1                    | 0                    | 0                    |

*Nursing Home Environmental Services*

**NURSING HOME – ENVIRONMENTAL SERVICES – 081-415**

**FINANCIAL**

| <u>Fund 081 Dept 415</u>  | <u>2007</u><br><u>Actual</u> | <u>2008</u><br><u>Original</u> | <u>2008</u><br><u>Projected</u> | <u>2009</u><br><u>Budget</u> |
|---------------------------|------------------------------|--------------------------------|---------------------------------|------------------------------|
| PERSONNEL                 | \$705,055                    | \$673,555                      | \$599,017                       | \$482,543                    |
| COMMODITIES               | \$58,483                     | \$75,395                       | \$75,334                        | \$77,595                     |
| SERVICES                  | \$577,852                    | \$601,014                      | \$606,128                       | \$624,310                    |
| CAPITAL                   | \$12,884                     | \$14,000                       | \$5,720                         | \$0                          |
| <b>EXPENDITURE TOTALS</b> | <b>\$1,354,274</b>           | <b>\$1,363,964</b>             | <b>\$1,286,199</b>              | <b>\$1,184,448</b>           |

**DESCRIPTION**

Environmental Services encompass Maintenance, Housekeeping, Laundry, and Central Supply. Maintenance is staffed by three Maintenance Workers scheduled Monday through Friday with staggered shifts to cover from 6:30am – 4:30pm. Weekend and after hours Maintenance coverage is provided by on-call Public Properties staff.

Housekeeping is staffed by nine Housekeepers and five Intermediate Housekeepers scheduled seven days a week to cover from 6:30am – 11:00pm.

Laundry is staffed by four Linen Service Workers and one Linen Service Supervisor scheduled seven days a week from 5:30am – 2:00pm.

The Central Supply Clerk is included in Environmental Services, though works independently.

**OBJECTIVES**

1. Develop a consistent floor maintenance schedule including buffing and waxing.
2. Transition floor care from Intermediate Housekeepers to Maintenance Workers through vendor-provided training.
3. Maintain cleanliness inspection success rate above 90%.
4. Maintain a threshold of 0% for lost or damaged laundry items.
5. Keep par stock levels between three and seven days.

**PERFORMANCE INDICATORS**

1. Daily cleanliness inspection results.
2. Written floor care plan.
3. Review complaint log for missing or damaged laundry items.
4. Monitor stock levels in neighborhood storerooms.

*Nursing Home Laundry Services*

***NURSING HOME – LAUNDRY SERVICES – 081-420***

***FINANCIAL***

| <b><u>Fund 081 Dept 420</u></b> | <b><u>2007<br/>Actual</u></b> | <b><u>2008<br/>Original</u></b> | <b><u>2008<br/>Projected</u></b> | <b><u>2009<br/>Budget</u></b> |
|---------------------------------|-------------------------------|---------------------------------|----------------------------------|-------------------------------|
| PERSONNEL                       | \$183,285                     | \$181,296                       | \$143,951                        | \$144,586                     |
| COMMODITIES                     | \$22,728                      | \$31,667                        | \$37,769                         | \$44,690                      |
| CAPITAL                         | \$1,730                       | \$2,954                         | \$1,455                          | \$0                           |
| <b>EXPENDITURE TOTALS</b>       | <b>\$207,743</b>              | <b>\$215,917</b>                | <b>\$183,175</b>                 | <b>\$189,276</b>              |

***DESCRIPTION***

Consolidated with Environmental Services. See description in 081-415

*Nursing Home Maintenance*

***NURSING HOME – MAINTENANCE – 081-425***

***FINANCIAL***

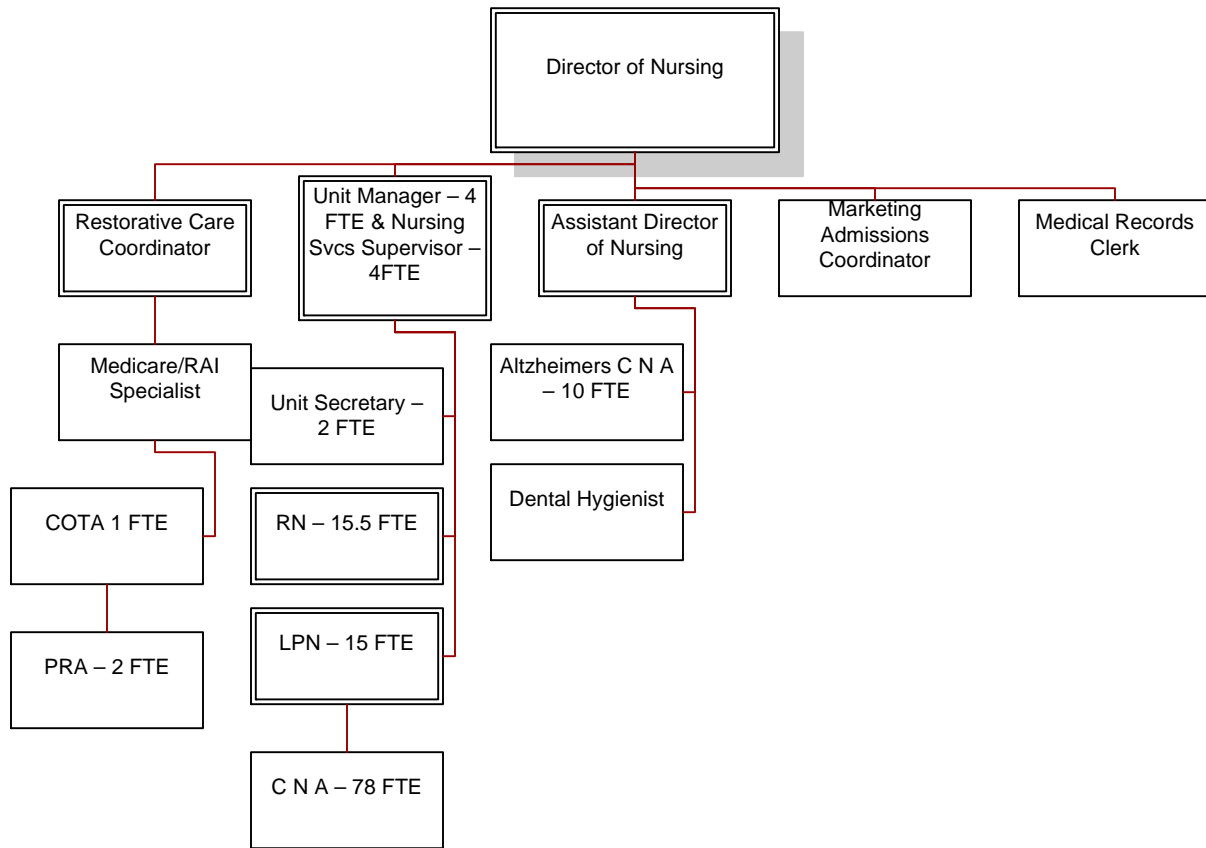
| <b><u>Fund 081 Dept 425</u></b> | <b><u>2007<br/>Actual</u></b> | <b><u>2008<br/>Original</u></b> | <b><u>2008<br/>Projected</u></b> | <b><u>2009<br/>Budget</u></b> |
|---------------------------------|-------------------------------|---------------------------------|----------------------------------|-------------------------------|
| PERSONNEL                       | \$190,206                     | \$188,333                       | \$148,482                        | \$144,584                     |
| COMMODITIES                     | \$17,003                      | \$20,892                        | \$16,399                         | \$16,890                      |
| SERVICES                        | \$40,404                      | \$42,085                        | \$75,479                         | \$77,742                      |
| CAPITAL                         | \$1,939                       | \$2,945                         | \$40,590                         | \$41,808                      |
| <b>EXPENDITURE TOTALS</b>       | <b>\$249,552</b>              | <b>\$254,255</b>                | <b>\$280,950</b>                 | <b>\$281,024</b>              |

***DESCRIPTION***

Consolidated with Environmental Services. See description in 081-415.

Nursing Home Medical Services

**NURSING HOME – MEDICAL SERVICES – 081-430**



**FINANCIAL**

| <b>Fund 081 Dept 430</b>  | <b>2007<br/>Actual</b> | <b>2008<br/>Original</b> | <b>2008<br/>Projected</b> | <b>2009<br/>Budget</b> |
|---------------------------|------------------------|--------------------------|---------------------------|------------------------|
| PERSONNEL                 | \$4,086,099            | \$3,994,406              | \$3,983,625               | \$4,713,526            |
| COMMODITIES               | \$436,004              | \$424,438                | \$484,981                 | \$573,842              |
| SERVICES                  | \$988,929              | \$970,838                | \$1,428,823               | \$1,690,619            |
| CAPITAL                   | \$9,273                | \$26,895                 | \$6,606                   | \$6,900                |
| DEBT                      | \$4,246                | \$3,962                  | \$2,320                   | \$0                    |
| <b>EXPENDITURE TOTALS</b> | <b>\$5,524,551</b>     | <b>\$5,420,539</b>       | <b>\$5,906,355</b>        | <b>\$6,984,887</b>     |

***DESCRIPTION***

Medical Services collectively represent our entire clinical staff – both contract and employee, including nursing, rehab, MD, DDS, DPM, dental hygiene, and medical records.

Staffing levels for Charge Nurses and Certified Nursing Assistants follow an acuity matrix that designates staffing levels in single shift increments. The matrix keeps staffing aligned with the needs of residents as identified by direct care staff and is enormously successful. Variation from the calculated staffing levels is rare, occurring for brief periods during unusual care needs.

Our Medical Director is Dr. Ho from Christi Clinic. He maintains a significant case load at the Home and serves as a point of contact for review or recommendation regarding our clinical practices. More than half of facility residents retain their primary care physician while residing in the Home. The result is a regular physician presence and outstanding access to expert medical advice.

Dentistry and Podiatry are provided by independent physicians.

We employ one full-time Dental Hygienist who conducts routine dental screenings, assists the Dentist with procedures, and labels dentures, hearing aids, and eyeglasses.

We employ one full-time Medical Records Clerk who is primarily responsible for securing and maintaining medical records within industry standards.

***OBJECTIVES***

1. Achieve a facility acquired pressure ulcer level of zero for one quarter.
2. Achieve a facility acquired contracture level of zero for two quarters.
3. Achieve fall protection levels that include no falls with fracture for two quarters.
4. Maintain a resident satisfaction level of 4.25 or greater on our scale of 5.00.

***PERFORMANCE INDICATORS***

1. Facility acquired pressure ulcers.
2. Facility acquired contractures.
3. Fall records.
4. Monthly resident satisfaction scores.

*Nursing Home Activities*

***NURSING HOME – ACTIVITIES – 081-440***

***FINANCIAL***

| <b><u>Fund 081 Dept 440</u></b> | <b><u>2007</u></b>   | <b><u>2008</u></b>     | <b><u>2008</u></b>      | <b><u>2009</u></b>   |
|---------------------------------|----------------------|------------------------|-------------------------|----------------------|
|                                 | <b><u>Actual</u></b> | <b><u>Original</u></b> | <b><u>Projected</u></b> | <b><u>Budget</u></b> |
| PERSONNEL                       | \$224,234            | \$280,703              | \$205,292               | \$198,689            |
| COMMODITIES                     | \$3,150              | \$1,432                | \$3,218                 | \$3,809              |
| SERVICES                        | \$1,506              | \$0                    | \$1,310                 | \$1,551              |
| CAPITAL                         | \$0                  | \$4,000                | \$0                     | \$0                  |
| <b>EXPENDITURE TOTALS</b>       | <b>\$228,890</b>     | <b>\$286,135</b>       | <b>\$209,820</b>        | <b>\$204,049</b>     |

***DESCRIPTION***

Therapeutic recreation is staffed by three Activity Assistants, one Assistant Activity Director, one Activity Director, one Beautician, and one Volunteer Services Coordinator. The combined efforts of this department provide our residents with engaging activities, a connection to the community, and the pampering that makes CCNH a wonderful place to live.

***OBJECTIVES***

1. Maintain 100% compliance with one-to-one activity programming.
2. Keep volunteerism hours above 500 each month.
3. Develop a source of donation income to support facility projects.

***PERFORMANCE INDICATORS***

1. Monthly 1:1 activity tracking.
2. Monthly volunteer hours reporting.
3. Written plan for donation growth.

*Nursing Home Social Services*

***NURSING HOME – SOCIAL SERVICES – 081-441***

***FINANCIAL***

| <b><u>Fund 081 Dept 441</u></b> | <b><u>2007<br/>Actual</u></b> | <b><u>2008<br/>Original</u></b> | <b><u>2008<br/>Projected</u></b> | <b><u>2009<br/>Budget</u></b> |
|---------------------------------|-------------------------------|---------------------------------|----------------------------------|-------------------------------|
| PERSONNEL                       | \$199,833                     | \$202,306                       | \$182,569                        | \$170,165                     |
| SERVICES                        | \$0                           | \$0                             | \$639                            | \$756                         |
| <b>EXPENDITURE TOTALS</b>       | <b>\$199,833</b>              | <b>\$202,306</b>                | <b>\$183,208</b>                 | <b>\$170,921</b>              |

***DESCRIPTION***

Social Services are staffed with two full-time Social Service Assistants and one Director scheduled seven days a week from 8:00am – 4:30pm. The department is responsible for coordinating internal and external services to keep all of our resident’s needs met, including admission and discharge planning.

***OBJECTIVES***

1. Maintain a smooth admission process.
2. Coordinate and lead discharge meetings.
3. Maintain contact with local healthcare providers to keep apprised of community long-term care, rehabilitation, and memory care needs.

***PERFORMANCE INDICATORS***

1. Resident satisfaction surveys.
2. Monthly discharge planning report.
3. Census growth to at least 90% of capacity.

*Nursing Home Medical Services Physical Therapy*

**NURSING HOME – MEDICAL SERVICES – PHYSICAL THERAPY – 081-445**

**FINANCIAL**

| <b><u>Fund 081 Dept 445</u></b> | <b><u>2007<br/>Actual</u></b> | <b><u>2008<br/>Original</u></b> | <b><u>2008<br/>Projected</u></b> | <b><u>2009<br/>Budget</u></b> |
|---------------------------------|-------------------------------|---------------------------------|----------------------------------|-------------------------------|
| PERSONNEL                       | \$36,428                      | \$37,042                        | \$38,739                         | \$41,256                      |
| COMMODITIES                     | \$231                         | \$1,273                         | \$1,786                          | \$2,113                       |
| SERVICES                        | \$140,551                     | \$380,620                       | \$325,647                        | \$385,314                     |
| <b>EXPENDITURE TOTALS</b>       | <b>\$177,210</b>              | <b>\$418,935</b>                | <b>\$366,172</b>                 | <b>\$428,683</b>              |

*Nursing Home Medical Services Occupational Therapy*

**NURSING HOME – MEDICAL SERVICES – OCCUPATIONAL THERAPY –  
081-446**

**FINANCIAL**

| <b><u>Fund 081 Dept 446</u></b> | <b><u>2007</u></b>   | <b><u>2008</u></b>     | <b><u>2008</u></b>      | <b><u>2009</u></b>   |
|---------------------------------|----------------------|------------------------|-------------------------|----------------------|
|                                 | <b><u>Actual</u></b> | <b><u>Original</u></b> | <b><u>Projected</u></b> | <b><u>Budget</u></b> |
| PERSONNEL                       | \$43,169             | \$35,345               | \$28,921                | \$31,108             |
| SERVICES                        | \$152,574            | \$418,342              | \$414,086               | \$489,957            |
| <b>EXPENDITURE TOTALS</b>       | <b>\$195,743</b>     | <b>\$453,687</b>       | <b>\$443,007</b>        | <b>\$521,065</b>     |

*Nursing Home Medical Services Speech Therapy*

**NURSING HOME - MEDICAL SERVICES – SPEECH THERAPY – 081-448**

**FINANCIAL**

| <b><u>Fund 081 Dept 448</u></b> | <b><u>2007</u></b>   | <b><u>2008</u></b>     | <b><u>2008</u></b>      | <b><u>2009</u></b>   |
|---------------------------------|----------------------|------------------------|-------------------------|----------------------|
|                                 | <b><u>Actual</u></b> | <b><u>Original</u></b> | <b><u>Projected</u></b> | <b><u>Budget</u></b> |
| SERVICES                        | \$49,750             | \$132,442              | \$0                     | \$0                  |
| <b>EXPENDITURE TOTALS</b>       | <b>\$49,750</b>      | <b>\$132,442</b>       | <b>\$0</b>              | <b>\$0</b>           |

*Nursing Home Dietary*

***NURSING HOME – DIETARY – 081-450***

***FINANCIAL***

| <u>Fund 081 Dept 450</u>  | <u>2007<br/>Actual</u> | <u>2008<br/>Original</u> | <u>2008<br/>Projected</u> | <u>2009<br/>Budget</u> |
|---------------------------|------------------------|--------------------------|---------------------------|------------------------|
| PERSONNEL                 | \$1,160,744            | \$914,722                | \$754,247                 | \$645,741              |
| COMMODITIES               | \$432,736              | \$407,172                | \$463,680                 | \$548,639              |
| SERVICES                  | \$19,724               | \$18,601                 | \$22,451                  | \$27,314               |
| <b>EXPENDITURE TOTALS</b> | <b>\$1,613,204</b>     | <b>\$1,340,495</b>       | <b>\$1,240,378</b>        | <b>\$1,221,694</b>     |

***DESCRIPTION***

Dietary services lead the dining experience three times a day, seven days a week with a team of Cooks and Food Service Workers. The team also stocks neighborhood nutrition rooms for 24/7 convenient access to snack items.

***OBJECTIVES***

1. Provide prompt, courteous tableside service.
2. Create and serve meals reflective of resident preference.
3. Control food costs within established parameters.

***PERFORMANCE INDICATORS***

1. Resident satisfaction surveys and resident food committee reports.
2. Monthly income statement review of food costs.

*Nursing Home Activities Beauty Shop*

**NURSING HOME – ACTIVITIES – BEAUTY SHOP – 081-455**

See description in 081-440.

**FINANCIAL**

| <b><u>Fund 081 Dept 455</u></b> | <b><u>2007<br/>Actual</u></b> | <b><u>2008<br/>Original</u></b> | <b><u>2008<br/>Projected</u></b> | <b><u>2009<br/>Budget</u></b> |
|---------------------------------|-------------------------------|---------------------------------|----------------------------------|-------------------------------|
| PERSONNEL                       | \$74,619                      | \$75,238                        | \$46,551                         | \$32,020                      |
| COMMODITIES                     | \$1,594                       | \$1,787                         | \$1,871                          | \$2,215                       |
| <b>EXPENDITURE TOTALS</b>       | <b>\$76,213</b>               | <b>\$77,025</b>                 | <b>\$48,422</b>                  | <b>\$34,235</b>               |

*Nursing Home Adult Day Care*

**NURSING HOME – ADULT DAY CARE – 081-460**

**FINANCIAL**

| <u>Fund 081 Dept 460</u>  | <u>2007</u><br><u>Actual</u> | <u>2008</u><br><u>Original</u> | <u>2008</u><br><u>Projected</u> | <u>2009</u><br><u>Budget</u> |
|---------------------------|------------------------------|--------------------------------|---------------------------------|------------------------------|
| PERSONNEL                 | \$244,801                    | \$276,826                      | \$190,763                       | \$171,452                    |
| COMMODITIES               | \$13,883                     | \$12,275                       | \$11,024                        | \$13,044                     |
| SERVICES                  | \$1,469                      | \$2,318                        | \$3,010                         | \$3,561                      |
| CAPITAL                   | \$0                          | \$2,400                        | \$0                             | \$0                          |
| <b>EXPENDITURE TOTALS</b> | <b>\$260,153</b>             | <b>\$293,819</b>               | <b>\$204,797</b>                | <b>\$188,057</b>             |

**DESCRIPTION**

The Adult Day Care provides daytime care and services to the elderly who are unable to remain home alone. This program serves two customers – home caregivers and the disabled elderly. The program is designed to allow family caregivers respite during a normal business week, and provide exercise, socialization, and assistance with activities of daily living for clients. We provide transportation via handicapped accessible vans that travel anywhere in Champaign County, accept people of all payor source, and provide services at a flat rate for the 30+ clients.

The Adult Day Care core service has remained the same for the last fifteen years, though the philosophy changed in the summer of 2005. Adult Day Care expanded its transportation service, expanded its recreation program, and started becoming involved in local health events to gain exposure to this plentiful market. The changes were successful, resulting in statewide recognition through the Life Services Network and the acquisition of another handicapped accessible van through a grant program.

In FY08 we began transportation services to area seniors through the RPC Rural Rider program. Elderly or infirm residents of the County who do not have access to regular transportation can contact RPC to get free transportation to and from appointments in Champaign County. This program grows our County’s awareness of the Adult Day Care and provides a valuable service to our community.

**OBJECTIVES**

1. Complete and execute identified outreach programs.
2. Maintain an average daily census 30 clients.
3. Balance revenue to expenses.

**PERFORMANCE INDICATORS**

1. Census.
2. Outreach programs in identified categories.
3. Income statement.

*Nursing Home Medical Services Alzheimer's*

**NURSING HOME - MEDICAL SERVICES - ALZHEIMER'S - 081-462**

**FINANCIAL**

| <b><u>Fund 081 Dept 462</u></b> | <b><u>2007</u></b>   | <b><u>2008</u></b>     | <b><u>2008</u></b>      | <b><u>2009</u></b>   |
|---------------------------------|----------------------|------------------------|-------------------------|----------------------|
|                                 | <b><u>Actual</u></b> | <b><u>Original</u></b> | <b><u>Projected</u></b> | <b><u>Budget</u></b> |
| PERSONNEL                       | \$338,719            | \$352,627              | \$498,964               | \$338,952            |
| COMMODITIES                     | \$261                | \$0                    | \$2,773                 | \$3,281              |
| SERVICES                        | \$0                  | \$0                    | \$145                   | \$145                |
| <b>EXPENDITURE TOTALS</b>       | <b>\$338,980</b>     | <b>\$352,627</b>       | <b>\$501,882</b>        | <b>\$342,378</b>     |

*Self-Funded Insurance*

***SELF-FUNDED INSURANCE – FUND 476***

The fund accounts for risk financing activities. Revenue comes from the Tort Immunity Fund to cover costs relevant to the County’s General Corporate Fund departments; and from billings to various County Special Revenue Funds to cover their representative share of cost. The Self-Funded Insurance Fund provides financing for the County’s auto liability and property, general liability, and worker’s compensation claims payments, and for stop-loss insurance premiums for auto, liability, property and workers compensation.

***FINANCIAL***

| <u>Fund 476 Summary</u>   | <u>2007</u>        | <u>2008</u>        | <u>2008</u>        | <u>2009</u>        |
|---------------------------|--------------------|--------------------|--------------------|--------------------|
|                           | <u>Actual</u>      | <u>Original</u>    | <u>Projected</u>   | <u>Budget</u>      |
| FEES AND FINES            | \$1,375,623        | \$1,357,844        | \$1,357,844        | \$1,463,157        |
| MISCELLANEOUS             | \$15,833           | \$10,500           | \$131,060          | \$10,500           |
| <b>REVENUE TOTALS</b>     | <b>\$1,391,456</b> | <b>\$1,368,344</b> | <b>\$1,488,904</b> | <b>\$1,473,657</b> |
| PERSONNEL                 | \$612,147          | \$996,261          | \$574,486          | \$1,061,941        |
| COMMODITIES               | \$15               | \$1,000            | \$142              | \$300              |
| SERVICES                  | \$675,863          | \$585,500          | \$865,663          | \$747,155          |
| INTERFUND EXPENDITURE     | \$27,852           | \$30,790           | \$30,790           | \$10,092           |
| <b>EXPENDITURE TOTALS</b> | <b>\$1,315,877</b> | <b>\$1,613,551</b> | <b>\$1,471,081</b> | <b>\$1,819,488</b> |

***FUND BALANCE***

| <u>2007</u>   | <u>2008</u>      | <u>2009</u>     |
|---------------|------------------|-----------------|
| <u>Actual</u> | <u>Projected</u> | <u>Budgeted</u> |
| \$831,922     | \$849,745        | \$503,914       |

The fund balance goal is \$1,500,000 to allow adequate funding for unanticipated claims.

***ANALYSIS***

In 1986, the county established a self-funded worker’s compensation insurance plan which was accounted for in the Tort Immunity (Special Revenue) Fund through FY1992. In FY1993, the County created a separate internal service fund – the Self-Funded Insurance Fund, and moved self-funded worker’s

### *Self-Funded Insurance*

compensation to that fund. The County also began self-funding liability and auto insurance in FY1994 through the Self-Funded Insurance Fund. The billings to various funds for the self-funded portion of worker's compensation, liability and property are based upon projections provided through an actuarial study documenting the County's Loss Reserve and Funding Analysis. In fiscal years 2003-2005, actual claims were 9.4% - \$159,723 above the analysis for that period, and the General Corporate Fund's share of the expenses was under-funded by \$500,000.

In FY2006, the County Board appropriated \$758,957 from the County's General Corporate Fund to the Tort Immunity Fund to correct under-funding from previous years, and the FY2007 property tax levy for the Tort Immunity Fund also receives a 53% increase in FY2007 to bring the level of funding to an appropriate level to meet anticipated expenses. Again in FY2008, the Tort Immunity Fund tax levy received an adjusted increase of 13.8% to correct previous under-funding. With FY2009, the 6.8% growth in property taxes allowed under the Property Tax Extension Limitation Law enabled balanced budget for Tort Immunity. These corrections to the Tort Immunity funding source and billings for claims for the self-funded portion of the program are expected to enable restoration of an appropriate fund balance to this Fund in FY2009 and beyond. The FY2009 budget is based upon actuarial predictions for expenditures in this Fund.

Property Liability Insurance

**PROPERTY LIABILITY INSURANCE – 476-118**

The Property Liability Insurance budget receives revenues and appropriates expenditures for the County's property and liability self-funded claims, and for stop-loss insurance premiums.

**FINANCIAL**

| <u>Fund 476 Dept 118</u>  | <u>2007</u><br><u>Actual</u> | <u>2008</u><br><u>Original</u> | <u>2008</u><br><u>Projected</u> | <u>2009</u><br><u>Budget</u> |
|---------------------------|------------------------------|--------------------------------|---------------------------------|------------------------------|
| FEES AND FINES            | \$619,649                    | \$600,000                      | \$600,000                       | \$675,000                    |
| MISCELLANEOUS             | \$7,053                      | \$3,000                        | \$123,560                       | \$3,000                      |
| <b>REVENUE TOTALS</b>     | <b>\$626,702</b>             | <b>\$603,000</b>               | <b>\$723,560</b>                | <b>\$678,000</b>             |
| COMMODITIES               | \$15                         | \$1,000                        | \$0                             | \$0                          |
| SERVICES                  | \$675,863                    | \$577,000                      | \$859,663                       | \$737,155                    |
| INTERFUND EXPENDITURE     | \$13,926                     | \$15,000                       | \$15,000                        | \$5,210                      |
| <b>EXPENDITURE TOTALS</b> | <b>\$689,804</b>             | <b>\$593,000</b>               | <b>\$874,663</b>                | <b>\$742,365</b>             |

*Worker's Compensation Insurance*

**WORKER'S COMPENSATION INSURANCE - 476-119**

The Worker's Compensation Insurance budget receives revenues and appropriates expenditures for the County's worker's compensation self-funded claims, and for stop-loss insurance premiums.

**FINANCIAL**

| <u>Fund 476 Dept 119</u>  | <u>2007</u><br><u>Actual</u> | <u>2008</u><br><u>Original</u> | <u>2008</u><br><u>Projected</u> | <u>2009</u><br><u>Budget</u> |
|---------------------------|------------------------------|--------------------------------|---------------------------------|------------------------------|
| FEES AND FINES            | \$755,974                    | \$757,844                      | \$757,844                       | \$788,157                    |
| MISCELLANEOUS             | \$8,780                      | \$7,500                        | \$7,500                         | \$7,500                      |
| <b>REVENUE TOTALS</b>     | <b>\$764,754</b>             | <b>\$765,344</b>               | <b>\$765,344</b>                | <b>\$795,657</b>             |
| PERSONNEL                 | \$612,147                    | \$996,261                      | \$574,486                       | \$1,061,941                  |
| COMMODITIES               | \$0                          | \$0                            | \$142                           | \$300                        |
| SERVICES                  | \$0                          | \$8,500                        | \$6,000                         | \$10,000                     |
| INTERFUND EXPENDITURE     | \$13,926                     | \$15,790                       | \$15,790                        | \$4,882                      |
| <b>EXPENDITURE TOTALS</b> | <b>\$626,073</b>             | <b>\$1,020,551</b>             | <b>\$596,418</b>                | <b>\$1,077,123</b>           |

*Employee Health Insurance Fund*

**EMPLOYEE HEALTH INSURANCE FUND – 620-120**

This internal service fund receives revenues comprised of employer and employee contributions, and appropriates expenditures for administration of the County’s group health insurance plans.

**FINANCIAL**

| <u>Fund 620 Dept 120</u>  | <u>2007<br/>Actual</u> | <u>2008<br/>Original</u> | <u>2008<br/>Projected</u> | <u>2009<br/>Budget</u> |
|---------------------------|------------------------|--------------------------|---------------------------|------------------------|
| MISCELLANEOUS             | \$4,429,811            | \$4,960,915              | \$4,631,871               | \$4,970,000            |
| INTERFUND REVENUE         | \$821                  | \$0                      | \$0                       | \$0                    |
| <b>REVENUE TOTALS</b>     | <b>\$4,430,632</b>     | <b>\$4,960,915</b>       | <b>\$4,631,871</b>        | <b>\$4,970,000</b>     |
| PERSONNEL                 | \$4,421,007            | \$4,867,908              | \$4,568,108               | \$4,968,400            |
| COMMODITIES               | \$346                  | \$600                    | \$115                     | \$600                  |
| SERVICES                  | \$821                  | \$1,000                  | \$650                     | \$1,000                |
| <b>EXPENDITURE TOTALS</b> | <b>\$4,422,174</b>     | <b>\$4,869,508</b>       | <b>\$4,568,873</b>        | <b>\$4,970,000</b>     |

**FUND BALANCE**

| <u>2007<br/>Actual</u> | <u>2008<br/>Projected</u> | <u>2009<br/>Budgeted</u> |
|------------------------|---------------------------|--------------------------|
| \$113,608              | \$176,606                 | \$176,606                |