

**FRIO HOSPITAL DISTRICT**  
**2024 Actual Projected to 2025 Budget**  
**September 30, 2024**

	<u>Projected 2024</u>	<u>Budget 2025</u>		<u>Budget/Projected \$ Variance</u>	<u>Budget/Projected % Variance</u>
<b>Operating Revenues</b>					
Lease Rental Income	737,270	797,618	1	60,348	8.2%
Quality Improvement Payment Program Revenue	4,541,703	20,407,273	2	15,865,570	349.3%
Other	101,074	99,702	3	(1,372)	-1.4%
<b>Total Operating Revenues</b>	<b><u>5,380,047</u></b>	<b><u>21,304,593</u></b>		<b><u>15,924,546</u></b>	<b><u>296.0%</u></b>
<b>Operating Expenses</b>					
Purchased Services and Professional Fees	81,777	81,774	4	(3)	0.0%
Nursing Facility Fees	2,678,210	16,196,962	5	13,518,752	504.8%
Supplies and Other	900,690	1,155,633	6	254,943	28.3%
IGT Expense	1,546,066	1,200,000	7	(346,066)	-22.4%
Indigent Care Expense	135,872	300,000	8	164,128	120.8%
Depreciation and Amortization	660,477	955,908	9	295,431	44.7%
<b>Total Operating Expenses</b>	<b><u>6,003,093</u></b>	<b><u>19,890,277</u></b>		<b><u>13,887,184</u></b>	<b><u>231.3%</u></b>
<b>Operating Loss</b>	<b><u>(623,046)</u></b>	<b><u>1,414,316</u></b>		<b><u>2,037,362</u></b>	<b><u>-327.0%</u></b>
<b>Non-Operating Revenues (Expenses)</b>					
Property Taxes					
Ad Valorem Taxes	5,784,389	5,918,454	10	134,065	2.3%
Property Tax Other	(248,801)	(228,675)	11	20,126	-8.1%
Noncapital Grants and Gifts	-	-	12	-	0.0%
Interest Income	624,517	590,732	13	(33,785)	-5.4%
Interest Expense	(88,556)	(665,000)	14	(576,444)	650.9%
<b>Total Non-Operating Revenues (Expenses)</b>	<b><u>6,071,550</u></b>	<b><u>5,615,511</u></b>		<b><u>(456,039)</u></b>	<b><u>-7.5%</u></b>
<b>Increase in Net Position</b>	<b><u>5,448,504</u></b>	<b><u>7,029,827</u></b>		<b><u>1,581,323</u></b>	<b><u>29.0%</u></b>

**Frio Hospital District  
2025 Operating Budget Legend**

<b>1</b>	Lease Rental Income	3% annual Hospital, Dilley Clinic, and Pearsall Clinic increase effective 10/1.
<b>2</b>	Quality Improvement Payment Program Revenue	Estimate FY 2025 at 24 Nursing Homes
<b>3</b>	Other	Tobacco Settlement - 2024 run rate.
<b>4</b>	Purchased Services and Professional Fees	For FRH services - 2024 run rate.
<b>5</b>	Nursing Facility Fees	Estimate FY 2025 at 24 Nursing Homes
<b>6</b>	Supplies and Other	AirMedCare estimated no increase; \$65,047/yr, EMS Subsidy \$250k/yr, and Single Audit expense.
<b>7</b>	IGT Expense	Intergovernmental Transfers.
<b>8</b>	Indigent Care Expense	Yearly maximum.
<b>9</b>	Depreciation and Amortization	ED Buildout, Replace Generator, Med Vacuum System, AHU #5...
<b>10</b>	Ad Valorem Taxes	Proposed tax rate of \$.237405/\$100 (line 4 - Tax Rate Calculation Worksheet); 97% anticipated collection rate (line 45.E - Tax Rate Calculation Worksheet).
<b>11</b>	Property Tax Other	12.2% increase over 2023.
<b>12</b>	Noncapital Grants and Gifts	N/A.
<b>13</b>	Interest Income	Assume 2024 run rate.
<b>14</b>	Interest Expense	Interest on QIPP loans