

**UVM Health Network FY 2023 Budget Submission
Appendices**

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2	Appendix 1								
3	Do not Modify, except for cells labeled "Other"								
4	Reconciliation Tables								
5									
6	Budget-to-Budget								
7									
8	Table 1: NPR Variance - FY 2022 Approved Budget to FY 2023 Proposed Budget								
9									
10	NPR	Total	Total Medicare	Total Medicaid	Total Commercial	Total Self-Pay/Other	DSH		
11	FY 2022 Approved Budget	\$ 1,508,506,476	\$ 438,289,246	\$ 163,271,620	\$ 679,055,297	\$ 216,676,030	\$ 11,214,283		
12	FY2023 Cost Inflation in FY2023 Net Revenue Rates - All Payers	\$ 92,524,913	\$ 14,867,829	\$ 150,172	\$ 77,276,517	\$ 230,396			
13	FY2022 Add'l Cost Inflation in FY2023 Commercial Net Revenue Rates	\$ 36,457,445			\$ 36,457,445				
14	Adjustment for full year impact of Commercial FY22 Mid-Year Rate increase	\$ 9,587,452	\$ -	\$ -	\$ 9,587,452	\$ -			
15	FY2023 Rate impact on Bad Debt / Free Care	\$ (6,398,469)	\$ (1,459,806)	\$ (371,574)	\$ (2,387,090)	\$ (2,179,999)			
16	FY2023 Rate impact on Payer Administrative Write-Offs	\$ (1,464,584)	\$ -	\$ -	\$ -	\$ (1,464,584)			
17	Disproportionate Share Payments (DSH)	\$ 5,518					\$ 5,518		
18	Utilization - FY2022 to FY2023 Increased Patient Volume prior to rate impact	\$ 51,340,069	\$ 14,910,192	\$ 5,460,680	\$ 24,868,338	\$ 6,100,858			
19	Fixed Prospective Payments	\$ -							
20	Provider Acquisitions/Transfers	\$ -							
21	FY2022 to FY2023 Payer Categorization Shift prior to rate impact	\$ (0)	\$ (38,565)	\$ -	\$ 71,663,685	\$ (71,625,120)			
22	FY2022 to FY2023 Reimbursement/Payer Mix prior to rate impact	\$ (27,940,297)	\$ (3,370,209)	\$ 11,494,589	\$ (55,794,330)	\$ 19,729,653			
23	FY2023 Estimated Shift from Medicaid population to Commercial prior to rate impact	\$ 21,600,000	\$ -	\$ (13,394,230)	\$ 33,232,231	\$ 1,761,998			
24	FY2022 to FY2023 Bad Debt/Free Care Adjustments prior to rate impact	\$ (948,436)	\$ 1,805,257	\$ 179,845	\$ 509,289	\$ (3,442,827)			
25	FY2022 to FY2023 Payer Administrative Write-Offs Adjustments prior to rate impact	\$ 3,460,792	\$ -	\$ -	\$ -	\$ 3,460,792			
26	FY2022 to FY2023 Budget Collection Rate Difference prior to rate impact	\$ (49,868,771)	\$ (33,857,478)	\$ (10,507,444)	\$ (275,665)	\$ (5,228,184)			
27	ALOS Initiative	\$ 9,714,780	\$ 4,112,559	\$ 1,343,578	\$ 3,474,906	\$ 783,736			
28	CMI Initiative	\$ 3,000,000	\$ 1,104,625	\$ 423,719	\$ 1,372,782	\$ 98,875			
29	Epic Revenue Cycle Optimization	\$ 7,848,740	\$ 2,362,452	\$ 766,776	\$ 3,988,265	\$ 731,246			
30	Medicare GME Reimbursement Change	\$ 1,300,000	\$ 1,300,000	\$ -	\$ -	\$ -			
31	Other (specify)	\$ -							
32	FY 2023 Proposed Budget	\$ 1,658,725,627	\$ 440,026,103	\$ 158,817,731	\$ 883,029,121	\$ 165,632,871	\$ 11,219,801		
33									
34	\$ Change from FY 2022 Approved Budget	\$ 150,219,152	\$ 1,736,858	\$ (4,453,889)	\$ 203,973,825	\$ (51,043,159)	\$ 5,518		
35	% Change from FY 2022 Approved Budget	10%	0%	-3%	30%	-24%	0%		
36									
37	Table 2: FY 2022 Approved Expenses to FY 2023 Proposed Budget								
38									
39	Expenses	Amount	% over/under						
40	FY 2022 Approved Budget	\$ 1,662,751,679							
41	Staff New Positions	20,704,605	1.2%						
42	FY23 Cost Inflation Increases - Retail Pharmacy	9,135,533	0.5%						
43	FY23 Cost Inflation Increases - All Other	84,661,860	5.1%						
44	FY22 Cost Inflation Not in FY22 Budget	66,109,926	4.0%						
45	Salaries	17,941,382	1.1%						
46	Fringe	(13,280,832)	-0.8%						
47	Travelers (nurses)	13,293,096	0.8%						
48	Locum tenans (MDs)	2,568,475	0.2%						
49	Drugs	57,319,998	3.4%						
50	Health Care Provider Tax	3,256,070	0.2%						
51	Cost Savings	-	0.0%						
52	Supplies	1,604,069	0.1%						
53	Physician Transfer	-	0.0%						
54	Equipment / Software / Other Maintenance	21,454,723	1.3%						
55	Purchased Services	(9,757,544)	-0.6%						
56	Vacancy Change	(6,967,992)	-0.4%						
57	All Other	(9,181,673)	-0.6%						
58	Other (specify, add additional rows as necessary)		0.0%						
59	FY 2023 Proposed Budget	\$ 1,921,613,374	15.6%						
60									
61	\$ Change from FY 2022 Approved Budget	\$ 258,861,695							
62	% Change from FY 2022 Approved Budget	16%							
63									

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2	Appendix 1								
3	Do not Modify, except for cells labeled "Other"								
4	Reconciliation Tables								
64									
65	Projection-to-Budget								
66									
67	Table 3: NPR Variance - FY 2022 Projection to FY 2023 Proposed Budget								
68									
69	Projection derived as of:		(ex. May 2022 year-to-date)						
70	NPR	Total	Total Medicare	Total Medicaid	Total Commercial	Total Self-Pay/Other	DSH		
71	FY 2022 Projection	\$ 1,433,295,005	\$ 442,821,863	\$ 157,169,548	\$ 696,110,163	\$ 128,793,432	\$ 8,400,000		
72	FY2023 Cost Inflation in FY2023 Net Revenue Rates - All Payers	\$ 92,524,913	\$ 14,867,829	\$ 150,172	\$ 77,276,517	\$ 230,396			
73	FY2022 Add'l Cost Inflation in FY2023 Commercial Net Revenue Rates	\$ 36,457,445	\$ -	\$ -	\$ 36,457,445	\$ -			
74	FY2023 Rate impact on Bad Debt / Free Care	\$ (6,398,469)	\$ (1,459,806)	\$ (371,574)	\$ (2,387,090)	\$ (2,179,999)			
75	FY2023 Rate impact on Payer Administrative Write-Offs	\$ (1,464,584)				\$ (1,464,584)			
76	Disproportionate Share Payments (DSH)	\$ 2,819,801					\$ 2,819,801		
77	Utilization - FY2022 to FY2023 Increased Patient Volume prior to rate impact	\$ 43,253,861	\$ 12,742,045	\$ 4,101,076	\$ 21,633,510	\$ 4,777,230			
78	Fixed Prospective Payments	\$ -							
79	Provider Acquisitions/Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
80	FY2022 to FY2023 Reimbursement/Payer Mix prior to rate impact	\$ 11,638,191	\$ (3,202,445)	\$ (1,030,853)	\$ 13,349,509	\$ 2,521,980			
81	FY2023 Estimated Shift from Medicaid population to Commercial prior to rate impact	\$ 21,600,000	\$ -	\$ (13,394,230)	\$ 33,232,231	\$ 1,761,998	\$ -		
82	FY2022 to FY2023 Bad Debt/Free Care Adjustments prior to rate impact	\$ (10,442,392)	\$ (8,925,510)	\$ (3,143,087)	\$ (10,697,035)	\$ 12,323,241			
83	FY2022 to FY2023 Payer Administrative Write-Offs Adjustments prior to rate impact	\$ 15,712,668	\$ -	\$ -	\$ -	\$ 15,712,668	\$ -		
84	FY2022 to FY2023 Budget Collection Rate Difference prior to rate impact	\$ (2,134,333)	\$ (25,697,509)	\$ 12,802,606	\$ 9,217,920	\$ 1,542,650			
85	ALOS Initiative	\$ 9,714,780	\$ 4,112,559	\$ 1,343,578	\$ 3,474,906	\$ 783,736	\$ -		
86	CMI Initiative	\$ 3,000,000	\$ 1,104,625	\$ 423,719	\$ 1,372,782	\$ 98,875	\$ -		
87	Epic Revenue Cycle Optimization	\$ 7,848,740	\$ 2,362,452	\$ 766,776	\$ 3,988,265	\$ 731,246	\$ -		
88	Medicare GME Reimbursement Change	\$ 1,300,000	\$ 1,300,000	\$ -	\$ -	\$ -	\$ -		
89	FY 2023 Proposed Budget	\$ 1,658,725,627	\$ 440,026,103	\$ 158,817,731	\$ 883,029,121	\$ 165,632,871	\$ 11,219,801		
90									
91	\$ Change from FY 2022 Projection	\$ 225,430,622	\$ (2,795,759)	\$ 1,648,183	\$ 186,918,959	\$ 36,839,439	\$ 2,819,801		
92	% Change from FY 2022 Projection	16%	-1%	1%	27%	29%	34%		
93									
94	Table 4: FY 2022 Projected Expenses to FY 2023 Proposed Budget								
95									
96	Expenses	Amount	% over/under						
97	FY 2022 Projection	\$ 1,791,170,987							
98	Staff New Positions	47,091,079	2.8%						
99	FY23 Cost Inflation Increases - Retail Pharmacy	9,135,533	0.5%						
100	FY23 Cost Inflation Increases - All Other	84,661,860	5.1%						
101	Salaries	18,281,108	1.1%						
102	Fringe	1,822,361	0.1%						
103	Travelers (nurses)	(63,438,659)	-3.8%						
104	Locum tenans (MDs)	(2,659,854)	-0.2%						
105	Drugs	28,959,254	1.7%						
106	Health Care Provider Tax	6,290,995	0.4%						
107	Cost Savings	-	0.0%						
108	Supplies	(1,802,116)	-0.1%						
109	Physician Transfer	-	0.0%						
110	Equipment / Software / Other Maintenance	23,774,747	1.4%						
111	Purchased Services	(17,728,385)	-1.1%						
112	All Other	(3,945,537)	-0.2%						
113	Other (specify, add additional rows as necessary)	-	0.0%						
114	FY 2023 Proposed Budget	\$ 1,921,613,374	7.8%						
115									
116	\$ Change from FY 2022 Projection	\$ 130,442,387							
117	% Change from FY 2022 Projection	7%							
118									

Appendix 2

Do not Modify, except for cells labeled "Other"

Charge and NPR Detail

The following tables demonstrate the hospital's charges by payer from your requested charge master increase.

Table 1: Please provide the requested charge master increase by area of service without utilization and acuity.

Charge Master Increase Schedule (Charge Increase)				
Area of Service	FY 22 Budget Total Charge Master Increase (\$)	FY 22 Budget Total Charge Master Increase (%)	FY 23 Budget Total Charge Master Increase (\$)	FY 23 Budget Total Charge Master Increase (%)
Hospital Inpatient (Incl. SNF & Rehab)	\$ 77,445,141	7.1%	\$ 119,335,546	10.1%
Hospital Outpatient	\$ 113,218,271	7.5%	\$ 171,092,178	10.1%
Professional Services	\$ 48,360,392	7.4%	\$ 72,631,019	9.9%
Other (specify)	\$ -	0.0%	\$ -	0.0%
Overall Increase in Gross Revenues Across All Categories	\$ 239,023,804	7.3%	\$ 363,058,744	10.1%

Table 2: Please indicate gross revenue by payer. This analysis should only take into consideration the charge master increase (Table 1), utilization assumptions, and acuity.

Gross Revenue (\$) Analysis by Payer								
Area of Service	FY22 Budget Gross Revenue	Budget-to-Budget Variance (%)	FY 23 Budget Gross Revenue	Gross Revenue by Commercial Payer		Gross Revenue by Self-Pay/Other	Gross Revenue by Medicaid	Gross Revenue by Medicare
				In State	Other			
Hospital Inpatient (Incl. SNF & Rehab)	\$ 1,175,169,149	10.5%	\$ 1,298,943,956	\$ 259,893,027	\$ -	\$ 130,215,620	\$ 252,107,616	\$ 656,727,694
Hospital Outpatient	\$ 1,616,166,040	15.8%	\$ 1,871,814,603	\$ 574,270,983	\$ -	\$ 215,755,413	\$ 230,602,326	\$ 851,185,881
Professional Services	\$ 703,860,927	14.1%	\$ 803,021,428	\$ 277,954,237	\$ -	\$ 110,978,426	\$ 135,641,475	\$ 278,447,290
Other (specify)	\$ -		\$ -					
Total Gross Revenues Across All Categories	\$ 3,495,196,116	13.7%	\$ 3,973,779,987	\$ 1,112,118,246	\$ -	\$ 456,949,459	\$ 618,351,417	\$ 1,786,360,865

tie to income statement

tie to income statement

Table 3: Please provide FY22 budgeted NPR/FPP and FY23 budgeted NPR/FPP by category of service taking into account the gross revenue assumptions in Table 2.

NPR (\$) Analysis by Payer								
Areas of Service	FY22 Budget NPR	Budget-to-Budget Variance (\$)	FY23 Budget NPR	NPR by Commercial Payer		NPR by Self-Pay/Other	NPR by Medicaid	NPR by Medicare
				In State	Other			
Hospital Inpatient (Incl. SNF & Rehab)	\$ 471,332,785	\$ 13,921,665	\$ 485,254,451	\$ 228,242,322	\$ -	\$ 61,610,365	\$ 35,744,518	\$ 159,657,245
Hospital Outpatient	\$ 623,890,063	\$ 78,678,785	\$ 702,568,848	\$ 507,339,758	\$ -	\$ 79,033,966	\$ 12,708,882	\$ 103,486,240
Professional Services	\$ 249,523,457	\$ 41,034,828	\$ 290,558,285	\$ 172,664,108	\$ -	\$ 48,649,400	\$ 15,015,483	\$ 54,229,293
Bad Debt/Free Care	\$ (62,334,502)	\$ (7,346,905)	\$ (69,681,406)	\$ (26,108,919)	\$ -	\$ (23,660,861)	\$ (4,031,824)	\$ (15,879,802)
Disproportionate Share Payments (DSH)	\$ 11,214,283	\$ 5,518	\$ 11,219,801	\$ -	\$ -	\$ -	\$ 11,219,801	\$ -
GME	\$ 30,000,000	\$ -	\$ 30,000,000	\$ -	\$ -	\$ -	\$ 30,000,000	\$ -
Total NPR Across All Categories	\$ 1,323,626,086	\$ 126,293,892	\$ 1,449,919,978	\$ 882,137,269	\$ -	\$ 165,632,871	\$ 100,656,861	\$ 301,492,976

FPP (\$) Analysis by Payer

Areas of Service	FY22 Budget FPP	Budget-to-Budget Variance (\$)	FY23 Total Budget FPP	FPP by Commercial Payer (in state only)*	FPP by Medicaid	FPP by Medicare
Hospital Inpatient (Incl. SNF & Rehab)	\$ 74,188,794	\$ 13,457,587	\$ 87,646,381	\$ -	\$ 29,710,894	\$ 57,935,487
Hospital Outpatient	\$ 75,140,899	\$ 12,900,840	\$ 88,041,738	\$ -	\$ 25,305,869	\$ 62,735,869
Professional Services	\$ 32,968,814	\$ (2,728,772)	\$ 30,240,041	\$ -	\$ 13,934,299	\$ 16,305,742
Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Reform Payments	\$ 2,581,883	\$ 295,606	\$ 2,877,489	\$ 891,852	\$ 429,609	\$ 1,556,028
Total FPP Across All Categories	\$ 184,880,390	\$ 23,925,260	\$ 208,805,650	\$ 891,852	\$ 69,380,671	\$ 138,533,127

*if possible

	FY22 Budget NPR/FPP	Budget-to-Budget Variance (\$)	Budget-to-Budget Variance (%)	FY23 Budget NPR/FPP
Total Overall NPR/FPP	\$ 1,508,506,475.74	\$ 150,219,151.68	0.10	\$ 1,658,725,627.42
From 1. Reconciliation tab	\$ 1,508,506,475.74	\$ 150,219,151.68	10%	\$ 1,658,725,627.42
Variance (should be 0)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Table 4: Please indicate the NPR/FPP FY2023 dollar value of 1% overall change in charge.

NPR/FPP value of 1% Overall Change in Charge	
Payer	Per 1%
Commercial	\$5,715,274
Medicare	\$ 3,380,012
Medicaid	\$ 829,983
Overall	\$ 9,925,269

NOTE: Prior to Provider Tax and Bad Debt

	B	C	D
1	Appendix 3		
2	Modify		
3	Utilization		
4	The Utilization table is a subset of the Appendix 1. Reconciliation "Utilization" category and is meant to capture the utilization component in NPR outlined in Appendix 2. Charge and NPR Detail. The purpose of the Utilization table is to identify major categories of services that are changing. Using Gross Revenues as a measure of estimated growth, identify the major categories of services that are changing <u>without</u> the request Rate change.		
5			
6		Total increase in Gross Revenues (%)	Total increase in Gross Revenues (\$)
7	Category of Service		
8	FY 2022 Approved Budget		\$3,495,196,116
9			
10	Drugs Sold	1.4%	\$48,222,161
11	Medical Group	1.0%	\$35,278,479
12	Emergency Room	0.5%	\$16,511,360
13	Operating Room	0.3%	\$11,591,363
14	All Other	0.1%	\$3,921,764
15	Gross Charge increase	10.4%	\$363,058,744
16			
17	FY 2023 Proposed Budget	13.7%	\$3,973,779,987
18			
19	\$ Change from FY 2022 Approved budget		\$478,583,871
20	% Change from FY 2022 Approved budget	13.7%	
21	Does not need to tie to P&L		

	B	C	D	E	F	G
1	Appendix 4					
2	Do not Modify, except for cells labeled "Other"					
3	Inflation					
4	Identify key categories of operating expense inflation and provide the estimated inflation factor. This is not an assessment of overall growth of the category (i.e.-does not need to tie to the P&L). It should focus on price effects only (not utilization growth or new hires) . Please follow the prompted categories below. Use the 'Other' lines to capture line items not listed that cover 5% or more of the budget, and then one as a "catch all" category so the entire operating expense budget is covered (i.e. Category % of Operating Expense Budget is 100%). Please explain inflation assumptions in the comment column. TOTAL of D16 (\$ Increase) will populate C33 of Table 2 on the Reconciliation tab with inflation expenses.					
5	Expense Category	Estimated Inflation			Comment	
6		% Increase	\$ Increase	Category % of Total Operating Expense Budget	Weighted Average (Column C * Column E)	
7	<i>Example: Wages/Compensation- Medical Staff</i>	2.0%	\$ 500,000	60%	1.2%	<i>This is inflation price effect only, does not account for new hires (volume).</i>
8	Wages/Compensation - Physicians	2.3%	\$ 5,118,912	12%	0.3%	
9	Wages/Compensation - Staff	7.4%	\$ 42,374,323	31%	2.3%	
10	Drugs - All Other	7.1%	\$ 7,392,545	6%	0.4%	
11	Drugs - Retail Pharmacy	7.0%	\$ 9,135,533	7%	0.5%	
12	Supplies	5.3%	\$ 6,630,546	7%	0.4%	
13	Non-Medical Supplies	0.0%	\$ -	0%	0.0%	
14	Travelers (nurses)	0.0%	\$ -	3%	0.0%	
15	Fringe	3.4%	\$ 6,520,619	11%	0.4%	
16	Equipment / Software / Other Maintenance	4.9%	\$ 3,777,512	4%	0.2%	
17	Provider Tax	7.8%	\$ 6,928,506	5%	0.4%	
18	Purchased Services	3.9%	\$ 2,542,772	4%	0.1%	
19	All Other	1.8%	\$ 3,376,126	10%	0.2%	
20	Total	%	\$ 93,797,393	100%	5.1%	
21	NOTE: Unless the tax rate has changed, <u>DO NOT INCLUDE</u> Provider Tax.			**Column E should equal 100%		
22						
23	Not intended for systemwide look or comparative analysis					
24						

	B	C	D	E	F
2	Appendix 6				
3	Do not Modify				
4	Value-Based Care Participation				
5	<p>Complete the following table if the hospital is participating in one or more of value-based care programs. If the hospital is not participating in value-based care programs, please indicate in the narrative. We understand that contracts for participation in CY 2023 may be in the process of being finalized; please use best estimates where necessary.</p>				
6					
7					
8	Value-Based Care Program	Participating in Program in Calendar Year (CY) 2023? (Yes/No)	Budgeted Number of Attributed Lives (monthly average for CY 2023)	Budgeted Amount of FPP (monthly average for CY 2023)	Budgeted Maximum Upside/Downside Risk for CY 2023
9					
10	Medicaid	Y	7,697	5,905,409	2,302,426
11	Medicare	Y	9,861	10,821,284	1,707,270
12	Commercial	Y	18,066		4,450,053
13	BlueCross BlueShield		16,793		4,186,343
14	MVP		1,273		263,711
15	Self-Insured				
16	TOTAL		35,624	16,726,693	8,459,749
17					

A	B	C	D	E	F	G	H	I	J	K
1	Appendix 7									
2	Do not Modify, except cells labeled "Other"									
3	COVID-19 Advances, Relief Funds, and Other Grants									
4										
5										
6	Please denote the relief funding sources of amounts <i>received by the hospital</i> for COVID-19 as of the budget submission under the "Description" column. In addition, please note the amounts recognized in revenues or planned to be recognized in revenues, and/or recorded as a liability or									
7	planned to be recorded as a liability as of September 30, 2021, September 30, 2022, and September 30, 2023.									
8										
9										
10										
11	Description	Amounts Received Grand Total	Amounts Received	Recognized in Revenues	Recorded as a Liability	Amounts Received	Recognized in Revenues	Recorded as a Liability	Recognized in Revenues	Recorded as a Liability
12			As of Sept. 30, 2021			As of Sept. 30, 2022			As of Sept. 30, 2023	
13	CARES Act Funding	\$ 65,979,091	\$ 35,648,035	\$ 35,648,035		\$ 30,331,055	\$ 30,331,055			
14	VT Healthcare Stabilization Grant phase I	\$ -	\$ -	\$ (46,856)						
15	VT Healthcare Stabilization Grant phase II	\$ 37,365,717	\$ 37,365,717	\$ 32,383,894						
16	VT Medicaid Retainer Funding	\$ -	\$ -	\$ 363,062						
17	VT Hazard pay grant	\$ 348,400	\$ 348,400	\$ 370,800						
18	VT Hazard pay grant (Y Time)	\$ 20,636	\$ 20,636	\$ -						
19	VT Unemployment Credit - CARES act	\$ 260,190	\$ 260,190	\$ 264,030						
20	CARES Workforce Retention Credit	\$ 726,998	\$ 726,998	\$ 96,998						
21	Other (VAHHS)	\$ 48,547	\$ 48,547	\$ 48,547		\$ (18,442)				
22	Other (VHEPC)	\$ 4,500	\$ 4,500	\$ 4,500						
23	Other (FEMA)	\$ 14,609,431	\$ 9,609,431	\$ 9,609,431				\$ 5,000,000		
24	Other (Childcare Stabilization)	\$ 89,891	\$ 45,028	\$ 45,028		\$ 44,863	\$ 44,863			
25	Other (COVID Insurance)	\$ 1,000,000	\$ 1,000,000	\$ 619,862						
26	Other (Donations SP327)	\$ 86,110	\$ 5,179	\$ 2,129,374		\$ 80,931				
27	Add Source of Funding	\$ -	\$ -	\$ -						
28	Totals	\$ 120,539,510	\$ 85,082,661	\$ 81,536,704	\$ -	\$ 30,456,849	\$ 30,357,476	\$ -	\$ 5,000,000	\$ -
29	BALANCE SHEET ONLY ADVANCES									
30	Medicare Advanced - Repayment	\$ -		\$ 58,085,251		\$ -		\$ -		\$ -
31										
32										
33	VHEPC and VAHHS in 1204-6042 rolling into 1201									
34	transferred 46,855.79 of healthcare stabilization phase II to org 1801 in FY21									
35	FEMA financial agreement with SOV signed 6.8.21									
36	YMCA pass thru childcare stabilization FY21 20,636									
37	SP038 utilized in FY20 in error and reversed in FY21									
38	SP327 FY21 2,127,591.37 used out of 5202 to cover employee bonuses									
39	Recognized Medicare Advanced Payment revenues are reversal of contract liabilities in 2040-100									
40	5% employee retention credit paid to vendor for preparation									
41	slight change to Medicare Advanced - Repayment total from FY22 narrative to FY23 narrative									
42	YM783 and YM800 are YMCA child care stabilization									
43	Insurance payment received by UVMHC allocated to all affiliates									

UVM Health Network FY 2022 Budget Submission
Appendices

<u>Affiliate</u>	<u>Page number</u>
<u>Central Vermont Medical Center</u>	<u>10-17</u>
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2	Appendix 1								
3	Do not Modify, except for cells labeled "Other"								
4	Reconciliation Tables								
5									
6	Budget-to-Budget								
7									
8	Table 1: NPR Variance - FY 2022 Approved Budget to FY 2023 Proposed Budget								
9									
10	NPR	Total	Total Medicare	Total Medicaid	Total Commercial	Total Self-Pay/Other	DSH		
11	FY 2022 Approved Budget	\$ 250,954,727	\$ 90,134,130	\$ 32,006,808	\$ 103,672,229	\$ 23,837,512	\$ 1,304,048		
12	FY2023 Cost Inflation in FY2023 Net Revenue Rates - All Payers	\$ 13,388,631	\$ 4,507,518	\$ 712,668	\$ 8,288,010	\$ (119,565)			
13	FY2022 Add'l Cost Inflation in FY2023 Commercial Net Revenue Rates	\$ 3,081,999		\$ 3,081,999					
14	Adjustment for full year impact of Commercial FY22 Mid-Year Rate increase	\$ 1,330,145	\$ -	\$ -	\$ 1,330,145	\$ -			
15	FY2023 Rate impact on Bad Debt / Free Care	\$ (790,371)	\$ (368,946)	\$ (86,959)	\$ (208,345)	\$ (126,121)			
16	FY2023 Rate impact on Payer Administrative Write-Offs	\$ (127,234)	\$ -	\$ -	\$ -	\$ (127,234)			
17	Disproportionate Share Payments (DSH)	\$ 231,191					\$ 231,191		
18	Utilization - FY2022 to FY2023 Increased Patient Volume prior to rate impact	\$ (2,680,132)	\$ (998,078)	\$ (307,907)	\$ (1,120,253)	\$ (253,894)			
19	Fixed Prospective Payments	\$ -							
20	Provider Acquisitions/Transfers	\$ -							
21	FY2022 to FY2023 Payer Categorization Shift prior to rate impact	\$ 0			\$ 8,689,063	\$ (8,689,063)			
22	FY2022 to FY2023 Reimbursement/Payer Mix prior to rate impact	\$ (5,019,187)	\$ 5,575,199	\$ 1,402	\$ (10,050,599)	\$ (545,189)			
23	FY2023 Estimated Shift from Medicaid population to Commercial prior to rate impact	\$ 2,500,000	\$ -	\$ (2,395,165)	\$ 4,710,711	\$ 184,454			
24	FY2022 to FY2023 Bad Debt/Free Care Adjustments prior to rate impact	\$ 2,744,189	\$ (3,340,379)	\$ (861,165)	\$ (1,418,665)	\$ 8,364,398			
25	FY2022 to FY2023 Payer Administrative Write-Offs Adjustments prior to rate impact	\$ (1,058,167)	\$ -	\$ -	\$ -	\$ (1,058,167)			
26	FY2022 to FY2023 Budget Collection Rate Difference prior to rate impact	\$ 3,060,066	\$ 7,053,865	\$ (2,997,420)	\$ 900,337	\$ (1,896,715)			
27	ALOS Initiative	\$ 1,200,000	\$ 797,364	\$ 132,006	\$ 200,342	\$ 70,288			
28	Epic Revenue Cycle Optimization	\$ 415,531	\$ 168,527	\$ 30,869	\$ 186,564	\$ 29,571			
29	Other (specify)	\$ -							
30	FY 2023 Proposed Budget	\$ 269,231,389	\$ 103,529,199	\$ 26,235,139	\$ 118,261,537	\$ 19,670,275	\$ 1,535,239		
31									
32	\$ Change from FY 2022 Approved Budget	\$ 18,276,663	\$ 13,395,069	\$ (5,771,669)	\$ 14,589,308	\$ (4,167,237)	\$ 231,191		
33	% Change from FY 2022 Approved Budget	7%	15%	-18%	14%	-17%	18%		
34			\$ (227,769)	\$ (41,720)	\$ (252,146)	\$ (39,966)			
35									
36	Table 2: FY 2022 Approved Expenses to FY 2023 Proposed Budget								
37									
38	Expenses	Amount	% over/under						
39	FY 2022 Approved Budget	\$ 264,316,173							
40	Staff New Positions	(1,108,731)	-0.4%						
41	FY23 Cost Inflation Increases - All Other	12,471,026	4.7%						
42	FY22 Cost Inflation Not in FY22 Budget	6,809,332	2.6%						
43	Salaries	1,003,887	0.4%						
44	Fringe	(5,136,891)	-1.9%						
45	Travelers (nurses)	1,990,441	0.8%						
46	Locum tenans (MDs)	1,047,768	0.4%						
47	Drugs	101,127	0.0%						
48	Health Care Provider Tax	416,508	0.2%						
49	Cost Savings	-	0.0%						
50	Supplies	(20,175)	0.0%						
51	Physician Transfer	-	0.0%						
52	Equipment / Software / Other Maintenance	(4,113,717)	-1.6%						
53	Purchased Services	(1,860,855)	-0.7%						
54	Vacancy Change	720,798	0.3%						
55	All Other	8,325,587	3.1%						
56	Other (specify, add additional rows as necessary)		0.0%						
57	FY 2023 Proposed Budget	\$ 284,962,279	7.8%						
58									
59	\$ Change from FY 2022 Approved Budget	\$ 20,646,106							
60	% Change from FY 2022 Approved Budget	8%							

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2	Appendix 1								
3	Do not Modify, except for cells labeled "Other"								
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61									
62									
63	Projection-to-Budget								
64									
65	Table 3: NPR Variance - FY 2022 Projection to FY 2023 Proposed Budget								
66									
67	Projection derived as of: (ex. May 2022 year-to-date)								
68	<u>NPR</u>	<u>Total</u>	<u>Total Medicare</u>	<u>Total Medicaid</u>	<u>Total Commercial</u>	<u>Total Self-Pay/Other</u>	<u>DSH</u>		
69	FY 2022 Projection	\$ 243,282,641	\$ 96,358,678	\$ 29,717,115	\$ 99,454,649	\$ 16,224,436	\$ 1,527,763		
70	FY2023 Cost Inflation in FY2023 Net Revenue Rates - All Payers	\$ 13,388,631	\$ 4,507,518	\$ 712,668	\$ 8,288,010	\$ (119,565)	\$ -		
71	FY2022 Add'l Cost Inflation in FY2023 Commercial Net Revenue Rates	\$ 3,081,999	\$ -	\$ -	\$ 3,081,999	\$ -	\$ -		
72	FY2023 Rate impact on Bad Debt / Free Care	\$ (790,371)	\$ (368,946)	\$ (86,959)	\$ (208,345)	\$ (126,121)			
73	FY2023 Rate impact on Payer Administrative Write-Offs	\$ (127,234)				\$ (127,234)			
74	Disproportionate Share Payments (DSH)	\$ 7,476					\$ 7,476		
75	Utilization - FY2022 to FY2023 Increased Patient Volume prior to rate impact	\$ 5,185,890	\$ 1,978,630	\$ 515,962	\$ 2,227,163	\$ 464,135			
76	Fixed Prospective Payments	\$ -							
77	Provider Acquisitions/Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
78	FY2022 to FY2023 Reimbursement/Payer Mix prior to rate impact	\$ 2,574,597	\$ 671,140	\$ (1,900,010)	\$ 4,517,499	\$ (714,032)			
79	FY2023 Estimated Shift from Medicaid population to Commercial prior to rate impact	\$ 2,500,000	\$ -	\$ (2,395,165)	\$ 4,710,711	\$ 184,454	\$ -		
80	FY2022 to FY2023 Bad Debt/Free Care Adjustments prior to rate impact	\$ 940,297	\$ (3,107,737)	\$ (847,190)	\$ (1,024,775)	\$ 5,919,999			
81	FY2022 to FY2023 Payer Administrative Write-Offs Adjustments prior to rate impact	\$ (85,530)	\$ -	\$ -	\$ -	\$ (85,530)	\$ -		
82	FY2022 to FY2023 Budget Collection Rate Difference prior to rate impact	\$ (2,342,539)	\$ 2,524,025	\$ 355,842	\$ (3,172,280)	\$ (2,050,127)			
83	ALOS Initiative	\$ 1,200,000	\$ 797,364	\$ 132,006	\$ 200,342	\$ 70,288	\$ -		
84	Epic Revenue Cycle Optimization	\$ 415,531	\$ 168,527	\$ 30,869	\$ 186,564	\$ 29,571	\$ -		
85	Other (specify)	\$ -							
86	FY 2023 Proposed Budget	\$ 269,231,389	\$ 103,529,199	\$ 26,235,139	\$ 118,261,537	\$ 19,670,275	\$ 1,535,239		
87									
88	\$ Change from FY 2022 Projection	\$ 25,948,749	\$ 7,170,521	\$ (3,481,976)	\$ 18,806,889	\$ 3,445,838	\$ 7,476		
89	% Change from FY 2022 Projection	11%	7%	-12%	19%	21%	0%		
90									
91	Table 4: FY 2022 Projected Expenses to FY 2023 Proposed Budget								
92									
93	<u>Expenses</u>	<u>Amount</u>	<u>% over/under</u>						
94	FY 2022 Projection	\$ 281,712,694							
95	Staff New Positions	5,033,034	1.8%						
96	FY23 Cost Inflation Increases - All Other	12,471,026	4.4%						
97	Salaries	(6,069,114)	-2.2%						
98	Fringe	1,019,944	0.4%						
99	Travelers (nurses)	(15,499,577)	-5.5%						
100	Locum tenans (MDs)	110,036	0.0%						
101	Drugs	439,711	0.2%						
102	Health Care Provider Tax	1,660,066	0.6%						
103	Cost Savings	-	0.0%						
104	Supplies	170,711	0.1%						
105	Physician Transfer	-	0.0%						
106	Equipment / Software / Other Maintenance	(1,141,331)	-0.4%						
107	Purchased Services	(778,896)	-0.3%						
108	All Other	5,833,974	2.1%						
109	FY 2023 Proposed Budget	\$ 284,962,279	1.2%						
110									
111	\$ Change from FY 2022 Projection	\$ 3,249,585							
112	% Change from FY 2022 Projection	1%							
113									

Appendix 2

Do not Modify, except for cells labeled "Other"

Charge and NPR Detail

The following tables demonstrate the hospital's charges by payer from your requested charge master increase.

Table 1: Please provide the requested charge master increase by area of service without utilization and acuity.

Charge Master Increase Schedule (Charge Increase)				
Area of Service	FY 22 Budget Total Charge Master Increase (\$)	FY 22 Budget Total Charge Master Increase (%)	FY 23 Budget Total Charge Master Increase (\$)	FY 23 Budget Total Charge Master Increase (%)
Hospital Inpatient (Incl. SNF & Rehab)	\$ 8,354,289	7%	\$ 14,219,067	12.0%
Hospital Outpatient	\$ 21,916,519	7%	\$ 29,488,317	9.3%
Professional Services	\$ 6,328,579	7%	\$ 8,931,212	10.0%
Other (specify)	\$ -		\$ -	0.0%
Overall Increase in Gross Revenues Across All Categories	\$ 36,599,388	7%	\$ 52,638,596	10.0%

Table 2: Please indicate gross revenue by payer. This analysis should only take into consideration the charge master increase (Table 1), utilization assumptions, and acuity.

Gross Revenue (\$) Analysis by Payer								
Area of Service	FY22 Budget Gross Revenue	Budget-to-Budget Variance (%)	FY 23 Budget Gross Revenue	Gross Revenue by Commercial Payer		Gross Revenue by Self-Pay/Other	Gross Revenue by Medicaid	Gross Revenue by Medicare
				In State	Other			
Hospital Inpatient (Incl. SNF & Rehab)	\$ 121,580,824	9.4%	\$ 133,033,667	\$ 15,669,119	\$ -	\$ 11,931,662	\$ 25,850,423	\$ 79,582,463
Hospital Outpatient	\$ 318,620,764	9.2%	\$ 347,879,147	\$ 108,508,612	\$ -	\$ 30,126,117	\$ 40,196,177	\$ 169,048,241
Professional Services	\$ 91,847,680	7.0%	\$ 98,243,336	\$ 41,199,380	\$ -	\$ 10,020,345	\$ 18,197,224	\$ 28,826,388
Other (specify)	\$ -		\$ -					
Total Gross Revenues Across All Categories	\$ 532,049,268	8.9%	\$ 579,156,151	\$ 165,377,111	\$ -	\$ 52,078,124	\$ 84,243,824	\$ 277,457,092

tie to income statement

tie to income statement

Table 3: Please provide FY22 budgeted NPR/FPP and FY23 budgeted NPR/FPP by category of service taking into account the gross revenue assumptions in Table 2.

NPR (\$) Analysis by Payer								
Areas of Service	FY22 Budget NPR	Budget-to-Budget Variance (\$)	FY23 Budget NPR	NPR by Commercial Payer		NPR by Self-Pay/Other	NPR by Medicaid	NPR by Medicare
				In State	Other			
Hospital Inpatient (Incl. SNF & Rehab)	\$ 49,532,198	\$ 4,176,573	\$ 53,708,771	\$ 13,438,219	\$ -	\$ 6,934,648	\$ 9,844,519	\$ 23,491,386
Hospital Outpatient	\$ 126,866,548	\$ 4,195,222	\$ 131,061,770	\$ 87,095,049	\$ -	\$ 10,911,735	\$ 1,644,543	\$ 31,410,443
Professional Services	\$ 38,230,469	\$ (5,041,874)	\$ 33,188,596	\$ 19,795,319	\$ -	\$ 3,217,806	\$ 2,282,840	\$ 7,892,631
Bad Debt/Free Care	\$ (10,647,953)	\$ 1,953,818	\$ (8,694,134)	\$ (2,353,353)	\$ -	\$ (1,393,914)	\$ (950,066)	\$ (3,996,801)
Disproportionate Share Payments (DSH)	\$ 1,304,048	\$ 231,191	\$ 1,535,239	\$ -	\$ -	\$ -	\$ 1,535,239	\$ -
GME	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total NPR Across All Categories	\$ 205,285,311	\$ 5,514,931	\$ 210,800,242	\$ 117,975,233	\$ -	\$ 19,670,275	\$ 14,357,075	\$ 58,797,659

FPP (\$) Analysis by Payer

Areas of Service	FY22 Budget FPP	Budget-to-Budget Variance (\$)	FY23 Total Budget FPP	FPP by Commercial Payer (in state only)*	FPP by Medicaid	FPP by Medicare
Hospital Inpatient (Incl. SNF & Rehab)	\$ 18,363,134	\$ 7,858,566	\$ 26,221,700	\$ (30,629)	\$ 2,892,702	\$ 23,359,627
Hospital Outpatient	\$ 16,927,233	\$ 2,812,211	\$ 19,739,444	\$ (183,766)	\$ 7,043,102	\$ 12,880,108
Professional Services	\$ 8,762,719	\$ 1,485,169	\$ 10,247,889	\$ (40,839)	\$ 2,641,163	\$ 7,647,564
Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Reform Payments	\$ 1,616,330	\$ 605,785	\$ 2,222,115	\$ 541,538	\$ 836,336	\$ 844,241
Total FPP Across All Categories	\$ 45,669,416	\$ 12,761,731	\$ 58,431,148	\$ 286,304	\$ 13,413,303	\$ 44,731,541

*if possible

	FY22 Budget NPR/FPP	Budget-to-Budget Variance (\$)	Budget-to-Budget Variance (%)	FY23 Budget NPR/FPP
Total Overall NPR/FPP	\$ 250,954,727	\$ 18,276,662	\$ 0	\$ 269,231,389
From 1. Reconciliation tab	\$ 250,954,727	\$ 18,276,663	\$ 0	\$ 269,231,389
Variance (should be 0)	\$ 0	\$ (0)	\$ (0)	\$ (0)

Table 4: Please indicate the NPR/FPP FY2023 dollar value of 1% overall change in charge.

NPR/FPP value of 1% Overall Change in Charge	
Payer	Per 1%
Commercial	\$ 783,059
Medicare	\$ 826,668
Medicaid	\$ 138,844
Overall	\$ 1,748,570

NOTE: Prior to Provider Tax and Bad Debt

	B	C	D
1	Appendix 3		
2	Modify		
3	Utilization		
4	The Utilization table is a subset of the Appendix 1. Reconciliation "Utilization" category and is meant to capture the utilization component in NPR outlined in Appendix 2. Charge and NPR Detail. The purpose of the Utilization table is to identify major categories of services that are changing. Using Gross Revenues as a measure of estimated growth, identify the major categories of services that are changing <u>without</u> the request Rate change.		
5			
6		Total increase in Gross	Total increase in Gross
7	Category of Service	Revenues (%)	Revenues (\$)
8	FY 2022 Approved Budget		\$532,049,268
9	Drugs Sold	-1.1%	-\$5,795,593
10	SNF (Woodridge)	-0.9%	-\$4,763,323
11	Medical Group	-0.7%	-\$3,767,608
12	Surgical Day Care	-0.5%	-\$2,467,731
13	Laboratory	0.8%	\$4,491,592
14	CAT Scan	0.9%	\$4,835,726
15	Operating Room	0.9%	\$4,920,408
16	All Other	-0.6%	-\$2,985,185
17	Gross Charge increase	9.9%	\$52,638,596
18	FY 2023 Proposed Budget	8.9%	\$579,156,151
19			
20	\$ Change from FY 2022 Approved budget		\$47,106,882
21	% Change from FY 2022 Approved budget	8.9%	
22	Does not need to tie to P&L		

	B	C	D	E	F	G
1	Appendix 4					
2	Do not Modify, except for cells labeled "Other"					
3	Inflation					
4	Identify key categories of operating expense inflation and provide the estimated inflation factor. This is not an assessment of overall growth of the category (i.e.-does not need to tie to the P&L). It should focus on price effects only (not utilization growth or new hires) . Please follow the prompted categories below. Use the 'Other' lines to capture line items not listed that cover 5% or more of the budget, and then one as a "catch all" category so the entire operating expense budget is covered (i.e. Category % of Operating Expense Budget is 100%). Please explain inflation assumptions in the comment column. TOTAL of D16 (\$ Increase) will populate C33 of Table 2 on the Reconciliation tab with inflation expenses.					
5	Expense Category	Estimated Inflation			Comment	
6		% Increase	\$ Increase	Category % of Total Operating Expense Budget	Weighted Average (Column C * Column E)	
7	<i>Example: Wages/Compensation- Medical Staff</i>	2.0%	\$ 500,000	60%	1.2%	<i>This is inflation price effect only, does not account for new hires (volume).</i>
8	Wages/Compensation - Physicians	2.5%	\$ 745,094	11%	0.3%	
9	Wages/Compensation - Staff	6.3%	\$ 6,130,193	35%	2.2%	
10	Drugs - All Other	7.0%	\$ 1,676,955	9%	0.6%	
11	Supplies	4.9%	\$ 770,901	6%	0.3%	
12	Non-Medical Supplies	0.0%	\$ -	0%	0.0%	
13	Travelers (nurses)	0.0%	\$ -	3%	0.0%	
14	Fringe	3.8%	\$ 1,263,663	12%	0.5%	
15	Equipment / Software / Other Maintenance	4.1%	\$ 306,947	3%	0.1%	
16	Provider Tax	5.5%	\$ 821,195	5%	0.3%	
17	Purchased Services	4.0%	\$ 419,368	4%	0.2%	
18	All Other	1.1%	\$ 336,709	12%	0.1%	
19	Other (Please Specify)				0.0%	
20	Total	%	\$ 12,471,026	100%	4.6%	
21	NOTE: Unless the tax rate has changed, <u>DO NOT INCLUDE</u> Provider Tax. **Column E should equal 100%					
22						
23	Not intended for systemwide look or comparative analysis					
24						

	B	C	D	E	F
2	Appendix 6				
3	Do not Modify				
4	Value-Based Care Participation				
5	<p>Complete the following table if the hospital is participating in one or more of value-based care programs. If the hospital is not participating in value-based care programs, please indicate in the narrative. We understand that contracts for participation in CY 2023 may be in the process of being finalized; please use best estimates where necessary.</p>				
6					
7					
8	Value-Based Care Program	Participating in Program in Calendar Year (CY) 2023? (Yes/No)	Budgeted Number of Attributed Lives (monthly average for CY 2023)	Budgeted Amount of FPP (monthly average for CY 2023)	Budgeted Maximum Upside/Downside Risk for CY 2023
9					
10	Medicaid	Y	6,451	1,102,586	704,337
11	Medicare	Y	7,150	3,464,337	806,767
12	Commercial	Y	12,899		1,490,115
13	BlueCross BlueShield		12,143		1,425,110
14	MVP		756		65,005
15	Self-Insured				
16	TOTAL		26,500	4,566,923	3,001,218
17					

	A	B	C	D	E	F	G	H	I	J	K
1											
2		Appendix 7									
3		Do not Modify, except cells labeled "Other"									
4		COVID-19 Advances, Relief Funds, and Other Grants									
5											
6		Please denote the relief funding sources of amounts <i>received by the hospital</i> for COVID-19 as of the budget submission under the "Description" column. In addition, please note the amounts recognized in revenues or planned to be recognized in revenues, and/or recorded as a liability or									
7		planned to be recorded as a liability as of September 30, 2021, September 30, 2022, and September 30, 2023.									
8											
9											
10											
11		Description	Amounts Received Grand Total	Amounts Received	Recognized in Revenues	Recorded as a Liability	Amounts Received	Recognized in Revenues	Recorded as a Liability	Recognized in Revenues	Recorded as a Liability
12				As of Sept. 30, 2021			As of Sept. 30, 2022			As of Sept. 30, 2023	
13		CARES Act Funding	\$ 5,569,730	\$ 188,858	\$ 188,858	\$ -	\$ 5380872.21	\$ 5380872.21			
14		VT Blue Cross Advance	\$ -	\$ -	\$ -	\$ -					
15		VT Healthcare Stabilization Grant	\$ -	\$ -	\$ 1,250,000	\$ -					
16		VT Medicaid Retainer Funding	\$ -	\$ -	\$ 15,700	\$ -					
17		VT Hazard Pay Grant	\$ 9,200	\$ 9,200	\$ 9,200	\$ -					
18		VT Unemployment Credit - CARES Act	\$ -	\$ -	\$ -	\$ -					
19		CARES Workforce Retention Credit	\$ -	\$ -	\$ -	\$ -					
20		PPP Funds	\$ -	\$ -	\$ -	\$ -					
21		FEMA Funding	\$ 323,432	\$ 242,574	\$ 323,432	\$ -	\$ 80858				
22		Other (add rows as necessary)	\$ 53,882	\$ 53,882	\$ 56,998	\$ -		\$ 2847			
23		State Vaccine Program (reimb of expenses)	\$ 782,310	\$ 782,310	\$ 782,310						
24		Business Insurance Claim	\$ -	\$ 103,371	\$ 103,371						
25		Add Source of Funding	\$ -								
26		Totals	\$ 6,738,554	\$ 1,380,195	\$ 2,729,869	\$ -	\$ 5,461,730	\$ 5,383,719	\$ -	\$ -	\$ -
27		BALANCE SHEET ONLY ADVANCES									
28		Medicare Advanced - Repayment	\$ (9,611,433)	(3,250,000)	-	6,361,433	(6,361,433)	-			-

**UVM Health Network FY 2022 Budget Submission
Appendices**

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2	Appendix 1								
3	Do not Modify, except for cells labeled "Other"								
4	Reconciliation Tables								
5									
6	Budget-to-Budget								
7									
8	Table 1: NPR Variance - FY 2022 Approved Budget to FY 2023 Proposed Budget								
9									
10	NPR	Total	Total Medicare	Total Medicaid	Total Commercial	Total Self-Pay/Other	DSH		
11	FY 2022 Approved Budget	\$ 94,168,035	\$ 37,646,708	\$ 9,457,708	\$ 49,680,416	\$ (3,077,365)	\$ 460,568		
12	FY2023 Cost Inflation in FY2023 Net Revenue Rates - All Payers	\$ 5,244,671	\$ 1,283,278	\$ (25)	\$ 3,972,320	\$ (10,903)			
13	FY2023 Rate impact on Bad Debt / Free Care	\$ (176,571)	\$ (2,821)	\$ (121)	\$ (1,092)	\$ (172,538)			
14	FY2023 Rate impact on Payer Administrative Write-Offs	\$ (91,899)	\$ -	\$ -	\$ -	\$ (91,899)			
15	Disproportionate Share Payments (DSH)	\$ (9,591)					\$ (9,591)		
16	Utilization - FY2022 to FY2023 Increased Patient Volume prior to rate impact	\$ 3,376,292	\$ 1,307,860	\$ 318,312	\$ 1,554,659	\$ 195,462			
17	Fixed Prospective Payments	\$ -							
18	Provider Acquisitions/Transfers	\$ -							
19	FY2022 to FY2023 Payer Categorization Shift prior to rate impact	\$ (0)	\$ 279,681	\$ (55,459)	\$ 165,631	\$ (389,853)			
20	FY2022 to FY2023 Reimbursement/Payer Mix prior to rate impact	\$ (3,150,542)	\$ (88,772)	\$ (193,185)	\$ (4,868,297)	\$ 1,999,712			
21	FY2023 Estimated Shift from Medicaid population to Commercial prior to rate impact	\$ -	\$ -	\$ -	\$ -	\$ -			
22	FY2022 to FY2023 Bad Debt/Free Care Adjustments prior to rate impact	\$ 713,880	\$ (80,376)	\$ (3,447)	\$ (30,944)	\$ 828,648			
23	FY2022 to FY2023 Payer Administrative Write-Offs Adjustments prior to rate impact	\$ (995,077)	\$ -	\$ -	\$ -	\$ (995,077)			
24	FY2022 to FY2023 Budget Collection Rate Difference prior to rate impact	\$ 5,384,870	\$ 3,735,926	\$ 1,723,572	\$ (1,783,957)	\$ 1,709,329			
25	FY 2023 Proposed Budget	\$ 104,464,068	\$ 44,081,483	\$ 11,247,354	\$ 48,688,737	\$ (4,483)	\$ 450,977		
26									
27	\$ Change from FY 2022 Approved Budget	\$ 10,296,033	\$ 6,434,775	\$ 1,789,646	\$ (991,679)	\$ 3,072,882	\$ (9,591)		
28	% Change from FY 2022 Approved Budget	11%	17%	19%	-2%	-100%	-2%		
29									
30	Table 2: FY 2022 Approved Expenses to FY 2023 Proposed Budget								
31									
32	Expenses	Amount	% over/under						
33	FY 2022 Approved Budget	\$ 95,215,788							
34	Staff New Positions	1,797,683	1.9%						
35	FY23 Cost Inflation Increases - All Other	4,881,362	5.1%						
36	Salaries	506,312	0.5%						
37	Fringe	(531,064)	-0.6%						
38	Travelers (nurses)	2,895,909	3.0%						
39	Locum tenans (MDs)	(1,000)	0.0%						
40	Drugs	163,311	0.2%						
41	Health Care Provider Tax	711,324	0.7%						
42	Cost Savings	-	0.0%						
43	Supplies	960,566	1.0%						
44	Physician Transfer	-	0.0%						
45	Equipment / Software / Other Maintenance	(166,893)	-0.2%						
46	Purchased Services	(2,047,889)	-2.2%						
47	Vacancy Change	(1,786,531)	-1.9%						
48	All Other	136,280	0.1%						
49	FY 2023 Proposed Budget	\$ 102,735,157	7.9%						
50									
51	\$ Change from FY 2022 Approved Budget	\$ 7,519,369							
52	% Change from FY 2022 Approved Budget	8%							
53									

	B	C	D	E	F	G	H	I	O
2	Appendix 1								
3	Do not Modify, except for cells labeled "Other"								
4	Reconciliation Tables								
54									
55	Projection-to-Budget								
56									
57	Table 3: NPR Variance - FY 2022 Projection to FY 2023 Proposed Budget								
58									
59	Projection derived as of: (ex. May 2022 year-to-date)								
60	<u>NPR</u>	<u>Total</u>	<u>Total Medicare</u>	<u>Total Medicaid</u>	<u>Total Commercial</u>	<u>Total Self-Pay/Other</u>	<u>DSH</u>		
61	FY 2022 Projection	\$ 100,050,181	\$ 45,553,124	\$ 11,288,277	\$ 45,707,504	\$ (2,949,700)	\$ 450,977.00		
62	FY2023 Cost Inflation in FY2023 Net Revenue Rates - All Payers	\$ 5,244,671	\$ 1,283,278	\$ (25)	\$ 3,972,320	\$ (10,903)			
63	FY2023 Rate impact on Bad Debt / Free Care	\$ (176,571)	\$ (2,821)	\$ (121)	\$ (1,092)	\$ (172,538)			
64	FY2023 Rate impact on Payer Administrative Write-Offs	\$ (91,899)				\$ (91,899)			
65	Disproportionate Share Payments (DSH)	\$ -					\$ -		
66	Utilization - FY2022 to FY2023 Increased Patient Volume prior to rate impact	\$ 725,264	\$ 309,321	\$ 77,389	\$ 312,455	\$ 26,099			
67	Fixed Prospective Payments	\$ -							
68	Provider Acquisitions/Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
69	FY2022 to FY2023 Reimbursement/Payer Mix prior to rate impact	\$ 362,899	\$ (388,241)	\$ 77,302	\$ 130,518	\$ 543,320			
70	FY2023 Estimated Shift from Medicaid population to Commercial prior to rate impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
71	FY2022 to FY2023 Bad Debt/Free Care Adjustments prior to rate impact	\$ 165,833	\$ 191,974	\$ (1,066)	\$ 28,521	\$ (53,596)			
72	FY2022 to FY2023 Payer Administrative Write-Offs Adjustments prior to rate impact	\$ 1,323,685	\$ -	\$ -	\$ -	\$ 1,323,685	\$ -		
73	FY2022 to FY2023 Budget Collection Rate Difference prior to rate impact	\$ (3,139,995)	\$ (2,865,152)	\$ (194,402)	\$ (1,461,490)	\$ 1,381,049			
74	FY 2023 Proposed Budget	\$ 104,464,068	\$ 44,081,483	\$ 11,247,354	\$ 48,688,737	\$ (4,483)	\$ 450,977		
75									
76	\$ Change from FY 2022 Projection	\$ 4,413,886	\$ (1,471,641)	\$ (40,923)	\$ 2,981,233	\$ 2,945,217	\$ -		
77	% Change from FY 2022 Projection	4%	-3%	0%	7%	-100%	0%		
78									
79	Table 4: FY 2022 Projected Expenses to FY 2023 Proposed Budget								
80									
81	<u>Expenses</u>	<u>Amount</u>	<u>% over/under</u>						
82	FY 2022 Projection	\$ 103,232,148							
83	Staff New Positions	2,208,691	2.3%						
84	FY23 Inflation Increases - All Other	4,881,362	5.1%						
85	Salaries	(2,094,488)	-2.2%						
86	Fringe	660,347	0.7%						
87	Travelers (nurses)	(5,359,828)	-5.6%						
88	Locum tenans (MDs)	-	0.0%						
89	Drugs	-	0.0%						
90	Health Care Provider Tax	792,785	0.8%						
91	Cost Savings	-	0.0%						
92	Supplies	(91,148)	-0.1%						
93	Physician Transfer	-	0.0%						
94	Equipment / Software / Other Maintenance	(642,842)	-0.7%						
95	Purchased Services	(1,077,663)	-1.1%						
96	All Other	225,791	0.2%						
97	FY 2023 Proposed Budget	\$ 102,735,157	-0.5%						
98									
99	\$ Change from FY 2022 Projection	\$ (496,991)							
100	% Change from FY 2022 Projection	0%							
101									

Appendix 2

Do not Modify, except for cells labeled "Other"

Charge and NPR Detail

The following tables demonstrate the hospital's charges by payer from your requested charge master increase.

Table 1: Please provide the requested charge master increase by area of service without utilization and acuity.

Charge Master Increase Schedule (Charge Increase)				
Area of Service	FY 22 Budget Total Charge Master Increase (\$)	FY 22 Budget Total Charge Master Increase (%)	FY 23 Budget Total Charge Master Increase (\$)	FY 23 Budget Total Charge Master Increase (%)
Hospital Inpatient (Incl. SNF & Rehab)	\$ 533,676	1%	\$ 885,332	3.5%
Hospital Outpatient	\$ 4,274,000	4%	\$ 4,553,152	3.5%
Professional Services	\$ 2,290,639	8%	\$ 1,244,254	3.5%
Other (specify)	\$ -		\$ -	0.0%
Overall Increase in Gross Revenues Across All Categories	\$ 7,098,315	4.0%	\$ 6,682,738	3.5%

Table 2: Please indicate gross revenue by payer. This analysis should only take into consideration the charge master increase (Table 1), utilization assumptions, and acuity.

Gross Revenue (\$) Analysis by Payer								
Area of Service	FY22 Budget Gross Revenue	Budget-to-Budget Variance (%)	FY 23 Budget Gross Revenue	Gross Revenue by Commercial Payer		Gross Revenue by Self-Pay/Other	Gross Revenue by Medicaid	Gross Revenue by Medicare
				In State	Other			
Hospital Inpatient (Incl. SNF & Rehab)	\$ 38,536,790	-32.1%	\$ 26,180,525	\$ 5,933,516	\$ -	\$ 1,081,653	\$ 4,001,525	\$ 15,163,831
Hospital Outpatient	\$ 116,264,583	15.8%	\$ 134,643,223	\$ 43,134,453	\$ -	\$ 9,736,012	\$ 18,368,021	\$ 63,404,736
Professional Services	\$ 29,754,811	23.7%	\$ 36,794,370	\$ 16,688,770	\$ -	\$ 3,326,731	\$ 8,705,120	\$ 8,073,748
Other (specify)	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Gross Revenues Across All Categories	\$ 184,556,184	7.1%	\$ 197,618,118	\$ 65,756,739	\$ -	\$ 14,144,396	\$ 31,074,667	\$ 86,642,315

tie to income statement

tie to income statement

Table 3: Please provide FY22 budgeted NPR/FPP and FY23 budgeted NPR/FPP by category of service taking into account the gross revenue assumptions in Table 2.

NPR (\$) Analysis by Payer								
Areas of Service	FY22 Budget NPR	Budget-to-Budget Variance (\$)	FY23 Budget NPR	NPR by Commercial Payer		NPR by Self-Pay/Other	NPR by Medicaid	NPR by Medicare
				In State	Other			
Hospital Inpatient (Incl. SNF & Rehab)	\$ 12,690,063	\$ 5,237,368	\$ 17,927,431	\$ 6,073,419	\$ -	\$ (426,800)	\$ 2,566,408	\$ 9,714,404
Hospital Outpatient	\$ 53,966,687	\$ 5,530,242	\$ 59,496,929	\$ 33,634,119	\$ -	\$ 5,356,791	\$ 3,983,692	\$ 16,522,327
Professional Services	\$ 13,456,116	\$ 1,650,997	\$ 15,107,113	\$ 8,647,681	\$ -	\$ 1,531,810	\$ 824,244	\$ 4,103,378
Bad Debt/Free Care	\$ (7,122,393)	\$ 537,308	\$ (6,585,085)	\$ (32,036)	\$ -	\$ (6,466,283)	\$ (3,569)	\$ (83,197)
Disproportionate Share Payments (DSH)	\$ 460,568	\$ (9,591)	\$ 450,977	\$ -	\$ -	\$ -	\$ 450,977	\$ -
GME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total NPR Across All Categories	\$ 73,451,041	\$ 12,946,325	\$ 86,397,366	\$ 48,323,184	\$ -	\$ (4,483)	\$ 7,821,753	\$ 30,256,912

FPP (\$) Analysis by Payer

Areas of Service	FY22 Budget FPP	Budget-to-Budget Variance (\$)	FY23 Total Budget FPP	FPP by Commercial Payer (in state only)*	FPP by Medicaid	FPP by Medicare
Hospital Inpatient (Incl. SNF & Rehab)	\$ 5,742,678	\$ (77,140)	\$ 5,665,538	\$ (11,153)	\$ 1,079,308	\$ 4,597,383
Hospital Outpatient	\$ 12,378,780	\$ (2,453,304)	\$ 9,925,476	\$ (58,565)	\$ 1,978,483	\$ 8,005,558
Professional Services	\$ 2,503,859	\$ (266,402)	\$ 2,237,458	\$ 306,302	\$ 746,427	\$ 1,184,729
Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Reform Payments	\$ 91,676	\$ 146,554	\$ 238,230	\$ 128,970	\$ 72,360	\$ 36,900
Total FPP Across All Categories	\$ 20,716,994	\$ (2,650,292)	\$ 18,066,702	\$ 365,553	\$ 3,876,577	\$ 13,824,571

*if possible

	FY22 Budget NPR/FPP	Budget-to-Budget Variance (\$)	Budget-to-Budget Variance (%)	FY23 Budget NPR/FPP
Total Overall NPR/FPP	\$ 94,168,035	\$ 10,296,033	0	\$ 104,464,068
From 1. Reconciliation tab	\$ 94,168,035	\$ 10,296,033	0	\$ 104,464,068
Variance (should be 0)	\$ (0)	\$ 0	0	\$ -

Table 4: Please indicate the NPR/FPP FY2023 dollar value of 1% overall change in charge.

NPR/FPP value of 1% Overall Change in Charge	
Payer	Per 1%
Commercial	\$ 347,425
Medicare	\$ 339,036
Medicaid	\$ 83,999
Overall	\$ 770,460

NOTE: Prior to Provider Tax and Bad Debt

	B	C	D
1	Appendix 3		
2	Modify		
3	Utilization		
4	The Utilization table is a subset of the Appendix 1. Reconciliation "Utilization" category and is meant to capture the utilization component in NPR outlined in Appendix 2. Charge and NPR Detail. The purpose of the Utilization table is to identify major categories of services that are changing. Using Gross Revenues as a measure of estimated growth, identify the major categories of services that are changing <u>without</u> the request Rate change.		
5			
6		Total increase in Gross	Total increase in Gross
7	Category of Service	Revenues (%)	Revenues (\$)
8	FY 2022 Approved Budget		\$184,556,184
9	Medical Group	3.1%	\$5,795,305
10	Cat Scan	1.0%	\$1,782,392
11	Medical/Surgical	0.8%	\$1,550,149
12	Other Services	0.7%	\$1,243,911
13	Laboratory	-1.1%	-\$2,098,396
14	All Other	-1.0%	-\$1,894,165
15	Gross Charge increase	3.6%	\$6,682,738
16	FY 2023 Proposed Budget	7.1%	\$197,618,118
17			
18	\$ Change from FY 2022 Approved budget		\$13,061,934
19	% Change from FY 2022 Approved budget	7.1%	
20	Does not need to tie to P&L		

	B	C	D	E	F	G
1	Appendix 4					
2	Do not Modify, except for cells labeled "Other"					
3	Inflation					
4	Identify key categories of operating expense inflation and provide the estimated inflation factor. This is not an assessment of overall growth of the category (i.e.-does not need to tie to the P&L). It should focus on price effects only (not utilization growth or new hires) . Please follow the prompted categories below. Use the 'Other' lines to capture line items not listed that cover 5% or more of the budget, and then one as a "catch all" category so the entire operating expense budget is covered (i.e. Category % of Operating Expense Budget is 100%). Please explain inflation assumptions in the comment column. TOTAL of D16 (\$ Increase) will populate C33 of Table 2 on the Reconciliation tab with inflation expenses.					
5	Expense Category	Estimated Inflation			Comment	
6		% Increase	\$ Increase	Category % of Total Operating Expense Budget	Weighted Average (Column C * Column E)	
7	<i>Example: Wages/Compensation- Medical Staff</i>	2.0%	\$ 500,000.00	60%	1.2%	<i>This is inflation price effect only, does not account for new hires (volume).</i>
8	Wages/Compensation - Physicians	2.5%	\$ 351,095	14%	0.4%	
9	Wages/Compensation - Staff	8.8%	\$ 2,835,554	33%	2.9%	
10	Drugs - All Other	7.0%	\$ 232,267	3%	0.2%	
11	Supplies	4.9%	\$ 313,400	7%	0.3%	
12	Non-Medical Supplies	0.0%	\$ -	0%	0.0%	
13	Travelers (nurses)	2.6%	\$ 103,323	4%	0.1%	
14	Fringe	3.9%	\$ 446,254	12%	0.5%	
15	Equipment / Software / Other Maintenance	4.1%	\$ 80,691	2%	0.1%	
16	Provider Tax	0.0%	\$ -	6%	0.0%	
17	Purchased Services	4.0%	\$ 413,303	11%	0.4%	
18	All Other	1.2%	\$ 105,474	9%	0.1%	
19	Total	%	\$ 4,881,362.36	100%	5.0%	
20	NOTE: Unless the tax rate has changed, <u>DO NOT INCLUDE</u> Provider Tax.			**Column E should equal 100%		
21						
22	Not intended for systemwide look or comparative analysis					
23						

	B	C	D	E	F
2	Appendix 6				
3	Do not Modify				
4	Value-Based Care Participation				
5	<p>Complete the following table if the hospital is participating in one or more of value-based care programs. If the hospital is not participating in value-based care programs, please indicate in the narrative. We understand that contracts for participation in CY 2023 may be in the process of being finalized; please use best estimates where necessary.</p>				
6					
7					
8	Value-Based Care Program	Participating in Program in Calendar Year (CY) 2023? (Yes/No)	Budgeted Number of Attributed Lives (monthly average for CY 2023)	Budgeted Amount of FPP (monthly average for CY 2023)	Budgeted Maximum Upside/Downside Risk for CY 2023
9					
10	Medicaid	Y	2,868	517,194	479,646
11	Medicare	Y	1,901	1,101,403	321,651
12	Commercial	Y	3,314		478,871
13	BlueCross BlueShield		2,891		421,874
14	MVP		423		56,997
15	Self-Insured				
16	TOTAL		8,083	1,618,596	1,280,168
17					

	A	B	C	D	E	F	G	H	I	J	K
1											
2		Appendix 7									
3		Do not Modify, except cells labeled "Other"									
4		COVID-19 Advances, Relief Funds, and Other Grants									
5											
6		Please denote the relief funding sources of amounts <i>received by the hospital</i> for COVID-19 as of the budget submission under the "Description" column. In addition, please note the amounts recognized in revenues or planned to be recognized in revenues, and/or recorded as a liability or									
7		planned to be recorded as a liability as of September 30, 2021, September 30, 2022, and September 30, 2023.									
8											
9											
10											
11		Description	Amounts Received Grand Total	Amounts Received	Recognized in Revenues	Recorded as a Liability	Amounts Received	Recognized in Revenues	Recorded as a Liability	Recognized in Revenues	Recorded as a Liability
12				As of Sept. 30, 2021			As of Sept. 30, 2022			As of Sept. 30, 2023	
13		CARES Act Funding	\$ -			-					
14		VT Blue Cross Advance	\$ -			-					
15		VT Healthcare Stabilization Grant	\$ 1,277,904	1,277,904	1,277,904	-					
16		VT Medicaid Retainer Funding	\$ -			-					
17		VT Hazard Pay Grant	\$ 261,200	470,800	470,800	-	(209,600)	(209,600)			
18		VT Unemployment Credit - CARES Act	\$ -			-					
19		CARES Workforce Retention Credit	\$ -			-					
20		PPP Funds	\$ -			-					
21		FEMA Funding	\$ -			-					
22		HHS Provider Relief	\$ 6,556,103	6,556,103	6,556,103	-					
23		State of VT SHIP	\$ 84,305	74,099	74,099	-	10,206	10,206			
24		State of Vt Ship-Covid Testing	\$ 68,240	68,240	68,240	-					
25		HHS Cares Act	\$ 256,583	17,036	17,036	-	239,547	239,547			
26		VH/EPC	\$ 15,915	15,915	15,915	-					
27		VAHHS ASPR	\$ 66,985	18,442	18,442	-	48,543	48,543			
28		American Rescue Plan Rural Payments	\$ -	-	-	-	-	1,861,234			
29		Totals	\$ 8,587,235	\$ 8,498,539	\$ 8,498,539	\$ -	\$ 88,696	\$ 1,949,930	\$ -	\$ -	\$ -
30											
31		BALANCE SHEET ONLY ADVANCES									
32		Medicare Advanced - Repayment	\$ (3,154,061)	(748,133)	-	2,405,928	(2,405,928)				