



FY2019 BUDGET PROJECTION

ENTERPRISE FUNDS – OUR ISLAND HOME



Town and County of Nantucket
16 Broad Street
Nantucket, MA 02554

FY2019 Budget

Our Island Home Enterprise Fund

FY2018

OIH Enterprise Fund Review

- **Mission:**

Our Island Home is dedicated to providing the highest quality care for our residents requiring 24hr nursing care. We are committed to enhancing our residents' daily lives by creating an environment in which they, and their families, feel at home and by employing individuals who are compassionate in providing dignified care. We seek to create lasting relationships with our residents and family by utilizing consistent care givers and ensuring residents are the primary participants in their care.

The above will be provided within the structure of the regulatory definitions per the governing agencies and within the fiscal restraints of our approved budget projection.

- **Goals:**

- Implement of an effective Quality Assurance Performance Improvement (QAPI) program
- Effectively implement the changes through DPH and filter education through facility staff
- Begin implementation of Electronic Medical Records
- Begin education on new survey process
- Implementation of Compliance and Ethics Program

- **Initiatives and Accomplishments:**

- Hire of Assistant Director of Nurses (clerical assistance due to inability to fill Staff Development Coordinator position and other key nursing positions at the facility)
- Expand Family and Resident involvement (Massachusetts initiative)
- Transition of new Administrator (breaking out the roles/duties of OIH Admin and DHS)
- Policy/Procedures for areas identified (Palliative care/end of life care)

FY2019

OIH Enterprise Fund Overview

- **Priorities:**
 - Electronic Medical Records (previously placed on hold with pending new building)
 - Nurse staffing
 - Staff education and orientation (meeting the regulatory annual requirements and then facility specific)
 - Collaboration with other health care agencies (ex. Ethics Committee review with NCH's Committee)
 - Full transition of New Administrator
 - Emergency Preparedness drills and updated procedures
 - Building upgrades – home-like qualities
 - Key staff education on Nursing Home regulations and operations
- **Significant Changes Year-to-Year**
 - OIH's annual Department of Public Health survey will be performed in the new Quality Indicator Survey format. Our goal will be to successfully navigate this new process and limit deficiencies received.
 - Future of OIH building due to state of current physical plant. Facility structure and systems conditions are at the end of or have exceeded their life expectancy. There are multiple Life Safety Code regulations which our facility is unable to meet without significant expenditure.
 - Low Census and Staffing challenges (especially recruitment of key positions in the facility).
- **Key Issues**
 - Future of OIH building due to state of current physical plant. Facility structure and systems conditions are at the end of or have exceeded their life expectancy. There are multiple Life Safety Code regulations which our facility is unable to meet without significant expenditure.

FY2019 Budget

Our Island Home Enterprise Fund

<u>SUMMARY</u>	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL YTD (1/10/18)	<u>3-YEAR ACTUAL</u>		FY2018 BUDGET	FY2018 BUDGET	BUDGET \$ Inc/(Dec) FY19/FY18	BUDGET % Inc/(Dec) FY19/FY18
					<i>SIMPLE</i> AVERAGE	<i>COMPOUND</i> ANNUAL GROWTH RATE				
Payroll-Salary	4,303,555	4,141,155	4,509,518	2,299,754	4,304,582	(0%)	4,608,802	4,357,002	\$ (251,800)	(7%)
Medicare P/R Tax Expenses	61,074	62,364	63,467	32,832	60,826	2%	64,700	61,200	(3,500)	(5%)
Medical Insurance	1,027,558	1,183,613	1,235,863	666,931	1,122,183	13%	1,354,200	1,386,000	31,800	(5%)
Barnstable County Retirement	669,674	683,609	745,140	714,400	695,510	3%	714,400	781,294	66,894	9%
Contractual Obligations	-	-	-	-	12,500	na	100,000	150,000	50,000	-
Utilities	166,957	147,873	145,600	62,409	167,008	(13%)	156,650	156,650	-	17%
Repairs & Maintenance	27,852	32,926	33,793	14,821	36,030	(18%)	43,250	43,250	-	(25%)
Food	154,943	155,417	149,365	71,360	154,494	3%	162,750	162,750	-	(3%)
Professional Services	612,322	605,840	660,269	353,049	610,358	10%	661,000	661,000	-	(7%)
Medical Supplies	91,155	113,586	91,078	55,533	99,580	8%	116,500	116,500	-	(21%)
General Insurance	82,371	76,582	59,151	-	74,826	(2%)	85,800	85,800	-	-
Other Supplies	51,221	46,037	47,771	27,311	52,860	(7%)	54,600	54,600	-	19%
Other	111,771	127,351	433,178	4,526	194,700	(33%)	122,110	122,110	-	(6%)
TOTAL OIH	7,360,454	7,376,355	8,174,191	4,302,926	7,637,000	1%	8,244,762	8,138,156	\$ (106,606)	(1%)

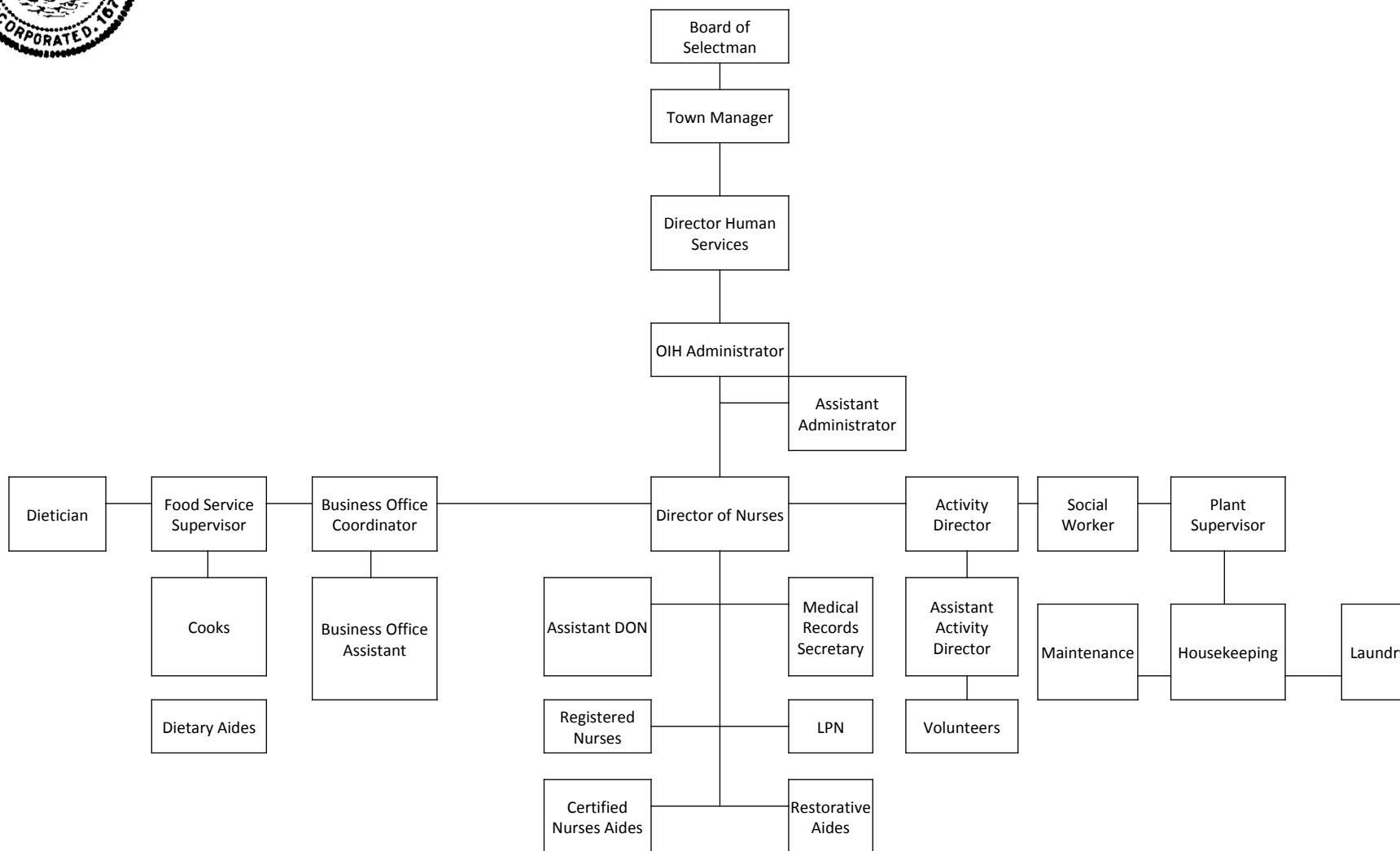
OUR ISLAND HOME ENTERPRISE FUND

Appendix

OIH Enterprise Fund



Town & County of Nantucket Organization Chart – OIH Enterprise Fund



OUR ISLAND HOME ENTERPRISE FUND

FY2019

OIH Enterprise Fund Exceptions

Positions

1. New OIH Administrator: \$153,400

Operational Expenses ⁽¹⁾

1. Repairs & Maintenance (Building): \$28,000
2. Repairs & Maintenance (Equipment): \$5,000
3. Professional Services: \$60,000
4. Professional Services (Medical): \$29,800
5. Custodial: Linen & Bedding: \$11,250

Capital Items

1. Supplemental Funding for Upgrades: \$625,000

⁽¹⁾ Non-controllable expenses such as general insurance, medical insurance, pension costs, contractual obligations and utilities are excluded.

TOWN OF NANTUCKET
OUR ISLAND HOME - ENTERPRISE FUND

	ACTUAL FY2017	BUDGET FY2018	<i>DRAFT BUDGET FY2019</i>
Revenue	5,719,547	4,284,095	<i>3,608,087.00</i>
Expenses	8,174,191	8,244,762	<i>8,138,156.00</i>
Net Earnings	(2,454,644)	(3,960,667)	<i>(4,530,069.00)</i>
Transfer from Retained Earnings	-	2,449,221	<i>3,018,623.00</i>
Net Earning after R/E Transfer	(2,454,644)	(1,511,446)	<i>(1,511,446.00)</i>
Net Sources and Uses			
GF Subsidy	2,762,535	1,511,446	<i>761,446.00</i>
FinCom GF Reserve Fund Transfer			
Ending FB	307,891	-	<i>(750,000)</i>
TOTAL			

Certified Retained Earnings as of July 1, 2017

5,321,795

TOWN OF NANTUCKET
 OUR ISLAND HOME ENTERPRISE FUND
 FY2019 BUDGET PROJECTION (FINAL)

			3-YEAR ACTUAL								BUDGET	BUDGET
					COUMPOUND							
OUR ISLAND HOME ENTERPRISE FUND			FY2015	FY2016	FY2017	FY2018	SIMPLE	ANNUAL	FY2018	FY2019	\$ Inc/(Dec)	% Inc/(Dec)
			ACTUAL	ACTUAL	ACTUAL	ACTUAL YTD	AVERAGE	GROWTH RATE	BUDGET	BUDGET	FY19/FY18	FY19/FY18
			(6/30/18)									
68561	ADMINISTRATION											
68561	41790	P&I USEFEE	\$ -	\$ -	\$ -	\$ -	\$ -	na	\$ -	\$ -	\$ -	na
68561	42420	MEDICAID PATIENT REVENUE	(1,460,688)	(1,595,545)	(1,690,912)	(1,428,558)	(1,582,382)	8%	(1,595,000)	(1,445,000)	\$ 150,000	(9%)
68561	42421	PRIVATE PATIENT INCOME	(1,230,470)	(1,537,538)	(1,752,619)	(1,135,393)	(1,506,876)	19%	(1,530,000)	(1,228,992)	\$ 301,008	(20%)
68561	42422	PATIENT PAID AMOUNT	(591,812)	(590,842)	(453,409)	(402,219)	(545,355)	(12%)	(590,850)	(440,850)	\$ 150,000	(25%)
68561	42423	MEDICARE A REVENUE	(618,917)	(363,651)	(360,319)	(258,690)	(447,629)	(24%)	(363,650)	(288,650)	\$ 75,000	(21%)
68561	42424	MEDICARE B REVENUE	(14,372)	(28,858)	(30,881)	(19,828)	(24,704)	47%	(28,830)	(28,830)	\$ -	-
68561	42425	SECONDARY INSURANCE	-	(77,468)	51	-	(25,806)	na	(77,000)	(77,000)	\$ -	-
68561	42426	SECONDARY INS MEDICAID OVER A	(23,906)	-	(25,449)	(9,368)	(16,451)	3%	-	-	\$ -	na
68561	42427	SECONDARY INS MEDICAID OVER B	(643)	(907)	(1,736)	(1,905)	(1,095)	64%	900	900	\$ -	-
68561	42428	OIH INS OVER A SEC INS	(110,956)	(68,563)	(73,767)	(65,565)	(84,429)	(18%)	(68,565)	(68,565)	\$ -	-
68561	42429	EXTRAORDINARY INCOME	-	-	-	(47)	-	na	-	-	\$ -	na
68561	42432	OIH INS OVER B SEC INS	(5,554)	(5,588)	48	(2,705)	(3,698)	na	(5,600)	(5,600)	\$ -	-
68561	42433	OIH PRIV X OVER A SEC	(1,628)	(25,501)	(6,347)	-	(11,159)	97%	(25,500)	(25,500)	\$ -	-
68561	42436	PRIOR YEAR CPE RECEIPTS	(1,690,143)	(5,204,549)	(1,324,207)	(1,515,353)	(2,739,633)	(17%)	-	-	\$ -	na
68561	42439	OIH MEDICARE REPLACEMENT	-	(868)	-	(15,836)	(289)	na	-	-	\$ -	na
68561	42473	OIH LIENS COLLECTED	-	-	-	-	-	na	-	-	\$ -	na
68561	48201	INTEREST ON INVESTMENT	-	-	-	-	-	na	-	-	\$ -	na
68561	49000	REFUNDS	-	-	-	-	-	na	-	-	\$ -	na
68561	49701	TRANSFER FROM GENERAL FUND: SUBSIDY	(2,502,508)	(2,295,000)	(2,762,535)	(1,511,446)	(2,520,014)	5%	(1,511,446)	(1,511,446)	\$ -	-
68561	51100	SALARY, PERMANENT	284,338	357,220	387,380	452,099	342,979	17%	472,600	545,600	\$ 73,000	15%
68561	51300	OVERTIME	2,723	3,647	3,237	1,239	3,202	9%	2,000	2,000	\$ 500	-
68561	51550	FRINGE: LABORER'S UNION PENSION	4,100	3,289	1,449	2,395	2,946	(41%)	2,000	2,000	\$ -	-
68561	51551	LABORER'S UNION CERTIFICATION	684	523	521	503	576	(13%)	520	520	\$ -	-
68561	51600	EDUCATION INCENTIVE	-	-	-	-	-	na	-	-	\$ -	na
68561	51700	LONGEVITY PAY	4,319	1,598	3,886	6,539	3,268	(5%)	4,200	2,500	\$ (1,700)	(40%)
68561	51701	INS PREMIUM: MEDICAL BLUE CROSS	33,448	39,268	56,672	78,713	43,129	30%	75,900	74,500	\$ (1,400)	(2%)
68561	51702	WORKERS COMPENSATION INSURANCE	73,464	115,515	126,281	88,341	105,087	31%	115,000	115,000	\$ -	-
68561	51705	MEDICARE/MEDEX/RETIRES	108,115	148,298	165,313	237,891	140,575	24%	150,000	183,200	\$ 33,200	22%
68561	51708	INS PREMIUM: RETIREE MEDICAL BLUE CROSS	-	-	-	-	-	na	-	-	\$ -	na
68561	51770	BARNSTABLE COUNTY RETIREMT FND	57,200	56,993	105,140	59,600	73,111	36%	59,600	111,998	\$ 52,398	88%
68561	51800	HOLIDAY PAY	13,738	16,157	18,310	20,317	16,068	15%	13,000	13,000	\$ -	-
68561	51900	CONTRACTUAL OBLIGATIONS	-	-	-	-	-	na	100,000	-	\$ (100,000)	(100%)
68561	51960	COMPENSATION/ UNEMPLOYMENT	6,313	-	-	-	2,104	(100%)	35,400	35,400	\$ -	-
68561	51961	MEDICARE P/R TAX	4,434	5,498	6,001	6,970	5,311	16%	7,200	8,200	\$ 1,000	14%
68561	51999	FINCOM TRANSFER SALARIES	-	(264,337)	-	-	(88,112)	na	-	-	\$ -	na
68561	52010	UTILITY: AUTO FUEL	4,155	3,005	1,192	1,487	2,784	(46%)	5,000	5,000	\$ -	-
68561	52101	UTILITY:ELECTRICITY	56,743	62,572	58,051	50,417	59,122	1%	60,000	60,000	\$ 5,000	-
68561	52103	UTILITY:FUEL OIL	50,942	28,515	33,901	38,881	37,786	(18%)	30,000	30,000	\$ 5,000	-
68561	52104	UTILITY:PROPANE	10,768	6,997	7,665	9,169	8,477	(16%)	12,000	12,000	\$ -	-
68561	52105	UTILITY:WATER	7,488	7,593	7,260	7,062	7,447	(2%)	8,000	8,000	\$ 1,000	-
68561	52106	UTILITY:SEWER	13,447	13,006	11,290	10,714	12,581	(8%)	14,000	14,000	\$ 1,000	-
68561	52107	UTILITY:SEWER/LANDFILL	737	358	625	542	573	(8%)	750	750	\$ -	-
68561	52403	REP&MAINT:VEHICLE	328	1,256	70	105	551	(54%)	1,250	1,250	\$ -	-
68561	52404	REP&MAINT:BUILDING	21,412	25,290	24,150	27,059	23,617	6%	32,000	32,000	\$ 8,000	-
68561	52405	REP&MAINT:EQUIPMENT	6,112	6,380	9,573	5,929	7,355	25%	10,000	10,000	\$ 5,000	-
68561	52700	RENTALS/LEASES	5,362	5,422	5,463	6,064	5,415	7%	5,500	5,500	\$ -	-

TOWN OF NANTUCKET
 OUR ISLAND HOME ENTERPRISE FUND
 FY2019 BUDGET PROJECTION (FINAL)

			3-YEAR ACTUAL								BUDGET	BUDGET
			FY2015	FY2016	FY2017	FY2018	COMPOUND		FY2018	FY2019	\$ Inc/(Dec)	% Inc/(Dec)
OUR ISLAND HOME ENTERPRISE FUND			ACTUAL	ACTUAL	ACTUAL	ACTUAL YTD	SIMPLE	ANNUAL	BUDGET	BUDGET	FY19/FY18	FY19/FY18
			(6/30/18)									
									AVERAGE	GROWTH RATE		
68561	52703	RENT/LSE:POSTAGE METER	295	394	394	394	361	15%	450	450	\$ -	-
68561	52907	PROPERTY:RUBBISH PICKUP	19,503	23,487	23,730	20,010	22,240	10%	23,700	23,700	\$ -	-
68561	53100	PROFESSIONAL SERVICES	101,580	93,730	112,467	305,355	102,592	5%	105,000	105,000	\$ 60,000	-
68561	53101	PROF SVCS - MEDICAL	81,550	90,171	92,513	81,648	88,078	7%	90,200	90,200	\$ 29,800	-
68561	53102	EMPLOYEE HEALTH	150	455	150	350	252	-	800	800	\$ -	-
68561	53103	GENERAL:ADVERTISING	2,143	691	168	1,696	1,001	(72%)	500	500	\$ -	-
68561	53401	COMM:TELEPHONE	3,175	2,341	1,887	1,914	2,468	(23%)	3,200	3,200	\$ -	-
68561	53402	COMM:POSTAGE	300	300	600	900	400	41%	300	300	\$ -	-
68561	53804	OTHER:FREIGHT	254	198	103	71	185	(36%)	260	260	\$ -	-
68561	54201	OFFICE SUPPLIES	5,008	5,937	6,171	7,148	5,705	17%	6,500	6,500	\$ -	-
68561	55001	MEDICAL SUPPLIES	89,458	103,687	89,473	92,449	94,206	0%	106,000	106,000	\$ -	-
68561	55003	PHARMACY	1,697	9,900	1,605	6,129	4,401	(3%)	10,500	10,500	\$ -	-
68561	55101	BOOKS/SUBSCRIPTIONS	-	331	130	114	153	na	500	500	\$ -	-
68561	57101	IN-STATE:MISC TRAVEL	5,930	18,695	4,287	7,739	9,637	(15%)	10,000	10,000	\$ 5,000	-
68561	57103	IN-STATE:SEMINARS, PROF GA	170	4,020	9,674	200	4,621	654%	4,500	4,500	\$ 1,500	-
68561	57105	OTHER EXPENSE	4,204	2,544	5,719	15,867	4,156	17%	4,200	4,200	\$ -	-
68561	57200	OUT-OF-STATE TRAVEL	3,228	4,020	5,645	2,063	4,298	32%	4,000	4,000	\$ -	-
68561	57301	DUES:PROFESSNL ORGANIZATN	2,845	2,868	4,926	4,007	3,546	32%	2,850	2,850	\$ 650	-
68561	57401	INS PREM:AUTO & LIABILITY	2,200	2,289	2,019	2,040	2,169	(4%)	2,600	2,600	\$ -	-
68561	57404	INS PREM:BLANKET INS,BLDG	80,171	74,294	57,132	53,801	70,532	(16%)	83,200	83,200	\$ -	-
68561	57406	INS PREM:CLAIM DEDUCTIBLE	-	-	-	-	-	na	-	-	\$ -	na
68561	57502	MA MEDICAID USER FEE	249,805	258,955	298,221	250,961	268,994	9%	285,000	285,000	\$ -	-
68561	57506	MEDICARE A EXPENSE	150,184	136,771	118,582	103,715	135,179	(11%)	150,000	150,000	\$ 40,000	-
68561	57508	MEDICARE B EXPENSE	29,052	25,757	38,335	23,609	31,048	15%	30,000	30,000	\$ 20,000	-
68561	57601	SETTLEMENTS	-	-	-	-	-	na	-	150,000	\$ 150,000	na
68561	58501	ADD EQ:NEW EQUIP	-	-	-	-	-	na	-	-	\$ -	na
68561	58502	ADD EQ:OFFICE FURNITURE	-	-	-	-	-	na	-	-	\$ -	na
68561	58999	FINCOM TRANSFER EXPENSE	-	(20,047)	-	-	(6,682)	na	-	-	\$ -	na
68561	59101	DEBT SERVICE: PRINCIPAL	-	-	-	-	-	na	-	-	\$ -	na
68561	59102	DEBT SERVICE: INTEREST	-	-	-	-	-	na	-	-	\$ -	na
68561	59103	BOND ISSUE EXPENSE	-	-	-	-	-	na	-	-	\$ -	na
68561	59250	INTEREST: GENERAL	-	-	-	-	-	na	-	-	\$ -	na
68561	59501	INDIRECT COSTS	92,300	92,300	-	-	61,533	(100%)	92,300	92,300	\$ -	-
68561	59901	TRANSFER TO GENERAL FUND	-	-	-	-	-	na	-	-	\$ -	na
68561	59993	TRANS TO CAPITAL PROJECT FUND	-	-	400,000	-	133,333	na	-	-	\$ -	na

TOTAL ADMINISTRATION (6,556,024) (10,216,728) (6,174,723) (4,272,699) (7,649,158) (3%) (3,563,061) (2,680,555) 1,064,956 (25%)

68562 DIRECTOR OF NURSING

68562	51109	SALARY, PERMANENT DIR NURSING	125,754	130,036	165,923	132,115	140,571	15%	104,500	104,500	\$ -	-
68562	51300	OVERTIME	500	278	346	15	374	(17%)	-	-	\$ 15,000	na
68562	51550	FRINGE: LABORER'S UNION PENSION	529	555	503	1,185	529	(2%)	500	500	\$ -	-
68562	51551	LABORER'S UNION CERTIFICATION	-	-	-	-	-	na	-	-	\$ -	na
68562	51700	LONGEVITY PAY	4,875	5,046	12,976	-	7,632	63%	-	2,100	\$ 2,100	na
68562	51701	INS PREMIUM: MEDICAL BLUE CROSS	-	-	10,390	23,446	5,195	na	-	-	\$ 30,607	na
68562	51770	BARNSTABLE COUNTY RETIREMT FND	25,200	24,300	26,300	25,400	25,267	2%	25,400	21,691	\$ 25,400	(15%)
68562	51800	HOLIDAY PAY	761	-	1,604	4,819	788	45%	-	-	\$ -	na

TOWN OF NANTUCKET
 OUR ISLAND HOME ENTERPRISE FUND
 FY2019 BUDGET PROJECTION (FINAL)

			3-YEAR ACTUAL							BUDGET	BUDGET	
			FY2015	FY2016	FY2017	FY2018	SIMPLE	COUMPOUND	FY2018	FY2019	\$ Inc/(Dec)	% Inc/(Dec)
			ACTUAL	ACTUAL	ACTUAL	ACTUAL YTD	AVERAGE	ANNUAL	BUDGET	BUDGET	FY19/FY18	FY19/FY18
						(6/30/18)		GROWTH RATE				
OUR ISLAND HOME ENTERPRISE FUND												
68562	51961	MEDICARE P/R TAX	1,912	1,963	2,622	1,986	2,166	17%	1,500	1,600	\$ 100	7%
68562	54117	NURSES-UNIFORM ALLOWANCE	-	-	-	-	-	na	-	-	\$ 200	na
68562	57101	IN-STATE:MISC TRAVEL	-	-	-	-	-	na	-	-	\$ -	na
68562	57103	IN-STATE:SEMINARS, PROF GA	-	-	-	-	-	na	-	-	\$ -	na
68562	57200	OUT-OF-STATE TRAVEL	-	-	-	-	-	na	-	-	\$ -	na
68562	57201	OUT-STATE:GENERAL	-	-	-	-	-	na	-	-	\$ -	na
68562	57301	DUES:PROFESSNL ORGANIZATN	-	-	-	-	-	na	-	-	\$ -	na
TOTAL	DIRECTOR OF NURSING		159,531	162,178	220,664	188,965	182,523	18%	131,900	130,391	73,407	(1%)
68563	RN'S											
68563	51108	SALARY, PERMANENT RN	436,307	411,274	406,509	252,559	418,030	(3%)	400,400	380,000	\$ (20,400)	(5%)
68563	51308	OVERTIME RN	24,308	25,777	49,364	5,291	33,150	43%	27,000	27,000	\$ -	-
68563	51408	SHIFT COVERAGE RN	-	(0)	-	-	(0)	na	-	-	\$ -	na
68563	51550	FRINGE: LABORER'S UNION PENSION	1,976	2,309	1,452	2,633	1,912	(14%)	2,000	2,000	\$ -	-
68563	51551	LABORER'S UNION CERTIFICATION	-	-	-	-	-	na	-	-	\$ -	na
68563	51701	INS PREMIUM: MEDICAL BLUE CROSS	67,838	84,799	67,143	34,113	73,260	(1%)	96,100	96,100	\$ 96,100	-
68563	51710	LONGEVITY RN	15,847	12,451	8,603	12,242	12,300	(26%)	10,000	5,000	\$ (5,000)	(50%)
68563	51770	BARNSTABLE COUNTY RETIREMT FND	70,177	69,000	73,300	72,100	70,826	2%	72,100	79,634	\$ 72,100	10%
68563	51808	HOLIDAY PAY RN	16,644	16,295	12,564	6,670	15,168	(13%)	6,400	6,400	\$ 3,600	-
68563	51961	MEDICARE P/R TAX	7,150	6,754	6,910	4,013	6,938	(2%)	6,500	6,100	\$ (400)	(6%)
68563	54117	NURSES-UNIFORM ALLOWANCE	-	-	-	-	-	na	200	200	\$ 500	-
TOTAL	REGISTERED NURSE		640,248	628,658	625,844	389,620	631,583	(1%)	620,700	602,434	146,500	(3%)
68564	LPN'S											
68564	51110	SALARY, PERMANENT LPN	363,591	372,337	402,522	468,595	379,483	5%	401,700	432,700	\$ 31,000	8%
68564	51310	OVERTIME LPN	73,227	77,009	61,987	119,551	70,741	(8%)	75,000	75,000	\$ -	-
68564	51410	SHIFT COVERAGE LPN	2,098	1,079	970	1,305	1,362	(34%)	2,100	2,100	\$ -	-
68564	51701	INS PREMIUM: MEDICAL BLUE CROSS	123,801	131,920	136,366	159,247	130,695	5%	149,400	149,400	\$ 149,400	-
68564	51711	LONGEVITY LPN	10,264	10,913	12,053	11,579	11,077	8%	11,800	11,800	\$ -	-
68564	51770	BARNSTABLE COUNTY RETIREMT FND	73,547	67,647	76,900	70,700	72,698	2%	70,700	93,734	\$ 70,700	33%
68564	51810	HOLIDAY PAY LPN	18,015	17,543	19,665	21,951	18,408	4%	16,200	16,200	\$ -	-
68564	51961	MEDICARE P/R TAX	6,774	6,944	7,209	9,033	6,975	3%	7,300	7,800	\$ 500	7%
68564	54117	NURSES-UNIFORM ALLOWANCE	-	-	-	-	-	na	-	-	\$ 1,000	na
TOTAL	LICENSED PRACTICAL NURSE		671,318	685,392	717,612	861,961	691,440	3%	734,200	788,734	252,600	7%
68565	CERTIFIED NURSES ASSISTANT											
68565	51111	SALARY, PERMANENT C.N.A	1,277,605	1,325,105	1,270,280	1,329,413	1,290,997	(0%)	1,314,400	1,105,800	\$ (208,600)	(16%)
68565	51311	OVERTIME: C.N.A	188,436	132,754	176,873	151,290	166,021	(3%)	160,000	160,000	\$ -	-
68565	51411	SHIFT COVERAGE C.N.A	-	-	-	-	-	na	-	-	\$ -	na
68565	51701	INS PREMIUM: MEDICAL BLUE CROSS	372,787	406,524	399,607	398,113	392,973	4%	460,500	460,500	\$ 460,500	-
68565	51712	LONGEVITY C.N.A	28,373	29,339	27,110	22,730	28,274	(2%)	29,400	24,500	\$ (4,900)	(17%)
68565	51770	BARNSTABLE COUNTY RETIREMT FND	222,300	251,269	232,300	262,600	235,290	2%	262,600	238,988	\$ 262,600	(9%)
68565	51811	HOLIDAY PAY C.N.A	58,384	56,218	54,544	55,769	56,382	(3%)	60,000	60,000	\$ -	-
68565	51961	MEDICARE P/R TAX	22,516	22,379	22,168	22,608	22,354	(1%)	22,700	19,600	\$ (3,100)	(14%)

TOWN OF NANTUCKET
 OUR ISLAND HOME ENTERPRISE FUND
 FY2019 BUDGET PROJECTION (FINAL)

			3-YEAR ACTUAL							BUDGET	BUDGET	
			FY2015	FY2016	FY2017	FY2018	SIMPLE	COMPOUND	FY2018	FY2019	\$ Inc/(Dec)	% Inc/(Dec)
			ACTUAL	ACTUAL	ACTUAL	ACTUAL YTD	AVERAGE	ANNUAL	BUDGET	BUDGET	FY19/FY18	FY19/FY18
						(6/30/18)		GROWTH RATE				
68565	54118	UNIFORMS-HOSPITAL WORKERS	-	-	-	-	-	na	-	-	\$ 4,500	na
TOTAL CERTIFIED NURSES ASSISTANT			2,170,402	2,223,588	2,182,882	2,242,523	2,192,290	0%	2,309,600	2,069,388	511,000	(10%)
68566 DIETARY												
68566	51104	SALARY, PERMANENT DIETARY	512,834	538,640	522,901	530,212	524,792	1%	510,600	478,700	\$ (31,900)	(6%)
68566	51105	SALARY, PERMANENT DIETITION	33,255	30,015	34,679	29,525	32,650	2%	30,500	30,500	\$ -	-
68566	51304	OVERTIME DIETARY	12,516	20,138	12,396	10,056	15,017	(0%)	20,000	20,000	\$ (5,000)	-
68566	51404	SHIFT COVERAGE DIETARY	1,334	1,214	491	25	1,073	(39%)	1,350	1,350	\$ (1,350)	-
68566	51550	FRINGE: LABORER'S UNION PENSION	529	555	519	1,170	534	(1%)	500	500	\$ -	-
68566	51551	LABORER'S UNION CERTIFICATION	-	-	-	-	-	na	-	-	\$ -	na
68566	51701	INS PREMIUM: MEDICAL BLUE CROSS	185,084	216,545	226,096	214,245	209,242	11%	245,300	245,300	\$ 245,300	-
68566	51706	LONGEVITY DIETARY	17,193	17,863	18,225	13,664	17,760	3%	16,500	14,300	\$ (2,200)	(13%)
68566	51770	BARNSTABLE COUNTY RETIREMT FND	102,050	108,300	106,600	113,200	105,650	2%	113,200	105,438	\$ 113,200	(7%)
68566	51804	HOLIDAY PAY DIETARY	22,382	24,864	22,378	22,085	23,208	(0%)	25,200	25,200	\$ -	-
68566	51961	MEDICARE P/R TAX	8,693	9,175	8,861	8,781	8,909	1%	8,800	8,300	\$ (500)	(6%)
68566	54502	CUSTODIAL:CHEMICALS	4,676	5,745	4,036	5,063	4,819	(7%)	7,000	7,000	\$ -	-
68566	54901	FOOD:GENERAL	132,407	132,530	126,186	113,972	130,374	(2%)	134,500	134,500	\$ 5,500	-
68566	54903	FOOD:FOOD HANDLERS EQUIP	17,860	17,142	19,143	15,019	18,049	4%	21,250	21,250	\$ -	-
TOTAL DIETARY			1,050,811	1,122,727	1,102,511	1,077,018	1,092,017	2%	1,134,700	1,092,338	323,050	(4%)
68567 MAINTENANCE												
68567	51103	SALARY, PERMANENT MAINT & SECURITY	176,481	171,627	174,106	178,843	174,071	(1%)	183,400	160,700	\$ (22,700)	(12%)
68567	51303	OVERTIME MAINT & SEC	792	678	1,213	608	894	24%	3,000	3,000	\$ -	-
68567	51403	SHIFT COVERAGE MAINT & SECURITY	-	-	-	-	-	na	-	-	\$ -	na
68566	51550	FRINGE: LABORER'S UNION PENSION	529	555	519	1,170	534	(1%)	540	540	\$ -	-
68566	51551	LABORER'S UNION CERTIFICATION	-	-	-	-	-	na	-	-	\$ -	na
68567	51701	INS PREMIUM: MEDICAL BLUE CROSS	22,994	29,923	34,442	34,568	29,120	22%	33,900	33,900	\$ 33,900	-
68567	51703	LONGEVITY MAINT & SEC	3,291	1,121	1,710	3,129	2,041	(28%)	3,400	2,700	\$ (700)	(21%)
68567	51770	BARNSTABLE COUNTY RETIREMT FND	38,900	36,000	40,700	37,600	38,533	2%	37,600	34,061	\$ 37,600	(9%)
68567	51803	HOLIDAY PAY MAINTENANCE	8,465	8,217	8,619	8,739	8,434	1%	4,000	4,000	\$ -	-
68567	51961	MEDICARE P/R TAX	2,700	2,634	2,692	2,774	2,675	(0%)	2,800	2,500	\$ (300)	(11%)
68567	54302	BLDG&EQ:MAINT & SUPPLIES	4,604	4,457	5,002	4,872	4,688	4%	5,000	5,000	\$ 3,000	-
68567	54502	CUSTODIAL:CHEMICALS	2,524	2,494	1,653	2,958	2,224	(19%)	4,000	4,000	\$ -	-
68567	54118	UNIFORMS	-	-	-	-	-	-	-	300	\$ 300	na
TOTAL MAINTENANCE			261,280	257,706	270,655	275,262	263,213	2%	277,640	250,401	51,100	(10%)
68568 LAUNDRY												
68568	51106	SALARY, PERMANENT LAUNDRY	91,731	95,546	96,570	97,552	94,596	3%	90,100	91,000	\$ 900	1%
68568	51306	OVERTIME LAUNDRY	844	614	616	210	691	(15%)	1,000	1,000	\$ -	-
68568	51406	SHIFT COVERAGE LAUNDRY	-	-	-	-	-	na	-	-	\$ -	na
68568	51701	INS PREMIUM: MEDICAL BLUE CROSS	27,710	35,170	38,781	35,769	33,887	18%	39,800	39,800	\$ 39,800	-
68568	51708	LONGEVITY LAUNDRY	7,039	3,408	3,142	3,477	4,529	(33%)	3,000	3,000	\$ -	-
68568	51770	BARNSTABLE COUNTY RETIREMT FND	17,900	13,700	18,700	14,300	16,767	2%	14,300	19,640	\$ 14,300	37%

TOWN OF NANTUCKET
OUR ISLAND HOME ENTERPRISE FUND
FY2019 BUDGET PROJECTION (FINAL)

			3-YEAR ACTUAL								BUDGET	BUDGET	
			FY2015	FY2016	FY2017	FY2018	SIMPLE	ANNUAL	FY2018	FY2019	\$ Inc/(Dec)	% Inc/(Dec)	
			ACTUAL	ACTUAL	ACTUAL	ACTUAL YTD	AVERAGE	GROWTH RATE	BUDGET	BUDGET	FY19/FY18	FY19/FY18	
			(6/30/18)										
OUR ISLAND HOME ENTERPRISE FUND													
68568	51806	HOLIDAY PAY LAUNDRY	4,424	4,278	4,883	4,891	4,528	5%	4,500	4,500	\$ -	-	
68568	51961	MEDICARE P/R TAX	1,509	1,506	1,525	1,539	1,513	1%	1,400	1,400	\$ -	-	
68568	54503	CUSTODIAL:LINEN & BEDDING	3,501	2,868	2,173	3,500	2,847	(21%)	3,750	3,750	\$ 11,250	-	
68568	54515	LAUNDRY: CHEMICALS	7,405	5,796	6,172	3,823	6,458	(9%)	6,800	6,800	\$ -	-	
68568	54118	UNIFORMS	-	-	-	-	-	-	-	300	\$ 300	na	
TOTAL LAUNDRY			162,062	162,885	172,501	165,060	165,816	3%	164,650	170,890	66,550	4%	
68569 STAFF DEVELOPMENT													
68569	51121	SALARY, PERMANENT STAFF DEVELOP	36,823	34,636	33,685	-	35,048	(4%)	84,100	84,100	\$ -	-	
68569	51321	OVERTIME STAFF DEVELOPMENT	-	-	-	-	-	na	-	-	\$ -	na	
68569	51550	FRINGE: LABORER'S UNION PENSION	-	333	28	956	120	na	300	300	\$ -	-	
68569	51551	LABORER'S UNION CERTIFICATION	-	-	-	-	-	na	-	-	\$ -	na	
68569	51701	INS PREMIUM: MEDICAL BLUE CROSS	12,263	9,696	7,746	-	9,902	(21%)	11,000	11,000	\$ 30,607	-	
68569	51721	LONGEVITY: STAFF DEVELOPMENT	-	-	-	-	-	na	-	-	\$ -	na	
68569	51770	BARNSTABLE COUNTY RETIREMT FND	9,500	8,500	9,900	8,900	9,300	2%	8,900	17,111	\$ 8,900	92%	
68569	51821	HOLIDAY PAY STAFF DEVELOPMENT	-	-	-	-	-	na	2,000	2,000	\$ -	-	
68569	51961	MEDICARE P/R TAX	534	502	488	-	508	(4%)	1,300	1,300	\$ -	-	
68569	54204	STAFF DEVELOPMENT SUPPLIES	3,291	4,695	5,323	5,142	4,436	27%	5,100	5,100	\$ -	-	
TOTAL STAFF DEVELOPMENT			62,411	58,363	57,171	14,998	59,315	(4%)	112,700	120,911	39,507	7%	
68570 SOCIAL SERVICES													
68570	51129	SALARY, PERMANENT SOCIAL SERVICES	57,530	48,378	61,069	60,783	55,659	3%	61,700	60,300	\$ (1,400)	(2%)	
68570	51550	FRINGE: LABORER'S UNION PENSION	423	444	415	1,133	427	(1%)	422	422	\$ -	-	
68570	51551	LABORER'S UNION CERTIFICATION	-	-	-	-	-	na	-	-	\$ -	na	
68570	51701	INS PREMIUM: MEDICAL BLUE CROSS	19,170	20,802	23,536	23,508	21,169	11%	23,600	23,600	\$ 30,607	-	
68570	51729	LONGEVITY: SOCIAL SERVICES	1,144	1,213	1,536	1,819	1,298	16%	1,800	1,800	\$ -	-	
68570	51770	BARNSTABLE COUNTY RETIREMT FND	11,200	10,900	11,700	11,400	11,267	2%	11,400	12,636	\$ 11,400	11%	
68570	51829	HOLIDAY PAY SOCIAL SERVICES	3,395	3,219	3,471	3,182	3,362	1%	3,150	3,150	\$ -	-	
68570	51961	MEDICARE P/R TAX	900	766	958	954	875	3%	1,000	1,000	\$ -	-	
TOTAL SOCIAL SERVICES			93,762	85,722	102,686	102,778	94,056	5%	103,072	102,908	40,607	(0%)	
68571 ACTIVITIES													
68571	51112	SALARY, PERMANENT ACTIVITY DIR	118,617	135,030	114,715	117,657	122,787	(2%)	113,800	107,500	\$ (6,300)	(6%)	
68571	51312	OVERTIME ACTIVITIES DIRECTOR	1,775	3,152	2,811	1,056	2,579	26%	1,200	1,200	\$ -	-	
68571	51550	FRINGE: LABORER'S UNION PENSION	899	969	1,349	2,104	1,072	22%	870	870	\$ -	-	
68571	51551	LABORER'S UNION CERTIFICATION	-	-	-	-	-	na	-	-	\$ -	na	
68571	51701	INS PREMIUM: MEDICAL BLUE CROSS	17,325	19,281	24,920	22,248	20,509	20%	21,800	21,800	\$ 21,800	-	
68571	51713	LONGEVITY ACTIVITIES DIRECTOR	1,507	2,998	-	-	1,502	(100%)	-	800	\$ 800	na	
68571	51770	BARNSTABLE COUNTY RETIREMT FND	15,000	14,000	15,700	14,600	14,900	2%	14,600	22,916	\$ 14,600	57%	
68571	51812	HOLIDAY PAY ACTIVITIES DIRECTOR	4,662	4,389	4,497	5,673	4,516	(2%)	4,700	4,700	\$ -	-	
68571	51961	MEDICARE P/R TAX	1,835	2,111	1,769	1,804	1,905	(2%)	1,700	1,700	\$ -	-	
68571	55801	OTHER:RECREATIONAL	2,840	2,705	2,825	2,942	2,790	(0%)	4,000	4,000	\$ -	-	
TOTAL ACTIVITIES			164,460	184,633	168,587	168,084	172,560	1%	162,670	165,486	30,900	2%	

TOWN OF NANTUCKET
OUR ISLAND HOME ENTERPRISE FUND
FY2019 BUDGET PROJECTION (FINAL)

			<u>3-YEAR ACTUAL</u>							<u>COMPOUND</u>		
			FY2015	FY2016	FY2017	FY2018	SIMPLE	ANNUAL	FY2018	FY2019	BUDGET	BUDGET
			ACTUAL	ACTUAL	ACTUAL	ACTUAL YTD	AVERAGE	GROWTH RATE	BUDGET	BUDGET	\$ Inc/(Dec)	% Inc/(Dec)
						(6/30/18)					FY19/FY18	FY19/FY18
68572	HOUSEKEEPING											
68572	51107	SALARY, PERMANENT HOUSEKEEPING	132,624	135,608	144,041	151,428	137,424	4%	156,800	105,600	\$ (51,200)	(33%)
68572	51307	OVERTIME HOUSEKEEPING	713	91	290	63	364	(36%)	800	800	\$ -	-
68572	51407	SHIFT COVERAGE HOUSEKEEPING	-	-	-	-	-	na	-	-	\$ -	na
68572	51701	INS PREMIUM: MEDICAL BLUE CROSS	37,024	41,388	44,851	45,580	41,088	10%	46,900	46,900	\$ 41,900	-
68572	51709	LONGEVITY HOUSEKEEPING	4,564	4,821	5,183	5,891	4,856	7%	5,950	3,350	\$ (2,600)	(44%)
68572	51770	BARNSTABLE COUNTY RETIREMT FND	26,700	23,000	27,900	24,000	25,867	2%	24,000	23,447	\$ 27,900	(2%)
68572	51807	HOLIDAY PAY HOUSEKEEPING	8,068	6,658	6,670	7,857	7,132	(9%)	7,500	7,500	\$ -	-
68572	51961	MEDICARE P/R TAX	2,116	2,134	2,265	2,396	2,172	3%	2,500	1,700	\$ (800)	(32%)
68572	54501	CUSTODIAL:CLEANING SUPPLY	16,787	12,654	14,522	9,785	14,654	(7%)	16,000	16,000	\$ -	-
68572	54118	UNIFORMS								500	\$ 500	na
TOTAL HOUSEKEEPING			228,596	226,354	245,721	246,999	233,557	4%	260,450	205,297	15,700	(21%)
TOTAL OUR ISLAND HOME ENT FUND REVENUE			(8,251,597)	(11,794,878)	(8,482,082)	(6,366,914)	(9,509,519)	1%	(5,795,541)	(5,119,533)	\$ 676,008	(12%)
TOTAL OUR ISLAND HOME ENT FUND EXPENSE			7,360,454	7,376,355	8,174,191	7,827,484	7,637,000	5%	8,244,762	8,138,156	\$ (106,606)	(1%)
NET GAIN (LOSS)			891,143	4,418,523	307,891	(1,460,570)	1,872,519	(41%)	(2,449,221)	(3,018,623)	\$ (569,402)	23%