

# Anatomy of a Flex Budget Report

This is the true picture of how a department performed against a budget which is *flexed to take volume and mix variances into consideration.*

Budgeted Volumes are charge code volumes, often based on previous year's, adjusted for business plans

Budgeted \$ for GL accounts whose cost type is identified as variable supply

Adjustment due to product mix (i.e., taking into consideration impact of supply RVU, in other words: "are we doing more or less of the supply intensive products?")

Actual \$ for GL accounts whose cost type is identified as variable supply

Budgeted \$ for GL accounts whose cost type is identified as variable Labor (e.g., salaries, premiums, etc.)

June 2020 YTD Flex Budget Report

Departments		Volumes				Variable Supply \$							Variable Labor \$							Dept. Performance Against Budget			
CC	Name	Budget	Actual	Variance (act-bud)	%Var	Original Budget	Flex Mix Adjustment	Flex Volume Adjustment	Total Flex Adj (mix+vol)	Flex Budget (orig+total adj)	Actual	Variance Actual to Orig. Budget	Variance Actual to Flex Budget	Original Budget	Flex Mix Adjustment	Flex Volume Adjustment	Total Flex Adj (mix+vol)	Flex Budget (orig+total adj)	Actual	Variance Actual to Orig. Budget	Variance Actual to Flex Budget	Variance Actual to Orig. Budget	Variance Actual to Flex Budget
2414	MRI	5,121	4,307	(814)	-16%	\$ 34,289	\$ (7,757)	\$ (5,451)	\$ (13,207)	\$ 21,082	\$ 39,893	\$ 5,604	\$ 18,811	\$ 170,026	\$ (28,560)	\$ (27,030)	\$ (55,589)	\$ 114,438	\$ 60,468	\$ (109,558)	\$ (53,970)	\$ (103,954)	\$ (35,159)
2560	CT	9,895	12,548	2,653	27%	\$ 49,506	\$ (22,477)	\$ 13,273	\$ (9,205)	\$ 40,302	\$ 51,235	\$ 1,729	\$ 10,933	\$ 161,639	\$ (51,750)	\$ 43,335	\$ (8,415)	\$ 153,224	\$ 173,356	\$ 11,717	\$ 20,132	\$ 13,446	\$ 31,065
2570	Ultrasound	2,219	2,006	(213)	-10%	\$ 3,722	\$ 1,106	\$ (358)	\$ 748	\$ 4,469	\$ 6,781	\$ 3,059	\$ 2,312	\$ 130,922	\$ 885	\$ (12,595)	\$ (11,710)	\$ 119,213	\$ 143,733	\$ 12,811	\$ 24,520	\$ 15,870	\$ 26,832
5575	Labor and Delivery	38,033	38,219	186	0%	\$ 220,953	\$ (1,044)	\$ 1,083	\$ 39	\$ 220,992	\$ 220,451	\$ (502)	\$ (541)	\$ 1,389,883	\$ 21,334	\$ 6,807	\$ 28,141	\$ 1,418,023	\$ 1,360,646	\$ (29,237)	\$ (57,377)	\$ (29,739)	\$ (57,918)
5580	Pediatric OR	1,803	1,742	(61)	-3%	\$ 15,287	\$ (19)	\$ (516)	\$ (535)	\$ 14,753	\$ 11,369	\$ (3,918)	\$ (3,384)	\$ 197,581	\$ 18	\$ (6,669)	\$ (6,651)	\$ 190,930	\$ 213,623	\$ 16,042	\$ 22,693	\$ 12,124	\$ 19,309
3285	Main OR	71,134	64,205	(6,929)	-10%	\$ 10,755,539	\$ 1,327,036	\$ (1,047,732)	\$ 279,304	\$ 11,034,843	\$ 10,684,962	\$ (70,577)	\$ (349,881)	\$ 1,280,954	\$ 60,284	\$ (124,782)	\$ (64,499)	\$ 1,216,456	\$ 1,146,571	\$ (134,383)	\$ (69,885)	\$ (204,960)	\$ (419,766)
3269	Phlebotomy	305,515	319,815	14,300	5%	\$ 639,655	\$ 72,725	\$ 29,940	\$ 102,665	\$ 742,320	\$ 487,162	\$ (152,493)	\$ (255,158)	\$ 389,190	\$ (4,601)	\$ 18,217	\$ 13,617	\$ 402,807	\$ 381,771	\$ (7,419)	\$ (21,036)	\$ (159,912)	\$ (276,194)
3270	Adult Emergency Dept	7,288	6,555	(733)	-10%	\$ 72,577	\$ (651)	\$ (7,305)	\$ (7,955)	\$ 64,622	\$ 57,949	\$ (14,628)	\$ (6,673)	\$ 480,045	\$ 23,559	\$ (48,314)	\$ (24,756)	\$ 455,290	\$ 455,561	\$ (24,484)	\$ 271	\$ (39,112)	\$ (6,402)
3265	Outpatient Clinic	5,413	5,840	427	8%	\$ 761,600	\$ (265,874)	\$ 241,018	\$ (24,836)	\$ 736,764	\$ 783,097	\$ 21,497	\$ 46,333	\$ 481,829	\$ (210,458)	\$ 152,494	\$ (57,964)	\$ 423,865	\$ 451,090	\$ (30,739)	\$ 27,225	\$ (9,242)	\$ 73,558
8485	Inpatient Unit A	6,011	5,459	(552)	-9%	\$ 103,659	\$ (9,996)	\$ (9,511)	\$ (19,507)	\$ 84,153	\$ 97,400	\$ (6,259)	\$ 13,247	\$ 1,096,286	\$ (17,397)	\$ (100,581)	\$ (117,977)	\$ 978,309	\$ 995,309	\$ (100,977)	\$ 17,000	\$ (107,236)	\$ 30,247
8690	Inpatient Unit B	1,783	1,148	(635)	-36%	\$ 87,106	\$ 29,003	\$ (31,034)	\$ (2,031)	\$ 85,076	\$ 181,450	\$ 94,344	\$ 96,374	\$ 701,948	\$ 248,882	\$ (250,083)	\$ (1,202)	\$ 700,747	\$ 672,103	\$ (29,845)	\$ (28,644)	\$ 64,499	\$ 67,730
6895	Pediatric Emergency Dept	8,164	5,723	(2,441)	-30%	\$ 131,412	\$ 58,866	\$ (39,284)	\$ 19,583	\$ 150,994	\$ 95,469	\$ (35,943)	\$ (55,525)	\$ 32,404	\$ (2,655)	\$ (9,687)	\$ (12,342)	\$ 20,062	\$ 36,621	\$ 4,217	\$ 16,559	\$ (31,726)	\$ (38,966)
9205	Urology Clinic	6,748	6,934	186	3%	\$ 180,092	\$ 53,067	\$ 4,945	\$ 58,012	\$ 238,104	\$ 196,769	\$ 16,677	\$ (41,335)	\$ 352,586	\$ 9,472	\$ 9,682	\$ 19,153	\$ 371,739	\$ 355,651	\$ 3,065	\$ (16,088)	\$ 19,742	\$ (57,423)
3220	Pulmonary Clinic	1,683	1,789	106	6%	\$ (1,641)	\$ 542	\$ (104)	\$ 439	\$ (1,203)	\$ (562)	\$ 1,079	\$ 641	\$ 195,996	\$ 16,438	\$ 12,355	\$ 28,792	\$ 224,788	\$ 277,598	\$ 81,602	\$ 52,810	\$ 82,681	\$ 53,451

Red cells are unfavorable variances  
Green cells are favorable variances

Adjustment due to volumes only, regardless of supply RVUs (supply dollars intensity)

"New" variable supply budget, after adjusting for volume and mix

Adjustment due to product mix (i.e., taking into consideration impact of labor RVU, in other words: "are we doing more or less of the labor intensive products?")

Adjustment due to volumes only, regardless of labor RVUs (labor minutes intensity)

"New" variable labor budget, after adjusting for volume and mix

Actual \$ for GL accounts whose cost type is identified as variable Labor (e.g., salaries, premiums, etc.)

- Unit of measure for Labor RVUs is minutes.
- Unit of measure for Supply RVUs is dollars, although points on a scale can be used.
- All numbers in report are created for demonstration purposes only