



Budget worksheet for new hospital building project

Cash flow analysis

Year _____

	Your practice	Percentage of total revenue	Industry average
Revenue from professional services	\$ _____	100%	100%

Cost of professional fees and services (drugs, supplies, lab, O/P services)	\$ _____	_____ %	23%
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Gross profit	\$ _____	_____ %	77%
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Operating expenses

Salaries and wages

Associates	\$ _____	_____ %	11%
Technicians	\$ _____	_____ %	9% to 10%
Administrative staff	\$ _____	_____ %	3% to 4%
Receptionists	\$ _____	_____ %	6% to 8%
Total	\$ _____	_____ %	

Payroll and other taxes	\$ _____	_____ %	3.5%
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Employee benefits

(health ins., pension, CE)	\$ _____	_____ %	2.8%
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Facility and equipment expenses

Rent (mortgage payment)	\$ _____	_____ %	5% to 8%
Equipment loan payment	\$ _____	_____ %	
Insurance	\$ _____	_____ %	1.2%
Property taxes	\$ _____	_____ %	0.8%
Utilities	\$ _____	_____ %	1.2%
Telephone	\$ _____	_____ %	1.1%

Administrative expenses

Advertising	\$ _____	_____ %	1.2%
Office supply and expenses	\$ _____	_____ %	1.5%
Postage	\$ _____	_____ %	0.5%
Legal and accounting	\$ _____	_____ %	1.2%
Bank charges/credit card discounts	\$ _____	_____ %	1.2%
Interest expense	\$ _____	_____ %	0.2%

Total expenses	\$ _____	_____ %	
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Net cash flow before return to owner(s)	\$ _____	_____ %	
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