



# Höfði hjúkrunar- og dvalarheimili

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Fjárhagsáætlun 2020-2023

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Höfði hjúkrunar og dvalarheimili  
Sólmundarhöfða 5  
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# Fjárhagsáætlun árin 2020-2023

Lagt fram 2. desember 2019

## Efnisyfirlit

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## Rekstrarreikningur áráanna 2020-2023

|  | Ársreikningur<br>2018 | Útkomuspá<br>2019      | 2020             | 2021                | 2022                | 2023                |
|--|-----------------------|------------------------|------------------|---------------------|---------------------|---------------------|
| <b>Rekstrartekjur:</b>                                   |                       |                        |                  |                     |                     |                     |
| Þjónustudaggjöld .....                                   | 903.068               | 939.714                | 978.577          | 1.029.854           | 1.078.876           | 1.120.736           |
| Framlög .....  | 27.766                | 28.027                 | 29.081           | 35.260              | 35.522              | 35.773              |
| Aðrar tekjur .....                                       | 35.201                | 40.319                 | 43.823           | 44.962              | 46.131              | 47.331              |
|  | <u>966.035</u>        | <u>1.008.060</u>       | <u>1.051.481</u> | <u>1.110.077</u>    | <u>1.160.529</u>    | <u>1.203.840</u>    |
| <b>Rekstrargjöld:</b>                                    |                       |                        |                  |                     |                     |                     |
| Launagjöld .....   | 761.083               | 798.119                | 822.487          | 871.014             | 917.177             | 955.699             |
| Annar rekstrarkostnaður .....                            | 173.226               | 181.258                | 171.963          | 191.434             | 196.412             | 201.518             |
|  | <u>934.309</u>        | <u>979.377</u>         | <u>994.450</u>   | <u>1.062.448</u>    | <u>1.113.589</u>    | <u>1.157.217</u>    |
| Afskriftir .....   | 26.923                | 26.029                 | 25.863           | 30.113              | 30.113              | 30.113              |
|  | <u>961.232</u>        | <u>1.005.406</u>       | <u>1.020.314</u> | <u>1.092.561</u>    | <u>1.143.702</u>    | <u>1.187.331</u>    |
| Rekstrarafkoma fyrir fjármagnsliði .....                 | 4.803                 | 2.654                  | 31.167           | 17.516              | 16.826              | 16.509              |
| <b>Fjármagnsliðir:</b>                                   |                       |                        |                  |                     |                     |                     |
| Fjármunatekjur .....                                     | 4.432                 | 4.137                  | 4.269            | 4.600               | 5.502               | 6.354               |
| Fjármagnsgjöld .....                                     | (20.342)              | (18.712)               | (20.398)         | (20.247)            | (19.374)            | (18.437)            |
|  | <u>(15.910)</u>       | <u>(14.575)</u>        | <u>(16.129)</u>  | <u>(15.647)</u>     | <u>(13.872)</u>     | <u>(12.083)</u>     |
| Rekstrarafkoma fyrir aðra liði .....                     | (11.107)              | (11.921)               | 15.038           | 1.868               | 2.954               | 4.426               |
| <b>Aðrir liðir:</b>                                      |                       |                        |                  |                     |                     |                     |
| Launabætur fyrra árs .....                               | 16.333                |                        |                  |                     |                     |                     |
| Endurbætur og viðhald á annarri hæð .....                |                       |                        | (15.000)         |                     |                     |                     |
|  | <u>16.333</u>         | <u>0</u>               | <u>(15.000)</u>  | <u>0</u>            | <u>0</u>            | <u>0</u>            |
| <b>Rekstrarniðurstaða ársins, jákvæð (neikvæð) .....</b> | <b><u>5.226</u></b>   | <b><u>(11.921)</u></b> | <b><u>38</u></b> | <b><u>1.868</u></b> | <b><u>2.954</u></b> | <b><u>4.426</u></b> |

## Efnahagsreikningur

## Eignir:

|  | Ársreikningur<br>31.12.2018 | Útkomuspá<br>31.12.2019 | 31.12.2020 | 31.12.2021 | 31.12.2022 | 31.12.2023 |
|--|-----------------------------|-------------------------|------------|------------|------------|------------|
|--|-----------------------------|-------------------------|------------|------------|------------|------------|

## Fastafjármunir:

## Varanlegir rekstrarfjármunir:

|                       |                |                |                |                |                |                |
|-----------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Fasteignir .....      | 483.554        | 463.006        | 527.458        | 502.660        | 477.862        | 453.064        |
| Lausafjármunir .....  | 32.631         | 27.150         | 21.835         | 16.520         | 11.205         | 5.890          |
| <b>Fastafjármunir</b> | <b>516.185</b> | <b>490.156</b> | <b>549.292</b> | <b>519.179</b> | <b>489.066</b> | <b>458.953</b> |

## Veltufjármunir:

## Skammtímakröfur:

|   |               |               |               |               |               |               |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| Þjónustutekjur og viðskiptakröfur ..... | 15.196        | 8.857         | 9.114         | 9.351         | 9.594         | 9.844         |
| Aðrar skammtímakröfur .....             | 1.123         | 5.015         | 5.160         | 5.294         | 5.432         | 5.573         |
|   | <b>16.320</b> | <b>13.872</b> | <b>14.274</b> | <b>14.645</b> | <b>15.026</b> | <b>15.417</b> |

## Handbært fé:

|                       |         |         |         |         |         |         |
|-----------------------|---------|---------|---------|---------|---------|---------|
| Bankareikningar ..... | 177.736 | 148.915 | 142.996 | 162.236 | 181.486 | 201.080 |
|-----------------------|---------|---------|---------|---------|---------|---------|

|                       |                |                |                |                |                |                |
|-----------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>Veltufjármunir</b> | <b>194.055</b> | <b>162.787</b> | <b>157.270</b> | <b>176.881</b> | <b>196.512</b> | <b>216.497</b> |
|-----------------------|----------------|----------------|----------------|----------------|----------------|----------------|

|                       |                |                |                |                |                |                |
|-----------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>Eignir samtals</b> | <b>710.240</b> | <b>652.942</b> | <b>706.563</b> | <b>696.061</b> | <b>685.578</b> | <b>675.450</b> |
|-----------------------|----------------|----------------|----------------|----------------|----------------|----------------|

## 31. desember ár hvert

## Eigið fé og skuldir:

|  | Ársreikningur<br>31.12.2018 | Útkomuspá<br>31.12.2019 | 31.12.2020 | 31.12.2021 | 31.12.2022 | 31.12.2023 |
|--|-----------------------------|-------------------------|------------|------------|------------|------------|
|--|-----------------------------|-------------------------|------------|------------|------------|------------|

## Eigið fé:

|                |         |         |         |         |         |         |
|----------------|---------|---------|---------|---------|---------|---------|
| Eigið fé ..... | 252.269 | 240.348 | 240.386 | 242.255 | 245.209 | 249.634 |
|----------------|---------|---------|---------|---------|---------|---------|

## Langtímaskuldir:

|                         |                |                |                |                |                |                |
|-------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Fjármálastofnanir ..... | 263.638        | 255.371        | 340.065        | 324.308        | 307.391        | 289.261        |
|                         | <u>263.638</u> | <u>255.371</u> | <u>340.065</u> | <u>324.308</u> | <u>307.391</u> | <u>289.261</u> |

## Skammtímaskuldir:

|   |                |                |                |                |                |                |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Viðskiptaskuldir .....                    | 34.929         | 27.677         | 25.856         | 26.528         | 27.218         | 27.926         |
| Ógreidd og áfallin launagjöld .....       | 66.161         | 46.683         | 43.921         | 45.063         | 46.235         | 47.437         |
| Aðrar skammtímaskuldir .....              | 73.789         | 64.945         | 31.843         | 32.671         | 33.520         | 34.392         |
| Næsta árs afborganir langtímaskulda ..... | 19.455         | 17.918         | 24.491         | 25.236         | 26.005         | 26.798         |
|   | <u>194.333</u> | <u>157.223</u> | <u>126.111</u> | <u>129.498</u> | <u>132.977</u> | <u>136.552</u> |

|                                   |                |                |                |                |                |                |
|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Skuldir og skuldbindingar samtals | <u>457.971</u> | <u>412.594</u> | <u>466.176</u> | <u>453.806</u> | <u>440.369</u> | <u>425.814</u> |
|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|

|                             |                       |                       |                       |                       |                       |                       |
|-----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Eigið fé og skuldir samtals | <u><u>710.240</u></u> | <u><u>652.942</u></u> | <u><u>706.563</u></u> | <u><u>696.061</u></u> | <u><u>685.578</u></u> | <u><u>675.450</u></u> |
|-----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|

## Sjóðstreymi fyrir árin 2020-2023

|   | Ársreikningur<br>2018 | Útkomuspá<br>2019 | 2020            | 2021            | 2022            | 2023            |
|---|-----------------------|-------------------|-----------------|-----------------|-----------------|-----------------|
| <b>Rekstrarhreyfingar:</b>                              |                       |                   |                 |                 |                 |                 |
| Rekstrarniðurstaða ársins, jákvæð (neikvæð) .....       | 5.226                 | (11.921)          | 38              | 1.868           | 2.954           | 4.426           |
| Liðir sem hafa ekki áhrif á fjárstreymi:                |                       |                   |                 |                 |                 |                 |
| Reiknaðar afskriftir .....                              | 26.923                | 26.029            | 25.863          | 30.113          | 30.113          | 30.113          |
| Verðbætur .....   | 9.147                 | 7.644             | 9.185           | 9.478           | 9.088           | 8.668           |
| Veltufé (til rekstrar) frá rekstri                      | <u>41.296</u>         | <u>21.752</u>     | <u>35.087</u>   | <u>41.460</u>   | <u>42.156</u>   | <u>43.208</u>   |
| <b>Breytingar á skammtímalíðum:</b>                     |                       |                   |                 |                 |                 |                 |
| Skammtímakröfur, breyting .....                         | (4.541)               | 2.448             | (402)           | (371)           | (381)           | (391)           |
| Skammtímaskuldir, breyting .....                        | 34.350                | (35.573)          | (37.685)        | 2.642           | 2.711           | 2.781           |
| Breyting á rekstrartengdum eignum og skuldum            | <u>29.809</u>         | <u>(33.126)</u>   | <u>(38.087)</u> | <u>2.271</u>    | <u>2.330</u>    | <u>2.391</u>    |
| Handbært fé (til rekstrar) frá rekstri                  | <u>71.105</u>         | <u>(11.374)</u>   | <u>(3.000)</u>  | <u>43.731</u>   | <u>44.486</u>   | <u>45.599</u>   |
| <b>Fjárfestingarhreyfingar:</b>                         |                       |                   |                 |                 |                 |                 |
| Varanlegir rekstrarfjármunir:                           |                       |                   |                 |                 |                 |                 |
| Endurbætur á annarri hæð.....                           |                       |                   | (145.000)       |                 |                 |                 |
| Framlag Framkv.sj. aldraðra og endurgr. ríkissjóðs..... |                       |                   | 60.000          |                 |                 |                 |
| Fjárfestingarhreyfingar                                 | <u>0</u>              | <u>0</u>          | <u>(85.000)</u> | <u>0</u>        | <u>0</u>        | <u>0</u>        |
| <b>Fjármögnunarhreyfingar:</b>                          |                       |                   |                 |                 |                 |                 |
| Tekin ný langtímalán .....                              |                       |                   | 100.000         |                 |                 |                 |
| Afborganir langtímalána .....                           | (17.447)              | (17.447)          | (17.918)        | (24.491)        | (25.236)        | (26.005)        |
| Fjármögnunarhreyfingar                                  | <u>(17.447)</u>       | <u>(17.447)</u>   | <u>82.082</u>   | <u>(24.491)</u> | <u>(25.236)</u> | <u>(26.005)</u> |
| <b>Hækkun (Lækkun) á handbæru fé .....</b>              | <b>53.658</b>         | <b>(28.821)</b>   | <b>(5.918)</b>  | <b>19.240</b>   | <b>19.250</b>   | <b>19.594</b>   |
| <b>Handbært fé í ársbyrjun .....</b>                    | <b>124.077</b>        | <b>177.736</b>    | <b>148.915</b>  | <b>142.996</b>  | <b>162.236</b>  | <b>181.486</b>  |
| <b>Handbært fé í árslok .....</b>                       | <b>177.736</b>        | <b>148.915</b>    | <b>142.996</b>  | <b>162.236</b>  | <b>181.486</b>  | <b>201.080</b>  |