


Seneca Healthcare District
Fiscal Year 2023-2024
Operating Budget
Presentation to
Finance Committee

STEVE BOLINE, CFO
OCTOBER 12, 2023

1

Seneca Healthcare District
Historical Gross Patient Revenue

- ▶ FYE 6/30/18= \$26,351,211
- ▶ FYE 6/30/19= \$28,000,785
- ▶ FYE 6/30/20= \$22,566,063
- ▶ FYE 6/30/21= \$21,559,185
- ▶ FYE 6/30/22= \$23,110,342
- ▶ FYE 6/30/23= \$24,363,004



SENECA
HEALTHCARE DISTRICT

2

**Seneca Healthcare District
Historical Net Patient Revenue
(excl. supplemental payments)**

- ▶ FYE 6/30/18= \$13,805,696
- ▶ FYE 6/30/19= \$14,705,747
- ▶ FYE 6/30/20= \$14,320,811
- ▶ FYE 6/30/21= \$13,469,084
- ▶ FYE 6/30/22= \$14,745,314
- ▶ FYE 6/30/23= \$15,123,064



3

**Seneca Healthcare District
Historical Operating Expenses
(including Interest expense)**

- ▶ FYE 6/30/18= \$16,377,483
- ▶ FYE 6/30/19= \$17,758,336
- ▶ FYE 6/30/20= \$17,647,773
- ▶ FYE 6/30/21= \$18,409,294
- ▶ FYE 6/30/22= \$18,952,277
- ▶ FYE 6/30/23= \$20,940,126



4

**Seneca Healthcare District
Historical Salaries & Wages
(excluding benefits)**

- ▶ FYE 6/30/18= \$6,253,979
- ▶ FYE 6/30/19= \$6,953,041
- ▶ FYE 6/30/20= \$7,216,281
- ▶ FYE 6/30/21= \$7,641,364
- ▶ FYE 6/30/22= \$7,892,086
- ▶ FYE 6/30/23= \$8,571,568



5

**Seneca Healthcare District
Historical Professional Fees
(including contract labor)**

- ▶ FYE 6/30/18= \$4,597,489
- ▶ FYE 6/30/19= \$4,796,962
- ▶ FYE 6/30/20= \$4,481,430
- ▶ FYE 6/30/21= \$4,210,875
- ▶ FYE 6/30/22= \$4,483,225
- ▶ FYE 6/30/23= \$4,760,653



6

Seneca Healthcare District Historical Other Expenses (excluding depreciation)

- ▶ FYE 6/30/18= \$5,211,831
- ▶ FYE 6/30/19= \$5,626,509
- ▶ FYE 6/30/20= \$5,519,830
- ▶ FYE 6/30/21= \$6,069,823
- ▶ FYE 6/30/22= \$6,128,630
- ▶ FYE 6/30/23= \$7,179,318



7

Seneca Healthcare District Historical Operating Income/(Loss)

- ▶ FYE 6/30/18= -\$1,924,803
- ▶ FYE 6/30/19= -\$2,541,369
- ▶ FYE 6/30/20= -\$2,900,160
- ▶ FYE 6/30/21= -\$1,999,218
- ▶ FYE 6/30/22= -\$1,889,230
- ▶ FYE 6/30/23= -\$5,795,405



8

Seneca Healthcare District Historical Operating Margin

- ▶ FYE 6/30/18= -13.32%
- ▶ FYE 6/30/19= -16.64%
- ▶ FYE 6/30/20= -19.67%
- ▶ FYE 6/30/21= -12.19%
- ▶ FYE 6/30/22= -11.07%
- ▶ FYE 6/30/23= -38.27%



9

Seneca Healthcare District Historical Non-Operating Revenue

- ▶ FYE 6/30/18= \$ 706,893
- ▶ FYE 6/30/19= \$1,071,230
- ▶ FYE 6/30/20= \$ 744,146
- ▶ FYE 6/30/21= \$ 883,299
- ▶ FYE 6/30/22= \$ 745,550
- ▶ FYE 6/30/23= \$1,439,000



10

Seneca Healthcare District Supplemental Payments

- ▶ FYE 6/30/18= \$6,785,222
- ▶ FYE 6/30/19= \$6,857,839
- ▶ FYE 6/30/20= \$4,686,585
- ▶ FYE 6/30/21= \$6,028,339
- ▶ FYE 6/30/22= \$2,527,208
- ▶ FYE 6/30/23= \$4,678,959



11

Seneca Healthcare District Historical Net Income/(Loss)

- ▶ FYE 6/30/18= \$5,567,313
- ▶ FYE 6/30/19= \$5,387,700
- ▶ FYE 6/30/20= \$2,530,571
- ▶ FYE 6/30/21= \$4,912,420
- ▶ FYE 6/30/22= \$1,383,528
- ▶ FYE 6/30/23= \$ 322,554



12

Seneca Healthcare District Inter-Governmental Transfers (IGT)

- ▶ FYE 6/30/18= \$3,120,910
- ▶ FYE 6/30/19= \$2,451,102
- ▶ FYE 6/30/20= \$1,674,329
- ▶ FYE 6/30/21= \$2,172,389
- ▶ FYE 6/30/22= \$ 840,518
- ▶ FYE 6/30/23= \$1,432,505



13

Seneca Healthcare District Net Income/(Loss), with IGT

- ▶ FYE 6/30/18= \$2,446,402
- ▶ FYE 6/30/19= \$2,936,598
- ▶ FYE 6/30/20= \$ 856,242
- ▶ FYE 6/30/21= \$2,740,031
- ▶ FYE 6/30/22= \$ 543,010
- ▶ FYE 6/30/23= -\$1,109,951




14



FY 2023-2024
Operating Budget




15



Seneca Healthcare District
Operating Budget FYE 6/30/24

- ▶ Net Patient Revenue= \$16,963,326
- ▶ Other Operating Revenue= \$21,656
- ▶ Salaries and Wages= \$8,978,419
- ▶ Other Operating Expenses= \$12,422,760
- ▶ Operating Loss= -\$4,416,197
- ▶ Non-Operating Revenue= \$973,000
- ▶ Supplemental Payments, net= \$3,476,744
- ▶ Net Income, with IGT= \$33,547



16

Seneca Healthcare District Operating Loss FYE 6/30/24

- ▶ \$1,379,209 decrease over FYE 6/30/23
- ▶ \$1,840,262 increase in net patient revenue
(\$1,860,100 increase in gross revenue and
\$19,838 increase in contractual adjustments)
- ▶ \$622,987 increase in salaries and wages
(including benefits)
- ▶ \$99,910 increase in professional fees (medical)
- ▶ \$144,760 increase in contract labor
- ▶ \$406,604 decrease in other operating expenses



17

Seneca Healthcare District Net Patient Revenue FYE 6/30/24

- ▶ \$1,840,262 increase over FYE 6/30/23
- ▶ \$1,860,100 increase in gross revenue. Increase in LTC average daily census (ADC) from 13.29 to 14.50 and annual clinic visits from 6,732 to 8,112. Increase in swing ADC from .21 to .50.
- ▶ Increase in swing bed ancillary service revenue and outpatient revenue for surgery, MRI, and physical therapy
- ▶ All rates and utilization (except as noted above) same as 6/30/23
- ▶ \$19,838 increase in contractual adjustments. Adjustment % of 35.31 versus FYE 6/30/23 of 37.93



18

Clinic Visits FYE 6/30/18-6/30/22

Clinic Visits-	Actual 6/30/2018	Actual 6/30/2019	Actual 6/30/2020	Actual 6/30/2021	Actual 6/30/2022
Ware	2,460	2,330	1,963	1,932	1,769
Walls	1,966	1,965	1,594	1,529	1,219
Nielsen/Locum/Salehi/Cooper	2,285	2,389	1,483	1,690	1,431
Ward/ Suarez/AHP	1,645	1,501	2,337	530	47
Walk-in	1,942	2,073	1,531	1,693	1,885
Specialty	848	1,232	1,050	924	853
Totals	11,146	11,490	9,958	8,300	7,204



19

Clinic Visits FYE 6/30/23-6/30/24

Clinic Visits-	Budget 6/30/2023	Actual 6/30/2023	Increase/ (Decrease)	Budget 6/30/2024	Increase/ (Decrease)
Ware	1,932	1,161	(771)	1,200	39
Walls/Smith	1,529	880	(749)	1,800	920
Locum Phy	1,690	1,600	(90)	2,160	560
Open Office	0	133	133	0	(133)
Walk-in	1,695	2,166	471	2,160	(6)
Specialty	924	792	(132)	792	0
Totals	7,770	6,732	(1,138)	8,112	1,380



20

Seneca Healthcare District Labor Costs FYE 6/30/24

- ▶ \$406,851 increase in salaries and \$216,136 increase in benefits over FYE 6/30/23
- ▶ Step increases (4%) throughout the year as earned and 3% ATB increase and \$18/hr. minimum wage (SB 525) effective 1/1/24.
- ▶ Average hourly wage of \$42.31 versus \$40.28 for 6/30/23
- ▶ 102.02 FTEs versus 102.30 for FYE 6/30/23
- ▶ FTE increases, from FYE 6/30/23, for Surgery (.97), Fiscal (.41), Housekeeping (.21), Dietary (.25), and Personnel (1.19) and decreases for Med-Surg/ED/LTC (.63) and Lake Almanor Clinic (.63), HIM/Admitting (1.31), and Nursing Admin (.84).
- ▶ 9.30 contract FTEs (Acute and ER Nursing 3.8, Lab 1.0, and LTC 4.5) in 6/30/24 budget



21

Seneca Healthcare District Non-Labor Expenses FYE 6/30/24

- ▶ Increase of \$144,760 in contract labor (temporary vacancies in Lab and open mandatory positions in hospital and LTC nursing)
- ▶ Increase of \$99,910 in professional fees (medical)
- ▶ Decrease of \$295,340 in supplies (IT replacement of all workstations/laptops and associated peripherals in FYE 6/30/23)
- ▶ Decrease of \$125,555 in repairs and maintenance (exterior painting of campus buildings, SNF sewer line, and completion of SNF patio in FYE 6/30/23)



22

**Seneca Healthcare District
Net Income/(Loss), with IGT
FYE 6/30/24**

- ▶ \$1,143,498 increase over FYE 6/30/23
- ▶ \$1,840,262 increase in net patient revenue
- ▶ \$461,053 increase in total operating expenses
- ▶ \$466,000 decrease in non-operating income (COVID- SHIP Grant in FYE 6/30/23 and no budgeting for new hospital build donations in FYE 6/30/24)
- ▶ \$230,290 increase in net supplemental payments (no HQAF grant in FYE 6/30/23)

