



Goodhue County  
**Health and Human Services**

Finance and IT Division

**TO:** Goodhue County Health and Human Services (HHS) Board  
**FROM:** Kayla Matter, Accounting Supervisor  
**DATE:** February 18<sup>th</sup>, 2025  
**Subject:** Fourth Quarter 2024 – Year End Fiscal Report

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At the end of the fourth quarter of CY 2024, Goodhue County Health & Human Services Agency had the following budget financial summary:

<b>Year: 2024</b>	<b>YTD Actual</b>	<b>2024 Budget</b>	<b>% of Budget</b>
<i>Revenues</i>	22,046,705	21,538,039	102%
<i>Expenditures</i>	21,754,962	21,538,039	101%
<i>Net</i>	<b>291,742</b>	-	-
<i>Children in OHP</i>	2,023,494	1,829,500	111%
<i>County Burials</i>	40,303	40,000	101%
<i>State Hospital Costs</i>	181,027	180,000	101%
<i>Sal/Ben, Overhead and CE</i>	14,639,559	15,175,985	96%
<i>Additional Staffing Revenues</i>	5,777,611	5,540,704	104%

**Fund Balance**

Going forward, our Cash Operating Fund Balance Assigned for Health and Human Services Expenditures as of 12/31/24 is \$9,108,060, which is 37.38% of our 2025 budget (\$24,366,021). Our committed fund balance is \$150,300, Assigned fund balance is \$9,788,000, and Total Cash Balance is \$19,046,360.

HHS is in a strong financial position with a healthy fund balance established. Our Assigned Fund Balance items are carefully considered each year. Given the current uncertainty in both the state and federal budget, our agency is well positioned to closely monitor, manage, and act on as needed to any changes even if they were to happen mid-year.

## Year End Report Updates

### South Country Health Alliance (SCHA)

Three year revenues from SCHA, an important county partner and provider.

2024 SCHA Revenue \$1,568,502

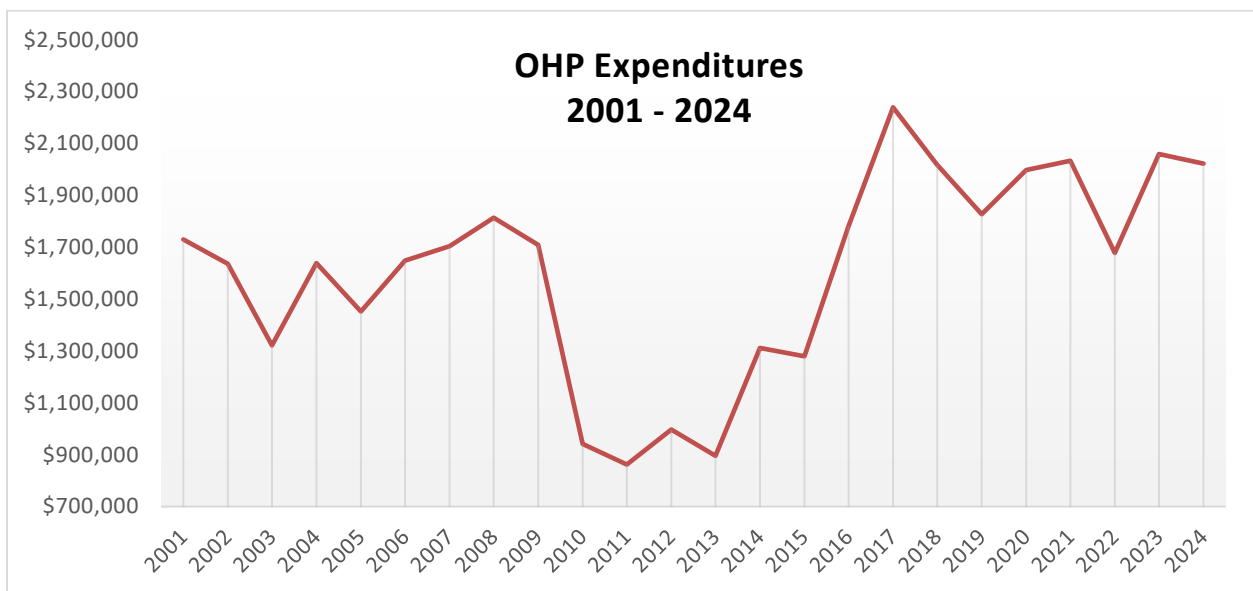
2023 SCHA Revenue \$1,774,749

2022 SCHA Revenue \$2,005,250

This number has gone down since we started to receive revenue from Blue Plus as our other provider for services in 2023.

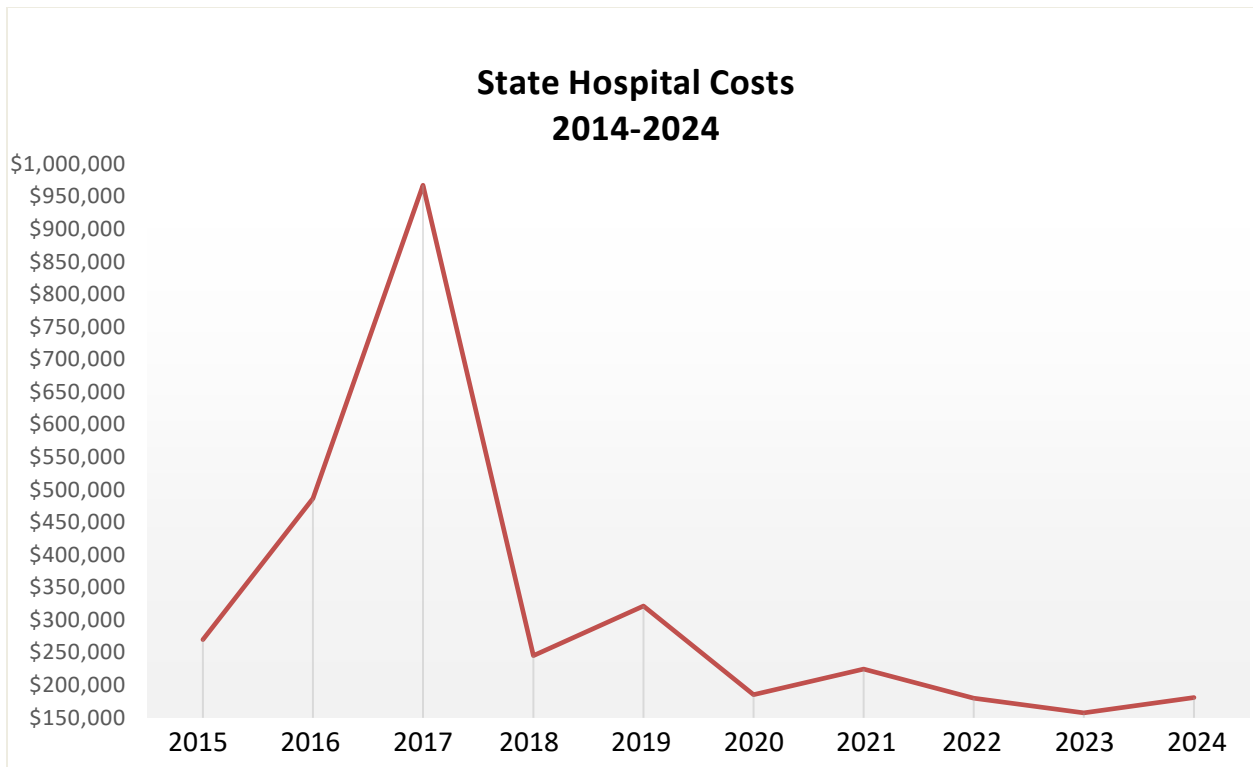
### Children in Out of Home Placement (OHP)

We have continued to see an upward trend of increasing OHP costs since 2013. In 2024 we ended up being over budget by 10.6%, or \$193,994.



### State Hospital Costs

These costs are 24-hour comprehensive inpatient services provided to persons with mental illness or emotional disturbance in a regional treatment center or community behavioral health care hospital operated by the department. We saw a slight increase from 2023. HHS staff continue to work diligently to find placements for clients when they are deemed to be discharged, which is when the daily rate becomes substantial.



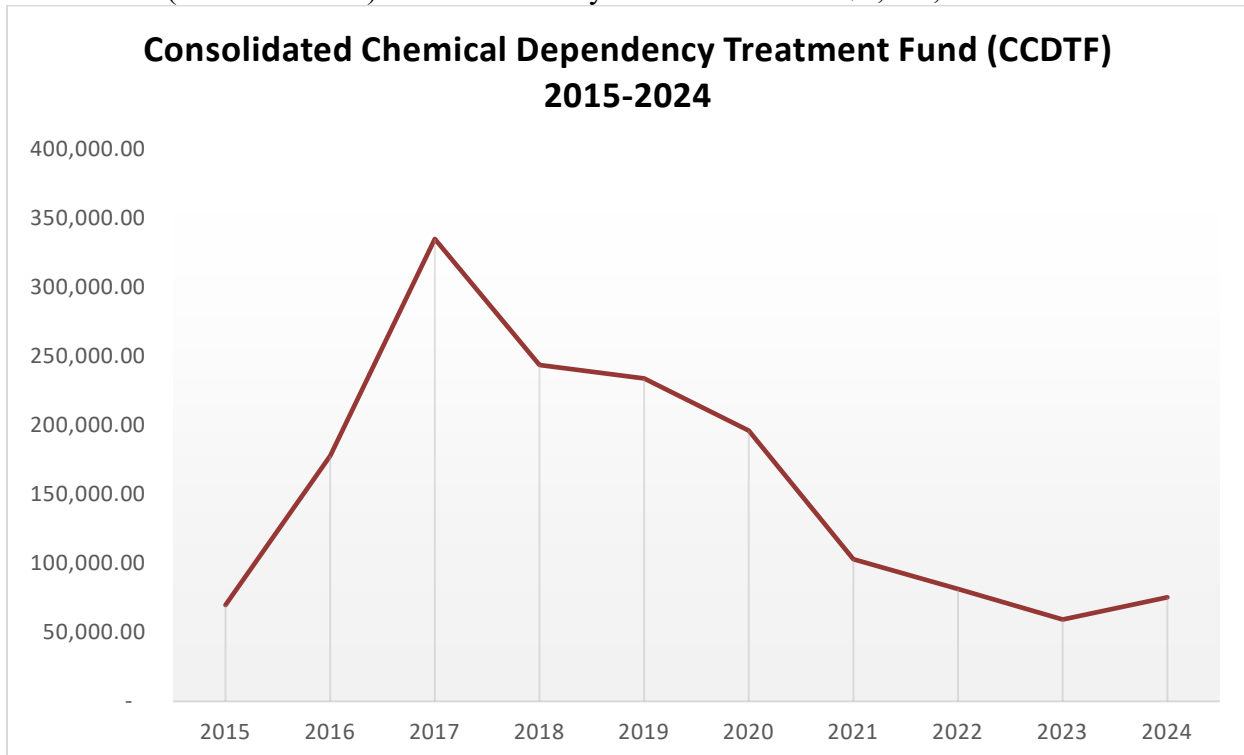
#### Behavioral Health Fund (BHF)

This was formerly known as Consolidated Chemical Dependency Treatment Fund (CCDTF). For 2024, HHS had expenditures of \$75,520. This has trended down since 2017, and it was expected that the costs would start to flatten out with Substance Use Disorder (SUD) reform.

For SFY 24 (7/1/23-6/30/24) Goodhue County BHF claims were \$997,435

For SFY 23 (7/1/22-6/30/23) Goodhue County BHF claims were \$980,650

For SFY 22 (7/1/21-6/30/22) Goodhue County BHF claims were \$1,199,131



## County Burials

The number of county burials for 2024 were 17, compared to 15 in 2023, and 24 in 2022.

## Staffing

During 2024, HHS had 5 retirements, 4 promotions, 9 resignations, 8 new positions, and 10 lateral transfers.

Our new positions were all board approved, which included:

- 1 FTE Planner Data Analyst in Healthy Communities, which is paid for with a State funded Foundational Public Health Responsibilities grant.
- 1 FTE Public Health Educator in Healthy Communities, which is paid for with a State funded Opioid Epidemic Response Advisory Council grant.
  - Note: this funding comes from DHS, not from our Opioid Settlement dollars.
- 3 FTE Care Coordinators from our Home and Community Based Services units, all of which were part of our Redesign.
- 3 FTE Social Workers from our Social Services Child units, all of which were part of our Redesign.

Lateral transfers included staff changing job duties after there is an open position either in the same unit, or a different unit, with no change in pay as they are on the same pay scale. Open positions resulted either from a new Redesign position, or after a resignation/retirement.

Agency staff continue to excel in delivering essential services to Goodhue County residents while maintaining accurate and timely documentation in various HHS systems to ensure proper payment for services. The addition of supervisors and leads in Social Services and Home and Community-Based Services has strengthened oversight, enhancing service quality and enabling thorough case audits to ensure accurate billing. Despite significant staff changes in 2024, staffing revenues exceeded expectations, coming in over budget by \$236,907.

## Future

We will continue to:

- Carefully monitor proposed legislative budget changes and how they could affect HHS for 2025, and following years. Below is a brief summary of the most recent items relating to the Governors budget proposal.
  - Increase county share for Minnesota Sex Offender Program (MSOP) from 10% or 25% to 40%--\$39.6 million per biennium starting in 2025
    - We have four individuals who are indefinitely committed, for whom we currently pay a fixed 10% of the daily rate. One potential change we may face is an increased county share, rising from 10% to 40%. If implemented, this change would result in an annual cost increase of \$213,306 for these four individuals alone.
  - New 5% county share for disability waiver services--\$82 million in 2027, \$97 million in 2028 and \$107 million in 2029
    - It is still unclear exactly which programs they are referring to here, or what exactly they mean by the 5% county share. We did a best guess, worst case scenario assumption that it is an increase of 5% to the state share on ALL waiver services. If this were to be true, it would be an increase of about \$1,123,714 each year.
  - Behavioral Health Fund (BHF) cost shift: Increase from 22.95% county share of the BHF to 50% county cost share of the total cost of Substance Use Disorder (SUD) services: Cost shifts to counties of \$2.85 in 2026, \$4.93 in 2027, \$4.47 in 2028, \$4.5 million in 2029. Approximately \$9 million ongoing per biennium

- We have what is called a Maintenance of Effort (MOE) that we pay which is the 22.95%. If this were to increase to 50% county cost share, we would see an increase of \$163,043 each year.
- Cut of allocations to Counties: Elimination of County Administrative Allocation from the Behavioral Health Fund. Cost to counties of \$1.54 million in 2025, \$3 million in 2026, \$3 million in 2028, and \$3 million in 2029. \$6 million ongoing cut each biennium.
  - For 2025 our Administrative Allocation from the Behavioral Health Fund (BHF) is \$28,505.72. We receive this in four quarterly payments.

In the assumption all were to pass as stated above, it would be an increase of \$1,528,569.

- The costs of Out of Home Placements (OHP), state hospitalization, the Behavioral Health Fund (BHF), and Substance Use Disorder (SUD) reform are challenging to predict. We closely monitor these areas and prioritize client-centered best practices and evidence-based services to minimize the need for out-of-home placements and hospitalizations whenever possible.
- Learn about the Targeted Case Management (TCM) redesign updates as they come out. This will be changing in regards to how agencies bill and are paid. At this time, we know that once these changes are approved we will have two years before changes are implemented.
- We will continue to monitor and maximize our Public Health grant funding. As expected, some grants ended in 2024, while others will conclude within the next 1–2 years. In addition to these expiring grants, we maintain long-standing State and Federal grants, as well as newly awarded ongoing grants, all of which remain key topics in our agency discussions.

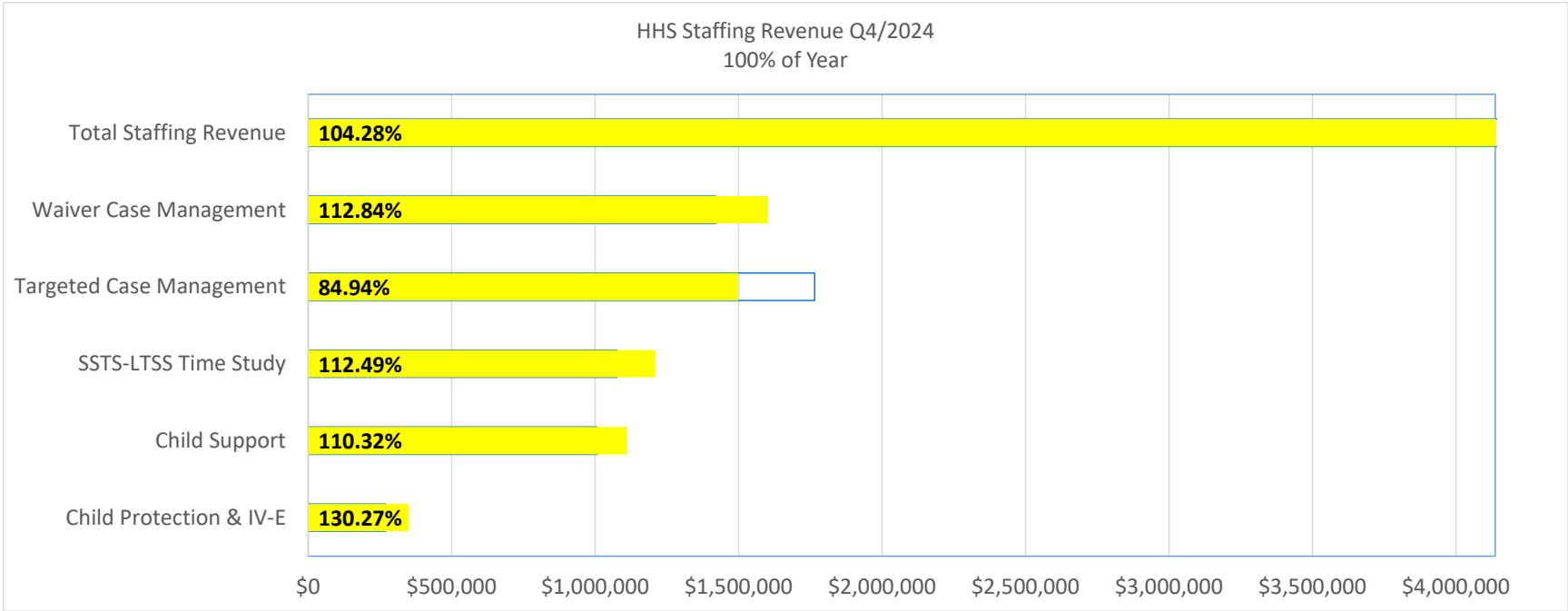
In some cases, counties that are unable to fully utilize their awarded grant funds create opportunities for others to request additional funding. In 2024, we successfully secured additional funds through these opportunities and anticipate similar possibilities in 2025. Each request is carefully evaluated before submission.

- Monitor any changes regarding mandates from the Minnesota African American Family and Preservation and Child Welfare Disproportionality Act.

<b>Fund Balance Report - Other Special Revenue Funds (Cash Basis)</b>		
<b>As of December 31, 2024</b>		
	<b>HHS</b>	
Fund Balance - Cash on Hand 12/31/24	<b>\$19,046,360.00</b>	78.17%
<i>Less: Restricted Fund Balance</i>		
<i>Less: Committed Fund Balance</i>		
Petty cash and change funds	-\$300.00	
Out-of-Home Placement Budget Deficits	-\$150,000.00	
<i>Less: Assigned Fund Balance</i>		
HHS: Resident Engagement System (Ecovia)	-\$100,000.00	
HHS: 2025 HHS use of fund balance (in 2025 budget)	-\$438,000.00	
HHS: African American Family Preservation Act Mandates	-\$500,000.00	
HHS: State Hospitals Budget Deficits	-\$750,000.00	
HHS: Future Technology Upgrades/Projects	-\$1,000,000.00	
HHS: Emergency Preparedness	-\$1,250,000.00	
HHS: Mental Health	-\$1,250,000.00	
HHS: Chemical Dependency	-\$1,250,000.00	
HHS: Foster Care Budget Deficits	-\$1,500,000.00	
HHS: Potential State/Federal Funding Cuts	-\$1,750,000.00	
<b>Assigned For Health &amp; Human Services Expenditures</b>	<b>\$9,108,060.00</b>	
Per Fund Balance Policy - Goal is 30-40%	37.38%	
2025 Original Budget	<b>\$24,366,021.00</b>	
	30%	\$7,309,806.30
	35%	\$8,528,107.35
	40%	\$9,746,408.40
Fund Balance as a percent of 2025 Budgeted Expenditures \$24,366,021		% of 2025 Budget
Committed Fund Balance Total	\$150,300.00	0.62%
Assigned Fund Balance Programs Total	\$9,788,000.00	40.17%
<b>Assigned for Health &amp; Human Services Expenditures</b>	<b>\$9,108,060.00</b>	<b>37.38%</b>
	<b>\$19,046,360.00</b>	
Per Fund Balance Policy - Goal is 30-40% of Assigned Fund Balance for HHS Expenditures		

Chart of Account		Budget	Year To Date	
11-420-640-0000-5289	CS ST MA Incentive	\$26,000	\$18,634	71.67%
11-420-640-0000-5290	CS ST Incentive	\$14,000	\$12,658	90.41%
11-420-640-0000-5355	CS Fed Admin	\$850,000	\$962,237	113.20%
11-420-640-0000-5356	CS Fed Incentive	\$100,000	\$106,928	106.93%
11-420-640-0000-5379	CS Fed MA Incentive	\$18,000	\$11,544	64.13%
11-430-700-0000-5292	State LTSS	\$354,800	\$408,613	115.17%
11-430-700-0000-5383	Fed LTSS	\$432,700	\$498,919	115.30%
11-430-700-3810-5380	Fed MA SSTS	\$165,000	\$166,319	100.80%
11-430-710-0000-5289	Child Protection	\$190,104	\$190,104	100.00%
11-430-710-3810-5366	FC IV-E	\$80,000	\$161,750	202.19%
11-430-710-3810-5367	IV-E SSTS	\$124,100	\$137,219	110.57%
11-430-710-3930-5381	CW-TCM	\$600,000	\$460,289	76.71%
11-430-740-3910-5240	St Adult MH-TCM	\$3,000	\$1,897	63.23%
11-430-740-3910-5381	MA Adult MH-TCM	\$200,000	\$165,800	82.90%
11-430-740-3910-5401	SCHA/BP Adult MH-TCM	\$825,000	\$788,175	95.54%
11-430-740-3930-5401	SCHA Pathways	\$72,000	\$48,460	67.31%
11-430-760-3930-5381	Adult VA/DD-TCM	\$65,000	\$34,639	53.29%
11-463-463-0000-5290	St AC Waiver	\$30,000	\$24,400	81.33%
11-463-463-0000-5292	St MA CM Waiver	\$364,800	\$430,702	118.07%
11-463-463-0000-5382	Fed MA CM Waivers	\$395,200	\$430,400	108.91%
11-463-463-0000-5402	SCHA Waivers	\$330,000	\$392,089	118.81%
11-463-463-0000-5429	SCHA Care Coord	\$200,000	\$200,433	100.22%
11-463-463-0000-5859	SCHA/CCC Reimbursement	\$101,000	\$125,402	124.16%
		\$5,540,704	\$5,777,611	104.28%

Staffing Revenue Source	Budget	Year to Date	% of Budget
Child Protection & IV-E	\$270,104	\$351,854	130.27%
Child Support	\$1,008,000	\$1,112,001	110.32%
SSTS-LTSS Time Study	\$1,076,600	\$1,211,070	112.49%
Targeted Case Management	\$1,765,000	\$1,499,260	84.94%
Waiver Case Management	\$1,421,000	\$1,603,426	112.84%
Total Staffing Revenue	\$5,540,704	\$5,777,611	104.28%





## STATEMENT OF REVENUES AND EXPENDITURES

As Of 12/2024      Report Basis: Cash

DESCRIPTION	CURRENT MONTH	YEAR TO-DATE	2024 Budget	% OF BUDG	% OF YEAR
<b>PROGRAM 600 INCOME MAINTENANCE</b>					
SALARIES					
SALARIES & BENEFITS	245,709.78	3,254,145.21	3,358,849.00	97	100
<b>TOTAL SALARIES</b>	<b>245,709.78</b>	<b>3,254,145.21</b>	<b>3,358,849.00</b>	<b>97</b>	<b>100</b>
OVERHEAD					
AGENCY OVERHEAD	78,950.52	316,103.69	329,967.00	96	100
<b>TOTAL OVERHEAD</b>	<b>78,950.52</b>	<b>316,103.69</b>	<b>329,967.00</b>	<b>96</b>	<b>100</b>
CAPITAL EQUIPMENT					
CAPITAL EQUIPMENT OVER \$5,000	0.00	23,922.19	0.00	0	100
<b>TOTAL CAPITAL EQUIPMENT</b>	<b>0.00</b>	<b>23,922.19</b>	<b>0.00</b>	<b>0</b>	<b>100</b>
<b>PROGRAM 640 CHILD SUPPORT AND COLLECTIONS</b>					
SALARIES					
SALARIES & BENEFITS	73,227.52	930,232.72	925,714.00	100	100
<b>TOTAL SALARIES</b>	<b>73,227.52</b>	<b>930,232.72</b>	<b>925,714.00</b>	<b>100</b>	<b>100</b>
OVERHEAD					
AGENCY OVERHEAD	31,346.90	112,704.94	183,622.00	61	100
<b>TOTAL OVERHEAD</b>	<b>31,346.90</b>	<b>112,704.94</b>	<b>183,622.00</b>	<b>61</b>	<b>100</b>
CAPITAL EQUIPMENT					
CAPITAL EQUIPMENT OVER \$5,000	0.00	3,575.02	0.00	0	100
<b>TOTAL CAPITAL EQUIPMENT</b>	<b>0.00</b>	<b>3,575.02</b>	<b>0.00</b>	<b>0</b>	<b>100</b>
<b>PROGRAM 700 SOCIAL SERVICES PROGRAM</b>					
SALARIES					
SALARIES & BENEFITS	384,459.17	4,811,234.75	4,853,320.00	99	100
<b>TOTAL SALARIES</b>	<b>384,459.17</b>	<b>4,811,234.75</b>	<b>4,853,320.00</b>	<b>99</b>	<b>100</b>
OVERHEAD					
AGENCY OVERHEAD	106,146.41	511,918.77	515,560.00	99	100
<b>TOTAL OVERHEAD</b>	<b>106,146.41</b>	<b>511,918.77</b>	<b>515,560.00</b>	<b>99</b>	<b>100</b>
CAPITAL EQUIPMENT					
CAPITAL EQUIPMENT OVER \$5,000	0.00	26,386.06	0.00	0	100
<b>TOTAL CAPITAL EQUIPMENT</b>	<b>0.00</b>	<b>26,386.06</b>	<b>0.00</b>	<b>0</b>	<b>100</b>
<b>FUND 11 PUBLIC HEALTH</b>					
SALARIES					
SALARIES & BENEFITS	351,274.09	4,275,813.55	4,519,784.00	95	100
<b>TOTAL SALARIES</b>	<b>351,274.09</b>	<b>4,275,813.55</b>	<b>4,519,784.00</b>	<b>95</b>	<b>100</b>
OVERHEAD					
AGENCY OVERHEAD	39,209.16	359,180.70	489,169.00	73	100
<b>TOTAL OVERHEAD</b>	<b>39,209.16</b>	<b>359,180.70</b>	<b>489,169.00</b>	<b>73</b>	<b>100</b>
CAPITAL EQUIPMENT					
CAPITAL EQUIPMENT OVER \$5,000	0.00	14,341.04	0.00	0	100
<b>TOTAL CAPITAL EQUIPMENT</b>	<b>0.00</b>	<b>14,341.04</b>	<b>0.00</b>	<b>0</b>	<b>100</b>
<b>FUND 11 HEALTH &amp; HUMAN SERVICE FUND</b>					
SALARIES					
SALARIES & BENEFITS	1,054,670.56	13,271,426.23	13,657,667.00	97	100
<b>TOTAL SALARIES</b>	<b>1,054,670.56</b>	<b>13,271,426.23</b>	<b>13,657,667.00</b>	<b>97</b>	<b>100</b>
OVERHEAD					
AGENCY OVERHEAD	255,652.99	1,299,908.10	1,518,318.00	86	100
<b>TOTAL OVERHEAD</b>	<b>255,652.99</b>	<b>1,299,908.10</b>	<b>1,518,318.00</b>	<b>86</b>	<b>100</b>
CAPITAL EQUIPMENT					
CAPITAL EQUIPMENT OVER \$5,000	0.00	68,224.31	0.00	0	100
<b>TOTAL CAPITAL EQUIPMENT</b>	<b>0.00</b>	<b>68,224.31</b>	<b>0.00</b>	<b>0</b>	<b>100</b>
<b>FINAL TOTALS</b>					
	<b>1,310,323.55</b>	<b>14,639,558.64</b>	<b>15,175,985.00</b>	<b>96</b>	<b>100</b>

Goodhue County HHS Out of Home Placement

ACCOUNT #	DESCRIPTION	PREVIOUS BUDGET	ACTUAL	BUDGET	% OF	% OF
		2023	THRU 12/24	2024	BUDGET	YEAR
11-430-710-3410-6020	ELECTRIC HOME MONITORING	\$2,000.00	\$7,095.50	\$2,000.00	355%	100%
11-430-710-3710-6020	CHILD SHELTER -SS	\$18,000.00	\$128,940.69	\$52,500.00	246%	100%
11-430-710-3711-6020	FOSTER CARE CHILD SHELTER - CS	\$0.00	\$0.00	\$0.00	0%	100%
11-430-710-3750-6025	NORTHSTAR KINSHIP ASSISTANCE	\$0.00	\$11,794.05	\$1,500.00	786%	100%
11-430-710-3780-6025	NORTHSTAR ADOPTION ASSISTANCE	\$0.00	\$43,486.95	\$4,500.00	966%	100%
11-430-710-3800-6057	RULE 4 TRMT FOSTER CARE - SS	\$100,000.00	\$0.00	\$140,000.00	0%	100%
11-430-710-3810-6057	REGULAR FOSTER CARE - SS	\$500,000.00	\$807,644.63	\$510,000.00	158%	100%
11-430-710-3810-6058	REGULAR FOSTER CARE - SS-CS- EXPENSES	\$37,000.00	\$75,880.19	\$50,000.00	152%	100%
11-430-710-3814-6056	EMERGENCY FOSTER CARE PROVIDER	\$8,000.00	\$0.00	\$4,000.00	0%	100%
11-430-710-3814-6057	EMERGENCY FOSTER CARE	\$5,000.00	\$16,020.43	\$2,500.00	641%	100%
11-430-710-3820-6020	RELATIVE CUSTODY ASSISTANCE	\$0.00	\$0.00	\$0.00	0%	100%
11-430-710-3830-6020	FOSTER CARE - RULE 8 SS	\$140,000.00	\$26,583.17	\$125,000.00	21%	100%
11-430-710-3831-6020	FOSTER CARE - RULE 8 CS	\$70,000.00	\$0.00	\$0.00	0%	100%
11-430-710-3850-6020	DEPT OF CORR GROUP FACILITY - SS	\$295,000.00	\$134,029.31	\$275,000.00	49%	100%
11-430-710-3852-6020	DEPT OF CORR GROUP FACILITY - CS	\$200,000.00	\$106,852.00	\$200,000.00	53%	100%
11-430-710-3880-6020	EXTENDED FOSTER CARE - IND LIVING 18-20	\$100,000.00	\$96,500.56	\$120,000.00	80%	100%
11-430-710-3890-6020	SHORT TERM FOSTER CARE/RESPITE CARE	\$2,500.00	\$4,599.94	\$2,500.00	184%	100%
11-430-740-3830-6020	RULE 5 SS	\$340,000.00	\$564,066.10	\$340,000.00	166%	100%
11-430-740-3831-6020	RULE 5 CS	\$6,000.00	\$0.00	\$0.00	0%	100%
	<b>TOTAL OUT OF HOME PLACEMENT</b>	<b>\$1,823,500.00</b>	<b>\$2,023,493.52</b>	<b>\$1,829,500.00</b>	<b>110.6%</b>	<b>100%</b>
	<b>Over/(Under) Budget for percent of year</b>	<b>\$1,795,000.00</b>	<b>\$193,993.52</b>	<b>\$1,829,500.00</b>	<b>100%</b>	<b>100%</b>
	<b>Percent Over/(Under) Budget</b>	<b>-\$28,500.00</b>			<b>10.60%</b>	

December	10.60%
November	7.90%
October	6.94%
September	8.12%
August	5.91%
July	6.64%
June	4.87%
May	5.55%
April	6.08%
March	5.20%
February	4.32%
January	3.23%
2023	-6.35%

Over/Under Budget

# Goodhue County



## REVENUES & EXPENDITURES BUDGET REPORT

Report Basis: Cash

From: 01/2024 Thru: 12/2024

Percent of Year: 100%

11 Fund  
Health & Human Service Fund  
479 Dept  
PHS Administration

<u>Account Number</u>	<u>Description</u>	<u>Status</u>	<u>12/2024 Amount</u>	<u>Selected Months</u>	<u>2024 Budget</u>	<u>% Of Budget</u>
11 Fund	TOTALS Health & Human Service Fund	Revenue	4,871,030.49-	22,046,704.51-	21,538,039.00-	102
		Expend.	1,896,705.69	21,754,962.21	21,538,039.00	101
		Net	2,974,324.80-	291,742.30-	.00	0
FINAL TOTALS:	657 Accounts	Revenue	4,871,030.49-	22,046,704.51-	21,538,039.00-	102
		Expend.	1,896,705.69	21,754,962.21	21,538,039.00	101
		Net	2,974,324.80-	291,742.30-	.00	0