



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 20, 2024
Subject: Fourth Quarter 2023 - Year End Fiscal Report

Our agency has had yet another **Outstanding** financial year.

- We expended 98% (\$19,474,319) of our budget (\$19,910,242) 100% of the way through the year.
- We had collected 108% (\$21,578,134) of our anticipated revenue (\$19,910,242), 100% of the way through the year.

Resultantly, we were in the black with a net income of positive **\$2,103,815**.

Revenue from South Country Health Alliance (SCHA) who is an important county partner and provider were the following:

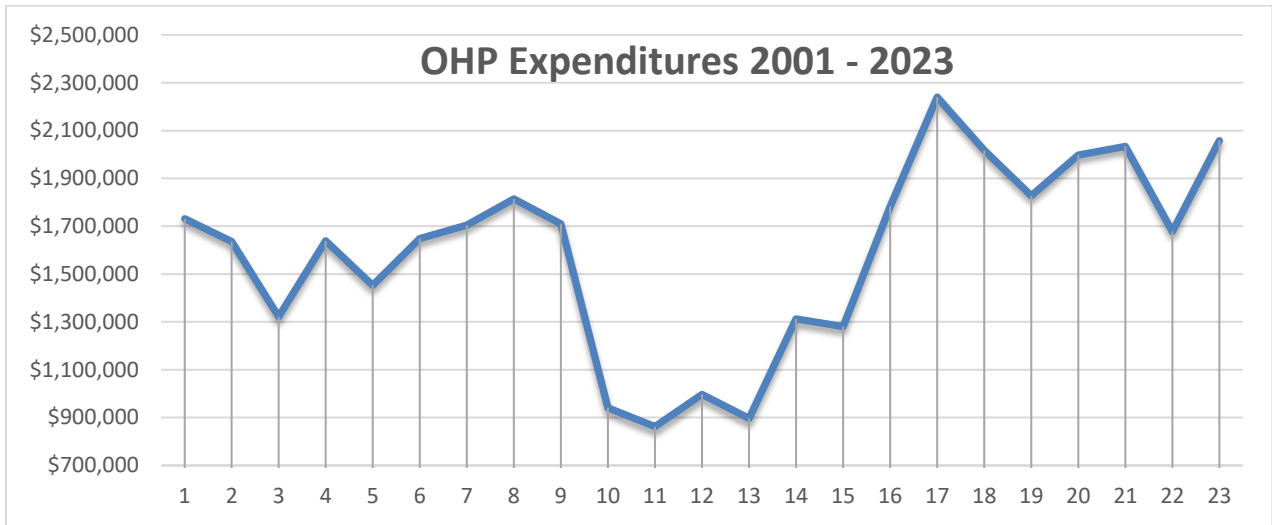
2023 SCHA Revenue \$1,774,749
 2022 SCHA Revenue \$2,005,250
 2021 SCHA Revenue \$1,955,298

Children in Out of Home Placement:

There has been an upward trend of increasing Out-of-Home Placement costs since 2013. In 2023, we came in over budget expending 112.9% (\$2,059,368) of our budget (\$1,823,500), 100% of the way through the year, which resulted in being over budget \$235,868 or 12.93%.

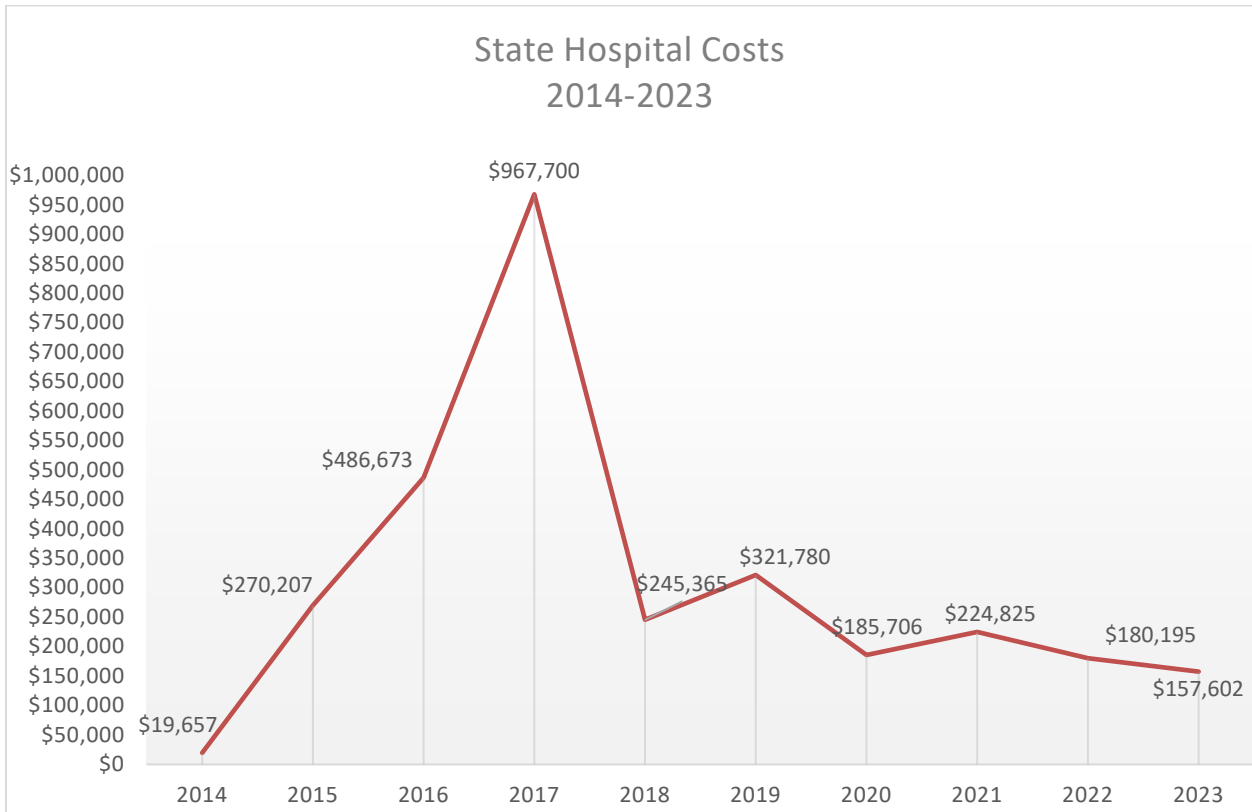
There still is a state and national trend of increasing OHP costs, whereas in Goodhue County we are now seeing a decrease and then increase again. We as an agency continue to work very hard to bring something different and innovative to our county to address this need. Two examples of such services are Collaborative Intensive Bridging Services (CIBS) which is part of the Substance Abuse and Mental Health Services Administration (SAMHSA) and Strong Foundations Family Home Visiting Program.

Year	2023	2022	2021	2020	2019	2018
% Over/Under	12.93%	(6.35%)	13.49%	11.51%	1.86%	22.73%
\$ Over/Under	235,868	(113,871)	241,728	206,207	33,347	373,845



State Hospital Costs:

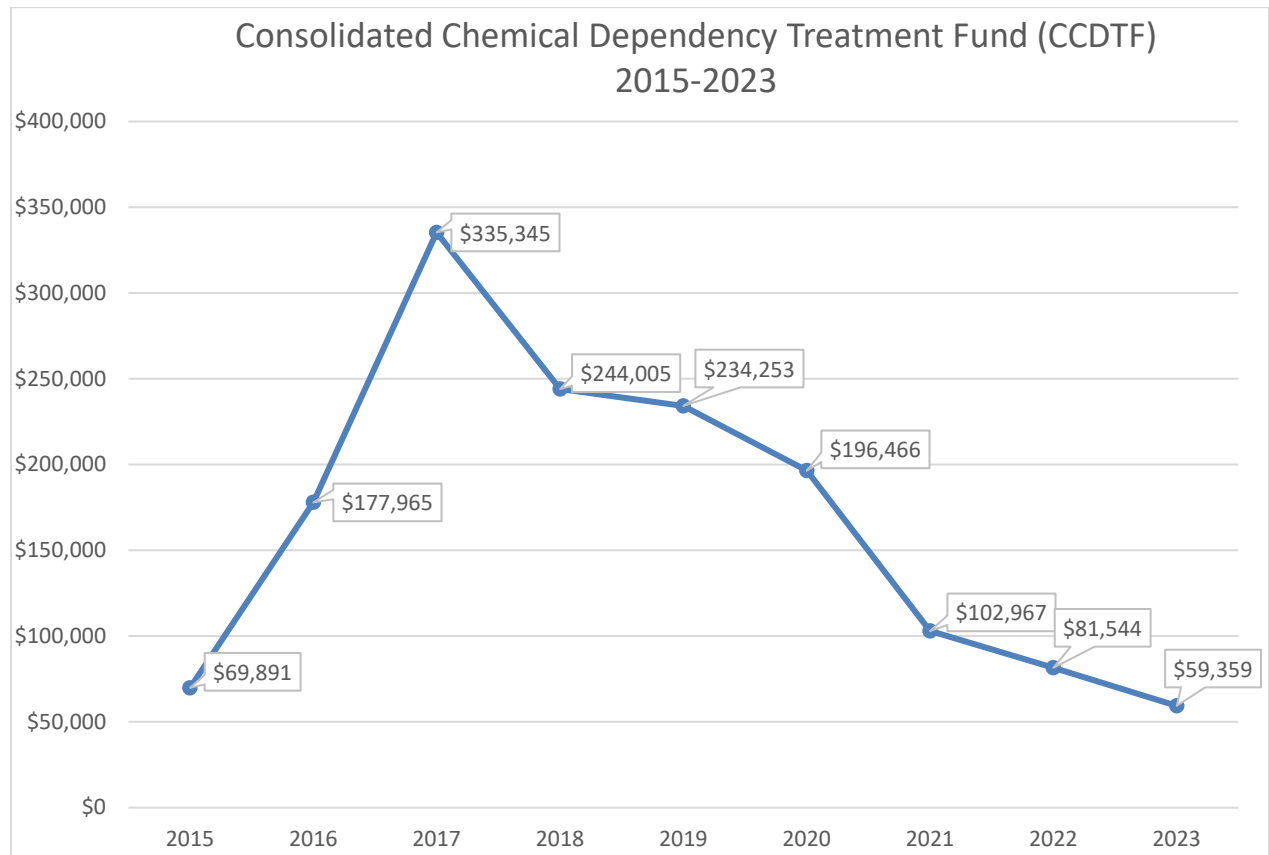
We did see another slight decrease in cost from 2021 and 2022 with recipients living in state and private hospitals. For 2023, HHS had expenditures of \$157,602. There is a continued state crisis with mental health. HHS staff have been very diligently working to find placements for these clients when they have been deemed to be discharged, as that is when the daily rate becomes substantial.



Consolidated Chemical Dependency Treatment Fund (CCDTF):

For 2023, HHS had expenditures of \$59,359. These costs have continued downward since 2017 and with Substance Use Disorder reform should start to see these costs flatten out.

For SFY 23 (7/1/22-6/30/23) Goodhue County CCDTF claims were \$980,650.
For SFY 22 (7/1/21-6/30/22) Goodhue County CCDTF claims were \$1,199,131.
For SFY 21 (7/1/20-6/30/21) Goodhue County CCDTF claims were \$1,179,759.



Other Program areas we have been monitoring in 2023

County Burials:

We expended 76% (\$30,487) of our budget (\$40,000). We only had 15 county burials in 2023 compared to 24 in 2022.

Salaries, Benefits, Overhead and Capital Equipment:

On agency salaries, benefits and overhead line items, we had expended 98% of our budget 100% of the way through the year. During 2023, HHS had one retirement, two promotions, nine resignations, two voluntary demotions, and four new positions (all part of our approved social services/waiver redesign)

Staffing Revenues Additional Staff:

All agency staff have again done an **Outstanding** job of generating additional revenue.

For the fourth quarter report, total staffing revenue generated is 120%; \$5,346,253 100% through the year of the total 2023 budget of \$4,457,388 for these revenue categories. This generated an additional \$888,865 over budget.

As with any position(s) that are retiring/resigning we review our agencies needs and look to see if our needs are the same or if they have changed over time with any position(s) when looking whether to replace/change/re-classify or not replace that position(s). A good example of this would be our social services/waiver redesign that was approved in 2023. We are still in the early stages of implementing this.

Fund Balance

Going forward, our Cash Operating Fund Balance Assigned for Health & Human Services Expenditures is \$8,533,138, which is 39.62% of our 2024 budget \$21,538,039 (per Goodhue County Comprehensive Fund Balance Policy is to maintain a goal of 30-40% in all other funds) on December 31, 2023. HHS currently has Committed Fund Balance of \$150,550, Assigned Fund Balance Programs of \$10,194,991. Total cash balance as of 12-31-23 is \$18,878,679.

Future:

- We will continue to work on a budget for the opioid settlement dollars and how much the advisory committee will be able to approve for projects outside of our agency.
- We will continue to implement our approved social services/waiver redesign of the hiring new staff. This is a project we are taking very seriously and will continue to analyze how we are doing as we go.
- We know there will be continued changes with chemical dependency services and mobile crisis funding which may have increased financial implications to the counties.
- We will continue to have uncertainties regarding out of home placements, state hospital costs, consolidated chemical dependency treatment fund, and Substance Use Disorder Reform (SUD).
- We will continue to learn about the Targeted Case Management (TCM) redesign updates as they come out. This will be changing in regard to how agencies bill and are paid, and is expected to (maybe) happen in 2025. As far as we know, they are still gathering feedback and socializing the framework. We have not had any recent meetings/updates on this.
- Our agency is working hard to maximize the soon to end, and additional grant funding dollars that we have been awarded. Some are ending within the next 1-3 years, and some ongoing. We are constantly analyzing how we are doing with each grant to maximize the dollars given to us.

During 2024, HHS will continue to work on workforce development, controlling public assistance costs, quality improvements, and working with our local, regional and state community members and partners to focus on improving health and reducing costs.

Goodhue County



REVENUES & EXPENDITURES BUDGET REPORT

Report Basis: Cash

From: 01/2023 Thru: 12/2023

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>12/2023</u> <u>Amount</u>	<u>Selected</u> <u>Months</u>	<u>2023</u> <u>Budget</u>	<u>% Of</u> <u>Budget</u>
11 Fund	TOTALS Health & Human Service Fund	Revenue	835,564.95-	21,578,134.39-	19,910,242.00-	108
		Expend.	1,752,670.40	19,474,319.47	19,910,242.00	98
		Net	917,105.45	2,103,814.92-	.00	0
FINAL TOTALS:	638 Accounts	Revenue	835,564.95-	21,578,134.39-	19,910,242.00-	108
		Expend.	1,752,670.40	19,474,319.47	19,910,242.00	98
		Net	917,105.45	2,103,814.92-	.00	0

Goodhue County HHS Out of Home Placement

ACCOUNT #	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	% OF	% OF
		2022	THRU 12/23	2023	BUDGET	YEAR
11-430-710-3410-6020	ELECTRIC HOME MONITORING	\$7,000.00	\$4,746.00	\$2,000.00	237%	100%
11-430-710-3710-6020	CHILD SHELTER -SS	\$18,000.00	\$107,674.94	\$18,000.00	598%	100%
11-430-710-3711-6020	FOSTER CARE CHILD SHELTER - CS		\$6,175.00			100%
11-430-710-3750-6025	NORTHSTAR KINSHIP ASSISTANCE	\$0.00	\$1,729.56			100%
11-430-710-3780-6025	NORTHSTAR ADOPTION ASSISTANCE	\$0.00	\$4,259.44			100%
11-430-710-3800-6057	RULE 4 TRMT FOSTER CARE - SS	\$70,000.00	\$78,157.54	\$100,000.00	78%	100%
11-430-710-3810-6057	REGULAR FOSTER CARE - SS	\$500,000.00	\$709,800.98	\$500,000.00	142%	100%
11-430-710-3810-6058	REGULAR FOSTER CARE - SS-CS- EXPENSES	\$37,000.00	\$51,140.11	\$37,000.00	138%	100%
11-430-710-3814-6056	EMERGENCY FOSTER CARE PROVIDER	\$8,000.00	\$1,738.00	\$8,000.00	22%	100%
11-430-710-3814-6057	EMERGENCY FOSTER CARE	\$5,000.00	\$6,606.24	\$5,000.00	132%	100%
11-430-710-3820-6020	RELATIVE CUSTODY ASSISTANCE		\$0.00			100%
11-430-710-3830-6020	FOSTER CARE - RULE 8 SS	\$140,000.00	\$86,453.74	\$140,000.00	62%	100%
11-430-710-3831-6020	FOSTER CARE - RULE 8 CS	\$70,000.00	\$0.00	\$70,000.00	0%	100%
11-430-710-3850-6020	DEPT OF CORR GROUP FACILITY - SS	\$275,000.00	\$194,193.78	\$295,000.00	66%	100%
11-430-710-3852-6020	DEPT OF CORR GROUP FACILITY - CS	\$200,000.00	\$189,728.00	\$200,000.00	95%	100%
11-430-710-3880-6020	EXTENDED FOSTER CARE - IND LIVING 18-20	\$113,500.00	\$126,772.06	\$100,000.00	127%	100%
11-430-710-3890-6020	SHORT TERM FOSTER CARE/RESPITE CARE	\$2,500.00	\$1,711.07	\$2,500.00	68%	100%
11-430-740-3830-6020	RULE 5 SS	\$340,000.00	\$488,481.08	\$340,000.00	144%	100%
11-430-740-3831-6020	RULE 5 CS	\$6,000.00	\$0.00	\$6,000.00	0%	100%
	TOTAL OUT OF HOME PLACEMENT	\$1,792,000.00	\$2,059,367.54	\$1,823,500.00	112.9%	100%
	Over/(Under) Budget for percent of year	\$1,795,000.00	\$235,867.54	\$1,823,500.00	100%	100%
	Percent Over/(Under) Budget	\$3,000.00			12.93%	

December	12.93%
November	12.72%
October	11.47%
September	8.51%
August	7.28%
July	4.43%
June	1.95%
May	0.31%
April	-0.53%
March	-1.33%
February	-0.29%
January	0.04%
Over/Under Budget 2022	-6.35%

DESCRIPTION	CURRENT MONTH	YEAR TO-DATE	2023 Budget	% OF BUDG	% OF YEAR
PROGRAM 600 INCOME MAINTENANCE					
SALARIES					
SALARIES & BENEFITS	247,300.18	2,999,286.31	3,016,717.00	99	100
TOTAL SALARIES	247,300.18	2,999,286.31	3,016,717.00	99	100
OVERHEAD					
AGENCY OVERHEAD	82,749.86	358,224.12	370,075.00	97	100
TOTAL OVERHEAD	82,749.86	358,224.12	370,075.00	97	100
CAPITAL EQUIPMENT					
CAPITAL EQUIPMENT OVER \$5,000	2,124.00	10,253.72	11,815.00	87	100
TOTAL CAPITAL EQUIPMENT	2,124.00	10,253.72	11,815.00	87	100

DESCRIPTION	CURRENT MONTH	YEAR TO-DATE	2023 Budget	% OF BUDG	% OF YEAR
PROGRAM 640 CHILD SUPPORT AND COLLECTIONS					
SALARIES					
SALARIES & BENEFITS	68,830.69	830,763.41	808,881.00	103	100
TOTAL SALARIES	68,830.69	830,763.41	808,881.00	103	100
OVERHEAD					
AGENCY OVERHEAD	32,233.03	124,735.56	216,252.00	58	100
TOTAL OVERHEAD	32,233.03	124,735.56	216,252.00	58	100
CAPITAL EQUIPMENT					
CAPITAL EQUIPMENT OVER \$5,000	23,254.95	23,254.95	0.00	0	100
TOTAL CAPITAL EQUIPMENT	23,254.95	23,254.95	0.00	0	100

DESCRIPTION	CURRENT MONTH	YEAR TO-DATE	2023 Budget	% OF BUDG	% OF YEAR
PROGRAM 700 SOCIAL SERVICES PROGRAM					
SALARIES					
SALARIES & BENEFITS	340,107.60	4,014,878.49	4,025,824.00	100	100
TOTAL SALARIES	340,107.60	4,014,878.49	4,025,824.00	100	100
OVERHEAD					
AGENCY OVERHEAD	61,313.16	401,436.44	436,262.00	92	100
TOTAL OVERHEAD	61,313.16	401,436.44	436,262.00	92	100
CAPITAL EQUIPMENT					
CAPITAL EQUIPMENT OVER \$5,000	0.00	10,483.06	11,351.00	92	100
TOTAL CAPITAL EQUIPMENT	0.00	10,483.06	11,351.00	92	100

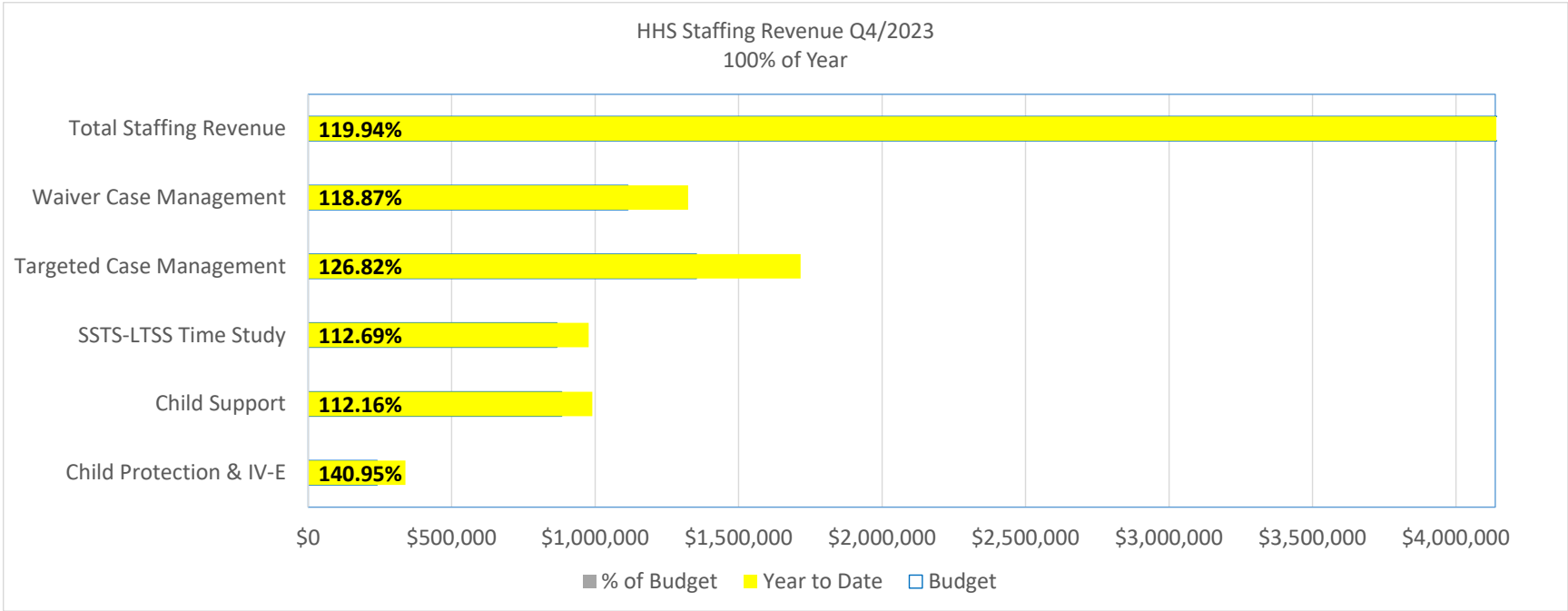
DESCRIPTION	CURRENT MONTH	YEAR TO-DATE	2023 Budget	% OF BUDG	% OF YEAR
FUND 11 PUBLIC HEALTH					
SALARIES					
SALARIES & BENEFITS	281,971.41	3,556,063.55	3,535,263.00	101	100
TOTAL SALARIES	281,971.41	3,556,063.55	3,535,263.00	101	100
OVERHEAD					
AGENCY OVERHEAD	51,082.44	363,268.28	490,918.00	74	100
TOTAL OVERHEAD	51,082.44	363,268.28	490,918.00	74	100
CAPITAL EQUIPMENT					
CAPITAL EQUIPMENT OVER \$5,000	6,615.38	9,396.59	0.00	0	100
TOTAL CAPITAL EQUIPMENT	6,615.38	9,396.59	0.00	0	100

DESCRIPTION	CURRENT MONTH	YEAR TO-DATE	2023 Budget	% OF BUDG	% OF YEAR
FUND 11 HEALTH & HUMAN SERVICE FUND					
SALARIES					
SALARIES & BENEFITS	938,209.88	11,400,991.76	11,386,685.00	100	100
TOTAL SALARIES	938,209.88	11,400,991.76	11,386,685.00	100	100
OVERHEAD					
AGENCY OVERHEAD	227,378.49	1,247,664.40	1,513,507.00	82	100
TOTAL OVERHEAD	227,378.49	1,247,664.40	1,513,507.00	82	100
CAPITAL EQUIPMENT					
CAPITAL EQUIPMENT OVER \$5,000	31,994.33	53,388.32	23,166.00	230	100
TOTAL CAPITAL EQUIPMENT	31,994.33	53,388.32	23,166.00	230	100

DESCRIPTION	CURRENT MONTH	YEAR TO-DATE	2023 Budget	% OF BUDG	% OF YEAR
FINAL TOTALS	1,197,582.70	12,702,044.48	12,923,358.00	98	100

Chart of Account		Budget	Year To Date	
11-420-640-0000-5289	CS ST MA Incentive	\$20,000	\$27,713	138.57%
11-420-640-0000-5290	CS ST Incentive	\$20,000	\$12,575	62.88%
11-420-640-0000-5355	CS Fed Admin	\$725,000	\$828,615	114.29%
11-420-640-0000-5356	CS Fed Incentive	\$100,000	\$102,770	102.77%
11-420-640-0000-5379	CS Fed MA Incentive	\$18,000	\$18,682	103.79%
11-430-700-0000-5292	State LTSS	\$307,125	\$327,570	106.66%
11-430-700-0000-5383	Fed LTSS	\$375,000	\$399,964	106.66%
11-430-700-3810-5380	Fed MA SSTS	\$135,000	\$142,862	105.82%
11-430-710-0000-5289	Child Protection	\$158,263	\$158,263	100.00%
11-430-710-3810-5366	FC IV-E	\$80,000	\$155,181	193.98%
11-430-710-3810-5367	IV-E SSTS	\$50,000	\$106,770	213.54%
11-430-710-3930-5381	CW-TCM	\$500,000	\$540,180	108.04%
11-430-730-3050-5380	Rule 25 SSTS	\$0	\$0	0%
11-430-740-3830-5366	IV-E Rule 5	\$2,000	\$25,211	1260.55%
11-430-740-3910-5240	St Adult MH-TCM	\$3,000	\$2,341	78.03%
11-430-740-3910-5381	MA Adult MH-TCM	\$175,000	\$188,846	107.91%
11-430-740-3910-5401	SCHA Adult MH-TCM	\$550,000	\$866,794	157.60%
11-430-740-3930-5401	SCHA Pathways	\$60,000	\$82,770	137.95%
11-430-760-3930-5381	Adult VA/DD-TCM	\$65,000	\$34,879	53.66%
11-463-463-0000-5290	St AC Waiver	\$11,000	\$32,694	297.22%
11-463-463-0000-5292	St MA CM Waiver	\$275,000	\$331,440	120.52%
11-463-463-0000-5382	Fed MA CM Waivers	\$275,000	\$331,119	120.41%
11-463-463-0000-5402	SCHA Waivers	\$325,000	\$357,147	109.89%
11-463-463-0000-5429	SCHA Care Coord	\$135,000	\$160,806	119.12%
11-463-463-0000-5859	SCHA/CCC Reimbursement	\$93,000	\$111,061	119.42%
		\$4,457,388	\$5,346,253	119.94%

Staffing Revenue Source	Budget	Year to Date	% of Budget
Child Protection & IV-E	\$240,263	\$338,655	140.95%
Child Support	\$883,000	\$990,355	112.16%
SSTS-LTSS Time Study	\$867,125	\$977,166	112.69%
Targeted Case Management	\$1,353,000	\$1,715,810	126.82%
Waiver Case Management	\$1,114,000	\$1,324,267	118.87%
Total Staffing Revenue	\$4,457,388	\$5,346,253	119.94%



Fund Balance Report - Other Special Revenue Funds (Cash Basis)		
As of December 31, 2023		
	HHS	
Fund Balance - Cash on Hand 12/31/23	\$18,878,679.00	87.65%
<i>Less: Restricted Fund Balance</i>		
<i>Less: Committed Fund Balance</i>		
Petty cash and change funds	-\$550.00	
Out-of-Home Placement Budget Deficits	-\$150,000.00	
<i>Less: Assigned Fund Balance</i>		
HHS: SE Regional Crisis Center	-\$55,000.00	
HHS: Carryover of 2023 ARPA funding (in 2024 budget)	-\$125,000.00	
HHS: Two Provisional Eligibility Workers 2 Years (in 2024 budget)	-\$157,650.00	
HHS: 2024 Social Services/Waiver Redesign use of fund balance (in 2024 budget)	-\$546,993.00	
HHS: State Hospitals Budget Deficits	-\$750,000.00	
HHS: Future Technology Upgrades/Projects	-\$1,000,000.00	
HHS: Potential State/Federal Funding Cuts	-\$1,250,000.00	
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	-\$1,250,000.00	
HHS: Use of Fund Balance in 2025 Budget	-\$1,310,348.00	
Assigned For Health & Human Services Expenditures	\$8,533,138.00	
Per Fund Balance Policy - Goal is 30-40%	39.62%	
2024 Original Budget	\$21,538,039.00	
	30%	\$6,461,411.70
	35%	\$7,538,313.65
	40%	\$8,615,215.60
Fund Balance as a percent of 2024 Budgeted Expenditures \$21,538,039		% of 2024 Budget
Committed Fund Balance Total	\$150,550.00	0.70%
Assigned Fund Balance Programs Total	\$10,194,991.00	47.33%
Assigned for Health & Human Services Expenditures	\$8,533,138.00	39.62%
	\$18,878,679.00	
Per Fund Balance Policy - Goal is 30-40% of Assigned Fund Balance for HHS Expenditures		