

GRAFTON COUNTY EXECUTIVE COMMITTEE MEETING
Administration Building
North Haverhill, NH 03774
September 19, 2022

PRESENT: Reps., Sykes, Gordon, Weston, Abel, Greeson, Egan, Simon. Commissioners Piper, Lauer and Ahern, County Administrator Libby, Administrative Assistant Norcross

OTHERS PRESENT: Register Monahan, Sheriff Stiegler, Atty. Hornick, Director Andross, Treasurer Hill, Mascoma Community Health Care – Sandra Hayden, Scott Berry & Karen Wolk,

Rep. Sykes called the meeting to order at 8:00am and began with the Pledge of Allegiance led by Rep. Greeson.

Rep. Sykes stated that the first order of business was to approve the minutes from the June 24th Delegation meeting.

MOTION: Rep. Weston moved to approve the minutes from the June 24th Delegation meeting. Rep. Greeson seconded the motion and all were in favor.

Commissioner Piper gave the following Commissioner’s Report: (* see attached)

Rep. Egan asked if the county has tried exploring to find a partnership with an educational institution to make the most of the farm. Commissioner Piper stated that within the last two (2) years there has been outreach to local educational facilities. They have been working with UNH Cooperative Extension. Commissioner Lauer stated that the farm was in a stable situation until we suddenly had bail reform on top of Covid. They all had hopes that this issue would be reversed but the realization that it is not going to change has been the last few months. Commissioner Piper stated that two (2) farm managers ago, they were looking into different crops, but it is only recently that they had to say that they need to change their model. CA Libby stated that right now, their immediate problem is staffing. Commissioner Ahern stated that they have a very cooperative Department of Corrections to work with and noted that Sgt. Griffin is an asset to the farm.

MOTION: Rep. Egan moved to accept the Commissioner’s Report. Rep. Weston seconded the motion and all were in favor.

Treasurer Hill gave the following Treasurer’s Report: (* see attached)

MOTION: Rep. Gordon moved to accept the Treasurer’s Report. Rep. Abel seconded the motion and all were in favor.

**CA Libby gave the following County Administrators Report and FY22 Financial Recap:
(* see attached)**

MOTION: Rep. Abel moved to approve transfers of \$22,632.36 for the Farm and \$189,371.00 for Human Services for FY22 per the Delegation By-laws. Rep. Egan seconded the motion and all were in favor.

MOTION: Rep. Egan moved to accept the County Administrators Report. Rep. Greeson seconded the motion and all were in favor.

ARPA Requests

Mascoma Community Health Care – Sandra Hayden, Scott Berry & Karen Wolk

S. Berry thanked the Executive Committee for the opportunity to meet with them. S. Hayden stated that the Board at MCHC is currently negotiating with HealthFirst; a long-established Federally Qualified Healthcare Center (FQHC) in Franklin, NH, to enter into an operating affiliation to provide financial stability, as fees from medical care have never fully funded the center's costs, and they have had to rely on donations from their community. This proposed affiliation with HealthFirst would provide MCHC with FQHC status that would increase Medicare and Medicaid reimbursements as well as allow them to provide additional services. S. Berry and S. Hayden explained that the financial benefits of this proposed affiliation would not occur until 2023. S. Hayden and S. Berry explained that Mascoma Community Healthcare is in need of \$125,000 to meet its operating deficit from September–December until this proposed affiliation takes place. If they cannot secure funding from new sources in the final months of 2022, they will no longer be able to provide care. S. Berry stated that 5000 people in the Upper Valley would need to find another primary health care provider, noting that most practices are not accepting new patients and there is a critical shortage of primary care facilities in the Upper Valley. S. Hayden and S. Berry answered questions from the Committee.

MOTION: Rep. Egan moved to approve \$125,000 from the Response to the Public Health Emergency ARPA category, for Mascoma Community Health Care. Rep. Weston seconded the motion.

Discussion: Rep. Egan stated that this is what ARPA funds are designed for. Rep. Gordon stated that he fully agrees that they should be using ARPA funds to benefit the county as a whole and not only to improve the county complex. He noted that the one thing about this that does concern him. He felt that if the focus of the money was to create a relationship with HealthFirst, it would be better than it being used for operating expenses. K. Wolk explained that the funding is to support their operating costs to allow them to stay in business to get to the affiliation with HealthFirst. Without these funds that would likely not happen. It is supporting a step to this important affiliation. S. Berry noted that they are seeking funds from other organizations for the transition costs.

The Committee voted on the motion and all were in favor.

Register of Deeds – Register Monahan

Microfilm – Register Monahan stated that she proposed this a year and a half ago to come from Surcharge, and Rep. Simon had recommended during the June budget deliberation that this could be funded through ARPA rather than the surcharge account. This would enhance their position with their Surcharge account as well. Register Monahan noted that this project has not been paid for yet but is due soon.

MOTION: Rep. Simon moved to approve \$178,106.30 for the Microfilm Project, from the Loss Revenue ARPA category. Rep. Greeson seconded the motion and all were in favor.

Commissioner Piper had a response to Rep. Gordon's comment. She stated that the job of the Commissioners is different from the Representatives. She explained that their job is oversight of County Government, including the campus, the land, buildings, employees, and stewardship of taxpayer money, and this is why they were very protective of ARPA funding for those needs, such as water and sewer infrastructure at the complex.

Commissioners' Office – County Administrator Libby

Conference Room Furniture – Commissioner Piper explained that they have received new video equipment, and the folks around the table are not all able to see the TV. This request would upgrade the furniture to correspond to a better experience online. She noted that it would also allow for tables and chairs to cover cords that have a tripping hazard. Rep. Sykes wondered why, with this new equipment, they should not have a policy to zoom all of the Executive Committee meetings, so they are easily accessible to the public. He would be looking to the Commissioners to institute such a policy. Rep. Egan stated that he is unsure as to what the problem with the current set up is. CA Libby explained that the new furniture eliminates any round space in the table so there is enough seating to accommodate 20–22 people. CA Libby answered further questions from the committee regarding the request.

MOTION: Rep. Abel moved to approve \$9,565.08 for the Commissioners' Office conference room furniture, from the Loss Revenue ARPA category. Rep. Weston seconded the motion.

Discussion: Rep. Gordon questioned whether the Commissioners could sit at the other end of the table. CA Libby explained that, if they were to do that, their backs would be to anyone else who is in room to meet with them. Rep. Sykes stated that he is the one who is trying to further push public access to meetings, and he sees the furniture as being an issue. He also dislikes the idea that members of the public, who have made the effort to come here and be heard at a Commissioners meeting, would need to do so from behind the people they are trying to address.

The Committee voted on the motion. Reps. Simon, Abel, Sykes and Weston were in favor. Reps., Egan, Greeson and Gordon were in opposition. With the vote being four (4) in favor and three (3) in opposition the motion carries.

County Attorney's Office – County Attorney Hornick

New Copier — Atty. Hornick stated that they are looking to purchase a new copier for their main office. She explained that they just bought out their current copier and would like to give it to the Victim Witness program, because their machine is very old with many copies. The cost of this is \$14,000.

Shredder — Atty. Hornick stated that they currently pay a company to come on campus and do their shredding. She explained that if they were to purchase a large capacity professional grade shredder, they would be able to do their own shredding.

Conference Room Chairs/Tables – Atty. Hornick explained that they are looking to purchase twelve (12) conference room chairs as the current chairs are very old, dirty, and do not fit appropriately around or under the table. They are also looking to purchase new conference room tables, as the one they currently have is too large for the space.

Small Table w/four Chairs – Atty. Hornick stated that they are looking to purchase a small table and chairs for a meeting area within the Victim Witness space. There is no place to meet in that department, nor is there any space for the employees to take a break.

There was discussion regarding the potential use of the old Commissioners' Office conference room furniture and if reuse would be possible. Several Representatives suggested that the County Attorney can come back and request that conference room furniture in another ARPA round, if the Commissioners' Office furniture does not work.

MOTION: Rep. Greeson moved to approve \$17,600 for the County Attorney's Office copier, shredder, and Victim Witness furniture from Loss Revenue ARPA category. Rep. Gordon seconded the motion. Reps., Egan, Greeson, Gordon and Simon were in favor. Reps., Abel, Weston and Sykes were opposed. With the vote being four (4) in favor and three (3) in opposition the motion passes.

Sheriff's Department – Sheriff Stiegler

Transport Vehicle – Sheriff Stiegler stated that he has been asked how often they would use this transport vehicle. He explained that he has come across a few instances where he has had to transfer a handicap or someone in a restraint chair, and he has been lucky enough to use the Nursing Home van. He has proposed a transport bus because, in the event of a mass arrest, you will have to caravan police cruisers, which is wasting resources. Chief Temperino from the Plymouth State University Police Department was present at the meeting and stated that there will be two (2) or three (3) times a year when Plymouth and the University would need this vehicle. With the nature of the business they do, policing on college campuses, there are times

when the politics of the nation are discussed. They are an open campus and welcome events, but these events can take on a flash mentality, and sometimes views are radical and opposing. Chief Dennis from the Hanover Police Department explained that part of their responsibility is risk management, and the biggest lawsuits come from people in custody. The purpose of having a dedicated transport vehicle is to insure they are transported safely to the DoC or a mental health facility. He noted that transporting those in wheelchair is a challenge, and when there is a large event and a large-scale arrest, it depletes resources quickly.

Rep. Greeson asked if there were going to be any special training required for the driver. Sheriff Stiegler stated that there would not be any special training. He explained that they do have a Deputy who is a certified driving instructor who he would task with developing a policy for utilizing the transport van. He noted that, if possible, he would like to utilize Correctional Officers on these transports in the future. If there is a large event with mass arrests, it gets very chaotic in the jails, and Sheriff Stiegler feels that if they had a Correctional Officer assigned to that transport vehicle, they could streamline the process, as they know what is needed when you arrive to the facility.

Sheriff Stiegler answered questions from the committee.

MOTION: Rep. Greeson moved to approve \$182,828.00 for the purchase of a transport vehicle. Rep. Egan seconded the motion and all were in favor.

Nursing Home & Maintenance – CA Libby

Nursing Home Covid Testing – CA Libby explained that the county was being reimbursed for Covid testing through the State of NH from a program that is ending. They will now have to pay for the testing, and Nursing Home Administrator Labore has asked for \$95,000 to allow for testing for all staff during an outbreak that requires testing.

MOTION: Rep. Greeson moved to approve \$95,000 for Covid testing, from the Response to the Public Health Emergency ARPA category. Rep. Weston seconded the motion and all were in favor.

Maintenance – Flooring for Nursing Home and Administration Building.

CA Libby explained that this project is a continuation of the flooring replacement approved in the previous round of ARPA requests. She stated that Supt. Oakes would be replacing flooring in a number of offices in the Administration Building and Nursing Home, as well as replacing the carpet in the Commissioners' Conference Room with vinyl planking. CA Libby answered questions from the Committee.

MOTION: Rep. Weston moved to approve \$20,000 for replacement flooring in the Nursing Home and Administration Buildings, from the Loss Revenue ARPA category. Rep. Abel seconded the motion and all were in favor.

Sheriff's Department – Sheriff Stiegler

Ammunition – Sheriff Stiegler stated that this would make for a tax savings in their budget. He explained that they go through most of their ammunition for qualifying for his deputies and court security officers. There has been large price increases and ammunition is becoming hard to get. He stated that they, as government agencies, are going to start paying what citizens currently pay. He has estimated a 15–20% savings by doing this.

MOTION: Rep. Greeson moved to approve \$24,685.00 for the purchase of a 5-year supply of ammunition, from the Loss Revenue ARPA category. Rep. Simon seconded the motion and all were in favor.

Register of Deeds – Commissioner Piper

Deeds Back Hazard Pay – Commissioner Piper stated that the Commissioners denied this request as the County Delegation sets the salaries for Elected Officials per RSA 23:7. She noted that Coos County did award a Covid bonus to the Register of Deeds. Commissioner Piper stated that CA Libby was told that the Coos County Delegation had no discussion regarding the statute during their meeting to award the bonuses. The Commissioners' requested that all of the other counties be surveyed, and no other responding counties paid ARPA bonuses to Elected Officials. The way the Commissioners read the statute, elected officials cannot receive additional payments after salaries have been set.

MOTION: Rep. Gordon moved to deny the request for the Deeds Back Hazard Pay. Rep. Greeson seconded the motion and all were in favor.

Nursing Home Outdoors Spacing – Commissioner Piper explained that the Nursing Home is looking to enhance and expand the outdoor areas for the purpose of visitation for residents with their families. Rep. Abel noted that he used to visit a resident in a nursing home, and they would visit outside. He stated that he thinks this is a wonderful idea and supports it.

MOTION: Rep. Abel moved to approve \$3,450.00 for the planning of outdoor space improvements at the Nursing Home, from the Loss Revenue ARPA category. Rep. Weston seconded the motion and all were in favor.

Dispatch – Director Andross

Additional Transmitter Site – Director Andross explained that the radio system used for fire and EMS dispatch has a few areas with inadequate coverage, one of those areas being Woodstock. The newly implemented simulcast system affords the addition of new sites, and this will improve coverage as well as provide redundancy in a busy response area that is currently only covered by one transmitter site.

MOTION: Rep. Weston moved to approve \$92,000 for an additional transmitter site, from the Loss Revenue ARPA category. Rep. Greeson seconded the motion and all were in favor.

Upgrade Mobile Communications Trailer w/ replacement technology – Director Andross explained that the MCU trailer is fifteen (15) years old and needs several technology replacements and upgrades. He stated that they believe upgrading the existing vehicle should give them many more years of service, rather than purchasing a new one. He noted that this is about half of the cost purchasing a new one. Director Andross explained that he would have the original manufacturer come get the trailer and take it to Montana to do a real upgrade, rather than them trying to fly in the parts and pieces. This would take about three (3) weeks. Director Andross answered questions from the committee.

MOTION: Rep. Weston moved to approve the upgrade to the Mobile Communications Trailer for \$238,501.46, from the Loss Revenue ARPA category. Rep. Greeson seconded the motion and all were in favor.

Discussion: Rep. Simon stated that this seems like an important allocation. Rep Simon expressed concern regarding allocating funds and not knowing what future requests will look like. Rep. Gordon stated that he is concerned about the capital projects coming out of Dispatch.

The committee voted on the motion and all were in favor.

Commissioner Piper stated that this was something the Commissioners needed to address and would be having a discussion regarding future ARPA funding soon.

Sheriff's Department – Sheriff Stiegler

Enhanced Safety Equipment & Portable Radios –Sheriff Stiegler explained that their portable radios are getting old, and they have some part-time deputies that do not have one. He went on to explain that prices are increasing, but Ossipee Mountain Electronics has stated that they will honor this quote.

Sheriff Stiegler stated that, in the event of an active shooter, they do not have entry tools that they need. He explained that a shooter will lock the doors behind him to slow down entry by law enforcement. He noted that their agency falls short in not having entry tools commonly used to force open locked doors or to break glass on locked windows. This, coupled with not having ballistic shields to enter an active crisis while providing mobile cover for innocent bystanders, would be a real problem should a situation like that arise in Grafton County. Rep. Greeson stated that there are investments they need to make that he hopes that they never have to use.

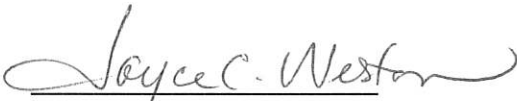
Sheriff Stiegler explained that they have oversight of four (4) military surplus patrol rifles that New Hampshire State Police oversee for issuing federal government equipment within their agency. He stated that, with the regulations that come with having government-issued surplus weapons, he would like to return those firearms to the State Police and purchase replacement patrol rifles that would then be county property, rather than US Government property managed through the state.

MOTION: Rep. Greeson moved to approve the portable radios for \$118,169.49 and the Enhanced Safety and Breaching equipment for \$56,055.84, both to come from the Loss Revenue ARPA category. Rep. Gordon seconded the motion and all were in favor.

Rep. Greeson asked if they could direct the Department Heads to look outward over the next couple of years and give them idea of what might need to be done before the December 2024 deadline for ARPA funds, and then they would have an idea of upcoming projects. He stated they do not know how much screening to give these early rounds, and they may miss something, like a municipal water system, if they approve too much in the beginning. Rep. Sykes stated that they are not able to direct department heads, but they can ask the Commissioners to do so.

11:19AM with no further business the meeting adjourned.

Respectfully Submitted,


Joyce Weston, Clerk

Commissioners' Report
September 19, 2022

The overriding major issue facing the county currently is staffing. We have vacant positions in most all departments across the campus. You will see details in each department that is included in this report, but there are also vacancies in: Maintenance, Dispatch, the Sheriff's Department, Alternative Sentencing, Deeds and the County Attorney's office. We are continuing recruitment efforts and advertising, but very few applicants are applying for positions.

Nursing Home:

- The census at the nursing home is currently 86, admissions have continued to be slow over the summer months mainly due to staffing shortages. Admissions have picked up as we have admitted four (4) residents this month. The staff is currently working on appropriate admissions as quickly as they can be done.

Staffing shortages continue to be a significant issue; we currently have the following vacant positions: Assistant Director of Nursing, MDS Coordinator, 31.45 LNA's, 16.05 RN/LPN's, FT and PT Dietary Aides, and PT Housekeepers.

Department of Corrections:

- The current in-house census is 55 with another 20 on pretrial services and 2 being monitored electronically. The inmate population continues to be largely pre-trial leaving the DoC with few options for inmates to work outside the facility. We continue to face significant staffing shortages with 14 vacant full-time positions out of 43.

Broadband Committee Update:

- The Broadband Committee is planning to apply for the NTIA (National Telecommunications and Information Administration) Middle Mile grant, the application is due on September 30th. The Broadband Committee recently released an RFP looking for Internet Service Providers (ISP's) to partner with. There are on-going conversations with NH Electric Cooperative regarding a potential partnership with them as well as other ISPs. The NTIA grant application requires a 30% match. (The grant application will be for an approximate total of \$25 million, this requires a match of \$7.5M.)

The Broadband Committee has requested that the Commissioners considered bonding some part of that match if necessary. They are working on all methods to come up with match funding and bonding would be the last resort that the Commissioners will consider. The Commissioners have not made any decisions committing to this application. The Broadband Committee will be meeting with the Commissioners again on Tuesday 9/20 to update them and look for final direction on the NTIA application as the due date is quickly approaching. Final designs for towns are still in the process of being completed. All high-level designs were completed and given to the individual municipalities. The Committee members have held meetings with towns throughout the county to update them and to share High Level Designs for their community with them, this has been well received and prompted a lot of interest. We will keep you updated as the process continues.

Farm:

- Farm Manager Grant Nelson resigned in late June. August 13, 2022 was his last day. Due to the severe staffing shortage, Glenn Libby has been serving as the part-time Assistant to the Farm Manager since May, 2019 working as needed. The job description for that position states that that position serves as the Farm Manager in the absence of a Farm Manager. Mr. Libby has been serving as Interim Farm Manager on a part-time basis since Farm Manager Nelson's departure.

We have advertised for a Farm Manager and to-date have had no viable applicants. We continue the search. Since FM Nelson's resignation the farm has reduced the size of the herd. We are now currently milking 55 cows as opposed to 80, and we have also reduced the number of young replacement animals.

On August 26, 2022, the Farm Assistant quit with no notice, leaving the farm with one (1) full time employee and the part-time Interim Farm Manager. The Farm Assistant position has been advertised for the past ten (10) days and we have received no applications at this time. There has been great collaboration between the farm and jail, and the jail has provided a great deal of assistance through Farm and Community Project Sergeant Anthony Griffin. He is able to supervise a couple of inmates to be able to help with chores. Fall crops are on target to be completed. Sgt. Griffin is currently harvesting potatoes, winter squash and pumpkins, while the farm staff works on final numbers and needs for corn and hay silage to feed the reduced number of animals. We have generated considerable revenue thus far this year from selling livestock. We will also be selling some haylage and corn that is not needed.

A Committee was formed by the Commissioners, which includes Farm staff, DoC staff, Extension, Conservation, Administration staff and the Commissioners, to look at the complete mission and purpose of the farm. The Committee has met twice thus far. There is a lot of enthusiasm and great ideas being discussed. Obviously, staffing is a major obstacle at this point. We continue to seek qualified staff; however, the outcome of that is going to inevitably impact the future operations of the farm.

American Rescue Plan Act of 2021:

- The projects that were approved in the first, second and third rounds are in different phases and being worked on. Attached you will see a cumulative list of the projects that have been approved and funds that have been expended thus far. The second half of the funding was received in June and has been invested at Bank of NH. As you know, Grafton County received \$17,459,302 in American Rescue Plan funding (ARPA.) The Final Rule from the U.S. Treasury allows for counties to use up to \$10 million as a standard allowance for revenue loss for the provision of general government services. Grafton has chosen to adopt this standard allowance. The general government services generally include any service traditionally provided by a government. Today, you have before you for consideration the requests for the fourth round of funding.

- One of the ARPA projects was a Feasibility Study for a Municipal Septic for the County Complex. In order to move forward with this study the County requested a waiver to RSA 147:8 from the Woodsville Fire District which would allow the County to withdraw from Woodsville's system and install our own. The Woodsville Fire District Commissioners denied this request at their meeting on August 16, 2022. The Commissioners reached out to Representative Sykes to help with a legislative fix to RSA 147:8. We will be working to have this ready to be filed in November.

TO: GRAFTON COUNTY EXECUTIVE COMMITTEE
FROM: KAREN LIOT HILL, TREASURER
SUBJECT: TREASURER'S REPORT
DATE: SEPTEMBER 19, 2022



CURRENT CASH POSITION (as of 08/31/22)

Grafton County General Fund

Checking Account (ICS @ .65%)	\$ 9,227,488.72	(Woodsville Guaranty Savings Bank)
Investment Account (ICS @.20%)	\$ 1,012,245.70	(Mascoma Savings Bank)
Investment Account Money Market (.02%)	\$ 1,143.70	(NH Public Deposit Investment Pool)
Investment Account (Money Market .15%)	\$ 1,312.96	(TD Bank)
Investment Account (Repurchase .20%)	\$ 1,002,586.20	(Bank of NH)
Investment Account (ICS .25%)	\$ 1,003,834.19	(Claremont Savings Bank)

Grafton County Committed Accounts

Deeds Surcharge ICS (1.00%)	\$ 213,091.94	(Woodsville Guaranty Savings Bank)
Deeds Surcharge Money Market (.10%)	\$ 17,794.12	(Woodsville Guaranty Savings Bank)
Dispatch Capital Reserve (.75%)	\$ 76,278.15	(Service Credit Union)
Nursing Home Capital Reserve (1.00%)	\$ 569,477.18	(Woodsville Guaranty Savings Bank)
American Rescue Plan (ARPA) (.30%)	\$14,005,886.76	(Bank of New Hampshire)

RECENT TRANSACTIONS of NOTE

- The Combined Accumulated interested in the previous fiscal year (7/1/21-6/30/22) was \$72,870.39– the budget was for \$25,000.
- The Combined Accumulated interested in the current fiscal year (7/1/22-8/31/22) is \$15,126.71
- Our Cash position is strong. The County is currently \$3,921,890 ahead of our cash position at this time last year. We will not need to borrow money in anticipation of taxes this year.
- All American Rescue Plan funds are invested at the Bank of NH at a current rate of 1.75%. Interested earned in FY 23 \$39,339.29
- The final bond payment on the Nursing Home bond was paid on September 14, 2022!

County Administrator's Report
September 19, 2022

Financial Reports

- ❖ Monthly Variance Report compares the budget on an equal monthly basis to actuals and looks at the positive (black) or negative (red) variances. These reports represent two (2) months complete.

Nursing Home Revenue:

Payer Source	FY 2023 Budget	FY 2022 YTD Actuals
Medicaid	73	66
Medicare	2	0
Private Pay	22	17
Veterans	3	2
Total	100	85

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- Staffing levels continue to have an impact on the revenue at the nursing home. The chart above is as of August 31, 2022. We are below our budgeted census in all payer sources. Our current census is 86. Total revenue for the nursing home is currently showing a negative variance of \$267,666.67.
- Proshare/Bed Tax – ProShare is a lump sum payment received all at once in June. Bed Tax is paid quarterly, these reports reflect the first two (2) months of the fiscal year. We have not received any revenue yet.
- The Department of Corrections is showing a negative variance currently. No BDAS (Bureau of Drug and Alcohol Services) revenue has been recorded thus far.
- The farm is showing a positive variance, this is due to the selling of livestock and farm stand revenue.
- County Attorney/Victim Witness. These grants are direct reimbursement for expenditures. Reimbursements are requested quarterly.

- The Register of Deeds revenue continues to be up in the first two (2) months of FY '23.
- Revenue is typically slow to start at the beginning of the fiscal year. We will continue to monitor revenue.

Expenses

- Through two (2) months we have a few departments that are showing negative variances. This is primarily due to manual adjustments that need to be made between departments that have not been completed for July and August. The bonded debt line shows a negative variance due to a large payment that is made on July 01.
- ❖ Pro-rated Report: This report looks at the % of the year complete and then pro-rates revenues and expense based on known variates on revenues and expenses.
 - 16.67% of the fiscal year completed. On the pro-rated report I factor in the revenue and expenses that are either over or under at this point in the fiscal year. Based on the August report we are at 16.15 % which is slightly under the 16.67% mark and at 14.33% or under expended by \$1.1M.
 - ❖ Over Expenditure Report – This report shows any line item that is over-expended at month-end.
 - We have some over-expended line items at this point. There is nothing out of the ordinary. There are several COVID expense lines showing over-expended in the nursing home, these are lines we receive reimbursement for.

FISCAL YEAR 2022 FINANCIAL RECAP

Revenue: The County finished the year over revenue projections by \$6,117,564 this was in part due to ProShare and Bed Tax revenues being over by \$3,314,373.98. The Register of Deeds revenues finished over by \$167,820.53. Additionally, as a result of the CARES act, the County received \$1,148,112.42 in Enhanced FMAP payments to reimburse for the reduction in the non-federal match for Medicaid. We received \$711,140.80 paid directly to the nursing home from the federal government for Provider Relief funding, which can be used for lost revenues. The County also received \$167,500 from the Governor's Office for Emergency Relief and Recovery (GOFERR) these monies were for COVID impact on Long Term Care. Other departments finishing the year above revenue projections were:

- Farm - \$126,705.48
- Alternative Sentencing - \$32,061.68
- Sheriff's Department - \$45,883.26
- Interest Income - \$48,412.18
- Other – \$395,056.50 – Abandon Property \$50,837.30; Federal PILT \$36,512; Human Service Recoveries \$21,086.20; Un-anticipated Return of Surplus from HealthTrust \$351,688.49, Circuit Court Prosecution \$76,783.78,

Departments finishing below Revenue Projections are as follows:

- Department of Corrections - \$48,519 due to reduce inmate population and very limited income from Federal Inmates.
- Nursing Home - \$119,912.12 actual operating revenue loss.

Expenses: The County finished the year under expended by \$3,016,565. Most departments finished the year within their approved budgets. The following departments were bottom line over-expended:

- County Attorney - \$1,588.34 – Additional revenue also generated due to additional Circuit Court Prosecutor.
- Human Resources - \$1,977.66 – large over-expenditure for Advertising.
- Human Service - \$189,371 – County Cap was set higher than the estimated budget.
- Medical Referee - \$3,915.70 – unpredictable expense.
- Farm - \$22,632.36 – largely due to inflation and the rise in costs of all fuel related services.
- Overall the Nursing Home budget was under-expended by \$1,608,316.59. There were some large over-expenditures within the nursing home. The Bed Tax expense was over-expended by \$84,371 due to the large Pro-Share payment received as the Bed Tax expense is based off revenue generated. The other large over-expenditure was Contract Nursing. A total of

\$2,057,811.44 was spent in FY 2022 and the budget was \$1,380,000 over-spending the line by \$677,811.44. The following Nursing Home departments were over-expended:

- Administration - \$19,210.75 – Bed Tax Expense
- Physical Therapy - \$31,824.91 – salary expense

As required by the Delegation by-laws approval is needed for the transfers that were done to cover the overages in the Farm and Human Services budget because more than \$5,000 total needed to be transferred from other departments. There were ample funds remaining within the budget to cover these overages.

Overall summary – Despite the significant challenges faced by all departments, Fiscal Year 2022 was a very favorable year for the County and we have finished with an extremely healthy Undesignated Fund Balance of \$11,304,248 which is 22.67%. The overall fund balance grew to \$18,110,884.