

<u>General Fund County Revenues</u>	<u>2007 Budget</u>	<u>2008 Delegation</u>	<u>Increase (Decrease)</u>	<u>Percentage</u>	<u>Comments</u>
County Attorney	\$55,573	\$55,200	(\$373)	-0.671%	
Registry of Deeds	\$943,340	\$936,700	(\$6,640)	-0.704%	
Interest Income	\$100,000	\$100,000	\$0	0.000%	
Sheriff's Department	\$359,500	\$349,500	(\$10,000)	-2.782%	
Restorative Juvenile Justice	\$19,125	\$10,625	(\$8,500)	-44.444%	
Citizen's Council	\$106,672	\$26,534	(\$80,138)	-75.126%	<u>Grant for \$100k in 2007</u>
Department of Corrections	\$77,320	\$91,218	\$13,898	17.975%	
Human Services	\$379,890	\$419,995	\$40,105	10.557%	<u>Grant for \$190k in 2007</u>
Surplus	\$2,500,000	\$2,100,000	(\$400,000)	-16.000%	
Rental Income	\$249,778	\$254,145	\$4,367	1.748%	
Gunstock Income	\$150,000	\$250,000	\$100,000	66.667%	
Miscellaneous Income	\$93,505	\$93,505	\$0	0.000%	
Program Incentives	\$20,000	\$20,000	\$0	0.000%	
County Tax (Property Tax)	\$13,213,199	\$14,589,632	\$1,376,433	10.417%	
<b>Total Revenue</b>	<b>\$18,267,902</b>	<b>\$19,297,054</b>	<b>\$1,029,152</b>	<b>5.634%</b>	

<u>General Fund County Expenditures</u>	<u>2007 Budget</u>	<u>2008 Delegation</u>	<u>Increase (Decrease)</u>	<u>Percentage</u>	<u>Comments</u>
Commissioners	\$311,978	\$267,550	(\$44,428)	-14.241%	<u>Wage Study in 2007 for \$40k</u>
Finance	\$299,689	\$308,279	\$8,590	2.866%	
Citizen's Council	\$311,223	\$253,907	(\$57,316)	-18.416%	<u>Grant for \$100k in 2007</u>
County Attorney	\$545,313	\$561,131	\$15,818	2.901%	<u>Special Civil Experts for \$15k in 2008</u>
Registry of Deeds	\$567,648	\$577,327	\$9,679	1.705%	
Sheriff's Department	\$1,947,577	\$1,982,233	\$34,656	1.779%	
Restorative Juvenile Justice	\$127,957	\$131,834	\$3,877	3.030%	
Medical Referee	\$18,000	\$18,000	\$0	0.000%	
Court House Maintenance	\$376,388	\$407,871	\$31,483	8.365%	
Human Services	\$5,330,474	\$5,917,888	\$587,414	11.020%	<u>See Detail Below</u>
Department of Corrections	\$3,099,353	\$3,226,789	\$127,436	4.112%	<u>See Detail Below</u>
Gunstock	\$245,283	\$180,916	(\$64,367)	-26.242%	<u>See Notes Below</u>
Outside Agencies	\$858,490	\$883,060	\$24,570	2.862%	<u>See Detail Below</u>
Appropriation to Nursing Home	\$3,675,567	\$4,012,745	\$337,178	9.173%	<u>See Detail Below</u>
Debt & Interest	\$478,962	\$467,524	(\$11,438)	-2.388%	
Contingency	\$74,000	\$100,000	\$26,000	35.135%	
<b>Total Expenditures</b>	<b>\$18,267,902</b>	<b>\$19,297,054</b>	<b>\$1,029,152</b>	<b>5.634%</b>	

## Budget Details & Comments

<u>Human Services Department Expenditures Detail</u>	<u>2007 Budget</u>	<u>2008 Delegation</u>	<u>Increase (Decrease)</u>	<u>Percentage</u>	<u>Comments</u>
<b>Wages</b>	\$134,460	<b>\$146,997</b>	<b>\$12,537</b>	<b>9.324%</b>	
<b>Benefits</b>	\$29,359	<b>\$31,094</b>	<b>\$1,735</b>	<b>5.910%</b>	
Computer Maintenance	\$2,200	\$1,975	(\$225)	-10.227%	
<b>Legal</b>	<b>\$100</b>	<b>\$100</b>	<b>\$0</b>	0.000%	
Old Age Assitance	\$69,024	\$33,444	(\$35,580)	-51.547%	<u>State 100% Responsible Starting July 1, 2008</u>
Care of Children	\$972,166	\$490,046	(\$482,120)	-49.592%	<u>State 100% Responsible Starting July 1, 2008</u>
Aid; Perm & Total Disabled	\$481,662	\$227,089	(\$254,573)	-52.853%	<u>State 100% Responsible Starting July 1, 2008</u>
<b>Intermediate Nursing Care</b>	\$2,425,087	<b>\$3,702,646</b>	<b>\$1,277,559</b>	<b>52.681%</b>	<u>County 100% Responsible Starting July 1, 2008</u>
<b>Home Care Community Based</b>	\$404,999	<b>\$760,613</b>	<b>\$355,614</b>	<b>87.806%</b>	<u>County 100% Responsible Starting July 1, 2008</u>
<b>Incentive Programs</b>	\$189,890	<b>\$194,355</b>	<b>\$4,465</b>	<b>2.351%</b>	
Provider Payments	\$597,636	\$305,658	(\$291,978)	-48.855%	<u>State 100% Responsible Starting July 1, 2008</u>
<b>Miscellaneous</b>	<b>\$23,871</b>	<b>\$23,871</b>	<b>\$0</b>	0.000%	
<b>Total Expenditures</b>	<b>\$5,330,454</b>	<b>\$5,917,888</b>	<b>\$587,434</b>	<b>11.020%</b>	
<u>Department of Corrections Expenditures Detail</u>	<u>2007 Budget</u>	<u>2008 Delegation</u>	<u>Increase (Decrease)</u>	<u>Percentage</u>	<u>Comments</u>
<b>Wages</b>	\$1,558,665	<b>\$1,617,112</b>	<b>\$58,447</b>	<b>3.750%</b>	
<b>Benefits</b>	\$561,966	<b>\$584,712</b>	<b>\$22,746</b>	<b>4.048%</b>	
<b>Corrections Food</b>	\$408,776	<b>\$480,937</b>	<b>\$72,161</b>	<b>17.653%</b>	
Utilities	\$90,775	\$81,329	(\$9,446)	-10.406%	
Capitol Outlay	\$49,230	\$44,400	(\$4,830)	-9.811%	
Laundry	\$26,180	\$23,295	(\$2,885)	-11.020%	
All Other	\$403,761	\$395,004	(\$8,757)	-2.169%	
<b>Total Expenditures</b>	<b>\$3,099,353</b>	<b>\$3,226,789</b>	<b>\$127,436</b>	<b>4.112%</b>	
<u>Outside Agencies Expenditures Detail</u>	<u>2007 Budget</u>	<u>2008 Delegation</u>	<u>Increase (Decrease)</u>	<u>Percentage</u>	<u>Comments</u>
<b>UNH Cooperative Extension</b>	\$141,869	<b>\$145,243</b>	<b>\$3,374</b>	<b>2.378%</b>	
<b>Lakes Region Mutual Fire Aid</b>	\$447,070	<b>\$469,492</b>	<b>\$22,422</b>	<b>5.015%</b>	
<b>Delegation Expenses</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$0</b>	0.000%	
Conservation District	\$99,146	\$91,220	(\$7,926)	-7.994%	
<b>Genesis Counseling Group</b>	\$27,500	<b>\$34,200</b>	<b>\$6,700</b>	<b>24.364%</b>	
<b>Airport</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$0</b>	0.000%	
<b>CAP Meal on Wheels</b>	<b>\$23,905</b>	<b>\$23,905</b>	<b>\$0</b>	0.000%	
<b>CAP Rural Transportation</b>	<b>\$9,000</b>	<b>\$9,000</b>	<b>\$0</b>	0.000%	
<b>CAP Family Planning</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>	0.000%	
<b>CAP Prenatal Care</b>	<b>\$8,000</b>	<b>\$8,000</b>	<b>\$0</b>	0.000%	
<b>CAP Winni-Transportation Sys.</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>	0.000%	
<b>Economic Development Council</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$0</b>	0.000%	
<b>Total Expenditures</b>	<b>\$858,490</b>	<b>\$883,060</b>	<b>\$24,570</b>	<b>2.862%</b>	

## Nursing Home Budget Details & Comments

<u>Nursing Home Revenues</u>	<u>2007 Budget</u>	<u>2008 Delegation</u>	<u>Increase (Decrease)</u>	<u>Percentage</u>	<u>Comments</u>
Social Security	\$780,052	\$805,974	\$25,922	3.323%	
<b>Private Patients</b>	<b>\$419,750</b>	<b>\$419,750</b>	<b>\$0</b>	<b>0.000%</b>	
Other Income	\$375,000	\$505,624	\$130,624	34.833%	
<b>Medicaid Incentive</b>	\$1,200,000	<b>\$1,119,703</b>	<b>(\$80,297)</b>	<b>-6.691%</b>	
<b>Nursing Home Care</b>	\$4,090,946	<b>\$3,905,247</b>	<b>(\$185,699)</b>	<b>-4.539%</b>	
<b>Miscellaneous Saleables</b>	<b>\$400</b>	<b>\$400</b>	<b>\$0</b>	<b>0.000%</b>	
<b>Hairdressing Income</b>	\$15,246	<b>\$1,600</b>	<b>(\$13,646)</b>	<b>-89.505%</b>	
Other Reimbursements	\$500,621	\$560,039	\$59,418	11.869%	
<b>Dietary Income</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>	<b>0.000%</b>	
<b>Transfer from General Fund</b>	\$3,675,567	<b>\$4,012,745</b>	<b>\$337,178</b>	<b>9.173%</b>	See General Fund Expenditures
<b>Total Revenues</b>	<b>\$11,062,582</b>	<b>\$10,336,082</b>	<b>(\$726,500)</b>	<b>-6.567%</b>	-

<u>Nursing Home Expenditures</u>	<u>2007 Budget</u>	<u>2008 Delegation</u>	<u>Increase (Decrease)</u>	<u>Percentage</u>	<u>Comments</u>
Administration	\$1,288,344	\$1,269,363	(\$18,981)	-1.473%	
Maintenance	\$775,559	\$730,578	(\$44,981)	-5.800%	
Rehabilitation Services	\$259,803	\$174,230	(\$85,573)	-32.938%	
<b>Dietary Department</b>	\$1,206,103	<b>\$1,257,940</b>	<b>\$51,837</b>	<b>4.298%</b>	
<b>Nursing</b>	\$5,532,997	<b>\$5,916,987</b>	<b>\$383,990</b>	<b>6.940%</b>	
Laundry	\$220,847	\$195,960	(\$24,887)	-11.269%	
<b>Housekeeping</b>	\$405,922	<b>\$429,566</b>	<b>\$23,644</b>	<b>5.825%</b>	
<b>Physicians &amp; Pharmacy</b>	\$33,400	<b>\$33,560</b>	<b>\$160</b>	<b>0.479%</b>	
<b>Special Services</b>	\$6,750	<b>\$7,000</b>	<b>\$250</b>	<b>3.704%</b>	
<b>Activities</b>	\$352,461	<b>\$353,758</b>	<b>\$1,297</b>	<b>0.368%</b>	
<b>Hairdressing</b>	\$50,260	<b>\$56,048</b>	<b>\$5,788</b>	<b>11.516%</b>	
<b>Depreciation</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$0</b>	<b>0.000%</b>	
Debt & Interest	\$680,136	\$660,912	(\$19,224)	-2.826%	
<b>Total Expenditures</b>	<b>\$11,062,582</b>	<b>\$11,335,902</b>	<b>\$273,320</b>	<b>2.471%</b>	-

## Budget Notes

### 1 General Fund County Revenues

- a) Citizen's Council received a \$100,000 grant in 2007. When this is taken into consideration it is actually a \$19,862 increase in revenues. This is equal to a 297.691% increase.
- b) Human Services revenue item
  - i This item shows the increased revenue projections made at the Public Hearing.
  - ii This item received a \$190,000 grant in 2007.
  - iii When the grant is taken into consideration it is actually a \$230,105 increase in revenues after the revised revenue projections added \$151,000 to the estimate.
  - iv This is actually a 121.178% increase.
- c) Gunstock Income
  - i The minimum payment from Gunstock, per a past agreement is \$150,000 to help pay the debt service for the last bond issued.
  - ii My understanding is that Gunstock is to be "self-sufficient" in its budget and pay more toward the debt service when it is available.
  - iii It wasn't until pressure was put applied that the Commissioners agreed to increase this revenue.

### 2 General Fund County Expenditures

- a) Commissioners expenditure item
  - i This item had a \$40,000 expense in 2007 for a Wage Study.
  - ii When this study is taken out of the equation there was an expenditure of \$271,978 in 2007.
  - iii Comparing this revised expenditure to the 2008 number shows a (\$4,428) decrease.
  - iv This revised decrease is actually a 1.628% decrease.
- b) County Attorney expenditure item
  - i This item has a \$15,000 expense in 2008 for Civil Experts.
  - ii This extra expense is supposed to be a one-time-only expense.
  - iii Taking this extra expense into account shows a normal increase of \$818.
  - iv This normal increase is actually 0.150% increase.
- c) Gunstock Expenses
  - i My understanding is that Gunstock is to be "self-sufficient" in its budget and pay more toward the debt service when it is available.
  - ii This item only shows Gunstock to be "self-sufficient" this year because of pressure to increase the revenue projections.

### 3 Human Services Budget Expenditure Details and Comments

- a) The Comments show which items are to change in payment responsibility between the State and County. This is the part related to HB2.
- b) The revenue projections for this item are far understated, which is related to the increase in expenses.
- c) This item is only a "best-guess" estimate by everyone at the county level.
- d) Increases in Wages and Benefits are on the extreme side and should be reviewed for cuts.

### 4 Department of Corrections Budget Expenditure Details and Comments

- a) The increase in Wages at 3.750% is close to being in-line with an acceptable increase but there may be some additional reductions available. This should be looked at.
- b) The increase in Benefits at 4.048% is a bit high and should be reviewed for reductions.
- c) The Corrections Food increase of 17.653% is quite excessive and I would like to know where this increase is coming from. If the increase is from food then the County Corrections should follow the lead of Sheriff Joe Arpaio, the Maricopa County Arizona Sheriff. He cut the inmates in the County Jail to bologna sandwiches and fruit for meals.

### 5 Outside Agencies Budget Expenditure Details and Comments

- a) The UNH Cooperative Extension increase of 2.378% is normally not a bad increase but should have been looked at closer for reductions.
- b) Lakes Region Mutual Fire Aid is paid for by Belknap County for all the towns and the city in the county. This is an expense reduced from each town and city.
- c) The Genesis Counseling Group increase of \$6,700 should definitely be reduced.

**6 Nursing Home Budget Details & Comments; Nursing Home Revenues**

**a) Medicaid Incentive revenue item**

**i The Convention will not directly identify the decrease in revenues. It is my belief that this item is the reduction of Federal payments due to the perceived monies reduced by the State under HB2**

**b) Nursing Home Care revenue item**

**i This is related to HB2 and I believe the projections are still extremely low. Unfortunately the true revenues will not be known until December 2008.**

**c) Hairdressing Income revenue item**

**i Where does this item come from and why the decrease?**

**d) Transfer from General Fund revenue item**

**i This equals the expense item in the General Fund Expenditure Budget.**

**ii This item should be self-sufficient with “pass-downs from the feds and state but money is being left on the table in Washington D.C., which is something that HB2 was supposed to correct.**

**iii If the revenue projections are more realistic then this number should be smaller.**

**7 Nursing Home Budget Details and Comments; Nursing Home Expenditures**

**a) Dietary Department expenditure item**

**i The increase of 4.298% is 1 2/3 times the CPI – U inflation rate of 2.9%. This doesn't make sense in Dietary. It could be from increased fuel costs for cooking and refrigerating the food plus the increase costs for the food.**

**b) Nursing expenditure item**

**i A 6.940% increase is extreme. This item should be for wages of the Nursing Staff.**

**ii There was an increase in the size of the staff during last year, but that shouldn't account for an increase of \$383,990.**

**c) Housekeeping expenditure item**

**i Where does a \$23,644 increase come from?**

**ii This item should be revued for accuracy.**

**d) Physicians & Pharmacy expenditure item**

**i The increase is quite small.**

**ii My thought is that the people in the Nursing Home should either qualify for Social Security Medicare and the Prescription Drug Plan available or they should already qualify for Medicaid. There should either be corresponding revenue for this item or there shouldn't be an increase.**

**e) Special Services expenditure item**

**i What is this item? Could this be for the performers that come to entertain the patients?**

**ii Why are we paying more for an item we don't know what it's for?**

**f) Activities expenditure item**

**i This increase is quite small and I understand that this item is for the group outings for the patients that are able to leave the facility for short times during the day.**

**g) Hairdressing expenditure item**

**i The increase is larger than what would be considered acceptable, but I understand that the young at heart women feel better when they have their hair done. I will give this one a pass.**