



FINANCE COMMITTEE MEETING

Thursday, September 12, 2024 at 6:00 PM

Access meeting materials and information via the Northwood, Ohio Public Portal:
<https://northwoodoh.portal.civicclerk.com/>

Members of Finance Committee

Louis Fahrbach, Chair
Randy Kozina
Mark Stoner
Ken Yant, Finance Director
Kevin Laughlin, City Administrator

CALL TO ORDER:

ROLL CALL:

APPROVAL OF MINUTES:

- 6/27/24 Finance Meeting Minutes

TOPICS/ISSUES:

- 1) Review of RES. 2024-05 - Fire Pension Fund
- 2) Ohio Ambulance Supplemental Payment Program
- 3) Review RITA revenue

NEW BUSINESS:

OLD BUSINESS:

ADJOURNMENT:

**City of Northwood
Finance Committee Meeting Minutes
June 27, 2024**

CALL TO ORDER:

The meeting of the Northwood Finance Committee was called to order by Louis Fahrbach at 6:30 PM on June 27, 2024 in the Council Chambers and via Zoom.

ROLL CALL:

The roll was called by Clerk Popovitch and those in attendance were as follows: Council President Fahrbach, Councilor Stoner, Councilor Kozina, Finance Director Ken Yant and City Administrator Kevin Laughlin

APPROVAL OF MINUTES:

May 30, 2024 Meeting Minutes

Councilor Kozina made a **motion to Approve**; seconded by Council President Fahrbach.

ROLL CALL:

Yes: Council President Fahrbach, Councilor Stoner, Councilor Kozina

No: None

Abstain: None

MOTION: Passed

TOPICS/ISSUES:

1) RITA Collections

Finance Director Yant presented a RITA collection summary as follows:

	<u>Withholding</u>	<u>Residential</u>	<u>Business</u>	<u>Total</u>
5/31/2024	\$2,364,794	\$248,029	\$213,315	\$2,826,138
5/31/2023	\$2,573,834	\$345,834	\$406,697	\$3,290,365
	(173,040)	(97,805)	(193,382)	(464,227) April was (541,544)

Talked to RITA on 6/18 some points discussed:

RITA has over 1,500,000 tax returns to process. Collections should catch up by July.

Municipal Net Profit is a factor

Select businesses have "Opted-In" for the State to collect their net profit tax returns. The City receives this money from the State about 2 months later.

2023 Collections to date \$ 350,000

2024 Collections to date 110,000

difference \$ (240,000)

-Paylocity paid the Village of Millbury over \$100,000

78,000 was recovered in May 23,000 is still unrecovered.

Finance Director Yant stated he looked at reports from last year and one of the things that jumped out at him was one of the larger employers made \$100,000 less in their estimated payment from last year.

2) Liability Insurance Quotes

The City's liability insurance has been provided by the Ohio Plan via Stapleton Insurance for over 10 years. We have recently been contacted by USI Insurance which provides competing coverage via a competing insurance pool, Public Entities Pool of Ohio (PEP). Our current policy with Stapleton is up for renewal July 9,

2024 and Administration felt it was an excellent time to consider different options.

Administrative Analysis

A side-by-side comparison of the plans is provided below:

	Current Plan	New Proposal
Carrier	The Ohio Plan	PEP (Public Entity Pool)
Agent	Stapleton	USI Insurance
Coverage Comparison		
General Aggregate	\$7,000,000.00	None
Employee Benefits Coverage	\$5,000,000.00	\$1,000,000.00
Deductible	\$1,000.00	NA
Uninsured/Underinsured Motorist Coverage	Not provided	\$100,000.00
Premium for Coverage \$100,00.00+ for Under/Uninsured Motorist	\$2,245.00	NA
Well Pump Deductible	\$10,000.00	\$1,000.00
Computer Fraud	\$50,000.00	\$100,000.00
Cyber Liability	\$250,000.00	\$1,000,000.00
Deductible	\$25,000.00	\$10,000.00
Premium Comparison		
Policy	\$68,406.00	\$63,540.00
Commission	\$4,500.00	NA
	\$72,906.00	\$63,540.00

The above table is not an exhaustive comparison, but it does provide a glimpse of several key and important areas of coverage. USI/PEP is \$9,366.00 cheaper than Stapleton/Ohio Plan and provides largely comparable coverage with no aggregate, meaning there is no cap to the losses potentially reimbursed by the policy.

Administration recommends USI and PEP moving forward for the City’s liability insurance.

Council President Fahrbach made a **motion to recommend moving forward with USI and PEP for the City’s liability insurance**; seconded by Councilor Stoner.

ROLL CALL:

Yes: Council President Fahrbach, Councilor Stoner, Councilor Kozina

No: None

Abstain: None

MOTION: Passed

3) Estimated Revenue Resolution 2024-04

Discussion over what was projected for the 2024 revenue and if the resolution on the agenda should be amended. Finance Director Yant stated he spoke with the City Administrator and they are still trying to be optimistic. He stated there was no indication that anyone wanted to change the numbers in the resolution and right now it is showing a 3% increase. Chairman Fahrbach stated he thought at the last Finance Committee meeting in December the line item of municipal income tax was adjusted up \$200,000.

City Administrator Laughlin stated during the meeting with RITA they stated that most of the time things equal out around July and the individual and residential withholding will catch up; the bigger question is why municipal net profit is down so much. Finance Director Yant stated he can identify \$100,000 of the deficit right off the bat by looking at one company,

Chairman Fahrbach asked where funds would be allocated from if we are off \$200,000 for what was projected for 2024 but the money is spent. Finance Director Yant stated it would come out of the fund balance.

Councilor Kozina asked if there is any penalty for businesses who underestimate their estimated tax payment; Finance Director stated they will have to pay when they file and there is some formula that would ultimately charge them interest.

4) 2023 Audit Completed

Finance Director stated the carry over about \$526,000 for the year which is pretty good. There was a management comment regarding the construction of the community center; The city had funds set aside as ARPA funds - \$559,000 that would be used for the project and ultimately transferred funds to the general fund to keep all payments coming out of the same account. The auditors stated the city

can't do those kinds of transfers with the ARPA fund and should have paid one of the Lathrop payments out of that account. Finance Director Yant stated that is just a management comment and doesn't affect our rating or report or anything.

NEW BUSINESS:

none.

OLD BUSINESS:

none.

Attest:

Approved:

Adjourned: 6:48PM



MEMO

TO: Finance Committee

FROM:

Kevin Laughlin, City Administrator

RE: Review of RES. 2024-05 - Fire Pension Fund

Background

At the August 29, 2024, regular council meeting, City of Northwood hired three full-time firefighters and approved a grant which will hire an additional three. These positions require changes to how and where their personal pension contributions as well as the city's statutory contributions are collected and disbursed. Full-time firefighters will now participate in the Ohio Police & Fire Pension Fund (OPF). For firefighters, the employee's pretax contribution is 12.25% while the employer's required contribution is 24%. Required contribution rates can be reviewed at OPF's website: https://www.op-f.org/employers/contribution_rates.

Administrative Analysis

Res. 2024-05 will operate similarly to our current practices with OPES and OPF (Police Department). It will allow payroll to collect the employee's contribution of 12.25% pretax and deposit it monthly to OPF.

Rates based upon proposed pay rates is as follows:

Position	Yearly Salary	Yearly Employer Pension Contribution
Firefighter/EMT	\$54,033.04	\$12,967.93
Firefighter/ Paramedic	\$61,401.18	\$14,736.24

Pension contributions for the first three positions were allocated in the approved 2024 Budget. Pension contributions for the three positions for the SAFER Grant will be grant funded for three years.

Administrative Recommendation

Administration recommends adopting Res. 2024-05. These are statutorily required pension contributions and are ubiquitous in full-time fire departments and staffing positions which contribute to OPF.

2024-05

RESOLUTION 2024-05 A RESOLUTION OF THE COUNCIL OF NORTHWOOD TO ESTABLISH A NEW PICK-UP PLAN FOR CONTRIBUTIONS TO THE POLICE & FIRE PENSION FUND; AND DECLARING AN EMERGENCY.

WHEREAS, The Council of the City of Northwood of Wood County, Ohio, met at a duly called and authorized meeting of the Council on the date set forth below, such meeting being duly called pursuant to a notice stating the time, place and purpose of the meeting received by all Council members, and the following resolutions were made, seconded, and adopted by those present at the meeting; and

WHEREAS, the eligible employees of the Northwood Fire Department will participate in the Ohio Police & Fire Pension Fund; and

WHEREAS, employers may pay all or a part of the mandatory employee contributions for employees participating in the Ohio Police & Fire Pension Fund;

WHEREAS, the Council of the City of Northwood desires to pick-up all of the mandatory contributions required to be paid under Section 742.31 of the Ohio Revised Code for participating employees of the Northwood Fire Department who are members of the Ohio Police & Fire Pension Fund;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NORTHWOOD, WOOD COUNTY, OHIO THAT:

SECTION 1 That effective as of September 23, 2024, the Council of the City of Northwood desires to pick-up all of the mandatory contributions by the employees who are members of the Ohio Police & Fire Pension Fund through a payroll reduction. No contributions prior to the Council's action shall be picked-up.

SECTION 2 That said picked up contributions paid through payroll reduction, even though designated as employee contributions for state law purposes, are being paid by the Council of the City of Northwood in lieu of said contributions by the employee.

SECTION 3 That said picked up contributions will not be included in the gross income of the employees for tax reporting purposes, that is, for federal or state income tax withholding taxes, until distributed from the Ohio Police & Fire Pension Fund.

SECTION 4 That the said picked up contributions will be included in the gross income of the employees for employment tax purposes, as the contributions are made to the Ohio Police & Fire Pension Fund.

SECTION 5 That said employees shall not be entitled to any option of choosing to receive the contributed amount directly instead of having them paid by the Council of the City of Northwood to the Ohio Police & Fire Pension Fund.

SECTION 6 It is hereby found and determined that all formal actions of Council concerning or relating to the passage of this Resolution were adopted in an open meeting of the Council, and that all deliberations of this Council and

2024-05

any of its committees, that resulted in such formal actions, were in meetings open to the public in compliance with all legal requirements of the City of Northwood and the State of Ohio.

SECTION 7 This Resolution is hereby declared to be an emergency measure because the updating of employee pension contribution requirements is necessary for the immediate preservation of the public peace, health, safety, and welfare of the residents of the City of Northwood, Wood County, Ohio and shall be in full force and effect immediately after its passage by Council and approval by the Mayor.

Vote to suspend rules: For: _____ Against: _____ Abstain: _____
Vote on emergency clause: For: _____ Against: _____ Abstain: _____
Vote on final adoption: For: _____ Against: _____ Abstain: _____

Adopted this _____ day of _____, 2024 as an emergency measure.

Effective: _____, 2024

ATTEST:

Clerk of Council

President of Council

APPROVED AS TO FORM:

APPROVED:

City Attorney

Mayor



ITEM REPORT/DISCUSSION

FINANCE COMMITTEE MEETING ON: SEPTEMBER 12, 2024

Ohio Ambulance Supplemental Payment Program

ADMINISTRATIVE SUMMARY BELOW IS AN EMAIL FROM A REPRESENTATIVE PUBLIC CONSULTING GROUP EXPLAINING REVENUE ESTIMATES

We took the data you gave us to come up with this conservative estimate range that your department could potentially receive each year by participating in the Ohio supplemental payment program. Of course, this is only an estimate, and a final number will depend on the plan details specific to Ohio. The range is dependent on a final decision by Ohio Medicaid. Depending on how they structure the program, your estimate may fall closer to the lower end if they go with an Average Commercial Rate (ACR) methodology, or it may be closer to the higher end if they go with a true cost-based methodology.

	Data Source	High Estimate	Low Estimate
1	Budget/Expenditures	\$ 1,070,663	\$ 1,070,663
2	EMS/Medical Percentage	70%	70%
3	Total EMS Costs	\$ 751,726	\$ 751,726
4	Total EMS Transports	636	\$ 636
5	Cost Per Transport	\$ 1,182	\$ 800
Medicaid MCO			
12	Medicaid MCO Transports	136	136
13	Total Medicaid MCO Costs	\$ 160,746	\$ 108,800
14	Total Medicaid MCO Payments	\$ 30,107	\$ 30,107
15	Total Computable (State & Federal Share)	\$ 130,639	\$ 78,693
16	FMAP Application	60.00%	60.00%
17	Projected Medicaid MCO Settlement	\$ 78,384	\$ 47,216

ADMINISTRATORS RECOMMENDATION:

Ohio Ambulance Supplemental Payment Program for Emergency Medical Services (EMS)

The Issue Facing EMS Providers:

- Medicaid reimbursement rates have not kept pace with the actual cost of providing services/transport.
- The average cost of an ambulance transport in Ohio is approximately \$1,000 but the average Medicaid payment for an ambulance transport is only \$200-\$300, **leaving a significant gap of unfunded costs.**
- These factors place immense pressure on EMS providers' ability to provide essential services sustainably.

To Help, a New Program is coming to OH:

The OH Department of Medicaid (ODM) is pursuing an Ambulance Supplemental Payment Program (ASPP) which could provide additional revenue to Departments across the state.

Implementation of an ASPP in OH is anticipated to generate up to \$50 Million of additional federal funding for the transport of Medicaid beneficiaries by ambulance providers.

An ASPP allows public ambulance providers to receive supplemental Medicaid payments that account for some of the difference between what it costs a Department to provide a transport to a Medicaid recipient and what the Department is paid by Medicaid for that transport. Through a well-designed Ambulance Supplemental Payment Program, OH providers will be able to leverage existing EMS expenditures to generate Medicaid revenue in addition to what is currently realized via billing. Similar programs are operational in over 20 states and are being pursued in 10 additional states currently.

On July 4, 2023, Governor DeWine signed into legislation a bill that contains language requiring the Medicaid Director to move this program forward. Public Consulting Group LLC (PCG) has been spearheading this program along with providers across the state. PCG met with ODM in May 2024 and, along with ODM, is working through the initial pieces of program design which will culminate with the submission of a Preprint Form to the Centers for Medicare and Medicaid Services (CMS). The submission of a Preprint Form effectively starts the clock with CMS and preserves the submission date as the start date of the program, meaning that once CMS approves the program, providers can submit claims for reimbursement retroactive to the original submission date.

ODM has recently indicated that providers must opt in to the program by Fall 2024 in order to be eligible to participate in the first year of the program.

PCG has worked with over 550 EMS providers across more than a dozen states to establish this much needed funding source. PCG's services include comprehensive program development, implementation, and ongoing administrative services to optimize revenues and maintain program compliance. PCG will take on all work associated with cost analysis, audits, and post payment reviews, which will alleviate a substantial administrative burden on Departments, maximize Medicaid reimbursement, and maintain the highest levels of compliance. PCG is the only vendor providing the full range of services required to successfully implement the ASPP. PCG conducts all upfront work on the program and will assist Departments with any data gathering needed to draw down the additional funding.

To participate, providers must meet the following criteria:

- Provides ground emergency medical transportation services to Medicaid beneficiaries;
- Is enrolled as a Medicaid provider for the period being claimed and;
- Is owned or operated by the state or a political subdivision of the state that employs or contracts with persons who are licensed to provide emergency medical services in the state

For more information, please contact Heather Caldwell: hcaldwell@pcgus.com; 704-607-7869.

This type of program has been implemented or is in the process of being developed in over 30 states across the country, including many of OH's neighboring states.

PUBLIC CONSULTING GROUP EMERGENCY SERVICES AGREEMENT

This Services Agreement (“Agreement”) is entered into by and between Northwood Fire Department (“CLIENT”) and Public Consulting Group LLC (“PCG”) as of October 1, 2024 (“Effective Date”).

WHEREAS, The Centers for Medicare and Medicaid Services (CMS) allows states to establish alternative payment methodologies for certain classes of providers, including ambulance providers, and

WHEREAS, PCG possesses professional skills that can assist CLIENT in analyzing and reporting costs to secure “supplemental payments”, and

WHEREAS, CLIENT wishes to engage PCG as an independent contractor to perform professional services in connection with this initiative;

THEREFORE, for good and valuable consideration, the receipt and adequacy of which is acknowledged, CLIENT and PCG hereby agree as follows:

- 1. Description of Services.** PCG will provide the professional services assigned by CLIENT and more fully described in Attachment A (the “Contracted Services”). PCG acknowledges and agrees that time is of the essence in the value of the Contracted Services and shall render such Contracted Services in a prompt and diligent manner.
- 2. Term.** The Agreement will be effective from the Effective Date through three (3) full or twelve-month Medicaid cost reporting periods, in addition to an initial or partial reporting period that will extend from the date the Ambulance Supplemental Payment Program (ASPP) is approved to the end of the first cost reporting period, with the option for CLIENT to extend the Agreement for an additional three (3) full Medicaid cost reporting periods unless this Agreement is terminated earlier pursuant to Section 4 or extended by written agreement of the parties. Unless otherwise specified by CLIENT in writing, PCG will provide the Contracted Services for the full duration of this Agreement. PCG and CLIENT acknowledge that the program services described in Attachments A and B are dependent on receiving state and federal program approval, and it may be necessary to extend the term of this Agreement to receive additional reimbursements.

Upon the expiration or termination of this Agreement for any reason all rights granted hereunder shall immediately terminate except for those concerning compensation, confidentiality, intellectual property, or any other provision that, by its terms, is intended to survive the expiration or termination of this Agreement. Specifically, notwithstanding the expiration or termination of the Agreement, CLIENT will compensate PCG as set forth herein with respect to any reimbursements CLIENT receives after the expiration or termination of this Agreement that are the result of the Contracted Services.

3. **Compensation.** CLIENT will compensate PCG pursuant to the provisions contained in Attachment B and this Section 3, and unless the parties agree otherwise in writing, shall not pay PCG any other benefits, expenses, or compensation.
- a. CLIENT will compensate PCG within 30 days following the receipt of billing statements from PCG that comport with the terms of this Agreement. PCG shall submit billing statements directly to the CLIENT Contact Person identified in Section 5.
- b. Upon termination or expiration of this Agreement, PCG will be entitled to receive compensation for Contracted Services satisfactorily provided prior to the effective date of termination or expiration.
4. **Termination.** This Agreement may be terminated immediately by either party following a material breach of this Agreement and a failure to cure such breach within a reasonable period after written notice. Such reasonable period shall be no less than 10 business days. Termination of this Agreement will not discharge the obligations of the parties with respect to the protection of Proprietary or Confidential Information.
5. **Notices and Contact Persons.** Any notices, requests, consents and other communications hereunder shall be in writing and shall be effective upon any of the following: (1) when delivered personally to the person designated below to receive notices for the party (the party's "Contact Person"); (2) when e-mailed to the party's Contact Person at the e-mail address listed below with an acknowledgment of receipt; or (3) five days after being deposited into the United States mail (either certified mail with return receipt requested, or first class postage prepaid), addressed to the party's Contact Person at the address set forth below. The individuals listed below shall serve as each party's Contact Person for purposes of this Agreement unless the party replaces the Contact Person by written notice to the other party as required by this Section:

For PCG:

Heather Caldwell
Associate Manager
148 State Street, 10th Floor
Boston, MA 02109
704-607-7869
hcaldwell@pcgus.com

For CLIENT:

Joel Whitmore
Fire Chief
6000 Wales Road
Northwood, OH 43015
419690-1647
firechief@northwoodfire.com

6. **Relationship of the Parties**
- a. The parties agree that PCG is an independent contractor, and that neither it nor any of its employees is an employee, agent, partner, or joint-venturer of CLIENT.
- b. PCG shall secure and maintain all insurance, licenses, and/or permits necessary to perform the Contracted Services. PCG shall be responsible for paying its

employees, and for paying all applicable state and federal taxes including unemployment insurance, social security taxes, and state and federal withholding taxes. PCG understands that neither it nor its employees will be eligible for benefits or privileges provided by CLIENT to its employees. CLIENT shall deliver to PCG statements of income at the end of each tax year consistent with its independent contractor status.

- c. Except as may be otherwise provided in this Agreement, PCG has complete and exclusive authority over the means and methods of performing the Contracted Services, need not adhere to policies and procedures applicable to CLIENT employees, and may perform the Contracted Services according to its own schedule at its own offices or at any other location. PCG shall hire its own employees, use its own tools and equipment, and purchase its own supplies.
 - d. PCG has no authority to and shall not purport to bind, represent, or speak for CLIENT or otherwise incur any obligation on behalf of CLIENT for any purpose unless expressly authorized by CLIENT.
 - e. At CLIENT's written request, PCG shall provide to CLIENT: (i) its federal employer tax identification number; and (ii) copies of any applicable business licenses.
7. **Record Maintenance.** With respect to all records of any kind that PCG acquires or creates for purposes of performing the Contracted Services, PCG shall not knowingly destroy records that are required to be preserved by law and shall maintain project records in an orderly manner.
8. **Insurance.** PCG shall maintain during the term of this Agreement such insurance, including general liability and worker's compensation insurance, as will fully protect both CLIENT and PCG from claims that may arise from PCG's performance of the Contracted Services.
9. **Assignment.** This Agreement may not be assigned by either party without the prior written consent of the other party, which consent may not be unreasonably withheld or delayed. Notwithstanding the foregoing, this Agreement may be assigned by either party: (i) to one of its affiliates or subsidiaries; or (ii) in connection with a merger, consolidation, sale of all of the equity interests of the party, or a sale of all or substantially all of the assets of the party to which this Agreement relates.
10. **Subcontracts.** PCG may subcontract work under this Agreement to one or more of its affiliate companies.
11. **Proprietary or Confidential Information.** For purposes of fulfilling its obligations under this Agreement, one party (the "Disclosing Party") may convey to the other party

(the “Receiving Party”) information that is considered proprietary and confidential to the Disclosing Party.

- a.** “Proprietary or Confidential Information” is defined as information -- including but not limited to trade secrets, strategies, financial information, sales information, pricing information, operational techniques, software, and intellectual property -- that (i) has not been previously published or otherwise disclosed by the Disclosing Party to the general public; (ii) has not previously been available to the Receiving Party or others without confidentiality restrictions; (iii) reasonably would be considered confidential and proprietary notwithstanding the absence of any designation; or (iv) is not normally furnished to others without compensation; and which the Disclosing Party wishes to protect against unrestricted disclosure or competitive use. In addition, the term “Proprietary or Confidential Information” shall also mean all information or data, regardless of whether it is in tangible form, that is disclosed or otherwise made available by the Disclosing Party to the Receiving Party and designated as “confidential” or “proprietary” by the Disclosing Party. Such designation shall be clear and in writing, either before the Proprietary or Confidential Information is disclosed or within a reasonable time afterwards. The term “Proprietary or Confidential Information” includes the original information provided by Disclosing Party as well as all copies.
- b.** Proprietary or Confidential Information does not include information that, without a breach of this Agreement, is (i) known to the Receiving Party without restriction when received, or thereafter developed independently by the Receiving Party; (ii) obtained by the Receiving Party from a source that is lawfully in possession of such information (other than the Disclosing Party) through no breach of this Agreement or any other confidentiality obligations; or (iii) in the public domain when received, or thereafter in the public domain through no fault of the Receiving Party.
- c.** The Receiving Party shall preserve Proprietary or Confidential Information securely and in strict confidence, exercising no less than the same degree of care used to protect the security and confidentiality of its own confidential and proprietary information, and in any event no less than reasonable care.
- d.** The Receiving Party shall use and disclose Proprietary or Confidential only for purposes of the Contracted Services. The Receiving Party shall not divulge any such Proprietary or Confidential Information to any employee who is not working on the Contracted Services, without the prior written consent of the Disclosing Party.
- e.** The Receiving Party shall not disclose the Proprietary or Confidential Information to any third party without prior written authorization from the Disclosing Party.

- f.** All Proprietary or Confidential Information shall remain the property of the Disclosing Party notwithstanding any disclosure under this Agreement. The Receiving Party recognizes and agrees that nothing contained in this Agreement nor the exchange of Proprietary or Confidential Information under this Agreement shall be construed as transferring or granting any right, title, interest, or license under any copyrights, inventions, or patents now or hereafter owned or controlled by either Party. The Disclosing Party does not grant the Receiving Party any express or implied right to or under the Disclosing Party or another party's patents, copyrights, trademarks, trade secret information, or other proprietary rights. The Receiving Party shall not make, have made, use, or sell for any purpose any product or other item using, incorporating, or derived from any Proprietary or Confidential Information of the Disclosing Party.
- g.** If and to the extent that Proprietary or Confidential Information includes information that is confidential or proprietary to a third party, the Disclosing Party warrants that the disclosure does not violate any agreement with the third party or any rights of the third party, including any agreement or rights under the Health Insurance Portability and Accountability Act ("HIPAA") and other federal or state laws governing medical records, and shall indemnify the Receiving Party as to any claim against it by the third party or a government agency relating to such disclosure.
- h.** Rights and obligations under this Agreement shall take precedence over specific legends or statements that may be associated with Proprietary or Confidential Information when received.
- i.** The Receiving Party shall immediately notify the Disclosing Party upon discovery of any loss or unauthorized disclosure of its Confidential Information.
- j.** The Receiving Party shall not export, directly or indirectly, any U.S. technical data acquired pursuant to this Agreement, or any products utilizing such data, in violation of the United States export laws or regulations.
- k.** If the Receiving Party is requested or required to disclose Proprietary or Confidential Information pursuant to a subpoena or an order of a court or governmental agency having jurisdiction, the Receiving Party shall, prior to any disclosure of Proprietary or Confidential Information:

- i. Provide the Disclosing Party with prompt written notice of the existence, terms, and circumstances surrounding the legal or governmental request or requirement, no later than 2 business days after receiving it;

- ii. Consult with the Disclosing Party on the appropriate response to the request;
 - iii. Cooperate with the Disclosing Party in its reasonable efforts to obtain an order or otherwise limit or restrict the disclosure of its Proprietary or Confidential Information that is subject to the legal or governmental request or requirement, at Disclosing Party's sole expense; and
 - iv. Only after fully complying with the above steps, if disclosure of Proprietary or Confidential Information is still required, furnish only such portion of the Proprietary or Confidential Information as the Receiving Party is advised by counsel is legally required to be disclosed.
- j.** Upon termination or expiration of this Agreement, each party shall cease use of Proprietary or Confidential Information received from the other party. At the written request of the Disclosing Party at any time during this Agreement, or within 30 days of the termination or expiration of this Agreement, the Receiving Party shall promptly return all copies of such information in its possession, custody, or control, promptly furnishing the Disclosing Party with written certification of such return. If the Disclosing Party does not request the return of Proprietary or Confidential Data within 30 days of the termination or expiration of this Agreement, the Receiving Party shall destroy all copies of such information in its possession, custody or control and shall, upon the Disclosing Party's request, furnish the Disclosing Party with written certification of such destruction. If return or destruction is not practicable, the Receiving Party shall so notify the Disclosing Party and shall keep such information secure and confidential in perpetuity.
- k.** The termination or expiration of this Agreement for any reason shall not discharge the obligations of the Parties with respect to the protection of Proprietary or Confidential Information set forth in this section.
- l.** Other than as set forth in Section 11(g) above, neither party makes any representation or warranty as to the accuracy or completeness of its Proprietary or Confidential Information disclosed under this Agreement.
- m.** This Agreement and its terms shall be treated as Proprietary and Confidential Information.

12. As-Is Information and Data

The parties agree and acknowledge that PCG will receive all information and data from CLIENT on an as-is basis. PCG is not responsible for errors or omissions in any data that it receives from CLIENT. PCG is not responsible for reviewing, evaluating, or verifying the accuracy or completeness of any information received by CLIENT. PCG is not liable

for any reimbursement, refund, or contribution should CLIENT be subject to penalties in connection with the services rendered.

13. **Intellectual Property.** Neither party makes any representation or warranty as to the accuracy or completeness of its Proprietary or Confidential Information disclosed under this Agreement. PCG guarantees that its use or creation of any intellectual property under this Agreement does not infringe upon the intellectual property rights of any third party.
14. **Non-Solicitation:** During the term of this Agreement and for one year thereafter, neither CLIENT nor PCG shall, without the prior written consent of the other party, directly or indirectly solicit, entice, encourage, offer special inducements, or otherwise recruit any of the other party's employees. However, notwithstanding anything above to the contrary, this Section shall not restrict the right of either party to solicit or recruit generally in the media, and shall not prohibit either party from hiring, without prior written consent, an employee of the other party who answers an advertisement or who otherwise voluntarily applies for hire without having been personally solicited or recruited by the hiring party.
15. **Conflicts of Interest.** The parties understand that PCG is not required to perform the Contracted Services on a full-time basis for CLIENT and may perform services for other individuals and organizations consistent with the limitations in this Agreement.
16. **Waiver.** The failure of a party to enforce a provision of this Agreement shall not constitute a waiver with respect to that provision or any other provision of this Agreement.
17. **Entire Agreement.** This Agreement (including the attachments) constitutes the entire agreement between the parties with respect to the subject matter of the Contracted Services, and supersedes all prior agreements and understandings, both written and oral. Notwithstanding the foregoing, any separate written agreement between the parties regarding the confidentiality and security of information exchanged or used by the parties for purposes of this Agreement shall be effective unless and until it is specifically terminated.
18. **Amendment.** This Agreement may be amended only by written agreement of the parties, signed by authorized representatives and referencing this Agreement.
19. **Severability.** If any provision in this Agreement is found by a court of competent jurisdiction to be invalid or unenforceable, the remaining provisions in this Agreement shall continue in full force and effect.
20. **Applicable Law and Venue.** This Agreement, and all other aspects of the business relationship between the parties, shall be construed, interpreted, and enforced under and

in accordance with the laws of the State of Ohio, without regard to choice of law provisions. The parties also consent to the personal jurisdiction in its courts, agree that the state and federal courts of Hamilton County, Ohio shall have exclusive jurisdiction over the enforcement of this Agreement, and waive any objection to venue.

20. Miscellaneous

- a.** EXCEPT AS EXPRESSLY PROVIDED IN THIS AGREEMENT, PCG DOES NOT MAKE ANY WARRANTY WITH RESPECT TO THE CONTRACTED SERVICES, WHETHER EXPRESS OR IMPLIED, AND SPECIFICALLY DISCLAIMS ANY IMPLIED WARRANTIES, WHETHER OF MERCHANTABILITY, SUITABILITY, FITNESS FOR A PARTICULAR PURPOSE, OR OTHERWISE FOR SAID CONTRACTED SERVICES.
- b.** NEITHER PARTY SHALL BE LIABLE TO THE OTHER ANY INCIDENTAL, INDIRECT, SPECIAL, PUNITIVE OR CONSEQUENTIAL DAMAGES, INCLUDING, BUT NOT LIMITED TO, SUCH DAMAGES ARISING FROM ANY TYPE OR MANNER OF COMMERCIAL, BUSINESS, OR FINANCIAL LOSS, EVEN IF THE OTHER PARTY HAD ACTUAL OR CONSTRUCTIVE KNOWLEDGE OF THE POSSIBILITY OF SUCH DAMAGES AND REGARDLESS OF WHETHER SUCH DAMAGES WERE FORESEEABLE. OTHER THAN A CLAIM BY PCG THAT CLIENT HAS NOT PAID COMPENSATION UNDER SECTION 3, UNDER NO CIRCUMSTANCES SHALL EITHER PARTY'S AGGREGATE LIABILITY TO THE OTHER PARTY UNDER THIS AGREEMENT EXCEED AN AMOUNT EQUAL TO THE TOTAL FEES PAID BY CLIENT TO PCG PURSUANT TO SECTION 3 OF THIS AGREEMENT DURING THE PRIOR TWELVE (12) MONTH PERIOD.
- c.** Each party agrees that they shall not at any time make disparaging statements or induce others to make disparaging statements, in any form, about the other party or any of its respective employees, officers, directors, products or services.
- d.** Neither party shall be responsible for delays or failures in performance resulting from acts of God, acts of civil or military authority, terrorism, fire, flood, strikes, war, epidemics, pandemics, shortage of power, or other acts or causes reasonably beyond the control of that party. The party experiencing the force majeure event agrees to give the other party notice promptly following the occurrence of a force majeure event, and to use diligent efforts to re-commence performance as promptly as commercially practicable.

- e. The captions and headings in this Agreement are for convenience only and are not intended to, and shall not be construed to, limit, enlarge, or affect the scope or intent of this Agreement. nor the meaning of any provisions hereof.
- f. Each party acknowledges that they been provided with the opportunity to consult with and be represented by independent counsel in negotiating this Agreement. Each party represents that they have read and understand this Agreement and that they are freely and voluntarily entering into this Agreement in exchange for the consideration described herein. This Agreement shall not be construed in favor of or against either party by reason of authorship.
- g. Each individual signing below on behalf of a party hereby represents and warrants that they have full power and authority to enter into this Agreement on behalf of such party. Each party to this Agreement hereby represents and warrants that it has full power and authority to enter into this Agreement, that the execution, delivery, and performance of this Agreement has been fully authorized and approved, and that no further approvals or consents are required to bind such party.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the Effective Date written above.

NORTHWOOD FIRE DEPARTMENT

PUBLIC CONSULTING GROUP LLC

BY: _____
NAME: _____
TITLE: _____
DATE: _____

BY: _____
NAME: _____
TITLE: _____
DATE: _____

**ATTACHMENT A
CONTRACTED SERVICES**

Ambulance Supplemental Payment Program (ASPP) and Other Consulting Services

- A. CLIENT provides ambulance and medical services some of which will qualify for the ASPP Program for Medicaid. CLIENT must comply with both U.S. Department of Health and Human Services under the Health Insurance Portability and Accountability Act of 1996 (HIPAA) and the Health Information Technology for Economic and Clinical Health (HITECH) Act and as such, CONTRACTOR shall comply.
- B. CLIENT provides emergency medical transports to Medicaid patients each year and the Contractor shall complete the required paperwork for CLIENT to participate in the ASPP.
- C. CONTRACTOR shall design and develop a Medicaid ASPP, including the drafting of a Medicaid State Plan Amendment, cost report form, cost report instructions, and public notice.
- D. CONTRACTOR will provide all documentation needed by the Ohio Department of Medicaid (ODM) to facilitate the establishment of the ASPP.
- E. CONTRACTOR will support CLIENT and ODM to obtain approval of the ASPP, including preparing responses to requests for additional information or briefing other constituents, such as governing boards or state legislators.
- F. CONTRACTOR shall have the knowledge, skills, and ability to fully complete the required cost reports to ODM within the time frame prescribed by ODM.
- G. CONTRACTOR shall have knowledge of the applicable data and cost reporting principles specified in Ohio and federal statutes.
- H. CONTRACTOR will conduct stakeholder meetings to educate CLIENT on the existing Medicaid Supplemental Payment opportunity.
- I. CONTRACTOR will draft program plan and supplemental payment strategy to best align with the needs of CLIENT.
- J. CONTRACTOR will work with CLIENT and other stakeholder providers to engage the state of Ohio.
- K. CONTRACTOR will develop CMS CPE approval documents, including state plan amendment, cost reporting template, program manual, and public notice of intent.

- L. CONTRACTOR will develop CMS IGT program approval documents, including Preprint Form, program model, payment process.
- M. CONTRACTOR will facilitate ongoing discussions with the state of Ohio through program design, approval and implementation process.
- N. CONTRACTOR will assist CLIENT in negotiations with CMS through the ASPP program approval process.
- O. CONTRACTOR will assist CLIENT in negotiations with MCOs through IGT agreement development
- P. CONTRACTOR shall have knowledge and experience in the completion of all Schedules as required by the Program.
- Q. CONTRACTOR will provide CLIENT and other stakeholder providers with ASPP participation training, as well as online system development and Ambulance Cost Reporting Portal (ASCR) training.
- R. CLIENT will provide CONTRACTOR with all of the required data needed to complete the Schedules; however, CONTRACTOR is responsible for accurate completion of the Schedules. The data provided, entered, or uploaded by CLIENT is processed by CONTRACTOR on an 'as is' basis. CLIENT warrants that such data is accurate and complete, and that CLIENT has appropriate records to substantiate such data. CLIENT agrees that CONTRACTOR will not be liable for any losses, damages, or third-party claims associated with any CONTRACTOR act that is as a result of inaccurate or incorrect data entered or uploaded by CLIENT. CLIENT agrees to defend, indemnify, and hold CONTRACTOR harmless against any losses suffered by CONTRACTOR as the result of any inaccuracies in the data provided, entered, or uploaded by CLIENT.
- S. CONTRACTOR shall be able to accept from CLIENT, in electronic submission form, all information via a secure connection in accordance with HIPAA.
- T. If the completed cost report is rejected by ODM, CONTRACTOR shall work with CLIENT to make the necessary corrections and/or modifications and resubmit the report before the required filing deadline.
- U. CONTRACTOR shall keep CLIENT informed of all updates relating to the ASPP program and estimate the impact of future changes in Medicaid reimbursement.
- V. CONTRACTOR shall support CLIENT in establishing the legal and operational ground to participate in the ASPP program.

- W. CONTRACTOR shall draft supporting documentation and flow processes for presentation to CLIENT and assist with messaging and review presentations for governmental relationship staff as needed.
- X. CONTRACTOR shall monitor claims and cash flows of ASPP program to ensure CLIENT receives appropriate benefit from the program and has met documentation needs.
- Y. CONTRACTOR agrees to receive compensation for Contracted Services on a contingency fee basis as set forth in Attachment B. This compensation will be based on payments received by CLIENT under the ASPP Program.
- Z. If, as a result of an audit by any governmental or regulatory agency, including but not limited to ODM, a refund is required by CLIENT, CONTRACTOR agrees to pay no more than the portion of the compensation fee, as set forth in Attachment B, that was paid on the amount being refunded.

ATTACHMENT B COMPENSATION

CONTRACTOR has outlined a contingency fee structure associated with reimbursements received from the ASPP program as described in Attachment A. CLIENT shall pay CONTRACTOR a contingency fee of 10% the federal share portion of payments received by CLIENT under the ASPP program from both FFS and MCO settlements. The fee is based on total settlement received per year.

RITA Tax Collections

	<u>Withholding</u>	<u>Residential</u>	<u>Business</u>	<u>Total</u>
8/31/2024	3,749,297	327,570	565,777	4,642,644
8/31/2023	<u>3,926,711</u>	<u>418,196</u>	<u>860,960</u>	<u>5,205,867</u>
	(177,414)	(90,626)	(295,183)	(563,223)

Top Withholding Accounts			
	<u>Through 7/31/2024</u>	<u>Through 7/31/2023</u>	
N	541,312	550,417	(9,105)
A	254,292	285,778	(31,486)
B	159,431	171,712	(12,281)
B	163,433	113,774	49,659
F	149,001	135,041	13,960
N	138,698	174,347	(35,649)
P	126,078	116,693	9,385
N	71,264	59,152	12,112
A	61,260	33,238	28,022
T	55,422	50,254	5,168
E	46,883	56,226	(9,343)
T	56,284	46,448	9,836
F	48,457	53,028	(4,571)
T	<u>37,956</u>	<u>41,313</u>	(3,357)
	1,909,771	1,887,421	22,350

Municipal Net Profit	<u>Through 7/31/2024</u>	<u>Through 7/31/2023</u>	
	219,606	485,999	(266,393)