



Macon County Mental Health Board

Proposed Budget

July 1, 2018—June 30, 2019

Introduction

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INTRODUCTION

Introduction: Fiscal Year 2019 Proposed Budget

The Mental Health Board began Fiscal Year 2018 (FY18) (July 1, 2017 to June 30, 2018) with a budget of \$3,754,908 and will end FY18 with a budget of \$3,754,908. There were very few changes made to the original FY18 budget. Changes that were made dealt with internal transfer of funds within agencies. No new contracts were awarded during FY18.

This proposed budget for Fiscal Year 2019 (FY19) (July 1, 2018 to June 30, 2019) has a decrease of \$89,459 in overall income not related to the Board's fund balance. This compares to a decrease of \$553,977 in operational income in the proposed FY18 budget not related to the Board's fund balance. The decrease in revenue in the FY19 budget is in relation to the loss of the Local Funds Initiative (LFI) Medicaid program and a one-time technology grant from the Ullrich Foundation.

This proposed FY19 budget decreases overall operations expenses by \$2,275 or .16%. Annualized service funding using local funds decreases by \$55,473 or 2.74%. \$2,025,171 was projected for annualized services in FY18 with \$1,969,698 proposed for FY19.

Medicaid funding decreased by \$88,128. This decrease is due to the loss of the Medicaid program. With the State of Illinois utilizing the Managed Care model for its Medicaid insurance, LFI has become obsolete and has made it impossible for the Board to submit vouchers to the State of Illinois for reimbursement. The state funding for Child and Family Connections (CFC #19) is projected to increase by 4%. The State of Illinois provides funding founded on a formula which is based on the number of active Individual Family Service Plans in the program. The CFC #19 income and expense projection is based on this formula related to current and past caseloads.

Some highlights of the budget follow:

- Funding from the Board's fund balance is reduced by \$14,459 in FY18 to the proposed FY19 budget, decreasing the fund balance by \$63.
- Operations expenses for the 708 will decrease by 11.15%. This makes the 708 operations 10.34% of the proposed total expenses. Last year's operations expenses were 11.32% of the total expenses. The average of 708 Boards in the State Association for operations is 13%. Two percent raises are proposed for the Board staff.

This document presents information regarding the FY19 proposed budget. The Mental Health Board's proposed FY19 budget contains income from multiple sources that include the local tax levy, investments, Residential Services (Woodford Homes, Camelot Supportive Housing, and Charles Street Supportive Housing), Department of Human and Family Services, and Mental Health Court fees. This document provides an overall picture of the total Board operations that includes 708, Residential/Housing management and CFC #19. In addition, this write-up provides a detailed examination of the operations expenses, services, and the system support activities that the Macon County Mental Health tax fund supports. This proposal provides a review of individual parts of the proposed budget plus an examination of the budget as a whole. The document will end with an examination of this proposal's impact on the Mental Health Board's fund balance and future financial health.

The Board has successfully lived within its means and continues to examine the long range impact of initiating new funding. This proposed budget is based on the principle of the Board living within its means today and in the future. The Board's unassigned fund balance would be conservatively estimated at a 4.52 months' level for the start of the fiscal year. This is the low threshold of what the State of Illinois Comptroller's office promulgates for healthy local government finances. The following pages present revenue and expense comparisons for FY18 and FY19 as well as the projected fund balance through FY19.

FY18/FY19 Revenue/Expense Comparison

SUMMARY	ORIGINAL FY18 BUDGET	MODIFIED FY18 BUDGET	PROPOSED FY19 BUDGET	Under/Over
Total Revenue	3,754,908	3,754,908	3,651,053	103,855
Total Expenses	3,754,907	3,754,906	3,651,053	103,853

REVENUE	3,754,908	3,754,908	3,651,053	(103,855)
Operating Revenue	3,740,449	3,740,449	3,650,990	(89,459)
Macon County Taxes	2,407,957	2,407,957	2,413,165	5,208
Investment Income	19,000	19,000	19,000	-
Residential Management Fee	161,239	161,239	163,239	2,000
Residential Salary Reimbursement	84,349	84,349	77,910	(6,439)
Mental Hlth Crt Fees	12,000	12,000	8,000	(4,000)
Child & Family Connections #19	923,776	923,776	960,676	36,900
Miscellaneous Income	3,000	3,000	3,000	-
Vehicle Income	6,000	6,000	6,000	-
Technology Grant	35,000	35,000	-	(35,000)
Medicaid	88,128	88,128	-	(88,128)
Fund Balance Support Revenue	14,459	14,459	63	(14,396)
Assigned Funds	71,000	71,000	35,000	(36,000)
General Funds	(56,541)	(56,541)	(34,937)	21,604

EXPENSES	3,754,907	3,754,906	3,651,053	(103,853)
708 Operations	425,050	425,050	377,642	(47,408)
System Support	1,116,126	1,116,126	1,112,049	(4,077)
Residential Management	251,164	251,164	262,037	10,873
Child & Family Connections #19	734,752	734,752	769,012	34,260
Planning	20,000	20,000	36,000	16,000
Electronic Record Vouchering	45,000	45,000	15,000	(30,000)
Compliance	36,000	36,000	30,000	(6,000)
Medicaid Initiative	20,000	20,000	-	(20,000)
Executive Director Search	9,210	9,210	-	(9,210)
Services	2,213,731	2,213,730	2,161,362	(52,368)
Mental Illness	779,514	778,486	601,440	(177,046)
Developmental Disabilities	299,220	299,220	298,720	(500)
Substance Abuse	117,320	117,320	117,320	-
Combined Disabilities	829,117	830,144	952,217	122,073
CFC Services IMDN,PL,SES,LIC	188,560	188,560	191,664	3,104

FUND BALANCE COMPARISONS

Monthly Expenses	312,909	312,909	304,254
Projected Beginning Fund Balance	963,421	963,421	1,373,826
Projected Ending Fund Balance	948,962	1,373,826	1,373,889
Months' Expenses	3.03	4.39	4.52
708 Expenses vs Total Budget	11.32%	11.32%	10.34%

Projected Fund Balance through FY19

FY16 Beginning Fund Balance Assigned: A. Board Bond B. Tax Refund C. Budget Reserve - Ongoing Services D. <u>Focus on the Future Planning Reserve</u> Total Ending FY16 Unassigned:	\$ 1,701,973 \$ 15,000 \$ 20,000 \$189,373 <u>\$ 12,000</u> \$236,373 \$ 1,465,600 2.89 months' expenses FY16 monthly expenses = \$508,222
FY17 Beginning Fund Balance Assigned: A. Board Bond B. Tax Refund C. Budget Reserve - Ongoing Services D. <u>Focus on the Future Planning Reserve</u> Total Ending FY17 Unassigned:	\$ 1,465,600 \$ 15,000 \$ 20,000 \$ 48,315 <u>\$ 24,000</u> \$502,179 \$ 1,358,285 3.71 months' expenses FY17 monthly expenses = \$366,964
FY18 Beginning Fund Balance Assigned: A. Board Bond B. Tax Refund C. Budget Reserve - Ongoing Services D. <u>Focus on the Future Planning Reserve</u> Total Ending FY18 Unassigned:	\$ 1,358,285 \$ 15,000 \$ 20,000 \$-86,541 <u>\$ 36,000</u> \$ -15,541 \$ 1,373,826 4.39 months' expenses FY18 monthly expenses = \$312,909
FY19 Beginning Fund Balance Assigned: A. Board Bond B. Tax Refund C. Budget Reserve - Ongoing Services D. <u>Focus on the Future Planning Reserve</u> Total Ending FY19 Unassigned:	\$ 1,373,826 \$ 15,000 \$ 20,000 \$ - 34,937 <u>\$ 0</u> \$ 63 \$ 1,373,763 4.52 months' expenses FY19 monthly expenses = \$304,254

**FY2019 OVERALL
INCOME PROJECTIONS**

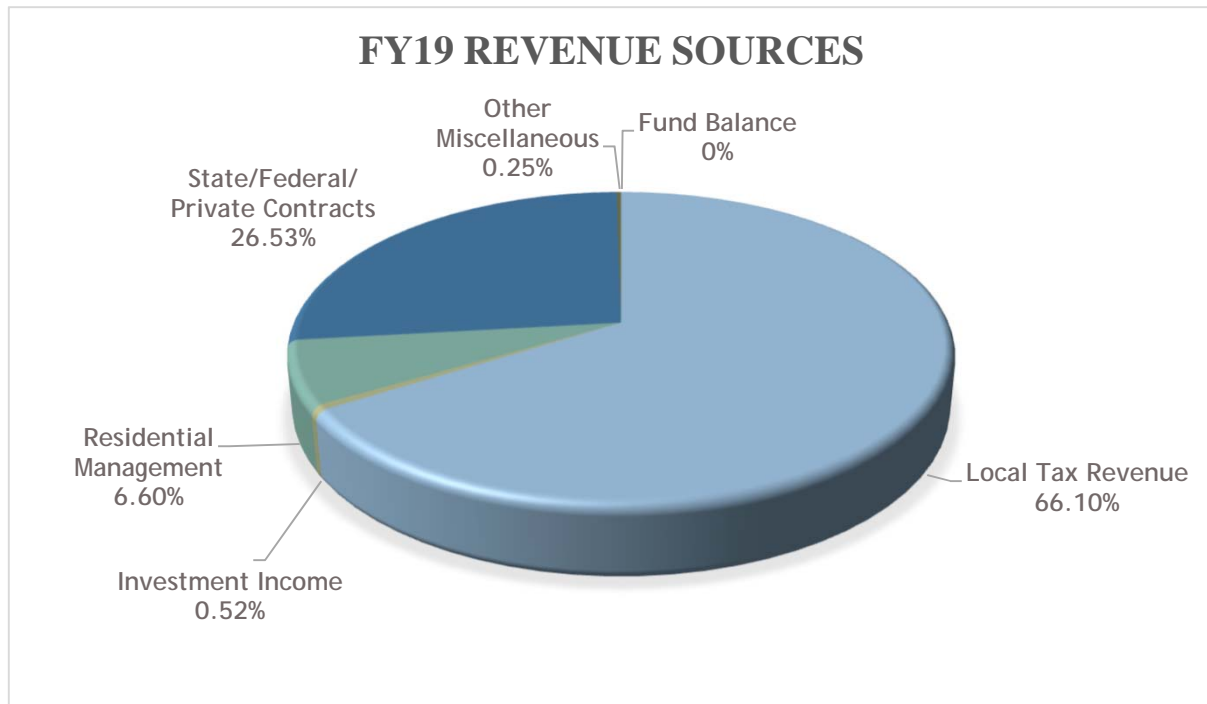
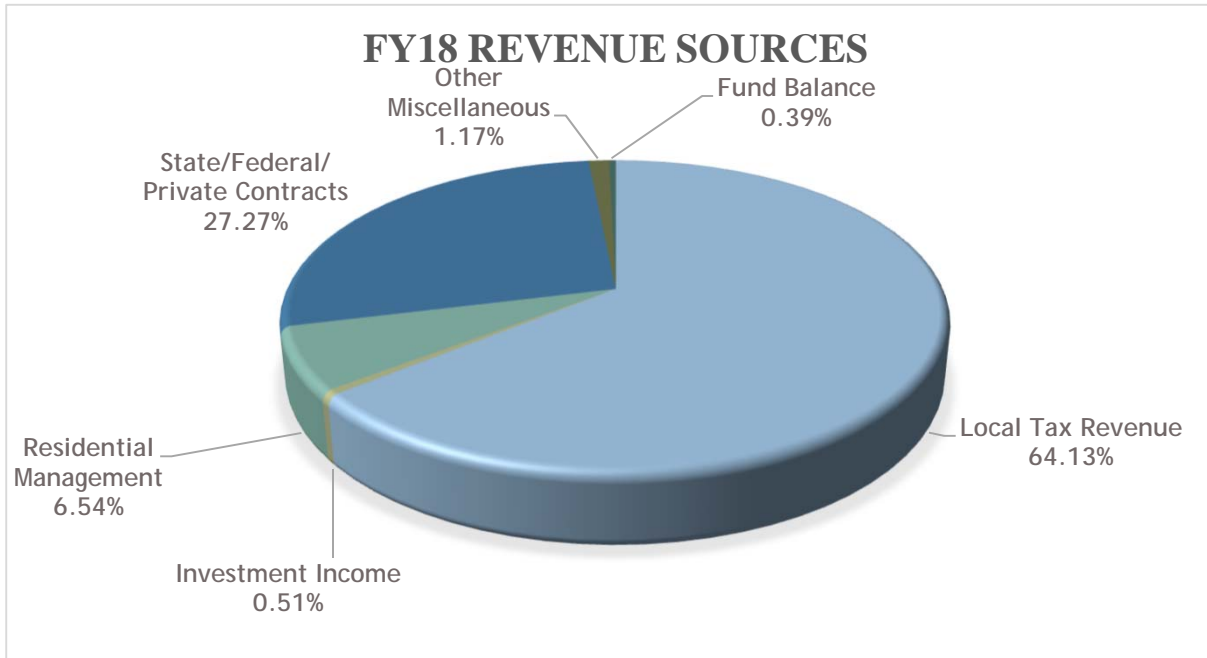
REVENUE PROJECTIONS FY19

The Board revenue is derived from numerous sources. Each revenue source has different traits and requirements. One differing characteristic is the projected assurity of the revenue for FY2019. Local property tax levy, management fees, residential services reimbursement, Mental Health Court fees, investment income and vehicle income can be projected with reasonable certainty. The Child and Family Connections #19 contract with DHS is based on the average caseload and state formula. Data exists to project the first six months of FY2019 income for Child and Family Connections #19 and the second six months are estimated. Revenue used from the fund balance is displayed.

Total revenue supports two different expense budgets: (A) operations, and (B) services/system support. The overall sources and projections for FY2019 revenue are as follows:

REVENUE SOURCE	FY18	FY19	Variance	Comments
Macon County Taxes	2,407,957	2,413,165	5,208	99.5% of 2017 Tax Levy
Investment Income	19,000	19,000	0	based on FY18 income and projections
Residential Management Fee	161,239	163,239	2,000	Charles and Camelot increase
Residential Services Reimbursement	84,349	77,910	(6,439)	live-in managers, maintenance, supported living
Mental Health Court Fees	12,000	8,000	(4,000)	based on FY18 income and projections
Child & Family Connections #19	923,776	960,676	36,900	based on FY19 projected IFSP's
Medicaid Initiative	88,128	0	(88,128)	discontinued by State of Illinois
Vehicle Income	6,000	6,000	0	CFC vehicle
Technology Grant Income	35,000	0	(35,000)	FY18 one-time grant
Miscellaneous Income	3,000	3,000	0	
TOTAL INCOME	3,740,449	3,650,990	(89,459)	
Proposed Fund Balance Support				
assigned	71,000	35,000	(36,000)	includes Board bond, tax refund
general	(56,541)	(34,937)	21,604	
Final Revenue	3,754,908	3,651,053	(103,855)	

	FY18		FY19	
Local Tax Revenue	2,407,957	64.13%	2,413,165	66.10%
Investment Income	19,000	0.51%	19,000	0.52%
Residential Management	245,588	6.54%	241,149	6.60%
State/Federal/Private Contracts	1,023,904	27.27%	968,676	26.53%
Other Miscellaneous	44,000	1.17%	9,000	0.25%
Fund Balance	14,459	0.39%	63	0.00%
Total Income	3,754,908	100.00%	3,651,053	100.00%



OPERATIONS EXPENSES

OPERATIONS EXPENSE BUDGET PROPOSAL

The Board's operations budget has several components. Overall operations include any activity directly operated out of the Board office. This would include the majority of activities that involves an employee paid directly by this Board. Because the Board's activities are complex, involving multiple funding sources supporting different staff and different activities, special care is taken in developing projections. Some expenses that are categorized under operations, especially those involving Child and Family Connections #19, do actually provide services to individuals, although they are included in the operations section of this budget presentation. The overall operations budget's components are:

- A. Mental Health Board**
These expenses relate to 708 operations regarding staffing and activities mandated by law or set forth by the Board.
- B. Residential/Housing Management**
These expenses relate to the staffing and management of Woodford Homes, Camelot Supportive Housing, and Charles Street Supportive Housing.
- C. Child and Family Connections #19**
These expenses include program manager, service coordinators, parent liaison and support staff located in the Mental Health Board's office. This program is the single point of entry for the State supported services for children from birth to three with developmental delays. These services are provided to a ten-county area. This is funded by the Department of Human Services (DHS) of the State of Illinois.

The Child and Family Connections #19 budget is subject to DHS approval. This budget will be submitted to DHS according to their requested timelines. When the state communicates final contract numbers, the staff may need to ask the Board for potential budget modifications.

Operations will be presented from several perspectives. First, a detailed analysis is given for the proposed line item increases and decreases of all operations expenses. Then, a detailed review of the expenses for each component is displayed.

For some operational expenses, a portion of the expense is indirect and reflects the appropriate allocation according to formulas. These are expenses for common equipment, space, etc., that is used by staff involved in all of the Board's operations and for which it is impossible to determine the exact cost attributable to each operating component. The Board's cost allocation plan displayed in Note # 1 explains how the formulas are applied. It should be noted that when certain factors are involved in formula changes, such as an individual component having more or less

staff time than in the prior year, operational expenses will be affected. When you see the term "re-allocation" as an explanation in the comments line, this is the type of change being referenced.

This proposal will show a .16% or a \$2,275 decrease from the current FY18 total operations budget. The decrease from operations is basically due to allocation changes and a decrease of the IMRF retirement rate and unemployment rate for salary expenses. The individual cost centers are as follows:

- Mental Health Board: \$47,408 (11.15%) decrease, due to re-allocations of staff time and benefit rate changes. This is 10.34% of the total budget.
- Residential/Housing Management: \$10,873 (4.33%) increase due to re-allocations of staff time and expenses.
- Child and Family Connections #19: \$34,260 (4.66%) increase due to re-allocations of staff time and expenses to State-funded services line item.

FY19 OPERATIONS INCREASES AND DECREASES

OVERALL OPERATIONS

INCREASES

<i>Acct. Title</i>	<i>FY19</i>	<i>Var Amt</i>	<i>Var %</i>	<i>Comments</i>
Fringe Benefits	117,296	2,639	2.30%	based on staff, small rate increase
Workers Comp Insurance	29,386	2,499	9.29%	based on salaries, re-allocations, small rate increase
Office Supplies	22,092	4,150	23.13%	based on FY18 expenses
Staff Mileage	46,900	4,433	10.44%	based on FY18 expenses
Auto Expense	5,176	3,381	188.36%	Exec. Dir. auto stipend & CFC auto interest
Telecommunications	21,356	1,319	6.58%	based on FY18 expenses, re-allocations
Training/Conferences	8,140	1,840	29.21%	based on FY18 expenses, additional conference
Subscriptions	1,300	1,000	333.33%	based on FY18 expenses
Technical Support	33,241	1,389	4.36%	based on FY18 expenses, re-allocations
Memberships	8,980	80	0.90%	includes 708 association membership
Insurance (DOL&Bond)	10,323	3,653	54.77%	based on quoted rates
Audit	17,000	500	3.03%	based on quoted rates-additional reports required by DHS, re-allocations
Legal	7,000	1,000	16.67%	based on FY18 expenses/FY19 expectations
Professional Services	33,740	16,240	92.80%	includes specialist required by Early Intervention and contractual services related to Residential & CFC

DECREASES

<i>Acct. Title</i>	<i>FY18</i>	<i>Var Amt</i>	<i>Var %</i>	<i>Comments</i>
Salaries	779,324	-21,031	-2.63%	based on 2% salary increase, re-allocations
Retirement	71,959	-12,037	-14.33%	based on salaries, 24% rate decrease
FICA	59,700	-643	-1.07%	based on salaries
Unemployment Tax	20,577	-4,771	-18.82%	based on salaries, 19% rate decrease
Insurance Data Breach/Property	5,917	-724	-10.90%	based on quoted rates, re-allocations
Gasoline	670	-2,160	-76.33%	based on FY18 expenses, eliminated agency car
Auto Insurance	237	-2,150	-90.09%	based on FY18 expenses, eliminated agency car
Auto Maintenance	75	-1,421	-94.99%	based on FY18 expenses, eliminated agency car
Copier Lease	10,800	-300	-2.70%	based on FY18 expenses, re-allocations
Office Lease	43,147	-750	-1.71%	based on FY18 expenses, re-allocations, 2% increase
Internet	5,129	-181	-3.41%	based on FY18 expenses, re-allocations
Professional Liability Ins	6,726	-231	-3.32%	based on quoted rates

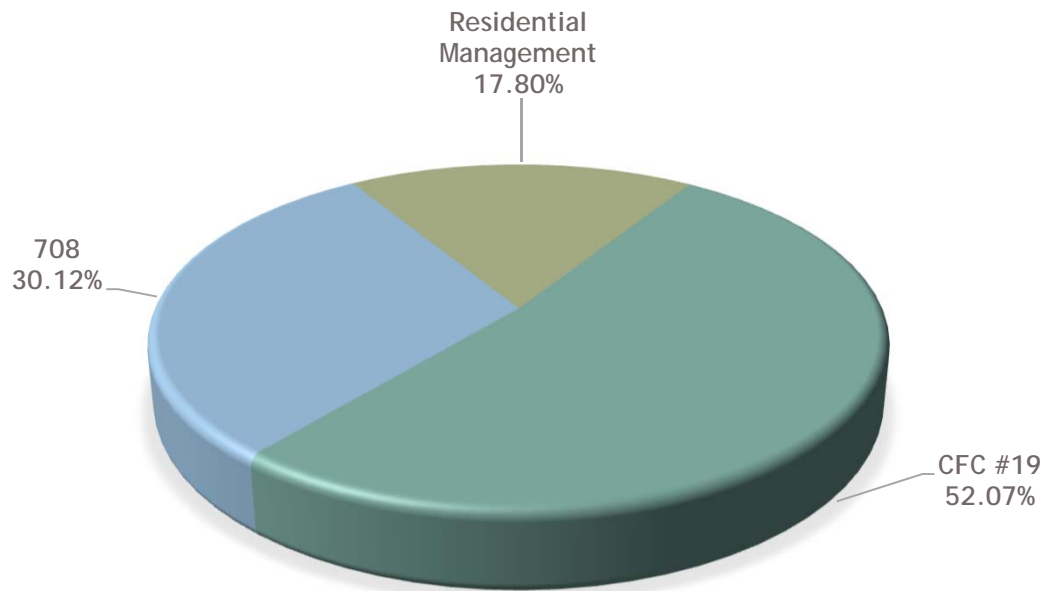
FY19 PROPOSED 708 OPERATIONS					
<i>Acct. Title</i>	<i>FY18</i>	<i>FY19</i>	<i>Var Amt</i>	<i>Var %</i>	<i>Comments</i>
Salaries	237,929	205,307	-32,623	-13.71%	2% salary increase, re-allocations
Retirement Expenses	26,004	19,622	-6,382	-24.54%	24% rate decrease
Fringe Benefits	29,616	27,400	-2,215	-7.48%	re-allocations, small rate increase
FICA Expense	18,691	15,840	-2,851	-15.25%	based on salaries
Unemployment Tax	4,948	3,000	-1,948	-39.37%	19% rate decrease, re-allocations
Workmen's Comp Ins	1,622	1,327	-295	-18.20%	based on salaries, re-allocations
Total Salary Wages	318,810	272,496	-46,314	-14.53%	
Office Supplies	2,500	2,800	300	12.00%	based on FY18 expenses
Meetings/Activities	2,000	2,000	0	0.00%	based on FY18 expenses
Consumable Totals	4,500	4,800	300	6.67%	
Insurance Data Breach, Property	3,646	2,420	-1,225	-33.61%	based on quoted rates, re-allocations
Equipment Purchases	0	0	0	0.00%	no equipment planned
Occupancy Totals	3,646	2,420	-1,225	-33.61%	
Gasoline	1,970	350	-1,620	-82.23%	based on FY18 expenses, eliminated agency car
Auto Insurance	1,646	0	-1,646	-100.00%	based on quoted rates, eliminated agency car
Auto Maintenance	1,008	0	-1,008	-100.00%	eliminated agency car
Staff Mileage	1,770	1,050	-720	-40.68%	based on FY18 expenses, re-allocations
Local Transport Costs	6,394	1,400	-4,994	-78.11%	
Copier Lease	300	300	0	0.00%	based on FY18 expenses
Auto Expense	630	2,520	1,890	300.00%	Exec. Dir. vehicle stipend
Office Lease	12,420	11,222	-1,198	-9.64%	re-allocations
Lease Totals	13,350	14,042	692	5.19%	
Telecommunications	3,412	3,294	-118	-3.46%	based on FY18 expenses, re-allocations based on FY18 expenses, additional conference added
Training/Conferences	2,800	4,570	1,770	63.21%	Child & Family Connections only
Publicity and Advertise	0	0	0	0.00%	additional subscriptions added
Subscriptions	200	800	600	300.00%	re-allocations
Internet	1,083	903	-180	-16.60%	based on FY18 expenses
Postage	300	300	0	0.00%	
Technical Support	8,139	10,375	2,237	27.48%	managed services system, additional equipment
Memberships	7,660	7,600	-60	-0.78%	based on current memberships
Insurance (DOL & Bond)	5,120	7,800	2,680	52.34%	based on quoted rates
Professional Liab Ins	1,239	1,239	0	0.00%	based on quoted rates
Audit	11,148	11,353	204	1.83%	based on bid and actual expense
Legal	5,000	4,000	-1,000	-20.00%	
Annual Report	500	500	0	0.00%	based on expense and increased electronic distribution
Operational Contingency	17,250	17,250	0	0.00%	based on FY18 expenses
Professional Services	14,500	12,500	-2,000	-13.79%	based on FY18 expenses, potential contractual
Miscellaneous Totals	78,351	82,484	4,133	5.28%	
TOTAL OPERATIONS	425,050	377,642	-47,408	-11.15%	

Acct. Title	ALL DEPARTMENTS				MCMHB			
	FY18	FY19	Var Amt	Var %	FY18	FY19	Var Amt	Var %
Salaries	800,354	779,324	-21,031	-2.63%	237,929	205,307	-32,623	-13.71%
Retirement Expenses	83,996	71,959	-12,037	-14.33%	26,004	19,622	-6,382	-24.54%
Fringe Benefits	114,657	117,296	2,639	2.30%	29,616	27,400	-2,215	-7.48%
FICA Expense	60,343	59,700	-643	-1.07%	18,691	15,840	-2,851	-15.25%
Unemployment Tax	25,348	20,577	-4,771	-18.82%	4,948	3,000	-1,948	-39.37%
Workmen's Comp Ins	26,887	29,386	2,499	9.29%	1,622	1,327	-295	-18.20%
Total Salary Wages	1,111,586	1,078,242	-33,344	-3.00%	318,810	272,496	-46,314	-14.53%
Office Supplies	17,942	22,092	4,150	23.13%	2,500	2,800	300	12.00%
Meetings/Activities	3,000	3,000	0	0.00%	2,000	2,000	0	0.00%
Consumable Totals	20,942	25,092	4,150	19.82%	4,500	4,800	300	6.67%
Insurance Data Breach, Property	6,642	5,917	-724	-10.90%	3,646	2,420	-1,225	-33.61%
Equipment Purchases	0	0	0	0.00%	0	0	0	0.00%
Occupancy Totals	6,642	5,917	-724	-10.90%	3,646	2,420	-1,225	-33.61%
Gasoline	2,830	670	-2,160	-76.33%	1,970	350	-1,620	-82.23%
Auto Insurance	2,387	237	-2,150	-90.09%	1,646	0	-1,646	-100.00%
Auto Maintenance	1,496	75	-1,421	-94.99%	1,008	0	-1,008	-100.00%
Staff Mileage	42,467	46,900	4,433	10.44%	1,770	1,050	-720	-40.68%
Local Transport Costs	49,180	47,882	-1,298	-2.64%	6,394	1,400	-4,994	-78.11%
Copier Lease	11,100	10,800	-300	-2.70%	300	300	0	0.00%
Auto Expense	1,795	5,176	3,381	188.36%	630	2,520	1,890	300.00%
Office Lease	43,897	43,147	-750	-1.71%	12,420	11,222	-1,198	-9.64%
Lease Totals	56,792	59,123	2,331	4.10%	13,350	14,042	692	5.19%
Telecommunications	20,037	21,356	1,319	6.58%	3,412	3,294	-118	-3.46%
Training/Conferences	6,300	8,140	1,840	29.21%	2,800	4,570	1,770	63.21%
Publicity and Advertise	1,200	1,200	0	0.00%	0	0	0	0.00%
Subscriptions	300	1,300	1,000	333.33%	200	800	600	300.00%
Internet	5,310	5,129	-181	-3.41%	1,083	903	-180	-16.60%
Postage	18,100	18,100	0	0.00%	300	300	0	0.00%
Technical Support	31,852	33,241	1,389	4.36%	8,139	10,375	2,237	27.48%
Memberships	8,900	8,980	80	0.90%	7,660	7,600	-60	-0.78%
Insurance (DOL & Bond)	6,670	10,323	3,653	54.77%	5,120	7,800	2,680	52.34%
Professional Liab Ins	6,957	6,726	-231	-3.32%	1,239	1,239	0	0.00%
Audit	16,500	17,000	500	3.03%	11,148	11,353	204	1.83%
Legal	6,000	7,000	1,000	16.67%	5,000	4,000	-1,000	-20.00%
Annual Report	500	500	0	0.00%	500	500	0	0.00%
Operational Contingency	19,700	19,700	0	0.00%	17,250	17,250	0	0.00%
Professional Services	17,500	33,740	16,240	92.80%	14,500	12,500	-2,000	-13.79%
Miscellaneous Totals	165,825	192,435	26,610	16.05%	78,351	82,484	4,133	5.28%
TOTAL OPERATIONS	1,410,966	1,408,691	-2,275	-0.16%	425,050	377,642	-47,408	-11.15%

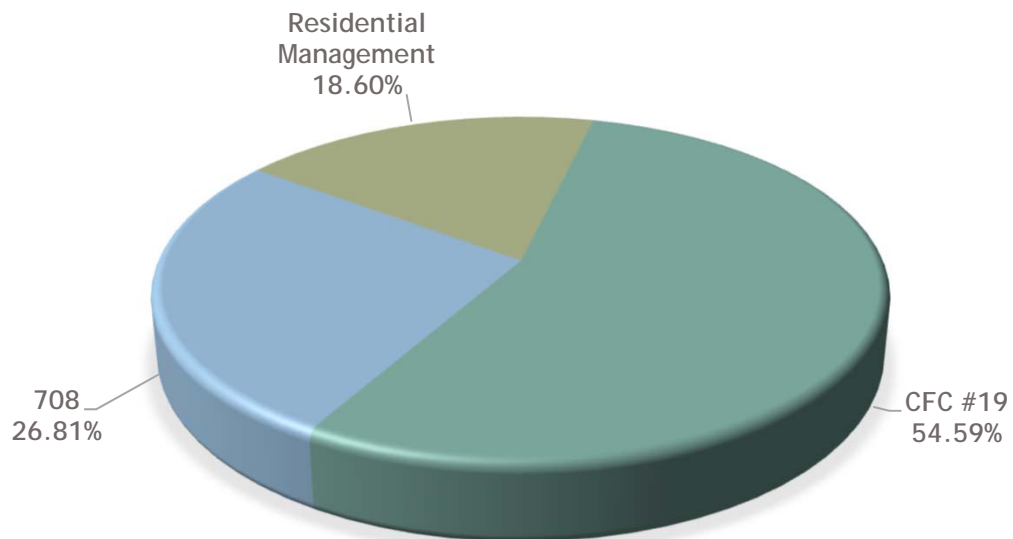
	RESIDENTIAL				CHILD & FAMILY CONNECTIONS #19			
<i>Acct. Title</i>	<i>FY18</i>	<i>FY19</i>	<i>Var Amt</i>	<i>Var %</i>	<i>FY18</i>	<i>FY19</i>	<i>Var Amt</i>	<i>Var %</i>
Salaries	153,805	151,487	-2,318	-1.51%	408,620	422,530	13,910	3.40%
Retirement Expenses	14,165	12,383	-1,782	-12.58%	43,827	39,954	-3,873	-8.84%
Fringe Benefits	19,225	22,181	2,956	15.37%	65,816	67,715	1,898	2.88%
FICA Expense	10,393	11,553	1,160	11.16%	31,259	32,307	1,048	3.35%
Unemployment Tax	5,714	5,053	-660	-11.56%	14,686	12,524	-2,162	-14.72%
Workmen's Comp Ins	6,324	8,212	1,888	29.85%	18,941	19,847	906	4.78%
Total Salary Wages	209,626	210,870	1,244	0.59%	583,149	594,876	11,727	2.01%
Office Supplies	1,800	2,700	900	50.00%	13,642	16,592	2,950	21.62%
Meetings/Activities	1,000	1,000	0	0.00%	0	0	0	0.00%
Consumable Totals	2,800	3,700	900	32.14%	13,642	16,592	2,950	21.62%
Insurance Data Breach, Property	70	99	29	41.29%	2,926	3,398	472	16.13%
Equipment Purchases	0	0	0	0.00%	0	0	0	0.00%
Occupancy Totals	70	99	29	41.29%	2,926	3,398	472	16.13%
Gasoline	410	65	-345	-84.15%	450	255	-195	-43.33%
Auto Insurance	361	0	-361	-100.00%	379	237	-142	-37.59%
Auto Maintenance	224	0	-224	-100.00%	264	75	-189	-71.59%
Staff Mileage	9,635	9,000	-635	-6.59%	31,062	36,850	5,788	18.63%
Local Transport Costs	10,630	9,065	-1,565	-14.72%	32,155	37,417	5,262	16.36%
Copier Lease	800	500	-300	-37.50%	10,000	10,000	0	0.00%
Auto Expense	140	468	328	234.29%	1,025	2,188	1,163	113.46%
Office Lease	4,619	5,707	1,088	23.55%	26,858	26,218	-640	-2.38%
Lease Totals	5,559	6,675	1,116	20.07%	37,883	38,406	523	1.38%
Telecommunications	4,686	4,763	77	1.65%	11,940	13,300	1,360	11.39%
Training/Conferences	2,000	1,980	-20	-1.00%	1,500	1,590	90	6.00%
Publicity and Advertise	0	0	0	0.00%	1,200	1,200	0	0.00%
Subscriptions	100	500	400	400.00%	0	0	0	0.00%
Internet	900	750	-150	-16.67%	3,327	3,476	149	4.47%
Postage	300	300	0	0.00%	17,500	17,500	0	0.00%
Technical Support	4,683	4,350	-333	-7.11%	19,030	18,515	-514	-2.70%
Memberships	1,240	1,380	140	11.29%	0	0	0	0.00%
Insurance (DOL & Bond)	1,550	2,523	973	62.77%	0	0	0	0.00%
Professional Liab Ins	1,458	1,227	-231	-15.82%	4,259	4,259	0	0.00%
Audit	1,111	1,165	53	4.82%	4,241	4,483	242	5.71%
Legal	1,000	3,000	2,000	200.00%	0	0	0	0.00%
Annual Report	0	0	0	0.00%	0	0	0	0.00%
Operational Contingency	2,450	2,450	0	0.00%	0	0	0	0.00%
Professional Services	1,000	7,240	6,240	624.00%	2,000	14,000	12,000	600.00%
Miscellaneous Totals	22,478	31,628	9,150	40.71%	64,997	78,323	13,327	20.50%
TOTAL OPERATIONS	251,164	262,037	10,873	4.33%	734,752	769,012	34,260	4.66%

	FY18		FY19	
708	425,050	30.12%	377,642	26.81%
Residential Management	251,164	17.80%	262,037	18.60%
CFC #19	734,752	52.07%	769,012	54.59%
Total Expenses	1,410,966	100.00%	1,408,691	100.00%

FY18 OPERATIONS EXPENSE



FY19 OPERATIONS EXPENSE



SYSTEM SUPPORT

FY19 PROPOSED SYSTEM SUPPORT

The proposed System Support decreases by \$30,340 due to several factors. The LFI program was discontinued by the State, therefore Medicaid Initiative is decreased to \$0. Planning increases by \$21,500 for the expenses to be incurred for Focus on the Future in FY19. The Executive Director Search Committee is reduced to \$0 since an Executive Director was hired in FY18.

	FY18	FY19	Variance	Comments
Planning	14,500	36,000	21,500	<i>Focus on Future</i>
Medicaid Initiative	15,000	0	-15,000	<i>LFI discontinued by HFS</i>
Electronic Record Vouchering/Website	15,000	15,000	0	
Compliance	30,000	30,000	0	<i>includes contractual & MCMHB staff</i>
Executive Director Search Committee	36,840	0	-36,840	
Totals	111,340	81,000	-30,340	

FIXED ASSETS FUND

FY19 Fixed Asset Fund

- The Fixed Asset Fund is a reserve for major capital items and as an equipment replacement fund (e.g. equipment, computers for the office). The balance was built without use of any local tax dollars. Rent payments, contract for deed payments, and investment earnings contributed to this fund.
- The Fixed Asset Fund began FY18 with a balance of \$88,318. There were no funds used towards the purchase of equipment or awards in FY18. Therefore, the projected year end balance of the fixed-asset fund is projected to be around \$88,478.
- No expenses are being proposed from this fund at this point in time.

SERVICES

Comments: Services

- The proposed FY19 budget proposal allocates \$2,161,362 for services in the service section of the budget. Of this, \$1,969,698 is apportioned to annualized services supported by the local property tax levy. This is a 2.74% decrease or \$55,473 less than the FY18 ending budget.
- The next pages detail each service funded, as well as totals by disability group and funding source category. The State-supported CFC #19 funding amounts are based on feedback from the State Department of Human Services' Early Intervention department related to a contract for FY19. Please recognize that the State could change these figures dependent on the State's budget process.
- Services with changes are presented individually with recommendations for increases or decreases. No cost of doing business increase is proposed for services. Recommended changes are as follows:
 - **Youth Advocate:** Medicaid services are being decreased by \$172,800. Youth Advocate will still be paid for services provided, however YAP will now voucher directly to the managed care companies for payment of Medicaid services rather than through the Board via the LFI program.
 - **Youth Advocate:** The organization has asked for a \$8,329 (33.19%) increase of the CCBYS match. This request is due to a rate increase by the State of Illinois.
 - **Youth Advocate:** The organization has asked for a \$1,606 (8.19%) increase for the Family Advocate match. This request is due to a rate increase by the State of Illinois.
 - **Catholic Charities:** The organization has asked to move funds (\$15,000) from the underutilized Counseling program to the underfunded Elderly Guardianship (\$5,000) and Guardianship Referral (\$10,000) programs.
 - **Camelot:** Residential Live-in rate increase of \$1,021. This expanded funding is based on the FY18 cost to support a full year stipend and rent for live-in manager of Camelot Supportive Apartments.

- **Charles Street:** Residential Live-in rate increase of \$1,021. This expanded funding is based on the FY18 cost to support a full year stipend and rent for live-in manager of Charles Street Supportive Apartments.
 - **MCMHB ABA:** This line item is being reduced by \$500. This reduction is based on FY18 expenses.
 - **CICCY Facilitation:** This line item is being eliminated. This program is no longer active.
 - **Supported Living Residential:** There is a rate increase of \$3,100. This expanded funding is based on the FY18 costs.
 - **Woodford:** Facility Services is a proposed \$15,000 grant. The premise of this new contract is that the 708 Board has been, and continues to be, committed to the local need for safe and affordable housing for persons with disabilities. The Board has invested in this commitment for over 40 years. This grant is vital in helping to assure the continued availability of the Woodford Homes housing facilities into the foreseeable future and protect the investments made over the years by establishing a reserve fund for capital repairs needed by the Woodford Homes properties.
 - **Service Development:** \$90,000 proposed funding line item gives the Board the ability to work with current and potentially new service providers in developing services for unmet needs in the community. This funding is supported by redirected Medicaid funding that is no longer necessary with the loss of the LFI program.
- ❖ The following pages detail each service funded, as well as totals by disability group and funding source category. All State-supported services funding amounts are based on current proposed contracts for FY19. The State has reserved the right to decrease funding during the fiscal year and before they sign contracts. CFC funds are displayed based on the State's formula for funding this service. Each service is displayed with the recommended level of funding for FY19 and the difference from the level in FY18 is shown. Brief descriptions for the changes are also detailed.

SUMMARY OF PROPOSED SERVICES

	FY18 Proposed	FY19 Proposed	% Change
<i>708 Annualized Services</i>			
Total	2,025,171	1,969,698	-2.74%
MI	779,513	601,440	-22.84%
DD	299,220	298,720	-0.17%
SA	117,320	117,320	0.00%
CD	829,117	952,217	14.85%
<i>708 One-time Funding</i>			
Total	0	0	0.00%
MI	0	0	0.00%
DD	0	0	0.00%
SA	0	0	0.00%
CD	0	0	0.00%
<i>State/Federal Funding</i>			
Total	187,650	191,664	2.14%
MI	0	0	0.00%
DD	187,650	191,664	2.14%
SA	0	0	0.00%
CD	0	0	0.00%
<i>Total Services</i>			
Total	2,212,821	2,161,362	-2.33%
MI	779,513	601,440	-22.84%
DD	486,870	490,384	0.72%
SA	117,320	117,320	0.00%
CD	829,117	952,217	14.85%

708 Annualized Services Funding

- Mental Health / Mental Illness
- Developmental Disabilities
- Substance Abuse
- Combined Disabilities

	FY2018 Current Budget	FY2019 Proposed Budget	Variance	%	Comments
Dove Domestic Violence	\$72,442	\$72,442	\$0	0.00%	
Heritage Integrated Mental Health Services	\$66,150	\$66,150	\$0	0.00%	
Heritage Mental Health Individual Assistance	\$46,246	\$46,246	\$0	0.00%	
Macon County Court Sex Offender Evals	\$15,000	\$15,000	\$0	0.00%	
Youth Advocate Medicaid Services	\$172,800	\$0	-\$172,800	-100.00%	LFI discontinued. YAP will bill Managed Care Companies directly
Youth Advocate CCBYS Match	\$25,096	\$33,425	\$8,329	33.19%	Required match increased by State of Illinois
Decatur Psych Hidden Victims	\$5,715	\$5,715	\$0	0.00%	
MHC-MCMHB MHC Coordinator	\$39,900	\$39,900	\$0	0.00%	
MHC-Public Defender	\$16,000	\$16,000	\$0	0.00%	
MHC-Heritage	\$33,863	\$33,863	\$0	0.00%	
MHC-States Attorney	\$17,100	\$17,100	\$0	0.00%	
Crossings Mental Health Services	\$40,500	\$40,500	\$0	0.00%	
Catholic Charities Counseling	\$72,530	\$57,530	-\$15,000	-20.68%	Underutilized. Moved funds to CC Guardianship
YAP Family Advocate	\$19,619	\$21,225	\$1,606	8.19%	Required match increased by State of Illinois
Rental Assistance	\$4,500	\$4,500	\$0	0.00%	
MRI Psycho-Social Work	\$97,043	\$97,043	\$0	0.00%	
MRI Supportive Employment	\$4,860	\$4,860	\$0	0.00%	
Camelot Residential Live-in	\$13,950	\$14,971	\$1,021	7.32%	
Charles Street Residential Live-in	\$13,950	\$14,971	\$1,021	7.32%	
CICCY Facilitation Services	\$2,250	\$0	-\$2,250	-100.00%	Discontinued
MCMHB ABA	\$4,500	\$4,000	-\$500	-11.11%	
MRI/Independence Point Summer Program	\$196,746	\$196,746	\$0	0.00%	
MRI/Independence Point Social Skills Adults	\$40,102	\$40,102	\$0	0.00%	
MRI/Independence Point Parent's Night Out	\$28,077	\$28,077	\$0	0.00%	
MRI Transition Vocational Summer	\$14,045	\$14,045	\$0	0.00%	
Wood Street Live-In	\$11,250	\$11,250	\$0	0.00%	
Early Intervention 4-5	\$4,500	\$4,500	\$0	0.00%	
Tyler Yount Foundation Ltd	\$4,500	\$4,500	\$0	0.00%	Naloxene funding
Heritage Deferred Prosecution	\$13,500	\$13,500	\$0	0.00%	
Heritage Substance Abuse Rx	\$31,500	\$31,500	\$0	0.00%	
SAO Deferred Prosecution	\$22,144	\$22,144	\$0	0.00%	
Boys' & Girls' Club Smart Moves	\$15,893	\$15,893	\$0	0.00%	
Meridian Hawk Hangout	\$29,783	\$29,783	\$0	0.00%	

708 Annualized Services Funding

	FY2018 Current Budget	FY2019 Proposed Budget	Variance	%	Comments
Mental Health / Mental Illness					
Developmental Disabilities					
Substance Abuse					
Combined Disabilities					
Heritage Oasis	\$45,000	\$45,000	\$0	0.00%	
Heritage Crisis Residential	\$92,371	\$92,371	\$0	0.00%	
MC Sheriff Law Enforcement Counsel & Psych	\$94,910	\$94,910	\$0	0.00%	
Cath Char Elderly Guardianship	\$66,668	\$71,668	\$5,000	7.50%	Transferred funds from CC Counseling
Cath Char Grdnship Ref & Svcs	\$13,206	\$23,206	\$10,000	75.72%	Transferred funds from CC Counseling
Cath Char Faith in Action	\$4,823	\$4,823	\$0	0.00%	
B & G Club Modified Case Mngt	\$22,742	\$22,742	\$0	0.00%	
Macon County Public Defender	\$7,948	\$7,948	\$0	0.00%	
YAP Crisis Youth Housing	\$79,319	\$79,319	\$0	0.00%	
District #61 SAP etc	\$135,000	\$135,000	\$0	0.00%	
Maroa Forsyth SAP	\$6,546	\$6,546	\$0	0.00%	
Mt. Zion SAP	\$9,927	\$9,927	\$0	0.00%	
Warrensburg Latham SAP	\$8,100	\$8,100	\$0	0.00%	
Meridian SAP	\$1,800	\$1,800	\$0	0.00%	
Woodford Homes	\$101,430	\$101,430	\$0	0.00%	
Charles Street	\$21,418	\$21,418	\$0	0.00%	
Camelot	\$21,418	\$21,418	\$0	0.00%	
Supported Living Residential	\$32,400	\$35,500	\$3,100	9.57%	
Disaster Services	\$31,500	\$31,500	\$0	0.00%	
Woodford Facility Svcs	\$0	\$15,000	\$15,000	100.00%	
Service Development	\$0	\$90,000	\$90,000	100.00%	
Services Contingency	\$32,592	\$32,592	\$0	0.00%	
Mental Health / Mental Illness	\$779,513	\$601,440	-\$178,073	-22.84%	
Developmental Disabilities	\$299,220	\$298,720	-\$500	-0.17%	
Substance Abuse	\$117,320	\$117,320	\$0	0.00%	
Combined Disabilities	\$829,117	\$952,217	\$123,100	14.85%	
Grand Total Annualized Services	\$2,025,171	\$1,969,698	-\$55,473	-2.74%	

State and Federal Programs

	FY2018 Current Budget	FY2019 Proposed Budget	Variance	%	Comments
Mental Health / Mental Illness					
Developmental Disabilities					
Substance Abuse					
Combined Disabilities					
CFC LIC Activities	28,000	28,000	0	0%	
CFC IMDN	43,650	47,664	4,014	9%	
CFC Social Emotional	78,000	78,000	0	0%	
CFC Parent Liason	38,000	38,000	0	0%	
Mental Health / Mental Illness	0	0	0	0%	
Developmental Disabilities	187,650	191,664	4,014	2%	
Substance Abuse	0	0	0	0%	
Combined Disabilities	0	0	0	0%	
Grand Total State Funded Services	187,650	191,664	4,014	2%	

SERVICES REFERENCE SHEET
Mental Health / Mental Illness

Service/Provider	Type	Target	Service Description
Camelot Residential Live-in	Grant	18+	Funding to support expenses related to the live-in manager at the Camelot Supportive Housing apartments.
Catholic Charities Counseling/Student Assistance Program	POS	0-64	Counseling services for those experiencing a wide range of psychological and behavioral problems. Student assistance at local Catholic schools.
Charles Street Residential Live-in	Grant	18+	Funding to support expenses related to the live-in manager at the Charles Street Supportive Housing apartments.
Crossing Healthcare Mental Health Services	POS	0-64	Mental health services for youth/adults exhibiting symptoms of behavioral or emotional disorder. Services are provided within the Crossing Healthcare.
Dove Domestic Violence	POS	18+	Funding to assist in advocacy, referral, and counseling services for victims of domestic violence.
HBHC Integrated Mental Health Services	POS	All ages	On-site, integrated health - mental health services at Crossing Healthcare, the Health Department and Hope Academy.
HBHC Mental Health Individualized Assistance	POS	18+	Funding for mental health treatment services provided to individuals with insurance co-pays or who have no insurance or health care plan.
Macon County Court Services Sex Offender Evaluations	POS	All ages	Funding for appropriate evaluation of identified sexual offenders.
Mental Health Court: HBHC Liaison	Grant	18+	Funding for staff person responsible for coordinating services between HBHC and the Mental Health Court agencies and participants.

SERVICES REFERENCE SHEET
Mental Health / Mental Illness

Service /Provider	Type	Target	Service Description
MCMHB Mental Health Court Services Coordinator	Grant	18+	Funding for staff person responsible for coordinating the overall Mental Health Court process. Interacts with potential and current participants. Coordinates services with other agencies.
Mental Health Court: Public Defender	Grant	18+	Funding to cover expenses relating to Mental Health Court services provided to participants by the Public Defender.
Mental Health Court: State's Attorney	Grant	18+	Funding to cover expenses related to Mental Health Court services provided to participants by a representative of the State's Attorney's office.
MRI Psycho-Social Work	POS	18-65	Developing work-related skills and capabilities for adults with chronic mental illness.
MRI Supportive Employment	POS	18-65	Funding for a Peer Job Coach for training and supporting chronically mentally ill adults with community-based employment opportunities.
Rental Assistance	Grant	18-65	Funding to assist Woodford residents in the interim period while waiting for Section 8 approval. Funding may also be used to assist in the purchase of start-up supplies.
Decatur Psychological Hidden Victims	POS	All ages	Individual and group counseling for any person who has been witness to a violent crime in Macon County
Youth Advocate - CCBYS Match	Grant	10-17	Match funding for youth and family of youth in crisis or at risk of being removed from family.
Youth Advocate - Family Advocate	POS	0-13	Addressing needs arising from the occurrence of child abuse and neglect.

SERVICES REFERENCE SHEET
Developmental Disabilities

Service/Provider	Type	Target	Service Description
MCMHB Early Intervention 4-5	POS	4-5	Funding for an array of services for children who have aged out of the State's birth to three with developmental delay.
Macon Resources - Parent's Night Out	Grant	1-12	Provides respite for families of children with developmental disabilities.
Macon Resources - Social Skills Development	POS	18+	Activities designed to promote social development in adults with developmental disabilities.
Macon Resources - Summer Services for Youth with Developmental Disabilities	Grant	0-18	Funding to support three services: Camp Earth, Social Skills Camp, and ABA. Camp Earth provides youth with pre-vocational skills, Social Skills Camp offers instruction for pre-teen adolescents with ASDs to increase social skills, and ABA focuses on young children with ASDs or other DDs to teach appropriate behavior and increase school performance.
Macon Resources - Summer Vocational	POS	18+	Day vocational training and experience for young adults preparing to transition from the school system and into adult services.
Wood Street Residential Live-in	Grant	18+	Funding to support expenses related to the live-in manager at the Wood Street Apartments.

SERVICES REFERENCE SHEET
Substance Abuse

Service/Provider	Type	Target	Service Description
Boys & Girls Club Little League	Grant	7-13	Funding for prevention of substance abuse through a positive activity for youth and their parents.
Boys & Girls Club Smart Moves	POS	7-13	Funding to assist youth in the development of alternatives for positive living, thereby preventing substance abuse.
HBHC Deferred Prosecution	POS	18+	Funding for psychoeducational classes for certain offenders of drug or drug-related crimes.
HBHC Substance Abuse Services	POS	18+	A pool of funds for substance abuse services for individuals.
Meridian Hawk Hangout	Grant	10 to 17	After school program that provides tutoring and positive activities for at-risk youth.
State's Attorney's Office Deferred Prosecution	Grant	18+	Case management to coordinate services between SAO and HBHC and provide follow-up for offenders of drug or drug-related crimes.
Tyler Yount Foundation	Grant	All ages	Purchase kits designed to prevent opiate overdose. Made available to responders and those working with at-risk individuals.

SERVICES REFERENCE SHEET

Combined Disabilities

Service/Provider	Type	Target Age	Service Description
Boys & Girls Club Modified Case Management	Grant	0-18	Case management for youth at risk of substance abuse and/or behavioral problems within the B&G Club setting.
Camelot Apts.	Grant	18+	Funding to assist with expenses related to the operation of this apartment building for persons with a mental, developmental, physical, and/or substance use disorder.
Catholic Charities Elderly Guardianship	POS	MI: 60+ and DD: 50+	Provides guardianship for indigent elderly MI or DD clients.
Catholic Charities Faith in Action	Grant	55+	Volunteers assist older individuals (and their families) with MI and/or DD to maintain their independence, dignity, and quality of life.
Catholic Charities Eldercare Options	POS	18+	Finding alternatives to and providing education about adult guardianship; determine need for guardianship.
Charles Street Apts.	Grant	18+	Funding to assist with expenses related to the operation of this apartment building for persons with a mental, developmental, physical, and/or substance disorder.
Disaster	Grant	All ages	Funding for MH support in the event of a disaster and Critical Incident Stress Management for emergency service workers.
HBHC Crisis Residential	POS	18-65	Provides a safe environment for those at risk of hospitalization or a "step-down" for those coming out of the hospital.
MC Sheriff Jail Counseling & Psych	POS	18+	Crisis intervention and counseling for inmates of the Macon County Jail.
HBHC Oasis Center	POS	18-64	Drop-in center for homeless and mentally ill adults. Some case management provided.
Macon County Public Defender Psychological Assessments	Grant	18+	Funding to assist with the cost of psychological assessments for clients of the public defender.
Services Contingency	Grant	All ages	A pool of funds for awarding small grants up to \$3,000.

SERVICES REFERENCE SHEET
Combined Disabilities

Service/Provider	Type	Target Age	Service Description
Student Assistance Program (Several school districts)	POS	Students	Funding to provide identification and early identification of MI or SA problems and referrals for students.
Student Assistance Program (District #61)	POS	Students	Funding to provide identification of MI or SA problems and referrals for District 61 students.
Supported Living Residential	Grant	18+	Funding for supportive care coordination.
Woodford Homes	Grant	18+	Funding to assist with administrative and management of residential services.
Youth Advocate Crisis Youth Housing	Grant	0-18	Provides shelter for runaway or locked out youth.
Woodford Facility Services	Grant	All ages	Funding for establishing reserve for capital asset repair of housing for individuals with disabilities.
Service Development	Grant	All ages	Funding to be utilized for new services in the community.

GRAND TOTALS / FUND BALANCE

GRAND TOTALS

Expenses:	<u>FY18 Proposed</u>	<u>FY18 Current</u>	<u>FY19 Proposed</u>
708 Operations	\$ 425,050	\$ 425,050	\$ 377,642
System Support Operations	\$ 1,116,126	\$ 1,116,126	\$ 1,112,049
Services	\$ 2,213,731	\$ 2,213,730	\$ 2,161,362
Grand Total	<u>\$ 3,754,907</u>	<u>\$ 3,754,906</u>	<u>\$ 3,651,053</u>
	<u>FY18 Proposed</u>	<u>FY18 Current</u>	<u>FY19 Proposed</u>
Grand Total Expenses	\$ 3,754,907	\$ 3,754,906	\$ 3,651,053
Grand Total Income	\$ 3,740,449	\$ 3,740,449	\$ 3,650,990
Reserve from Fund Balance	\$ 14,458	\$ 14,457	\$ 63

One month's operating expenses are \$304,254. The ending fund balance projection for FY19 will be approximately \$1,373,889, which will be the FY20 beginning Fund Balance. The general fund balance is projected as follows:

FY19 Beginning	\$ 1,373,826
I. Assigned	
A. Board Bond	\$ 15,000
B. Tax Refund	\$ 20,000
C. Budget Reserve	\$ (34,937)
D. Focus on the Future Planning Reserve	\$ -
II. Unassigned	\$ 1,303,889
A. Three Months' Expenses	\$ 912,762
B. Amount above threshold (3 months)	\$ 391,127

The ending balance for FY19 would be conservatively projected at approximately \$1,373,889 if the Board does not do any one-time or additional funding. The fund balance projections are based on the following assumptions:

- No unexpected major expenses.
- Lapse dollars for services will follow recent patterns and not the historical patterns.
- The Board does not initiate any expenses, service or operational, that does not have new income to support the expense.

In order to operate at the same level in FY20 as in FY19, the following assumptions are necessary:

- The Board does not increase service or operational expenses without an increase in income to cover those expenses.
- No unexpected major expenses.

NOTES

Note #1

Macon County Mental Health Board

Cost Allocation Plan

A diligent attempt should be made to determine the appropriate cost center(s) to be charged for agency expenses. Costs that cannot be directly identified to a particular cost center will be allocated as indicated below. As new indirect expenses are incurred, these expenses will be added to the cost allocation plan based on an appropriate methodology for that expense. It is important to note that the expense categories that are listed in the allocation plan may also include a portion that is direct. The portion of the expense that is direct will be charged directly to that program. Only the indirect portion will be allocated based on the appropriate methodology.

Personnel based allocations: This category includes expenses that may increase or decrease based on the number of employees in each particular department. As part of the annual budgeting process, a chart will be created to divide each employee's time among cost centers. The total amount of personnel time spent in each cost center will be translated into FTE's or full-time equivalents. Indirect expenses in this category will be allocated based on the percentage of FTE's to total FTE's of all benefiting cost centers. Currently the following indirect expenses are allocated by FTE's:

- Temporary Employment Services
- Office Supplies
- Telecommunications Expense
- Internet Service

Occupancy based allocations: These particular expenses will usually not increase or decrease substantially, if at all, based on the number of employees in each department. These expenses are split between cost centers based on the ratio of directly occupied space to total agency occupied space. The following expenses are currently allocated using this method:

- Office Lease
- Property Insurance

Revenue based allocations: Occasionally there are expenses where it is appropriate to allocate based on ratio of cost center revenue to total agency revenues. Currently we have one expense that is allocated using this method:

- Audit Expense

Non-state funded program expenses: There are a few indirect expenses that offer little, if any, tangible benefit to the state-funded programs. These expenses are allocated among only the 708 Disaster and Residential cost centers based on either the Executive Director's salary allocation or the ratio of staff time between those two cost centers, whichever is appropriate. Currently the following expenses are allocated using one of these methods:

- Automobile Expenses (Executive Director's time)
- Memberships (staff time)
- Directors & Officers Liability Insurance (staff time)
- Legal Expense (staff time)