



Macon County Mental Health Board

Budget Proposal—Fiscal Year 2023

July 1, 2022 to June 30, 2023

INTRODUCTION

Introduction: Fiscal Year 2023 Proposed Budget

The Mental Health Board (MCMHB) began Fiscal Year 2022 (FY22) (July 1, 2021 to June 30, 2022) with a budget of \$5,230,384 and will end FY22 with a budget of \$5,290,384. There were two annualized service line items funded during FY22 and one contract ended at the request of the provider.

This proposed budget for Fiscal Year 2023 (FY23) (July 1, 2022 to June 30, 2023) has an increase of \$1,932 in overall income not related to the Board's fund balance in comparison to the proposed FY22 budget. This compares to an increase of \$71,113 in 708 operational income in the proposed FY22 budget not related to the Board's fund balance. The increase in revenue in the FY23 budget is in relation to an increase in the DHS awarded contract CFC #19, an increase in the county tax levy, and a small increase in the Mental Health Court fees.

This proposed FY23 budget has the MCMHB operations expenses increasing by .50% and annualized services increasing by \$100.

The state funding for Child and Family Connections (CFC #19) is projected to increase by \$2,329. The State of Illinois provides funding founded on a formula which is based on the number of children in the program, as well as active Individual Family Service Plans. Juvenile Redeploy is expected to see a decrease of \$67,287. Staff worked closely with community partners, as well as the IDHS Statewide Redeploy Coordinator to revamp the program.

Some highlights of the budget follow:

- The proposed FY23 budget is balanced. \$196,698 funding from the Board's fund balance is proposed. During the last several years, the Board has had a large lapse in spent contracts each year. With the pandemic, the Board again saw large lapses in contract billing. Because of this, the Board staff felt the 10% increase that was awarded in FY22 should continue in FY23.
- Operations expenses for MCMHB has a small increase. This makes the 708 operations 6.83% of the proposed total expenses. Last year's proposed operations expenses were 6.69% of the total expenses. The average of MCMHB Boards in the State Association for operations is 13%.
- Two percent raises are proposed for all Board staff. Due to unprecedented times and an unstable employment market, the Board staff is also proposing one-time retention payments to all Board staff. The Board has been very fortunate to have amazing staff that have gone above and beyond this past year and hope to retain this staff in such a volatile environment. The Board did not have any workforce reduction during this past year.

This document presents information regarding the FY23 proposed budget. The Mental Health Board's proposed FY23 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), Illinois Department of Human Services, and Mental Health Court fees. This document provides an overall picture of the total Board operations that includes MCMHB, residential/housing management, Child and Family Connections #19, and Juvenile Redeploy. 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 5.64 months' level for the start of the fiscal year. This is within the threshold of what the State of Illinois Comptroller's office promulgates for healthy local government finances. However, the Board feels that this level of fund balance is needed with the uncertain funding environment the pandemic has put on all service providers and the projected need that will take place in the future once all additional state and federal programs have ended. The following pages present revenue and expense comparisons for FY22 and FY23 as well as the projected fund balance through FY23.

FY22/FY23 Revenue/Expense Comparison

SUMMARY	ORIGINAL FY22 BUDGET	MODIFIED FY22 BUDGET	PROPOSED FY23 BUDGET	Under/Over
Total Revenue	4,954,326	4,954,326	4,956,258	1,932
Total Expenses	5,230,384	5,290,384	5,152,956	(137,428)
REVENUE	4,954,326	4,954,326	4,956,258	1,932
Operating Revenue	4,954,326	4,954,326	4,956,258	1,932
Macon County Taxes	2,566,038	2,566,038	2,637,151	71,113
Investment Income	15,000	15,000	15,000	-
Residential Management Fee	163,239	163,239	163,239	-
Residential Salary Reimbursement	156,622	156,622	151,399	(5,223)
Mental Hlth Crt Fees	15,000	15,000	16,000	1,000
Child & Family Connections #19	1,092,865	1,092,865	1,095,194	2,329
Redeploy Illinois Grant	942,562	942,562	875,275	(67,287)
Miscellaneous Income	3,000	3,000	3,000	-
Fund Balance Support Revenue				
General Funds	276,058	336,058	196,698	(79,360)
EXPENSES	5,230,384	5,290,384	5,152,956	(77,428)
708 Operations	350,135	350,135	351,893	1,757
System Support	1,391,429	1,391,428	1,383,523	(7,905)
Residential Management	367,602	367,602	377,277	9,674
Child & Family Connections #19	936,826	936,826	943,246	6,420
Planning	36,000	36,000	12,000	(24,000)
Electronic Record Vouchering	21,000	21,000	21,000	-
Compliance	30,000	30,000	30,000	-
Services	3,488,820	3,548,821	3,417,540	(71,280)
Mental Illness	636,961	636,961	636,961	-
Developmental Disabilities	317,162	347,163	352,212	35,050
Substance Abuse	123,011	123,011	118,061	(4,950)
Combined Disabilities	1,313,084	1,343,085	1,283,084	(30,000)
CFC Services IMDN,PL,SES,LIC	156,039	156,039	151,946	(4,093)
Redeploy Illinois IDHS grant	942,562	942,562	875,275	(67,287)
FUND BALANCE COMPARISONS				
Monthly Expense	435,865.30	440,865.33	429,412.97	
Projected Beginning Fund Balance	2,700,799	2,709,464	2,487,406	
Assigned Funds	86,000	86,000	62,000	
General Revenue Fund Balance Support	(276,058)	(136,058)	(196,698)	
Projected Ending Unassigned Fund Balance	2,338,741	2,487,406	2,228,708	
Months' Expenses	5.37	5.64	5.19	
708 Expenses vs Total Budget	6.69%	6.62%	6.83%	

Projected Fund Balance through FY23

FY21 Beginning Fund Balance	\$ 2,372,522
Assigned:	
A. Board Bond	\$ 25,000
B. Tax Refund	\$ 25,000
C. Budget Reserve - ongoing services	\$ 0
<u>D. Focus on the Future Planning Reserve</u>	<u>\$ 12,000</u>
Total	\$ 62,000
Revenue Over Expenses	\$ 398,942
Ending FY21 Unassigned:	\$ 2,709,464
	8.07 months' expenses
	FY21 monthly expenses = \$335,673
FY22 Beginning Fund Balance	\$ 2,709,464
Assigned:	
A. Board Bond	\$ 25,000
B. Tax Refund	\$ 25,000
C. Budget Reserve - ongoing services	\$ 0
<u>D. Focus on the Future Planning Reserve</u>	<u>\$ 36,000</u>
Total	\$ 86,000
Expenses Over Revenue	(\$136,058)
Ending FY22 Unassigned:	\$ 2,487,406
	5.64 months' expenses
	FY22 monthly expenses = \$440,865
FY23 Beginning Fund Balance	\$ 2,487,406
Assigned:	
A. Board Bond	\$ 25,000
B. Tax Refund	\$ 25,000
C. Budget Reserve - ongoing services	\$ 0
<u>D. Focus on the Future Planning Reserve</u>	<u>\$ 12,000</u>
Total	\$ 62,000
Projected Expenses over Revenue	(\$196,698)
Ending FY23 Unassigned:	\$ 2,228,708
	5.19 months' expenses
	FY23 monthly expenses = \$429,413

**FY2023 OVERALL
INCOME PROJECTIONS**

REVENUE PROJECTIONS FY23

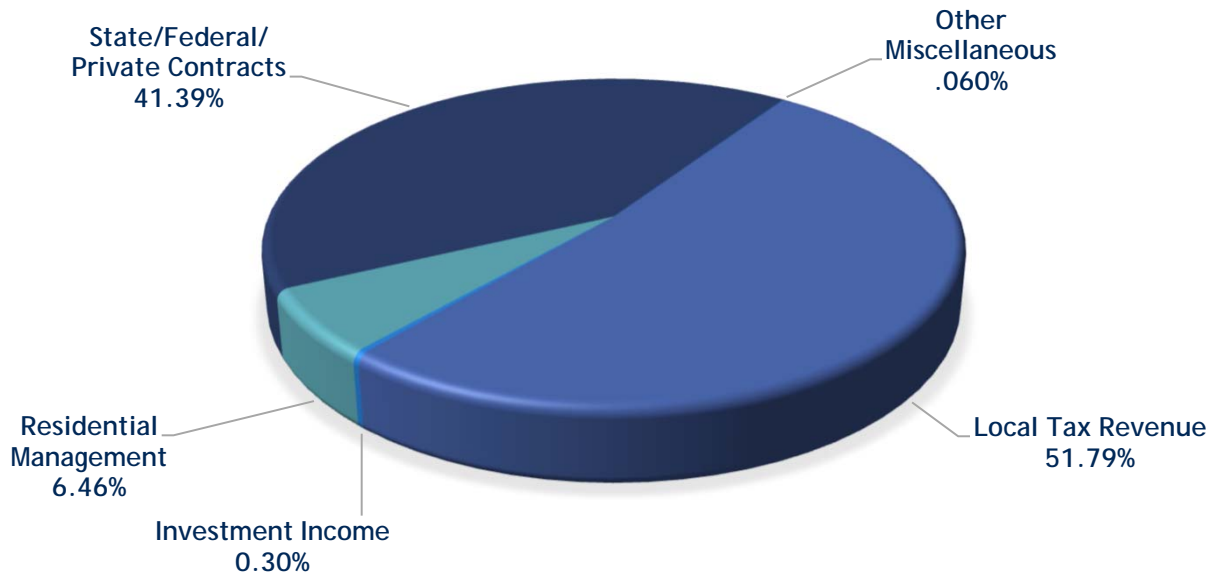
The Board revenue is derived from numerous sources. Each revenue source has different traits and requirements. One differing characteristic is the projected assurity of the revenue for fiscal year 2023. Local property tax levy, management fees, residential services reimbursement, Mental Health Court fees and investment income can be projected with reasonable certainty. The Child and Family Connections contract with DHS is based on the average caseload and state formula. Data exists to project the first six months of fiscal year 2023 income for Child and Family Connections and the second six months are estimated. Revenue used from the fund balance is displayed.

Total revenue supports two different expense budgets: (A) operations (B) services/system support. The overall sources and projections for fiscal year 2023 revenue are as follows:

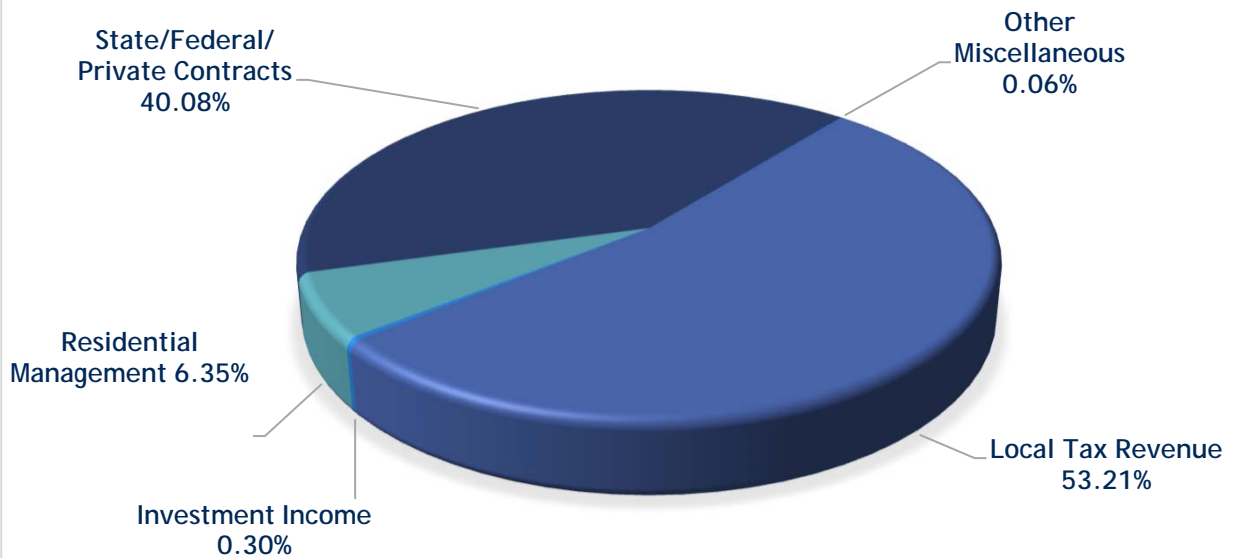
REVENUE SOURCE	FY22	FY23	Variance	Comments
Macon County Taxes	2,566,038	2,637,151	71,113	99.5% of 2021 Tax Levy of \$2,650,402
Investment Income	15,000	15,000	0	based on projections
Residential Management Fee	163,239	163,239	0	
Residential Services Reimbursement	156,622	151,399	(5,223)	live-in managers, maintenance, janitorial staff, supported living
Mental Health Court Fees	15,000	16,000	1,000	based on FY21 income and projections
Child & Family Connections #19	1,092,865	1,095,194	2,329	based on FY23 projected contract
Juvenile Redeploy	942,562	875,275	(67,287)	based on FY23 projected contract
Miscellaneous Income	3,000	3,000	0	
TOTAL INCOME	4,954,326	4,956,258	1,932	

	FY22		FY23	
Local Tax Revenue	2,566,038	51.79%	2,637,151	53.21%
Investment Income	15,000	0.30%	15,000	0.30%
Residential Management	319,861	6.46%	314,638	6.35%
State/Federal/Private Contracts	2,050,427	41.39%	1,986,469	40.08%
Other Miscellaneous	3,000	0.06%	3,000	0.06%
Total Income	4,954,326	100.00%	4,956,258	100.00%

FY22 REVENUE SOURCES



FY23 REVENUE SOURCES



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**
Expenses relate to 708 operations regarding staffing and activities mandated by law or set forth by the Board.

- B. **Residential/Housing Management**
Expenses relate to the staffing and management of Woodford Homes, Camelot Supportive Housing, Charles Street Supportive Housing and Carrie Lane Supportive Housing.

- C. **Child and Family Connections #19**
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 program is funded by the Illinois Department of Human Services (IDHS) of the State of Illinois.

- D. **Juvenile Redeploy**
Expenses include program director, part-time client care coordinator and support staff located in the Mental Health Board's office. This program's goal is to prevent high risk teenage offenders' placement in the Department of Corrections. These services are provided to Macon County and is funded by the Illinois Department of Human Services (IDHS) of the State of Illinois.

The Child and Family Connections #19 and Juvenile Redeploy budgets are subject to IDHS approval. These budgets will be submitted to IDHS 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 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 2% or a \$77,428 decrease from the original FY22 total operations budget. The decrease comes from a contract decrease of Redeploy, a small increase in CFC #19, as well as allocation changes. The individual cost center increases/decrease are as follows:

- MCMHB Operations: \$1,757 (.50%) increase due to reallocations of staff time resulting from responsibility changes and 2% salary increase.
- Residential/Housing Management: \$9,674 (2.63%) increase due to reallocations of staff time, 2% salary increase and an increase in the Professional Services line item for contractual services utilized in the preparation of the new construction grant that will begin construction in FY23.
- Child and Family Connections #19: \$2,329 increase due to reallocations of staff time and expenses to State-funded services line item and 2% salary increase. Revenue was also increased by this same amount.
- Juvenile Redeploy: -\$67,560 (7.17%) decrease due to re-alignment of program. Revenue was also decreased by this same amount.

ALL DEPARTMENTS

Acct. Title	FY22	FY23	Var Amt	Var %	Comments
Salaries	991,300	1,027,008	35,708	3.60%	2% increase, additional CFC position, retention payment
Retirement Expenses	82,391	62,862	-19,530	-23.70%	decrease in rate/allocation change
Fringe Benefits	146,408	171,726	25,318	17.29%	increase in rate/add. employees
FICA Expense	76,763	78,444	1,681	2.19%	based on salaries
Unemployment Tax	6,961	7,579	618	8.88%	new/part-time employees
Workmen's Comp Ins	20,237	18,344	-1,893	-9.35%	rate decrease / allocation change
Total Salary, Wages	1,324,060	1,365,962	41,902	3.16%	
Office Supplies	38,727	27,528	-11,199	-28.92%	
Meetings/Activities	6,000	5,100	-900	-15.00%	
Consumable Totals	44,727	32,629	-12,099	-27.05%	
Insurance Data Breach, Property	6,674	7,267	593	8.89%	expected rate increase
Insurance Totals	6,674	7,267	593	8.89%	
Travel	55,820	52,255	-3,565	-6.39%	based on FY22 expenses
Travel Costs	55,820	52,255	-3,565	-6.39%	
Copier	11,635	27,129	15,494	133.17%	based on FY22 expenses
Office Lease	28,104	25,577	-2,527	-8.99%	allocation changes
Lease Totals	39,739	52,706	12,967	32.63%	
Telecommunications	24,845	24,107	-738	-2.97%	based on FY22 expenses
Training/Conferences	31,000	28,035	-2,965	-9.57%	based on FY22 expenses
Publicity and Advertise	8,632	2,841	-5,790	-67.08%	based on FY22 expenses
Subscriptions	1,700	1,700	0	0.00%	
Internet	3,749	3,718	-31	-0.82%	based on FY22 expenses
Postage	12,600	8,900	-3,700	-29.37%	based on FY22 expenses
Technical Support	52,937	60,667	7,730	14.60%	add. technology/leasing equipment
Memberships	14,095	20,181	6,085	43.17%	additional prof memberships
Insurance (DOL & Bond)	12,720	14,016	1,296	10.19%	expected increase
Professional Liab Ins	9,906	11,695	1,788	18.05%	
Audit	18,581	14,000	-4,581	-24.65%	based on FY22 expenses
Legal	3,500	3,500	0	0.00%	
Annual Report	500	5,000	4,500	900.00%	additional reporting/workshops
Operational Contingency	38,000	38,000	0	0.00%	no CFC contingency
Equipment Depreciation Expense	43,438	10,438	-33,000	-75.97%	depreciated items removed from fixed assets
Professional Services/ Subcontractors	850,174	790,074	-60,100	-7.07%	Redeploy Contract decrease
Miscellaneous Totals	1,126,378	1,036,872	-89,506	-7.95%	
TOTAL OPERATIONS	2,597,399	2,547,691	-49,708	-1.91%	

MCMHB

RESIDENTIAL

Acct. Title	FY22	FY23	Var Amt	Var %	FY22	FY23	Var Amt	Var %
Salaries	148,769	169,947	21,177	14.24%	204,609	210,922	6,313	3.09%
Retirement Expenses	14,426	11,016	-3,409	-23.63%	13,322	11,340	-1,982	-14.88%
Fringe Benefits	22,712	28,077	5,364	23.62%	30,593	38,313	7,720	25.23%
FICA Expense	12,772	13,001	229	1.79%	15,653	16,136	483	3.09%
Unemployment Tax	611	612	1	0.12%	1,914	1,889	-25	-1.29%
Workmen's Comp Ins	535	430	-104	-19.54%	6,223	5,898	-325	-5.23%
Total Salary, Wages	199,825	223,083	23,258	11.64%	272,313	284,496	12,183	4.47%
Office Supplies	5,097	5,000	-97	-1.91%	4,333	4,200	-133	-3.08%
Meetings/Activities	3,000	3,000	0	0.00%	1,000	1,000	0	0.00%
Consumable Totals	8,097	8,000	-97	-1.20%	5,333	5,200	-133	-2.50%
Insurance Data Breach, Property	1,137	1,159	22	1.91%	1,302	1,545	242	18.61%
Insurance Totals	1,137	1,159	22	1.91%	1,302	1,545	242	18.61%
Travel	3,052	3,408	356	11.66%	8,720	8,720	0	0.00%
Travel Costs	3,052	3,408	356	11.66%	8,720	8,720	0	0.00%
Copier	500	600	100	20.00%	1,500	1,500	0	0.00%
Office Lease	5,446	4,932	-514	-9.44%	4,330	4,248	-82	-1.89%
Lease Totals	5,946	5,532	-414	-6.97%	5,830	5,748	-82	-1.40%
Telecommunications	2,324	2,085	-240	-10.31%	4,398	5,264	866	19.70%
Training/Conferences	9,000	12,057	3,057	33.97%	6,000	6,000	0	0.00%
Publicity and Advertise	0	0	0	0.00%	0	0	0	0.00%
Subscriptions	1,000	1,000	0	0.00%	700	700	0	0.00%
Internet	600	622	22	3.72%	560	589	29	5.22%
Postage	700	700	0	0.00%	500	500	0	0.00%
Technical Support	14,774	14,291	-482	-3.26%	7,166	8,151	985	13.75%
Memberships	6,123	7,564	1,440	23.52%	2,285	2,670	385	16.84%
Insurance (DOL & Bond)	9,514	10,465	952	10.00%	3,206	3,550	344	10.74%
Professional Liab Ins	1,231	1,240	8	0.68%	2,025	2,433	408	20.13%
Audit	8,311	5,687	-2,625	-31.58%	1,444	890	-554	-38.38%
Legal	2,000	2,000	0	0.00%	1,500	1,500	0	0.00%
Annual Report	500	5,000	4,500	900.00%	0	0	0	0.00%
Operational Contingency	33,000	33,000	0	0.00%	5,000	5,000	0	0.00%
Equipment Depreciation Expense	33,000	5,000	-28,000	-84.85%	5,000	0	-5,000	-100.00%
Professional Services/ Subcontractors	10,000	10,000	0	0.00%	34,320	34,320	0	0.00%
Miscellaneous Totals	132,078	110,711	-21,367	-16.18%	74,104	71,567	-2,536	-3.42%
TOTAL OPERATIONS	350,135	351,893	1,757	0.50%	367,602	377,277	9,674	2.63%

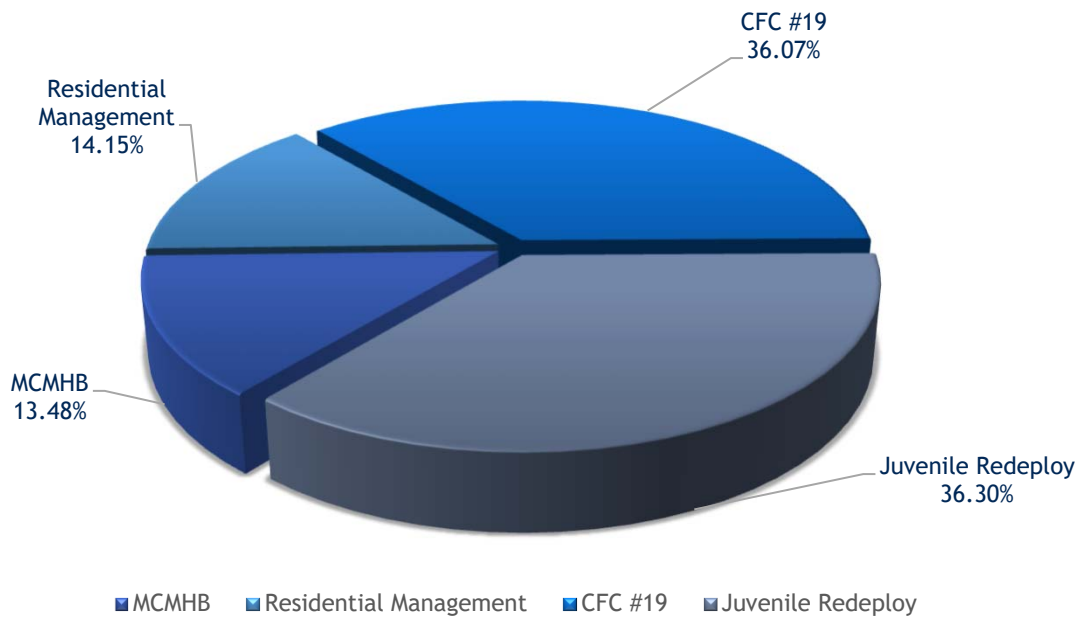
CHILD & FAMILY CONNECTIONS #19

JUVENILE REDEPLOY

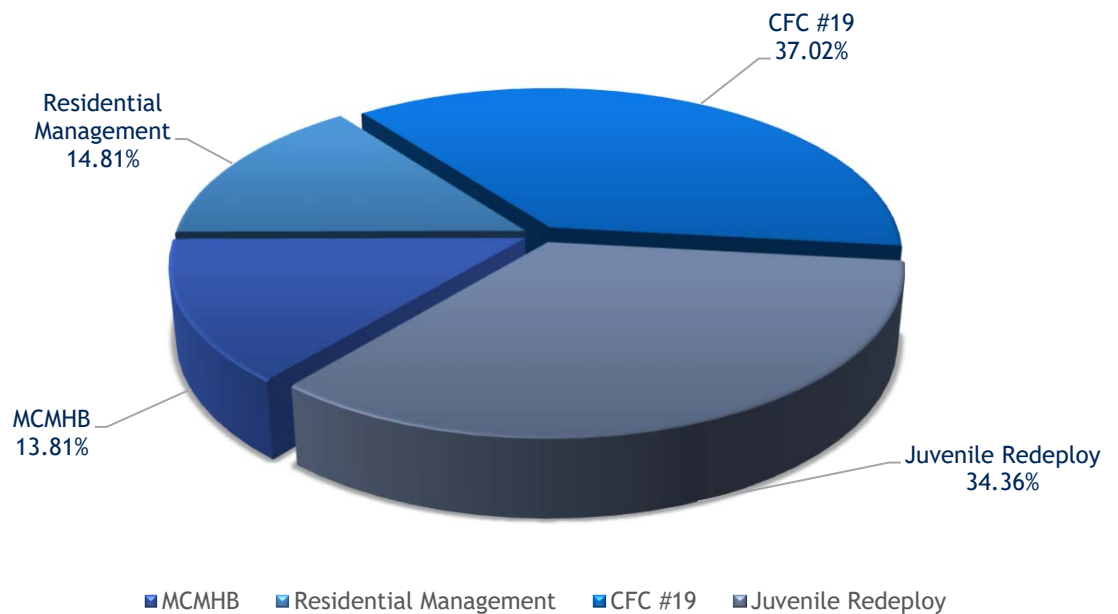
Acct. Title	FY22	FY23	Var Amt	Var %	FY22	FY23	Var Amt	Var %
Salaries	556,991	560,642	3,651	0.66%	80,930	85,497	4,567	5.64%
Retirement Expenses	47,578	35,009	-12,569	-26.42%	7,066	5,497	-1,569	-22.21%
Fringe Benefits	89,754	96,147	6,393	7.12%	3,349	9,189	5,840	174.41%
FICA Expense	42,676	42,889	213	0.50%	5,662	6,419	756	13.36%
Unemployment Tax	3,997	4,636	639	15.99%	439	442	3	0.61%
Workmen's Comp Ins	12,372	10,988	-1,384	-11.19%	1,107	1,028	-79	-7.11%
Total Salary, Wages	753,369	750,311	-3,058	-0.41%	98,553	108,072	9,519	9.66%
Office Supplies	25,120	15,690	-9,430	-37.54%	4,176	2,638	-1,538	-36.83%
Meetings/Activities	0	0	0	0.00%	2,000	1,100	-900	0.00%
Consumable Totals	25,120	15,690	-9,430	-37.54%	6,176	3,738	-2,438	-39.47%
Insurance Data Breach, Property	3,867	4,228	360	9.31%	366	335	-31	100.00%
Insurance Totals	3,867	4,228	360	9.31%	366	335	-31	100.00%
Travel	41,068	39,447	-1,622	-3.95%	2,980	680	-2,300	-77.18%
Travel Costs	41,068	39,447	-1,622	-3.95%	2,980	680	-2,300	-77.18%
Copier	9,435	24,829	15,394	163.16%	200	200	0	0.00%
Office Lease	17,031	15,102	-1,930	-11.33%	1,297	1,296	-1	-0.05%
Lease Totals	26,466	39,930	13,464	50.87%	1,497	1,496	-1	-0.04%
Telecommunications	16,044	14,389	-1,655	-10.32%	2,079	2,369	290	13.94%
Training/Conferences	3,000	4,978	1,978	65.92%	13,000	5,000	-8,000	-61.54%
Publicity and Advertise	3,000	1,210	-1,790	-59.68%	5,632	1,632	-4,000	0.00%
Subscriptions	0	0	0	0.00%	0	0	0	0.00%
Internet	2,332	2,245	-87	-3.74%	257	262	5	1.89%
Postage	11,000	7,500	-3,500	-31.82%	400	200	-200	-50.00%
Technical Support	27,011	34,893	7,882	29.18%	3,986	3,331	-655	-16.43%
Memberships	3,905	8,701	4,796	122.81%	1,782	1,247	-536	0.00%
Insurance (DOL & Bond)	0	0	0	0.00%	0	0	0	0.00%
Professional Liab Ins	6,014	7,433	1,419	23.60%	636	589	-47	100.00%
Audit	6,190	5,374	-816	-13.18%	2,635	2,049	-585	0.00%
Legal	0	0	0	0.00%	0	0	0	0.00%
Annual Report	0	0	0	0.00%	0	0	0	0.00%
Operational Contingency	0	0	0	0.00%	0	0	0	100.00%
Equipment Depreciation Expense	5,438	5,438	0	0.00%	0	0	0	100.00%
Professional Services/ Subcontractors	3,000	1,480	-1,520	-50.67%	802,854	744,274	-58,580	-7.30%
Miscellaneous Totals	86,935	93,640	6,705	7.71%	833,262	760,954	-72,308	-8.68%
TOTAL OPERATIONS	936,826	943,246	6,420	0.69%	942,835	875,275	-67,560	-7.17%

	FY22		FY23	
MCMHB	350,135	13.48%	351,893	13.81%
Residential Management	367,602	14.15%	377,277	14.81%
CFC #19	936,826	36.07%	943,246	37.02%
Juvenile Redeploy	942,835	36.30%	875,275	34.36%
Total Expenses	2,597,399	100.00%	2,547,691	100.00%

FY22 Operations Expense



FY23 Operations Expense



SYSTEM SUPPORT

FY23 Proposed System Support

The proposed System Support includes a \$24,000 decrease for the planning expense. Electronic vouchering and compliance expenses are budgeted the same for FY23.

	FY22 Proposed	FY23 Proposed	Variance	Comments
Planning	\$ 36,000	\$ 12,000	\$ (24,000)	Unmet Needs
Electronic Vouchering/Website maintenance	\$ 21,000	\$ 21,000	\$0	based on projected FY22 expenses
Compliance	\$ 30,000	\$ 30,000	\$0	includes contractual & MCMHB staff
Totals	\$ 87,000	\$ 63,000	\$ (24,000)	

FIXED ASSETS FUND

FY23 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 FY22 with a balance of \$90,529. There were no funds used towards the purchase of equipment or awards in FY22. Therefore, the projected year-end balance of the Fixed Asset fund is projected to be around \$90,736.

- No expenses are being proposed from this fund at this point in time.

SERVICES

Comments: Services

- The proposed FY23 budget proposal allocates \$4,360,787 for services. Of this, \$2,390,319 is apportioned to annualized services supported by the local property tax levy. This is \$100 more than the FY22 beginning budget. The Board was also able to maintain the 10% increases to all programs initially re-instated in FY22, returning funding levels to prior to the 10% cut that occurred in FY18. In addition, the Board was able to fund two pilot programs mid-year FY22.
- The next pages detail each service funded, as well as totals by disability group and funding source category. The State-supported CFC #19 and Juvenile Redeploy funding amounts are based on feedback from the State Department of Human Services' departments related to the contracts for FY23. 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. The board staff have been able to maintain the 10% increase from FY22. Additional recommended changes above the 10% or new pilot programs are as follows:
 - **Special Needs Childcare Summer Funding:** A pilot program originally funded midyear FY22 of \$30,000. Funding for this program will pay for one month of special needs childcare while a group of local individuals and United Way seek state grant funding to help operate a year-round program.
 - **Early Intervention 4-5:** Rate increase of \$5,050. This program provides an array of services for children who have aged out of the State's birth-to-three early intervention program with developmental delays.
 - **Tyler Yount Foundation:** Rate decrease of \$4,950. This funding was declined by the Tyler Yount Foundation.
 - **Public Awareness:** A pilot program funded mid-year FY22 of \$30,000. Funds will be utilized to continue marketing/pubic awareness campaign aimed at educating the public on mental health/substance abuse issues. The campaign could include television, radio, and billboard advertising to raise public awareness.

- **Service Development:** Rate decrease of \$60,000 to the current funding level. Service development is utilized for one-time funding to agencies for programs or services not currently funded by the Board and can be utilized for pilot program start-ups. The decreased funding is to offset the continued funding of the Special Needs Childcare Summer Funding and Public Awareness.
- The following pages detail each service funded, as well as totals by disability group and funding source category. All State-supported service funding amounts are based on current proposed contracts for FY23. The State has reserved the right to decrease/increase funding during the fiscal year and before they sign contracts. CFC #19 and Juvenile Redeploy funds are displayed based on the State's formula for funding this service. Each service is displayed with the recommended level of funding for FY23 and the difference from the level in FY22 is displayed. Brief descriptions for the changes are also detailed.

Summary of Proposed Services

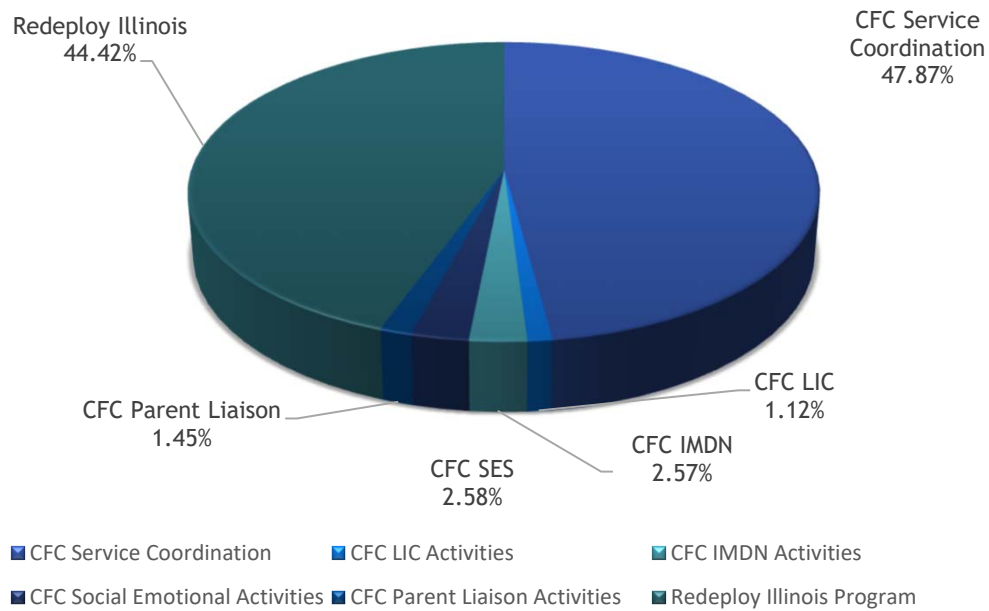
	FY22 Proposed	FY23 Proposed	% Change
MCMHB Annualized Services			
Total	\$ 2,390,219	\$ 2,390,319	0.00%
Mental Illness	\$ 636,961	\$ 636,961	0.00%
Developmental Disabilities	\$ 317,162	\$ 352,212	11.05%
Substance Abuse	\$ 123,011	\$ 118,061	-4.02%
Combined Disabilities	\$ 1,313,084	\$ 1,283,084	-2.28%
State and/or Federal Funding			
Total	\$ 2,035,427	\$ 1,970,468	-3.19%
Mental Illness	\$ -	\$ -	0.00%
Developmental Disabilities	\$ 1,092,865	\$ 1,095,193	0.21%
Substance Abuse	\$ -	\$ -	0.00%
Combined Disabilities	\$ 942,562	\$ 875,275	-7.14%
Total Services			
Total	\$ 4,425,646	\$ 4,360,787	-1.47%
Mental Illness	\$ 636,961	\$ 636,961	0.00%
Developmental Disabilities	\$ 1,410,027	\$ 1,447,405	2.65%
Substance Abuse	\$ 123,011	\$ 118,061	0.00%
Combined Disabilities	\$ 2,255,646	\$ 2,158,359	-4.31%

708 Annualized Services Funding					
Mental Health / Mental Illness Developmental Disabilities Substance Abuse Combined Disabilities	FY2022 Proposed Budget	FY2023 Proposed Budget	Variance	%	Comments
<i>Mental Health / Mental Illness</i>					
Dove Domestic Violence	\$79,686	\$79,686	\$0	0.00%	
Heritage Mental Health Individual Assistance	\$50,871	\$50,871	\$0	0.00%	
Macon County Court Sex Offender Evals	\$16,500	\$16,500	\$0	0.00%	
Decatur Public Library Social Worker	\$30,000	\$30,000	\$0	0.00%	
WCYA CCBYS Match	\$36,768	\$36,768	\$0	0.00%	Required match by State of Illinois
Hidden Victims	\$6,287	\$6,287	\$0	0.00%	
MHC-MCMHB MHC Coordinator	\$43,890	\$43,890	\$0	0.00%	
MHC-Public Defender	\$17,600	\$17,600	\$0	0.00%	
MHC-Heritage	\$37,249	\$37,249	\$0	0.00%	
MHC-States Attorney	\$18,810	\$18,810	\$0	0.00%	
Crossings Mental Health Services	\$44,550	\$44,550	\$0	0.00%	
Catholic Charities SAP Counseling	\$44,220	\$44,220	\$0	0.00%	
WCYA Family Advocate	\$23,348	\$23,348	\$0	0.00%	Required match by State of Illinois
Decatur First Responder Counseling	\$30,000	\$30,000	\$0	0.00%	
Rental Assistance	\$7,500	\$7,500	\$0	0.00%	
MRI Psycho-Social Work	\$106,747	\$106,747	\$0	0.00%	
Camelot Residential Live-in	\$16,468	\$16,468	\$0	0.00%	
Charles Street Residential Live-in	\$16,468	\$16,468	\$0	0.00%	
CHELP Dementia Education and Outreach	\$10,000	\$10,000	\$0	0.00%	
<i>Developmental Disabilities</i>					
Special Needs Childcare Summer Funding	\$0	\$30,000	\$30,000	100.00%	Funded mid-year FY22
MRI/Independence Pointe Summer Program	\$216,421	\$216,421	\$0	0.00%	
MRI/Independence Pointe Parent's Night Out	\$30,885	\$30,885	\$0	0.00%	
MRI Center-based Repite Care	\$64,907	\$64,907	\$0	0.00%	
Early Intervention 4-5	\$4,950	\$10,000	\$5,050	102.02%	
<i>Substance Abuse</i>					
Tyler Yount Foundation Ltd	\$4,950	\$0	-\$4,950	-100.00%	Declined funding
Heritage Deferred Prosecution	\$14,850	\$14,850	\$0	0.00%	
Heritage Substance Abuse Rx	\$34,650	\$34,650	\$0	0.00%	
Heritage Substance Abuse Treatment Incentives	\$15,000	\$15,000	\$0	0.00%	
SAO Deferred Prosecution	\$24,358	\$24,358	\$0	0.00%	
Boys & Girls Club Smart Moves	\$29,203	\$29,203	\$0	0.00%	

708 Annualized Services Funding					
Mental Health / Mental Illness Developmental Disabilities Substance Abuse Combined Disabilities	FY2022 Proposed Budget	FY2023 Proposed Budget	Variance	%	Comments
<i>Combined Disabilities</i>					
Heritage Intensive Support Services	\$72,765	\$72,765	\$0	100.00%	
Heritage Oasis	\$49,500	\$49,500	\$0	0.00%	
Heritage Crisis Residential	\$101,608	\$101,608	\$0	0.00%	
MC Sheriff Law Enforcement Counsel & Psych	\$104,401	\$104,401	\$0	0.00%	
Cath Char Elderly Guardianship	\$80,000	\$80,000	\$0	0.00%	
Cath Char Grdnship Ref & Svcs	\$25,527	\$25,527	\$0	0.00%	
Cath Char Faith in Action	\$24,368	\$24,368	\$0	0.00%	
B & G Club Modified Case Mngt	\$41,122	\$41,122	\$0	0.00%	
Macon County Public Defender	\$8,743	\$8,743	\$0	0.00%	
WCYA Crisis Youth Housing	\$87,251	\$87,251	\$0	0.00%	
Early Behavioral Interventionist Pilot Program	\$33,000	\$33,000	\$0	0.00%	
District #61 SAP etc	\$115,500	\$115,500	\$0	0.00%	
Maroa Forsyth SAP	\$7,200	\$7,200	\$0	0.00%	
Mt. Zion SAP	\$10,920	\$10,920	\$0	0.00%	
Warrensburg Latham SAP	\$8,910	\$8,910	\$0	0.00%	
Meridian SAP	\$1,980	\$1,980	\$0	0.00%	
Public Awareness	\$0	\$30,000	\$30,000	100.00%	Funded mid-year FY22
Woodford Homes	\$111,573	\$131,573	\$20,000	17.93%	
Charles Street	\$23,560	\$23,560	\$0	0.00%	
Camelot	\$23,560	\$23,560	\$0	0.00%	
Supported Living Residential	\$42,790	\$42,790	\$0	0.00%	
Trauma Support	\$41,807	\$41,807	\$0	0.00%	Formerly Disaster Services
Woodford Facility Svcs	\$22,000	\$22,000	\$0	0.00%	
Service Development	\$200,000	\$120,000	-\$80,000	-40.00%	
Services Contingency	\$75,000	\$75,000	\$0	0.00%	
Mental Health / Mental Illness	\$636,961	\$636,961	\$0	0.00%	
Developmental Disabilities	\$317,162	\$352,212	\$35,050	11.05%	
Substance Abuse	\$123,011	\$118,061	-\$4,950	-4.02%	
Combined Disabilities	\$1,313,084	\$1,283,084	-\$30,000	-2.28%	
Grand Total Annualized Services	\$2,390,219	\$2,390,319	\$100	0.00%	

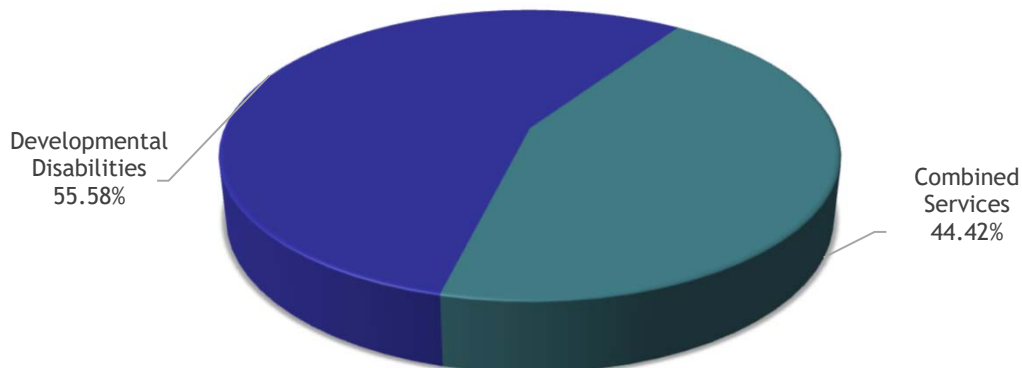
	FY23 Proposed	
CFC Service Coordination	943,247	47.87%
CFC LIC Activities	22,000	1.12%
CFC IMDN Activities	50,571	2.57%
CFC Social Emotional Activities	50,800	2.58%
CFC Parent Liaison Activities	28,575	1.45%
Redeploy Illinois Program	875,275	44.42%
Total State Funded Programs	1,970,468	100.00%

FY23 State Funded Programs by Activity



	FY23 Proposed	
Developmental Disabilities	1,095,193	55.58%
Combined Disabilities	875,275	44.42%
Total State Funded Services	1,970,468	100%

FY23 State Funded Programs by Service Category



SERVICES REFERENCE SHEET
Mental Health / Mental Illness

Service/Provider	Type	Target Age	Service Description	FY23 Proposed Funding
Camelot Residential Live-in	Grant	18+	Funding to support expenses related to the live-in manager at the Camelot Supportive Housing apartments.	\$ 16,468
Catholic Charities Student Assistance Program	POS	Students (Enrolled in Macon County Catholic schools)	Student Assistance services are an array of services that include substance use prevention services, psycho-educational presentations, individual or group counseling, assessment or evaluation for substance use and mental health problems or disorders, or appropriate mental health or substance use referrals for students. Services could also include family counseling or consultations with family, when appropriate.	\$ 44,220
Charles Street Residential Live-in	Grant	18+	Funding to support expenses related to the live-in manager at the Charles Street Supportive Housing apartments.	\$ 16,468
Crossing Healthcare Mental Health Services	POS	12+	Mental health services for youth/adults exhibiting symptoms of behavioral or emotional disorder.	\$ 44,550
CHELP Dementia Education and Outreach	Grant	18+	Funding to educate community on dementia.	\$ 10,000
Dove Domestic Violence	POS	18+	Funding to assist in advocacy, referral, and counseling services for victims of domestic violence.	\$ 79,686
Decatur Police Counseling	POS	18+	Funding to allow DPD Liaison to provide direct supportive services for officers and other law enforcement personnel.	\$ 30,000
Decatur Public Library Social Worker	Grant	18+	Funding for a Social Worker to provide linkage to needed services (MH, SA, Housing, Medical, etc.) for persons at the Decatur Public Library who require the assistance. They typically will have an MI, SA, or both MI/SA issues.	\$30,000

SERVICES REFERENCE SHEET
Mental Health / Mental Illness

Service/Provider	Type	Target Age	Service Description	FY23 Proposed Funding
HBHC Mental Health Individualized Assistance	POS	18+	The Mental Health Individualized Assistance seeks to provide necessary mental health services, specifically assessment and community-based mental health services, to individuals with serious mental illness. In addition, it has provided access to services for individuals with severe and persistent mental illness who require community-based services that are not funded by Medicare or private insurance.	\$ 50,871
Hidden Victims	POS	All ages	Provides counseling and palliative services to individuals, couples and families who have experienced severe injury or death of a family member or loved one who was the victim of a violent crime in Macon County.	\$ 6,287
Macon County Court Services Sex Offender Evaluations	POS	Under 18	Funding for appropriate evaluation of identified juvenile sexual offenders.	\$ 16,500
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.	\$ 43,890
Mental Health Court: Heritage Behavioral Health Services	Grant	18+	Funding to cover expenses related to Mental Health Court services provided to participants by HBHC	\$ 37,249
Mental Health Court: Public Defender	Grant	18+	Funding to cover expenses relating to Mental Health Court services provided to participants by an Assistant Public Defender.	\$ 17,600
Mental Health Court: State's Attorney	Grant	18+	Funding to cover expenses related to Mental Health Court services provided to participants by a State's Attorney.	\$ 18,810

SERVICES REFERENCE SHEET
Mental Health / Mental Illness

Service/Provider	Type	Target Age	Service Description	FY23 Proposed Funding
MRI Psycho-Social Work	POS	18+	Developing work-related skills and capabilities for adults with chronic mental illness. An initial assessment of work readiness, participation in hands-on job training and paid work opportunities, individual counseling (non-clinical) as needed, assistance accessing entitlements and community resources, classes covering identified deficit areas, prevocational topics, vocational topics, and work skills development.	\$ 106,747
Rental Assistance	Grant	18+	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.	\$ 7,500
Webster Cantrell Youth Advocacy - CCBYS Match	Grant	10-17	This program provides 24-hour crisis intervention services that are available to youth and their families. CCBYS provides community-based interventions, counseling (crisis, family, and individual), case management, weekly teen group, and care coordination.	\$ 36,768
Webster Cantrell Youth Advocacy - Family Advocate	POS	0-17	This program provides intensive in-home services for abused and neglected children and their families.	\$ 23,348

SERVICES REFERENCE SHEET
Developmental Disabilities

Service/Provider	Type	Target Age	Service Description	FY23 Recommended Funding
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.	\$ 10,000
Macon Resources - Parent's Night Out	Grant	1-14	Provides respite for families of children with developmental disabilities.	\$ 30,885
Macon Resources - Center-based Respite Care	POS	18-22	Provides afterschool/developmental training to facilitate transition from school to home and includes group and individual activities.	\$ 64,907
Macon Resources - Summer Services for Youth with Developmental Disabilities	Grant	2-22	Funding to support three services: Camp Earth, Social Skills Camp, and ABA. ABA: 2 to 8 years of age; 90-minute individual sessions. Autism Social Skills Camps: 10 to 18 years of age; involve small group and individual socialization activities/training. Camp Earth: 16 to 22 years of age; involves designing and landscaping, socialization activities, crafts, and games.	\$ 216,421
Special Needs Childcare Summer Funding	Grant	5-21	Funding to pay for one month of special needs summer childcare to be utilized while local individuals and United Way submit proposal to State for further funding.	\$ 30,000

SERVICES REFERENCE SHEET
SUBSTANCE ABUSE

Service/Provider	Type	Target Age	Service Description	FY23 Proposed Funding
Boys & Girls Club Smart Moves	POS	7-18	Six cycles of five sessions will be implemented for the Smart Moves program serving 40 youth. These youth will learn about proper hygiene, proper food, and how to make better decisions in the community while building self-confidence.	\$ 29,203
HBHC Deferred Prosecution	POS	18+	Funding for psychoeducational classes for certain offenders of drug or drug-related crimes.	\$ 14,850
HBHC Substance Abuse Services	POS	18+	Links Macon County residents to medically necessary treatment. The Drug Court has specific outcomes that include: decreasing reoccurring arrests; decreasing days in jail; increasing access to mental health services; coordinating mental health services; and enhancing public safety.	\$ 34,650
HBHC SA Treatment Incentives	POS	18+	Contingency management used to motivate individuals in SA programs to engage and remain in treatment.	\$ 15,000
State's Attorney's Office Deferred Prosecution	Grant	18+	Case management to coordinate services between SAO and HBHC and provide follow-up for first-time offenders of various drug and drug-related felony and misdemeanor charges and approved for the program by the Macon County State's Attorney's Office.	\$ 24,358
Tyler Yount Foundation	Grant	All ages	Purchase Narcan, train any at-risk persons, families, or first responders in the use of Narcan, and distribute the Narcan, at no cost, to those in need throughout our area so that it is available in the event of an opiate overdose. Made available to responders and those working with at-risk individuals.	\$ 0

SERVICES REFERENCE SHEET
Combined Disabilities

Service/Provider	Type	Target Age	Service Description	FY23 Proposed Funding
Boys & Girls Club Modified Case Management	Grant	7-18	The Case Modified Management program will consist of members being monitored at school, at home, and at the Club to better address any social or emotional issues. Members will meet monthly as a group for fun incentive field trips.	\$ 41,122
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.	\$ 23,560
Catholic Charities Elderly Guardianship	POS	MI: 60+ and DD: 50+	The purpose of this service is to provide “guardianship of person” for indigent elderly individuals with a mental disorder and elderly with developmental disability. This service includes collateral contacts, transportation, correspondence review, and court attendance.	\$ 80,000
Catholic Charities Faith in Action	Grant	55+	The primary purpose of Faith in Action is to fill the gaps for services that are not currently being offered or are unattainable because of stringent guidelines or affordability. Volunteers assist individuals and their families who are struggling with chronic health conditions to maintain their independence, dignity, and quality of life.	\$ 24,368
Catholic Charities Guardian Referral and Services	POS	MI: 60+; DD: 50+; Alternative cases: 18+	Eldercare Options offers guidance, education, and assistance to individuals who are seeking information about adult guardianship. This service also provides information on how to assess, counsel, and determine the need for guardianship for elderly and/or disabled adults.	\$ 25,527

SERVICES REFERENCE SHEET
Combined Disabilities

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.	\$ 23,560
Trauma Support	Grant	All ages	Funding for MH support in the event of a traumatic event and Critical Incident Stress Management for emergency service workers.	\$ 41,807
Early Behavioral Interventionist	Grant	Pre-K	Joint program with MCMHB, United Way, Heritage Behavioral Health and the Community Foundation of Decatur and Macon County that subsidizes a clinician to respond to requests for observation/evaluation of children in various pre-school locations throughout the Macon County area who are displaying challenging behavioral issues.	\$ 33,000
HBHC Crisis Residential	POS	18-65	Provides a safe and therapeutic environment for individuals experiencing a mental health crisis. In addition, the crisis unit is an alternative to inpatient psychiatric hospitalization in a less restrictive setting.	\$ 101,608
HBHC Intensive Support Services	POS	18+	Provides local match funding for the Intensive Support Services Program that provides linkage to needed resources, e.g. housing, as well as case management, community support, and other treatment services to persons who are homeless or are at significant risk of homelessness.	\$ 72,765
HBHC Oasis Center	POS	18-64	The Oasis Day Center provides a safe alternative to the streets, protection from the elements, and one-on-one assistance for homeless adults and those at risk of becoming homeless who lack basic support for success. Oasis provides individuals with basic services such as access to	\$ 49,500

SERVICES REFERENCE SHEET
Combined Disabilities

			laundry, shower, mail delivery, storage of personal belongings, internet access, assistance with obtaining vital documents, and telephone services.	
Macon County Sheriff Law Enforcement Counseling and Psychiatric Services	POS	18+	Crisis intervention and counseling for inmates of the Macon County Jail. Services include: psychiatric services, mental health counseling, crisis intervention, the establishment of behavioral health aftercare services, medication assessment, suicidal risk assessment and intervention, coordination of special programs such as alcoholics anonymous, anger management, drug and alcohol rehab services, individual and group counseling, and many other services for managing behavioral health needs.	\$ 104,401
Macon County Public Defender Office	Grant	18+	Funding to assist with the cost of psychological assessments for clients of the public defender. The goal is to identify unfit clients and have them restored to fitness so they can assist their attorney in their representation or to look at alternative methods of proceedings in their case.	\$ 8,743
Public Awareness	POS	All ages	Funding to be utilized on marketing/education of mental health and/or substance abuse	\$ 30,000
Services Contingency	Grant	All ages	A pool of funds for awarding small one-time grants for unfunded services in the community.	\$ 75,000
Service Development	Grant	All ages	One-time funding to be utilized for development of new services/programs in the community.	\$ 120,000
Student Assistance Program (Several school districts)	POS	Students	Funding to provide identification and early identification of MI or SA problems and referrals for students.	\$ 26,373

SERVICES REFERENCE SHEET
Combined Disabilities

Student Assistance Program (District #61)	POS	Students	Funding to provide identification of MI or SA problems, counseling and referrals for District 61 students.	\$ 115,500
Supported Living Residential	Grant	18+	Funding for supportive care coordination.	\$ 42,790
Webster Cantrell Youth Advocacy Crisis Youth Housing	Grant	12-17	This program provides temporary shelter (licensed through DCFS) for boys and girls. Housing and structured programming are provided for up to 21 days, to begin rebuilding family connections to avoid future runaways, lock-outs, MRAI, and youth homelessness.	\$ 87,251
Woodford Homes	Grant	18+	Funding to assist with administrative and management of residential services.	\$ 121,573
Woodford Facility Services	Grant	All ages	Funding for establishing reserve for capital asset repair of housing for individuals with disabilities.	\$ 22,000

GRAND TOTALS / FUND BALANCE

GRAND TOTALS

Expenses:	<u>FY22 Proposed</u>	<u>FY22 Current</u>	<u>FY23 Proposed</u>
708 Operations	\$ 350,135	\$ 350,135	\$ 351,893
System Support Operations	\$ 1,391,428	\$ 1,391,428	\$ 1,383,523
Services	\$ 3,488,820	\$ 3,548,821	\$ 3,417,540
Grand Total	<u>\$ 5,230,383</u>	<u>\$ 5,290,384</u>	<u>\$ 5,152,956</u>
	<u>FY22 Proposed</u>	<u>FY22 Current</u>	<u>FY23 Proposed</u>
Grand Total Expenses	\$ 5,230,383	\$ 5,290,384	\$ 5,152,956
Grand Total Income	\$ 4,954,326	\$ 4,954,326	\$ 4,956,258
Reserve from Fund Balance	\$ 276,057	\$ (336,058)	\$ 196,698

One month's operating expenses are \$429,413. The ending fund balance projection for FY23 will be approximately \$2,228,708, which will be the FY24 beginning Fund Balance. The general fund balance is projected as follows:

FY23 Beginning	\$ 2,487,406
I. Assigned	
A. Board Bond	\$ 25,000
B. Tax Refund	\$ 25,000
C. Budget Reserve	\$ (196,698)
D. Focus on the Future Planning Reserve	\$ 12,000
II. Unassigned	\$ 2,228,708
A. Four Months' Expenses	\$ 1,717,652
B. Amount above threshold (4 months)	\$ 511,056

The ending balance for FY23 would be conservatively projected at approximately \$2,228,708 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 not follow recent patterns but rather historical patterns.
- * The Board does not initiate any expenses, service or operational, that do not have new income to support the expense.

In order to operate at the same level in FY24 as in FY23, 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 spreadsheet 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
- Professional Liability Insurance
- Data Breach Insurance
- Memberships

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 two expenses that are allocated using this method:

- Audit Expense
- Association dues

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 Trauma Support 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:

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