



**Macon County  
Mental Health Board**

**Budget Proposal**

**Fiscal Year 2025  
July 1, 2024 to June 30, 2025**

*Introduction*

***FY2025** Overall  
Income Projections*

*Operations Expenses*

*System Support*

*Fixed Assets Fund*

*Services*

*Grand Totals/Fund Balance*

*Notes*

# INTRODUCTION

## **Introduction: Fiscal Year 2025 Proposed Budget**

The Mental Health Board (MCMHB) began Fiscal Year 2024 (FY24) (July 1, 2023 to June 30, 2024) with a budget of \$5,756,812 and will end FY24 with a budget of \$5,766,811. There were two new annualized service line items funded during FY24, eight service line items with increases and two contracts that ended at the request of the provider.

This proposed budget for Fiscal Year 2025 (FY25) (July 1, 2024 to June 30, 2025) has an increase of \$105,563 in overall revenue not related to the Board's fund balance in comparison to the proposed FY24 budget. This compares to an increase of \$219,244 in 708 operational income in the proposed FY25 budget. The increase in revenue in the FY25 budget consists of an 8% increase in the county tax levy, a 100% increase in investment income, a small increase in the Mental Health Court fees and residential management fees.

This proposed FY25 budget has the MCMHB operations expenses decreasing by 3.85% and annualized services increasing by \$153,162.

The state funding for Child and Family Connections (CFC #19) is projected to decrease by \$6,534. The State of Illinois provides funding founded on a formula which is based on the number of children in the program. The program has seen a small decrease in children requesting services. Redeploy Illinois is expected to see a decrease of \$69,832 related to sub-contractor funding requests.

Some highlights of the budget follow:

- The proposed FY25 budget is balanced. \$136,239 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. Staff believe Macon County Mental Health Board (MCMHB) will not be seeing the same kind of lapse from providers that it has in the past.
- Operations expenses for MCMHB have a \$14,740 decrease. The decrease is in relation to allocation changes based off of a 2024-time study as well as salary adjustments based off of staffing positions. This makes the 708 operations 6.27% of the proposed total expenses. Last year's proposed operations expenses were 6.63% of the total expenses. The average for operations of MCMHB Boards in the State Association is 13%.

- Salary increases are proposed for all Board staff. Salaries were adjusted in the FY24 budget based off a salary survey conducted in FY23. In order to keep current staff or to hire new staff, it is/was felt that MCMHB needed to adjust rates accordingly. In addition, in FY24 both state-funded contracts included additional funds for rate increase of all state funded program staff. A salary study was again conducted in FY24, and a few positions were adjusted slightly to keep up with the Decatur market. The two state-funded contracts included funds for an increase in state-funded positions. The Board did not have any workforce reduction during this past year.

This document presents information regarding the FY25 proposed budget. The Mental Health Board's proposed FY25 budget contains income from multiple sources that include the local tax levy, investments, residential services (Woodford Homes, Camelot Supportive Housing, Charles Street Supportive Housing and Carrie Lane), 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 Redeploy Illinois. 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 7.05 months' level for the start of the 2025 fiscal year. This is slightly more than 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 following pages present revenue and expense comparisons for FY24 and FY25 as well as the projected fund balance through FY25.

### FY24/FY25 Revenue/Expense Comparison

SUMMARY	ORIGINAL FY24 BUDGET	MODIFIED FY24 BUDGET	PROPOSED FY25 BUDGET	Under/Over
<b>Total Revenue</b>	<b>5,549,165</b>	<b>5,766,811</b>	<b>5,862,375</b>	<b>313,210</b>
<b>Total Expenses</b>	<b>5,756,812</b>	<b>5,766,811</b>	<b>5,862,375</b>	<b>105,563</b>
<b>REVENUE</b>	<b>5,756,812</b>	<b>5,766,811</b>	<b>5,862,375</b>	<b>105,563</b>
<b>Operating Revenue</b>	<b>5,549,165</b>	<b>5,549,165</b>	<b>5,726,136</b>	<b>176,971</b>
Macon County Taxes	2,823,228	2,823,228	3,042,472	219,244
Investment Income	25,000	25,000	50,000	25,000
Residential Management Fee	176,833	176,833	176,833	-
Residential Salary Reimbursement	159,716	159,716	161,569	1,853
Mental Hlth Crt Fees	21,500	21,500	22,800	1,300
Child & Family Connections #19	1,363,650	1,363,650	1,363,056	(594)
Redeploy Illinois grant	976,238	976,238	906,406	(69,832)
Miscellaneous Income	3,000	3,000	3,000	-
<b>Fund Balance Support Revenue</b>				
General Funds	(207,647)	(217,646)	(136,239)	71,407
<b>EXPENSES</b>	<b>5,756,812</b>	<b>5,766,811</b>	<b>5,862,375</b>	<b>105,563</b>
<b>708 Operations</b>	<b>382,396</b>	<b>392,396</b>	<b>367,657</b>	<b>(14,739)</b>
<b>System Support</b>	<b>1,685,673</b>	<b>1,685,673</b>	<b>1,716,712</b>	<b>31,039</b>
Residential Management	389,563	389,563	398,136	8,573
Child & Family Connections #19	1,194,110	1,194,110	1,187,576	(6,534)
Planning	12,000	12,000	41,000	29,000
Electronic Record Vouchering	25,000	25,000	25,000	-
Public Awareness	30,000	30,000	30,000	-
Compliance	35,000	35,000	35,000	-
<b>Services</b>	<b>3,688,742</b>	<b>3,688,742</b>	<b>3,778,006</b>	<b>89,264</b>
Mental Illness	748,081	748,081	734,986	(13,095)
Developmental Disabilities	343,305	343,305	353,305	10,000
Substance Abuse	118,061	118,061	118,061	(0)
Combined Disabilities	1,333,511	1,333,511	1,489,768	156,257
CFC Services (IMDN,PL,SES,LIC)	169,545	169,545	175,480	5,935
Redeploy Illinois IDHS Grant	976,238	976,238	906,406	(69,832)
<b>FUND BALANCE COMPARISONS</b>				
Monthly Expense	479,734.30	480,567.59	488,531.25	
Projected Beginning Fund Balance	3,028,698	3,028,698	3,387,343	
Assigned Funds	62,000	62,000	91,000	
General Revenue Fund Balance Support	(207,647)	(217,646)	(136,239)	
Projected Ending Unassigned Fund Balance	2,749,051	3,387,343	3,160,104	
Months' Expenses	5.72	7.05	6.47	
708 Expenses vs Total Budget	6.63%	6.80%	6.27%	

### Projected Fund Balance through FY25

<b>FY22 Beginning Fund Balance</b>	<b>\$ 2,800,128</b>
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	\$(363,985)
<b>Ending FY22 Unassigned:</b>	<b>\$ 3,078,113</b>
	8.93 months' expenses
	FY22 monthly expenses = \$344,884
<b>FY23 Beginning Fund Balance</b>	<b>\$ 3,164,113</b>
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
Expenses Over Revenue	\$ 135,415
<b>Ending FY23 Unassigned:</b>	<b>\$ 2,966,698</b>
	7.05 months' expenses
	FY23 monthly expenses = \$421,080
<b>FY24 Beginning Fund Balance</b>	<b>\$ 3,028,698</b>
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	(\$217,647)
<b>Ending FY24 Unassigned:</b>	<b>\$ 2,749,051</b>
	5.72 months' expenses
	FY24 monthly expenses = \$480,568
<b>FY25 Beginning Fund Balance</b>	<b>\$ 3,387,343</b>
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>\$ 41,000</u>
Total	\$ 91,000
Projected Expenses over Revenue	(\$136,239)
<b>Ending FY25 Unassigned:</b>	<b>\$ 3,160,104</b>
	6.47 months' expenses
	FY25 monthly expenses = \$488,531

FY2025 OVERALL  
INCOME PROJECTIONS



## REVENUE PROJECTIONS FY25

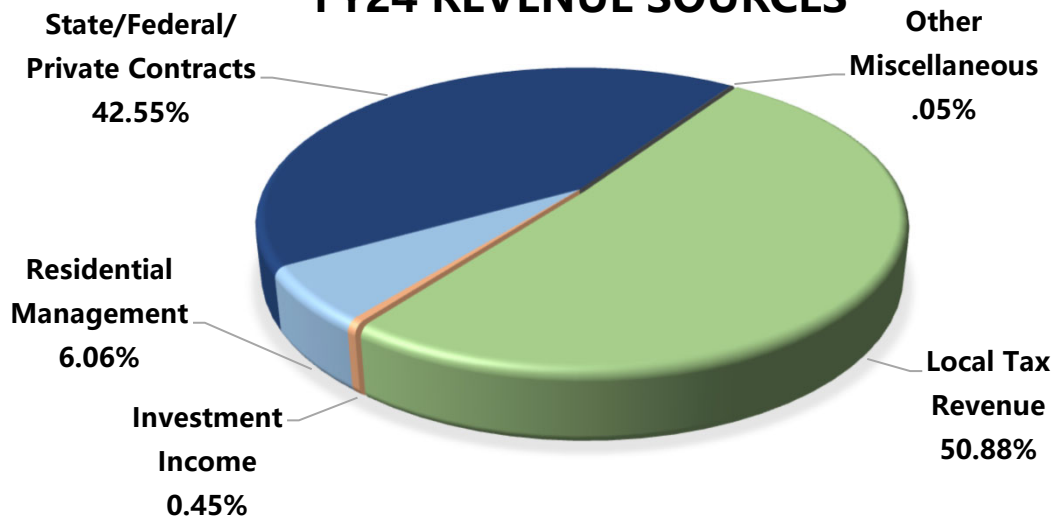
The Board's revenue is derived from numerous sources. Each revenue source has different attributes and requirements. One distinguishable characteristic is the projected assurity of the revenue for Fiscal Year 2025. Local property tax levy, management fees, residential services reimbursement, Mental Health Court fees and investment income can be projected with reasonable certainty. The Child and Family Connections contract with IDHS is based on the average caseload and state formula. Data exists to project the first six months of Fiscal Year 2025 income for Child and Family Connections and the second six months are estimated. Juvenile Redeploy's contract with IDHS is an annual contract known prior to the budget process. Revenue utilized 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 2025 revenue are as follows:

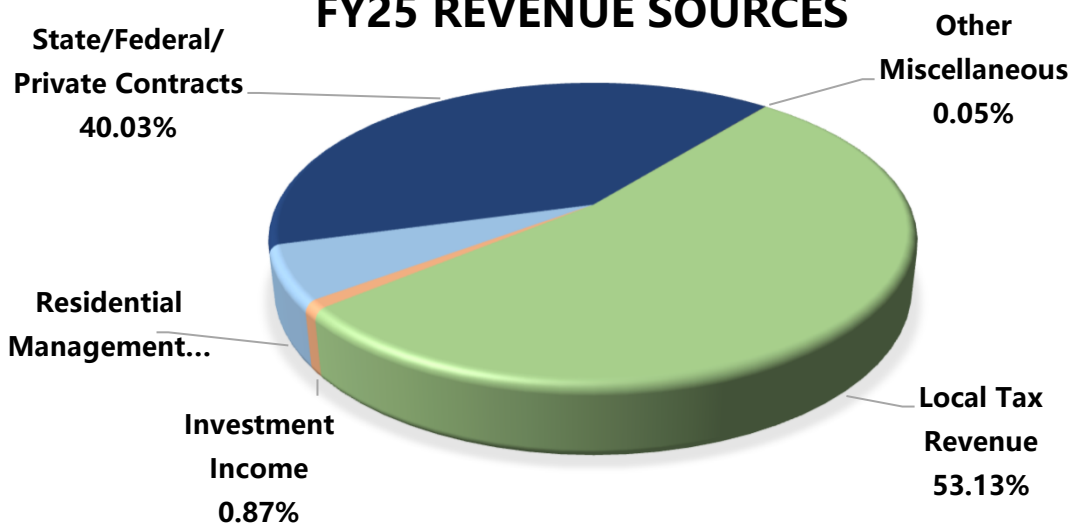
REVENUE SOURCE	FY24	FY25	Variance	Comments
Macon County Taxes	2,823,228	3,042,472	219,244	99.5% of 2023 Tax Levy of \$3,057,761
Investment Income	25,000	50,000	25,000	based on conservative projections
Residential Management Fee	176,833	176,833	0	includes Woodford, Charles, Camelot, Carrie Lane
Residential Services Reimbursement	159,716	161,569	1,854	live-in managers, maintenance, janitorial staff, supported living
Mental Health Court Fees	21,500	22,800	1,300	based on FY24 income and projections
Child & Family Connections #19	1,363,650	1,363,056	(594)	based on FY25 contract
Juvenile Redeploy	976,238	906,406	(69,832)	based on FY25 contract
Miscellaneous Income	3,000	3,000	0	
Fund Balance Reserve	217,647	136,239	(81,408)	
<b>TOTAL INCOME</b>	<b>5,766,812</b>	<b>5,862,375</b>	<b>95,563</b>	

	FY24		FY25	
Local Tax Revenue	2,823,228	50.88%	3,042,472	53.13%
Investment Income	25,000	0.45%	50,000	0.87%
Residential Management	336,549	6.06%	338,402	5.91%
State/Federal/Private Contracts	2,361,388	42.55%	2,292,262	40.03%
Other Miscellaneous	3,000	0.05%	3,000	0.05%
<b>Total Income</b>	<b>5,549,165</b>	<b>100.00%</b>	<b>5,726,136</b>	<b>100.00%</b>

### FY24 REVENUE SOURCES



### FY25 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 involve 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 director, program manager, service coordinators, parent liaison, SES coordinator, part-time file clerk 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 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. Redeploy Illinois**

Expenses include program director, client care coordinator, part-time program assistant 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 Redeploy Illinois 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 2.81% or a \$82,533 decrease from the original FY24 total operations budget. The decrease comes from a contract decrease of Redeploy Illinois, CFC #19, as well as salary and allocation changes for 708 operations and residential. The individual cost center increases/decreases are as follows:

- MCMHB Operations: -\$14,740 (-3.85%) decrease due to reallocations of staff time due to responsibility changes and salary adjustments based on 2024 salary survey.
- Residential/Housing Management: \$8,572 (2.20%) increase due to reallocations of staff time and salary adjustments based on 2024 salary study.
- Child and Family Connections #19: -\$6,534 (-.55%) slight decrease due to change of case-load size. IDHA has included a small end of year retention incentive for CFC staff. Revenue was also decreased by this same amount.
- Redeploy Illinois: -\$69,832 (-7.15%) decrease due to re-alignment of program with subcontractors Heritage Behavioral Health Center and OKO. Revenue was also decreased by this same amount.

## ALL DEPARTMENTS

Acct.Title	FY24	FY25	Var Amt	Var %	Comments
Salaries	1,302,268	1,306,892	4,624	0.36%	salary adjustments based on salary study, additional positions, retention incentives
Retirement Expenses	59,074	63,041	3,968	6.72%	allocation change/rate change
Fringe Benefits	203,825	219,372	15,547	7.63%	allocation change/rate change
FICA Expense	99,520	99,986	466	0.47%	based on salaries
Unemployment Tax	7,730	4,436	-3,294	-42.61%	decreased rate/new employees
Workmen's Comp Ins	24,129	23,129	-1,000	-4.14%	allocation change/rate change
<b>Total Salary, Wages</b>	<b>1,696,546</b>	<b>1,716,858</b>	<b>20,311</b>	<b>1.20%</b>	
Office Supplies	27,811	22,759	-5,052	-18.17%	based on FY24 expenses
Meetings/Activities	5,000	5,056	56	1.11%	based on FY24 expenses
<b>Consumable Totals</b>	<b>32,811</b>	<b>27,814</b>	<b>-4,997</b>	<b>-15.23%</b>	
Insurance Data Breach, Property	7,437	4,752	-2,685	-36.10%	allocation changes/rate change
<b>Insurance Totals</b>	<b>7,437</b>	<b>4,752</b>	<b>-2,685</b>	<b>-36.10%</b>	
Travel	54,858	54,668	-190	-0.35%	based on FY24 expenses
<b>Travel Costs</b>	<b>54,858</b>	<b>54,668</b>	<b>-190</b>	<b>-0.35%</b>	
Copier	6,600	7,802	1,202	18.22%	based on FY24 expenses
Office Lease	28,078	28,161	83	0.29%	allocation changes
<b>Lease Totals</b>	<b>34,678</b>	<b>35,963</b>	<b>1,285</b>	<b>3.71%</b>	
Telecommunications	26,316	28,366	2,050	7.79%	based on FY24 expenses
Training/Conferences	30,592	28,503	-2,089	-6.83%	based on FY24 expenses
Publicity/Advertisement	3,650	5,300	1,650	45.19%	based on FY24 expenses
Subscriptions	700	800	100	14.29%	based on FY24 expenses
Internet	4,183	8,364	4,181	99.96%	addition of fiber optic
Postage	9,100	9,500	400	4.40%	based on FY24 expenses
Technical Support	77,985	80,274	2,289	2.94%	based on FY24 expenses
Memberships	13,560	8,122	-5,438	-40.10%	based on FY24 expenses
Insurance (DOL & Bond)	14,325	14,483	158	1.10%	based on FY24 expenses
Professional Liab Ins	12,323	12,232	-91	-0.74%	based on FY24 expenses
Audit	15,000	15,000	0	0.00%	no increase
Legal	3,500	3,500	0	0.00%	no increase
Annual Report	3,000	3,000	0	0.00%	no increase
Operational Contingency	38,000	38,000	0	0.00%	no CFC contingency
Equipment Depreciation Expense	11,938	11,165	-774	-6.48%	based on FY24 expenses
Professional Services/ Subcontractors	851,804	753,111	-98,694	-11.59%	Redeploy contract decrease
<b>Miscellaneous Totals</b>	<b>1,115,977</b>	<b>1,019,719</b>	<b>-96,258</b>	<b>-8.63%</b>	
<b>TOTAL OPERATIONS</b>	<b>2,942,308</b>	<b>2,859,774</b>	<b>-82,533</b>	<b>-2.81%</b>	

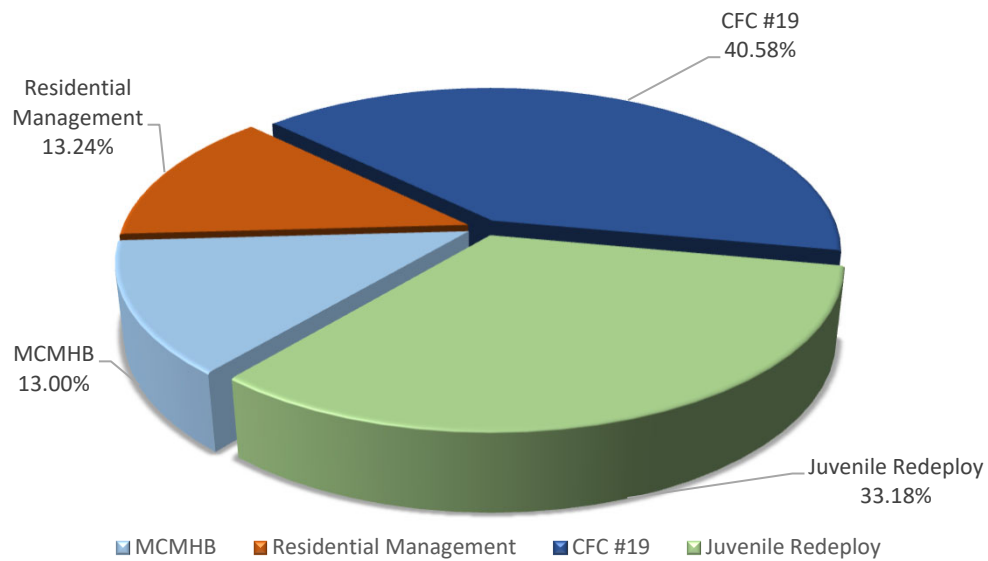
MCMHB					RESIDENTIAL			
Acct.Title	FY24	FY25	Var Amt	Var %	FY24	FY25	Var Amt	Var %
Salaries	192,949	186,461	-6,488	-3.36%	248,952	250,871	1,919	0.77%
Retirement Expenses	9,394	9,285	-109	-1.16%	9,957	12,445	2,488	24.98%
Fringe Benefits	30,336	23,355	-6,981	-23.01%	44,726	45,040	313	0.70%
FICA Expense	16,554	14,264	-2,290	-13.83%	15,594	19,192	3,598	23.07%
Unemployment Tax	2,135	413	-1,722	-80.66%	1,873	1,156	-717	-38.29%
Workmen's Comp Ins	327	324	-2	-0.70%	6,356	6,677	321	5.04%
<b>Total Salary, Wages</b>	<b>251,695</b>	<b>234,102</b>	<b>-17,593</b>	<b>-6.99%</b>	<b>327,459</b>	<b>335,380</b>	<b>7,921</b>	<b>2.42%</b>
Office Supplies	5,000	3,500	-1,500	-30.00%	2,500	2,500	0	0.00%
Meetings/Activities	3,000	2,000	-1,000	-33.33%	1,000	1,000	0	0.00%
<b>Consumable Totals</b>	<b>8,000</b>	<b>5,500</b>	<b>-2,500</b>	<b>-31.25%</b>	<b>3,500</b>	<b>3,500</b>	<b>0</b>	<b>0.00%</b>
Insurance Data Breach, Property	700	1,051	351	50.08%	350	779	429	122.43%
<b>Insurance Totals</b>	<b>700</b>	<b>1,051</b>	<b>351</b>	<b>50.08%</b>	<b>350</b>	<b>779</b>	<b>429</b>	<b>122.43%</b>
Travel	4,562	4,562	0	0.00%	8,140	9,180	1,040	12.78%
<b>Travel Costs</b>	<b>4,562</b>	<b>4,562</b>	<b>0</b>	<b>0.00%</b>	<b>8,140</b>	<b>9,180</b>	<b>1,040</b>	<b>12.78%</b>
Copier	900	1,000	100	11.11%	500	800	300	60.00%
Office Lease	5,113	5,113	0	0.00%	3,997	3,997	0	0.00%
<b>Lease Totals</b>	<b>6,013</b>	<b>6,113</b>	<b>100</b>	<b>1.66%</b>	<b>4,497</b>	<b>4,797</b>	<b>300</b>	<b>6.67%</b>
Telecommunications	2,959	1,948	-1,011	-34.17%	5,977	4,979	-998	-16.70%
Training/Conferences	12,342	17,000	4,658	37.74%	4,500	2,500	-2,000	-44.44%
Publicity/Advertisement	500	2,000	1,500	0.00%	0	0	0	0.00%
Subscriptions	500	600	100	20.00%	200	200	0	0.00%
Internet	826	1,480	654	79.21%	594	1,484	889	149.57%
Postage	900	1,000	100	11.11%	500	500	0	0.00%
Technical Support	15,000	16,000	1,000	6.67%	10,519	15,000	4,481	42.60%
Memberships	7,155	5,000	-2,155	-30.12%	2,670	1,183	-1,486	-55.68%
Insurance (DOL & Bond)	11,058	10,707	-351	-3.17%	3,267	3,776	509	15.58%
Professional Liab Ins	0	1,181	1,181	100.00%	0	2,488	2,488	100.00%
Audit	5,687	5,687	0	0.00%	890	890	0	0.00%
Legal	2,000	2,000	0	0.00%	1,500	1,500	0	0.00%
Annual Report	3,000	3,000	0	0.00%	0	0	0	0.00%
Operational Contingency	33,000	33,000	0	0.00%	5,000	5,000	0	0.00%
Equipment Depreciation Expense	6,500	5,727	-773	-11.90%	0	0	0	0.00%
Professional Services/ Subcontractors	10,000	10,000	0	0.00%	10,000	5,000	-5,000	-50.00%
<b>Miscellaneous Totals</b>	<b>111,427</b>	<b>116,329</b>	<b>4,902</b>	<b>4.40%</b>	<b>45,617</b>	<b>44,500</b>	<b>-1,117</b>	<b>-2.45%</b>
<b>TOTAL OPERATIONS</b>	<b>382,396</b>	<b>367,657</b>	<b>-14,740</b>	<b>-3.85%</b>	<b>389,563</b>	<b>398,136</b>	<b>8,572</b>	<b>2.20%</b>

CHILD & FAMILY CONNECTIONS #19					JUVENILE REDEPLOY			
Acct.Title	FY24	FY25	Var Amt	Var %	FY24	FY25	Var Amt	Var %
Salaries	767,741	768,592	851	0.11%	92,626	100,968	8,342	9.01%
Retirement Expenses	34,817	36,290	1,473	4.23%	4,905	5,021	116	2.37%
Fringe Benefits	119,358	131,543	12,185	10.21%	9,405	19,435	10,030	106.65%
FICA Expense	60,052	58,797	-1,255	-2.09%	7,319	7,733	414	5.65%
Unemployment Tax	3,168	2,555	-614	-19.37%	554	313	-241	-43.50%
Workmen's Comp Ins	15,914	15,048	-867	-5.45%	1,532	1,081	-452	-29.47%
<b>Total Salary, Wages</b>	<b>1,001,051</b>	<b>1,012,825</b>	<b>11,774</b>	<b>1.18%</b>	<b>116,341</b>	<b>134,550</b>	<b>18,209</b>	<b>15.65%</b>
Office Supplies	15,718	13,825	-1,893	-12.04%	4,593	2,934	-1,660	-36.13%
Meetings/Activities	0	0	0	0.00%	1,000	2,056	1,056	0.00%
<b>Consumable Totals</b>	<b>15,718</b>	<b>13,825</b>	<b>-1,893</b>	<b>-12.04%</b>	<b>5,593</b>	<b>4,989</b>	<b>-604</b>	<b>-10.80%</b>
Insurance Data Breach, Property	6,059	2,637	-3,422	-56.48%	328	286	-42	100.00%
<b>Insurance Totals</b>	<b>6,059</b>	<b>2,637</b>	<b>-3,422</b>	<b>-56.48%</b>	<b>328</b>	<b>286</b>	<b>-42</b>	<b>100.00%</b>
Travel	41,256	39,726	-1,530	-3.71%	900	1,200	300	33.33%
<b>Travel Costs</b>	<b>41,256</b>	<b>39,726</b>	<b>-1,530</b>	<b>-3.71%</b>	<b>900</b>	<b>1,200</b>	<b>300</b>	<b>33.33%</b>
Copier	5,000	5,602	602	12.05%	200	400	200	100.00%
Office Lease	16,213	16,232	19	0.12%	2,755	2,819	64	2.32%
<b>Lease Totals</b>	<b>21,213</b>	<b>21,834</b>	<b>621</b>	<b>2.93%</b>	<b>2,955</b>	<b>3,219</b>	<b>264</b>	<b>8.93%</b>
Telecommunications	14,838	18,713	3,875	26.11%	2,541	2,725	184	7.25%
Training/Conferences	8,750	2,964	-5,786	-66.13%	5,000	6,039	1,039	20.78%
Publicity/Advertisement	1,710	500	-1,210	-70.77%	1,440	2,800	1,360	0.00%
Subscriptions	0	0	0	0.00%	0	0	0	0.00%
Internet	2,500	5,000	2,500	100.00%	262	400	138	52.47%
Postage	7,500	7,500	0	0.00%	200	500	300	150.00%
Technical Support	46,716	42,089	-4,627	-9.91%	5,750	7,185	1,435	24.96%
Memberships	2,323	500	-1,823	-78.47%	1,413	1,439	26	0.00%
Insurance (DOL & Bond)	0	0	0	0.00%	0	0	0	0.00%
Professional Liab Ins	11,662	7,649	-4,013	-34.41%	661	914	253	100.00%
Audit	6,374	6,374	0	0.00%	2,049	2,049	0	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	1,000	0	-1,000	-100.00%	830,804	738,111	-92,694	-11.16%
<b>Miscellaneous Totals</b>	<b>108,813</b>	<b>96,727</b>	<b>-12,085</b>	<b>-11.11%</b>	<b>850,120</b>	<b>762,162</b>	<b>-87,959</b>	<b>-10.35%</b>
<b>TOTAL OPERATIONS</b>	<b>1,194,110</b>	<b>1,187,576</b>	<b>-6,534</b>	<b>-0.55%</b>	<b>976,238</b>	<b>906,406</b>	<b>-69,832</b>	<b>-7.15%</b>

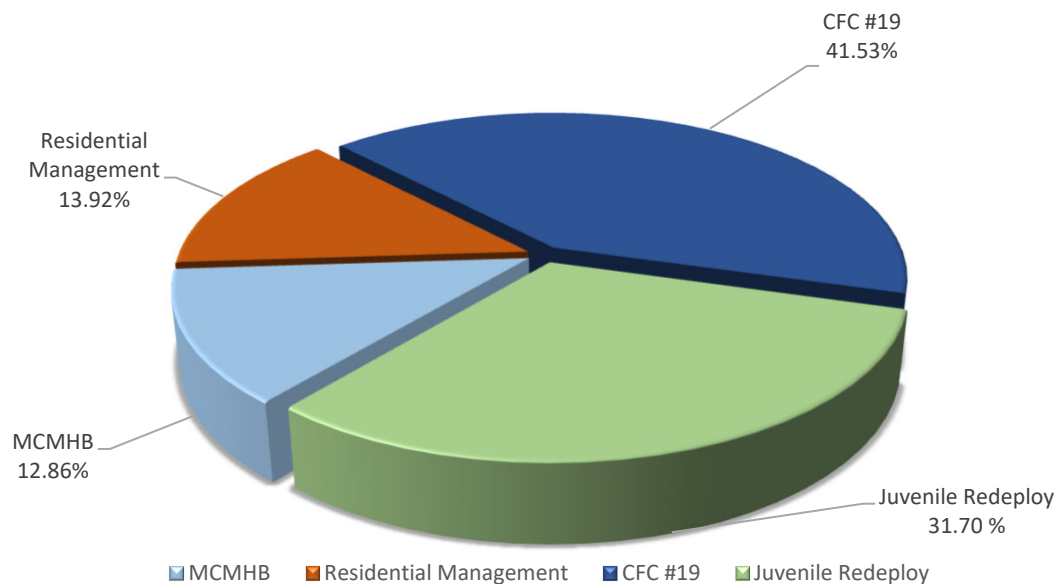


	FY24		FY25	
MCMHB	382,396	13.00%	367,657	12.86%
Residential Management	389,563	13.24%	398,136	13.92%
CFC #19	1,194,110	40.58%	1,187,576	41.53%
Juvenile Redeploy	976,238	33.18%	906,406	31.70%
<b>Total Expenses</b>	<b>2,942,308</b>	<b>100.00%</b>	<b>2,859,774</b>	<b>100.00%</b>

FY24 Operations Expense



FY25 Operations Expense



# SYSTEM SUPPORT

## FY25 Proposed System Support

The proposed System Support includes a \$29,000 increase for the planning expense for the Unmet Needs program planned for March 4, 2025. Public Awareness expenses are budgeted the same for FY25. No increase is planned for electronic vouchering for FY25.

	<b>FY24 Proposed</b>	<b>FY25 Proposed</b>	<b>Variance</b>	<b>Comments</b>
Planning	\$ 12,000	\$ 41,000	\$ 29,000	Unmet Needs March 4, 2025
Electronic Vouchering/Website Maintenance	\$ 25,000	\$ 25,000	\$ -	- based on projected FY25 expenses
Compliance	\$ 35,000	\$ 35,000	\$ -	- includes contractual & MCMHB staff
Public Awareness	\$ 30,000	\$ 30,000	\$ -	- Public Awareness support
<b>Totals</b>	<b>\$ 102,000</b>	<b>\$ 131,000</b>	<b>\$ 29,000</b>	

## FIXED ASSETS FUND

## **FY25 Fixed Asset Fund**

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-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 FY24 with a balance of \$75,880.44. There were no expenses in FY24. Therefore, the projected year-end balance of the fixed asset fund is approximately \$77,010.

-No expenses are being proposed from this fund at this point in time for FY25.

# SERVICES

### Comments: Services

- The proposed FY25 budget proposal allocates \$4,965,582 for services. Of this, \$2,696,120 is apportioned to annualized services supported by the local property tax levy. This is \$153,162 more than the FY24 beginning budget. Several new services are being funded in FY25.
- The following pages detail each service funded, as well as totals by disability group and funding source category. The State-supported CFC #19 and Redeploy Illinois funding amounts are based on feedback from the State Department of Human Services' departments related to the contracts for FY25. 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. Additional recommended funding changes are as follows:
  - **Decatur Public Library Social Worker:** Contract includes a \$10,000 increase.
  - **WCYA CCBYS Match:** WCYA has requested transfer of \$23,348 from Family Advocate to CCBYS. The WCYA family advocate program has been discontinued.
  - **Decatur First Responder Counseling:** Contract includes \$10,000 increase.
  - **MHC-MCMHB MHC Coordinator:** Contract has small increase of \$60. This is due to increase in benefits.
  - **Catholic Charities SAP Counseling:** Contract reduced to lack of staff by full contract amount \$44,220.
  - **Chelp Dementia Friendly Education & Outreach:** Contract includes \$10,000 increase.
  - **Camelot Residential Live-In:** Increase of \$532 to offset cost of live-in apartment expense increase.
  - **Charles St. Residential Live-In:** Increase of \$532 to offset cost of live-in apartment expense increase.

- **High Function Autism Social Skills:** New one-year funding of \$10,000 to provide two professional mental health clinicians to organize and facilitate a comprehensive group for teens who are considered to have high functioning autism spectrum disorder.
  - **Macon County Public Defender:** A small increase of \$1,257 is included in contract.
  - **CASA Advocacy and Support:** One-time funding of \$60,000 to assist with staffing and advocacy. Services will include individualized support and advocates for mental health services and legal and educational support.
  - **Timari:** One-time funding of \$15,000 to help with tenant start-up of mental health group home owned by Woodford Homes.
  - **Woodford Homes:** An increase of \$10,000 to cover additional expenses related to new addition of Carrie Lane to its responsibilities.
  - **Service Development:** Service Line item is replenished to previous amount of \$165,000. This line item was reduced to cover start-up costs of MRI Licensed Practitioner of Healing service line item.
  - **Service Contingency:** Line item increased by \$25,000 due to increase in requests and Executive Director amount limit increase approved by board increased in FY24.
- ❖ All State-supported services funding amounts are based on current proposed contracts for FY25. The State has reserved the right to decrease/increase funding during the fiscal year and before they sign contracts. CFC #19 and Redeploy Illinois funds are displayed based on the State's formula for funding this service. Each service is displayed with the recommended level of funding for FY25 and the difference from the level in FY24 is displayed. Brief descriptions of the changes are also detailed.



## Summary of Proposed Services

	<b>FY24 Proposed</b>	<b>FY25 Proposed</b>	<b>% Change</b>
<b>MCMHB Annualized Services</b>			
<b>Total</b>	<b>\$ 2,542,959</b>	<b>\$ 2,696,120</b>	<b>6.02%</b>
Mental Illness	\$ 748,081	\$ 734,986	-1.75%
Developmental Disabilities	\$ 343,305	\$ 353,305	2.91%
Substance Abuse	\$ 118,061	\$ 118,061	0.00%
Combined Disabilities	\$ 1,333,511	\$ 1,489,768	11.72%
<b>State and/or Federal Funding</b>			
<b>Total</b>	<b>\$ 2,339,888</b>	<b>\$ 2,269,462</b>	<b>-3.01%</b>
Mental Illness	\$ -	\$ -	0.00%
Developmental Disabilities	\$ 1,363,650	\$ 1,363,056	-0.04%
Substance Abuse	\$ -	\$ -	0.00%
Combined Disabilities	\$ 976,238	\$ 906,406	-7.15%
<b>Total Services</b>			
<b>Total</b>	<b>\$ 4,882,847</b>	<b>\$ 4,965,582</b>	<b>1.69%</b>
Mental Illness	\$ 748,081	\$ 734,986	0.00%
Developmental Disabilities	\$ 1,706,955	\$ 1,716,361	0.55%
Substance Abuse	\$ 118,061	\$ 118,061	0.00%
Combined Disabilities	\$ 2,309,749	\$ 2,396,174	3.74%

## 708 Annualized Services Funding

Mental Health / Mental Illness

Developmental Disabilities

Substance Abuse

Combined Disabilities

	FY2024 Proposed Budget	FY2025 Proposed Budget	Variance	%	Comments
<b>Mental Health / Mental Illness</b>					
Dove Domestic Violence	\$79,686	\$79,686	\$0	0.00%	
Heritage Mental Health Individual Assistance	\$83,871	\$83,871	\$0	0.00%	
Macon County Court Sex Offender Evals	\$16,500	\$16,500	\$0	0.00%	
Decatur Public Library Social Worker	\$30,000	\$40,000	\$10,000	33.33%	Increased based on need
WCYA CCBYS Match	\$36,768	\$60,116	\$23,348	63.50%	Redirected from Family Advocate
Hidden Victims	\$10,000	\$10,000	\$0	0.00%	
MHC-MCMHB MHC Coordinator	\$43,890	\$43,950	\$60	0.14%	Small increase
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	\$0	-\$44,220	-100.00%	Refused grant
WCYA Family Advocate	\$23,348	\$0	-\$23,348	-100.00%	Redirected to CCBYS
Decatur First Responder Counseling	\$30,000	\$40,000	\$10,000	33.33%	Increase based on need
Rental Assistance	\$15,000	\$15,000	\$0	0.00%	
MRI Psychosocial Work	\$171,654	\$171,654	\$0	0.00%	
Camelot Residential Live-in	\$17,468	\$18,000	\$532	3.05%	Small increase
Charles Street Residential Live-in	\$17,468	\$18,000	\$532	3.05%	Small increase
CHELP Dementia Education and Outreach	\$10,000	\$20,000	\$10,000	100.00%	Increase based on need
<b>Developmental Disabilities</b>					
Special Needs Childcare Summer Funding	\$36,000	\$36,000	\$0	0.00%	
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 Licensed Practitioner of the Healing Arts	\$60,000	\$60,000	\$0	100.00%	Third Year of funding
High Function Autism Social Skills	\$0	\$10,000	\$10,000	100.00%	One-year funding
<b>Substance Abuse</b>					
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%	

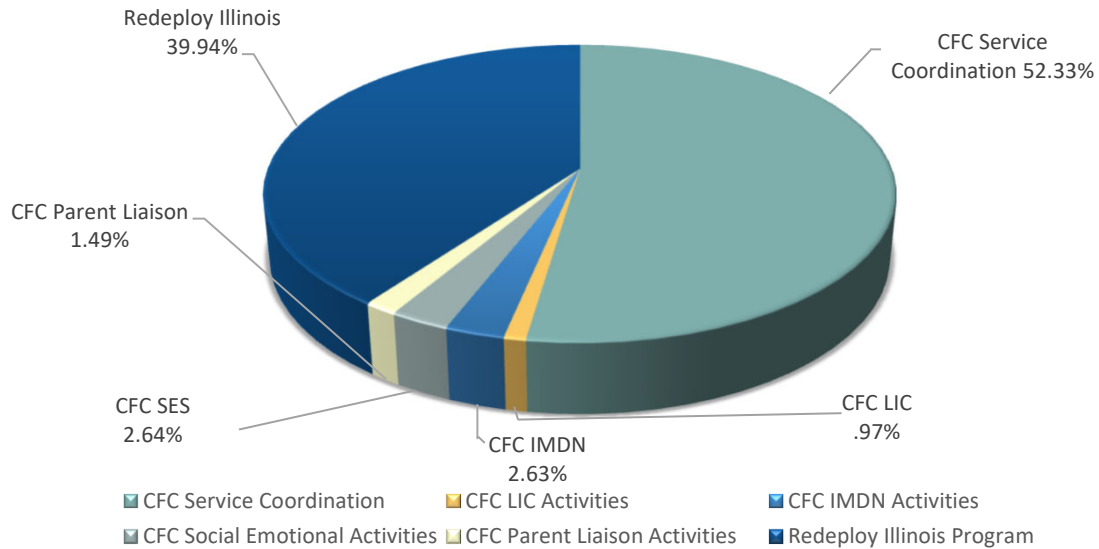
## 708 Annualized Services Funding

Mental Health / Mental Illness  
 Developmental Disabilities  
 Substance Abuse  
 Combined Disabilities

	FY2024 Proposed Budget	FY2025 Proposed Budget	Variance	%	Comments
<b>Combined Disabilities</b>					
Heritage Intensive Support Services	\$72,765	\$72,765	\$0	0.00%	
Heritage Oasis	\$49,500	\$49,500	\$0	0.00%	
Heritage Crisis Residential	\$116,608	\$116,608	\$0	0.00%	
MC Sheriff Law Enforcement Counsel & Psych	\$154,401	\$154,401	\$0	0.00%	
Cath Char Elderly Guardianship	\$80,000	\$80,000	\$0	0.00%	
Cath Char Grdnship Ref & Srvs	\$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	\$10,000	\$1,257	14.38%	Small increase
WCYA Crisis Youth Housing	\$87,251	\$87,251	\$0	0.00%	
CASA Advocacy & Support	\$0	\$60,000	\$60,000	100.00%	1 year grant
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%	
Woodford Homes	\$150,000	\$160,000	\$10,000	6.67%	
Charles Street	\$23,560	\$23,560	\$0	0.00%	
Camelot	\$23,560	\$23,560	\$0	0.00%	
Timari	\$0	\$15,000	\$15,000	100.00%	one-time funding to help with tenant start-up
Supported Living Residential	\$42,790	\$42,790	\$0	0.00%	
Trauma Support	\$41,807	\$41,807	\$0	0.00%	Formerly Disaster Services
Woodford Facility Srvs	\$22,000	\$22,000	\$0	0.00%	
Provider Staff Development	\$30,000	\$30,000	\$0	100.00%	
Service Development	\$120,000	\$165,000	\$45,000	37.50%	Increase to previous amount
Services Contingency	\$75,000	\$100,000	\$25,000	33.33%	Increased requests
Mental Health / Mental Illness	\$748,081	\$734,986	-\$13,096	-1.75%	
Developmental Disabilities	\$343,305	\$353,305	\$10,000	2.91%	
Substance Abuse	\$118,061	\$118,061	\$0	0.00%	
Combined Disabilities	\$1,333,511	\$1,489,768	\$156,257	11.72%	
Grand Total Annualized Services	\$2,542,959	\$2,696,120	\$153,162	6.02%	

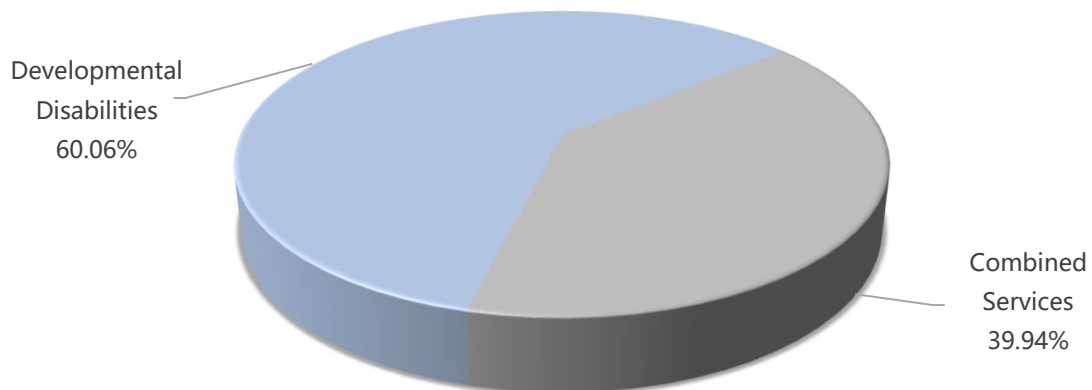
	<b>FY25 Proposed</b>	
CFC Service Coordination	<b>1,187,576</b>	<b>52.33%</b>
CFC LIC Activities	<b>22,000</b>	<b>0.97%</b>
CFC IMDN Activities	<b>59,730</b>	<b>2.63%</b>
CFC Social Emotional Activities	<b>60,000</b>	<b>2.64%</b>
CFC Parent Liaison Activities	<b>33,750</b>	<b>1.49%</b>
Redeploy Illinois Program	<b>906,406</b>	<b>39.94%</b>
<b>Total State Funded Programs</b>	<b>2,269,462</b>	<b>100.00%</b>

**FY25 State Funded Programs by Activity**



	<b>FY25 Proposed</b>	
Developmental Disabilities	<b>1,363,056</b>	<b>60.06%</b>
Combined Disabilities	<b>906,406</b>	<b>39.94%</b>
<b>Total State Funded Services</b>	<b>2,269,462</b>	<b>100%</b>

**FY25 State Funded Programs by Service Category**



**SERVICES REFERENCE SHEET**  
**Mental Health / Mental Illness**

<b>Service/Provider</b>	<b>Type</b>	<b>Target Age</b>	<b>Service Description</b>	<b>FY25 Proposed Funding</b>
Camelot Residential Live-in	Grant	18+	Funding to support expenses related to the live-in manager at the Camelot Supportive Housing apartments.	\$ 18,000
Charles Street Residential Live-in	Grant	18+	Funding to support expenses related to the live-in manager at the Charles Street Supportive Housing apartments.	\$ 18,000
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 the community on dementia; host a community-wide symposium; collaborate on and implement several activities and/or events.	\$20,000
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.	\$ 40,000
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.	\$40,000
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.	\$ 83,871

**SERVICES REFERENCE SHEET**  
**Mental Health / Mental Illness**

<b>Service/Provider</b>	<b>Type</b>	<b>Target Age</b>	<b>Service Description</b>	<b>FY25 Proposed Funding</b>
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.	\$ 43,950
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**

<b>Service/Provider</b>	<b>Type</b>	<b>Target Age</b>	<b>Service Description</b>	<b>FY25 Proposed Funding</b>
MRI Psychosocial 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.	\$ 171,654
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.	\$ 15,000
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.	\$ 60,116

**SERVICES REFERENCE SHEET**  
**Developmental Disabilities**

<b>Service/Provider</b>	<b>Type</b>	<b>Target Age</b>	<b>Service Description</b>	<b>FY25 Recommended Funding</b>
Macon Resources – Parent’s Night Out	Grant	1-14	Provides respite for families of children with developmental disabilities.	\$ 30,885
Macon Resources – Licensed Practitioner of the Healing Arts	POS	All ages	Provides mental health counseling/therapy to persons with both intellectual disabilities and mental health conditions.	\$ 60,000
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.	\$36,000
High Function Autism Social Skills	Grant	12-17	Provide two professional mental health clinicians to organize and facilitate a comprehensive group for those teens who are considered high functioning autism spectrum disorder (level 1).	\$10,000



**SERVICES REFERENCE SHEET****Substance Abuse**

<b>Service/Provider</b>	<b>Type</b>	<b>Target Age</b>	<b>Service Description</b>	<b>FY25 Proposed Funding</b>
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

**SERVICES REFERENCE SHEET**  
**Combined Disabilities**

<b>Service/Provider</b>	<b>Type</b>	<b>Target Age</b>	<b>Service Description</b>	<b>FY25 Proposed Funding</b>
Boys & Girls Club Modified Case Management	Grant	7-18	The Modified Case Management program will consist of supporting at-risk members while facing day-to-day life challenges. Members will be monitored at school, at home, and at the Club to better help address any social or emotional issues. Members will be tracked in the areas of improved behavior, grades and community involvement, and 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
CASA Advocacy & Support	Grant	0-18+	The purpose of this service is to provide individualized support and advocate for mental health services, legal and educational support, and overall, the best interest of each child served.	\$60,000
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

**SERVICES REFERENCE SHEET**  
**Combined Disabilities**

<b>Service/Provider</b>	<b>Type</b>	<b>Target Age</b>	<b>Service Description</b>	<b>FY25 Proposed Funding</b>
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
Supported Living Residential	Grant	18+	Funding for supportive care coordination.	\$ 42,790
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 laundry, shower, mail delivery, storage of personal belongings, internet access, assistance with obtaining vital documents, and telephone services.	\$ 49,500
Services Contingency	Grant	All ages	A pool of funds for awarding small one-time grants for unfunded services in the community.	\$ 100,000
Supported Living Residential	Grant	18+	Funding for supportive care coordination.	\$ 42,790

**SERVICES REFERENCE SHEET****Combined Disabilities**

<b>Service/Provider</b>	<b>Type</b>	<b>Target Age</b>	<b>Service Description</b>	<b>FY25 Proposed Funding</b>
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.	\$ 154,401
Provider Staff Development	Grant	18+	A pool of funds that can be utilized by MCMHB funded agencies to help reduce financial barriers their staff face when seeking licensure and/or certification that is integral to the provisions of behavioral health services. The funds may be used to cover test preparation, application fees, examinations and travel expenses related. Eligible licensure/certifications include but may not be limited to LPC/LCPC; LSW/LCSW: LMAFT; LP; CADC; CRSS; APN/RN/LPN. Licensure and certification being sought must be connected or utilized for the direct/indirect provision of behavioral health services.	\$30,000
Service Development	Grant	All ages	One-time funding to be utilized for development of new services/programs in the community.	\$ 165,000

**SERVICES REFERENCE SHEET**  
**Combined Disabilities**

<b>Service/Provider</b>	<b>Type</b>	<b>Target Age</b>	<b>Service Description</b>	<b>FY25 Proposed Funding</b>
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
Timari	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.	\$15,000
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
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. Expanded lock-out and runaway placements by utilizing "host homes".	\$ 87,251
Woodford Homes	Grant	18+	Funding to assist with administrative and management of residential services.	\$ 160,000
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:	<b>FY24 Proposed</b>	<b>FY24 Current</b>	<b>FY25 Proposed</b>
708 Operations	\$ 382,396	\$ 392,396	\$ 367,657
System Support Operations	\$ 1,685,673	\$ 1,685,673	\$ 1,716,712
Services	\$ 3,698,742	\$ 3,688,742	\$ 3,778,006
Grand Total	<u>\$ 5,766,812</u>	<u>\$ 5,766,811</u>	<u>\$ 5,862,375</u>
	<b>FY24 Proposed</b>	<b>FY23 Current</b>	<b>FY25 Proposed</b>
Grand Total Expenses	\$ 5,766,812	\$ 5,766,811	\$ 5,862,375
Grand Total Income	\$ 5,549,165	\$ 4,997,684	\$ 5,726,136
Reserve from Fund Balance	\$ 217,647	\$ 769,127	\$ 136,239

One month's operating expenses are \$488,531. The ending fund balance projection for FY24 will be approximately \$3,387,343. The general fund balance is projected as follows:

FY25 Beginning	\$ 3,387,343
I. Assigned	
A. Board Bond	\$ 25,000
B. Tax Refund	\$ 25,000
C. Budget Reserve	\$ 136,239
D. Focus on the Future Planning Reserve	\$ 41,000
II. Unassigned	\$ 3,432,582
A. Four Months' Expenses	\$ 1,954,125
B. Amount Above Threshold (4 months)	\$ 1,478,457

The ending balance for FY25 would be conservatively projected at approximately \$3,160,104 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 does not have new income to support the expense.

In order to operate at the same level in FY25 as in FY24, 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**

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#### **Purpose**

The purpose of this cost allocation plan is to summarize, in writing, the methods and procedures that Macon County Mental Health Board (MCMHB) will use to allocate costs to various programs, grants, contracts and agreements.

OMB Circular A-122 establishes the principles for determining costs of grants, contracts, and other agreements with the government agencies. MCMHB's cost allocation plan is based on the direct allocation method described in OMB Circular A-122. The direct allocation method treats all costs as direct costs except general administration and general expenses.

Direct costs are those that can be identified specifically with a particular final cost objective. Indirect costs are those that have been incurred for common or joint objectives and cannot be readily identified with a particular final cost objective.

Only costs that are allowable, in accordance with the cost principles, will be allocated to benefiting programs by MCMHB.

#### **General Approach**

The general approach of Macon County Mental Health Board in allocating costs to particular grants and contracts is as follows:

- A. All allowable direct costs are charged directly to programs, grants, activity, etc.
- B. Allowable direct costs that can be identified to more than one program is prorated individually as direct costs using a base most appropriate to the particular cost being prorated.
- C. All other allowable general and administrative costs (costs that benefit all programs and cannot be identified to a specific program) are allocated to programs, grants, etc. using a base that results in an equitable distribution.

#### **Allocation of Costs**

The following information summarizes the procedures that will be used by Macon County Mental Health Board beginning July 1, 2024.

- A. Compensation for Personnel Services – Documented with timesheets/timecards showing time distribution for all employees and allocated based on time spent on each program or grant. Salaries and wages are charged directly to the program for

which work has been done. Costs that benefit more than one program will be allocated to those programs based on the ratio of each program's salaries to the total of such salaries. Allocation percentages will be based on current time study analysis and current year workload. A time study is conducted annually or as duties change to determine allocation of time across all MCMHB programs.

- a. Fringe benefits (FICA, unemployment insurance and worker's compensation insurance) are allocated in the same manner as salaries and wages. IMRF retirement, health and dental insurance, life and disability insurance, EPA benefits and other fringe benefits are also allocated in the same manner as salaries and wages.
  - b. Vacation, holiday, personal and sick leave are allocated in the same manner as salaries and wages.
  - c. Temporary employment services are allocated in the same manner as salaries and wages.
- B. Travel Costs – Allocated based on purpose of travel. All travel costs (local and out-of-town) are charged directly to the program for which the travel was incurred. Travel costs that benefit more than one program will be allocated to those programs based on the ratio of each program's salaries to the total of such salaries. Travel costs that benefit all programs will be allocated based on the ratio of each program's salaries to total salaries.
- C. Equipment – Macon County Mental Health Board depreciates equipment when the initial acquisition cost exceeds \$ 5,000. Items below \$5,000 are reflected in the supplies, technology, or telecommunications categories and expensed in the current fiscal year. Unless allowed by the awarding agency, equipment purchases are recovered through depreciation. Depreciation costs for allowable equipment used solely by one program are charged directly to the program using the equipment. If more than one program uses the equipment, then an allocation of the depreciation costs will be based on the ratio of each program's expenses to the total of such expenses. Costs that benefit all programs will be allocated based on the ratio of program FTEs to total FTEs of all benefiting programs.
- D. Supplies (including program, publicity and advertisement supplies)– Allocated based on usage. Expenses used for a specific program will be charged directly to the program. Costs that benefit more than one program will be allocated to those programs based on program FTEs to total FTEs of all benefiting programs.
- E. Contractual Services (including technology, postage, copier) – Expenses are charged directly to the programs that benefit from the service. Expenses that benefit more than one program are allocated based on program FTEs to total FTEs of all benefiting programs.

- F. Consultant Services (professional services including pediatric consultative services, accounting and auditing services, translation services and other consultants) – Allocated to the program benefiting from the service. All consulting costs are charged directly to the program, for which the service was incurred. Costs that benefit more than one program (accounting and auditing services) will be allocated to those programs based on program revenue to total revenue of all benefiting programs.
- G. Occupancy – Allocated based upon usable square footage. The ratio of total square footage used by all personnel to total square footage is calculated. Occupancy costs related to general and administrative activities are allocated to programs based on the ratio of program square footage to total square footage of all benefiting programs.
- H. Insurance -Insurance needed for a particular program is charged directly to the program requiring the coverage. Other insurance coverage that benefits all programs is allocated based on either occupancy (property insurance) or program FTEs to total FTEs (data breach and professional liability) of all benefiting programs.
- I. Telecommunications – (land lines, fax lines, cellular service, and internet) Telecommunications expenses are expensed to the programs directly benefiting. Telecommunication expenses that benefit more than one program will be allocated to those programs based on the ratio of program FTEs to total FTEs of all benefiting programs.
- J. Training/conference/seminars- Allocated to the program benefiting from the training, conference, or seminars. Costs that benefit more than one program will be allocated to those programs based on the ratio of each program's salaries to the total of such salaries. Costs that benefit all programs will be allocated based on the ratio of each program's salaries to total salaries of all benefiting programs.
- K. Memberships- Allocated to the program benefiting from the membership. Costs that benefit more than one program will be allocated based on the ratio of program FTEs to total FTEs of all benefiting programs.
- L. Association dues- Allocated to the program benefiting from the association dues. Costs that benefit more than one program will be allocated based on program revenue to the total revenue of all benefiting programs.
- M. Non-government funded program expenses – (Director's and officers liability insurance, bond, and legal expense) There are a few indirect expenses that offer little, if any, tangible benefit to the government funded programs. These expenses are allocated among only MCMHB, Trauma Support, and Residential programs based on the Executive Director's salary allocation or to the ratio of program FTEs to total FTEs of all benefiting programs.