

Developmental Disabilities Services of Jackson County - eitas

FY 2019 Budget Comments & Recommendations

November 28, 2018

Budget Comments:

This document and accompanying spreadsheets represents the first draft of an operational and funding budget for 2019. It is based on current expenditures through August of 2018, modifications or additions to services in 2019, and provider levy funding previously approved by the Board.

The 2019 operational budget we have prepared includes all departments and services. Tax levy dollars' supply about 49% of the revenue with the other major part of revenues connected to Medicaid billings for support coordination and transportation services, as well as grants and investment earnings. The budget contemplates modest growth compared with the 2018 budget, and there is a significant focus on capital expenditures to make needed upgrades to our properties.

- Support Coordination:

- A Utilization Review (UR) Specialist, in addition to the two already on staff, to free up support coordinators to devote more time to the people on their caseloads and less time to paperwork.
- One Intake Support Coordinator to be responsible for providing all support coordination duties for new intakes until a permanent SC is assigned. This will allow us to continually accept newly eligible persons into service.

NOTE: All of the above positions will be supported by logging and billing services provided either by them or other SC staff.

- D.O.T.: New positions to assist in management of drivers and riders as follows:

- One new driver position to provide better coverage and flexibility.

- Administration:

- An Information Manager to provide certain capabilities as recommended by the recent MORE.net technical assessment.
- An Assistant Bookkeeper to handle certain clerical tasks in support of both Accounting and Organizational Development.

- Organizational Development:
 - One Quality Assurance Specialist to assist with the monitoring of increased services and SC data management.
 - One Community Health Worker to train provider staff, Support Coordinators, and individuals with disabilities in health advocacy and health literacy.
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NOTE: The Quality Assurance Specialist, while reporting to the Associate Director for Organizational Services, will be supported through the billing of Support Coordination staff. The other above non-SC Positions are to be supported through Levy tax funds.

The budget for FY 2019 is divided into the following sections:

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Each line item on each budget page is numbered. The explanations that follow are tied to those line numbers.

Budget Summary - Page 2

The budget summary provides a one page synopsis of the projected revenues and expenses for 2019, a comparison with the 2018 budget, and the differences in both dollar amount and percentage change.

OPERATING REVENUES - Projected 2% increase

1. **Tax Revenue** – Based upon information received so far this year we expect the regular tax levy revenues to increase by about \$184,000 over 2018 levels.
2. **Excess Taxes** – This represents additional tax levy dollars that may be received for prior years' taxes. This amount is based upon levels for the current year, but this can fluctuate.
3. **Transportation - DMH Revenue**– Contracted funding from the state to provide transportation services to individuals.
4. **Training Support DMH Revenue** – Contracted funding from the state designated to support training activities we do for providers.
5. **Supported Employment DMH** – Contracted funding from the state to help us fund specialized supported employment services for individuals.
6. **MEHTAP Grant – Missouri Elderly and Handicapped Transportation Assistance Program** grant through MODOT that aids in funding transportation services to persons with disabilities. This is a statewide grant that can change based upon funding available and the number of agencies that apply for it annually.
7. **Oral Health Grant**- This grant was not renewed for 2019. We expect to earn a small portion of the 2018 grant in our fiscal year 2019.
8. **KC Collaborative Grant** – This grant created in partnership with KU Med Center, the Institute for Human Development at UMKC, the Shepherd's Center, and eitas to develop and pilot treatment protocols for persons with developmental disabilities experiencing dementia and/or Alzheimer's disease. The year 2019 will be the final year of this three-year grant.
9. **SEP – UMB Employees** – Transportation reimbursement for supported employment program at UMB.
10. **Purchase of Services - Other** – revenue generated by miscellaneous DOT transportation activities such as charters and special events through providers.

11. **Medicaid – DOT Revenue** - Medicaid revenue generated by billable transportation activities. This can fluctuate from year to year based upon the number of people with Medicaid funded transportation. Budget represents current level of billing.
12. **Medicaid – Support Coordination** – Revenue generated by billable Medicaid Targeted Case Management services. Increase is based on 51 Support Coordinators reaching 98% of their targeted billable hours.
13. **Interest Income Investments** – This is revenue derived from interest on investments. Amount reflects a conservative interest rate, assuming the current amount of principal invested.
14. **Interest Income – Sweep** is interest received from our daily sweep account at UMB.
15. **Interest Income – NR Special Neighbors** – Interest earned from repayment of mortgage on home purchased for Special Neighbors in 2012.
16. **Interest Income – NR MC Properties LLC** – Interest earned from repayment of mortgage on Sunshine building sold to McProperties, LLC, in 2016.
17. **Realized/Unrealized Gains on Investments** – This line item tracks all gains and losses realized during the year.
18. **OHCDs Contract – Organized Health Care Delivery System Contract** – This contract is no longer active, as all the participants have been moved to other transportation.
19. **Rental Revenue** – Leases on properties that call for \$1 per year rent.
20. **Miscellaneous Revenue** – other transportation revenue received during the year.
21. **Other Revenue** – various other revenue received during the year. Amount budgeted is expected experience dividend from health insurance carrier.
22. **Training revenue** – revenue generated by fees charged to providers and other entities for our training services.
23. **Gain (Loss) on Disposal of Assets** – Income derived from sale of obsolete vehicles.
24. **Gain (Loss) on Disposal of Assets** – Income derived from sale of obsolete property or equipment.
25. **Advance Call/Special Services** – Projected income from Advance Call operations and any other special transportation services provided. These services are now provided at no charge.

26. **Agency Maintenance Services** – Revenue generated by our vehicle maintenance department providing repair and maintenance services to provider agency's vehicles.
27. **Total Operating Revenues** - Summation of all projected operating revenues for 2019.

OPERATING EXPENSES Projected 1% Increase

28. **Residential** – Levy funding approved for residential services and related programs. Please see Residential budget section, page 2 for details.
29. **Vocational** - Levy funding approved for workshops and other employment related services. Please see Vocational budget section, page 3 for details.
30. **Day Services**–Levy funding approved for Day Services and other related programs. Please see Day Services budget section, page 4 for details.
31. **Intervention Services**- Levy funding to approve early childhood intervention services as well as expenses associated with funding various types of intervention and assistive services. Please see Intervention budget section, page 5 for details.
32. **Transportation Services** – Revenues and expenses associated with providing eitas transportation services. Please see DOT budget section, page 6 for details.
33. **Support Coordination** – Revenues and expenses associated with providing targeted case management services. Please see Support Coordination budget section, page 7 for details.
34. **Community Outreach** – expenses associated with providing targeted case management services to the population of individuals with developmental disabilities who are not qualified for Medicaid. Please see Community Outreach budget section, page 8 for details.
35. **Medicaid Waiver** - expenses associated with funding waiver match for the Partnership for Hope Waiver. Please see Medicaid Waiver budget section, page 9 for details.
36. **Property Expenses** - expenses associated with ongoing upkeep, maintenance and utilities of the various properties owned by eitas. Please see Property Expense budget section, page 10 for details.
37. **Administration** – Revenues and expenses associated with providing the various administrative services and functions. Please see Administration budget section, page 11 for details.

38. **Organizational Development** – Revenues and expenses associated with ongoing training and development of staff and provider agencies, including Gentle Teaching expenses. Please see Organizational Development budget section, page 12 for details.
 39. **Total Operating Expenses** – sum total of all projected operating expenses.
 40. **Revenue less Operating Expenses** – projected loss from operational activities.
 41. **Capital Expenses** – expenses associated with capitalized repairs, renovations and purchases of equipment. Please see Capital budget section, page 13 for details. These items are expensed from excess funds or special reserves and are not part of the operational budget.
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Residential Services Expenses, (Page 3) 12% decrease

1. **Open Options** - Approved funding for Open Options residential services.
 2. **CDD** – Approved funding for Center for Developmental Disabilities residential services.
 3. **TNC** – Approved funding for Truman Neurological Center residential services.
 4. **Resources for Human Development** – Approved funding for the Companion Model residential program. None approved for 2019.
 5. **Total Funding Expense**- Summation of all funds approved for Residential Services in 2019.
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Vocational Services Expenses, (Page 4) 0% change

1. **Supported Employ - DMH** – Contracted funding from the state to help us fund specialized supported employment services for individuals.
2. **Total Vocational Revenue** – Summation of all revenues for Vocational Services in 2019.
3. **JobOne** – Funding approved for the two JobOne workshops, JobOne Careers, and their recycling and document destruction businesses.
4. **Southeast** – Approved funding for Southeast Workshop services.
5. **Ability KC** –Approved funding for Ability KC workshop and vocational services.

6. **Blue Valley** –Approved funding for Blue Valley Industries vocational services.
 7. **The Whole Person** –Approved funding for The Whole Person vocational services.
 8. **ACED** –Approved funding for ACED educational services in 2019.
 9. **Mattie Rhodes** – Approved funding for Mattie Rhodes Center vocational services.
 10. **ICAN** – Costs for specialized supported employment services per our DMH contract.
 11. **Total Vocational Expenses** – Summation of all funding approved for Vocational Programs in 2019.
 12. **Revenue less Expenses** – projected loss from vocational activities.
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Day Services Expenses, (Page 5) 7% decrease

1. **Rainbow Center** – Approved funding for the Rainbow Center day services.
 2. **Developing Potential** – Approved funding for Developing Potential Inc. day services.
 3. **CDD - Expansion** – Approved funding for expansion of Center for Developmental Disabilities day services
 4. **Jackson County Parks & Rec.** – Approved funding for Jackson County Parks & Recreation Special Population Services.
 5. **Total Funding Expense** – Summation of all approved funding for Day Services in 2019.
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Intervention Services, (Page 6) 72% increase

1. **Down Syndrome Guild** – Approved funding for Down Syndrome Guild intervention services.
2. **Propel** – Approved funding for Propel intervention services.
3. **Children's Center for the Visually Impaired** - Approved gap funding for early childhood services age's birth to three years. Increase reflects trend in more Jackson County children presenting for their specialized services.

4. **Total Funding Expense** – Summation of all funding approved for intervention services in 2019.
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Department of Transportation Services (Page 7)

Overall 3% increase

DOT Revenue

1. **Transportation - DMH Revenue**– Contracted funding from the state to provide transportation services to individuals.
2. **MEHTAP Grant – Missouri Elderly and Handicapped Transportation Assistance Program** grant through MODOT that aids in funding transportation services to persons with disabilities. This is a statewide grant that can change based upon funding available and the number of agencies that apply for it annually.
3. **Medicaid – DOT Revenue** - Medicaid revenue generated by billable transportation activities. This can fluctuate from year to year based upon the number of people with Medicaid funded transportation. Budget represents current level of billing.
4. **SEP – UMB Employees** – Transportation reimbursement for supported employment program at UMB.
5. **Purchase of Services - Other** – revenue generated by miscellaneous DOT transportation activities such as charters and special events through providers.
6. **OHCDs Contract – Organized Health Care Delivery System Contract** – This contract is no longer active, as all the participants have been moved to other transportation.
7. **Miscellaneous Revenue** – other transportation revenue received during the year.
8. **Gain (Loss) on Disposal of Assets** – Income derived from sale of obsolete vehicles.
9. **Advance Call/Special Services** – Projected income from Advance Call operations and any other special transportation services provided. These services are now provided at no charge.
10. **Agency Maintenance Services** – Revenue generated by our vehicle maintenance department providing repair and maintenance services to provider agency's vehicles.
11. **Total DOT Revenue** – Summary of all DOT revenue.

DOT Expenses

12. **Payroll** - Represents the payroll costs for drivers, the Transportation Manager, Associate Manager, bus washers, dispatchers, and new position requested.
13. **Overtime** – Overtime costs for hourly drivers, mechanics, and dispatchers – stable based on 2018 usage.
14. **Merit Increases** – Up to 3% increase based upon job performance.
15. **Payroll Taxes – Employer's FICA** - represents the appropriate taxes associated with the Payroll line items above.
16. **Payroll Tax – Missouri Unemployment** - taxes paid towards unemployment insurance.
17. **Deferred Compensation Pension Plan** - represents the costs associated with funding the retirement plan for transportation staff.
18. **Medical/Dental Insurance** - represents the costs for medical insurance.
19. **Life & Disability Insurance** - represents the costs for life and disability coverage for transportation staff.
20. **Worker's Compensation Insurance** - provides coverage for work-related accidents and injuries.
21. **Worker's Compensation Claims** – Direct payments for claims not through insurance for work-related accidents and injuries.
22. **Driver Drug & Alcohol Testing** – The cost for routine driver monitoring, post-accident testing and new-hire screening per MoDOT and FTA requirements.
23. **Driver's Uniform Expense** – the cost for provision and cleaning of the uniform shirts, pants and jackets our drivers and mechanics wear.
24. **Interest Expense – Capital Lease** – Costs for copier at DOT.
25. **Office Supplies** - includes the normal types of office supplies used by DOT staff.
26. **Repairs & Maintenance- Program** – Costs for repairs and maintenance of the shop and equipment ancillary to the transportation program.
27. **Telephone and Tracking** – costs for telephone and data services.

- 28. **Internet service** – cost for internet service connections between DOT and administrative offices.
- 29. **Meetings and Conferences** – costs for staff to attend meetings.
- 30. **Service contracts** – service agreements for copier, fax machine, printers, etc.
- 31. **Training** – costs associated with driver training programs during the year.
- 32. **Vehicle Insurance** – cost associated with insurance coverage on the operation of our buses.
- 33. **Vehicle License and Inspection** – costs for inspecting and licensing vehicles.
- 34. **Vehicle Gas** – cost of gasoline for buses and vans.
- 35. **Vehicle Mechanical Maintenance** - costs for repairs for DOT vehicles.
- 36. **Vehicle Oil** – cost for oil and oil filters, supplies.
- 37. **Vehicle Tires** – costs for tires for DOT buses and vehicles.
- 38. **Vehicle Towing** – costs for towing of buses when broken-down or involved in accidents.
- 39. **Bus Wash Service** – costs for supplies for the bus wash.
- 40. **Contingency** – contingency funds set aside for extraordinary expenses not otherwise in the budget.
- 41. **Total Operational Expenses** – Summation of all operating expenses for transportation.

Individual's Transportation Costs

- 42. **SB40 Consumers** – costs for KCATA bus passes, the Share-A-Fare program, and other forms of purchased transportation.
- 43. **OHCDs Transportation** – This contract is no longer active, as all the participants have been moved to other transportation.
- 44. **Bad Debts** – This is an estimate of Medicaid billings for transportation that will be disallowed by Medicaid for various reasons.
- 45. **Total Client Costs** – Summation of all costs related to outside transportation of clients.

46. **Total Expenses for DOT** - Summation of DOT projected operating and client costs in 2018
 47. **DOT Revenue less DOT Expenses** – The amount of DOT expenses not covered by revenue generated by DOT.
 48. **DOT Levy Allocation**: The amount of Tax Levy funds allocated to cover the operating costs of DOT to breakeven.
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Support Coordination Services (Page 8) **14% decrease**

Support Coordination Revenue

1. **Medicaid- Support Coordination Services** – Amount of revenue projected to be earned by support coordination activities in 2019.
2. **Total of all Support Coordination Revenues**

Support Coordination Expenses

3. **Payroll** - represents the costs of payroll for all current SC positions; new positions to be added in 2019; and other departmental staff salaries prorated to this department based upon their level of involvement with support coordination.
4. **Merit Increases** – up to 3% increase based upon job performance.
5. **Overtime** – Amount reflects projected usage in 2019.
6. **Payroll Taxes – Employer FICA** - represents the appropriate taxes associated with the Payroll line item above.
7. **Payroll Tax – Missouri Unemployment** - taxes paid towards unemployment insurance.
8. **Deferred Compensation Pension Plan** - costs associated with funding the retirement plan for SC staff.
9. **Medical/Dental Insurance** - costs for medical/dental coverage for SC staff.
10. **Life & Disability Insurance** - costs for this insurance coverage for SC staff.
11. **Worker's Compensation Insurance** - provides coverage for work-related accidents and injuries.

12. **Worker's Compensation Claims** - Direct payments for claims not through insurance for work-related accidents and injuries.
13. **Interest Expense - UMB** – Support Coordination's department share of expenses for the purchase of the 8511 building prorated by number of staff.
14. **Interest Expense – Capital Leases** – Interest expense on leases for copiers and faxes for the SC department.
15. **Office Supplies** - includes the normal types of office supplies used by staff.
16. **Postage** – costs of routine postage and required client surveys.
17. **Telephone** – costs for routine telephone services and cell phones.
18. **Internet Service** – share of the costs of internet access.
19. **Consultants** – estimated cost of dietician for direct support services.
20. **Meetings – Professional/Technical** – costs for SC staff attending professional meetings. Increase reflects additional conferences requested to broaden professional experience and staff development.
21. **Travel Expense** – costs for travel to out-of-town meetings and conferences.
22. **Travel Expense** – costs for travel to out-of-town meetings and conferences. This amount is specifically for field trainers and other training support.
23. **Service contracts** – service agreements for copier, fax machine, printers, etc.
24. **Training** – funding for a variety of training opportunities for all SC staff.
25. **Training** – funding for a variety of training opportunities for staff. This amount is specifically for field trainers and other training support.
26. **Auto Expense** – mileage reimbursement for travel required on the job. Mileage is reimbursed at the current IRS mileage rates.
27. **TCM Match** – estimate of amount required to be contributed toward Missouri state Medicaid match for TCM services.
28. **Miscellaneous Expense** – a catch-all category for minor miscellaneous expenses.
29. **Miscellaneous Expense** – SC department payment for security guard at 8511 Hillcrest based on number of employees.

30. **Translation Services** – Cost of translation to communicate with individuals supported. This is for both conversation and document translation.
 31. **Bad Debts** – This is an estimate of Medicaid billings for TCM that will be disallowed by Medicaid for various reasons.
 32. **Contingency** – contingency funds set aside for extraordinary expenses not otherwise in the budget.
 33. **Total Support Coordination Expenses** - Summation of all projected expenses for 2019.
 34. **SC Revenue less SC Expenses** – Projected surplus for SC operations in 2019.
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Community Outreach, (Page 9) 506% increase

This section represents the work of providing case management services to non-Medicaid cases. We have done some of this in the past, but the costs were included in the Support Coordination department. 2019 is the first year we have budgeted separately for these services.

1. **Payroll** - represents the costs of payroll for all current Community Outreach Department ("COD") positions; and other departmental staff salaries prorated to this department based upon their level of involvement with community outreach.
2. **Merit Increases** – up to 3% increase based upon job performance.
3. **Overtime** – Amount reflects projected usage in 2019.
4. **Payroll Taxes – Employer FICA** - represents the appropriate taxes associated with the Payroll line item above.
5. **Payroll Tax – Missouri Unemployment** - taxes paid towards unemployment insurance.
6. **Deferred Compensation Pension Plan** - costs associated with funding the retirement plan for COD staff.
7. **Medical/Dental Insurance** - costs for medical/dental coverage for COD staff.
8. **Life & Disability Insurance** - costs for this insurance coverage for COD staff.
9. **Worker's Compensation Insurance** - provides coverage for work-related accidents and injuries.

10. **Training** – funding for a variety of training opportunities for staff.
11. **Auto Expense** – mileage reimbursement for travel required on the job. Mileage is reimbursed at the current IRS mileage rate.
12. **Purchase of Special Services** – This account is utilized to fund specialized services or needs that may occur during the year. Increase is based upon expected 2019 usage levels. These funds assist individuals in getting started in new community living by paying rent deposits, utility assistance, and buying needed household items; as well as home modifications or specialized equipment not covered by other funding sources. This account also helps cover extraneous expenses for dental services not typically covered by Medicaid.

Medicaid Waiver Expenses, (Page 10) 35% decrease

This section represents the amount of local Partnership for Hope Medicaid Waiver match contributions we make to DMH. All other types of waiver match payments ended in 2017.

1. **Partnership for Hope Waiver** – eitas contribution to match the state's funding for the Partnership for Hope waiver.
2. **Medicaid Totals** – total of all waiver match funds for 2019.

Property Expenses, (Page 11) 24% increase

1. **Maintenance/Repairs 8511 Hillcrest** – routine repairs and maintenance; significant parking lot repair and/or maintenance
2. **Maintenance/Repairs – 8508 Hillcrest** – routine repairs and maintenance
3. **Maintenance – DOT** – routine repairs and maintenance; significant parking lot repair and/or maintenance
4. **Maintenance/Repairs – Blue Valley** – routine repairs and maintenance
5. **Maintenance/Repairs JobOne – Indep** – routine repairs and maintenance
6. **Maintenance/Repairs – JobOne – Grandview**- routine repairs and maintenance; significant parking lot repair and/or maintenance
7. **Maintenance/Repairs – Ability KC** – routine repairs and maintenance

8. **Maintenance/Repairs – Southeast** – routine repairs and maintenance; significant parking lot repair and/or maintenance
9. **Maintenance/Repairs – CDD Property – White Oaks** – routine repairs and maintenance
10. **Maintenance/Repairs – Open Options Properties** – routine repairs and maintenance
11. **Maintenance/Repairs – DPI - Properties** – routine repairs and maintenance
12. **Maintenance/Repairs – Rainbow** – routine repairs and maintenance
13. **Maintenance/Repairs – 5th Street** – routine repairs and maintenance; significant parking lot repair and/or maintenance
14. **through 23. Security Monitoring – All Facilities** – intrusion and fire alarm services for facilities owned by EITAS.
24. **Janitorial Services/Supplies – Org Development** – costs for janitorial service and supplies for the org dev facilities.
25. **Janitorial Services/Supplies – Admin** – costs for janitorial service and supplies for the Administrative facilities.
26. **Janitorial Services/Supplies – Support Coord.** – costs for janitorial service supplies for the Support Coordination areas.
27. **Janitorial Services/Supplies – DOT** - costs for janitorial services and related supplies for the transportation facility.
28. **through 34. Property Insurance – All Facilities** – property insurance costs on all facilities owned by EITAS – reflects current coverage costs.
35. **through 42. Grounds Keeping – All Facilities** – grounds keeping for all facilities owned by EITAS; grass mowing; lawn care; snow plowing as needed.
43. **Utilities – Org Development** – anticipated utility costs for the Org Development facilities – reflects current usage – prorated.
44. **Utilities – Admin** – anticipated utility costs for the administrative facility – reflects current usage – prorated.
45. **Utilities – Support Coord** – anticipated utility costs for support coordination office spaces – reflects current usage - prorated.

46. **Utilities – DOT** – anticipated utility costs for the transportation facility – reflects current usage.
47. **and 48. Plant Services** – reflects the costs for provision and maintenance of the decorative foliage plants at the DOT and Administration buildings.
49. **and 50. Elevator Maintenance contract** — reflects the annual maintenance agreement for the elevators located at DPI downtown location and the 8511 EITAS Administration building.
51. **through 60. HVAC Maintenance Contract – All Facilities** – costs for the annual maintenance agreement for heating and cooling equipment at all facilities.
61. **Repairs Contingency** - contingency funds set aside for extraordinary expenses not budgeted for.
62. **Total Expenses** – summation of all projected property expenses for 2018.

NOTE: Property expenses do not have a revenue source attached to them and are covered by excess eitas funds.

Administration Expenses (Page 12) 51% increase

Much of the increase in Administration Expense compared to the 2018 budget is due to a change in rules about allocation of expenses. These rule changes have caused a shift from other categories – most significantly Support Coordination – to Administration.

Administration Revenue

1. **Interest Income Investments** – This is revenue derived from interest on investments. Amount reflects a conservative interest rate, assuming the current amount of principal invested.
2. **Interest Income – Sweep** is interest received from our daily sweep account at UMB.
3. **Interest Income – NR Special Neighbors** – Interest earned from repayment of mortgage on home purchased for Special Neighbors (CDD) in 2012.
4. **Interest Income – NR MC Properties LLC** – Interest earned from repayment of mortgage on Sunshine building sold to McProperties, LLC, in 2016.
5. **Realized/Unrealized Gains on Investments** – This line item tracks all gains and losses realized during the year.

6. **Rental Revenue** – Leases on properties that call for \$1 per year rent.
7. **Other Revenue** – Miscellaneous revenue received during the year.
8. **Gain (Loss) on Disposal of Assets** – Income derived from sale of property or equipment.
9. **Total Administrative Revenue** – All revenue generated by administrative activities.

Administration Expenses

10. **Payroll** - costs of current payroll for all administrative staff – full salaries and prorated salaries between administration and support coordination as well as new positions added.
11. **Overtime** – overtime for hourly clerical/support, & accounting staff in administration, based on 2018 costs.
12. **Merit Increases** - up to a 3% increase for performance.
13. **Payroll Taxes – Employer's FICA** - taxes associated with the Payroll line items above.
14. **Payroll Tax – MO Unemployment** - taxes paid towards Missouri unemployment insurance.
15. **Deferred Compensation Pension Plan** - costs associated with funding the retirement plan for staff.
16. **Medical/Dental Insurance** - costs for medical/dental insurance.
17. **Life & Disability Insurance** - costs for life and disability insurance coverage for staff.
18. **Worker's Compensation Insurance** - provides coverage for work-related accidents and injuries.
19. **Interest Expense** – 8511 Mortgage interest expense. This cost is prorated between Administration and Support Coordination Departments based upon the amount of occupied space in the building.
20. **Interest Expenses** – capital leases on office equipment – copiers and faxes. Costs are dropping as leases reach their terms.
21. **Legal Fees** - costs associated with the use of attorneys for legal matters. This is based on current expenditures in 2018.

- 22. **Banking Expenses** - various banking fees and investment costs from UMB.
- 23. **Office supplies** – includes the normal types of office supplies used by administration staff.
- 24. **Postage** – costs of routine postage.
- 25. **Advertising & Public Notices** – costs for job advertisements and public notices.
- 26. **Professional Materials** – costs for books and professional publications
- 27. **Professional Memberships Dues** – membership dues for professional organizations and associations.
- 28. **Telephone** – administrative share of costs for routine telephone services and cell phones.
- 29. **Internet service** – cost for routine internet service.
- 30. **External Consultants** – projected costs for outside training and assistance with management.
- 31. **Board Training** – cost associated without training and consultants for Board members.
- 32. **IT Services** – costs for maintenance and repair of software and computers by outside vendors.
- 33. **Equipment Insurance** – insurance provided for the loss or destruction of portable equipment such as laptops.
- 34. **Director's and Officers Insurance** - provides liability coverage for the acts of board members and the executive director.
- 35. **Professional Liability Insurance** - provides liability coverage for the professional staff.
- 36. **Meetings – Professional/Technical** – this is to cover the costs for administrative staff attending professional meetings and conferences.
- 37. **Travel Expense** – costs for travel to out-of-town meetings and conferences, reflects actual costs in 2018.
- 38. **Annual Meeting** – costs for the production of the annual board meeting and awards dinner.
- 39. **Audit expense** – the cost for our annual financial audit.

40. **Service contracts** – service agreements for repair of copiers, fax machines, printers, etc.
 41. **Training** – funding for a variety of training opportunities for administrative staff that includes a new leadership development track for eitas staff.
 42. **Marketing/Public Relations** – costs for ongoing public relations and marketing projects; costs of promotional videos and outside assistance with social media programs and website.
 43. **Newsletter/Annual Report** – costs for the printing of 6 newsletters and one annual report.
 44. **Auto Expense** – covers the costs of administrative staff vehicle and mileage reimbursements.
 45. **Forgiveness of Debt** – this line item is for any write-offs we may have concerning loans or property. The annual forgiveness of debt we had with the NOVA center facility was completed in 2018.
 46. **Pre-employment screening** – costs to conduct pre-employment screening of all job applicants as required by DMH, Medicaid, and FTA.
 47. **Camperships** – costs for 80 scholarships for adults to attend summer camps.
 48. **Staff Appreciation** – costs associated with special staff recognition; holiday lunch; pin
 49. **Security Guard** – Admin department payment for security guard at 8511 Hillcrest based on number of employees.
 50. **Miscellaneous Expense** – a catch-all category for miscellaneous expenses that do not fit into other categories.
 51. **Total Administrative Expenses** – summation of all operating expenses for Administration in 2019.
 52. **Administrative Revenue less Administrative Expenses** - The amount of Administrative expenses not covered by revenue generated by Administration.
 53. **Levy Allocation** - The amount of Tax Levy funds allocated to cover the operating costs of Administration to breakeven.
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Organization Development Expenses, (Page 13) 9% increase

Organizational Development Revenue

1. **Training Support DMH Revenue** – Contracted funding from the state designated to support training activities we do for providers.
2. **Oral Health Grant**- This grant was not renewed for 2019. We expect to earn a small portion of the 2018 grant in our fiscal year 2019.
3. **KC Collaborative Grant** – This grant created in partnership with KU Med Center, the Institute for Human Development at UMKC, the Shepherd's Center, and eitas to develop and pilot treatment protocols for persons with developmental disabilities experiencing dementia and/or Alzheimer's disease. The year 2019 will be the final year of this three-year grant.
4. **Training revenue** – revenue generated by fees charged to providers and other entities for our training services.

Organizational Development Expenses

5. **Payroll** – reflects the allocated salary costs of the Associate Director for Organizational Services and the Training Coordinator. The actual costs for the Associate Director are allocated among Organizational Development (40%), Administration (50%), and Support Coordination (10%). Coordinator is 100% Training Department. The Field Trainers and QA staff costs are allocated 100% to the Support Coordination Department.
6. **Merit Increases** - up to 3% based upon job performance.
7. **Payroll Tax – Employer's FICA** - appropriate taxes associated with the Payroll line items above.
8. **Payroll Tax – Missouri Unemployment** - taxes paid towards unemployment insurance.
9. **Deferred Compensation Pension Plan** - costs associated with funding the retirement plan for these positions.
10. **Medical/Dental Insurance** - costs for medical/dental insurance.
11. **Life & Disability Insurance** - represents the costs for dental coverage and life & disability coverage for these positions.
12. **Workers Comp Insurance** – costs for worker's compensation insurance coverage for training staff.

13. **Interest Expense – Capital leases** - for training office equipment.
14. **Office supplies** – includes the normal types of office supplies used by administration.
15. **Training Supplies** – costs for supplies and equipment at the Training Center.
16. **Postage** – cost of routine postage for training notices.
17. **Gentle Teaching Supplies/Printing** – Costs for special printing of Gentle Teaching materials.
18. **Professional Membership Dues** – Membership dues for professional organizations and associations.
19. **Gentle Teaching Conferences** – Costs to attend local and national conference and activities for Gentle Teaching.
20. **Telephone** – costs for the training telephone line.
21. **IT Services** – costs for software and tools related to the Eitas website and other organizational communication.
22. **Meetings – Professional/Technical** – costs for training staff attending professional meetings and conferences as needed.
23. **Travel Expense** – costs for travel to out-of-town meetings and conferences.
24. **Service Contracts Expense** – maintenance costs for copier and fax at the Training Center.
25. **Auto expense** – mileage for training staff.
26. **KC Collaborative Grant** – offsets to the KC Collaborative Grant – expenses associated with the grant.
27. **Oral Health Grant Expense** – No grant this year
28. **Trainer Fees** – costs for hiring outside trainers and facilitators for training sessions and conferences.
29. **Training** – funding for a variety of training opportunities for Organizational Development staff.
30. **Contingency** - contingency funds set aside for extraordinary expenses not otherwise in the budget.

31. **Total Org Dev Expenses** – summation of all operational expenses for Organizational Development in 2019.
 32. **Revenue less Expenses** - The amount of Organizational Development expenses not covered by revenue generated by Org Dev.
 33. **Levy Allocation** - The amount of Tax Levy funds allocated to cover the operating costs of Org Development to breakeven.
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Capital Projects Expenses, (Page 14) 68% increase

DOT

1. **Office Furniture** – Replacement of aging furniture and office equipment, larger monitors, improved hardware for use with video system, 2 wall-mounted monitors.
2. **Computers** – Replacement of two desktop units.
3. **New Vehicles** - 2 new smaller vehicles for on-demand transport.
4. **Routing Software** – Purchase of updated routing software to maximize routing and re-routing tasks. Not expecting to need new software in 2019.
5. **Transportation equipment**– Upgrades to various maintenance tools and equipment.
6. **Total DOT** – Summation of capital expenses for the transportation department.

Renovations

7. **JobOne – Independence** – Partial roof replacement, cement replacement, exterior paint, exterior doors, HVAC unit replacement
8. **JobOne – Grandview** – Partial roof replacement
9. **5th Street** – Replace front walk
10. **DPI – Independence** – Partial roof replacement, kitchen remodel
11. **Southeast** – Replacement of dock steps and cement, exterior doors, HVAC upgrades
12. **White Oaks** – Replace front approaches, replace sprinkler lines
13. **Ability KC** – Partial roof replacement, HVAC unit replacement

14. **Blue Valley** – Partial roof replacement, bathroom remodel, cement walkway replacement, ramp
15. **8508 Hillcrest** – Partial roof replacement, door replacement, upgrade phone wiring, replace HVAC unit
16. **8511 Hillcrest** – Remodel of first floor space, major HVAC upgrade, partial roof replacement, lighting upgrade
17. **Total Renovations** – Summation of all renovation expenses.

Furniture & Equipment

18. **Administration - General** – furniture and equipment
19. **Administration – Computers & Software** – computer and software upgrades
20. **Accounting Department** – furniture, equipment and software upgrades
21. **Training Center** – laptop for training
22. **IT Equipment and updates** – upgrades to switches, servers and software.
23. **Community Outreach** – furniture
24. **Support Coordination – Blue Springs artwork** – no longer planning for this to be a capital item
25. **Support Coordination - furniture for first floor** – furniture & equipment after remodel is complete
26. **Support Coordination laptops and software** - costs of new equipment and software needed. No new computers should be required for SCs for 2019, after purchasing all new tablets in 2018.
27. **Total Furniture and Equipment** – subtotal of all furniture and equipment.
28. **Total Capital Expenses** – total of all Capital expenses

NOTE: Capital expenses do not have a revenue source attached to them and are covered by excess eitas funds.

FY 2019 Tax Levy Allocations (Page 15)

This page is a summary of the proposed expenditures for all projected tax levy dollars in 2019. These relate directly back to each section of the budget document and delineate where the tax levy dollars are allocated and at what parentage of the total. Note: the deficit will be covered by excess eitas funds.

FY 2019 New Positions (Page 16)

These pages summarize the number of new staff being requested by department and the funding source to support those positions.