

Developmental Disabilities Services of Jackson County - eitas

FY 2024 Budget Comments

Approved December 5, 2023, and Amended January 23, 2024

Budget Comments:

This document and accompanying spreadsheets represent the operational and funding budget for 2024, approved by the Board on December 5, 2023, and amended January 23, 2024. It is based on expenditures through August of 2023, modifications or additions to services in 2024, and planned provider levy funding.

The 2024 operational budget we have prepared includes all departments and services. Tax levy dollars supply about 55% 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 interest. Tax revenue for 2024 is expected to increase (over the amount budgeted in 2023) by 6% due to inflation and new construction. Support Coordination Revenues and expenses have been budgeted assuming all positions can be filled. While this is aspirational, shortfalls in revenue are expected to be offset to an extent by expense savings. Total operating revenues are budgeted at 4% less than the 2022 budgeted revenue, while operating expenses are budgeted at 3% less than the 2022 budgeted expenses. The capital budget reflects plans to purchase six new buses through a Federal 5310 grant, purchase one more bus with eitas funds, replace computer equipment as it ages beyond warranty, make major changes to improve runoff and ADA accessibility at Blue Valley Industries/DPI, and make several smaller improvements at other properties.

- Personnel:
 - This budget contemplates adding one Agency Relations Specialist, three Advance Call Drivers, one Support Coordination Nursing Specialist, one Benefits Specialist, and one Quality Assurance Specialist. It also includes the filling of 15 existing open positions.

The budget for FY 2024 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 2024, a comparison with the 2023 budget, the 2022 actual results, and the differences in both dollar amount and percentage change between the 2024 budget and the 2023 budget.

OPERATING REVENUES - Projected 4% decrease

1. **Tax Revenue** – Based on information received so far this year we expect the regular tax levy revenues to increase by about \$768,000 compared to the amount budgeted for 2023. This is because the Hancock Amendment allows an increase equal to the least of (a) percent increase in assessed valuation, (b) percent increase in consumer price index, or (c) 5%; plus new construction.
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. We believe the \$300,000 budgeted is conservative.
3. **Living Well Grant** – This grant was created in partnership with the Institute for Human Development at UMKC, eitas and other SB40 boards, and several other national and statewide organizations to improve home and community-based services for people with developmental disabilities, with a specific focus on enhancing community monitoring and capacity building. It ended in 2022.
4. **Health Equity Collaborative Grant** – This grant was created in partnership with the Health Forward Foundation, the Institute for Human Development at UMKC, and eitas to train individuals with IDD, family members and professionals from a range of sectors in grassroots organizing principles and skills. It ended in 2022.
5. **CDC/IHD Subaward Grant** – This is a federal grant from the Centers for Disease Control titled Improving the Health of People with Mobility Limitations and People with Intellectual/Developmental Disabilities. Eitas is a subaward recipient from UMKC's

Institute for Human Development. Our role is to assist in developing directories of accessible healthcare providers and health promotion programs, and reach out to other entities to build relationships and assess accessibility. This subaward could potentially be renewed annually through 2026.

6. **Transportation - DMH Revenue** – Contracted funding from the state to provide transportation services to individuals.
7. **Training Support DMH Revenue** – Contracted funding from the state designated to support training activities for providers.
8. **Supported Employment DMH** – Contracted funding from the state to help fund specialized supported employment services for individuals.
9. **Section 5310 Grant – Enhanced Mobility of Seniors & Individuals with Disabilities** program from Federal Transit Administration provides funding for purchase of buses and vans.
10. **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.
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 expected level of billing.
12. **Medicaid – Support Coordination** – Revenue generated by billable Medicaid Targeted Case Management services. Increase is based on employing 64 Support Coordinators throughout the year.
13. **Other Support Coordination** – Revenue paid by the state for individuals needing support coordination but not qualifying for Medicaid.
14. **Interest Income – Investments** is interest received from investments, primarily US Treasury notes and certificates of deposit.
15. **Interest Income – Sweep** is interest received from our daily sweep account at UMB.
16. **Interest Income – NR Special Neighbors** – Interest earned from repayment of mortgage on home purchased for Special Neighbors in 2012.
17. **Other Revenue** – various other revenue received during the year, including any refunds from our health insurance carrier based on claims experience.

18. **Other Revenue** – various other revenue generated by Community Outreach Department.
19. **Training revenue** – revenue generated by fees charged to providers and other entities for training services. In 2022 eitas began making training free for Jackson County residents but paying organizations and individuals from outside the county have continued to generate some revenue.
20. **Agency Maintenance Services** – Revenue generated by the vehicle maintenance department providing repair and maintenance services to provider agencies' vehicles.
21. **Gain (Loss) on Disposal of Assets** – Revenue or loss generated by disposing of assets held for use in the Transportation Department, most commonly vehicles.
22. **Gain (Loss) on Disposal of Assets** – Revenue or loss generated by disposing of other assets, including real estate.
23. **Total Operating Revenues** - Summation of all projected operating revenues for 2024.

OPERATING EXPENSES Projected 3% decrease

24. **Residential** – Levy funding approved for residential services and related programs. Please see Residential budget section, page 6 for details.
25. **Vocational** - Levy funding approved for workshops and other employment related services. Please see Vocational budget section, page 7 for details.
26. **Day Services** – Levy funding approved for Day Services and other related programs. Please see Day Services budget section, page 8 for details.
27. **Intervention** - 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 9 for details.
28. **Transportation** – Revenues and expenses associated with providing eitas transportation services. Please see DOT budget section, page 11 for details.
29. **Support Coordination** – Revenues and expenses associated with providing targeted case management services. Please see Support Coordination budget section, page 14 for details.
30. **Community Outreach** – expenses associated with providing services to the population of individuals with developmental disabilities who are not qualified for Medicaid. Please see Community Outreach budget section, page 15 for details.

31. **Medicaid Waiver** - expenses associated with funding waiver match for the Partnership for Hope Waiver. Please see Medicaid Waiver budget section, page 10 for details.
 32. **Property** - expenses associated with ongoing upkeep, maintenance and utilities of the various properties owned by eitas. Please see Property Expense budget section, page 16 for details.
 33. **Administration** – expenses associated with providing the various administrative services and functions. Please see Administration budget section, page 13 for details.
 34. **Organizational Development** – 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.
 35. **Total Operating Expenses** – sum total of all projected operating expenses.
 36. **Revenue less Operating Expenses** – projected net income or loss from operational activities.
 37. **Capital Expenses** – expenses associated with capitalized repairs, renovations, and purchases of equipment. Please see Capital budget section, page 17 for details. These items are paid from excess funds and are not part of the operational budget.
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Residential Services Expenses, (Page 5) 83% increase

1. **Open Options/Life Unlimited** - Approved funding for Life Unlimited residential services.
 2. **CDD** – Approved funding for Center for Developmental Disabilities residential services.
 3. **TNC** – Approved funding for Truman Neurological Center residential services.
 4. **Total Funding Expense** - Summation of all funds approved for Residential Services in 2024.
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Vocational Services Expenses, (Page 6) 32% decrease

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 2024 (no change).
 3. **JobOne** – Funding approved for Job One’s workshop and various other vocational activities.
 4. **Southeast** – Approved funding for Southeast Enterprises workshop and vocational 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. **Mattie Rhodes** – Approved funding for Mattie Rhodes Center vocational services.
 8. **ACED** – Approved funding for ACED educational services.
 9. **Total Vocational Expenses** – Summation of all funding approved for Vocational Programs in 2024.
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Day Services Expenses, (Page 7) 8% increase

1. **Rainbow Center** – Approved funding for the Rainbow Center day services.
 2. **Developing Potential** – Approved funding for Developing Potential Inc. day services.
 3. **Nova** – Approved funding for Nova Center, Inc.
 4. **Jackson County Parks + Rec.** – Approved funding for Jackson County Parks + Recreation Special Population Services.
 5. **Lee’s Summit Parks & Rec.** – Approved funding for activities of Lee’s Summit Parks & Rec.
 6. **Total Funding Expense** – Summation of all approved funding for Day Services in 2024.
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Intervention Services, (Page 8) 27% decrease

1. **Down Syndrome Innovations** – Approved funding for Down Syndrome Innovations intervention services.

2. **Transition Academy** – Approved funding for The Transition Academy services. This program is focused on ensuring African American youth with disabilities seamlessly transition from high school to the workforce.
 3. **Children’s Center for the Visually Impaired** - Approved gap funding for early childhood services ages birth to three years.
 4. **Farmer’s House** - Approved funding for the Farmer’s House community integration/day habilitation and employment services.
 5. **Exceptional Humans** - Approved funding for Exceptional Humans Transforming Lives Through Community Awareness program. This program promotes person-centered training that focuses on developing self-determination skills, employment skills, and community awareness.
 6. **Hulme Resources** - Approved funding for Hulme Resources Transition Assistance Program. This program assists individuals who do not receive Medicaid with transition planning.
 7. **MO Family to Family** – Approved funding for Missouri Family to Family: Leadership and Engagement Academy. This program helps participants in transition apply the Charting the LifeCourse framework and principles across multiple life areas, including relationships, employment, education, and housing.
 8. **KU Med/Girls Night Out** – Approved funding for the Girls Night Out program housed in the Kansas University Medical Center Department of Pediatrics. This is a community-based social and self-care program designed for girls and young women with autism or other developmental disabilities, providing opportunities to make connections, experience success engaging within their community, and work towards personal meaningful goals.
 9. **Total Funding Expense** – Summation of all funding approved for intervention services in 2024.
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Medicaid Waiver Expenses, (Page 9) No change

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 2024.
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DOT Revenue

1. **Transportation - DMH Revenue**– Contracted funding from the state to provide transportation services to individuals.
2. **Section 5310 Grant – Enhanced Mobility of Seniors & Individuals with Disabilities** program from Federal Transit Administration provides funding for purchase of buses and vans.
3. **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.
4. **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 expected level of billing.
5. **Agency Maintenance Services** – revenue generated by our vehicle maintenance department providing repair and maintenance services to provider agencies' vehicles.
6. **Gain (Loss) on Disposal of Assets** – Revenue or loss generated by disposing of assets held for use in the Transportation Department, most commonly vehicles.
7. **Total DOT Revenue** – Summation of all DOT revenue.

DOT Expenses

8. **Payroll** – Represents the payroll costs for all DOT employees, including the Transportation Manager, administrative staff, Driver Managers, Dispatchers, Drivers, the Shop Manager, and shop staff.
9. **Driver Incentives** – Cost of rewards for quality work.
10. **Overtime** – Overtime costs for hourly DOT employees –based on 2022 usage.
11. **Merit Increases** – Up to 3% increase based upon job performance.
12. **Payroll Taxes – Employer's FICA** - represents the appropriate taxes associated with the Payroll line items above.
13. **Payroll Tax – Missouri Unemployment** - taxes paid towards unemployment insurance.

14. **Deferred Compensation Pension Plan** - represents the costs associated with funding the retirement plan for transportation staff.
15. **Medical Insurance** - represents the costs for medical insurance for transportation staff.
16. **Dental/Vision Insurance** – represents the costs for dental and vision insurance coverage for transportation staff.
17. **Life & Disability Insurance** - represents the costs for life and disability coverage for transportation staff.
18. **Worker’s Compensation Insurance** - provides coverage for work-related accidents and injuries.
19. **Worker’s Compensation Claims** – direct payments for claims not through insurance for work-related accidents and injuries.
20. **Driver Drug & Alcohol Testing** – the cost for routine driver monitoring and post-accident testing per MoDOT and FTA requirements.
21. **Driver’s Uniform Expense** – the cost for provision of shirts for DOT staff.
22. **Interest Expense – Capital Lease** – costs for copier at DOT.
23. **Computer Supplies** – costs for supplies and peripherals amounting to less than \$1,000 per item.
24. **Office Supplies** - includes the normal types of office supplies used by DOT staff.
25. **Repairs & Maintenance- Program** – Costs for repairs and maintenance of the shop and equipment ancillary to the transportation program. Also includes shop supplies.
26. **Telephone & Tracking** – costs for telephone and data services.
27. **Internet Service** – cost for backup internet service at DOT.
28. **Meetings & Conferences** – costs for staff to attend meetings.
29. **Travel** – costs for travel to meetings and conferences.
30. **Contract Services** – service agreements for copier, printers, etc.
31. **Training** – costs associated with training programs during the year.

32. **Training – Safety Coordinator** – DOT’s share of costs associated with training programs for the Safety Coordinator during the year.
33. **Vehicle Insurance** – cost associated with insurance coverage on the operation of buses.
34. **Vehicle License & Inspection** – costs for inspecting and licensing vehicles.
35. **Vehicle Gas** – cost of gasoline for buses and vans.
36. **Vehicle Mechanical Maintenance** - costs for repairs for DOT vehicles.
37. **Vehicle Oil** – cost for oil and oil filters, supplies.
38. **Vehicle Tires** – costs for tires for DOT buses and vehicles.
39. **Vehicle Miscellaneous** – direct vehicle costs that do not fit in other categories.
40. **Vehicle Towing** – costs for towing of buses when broken-down or involved in accidents.
41. **Outside Agency Vehicle Maintenance** – costs for repairs for vehicles owned by other agencies.
42. **Bus Wash Service** – costs for supplies for the bus wash.
43. **Contingency** – contingency funds set aside for extraordinary expenses not otherwise in the budget.
44. **Miscellaneous** – various other costs of operating the Transportation program that don’t fit in any other categories.
45. **Total Operating Expenses** – Summation of all operating expenses for transportation.

Individual’s Transportation Costs

46. **Bad Debts** – This is an estimate of Medicaid billings for transportation that will be disallowed by Medicaid for various reasons.
47. **SB40 Consumers** – costs for KCATA bus passes, the Share-A-Fare program, and other forms of purchased transportation.
48. **Total Client Costs** – summation of all costs related to outside transportation of clients.

49. **Total Expenses for DOT** - summation of DOT projected operating and client costs in 2024.
 50. **DOT Revenue less DOT Expenses** – the amount of DOT expenses not covered by revenue generated by DOT.
 51. **DOT Levy Allocation**: The amount of Tax Levy funds allocated to cover the operating costs of DOT to breakeven.
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Organization Development Expenses, (Page 11) 74% increase

Organizational Development Revenue

1. **Training Support DMH Revenue** – Contracted funding from the state designated to support training activities we do for providers.
2. **Health Equity Collaborative Grant** – This grant created in partnership with the Health Forward Foundation, the Institute for Human Development at UMKC, and eitas to train individuals with IDD, family members and professionals from a range of sectors in grassroots organizing principles and skills. This ended in 2022.
3. **Training Revenue** – revenue generated by fees charged to providers and other entities for training services. In 2022 eitas began making training free for Jackson County residents but paying organizations and individuals from outside the county have continued to generate some revenue.
4. **Total Org Dev Revenue** - summation of all Org Dev revenue.

Organizational Development Expenses

5. **Payroll** – reflects the salary costs of the Training Coordinator and allocations of the costs of certain other employees.
6. **Merit Increases** - up to 3% based upon job performance.
7. **Overtime** – Overtime costs for hourly employees – stable based on 2022 usage.
8. **Payroll Tax – Employer’s FICA** - appropriate taxes associated with the Payroll line items above.
9. **Payroll Tax – Missouri Unemployment** - taxes paid towards unemployment insurance.

10. **Deferred Compensation Pension Plan** - costs associated with funding the retirement plan for these positions.
11. **Medical Insurance** – represents the costs for medical insurance.
12. **Dental/Vision Insurance** – represents the costs for dental and vision insurance.
13. **Life & Disability Insurance** – represents the costs for life & disability coverage for these positions.
14. **Workers Comp Insurance** – costs for worker’s compensation insurance coverage for training staff.
15. **Interest Expense – Capital leases** - for training office copier.
16. **Computer Supplies** – costs for supplies and peripherals amounting to less than \$1,000 per item.
17. **Office Supplies** – includes the normal types of office supplies used by administration.
18. **Training Supplies** – costs for supplies used in courses at the Training Center.
19. **Postage** – cost of routine postage for training notices.
20. **Telephone** – costs for telephone and data services.
21. **IT Services** – costs for software and tools related to the Eitas website and other organizational communication.
22. **Meetings – Professional** – costs of holding meetings related to Organizational development business.
23. **Travel** – costs for travel to meetings and conferences.
24. **Contract Services** – maintenance costs for copier and fax at the Training Center.
25. **Trainer Fees** – costs for hiring outside trainers and facilitators for training sessions and conferences.
26. **Training** – funding for a variety of training opportunities for Organizational Development staff.
27. **Intern Stipends** – costs of hiring individuals as Board interns.
28. **Auto Expense** – covers the costs of administrative staff vehicle and mileage reimbursements.

29. **Health Equity Grant Expense** – offsets to the Health Equity Grant revenue – expenses associated with the grant.
 30. **Total Org Dev Expenses** – summation of all operating expenses for Organizational Development in 2024.
 31. **Revenue less Expenses** - The amount of Organizational Development expenses not covered by revenue generated by Organizational Development.
 32. **Levy Allocation** - The amount of Tax Levy funds allocated to cover the operating costs of Organizational Development to breakeven.
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Administration Expenses (Page 12) 9% increase

Administration Revenue

1. **Charitable Contributions** – unrestricted revenue received from charitable donors.
2. **Restricted Contributions** – revenue received from charitable donors for restricted purposes.
3. **Interest Income – Investments** is interest received from investments, primarily US Treasury notes and certificates of deposit.
4. **Interest Income – Sweep** is interest received from our daily sweep account at UMB.
5. **Interest Income – NR Special Neighbors** – Interest earned from repayment of mortgage on home purchased for Special Neighbors (CDD) in 2012.
6. **Realized/Unrealized G/L on Investments** – Fluctuations in value of investments held.
7. **Rental Revenue** – Rent paid by tenants in eitas properties.
8. **Other Revenue** – Miscellaneous revenue received during the year.
9. **Gain on Fixed Assets** – Net of gains and losses on disposal of fixed assets, including real estate.
10. **Total Administrative Revenue** – All revenue generated by administrative activities.

Administration Expenses

11. **Payroll** - costs of current payroll for all administrative staff – full salaries and prorated salaries between administration and other departments.
12. **Merit Increases** - up to a 3% increase for performance.
13. **Overtime** – overtime for hourly clerical/support, & accounting staff in administration, based on 2022 costs.
14. **Payroll Taxes – Employer’s FICA** - taxes associated with the payroll line items above.
15. **Payroll Tax – MO Unemployment** - taxes paid towards Missouri unemployment insurance.
16. **Deferred Compensation Pension Plan** - costs associated with funding the retirement plan for staff.
17. **Medical Insurance** - costs for medical insurance.
18. **Dental/Vision Insurance** – represents the costs for dental and vision insurance.
19. **Life & Disability Insurance** - costs for life and disability insurance coverage for staff.
20. **Worker’s Compensation Insurance** - provides coverage for work-related accidents and injuries.
21. **Interest Expense** – 8511 Mortgage interest expense. This cost is prorated between Administration and Support Coordination Departments based upon the relative number of staff occupying the building.
22. **Interest Expense** – capital lease on copier.
23. **Legal Fees** - costs associated with the use of attorneys for legal matters.
24. **Banking Expenses** - various banking fees and investment costs from UMB.
25. **Computer Supplies** – costs for supplies and peripherals amounting to less than \$2,500 per item.
26. **Office supplies** – includes the normal types of office supplies used by administration staff.
27. **Postage** – costs of routine postage.

28. **Advertising & Public Notice** – costs for job advertisements and public notices.
29. **Professional Memberships Dues** – membership dues for professional organizations and associations.
30. **Telephone** – administrative share of costs for routine telephone services and cell phones.
31. **Internet service** – cost for backup internet service.
32. **External Consultants** – projected costs for outside assistance with management.
33. **IT Services** – costs for maintenance and repair of software and computers by outside vendors. Includes consulting engagement to transition accounting system to a platform more conducive to remote use.
34. **Equipment Insurance** – insurance provided for the loss or destruction of portable equipment such as laptops.
35. **Director’s and Officer’s Insurance** - provides liability coverage for the acts of Board members and the Executive Director.
36. **Professional Liability Insurance** - provides liability coverage for the professional staff.
37. **Meetings – Professional/Technical** – this is to cover the costs for administrative staff attending professional meetings and conferences.
38. **Travel Expense** – costs for travel to meetings and conferences, reflects actual costs in 2024.
39. **Board Members’ Expenses** – costs associated with meetings of the Board and its committees, and reimbursements of Board members’ out-of-pocket expenses.
40. **Annual Meeting** – costs to produce the annual meeting and awards event.
41. **Audit Expense** – the cost for the annual financial audit.
42. **Taxes and Licenses** – property taxes on leased copiers.
43. **Service Contracts** – service agreements for repair of copiers, printers, etc. This line also includes the cost of the managed service provider for information technology services.
44. **Training** – funding for a variety of training opportunities for administrative staff that includes a leadership development track for eitas staff.

- 45. **Board Training** – cost associated with training consultants for Board members.
- 46. **Training – QA** – administrative share of costs associated with training Quality Assurance staff.
- 47. **Marketing/Public Relations** – costs for ongoing public relations and marketing projects; costs of promotional videos and outside assistance with social media programs and website.
- 48. **Newsletter/Annual Report** – costs for the printing of newsletters and annual report.
- 49. **Auto Expense** – covers the costs of administrative staff vehicle and mileage reimbursements.
- 50. **Pre-Employment Screening** – costs to conduct pre-employment screening of all job applicants as required by DMH, Medicaid, and FTA.
- 51. **Staff Appreciation** – costs associated with special staff recognition; holiday lunch; and pins.
- 52. **EAT Activities** – Cost of activities organized by Employee Appreciation Team.
- 53. **Miscellaneous Expense** – a catch-all category for miscellaneous expenses that do not fit into other categories.
- 54. **Total Administrative Expenses** – summation of all operating expenses for Administration in 2024.
- 55. **Administrative Revenue less Administrative Expenses** - The amount of administrative expenses not covered by revenue generated by administration.
- 56. **Levy Allocation** - The amount of Tax Levy funds allocated to cover the operating costs of administration to breakeven.

Support Coordination Services (Page 13) 0% decrease

Support Coordination Revenue

Revenues and expenses from support coordination are based on filling 16 open positions and, accordingly, adding to our total caseload.

- 1. **Medicaid – Support Coordination** – Revenue generated by billable Medicaid Targeted Case Management services. The amount is based on 64 Support Coordinators throughout the year.

2. **Other Support Coordination** – Revenue paid by the state for individuals needing support coordination but not qualifying for Medicaid.

3. **Total of all Support Coordination Revenues**

Support Coordination Expenses

4. **Payroll** - represents the costs of payroll for all SC positions, the Manager of Support Coordination, SC Supervisors, the Records staff, and other departmental staff salaries prorated to this department based on their level of involvement with support coordination.

5. **Merit Increases** – up to 3% increase based upon job performance.

6. **Overtime** – amount reflects projected usage in 2024.

7. **Payroll Taxes – Employer FICA** - represents the appropriate taxes associated with the payroll line item above.

8. **Payroll Tax – Missouri Unemployment** - taxes paid towards unemployment insurance.

9. **Deferred Compensation Pension Plan** - costs associated with funding the retirement plan for SC staff.

10. **Medical Insurance** - costs for medical coverage for SC staff.

11. **Dental/Vision Insurance** – represents the costs for dental and vision insurance.

12. **Life & Disability Insurance** - costs for this insurance coverage for SC staff.

13. **Worker’s Compensation Insurance** - provides coverage for work-related accidents and injuries.

14. **Worker’s Compensation Claims** – direct payments for claims not through insurance for work-related accidents and injuries.

15. **Interest Expense - UMB** – Support Coordination’s department share of expenses for the purchase of the 8511 building prorated by number of staff.

16. **Interest Expense – Capital Leases** – Interest expense on leases for copiers for the SC department.

17. **Computer Supplies** – costs for supplies and peripherals amounting to less than \$2,500 per item.

18. **Office Supplies** - includes the normal types of office supplies used by staff.
19. **Postage** – costs of routine postage and required client surveys.
20. **Professional Materials** – cost for professional materials not falling into other categories.
21. **Professional Memberships Dues** – membership dues for professional organizations and associations.
22. **Bad Debts** – This is an estimate of Medicaid billings for TCM that will be disallowed by Medicaid for various reasons.
23. **Telephone** – costs for routine telephone services and cell phones.
24. **Internet Service** – share of the costs of backup internet access.
25. **Needs Assessment** – cost of developing and updating the needs assessment document.
26. **Meetings/Conferences/Professional/Technical** – costs for SC staff attending professional meetings.
27. **Travel Expense** – costs for travel to out-of-town meetings and conferences.
28. **Travel Expense** – costs for travel to out-of-town meetings and conferences. This amount is specifically for field trainers and other training support.
29. **Travel Expense** – costs for travel to out-of-town meetings and conferences. This amount is specifically for the SC's department share of quality assurance staff.
30. **Service Contracts** – service agreements for copier, printers, etc.
31. **Translation Services** – cost of translation to communicate with individuals supported. This is for both conversation and document translation.
32. **Training** – funding for a variety of training opportunities for all SC staff.
33. **Training** – funding for a variety of training opportunities for staff. This amount is specifically for field trainers and other training support.
34. **Training** – funding for a variety of training opportunities for staff. This amount is specifically for quality assurance staff.

35. **Auto Expense** – mileage reimbursement for travel required on the job. Mileage is reimbursed at the current IRS mileage rates.
 36. **TCM Match** – estimate of amount required to be contributed toward Missouri state Medicaid match for TCM services.
 37. **Miscellaneous Expense** – a catch-all category for minor miscellaneous expenses.
 38. **Total Support Coordination Expenses** - Summation of all projected expenses for 2024.
 39. **SC Revenue less SC Expenses** – Projected surplus for SC operations in 2024.
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Community Outreach, (Page 14) 26% increase

1. **Health Forward Foundation Wellness Advocate Grant** – This grant was recognized in 2022 when awarded, to fund a wellness advocate. The wellness advocate is a peer support and resource for individuals who have both developmental disabilities and mental health struggles. The wellness advocate was hired in 2023 and the program continues into 2024.
2. **CDC/IHD Subaward Grant** – This is a federal grant from the Centers for Disease Control titled Improving the Health of People with Mobility Limitations and People with Intellectual/Developmental Disabilities. Eitas is a subaward recipient from UMKC's Institute for Human Development. Our role is to assist in developing directories of accessible healthcare providers and health promotion programs, and reach out to other entities to build relationships and assess accessibility. This subaward could potentially be renewed annually through 2026.
3. **Miscellaneous Revenue** – Other revenue received during the year.
4. **Total Community Outreach Revenue** – Summation of all revenues for Community Outreach services in 2024.
5. **Payroll** – represents the costs of payroll for all Community Outreach Department ("COD") positions; and other departmental staff salaries prorated to this department based upon their level of involvement with community outreach.
6. **Merit Increases** – up to 3% increase based upon job performance.
7. **Overtime** – Amount reflects projected usage in 2024.
8. **Payroll Taxes – Employer FICA** – represents the appropriate taxes associated with the payroll line item above.

9. **Payroll Tax – Missouri Unemployment** – taxes paid towards unemployment insurance.
10. **Deferred Compensation Pension Plan** – costs associated with funding the retirement plan for COD staff.
11. **Medical Insurance** – costs for medical coverage for COD staff.
12. **Dental/Vision Insurance** – represents the costs for dental and vision insurance.
13. **Life & Disability Insurance** – costs for this insurance coverage for COD staff.
14. **Worker’s Compensation Insurance** – provides coverage for work-related accidents and injuries.
15. **Computer Supplies** – costs for supplies and peripherals amounting to less than \$2,500 per item.
16. **Office Supplies** – includes the normal types of office supplies used by staff.
17. **Telephone** – costs for routine telephone services and cell phones.
18. **Consultant (dietician)** – estimated cost of dietician for direct support services.
19. **Consultant (peer mentoring, Project STIR training)** – estimated cost for consultant to help in these specific areas.
20. **Meetings** – costs for COD staff attending professional meetings.
21. **Travel** – costs for travel to out-of-town meetings and conferences.
22. **Service Contracts** – service agreements for copier, printers, etc.
23. **Training** – funding for a variety of training opportunities for staff.
24. **Marketing/PR** – costs of networking in the communities of Jackson County. The goal is to increase awareness of eitas’ services, and also to connect with other organizations who are potential partners in providing supports to individuals eitas serves.
25. **Auto Expense** – mileage reimbursement for travel required on the job. Mileage is reimbursed at the current IRS mileage rate.
26. **Camperships** – costs for 50 scholarships for adults to attend summer camps.

- 24. through 25. **Elevator Maintenance contracts** – reflects the annual maintenance agreement for the elevators located at the DPI downtown location and the 8511 EITAS Administration building.
- 26. through 38. **HVAC Maintenance Contract – All Facilities** – costs for the annual maintenance agreement for heating and cooling equipment at all facilities.
- 39. through 47. **Grounds Keeping – All Facilities** – grounds keeping for all facilities owned by EITAS; grass mowing; lawn care; snow plowing as needed.
- 48. through 58. **Security Monitoring – All Facilities** – intrusion and fire alarm services for facilities owned by EITAS.
- 59. through 66. **Property Insurance – All Facilities** – property insurance costs on all facilities owned by EITAS – reflects current coverage costs.
- 67. **Total Expenses** – summation of all projected property expenses for 2024.

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

Capital Projects Expenses, (Page 16) 23% increase

DOT Vehicles

- 1. **New Vehicles** – Cost for six new buses financed through Federal Transit Administration’s section 5310 program.
- 2. **New Vehicles** – Cost for one new bus financed through eitas’ own funds. This amount also covers capitalized bus repairs such as new engines and transmissions.

Renovations

- 3. **Nolen Manor** – Replace exterior concrete and bathroom flooring.
- 4. **White Oaks** – Replace exterior concrete, flooring, drain, and wainscoting. Install metal railing up wheelchair ramp to front door.
- 5. **PALS II** – Replace kitchen cabinet doors, exterior concrete, lights, gutters, and flooring by lockers.
- 6. **Job One – Independence** – No longer own this property in 2024.

7. **Job One – Grandview** – No longer own this property in 2024.
8. **Southeast** – Concrete and bumpers in west dock area.
9. **Blue Valley** – Concrete and ADA improvements.
10. **Ability KC** – No renovations planned in 2024.
11. **DPI Independence** – Replace flooring if necessary.
12. **8511 Hillcrest** – Safety plan, make east entrance accessible, install roof drain.
13. **8508 Hillcrest** – Bathroom remodel, paint Jennifer Seidel’s office, paint bathroom and hallway ceiling.
14. **Transportation Facility** – Replace gutters.
15. **Blue Springs office building** – Put cage around HVAC unit to prevent vandalism.
16. **Additional projects to be determined.**
17. **Total Renovations** – Summation of all renovation costs

Furniture & Equipment

18. **Job One Independence** – No longer own this property in 2024.
19. **Job One Grandview** – No longer own this property in 2024.
20. **Southeast Workshop** – No equipment additions planned in 2024.
21. **Administration – equipment and software** – Replace computers as warranties expire.
22. **Training – equipment and software** – Replace computers as warranties expire.
23. **8508 Hillcrest – Technology** – Screens and audio.
24. **IT Equipment and updates** – No equipment additions planned in 2024.
25. **Transportation – equipment and software** – Replace computers as warranties expire.
26. **Support Coordination - equipment and software** – Replace computers as warranties expire.

- 27. **Community Outreach – equipment and software** – Replace computers as warranties expire.
- 28. **DOT Transportation Equipment** – Replace bus cameras, inline transmission flush machine, coolant flush machine.
- 29. **Total Furniture and Equipment** – subtotal of all furniture and equipment.
- 30. **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.