

FY 2013 MHA Annual Salary Survey, Cost Report, and Audited Financial Statement

To comply with MHA regulations, you must submit three types of documentation: 1) a completed salary survey, 2) a 2013 cost report, and 3) a 2013 audited financial statement. The salary survey collects earnings data on mental health practitioners at all levels, including base salary, fringe benefits, and other kinds of compensation. It also asks for staffing information such as vacancies, separations, and tenure. The time period for which data is requested is Fiscal Year 2013 (July 1, 2012 - June 30, 2013). The results of the survey and cost report will be shared **in summary form only**. *MHA will not release specific salary information about your agency.*

Reminders

The salary survey has been further improved this year to make it more streamlined and improve its usefulness as a tool for understanding the state of the industry. Changes include:

- An entry for the number of **voluntary separations** only.
- Elimination of separate pages for full-time and part-time staff.
- A way to indicate whether an employee fills more than one job position.
- No need to calculate totals: the spreadsheet will do this for you automatically.
- Shareholder distributions was added to the page with bonus and overtime payments.
- The definition of “fringe benefits” was changed.

The definitions and instructions below are specific to this survey and cost report. Please use them for guidance on how to complete the forms correctly. All cells of the forms must be completed. If you do not have a specific job title listed but do have a comparable position, please enter the information for that position. **If you do not have a specific job title or a comparable position, please fill in “0” in the corresponding cells.** Submissions that are incomplete or contain erroneous entries will not be accepted and returned to you for completion. When saving your survey and cost report, please be sure to include your agency’s name in the file name. This will help us determine who is submitting the files.

Please complete and submit the Excel salary survey and cost report by June 2, 2014. An electronic version of your full, audited financial statement is also due by June 2, 2014. All information should be e-mailed to dhmf.adultservices@maryland.gov. A pdf of your financial statement may be attached to your e-mail when submitting your survey and cost report forms. **Hard copies or faxes of surveys, cost reports, and financial statements will not be accepted.** If you have additional questions or are not sure about the information being requested for a particular entry, please call or email: Jenny Howes at 410-402-8319 or dhmf.adultservices@maryland.gov.

SALARY SURVEY INSTRUCTIONS

DEFINITIONS

1. **Base annual salary**

The current basic annual salary that an actual employee expects to earn, before any payroll deductions, and exclusive of bonuses, overtime, or any other type of salary supplement. It also does not include agency fees, if any, for contract workers employed through placement agencies.

Base annual salary is the amount actually paid to an employee with a given job title. ***This is not the salary scale, but the actual salary paid to a current employee.***

2. **Base hourly wage**

The current basic hourly wage that an actual employee expects to earn, before any payroll deductions, and exclusive of bonuses, overtime, or any other type of wage supplement. It also does not include agency fees, if any, for contract workers employed through placement agencies. Base hourly wage is the amount actually paid to an employee with a given job title. ***This is not the hourly wage scale, but the actual salary paid to a current employee.***

3. **Multiple Roles**

If the salary reported for an employee includes compensation for duties performed in other job position(s) or program(s), report that here as “yes”. Specify the title(s)/program(s) and no. of hours assigned to other position(s)/program(s).

! DO NOT report for employees who are paid at different rates for each job title and these salaries are reported separately under the relevant job title. ***For example,***

1) If a medical director who works 32 hours/week in that position and another 8 hours/week as a psychiatrist receives a flat salary of \$150,000 per year, you must check “yes” and indicate “psychiatrist” as the other position and 8 hours/week in that role.

2) If a program director works 20 hours/week for an annual salary of \$80,000, and 20 hours per week as an LCPC seeing patients, for \$25/hour and you report these amounts separately, ***do not enter anything in this column! Instead, report \$80,000 for the program director and \$25/hour in the column for the LCPC. Do not forget to report the number of hours and FTEs in each position.***

4. **Discretionary fringe benefits**

The discretionary compensation you give to workers in addition to salary. For purposes of this survey, include only health insurance (all types), 401(k)/403(b), and pension in this amount. Enter this as a percentage of annual salary. **Only enter this for those employees who are eligible to receive fringe benefits (i.e., do not factor in 0% contributions for those who are ineligible).**

! DO NOT include the cost of sick leave, vacation leave, or bonuses in the fringe benefit amounts you report.

! DO NOT include mandatory employer contributions for FICA (Social Security and Medicare), FUTA/SUTA (federal/state unemployment tax), and workers compensation insurance. These contributions usually amount to about 12% of salary.

! DO NOT include retirement plan administration costs.

5. **Full-time equivalent (FTE)**

Add up the number of regular hours that all employees with a given job title are expected to work per week. Divide by 40. Enter number.

6. **Voluntary separations**

The permanent departure of an employee who leaves voluntarily.

! DO NOT include layoff, termination, promotion within the company, reorganization, or retirement.

7. **Tenure**

The length of time (in months) that a staff member with a given job title has been employed by you as of June 30, 2013.

8. **Vacant positions**

Open, budgeted positions that you are actively trying to fill. This does not include positions that may be budgeted but that you are not hiring for because of financial or other reasons.

9. **Shareholder distributions**

If the employee is also an owner/shareholder and receives distributions of profits in addition to a salary, report that amount. This is not the same thing as a bonus, which is additional compensation paid to non-owner employees.

10. **Position descriptions**

Job titles vary by entity. Those listed in this survey represent the job titles most commonly found in community-based mental health programs. If you use a different job title for a position that fits the responsibilities described, don't change the title on the spreadsheet, but insert the information for the corresponding position at your program on that line.

Chief Financial Officer (CFO)

This is the key person responsible for the fiscal management of the organization. The CFO reports to the Executive Director/President/CEO of the organization. Qualifications: usually requires a bachelor's degree in business administration or accounting with experience in supervision of staff. Responsibilities include: supervise all aspects of the financial functioning of the agency; hire, supervise and evaluate accounting staff; prepare and monitor annual budget; ensure timely and accurate reports to all Federal, State and local entities and the agency Board of Directors; oversee management information hardware and/or software; may also oversee facility/property needs.

Chief Operating Officer (COO)

This is generally the lead staff person managing the day-to-day operations of larger organizations as delegated by the CEO. The person holding this position reports to the Executive Director/President/CEO. Qualifications: usually requires at least a bachelor's degree and senior management experience. Responsibilities include: supervise key financial, human resource, clinical and related leadership staff; develop and carry out protocols for effective management and problem resolution processes; execute other leadership roles as delegated by the CEO.

Executive Director/Chief Executive Officer (CEO)/President

This is the key leadership position in the organization. This person reports to the Board of Directors and usually has an employment contract. Qualifications: usually requires a master's degree in mental health or related field and work experience within the mental health field including several years of supervisory experience. Responsibilities include: assess program on a routine basis; develop and implement a strategic plan for the agency; identify appropriate funding sources, among other fiduciary responsibilities; participate in community organizations; advocate for advancement of the human service delivery system; provide overall leadership within the agency and between agency and external constituencies.

Medical Director

The Medical Director is defined by COMAR as a psychiatrist who is employed by and is on site at the **OMHC** at least 20 hours per week. If employed full-time by the program, this person may also serve as program director. The medical director usually reports to the executive director.

Qualifications: requires degree from an accredited medical school and licensure by the Maryland

Board of Physicians. Responsibilities include: the overall responsibility for clinical services, including, at a minimum: Establishing and maintaining appropriate standards for diagnosis and treatment, including therapeutic modalities and prescribing practices; Medical aspects of quality management; Adequate physician coverage; and Ensuring adequate clinical supervision of treatment staff.

OMHC Program Director

This person is the clinical leader, providing consultation and support to the program to ensure development, implementation, and monitoring of **OMHC** program and practice standards. The program director usually reports to the executive director. Qualifications: Requires at least a Master's degree from an accredited school, licensure for independent practice by a Maryland professional board, and senior management experience. Responsibilities include: overseeing the clinical operations of the OMHC; clinical supervision of staff; consultation with staff on emergency/crisis situations; develop, implement, and maintain policies and procedures required to meet licensing/certification standards.

Program Manager/Rehabilitation Director

This person directs and monitors the daily operations of a **PRP-related** program such as on-site rehabilitation services, vocational services, etc. The program manager/director may report to the Executive Director/President/CEO of the organization or another senior executive. Qualifications: usually requires at least a bachelor's degree in mental health or a related field, more than two (2) years experience in the mental health services delivery or related field and supervisory experience. Responsibilities include: supervise senior staff including interviewing, hiring, evaluations and scheduling; oversee quality management activities; oversee the development and implementation of client IRPs; monitor the management of crisis situations involving clients; ensure that all necessary client information is documented accurately and submitted to the appropriate staff in a timely manner; develop and monitor annual budget for program; develop and monitor program goals; assure compliance with all regulations governing the program; assure standards and regulations are maintained relating to safety and cleanliness and assure all clients' human, civil and legal rights are protected; conduct training.

Rehabilitation Specialist

This person oversees rehabilitation activities implemented by direct care staff in a **PRP-related** program as outlined by IRPs or ITRPs and may report to another senior manager. Qualifications: requires 1) a bachelor's degree in mental health or a related field, or 2) certification by the U.S. Psychiatric Rehabilitation Association or the Commission on Rehabilitation Counselor Certification. Responsibilities include: develop and assure that rehabilitation services meet the needs of consumers served; oversee the daily program of rehabilitation services; educate direct care staff on how to provide rehabilitation services that correlate with the goals identified in consumers' IRPs or ITRPs; develop functional assessments and environmentally specific skill development plans; plan, facilitate, and evaluate the effectiveness of skill groups and activities; plan services with individual clients e.g. as part of a community support team; maintain and monitor clients' use of medication utilizing the medication monitoring system; provide ongoing support, counseling and crisis intervention; write monthly progress notes and reviews of clients as required; and assure standards and regulations are maintained relating to service delivery and safety and assure clients' rights are protected.

Rehabilitation Counselor/Direct Care Staff/Vocational Counselor

These staff members provide direct rehabilitation services (vocational, PRP) and other supports to clients participating in a **PRP-related** program. They may report to a program supervisor (or, in smaller programs, a senior manager). Qualifications: requires at minimum, a high school diploma or

equivalency and 40 hours of PRP training before independently providing PRP services. Responsibilities may include: provide direct services to clients; develop functional assessments and environmentally specific skill development plans; plan, facilitate, and evaluate the effectiveness of skill groups and activities; plan services with individual clients e.g. as part of a community support team; maintain and monitor clients' use of medication utilizing the medication monitoring system; implement client IRPs; provide ongoing support, counseling and crisis intervention; provide opportunities for community integration and outreach services to clients; write monthly progress notes and reviews of clients as required; and assure standards and regulations are maintained relating to service delivery and safety and assure clients' rights are protected.

Senior Supervisor

This person supervises front-line staff in a **PRP-related** program, serves as support team leader, and otherwise assists the Manager in the development of the program in accordance with agency goals and consumer needs. The senior supervisor usually reports to the Program Director. Qualifications: usually requires at least a bachelor's degree in mental health or related field plus one year supervisory experience including interviewing, selection, and performance evaluations. Responsibilities include: supervise direct care staff; oversee client activities; manage program activities; and ensure standards and regulations are maintained relating to service delivery, staff training and safety; and assure client rights are protected.

COST REPORT INSTRUCTIONS

- Fill in all cells. If an item does not pertain to your agency, enter "0" in that cell.
- All totals should reconcile with total expenses on audited financial statement.
- Use the "Non-MHA Funding Sources" section to classify all costs not specific to MHA.
- Try to match your expenses as near as possible to the State of Maryland DBM Classifications. In those instances that are not clearly matched, use best judgment or enter in "Other Expenditures".
- If you do not track direct and indirect staffing costs, allocate based on your best assumptions.
- The "Tie Out" Sheet will automatically add information from the MHA Funded Sheet and the Non-MHA Funded Sheet. The only information you will need to enter is in the Total Revenue Section. Payer Mix percentage will automatically be calculated and total will equal 100%