

# BUDGET INSTRUCTIONS

## INSTRUCTIONS FOR PREPARING THE EXPENDITURE SUMMARY – RESIDENTIAL TREATMENT FACILITY FOR ADULTS

### I. PURPOSE:

This form is used to develop projected budgeted expenditures by line item classifications.

### II. GENERAL INSTRUCTIONS:

- A. This form is to be completed for the proposed residential treatment facility.
- B. Do not enter projected expenditures for the start-up period in the start-up column. Complete the annualized column for expenditures once the program is fully operational.

### III. PREPARING THE FORM:

- A. Heading: Check the “budget” block on the upper left block. In the upper right block, enter agency name, date submitted, and for the period covered, indicate 12 months of full operations.
- B. Initiative Name: Enter “**Residential Treatment Facility**”
- C. Slot Capacity: Enter the number of slots being proposed.
- D. Units of Service: Enter the number of billable units (a unit is defined as a 15 minute period of service) that you project annually when fully operational. In your budget narrative, please provide all of your assumptions regarding how you arrived at your annual projected number of billable units of service.
- E. Classifications:
  - 1. Personnel Services:
    - a. Wages & Salaries: Enter the wage and salary totals
    - b. Employee Benefits: Enter amounts for employee benefits
    - c. Purchased Personnel: Enter the amounts for Purchased Personnel (include temporary help and professional practitioners and consultants who are not regular employees).
    - d. Other Personnel Expense: Enter amounts of professional fees and other miscellaneous personnel expenses.
    - e. Staff Development: Enter amounts for staff development.
    - f. Sub-Total Personnel: Enter the sub-total for personnel expenses.

## **INSTRUCTIONS FOR PREPARING THE EXPENDITURE SUMMARY**

*Page 2*

2. Operating Expenses: Enter amounts for all applicable expenditure classifications within this category and enter the sub-totals for operating expenses.
3. Equipment/Assets: Enter amounts for all applicable expenditure classifications within this category and enter the sub-totals for Equipment/Assets.
4. Total Direct: Enter sub-total for all direct costs/expenditures reported. The amount reported on total direct line should equal the sum of the sub-totals of Sections A, B, and C.
5. Administration: Enter amounts for administration. In your budget narrative, provide how administration was calculated.
6. Total Eligible Costs: Enter total of Direct Cost plus Administration.
7. Revenue: Enter the amount of program income needed to be generated in order to operate the proposed program. If you have information to project the revenue that you anticipate receiving from different sources (such as from medical assistance [CBH] or BHSI), please indicate that in the sub-categories under Revenue. For the purposes of projecting a rate, your Total Revenue should equal your Total Eligible Costs.

In your budget narrative, include the reimbursement rate you project by dividing by the Total Eligible Costs by the annual number of billable units you project.

# **INSTRUCTIONS FOR PREPARING THE MISCELLANEOUS ITEM DETAIL SCHEDULE**

## **I. PURPOSE**

The purpose of the form is to provide a breakdown of Purchased Personnel, Other Personnel, Staff Development, Purchased Treatment Services, and Miscellaneous Expenses, Building Repairs/Maintenance, Renovations, Furnishing/Equipment and Repairs, Residence Adaptations as well as to identify agency subcontractors.

## **II. GENERAL INSTRUCTIONS**

- A. The form is to be completed for each section of the Expenditure Summary that has budgeted amounts for Purchased Personnel, Other Personnel, Staff Development, Purchased Treatment Services, Miscellaneous Expense, Building Repairs/Maintenance, Renovations, Furnishings/Equipment & Repairs and Residence Adaptations.
- B. All agency sub-contractors must be reported on this form for line items that pertain to Building Repairs/Maintenance, Renovations, Furnishings/Equipment & Repairs, and Residence Adaptations.

## **III. PREPARING THE FORM**

- A. Heading: Enter agency name, period covered (12 months of full operations) and initiative (Residential Treatment Facility).
- B. Classification/Description: Provide a brief description of the expenditures being detailed and name of person or company delivering the service (e.g.,: Joe Jones, Psych. Time @ \$50/hour).
  - 1. Purchased Personnel: Enter only those costs associated with the provision of direct services such as nursing, temporary relief services, or specialized therapy service-oriented consultative services.
  - 2. Other Personnel: Enter Costs of professional fees and other miscellaneous personnel expenses.
  - 3. Staff Development: Enter costs related to on or off job training for program staff.
  - 4. Purchased Treatment Services: Enter costs related to the delivery of treatment of care provided to clients (other than residential /habilitative services) by physicians, other practitioners, or institutional and other facility services.
  - 5. Miscellaneous Expenses: Enter costs which cannot properly be charged to any other expenditure classification.
  - 6. Building Repairs/Maintenance, Building Renovations, Furnishings/Equipment and/or repairs, Residence Adaptations: Provide a brief description of the expenditure being detailed and the name of the person or company delivering the service.

All categories should reconcile to the corresponding amounts reported on the Expenditure Summary.

## INSTRUCTIONS FOR PREPARING THE PERSONNEL BUDGET SCHEDULE

### I. PURPOSE

This form provides a breakdown of salary and wage expenses as well as other information regarding the positions established within the initiative.

### II. GENERAL INSTRUCTIONS

A. The form must be completed by initiative in support of the total wages and salaries reported on the Expenditure Summary.

### III. PREPARING THE FORM

A. Heading - Enter provider name, initiative (Residential Treatment Facility), period covered (12 months of full operations) and date submitted.

B. Name - Enter employee name by first name and last name. Enter vacant or new, as necessary, and the anticipated appointment date.

C. Position – Enter job title.

D. Direct/Indirect (D/I) - Enter D (Direct) for those staff who perform the direct care activities and for those staff who represent the first level of supervision of these direct care staff. Enter I (Indirect) for all other staff who are not reported as direct care staff.

E. Minimum Education Requirements - Enter minimum level of education required for the position (i.e. high school, Bachelor Degree, Master of Social Work., etc.).

F. Total Hours Worked - Enter the number of hours per week budgeted for the position (e.g., 35, 37.5, 40, etc.)

G. Annual Salary - Enter the annual salary for each position regardless of how much time is spent in that particular initiative. Assume all positions will be filled for the entire 12-month period.

H. Total Initiative Hours - Enter the number of hours per week that the staff person is going to provide the services. For example, a full-time position in your agency is 37.5 hours per week, however John Smith will be working only 15 hours per week.

I. Salary per Initiative - Enter the portion of the salary to be charged to the initiative. For example, John Smith's portion of his salary based on 15 hours and an annual salary of \$25,000 would be 15 divided by 37.5 x \$25,000 = \$10,000.

J. Total - Enter the total of all salaries for the residential treatment facility. This total should reconcile to the wages and salaries reported on the Expenditure Summary.