

CITY OF PHILADELPHIA



DEPARTMENT of BEHAVIORAL HEALTH
and INTELLECTUAL disABILITY SERVICES

BEHAVIORAL HEALTH DIVISION

FY 2025 INSTRUCTIONS

for

PREPARING BUDGET FORMS and SCHEDULES

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INSTRUCTIONS FOR PREPARING THE DBHIDS FISCAL SUBMISSION FORM

I. PURPOSE

The purpose of this form is to identify the contents of a fiscal submission and the agency staff person to be contacted regarding the specific request.

II. GENERAL INSTRUCTIONS

- A. The form must be submitted as a "cover" page for all fiscal submissions. It must accompany each copy of all budgets, budget re-submissions, invoices, audit reports, and expansion proposals (for MH only).
- B. A separate form must be completed for each distinct submission. Do not enclose more than one type of submission under one cover page.

III. PREPARING THE FORM

- A. Enter the fiscal year of the submission.
- B. Enter the date submitted and the agency name and address.
- C. Check the appropriate block to identify the submission type or complete the "Other" section where applicable.
- D. Enter the name and telephone number of the agency staff contact for inquiries regarding the submission.
- E. Enter Date, Signature, and Title on the Certification Statement at the bottom of the form.

INSTRUCTIONS FOR PREPARING THE SUMMARY OF PROGRAM ACTIVITIES

Page 1

I. PURPOSE

This form aims to provide an overview of all Mental Health activities that the agency budgets. The data provided is used to develop contract work statements.

II. GENERAL INSTRUCTIONS

- A. All program activities that have been identified on the planning allocation, transmitted by DBHIDS, or which otherwise have received written authorization from the County Program Administrator, must be reported on this form.
- B. The form is restricted in use to reporting program activities that have received authorization for funding from the County Program Administrator. Only authorized program activities reported on this form and approved by DBHIDS are eligible for reimbursement by DBHIDS.
- C. Agencies should note that the services, projected expenditures, etc. reported on the Summary of Program Activities when approved by DBHIDS will become the Contract Work Statement (CWS) for monitoring and control purposes. The CWS of record remains the point of reference for monitoring services and associated expenditures and serves as the basis for. Budgetary changes have no contractual validity and will not result in payment adjustment until formalized on the CWS.

III. PREPARING THE FORM

- A. Heading: Enter Agency name, period covered, and date submitted. Signatures of the Executive Director and Board Chairperson and date submitted are required in the "Approved" block.
- B. Columns:
 1. Program Activity: List all program activities that DBHIDS has authorized.
 2. PAC: Enter program activity code for each activity reported.
 3. Program Name: Enter the program name associated with this PAC, if applicable.
 4. Slots: Enter the number of program slots authorized for use by DBHIDS.
 5. Number of Individuals: Report the total anticipated number of individuals to be served within the program activity.

INSTRUCTIONS FOR PREPARING THE SUMMARY OF PROGRAM ACTIVITIES

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6. Units: Enter the total anticipated units of service within the program activity.
7. Total FTE/Direct FTE: Enter the total number of personnel expressed in terms of total full-time equivalents and the number of direct care full-time equivalent positions who are budgeted within the program activity.
8. Projected Eligible Expenditures:
 - a. Personnel: Enter the amount budgeted for eligible personnel expenditures.
 - b. Operating: Enter the sum of the amounts budgeted for the subtotal of eligible Operating and Equipment/Assets.

Note: When completing the Total Eligible Cost column for the fee-for-service programs, enter total costs computed (on a fee basis) in the form's Operating Column.
 - c. Administration: Enter the amount for eligible administrative expenditures from the Administrative Cost Distribution Schedule.
 - d. Total: Enter the total of Personnel, Operating, and Administration.
9. Revenue: When reporting program-funded activities, enter the projected amount of revenue to be reported as an offset to eligible expenditures noted on the Expenditure Summary.

Note: When reporting the fee-for-service programs, enter all generated fees within the activity. Only include income reported in the Program Service Fees, Private Insurance, Medical Assistance, Health Choices (CBH), and Other Managed Care Fees entries of the Expenditure Summary or Residential Site Schedule.

10. Allocation: Enter the amount of funding requested from DBHIDS (Total minus Revenue).
11. Page Total: Enter the total budgeted amount of Personnel, Operating and Administration costs, total Revenue, and Net Budgeted. The Net Budgeted amount is your total allocation.

Note: When reporting Fee-For-Service programs, the budgeted numbers should reflect requested allocations for the rate negotiation process. Fee-For-Service programs should report total budgeted fees in the Operating Column and Total Fee revenue column, with the difference entered in the Net Eligible column.

INSTRUCTIONS FOR PREPARING THE REVENUE SUMMARY

Page 1

I. PURPOSE

The purpose of this form is to summarize all sources of revenue that the agency is required to report as an offset to eligible expenditures.

II. GENERAL INSTRUCTIONS

- A. DBHIDS funding should not be considered as a revenue source when preparing this form, as this form reports revenue used in determining the County funding request.
- B. Amounts reported in all columns should be restricted to revenue that the agency is required to use as an offset to eligible expenditures.
- C. All sources of revenue should be disclosed when reporting fee-for-service funded programs. Income reported for program services fees, private insurance, CBH, and Medical Assistance should be carried forward to the Program Activity Invoice Summary's Revenue column. Other sources of revenue are disclosed as memo entries, not included in total income offset reported.

III. PREPARING THE FORM

- A. Heading: Check appropriate invoice or budget block. Enter date submitted, agency name, and period covered.
- B. Program Activity: List all "program activities" which have been authorized by DBHIDS.
- C. PAC: Enter the eight-digit code that corresponds to the generic program activity that is reported.
- D. Program Name: Enter the program name, if applicable.
- E. Program Service Fees: Enter revenue generated from fees for which clients or legally responsible relatives are liable (client liabilities).
- F. Private Insurance: Enter revenue generated from fees covered by insurance benefits. Include Medicare payments under this category.
- G. Medical Assistance: Enter revenue generated from Medical Assistance fees.

INSTRUCTIONS FOR PREPARING THE REVENUE SUMMARY

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- H. Room & Board Charges: Enter revenue generated from payments made by or on behalf of clients to provide room and board. Include food stamps where applicable.
- I. Health Choices (CBH): Enter all revenue generated through CBH.
- J. Service or Production Contracts: Enter revenue generated from contracts for the provision of services or products.
- K. Interest: Enter revenue generated through earning interest on bank accounts or other investment instruments.
- L. Agency Contribution: Enter the amount of the agency's contribution if applicable.
- M. Other: Enter revenue generated from sources other than those listed above.
- N. Other Managed Care Fees: Enter fees received from public and private Managed Care organizations. Report the specific sources of revenue from this column on the Other Managed Care Fee Schedule.
- O. Total: Enter the total of revenue to be generated from all of the above.

INSTRUCTIONS FOR PREPARING THE EXPENDITURE SUMMARY

Page 1

I. PURPOSE

This form is used to summarize and report the budgeted or actual expenditures and revenue by the line-item classifications that are required by the account structure of the Pennsylvania Department of Public Welfare.

II. GENERAL INSTRUCTIONS

- A. This form is to be completed for each distinct PAC or multiple PACs authorized by the DBHIDS.
- B. One PAC can be entered on each form. Use as many forms as necessary to report all PACs.
- C. The subtotal classifications (Personnel, Operating, Administration, Revenue, and Net to be Funded) must correspond to those reported on the Summary of Program Activities (budget) and/or Program Activity Invoice Summary (invoice), except
- D. Fee-funded programs for which total costs computed on a fee basis are entered in the Operating column.

DE. The Administrative Expenditure Summary is no longer required.

III. PREPARING THE FORM

- A. **Heading**: Enter agency name, date submitted, the period covered, and PAC. Check off Budget or Invoice.
- B. **Promise Information**: Enter the Promise ID MPI# and Service Location Code.
- C. **Service Data**: Enter the Slot Capacity and Direct FTEs for each distinct PAC reported on this form.
- D. **Classifications**:
 - 1. **Personnel Services**
 - a. **Wages & Salaries**: Enter the wage and salary totals.
 - b. **Employee Benefits**: Enter amounts for employee benefit expenses for the program activity.
 - c. **Purchased Personnel**: Enter the amounts for Purchased Personnel (include temporary staff and professional practitioners and consultants who are not regular employees).
 - d. **Purchased Treatment**: Enter expenses associated with the delivery of treatment or care provided to individuals by physicians, other practitioners, or institutional and other facility services provided by outside contractors.
 - e. **Other Personnel Expense**: Enter amounts for other personnel expenses such as professional fees, purchased payroll processing, etc. for the program activity.
 - f. **Staff Development**: Enter amounts for staff development.
 - g. **Subtotal Personnel**: Enter the sub-total for personnel expenses for each PAC.

INSTRUCTIONS FOR PREPARING THE EXPENDITURE SUMMARY

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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.

Note: When reporting at the program activity level, the sum of the subtotals for eligible Operating Expenses and eligible Equipment and Assets is carried forward to the “Operating” column on the Summary of Program Activities and/or Program Activity Invoice Summary.

4. Total Direct: Enter subtotals for all direct costs/expenditures reported. The amount reported on the total direct line should equal the sum of the subtotal of Sections A, B, and C.
5. Administration: Enter amounts for administration as reported on the Administrative Cost Distribution Schedule.
6. Total Eligible Costs: Enter the total of Direct Cost-plus Administration.

Note: After completing total eligible costs, the provider should determine the percentage relationship between eligible administration and total eligible costs. If administrative expenditures exceed the cap, the amount necessary to reduce administrative spending to the cap is deducted from eligible administrative expenditures. When the amount of eligible administration is determined for the program activity, it is carried forward to the Summary of Program Activities and/or Program Activity Invoice Summary.

7. Revenue: Enter revenue from all sources that the provider is required to report as an offset to eligible expenditures. Amounts reported for the individual revenue sources should be totaled and this amount reported on the Program Activity Invoice Summary and/or the Summary of Program Activities.
8. Net Eligible to be Funded: Enter the allocation amount requested from DBHIDS (Total Eligible Costs minus Total Revenue).

INSTRUCTIONS FOR PREPARING THE RESIDENTIAL SITE SCHEDULE

Page 1

I. PURPOSE

This form is used to summarize, and report budgeted or actual expenditures and revenue generated by site within a residential program activity.

II. GENERAL INSTRUCTIONS

- A. The form is to be completed for each distinct residential PAC authorized by the Department of Behavioral Health and Intellectual disAbility Services (DBHIDS).
- B. Sites serving individuals funded under two or more different PACs must be reported under each PAC. Total site expenditures and revenue reported within each PAC must be apportioned consistent with the individuals who are to be funded within the respective PAC. Appropriate classification and allocation are critical due to the categorical nature of DBHIDS funding.
- C. The Personnel section of this form has been reclassified as Supportive Services to report individuals' treatment services. The following line-item expenditures must be reported as Personnel expenses on the Summary of Program Activities (budgeting) and Program Activity Invoice Summary (invoicing):
 - 1. Wages and Salaries
 - 2. Employee Benefits
 - 3. Purchased Personnel
 - 4. Purchased Treatment
 - 5. Other Personnel Expenses
 - 6. Staff Development
 - 7. Service Liability Insurance
 - 8. Staff Travel
- D. The Operating and Equipment/Assets sections have been reclassified as Housing Services to report individuals' non-treatment services. **Note:** The Equipment/Asset section has been eliminated and is merged into the Housing Section.
- E. The following line-item expenditures must be reported as Operating Expenses on the Summary Program Activities (budgeting) and Program Activity Invoice Summary (invoicing):

INSTRUCTIONS FOR PREPARING THE RESIDENTIAL SITE SCHEDULE

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1. Rent
2. Mortgage
3. Continuing Participation Allowance
4. Utilities
5. Building Insurance
6. Housekeeping
7. Communications
8. Office Supplies
9. Medications and Medical Supplies
10. Habilitation Supplies
11. Food
12. Clothing
13. Client Transportation
14. Miscellaneous Expense
15. Building Repairs/Maintenance
16. Building Renovations
17. Furniture and Equipment
18. Minor Household Equipment
19. Residence Adaption

- F. Use as many Residential Site Schedules as necessary to report all sites within an authorized PAC. The last column on the RSS should report the total expenses and revenues for the PAC.

III. PREPARING THE FORM:

- A. Heading: Check the appropriate “budget” or “invoice” block. Enter agency name, date submitted, the period covered, PAC #.
- B. Promise Information: Enter the appropriate Promise ID MPI # and Service Location Code for each site address.
- C. Service Data: Enter Slot Capacity and # of Direct FTEs for each site address.
- D. Site Address: Enter the appropriate site information (street name and address, apartment number, floor, etc).
- E. Line-Item Expenditure/Revenue Classifications:
1. Wages and Salaries: Enter the agency employee wage and salary expense. This expense must be consistent with the number of hours to be assigned to the specific site.

Expenses associated with purchasing of personnel services from outside contractors are not reported in the Wages and Salaries.

INSTRUCTIONS FOR PREPARING THE RESIDENTIAL SITE SCHEDULE

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2. Employee Benefits: Enter the amount of employee benefits consistent with the wage and salary expense charged to the site.

Expenses associated with the purchase of personnel services from outside contractors are not reported in the Employee Benefits.

3. Purchased Personnel: Enter only those expenses associated with providing direct services, such as nursing or temporary relief services, or service-oriented consultative services purchased from outside contractors.
4. Purchased Treatment: Enter expenses associated with the delivery of treatment or care provided to individuals by physicians, other practitioners, or institutional and other facility services provided by outside contractors.
5. Other Personnel Expenses: Enter expenses associated with professional fees and other miscellaneous personnel expenses.
6. Staff Development: Enter expenses related to on-the-job or off-the-job training for employees.
7. Service Liability Insurance: Enter expenses associated with employee liability insurance coverage.
8. Staff Travel: Enter expenses associated with employee travel allowances, including meals, lodging, and other related costs.
9. Rent: Enter the amount of lease or rental payments for all sites rented by the agency for each location. Do not include costs associated with administrative offices.
10. Mortgage: Enter the amount of mortgage payments for each respective site. Do not include expenses associated with administrative offices.
11. Continuing Participation Allowance: Enter the expenses associated with debt-free real estate for each respective site.
12. Utilities: Enter the expenses associated with heating fuel, water, gas, electricity for each respective site.

INSTRUCTIONS FOR PREPARING THE RESIDENTIAL SITE SCHEDULE

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13. Building Insurance: Enter the expenses associated with fire, theft, liability coverage associated with the respective site.
14. Housekeeping: Enter the expenses associated with general housekeeping.
15. Communications: Enter the expenses associated with telephones, postage, printing, faxes, and beepers/pagers.
16. Office Suppliers: Enter the expenses associated with all supplies and minor equipment consumed or used in the day-to-day operations of an office and the routine maintenance of office equipment.
17. Medication/Medical Supplies: Enter the expenses associated with all medical supplies and medications used clients' treatment and the routine maintenance of medical equipment.
18. Habilitation Supplies: Enter the expenses associated with supplies and equipment that do not meet fixed assets requirements and are purchased for activities related to habilitation or recreational purposes.
19. Food: Enter the expenses associated with providing meals to individuals.
20. Client Transportation: Enter the expenses associated with providing transportation to individuals.
21. Miscellaneous Expenses: Enter the expenses associated with the purchasing goods and services that do not apply to any other line-item classification on the RSS.
22. Building Renovations and Repairs: Enter the expenses associated with building Renovations and repairs performed by employees or contracted services
23. Furnishings and Equipment: Enter the expenses associated with furnishings and other equipment used in the site with a \$500 or more purchase price. Items less than \$500 are reported under Minor Equipment.
24. Minor Household Equipment: Enter the expenses associated with minor purchases of household items.
25. Furniture and Equipment Repairs: Enter the expenses associated with repair costs of all types of furnishings and equipment used on the site.

INSTRUCTIONS FOR PREPARING THE RESIDENTIAL SITE SCHEDULE

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- E. Total Supportive and Housing Services: Enter the total line-item expenses for each respective site.
- F. Administration: Enter the amount of administration allocated to each site in the authorized PAC.
- G. Total Expenses: Enter the total expenses for each respective site.
- H. Revenue:
1. Program Service Fees: Enter revenue (individual liability charges) received from individuals or legally responsible relatives.
 2. CBH Revenue: Enter the amount of Health Choices revenue received in each respective site.
 3. Room and Board: Enter the revenue collected for providing room and board to individuals.
 4. HUD Revenue: Enter the revenue collected from the Department of Housing and Urban Development for individuals living in HUD-funded sites.
 5. McKinney Grant: Enter the revenue collected for providing services to homeless individuals.
 6. Interest: Enter interest revenue earned on DBHIDS cash advances or other interest associated with DBHIDS-funded services.
 7. Other Revenue: Enter the revenues collected from other revenue sources (excluding agency contribution) that do not pertain to the revenue classifications shown on the RSS.
 8. Agency Contributions: Enter the agency's funds to offset expenses that exceed the authorized allocations or to fund ineligible costs.
 9. Total Revenue: Enter the total revenue from the revenue sources reported on the RSS.
- I. Net Expenses to Be Funded: Enter the net expenses to be funded by subtracting Total Revenue from Total Expense for each respective site.

INSTRUCTIONS FOR PREPARING THE RESIDENTIAL SITE SCHEDULE

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- J. Site Per Diem Rate – Use the following calculations to calculate the per diem rate for each respective site:

$$\# \text{ of slots} \times 365 \text{ days} \times 95\% \text{ occupancy} = \text{units}$$

$$\text{Units} / \text{net eligible to be funded} = \text{per diem rate}$$

- K. Room and Board Revenue: Show the calculations used to determine the amount of Room and Board Revenue reported for each site.

INSTRUCTIONS FOR PREPARING THE CONTINUING PARTICIPATION ALLOWANCE DISCLOSURE FORM

Page 1

I. PURPOSE

This form is used to report all facilities for which a contract provider requests a continuing participation allowance (CPA).

II. GENERAL INSTRUCTIONS

- A. This form is to be completed only if a provider plans to request a continuing participation allowance on a debt-free facility and has budgeted this allowance for a Program Activity on the **Expenditure Summary**.
- B. The CPA must be charged per Section 4300.87, (c), (vii) of the Department of Public Welfare Chapter 4300 County MH/ID Fiscal Manual.
- C. A CPA is subject to prior approval of the DBHIDS and will be considered an unallowable expense if not reported on this form during the initial budget process unless subsequently negotiated with and approved by DBHIDS.
- D. The currently authorized allocation must accommodate the CPA. DBHIDS will not permit transfers of funding during the budget process to accommodate a CPA, nor will such expenses be reimbursed more than the authorized allocation.

III. PREPARING THE FORM

- A. Heading - Check the appropriate blocks for BH. Enter Agency name, the period covered, and the date submitted.
- B. Columns
 - 1. Site Address - Enter the address of the facility for which a CPA is being requested.
 - 2. Owner - Enter “**SELF**” if the provider owns the property or the name of the holding company or another related party that holds title to the property.
 - 3. Property Appraised Fair Market Value – Enter the Appraised Fair Market Value for the property.
 - 4. PAC - Enter the eight (8)-digit PAC.
 - 5. Program Name – Enter the program name associated with the PAC Continuing.
 - 6. Participation allowance (CPA) Budget – Enter the amount of the CPA included in the budget.

INSTRUCTIONS FOR PREPARING THE PERSONNEL BUDGET SCHEDULE

Page 1

I. PURPOSE

This form provides a breakdown of salary and wage expenses and other information regarding the positions established within the cost center and program activities.

II. GENERAL INSTRUCTIONS

- A. The form must be completed by the cost center to support each program activity identified on the Initial Allocation Notice and/or Summary of Program Activities.
- B. Although all activities must be reported separately, this form has been revised to allow multiple PAC entries. Program activities should be identified and reported on the Personnel Budget Schedule by Cost Center.
- A. The Personnel Budget Schedule is no longer required to be submitted for administration.

III. PREPARING THE FORM

- A. Heading - Enter provider name, cost center, period covered, and date submitted.
- B. Name – Enter employee name by first name and surname. Enter vacant or new, as necessary, and the anticipated appointment date.
- C. Position - Enter the working title of the position and the authorized personnel.
- D. Direct/Indirect (D/I) - Enter **D** (Direct) for those who perform the treatment or direct care activities and represent the first level of supervision of these direct care staff. Enter **I** (Indirect) for all other staff assigned to the PAC who are not reported as direct care staff.
- E. Minimum Education Requirements - Enter the minimum level of education required for the position (i.e., high school, B.S., MSW, etc.).
- F. Role - Enter a brief description of job functions or activities.
- G. Annual Salary - Enter the annual salary for each position regardless of how much time is spent in that particular PAC. Any salary savings should adjust vacant or new positions due to anticipated delays in filling the position.

INSTRUCTIONS FOR PREPARING THE PERSONNEL BUDGET SCHEDULE

Page 2

- H. Hours Worked by Cost Center - Enter the number of hours per week budgeted for the Cost Center position being reported.

- I. FTE – Full-Time Equivalent Employee - Divide hours worked per cost center by total hours worked per week. Total FTE column. The total amount reported should agree with the Summary of Program Activities and the Program Description Outcome Form.

- J. PAC Salary - Enter PAC # for the program activity being reported in the column heading. Enter the total eligible salary to be charged to the individual PAC(s).

- K. Total - Enter the total of all salaries reported for the cost center and each PAC. The PAC total should be reported on the Wages and Salaries line item for the respective PAC on the Expenditure Summary.

INSTRUCTIONS FOR PREPARING THE ADMINISTRATIVE COST DISTRIBUTION SCHEDULE

Page 1

I. PURPOSE

The purpose of this form is to document the allocation of administrative costs among the direct service activities provided by the agency.

II. GENERAL INSTRUCTIONS

- A. Providers who must submit a single or program audit consistent with the new audit guidelines must have the agency's Administrative Cost Distribution methodology certified by a Certified Public Accountant. This statement must be submitted with the agency's annual audit report. The auditor's statement should identify the methods employed and attest to the compliance of the methods with general accounting principles, MH/ID 4300 Regulations, particularly Section 4300.94, and reporting policies of the Department of Behavioral Health and Intellectual disAbility Services (DBHIDS). The certification must also address the indirect cost methods used by parent institutions or other related parties to assign charges to agencies under contract with DBHIDS.
- B. Agencies are not required to submit copies of the administrative budget or worksheets which reflect the computations used in effecting the administrative cost distribution; however, these documents must be maintained by the agency so that they will be available for review by the staff of DBHIDS, and Federal, State, or other local authorities.

III. PREPARING THE FORM

- A. Heading: Enter agency name, the period covered, and date submitted.
- B. PAC: Enter the code for all program activities listed in the "Program Activities" column.
- C. Program Activities: List all program-funded activities for which the form is being completed.
- D. Program Name: Enter the program name associated with this PAC, if applicable.
- E. Subtotal Program Funded Services: Enter subtotals of all program activities listed above on the form.
- F. Other Program Funded: This line is used if the agency assigns administration to both BH and ID program activities. Amounts reported on this line should equal the subtotals of program-funded activities reported for the other service area (BH or ID) on the comparable administrative cost distribution form. Check appropriate block.
- G. Partial Hospital: This line is used to report partial hospitalization charges assigned to the program.
- H. Other Fee-funded Services: This line is used to report administrative charges assigned to program activities that have been authorized for fee-based funding by DBHIDS, for example, Intensive or Targeted Case Management.

INSTRUCTIONS FOR PREPARING THE ADMINISTRATIVE COST DISTRIBUTION SCHEDULE

Page 2

- I. Programs Not Funded by DBHIDS: This line is used to summarize the administrative charges assigned to all other services or programs administered by the agency that DBHIDS does not fund.
- J. Total: This line is used to report total administrative costs.
- K. Total Administrative Costs (Column 1): This column is used to report the agency's distribution of total administrative expenses irrespective of their BH/IDS funding eligibility.
- L. Eligible Administrative Costs (Column 2): This column is used to report the distribution of net expenditures that are eligible for DBHIDS reimbursement in terms of their compliance with applicable BH/ID program regulations and policies. However, do not exclude costs over DBHIDS percentage caps when completing this column.
- M. Ineligible Costs In-Excess of Cap (Column 3): This column is used to report the amounts of otherwise eligible administrative costs that will be ineligible for DBHIDS reimbursement since they exceed the percentage caps (15%) imposed by the Office. This column is completed after the administrative costs have been distributed to program activities and determination of their eligibility terms of caps has been completed.

**INSTRUCTIONS FOR PREPARING
THE MISCELLANEOUS ITEM DETAIL SCHEDULE
AND
THE BUDGET SUBSIDIARY SCHEDULE**

Page 1

I. PURPOSE

- A. To provide a breakdown of Purchased Personnel, Other Personnel, Staff Development, Purchased Treatment Services, and Miscellaneous Expenses and to identify agency subcontractors.
- B. To provide a detailed listing of Building Repairs/Maintenance, Building Renovations, Furnishings and Equipment, Furniture/Equipment Repairs.

The Administrative Miscellaneous Item Detail and Budget Subsidiary Schedule are no longer required to be submitted for administration.

II. GENERAL INSTRUCTIONS

- A. The form is to be completed for each distinct PAC authorized by the DBHIDS that has budgeted expenses for Purchased Personnel, Other Personnel, Staff Development, Purchase Treatment Services, Miscellaneous Expense, Building Repair/Maintenance, Building Renovations, Furnishings and Equipment, and Furniture/Equipment Repair.
- B. Any Building Repair/Maintenance, Building Renovations, Furnishings and Equipment, and Furniture/Equipment Repairs that exceed \$500 for a program activity or site must be detailed on this schedule.
- C. The form must be prepared by PAC for all non-residential programs and site for all residential programs.
- D. All agency sub-contractors must be reported to DBHIDS on this form.

III. PREPARING THE FORM

- A. Heading: Enter agency name, program date submitted, and period covered.
- B. PAC/Site: Enter the PAC and corresponding program activity.
Enter the site address as it corresponds to the Expenditure Summary.

**INSTRUCTIONS FOR PREPARING
THE MISCELLANEOUS ITEM DETAIL SCHEDULE
AND
THE BUDGET SUBSIDIARY SCHEDULE**

Page 2

- C. Classification/Description: List the category of the Expense (Example: Purchase Personnel, Equipment Maintenance, etc.). Then provide a detailed description of the expenditures and the name of the person or company delivering the service (e.g., Joe Jones, Psych. Time @ \$50/hour).
1. **Purchased Personnel**: Enter only those costs associated with providing direct services such as nursing, temporary relief services, or specialized therapy service-oriented consultative services. Include the hourly rate and the number of service hours.
 2. **Other Personnel**: Enter costs of professional fees and other miscellaneous personnel expenses. Include the hourly rate and the number of service hours.
 3. **Staff Development**: Enter costs related to on or off-job training for program staff.
 4. **Purchased Treatment Service**: Enter costs related to the delivery of treatment of care provided to clients (other than residential/rehabilitative services) by physicians, other practitioners, or institutional and other facility services. Include the hourly rate and the number of service hours.
 5. **Miscellaneous Expenses**: Enter costs that cannot be appropriately charged to any other expenditure classification.
 6. **Equipment/Assets**: Enter costs associated with Building Renovations/Repairs, Furnishing/Equipment, Minor Household Equipment, and Furnishing Equipment Repairs for \$500. Enter expenses that exceed \$500.
- D. Grand Total: Enter the total of all the subtotal lines.

All categories should be totaled with the totals corresponding to the amount reported on the Expenditures Summary and Residential Site Schedule.

INSTRUCTIONS FOR PREPARING THE PROGRAM DESCRIPTION AND OUTCOME FORM (PDO)

NOTE: The information on this form is needed when making financial decisions for the Behavioral Health System. The information must be accurate. This form is required for all providers and all programs.

New for FY25: Incomplete PDOs will be rejected and the budget will not be approved.

I. PURPOSE

This form provides a Scope of Service to include a program description, contract outcomes, staffing, productivity, program capacity, and budget variances for each Program Activity Code. It's for an explanation for any variances, revisions, elimination of programs or PACs, and the transfer of funds between PACs.

II. GENERAL INSTRUCTIONS

This form must be completed by each program activity identified on the Summary of Program Activity.

III. PREPARING THE FORM

Each agency is to complete this form for each PAC.

- A. **Heading** – Enter the following: Agency, PAC # (8-digit code), Date Submitted, and Program Activity.
- B. **Section I** – Description of Program: Provide descriptive and detailed narratives for each program.
- C. **Section II – Contract Outcomes**: Contract Outcomes: FY 2025 DBHIDS will collect outcome information only for: **All programs and services listed on the Initial Allocation Notice.**
- D. **Section III** – Budget Variance Section: Provide the following information for FY 2024 and FY 2025: the Direct 2023 FTE, UOS Capacity/Slots, and billable units (TCM only). Also, provide the FY24 and FY 2025 Planning Allocation and Planning Budget Submission and the variance between the two.
- E. **Section IV** – Provide explanations for any variances.
- F. **Section V** – Agency Information: Include the Service Location Code, Site Address, Phone Number, Fax Number, and Facility Number.

INSTRUCTIONS FOR PREPARING THE RESIDENTIAL STAFFING PATTERN SCHEDULE

Page 1

I. PURPOSE

The purpose of this form is to display the staffing pattern by shift for each Residential site within a Residential PAC.

II. GENERAL INSTRUCTIONS

- A. This form is to be completed for each Residential site associated with DBHIDS authorized Residential PACs.
- B. This form should include all direct service staff and front-line supervisors scheduled to work a regular shift. Other staff such as Nurse who provide direct care services should also be reported on this schedule.
- C. Indirect staff are not to be included on the Residential Staffing Pattern Schedule
- D. The form must be completed in shift order, beginning with the earliest shift in the workweek, and listing all individuals who work on the same shift before entering the next earliest shift. The “earliest” shift would be defined by the first shift working at the start of the day (12 AM). For example, an overnight shift beginning at 11:00 PM would represent the earliest shift of the day. If there are no overnight shifts, then the earliest shift would be the first morning shift. The staff that works two or more shifts should be reported as a separate entry for each shift.
- E. Overnight shift should include the suffix code “A,” whether the staff must be awake for the shift or not. The entire overnight shift worked should be reported in the shift column. The hours worked on the respective overnight shift should be pro-rated and reported in terms of the hours that apply to the respective day. For example, if a person works a standard weekly shift from 11:00 PM to 7:00 AM, hours reported on Sunday would be “1” (11:00 PM to 12:00 AM), and hours reported on Monday would be “7” (12:00 AM to 7:00 AM). Therefore, 1 hour (11:00 PM to 12:00AM) + 7 hours (12:00AM to 7:00AM) = 8-hour day.
- F. If staff rotate regularly, it is not necessary to display this information.
- G. The names of staff, position title, and total hours worked by site must reconcile to the Residential Personnel Budget Schedule.

INSTRUCTIONS FOR PREPARING THE RESIDENTIAL STAFFING PATTERN SCHEDULE

Page 2

III. PREPARING THE FORM

- A. Heading – Enter the agency name, residential site address, PAC Code, service location period covered, and submission date.
- B. Staff Name – Enter the last name and first initial of the direct care staff person working on this site.
- C. Position Title – Enter the position title for each direct care staff person.
- D. Shift – Enter the beginning and ending hours of the shift. For overnight shifts, enter “A” if the staff is required to be awake or “S” if the staff is not required to be awake.
- E. Sunday To Saturday Heading – Enter the number of hours to be worked each day for the specific shift for each individual reported on this schedule.
- F. Total – Compute and enter the total number of hours worked on the respective shift for the week by adding the hours reported from Sunday to Saturday.
- G. Grand Total Column – Compute and enter the total number of hours worked for each day by adding the number of hours reported for each staff person on a respective day.

INSTRUCTIONS FOR PREPARING THE MENTAL HEALTH COMMUNITY SERVICE ANNUAL REPORTING TOOL

I. PURPOSE

The purpose of this form is to capture information about the frequency and type of community outreach and coordination activities offered to our communities. It gives assurance that we are building awareness and acceptance in our communities, and making available community resources, prevention programs, and educational information to the public.

II. GENERAL INSTRUCTIONS

This form is to be submitted annually at the end of the Fiscal Year for Community Services (PAC# 0100-0200). It is to include all activities related to community service and outreach for the annual reporting. All sections should be completed before submitting.

III. PREPARING THE FORM

- A. Fiscal Year – Enter the fiscal year you are reporting
- B. Reporting Agency – Enter agency name
- C. Date of Report – Enter the date the form is being completed
- D. Contact Information – Enter the person’s name, phone number and email address to be contacted if further information is needed.
- E. Community Outreach and Coordination Activity – List the specific community outreach and coordination activity in which staff was deployed.
- F. Date of Activity – Provide the date that the activity was performed.
- G. Location of Activity – Provide the specific location of the activity
- H. Number of Staff Deployed – Provide the number of staff involved in the facilitation of the activity.
- I. Comments – Add any comments or information related to the topic in the comment section. Feel free to attach additional sheets if necessary.

INSTRUCTIONS FOR PREPARING THE MINIMUM WAGE & BENEFIT STANDARD

FY 2025 PHILADELPHIA CODE ORDINANCE

In preparation for the Fiscal Year 2025 Unitary Contract Process, attached are two ordinances of the Philadelphia Code that will impose additional requirements for providers. Review the overview of Chapter 17-1300: Philadelphia 21st Century Minimum Wage & Benefits Standard and Chapter 17-1900: Equal Benefits Ordinance to determine if the Chapters' requirements apply to your agency. Complete the attached (2) Certification Forms, and return them with the planning budget

If there is a significant impact in complying with Chapter requirements, waivers may be requested via a written request. Requests must be completed on your agency letterhead and signed by your Executive Director. DBHIDS is the first reviewer for waiver requests and will forward any recommended waivers to the 21st Century Minimum Wage and Benefits Standard Working Group. This group is responsible for the review and determination of all waiver requests forwarded to it. All approved ordinance waivers will be incorporated in the unitary contracts.

To summarize:

1. Complete and return the two (2) certification forms with your budget submission to indicate if:
 - a. you DO comply with ordinances 17-1300 and 17-1900;
 - b. the regulations do not apply to your agency and provide a reason **OR**
 - c. you DO NOT comply and will be requesting waivers.

2. Please note that a separate certification form and/or waiver request must be prepared/signed for each contract. The contracts for FY 2025 are:
 - Mental Health Base Unitary
 - IDS Early Intervention Unitary
 - IDS Base Unitary
 - Drug & Alcohol Services Unitary
 - For-Profit Early Intervention FFS3 Unitary
 - For-Profit Early Intervention FFS1 Unitary

Philadelphia Code Ordinance is included on the following three pages.



City of Philadelphia

City Council
Chief Clerk's Office
402 City Hall
Philadelphia, PA 19107

Legislation Text

File #: 180846, Version: 1

Amending Section 17-1305 of The Philadelphia Code, entitled "Compensation Required to be Paid to Employees," to revise the compensation required to be provided in connection with application of the Philadelphia 21st Century Minimum Wage Standard; and amending Section 19-2604 of the Code, entitled "Tax Rates, Credits, and Alternative Tax Computation," to make the wage rates related to the tax credit for new job creation consistent with Section 17-1305; all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Section 17-1305 of The Philadelphia Code is hereby amended to read as follows:

§ 17-1305. Compensation Required to be Paid to Employees.

Except as otherwise provided in this Chapter, an Employer subject to this Chapter shall provide its covered Employees the following minimum compensation:

(1) Minimum Wage Standard. The Employer shall pay each Employee an hourly wage, excluding benefits, equal to: [at least the higher of:

(a) 150% of the federal minimum wage or

(b) \$12.00 multiplied by the CPI Multiplier, provided that the minimum wage shall not be less than the previous year's minimum wage. The CPI Multiplier shall be calculated annually by the Director of Finance, for wages to be provided on and after January 1 of each year by dividing the most recently published Consumer Price Index for all Urban Consumers (CPI-U) All Items Index, Philadelphia, Pennsylvania, by the most recently published CPI-U as of January 1, 2015.]

(a) *Between January 1, 2019 and June 30, 2019, \$12.40;*

(b) *Between July 1, 2019, and June 30, 2020, \$13.25;*

(c) *Between July 1, 2020, and June 30, 2021, \$13.75;*

(d) *Between July 1, 2021, and June 30, 2022, \$14.25;*

(e) *Between July 1, 2022 and June 30, 2023, \$15.00; and*

(f) *Starting July 1, 2023, and thereafter, \$15.00 multiplied by the CPI Multiplier, provided*

that the minimum wage shall not be less than the previous year's minimum wage. The CPI Multiplier shall be calculated annually by the Director of Finance, for wages to be provided on and after July 1 of each year, by dividing the most recently published Consumer Price Index for all Urban Consumers (CPI-U) All Items Index, Philadelphia, Pennsylvania, by the most recently published CPI-U as of July 1, 2022.

* * *

SECTION 2. Section 19-2604 of The Philadelphia Code is hereby amended to read as follows:

§ 19-2604. Tax Rates, Credits, and Alternative Tax Computation.

* * *

(7) Credit for New Job Creation.

(a) Definitions. For purposes of this subsection, the following definitions shall apply.

* * *

(3) New Job. A full-time job, created within the City and County of Philadelphia by a company within five (5) years from the start date, the average hourly rate, excluding benefits, for which must be equal to [at least the higher of:

(i) 150% of the federal minimum wage or

(ii) \$12.00 multiplied by the CPI Multiplier. The CPI Multiplier shall be calculated annually by the Director of Finance, for wages to be provided on and after January 1 of each year by dividing the most recently published Consumer Price Index for all Urban Consumers (CPI-U) All Items Index, Philadelphia, Pennsylvania, by the most recently published CPI-U as of January 1, 2015.] *the minimum wage rate then applicable as set forth in Section 17-1305 of this Code (entitled "Compensation Required to be Paid to Employees")*.

* * *

SECTION 3. This Ordinance shall be effective 120 days after it becomes law, and shall apply to all contracts, contract amendments and contract renewals entered into, and financial aid provided, thereafter, regardless whether a request for proposals or invitation to bid was issued before or after the effective date. The escalating wage requirements set forth in this Ordinance, including adjustments based on a CPI multiplier, shall apply to any such contract, contract amendment or contract renewal on the respective dates provided for in this Ordinance during the course of the contract only with respect to contracts of longer than one year. During the course of a contract, amendment or renewal with a term of a year or less, the wage rate at the time the contract, amendment or renewal is effective shall remain the wage rate for the duration of such contract, amendment or

renewal with a term of one year or less; any escalation of the wage rate shall apply if such term is extended by a contract amendment or renewal, but shall apply only to work performed during such extended period. For purposes of this Section 3, the term "contract" includes any contract, lease, license, concession agreement, franchise agreement or agreement for financial aid.

Explanation:

[Brackets] indicate matter deleted.

Italics indicate new matter added.