

Behavioral Health System Baltimore

**MENTAL HEALTH (MH)
BUDGET APPLICATION PACKET**

INSTRUCTION MANUAL

FY 2019

(Do not proceed before reading all instructions)

**MENTAL HEALTH SERVICES / GRANTS
FY 2019 INSTRUCTIONS FOR BUDGET APPLICATION PACKET
(except ECMH/ESMH and HUD funded contracts)**

You have received a Letter of Award requesting a budget application for funding of a Cost Reimbursement Contract from Behavioral Health System Baltimore.

Providers must e-mail the budget forms in a PDF format to their Senior Contract Administrator by the specified date in your letter.

Providers can obtain electronic copies of budget forms at <http://www.bhsbaltimore.org/providers/forms-for-providers/budget-forms>.

The correct fiscal year budget forms located on the Behavioral Health System Baltimore website must be used in preparing the budget application. Budget applications submitted on incorrect forms will be returned.

ATTACHMENT B

I. PROGRAM BUDGET SUMMARY

1. Budget Period – Indicate if the request is for 12-month period or less. This line must be in the format 7/1/18 – 6/30/19.
2. Fiscal Year – State Fiscal Year for which funds are requested – e.g., 2019
3. Organization Name – Enter formal, corporate or agency name
4. Program Title – Specific title indicating program
5. Services – Indicate type of services to be provided
6. # of Consumers – this is the minimum number of consumers listed on your Letter of Award
7. Funding Source – this is Funding Source on your Letter of Award
8. POS# - Purchase of Service number refers to the service category assigned by BHSB and would be part of the contract number if applicable. List this number or in its absence put N/A (not applicable).
9. Contract Number – listed on your Award Letter
10. Type of Proposal – See below:
 - a) NEW – First time application under this funding
 - b) ONE-TIME-ONLY – One time only application for funding applicable to one fiscal year only
 - c) RENEWAL – Initial application for continuing funding for new fiscal year
 - d) SUPPLEMENT/(REDUCTION) – Grant application for additional funding or for the reduction of funding

The budget forms are designed to capture the total program budget, including all sources of funding that support the same services funded with BHSB grant, and to ensure that the public mental health system funds are the payer of last resort for services where more than one funding source is available.

BHSB Funding - Enter costs associated with program services to be delivered under this application that are supported by this grant.

Other Funding – Enter costs associated with program services to be delivered under this application that are supported by non-BHSB sources. Identify the source of the funds i.e. third party income, Medicaid etc. on page 432H titled “Anticipated Sources of Funding”.

Total Program Budget – is equal to “Other Funding” plus the costs assigned to BHSB grant.

Note:

DO NOT CHANGE LINE ITEM TITLES. Additional line items must be listed under “Other”. Include a description of the cost.

INDIRECT COSTS. Indirect costs are limited to an amount not to exceed 10% of salary and fringe. Indirect costs are costs which have been incurred for multiple or common objectives; shared costs or those costs associated with more than one cost within that part of the provider’s operation which is both funded by BHSB and which are not readily identifiable as direct costs without effort disproportionate to the results achievable. Indirect costs are not administrative or overhead costs per se. Such costs should be identified as direct costs unless they meet the forgoing criteria. All costs must be reasonable and necessary.

UNALLOWABLE COSTS - (this list is not all inclusive). Refer to DHMH Human Services Agreement Manual, Section 2150.09.

1. Staff licensure fees
2. Gifts, contributions, donations
3. Lobbying or advocacy costs
4. Malpractice Insurance for consultants
5. Losses on other grants and contracts
6. Bad debts
7. Fines, Claims, Awards, Judgments, or Penalties
8. Vehicle purchase or leasing costs are allowable if the purchase or lease is approved by BHSB and if the vehicle is for transportation of recipients of grant/contract services to or from service locations or for the transportation of service personnel and/or supplies from one service site to another or to home-bound clients for the purpose of delivering services.

Schedule of Salary Costs (BHSB 432D)

You will need the Attachment A in order to fill in this form. If you don’t have one please contact your Program Lead.

1. Job Title / Position Name – List positions by name
2. Attachment “A” Requirement – Identify positions that are listed as required in the Attachment A. If the Position Title on the Attachment A does not match the Position Title of your agency, also list the position title as it appears in the Attachment A.

3. Name of Person Filling Position – List name of employees currently filling the positions. If a name is not provided for each position i.e. the position is vacant, you must indicate that it is vacant and provide the anticipated date of hire in the “name of person” column.
4. Certification/Licensure –Updated certification/licensure must be entered for each position where certification/licensure is required.
5. Type of Service – Indicate the type of service provided by each position
7. Hours per week – It is required that you list number of total hours worked for BHSB under this grant and other funding for each staff member. Part time and temporary positions for replacement of persons on leave should be identified.
8. FTE % - The percentage of Full Time Equivalency devoted to the BHSB funded program is calculated automatically by a formula using **40-hour work week**. If your organization is using a different basis for a work week such as **37.50** you must change the formula.
9. Annual Salary –You must indicate each employee’s annualized salary. This is the salary that your agency would pay annually if this position is/was full time and is a basis for calculation of the total funded salaries under this grant.
10. BHSB Funded Salaries - Amount funded by BHSB is calculated automatically. For positions that are funded partial year, make sure the salary is prorated for the months for which the funding is requested. The total amount on this schedule must equal the salary line item on the Program Budget Summary page in the "BHSB Funding" column.
11. Total Program Salaries - Amount of salaries for the total program is calculated automatically. For positions that are funded partial year, make sure the salary is prorated for the months for which the funding is requested. The total amount on this schedule must equal the salary line item on the Program Budget Summary page in the "Total Program Budget" column.

Schedule of Consultant Costs (BHSB 432E)

List the individual's name. If payment will be made to a business, list the firm's name also. List only the highest applicable degree held. Total program costs must equal the hourly rate times the total number of hours. Indicate how much of the total program cost is supported by BHSB and how much by other funding. The total BHSB costs, other funding costs and total program costs amounts on this schedule must equal the consultant line item total in the applicable columns on the Program Budget Summary page.

Note:

The consultant-contractor relationship is defined as individual, personal delivery of service where the format has a high degree of autonomy over use of time, selection of process, and utilization of resources (See Addendum I).

Legal, accounting, or audit services, should not be entered on this schedule but should be identified on the specific line items indicated in the Program Budget Summary page.

Nursing agency costs can be listed under either “Purchase of Services” or “Consultant”. The appropriate category used should be based on your consistent treatment of the costs in your accounting records.

Schedule of Equipment Costs (BHSB 432F)

This schedule is to be used to identify each piece of equipment and the sources of funding used to purchase equipment. Indicate if this is an Equipment Replacement or Additional Equipment item by using the appropriate column. List the total cost of equipment and the amount being funded by BHSB. The justification column is to be used to describe the need for the item to be purchased and its proposed usage.

Line Item Budget Narrative pages (BHSB 432G)

Provide a cost breakdown and justification for each BHSB funded line item shown on section 432C Program Budget Summary Page. The justification should reflect the basis for the amount requested to be funded by BHSB.

Addendum I

Description of Contractual Employee and Consultant

"Contractual Employee" or "Consultant"

A- **Contractual Employee** is defined in Section 4401 (C-1) of the Federal Employee Tax Regulations to include every individual performing service under the terms of an employee-employer relationship. In general, this relationship exists if the person for whom services are performed has control or direction of the individual performing the services. This applies not only to the result of the service but may extend to the means by which that result is attained.

- Guidelines which may be used to identify a Contractual Employee:
 - 1- If the Provider has a right to control and direct the performance of services not only as to the results, but also as to the details and means.
 - 2- If the Provider has the right to discharge.
 - 3- If the Provider furnished a place for work.
 - 4- If the degree to which the individual has become integrated into the Provider's operation for which services are performed is significant.

Contractual Employees must abide by the Federal Employee Tax Regulations. The Provider shall deduct from the Contractual Employee's wages such withholding and FICA social security taxes and pay the employer contribution as required by applicable Federal and State law.

B- **Consultant** is a person engaged in the presentation of independent work, business or trade in which they offer services to the public.