



LINE ITEM OPERATING BUDGET WITH INSTRUCTIONS

AGENCY _____

CONTRACT # _____

Table with 4 columns: LINE ITEMS, A. SAMH FUNDS, B. MATCH FUNDS, C. TOTAL. Rows include categories like I. PERSONNEL SERVICES, II. EXPENSES, III. NONEXPENDABLE PROPERTY, IV. COMPUTER HARDWARE, SOFTWARE & SERVICES, and V. ADMINISTRATION, each with sub-items and a total row.

Instructions for Completing Line Item Operating Budget

For each Line Item type in the Line Item Operating Budget Table:

- A. Enter the total operating costs to be funded by Department of Children and Families Substance Abuse and Mental Health funds in column A.
- B. Enter the total operating costs to be funded by required match funds, if applicable, in column B.
- C. Enter the total of column A and B in column C.

Attach, in narrative form, an explanation and justification of all line-items listed using the following guidelines.

1. Personnel:

List each position that will work on the contract with number of Full-Time Equivalent (FTE) staff, position title, description and salary paid for each position.

List fringe benefits separately by type (i.e. FICA, Worker's Compensation, Unemployment Compensation, Health Insurance, etc.) and provide the amount paid for each type of fringe benefit for each position listed above.

2. Building Occupancy:

Explain what the space will be used for and why it is necessary for the contract. Copies of lease agreements or proof of purchase may be required. If the building is owned by the provider, enter the lease or ownership cost (depreciation plus general liability insurance) or rent. If depreciation is not booked, the provider may enter the prorated cost of space based on its use allowance (not to exceed two percent of the cost of acquisition) or develop and submit an inventory of assets showing cost, date of purchase, general condition, etc. Depreciation methodology of assets not consistent with IRS guidelines must be explained in the narrative.

3. Professional Services:

Explain in full the purpose and necessity of consultants or other professional staff.

4. Travel:

Explain who will be traveling, where they will be traveling and for what purpose. Reimbursement rates cannot exceed allowable rates paid by the department.

5. Equipment Cost:

Explain the need for equipment. Copies of leases or rental agreements or proof of purchase will be required. Include equipment maintenance agreements and cost.

6. Food Services:

Indicate what types of services are being provided by whom (contract, agency, etc.), and to whom.

7. Medical and Pharmacy:

Describe how these services are provided and how cost is determined.

8. Subcontracted Services:

Justify services provided under subcontracts and explain why they cannot be performed by existing agency staff. Explain if you will be subcontracting based on unit cost or line-

item budget. All requests to subcontract must be approved by the department prior to their effective date.

9. Insurance:

List types of insurance needed and explain need for each. Proof of insurance will be required. Employee health insurance must not be listed here (list in Fringe Benefits).

10. Interest:

List all interest costs, their expected duration and justify each.

11. Operating Supplies and Expenses:

List basic categories of normal office expenses (i.e. telephone, postage, utilities, etc.) It is not necessary to justify those which are self-explanatory. Justify any exceptional amounts.

12. Other:

Include any expected costs not listed above. Provide full justification for each.

13. Donated items:

Include items here that you expect to receive as donations, (i.e. space, supplies, equipment, etc.) Explain how donated items will be used to meet contract objectives and/or reduce costs.

14. Non Expendable Property:

List all items to be purchased under this contract. Explain the need for each item and describe how it will be used. Purchases exceeding \$500 must be inventoried. An inventory listing of items purchased by this project will be required. Provider should verify with the department if specific OCO items to be purchased for this project are allowable.

15. Computer Hardware, Software and Services:

When acquiring computer hardware, software and services, regardless of cost, the provider agrees to obtain prior written authorization.

16. Administration:

Indicate briefly what costs by type you have included in administration.