



**These instructions and accompanying form are to be used for programs in the following Systems of Care (SOC):**

**Ambulatory Care**

- Behavioral Health Services (BHS)**       Adult and Older Adult (AOA)  
     Children, Youth & Families (CYF)  
     Mental Health Services Act (MHSA)

The **Appendix B - Budget Form** to accompany these instructions may be downloaded from the CDTA Website: [www.sfdph.org/cdta](http://www.sfdph.org/cdta)

## **BHS Appendix B Budget Document Instructions**

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## **SECTION 1. GENERAL FORMATTING & COMPLETION GUIDELINES**

The Appendix B budget forms for Behavioral Health (BHS) contractors consist of the following pages:

1. DPH 1: Contract Budget Summary
2. DPH 2: Cost Reporting Data Collection (CRDC)
3. DPH 3: Salaries & Benefits Detail
4. DPH 4: Operating Expenses Detail
5. DPH 5: Capital Expenditures Detail
6. DPH 6: Contract-Wide Indirect Detail BHS
7. DPH 7: BHS Budget Justification
8. DPH 8: UOS/UDC Allocation

### **Guidelines and Format for Budget Pages**

1. Do not leave any blank cells on the Budget Summary and CRDC pages. If a field is not applicable, put 'N/A'. Include all pages of the Appendix B form even if there is no entry except for the Budget Justification which is to be submitted only as required. Enter whole numbers only. The only exceptions are the FTEs, unit rates (DPH/Contract/Published) and the Budget Justification entries.
2. Make sure information is consistent throughout the document including Appendix A and the Budget Justification, if there is one.
3. Start-Up costs must be itemized on a separate column on the budget detail pages (with a corresponding Appendix A Narrative) and shown in a separate column on the DPH 2: CRDC.
4. Fill in the space in the right-hand corner of the *DPH #2, DPH #3, DPH #4, DPH #5* and *DPH #6* forms labeled "Appendix B – \_\_\_\_" as follows: *Appendix B-1* (budget detail pages for your first provider number) must correlate with *Appendix A-1* (narrative description of services for your first provider). If there is an Appendix A-2 (narrative for your second provider) there should be a corresponding budget detail labeled Appendix B-2, etc.
5. Order and Numbering of Pages. The order of pages is as follows:

The DPH #1 form(s) is *first* followed by the DPH #2 forms, numbered in sequence as Appendix B, Page 1; Appendix B, Page 2; etc. These forms summarize all Appendix B expenses.

Following behind the DPH #1 & DPH #2 are the budget detail pages — i.e., Forms DPH #3 through DPH #6 — for each program *as applicable*.

These should be in the same order as the programs itemized on the DPH #1 form(s) and labeled as follows:

- DPH #2** for *first* program will be Appendix B-1, Page 1
- DPH #3** for *first* program will be Appendix B-1, Page 2
- DPH #4** for *first* program will be Appendix B-1, Page 3
- DPH #5** for *first* program will be Appendix B-1, Page 4



DPH #6 for *first* program will be Appendix B-1, Page 5, 6, etc.

followed by the *next set* of budget detail pages:

DPH #2 for *second* program will be Appendix B-2, Page 1

DPH #3 for *second* program will be Appendix B-2, Page 2, etc.

If a blank page is inserted behind any form to explain/justify certain expenses (as requested in these instructions), that page should be labeled and numbered in the sequence of the program budget.

6. There should be no hidden columns, rows or workbooks.
7. Please note that the DPH 7-BHS Budget Justification form is only needed for a program if 1) required by the funder/funding source, 2) the program/service is new as a result of an RFP/RFQ or 3) requested by DPH. Consult with your Contract Development and Technical Assistance Program Manager (CDTA PM) for guidance.

## **SECTION 2. IMPORTANT NOTES AND CONSIDERATIONS:**

1. **All BHS contract providers must have a Provider Name and Provider Number registered with the State of California.** This is now required for both MH and SA contractors regardless of what type of service is delivered or the funding source. If you are entering data into Avatar for billing or tracking purposes, you also need a Program Code. If you create a Provider Name and Provider Number for a new program, you must also create a Program Code, *even if you are not entering data into Avatar.*

If you don't have a Provider Name and Provider Number, please work with your Contract Development and Technical Assistance Program Manager (CDTA PM) to initiate this process as soon as possible. The first step is to register for an NPI (National Provider Identifier) at the federal website: <https://nppes.cms.hhs.gov/NPPES/>

2. Contracts that have a Cost Reimbursement component in addition to a Fee-For-Service component must split out the Cost Reimbursement portion on the DPH 2: CRDC page and provide a separate column on the detail pages (DPH 3, 4 & 5) for that Cost Reimbursement portion.
3. The CRDC budget pages are organized by the Agency's Programs and their Program Codes. Prepare one DPH 2: CRDC per Program, the dollar total of which corresponds to one column on the DPH 1: Contract Budget Summary. In the event that this structure does not suit your contract, please consult with your CDTA Program Manager to explore alternative arrangements.
4. **These instructions are specific to and intended for Behavioral Health Services (BHS) contracts only. All information entered into all budget forms is "proposed" and subject to approval by BHS.**



**5. FY 24/25 version updates (10/31/2024): This version includes instructions for completing the App B (version 10/31/24) and includes the following major updates:**

- Includes information related to the Outpatient Blended Rate Template (Section 7) and recommended workflow for using the Outpatient Blended Rate template to complete the Appendix B.
- Provides instruction on where and how to update the Appendix B with data derived from the Blended Rate Template including the DPH 2 CRDC tab and DPH 3 Salaries and Benefits Details tab including updating billable staffing FTE and salaries.
- Removes SECTION 6. APPENDIX: CALAIM PAYMENT REFORM OUTPATIENT SERVICES CHANGES–The CalAIM LOE tab has been removed from the App B.
- Provides instruction on completing the “practitioner type” field in the Salaries and Benefits tab.
- Provides instruction on combining FSP columns for outpatient programs in both the salaries and benefits tab and operating expense detail tab.
- Provides instruction on submitting two-year budget for new BHS contracts in FY24-25 that are required to submit two-year budgets. Please refer to Appendix 6 – BHS contracts submitting two-year budgets (page 23)
- The units of service (UOS) that has been included in the Scope of Work (App A) has been transferred to the Budget (App B). If need to complete the units of services (UOS) tab in App B, please refer to Section 5, DPH 8.

**SECTION 3. DEFINITION OF TERMS:**

**DHCS:** California Department of Health Care Services. This agency now encompasses what use to be DMH/California Department of Mental Health (as of 7/1/12) and ADP/California Department of Alcohol and Drug Programs (as of 7/1/13).

**Legal Entity Name & Number:** A Legal Entity is a corporation, individual, or county that owns a facility offering behavioral health services. The Legal Entity Number is assigned to Mental Health providers by DHCS. While Substance Abuse providers do obtain Provider Numbers from DHCS, there is no equivalent Legal Entity Name & Number assigned by DHCS.

**Provider Name and Number:** The State defines a provider as a site-specific facility delivering behavioral health services. The Provider Name is the name of the facility where those services are provided.

- Mental Health: The Provider Number is a 4-digit code assigned by DHCS to each Mental Health provider on file with the State. The Provider Number is required for Short-Doyle Medi-Cal billing and CSI reporting and is obtained by submitting a Provider File Update (PFU) form via DPH Fiscal to the State, which is completed by the CDTA Program Manager, if necessary.
- Substance Use Disorder: The Provider Number is a 4-digit code assigned by DHCS to each Substance Use Disorder provider on file with the State. Obtained by completing the DHCS Licensing Application packet, this is done by the agency itself.



Contact your CDTA Program Manager for help in figuring out your appropriate Legal Entity, Provider Names and Numbers.

**Program Code:** Formerly known as “Reporting Unit”. This is the code set up for use in the BHS Billing and Clinical Information System. For Substance Use Disorder, the BHS Billing and Clinical Information System is Avatar. For Specialty Mental Health the BHS Billing and Clinical Information System is Epic. Enter your Avatar program code to this field even if you have migrated to Epic. Consult with your SOC Program Lead if you have questions.

**CRDC:** Stands for “Cost Reporting/Data Collection”, a form used to identify and budget the total estimated cost, revenues, and units of service information for each provider by mode of service and service function codes. It provides a guide and uniform procedures for budgeting and the cost reporting process.

#### **SECTION 4: TYING THE DPH 1: CONTRACT BUDGET SUMMARY TO THE DPH 2: CRDC**

Please complete a DPH 2: CRDC for each Program/Program Code in the contract and reflect the TOTAL column from those CRDC forms as a column on the Budget Summary page for each Program/Program Code. Hence, if a contract has five programs, you should have five CRDCs and five columns on the Budget Summary Page. Note that the Program/Program Code and Appendix Number appearing on the DPH 2: CRDC also appear on the DPH 1: Contract Budget Summary.

The CRDC for BHS contracts is organized by the Program/Program Code. For help in obtaining the correct Program Code and/or organizing your CRDC forms, contact your CDTA Program Manager.



**SECTION 5: APPENDIX B FORMS IN DETAIL**

**DPH 1: CONTRACT BUDGET SUMMARY**

**DPH 1:** Contract Budget Summary is designed to show total contract funding uses and sources for each Provider in the contract. Each column on the Budget Summary represents the total from the detailed DPH 2: CRDC form for that program. Most programs consist of only one Program Code. Should a program have multiple Program Codes, you may be able to keep them together (e.g., Mode 5/Residential & Mode 10/Day Services). For help in obtaining the correct Program Code and/or organizing your CRDC forms, contact your CDTA Program Manager. **NOTE: These instructions are specific to and intended for Behavioral Health Services (BHS) contracts only. All information entered into all budget forms is “proposed” and subject to approval by BHS.**

**The DPH 1: Contract Budget Summary form consists of three sections:**

1. Provider/Contract Identification
2. Funding Uses
3. Funding Sources

**1. Provider/Contract Identification**

**Legal Entity Number:** Mental Health providers enter the 5-digit Legal Entity Number here, including zeros.

**Fiscal Year:** Enter the Fiscal Year (FY) to which the budget documents pertain. The format should be as follows: “2024–2025”.

**Legal Entity Name/Contractor Name:** Enter the Legal Entity Name corresponding with the 5-digit character identifier assigned by DHCS to a provider or the contractor’s name.

**Contract ID Number:** The Contract ID Number is a unique number assigned to a contract in the City’s financial system, Financial System Project (FSP). It distinguishes one contract from another, and it is noted on the Funding Notification.

**Funding Notification Date:** Enter the date appearing in the upper left side of the front page of your most recent Funding Notification.

**Appendix Number:** Enter the Appendix Number that corresponds to the Appendix A from the narrative section of the contract (e.g., A-1 = B-1, A-2 = B-2, etc.)

**Provider Number:** Enter the State-assigned Provider Number created by DHCS. This number is tied to the service delivery location and there can be multiple Provider Numbers per contractor. See p. 20 for a chart depicting a typical BHS Agency/Provider/Program design.



**Program Name:** This is the name corresponding to the Avatar Program Code or the contractor's name for the program.

**Program Code:** Enter the Avatar Program Code. This number is tied to the service delivery location and mode of service; there can be multiple Program Codes per contractor. If you have migrated to EPIC from Avatar continue to put your Avatar program code. See p. 20 for a chart depicting a typical BHS Agency/Provider/Program design. If no Avatar Program Code, enter "NA" in Program Code field.

**Funding Term:** Enter the funding term for the specific service or funding, using month, day, and year format (i.e., 7/01/24-6/30/25).

## 2. Funding Uses:

**Salaries:** Enter salaries for each Program Code as reflected in the Total column from the DPH 2: CRDC form for that program.

**Employee Benefits:** Enter employee benefits for each program code/appendix as reflected in the Total column from the DPH 2: CRDC form for that program.

**Operating Expenses:** Enter the operating expenses for each program as reflected in the Total column from the DPH-2 form for that program.

**Capital Expenses:** Enter the Capital Outlay amounts. Includes remodeling cost and purchase of \$5,000 or more per unit with a useful life of more than one year or accounting cycle.

**Subtotal Direct Expenses:** A formula is provided to total Salaries & Employee Benefits, Operating Expenses, and Capital Outlay.

**Indirect Expenses:** Enter the Indirect Cost amount. For DPH General Fund the maximum allowable Indirect Rate is 15%. Note: Some grants or work orders may specify a different maximum indirect amount.

**Indirect %:** Automatically calculates the percentage of Indirect Expense based on the value entered above.

**Total Funding Uses:** A formula is provided to total Subtotal Direct Expenses and Indirect Expenses.

**Employee Fringe Benefits %:** A formula is provided to calculate the overall agency employee fringe benefit rate. (The calculation includes the employee fringe benefits on the indirect costs page as well.)



### 3. Funding Sources

The Funding Sources section is broken down into 4 groupings:

1. BHS Mental Health
2. BHS Substance Use Disorder
3. Other DPH-Community Programs
4. Non-DPH Funding Sources

Funding sources for the appropriate sections have been provided in drop-down lists in Column A to match the funding sources on your BHS Contract Funding Notification letter. If a funding source is not included in the dropdown list, **enter the appropriate funding source in the blank row provided**. Add rows as necessary and make sure to update the formulas accordingly. Each individual funding source total must reconcile to the total for that funding source from the DPH 2: CRDC for that program. **Total funding uses must equal total funding sources. Please remember that this page should list all funding sources, not just what is funded by SF DPH.**

**Prepared By/Phone Number:** Enter the name of the person preparing the budget documents and the phone number.

## DPH 2: COST REPORTING/DATA COLLECTION (CRDC)

**IMPORTANT:** A separate CRDC form is required for each Program/Program Code. Contractors must first determine the correct Program Code for each program/service in order to complete the CRDC form(s). For help in obtaining the correct Program Code and/or organizing your CRDC forms, contact your CDTA Program Manager.

The DPH 2: CRDC form consists of four sections:

1. Provider Identification and Service Descriptions
2. Funding Uses
3. Funding Sources (BHS Mental Health, BHS Substance Use Disorder, Other DPH-Community Programs and Non-DPH Funding Sources)
4. Payment Method, Units of Service, and Unit Rate

#### 1. Provider Identification and Service Descriptions

**Legal Entity Name/Contractor Name:** The Legal Entity name corresponding with the 5-digit character identifier assigned by DHCS to an organization or contract provider. Default link to B-1: Budget Summary.

**Appendix Number:** Enter the appropriate Appendix Number.

**Provider Name:** Enter the name associated with the State-assigned Provider Number.





**Page Number:** Enter the appropriate page number.

**Provider Number:** Enter the State-assigned Provider Number created by DHCS. This number is tied to the service-delivery location and there can be multiple Provider Numbers per contractor.

**Fiscal Year:** Default link to Fiscal Year on DPH 1 - Budget Summary. If entering manually, the format should be as follows: "2024-2025".

**Contract ID Number:** Default link to Contract ID Number on DPH 1: Budget Summary.

**Funding Notification Date:** Default link to Funding Notification Date on DPH -1: Budget Summary. If entering manually, enter the date appearing in the upper left side of the front page of your most recent Funding Notification

**Program Name:** Enter the Program Name. Be sure to use the Program Name associated with the Program Code, if the program is set up in Avatar.

**Program Code (formerly known as Reporting Unit):** Enter the Program Code, an alphanumeric identifier denoting the services provided at the cost center level. Even if the program is using Epic, enter the Avatar program code. (Example: 3885DT – Baker Robertson Day Treatment; 3885OP Baker Robertson Outpatient).

**Mode/SFC (MH) or Modality (SUD):** Choose from the dropdown list. For all non-outpatient services modes or modalities, the 2-digit character identifies the Mode of Mental Health services provided within the program category or the modality for Substance Use Disorder. The Mode is paired with the corresponding Service Function Code range. Choosing the Mode/SFC from the pull-down list will auto-populate the "Service Description" field and the "Unit Type" field. If necessary, it can be overwritten manually but please consult your CDTA Program Manager before doing so.

**Outpatient NOTE:** For Mode 15 MH Outpatient or any SUD Outpatient Services, there is no longer a service function code (SFC) or separate modalities to represent the non-billable services delivered inside of an Outpatient program. In other words, any services in support of the Outpatient program, even those that aren't documented in Epic or Avatar, are to be collapsed under Mode 15 (Outpatient Services). If an outpatient program has a service modality that is not in support of the Mode 15 MH outpatient programming, list it as a separate program.

**MH:** Programs that contain both Mode 15 and Mode 45/60 services and budget that directly supports the Mode 15 service delivery should be consolidated into Mode 15. Stand-alone Mode 45/60 programs (e.g., MHSA prevention programs) are not changing.



**SUD:** Programs that contain both outpatient and ancillary services and budget should be consolidated into only outpatient services. NTP programs will not be consolidated. Stand-alone ancillary programs are not changing.

**Residential Treatment NOTE:** Food and Board/Lodging Expense (i.e., rent and utilities) at 100% is not an allowable residential treatment expense. It should be budgeted under Mode 60-40.

**Service Description:** Do not enter. Field will auto populate based on the Mode (MH) or Modality (SUD) selected.

**Funding Term:** Enter the appropriate funding term using month, day, and year format (i.e., 7/01/24-6/30/25).

**NOTE TO SUBSTANCE USE DISORDER PROVIDERS:**

- Methadone Maintenance providers MUST split Dosing by medication, Individual and Group Counseling and should be listed in its own column throughout the budget.

**2. Funding Uses**

**Salaries and Employee Benefits:** Enter salaries and employee benefits by Mode for each program. Totals must tie to the corresponding column for that program on the DPH 1: Contract Budget Summary.

**Operating Expenses:** Enter the sum of the operating expenses. Totals must tie to the corresponding column for that program on the DPH 1 - Contract Budget Summary.

**Capital Expenses:** Includes remodeling cost or purchase of \$5,000 or more per unit with a useful life of more than one year or accounting cycle. Totals must tie to the corresponding column for that program on the DPH 1 - Contract Budget Summary.

**Subtotal Direct Expenses:** A formula is provided to total Salaries & Benefits, Operating Expenses and Capital Outlay.

**Indirect Expenses:** Enter the Indirect Cost amount. For DPH General Fund the maximum allowable Indirect Rate is 15%. **Note:** Some grants or work orders may specify a different indirect amount.

**Indirect %:** Automatically calculates the percentage of Indirect Expense based on the value entered above.

**Total Funding Uses:** A formula is provided to total Subtotal Direct Costs and Indirect costs.

**3. Funding Sources**



**There are four sections on the DPH 2: CRDC for funding sources.**

- 5. BHS Mental Health
- 6. BHS Substance Use Disorder
- 7. Other DPH-Community Programs
- 8. Non-DPH Funding Sources

**Dept-Auth-Proj-Activity:** This is the FSP (Financial System Project) accounting code, formerly known as Index Code. The funding source selected from the drop-down menu will automatically populate “**Dept-Auth-Proj-Activity**” with the corresponding FSP accounting code. Make sure that the funding source you choose matches the BHS Contract Funding Notification you received. If a funding source is not included in the dropdown list, enter the appropriate funding source and the corresponding accounting code in the blank row provided. Please delete unused rows and check to make sure totals are updating appropriately after any edits you make.

**Note:** Funding Sources should be listed in the same order on the Budget Summary (DPH1) and all the CRDC pages.

Each individual funding source total should reconcile to the funding source section of the DPH 1: Contract Budget Summary for that program. Please refer to your BHS Contract Funding Notification to determine your funding sources.

**Reminder:** Cost Reimbursement contracts with multiple funding sources must break out each funding source in a separate column. Even if it is the same service type, a column for each funding source must be provided. In some instances, separate detail pages may not be required. Consult your CDTA PM for guidance.

**4. BHS Units of Service and Unit Cost**

Shows budgeted units of services by, modes/modalities of services and/or service function code for the funding term.

**Number of Beds Purchased:** For residential providers, provide the total number of beds purchased for the funding term.

**Substance Use Disorder Only – Number of Outpatient Group Counseling Sessions:** DHCS requires separate detailing of ODF group sessions.

**Substance Use Disorder Only - Licensed Capacity for Narcotic Treatment Programs:** DHCS requires reporting on the licensed treatment capacity for Narcotic Treatment Programs.

**Payment Method:** A dropdown is provided. Please choose whether the payment method is Cost Reimbursement (CR), Fee-For-Service (FFS) or Outpatient Blended Rate (FFS).



**DPH Units of Service:** Enter the negotiated units of service (UOS) for programs that have a cost reimbursement (CR) or Fee-For-Service (FFS) payment method. **For programs that have an Outpatient Blended Rate (FFS), once the Outpatient Blended Rate Template achieves a balanced budget (i.e. the “Outpatient Budget check” is green), enter the units of services (UOS) in the CRDC.**

**Unit Type:** This field will automatically populate based on the choice of Mode/Service Function Code in section 1 of the CRDC. It is possible to overwrite this field if necessary but please do so only in consultation with your CDTA Program Manager.

**Cost per Unit - DPH Rate:** This field will automatically calculate based on the UOS entered and the total DPH funding sources. This does not include non-DPH funding sources. Enter the negotiated rate if there is a negotiated rate. Programs with Outpatient blended rates use the Outpatient Blended Rate Template to derive the blended rate. Once the CBO has used it to achieve a balanced budget (i.e. the “Outpatient Budget Check” is green), enter the UOS into the UOS box. The rate will automatically calculate the rate based on the budget and UOS. Double check to confirm the rate auto populated matches the rate in the Blended Rate Template.

**Cost per Unit - Contract Rate:** This rate includes DPH & non-DPH funding sources. If there are no non-DPH funding sources, this rate would be the same as the Cost per Unit – DPH Rate. This information is for Cost Report purposes.

**Unduplicated Clients:** For each service column, provide a total UDC at the bottom of the CRDC for each service. For example, if your program has 50 unduplicated clients receiving Mental Health Services and the same 50 unduplicated clients also receiving Case Mgt. Brokerage, the total UDC would be 50, not 100. Consult your CDTA PM for help if necessary.

**Check Formula Section:** Below the printable area of the CRDC are two formulas provided to ensure Funding Uses equal Funding Sources and that the DPH Units are calculating correctly.

**DPH 3: SALARIES & EMPLOYEE BENEFITS DETAIL**

**Contract ID Number:** Default link to Contract ID Number on DPH 1: Budget Summary.

**Program Name:** Default links to the Program Name as entered on the DPH 2: CRDC.

**Program Code:** Default links to the Program Code as entered on the DPH 2: CRDC.

**Appendix Number:** Default links to first Appendix Number as entered on the DPH 2: CRDC.

**Page Number:** Enter the appropriate Page Number.



**Fiscal Year:** Default link to Fiscal Year on DPH 1: Budget Summary. If entering manually, the format should be as follows: "2024-2025".

**Funding Notification Date:** Default link to Funding Notification Date on DPH -1: Budget Summary. If entering manually, enter the date appearing in the upper left side of the front page of your most recent Funding Notification

**Dept-Auth-Proj-Activity:** Enter the appropriate FSP (Financial System Project) accounting code, formerly known as Index Code. Each FSP accounting code on the CRDC should have its own separate column on the Salaries Detail page. **For Blended Rate programs, please enter "Outpatient Program" instead of accounting chartfield.** The budget for funding sources with the same FSP accounting code (e.g. MH COUNTY Adult - General Fund, MH STATE Adult 1991 Realignment, MH FED SMC FFP 50%) should be combined in one column. Provide a separate column for non DPH revenue if the program includes funding other than DPH revenues. If you do not have enough columns on one page, please copy the form and add pages.

**Outpatient Programs Note:** For any outpatient program, all funding sources should be combined into one "FSP" column except for any funding source(s) that are required to be invoiced via cost reimbursement. For example, if your outpatient program is receiving grant funding where costs must be itemized, separate the grant into its own FSP column and do not combine into the outpatient program column. **Check in with your SOC for any additional funding sources that needs to be separated out.**

**Funding Term:** Enter the appropriate funding term using month, day, and year format (i.e., 7/01/24-6/30/25).

**Position Title:** Show all position titles for this program/service, including any positions that are not budgeted but contribute to outpatient programs' units of services such as interns/clinical trainees. Position titles must be for direct services only, e.g. counselors, case managers, outreach workers, etc. whether they are billing or non-billing providers. Do not include indirect cost positions such as executive director or secretary/admin assistant unless that position contributes to the direct program, and you indicate it as such on the Budget Justification Pages. Refer to page 22 for additional information on direct vs indirect positions

**Practitioner Type:** Use the drop-down menu to select the appropriate DHCS Practitioner Category for each Position Title (Column A/B). The SMHS and DMC ODS This should correspond to the credentialing of the practitioner. If the Position Title will not bill at all during the contracted period, select Non-Billing Staffing from the Drop-Down. Please review the [SMHS](#) and [DMC-ODS](#) Billing Manuals for the appropriate DHCS Practitioner Category.

**FTE/Total Budgeted FTE:** The Full-Time Equivalent or FTE is the hours worked by an employee on a full-time basis. If a position is listed as 1.0 FTE, it will be assumed that the position is a full-time position for forty hours per week for the entire term shown. If



an employee will be working in a position for less time than the term shown on the page, please provide detail in the Budget Justification Pages.

**For Outpatient programs receiving a Blended Rate, update the staff FTE for billable staff after using the Blended Rate Template to derive a balanced budget. The FINAL App B FTE must match the FTE in the Blended Rate Template**

**Salaries/Total Budgeted Salaries:** Enter the salary for all position titles listed. Distribute the salary for each position listed according to its funding source (e.g., General Fund, Grant, or Work Order). For position salaries supported by more than one funding source and if there are no restrictions imposed by BHS on the funding source, salary and benefits expenses may be apportioned to General Fund, grants and/or work orders based upon the percentage of funds each funding source provides, unless otherwise directed by the funding source(s) or BHS.

For example, if 75% of a 1.0 FTE position is paid for by General Fund monies and 25% by a SAMHSA Grant, then enter “0.75” under the General Fund FTE column and enter “0.25” under the SAMHSA Grant FTE column.

**For Outpatient programs receiving a Blended Rate, DO NOT update the staff salaries after using the Blended Rate Template to update the billable staffing FTE to derive a balanced budget. The final App B salaries does not need to match the salaries in the Blended Rate Template.**

**Totals:** A formula is provided to total the FTEs and the Salaries.

**Employee Benefits:** Enter the amount of employee benefits in each column. A formula is provided to calculate the total fringe percentage for the program.

**TOTAL:** This column reflects the total for each line for FTEs and salaries. There should also be a total for Employee Benefits (including their percentage of Total Salaries) and a “grand total” for Total Salaries & Benefits. The totals shown in the Total column should be the same as those shown on the Contract Budget Summary (DPH #1) form for this program or Appendix.

**Total Salaries and Benefits:** A formula is provided to add total salaries and total employee benefits.

**Completing the Salaries & Benefits tab for Outpatient Blended Rate programs:** Programs should use the Outpatient Blended Rate Template (available on the CDTA website) to calculate the Units of Service (UOS) and Blended Rate that is based on your billable staff FTE. Once you have a balanced budget (i.e. Outpatient Budget check is green) transfer and update the staffing FTE on the Salaries & Benefits tab match the Outpatient Blended Rate template. Do not update the salaries for any billable staff.



**DPH 4: OPERATING EXPENSE DETAIL**

**NOTE: Do not list any equipment on this page which costs \$5,000 or more per unit. Such equipment must be itemized on the Capital Expenses Detail (DPH #5).**

**Contract ID Number:** Default link to Contract ID Number on DPH 1: Budget Summary.

**Program Name:** Default links to the Program Name as entered on the DPH 2: CRDC.

**Program Code:** Default links to the Program Code as entered on the DPH 2: CRDC.

**Appendix Number:** Default links to first Appendix Number as entered on the DPH 2: CRDC.

**Page Number:** Enter the appropriate Page Number.

**Fiscal Year:** Default link to Fiscal Year on DPH 1: Budget Summary. If entering manually, the format should be as follows: "2024-2025".

**Funding Notification Date:** Default link to Funding Notification Date on DPH -1: Budget Summary. If entering manually, enter the date appearing in the upper left side of the front page of your most recent Funding Notification

**Dept-Auth-Proj-Activity:** Enter the appropriate FSP (Financial System Project) accounting code, formerly known as Index Code. Each FSP accounting code on the CRDC should have its own separate column on the Operating Expense Detail page. The budget for funding sources with the same FSP accounting code (e.g. MH COUNTY Adult - General Fund, MH STATE Adult 1991 Realignment, MH FED SMC FFP 50%) should be combined in one column. **Blended Rate programs, please enter "Outpatient Program" instead of accounting chartfield.** Provide a separate column for non DPH revenue if the program includes funding other than DPH revenues. If you do not have enough columns on one page, please copy the form and add pages.

Outpatient Program Note: For any outpatient program, all funding sources should be combined into one "FSP" column except for any funding source(s) that are required to be invoiced via cost reimbursement. For example, if your outpatient program is receiving a grant funding where costs must be itemized, separate the grant into its own FSP column and do not combine into the outpatient program column. Check in with your SOC for any additional funding sources or services that need to be separated out.

**Funding Term:** Enter the term for this program, as appropriate for each funding source.

For each of the following expense categories, enter the expense line item and distribute each expense by accounting code:



**Occupancy:** Generally, includes rent, utilities, building repairs and maintenance.

**Materials and Supplies:** Generally, includes office supplies, program supplies, photocopying, and computer hardware/software.

**General Operating:** Generally, includes staff training, insurance, equipment lease, professional license fees, and permits.

**Staff Travel:** Enter total amount and amount for each funding source paid for staff travel, both local and out-of-town. This includes local work-related mileage and other field expenses.

**Consultant/Subcontractor:** For each consultant or subcontractor: (1) identify by name, (2) provide a brief description of the services to be performed, (3) list the hourly rate and (4) the amount. If the name of the consultant or subcontractor is not known at the time budget documents are prepared, indicate the function the consultant or subcontractor will fulfill (e.g., “psychiatrist” or “general contractor”) and the date by which the name is expected to be known. For example: “Psychiatrist to be selected by October 1” or “General Contractor to be hired after estimates for renovation are received and evaluated, targeted to be October 1.”

**Important:** Your CDTA Program Manager will need a copy of any subcontract.

**Other:** An expense that does not fall under any of other standard invoice expense categories listed above. For each expense item provide a specific description and distribute these expenses by accounting code.

**Total Operating Expense:** Add the expense categories and show the sum as the total operating expense for all funding sources (in the Total column) and for each accounting code.

**DPH 5: CAPITAL EXPENSES DETAIL**

The purpose of the Capital Expenses Detail is to itemize purchases of **\$5,000 or more per unit** and/or to show any approved remodeling costs for the proposed budget which has been negotiated and approved by the Department of Public Health.

**NOTE:** These instructions are specific to and intended for Community Behavioral Health Services (BHS) contracts only. All information entered into all budget forms is “proposed” and subject to approval by BHS.

**Contract ID Number:** Enter the appropriate Contract ID Number.

**Program Name:** Enter the appropriate Program Name or link to the Program Name as entered on the corresponding DPH 2: CRDC page.

**Program Code:** Enter the appropriate Program Code or link to the Program Code as entered on the corresponding DPH 2: CRDC page.





**Appendix Number:** Enter the appropriate Appendix Number or link to the Appendix Number as entered on the corresponding DPH 2: CRDC page.

**Page Number:** Enter the appropriate Page Number.

**Fiscal Year:** Default link to Fiscal Year on DPH 1: Budget Summary. If entering manually, the format should be as follows: "2024-2025".

**Funding Notification Date:** Default link to Funding Notification Date on DPH -1: Budget Summary. If entering manually, enter the date appearing in the upper left side of the front page of your most recent Funding Notification

**Equipment:** A purchase of \$5,000 or more per unit with a useful life of more than one year or accounting cycle.

**Item/Description:** Provide a brief description of the equipment that will be purchased.

***Important:*** You must provide to BHS more detailed information on the actual equipment purchased, including its serial number or other standard, unique identifying number, within 30 days of purchase.

**Quantity:** Enter the number of items to be purchased.

**Serial/VIN:** Enter identification information for the item purchased. Serial number or Vehicle Identification Number, as appropriate.

**Dept-Auth-Proj-Activity:** Enter the appropriate FSP (Financial System Project) accounting code, formerly known as Index Code. Indicate the FSP accounting code for each line item. Group all items being paid from the same funding source.

**Unit Cost:** Enter the cost per unit of equipment purchased.

**Total Cost:** Enter total cost of equipment purchased (quantity x cost per unit = total cost).

**Total Equipment Cost:** Add the total costs entered above and enter the total here.

**Remodeling:** Provide brief describe the remodeling project that will be done and the name of company that will be performing the work.

**Total Remodeling Cost:** Show the proposed remodeling cost being charged to the contract.

**Total Capital Expenses:** Enter the Total Equipment Cost and Total Remodeling Cost here.



**DPH 6: CONTRACT-WIDE INDIRECT COST DETAIL**

The **DPH 6: Contract-Wide Indirect Cost Detail** should include the indirect costs for the entire contract.

**Contractor Name:** Default link to Contract Name on DPH 1: Budget Summary.

**Contract ID Number:** Default link to Contract ID Number on DPH 1: Budget Summary.

**Fiscal Year:** Default link to Fiscal Year on DPH 1: Budget Summary

**Funding Notification Date:** Default link to Funding Notification Date on DPH 1: Budget Summary.

**Position Title:** Enter the position titles for the indirect functions.

**FTE:** Enter the applicable Full-Time-Equivalent for each position listed as indirect.

**Salaries:** Enter the allocated portion of the salary for each position listed as indirect.

**Employee Benefits:** Enter employee benefits applicable to the positions classified as indirect function.

**Total Salaries and Employee Benefits:** A formula is provided to total indirect salaries and employee benefits.

**Operating Expenses:** Enter the allocated amount for each operating expense classified as indirect.

**Total Operating Cost:** A formula is provided to add all operating expenses.

**Total Indirect Cost:** A formula is provided to add Total Salaries & Employee Benefits and Total Operating Costs.



**DPH 7: BHS Budget Justification**

Tables and samples are provided for the basic information required. Please note that the DPH 7-BHS Budget Justification form is only needed for a program if 1) required by the funder/funding source, 2) the program/service is new as a result of an RFP/RFQ or 3) requested by DPH. Consult with your Contract Development and Technical Assistance Program Manager (CDTA PM) for guidance.

**A. General Principles**

One Budget Justification per program must be prepared & submitted; however, if a funding source requires a separate budget justification exclusively for its award, the contractor must prepare this document, too. For calculation purposes, text and numbers should not be comingled in a single cell. For the contractors' convenience, the DPH template has basic formulae to calculate Salary & Benefits expenses and/or Operating expenses where applicable.

**B. Required Descriptive Elements**

**1. Personnel Expense:**

Each staff position listed must contain a brief description of the:

- a. **Minimum Responsibilities/Duties** for this employee &
- b. **Minimum Educational, Certification or Experience Requirements** to be eligible to be hired for this role.

**Example:**

**Position: Director of Clinical Services**

**Description of Duties:** Under the supervision and direction of the Executive Director, the Director of Clinical Services has responsibility for the administrative and programmatic operations of all residential day treatment services, and supported housing services, as well as for the clinical direction of the agency, as a whole.

**Minimum Qualification:** Master's degree in a mental health related field; at least five years of experience in a community mental health program with a minimum of three years of supervisory experience; specific experience in residential treatment services, alternatives to institutional care, and/or social rehabilitation programs is required. Demonstrated skill in administrative performance including documentation requirements and service coordination.

$\$100,000 \text{ Annual Salary} \times .75 \text{ Level of Effort} \times .50 \text{ Annualized FTE} = \$37,500$

**2. Operating Expense**

For each expense item under the default expense category, provide brief description and calculation detail that includes the quantity, rate and basis of allocation.

**Example:**

**Rent**

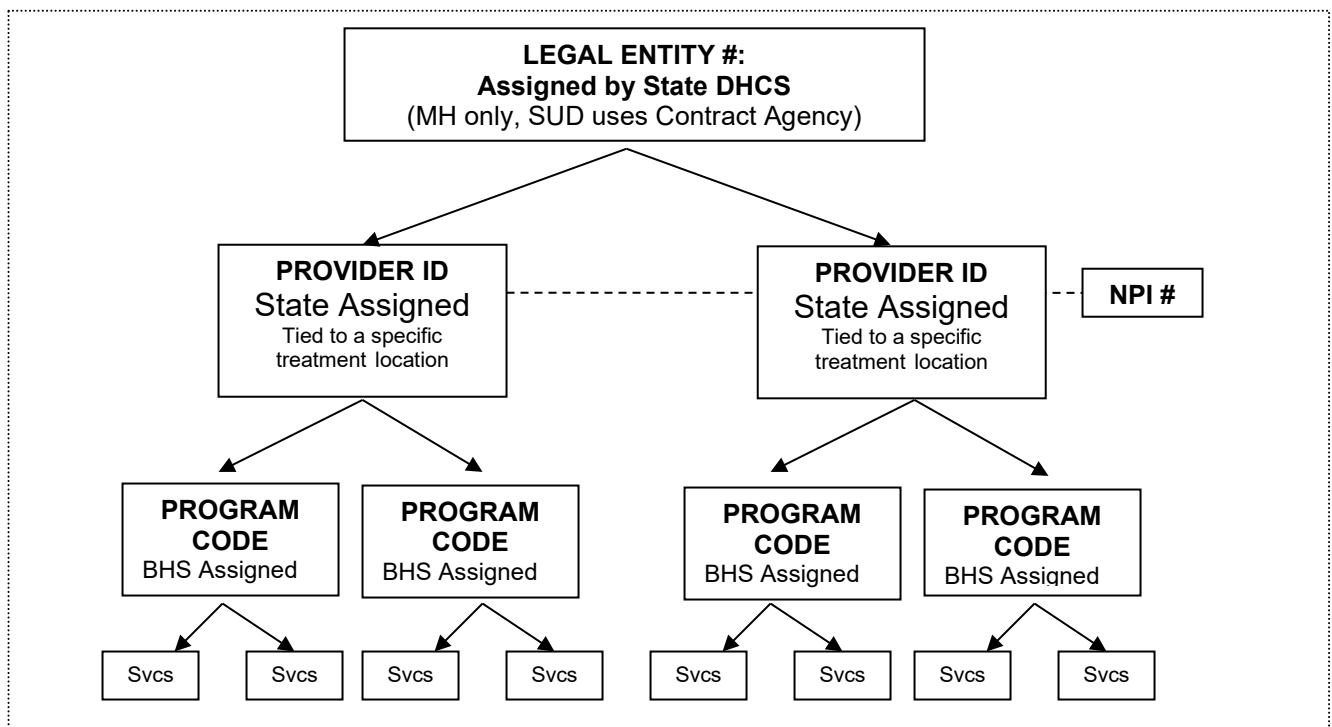
*Rent for project staff office, common & confidential meeting areas. Calculated based on FTE.*

$\$424.34/\text{mo}/\text{FTE} \times 12 \text{ months} \times 1.77 \text{ FTE} = \$9,013$



**Consultant/Subcontractor Descriptive Title:** For each consultant or subcontractor: (1) identify by name, (2) provide a detailed explanation of services to be performed, (3) list the hourly rate and (4) the amount. If the name of the consultant or subcontractor is not known at the time budget documents are prepared, indicate the function the consultant or subcontractor will fulfill (e.g., “psychiatrist” or “general contractor”) and the date by which the name is expected to be known. For example: “Psychiatrist to be selected by October 1” or “General Contractor to be hired after estimates for renovation are received and evaluated, targeted to be October 1.” **Important:** Your CDTA Program Manager will need a copy of any subcontract.

**Example of a Typical BHS Agency/Provider/Program Structure**





### **Contract Operating Expense Categories**

The following are the most common expense line items by category:

#### **Occupancy**

- Office rent
- Utilities: telephone, electricity, water, gas
- Building repair/maintenance

#### **Materials & Supplies**

- Office supplies
- Photocopying
- Printing
- Program supplies
- Computer hardware/ software

#### **General Operating**

- Training/staff development
- Insurance
- Professional license
- Permits
- Equipment purchase, lease & Maintenance

#### **Staff Travel**

- Local travel
- Out of town travel
- Field expenses

#### **Consultant/ Subcontractor**

#### **Other**

- Credit reports
- Client related expenditures
- Stipends
- Award & incentives
- Rental subsidies
- Client food
- Client activities
- Client supplies
- Vouchers
- Client Travel

#### **Capital Expenditures (\$5,000 or more per unit)**

**\*\* DPH does not fund or reimburse for Interest expense.**



### Direct Versus Indirect Costs

**Direct Costs:**

Direct costs are those which are clearly identifiable and attributable to a specific program service, or activity.

**Indirect Costs:**

Indirect costs are the costs that are NOT clearly identifiable and attributable to a specific program, or activity. **Agencies must have a documented, consistent indirect cost allocation methodology across all programs, activities, and funding sources.** Refer to the San Francisco Office of the Controller’s “Cost Allocation Guidelines for Nonprofits Doing Business with the City” for more guidance.

Common examples of indirect costs include:

- Executive positions
- Clerical
- Maintenance (Security, Janitor, etc.)
- Accounting
- Payroll
- Audit fees
- Administration
- Information Technology
- Human Resources

**DPH 8: UOS/UDC Allocation**

Complete this tab **ONLY IF** directed by your System of Care (SOC). The data for the first program are linked from the DPH 2- CRDC. No data entry is required. For additional programs, make sure to type in the Mode (MH) or Modality (SUD), UOS, and UDC. Make sure they are matched to the data in the CRDC.

**Provider Name:** Default link to Provider Name on DPH 1: Budget Summary

**Contract ID Number:** Default link to Contract ID Number on DPH 1: Budget Summary.

**Funding Amount:** Default link to Total Funding Uses on DPH 1: Budget Summary

**Address/ Phone:** Enter agency address and phone number of agency contact for this budget

**Contact Person:** Enter contact person for this budget



**Program Name:** Enter the program name. It should be the same as the program name in the DPH 2- CRDC

**Appendix Number:** Enter the appropriate Appendix Number

**Program/Appendix Funding Amount:** Enter the total funding amount for the program/ Appendix (the total amount for each CRDC)

**Funding Term:** Enter the appropriate funding term using month, day, and year format (i.e., 7/01/24-6/30/25).

**Name of Service Modality:** Enter the name of service modality. Each service modality mentioned in the CRDC should be listed separately in a row.

**UOS formula calculation:** Describe how the UOS and UDC are derived. (ex. UOS = 50 beds x 365 days = 18,250)

**UOS:** Enter the number of units of service. UOS should tie to the UOS formula calculation and match the amount listed in the DPH 2 – CRDC.

**UDC:** Enter the number of unduplicated clients. UDC should match the amount listed in the DPH 2 - CRDC

## **SECTION 6. APPENDIX: BHS CONTRACT TWO YEAR BUDGET SUBMISSIONS**

This section describes instructions specific to BHS contracts required to submit two-year budgets. Starting FY24-25, new BHS contracts are required to submit two years of budget documents. Existing/continuing contracts should continue to submit one-year budget.

Agencies will submit one budget workbook (Excel file) for each budget year. Each budget workbook file should be named accordingly to reflect the associated fiscal year. When submitting the two-year budget, agencies should indicate to CDTA program manager if the second-year budget is different than the first or if the second-year budget is a copy of the first year. This will help streamline the budget review process.

When updating or revising the budget for year one (FY24-25) remember to update the year two budget (FY25-26) such that changes in year one is carried through to the second year when appropriate. Submit two years of budget revisions.

## **SECTION 7. BLENDED RATE TEMPLATE**

This section describes instructions specific to calculating the blended rate and units of service (UOS) using the Outpatient Blended Rate Template tool. Each outpatient program requiring an Outpatient Blended Rate payment method must submit a completed Outpatient Blended Rate



template with the completed Appendix B. Programs that are not receiving a Blended Rate do not complete an Outpatient Blended Rate template. For example, if a continuing contract has two Blended Rate programs and one standalone outreach program, the CBO should return one completed App B workbook with three CRDC and two Outpatient Blended Rate templates. It is recommended that agencies complete the Appendix B as they would previously before using the Blended Rate Template to calculate the blended rate and units of service.

### **Completing the Outpatient Blended Rate Template**

Only fill out the data entry (blue) sections in the Outpatient Blended Rate Template. The remaining sections are formula based and will be auto populated.

- **Total Outpatient Budget (CRDC):** Enter the budget for the blended rate program. This should match total funding source(s) in the CRDC for the Outpatient Program. Make sure the budget amount does not include any amount that is excluded from the Blended Rate calculation (e.g. grant funding).
- **Level of Intensity:** Use the drop down to select the intensity of the program. Programs are either standard or intensive, and list of programs and their level of intensity is available on the CDTA website. Consult with your SOC if you are uncertain regarding the level of intensity for your outpatient program.
- **Billing Staff:** List all the billable staff that are listed in Appx B Salaries and Benefits tab for the Outpatient Program and select the Practitioner Type using the drop-down menu. **DO NOT enter any interns or trainees on the template as they are not a part of the Blended Rate calculation.** Enter the program staff FTE and whether the position is currently filled, partially filled or vacant. Once the information has been entered, the remaining cells will auto-populate. **DO NOT override any of these cells.** If your "Outpatient Budget Check" is red, it means that your mix of staffing FTE does not produce a balanced budget based on the fixed FY 24/25 budget. Adjust the FTE until your "Outpatient Budget Check" is green.

The template automatically calculates the Units of Service (UOS) and Blended Rate. The UOS is the expected number of hours that billable staff will deliver during the fiscal year. The Blended Rate is the hourly rate for the outpatient program. If you have questions and/or concerns regarding the UOS, reach out to your SOC through your CDTA program manager to discuss any potential next steps prior to submission of your Appendix B and Outpatient Blended Rate Template.

### **Transferring the data to the Appendix B.**

Complete the Outpatient Blended Rate template to obtain the OP program's FTE, UOS, and Blended Rate. Once the template is complete and the "Outpatient Budget Check" is green, enter the UOS and Blended Rate in the appropriate cells in the CRDC. Select "Outpatient Blended Rate (FFS)" as the payment method. Check that the total budget in the CRDC matches the Total Outpatient Budget (CRDC) from the Template. If the FTE was modified to balance the budget, update the FTE in the corresponding column in the Salaries & Benefits tab. Do not update the salaries for any billable staff.