

DEPARTMENT OF PUBLIC HEALTH
Contract Services Budget Instructions

I. GENERAL GUIDELINES

A. Number and type of budget forms. There are 8 forms in the budget set, as follows:

1. DPH #1 - Department of Public Health Contract Budget Summary By Program.
2. DPH #1A - Summary of Client Services By Program.
3. DPH #1A(1) - SFDPH UOS Cost Allocation By Service Mode.
4. DPH #1B - Department of Public Health Contract Budget By Funding Source.
5. DPH #2 - Salaries and Benefits Detail.
6. DPH #3 - Operating Expense Detail.
7. DPH #4 - Capital Expenditure Detail (Equipment and Remodeling).
8. DPH #5 - Indirect Cost Detail.

B. Format for budget forms.

1. The first three budget forms (DPH #1, DPH #1A, DPH#1A[1]) must always be completed and submitted. Forms DPH#1 and DPH#1A contain summary or overview information from the budget appendix(s). Form DPH#1A[1] provides a worksheet for determining unit of service costs for each service. Complete these forms AFTER preparing the budget detail forms in the appendix(s) that follow.

Complete a DPH#1B for each budget appendix/period, followed by only those detail forms that are applicable to the funding for that appendix/period. If salaries are being paid under the contract, then the Salaries and Benefits Detail form must be completed. If, however, no salaries are being paid under the contract, then the Salaries and Benefits Detail should not be completed or submitted. This rule applies to all the budget detail forms (Salaries and Benefits, Operating Expense, Capital Expenditure and Indirect Cost).

2. Do not enter zeroes in any column for which there are no dollar amounts; simply leave the column blank.
3. Round all figures to **the nearest dollar**. Do not use decimal points or zeroes.

Example: \$100.45 should be shown as \$100. **Note: If you use computerized templates, enter the rounded figures on the forms to prevent floating rounding errors.**

- Exception: Use cents wherever a Cost Per Unit of Service figure is required.
Example: If the Cost Per Unit of Service is \$20.34, it should be shown as \$20.34.

4. Make sure that the names, types, and numbers for units of service that appear on the budget forms are consistent with those in the Program Narrative (scope of work).
5. Start-Up costs, if allowed, must be shown as a separate program appendix with its own separate budget appendix and justification.
6. Appendices. Fill in the space in the upper right-hand corner labeled Appendix as follows: Budget Appendix (beginning with form DPH #1B) should be labeled Appendix B-1, corresponding to the program narrative Appendix A-1. If there is an Appendix A-2 (program narrative) or another distinct budget period included in Appendix A-1 (such as for a 2-year contract), there must be a corresponding Budget Appendix labeled Appendix B- 2 (beginning with another DPH #1B).

7. Numbering Forms. Each Budget Appendix set begins with Page 1.

Examples: Appendix B-1 Page 1 Appendix B-2 Page 1 Appendix B-3 Page 1

II. DETAILED INSTRUCTIONS

A. DPH #1 - Department of Public Health Budget Summary By Program.

The Contract Budget Summary provides a summary of the overall budget of each program contained in the contract.

This form should be completed after completing each full set of detail forms for each distinct budget appendix/period (DPH#1B Department of Public Health Contract Budget By Funding Source, DPH #2 Salaries & Benefits Detail, DPH #3 Operating Expense Detail, DPH #4 Capital Expenditure Detail, and DPH #5 Indirect Cost Detail).

Line 1	Appendix and Page Number. This form must be numbered Appendix B Page 1.
Line 2	Document Date. Fill in date document prepared. This date should be consistent with the date on other budget detail forms submitted.
Line 6	Contractor's Name. Fill in complete legal name of Contractor. If the service-providing agency is using a Fiscal Agent or is sponsored by a Parent Organization, the legal contractor is the Fiscal Agent or Parent Organization.
Line 6	Contract Term. Fill in the date of Contract Term using mo/day/year to mo/day/year. This is the period of time the contract will be in effect.
Line 7	Check one. Check the appropriate box to indicate if this contract is: <ul style="list-style-type: none"> • New (Contractor's first time doing business with DPH; or a new program with an existing Contractor); • Renewal (Contractor is continuing to provide existing contractual services); • Modification (adjustments need to be made to an existing contract).
Line 8	Modification Line. Enter the effective date of this modification, using a mo/day/year format, and the number of the modification. Example: Effective Date of Mod.: 10/15/91; No. of Mod.: 2.
Line 9	Program Name. Fill in the title(s) of the Program(s) under this contract. (For more than one Program, use the additional columns provided.)
Line 10	Program Narrative Appendix/Pages. Enter the Appendix number and the page numbers where the program narrative can be found. <i>Example: Appendix A-1, Pages 1-8.</i>
Line 11	Program Term. Fill in the Program term. This is the period of time or fiscal period that the program services will be provided under the contract.
Line 12	Expenditures. For lines 13-19, show the total cost of each program by the expenditure category. Expenditure costs must include expenses paid for by all funds (both SFDPH and non-SFDPH) that support the program services.
Line 13	Salaries and Benefits. Enter the total Salaries and Benefits for each program.
Line 14	Operating Expense. Enter the total Operating Expense for each program.
Line 15	Capital Expenditure. Enter the total Capital Expenditure for each program.
Line 16	Direct Cost. Add lines 13, 14, and 15.
Line 17	Indirect Cost. Enter the total Indirect Cost for each program.
Line 18	Indirect Cost Percent. Divide line 17 (Indirect Cost) by line 16 (Direct Cost) for each program. (Indirect Cost / Direct Cost = Indirect Cost Percent)
Line 19	Total Expenditures. Add line 16 (Direct Cost) and line 17 (Indirect Cost) for each

	program. (Direct Cost + Indirect Cost = Total Expenditures). <i>Note: This total and the total of revenues on line 35 must be equal.</i>
Line 20	DPH Revenues. On lines 21-27 enter the name(s) of all SFDPH fund source(s) and the amount(s) allocated to each program. <i>Examples: Federal CDC, Federal CARE Title I, State, General Fund.</i> Funds received from any SFDPH Division that support each program must be listed.
Line 28	Total DPH Revenues. Add lines 21 through 27 for each program.
Line 29	Other Revenues. On lines 30-34, enter the name(s) of the funding sources and amount(s) of non-SFDPH revenues that support each program. This may include client fees collected for program services, insurance reimbursement for program services, fundraising, contributions, in-kind contributions, etc.
Line 35	Total Revenues. Add lines 30-34. <i>Note: This total and the total of expenditures on line 19 must be equal.</i>
Line 36	Total Units of Service. Enter the total number of units of service for each program/column.
Line 37	Cost Per Unit of Service. Divide line 35 (Total Revenues) by line 36 (Total Units of Service). (Total Revenues / Total Units of Service = Cost Per Unit of Service).
Line 38	Full-Time Equivalent (FTE). Enter the number of FTEs in each program.
Line 40	Prepared By. Enter the name of the person who prepared the Budget.
Line 40	Telephone Number. Enter the telephone number of the person who prepared the Budget.
Line 40	Date. Enter the date the budget is submitted to the Department of Public Health.
Line 41	DPH-CO Review Signature. Signature of the Department of Public Health Contracts Officer.

B. DPH #1A - Summary of Client Services By Program.

The Summary of Client Services By Program shows program cost by modalities of service.

Line 1	Appendix and Page Number. This form must be numbered Appendix B Page 2.
Line 2	Document Date. Fill in the date the document was prepared. This date should be consistent with the date on other budget detail forms submitted.
Line 7	Program Name. Fill in the title of the program under which the mode of service will be provided.
Line 7	Term. Show the dates the service will be provided.
Line 11	Mode and Service Function. On lines 12-16, enter the mode of service function(s) and type of unit being provided, using the same names, types, and sequential order as specified in the Program Narrative, Units of Service section (#3). Examples: Outreach Encounters Health Education Hours Multiple-Session Group Hours Training Hours
	Total Cost. On lines 12-16, enter the total cost for each mode of service. This cost is best determined by using the UOS Cost Allocation By Service Mode form (see below).
Line 11	No. of Clients. On lines 12-16, enter the number of clients that will be served, as specified in the Program Narrative. (Unduplicated clients for health service programs; duplicated clients for prevention services.)

Line 11	No. of Units. On lines 12-16, enter the number of units of service to be provided for each mode of service, as specified in the Program Narrative.
Line 11	Cost Per Unit. Divide the Total Cost by the No. of Units for each mode of service. (Total Cost / No. of Units = Cost Per Unit.)
Lines 19-28	Complete in the same manner as above.
Lines 30-39	Complete in the same manner as above.

C. DPH #1A(1) - UOS Cost Allocation By Service Mode.

This form shows the line item cost of each mode of service in the contract.

Line 1	Contractor Name. Fill in the complete legal name of the Contractor. If there is a fiscal agent/service provider relationship, give the name of both organizations.
Line 1	Appendix and Page Number. Fill in the Appendix and Page Number according to the instructions given in I.B.7 & 8.
Line 2	Document Date. Fill in the date the document was prepared. This date should be consistent with the date on other budget detail forms submitted.
Line 7	Service Mode. <ul style="list-style-type: none"> • Fill in the name of each mode of service as it is shown on form DPH #1A Summary of Client Services By Program. • List the service modes on the UOS Cost Allocation form in the same order that they appear on the Summary of Client Services By Program form and in the Program Narrative. • Use additional pages of the UOS Cost Allocation form if necessary to show all modes of service.
Lines 9-17	Position Title (Column A). <ul style="list-style-type: none"> • List each position title as it is shown on form DPH #2 Salaries and Benefits Detail, column A. • If there is more than appendix, list all position titles from all appendices. • If a position is allocated to more than one appendix, list the position only once on the UOS Cost Allocation form.
Lines 9-17	FTE (Column C). <ul style="list-style-type: none"> • List the FTE for each position as it is shown on form DPH #2 Salaries and Benefits Detail, column G. • If a position is allocated to more than one appendix, add the FTE from all appendices for that position and show the total in column C of the UOS Cost Allocation form.
Lines 9-17	Salaries (Columns D, F, H, J). <ul style="list-style-type: none"> • Show (in dollars) in the appropriate service mode column the amount of the salary for each position that is allocated to each service mode. • These figures must include only the salary expense to be charged to the contract. This may or may not equal the full salary of a position, depending on the FTE allocation for each position.

<p>Lines 9-17</p>	<p>% of Total (Columns E, G, I, K).</p> <ul style="list-style-type: none"> • Diskettes provided by the Contracts Unit will automatically calculate this percentage. If the formulas provided on the diskette are deleted, the percentage will not automatically calculate. • To manually calculate the formula for a position, divide the individual service mode salary by the total salary charged for that position. For example, $D9 / L9 = \% \text{ of Total}$. • The sum of the percentages for each position must equal approximately 100%.
<p>Lines 9-17</p>	<p>Totals (Column L).</p> <ul style="list-style-type: none"> • Diskettes provided by the Contracts Unit will automatically calculate the total salary for each position. If the formulas provided on the diskette are deleted, the totals will not automatically calculate. • To manually calculate the total salary for a position, add the salary shown under each service mode for that position. For example, $D9 + F9 + H9 + J9 = \text{Total (L9)}$. • For positions allocated to only one appendix, the total for each position must agree with the salary shown on form DPH #2 Salaries and Benefits Detail, column G. • If a position is allocated to more than one appendix, the total on the UOS Cost Allocation form for that position must equal the total salary from all appendices for that position.
<p>Line 18</p>	<p>Total FTE (Column C = Total FTE).</p> <ul style="list-style-type: none"> • Diskettes provided by the Contracts Unit will automatically calculate the total FTE. If the formula provided on the diskette is deleted, the total FTE will not automatically calculate. • To manually calculate the total FTE, add all the FTE's in column C. • If there is only one appendix, this figure must agree with the Total FTE shown on form DPH #2 Salaries and Benefits Detail, column G, row 30. • If there is more than one appendix, this figure must agree with the sum of the Total FTE of all appendices.
<p>Line 18</p>	<p>Total Salaries (Columns D, F, H, J = Total Salaries for each service mode).</p> <ul style="list-style-type: none"> • Diskettes provided by the Contracts Unit will automatically calculate the total salaries for each service mode. If the formulas provided on the diskette are deleted, the total salaries will not automatically calculate. • To manually calculate the total salaries for each service mode, add all the salaries in each column.
<p>Line 18</p>	<p>Total Salaries (Column L = Total Salaries for the contract).</p> <ul style="list-style-type: none"> • Diskettes provided by the Contracts Unit will automatically calculate the total salaries for the contract. If the formula provided on the diskette is deleted, the total salaries will not automatically calculate. • To manually calculate the total salaries for the contract, add all the salaries in column L. • If there is only one appendix, this figure must agree with the Total Salaries shown on form DPH #2 Salaries and Benefits Detail, column I, row 30. • If there is more than one appendix, this figure must agree with the sum of Total Salaries of all appendices.

<p>Line 19</p>	<p>Fringe Benefits (Column C = Total Benefits percentage of Total Salaries for the contract).</p> <ul style="list-style-type: none"> • Diskettes provided by the Contracts Unit will automatically calculate the total benefits percentage. If the formula provided on the diskette is deleted, the total benefits percentage will not automatically calculate. • To manually calculate the total benefits percentage for the contract, divide the total fringe benefits by the total salaries (L19 / L18).
<p>Line 19</p>	<p>Fringe Benefits (Columns D, F, H, J).</p> <ul style="list-style-type: none"> • Show (in dollars) in the appropriate service mode column the amount of fringe benefits allocated to each service mode.
<p>Line 19</p>	<p>Fringe Benefits (% of Total - Columns E, G, I, K).</p> <ul style="list-style-type: none"> • Diskettes provided by the Contracts Unit will automatically calculate this percentage. If the formulas provided on the diskette are deleted, the percentage will not automatically calculate. • To manually calculate the percentage of total benefits, divide the individual service mode benefits by the total contract benefits. For example, D19 / L19 = % of Total Benefits (E19).
<p>Line 19</p>	<p>Fringe Benefits (Totals - Column L).</p> <ul style="list-style-type: none"> • Diskettes provided by the Contracts Unit will automatically calculate the total fringe benefits. If the formula provided on the diskette is deleted, the total will not automatically calculate. • To manually calculate the total contract benefits, add the fringe benefits of all service modes. For example, D19 + F19 + H19 + J19 = Total Fringe Benefits (L19). • If there is only one appendix, this figure must agree with the Total Employee Fringe Benefits shown on form DPH #2 Salaries and Benefits Detail, column I, row 33. • If there is more than one appendix, this figure must agree with the sum of Total Employee Fringe Benefits of all appendices.
<p>Line 20</p>	<p>Total Personnel Expenses (Columns D, F, H, J).</p> <ul style="list-style-type: none"> • Diskettes provided by the Contracts Unit will automatically calculate the total personnel expenses for each service mode. If the formulas provided on the diskette are deleted, the totals will not automatically calculate. • To manually calculate the total personnel expenses for each service mode, add the “Total FTE & Total Salaries” to the “Fringe Benefits” for each service mode. For example, D18 + D19 = Total Personnel Expenses (D20).
<p>Line 20</p>	<p>Total Personnel Expenses (% of Total - Columns E, G, I, K).</p> <ul style="list-style-type: none"> • Diskettes provided by the Contracts Unit will automatically calculate this percentage. If the formulas provided on the diskette are deleted, the percentage will not automatically calculate. • To manually calculate the percentage of total personnel expenses, divide the individual service mode personnel expenses by the total contract personnel expenses. For example, D20 / L20 = % of Total Personnel Expenses (E20).

<p>Line 20</p>	<p>Total Personnel Expenses (Totals - Column L).</p> <ul style="list-style-type: none"> • Diskettes provided by the Contracts Unit will automatically calculate the total contract personnel expenses. If the formula provided on the diskette is deleted, the total will not automatically calculate. • To manually calculate the total contract personnel expenses, add the “Total FTE & Total Salaries” to the “Fringe Benefits”. For example, L18 + L19 = Total Personnel Expenses (L20). • If there is only one appendix, this figure must agree with the Total Salaries & Benefits shown on form DPH #2 Salaries and Benefits Detail, column I, row 36. • If there is more than one appendix, this figure must agree with the sum of Total Salaries & Benefits of all appendices.
<p>Lines 23-41</p>	<p>Operating Expense Line Item (Column A).</p> <ul style="list-style-type: none"> • List each operating expense <u>line item</u> as it is shown on form DPH #3 Operating Expense Detail, column A. • If there is more than one appendix, list all line items from all appendices. • If a line item is allocated to more than one appendix, list the line item only once on the UOS Cost Allocation form.
<p>Lines 23-41</p>	<p>Expenditures (Columns D, F, H, J).</p> <ul style="list-style-type: none"> • Show (in dollars) in the appropriate service mode column the portion of each line item expenditure that is allocated to each service mode. • These figures must include only the expenses to be charged to the contract. This may or may not equal the total program expense of a line item, depending on whether or not the program is additionally supported through other funding.
<p>Lines 23-41</p>	<p>% of Total (Columns E, G, I, K).</p> <ul style="list-style-type: none"> • Diskettes provided by the Contracts Unit will automatically calculate this percentage. If the formulas provided on the diskette are deleted, the percentage will not automatically calculate. • To manually calculate the formula for a line item, divide the individual service mode line item expenditure by the total expenditure charged for that line item. For example, D23 / L23 = % of Total. • The sum of the percentages for each line item must equal approximately 100%.
<p>Lines 23-41</p>	<p>Totals (Column L).</p> <ul style="list-style-type: none"> • Diskettes provided by the Contracts Unit will automatically calculate the total expenditure for each line item. If the formulas provided on the diskette are deleted, the totals will not automatically calculate. • To manually calculate the total expenditure for a line item, add the expenditure shown under each service mode for that line item. For example, D23 + F23 + H23 + J23 = Total (L23). • If there is only one appendix, the total for each line item must agree with the line item amount shown on form DPH #3 Operating Expense Detail, column G. • If a line item is allocated to more than one appendix, the total on the UOS Cost Allocation form for that line item must equal the total of all appendices for that line item.

<p>Line 42</p>	<p>Total Operating Expenses (Columns D, F, H, J = Total Operating Expenses for each service mode).</p> <ul style="list-style-type: none"> • Diskettes provided by the Contracts Unit will automatically calculate the total operating expenses for each service mode. If the formulas provided on the diskette are deleted, the totals will not automatically calculate. • To manually calculate the total operating expenses for each service mode, add all the expenditures in each column.
<p>Line 42</p>	<p>Total Operating Expenses (Column L = Total Operating Expenses for the contract).</p> <ul style="list-style-type: none"> • Diskettes provided by the Contracts Unit will automatically calculate the total operating expenses for the contract. If the formula provided on the diskette is deleted, the total operating expenses will not automatically calculate. • To manually calculate the total operating expenses for the contract, add all the operating expenses in column L. • If there is only one appendix, this figure must agree with the Total Operating Expense shown on form DPH #3 Operating Expense Detail, column G, row 43. • If there is more than one appendix, this figure must agree with the sum of Total Operating Expenses of all appendices.
<p>Lines 45-46</p>	<p>Capital Expenditures (Column A).</p> <ul style="list-style-type: none"> • List each capital expenditure <u>line item</u> as it is shown on form DPH #4 Capital Expenditure Detail, column B. • If there is more than one appendix, list all line items from all appendices.
<p>Lines 45-46</p>	<p>Expenditures (Columns D, F, H, J).</p> <ul style="list-style-type: none"> • Show (in dollars) in the appropriate service mode column the portion of each line item expenditure that is allocated to each service mode.
<p>Lines 45-46</p>	<p>% of Total (Columns E, G, I, K).</p> <ul style="list-style-type: none"> • Diskettes provided by the Contracts Unit will automatically calculate this percentage. If the formulas provided on the diskette are deleted, the percentage will not automatically calculate. • To manually calculate the formula for a line item, divide the individual service mode line item expenditure by the total expenditure charged for that line item. For example, $D45 / L45 = \% \text{ of Total}$. • The sum of the percentages for each line item must equal approximately 100%.
<p>Lines 45-46</p>	<p>Totals (Column L).</p> <ul style="list-style-type: none"> • Diskettes provided by the Contracts Unit will automatically calculate the total expenditure for each line item. If the formulas provided on the diskette are deleted, the totals will not automatically calculate. • To manually calculate the total expenditure for a line item, add the expenditure shown under each service mode for that line item. For example, $D45 + F45 + H45 + J45 = \text{Total (L45)}$. • The total for each line item must agree with the line item amount shown on form DPH #4 Capital Expenditure Detail, column E.

<p>Line 47</p>	<p>Total Capital Expenditures (Columns D, F, H, J = Total Capital Expenditures for each service mode).</p> <ul style="list-style-type: none"> • Diskettes provided by the Contracts Unit will automatically calculate the total capital expenditures for each service mode. If the formulas provided on the diskette are deleted, the totals will not automatically calculate. • To manually calculate the total capital expenditures for each service mode, add all the expenditures in each column.
<p>Line 47</p>	<p>Total Capital Expenditures (Column L = Total Capital Expenditures for the contract).</p> <ul style="list-style-type: none"> • Diskettes provided by the Contracts Unit will automatically calculate the total capital expenditures for the contract. If the formula provided on the diskette is deleted, the total capital expenditures will not automatically calculate. • To manually calculate the total capital expenditures for the contract, add all the operating expenses in column L. • If there is only one appendix, this figure must agree with the Total Capital Expenditure shown on form DPH #4 Capital Expenditure Detail, column E, row 31. • If there is more than one appendix, this figure must agree with the sum of Total Capital Expenditures of all appendices.
<p>Line 48</p>	<p>Total Direct Expenses (Columns D, F, H, J).</p> <ul style="list-style-type: none"> • Diskettes provided by the Contracts Unit will automatically calculate the total direct expenses for each service mode. If the formulas provided on the diskette are deleted, the totals will not automatically calculate. • To manually calculate the total direct expenses for each service mode, add the “Total Personnel Expenses” plus “Total Operating Expenses” plus “Total Capital Expenditures” for each service mode. For example, D20 + D42 + D47 = Total Direct Expenses (D48).
<p>Line 48</p>	<p>Total Direct Expenses (% of Total - Columns E, G, I, K).</p> <ul style="list-style-type: none"> • Diskettes provided by the Contracts Unit will automatically calculate this percentage. If the formulas provided on the diskette are deleted, the percentage will not automatically calculate. • To manually calculate the percentage of total direct expenses, divide the individual service mode direct expenses by the total contract direct expenses. For example, D48 / L48 = % of Total Personnel Expenses (E48).
<p>Line 48</p>	<p>Total Direct Expenses (Totals - Column L).</p> <ul style="list-style-type: none"> • Diskettes provided by the Contracts Unit will automatically calculate the total contract direct expenses. If the formula provided on the diskette is deleted, the total will not automatically calculate. • To manually calculate the total contract direct expenses, add the “Total Personnel Expenses” plus “Total Operating Expenses” + “Total Capital Expenditures”. For example, L20 + L42 + L47 = Total Direct Expenses (L48). • If there is only one appendix, this figure must agree with the Direct Cost Total shown on form DPH #1B Contract Budget By Funding Source, column E, row 17. • If there is more than one appendix, this figure must agree with the sum of the Direct Cost Total of all appendices.
<p>Line 49</p>	<p>Indirect Expenses (Columns D, F, H, J). Show (in dollars) in the appropriate service mode column the amount of indirect expense allocated to each service mode.</p>

<p>Line 49</p>	<p>Indirect Expenses (% of Total - Columns E, G, I, K).</p> <ul style="list-style-type: none"> • Diskettes provided by the Contracts Unit will automatically calculate this percentage. If the formulas provided on the diskette are deleted, the percentage will not automatically calculate. • To manually calculate the percentage of indirect expenses, divide the individual service mode indirect expenses by the total contract indirect expenses. For example, $D49 / L49 = \% \text{ of Indirect Expenses (E49)}$.
<p>Line 49</p>	<p>Indirect Expenses (Totals - Column L).</p> <ul style="list-style-type: none"> • Diskettes provided by the Contracts Unit will automatically calculate the total indirect expenses. If the formula provided on the diskette is deleted, the total will not automatically calculate. • To manually calculate the total indirect expenses, add the indirect expenses of all service modes. For example, $D49 + F49 + H49 + J49 = \text{Total Indirect Expenses (L49)}$. • If there is only one appendix, this figure must agree with the Total Indirect Expenses shown on form DPH #1B Contract Budget By Funding Source, column E, row 18. • If there is more than one appendix, this figure must agree with the sum of Total Indirect Expenses of all appendices.
<p>Line 50</p>	<p>TOTAL EXPENSES (Columns D, F, H, J).</p> <ul style="list-style-type: none"> • Diskettes provided by the Contracts Unit will automatically calculate the TOTAL EXPENSES for each service mode. If the formulas provided on the diskette are deleted, the totals will not automatically calculate. • To manually calculate the TOTAL EXPENSES for each service mode, add the “Total Direct Expenses” to the “Indirect Expenses” for each service mode. For example, $D48 + D49 = \text{TOTAL EXPENSES (D50)}$. • These figures must agree with the “Total Cost” figures shown on form DPH #1A Summary of Client Services By Program, column C.
<p>Line 50</p>	<p>TOTAL EXPENSES (% of Total - Columns E, G, I, K).</p> <ul style="list-style-type: none"> • Diskettes provided by the Contracts Unit will automatically calculate this percentage. If the formulas provided on the diskette are deleted, the percentage will not automatically calculate. • To manually calculate the percentage of TOTAL EXPENSES, divide the individual service mode TOTAL EXPENSES by the total contract TOTAL EXPENSES. For example, $D50 / L50 = \% \text{ of TOTAL EXPENSES (E50)}$.
<p>Line 50</p>	<p>TOTAL EXPENSES (Totals - Column L).</p> <ul style="list-style-type: none"> • Diskettes provided by the Contracts Unit will automatically calculate the total contract TOTAL EXPENSES. If the formula provided on the diskette is deleted, the total will not automatically calculate. • To manually calculate the total contract TOTAL EXPENSES, add the “Total Direct Expenses” to the “Indirect Expenses”. For example, $L48 + L49 = \text{Total TOTAL EXPENSES (L50)}$. • If there is only one appendix, this figure must agree with the Total Expenditures figure shown on form DPH #1B Contract Budget By Funding Source, column E, row 20. • If there is more than one appendix, this figure must agree with the sum of Total Expenditures of all appendices.

Line 52	<p>Number of Units of Service (Columns D, F, H, J).</p> <ul style="list-style-type: none"> • Show in the appropriate service mode column the number of units of service to be provided for each service mode. These figures must agree with the “No. of Units” shown on form DPH #1A Summary of Client Services By Program, column E.
Line 53	<p>Cost Per Unit of Service (Columns D, F, H, J).</p> <ul style="list-style-type: none"> • Diskettes provided by the Contracts Unit will automatically calculate the Cost Per Unit of Service for each service mode. If the formula provided on the diskette is deleted, the Cost Per Unit of Service will not automatically calculate. • To manually calculate the Cost Per Unit of Service, divide the TOTAL EXPENSES by the Number of Units of Service for each individual service mode. For example, D50 / D52 = Cost Per Unit of Service (D53). • These figures must agree with the “Cost Per Unit” figure shown on form DPH #1A Summary of Client Services By Program, column F.

D. DPH #1B - Department of Public Health Contract Budget By Funding Source.

The Contract Budget By Funding Source provides a summary of each appendix’s budget by funding source.

Line 1	<p>Appendix and Page Number. Fill in the Appendix and Page Number according to the instructions given in I.B.7 & 8.</p>
Line 2	<p>Document Date. Fill in the date the document was prepared. This date should be consistent with the date on other budget detail forms submitted.</p>
Line 6	<p>Contractor’s Name. Fill in the complete legal name of the Contractor. If there is a fiscal agent/service provider relationship, give the name of both organizations.</p>
Line 6	<p>Contract Term. Fill in the date of the Contract Term using a mo/day/year to mo/day/year format. This is the period the contract is in effect.</p>
Line 7	<p>Check One. Check the appropriate box to indicate if this contract is:</p> <ul style="list-style-type: none"> • New (Contractor’s first time doing business with DPH; or a new program with an existing Contractor); • Renewal (Contractor is continuing to provide existing contractual services); • Modification (adjustments being made to an existing contract).
Line 8	<p>Effective Date of Modification. Enter the effective date of this modification, using a mo/day/year format, and the number of the modification. Example: Effective Date of Mod: 10/15/91; No. of Mod.: 2.</p>
Line 9	<p>Funding Source. List the source(s) of funding for the contract. This should include the different sources of DPH funding for the appendix (such as Federal CDC, Federal CARE Title I, State, General Fund, etc.), using a separate column for each funding source.</p>
Line 10	<p>Terms of Funds. Indicate the term of each funding source. Different funding sources may have different terms. For instance, Federal grant funds administered through DPH may have a different term than General Fund money.</p>
Line 11	<p>Program Narrative Appendix/Pages. Enter the Appendix number and the page numbers where the program narrative can be found. <i>Example: Appendix A-1, Pages 1-8.</i></p>
Line 12	<p>Program Name. Enter the title(s) of the Program(s) under this contract appendix.</p>
Line 14	<p>Salaries and Benefits. Enter total Salaries and Benefits from Line 36 of DPH #2 (Salaries and Benefits Detail form).</p>

Line 15	Operating Expense. Enter the total Operating Expense from Line 43 of DPH #3 (Operating Expense Detail form).
Line 16	Capital Expenditure. Enter the total Capital Expenditure from Line 31 of DPH #4 (Capital Expenditure Detail form).
Line 17	Direct Cost. Add lines 14, 15, and 16.
Line 18	Indirect Cost. Enter Indirect Cost from Line 37 of DPH #5 (Indirect Cost Detail form).
Line 19	Indirect Percentage of Direct Cost. Divide line 18 (Indirect Cost) by line 17 (Direct Cost). (Indirect Cost / Direct Cost = Indirect Percentage of Direct Cost).
Line 20	Total Expenditures. Add line 17 (Direct Cost) and line 18 (Indirect Cost). (Direct Cost + Indirect Cost = Total Expenditures).
Line 21	Units of Service. Enter the total number of Units of Service for the Appendix. This must be consistent with the number of units stated in the narrative.
Line 22	Cost per Unit of Service. Divide line 20 (Total Expenditures) by line 21 (Units of Service). (Total Expenditures / Units of Service = Cost per Unit of Service.) <i>Note: If there is more than one mode of service for the appendix, do not show a cost per unit on this line; instead, type in "See Appendix B, Page 2".</i>
Line 23	Full-Time Equivalent (FTE). Enter the number of FTEs from line 32 in DPH #2 (Salaries & Benefits Detail form).
Line 24	Prepared By. Enter the name of the person who prepared the Budget.
Line 24	Date. Enter the date the budget is submitted to the Department of Public Health.
Line 25	DPH-CO Review Signature. Signature of the Department of Public Health Contracts Officer.

E. DPH #2 - Salaries and Benefits Detail.

The Salaries and Benefits Detail shows personnel costs associated with the provision of program services. It presents both the previous and the proposed transaction budget information. The previous transaction's budget is the most recent approved contract budget on file with the DPH Contracts Unit. If the proposed contract is a renewal or a modification, refer to your copy of the certified contract, and your most recent approved budget revision if any budget revisions were submitted and approved. The proposed transaction's budget refers to the new budget being presented for approval.

Line 1	Appendix and Page Number. Fill in the Appendix and Page Number according to the instructions given in I.B.8 & 9 (page 1).
Line 2	Document Date. Fill in the date the document was prepared. This date should be consistent with the date on other budget detail forms submitted.
Line 4	Program Name. Fill in the name of the program to which salaries and benefits will be charged.
Lines 9-10	Previous Transaction and Proposed Transaction columns. <ul style="list-style-type: none"> • If this is for a new contract, do not use the Previous Transaction column; use only the Proposed Transaction column to enter the appropriate dollar amounts. • If this is for a renewal contract or contract modification, enter the dollar amounts of the current contract in the Previous Transaction column; enter the dollar amounts for the renewal or modification in the Proposed Transaction column.

Line 11	Term. Previous Transaction column. Show the dates during which the previous transaction services were provided. This should be the same as that in the most recent approved budget on file with the Contracts Unit.
Line 11	Term. Proposed Transaction column. Show the dates during which the proposed transaction services will be provided.
Line 12	Position Title. On lines 13-29, enter into the Previous Transaction column and in the Proposed Transaction column all the position titles that were listed in the most recent contract, modification, or approved budget revision, in the same order. Coordinate any changes for the proposed transaction budget term by adding any new or converted position titles to the end of the list. All position titles should match the position titles referenced in the narrative. For example, if the narrative identifies the position of Project Director as providing direct service, and is funded through this appendix, the position title must be listed as Project Director on the Salaries & Benefits Detail form.
Line 12	FTE (Full-Time Equivalent). Previous Transaction column. On lines 13-29, enter the FTE for each position listed. This should be the same as that in the latest approved budget on file with the DPH Contracts Unit.
Line 12	FTE (Full-Time Equivalent). Proposed Transaction column. On lines 13-29, enter the FTE for each position listed. For a contract renewal or modification, leave the FTE blank for any position funded in the Previous Transaction that will not be funded in the Proposed Transaction.
Line 12	Salaries. Previous Transaction column. On lines 13-29, enter the salary for each position listed. This should be the same as that in the latest approved budget on file with the DPH Contracts Unit.
Line 12	Salaries. Proposed Transaction column. On lines 13-29, enter the salary for each position listed. For a contract renewal or modification, leave the salary space blank for any position funded in the Previous Transaction that will not be funded in the Proposed Transaction.
Line 12	Increase/(Decrease) column. Subtract the Previous Transaction salary from the Proposed Transaction salary for each position. Indicate a decrease in the amount of salary by placing parentheses around the amount (\$). For a new contract, leave this column blank.
Line 30	Totals. Previous Transaction/FTE column. Add lines 13-29 in the FTE column (Column C). The FTE total should be the same as that in the latest approved budget on file with the DPH Contracts Unit.
Line 30	Totals. Previous Transaction/Salaries column. Add lines 13-29 in the previous transactions/salaries column. The salaries total should be the same as that in the latest approved budget on file with the DPH Contracts Unit.
Line 30	Totals. Proposed Transaction/FTE column. Add lines 13-29 in the FTE column (G).
Line 30	Totals. Proposed Transaction/Salaries column. Add lines 13-29 in the proposed transactions/salaries column.
Line 30	Totals. Increase/(Decrease) column. Add lines 13-29 in the Increase/(Decrease) column. Verify that the total is correct by subtracting the Previous Transaction Total Salaries from the Proposed Transaction Total Salaries. If the figure is a decrease dollar amount, enclose it in parentheses (\$).
Line 33	Employee Fringe Benefits. Previous Transaction column. Fill in the percent by which benefits were calculated and the actual dollar amount of benefits for the previous transaction's budget. This should be the same as that in the latest approved budget on file with the DPH Contracts Unit.
Line 33	Employee Fringe Benefits. Proposed Transaction column. Fill in the percent by which

	benefits are calculated and the actual dollar amount of benefits for the proposed transaction's budget. In the budget justification, specify each benefit, the average applicable rate, and the amount being incorporated within the contract.
Line 33	Employee Fringe Benefits. Increase/(Decrease) column. Subtract the Previous Transaction Employee Fringe Benefits from the Proposed Transactions Employee Fringe Benefits. Indicate a decrease by placing parentheses around the amount (\$ ____).
Line 36	Total Salaries & Benefits. Previous Transaction column. Add the Total Salaries and the Employee Fringe Benefits figures in the Previous Transaction column, and show the total on this line. This figure should be the same as that in the latest approved budget on file with the DPH Contracts Unit.
Line 36	Total Salaries & Benefits. Proposed Transaction column. Add the Total Salaries and the Employee Fringe Benefits figures in the Proposed Transaction column, and show the total on this line.
Line 36	Total Salaries & Benefits. Increase/(Decrease) column. Add the Total Salaries Increase/(Decrease) to the Total Employee Fringe Benefits Increase/(Decrease), and show the amount on this line. Verify that the total is correct by subtracting the Previous Transaction Total Salaries & Benefits from the Proposed Transaction Total Salaries & Benefits. If the figure is a decrease dollar amount, enclose it in parentheses (\$ ____).

F. DPH #3 - Operating Expense Detail.

The Operating Expense Detail shows by line item the operating costs that are associated with the provision of program services. It presents both the previous and the proposed transaction budget information.

The previous transaction's budget is the most recent approved contract budget on file with the DPH Contracts Unit. If the proposed contract is a renewal or a modification, refer to your copy of the certified contract, and your most recent approved budget revision if any budget revisions were done. The proposed transaction's budget refers to the new budget being presented for approval.

Line 1	Appendix and Page. Fill in the Appendix and the page number according to the instructions given in I.B.7 & 8.
Line 2	Document Date. Fill in the date the document was prepared. This date should be consistent with the date on other budget detail forms submitted.
Line 4	Program Name. Fill in the title of the program to which operating expenses will be charged.
Lines 10-11	Previous Transaction and Proposed Transaction columns. <ul style="list-style-type: none"> • If this is for a new contract, do not use the Previous Transaction column; use only the Proposed Transaction column to enter the appropriate dollar amounts. • If this is for a renewal contract or contract modification, enter the dollar amounts of the current contract in the Previous Transaction column; enter the dollar amounts for the renewal or modification in the Proposed Transaction column.
Line 12	Term. Previous Transaction column. Show the dates during which the previous transaction services were provided. This should be the same as that in the most recent approved budget on file with the DPH Contracts Unit.
Line 12	Term. Proposed Transaction column. Show the dates during which the proposed transaction services will be provided.

Lines 11-12	Increase/(Decrease) column. On lines 13-43, subtract the Previous Transaction amount from the Proposed Transaction amount for each line item. Indicate a decrease by placing parentheses around the amount (\$ ____). If this is a new contract, leave this column blank.
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Occupancy: (Lines 14-16)

Line 14	Rental of Property. Enter the amount charged to the contract appendix for rental of property.
Line 15	Utilities. Enter the amount charged to the contract appendix for utilities. This may include electricity, water, gas, telephone, internet service, and scavenger service.
Line 16	Building Maintenance Supplies and Repair. Enter the amount charged to the contract appendix for building maintenance supplies and repair. (Repair does not include remodeling.)

Materials and Supplies: (Lines 19-21)

Line 19	Office Supplies/Postage. Enter the amount charged to the contract appendix for office supplies, including postage expenses.
Line 20	Printing and Reproduction. Enter the amount charged to the contract appendix for printing and/or reproduction.
Line 21	Program / Educational Supplies. Enter the amount charged to the contract appendix for program-related supplies and/or educational materials.

General Operating: (Lines 24-26)

Line 24	Insurance. Enter the amount charged to the contract appendix for insurance.
Line 25	Staff Training. Enter the amount charged to the contract appendix for staff training.
Line 26	Rental of Equipment. Enter the amount charged to the contract appendix for rental of equipment. This may include the maintenance covered in equipment rental agreements.

Line 28	Staff Travel. Enter the amount charged to the contract appendix for staff travel. This may include local work-related mileage or bus fare.
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Line 30	Consultant/Subcontractor Descriptive Title. On lines 31-34, list consultant and/or subcontractor expenses charged to the contract appendix.
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Line 36	Other. On lines 37-41, list items charged to the contract appendix that are separate from or do not fit into the above categories. This may include items such as advertising, audit costs, subsidies, or special client-related needs not related to those covered in Program Supplies.
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Line 43	Total Operating Expense. Previous Transaction column. Add lines 14-41 in the Previous Transaction column, and show the total on this line. This figure should be the same as that in the latest approved budget on file with the DPH Contracts Unit.
Line 43	Total Operating Expense. Proposed Transaction column. Add lines 14-41 in the Proposed Transaction column, and show the total on this line.
Line 43	Total Operating Expense. Increase/(Decrease) column. Add lines 14-41 in the Increase/(Decrease) column, and show the amount on this line. Verify that the total is correct by subtracting the Previous Transaction Total Operating Expense from the Proposed Transaction Total Operating Expense. If the figure is a decrease dollar amount, enclose it in parentheses (\$ ____).

G. DPH #4 - Capital Expenditure Detail (Equipment and Remodeling Cost).

The Capital Expenditure Detail shows the cost of equipment items to be purchased and/or remodeling to take place during the proposed transaction budget period.

Equipment is defined as:

- a) non-expendable property that has a useful life expectancy of three (3) years or more; or
- b) a unit valued at \$5,000 or more.

When the equipment is purchased, an original invoice or purchase order from the vendor must be included with the contractor's monthly invoice submitted to DPH.

Please note that any equipment furnished to a contractor with funds provided through a contract becomes the property of the City. Titles to such equipment vest in the City at the time of purchase.

Line 1	Appendix and Page. Fill in the Appendix and the page number according to the instructions given in I.B.7 & 8.
Line 2	Document Date. Fill in the date the document was prepared. This date should be consistent with the date on other budget detail forms submitted.
Line 4	Program Name. Fill in the name of the program to which capital expenditures will be charged.

Equipment: (Lines 10-20)	
Line 11	No. On lines 12-19, identify how many of each item will be purchased.
Line 11	Item/Description. On lines 12-19, list each piece of equipment that will be purchased. Include the item's descriptive title, manufacturer, and model number. Example: Computer Monitor, 17", Hewlett-Packard, Model #000000.
Line 11	Purchase Cost Each. On lines 12-19, enter the cost of each single item of equipment purchased.
Line 11	Total Cost. On lines 12-19, multiply No. x Purchase Cost Each for each line.
Line 20	Total Equipment Cost. Add lines 12-19 in the Total Cost column, and enter the total on this line.

Remodeling: (Lines 22-29)	
Line 23	Description - On lines 24-27, briefly describe any remodeling that will be done and identify the company that will be performing the work.
Line 29	Total Remodeling Cost. Show the proposed remodeling cost being charged to the contract.

Line 31	Total Capital Expenditure. Add Total Equipment Cost and Total Remodeling Cost.
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H. DPH #5 - Indirect Cost Detail.

The Indirect Cost Detail shows costs indirectly associated with each program. It presents both the previous and the proposed transaction budget information.

The previous transaction's budget is the most recent approved contract budget on file with the DPH Contracts Unit. If the proposed contract is a renewal or a modification, refer to your copy of the previous certified contract, and your most recent approved budget revision if any budget revisions were submitted and approved. The proposed transaction's budget refers to the new budget being presented for approval.

Line 1	Appendix and Page. Fill in the Appendix and the page number according to the instructions given in I.B.7 & 8.
Line 2	Document Date. Fill in the date the document was prepared. This date should be consistent with the date on other budget detail forms submitted.
Line 4	Program Name. Fill in the title of the program to which indirect costs will be charged.
Lines 10-11	Previous Transaction and Proposed Transaction columns. <ul style="list-style-type: none"> • If this is for a new contract, do not use the Previous Transaction column; use only the Proposed Transaction column to enter the appropriate dollar amounts. • If this is for a renewal contract or contract modification, enter the dollar amounts of the current contract in the Previous Transaction column; enter the dollar amounts for the renewal or modification in the Proposed Transaction column.
Line 12	Term. Previous Transaction column. Show the dates during which the previous transaction services were provided. This should be the same as that in the latest approved budget on file with the DPH Contracts Unit.
Line 12	Term. Proposed Transaction column. Show the dates during which the proposed transaction services will be provided.

Salaries and Benefits: (Lines 13-23)	
Line 13	Position Title column. On lines 14-20, show all position titles for the previous transaction and the proposed transaction budget terms.
Line 13	FTE (Full-Time Equivalent). Previous Transaction column. On lines 14-20, enter the FTE for each position listed. This should be the same as that in the latest approved budget on file with the DPH Contracts Unit.
Line 13	FTE (Full-Time Equivalent). Proposed Transaction column. On lines 14-20, enter the FTE for each position listed. For a contract renewal or modification, leave the FTE blank for any position funded in the Previous Transaction that will not be funded in the Proposed Transaction.
Line 13	Salaries. Previous Transaction column. On lines 14-20, enter the salary for each position listed. This should be the same as that in the most recent approved budget on file with The DPH Contracts Unit.
Line 13	Salaries. Proposed Transaction column. On lines 14-20, enter the salary for each position listed. For a contract renewal or modification, leave the salary space blank for any position funded in the Previous Transaction that will not be funded in the Proposed Transaction.
Line 13	Increase/(Decrease) column. On lines 14-20, subtract the Previous Transaction salary from the Proposed Transaction salary for each position. Indicate a decrease in the amount of salary by placing parentheses around the amount (\$___). For a new contract, leave this column blank.
Line 21	Total Salaries. Previous Transaction/FTE column. Add lines 14-20 in the FTE column (Column D). The FTE total should be the same as that in the most recent approved budget on file with the DPH Contracts Unit.
Line 21	Total Salaries. Previous Transaction/Salaries column. Add lines 14-20 in the Salaries column. This total should be the same as that in the most recent approved budget on file with the DPH Contracts Unit.

Line 21	Total Salaries. Proposed Transaction/FTE column. Add lines 14-20 in the FTE column (Column F).
Line 21	Total Salaries. Proposed Transaction/Salaries column. Add lines 14-20 in the Proposed Transaction/Salaries column.
Line 21	Total Salaries. Increase/(Decrease) column. Add lines 14-20 in the Increase/ (Decrease) column. Verify that the total is correct by subtracting the Previous Transaction Total Salaries from the Proposed Transaction Total Salaries. If the figure is a decrease dollar amount, enclose it in parentheses (\$ ____).
Line 22	Employee Fringe Benefits. Previous Transaction. % column (column D). Show the percent by which benefits were calculated. This should be the same as that in the latest approved budget on file with the DPH Contracts Unit.
Line 22	Employee Fringe Benefits. Previous Transaction column. Show the actual dollar amount of benefits for the previous transaction's budget. This should be the same as that in the latest approved budget on file with the DPH Contracts Unit.
Line 22	Employee Fringe Benefits. Proposed Transaction. % column (column F). Show the percent by which benefits are calculated for the proposed transaction's budget.
Line 22	Employee Fringe Benefits. Proposed Transaction column. Show the actual dollar amount of benefits for the proposed transaction's budget. In the budget justification, specify each benefit, the average applicable rate, and the amount being incorporated within the contract.
Line 22	Employee Fringe Benefits. Increase/(Decrease) column. Subtract the Previous Transaction Employee Fringe Benefits from the Proposed Transactions Employee Fringe Benefits. Indicate a decrease by placing parentheses around the amount (\$ ____).
Line 23	Total Salaries & Benefits. Previous Transaction column. Add line 21 (Total Salaries) and line 22 (Employee Fringe Benefits), and enter the total on line 23.
Line 23	Total Salaries & Benefits. Proposed Transaction column. Add line 21 (Total Salaries) and line 22 (Employee Fringe Benefits), and enter the total on line 23.
Line 23	Total Salaries & Benefits. Increase/(Decrease) column. Add the Total Salaries Increase/(Decrease) to the Total Employee Fringe Benefits Increase/(Decrease), and show the amount on this line. Verify that the total is correct by subtracting the Previous Transaction Total Salaries & Benefits from the Proposed Transaction Total Salaries & Benefits. If the figure is a decrease dollar amount, enclose it in parentheses (\$ ____).

Operating Costs: (Lines 25-35)	
Line 26	Expenditure Category. On lines 27-33, list the indirect operating expenses charged to the contract appendix.
Line 35	Total Operating Cost. Previous Transaction column. Add lines 27-33 in the Previous Transaction column. This should be the same amount as that in the most recent approved budget on file with the DPH Contracts Unit.
Line 35	Total Operating Cost. Proposed Transaction column. Add lines 27-33 in the Proposed Transaction column.
Line 35	Total Operating Cost. Increase/(Decrease) column. Add lines 27-33 in the Increase/(Decrease) column, and show the amount on this line. This figure should equal the difference between the Previous Transaction Total Operating Cost and the Proposed Transaction Total Operating Cost. If the figure is a decrease dollar amount, enclose it in parentheses (\$ ____).
Line 37	Total Indirect Cost. Previous Transaction column. Add line 23 (Total Salaries and

	Benefits) and line 35 (Total Operating Cost) in the Previous Transaction column, and show the total on this line. This figure should be the same as that in the most recent approved budget on file with the DPH Contracts Unit.
Line 37	Total Indirect Cost. Proposed Transaction column. Add line 23 (Total Salaries and Benefits) and line 35 (Total Operating Cost) in the Proposed Transaction column, and show the total on this line.
Line 37	Total Indirect Cost. Increase/(Decrease) column. Add line 23 (Total Salaries and Benefits) and line 35 (Total Operating Cost) in the Increase/(Decrease) column, and show the amount on this line. Verify that the total is correct by subtracting the Previous Transaction Total Indirect Cost from the Proposed Transaction Total Indirect Cost. If the figure is a decrease dollar amount, enclose it in parentheses (\$).

BUDGET JUSTIFICATION

The Budget Justification provides the detailed information and calculations to support the budgetary figures. There is no form provided for the Budget Justification. Please use the following guidelines to write the Budget Justification.

1. A description and cost basis is required for each line item contained on the Salaries & Benefits Detail (DPH #2), the Operating Expense Detail (DPH #3), the Capital Expenditure Detail (DPH #4), and the Indirect Cost Detail (DPH #5) budget pages.
2. The Budget Justification becomes part of the Budget set(s): The Budget Justification is placed directly behind the last page of the corresponding Budget Detail forms, and is labeled accordingly. For example: If the last page of the Budget Detail forms for Appendix B-1 is page 3, the first page of the Budget Justification for Appendix B-1 is labeled Appendix B-1 Page 4.
3. **The line item descriptions in the Budget Justification should follow the same line item order as in the Budget detail forms.**
For example: The first item in the Budget Justification should be the first Position Title listed on the Salaries and Benefits Detail page.
4. Show the formula used to arrive at the dollar amount for each line item in the Budget Detail forms.
Examples of formula types:
 - The annual salary for each position multiplied by the FTE*(see 5 below)
 - The number of square feet of office space to be utilized multiplied by the rate per square foot;
 - The agency's annual cost for insurance multiplied by the percentage this appendix's funding represents of the agency's total funding. (See the Insurance example below.)

Note: When preparing your budget, if you round FTE's, salaries, etc. use the rounded figure in your budget justification calculation to prevent rounding errors.
5. **SALARIES AND BENEFITS**
 - List the *position title* (do not include employee names), a brief overview of the position's responsibilities, and the minimum hiring qualifications (education/experience) required for the position (not for the individual currently occupying the position).
 - Give a mathematical *formula* that includes the full-time equivalent (FTE) and the annual salary used to calculate the budgeted line item amount. **Note: An FTE is based on the number of hours worked in a one week period (a 1.0 FTE works 40 hours per week; a 0.5 FTE works 20 hours per week).**

- Provide an explanation for any positions that are not charged for the full term of the contract appendix. The formula should indicate the annual salary X the FTE / 12 months X the # of months the salary will be paid.
- Show the total of all salaries (this total should agree with the Salaries and Benefits Detail form).
- Provide a separate explanation for Fringe Benefits, calculation formula or cost basis, and total amount.
- Show the total salaries plus benefits
- Each amount/total should agree with the amount on the Salaries and Benefits Detail form (DPH#2).

Examples:

Salaries and Benefits

Health Educator:

Responsible for developing outreach activities, informational materials, and staff trainings of HIV and other sexually transmitted diseases. Minimum Qualifications: high school diploma; 2 years experience with HIV education.

1.0 FTE x \$33,000 per year = \$33,000

0.5 FTE x \$33,000 per year = \$16,500.

Total Salaries = \$49,500

Fringe Benefits

23% X \$49,5000 total salaries = \$11,385.

Total Salaries and Benefits = \$60,885

(Note: Fringe benefits may not exceed 25% of salaries.)

If the appendix term is less than 12 months, show salary formulas as follows (using the example above, but with an 11-month appendix term):

1.0 FTE x \$33,000 per year/12 months = \$2,750 per month x 11 months = \$30,250

0.5 FTE x \$33,000 per year = \$16,500/12 months = \$1,375 per month x 11 months = \$15,125.

6. **OPERATING EXPENSES**

Provide a brief explanation of what is included in the cost for each line item. Show the formula used to calculate each line item expenditure.

Examples:

Occupancy:

Rental of Property:

Rental of drop-in center at \$1.50 per sq. ft. per month x 600 sq. ft. x 12 months = \$10,800.

(Please note: factors that determine how reasonable the expense is include - total square footage, FTEs, the monthly rate per square foot, and what is included in the rent--e.g., scavenger service.)

Utilities (electricity, water, gas, telephone, internet service, and scavenger service):

Based on last year's experience of \$880 plus \$200 for a new service installation this year only, utility costs for telephone, gas, electricity, water, and scavenger service.

Average \$73.35 per month x 12 months + \$200 = \$1,080.

Building Maintenance Supplies and Repair:

Building maintenance supplies, such as cleaning products and light bulbs, and monthly janitorial service. \$25 per month x 12 months = \$300.

Materials and Supplies

Office Supplies, Postage:

Based on last year's costs, consumable desk supplies for program staff, and presentation materials for Health Educator for group sessions = \$300; plus postage for flyers/publicity = \$100; total = \$400.

Printing and Reproduction:

Printing costs for 3,000 brochures @ \$.25 each = \$750; reproduction expenses based on last year's costs = \$1,000. Total = \$1,750.

Program/Educational Supplies:

Supplies: Condoms, dental dams, and hygiene supplies to be distributed by drop-in program staff. \$5.00 per client x 252 clients = \$1,260. (-OR- \$105 per month x 12 months = \$1,260.)
(Please note: Prevention and Education supplies cannot be purchased with CARE funds.)

Educational Materials: Development of posters and brochures, including layout, design, and production. \$60.00 per hour x 4 hours = \$240.

Refreshments/Food for Interventions:

- a) Group/Meeting snacks - \$5.00 maximum per client
\$5.00 x 10 clients per group x 1 group per month x 12 months = \$600
- b) Group/Meeting meals - \$10.00 maximum per client
\$10.00 x 10 clients per group x 1 group per month x 12 months = \$1,200

Stipends for Peers, Volunteers, and/or Interns:

\$10.00 maximum per hour (consistent with City's minimum wage policy)
5 interns x \$10 per hour x 4 hours per month x 12 months = \$2,400

Client Incentives: may include such items as T-shirts, sweatshirts, CD's, fast food vouchers, grocery store vouchers, toiletries, key chains, etc. not to exceed a value of \$25 per client.
\$25 per client x 40 clients = \$1,000

Total Program/Educational Supplies: = \$6,700.

(Note: Program and Educational Supplies must be linked to direct services and are subject to approval by the DPH Program Manager.)

General Operating

Insurance: Total annual agency cost for insurance = \$2,500. This contract appendix represents 6% of total agency funding. \$2,500 x .06 = \$150.

Staff Training: Registration and training materials for one (1) Health Educator to attend two (2) workshops regarding small group presentations @ \$125 per workshop = \$250, plus two (2) all-staff in-service training sessions regarding Cultural Competency x \$375 per session for facilitator = \$750. Total = \$1,000.

Rental of Equipment: Copier lease and maintenance service. \$120 per month x 12 = \$1,440.

Staff Travel (Local and Out-of-Town):

Local travel-

4 adult Muni Fast Passes x \$35.00 each = \$140.

(Note: Muni Fast Passes may be allocated only to staff providing direct client services.)

Local Mileage-

For (1) Health Educator to attend off-site small groups and meetings.

225 miles (based on last year's experience) x \$0.365 per mile = \$82.00.

(Note: If mileage is charged, the agency must have auto insurance coverage. Additionally, DPH will not be responsible for payment of parking tickets or moving violation charges.)

Out-of Town travel-

Health Educator travel to Washington, D.C. for HIV Prevention Conference budgeted at \$475 for airfare, \$152 for lodging (\$126 x 2 days), and \$84 for meals/ground transportation (\$42 x 2 days). Total = \$711.

(Note: Out of town travel may be allocated only to staff directly funded under the contract. Specify which program staff, travel to where, and purpose of travel, along with appropriate cost breakdown.)

Consultant/Subcontractor (if applicable)

Subcontracting usually involves an exchange of funds between one or more parties with a written agreement to provide specific services. If there is a Subcontractor/Consultant for program services under the terms of the contract, give a brief description of the activities to be provided by the subcontractor/consultant and a detailed subcontracting budget breakdown.

(Note 1: All Subcontracting arrangements must be submitted in writing for approval by the DPH Program Manager.)

(Note 2: All consultants/facilitators proposed in the contract should be time limited based on their level of expertise and the needs of the program/agency. Consultants/facilitators may be needed to assist in such areas as program evaluation, analysis, organizational development, one-time facilitation, and/or one-time training to staff volunteers providing direct services.)

Consultant (specify type):

Provide a brief description of consulting activity to be provided. Include a formula for the cost basis, such as the Number of Hours X Rate per Hour, used to calculate the budgeted amount.

Subcontractor (specify):

Provide a brief description of subcontracted activity to be provided. Include a formula or the cost basis, such as the Number of Hours X Rate per Hour, used to determine the budgeted amount.

Other:

Advertisement and Promotion:

Three (3) one-week advertisements in the *Bay Area Reporter (B.A.R.)*, *the Bay Guardian*, and *The Advocate* = \$150.

7. **INDIRECT COSTS**

Include agency Indirect Costs in the Budget Justification, with a line item breakdown, in the same format that is used for Direct Costs, except that minimum qualifications do not have to be included for the indirect personnel positions.

Note - Allowances for Indirect Costs vary according to funding source, as follows:

- **Federal CARE - not to exceed 9%**
- **All UCSF contracts (other than CARE) - not to exceed 12%**
- **All other contracts - not to exceed 15%**

These guidelines provide general information. If further clarification or technical assistance is needed, please contact the Contracts Unit at 554-9331.