

BUDGET COST-DETAIL AND NARRATIVE FORM

PROJECT NAME (S)		Project Number (s)		Budget Period from to		Date Prepared	
Agency			Agreement: Original <input type="checkbox"/> Amendment <input type="checkbox"/>			Amendment Number	
1. Salary and Wages-						Salary used for this Project	
Name or Position Title		Total Salary		% of Employment			
Total Salary and Wages		\$				\$	
2. Fringe Benefits: (Specify)							
<input type="checkbox"/> FICA		<input type="checkbox"/> Life Ins.		<input type="checkbox"/> Dental Ins.			
<input type="checkbox"/> Unempl. Ins		<input type="checkbox"/> Vision Ins.		<input type="checkbox"/> Work Comp			
<input type="checkbox"/> Retirement		<input type="checkbox"/> Hearing Ins		<input type="checkbox"/> Hospital Ins			
<input type="checkbox"/> Composite Rate		<input type="checkbox"/> Other					
Amount ____%				Total Fringe Benefits		\$	
3. Travel (Specify if any item exceeds 10% of Total Expenditures)							
<u>Item Description</u>				<u>Amount</u>			
				Total Travel		\$	
4. Supplies and Materials (Specify if any item exceeds 10% of Total Expenditures)							
<u>Item Description</u>				<u>Amount</u>			
				Total Supplies and Materials		\$	
5. Subcontracts							
<u>Name and Address</u>		<u>Service Provided</u>		<u>Amount</u>			
				Total Contractual		\$	
6. Equipment (Specify)							
<u>Item Description</u>				<u>Amount</u>			
				Total Equipment		\$	
7. Other Expenses (Specify if any item exceeds 10% of Total Expenditures)							
Consultant Services							
Space Cost							
Communication Costs							
Other							
				Total Other		\$	
8. Total Expenditure (Sum of 1 – 7)						\$	

Source of Funds:

	COMMENTS:	TOTAL BUDGET
9. CMHSP Funding		\$
10. Other Funding Sources		\$
		\$
		\$
11. TOTAL FUNDING (sum of items 9 - 10)		\$

BUDGET NARRATIVE

Submit a budget narrative that briefly describes and justifies the projected costs for each budget category. The narrative must include costs budgeted for the specified CMHSP funded project only.

If multiple projects are included in one budget cost detail please detail the non-fixed costs to the appropriate projects.

Personnel: Briefly identify positions directly involved in service setup, delivery, oversight and project management

Travel: Describe anticipated travel requirements attributable to the delivery of services for your proposed project. Define travel costs in support of your program. Define any additional costs.

Supplies & Materials: Briefly explain why and what items are necessary for the project.

Subcontracts: Briefly explain why and what items are necessary for the project.

Equipment: Briefly explain why and what items are necessary for the project.

Other Expenses: Briefly explain why and what items are necessary for the project.

BUDGET COST DETAIL INSTRUCTIONS

Use the **Program Budget Cost Detail and Narrative Form**.

*Original or Amended –Please indicate whether this is an original budget or an amended budget. The budget submitted with the AAP or for a new project is considered the original budget although it may have been revised in the negotiation process. If the budget pertains to an amendment, enter the number of the amendment to which the budget is to be attached.

*Please note that projects may be grouped for budgeting purposes. You may choose how to group these budgets according to what will work best for your agency. Clearly note under Project Name and Project Number, which Projects will be covered by each budget.

Line Items:

1. Salary and Wages – This category includes the compensation paid to all permanent and part-time employees on the payroll and assigned directly to the project. This does not include contractual service, professional fees or personnel hired on a private contract basis (see Items 5 and 7 below). Consulting services, professional fees or personnel hired on a private contractual basis should be included in Line Item 7 - Other Expenses. No employee's percentage of time for all budgets may exceeds 100%.

The salaries and wages line must be supported on the Program Budget-Cost Detail, which lists each employee, their salary and percent of time assigned to the project, and the budget amount. This applies only to those Positions within the agency, not to personnel of subcontractors.

List all employees required to staff the project.

- a. Enter the total salary of each employee
 - b. Enter the Percentage of time employee will devote to this project.
 - c. Calculate Salary Used for this project by taking the Total Salary and multiplying by the percent of their time spent on this project.
2. Fringe Benefits -This category is to include the employer's contributions for insurance, retirement, FICA, and other similar benefits for all permanent and part-time employees assigned to the project and calculated by their % of time spent on the project. Specific fringe benefits provided must be checked.
3. Travel - Use only for travel costs of permanent and part-time employees assigned to the project. This includes cost for mileage, per diem, lodging, registration fees and approved seminars or conference and other approved travel costs incurred by the employees for the conduct of the project. **Training and associated costs, such as lodging, shall not exceed 5% of the total budget.** Travel of consultants is reported under Line Item 7

-Other Expenses -Consultant Services. Specific detail should be provided if any item exceeds 10% of total expenditure for the project.

4. Supplies and Materials -Use for all consumable and short-term items and equipment items costing less than five thousand dollars (\$5,000). This includes office, printing, postage, educational supplies, janitorial, education films, curriculum, etc., according to the requirements of each applicable program. Specific detail should be provided if any item exceeds 10% of total expenditures for the project.
5. Subcontracts -Use for written contracts or agreement with sub-recipient organizations such as affiliates, cooperating institutions or delegate contractors when compliance with project requirements is delegated to the sub-recipient contractor. Use only for **project specific subcontracted services**. Detail on each subcontract (contractor name, address, service provided, and amount of contract) must be provided. All contracts and subcontracts require prior approval. If detailed information is not included as part of the application process, the grantee must submit a request seeking approval once the contracts or subcontractors are identified.
6. Equipment –Equipment is defined to be an article of non-expendable, tangible personal property, having a useful life of more than one (1) year, and an acquisition cost of \$5,000 or more per unit. This category includes stationary and movable equipment, costing \$5,000 or more per piece of equipment, to be used in carrying out the objectives of the program. The cost of a single unit or piece of equipment includes the necessary accessories, installation costs and any taxes.

All equipment items must be detailed. The budget must include item description, quantity and budgeted amount.
7. Other Expenses -This category includes other allowable cost incurred for the benefit of the program. The most significant items should be specifically listed. Other minor items may be identified by general type of cost and summarized as a single line on the Cost Detail Schedule to arrive at a total Other Expenses category. Some of the more significant groups or subcategories of costs are described as follows and should be individually identified in the space provided on and under line 7. Specific detail should be provided if any item exceeds 10% of total expenditures for the project.
 - a. Consultant Services – These are costs for consultation services, professional fees and personnel hired on a private contracting basis related to the planning and operation of the project or for some special aspect of the project. Travel and other costs of these consultants are to be provided here. Consultant Services must be pre-approved. All contracts require prior approval. If detailed information is not included as part of the application process, the grantee must submit a request seeking approval once the contracts or subcontracts are identified.

- b. Space Cost -Costs of building space, rental of equipment, instruments, etc., necessary for the operation of the program. If space is publicly owned, the cost may not exceed the rental of comparable space privately owned facilities in the same general locality.
 - c. Communication Costs -Cost of telephone, telegraph, data lines, etc., when related directly to the operation of the program.
 - d. All other items purchased exclusively for the operation of the program and not previously included.
8. Total Direct -Enter the total of the direct expenditures (lines 1-7).

SOURCE OF FUNDS

- 9. CMHSP Funding – Enter the total amount requested from the CMHSP for funding of the project.
- 10. Other Sources - Enter any other amounts received from other sources to fund the project. Please explain in the narrative what this money will pay for if being kept separate.
- 11. Total Funding Sources - Enter the total of the funding sources (lines 9 - 10).