From Start to Finish – Developing a Meaningful Budget to Guide Your Program

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Learning Objective 1

- By the end of the session participants will have tools and tips to develop a program budget in preparation for competing and non-competing grant applications

- Discussions on budget development will include:
  - fiscal resourcefulness and cost saving measures to meet patient needs in times of growing patient loads and flat funding
  - allocating resources across funding streams to meet program's mission and goals

Learning Objective 2

- During this session participants will:
  - learn how to organize their budget as a tool to track program expenditures across program categories and funding sources
  - receive tips for evaluating program expenditures monthly and to use this as a tool for program planning and evaluation

Learning Objective 3

- During this session participants will learn ways to utilize their budget:
  - as a tool to evaluate program effectiveness by analyzing program expenditures versus the proposed budget
  - And as a tool for future budgeting, preparing grant applications, and program planning

Presentation Sections

- Section 1: Preparing A Budget & Budget Justification
  - Budgeting Activity

- Section 2: Allocating Resources Across Funding Streams

- Section 3: Using Your Budget for More Than Just Your Grant Application
  - Tracking Expenditures
  - Evaluating Your Program
  - Expenditure Report Activity

Preparing a Budget & Budget Justification

The Budget

- A program budget is a presentation of the work plan in terms of dollars and cents

- A program's budget should:
  - Detail the funds needed to implement the proposed program
  - Include every item that is presented in the text of the proposal

Preparing a Budget
Things to Consider

- Exactly what staff and other costs are required to do the job? (What is, or will be, in your work plan)

- How many people, professional, clerical, full and part time must be hired to implement the program?

- What level of skills, education, and experience does each of the project's staff members have to have?

- What is the usual salary that such a background can command?

- Do you need to pay rent? For how much space? Why do you need that space? [1]

Preparing a Budget
Things to Consider, cont.

- Is any local or out-of-town travel involved? For what, and how often?

- What equipment and supplies must be purchased for the program?

- Are there any costs involved in staff training?

- Will there be any stipends for participants?

- Do you need to hire consultants? If so, what will they do, and how much time will they spend on these activities?

- How will the range of services be provided? On-site or fee for service? [1]

How Much Money Do You Need?
The Two Pitfalls to Avoid

■ Inflating your budget and asking for too much

■ Not asking for enough

SO…

How do you get it JUST RIGHT?

http://www.moggit.com/2009_06_01_archive.html

Do Your Research & Be Specific

- The more research you do on the front end the:
  - more realistic your budget will be
  - The more prepared you are to move forward if you receive the grant award
  - The easier it will be to prepare for expenditures, and guide your program

- Get estimates in advance for anticipated needs such as: personnel, consulting, equipment, supplies, travel, services

Do Your Research & Be Specific, cont.

- Research current organizations that are similar in structure/clientele to your organization and have the type of funding you are applying for:

    - HRSA Ryan White Grantees: http://hab.hrsa.gov/programs/granteecontacts.htm;

    - State HIV Resources (Kaiser Family Foundation): http://www.statehealthfacts.org/

- Meet with similar or collaborating organizations to get advice about programmatic needs for day to day operations and typical expenses that might otherwise be overlooked http://www.asofinder.com/

Be "On Target"

- Present the real costs in operating your program

- Make sure your budget relates specifically to your work plan for program implementation

- Make sure the same title is used in both the line item budget, budget narrative, and project narrative (Medical Case Manager vs. Social Work; Infectious Disease Physician vs. HIV Doctor, etc.)

Preparing a Line Item Budget

- Should not exceed award amount

- Should List Each Costs as a separate line item

- Personnel should be listed separately by name and position title

- The Line Item Budget should be in table form with the program category costs across the top (ie Table 1)

- Category percentages should be reflected to ensure compliance with legislative limits

Preparing a Line Item Budget
An Example

	Line Item	Salary	FTE	EIS	Core Medical Services	CQM	Support Services	Admin	TOTAL
4									
5									
6	**A. Personnel**								
7	Medical/Project Director - I. Doctor, MD	$ 150,000	0.500	$ 45,000	$ 45,000	$ 3,750	$ -	$ 26,250	$ 75,000
8	HIV Physician - A. Physician, MD	$ 145,000	0.150	$ 21,750	$ 21,750	$ -	$ -	$ -	$ 21,750
9	HIV Physician - U. Infected, MD	$ 160,000	0.150	$ 24,000	$ 24,000	$ -	$ -	$ -	$ 24,000
10	HIV Pharmacist - G. Pills, Pharm.D	$ 123,000	0.100	$ 12,300	$ 12,300	$ -	$ -	$ -	$ 12,300
11	Physician Assistant - A.Sickman,PA-C	$ 71,000	0.750	$ 49,700	$ 49,700	$ 3,550	$ -	$ -	$ 53,250
12	Nutritionist - F. Bland, RD	$ 48,000	0.120	$ 5,760	$ 5,760	$ -	$ -	$ -	$ 5,760
13	Pat Serv Coord 1 - M. Payne, CMA	$ 38,000	0.950	$ 24,890	$ 25,840	$ 760	$ 9,500	$ -	$ 36,100
14	Pat. Serv Coord 2 - L. Good, RN	$ 47,000	0.750	$ 23,500	$ 23,500	$ -	$ 11,750	$ -	$ 35,250
15	Medical Case Mgr. - M. Myracle, MSW	$ 50,000	0.050	$ 750	$ 1,250	$ -	$ 1,250	$ -	$ 2,500
16	Program Coord. - I. Writem,MS	$ 45,000	0.700	$ 9,000	$ 9,000	$ 2,250	$ 9,000	$ 11,250	$ 31,500
17	Clinic Data Coordinator - L. Numbers, BS	$ 42,000	0.900	$ 23,100	$ 25,200	$ 4,200	$ 4,200	$ 4,200	$ 37,800
18	Mental Health Counselor - N. Moodie,LCSW	$ 48,000	0.220	$ 10,560	$ 10,560	$ -	$ -	$ -	$ 10,560
19	Project Assistant, W. Hire	$ 22,000	0.400	$ 6,600	$ 6,600	$ -	$ 1,100	$ 1,100	$ 8,800
20	**Sub-Total Personnel**	**$ 989,000**	**5.740**	**$ 256,910**	**$ 260,460**	**$ 14,510**	**$ 36,800**	**$ 42,800**	**$ 354,570**
21	**B. Fringe**								
22	Fringe (Faculty)			$ 25,311	$ 25,311	$ 4,409	$ 3,619	$ 9,145	$ 42,484
23	Fringe (Staff)			$ 43,094	$ 44,284	$ 3,488	$ 12,218	$ 5,735	$ 65,724
24	Fringe (Part-time personnel)			$ 1,467	$ 1,467	$ -	$ 94	$ 94	$ 1,655
25	**Sub-Total Fringe**			**$ 69,872**	**$ 71,063**	**$ 7,896**	**$ 15,931**	**$ 14,974**	**$ 109,864**
26	**SubTotal Personnel + Fringe**			**$ 326,782**			**$ 52,731**	**$ 57,774**	**$ 464,434**
27	**C. Travel**								
28	Continuing Education			$ -			$ 3,456	$ -	$ 3,456
29	HIV Annual Clinical Update			$ -			$ 1,366	$ -	$ 1,366
30	HRSA Grantee Meeting			$ -			$ 4,740	$ -	$ 4,740
31	**Sub-Total Travel**			**$ -**	**$ -**	**$ -**	**$ 9,562**	**$ -**	**$ 4,822**

Preparing a Line Item Budget
An Example

32	**D. Equipment**													
33	Computer Replacement (2)						$ -	$ -	$ 2,600	$ 2,600
34	**Sub-Total Equipment**			$ -	$ -	$ -	$ -	$ 2,600	$ -
35	**E. Supplies**									
36	Data Procurement			$ -	$ -	$ -	$ -	$ 678	$ 678
37	Client Advisory Board			$ -	$ -	$ -	$ 499	$ -	$ 499
38	**Sub-Total Supplies**			$ -	$ -	$ -	$ 499	$ 678	$ 1,177
39	**F. Contractual**									
40	Medical/Surgical, Specialty referrals			$ 13,000	$ 9,500	$ -	$ -	$ -	$ 9,500
41	Laboratory/Radiology			$ 41,127	$ 41,127	$ -	$ -	$ -	$ 41,127
42	LabTracker Maintenance			$ 4,553	$ 4,553		$ -	$ 1,518	$ 6,071
43	**Sub-Total Contractual**			$ 58,680	$ 58,680	$ -	$ -	$ 1,518	$ 60,198
44	**G Other**									
45	Emergency Pharmaceuticals			$ 2,500	$ 2,500	$ -	$ -	$ -	$ 2,500
46	Patient Parking Validation			$ -	$ -	$ -	$ 3,880	$ -	$ 3,880
47	Continuing Education - Registration			$ -	$ 1,000		$ -	$ -	$ 1,000
48	HRSA Grantee Meeting - Registration			$ -	$ 1,500		$ -	$ -	$ 1,500
49	KY HIV Conference - Registration			$ -	$ 2,250		$ -	$ -	$ 2,250
50	**Sub-Total Other**			$ 2,500	$ 7,250	$ -	$ 3,880	$ -	$ 11,130
51	**Total Direct Cost**			$ 387,962	$ 397,453	$ 22,406	$ 66,672	$ 62,570	$ 549,101
52	**H. Indirect Costs**							$ 25,000	$ 25,000
53	**GRAND TOTAL**			$ 387,962	$ 397,453	$ 22,406	$ 66,672	$ 87,570	$ 574,101
54	**Percentage**			56.31%	57.69%	3.25%	9.68%	12.71%	94.11%

Preparing a Budget Justification

- Budget Justification
  - Is the narrative that explains the amount requested for each line of the "Line Item" Budget
  - Should describe how each item with will support the overall objectives of the program
  - Should describe each cost element and include a calculation that justifies the cost requested
  - Sufficient detail should be given to assist in setting up the program and identifying how the different pieces fit together to create a complete program
  - Should compliment the work plan and identify how items in the work plan will be supported by the grant

Preparing a Budget Justification An Example

v. Budget (Budget Justification)

A. Personnel (Less Fringes)   **$XXX,XXX**

Early Intervention Services (EIS) - $XXX,XXX

The following positions will be used to provide comprehensive HIV primary care.

<u>Medical/Project Director</u>, (I. Doctor, MD; $150,000; 0.125 FTE), will oversee all Ryan White medical services. The medical director will interact with Interim Chief of Infectious Diseases and Director of HIV Clinical Trials Program. The Project Director will oversee clinical staff training, the planning of monthly HIV Conferences, Case Conferences, and Patient Advocacy.

<u>Internist</u>(s) (A. Sickman, MD; $138,000; 0.1 FTE): will staff 1 clinic session/wk for the management of emergent medical conditions; assistance with management of co-morbid conditions such as diabetes mellitus, lipid disorders, These positions will address lack of medical providers in underserved areas and will enhance the HIV program as a one stop shop.

<u>Patient Services Coordinators (PSC)</u>, (N. Payne, RN; Part-Time Employee $26/hour at 10 hours/per week) will facilitate a comprehensive intake with new patients, including basic education on HIV/AIDS, clinic resources, patient rights and responsibilities. They will obtain initial lab work, and assess patients' need for future referrals. The PSC will address patient questions about their treatment and link them to a financial counselor, HIV Care Coordinator (HIV CCs), and HIV Advocate (as needed). The PSC will ensure continuity of care by interacting with the Emergency Department (ED) and inpatient physicians about outpatient follow-up. The PSC will be responsible for communicating lab results to patients via lab letters.

Core Medical – $XX,XXX + $XXX,XXX of EIS Services as listed above

<u>PSCs,</u> (N. Payne, RN; Part-Time Employee $26/hour at 10 hours/per week), will provide on-site HIV testing for high risk individuals who are referred by BCC patients.

<u>Clinic Data Coordinator</u>, (L. Numbers, BS; $41,000; 0.05 FTE) She will assist medical personnel in retrieving data to enhance patient care including adherence issues and research eligibility.

<u>Medical Case Manager</u> (M. Myracle, MSW; $45,444, 0.01 FTE) will maintain a patient assistance formulary and educate patients on pharmaceutical assistance programs.

Preparing a Budget Justification
An Example

■ Specialty Care

F. Contractual $87,157

EIS - $85,943

Medical/Surgical and other Specialty Referrals ($25,300)

Part C funds are needed to pay for visits for specialty referrals Estimated costs:

Specialty Care	Amount	Patient Visits	TOTAL
Medical/Surgical Specialties Initial	$ 120.00	35	$ 4,200.00
Medical/Surgical Specialties Follow-Up	$ 85.00	50	$ 4,250.00
Gynecology - Pap Smear	$ 80.00	25	$ 2,000.00
Gynecology - Colposcopy	$ 175.00	10	$ 1,750.00
Ophthalmology	$ 85.00	40	$ 3,400.00
Mental Health - Medication Management	$ 60.00	55	$ 3,300.00
Mental Health - Counseling	$ 120.00	45	$ 5,400.00
Nutritional Services	$ 50.00	20	$ 1,000.00
		TOTAL	$ 25,300.00

Laboratory/Radiology/Diagnostic Testing ($57,000)

Part C funds are needed to pay for laboratory, radiology, and diagnostic testing for un-insured and under-insured patients enrolled in the Ryan White Part C program. Estimated costs:

Laboratory/Radiology	Amount	Number	TOTAL
New Patient Labs	$ 380.00	30	$ 11,400.00
Chest X-ray	$ 60.00	15	$ 900.00
Quarterly Follow-up	$ 720.00	30	$ 21,600.00
Pap Smear	$ 32.00	15	$ 480.00
Genotype	$ 145.00	10	$ 1,450.00
Phenotype	$ 272.00	10	$ 2,720.00
CT of Head	$ 285.00	10	$ 2,850.00
CT of Chest	$ 330.00	10	$ 3,300.00
MRI of Head	$ 780.00	10	$ 7,800.00
Trofile	$ 1,500.00	3	$ 4,500.00
		TOTAL	$ 57,000.00

Preparing for Personnel Costs

❑ What services are you going to provide?

❑ Who do you need in order to provide these services?

❑ Who will:

- Provide direct services?
- Answer the phone?
- Run the program?
- Provide data entry of services for reporting?
- Complete and submit reports?
- Pay the bills?
- Provide fiscal accountability?
- Lead continuous quality management efforts?

Personnel Costs - Direct Services

- How much do you need?

- 1 Full Time Equivalent (FTE) = Ten 4-hour clinic sessions/week (assuming 260 working days/year x 16 patients/day = 4160 annual visits)

Number of Visits Per Patient Per Year (X)	Total Patients 1 FTE can Accommodate (4160/X)
2 Visits Per Year	2080 patients
3 Visits Per Year	1386 patients
4 Visits Per Year	1040 patients
5 Visits Per Year	832 patients
6 Visits Per Year	693 patients

Personnel Costs
Direct Services

- Provider FTE Needed Per Patient Load (Excel Set-Up)

	A	B	C	D
1	Patients Per Year	Visits Per Patient	Annual/Visits /Year	Provider FTE Needed
2	850	2	4160	= A2/(C2/B2)

- In above example – a program with 850 patients with an anticipated 2 visits per patient would need 0.41 Service Provider FTE or Four 4-hour clinic sessions per week

- 1 FTE doesn't have to be provided by one sole provider, especially if you anticipate assigning other responsibilities such as CQM, Administrative duties, etc.. 1 FTE can be spread over a team of providers.

Personnel – Things to Consider Salary Support vs. Fee for Service

- How often is the service needed? Occasional vs. Regular

- Do you have space to house the service on-site

- Does your patient load have a need that warrants offering this service on-site at regular intervals?

- Would the "show rate" for this service improve if it were offered on-site as part of a one-stop-shop?

- Would someone be interested in working for you at the needed rate (4 hours/week, 10 hours/week, 20 hours/week etc.)

- Is there a collaborating/partnering agency that could share salary support for an interested person

Salary support vs. Fee for Service Example

■ Provider FTE Needed Per Patient Load – Nutrition Services

■ Program Goal – 1 visit per year for all patients

■ Patient Load – 240 patients

	A	B	C	D
1	Patients Per Year	Visits Per Patient	Annual/Visits /Year	Provider FTE Needed
2	240	1	4160	.06

■ This program would need 0.06 FTE or 2.4 hours per week

Salary Support vs. Fee for Service An Example

- Registered Dietician Base Salary = $50,000
  - With Fringe (Full-time) ~$63,000 (0.06 FTE = $3780)
  - Without Fringe (Part-time; taxes only) ~$54,475 (0.06 FTE = $3,269)
- Fee for Service – Medical Nutrition Therapy with a Registered Dietician

	15 Minute Initial Appt.	15 Minute Reassessment Appt.
Full Charge	$85.00	$75.00
Medicare Reimbursement	$28.94	$25.30
Salary Support (Full-time)	$15.00	$15.00
Salary Support (Part-time)	$13.00	$13.00

Personnel Costs - Direct Services

- 240 Visits Per Year

- Fee for Service vs. Salary Support

	15 Minute Initial Appt.	Total Cost 240 Visits	15 Minute Initial Appt.	Total Cost 240 Visits
Full Charge	$85.00	$20,400	$85.00	$18,000
Medicare Reimbursement	$28.94	$6,945	$28.94	$6,072
Salary Support (Full-time)	$15.00	$3,600	$15.00	$3,600
Salary Support (Part-time)	$13.00	$3,120	$13.00	$3,120

Preparing a Line Item Budget Personnel

Full Time	Part Time
Full Salary	Hourly Rate
Percent Effort on Project	Hours Dedicated to Project

	A	B	C	D	F	H	J	L	N	O
1										
2	Line Item Budget									
3	Line Item	Salary	FTE	GL	EIS	Core Medical	CQM	Support Services	Admin	TOTAL
4	A. Personnel									
5	Medical/Project Director & HIV Physician	$150,000	0.48	E511000	$48,750	$48,750	$6,000	$ 2,250	$15,000	$72,000
6	Internist	$140,000	0.10	E511000	$14,000	$14,000	$ -	$ -	$ -	$14,000
7	Patinet Services Coordinator (PT - $26/hour - 12 hours/week)	$ 54,080	0.30	E511000	$13,520	$13,520	$ -	$ 2,704	$ -	$16,224
8	Clinic Data Coordinator	$ 42,000	0.75	E511000	$19,950	$22,050	$2,100	$ 4,200	$ 3,150	$31,500
9	Program Coord.	$ 47,000	0.55	E511000	$ 9,400	$ 9,400	$1,175	$ 4,700	$10,575	$25,850
10										

Budgeting for Personnel Line Item Budget

■ Excel Set-Up for Budget Calculations

Line Item Budget

Line Item	Salary	FTE	EIS FTE	EIS	CMS FTE	Core Medical	CQM FTE	CQM	SS FTE	Support Services	AA FTE	Admin	TOTAL
A. Personnel													
Medical/Project Director & HIV Physician	$150,000	0.48	0.325	$48,750	0.33	$48,750	0.04	$6,000	0.02	$ 2,250	0.10	$15,000	$ 72,000
Internist	$140,000	0.10	0.100	$14,000	0.10	$14,000	0.00	$ -	0.00	$ -	0.00	$ -	$ 14,000
Patinet Services Coordinator(PT - $26/hour - 12 hours/week)	$ 54,080	0.30	0.250	$13,520	0.25	$13,520	0.00	$ -	0.05	$ 2,704	0.00	$ -	$ 16,224
Clinic Data Coordinator	$ 42,000	0.75	0.475	$19,950	0.53	$22,050	0.05	$2,100	0.10	$ 4,200	0.08	$ 3,150	$ 31,500
Program Coord.	$ 47,000	0.55	0.200	$ 9,400	0.20	$ 9,400	0.03	$1,175	0.10	$ 4,700	0.23	$10,575	$ 25,850

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1														
2	Line Item Budget													
3	Line Item	Salary	FTE	EIS FTE	EIS	CMS FTE	Core Medical	CQM FTE	CQM	SS FTE	Support Services	AA FTE	Admin	TOTAL
4	A. Personnel													
5	Medical/Project Director & HIV Physician	150000	0.48	0.325	=B5*E5	0.325	=B5*G5	0.04	=B5*I5	0.015	=B5*K5	0.1	=B5*M5	=B5*C5
6	Internist	140000	0.1	0.1	=B6*E6	0.1	=B6*G6	0	=B6*I6	0	=B6*K6	0	=B6*M6	=B6*C6
7	Patinet Services Coordinator (PT - $26/hour - 12 hours/week)	54080	0.3	0.25	=B7*E7	0.25	=B7*G7	0	=B7*I7	0.05	=B7*K7	0	=B7*M7	=B7*C7
8	Clinic Data Coordinator	42000	0.75	0.475	=B8*E8	0.525	=B8*G8	0.05	=B8*I8	0.1	=B8*K8	0.075	=B8*M8	=B8*C8
9	Program Coord.	47000	0.55	0.2	=B9*E9	0.2	=B9*G9	0.025	=B9*I9	0.1	=B9*K9	0.225	=B9*M9	=B9*C9
10														

20 Years of Leadership
A LEGACY OF CARE
2010 RYAN WHITE ALL GRANTEE MEETING AND 13TH ANNUAL CLINICAL CONFERENCE

Budgeting for Personnel
Budget Justification

■ Provide sufficient detail to support requested effort and funding and to guide program in set-up and evaluation

■ Present Categories Separately (EIS, Core Medical, Admin., etc.) – describing the job duties of each position per category

■ Present Personnel in the same order as the budget line item so a reviewer can easily compare directly

■ Connect effort in justification to duties as assigned in the project work plan

Budgeting for Personnel
Budget Justification

- Provide sufficient detail to support requested effort and funding and to guide program in set-up and evaluation

Clinical Quality Management (CQM)- $XX,XXX

Medical/Project Director, ($150,000; 0.04 FTE), will ensure that program objectives are met and policies updated. Dr. Thornton will participate in the Continuous Quality Management (CQM) process and will develop protocols for patient care.

Physicians Assistant, ($68,000; 0.05 FTE), will oversee the CQM process and assist Dr. Thornton in making protocols for patient care.

Clinic Data Coordinator, ($41,000; 0.05 FTE) will serve as a member of the CQM Team, and will assist the Program Coordinator in data retrieval for analysis.

Program Coordinator, ($44,000; 0.025 FTE) will assist in implementing the BCC CQM plan and maintain a policies and procedures manual consistent with standard of care.

Program Assistant, ($33,000; 0.050 FTE) will serve as part of the CQM team by keeping meeting minutes and assisting in distributing outcome information to program/clinical staff. The program assistant will also assist in maintain the policies and procedures manual consistent with standard of care.

Budgeting for Personnel
Budget Justification & Work Plan

■ Connect the Budget Justification with Work Plan

Problem #3 Continuous Quality Management (CQM) Issues: The CQM committee will meet monthly to evaluate patient services, focusing on various areas of patient care in need of improvement. In 2009-2010 the CQM committee will be studying, evaluating, and establishing protocols to improve the rates of pap smears, TB skin tests, and STD screening.

Goal 3. Plan and implement a Continuous Quality Management plan that identifies and eliminates disparities in health outcomes.

Objectives/ Timeframe	Key Action Steps	Evaluation Methods	Responsible Persons
3.1 Evaluate the quality of clinical care. Completion Date: 3/31/2015 *Healthy People 2010: Goals 1 and 2*	3.1.1 Conduct monthly CQM meetings 3.1.2 Measure HIV clinical performance indicators. 3.1.3 Analyze clinical outcomes in HIV population in terms of patient demographics to identify disparities based on gender, race/ ethnicity, education or income, disability, geographic location, or sexual orientation. 3.1.4 Conduct annual patient satisfaction and needs assessment surveys and maintain a patient suggestion box. 3.1.5 Report analytical findings to the CQM Team quarterly. 3.1.6 Report patient survey results and suggestions to the CQM Team and the CAB semiannually, or as needed. 3.1.7 Identify health outcome disparities based on sex, ethnicity, age, sexual orientation, education and income, and rural vs. urban.	3.1.1 Maintain CQM minutes 3.1.2 # of patients with CD4 <350 offered ART; # of patients with CD4 count <200 offered PCP prophylaxis; # of patients with CD4 count <50 offered MAC Prophylaxis; # of females of total patient population receiving pap smears; # of female patients with abnormal pap smears referred for a colposcopy; track # of patient hospitalizations and ED visits Report trends and changes to CQM Team. 3.1.3 Utilize Patient Records Database to track aging, demographics, disparities. Quality of Life instrument using Access database 3.1.4 Patient Satisfaction survey results – report to CQM Team and CAB 3.1.5-3.1.6 CQM and CAB meeting minutes 3.1.7 Develop report to be presented to CQM and CAB	Medical/ Project Director; PA-C; Program Coordinator; Clinic Data Coordinator; Program Assistant;

Budgeting for Fringe

- Fringe Includes items such as:
    - Health Insurance
    - Taxes
    - Unemployment Insurance
    - Life Insurance
    - Retirement Plan
    - Tuition Reimbursement
- The Amount of Fringe Requested should be directly proportional to the percentage of personnel costs allocated for the project
  (0.50 FTE – 50% Fringe; 0.02 FTE – 2% Fringe)

Budgeting for Fringe, cont.

- Amount View

	A	B	C	E	G	I	K	M	N	P	Q	R	S	
1	iv. Line Item Budget - Project Year (2010 - 2011)													
2	Line Item	Salary	FTE	EIS	Core Medical	CQM	Support Services	Admin	TOTAL	Fringe Rate	HI Rate	Fringe	Salary + Fringe	
3	A. Personnel													
4	Medical/Project Director	$ 150,000	0.48						72,000	0.2125	$ 5,331	$ 17,859	$ 89,859	
5	HIV Physician	$ 145,000	0.10						14,500	0.2125	$ -	$ 3,081	$ 17,581	
6	HIV Pharmacist	$ 120,000	0.10						12,000	0.2125	$ 5,331	$ 3,083	$ 15,083	
7	Internist	$ 138,000	0.10						13,800	0.2125	$ 9,242	$ 3,857	$ 17,657	
8	Psychotherapist	$ 57,000	0.22						12,540	0.0865	$ -	$ 1,085	$ 13,625	
9	Pat. Serv Coordinator	$ 54,000	0.30						16,200	0.0865	$ -	$ 1,401	$ 17,601	
10	Physician Assistant	$ 68,000	0.63						42,500	0.2135	$ 5,331	$ 12,406	$ 54,906	
11	Clinic Data Coordinator	$ 41,000	0.75						30,750	0.2135	$ 5,331	$ 10,563	$ 41,313	
12	Pt. AdvocateVolun. Coordinator	$ 38,000	0.05						1,900	0.2135	$ 5,331	$ 672	$ 2,572	
13	Registered Dietician	$ 48,000	0.12						5,760	0.2135	$ 9,242	$ 2,339	$ 8,099	
14	Medical Case Manager	$ 45,000	0.11						4,950	0.2135	$ 9,242	$ 2,073	$ 7,023	
15	Program Coordinator	$ 44,000	0.55						24,200	0.2135	$ 9,242	$ 10,250	$ 34,450	
16	Program Assistant	$ 33,000	0.65						21,450	0.2135	$ 9,242	$ 10,587	$ 32,037	
17	Sub-Total Personnel		4.16	-	-	-	-	-	272,550			$ 79,256	$351,806	
18	B. Fringe													
19	Fringe (Faculty)								28,965					
20	Fringe (Staff)								50,291					
21	Fringe (Part-time personnel)								-					
22	Sub-Total Fringe			-	-	-	-	-	79,256					

Budgeting for Fringe, cont.

■ Formula View

	A	B	C	N	P	Q	R	S
1	iv. Line Item Budget - Project Year (2010 - 2011)							
2	Line Item	Salary	FTE	TOTAL	Fringe Rate	HI Rate	Fringe	Salary + Fringe
3	A. Personnel							
4	Medical/Project Director	150000	0.48	=B4*C4	0.2125	5331	=((B4*P4)+Q4)*C4	=N4+R4
5	HIV Physician	145000	0.1	=B5*C5	0.2125	0	=((B5*P5)+Q5)*C5	=N5+R5
6	HIV Pharmacist	120000	0.1	=B6*C6	0.2125	5331	=((B6*P6)+Q6)*C6	=N6+R6
7	Internist	138000	0.1	=B7*C7	0.2125	9242	=((B7*P7)+Q7)*C7	=N7+R7
8	Psychotherapist	57000	0.22	=B8*C8	0.0865	0	=((B8*P8)+Q8)*C8	=N8+R8
9	Pat. Serv Coordinator	54000	0.3	=B9*C9	0.0865	0	=((B9*P9)+Q9)*C9	=N9+R9
10	Physician Assistant	68000	0.625	=B10*C10	0.2135	5331	=((B10*P10)+Q10)*C10	=N10+R10
11	Clinic Data Coordinator	41000	0.75	=B11*C11	0.2135	5331	=((B11*P11)+Q11)*C11	=N11+R11
12	Pt. AdvocateVolun. Coordinator	38000	0.05	=B12*C12	0.2135	5331	=((B12*P12)+Q12)*C12	=N12+R12
13	Registered Dietician	48000	0.12	=B13*C13	0.2135	9242	=((B13*P13)+Q13)*C13	=N13+R13
14	Medical Case Manager	45000	0.11	=B14*C14	0.2135	9242	=((B14*P14)+Q14)*C14	=N14+R14
15	Program Coordinator	44000	0.55	=B15*C15	0.2135	9242	=((B15*P15)+Q15)*C15	=N15+R15
16	Program Assistant	33000	0.65	=B16*C16	0.2135	9242	=((B16*P16)+Q16)*C16	=N16+R16
17	Sub-Total Personnel		=SUM(C4:C16)	=SUM(N4:N16)			=SUM(R4:R16)	=SUM(S4:S16)

Budget Justification
for Fringe

- ■ Provide More Specific Details that determine the Fringe rate percentage.

- ■ Identify specific costs if applicable

B. Fringe Benefits   **$XXX,XXX**

Fringe benefits for retirement, social security, and other for full-time faculty @ 21.25% of salary, and for full-time hourly and exempt staff @ 21.35% of salary; which includes 7.65% for FICA and 10% for retirement. Health insurance for all Program X employees is at the rates of: $5,331 employee only (10 employees) and $9,242 employee + family (8 employees). Part-time personnel receive social security and other benefits @ 8.65% of wages.

	EIS	Core Medical	CQM	Support Services	Administrative Services
Faculty	$38,501	$38,501	$1,470	$551	$3,674
Staff	$39,050	$40,306	$2,951	$9,354	$8,495
Part-time Personnel	$8,574	$8,574	$0	$335	$0
TOTAL	$86,125	$87,381	$4,420	$10,240	$12,169

Budgeting for Travel

- Be Specific:
    - Who will be traveling?
    - Why will they be traveling?
    - How Does the travel benefit the project?
- Include realistic estimates
- Per Diem Rates can be found at:
    - http://www.gsa.gov/Portal/gsa/ep/contentView.do?contentType=GSA_BASIC&contentId=17943
- Mileage Reimbursement Rates
    - http://www.gsa.gov/Portal/gsa/ep/contentView.do?P=MTT&contentId=9646&contentType=GSA_BASIC

Budgeting for Travel

- Travel Expenses can be local and long distance

- Local Travel should include mileage rate, number of miles, reason for travel, and staff members/consumers completing travel

- Training Travel is considered a CQM expenses

- Clinical staff travel to provide care is included in EIS

- Patient Transportation is a Support Service

Budgeting for Travel
Line Item Budget - Example

	A	B	C	F	H	J	L	N	O
1	iv. Line Item Budget - Project Years (2010 - 2011)								
2	Line Item	Salary	FTE	EIS	Core Medical	CQM	Support Services	Admin	TOTAL
34	C. Travel								
35	Tranportation Vouchers			$ -	$ -	$ -	$ 3,576	$ -	$ 3,576
36	HIV Annual Clinical Update/Grantee Meeting			$ -	$ -	$ 4,740	$ -	$ -	$ 4,740
37	Employee Travel to Patient Care Sites			$ 2,216	$ 2,216	$ -	$ -	$ -	$ 2,216
38	Sub-Total Travel			$ 2,216	$ 2,216	$ 4,740	$ 3,576	$ -	$10,532

Budgeting for Travel
Budget Justification - Example

- (Example) Travel for 3 clinical staff members (HIV Physician, Internist, HIV Pharmacist) to the annual Ryan White Grantee Meeting and Clinical Update, cost (per diem rates) follow:

	HRSA Grantee Meeting
Air Fare	$600
Ground Transportation	$60
Lodging @ $150/night	$600 (4 nights)
Per Diem @ $64/day	$320 (5 days)
TOTAL	$1,580 x 3 persons = $4740

Budgeting for Travel
Budget Justification, cont.

- Mileage for Employee (HIV Physician, Patient Services Coordinator) Round Trip Travel to Care Sites ($0.50/mile)

	Round Trip Mileage	Cost Per Trip	Number of Trips	Total Request
Ashland	240	$120.00	6	$720.00
Berea	79	$39.50	6	$237.00
Georgetown	35	$17.50	12	$210.00
Frankfort	61	$30.50	12	$366.00
Morehead	132	$66.00	6	$396.00
Richmond	50.5	$25.25	6	$151.50
Winchester	45	$22.50	6	$135.00
			TOTAL	$2,215.50

Budgeting for Travel
Budget Justification, cont.

■ Transportation Vouchers for Clients for medical appointments includes:

Transportation Voucher	Amount/ Voucher	Number of Trips/Month	Annual cost
Bus tokens	$1.00	10	$120.00
Gas Cards	$5.00	16	$960.00
Wheels (American Red Cross)	$1.60	5	$96.00
Cab vouchers	$50.00	4	$2,400.00
		TOTAL	$3,576.00

Budgeting for Equipment & Supplies

- Equipment: List equipment costs and provide justification for the need of the equipment to carry out the program's goals

- Extensive justification and a detailed status of current equipment must be provided when requesting funds for the purchase of computers and furniture items that meet the definition of equipment (a unit cost of $5,000 and a useful life of one or more years)

Budgeting for Equipment & Supplies

- Supplies: List the items that the project will use. In this category:

- Office supplies: paper, pencils, toner, computers ($<5,000)

- Medical supplies: syringes, blood tubes, plastic gloves, etc.,

- Educational supplies may be pamphlets and educational videotapes.

Budgeting for Equipment & Supplies Line Item Budget

	A	B	C	F	H	J	L	N	O
1	iv. Line Item Budget - Project Years (2010 - 2011)								
2	Line Item	Salary	FTE	EIS	Core Medical	CQM	Support Services	Admin	TOTAL
34	D. Equipment								
35	Access High Low Exam Table			5,500	5,500	-	-	-	5,500
36	Sub-Total Equipment			5,500	5,500	-	-	-	5,500
37	E. Supplies								
38	Computer Replacement (2)			2,600	2,600	-	-	-	2,600
39	Client Advisory Board			-	-	-	750	-	750
40	Data Procurement			-	-	-	-	1,473	1,473
41	Sub-Total Supplies			2,600	2,600	-	750	1,473	4,823

Budgeting for Equipment & Supplies Budget Justification

- Give sufficient detail to justify the costs. Get quotes to ensure the budget is "on target."

D. Equipment   **$5,500**

EIS - $5,500

Access High-Low Exam Table ($5,500) – Program X is currently serving 25 patients that are wheelchair bound and have significant difficulty transferring from their wheelchair to a standard medical exam table. This table has electronic mechanisms that lower and raise the table to provide convenient and safe transfer for patients with limited mobility. Chair specifications are as follows: 3- year warranty: **Safety:** 18" low height, easy on/off for patients; safety grab bars for patient stability and positioning; 450 lb. weight capacity; extra low voltage; Standard on/off switch; **Function:** Patented pass-through side drawers; large storage capacity; pass-through work surface on side of table; backrest adjusts for easy patient positioning (pneumatic or power back available); return to chair feature (on power back model); and standard foot control.

E. Supplies   **$ 4,822**

EIS - $2,600

Computer Replacement ($2,600) In 2008, Program X initiated a computer replacement program to ensure that our computers are compliant with University standards and remain within warranty. Funds will be used to purchase two computers on a four year rotation basis. These computers are utilized solely by Ryan White Part C staff for patient care, specifically for use with the LabTracker and CareWare patient data systems. Computer Specifications: Dell Optiplex 755 Ultra Small Form Factor + 4 yr warranty = $1,300 x 2.

Budgeting for Contracts

- Provide a clear explanation as to the purpose of each contract, how the costs were estimated, and the specific contract deliverables.

- Categorize all contract costs according to type, e.g., medical referral, lab referral, translation services, management consultant.

- Clearly explain the purpose of the contract, itemize each subcontract and demonstrate how the amounts were developed.

Budgeting for Contracts
Line Item Budget

2 Line Item	Salary	FTE	EIS	Core Medical	CQM	Support Services	Admin	TOTAL	
47 **F. Contractual**									
48 Medical/Surgical, Specialty referrals			25,300	25,300	-	-	-	25,300	
49 Laboratory/Radiology			57,000	57,000	-	-	-	57,000	
50 LabTracker Maintenance			3,643	3,643	1,214	-	-	4,857	
51 Sub-Total Contractual			85,943	85,943	1,214	-	-	87,157	
52 **G Other**									

20 Years of Leadership
A LEGACY OF CARE

Budgeting for Contracts
Budget Justification

- Provide sufficient detail and calculations to justify cost requested

F. Contractual **$XX,XXX**

EIS - $XX,XXX

Medical/Surgical and other Specialty Referrals ($25,300)

Part C funds are needed to pay for visits for specialty referrals through ▮▮▮▮ Medical Services Foundation. Estimated costs:

Specialty Care	Amount	Patient Visits	TOTAL
Medical/Surgical Specialties Initial	$ 120.00	35	$ 4,200.00
Medical/Surgical Specialties Follow-Up	$ 85.00	50	$ 4,250.00
Gynecology - Pap Smear	$ 80.00	25	$ 2,000.00
Gynecology - Colposcopy	$ 175.00	10	$ 1,750.00
Ophthalmology	$ 85.00	40	$ 3,400.00
Mental Health - Medication Management	$ 60.00	55	$ 3,300.00
Mental Health - Counseling	$ 120.00	45	$ 5,400.00
Nutritional Services	$ 50.00	20	$ 1,000.00
		TOTAL	$ 25,300.00

Budgeting for Other Expenses

- Other: Includes costs that do not fit into any other category into this category
- Provide a detailed explanation of each cost in this category to allow reviewers to determine if expenses is "allowable"
- Costs Include:
  - grantee rent, utilities and insurance fall under this category if not included in an approved indirect cost
  - pharmaceuticals, insurance,
  - continuing education/conference fees
  - audit related costs

Budgeting for Other Expenses
Line Item Budget

	A	B	C	F	H	J	L	N	O
1	iv. Line Item Budget - Project Years (2010 - 2011)								
2	Line Item	Salary	FTE	EIS	Core Medical	CQM	Support Services	Admin	TOTAL
52	**G Other**								
53	Emergency Pharmaceuticals			7,500	7,500	-	-	-	7,500
54	Patient Parking Validation			-	-	-	3,000	-	3,000
55	Continuing Education - Registration			-	-	1,000	-	-	1,000
56	HRSA Grantee Meeting - Registration			-	-	1,500	-	-	1,500
57	State HIV Conference - Registration			-	-	2,250	-	-	2,250
58	Clinic Outreach Brochures - Printing			-	-	-	1,200	-	1,200
59	Patient Education Groups			600	600	-	-	-	600
60	Computer Access			-	-	-	-	911	911
61	Alphanumeric Pager			-	-	-	-	126	126
62	Monhtly Phone Access			-	-	-	-	2,704	2,704
63	Sub-Total Other			8,100	8,100	4,750	4,200	3,741	20,791
68									

Budgeting for Other Expenses
Budget Justification

Administrative - $3,741

Computer Access ($910.58): Computer Access for Ryan White Part C staff. The University of ████████ rate for network access is $17.75/month per workstation.

TOTAL Part C Grant Funded Staff FTE = 4.2750

Annual Workstation Costs = $213

Total Project Costs = $213 x 4.275 = 910.58

Alphanumeric Pager ($126): Alphanumeric pagers for two clinical staff. The University of ████████ rate for pager access is $5.25/month per pager.

($5.25 x 12) x 2 personnel = $126

Phone Installation and Monthly Access($2,704.80): Phone access for grant funded staff (4.2750 FTE). The ███ monthly rate for phone access is detailed below:

Voice Over IP $18.00/month x 4.2750 FTE = $76.95

E911 Surcharge $0.21/month x 4.2750 FTE = $0.90

Voice Mail $6.50/month x 4.2750 FTE = $27.79

Long Distance $0.07 (200 min/month/line) = $28.00/month x 4.2750 FTE = $119.70

Annual Total = 225.34 x 12 = 2,704.80

Budgeting for Indirects

- **Indirect Costs (or Facilities and Administration) :** Indirect costs are those costs incurred for common or joint objectives which cannot be readily identified but are necessary to the operations of the organization, e.g., the cost of operating and maintaining facilities, depreciation, and

- If an organization applying for an assistance award does not have an indirect cost rate, the applicant can obtain one through HHS's Division of Cost Allocation

Budgeting for Indirects

- A grantee can include indirect costs in the application if you have an approved Federal indirect cost rate for costs other than research or instruction

- The maximum indirect cost rate allowable may be capped depending on the program guidelines (such as the Part C 10% legislative limitation on administrative costs)

- If requesting indirect costs, include a copy of the latest negotiated cost agreement

Budgeting Activity

Allocating Funds Across Funding Streams

Supporting the Same Population with Multiple Funding Streams

Ryan White
Part C
Early
Intervention
Services

Ryan White
Part B
Social Services

AIDS
Education
Training Center
(AETC)

Ryan White
Part D
Women, Infant, Children

Special Projects of
National Significance
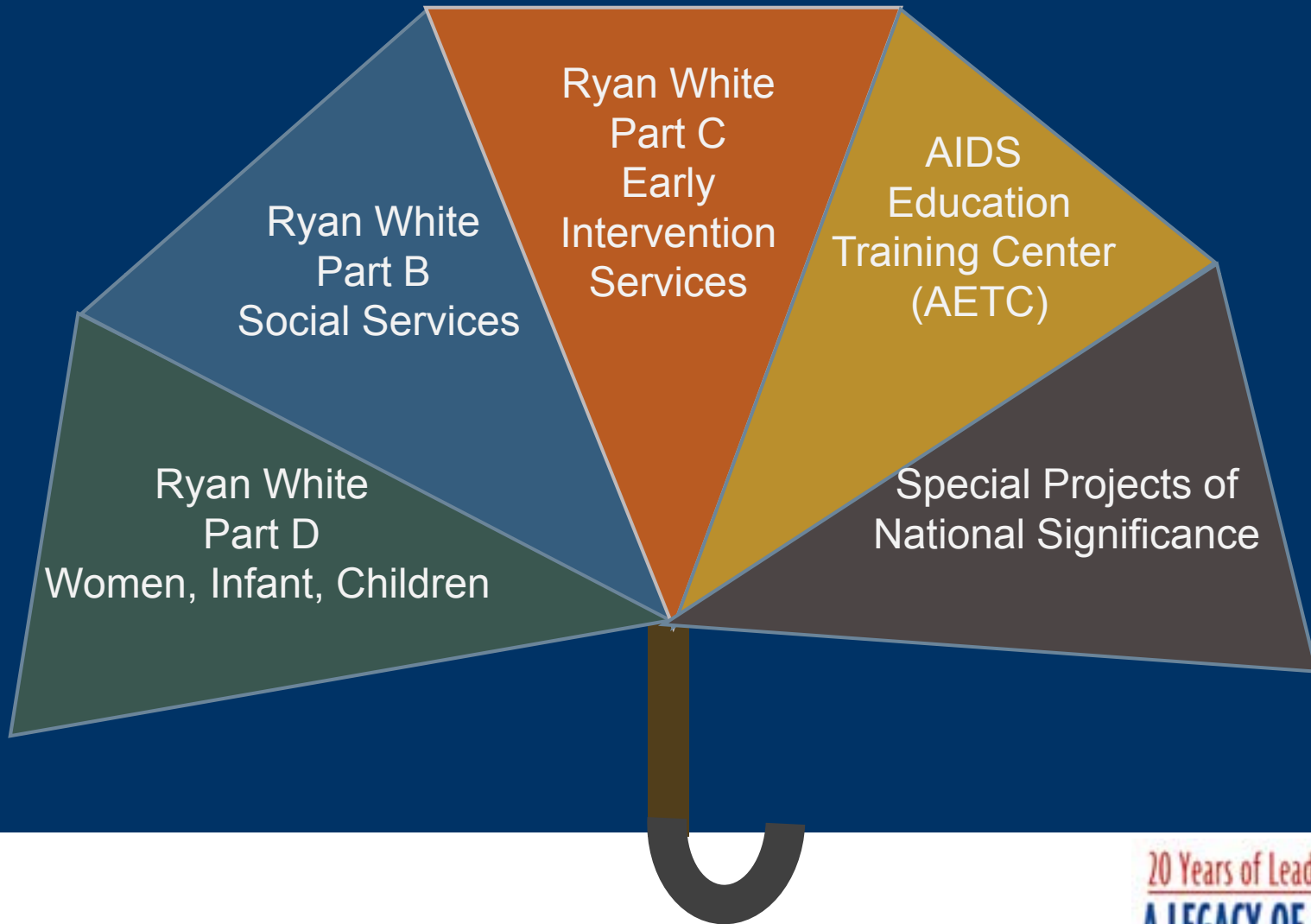
Supporting the Same Population with Multiple Funding Streams

- Review your entire program looking at all funding streams to obtain an accurate picture of the program's finances

- Assign Each Grant Account into a Separate Account Number to ensure funds are sufficiently separated

- Prepare a Flow Chart or Table the identifies what each grant is allowed to pay for to ensure the funds are utilized correctly

Supporting the Same Population with Multiple Funding Streams

Line Item	Ryan White Part B	Ryan White Part C	Ryan White Part D	TOTAL	Budget/ Patient (900)
HIV Specialty Care	$0.00	$125,000	$25,000	$150,000	$167
Primary Care	$0.00	$62,000	$11,000	$73,000	$81
Outpatient/ Specialty Care	$70,000	$45,000	$9,000	$124,000	$138
Laboratory/ Radiology	$0.00	$57,000	$11,000	$68,000	$76
Pharmaceuticals	$36,000	$8,000	$8,000	$64,000	$71
Transportation	$7,000	$0.00	$5,000	$12,000	$13
Insurance Program	$130,000	$0.00	$0.00	$130,000	$144

Supporting the Same Population with Multiple Funding Streams

- Prepare a hierarchy for patient billing and program coverage

Ryan White Part D – women, infant, children 63 county service area (20% of patients)

Ryan White Part B – all patients in 32 county service area (80% of patients)

Ryan White Part C – all patients in 63 county service area (100% of patients)

Supporting the Same Population with Multiple Funding Streams

- Prepare a patient spreadsheet that tracks each patients position on the hierarchy

	Patient Name	MRN	OK TO BILL	RWC Exp. Date	Care District	RWD Eligible	2009 Level	2010 Level	Cap	FAP sent to UKFC	FAP Expiration	Insurance	Comments
2	Patient A	XXXXXXX	10/01/09	10/02/10	F	N	1		$0				Approved 2009
3	Patient B	XXXXXXX	06/25/09	06/26/10	3	N	1		$0		7/1/1900	BCBS	Approved 2009
4	Patient C	XXXXXXX	08/05/08	08/06/09	C	N			$0	8/13/2008	2/12/2009	Medicare/QMB	Approved 2008
5	Patient D	XXXXXXX	12/08/09	12/09/10	3	Y	1		$0	5/21/2010	11/20/2010		Approved 2009
6	Patient E	XXXXXXX	05/02/07	05/02/08	F	N			$0	5/2/2007	11/1/2007		To provide por 2010
7	Patient F	XXXXXXX		12/31/00	3	N					7/1/1900		To provide poi for 2007.
8	Patient G	XXXXXXX	09/04/09	09/05/10	F	N	6		$3,478		7/1/1900	BC/BS	Approved 2009
9	Patient H	XXXXXXX	04/01/10	04/02/11	F	N		1	$0	5/21/2010	11/20/2010		Approved 2010
10	Patient I	XXXXXXX	02/09/09	02/10/10	F	N	1		$0	3/13/2009	9/12/2009		Approved 2009
11	Patient J	XXXXXXX	03/19/10	03/20/11	F	N	3	3	$894		7/1/1900	Medicare	Approved 2010
12	Patient L	XXXXXXX	10/27/09	10/28/10	F	N	1		$0	4/13/2010	10/13/2010		Approved 2009
13	Patient M	XXXXXXX	03/26/10	03/27/11	F	N		6	$4,004			Medicare/UMR	Approved 2010

Using Your Budget For More Than Just Your Grant Application

Budget Vs. Actual

- Prepare a worksheet that compares monthly actually expenditures to proposed budget

- Break Down General Ledger Codes into Specific budget areas to ensure you are on target
  - Example – After 6 months you have spent $12,000 of the $24,000 of patient care expenses (50%)
    - If $6,000 of the $12,000 was spent on mental health and your total budget for the year for mental health was $4,000 then you need to consider why these funds were used so quickly and ways to control costs
  - Similarly if you earmarked $4,000 for Nutrition Supplements and only spent $500 to date you want to verify if the service is indeed being provided or is for some reason not needed at the anticipated rate

Budget Vs. Actual

- Account for items that are needed/purchased, but were not proposed in the initial budget

- Track expenditures comparing:
  - actual expenditures versus the proposed budget
  - A breakdown of funds proposed for monthly expenditures (total budget/12) versus average monthly expenditures (expenditures to date/completed project months to date)
  - Monthly comparison will tip you off early in the budget year if expenditures aren't going as planned

Budget Vs. Actual

Section 1   Section 2

	A	B	C	D	G	R	S	T	U	V	W
1	Ryan White Part C April 2011 - March 2012										
2	Budget vs. Actual										
3											
4	A. Personnel & Fringe	Budget	April	May	Etc.	Actual Expenditures	Budget vs. Actual	Monthly Budget	Months of Project To Date	Monthly Average Actual	Monthly Budget vs. Actual
5	Personnel					=SUM(C5:Q5)	=B5-R5	=B5/12	5	=R5/U5	=T5-V5
6	Fringe					=SUM(C6:Q6)	=B6-R6	=B6/12	5	=R6/U6	=T6-V6
7	SubTotal Personnel + Fringe	=SUM(B5:B6)	=SUM(C5:C6)	=SUM(D5:D6)	=SUM(G5:G6)	=SUM(C7:Q7)	=SUM(S5:S6)	=SUM(T5:T6)		=SUM(V5:V6)	=SUM(W5:W6)
8	C. Travel					=SUM(C8:N8)					
9	Continuing Education					=SUM(C9:Q9)	=B9-R9	=B9/12	5	=R9/U9	=T9-V9
10	HIV Annual Clinical Update					=SUM(C10:Q10)	=B10-R10	=B10/12	5	=R10/U10	=T10-V10
11	HRSA Grantee Meeting					=SUM(C11:Q11)	=B11-R11	=B11/12	5	=R11/U11	=T11-V11
12	Continuing Education - Registration					=SUM(C12:Q12)	=B12-R12	=B12/12	5	=R12/U12	=T12-V12
13	HRSA Grantee Meeting - Registration					=SUM(C13:Q13)	=B13-R13	=B13/12	5	=R13/U13	=T13-V13
14	KY HIV Conference - Registration					=SUM(C14:Q14)	=B14-R14	=B14/12	5	=R14/U14	=T14-V14
15	Sub-Total Travel	=SUM(B9:B14)	=SUM(C9:C14)	=SUM(D9:D14)	=SUM(G9:G14)	=SUM(C15:Q15)	=B15-R15	=B15/12	5	=R15/U15	=T15-V15
16	D. Equipment					=SUM(C16:N16)					
17	Computer Replacement (2)					=SUM(C17:Q17)	=B17-R17	=B17/12	5	=R17/U17	=T17-V17
18	Sub-Total Equipment	=B17	=C17	=D17	=G17	=SUM(C18:Q18)	=B18-R18	=B18/12	5	=R18/U18	=T18-V18
19	E. Supplies					=SUM(C19:N19)					
20	Data Procurement					=SUM(C20:Q20)	=B20-R20	=B20/12	5	=R20/U20	=T20-V20
21	Client Advisory Board					=SUM(C21:Q21)	=B21-R21	=B21/12	5	=R21/U21	=T21-V21
22	Sub-Total Supplies	=SUM(B20:B21)	=SUM(C20:C21)	=SUM(D20:D21)	=SUM(G20:G21)	=SUM(C22:Q22)	=B22-R22	=B22/12	5	=R22/U22	=T22-V22
23	F. Contractual					=SUM(C23:N23)					
24	Medical/Surgical, Specialty referrals					=SUM(C24:Q24)	=B24-R24	=B24/12	5	=R24/U24	=T24-V24
25	Laboratory/Radiology					=SUM(C25:Q25)	=B25-R25	=B25/12	5	=R25/U25	=T25-V25
26	LabTracker Maintenance					=SUM(C26:Q26)	=B26-R26	=B26/12	5	=R26/U26	=T26-V26
27	Sub-Total Contractual	=SUM(B24:B26)	=SUM(C24:C26)	=SUM(D24:D26)	=SUM(G24:G26)	=SUM(C27:Q27)	=B27-R27	=B27/12	5	=R27/U27	=T27-V27
28	G Other					=SUM(C28:N28)					
29	Emergency Pharmaceuticals					=SUM(C29:Q29)	=B29-R29	=B29/12	5	=R29/U29	=T29-V29
30	WASTE					=SUM(C30:Q30)	=B30-R30	=B30/12	5	=R30/U30	=T30-V30
31	Nutrition					=SUM(C31:Q31)	=B31-R31	=B31/12	5	=R31/U31	=T31-V31
32	Mental Health					=SUM(C32:Q32)	=B32-R32	=B32/12	5	=R32/U32	=T32-V32
33	Transportation					=SUM(C33:Q33)	=B33-R33	=B33/12	5	=R33/U33	=T33-V33
34	Printing					=SUM(C34:Q34)	=B34-R34	=B34/12	5	=R34/U34	=T34-V34
35	Support Group					=SUM(C35:Q35)	=B35-R35	=B35/12	5	=R35/U35	=T35-V35
36	Patient Parking Validation					=SUM(C36:Q36)	=B36-R36	=B36/12	5	=R36/U36	=T36-V36
37	Sub-Total Other	=SUM(B29:B36)	=SUM(C29:C36)	=SUM(D29:D36)	=SUM(G29:G36)	=SUM(C37:Q37)	=B37-R37	=B37/12	5	=R37/U37	=T37-V37
38	Total Direct Cost	=B7+B15+B18+B22+B27+B37	=C7+C15+C18+C22+C27+C37	=D7+D15+D18+D22+D	=G7+G15+G18+G22+G	=SUM(C38:Q38)	=B38-R38	=B38/12	5	=R38/U38	=T38-V38
39	H. Indirect Costs					=SUM(C39:Q39)	=B39-R39	=B39/12	5	=R39/U39	=T39-V39
40	GRAND TOTAL	=B38+B39	=C38+C39	=D38+D39	=G38+G39	=SUM(C40:Q40)	=B40-R40	=B40/12	5	=R40/U40	=T40-V40
41											

Budget Vs. Actual – Section 1
Actually Monthly Expenditures Versus Proposed Budget

	A	B	C	D	G	R
1	Ryan White Part C April 2011 - March 2012					
2	Budget vs. Actual					
3						
4	A. Personnel & Fringe	Budget	April	May	Etc.	Actual Expenditures
5	Personnel					=SUM(C5:Q5)
6	Fringe					=SUM(C6:Q6)
7	SubTotal Personnel + Fringe	=SUM(B5:B6)	=SUM(C5:C6)	=SUM(D5:D6)	=SUM(G5:G6)	=SUM(C7:Q7)
8	C. Travel					=SUM(C8:N8)
9	Continuing Education					=SUM(C9:Q9)
10	HIV Annual Clinical Update					=SUM(C10:Q10)
11	HRSA Grantee Meeting					=SUM(C11:Q11)
12	Continuing Education - Registration					=SUM(C12:Q12)
13	HRSA Grantee Meeting - Registration					=SUM(C13:Q13)
14	KY HIV Conference - Registration					=SUM(C14:Q14)
15	Sub-Total Travel	=SUM(B9:B14)	=SUM(C9:C14)	=SUM(D9:D14)	=SUM(G9:G14)	=SUM(C15:Q15)
16	D. Equipment					=SUM(C16:N16)
17	Computer Replacement (2)					=SUM(C17:Q17)
18	Sub-Total Equipment	=B17	=C17	=D17	=G17	=SUM(C18:Q18)
19	E. Supplies					=SUM(C19:N19)
20	Data Procurement					=SUM(C20:Q20)
21	Client Advisory Board					=SUM(C21:Q21)
22	Sub-Total Supplies	=SUM(B20:B21)	=SUM(C20:C21)	=SUM(D20:D21)	=SUM(G20:G21)	=SUM(C22:Q22)
23	F. Contractual					=SUM(C23:N23)
24	Medical/Surgical, Specialty referrals					=SUM(C24:Q24)
25	Laboratory/Radiology					=SUM(C25:Q25)
26	LabTracker Maintenance					=SUM(C26:Q26)
27	Sub-Total Contractual	=SUM(B24:B26)	=SUM(C24:C26)	=SUM(D24:D26)	=SUM(G24:G26)	=SUM(C27:Q27)
28	G Other					=SUM(C28:N28)
29	Emergency Pharmaceuticals					=SUM(C29:Q29)
30	WASTE					=SUM(C30:Q30)
31	Nutrition					=SUM(C31:Q31)
32	Mental Health					=SUM(C32:Q32)
33	Transportation					=SUM(C33:Q33)
34	Printing					=SUM(C34:Q34)
35	Support Group					=SUM(C35:Q35)
36	Patient Parking Validation					=SUM(C36:Q36)
37	Sub-Total Other	=SUM(B29:B36)	=SUM(C29:C36)	=SUM(D29:D36)	=SUM(G29:G36)	=SUM(C37:Q37)
38	Total Direct Cost	=B7+B15+B18+B22+B27+B37	=C7+C15+C18+C22+C27+C37	=D7+D15+D18+D22+D	=G7+G15+G18+G22+G	=SUM(C38:Q38)
39	H. Indirect Costs					=SUM(C39:Q39)
40	GRAND TOTAL	=B38+B39	=C38+C39	=D38+D39	=G38+G39	=SUM(C40:Q40)

Budget Vs. Actual – Section 2
Comparison of Budget Versus Actual Expenditures

Actual Expenditures	Budget vs. Actual	Monthly Budget	Months of Project To Date	Monthly Average Actual	Monthly Budget vs. Actual
=SUM(C5:Q5)	=B5-R5	=B5/12	5	=R5/U5	=T5-V5
=SUM(C6:Q6)	=B6-R6	=B6/12	5	=R6/U6	=T6-V6
=SUM(C7:Q7)	=SUM(S5:S6)	=SUM(T5:T6)		=SUM(V5:V6)	=SUM(W5:W6)
=SUM(C8:N8)					
=SUM(C9:Q9)	=B9-R9	=B9/12	5	=R9/U9	=T9-V9
=SUM(C10:Q10)	=B10-R10	=B10/12	5	=R10/U10	=T10-V10
=SUM(C11:Q11)	=B11-R11	=B11/12	5	=R11/U11	=T11-V11
=SUM(C12:Q12)	=B12-R12	=B12/12	5	=R12/U12	=T12-V12
=SUM(C13:Q13)	=B13-R13	=B13/12	5	=R13/U13	=T13-V13
=SUM(C14:Q14)	=B14-R14	=B14/12	5	=R14/U14	=T14-V14
=SUM(C15:Q15)	=B15-R15	=B15/12	5	=R15/U15	=T15-V15
=SUM(C16:N16)					
=SUM(C17:Q17)	=B17-R17	=B17/12	5	=R17/U17	=T17-V17
=SUM(C18:Q18)	=B18-R18	=B18/12	5	=R18/U18	=T18-V18
=SUM(C19:N19)					
=SUM(C20:Q20)	=B20-R20	=B20/12	5	=R20/U20	=T20-V20
=SUM(C21:Q21)	=B21-R21	=B21/12	5	=R21/U21	=T21-V21
=SUM(C22:Q22)	=B22-R22	=B22/12	5	=R22/U22	=T22-V22
=SUM(C23:N23)					
=SUM(C24:Q24)	=B24-R24	=B24/12	5	=R24/U24	=T24-V24
=SUM(C25:Q25)	=B25-R25	=B25/12	5	=R25/U25	=T25-V25
=SUM(C26:Q26)	=B26-R26	=B26/12	5	=R26/U26	=T26-V26
=SUM(C27:Q27)	=B27-R27	=B27/12	5	=R27/U27	=T27-V27
=SUM(C28:N28)					
=SUM(C29:Q29)	=B29-R29	=B29/12	5	=R29/U29	=T29-V29
=SUM(C30:Q30)	=B30-R30	=B30/12	5	=R30/U30	=T30-V30
=SUM(C31:Q31)	=B31-R31	=B31/12	5	=R31/U31	=T31-V31
=SUM(C32:Q32)	=B32-R32	=B32/12	5	=R32/U32	=T32-V32
=SUM(C33:Q33)	=B33-R33	=B33/12	5	=R33/U33	=T33-V33
=SUM(C34:Q34)	=B34-R34	=B34/12	5	=R34/U34	=T34-V34
=SUM(C35:Q35)	=B35-R35	=B35/12	5	=R35/U35	=T35-V35
=SUM(C36:Q36)	=B36-R36	=B36/12	5	=R36/U36	=T36-V36
=SUM(C37:Q37)	=B37-R37	=B37/12	5	=R37/U37	=T37-V37
=SUM(C38:Q38)	=B38-R38	=B38/12	5	=R38/U38	=T38-V38
=SUM(C39:Q39)	=B39-R39	=B39/12	5	=R39/U39	=T39-V39
=SUM(C40:Q40)	=B40-R40	=B40/12	5	=R40/U40	=T40-V40

Budget Vs. Actual – Unplanned Needs

For items added to the budget that were not initially a part of the budget :

- Add to the Budget vs. Actual Worksheet
- Highlight in Red, or mark in some way to show that this was a previously unbudgeted expenses
- Keep the Budgeted amount 0, or reflect a budget revision
- Evaluate the use of this line item, and the potential need to add this as a line item in future budgets

27	Sub-Total Contractual	=SUM(B24:B26)	=SUM(C24:C26)	=SUM(D24:D26)	=SUM(G24:G26)	=SUM(C27:Q27)
28	G Other					=SUM(C28:N28)
29	Emergency Pharmaceuticals					=SUM(C29:Q29)
30	WASTE					=SUM(C30:Q30)
31	Nutrition					=SUM(C31:Q31)
32	Female Contraception					=SUM(C32:Q32)
33	Mental Health					=SUM(C33:Q33)
34	Transportation					=SUM(C34:Q34)
35	Printing					=SUM(C35:Q35)
36	Support Group					=SUM(C36:Q36)
37	Patient Parking Validation					=SUM(C37:Q37)
38	Sub-Total Other	=SUM(B29:B37)	=SUM(C29:C37)	=SUM(D29:D37)	=SUM(G29:G37)	=SUM(C38:Q38)

Allocation vs. Expenditure Report

- Allocation Report – Due 60 days after the start of the grant period (Identifies how funds were <u>budgeted</u> across service areas)

- Expenditure Report – Due 90 days after the end of the grant period (Identifies how funds were <u>actually spent</u> across service areas)

- Allocation and Expenditure Report compare almost exactly with data requested in question 33 from the RDR.

- Can be compared to evaluate proposed expenditures versus actual expenditures, as well as to data of actual services provided.

Allocation Report

	Section C: Allocations Categories	Amount	Percent
12			
13	*Section C: Allocations Categories*	**Amount**	**Percent**
14	**1. Core Medical Services Subtotal[1] [--- CHECKLIST]**	**$0**	**0%**
15	a. Outpatient /Ambulatory Health Services		- -
16	b. AIDS Drug Assistance Program (ADAP) Treatments		- -
17	c. AIDS Pharmaceutical Assistance (local)		- -
18	d. Oral Health Care		- -
19	e. Health Insurance Premium & Cost Sharing Assistance		- -
20	f. Home Health Care		- -
21	g. Home and Community-based Health Services		- -
22	h. Hospice Services		- -
23	i. Mental Health Services		- -
24	j. Medical Nutrition Therapy		- -
25	k. Medical Case Management (including Treatment		- -
26	l. Substance Abuse Services - outpatient		- -
27	**2. Support Services Subtotal**	**$0**	**0%**
28	a. Case Management (non-Medical)		- -
29	b. Health Education/Risk Reduction		- -
30	c. Linguistics Services		- -
31	d. Medical Transportation Services		- -
32	e. Outreach Services		- -
33	f. Psychosocial Support Services		- -
34	g. Referral for Health Care/Supportive Services		- -
35	h. Rehabilitation Services		- -
36	i. Respite Care		- -
37	j. Treatment Adherence Counseling		- -
38	**3. Total Service Allocations**	**$0**	- -
39	**4. Non-services Subtotal**	**$0**	- -
40	a. Clinical Quality Management Activities[1] [--- CHECKLIST]		- -
41	b. Grantee Administration[2] [--- CHECKLIST]		- -
42	**5. Total Allocations (Service + Non-service)[4] [---**	**$0**	- -

20 Years of Leadership
A LEGACY OF CARE

2010 RYAN WHITE ALL GRANTEE MEETING AND 13TH ANNUAL CLINICAL CONFERENCE

Expenditure Report

		CURRENT FY		PRIOR FY CARRYOVER		TOTAL	
13		**Amount**	**Percent**	**Amount**	**Percent**	**Amount**	**Percent**
14	*Section C: Expenditure Categories*	**Amount**	**Percent**	**Amount**	**Percent**	**Amount**	**Percent**
15	**1. Core Medical Services Subtotal[1] [--- CHECKLIST]**	**$0**	**0%**	**$0**	**0%**	**$0**	**0%**
16	a. Outpatient /Ambulatory Health Services		- -		- -	$0	- -
17	b. AIDS Drug Assistance Program (ADAP) Treatments		- -		- -	$0	- -
18	c. AIDS Pharmaceutical Assistance (local)		- -		- -	$0	- -
19	d. Oral Health Care		- -		- -	$0	- -
20	e. Health Insurance Premium & Cost Sharing Assistance		- -		- -	$0	- -
21	f. Home Health Care		- -		- -	$0	- -
22	g. Home and Community-based Health Services		- -		- -	$0	- -
23	h. Hospice Services		- -		- -	$0	- -
24	i. Mental Health Services		- -		- -	$0	- -
25	j. Medical Nutrition Therapy		- -		- -	$0	- -
26	k. Medical Case Management (including Treatment		- -		- -	$0	- -
27	l. Substance Abuse Services - outpatient		- -		- -	$0	- -
28	**2. Support Services Subtotal**	**$0**	**0%**	**$0**	**0%**	**$0**	**0%**
29	a. Case Management (non-Medical)		- -		- -	$0	- -
30	b. Health Education/Risk Reduction		- -		- -	$0	- -
31	c. Linguistics Services		- -		- -	$0	- -
32	d. Medical Transportation Services		- -		- -	$0	- -
33	e. Outreach Services		- -		- -	$0	- -
34	f. Psychosocial Support Services		- -		- -	$0	- -
35	g. Referral for Health Care/Supportive Services		- -		- -	$0	- -
36	h. Rehabilitation Services		- -		- -	$0	- -
37	i. Respite Care		- -		- -	$0	- -
38	j. Treatment Adherence Counseling		- -		- -	$0	- -
39	**3. Total Service Expenditures**	**$0**	- -	**$0**	- -	**$0**	- -
40	**4. Non-services Subtotal**	**$0**	- -	**$0**	- -	**$0**	- -
41	a. Clinical Quality Management Activities[1] [--- CHECKLIST]		- -		- -	**$0**	- -
42	b. Grantee Administration[2] [--- CHECKLIST]		- -		- -	**$0**	- -
43	**5. Total Expenditures (Service + Non-service)**	**$0**	- -	**$0**	- -	**$0**	- -

20 Years of Leadership
A LEGACY OF CARE

Allocation/Expenditure Report vs. RDR

HRSA Expenditure Report

12		
13		
14	**Section C: Expenditure Categories**	An
15	**1. Core Medical Services Subtotal[1] [--- CHECKLIST]**	
16	a. Outpatient /Ambulatory Health Services	
17	b. AIDS Drug Assistance Program (ADAP) Treatments	
18	c. AIDS Pharmaceutical Assistance (local)	
19	d. Oral Health Care	
20	e. Health Insurance Premium & Cost Sharing Assistance	
21	f. Home Health Care	
22	g. Home and Community-based Health Services	
23	h. Hospice Services	
24	i. Mental Health Services	
25	j. Medical Nutrition Therapy	
26	k. Medical Case Management (including Treatment	
27	l. Substance Abuse Services - outpatient	
28	**2. Support Services Subtotal**	
29	a. Case Management (non-Medical)	
30	b. Health Education/Risk Reduction	
31	c. Linguistics Services	
32	d. Medical Transportation Services	
33	e. Outreach Services	
34	f. Psychosocial Support Services	
35	g. Referral for Health Care/Supportive Services	
36	h. Rehabilitation Services	
37	i. Respite Care	
38	j. Treatment Adherence Counseling	
39	**3. Total Service Expenditures**	
40	**4. Non-services Subtotal**	
41	a. Clinical Quality Management Activities[1] [--- CHECKLIST]	
42	b. Grantee Administration[2] [--- CHECKLIST]	
43	**5. Total Expenditures (Service + Non-service)**	
44		

RDR – Q33

	Service Categories	Check if service was offered
	CORE SERVICES	
a.	Outpatient/ambulatory medical care	
b.	Local AIDS Pharmaceutical Assistance	
c.	Oral health care	
d.	Early intervention services (Parts A and B)	
e.	Health Insurance Premium & Cost Sharing Assistance	
f.	Home health care	
g.	Home and community-based health services	
h.	Hospice services	
i.	Mental health services	
j.	Medical nutrition therapy	
k.	Medical case management (including treatment adherence)	
l.	Substance abuse services–outpatient	
	SUPPORT SERVICES	
m.	Case management (non-medical)	
n.	Child care services	
o.	Pediatric development assessment/early intervention services	
p.	Emergency financial assistance	
q.	Food bank/home-delivered meals	
r.	Health education/risk reduction	
s.	Housing services	
t.	Legal services	
u.	Linguistics services	
v.	Medical transportation services	
w.	Outreach services	
x.	Permanency planning	
y.	Psychosocial support services	
z.	Referral for health care/supportive services	
aa.	Rehabilitation services	
ab.	Respite care	
ac.	Substance abuse services–residential	
ad.	Treatment adherence counseling	

Incorporating Data into Your Fiscal Evaluation

- A comparison of the Allocation report versus the Expenditure report will allow for analysis of proposed versus actual expenditures.

- A comparison of the expenditure report versus RDR information for the budget timeframe (ie. April 2009 – March 2010) will provide information about expenditures for patient services/visits
  - Will reveal expenditures per patient or per visit
  - Will provide data for analysis of cost effectiveness of services provided

Incorporating Data into Your Evaluation

	A	B	C	D	E	F	G	H	I	J
1		**Allocation Report**		**Expenditure Report**		**RDR Data**		**Data Comparison**		
2	*Section C: Allocations Categories*	**Amount**	**Percent**	**Amount**	**Percent**	**Patients**	**Visits**	**Allocation Vs. Expenditure**	**Expenditure vs. RDR Patients**	**Expenditure vs. RDR Visits**
3	**1. Core Medical Services Subtotal**	**$378,780**	**82%**	**$360,950**	**76%**			**$17,830**		
4	a. Outpatient /Ambulatory Health Services	**$269,880**	**58%**	$251,850	53%	725	3900	$18,030	$ 347.38	$ 64.58
5	b. AIDS Drug Assistance Program (ADAP) Treatments	**$0**	**0%**	$0	0%	0	0	$0	#DIV/0!	#DIV/0!
6	c. AIDS Pharmaceutical Assistance (local)	**$3,500**	**1%**	$2,100	0%	25	36	$1,400	$ 84.00	$ 58.33
7	d. Oral Health Care	**$0**	**0%**	$0	0%	0	0	$0	#DIV/0!	#DIV/0!
8	e. Health Insurance Premium & Cost Sharing Assistance	**$0**	**0%**	$0	0%	0	0	$0	#DIV/0!	#DIV/0!
9	f. Home Health Care	**$0**	**0%**	$0	0%	0	0	$0	#DIV/0!	#DIV/0!
10	g. Home and Community-based Health Services	**$0**	**0%**	$0	0%	0	0	$0	#DIV/0!	#DIV/0!
11	h. Hospice Services	**$0**	**0%**	$0	0%	0	0	$0	#DIV/0!	#DIV/0!
12	i. Mental Health Services	**$48,000**	**10%**	$51,000	11%	49	275	-$3,000	$ 1,040.82	$ 185.45
13	j. Medical Nutrition Therapy	**$7,900**	**2%**	$9,300	2%	274	361	-$1,400	$ 33.94	$ 25.76
14	k. Medical Case Management (including Treatment	**$49,500**	**11%**	$46,000	10%	864	4951	$3,500	$ 53.24	$ 9.29
15	l. Substance Abuse Services - outpatient	**$0**	**0%**	$700	0%	1	8	-$700	$ 700.00	$ 87.50
16	**2. Support Services Subtotal**	**$85,535**	**18%**	**$111,254**	**24%**			**-$25,719**		
17	a. Case Management (non-Medical)	**$0**	**0%**	$2,000	0%	122	245	-$2,000	$ 16.39	$ 8.16
18	b. Health Education/Risk Reduction	**$0**	**0%**	$0	0%	654	1350	$0	$ -	$ -
19	c. Linguistics Services	**$2,000**	**0%**	$1,500	0%	15	25	$500	$ 100.00	$ 60.00
20	d. Medical Transportation Services	**$0**	**0%**	$500	0%	7	7	-$500	$ 71.43	$ 71.43
21	e. Outreach Services	**$0**	**0%**	$0	0%	0	0	$0	#DIV/0!	#DIV/0!
22	f. Psychosocial Support Services	**$3,436**	**1%**	$4,519	1%	22	25	-$1,083	$ 205.41	$ 180.76
23	g. Referral for Health Care/Supportive Services	**$51,954**	**11%**	$73,596	16%	567	1200	-$21,642	$ 129.80	$ 61.33
24	h. Rehabilitation Services	**$0**	**0%**	$0	0%	0	0	$0	#DIV/0!	#DIV/0!
25	i. Respite Care	**$0**	**0%**	$0	0%	0	0	$0	#DIV/0!	#DIV/0!
26	j. Treatment Adherence Counseling	**$28,145**	**6%**	$29,139	6%	719	1545	-$994	$ 40.53	$ 18.86
27	**3. Total Service Allocations**	**$464,315**	**84%**	**$472,204**	**85%**			**-$7,889**		
28	**4. Non-services Subtotal**	**$89,395**	**16%**	**$81,212**	**15%**			**$8,183**		
29	a. Clinical Quality Management Activities	**$34,236**	**6%**	**$25,572**	**5%**			$8,664		
30	b. Grantee Administration	**$55,159**	**10%**	**$55,640**	**10%**			-$481		
31	**5. Total Allocations (Service + Non-service)**	**$553,710**	**100%**	**$553,416**	**100%**			**$294**		

Expenditure Report Activity