

EXHIBIT C & D – PROJECTED OPERATING & CAPITAL BUDGET

- Operating Budget
- Personnel Detail
- Budget Narrative



Operating Budget

Funding Sources & Revenues

Enter funding from any sources, other than your DCF/LSFHS contract, here.
Examples: Other grants, Medicaid, and/or any third-party revenue

Fully complete agency name, contract #, date, and fiscal year.

Enter DCF/LSFHs funding in the first column **only**.

PART I: PROJECTED FUNDING SOURCES & REVENUES										
FUNDING SOURCES & REVENUES	DCF/LSFHS	Other Funding Source	Other Funding Source	Other Funding Source	Other Funding Source	Other Funding Source	Other Funding Source	Other Funding Source	Other Funding Source	Total Revenue
STATE SAMH FUNDING										
Management, Oversight and Administration	\$									\$0
Revenue	\$									\$0
STATE FUNDING										
State Agency Funding		\$	\$	\$	\$	\$	\$	\$	\$	\$0
Medicaid		\$	\$	\$	\$	\$	\$	\$	\$	\$0
(3) Local Government		\$	\$	\$	\$	\$	\$	\$	\$	\$0
(4) Federal Grants and Contracts		\$	\$	\$	\$	\$	\$	\$	\$	\$0
(5) In-kind from local govt. only		\$	\$	\$	\$	\$	\$	\$	\$	\$0
TOTAL GOVERNMENT FUNDING =	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IC. ALL OTHER REVENUES										
(1) 1st & 2nd Party Payments	\$	-	-	-	-	-	-	-	-	\$0
(2) 3rd Party Payments (except Medicare)	\$	-	-	-	-	-	-	-	-	\$0
(3) Medicare	\$	-	-	-	-	-	-	-	-	\$0
(4) Contributions and Donations	\$	-	-	-	-	-	-	-	-	\$0
(5) Other Grants and Contracts	\$	-	-	-	-	-	-	-	-	\$0
(6) In-kind	\$	-	-	-	-	-	-	-	-	\$0
TOTAL ALL OTHER REVENUES =	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL PROJECTED FUNDING =	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Operating Budget

• Personnel Expenses

EXPENSE CATEGORIES	DCF	Other Funding Source	Other Funding Source	Other Funding Source	Other Funding Source	Other Funding Source	Other Funding Source	Total Expenses
IIA. PERSONNEL EXPENSES								
(1) Salaries	#DIV/0!	#DIV/0!	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
(2) Fringe Benefits	#DIV/0!	#DIV/0!	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TOTAL PERSONNEL EXPENSES =	#DIV/0!	#DIV/0!	\$0	\$0	\$0	\$0	\$0	#DIV/0!
IIIB. OTHER EXPENSES								
(1) Building Occupancy								\$0
(2) Professional Services								\$0
(3) Travel								\$0
(4) Equipment								\$0
(5) Food Services								\$0
(6) Medical and Pharmacy								\$0
(7) Subcontracted Services								\$0
(8) Insurance								\$0
(9) Interest Paid								\$0
(10) Operating Supplies & Expenses								\$0
(11) Donated Items								\$0
(12) Other Expense								\$0
TOTAL OTHER EXPENSES =	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL PERSONNEL & OTHER EXPENSES =	#DIV/0!	#DIV/0!	\$0	\$0	\$0	\$0	\$0	#DIV/0!

This amount is linked via formula to the salaries total on the personnel detail. The salary amounts should match the personnel detail and the formula should not be overwritten.

Fringe benefits include FICA (Social Security and Medicare), which are 7.65% of salaries. Also include:

- Unemployment taxes
- Benefits provided, such as retirement and insurance.



Operating Budget

- Other Expenses

EXPENSE CATEGORIES	DCF	Other Funding Source	Other Funding Source	Other Funding Source	Other Funding Source	Other Funding Source	Other Funding Source	Other Funding Source	Total Expenses
IIA. PERSONNEL EXPENSES									
(1) Salaries	#DIV/0!	#DIV/0!	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
(2) Fringe Benefits	#DIV/0!	#DIV/0!	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TOTAL PERSONNEL EXPENSES =	#DIV/0!	#DIV/0!	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
IIB. OTHER EXPENSES									
(1) Building Occupancy									\$0
(2) Professional Services									\$0
(3) Travel									\$0
(4) Equipment									\$0
(5) Food Services									\$0
(6) Medical and Pharmacy									\$0
(7) Subcontracted Services									\$0
(8) Insurance									\$0
(9) Interest Paid									\$0
(10) Operating Supplies & Expenses									\$0
(11) Donated Items									\$0
(12) Other Expense									\$0
TOTAL OTHER EXPENSES =	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL PERSONNEL & OTHER EXPENSES =	#DIV/0!	#DIV/0!	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!

Subcontracted Services vs. Professional Services:

Professional Services: Vendors provides goods or services that are ancillary to the operation of the program and are not subject to compliance requirements of the program. Examples: Your EHR System or if your agency outsources your accounting/payroll functions.

Subcontracted Services: If Network Service Provider subcontracts the services, they are contract with LSFHS/DCF to provide. **These subcontracts must be approved by LSF.**



Operating Budget

- Expense Categories – Distributed Indirect Costs

II.C. DISTRIBUTED INDIRECT COSTS							
(a) Other Support Costs (Optional)							\$
(b) Administration							\$
TOTAL DISTRIBUTED INDIRECT COSTS =							\$0
<p>Indirect costs for Administration: Any costs whose benefit is not directly identifiable with a specific program or activity but is necessary to the general operation of the organization. Some of the examples include Accounting/Finance Dept Costs, HR Dept. Costs, Insurance, Executive Dept. Costs, Utilities, Office Supplies and any overhead costs.</p>							
TOTAL ALLOWABLE OPERATING EXPENSES =	#DIV/0!						\$0
<p>Includes CEO, CFO and other executive's salaries & benefits.</p>							
II.D. UNALLOWABLE COSTS							
	\$	\$	\$	\$	\$	\$	\$
II.E. CAPITAL EXPENDITURES							
	\$	\$	\$	\$	\$	\$	\$
TOTAL PROJECTED OPERATING EXPENSES =	#DIV/0!	#DIV/0!	\$0	\$0	\$0	\$0	\$0

Operating Budget

Capital Expenditures

Include capital expenditures that are within your agency's fixed asset capitalization policy. Example: Fixed assets that have a useful life greater than 1 year or are above a specified threshold. For example, your policy may have a threshold minimum of \$1,000.

II.C. DISTRIBUTED INDIRECT COSTS						
(a) Other Support Costs (Optional)	\$	\$	\$	\$	\$	\$
(b) Administration	\$	\$	\$	\$	\$	\$
TOTAL DISTRIBUTED INDIRECT COSTS =	\$0	\$0	\$0	\$0	\$0	\$0
=====						
TOTAL ALLOWABLE OPERATING EXPENSES =	#DIV/0!	#DIV/0!	\$0	\$0	\$0	\$0
=====						
II.D. UNALLOWABLE COSTS						
	\$	\$	\$	\$	\$	\$
=====						
II.E. CAPITAL EXPENDITURES						
	\$	\$	\$	\$	\$	\$
=====						
TOTAL PROJECTED OPERATING EXPENSES =	#DIV/0!	#DIV/0!	\$0	\$0	\$0	\$0

Personnel Detail – Direct Staff

Note: Green cells are editable.
White cells are locked with formulas.

Fully complete agency name and date.

Annual Salary for all direct staff personnel.

This section is specific to the DCF/LSFHS contract. Enter the % of the time the position spends on DCF/LSFHS contract.

Once % of time is entered, the # of FTE [s] and salary allocation will populate.

SAMH PROJECTED OPERATING AND CAPITAL BUDGET PERSONNEL DETAIL

AGENCY _____ DATE _____

Include all direct staff positions.

DIRECT STAFF POSITION TITLE		Total Agency				DCF ME Contract		
		# of FTE	FTE Annual Salary	Total Annual Salary Cost	Annual Salary Cost not to exceed Exec Level II Cap	% of Time	# of FTE	Salary
1	Staff - test	2.0	\$ 55,000	\$110,000	\$110,000	100%	2.00	\$110,000
2	Psychiatrist - test	1.0	\$ 300,000	\$300,000	\$221,900	50%	0.50	\$110,950
3	test	5.0	\$ 75,000	\$375,000	\$375,000	75%	3.75	\$281,250
28				\$0	\$0		0.00	\$0
Totals - Direct Staff		8.0		\$785,000	\$706,900		6.25	\$502,200

The salary on the operating budget is pulled from total amount in this cell. Do not change SUM formula in this cell.



Personnel Detail – Administrative Staff

Include all Admin staff positions.

Annual Salary for all Admin staff personnel.

This section is specific to the DCF/LSFHS contract. Enter the % of the time the position spends on DCF/LSFHS contract.

Once % of time is entered, the # of FTE [s] and salary allocation will populate.

	ADMINISTRATIVE STAFF POSITION TITLE	# of FTE	FTE Annual Salary	Total Annual Salary Cost	Annual Salary Cost not to exceed Exec Level II Cap	% of Time	# of FTE	Salary
29	CEO - test	1.0	\$ 250,000	\$250,000	\$221,900	50%	0.50	\$110,950
30	CFO	1.0	\$ 250,000	\$250,000	\$221,900	25%	0.25	\$55,475
31				\$0	\$0		0.00	\$0
32				\$0	\$0		0.00	\$0
33				\$0	\$0		0.00	\$0
34				\$0	\$0		0.00	\$0
35				\$0	\$0		0.00	\$0
	Totals - Admin Staff (included in Indirect Cost)	2.0		\$500,000	\$443,800		0.75	\$166,425

2024 Executive Level II Salary Cap **\$221,900**



Personnel Detail Continued

Cannot exceed 100%. If the position does not contribute to the DCF/LSF contract, then the % of time, # of FTE's, and the salary allocated would be 0 under the DCF ME Contract section.

SAMH PROJECTED OPERATING AND CAPITAL BUDGET PERSONNEL DETAIL

AGENCY				DATE				
DIRECT STAFF POSITION TITLE		Total Agency			DCF ME Contract			
		# of FTE	FTE Annual Salary	Total Annual Salary Cost	Annual Salary Cost not to exceed Exec Level II Cap	% of Time	# of FTE	Salary
1	Staff - test	2.0	\$ 55,000	\$110,000	\$110,000	100%	2.00	\$110,000
2	Psychiatrist - test	1.0	\$ 300,000	\$300,000	\$221,900	50%	0.50	\$110,950
3	test	5.0	\$ 75,000	\$375,000	\$375,000	75%	3.75	\$281,250
28				\$0	\$0		0.00	\$0
Totals - Direct Staff		8.0		\$785,000	\$706,900		6.25	\$502,200

2024 Executive Level II Salary Cap **\$221,900**

Any full-time salary that is allocated to DCF/LSFHS contract cannot exceed the 2024 Executive Level II Salary Cap.

Effective January 1, 2024.

2024 Executive Level II Salary Cap example on following slide



Personnel Detail Continued

Cannot exceed 100%. If the position does not contribute to the DCF/LSF contract, then the % of time, # of FTE's, and the salary allocated would be 0 under the DCF ME Contract section.

ADMINISTRATIVE STAFF POSITION TITLE	# of FTE	FTE Annual Salary	Total Annual Salary Cost	Annual Salary Cost not to exceed Exec Level II Cap	% of Time	# of FTE	Salary
29 CEO - test	1.0	\$ 250,000	\$250,000	\$221,900	50%	0.50	\$110,950
30 CFO	1.0	\$ 250,000	\$250,000	\$221,900	25%	0.25	\$55,475
31		\$0	\$0	\$0		0.00	\$0
32		\$0	\$0	\$0			\$0
33		\$0	\$0	\$0			\$0
34		\$0	\$0	\$0			\$0
35		\$0	\$0	\$0			\$0
Totals - Admin Staff (included in Indirect Cost)	2.0		\$500,000	\$4			

Any full-time salary that is allocated to DCF/LSFHS contract cannot exceed the 2024 Executive Level II Salary Cap.


2024 Executive Level II Salary Cap \$221,900

2024 Executive Level II Salary Cap Examples:

If 50% of a staff members salary is charged to the LSFHS/DCF contract, you cannot charge more than \$110,950 (50% of CAP).
 If an executive has a salary of \$300,000, you cannot charge 74% to DCF (\$221,900) and the remainder to another source. If you charge 74% of their salary to DCF, then you can only charge \$164,206 (74% of \$221,900). The percentage charged to us is the FTE percentage of effort and it is the same percentage charged to the CAP.



Budget Narrative

		<h2>PROJECTED OPERATING AND CAPITAL BUDGET</h2> <h3>Budget Narrative</h3>					
<p>Fully complete agency name and date.</p>							
AGENCY						Date	
		DCF/LSFHS					
IIA. PERSONNEL EXPENSES							
(1) Salaries		<i>See Personnel Detail</i>					
(2) Fringe Benefits							

Include a bulleted breakdown of fringe benefits
 Example:

- Total – 28%
 - FICA – 7.65%
 - SS Tax – 6.2%
 - Medicare – 1.45%
 - FUTA Tax – 6%
 - Health Insurance - 8%
 - Life Insurance – 4%
 - Retirement – 3%

Budget Narrative - Other Expense

Provide a detailed and bulleted breakdown of every category that has expenses. The totals should match the amounts that were entered in the projected budget.

IIB. OTHER EXPENSES	
(1) Building Occupancy	
(2) Professional Services	
(3) Travel	Cannot charge more than the state rate of 44.5 cents per mile (Cannot round to \$.45)
(4) Equipment	
(5) Food Services	Should be \$0 unless providing residential services.
(6) Medical and Pharmacy	

(7) Subcontracted Services	
(8) Insurance	
(9) Interest Paid	
(10) Operating Supplies & Expenses	
(11) Donated Items	
(12) Other Expense	

Budget Narrative - Distributed Administrative Costs

IIC. DISTRIBUTED INDIRECT COSTS

(a) Other Support Costs (Optional)

(b) Administration [See definition below] List FTE % and Position Titles

**The 10% admin., or federally approved indirect rate, is used for items that benefit the whole program, are incurred for a common purpose and too time consuming or costly to allocate to the specific cost objective, but are not tied directly to the program services (Indirect Costs). Examples include: accounting, human resources, a supervisor or Executive personnel that devotes minimal hours and is not listed as an FTE on the Personnel Detail tab, facilities maintenance, administrative functions, office space rental, and utilities. The indirect costs must be reasonable, allowable, and allocable and a legitimate cost of doing business under the funded program.*

(b)(1) List Administration Funded Positions: Please list the positions under the ADMINISTRATIVE STAFF POSITION TITLE column of the "Personnel Detail" tab.

IIE. CAPITAL EXPENDITURES

IIE. CAPITAL EXPENDITURES



Budget Narrative - Capital Expenditures

Provide a detailed and bulleted breakdown of every capitalized fixed asset, per your agency's capitalization policy, listed in your projected operating budget. The totals should match the amounts that were entered in the projected budget.

IIE. CAPITAL EXPENDITURES									
IIE. CAPITAL EXPENDITURES									

Due Date & Contact Information

- Due Date: **June 15th**
 - Along with the other required administrative documents for next fiscal year
- Contact information for your presenters:
 - Buffy Reeder, *Senior Director of Compliance*
 - buffy.reeder@lsfn.net
 - John Ranola, *Director Accounting & Financial Mgmt*
john.ranola@lsfn.net
 - Kristine Ferrer Garcia, *AVP of Network Management*
 - kristine.garcia@lsfn.net
 - Michael Salussolia, *Director Financial Planning & Analysis*
 - michael.salussolia@lsfn.net

Questions & Answers

Questions?

