

Instructions for Completing MHRSB Budget Form

Budget Instructions for MHRSB-funded programs:

In the revenue section, enter all sources of revenue for the proposed program as indicated. For MHRSB grant revenue, use the proposed funding amount from MHRSB.

In the Expenses section, program expenses are broken into four categories:

In the Personnel category, direct program staff salaries are the salaries of the individuals carrying out the day-to-day duties to meet the program's objectives. Staff supervision/Support salaries are the salaries of the individuals whose time can be directly attributed to supporting the direct program staff for the project. Personnel Fringe Benefits/taxes would include all employer costs (health, dental, life insurance, employer FICA contribution, state unemployment, and workers' compensation) for the direct program and supervision staff. Enter total full-time equivalent employees (FTE) in the farthest right column.

Program Expenses category would include all non-personnel-related costs that are specific to the program. These expenses would not otherwise be incurred if the program was not operating. Examples would include the cost of program manuals, local travel/vehicle costs for direct program staff and clients, outreach material, program advertising, participant incentives, and other costs that are specific to the program.

Operating Expenses category would include non-personnel-related costs that are related to the overall business operations utilized by the program. Examples would include rent, telephone, utilities, copier expense, office supplies, postage, agency insurance, staff training, and equipment rental.

Administrative overhead category would include the personnel-related costs related to administrative staff (i.e. executive director, HR staff, fiscal staff) allocated to the program. The cost of audits/financial reviews would also be included in this section. Administrative overhead should not exceed 10% of total program expenses.

Upon entering the number of clients to be served, a cost per client served will be calculated.

Budget Narratives:

Submit a separate document describing the agency's line items included for both revenue and expense categories. If operating and/or administrative overhead expenses are allocated to agency programs, describe the method of allocation (i.e. FTE, program personnel cost, square footage). Budgets will not be considered complete without an accompanying budget narrative.