

3.6 TITLE X BUDGET

Policy: A proposed Title X Budget and Justification for each fiscal year will be completed by the Title X Clinic Director and approved by WMHS and the governing entity (Board, County officials), as appropriate. The budget should be reasonable, adequate, cost efficient and should support the Title X work plan and scope of services provided.

Title X clinics must have a positive cash balance at the end of the fiscal year.

Procedure:

1. The Budget and Justification will be submitted electronically in the approved format upon request by WMHS.
2. WMHS will review the Budget and Justification for accuracy and consistency with the work plan and scope of services. The program will be contacted as needed for clarifications.
3. The WMHS will notify the sub-recipient Director upon approval of the budget.
4. The Title X clinic will enter the approved budget figures in their July Financial Accountability Statement (FAS).
5. Budgets will be revised as needed if the Title X contract is amended and in accordance with the Budget Revisions procedure.
6. Expenditures and budgeted amounts will be monitored by WMHS
7. Title X funds may not be used for any fundraising or lobbying events.

Budget Revisions Procedure

A revised budget with justification must be sent to WMHS. Notification of approval or denial will be made in writing, usually within three weeks (45 CFR Part 74). Changes or revisions in approved budgets must be made according to the following procedure:

1. The following budget revisions do not require prior approval from WMHS:
 - a. Funds that are shifted within a budget category. For example, in the contraceptive category, a program had savings in oral contraceptives so purchased more injectable contraceptives.
 - b. Funds may be shifted between budget categories (excluding personnel and equipment) up to a maximum of 20% of the each category. WMHS will monitor the budget and may inquire about the shift. Documentation of reason and appropriateness of budget category shift will be placed in the sub-recipient FAS file.
2. The following budget revisions require prior approval from WMHS.
 - a. Funds shifted between budget categories (excluding personnel and equipment) that exceed 20% of categories involved.
 - b. Funds shifted between personnel and equipment.
 - c. Change in the scope or the objective of the program (even if there is no associated budget revision requiring prior written approval).
 - d. Change in the program director or other key persons specified in the application or award document.
 - e. The need for additional funding.
 - f. The inclusion, unless waived by the HHS awarding agency, of costs that require prior approval in accordance with *OMB Circular A-21, "Cost Principles for Educational Institutions;" OMB Circular A-122, "Cost Principles for Nonprofit Organizations;" or appendix E of this part, "Principles for Determining Costs Applicable to Research and Development under Grants and Contracts with Hospitals," or 48 CFR part 31, "Contract Cost Principles and Procedures,"* as applicable.

- g. The transfer of funds allotted for training allowances (direct payment to trainees) to other categories of expense.
- h. The inclusion of research client care costs in research awards made for the performance of research work.

Budget Monitoring

1. On a regular basis sub-recipients must evaluate their current budget status based upon expenditures and revenue. WMHS also monitors the budget status on a monthly basis.
2. A memo will be sent by WMHS if it appears a sub-recipient budget deficit will occur by the end of the fiscal year.
 - a. A plan for assuring that funds will be available throughout the fiscal year will be requested from the sub-recipient and submitted to WMHS.

Budget and Justification Instructions

Page 1 – Expenses by Category

Please enter amounts rounded to the nearest dollar, no decimal places.

- 1. Clinic Name**
- 2. Personnel**
 - a. Enter Title X staff including first name, last name and job title.
 - b. Enter Full Time Equivalent (FTE) for the percentage of time for each staff person working in the Title X clinic.
 - c. Enter Title X salary for each employee. If more lines are needed, list the additional employees and information on the Budget Justification.
- 3. Fringe Benefits**
 - a. Enter the total amount budgeted for fringe benefits.
 - b. Describe fringe benefits and benefit rate on the Budget Justification. Examples benefits include: Social Security, unemployment, medical insurance, disability, workers comp, etc.
- 4. Travel**
 - a. Enter the total amount budgeted for in-state and out-of-state travel on the Budget Justification.
 - b. Describe the purpose of the travel and the breakdown on the Budget Justification. Include any mileage, airfare and meal estimates. Estimate three meals a day; use a full day rate for meals. (e.g. In-State Meals - 3 days x \$23 = \$69; Out-of-State Meals - 3 days x \$46= \$138.)
- 5. Equipment**
 - a. Enter the amount of each piece of equipment that costs \$5,000 per item and higher.
 - b. Provide justification for each piece of equipment on the Budget Justification.
- 6. Supplies**
 - a. Enter the amount budgeted for each item listed.
 - b. Education/Community Outreach (e.g. brochures, advertising, supplies).
 - c. Clinical (e.g. disposables, pregnancy tests, HIV tests, other lab materials).
 - d. Office (e.g. postage, printers and ink refills, computers, software, copy machines, client charts).
 - e. \$0 to \$4999.99 per item.
- 7. Contraceptives**
 - a. Enter the amount budgeted for each type of contraceptive listed.
- 8. Contractual**
 - a. Enter the amount budgeted for each item listed.

- b. Add additional lines as needed on the Budget or continue with additional lines on the Budget Justification (e.g. audit costs (private and county), Medical Director, clinical providers).

9. Other

- a. Enter the amount budgeted for each item listed.
- b. Describe the type of insurance and personnel insured on the Budget Justification.
- c. Continue with additional lines on the Budget Justification.
- d. Budget for rent and utilities.
- e. Other examples include: building repairs, maintenance, dues, Ahlers/EHR support, and board expenses, etc.

10. In-Kind

- a. Include all in-kind Personnel listed by name and FTE on Budget Justification
- b. Include all in-kind Fringe
- c. Include all in-kind Supplies
- d. Include all in-kind Contracts
- e. Include any other in-kind amounts (e.g. rent, utilities)

11. Grand Total of all Categories

- a. The grand total of all categories must match the total revenue and in-kind amount in the Budget Revenue sheet.

Page 2 - Revenue

Enter amount for each revenue source that supports the Title X program.

DEFINITIONS:

Carryover	Unexpended funds (Previous Year's Balance) from the previous fiscal year that will be used for allowable costs for the purpose of furthering the Title X program. These funds cannot include any contract funds from the state. Carryover may reflect a portion OR all of the amount of "Previous Year's Balance." Examples include donations, insurance, fees, etc. from the previous year.
Title X	Federal Title X funds requested.
SGF	State General Fund
MCH (State):	Federal Maternal and Child Health Block Grant funds received through contract from DPHHS
MCH (County)	Federal Maternal and Child Health Block Grant funds received directly from a County.
Medicaid	Medicaid (Title XIX) payments for services rendered. This includes Plan First Medicaid waiver revenue.
Medicare	Medicare (Title XVIII) payments for services rendered.
HMK	Healthy Montana Kids payments for services rendered.
Public Health Insurance	Payments from other federal, state, and/or local government health insurance programs. Examples: health insurance plans for military personnel and their dependents (e.g., TRICARE/CHAMPUS, CHAMPVA).
Private Health Insurance	Payments from commercial and non-profit insurance companies.
Fees	Payments received directly from Title X clients for services rendered.
Donations	Voluntary revenue received directly from Title X clients (not payments for services).

Miscellaneous	<p>Funds which are not specifically listed in the above categories. Examples: Breast & Cervical Health Program (BCHP), United Way, Combined Campaign, interest, non-client donations, grants. You may record fundraising revenue here.</p> <p>Each type of Miscellaneous fund <u>must</u> be budgeted on a separate line and defined. There are six line items for Miscellaneous on the budget. If there are more than five categories of miscellaneous funds, enter the remaining amount in the sixth line and name “Miscellaneous.” A justification for the remaining Miscellaneous revenue <u>must</u> be justified in the text box of the Revenue tab under “Miscellaneous Revenue Justification” with a definition and a corresponding amount. These revenue categories are reported to the Office of Population Affairs in the Family Planning Annual Report (FPAR) and <u>must</u> be documented.</p>
STI/STD	Funds from DPHHS STD/HIV Section to pay for STI/HIV testing.
Non-Title X	<p>Non-Title X revenue includes payments and/or donations received for Non-Title X services. These are services your clinic provides which are outside the scope of your Title X Program. These services are not charged on the Schedule of Discounts or entered on the CVR.</p> <p>Non-Title X revenue <u>must</u> be budgeted:</p> <p>IF Non-Title X services (such as wet mounts) are provided by Title X family planning staff AND expenses (such as staff, lab fees, and supplies) support the Title X family planning program.</p> <p>Non-Title X revenue does not need to be budgeted:</p> <p>IF Non-Title X services are not provided by Title X family planning staff OR expenses (such as staff, lab fees, supplies) incurred in providing non-Title X services are separated from Title X expenses. Although non-Title X revenue in this category does not need to be budgeted, it may be included on your budget as a revenue source to support the Title X program as needed.</p>
In-kind	<p>Dollar amount assigned to personnel and goods provided to the Title X program for which the Title X program does not have to pay. The in-Kind labels and amounts <u>must</u> match your Budget expenses amounts. Examples: volunteer hours, rent, medical director. Describe in-kind amounts in the Budget Justification tab.</p>
Previous Year's Balance	<p>Unexpended funds from the previous fiscal year. These funds cannot include any contract funds from the state. Enter the amount of the total Previous Year's Balance at the bottom of the Budget Revenue sheet. It is recommended that reserves represent approximately three months operating expenses for the sub-recipient. If this amount represents more than three months operating costs for the sub-recipient, explain the plan for the funds that will NOT be used during the current fiscal year, under “Previous Year's Balance Justification.” Funds you are using for the current fiscal year will be reflected in the Carryover amount.</p>