

Part III – Budget Tables and Budget Narratives

The budget is broken up into Direct and Indirect Costs. Within Direct Costs there are seven allowable sections. Indirect Costs has one section. Each section represents a Budget Category that will make up your Total Grant Amount Request. The total grant amount request must equal the Amount Requested checked in **Part I – Proposed Project**.

Complete each Table as applicable to your Proposed Project. Costs must be broken out in Tables to a degree that is sufficient to determine if costs are reasonable, allowable, and necessary for the successful performance of the grant project. Costs will be reviewed for compliance with UGMS and federal grant guidance found in 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

Following each table, a narrative description supporting and discussing each budget item must be entered, as well as a calculation demonstrating how the cost was arrived at. For example, if there is travel in the budget, the narrative must discuss travel and the appropriateness of travel to the project, and the narrative must include calculations to support how the cost was determined.

Costs claimed as direct costs that appear indirect in nature or budgets claiming no indirect costs will be scrutinized for accuracy. Any such costs claimed as direct need to be fully explained, supported, be reasonable and treated in a consistent manner across your organization. The FVA may ask the applicant to re-classify costs as indirect if the support provided does not meet the above criterion.

DIRECT COSTS

A. Salaries and Wages

1. Enter **each** employee that will be directly associated with the Proposed Project. Enter their position title, employee name, percent of time to be allotted to the Project, and employee's annual salary rate.

Table A

| Position Title | Employee Name | Annual Salary | % of Time Allocated to the Grant | Total Cost |
|--------------------------|----------------------|----------------------|---|-------------------|
| Program Director | Angel Cuellar Jr. | \$35,000 | 100% | \$35,000 |
| LPC Case Manager | Vacant | \$55,000 | 100% | \$55,000 |
| Case Manager | Paul Torres | \$45,000 | 100% | \$45,000 |
| Attorney-Prosecutor | Claude Goldsmith | \$109,419 | 10.97% | \$12,000 |
| Attorney-Public Defender | Marcelo Galvan | \$93,635 | 12.82% | \$12,000 |
| Urinalysis Technician | Vacant | \$23,000 | 100% | \$23,000 |
| | | \$ | % | \$ |
| | | \$ | % | \$ |
| | | \$ | % | \$ |
| Total Table A | | | | \$182,000 |

2. Describe the roles and responsibilities of each of the positions listed under Salaries and Wages **and** how each of those roles are necessary to accomplishing the Proposed Project. Narrative must also include a calculation to demonstrate how the cost was determined.

Program Director – The Veterans Treatment Program Director shall be responsible for the implementation, managing, and administering of any grants funding the Program. The Director shall be responsible for administrative

work and for coordinating activities for the program. Other duties and responsibilities include but are not limited to: 1) Monitoring activities for the participants in accordance with the terms and conditions of the grant funding the Veterans Treatment Court; 2) Shall participate in obtaining future funding in conjunction with current grants; 3) Shall keep the Drug Court Judge fully informed of all issues regarding the Program, including but not limited to any non-compliance basis.

Calculation: \$35,000 is the current salary of the incumbent Program Director

LPC Case Manager – A Licensed Professional Counselor (LPC) will implement the Motivational Enhancement Therapy (MET) and the Matrix Model for outpatient group and individualized treatment. A substance abuse assessment will be conducted with a treatment plan. Individual sessions will be offered for all of the participating clients and Mental Health Assessments will be conducted.

Calculation: \$55,000 is proposed starting salary of the LPC Case Manager

Case Manager – The Case Manager will provide case management services for all Treatment Court participants, will participate fully as a Program team member, and is the primary link between the attorneys, court, probation office, and treatment providers. Case Management includes but is not limited to: 1) Linking clients to relevant and effective services; 2) Ensuring all service efforts are monitored, connected and in synchrony; 3) Ensuring pertinent information is gathered during assessment and monitoring is provided to the entire treatment court team in real time. Essentially, case management forms the framework around which the treatment court process can credibly and effectively operate. The Case Manager will conduct/document/report all relevant treatment/abuse and demographic information regarding participants in the Treatment Court Program. Other duties and responsibilities include conducting home visits and assisting in preparing legal paperwork.

Calculation: \$45,000 is the current salary of the incumbent Case Manager

Attorney – Prosecutor – The Prosecutor will make eligibility determinations, based on established criteria, to ensure that the participant will not represent an unacceptable risk to the public. The Prosecutor will also be present at all staffings and drug court sessions. Time for Prosecutor charged to the grant will be for non-criminal matters. Calculation: \$109,419 x .1097 = \$12,000

Attorney – Public Defender – The Public Defender will meet with potential Veterans Treatment Court participants to evaluate their interests and acceptability into the program. The attorney will advise clients of their legal rights, legal options, program conditions, and potential sentencing outcomes. The Public Defender will also be present at all staffings and drug court sessions. Time for Public Defender charged to the grant will be for non-criminal matters.

Calculation: \$93,635 x .1282 = \$12,000

Urinalysis Technician – Random urinalysis will be conducted on program participants to ensure compliance with program requirements. Participants will be tested for alcohol, marijuana, cocaine, opiates, benzodiazepines and K2. The Urinalysis Technician will conduct the urinalysis, package and send off samples for testing, and enter necessary data into applicable data bases and software programs.

Calculation: \$11.50/hr x 40 hr/wk x 50 wk/yr = \$23,000/yr

B. Fringe Benefits

1. For each Position listed in Table A, include the annual fringe benefits for that position.

Table B

| Position Title | Employee Name | Annual Fringe Benefits | % of Time Allocated to the Grant | Total Cost |
|------------------|-------------------|------------------------|----------------------------------|-------------|
| Program Director | Angel Cuellar Jr. | \$13,000.10 | 100% | \$13,000.10 |
| LPC Case Manager | Vacant | \$16,880.10 | 100% | \$16,880.10 |

| | | | | |
|--------------------------|------------------|-------------|--------|--------------|
| Case Manager | Paul Torres | \$14,940.10 | 100% | \$14,940.10 |
| Attorney-Prosecutor | Claude Goldsmith | \$ | 10.97% | \$2,318.00 |
| Attorney-Public Defender | Marcelo Galvan | \$ | 12.82% | \$2,318.00 |
| Urinalysis Technician | Vacant | \$10,672.10 | 100% | \$10,672.10 |
| | | \$ | % | \$ |
| | | \$ | % | \$ |
| | | \$ | % | \$ |
| Total Table B | | | | \$ 60,128.40 |

2. Describe the benefits– including health insurance, annual leave, social security and any other applicable fringe benefits – for each position listed in Table B **and** how each of those benefits are necessary to accomplishing the Proposed Project. Narrative must also include a calculation to demonstrate how the cost was determined.

*Amounts are based on a stipend amount of \$12,000

The following figures represent the current rates for the agency: FICA = 7.65%; Workers Compensation = 0.13%; Insurance = \$238.85 per pay period (26 pay periods per year); Retirement = 10.50%; Unemployment = 1.12%.

Program Director

FICA: $\$35,000 \times .0765 = \$2,677.50$
Workers Compensation: $\$35,000 \times .0013 = \45.50
Insurance: $\$238.85 \times 26 = \$6,210.10$
Retirement: $\$35,000 \times .1050 = \$3,675.00$
Unemployment: $\$35,000 \times .0112 = \392.00
TOTAL - \$13,000.10

LPC Case Manager

FICA: $\$55,000 \times .0765 = \$4,207.50$
Workers Compensation: $\$55,000 \times .0013 = \71.50
Insurance: $\$238.85 \times 26 = \$6,210.10$
Retirement: $\$55,000 \times .1050 = \$5,775.00$
Unemployment: $\$55,000 \times .0112 = \616.00
TOTAL - \$16,880.10

Case Manager

FICA: $\$45,000 \times .0765 = \$3,442.50$
Workers Compensation: $\$45,000 \times .0013 = \58.50
Insurance: $\$238.85 \times 26 = \$6,210.10$
Retirement: $\$45,000 \times .1050 = \$4,725.00$
Unemployment: $\$45,000 \times .0112 = \504.00
TOTAL - \$14,940.10

Attorney – Prosecutor

FICA: $\$12,000 \times .0765 = \918.00
Workers Compensation: $\$12,000 \times .0013 = \15.60
Insurance: \$0 (insurance paid from county portion of salary)
Retirement: $\$12,000 \times .1050 = \$1,260.00$
Unemployment: $\$12,000 \times .0112 = \124.40
TOTAL - \$2,318.00

Attorney – Public Defender
 FICA: \$12,000 x .0765 = \$918.00
 Workers Compensation: \$12,000 x .0013 = \$15.60
 Insurance: \$0 (insurance paid from county portion of salary)
 Retirement: \$12,000 x .1050 = \$1,260.00
 Unemployment: \$12,000 x .0112 = \$124.40
 TOTAL - \$2,318.00

Urinalysis Technician
 FICA: \$23,000 x .0765 = \$1,759.50
 Workers Compensation: \$23,000 x .0013 = \$29.90
 Insurance: \$238.85 x 26 = \$6,210.10
 Retirement: \$23,000 x .1050 = \$2,415.00
 Unemployment: \$23,000 x .0112 = \$257.60
 TOTAL - \$10,672.10

C. Travel

1. Enter employee travel in the table below. This can include travel to and from conferences, training, outreach, and travel to provide services to Beneficiaries. As noted in the RFA Section XI. Grantee Training, funds do not need to be budgeted for travel to Austin, TX for grantee training. This training will be done remotely via webinar or conference call, or in some instances, FVA staff may conduct onsite training visits at the Awarded Applicant’s facility.

Table C

| Travel Expense | Reason for Travel | No. of Staff | No. of Days | Total Cost |
|--|---|--------------|----------------|-------------|
| Staff Mileage @ \$0.575/ mile | To visit Veteran clients in and out of town | 2 | Avg. 2 days/wk | \$ 4,485 |
| Conference travel, lodging, meals/incidental | To attend conference regarding providing Veteran services | 4 | 3 days | \$ 2,290 |
| | | | | \$ |
| | | | | \$ |
| | | | | \$ |
| | | | | \$ |
| | | | | \$ |
| | | | | \$ |
| Total Table C | | | | \$ 6,775.00 |

2. Provide a description for each travel item included in the Table above. The description should include, but is not limited to, what the travel is for, costs to be used for mileage rates, meal rates per day, conference registration fees, **and** why the travel is necessary to accomplishing the Proposed Project. Narrative must also include a calculation to demonstrate how the cost was determined.

Travel will be to visit clients in town as well as in Zapata TX (100 miles round trip) and Freer TX (120 miles trip) as the intent of the program is to provide veterans treatment court services to veterans in adjoining counties. \$0.575/mile is the current county reimbursement rate for mileage.
 Calculation: 150 miles/week x \$.575/mile x 52 weeks/year = \$4,485.00

Travel for 4 staff members to attend a 3 day in state conference and/or continuing education unit (CEU) training regarding providing veterans services.

Calculation:

Transportation (fuel) - \$250

Lodging - \$120/night x 3 nights x 4 personnel = \$1,440

Meals - \$50/day x 3 days x 4 personnel = \$600

Total = \$ 2,290.00

D. Equipment

1. Enter a description, unit cost and quantity for each item of equipment to be purchased for the Proposed Project. Remember, capital expenditures and pieces of equipment that are capitalized are not allowable under this grant.

Table D

| Description of Equipment | Unit Cost | Quantity | Total Cost |
|--------------------------|-----------|----------|------------|
| | | | |
| | | | |
| | \$ | | \$ |
| | \$ | | \$ |
| | \$ | | \$ |
| Total Table D | | | \$0.00 |

2. Provide a description for each equipment item listed in the Table above **and** explain why each equipment item is necessary to accomplish the Proposed Project. Narrative must also include a calculation to demonstrate how the cost was determined.

3. If this is a continuation request and your organization was previously awarded funding for the Proposed Project, note each item of equipment listed in the Table above that was also requested as part of a previously funded application **and** explain why it is being requested again. Examples of such items of equipment may include laptops, projectors, printers, phones, office furniture.
N/A

E. Supplies

1. Enter a description, unit cost and quantity for each item of supplies to be purchased for the Proposed Project.

Table E

| Description of Supplies | Unit Cost | Quantity | Total Cost |
|--------------------------|-----------|----------|------------|
| Laptop Computer | \$800 | 1 | \$800 |
| Color printer | \$400 | 1 | \$400 |
| Micro cut shredder | \$400 | 1 | \$400 |
| Black printer cartridges | \$35 | 6 | \$210 |
| Color printer cartridges | \$60 | 3 | \$180 |
| General office supplies | \$1,500 | 1 | \$1,500 |
| | \$ | | \$ |
| Total Table E | | | \$3,490.00 |

2. Provide a description for each item of supply listed in the Table above **and** explain why each supply item is necessary to accomplish the Proposed Project. Narrative must also include a calculation to demonstrate how the cost was determined.

Laptop computer is required due to its portability for out of town trips to serve clients, conferences, presentations, etc.

Color printer is required to print color documents, presentations, graphics, brochures, newsletters, court dockets, etc.

Due to sensitive nature of client data and information, a micro cut shredder is required to properly dispose of such information.

Black printer cartridges are required for 3 desktop printers utilized by Program Director, LPC Case Manager, and Case Manager.

Calculation: 3 printers x 2 cartridges/printer x \$35/cartridge = \$210

Color printer cartridge will be utilized in color printer requested in Table D.

Calculation: 1 printer x 3 cartridges/printer x \$60/cartridge = \$180

General office supplies include paper, pens, pencils, folders, markers, etc. and will be ordered as needed.

3. If this is a continuation request and your organization was previously awarded funding for the Proposed Project, note each item of supply listed in the Table above that was also requested as part of a previously funded application **and** explain why it is being requested again. Examples of such items of supply may include laptops, projectors, printers, phones.
N/A

F. Client Services

1. List each client service and the cost of each service. Client Services may include, but is not limited to, participant support costs such as emergency financial assistance, transportation assistance, stipends for beneficiaries to attend trainings, and any **contract personnel** that will be providing services to Beneficiaries. An itemized break-out of each client service is required, and extra lines may be inserted into this table.

Table F

| Client Service | Average Cost per Client | No. of Clients to be Served | Total Cost |
|---|-------------------------|-----------------------------|--------------|
| Program evaluator to conduct assessments, data collection, periodic reporting, and audits | \$461.54 | 65 | \$30,000 |
| LPC/LCDC to conduct mental health and substance abuse treatment | \$153.85 | 65 | \$10,000 |
| Millon Multiaxial Clinical Inventory Psychological Evaluations | \$69.23 | 65 | \$4,500 |
| AccuCare Electronic Health Record (EHR) | \$47.79 | 65 | \$3,106.60 |
| | \$ | | \$ |
| | \$ | | \$ |
| | \$ | | \$ |
| | \$ | | \$ |
| | \$ | | \$ |
| | \$ | | \$ |
| | \$ | | \$ |
| Total Table F | | | \$ 47,606.60 |

- Provide a description for each Client Service listed in the Table above **and** explain why each cost is necessary to accomplish the Proposed Project. Include, if applicable, the maximum amount of assistance to be provided to clients. Narrative must also include a calculation to demonstrate how the cost was determined.

The Program evaluator will prepare the performance assessment and will integrate the BJA's Performance Measurement Tool (PMT), procedures and standards into the evaluation process. The assessment will include a comprehensive review of performance measures, goals, objectives, and outcomes. This is imperative to insure that any implementation concerns are identified early and addressed through quality assurance, program management and the program advisory board.

\$461.54/client x 65 clients = \$30,000

A part time, contracted Licensed Professional Counselor/Licensed Chemical Dependency Counselor (LPC/LCDC) will implement the Motivational Enhancement Therapy (MET) and the Matrix Model for outpatient group and individualized treatment. A substance abuse assessment will be conducted with the treatment plan. Individual sessions will be offered for all of the participating clients and mental health assessments will be conducted. Shall conduct risk-level assessments for the participants in order to identify anti-social behavior and/or problems related to addiction and mental health. Responsible for collaborating with the treatment counselors and case managers to provide social services in area of job placement, educational programs, and issues related to substance abuse, mental health, family, parenting, and marital relationships.

\$153.85/client x 65 clients = \$10,000

The Millon Clinical Multiaxial Inventory -III (MCMI-III) is a psychological assessment tool intended to provide information on psychopathology, including specific disorders outlined in the DSM-IV. It is intended for adults (18 and over) with at least an 8th grade reading level who are currently seeking mental health services. The MCMI was developed and standardized specifically on clinical populations (i.e. patients in psychiatric hospitals or people with existing mental health problems), and the authors are very specific that it should not be used with the general population or adolescents. However, there is a strong evidence base that shows it still retains validity on non-clinical populations, and so psychologists will often administer the test to members of the general population.

\$69.23/client x 65 clients = \$4,500

AccuCare Electronic Health Record (EHR) is a web-based, full EHR software system that includes screening and assessment tools, treatment plans, progress noting, and complete managed care for co-occurring disorders and substance abuse disorders.

\$47.79/client x 65 clients = \$3,106.60

G. Construction

The FVA grant does not cover the cost of construction. This line is blank.

H. Other Direct Costs

- List any direct costs not included in the above tables. Direct costs that appear indirect in nature need to be fully explained, supported, be reasonable and treated in a consistent manner across your organization. The FVA may ask the applicant to re-classify costs as indirect if the support provided does not meet the above criterion.

Table H

| Other Direct Costs | Annual Cost | Allocation % (if applicable) | Total Cost |
|--------------------|-------------|---------------------------------|------------|
| N/A | N/A | N/A | N/A |
| | \$ | % | \$ |
| | \$ | % | \$ |
| | \$ | % | \$ |
| | \$ | % | \$ |

| | | | |
|----------------------|----|---|--------|
| | \$ | % | \$ |
| | \$ | % | \$ |
| | \$ | % | \$ |
| Total Table H | | | \$0.00 |

4. Provide a description for each item of other direct costs listed in the Table above **and** explain why each cost is necessary to accomplish the Proposed Project. If costs are allocated an approximate percentage to be charged to this grant is to be included. Narrative must also include a calculation to demonstrate how the cost was determined.

I. Total Direct Charges

All Personnel, Fringe Benefits, Travel, Equipment, Supplies, Client Services and Other Direct Charges and should sum to Total Direct Charges on Line I of Table K below.

INDIRECT COSTS

J. Indirect Costs

Allowable Indirect Cost Recovery for FVA grants is limited to 10% of total direct costs for all applicants. Indirect charges are those items that are often considered “overhead,” and can be classified as those costs associated with accounting, human resources, and other administrative and facility-related costs.

Typical examples of indirect cost for many nonprofit organizations may include depreciation on buildings and equipment, the costs of operating and maintaining facilities, and general administration, such as the salaries and expenses of executive officers, personnel administration, and accounting.

If your organization has a federally negotiated indirect cost agreement, that document must be submitted as part of the Application Package so that staff is able to determine that direct and indirect costs are similarly treated.

If your organization does not have a federally negotiated indirect cost agreement, the flat 10% rate of total direct costs is allowable. Please keep in mind that direct and indirect costs must be treated in a similar manner as they are across your organization and may be reviewed for accuracy during compliance visits.

Costs claimed as direct costs that appear indirect in nature or budgets claiming no indirect costs will be scrutinized for accuracy. Any such costs claimed as direct need to be fully explained, supported, be reasonable and treated in a consistent manner across your organization. The FVA may ask the applicant to re-classify costs as indirect if the support provided does not meet the above criterion.

For more information regarding direct and indirect costs, please see 2 CFR §200.412-414.

1. Enter the total Direct Costs in Table J. to calculate the total allowable Indirect Recovery. Then enter the total Indirect Recover to be charged to the grant – this amount may not be more than the total allowable Indirect Recovery.

Table J

| Total Direct Costs (Total of Table A through Table H) | Maximum Indirect Costs (as percentage of Direct Costs) | Total Allowable Indirect Recovery | Total Indirect Recovery to be Charged to Grant |
|--|---|--|---|
| N/A | N/A | N/A | N/A |
| Total Table J | | | \$0.00 |

2. If your organization is not submitting a federally negotiated indirect cost agreement, provide a basic line item description for each indirect cost (ex. Executive Director, IT, Facilities). No further explanation is required. Again, direct and indirect costs are to be treated consistently and similarly either as a direct or an indirect cost in order to avoid double-charging the grant.

K. Budget Table

Enter the all Total lines from Tables A-H and J on the corresponding line below. The total of Table K must match the grant amount being requested in Part I: Proposed Project Information Amount Requested.

Table K

| Table | Budget Category | Total Cost |
|-----------------------|-------------------------------------|-------------------|
| DIRECT COSTS | | |
| A | Salaries and Wages | \$182,000.00 |
| B | Fringe Benefits | \$60,128.40 |
| C | Travel | \$6,775.00 |
| D | Equipment | \$0 |
| E | Supplies | \$3,490.00 |
| F | Client Services | \$47,606.60 |
| G | Construction | |
| H | Other Direct Costs | \$0 |
| I | Total Direct Costs | \$300,00.00 |
| INDIRECT COSTS | | |
| J | Indirect Costs | \$0 |
| | Total Indirect Costs | \$0 |
| | Total Grant Amount Requested | \$300,000.00 |