

# MHTC Budget Narrative Example

## SALARIES & FRINGE

Include personnel who work directly for the MHTC program, excluding treatment staff. Information in this section must include each employee’s annual salary and fringe, percentage of time on the project of Full-Time Equivalent (FTE) (1 FTE = 100%), and the duration of the budget request period.

**Example:**

Name/Position	Computation	Expense
Jane Doe, MS/Coordinator	\$67,000 salary x 100% time x 1 year	\$67,000
Jane Doe, MS/Coordinator	\$67,000 salary x 100% time x 1 year x 27.85% fringe*	\$18,659
John Doe/Case Manager	\$50,000 salary x 100% time x 1 year	\$50,000
John Doe/Case Manager	\$50,000 salary x 100% time x 1 year x 27.85% fringe*	\$13,925

\*Fringe benefit percentage can include FICA, Medicare, Unemployment, Worker’s Comp, Retirement match, and/or Health Insurance – percentage will fluctuate between employees. Please make sure to confirm with your county and last year’s salary & fringe expenses to support your request.

## TREATMENT

Include the entire cost of a MHTC’s clinical treatment program, including the costs of:

- Risk / Needs screening and assessment
- Risk / Needs screening and assessment certification / testing costs
- Detoxification services
- Inpatient treatment
- Outpatient visits, etc.
- Contract treatment/counseling personnel

**Example:**

Item Description	Computation	Expense
Inpatient Treatment Services	60 clients x \$250 (42 day program) x 1 year	\$15,000
Contractual Licensed Therapist	\$1700/month for services w/facility x 12 months	\$20,400
R/N Certification & Tests	\$100/annual certification + (50) tests @ \$10 each	\$600

## TESTING & LAB EXPENSES

Include all costs associated with the drug testing of participants. This can include:

- Laboratory fees
- Confirmation testing
- Urine screening and analysis
- Materials associated with testing, as applicable
- Shipping and freight expenses

If drug screening is performed in-house, the expenses for the following should be captured for testing and lab expenses:

- Supplies / Testing Cups
- Reagents
- Testing equipment (purchased or leased)

**Example:**

Item Description	Computation	Expenses
Instant urine drug test kits	\$330/box x 3 boxes per year X 1 year	\$990
Testing machine	\$10,000 lease x 1 year	\$10,000
Confirmation testing	\$25/test x 50 tests	\$1,250

**TRAVEL / TRAINING**

For in-state mileage rate and meal allowances, please refer to your county’s travel guidelines. AOC will not reimburse for commuting travel (driving your *personal* vehicle from home to work and back home again). In- state travel should include registration fees & travel costs for training seminars/conferences and daily travel for MHTC staff using a personal vehicle to perform drug testing, home-visits, meetings, or multi-district travel from office to office.

If a MHTC vehicle is available for use, there should be no monthly mileage budgeted. *Fuel for the vehicle will be placed under “Commodities.”*

Out-of-state travel shall include no more than (4) trips per fiscal year for reimbursement by the AOC. All out- of-state travel is limited to MHTC specific training. Please follow your county’s travel guidelines for out-of-state travel allowances. Expenses associated with the trip such as airfare, hotel, meals, ground transportation, baggage, and conference fees should be included in your estimation.

**Example:**

Purpose of Travel	Location	Item	Computation	Expense
NADCP Conference	Washington, DC	Airfare	\$600 x 4 people	\$2,400
		Hotel	\$100/night x 4 people x 3 nights	\$1,200
		Meals	\$46/day x 4 people x 4 days	\$736
		Ground Transportation	\$20 x 4 people	\$80
		Conference Fee	\$700 x 4 people	\$2,800
		Coordinator’s Meeting	Jackson, MS	Mileage
		Lunch	\$14 x 3 people (all 3 drug staff members rode together)	\$42
Monthly Drug Testing member: Coordinator)	5 counties	Mileage	500 miles x \$0.545 mile x 1 person x 12 months	\$3,270 (Staff

**COMMODITIES**

Include all tangible, consumable product expenses associated with the MHTC.

Other items to include are:

- Fuel for MHTC vehicle(s)
- Gift cards and Incentives for participant
- Office supplies
- Postage meter supplies (ink, labels)
- Ammunition - There should not be an expense since MDOC should provide ammunition for recertification for the one MDOC assigned officer.
- Printed materials such as letterhead, envelopes, business cards, graduation certificates & awards
- Food and food supplies for graduation ceremonies such as bottled water, punch, soft drinks, snack foods, plates, napkins, cups, plastic cutlery, tablecloth, etc.

**Note:** Food/food supplies should be purchased for the sole purpose of providing snacks & refreshments at a graduation ceremony. Expenses should correlate to the number of participants in each graduation ceremony and guests. The AOC cannot reimburse an MHTC for food and food supplies associated with a MHTC employee(s) retirement, birthday, or holiday party.

Include vehicle needs such as:

Tires	Windshield	Battery
Duplicate car keys	Headlights	Fuses

Include office supply needs such as:

Shredder	Calculator	Fax machine
Electric stapler	Desk/stationary phone	File cabinet
Keyboard/mouse	Inexpensive desk chair	Pamphlet display stands

**Note:** If your county deems any of the above items as equipment, place these expenses under “Equipment.” Please follow your county’s purchasing guidelines or contact AOC for further details.

Item	Computation	Expense
Office Supplies	\$200 month x 1 year	\$2,400
Fuel for MHTC vehicle	\$45 x 2 tanks of gas x 52 weeks x 1 employee	\$4,680
Vehicle - set of tires	\$425 per set x 1 vehicle	\$425
Food/Food supplies	\$150 per graduation x 3 graduations x 1 year	\$450
Incentive Gift Cards	\$10 per card x 5 gift cards x 12 months	\$600

**CONTRACTUAL SERVICES (Not contractual treatment expenses)**

Include all intangible contract expenses associated with the MHTC. Examples of contractual services include:

Computer software/maintenance/repair	Monthly/yearly parking fees
Rent on building/property	Utilities, telephone & internet service
Firewall maintenance	Cost for bonds
Membership dues (i.e., NADCP & MADCP annual dues)	Postage/stamps
Cell phone service	Attorney & professional fees
Contractual part-time drug testers	Postage meter rental fee
Copier lease	Security monitoring system
Building inspection fees (i.e., fire extinguisher)	Windshield repair
Vehicle maintenance - oil changes, tire rotation or balancing	
Vehicle insurance and annual tag fee.	

**Shipping fees on invoices (do not separate shipping fees from Treatment Expenses or Testing/Lab Expenses – keep all those expenses together)**

**Example:**

Item	Computation	Expense
Building rent	\$1500 per month x 12 months	\$18,000
Cell Phones	\$50 per phone x 5 phones x 12 months	\$3,000
Bonds	\$175 per bond x 2 employees x 1 year	\$350
Membership dues	\$60 per year x 5 employees x 1 year (NADCP)	\$300

**EQUIPMENT**

These funds may be used to purchase equipment when current equipment either does not exist or is unable to perform the necessary tasks required in MHTC operations. Prior to requesting funds for equipment, applicants should confirm there is a need and not just a desire for the newest technology, and the equipment will be used by MHTC personnel. Equipment must be used 100% of the time for MHTC purposes.

This includes items your county will place on an inventory report and/or tag with an asset sticker. Equipment such as a vehicle, desk, chair, conference table, bookcase, large file cabinet, desktop computer, monitor, laptop, printer, scanner, cell phone, two-way radio, gun, camera, phone system, surveillance system, projector, or TV should be included in this category.

**Example:**

Item	Computation	Expenses
Computer	\$850 x 1 computer	\$850
Printer	\$300 x 2 printers	\$600
Vehicle	\$25,000 x 1 car	\$25,000

Please reach out to the AOC’s intervention court financial analyst with questions or the need for clarification.