

## Budget Training Outline

- Budget/Cost Categories vs Service Categories
- Cost Allocation Plan
- Line Item Budget Format
- Budget Narrative Justification Format
- Administrative vs Indirect Costs
- Redistribution vs Reallocation
- Budget Modifications; 25% redistribution
- Board of Supervisors Approval Requirements

## Billing Training

- Categorical Billing
- Necessary Accompanied Backups
- Necessary In-House Backups
- Billing Barriers/Common Errors
- Allowable Purchases
- Allowable Client Billing
- (Incentives/transportation/food, etc.)

## Service Category Training

- Discrete Service Categories and Allowable Expenses
- Services Budgeted/Billed vs Services Provided

## PCN's

- 15-01
- 16-02
- 21-02

SAC HEALTH  
Ending the HIV Epidemic  
SACH Overall Line Item Budget  
Budget Period 3/1/2024 - 2/28/2025

	Salary	Program FTE	Program Cost	Direct Costs	Admin Costs	Program Total
<b>Personnel</b>						
AROSTEGUI, LISSETTE, HYGIENIST	96,860.30	50.00%	\$ 48,430.00	\$ 48,430.00	\$ -	\$ 48,430.00
TOLEDO ZULLY, RDA	46,367.90	50.00%	\$ 23,184.00	\$ 23,184.00	\$ -	\$ 23,184.00
VENTURA OSEGUERA, NANCY RDA	50,145.90	50.00%	\$ 25,073.00	\$ 25,073.00	\$ -	\$ 25,073.00
GUZMAN, DARLENE, SUPERVISOR	70,789.20	50.00%	\$ 35,395.00	\$ 35,395.00	\$ -	\$ 35,395.00
SALAZAR, ROXANNE, PSR	52,863.10	50.00%	\$ 26,432.00	\$ 26,432.00	\$ -	\$ 26,432.00
<b>Personnel Subtotal</b>			<b>\$ 158,514.00</b>	<b>\$ 158,514.00</b>	<b>\$ -</b>	<b>\$ 158,514.00</b>
<b>Fringe</b>						
		<b>Percent</b>	<b>Program Cost</b>	<b>Direct Costs</b>	<b>Admin Costs</b>	<b>Program Total</b>
FICA		8.0%	\$ 12,681.00	\$ 12,681.00	\$ -	\$ 12,681.00
Staff Insurance		10.0%	\$ 15,851.00	\$ 15,851.00	\$ -	\$ 15,851.00
Retirement		6.0%	\$ 9,511.00	\$ 9,511.00	\$ -	\$ 9,511.00
Worker's Compensation		1.0%	\$ 1,585.00	\$ 1,585.00	\$ -	\$ 1,585.00
Other Benefits		1.0%	\$ 1,585.00	\$ 1,585.00	\$ -	\$ 1,585.00
<b>Fringe Subtotal</b>		<b>26.0%</b>	<b>\$ 41,213.00</b>	<b>\$ 41,213.00</b>	<b>\$ -</b>	<b>\$ 41,213.00</b>
<b>Total Personnel</b>						<b>\$ 199,727.00</b>
<b>Personnel Without Benefits</b>						
Turner, Rodney	221,900.00	50.20%	\$ 111,404.00	\$ 111,404.00	\$ -	\$ 111,404.00
WENDELL, MELISSA GRANTS MANAGER	85,846.00	10.00%	\$ 8,585.00		\$ 8,585.00	\$ 8,585.00
GONZALEZ, GEMMA - DENTAL OPERATIONS MANGER	127,786.00	10.00%	\$ 12,779.00		\$ 12,779.00	\$ 12,779.00
KOHR, MIRANDA - DENTAL DIRECTOR	167,200.00	10.00%	\$ 16,720.00		\$ 16,720.00	\$ 16,720.00
<b>Personnel Subtotal</b>			<b>\$ 149,488.00</b>	<b>\$ 111,404.00</b>	<b>\$ 38,084.00</b>	<b>\$ 149,488.00</b>
<b>Total Personnel Without Benefits</b>						<b>\$ 149,488.00</b>
<b>Supplies</b>						
			<b>Program Cost</b>	<b>Direct Costs</b>	<b>Admin Costs</b>	<b>Program Total</b>
Medical Supplies	275,000.00	50.00%	\$ 137,500.00	\$ 137,500.00		\$ 137,500.00
<b>Supplies Total</b>			<b>\$ 137,500.00</b>	<b>\$ 137,500.00</b>	<b>\$ -</b>	<b>\$ 137,500.00</b>
<b>Contractual</b>						
			<b>Program Cost</b>	<b>Direct Costs</b>	<b>Admin Costs</b>	<b>Program Total</b>
Laboratory	200,000.00	50.00%	\$ 100,000.00	\$ 100,000.00		\$ 100,000.00
<b>Contractual Total</b>			<b>\$ 100,000.00</b>	<b>\$ 100,000.00</b>	<b>\$ -</b>	<b>\$ 100,000.00</b>
<b>Other</b>						
			<b>Program Cost</b>	<b>Direct Costs</b>	<b>Admin Costs</b>	<b>Program Total</b>
Rent*	355,846.00	50.00%	\$ 177,923.00	\$ 177,923.00	\$ -	\$ 177,923.00
Utlilities*	65,707.13	45.00%	\$ 29,568.00	\$ 29,568.00	\$ -	\$ 29,568.00
Repair & Maintenance	22,764.00	45.15%	\$ 10,278.00	\$ 10,278.00	\$ -	\$ 10,278.00
<b>Equipment Total</b>			<b>\$ 217,769.00</b>	<b>\$ 217,769.00</b>	<b>\$ -</b>	<b>\$ 217,769.00</b>
Direct			\$ 804,484.00	\$ 766,400.00		\$ 766,400.00
Admin					\$ 38,084.00	\$ 38,084.00
<b>\$</b>			<b>\$ 804,484.00</b>	<b>\$ 766,400.00</b>	<b>\$ 38,084.00</b>	<b>\$ 804,484.00</b>
<b>%</b>			<b>100%</b>	<b>95%</b>	<b>5%</b>	<b>100%</b>

\* Only include these in "Other" if they are not already included in Indirect

SAC HEALTH  
Ending the HIV Epidemic  
SACH Overall Line Item Budget  
Budget Period 3/1/2023 - 2/29/2024

Budget Example

		Salary	Program FTE	Program Cost	CQM Costs	Program Total
<b>Personnel</b>						
	LUERA, MONICA, CLINIC MANAGER	76,992.86	34.48600%	\$ 26,552.00	\$ 26,552.00	\$ 26,552.00
	<b>Personnel Subtotal</b>			<b>\$ 26,552.00</b>	<b>\$ 26,552.00</b>	<b>\$ 26,552.00</b>
<b>Fringe</b>						
			<b>Percent</b>	<b>Program Cost</b>	<b>CQM Costs</b>	<b>Program Total</b>
	FICA		9.0%	\$ 2,390.00	\$ 2,390.00	\$ 2,390.00
	Staff Insurance		15.0%	\$ 3,983.00	\$ 3,983.00	\$ 3,983.00
	Retirement		8.0%	\$ 2,124.00	\$ 2,124.00	\$ 2,124.00
	Worker's Compensation		1.5%	\$ 396.50	\$ 396.50	\$ 396.50
	Other Benefits		1.5%	\$ 396.50	\$ 396.50	\$ 396.50
	<b>Fringe Subtotal</b>		<b>35.0%</b>	<b>\$ 9,290.00</b>	<b>\$ 9,290.00</b>	<b>\$ 9,290.00</b>
<b>Total Personnel</b>						<b>\$ 35,842.00</b>
CQM					\$ 35,842.00	\$ 35,842.00
\$				<b>\$ 35,842.00</b>	<b>\$ 35,842.00</b>	<b>\$ 35,842.00</b>
%				100%	100%	100%

\* Only include these in "Other" if they are not already included in Indirect

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Budget Narrative Justification  
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<b>Direct Costs</b>	
<b>Personnel</b>	\$ 158,514.00
<b>Arostegui, Lissette;</b> Hygienist - .5 FTE @ \$96,860.30/year Provides dental hygiene assessment and development , planning and implementation of a dental hygiene care plan. It also includes oral health education and counseling. Performs preventive and therapeutic interventions, including oral prophylaxis, subgingival and supragingival scaling and root planning. <b>Toledo, Zuliy;</b> RDA - 0.5 FTE @ \$46,367.90/year Seat and prepare patients for their visit. Prepare instruments and operator for dental procedures. Pre-treatment health history—check for possible pre-medication requirements and drug allergies. Performs all chairside assisting with the dentist. Operate radiographic equipment and film processing. Maintain adequate supplies for daily use. Perform all laboratory dental procedures (pouring and trimming models). Assist provider, inform patients of any change in treatment, and assist in giving oral hygiene instructions. Encourage patients to complete dental treatment and return for follow-up visits. Performs breakdown/disinfection of the treatment rooms. Prepares sterilization equipment for everyday operation. Performs all necessary sterilization procedures. Maintains handpiece and sterilizer. Distributes and inventories supplies. Performs flushing evacuation lines of the treatment rooms <b>Ventura Oseguera, Nancy;</b> RDA - 0.50 FTE @ \$50,145.90/year Seat and prepare patients for their visit. Prepare instruments and operator for dental procedures. Pre-treatment health history—check for possible pre-medication requirements and drug allergies. Performs all chairside assisting with the dentist. Operate radiographic equipment and film processing. Maintain adequate supplies for daily use. Perform all laboratory dental procedures (pouring and trimming models). Assist provider, inform patients of any change in treatment, and assist in giving oral hygiene instructions. Encourage patients to complete dental treatment and return for follow-up visits. Performs breakdown/disinfection of the treatment rooms. Prepares sterilization equipment for everyday operation. Performs all necessary sterilization procedures. Maintains handpiece and sterilizer. Distributes and inventories supplies. Performs flushing evacuation lines of the treatment rooms <b>Guzman, Darlene; Dental Navigator</b> - 0.50 FTE @ \$70,789.20/year Manage and monitor treatment plan presentation and coordination of benefits from various dental program (Medicaid, PPO plan, RW and sliding fee program). Register, re-enroll, recertify patients in ARIES. Sets up appointment and answers phone. Collects demographic information. Enter patient information into the Aries system. Arrange referral services and does eligibility determination for program coverage benefits. Also maintains recall system (check ups). <b>Salazar, Roxanne;</b> Dental Grant Coordinator. - 0.50 FTE @ \$52,863.10/year Coordinate the delivery of dental services to an assigned client population of persons with HIV infection in a manner consistent with the policies and procedures of the organization and related program protocols. Ensure timely and coordinated access to various dental programs and support services and continuity of care through establishment of a single, coordinated dental treatment plan and ongoing assessment of the client's needs and personal support system. Serve as one of the representative for the HIV statewide web-based electronic system (ARIES) for the Inland Empire HIV program and act as a resource and referral source for clients, making recommendations concerning various program benefits.	
<b>Fringe</b>	\$ 41,213.00
26% Benefits including, CQM, Fica, Workers Compensation, Medical, Dental, Vision, Retirement (Dental benefits adjust for actual benefit rate per auditor.)	
<b>Personnel Without Benefits</b>	\$ 111,404.00
<b>Dr. Turner, Rodney;</b> Dentist - 0.5020 FTE @ \$221,900/year Provides dental services including development of comprehensive treatment plan and oral hygiene maintenance plan. Also provides emergency dental care, preventive care (prophylaxis and coronal polishing), periodontal, restorative, endodontic, prosthetic and oral surgery procedures. Educate patient about oral health. Provides referrals for procedures which exceed provider's scope of work and prescribes necessary medication for dental related cases. (NO BENEFITS)	
<b>Supplies</b>	\$ 137,500.00
Dental Supply consumable goods such as gloves, masks, tongue depressors, swabs, dental restorative materials, impression materials, hygiene supplies and other dental disposable supplies use in day-to-day operation etc. Durable goods such as blood pressure monitors, thermometers, cavitro tips and other items as needed to take vitals and other dental diagnostic equipment." (275,000 x .50 = 137,500)	
<b>Contractual</b>	\$ 100,000.00
Contract with Smile Plus Dental Lab for crown and fixed bridge fabrication Contract for TNT Dental Lab to fabricate removable denture and partial denture	
<b>Other</b>	\$ 217,769.00
Rent for facility to perform direct and administrative activities 50% Direct Utilities for facility to perform direct and administrative activities 50% Direct Repair and maintenance for facility to perform direct and administrative activities 50% Direct	
<b>Direct Costs Total</b>	
\$ 766,400.00	
<b>Administrative Costs</b>	
<b>Personnel</b>	\$ 38,084.00
<b>WENDELL, MELISSA;</b> GRANTS MANAGER .10 FTE @ \$79,705.00/YR Grants Manager oversees billing of invoices, maintaining budget, tracking expenditures and administrative duties <b>GONZALEZ, GEMMA;</b> DENTAL OPERATIONS MANAGER .10 FTE @ \$127,816.00/YR  The Dental Operations Manager administers the daily operations of the SAC Health Dental Department. Manages the day-to-day patient admissions and access operations, staff, policies, and practices. Maintains standardized admission processes to ensure accurate data collection, positive patient experience, and effective coordination between clinical and administrative teams. Monitors operational metrics to improve processes, increase efficiency, or correct problems. Establishes policies and standards to preserve patient confidentiality, ensure data security, and comply with all applicable regulations. Ensures that project/department milestones/goals are met and adhering to approved budgets. <b>KOHR, MIRANDA; EXECUTIVE DENTAL DIRECTOR</b> .10 FTE @ \$167,200.00/YR (PRO RATED PAY SALARY BASED ON START DATE) Executive Dental Director oversees all dental operations, including patient care, supervision of dental staff, budget management, and compliance with regulatory agencies/requirements (e.g. OSHA, DPH) development and implementation of policies and procedures governing all aspects of dental operations, infection control, quality assurance, equipment maintenance, patient complaints and incident reporting. Responsible for ensuring high quality and efficient delivery of dental services.	
<b>CQM Costs</b>	
<b>Personnel</b>	\$ 26,552.00
<b>Luera, Monica;</b> Dental Clinic Manager (CQM. - 0.345 FTE @ \$76,992.86/year  This position is responsible for the design and implementation of programs and projects, tracking and trending the quality indicators, establishing and utilizing benchmarks and thresholds as quality indicators, developing corrective action plans in collaboration with management as needed, development of the annual QI Plan and implementation of internal quality improvement projects. In addition, this position assures the ongoing, quarterly, semiannual and annual QI reporting and evaluations as prescribed in the overall QI plan.	
<b>Fringe</b>	\$ 9,290.00
35% Benefits including, CQM, Fica, Workers Compensation, Medical, Dental, Vision, Retirement (Dental benefits adjust for actual benefit rate per auditor.)	
<b>CQM Costs</b>	
\$ 35,842.00	

## **45 CFR part 75, subpart E**

### **Direct Cost Definitions**

<https://www.ecfr.gov/current/title-45/section-75.413>

### **Indirect Costs**

<https://www.ecfr.gov/current/title-45/section-75.414>

## **Policy Clarification Notices**

### **PCN 15-01 Treatment of Costs under the 10% Administrative Cap for Ryan White HIV/AIDS Program Parts A, B, C, and D**

<https://ryanwhite.hrsa.gov/sites/default/files/ryanwhite/grants/pcn-15-01.pdf>

### **PCN 15-01 Frequently Asked Questions**

<https://ryanwhite.hrsa.gov/sites/default/files/ryanwhite/grants/faq-policy-clarification-notice-15-01.pdf>

### **PCN 16-02 Eligible Individuals and Allowable Uses of Funds**

<https://ryanwhite.hrsa.gov/sites/default/files/ryanwhite/grants/service-category-pcn-16-02-final.pdf>

### **PCN 16-02 Housing Services FAQ**

<https://ryanwhite.hrsa.gov/sites/default/files/ryanwhite/grants/housing-faqs-final.pdf>

### **PCN 16-02 Standalone Dental Insurance FAQ**

<https://ryanwhite.hrsa.gov/sites/default/files/ryanwhite/grants/faqs-dental-insurance.pdf>

### **PCN 16-02 Frequently Asked Questions**

<https://ryanwhite.hrsa.gov/sites/default/files/ryanwhite/grants/faq-service-definitions-pcn-final.pdf>

### **PCN 21-02 Determining Client Eligibility & Payor of Last Resort in the Ryan White HIV/AIDS Program**

<https://ryanwhite.hrsa.gov/sites/default/files/ryanwhite/grants/pcn-21-02-determining-eligibility-polr.pdf>

### **PCN 21-02 Dear Colleague Letter**

<https://ryanwhite.hrsa.gov/sites/default/files/ryanwhite/grants/dear-colleague-letter-pcn-21-02-polr.pdf>

## **Ryan White Part A Funding Guidance**

<https://www.grants.gov/web/grants/view-opportunity.html?oppId=333255>