

**New Hampshire Division of Health and Human Services
Bureau of Developmental Services
Updated: 04/11/2017**

**Directions for completing the budget workbook for
Personally Directed Medicaid Services (PDMS) Budgets**

The Bureau of Developmental Services requires that any PDMS budget request be submitted to it using this format. This format is also required when a consumer's program is being submitted for renewal. Any other format will be rejected automatically. The Bureau will not accept the budget formats of agency sub-contractors.

The PDMS Budget Workbook is to be used for budgets for adults with Consolidated Developmental Service (CDS) budgets supported by the Developmental Disability or Acquired Brain Disorder Waivers and Children's In-Home Support (CIHS) budgets). Traditional adult service budgets have a separate budget template.

A standardized budget format, for all parties, is required:

- To establish uniformity of practice between what is submitted to the Bureau and what costs are allowed.
- To provide for equity and uniformity in the application of accounting guidelines.
- To make the budget review process less burdensome for all involved.
- To enable the Bureau to readily compare and analyze budgets, on a case by case basis, and eventually on a statewide basis.
- To provide the Bureau with budget documents whose information is in conformity with Medicaid and waiver rules.

The new eight-tab workbook has been designed to have one worksheet as a "Family worksheet" page and separate worksheets (tabs) for a. 3 subcontractor budgets, b. environmental modifications, c. specialty services and d. an accounting summary.

There is also a tab which contains expenditure line item descriptions.

Note: Changes effective with the 04/02/17 version

- 1. The header / titles have been altered to add an automatic line for the Medicaid funding in the proposed budget. This includes all Medicaid funding, including SSL and Emod.**
- 2. The SIS and HRST scores have been defined.**
- 3. Three tabs have been added for subcontractor budgets. These are required for subcontract costs that are \$10,000 or greater. They may also be used for any subcontract. These budgets will automatically update the main "family budget" tab, lines 56 to 61.**

- 4. The formula to test the \$5,000 transportation cap has been adjusted to include the transportation from the subcontract tabs.**
- 5. A line has been added to Assistive Technology to now include a description.**
- 6. The definition of consumables has been corrected to eliminate Medicaid funds being used to buy food.**
- 7. A line has been added to program costs to include liability insurance.**
- 8. General management has been changed to have a line for Area Agency GM on subcontract costs (commonly 3%) and a line for Area Agency GM on non-subcontract costs. Area Agency GM is still not calculated on subcontract GM.**
- 9. A line (#131) has been added for room and board from the subcontract tabs, on the Family worksheet.**
- 10. Lines at the bottom of the Family Worksheet have been unlocked for notes or other Area Agency purposes.**
- 11. The definition of specialty services has been changed to conform to the Bureau's memo of 04/10/17.**

Previous changes:

1. All budgets of \$150,000 and over will need to be reviewed via conference call, with the Bureau. The Area Agency Executive Director and the staff most familiar with the clinical and budgetary issues are required to participate in the call.
2. Contracted services have been removed. They are now to be included under sub-contracting.
3. Therapies and consultative services have been removed. They are now to be listed under specialty services.
4. General management is now limited to a maximum dollar amount of \$18,000. The 12% limit remains in place, also. A test for this has been added. Existing budgets are exempt, unless new money is being requested.
5. Sub-contracted items that cost \$10,000 or more require a separate detailed budget using the PDMS budget template.
6. The sub-contract sections now include a separate general management line, which must be used when entering subcontract amounts of \$10,000 or greater.
7. A test for the \$150 "other professional fees" limit has been added.

Family worksheet Tab

The “Family worksheet” tab is the primary work space for creating the PDMS budget.

The worksheet cells that are shaded / colored are locked. You will only be entering data in the unshaded / non-colored cells.

To start, enter the following information;

- Individual: Enter the person’s name for which the budget is being prepared.
- Current Budget: Enter the total current budget for the services being considered.
- Start date, if it is known.
- Area Agency: Self explanatory
- Service Type: Pick the Medicaid service type from the drop down list.
- Preparer / Contact: Enter the name of the area agency staff who should be contacted regarding the budget.
- Date Prepared / submitted: Self-explanatory.
- HRST: Enter the HRST level of need score (1-6), when available.
- SIS: Enter the SIS (support needs index), when available.
- CC#: This is the cost center number that this budget will be assigned to in BTS and Form A.

As appropriate, the information above will populate the other tabs.

Note: Hyperlinks to the Bureau’s Chart of accounts definitions are included for major category headings. Those titles which are *bold italics* have links to the definition tab.

Entering services – Frequency, Duration and Cost

Important: As needed or desired sections (lines) of the worksheet can be hidden. Lines may not be deleted or inserted.

The Bureau requires that each service be specifically identified as to a description, the frequency, duration and cost per service. The Family Worksheet has been set up to collect this information on most services including; salaries and wages, respite, transportation and other services.

1. Enter a brief description of the service (detail the requested service in the narrative) and then,
2. Choose a frequency of service from the drop down list (daily, weekly, monthly, quarterly or annually).
3. Next enter the rate to be paid for each service delivered.

4. Then enter the number of units of service that are anticipated to be delivered during the period chosen.
5. Next enter how many days, weeks, months, etc. the service will be delivered during the year.

For example; if a staff person will be working with an individual 10 hours a week for 50 weeks a year at a rate of \$11 per hour the data entered would appear as follows;

Description	pick Frequency	Rate	units per		# of		total
Staff	weekly	\$ 11.00	week	10	months	50	\$ 5,500

This manner of entering service data in the budget is used throughout the worksheet.

Staffing – Enter the staff position title, frequency (generally weekly), the hourly pay rate and the number of hours (per week or month) and the number of weeks of months the staff will be needed each year were indicated. See sample below. All of this information will populate the Accounting Summary tab automatically.

The Bureau’s maximum hourly rate for direct support professionals is \$15. If a higher rate is deemed necessary, it will need to be justified in the narrative.

Note: While management staffing is unlikely in PDMS budgets, the Bureau has determined that there will only be two levels of management in any budget.

Staffing – Benefits

Families and agencies often have staff that either have or don't have benefits and if they do have benefits they may have them in differing amounts. The worksheet provides for these options by giving the opportunity to enter a benefits percentage rate for each individual staff that has benefits. If a staff member will not have benefits, there is no need to add in a rate. Leave the space blank or enter 0%. The cost of the benefits will then be calculated. See sample below.

Description	pick Frequency	Rate	Enter the # of units or hours in Col E	Enter the # of days, weeks, months, etc in Col G	total
Agency is Employer of Record	weekly	\$ 13.00	week 5	weeks 50	\$ 3,250 15% \$ 488
Agency is Employer of Record	monthly	\$ 14.00	month 10	months 12	\$ 1,680 0% \$ -
Agency is Employer of Record	weekly	\$ 13.00	week 15	weeks 48	\$ 9,360 31% \$ 2,902
-----		0		0	\$ - \$ -
-----		0		0	\$ - \$ -
-----		0		0	\$ - \$ -
-----		0		0	\$ - \$ -
-----		0		0	\$ - \$ -
-----		0		0	\$ - \$ -
Agency EOR respite	-----	0		0	\$ - \$ -
Agency EOR respite	-----	0		0	\$ - \$ -
Agency EOR respite	-----	0		0	\$ - \$ -
Total					\$ 14,290 \$ 3,389

The following sections all operate in the same manner as staffing but without the added benefits section.

Treatment Services

Therapeutic Activities – May not exceed the Bureau's \$1,200 cap.

Camperships

Sub-Contractor

Consumables

Transportation - Total transportation may not exceed the \$5,000 Bureau cap.

Sub-contractors –Sub-contracts of \$10,000 or greater require a separate detailed PDMS budget, using the tabs provided. The totals will flow to the Family Worksheet as shown below.

Sub-contract general management for the three subcontract tabs will be added together on the Family Worksheet. Area Agency GM will not be calculated on the subcontract GM.

Subcontract costs of less than \$10,000 may be entered on the section starting on line 63. If you want to avoid Area Agency GM from being calculated on the subcontract costs of less than \$10,000, you will want to break out the GM and enter it on the line provided (#68).

Description	pick Frequency	Rate	Enter the # of units or hours in Col E	Enter the # of days, weeks, months, etc in Col G	total
Sub-Contractor = or > \$10,000					
Employment inc					\$ 20,800
Rec Therapy llc					\$ 10,000
XYX assist, llc					\$ 9,900
General management					\$ 3,663
Total					\$ 44,363
Sub-Contractor less than \$10,000					
Temp agency, inc	annually	\$ 14.00	40	1	\$ 560
General management	annually	\$ 1.40	40	1	\$ 56
Total					\$ 616

Treatment Services - This includes home provider payments to family members as well as non-family members. Respite paid to home providers is also included. See sample below.

Non-family home provider payments - When an individual is to live with a home provider room and board fees must be paid to the provider. These payments must be identified in the budget as a payment and as a revenue. A drop down list is provided. Whenever room and board expense is included the same amount needs to be entered in cell B132, using the drop-down list. See sample below.

Subcontractors providing residential home provider services are to use a subcontract tab to enter the home provider costs and room and board revenue.

Home Provider delivering community participation services (CPS) – Use the separate line provided to delineate the amounts of a home provider’s stipend that is for CPS. See sample below.

Description	pick Frequency	Rate	Enter the # of units or hours in Col E	Enter the # of days, weeks, months, etc in Col G	total
Treatment Services					
Non-Family provider	monthly	\$ 1,000.00	1	12	\$ 12,000
Room and board paid to non-family provider	annually	\$ 9,372.00	1	1	\$ 9,372
Family as Provider	-----	\$ -		-	\$ -
Respite	monthly	\$ 100.00	2	12	\$ 2,400
CPS provided by HCP	weekly	\$ 15.00	5	50	\$ 3,750
Total					\$ 27,522

Hyperlinks to the Bureau’s Chart of accounts definitions are included for all major headings. Those titles which are *blue bold italics and underlined* have links to the definition tab.

Payroll Taxes and Workers Compensation Insurance - Enter your agency’s or the family’s rates.

Assistive Technology – There is a \$1,500 limit on this category. Enter a simple description.

Program Costs – These are generally costs associated with supporting program staff and program management.

Service Coordination – The worksheet provides for two service coordinators, but the total may not exceed the Medicaid rate.

General Management – There are two cells for GM one for Area Agency GM on subcontracts and one for the Area Agency GM on all other services. The definition of general management is hyperlinked and is included at the end of the Bureau’s Chart of Accounts. The rates in each cell may be changed to fit the individual circumstances.

General management is limited to both, 12% of the budget and \$18,000.

Sub-contract general management is deleted from the calculation of the Area Agency general management

Tests - At the bottom of the worksheet there are a number of “tests”. These “tests” are included to provide the preparer and the reviewer with a quick means of checking for various limits. A description of each “test” may be found by placing the cursor on the cell with the red diamond in the upper right corner.

Environmental Modifications tab

Enter a brief description of the environmental modification(s) and the costs. The total will appear on the bottom of the Family Worksheet also.

Specialty Services tab-

These services are intended for individuals whose needs in the areas of medical, behavioral, therapeutic, health and personal well-being require services, which are specialized pertaining to unique conditions and aspects of developmental disabilities or acquired brain disorders. The service definition for Specialty Services is as follows:

“These services are intended for recipients whose needs in the areas of medical, behavioral, therapeutic, health and personal well-being require services which are specialized pertaining to unique conditions and aspects of their developmental disability and/or acquired brain disorder. These services will be utilized to provide assessments; consultations; design, development and provision of services; training and supervision of staff and providers; and evaluation of service outcomes.” DHHS-BDS memo – 04/10/17

Any items provided under this category must be based on an assessed need by a qualified provider and cannot be available as a benefit under the NH State Medicaid Plan.

The Bureau has further determined that all therapies and consultative services are to be listed as specialty services.

Enter a brief description of the service (detail the requested service in the narrative) and choose a frequency of service from the drop down list (daily, weekly, monthly, quarterly or annually).

Next enter the rate to be paid for each service delivered. Then enter the number of units of service that are anticipated to be delivered during the period chosen. Next enter how many days, weeks, months, etc. the service will be delivered during the year.

For example; if a behaviorist will be working with an individual two times a month for 11 months of a year at a rate of \$60 per visit the data entered would appear as follows;

Specialty Services Billing - Residential						
Description	pick Frequency	Rate	units per		# of	total
Behaviorist	monthly	\$ 60.00	month	2	months	11 \$ 1,320

The total of all Specialty Services will carry forward to the total page.

Specialty Services are funded separately from the PDMS funding, using the standard SSL service levels. Pick the service levels as needed from the drop down list and enter the needed units. The total will calculate.

Accounting Summary tab-

The totals for each category of revenue and expense are automatically copied to this worksheet. The budget is presented in the standard Form “A” list of accounts.

If the net revenue and expense is greater than + / - \$1 a warning will pop up. More than likely you will need to adjust the revenue and or expense of specialty services.