

County of Los Angeles – Department of Public Health
Office of Women’s Health
Domestic Violence Services for All (DVSFA)
Budget Guidelines

I. BUDGET DETAILS

Completion of the budget and justification forms is a contractual requirement of all agreements with the OWH. You must provide a clear and complete justification for all proposed costs at the level of detail requested in these instructions or the budget(s) and budget modifications will be returned to your agency for corrections and resubmission. It is highly recommended that you assess the validity and thoroughness of your overall budget prior to submission to OWH to avoid the back-and-forth resubmissions that would occur due to missing or incomplete information.

The following documents are required to submit with the budget form:

- Cost Allocation Plan: if the budget includes shared program expenditures such as rent, utilities, telephone, ...etc.
- Lease Agreement: if the budget includes rent.
- Approved Negotiated Indirect Costs Rate Agreement (NICRA): if the indirect cost rate is higher than 10% of direct cost.
- Agency’s Internal Approved Mileage: if the budget includes mileage, please indicate your agency’s mileage rate (the rate that your agency reimburses all employees for mileage). Please note that DPH cannot reimburse mileage more than the County’s mileage reimbursement rate.

Please submit the budget form (includes justification) and required documents to the OWH Finance inbox at: OWHFinance@ph.lacounty.gov with the subject line: **[YOUR AGENCY NAME]** DVSFA Budget Fiscal Year 20xx-xx.

Salaries

This includes Salaries, Wages, and Benefits paid to staff providing direct services to clients and administrative support for the project. Please ensure that there are no staff whose combined Full-Time Equivalents (FTE) percentages across all funding sources exceeds more than 100%. For example, DVSFA, Domestic Violence Supportive Services, Domestic Violence Shelter Based Program, and other grants/contracts. The following must be included on the budget form for each position:

- First and last name of the individual filling the position
- Payroll title of the individual
- Number of months the individual is expected to work on the program
- Full-time monthly salary of the individual. If an employee is part-time, please convert the salary to full-time to ensure the consistency with the full-time equivalent salary.

Operating Costs

Operating Costs are the costs related to the operation of the organization and non-personnel expenses. The followings are some key points to remember when completing your budget.

Equipment: Equipment is defined as any single item with a useful life of more than one year and an acquisition cost that equals or exceeds the lesser of (a) the capitalization level established by your agency for financial statement purposes, or (b) \$5,000. The narrative justification for equipment requests should list each specific item of equipment with the number of units and purchase price, and list personnel who will use the equipment and provide justification for why equipment is needed for the project. A brief purchase vs. lease analysis must also be included for any single item with a unit cost of \$5,000 or more. If an equipment will also be used by other agency programs, only a prorated share of the total cost of the equipment may be included in the budget. This proration of shared costs must be consistent with your agency's CAP.

Example for equipment: Printer/Photocopy machine – Total purchase cost is \$6,000. Cost allocated to this program is 5.36% (3 FTE/56 agency staff = 5.36%). $\$6,000 \times 5.36\% = \322 . Used for direct client service delivery, such as printing and photocopying of client forms and client record documentation, printing of correspondence, program materials and other photocopying needs.

Travel (mileage): Mileage costs incurred for program staff to travel to sites that identified on the budget to provide direct services (e.g., driving to meet clients at the court, transporting clients to the counseling site). The local travel (mileage) justification must include estimated number of miles needed for the staff to drive, multiplied by the agency's current mileage rate and up to County's mileage reimbursement rate. **Agency must submit an internally approved mileage reimbursement rate for verification.**

Example for travel (mileage): 2 DVSFA staff @ 30 miles round trip (30 miles x 2 staff x \$0.52/mile agency's approved rate x 12 months = \$374). For budgeted staff traveling between participating agency locations, courts, and program meetings.

Office Supplies: Office supplies that directly support DVSFA program activities and client's needs, such as paper, files folders, pencils, pens, and envelopes for client charts or binders used to file client-related information. Sufficient information to clearly show how the supply costs were determined, including the methodology and calculations used to arrive at the requested amounts along with a brief listing of the supply items. For supply requests that are considered shared program expenditures, the methodology and calculations used must be consistent with the agency's CAP.

Example for office supplies: Total agency historical cost of supplies is \$23,250. Cost allocated to this program is 5.36% (3 FTE/56 agency staff = 5.36%). Budget request amount is $\$23,250 \times 5.36\% = \$1,246$. Includes cost of office supplies allocation to this program such as pencils, pens, paper, client files needed to support client services.

Other: These include items such as office/facility rent or lease, utilities, facility maintenance, Liability & Other Insurance, postage, and telephone, etc. A detailed description indicating how the dollar amount was calculated for each line item identified in this section must be included.

A detailed narrative indicating (1) how the amount of space dedicated to the program was determined and (2) how the cost of that space was calculated must be provided and be consistent with the agency's CAP. Agency may also provide a copy of their current rent/lease agreement at the time of budget negotiations, month to month lease letter (if applicable).

Example for other costs: Facility Rent: \$2.00/sq.ft. x 1,075 sq.ft. x 12 mos. = \$25,800 or Total agency rent cost per year is \$481,343. Cost allocated to this program is 5.36% (3 FTE/56 agency staff = 5.36%). Budget request amount is \$481,343 x 5.36% = \$25,800. Space for direct client services at service delivery site address.

Please enter:

- Operating cost items (equipment, mileage, office supplies, postage, etc.) that directly support DVSFA program activities.
- Amount requested for each line item.
- The amount of each line item in the SD column(s) based on your agency's allocation.

OPERATING COSTS Service Description	Budget Request	1	2	3	4	5
Equipment	\$ 322	\$ 82	\$ 68	\$ 69	\$ 59	\$ 44
Mileage	374	95	79	80	68	52
Office Supplies	1,246	316	263	268	228	171
Postage	450	114	95	97	82	62
Printing	757	192	160	163	138	104
Rent	25,800	6,540	5,450	5,549	4,716	3,545
Telephone	858	217	181	185	157	118
TOTAL OPERATING COSTS	\$ 29,807	\$ 7,556	\$ 6,296	\$ 6,411	\$ 5,448	\$ 4,096

Indirect Costs

Per OMB's revision on Guidance for Grants and Agreements (Title 2 CFR) on August 13, 2020, the OMB expands use of the de minimis rate of 10 percent of modified total direct costs to all non-federal entities (excluding those described in Appendix VII, State and Local Government and Indian Tribe Indirect Cost Proposals). Previously, non-federal entities could utilize the 10% de minimis rate only if they had never had a Negotiated Indirect Cost Rate Agreement (NICRA). Effective November 12, 2020, all non-federal entities may use the de minimis rate, regardless of whether they previously had a NICRA.

II. BUDGET JUSTIFICATION NARRATIVE

In the justification section on each budget line item, please provide clear and complete descriptions that explain the purpose of each budget line item and how it is directly connected to the provision of a given service.

Personnel Justification

A justification must be included for all proposed budget line items within the budget category. A clear and complete description is needed for each position to be funded under DVSFA contract.

The following must be included on the personnel justification for each position:

- First and last name of the individual filling the position
- Payroll title of the individual
- Narrative justification, which describe specific duties and responsibilities for each position to be funded under this contract
- Budget request

Examples for personnel justifications:

Mental Health Counselor: (Janice Smith, M.F.T.) Responsible for providing group counseling to DVSFA clients.

Case Worker: (Irma Sanchez) Responsible for assessment of needs, safety plan development, referrals and follow-up activities for clients funded under this agreement.

NOTE: If the position is vacant, label it as TBH ("To Be Hired") and include the date you expect the position to be filled.

Employee Name	Payroll Title	Narrative Justification Describe Staff's Role Related to Program Services	Budget Request
Sara Smith	Client Specialist	Maintaining DVSFA client records, building client relationships, and answering to customer inquiries.	\$ 31,190
Janice Smith	Mental Health Counselor	Responsible for providing group counseling to DVSFA clients.	36,000
			-
			-
			-
Below items are from "Add'l Personnel" tab.			-
Irma Sanchez	Case Worker	Responsible for assessment of needs, safety plan development, referrals and follow-up activities for clients funded under this agreement.	29,400
Jose Sanchez	Case Worker	Responsible for assessment of needs, safety plan development, referrals and follow-up activities for clients funded under this agreement.	33,600
			-
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			-
Total Personnel Costs			\$ 130,190

Operating Costs Justification

The justification for "Operating Costs" should include individual budget line items such as space/lease rent costs, utilities, maintenance, postage, telephone, etc., along with a clear description of how the costs relate to the contract schedule and the methodology and calculations used to determine the dollar amount requested.

You must be able to determine and substantiate the requested amount on an actual or allocated basis consistent with the agency's CAP.

Justification must include:

- Sufficient information to clearly show how the supply costs were determined, including the methodology and calculations used to arrive at the requested amounts along with a brief listing of the supply items. For supply requests that are considered shared program expenditures, the methodology and calculations used must be consistent with the agency's CAP;
- Copy of the current CAP, if referenced in the calculations;
- Amount requested for each item

Examples for operating costs:

- **Printing/Duplication - \$757:** Total agency cost is \$14,125. Cost allocated to this program is 5.36% (3 FTE/56 agency staff = 5.36%). $\$14,125 \times 5.36\% = \757 . Covers the cost of duplication and printing needs of the OWH funded services. This includes forms for clients, client record documentation, printing of correspondence and other photocopying needs.
- **Office Supplies - \$1,246:** Total agency historical cost for supplies is \$23,250. Cost allocated to this program is 5.36% (3 FTE/56 agency staff = 5.36%). $\$23,250 \times 5.36\% = \$1,246$. Includes cost of office supplies allocated to this program such as pencils, pens, paper, client files, stationery, envelopes, and fax paper with agency letterhead needed to support client services.
- **Postage - \$450:** Total agency cost is \$8,398. Cost allocated to this program is 5.36% (3 FTE/56 agency staff = 5.36%). $\$8,398 \times 5.36\% = \450 . Covers cost of program correspondence with clients and other social service providers.
- **Facility Rent - \$25,800:** $\$2.00/\text{sq. ft.} \times 1,075 \text{ sq. ft.} \times 12 \text{ mos.} = \$25,800$. Program occupies 100% of the service space noted above for direct client services at service delivery site address.
- **Telephone - \$858:** Cost allocated to this program is 5.36% (3 FTE/56 agency staff = 5.36%). Total historical agency cost is $\$16,000 \times 5.36\% = \858 for program telephone service to contact clients.

Service Description	Detail Justification (Listed all items include in each budget line)	Budget Request
Equipment	Total purchase cost is \$6,000. Cost allocated to this program is 5.36% (3 FTE/56 agency staff = 5.36%). $\$6,000 \times 5.36\% = \322 . Used for direct client service delivery, such as printing and photocopying of client forms and client record documentation, printing of correspondence, program materials and other photocopying needs.	322
Mileage	Conference/meeting/training for 2 staff @ 30 miles round trip (30 miles x 2 staff x \$0.52/mile agency's approved rate x 12 months = \$374). For budgeted staff traveling between participating agency locations, courts, and program meetings.	374
Office Supplies	Total agency historical cost of supplies is \$23,250. Cost allocated to this program is 5.36% (3 FTE/56 agency staff = 5.36%). Budget request amount is $\$23,250 \times 5.36\% = \$1,246$. Includes cost of office supplies allocation to this program such as pencils, pens, paper, client files needed to support client services.	1,246
Postage	Total agency cost is \$8,398. Cost allocated to this program is 5.36% (3 FTE/56 agency staff = 5.36%). $\$8,398 \times 5.36\% = \450 . Covers cost of program correspondence with clients and other social service providers.	450
Printing	Total agency cost is \$14,125. Cost allocated to this program is 5.36% (3 FTE/56 agency staff = 5.36%). $\$14,125 \times 5.36\% = \757 . Covers the cost of duplication and printing needs of the OWH funded services. This includes forms for clients, client record documentation, printing of correspondence and other photocopying needs.	757
Rent	Facility Rent: $\$2.00/\text{sq. ft.} \times 1,075 \text{ sq. ft.} \times 12 \text{ mos.} = \$25,800$ or Total agency rent cost per year is \$481,343. Cost allocated to this program is 5.36% (3 FTE/56 agency staff = 5.36%). Budget request amount is $\$481,343 \times 5.36\% = \$25,800$. Space for direct client services at service delivery site address.	25,800
Telephone	Cost allocated to this program is 5.36% (3 FTE/56 agency staff = 5.36%). Total historical agency cost is $\$16,000 \times 5.36\% = \858 for program telephone service to contact clients.	858
Total Operating Costs		\$ 29,807

For details in completing Budget form (DVSFA_Form01), please refer to "Instructions" tab in this form.