

## **INSTRUCTIONS FOR FY24 ICASA PROGRAM DEVELOPMENT GRANTEE BUDGET**

The budget must be completed and submitted as part of the FY24 ICASA Program Development Grantee application **due May 1, 2023.**

The printed budget included in the application packet illustrates the required format. Separate instructions are provided for downloading the budget from ICASA's website.

All numbers on the budget must be rounded. The budget must be typed. Do not reduce the size of type; use extra pages if needed. Do not delete pages. Do not change the order of the funds listed.

Budget spreadsheets contain cells with formulas, which are highlighted in grey.

### **A1- COVER PAGE**

Complete Applicant Name and Funding Requested. Maximum funding requests are listed on the allocation charts included in the application packet.

### **A2 – OVERALL BUDGET SUMMARY – SKIP UNTIL END. THE SPREADSHEET WILL AUTOFILL WHEN FILLING OUT INDIVIDUAL WORKSHEETS. WHEN FINISHED, DUAL AND MULTI-SERVICE APPLICANTS WILL BE REQUIRED TO FILL IN "TOTAL ORGANIZATION".**

All budgets must reflect the ICASA fiscal year, which is July 1 through June 30. If your organization does not operate on the ICASA fiscal year, you need to make projections and/or adjustments to your organization's annual budget to conform to ICASA's fiscal year.

The Overall Budget Summary will be filled in, as each budget worksheet is completed. The only column the applicant will need to fill out budget amounts for each line item is listed under Column C labeled "Total Organization."

The "Other Sexual Assault Funding" column is present to provide more accurate budget amounts for each line item listed in Column D labeled "Sexual Assault Program."

If indirect costs are budgeted using the "Optional Indirect Cost Pool, Column L will automatically be filled in. The total from Row F will be shown as a negative dollar amount so that the amounts entered by funding source (Row F) will not allow for double-dipping of the indirect dollars requested. Applicant must add their indirect costs into each applicable funding source in Row F to ensure Column D and Column L are the same.

- **TOTAL ORGANIZATION** - Applicants who provide sexual assault services as a part of a dual or multi-service organization (domestic violence, etc.) will fill in this column. Stand-alone applicants should leave this column blank since the sexual assault program equals total organization. Do not complete this column if your organization provides sexual assault services only. All multi-service organizations will use their entire agency budget. Please contact ICASA staff with questions regarding the Total Organization column.

**B1 – MULTI-YEAR ARPA FVPSA PLAN – SKIP UNTIL END. THE SPREADSHEET WILL AUTOFILL FY24 WHEN FILLING OUT INDIVIDUAL WORKSHEETS.**

If PDG applicant is currently receiving ARPA FVPSA funds, they must complete this tab. Applicants are asked to prepare a multi-year plan for ARPA FVPSA funds. The allocation noted in the allocation spreadsheet is the total amount that will be allocated for FY23, FY24, and FY25 combined. Applicants are to prepare for the use of funds in FY24 when budgeting and are asked to complete columns “D” based on projected FY23 close-out and column “F” to note the anticipated annual request for the eligible fiscal years. The budgets should numerically represent the activities described in Question 4 of the FY24 Family Violence Prevention and Services Program – American Rescue Plan (ARPA FVPSA) Application Form.

**F1 - CERTIFICATION**

- Complete this page and have all required individuals sign in accordance with ICASA’s Electronic Signature Policy.
- Scan/save the signed budget certification page separately.
- Upload the certification page into Amplifund where directed.

**F2 – PERSONNEL SALARY FUNDING PERCENTAGES**

Make sure you begin in row 11 or ctrl home before filling in rows.  
Use decimals when entering salary percentages (Examples: 0.20 not 20%, 1.00 not 100%.)

- List **all sexual assault program staff names (last name, first name), position, and location**, whether they are ICASA funded or not.
- For 100% indirect cost staff salary reimbursement, only include the S.A. Indirect cost amount in the “Total Annual Salary” column, provide full information in budget narrative if not fully captured on the chart below. Then put 1 in the “S.A. Indirect Cost Pool column.”
  - If an employee only receives a portion of their salary from indirect costs, 100% of their salary and the funding source assignments should be completed.
- If the position is new, place an "X" in the NEW column.
- List the # of months budgeted for and the staff work week hours.
- For each position, indicate the "Total Annual Salary from All Sources."
- If a staff position is budgeted for less than one year, list the salary amount that will be paid during this fiscal year, not the annualized salary.
- Also, indicate the starting month and/or the expected hire date (if not July 1) in the Office Location section or the budget narrative.
- For each position, indicate the total percentage of salary that will be budgeted for each ICASA allocation, all Other Sexual Assault allocations, and all Other Non-Sexual Assault allocations.
- The sum of each position's percentages must equal 100%. When allocating employee salary percentages, please round to no more than two decimal places.

**F3 – PERSONNEL SALARY DOLLARS BY FUNDING SOURCE**

The worksheet is automatically calculated for you.

**F4 – FRINGE BENEFITS**

The fringe benefits worksheet will calculate the funding splits from the salary percentages entered on "F2\_Salary %." Applicants will enter the total dollar amount of fringe benefits for each employee. The breakout of fringes will need to be included in the budget narrative.

The fringe benefit budget narrative **must** be sorted in the same way as employees are listed in the budget or points will be deducted. The fringe benefit narrative can be an excel spreadsheet but must breakout FICA, WC, UE, insurances, retirement, and "other" if applicable.

Please ensure in the budget narrative you have provided a fringe benefit backup narrative and/or excel spreadsheet with a clear description of how the computation of fringe benefits was done. If a fringe benefit rate is not used, show how the fringe benefits were computed for each position. Elements that comprise fringe benefits should be indicated. The narrative and/or excel spreadsheet should include FICA, workers' compensation, unemployment, health/dental insurance, retirement/pension, life insurance, LTD, STD, etc.

### **F5 – FUNDING % DIRECT**

The salary percentages entered in F2\_Salary % are copied into this worksheet. The applicant must enter the employee's direct service percentages into the middle section. The last section will automatically fill in the non-direct service percentages. The salary percentage split will determine the employee's direct and non-direct FTEs shown in the next worksheet. Direct FTEs should be used to determine FY21 service projections.

### **F6 – FTEs**

The workweek hours that the applicant uses must be entered in the "Yellow" cell D5. The remaining worksheet will be automatically calculated. At the bottom of the spreadsheet, the applicant's FTE will be calculated by funding source for the Sexual Assault Program and should be used for cost allocation.

### **F7 – 50% DSP**

The worksheet is automatically calculated for you. Make sure the "Does applicant meet 50%" row says "YES" for all required funding sources before continuing.

### **F8 – F17 BUDGET WORKSHEETS**

Applicants should ensure all costs anticipated to be expended within the fiscal year are represented in the corresponding worksheets.

Please read all descriptions and seek TA for cost assignments if unclear

- F8\_Contractual Services
- F9\_Consultant
- F10\_Occupancy
- F11\_Telecommunications
- F12\_Training & Education
- F13\_Miscellaneous/Other Program Expenses
- F14\_Travel
- F15\_Supplies

- F16\_Equipment
- F17\_Indirect Costs (2 CFR 200.414)
  - a. Applicants may have chosen to budget the indirect cost portions throughout the budget which will automatically pool to tab F17\_Indirect Costs. However, applicants may choose to NOT itemize their indirect costs throughout the budget tabs, and assign costs to budget categories or a total indirect cost amount to the Sexual Assault Program. If not itemizing the full amount throughout the budget, applicant may choose to use the “Uncategorized Indirect Costs” line to provide the total expense. All Indirect Cost usage must be described in the budget narrative and should reflect the negotiated rate agreement or if using the 10% de minimis rate, the applicant must include descriptions of the costs to be covered with indirect costs for review for allowability.

## **F18 - REVENUE**

Dual and Multi-service applicants are required to complete the total organization budget column (reference A2\_Overall Budget) and are required to complete the total organization revenue.

All applicants must complete the sexual assault program revenue column. Project accurately and specify all sources of anticipated revenue. Revenue totals must match Overall Budget Summary. Otherwise, provide a detailed explanation of the differences.

**Note: Total sexual assault program revenue must reflect at least 10% non-ICASA support. This is reviewed by dividing the ICASA revenue into the total sexual assault program revenue. The result must be less than or equal to 90%.**

## **F 19 Funding Info. Only**

The last worksheet is a overview of the funding source information for record purposes. Information in the chart is subject to change. Applicants will be notified of changes as they occur.

**BUDGET NARRATIVE/JUSTIFICATION** (Can be a document, excel spreadsheet or combination of both)

All applicants are required to submit a budget narrative. The budget narrative is sometimes referred to as the budget justification. The narrative serves two purposes; it explains how the costs were estimated, and it justifies the need for the Cost. The narrative may include tables for clarification purposes.

1. Provide an itemized budget breakdown, and justification by project year, for each budget category. Provide adequate detail for how the totals were calculated.
2. Provide the rate and base on which fringe benefits are calculated.
3. Provide other explanations or comments as you deem necessary.
4. For shared or pro-rated costs, provide a complete cost allocation to be able to determine budgeted costs for all funding sources involved. Please show your work. Refer to Examples of Allocation Budgeting included in the TA packet for examples of mathematical calculations

Keep in mind the following:

Although the degree of specificity of any budget will vary depending on the nature of the project, a complete, well-thought-out budget serves to reinforce your credibility and increase the likelihood of your proposal being funded.

- A well-prepared budget should be reasonable and demonstrate that the funds being asked for will be used allowably.
- The budget should be as concrete and specific as possible in its estimates. Make every effort to be realistic, to estimate costs accurately.
- The budget format should be as transparent as possible. It should begin with a budget narrative, which you should write after the entire budget has been prepared.

Your budget should justify all expenses and be consistent with the program narrative.

### **ALLOWABLE AND NON-ALLOWABLE COSTS**

**For current allowable/non-allowable costs, see ICASA Policy and Procedures Manual, Chapter 6, reference the Notice of Funding Opportunities, and contact ICASA Staff for technical assistance.**