

BUDGET GUIDELINES

Applicants must provide the following elements as part of the budget submission:

- Detailed line item budget of direct and indirect costs
- Detailed cost justification (column F) for each line item

Detailed Line Item Budget (Template on Tab 2)

Applicants must provide a detailed line-item budget outlining specific cost requirements within each of the summary budget categories.

- The budget should not exceed the period of performance (i.e., **spending and contracts must not exceed the period of December 1, 2022, and June 30, 2023**).
- Purpose and need for line items must be described in the cost justification column.
- To calculate the total indirect costs, add the formula from the comment in cell D43, replacing X with your indirect rate.

1. Personnel – Identify staffing requirements by each position title and brief description of duties. List annual salary of each position, percentage of time and number of months devoted to project (e.g., Administrative Director: \$30,000/year x 25% x 6 months; calculation: \$30,000/12 = \$2,500 x 25% x 6 months = \$3,750). Please include relevant monitoring and evaluation staff. For any position which is currently unfilled the applicant should describe their plan for filling the role within the first 12 weeks of project start. This description could include reassignment of current staff or expedited hiring practices utilized by the department.

Fringe Benefits - State benefit costs separately from salary costs and explain how benefits are computed for each category of employee - specify type and rate. Supporting documentation must be uploaded in the "Administrative Information" section of the online application.

2. Contracts or Professional Services – For each subgrant/contract please provide a **detailed line item breakdown explaining specific services**. For any consultant or sub-contractor the applicant has already identified please provide specific names and brief description of any existing relationship between contractor and the applicant. If the applicant intends to select contractor/subgrantee through a competitive process please describe how this process can be expedited by the applicant. Due to the short timeline of this award it is essential that awardees demonstrate their ability to draw down grant funds by the deadline.

3. Materials and Supplies - List items separately using unit costs (and the percentage of each unit cost being charged to the grant, if applicable). e.g., Telephone: \$50/month x 50% = \$25/month x 6 months. Supplies and materials may not exceed \$5,000. Individual items or "systems" over \$4,000 should be supported by links to the website to verify costs or multiple price quotes to ensure the items selected are reasonably priced.

4. Travel - Provide the number of staff traveling, name of event, and purpose of travel, and itemize lodging, meals, and incidental expenses for each event.

5. Indirect Costs - applicants must submit supporting documentation and proof of the indirect cost rates used if they are above 10%. Please ensure these documents are signed by a senior-level executive of the organization (e.g., CEO, CFO, etc.).

Unallowable Costs

1. Interest Expense (FAR 31.205-20) is unallowable however represented including bond discounts, costs of financing and refinancing capital including associated costs. Some associated costs include related legal and professional fees incurred in connection with prospectuses, the costs of preparing stock rights are generally unallowable with special rules. However, interest assessed by certain state and local taxing authorities are allowable under certain conditions.

2. Donations/Contributions (FAR 31.205-8)

3. Entertainment (FAR 31.205-14) – The costs of entertainment and recreation however represented are unallowable including associated costs. It also includes costs associated with social activities including social, dining, country clubs, and similar organizations are unallowable.

4. Contingencies (FAR 31.205-7)

5. Bad Debts (FAR 31.205-3)

6. Fines and Penalties (FAR 31.205-15) – The costs of fines and penalties for violating federal, state, or local laws is unallowable including associated costs. Specifically, the costs associated with the mischarging of costs to government contracts is unallowable.

7. Goodwill (FAR 31.205-49) – The write-up of assets, resultant depreciation, and goodwill from business combinations is unallowable.

8. Losses on Contracts (FAR 31.205-33) – The excess of cost over income on any contract is unallowable. This includes the contractor's share of any cost contribution on cost sharing agreements.

9. Organizational (FAR 31.205-27) – Organization costs and re-organization costs are unallowable however represented including professional and legal fees. However, the costs of executive bonuses, employee savings plans and employee stock ownership plans are not considered organization or re-organization costs and are not made unallowable by this principle. Such costs are addressed by FAR 31.205-6.

10. Food – Direct charges for meals/food and beverages are only allowable if served at a training opportunity that is eight (8) hours or longer. Applicants must make this clear in the cost justification column.

11. Alcohol – Alcohol is expressly unallowable under all circumstances.

12. Promotion – This cost is unallowable if the primary purpose is to promote a company's image or products or service.

13. Personal Use – Personal use of anything as compared to business purpose is unallowable.

14. Profit Distribution – Any cost presumed to be a distribution of profits is unallowable in all cases.

15. First Class Air Fare – First class air fare is unallowable in most cases. There are a few exceptions, but are available in rare circumstances. Please contact NACCHO staff about these exceptions as needed.

16. Legal Costs – Certain legal costs are unallowable. In order for legal costs to be allowable the costs must be documented by scope of work, rate description and work product. Please contact NACCHO staff regarding the circumstances that these costs are allowable or not. Claims against the government and defense of certain fraud proceedings are unallowable.

17. Certain Travel Costs – Hotel, meals, and incidentals are unallowable if they exceed on a daily basis the Federal Travel Per Diem Rates published by the General Services Administration.

18. Equipment, defined as tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds \$5,000 (2 CFR § 200.33), is unallowable. Whenever possible, clearly itemize expenses to demonstrate that no single expense is \$5,000 or more per unit. Individual items or "systems" that are \$4,000 or more should include documentation of 3 price quotes to demonstrate reasonable costs or links to websites to verify prices of the items. High priced items should also include justification of how it meets the mission requirements of the MRC unit or state.

19. Vehicles and maintenance costs are not allowable.

20. Renovations to buildings, land, or other capital assets are not allowable.

MRC COVID-19 Respond, Innovate, Sustain, Equip (RISE) Awards - Round 1 Modification
Budget Period December 1, 2022 through June 30, 2023 for Additional Funding Only

MRC Unit Name & Number or State (for State Coordinators):	Norman/Cleveland County MRC Unit 0333
Sponsoring Agency Name:	City of Norman Oklahoma
MRC Unit Point of Contact or State Coordinator Name:	David Grizzle
POC Email:	david.grizzle@normanok.gov

Description of Line Item	Quantity or Number of Units	Cost Per Unit	Total Requested Amount	MRC RISE Category <i>Respond, Innovate, Sustain, and/or Equip</i>	Cost Justification <i>Include description, how the item meets the intent of the funding/mission of the MRC, and other information to support the cost.</i>
1. Direct Labor					
			\$ -	RISE Category	
			\$ -	RISE Category	
			\$ -	RISE Category	
Personnel Subtotal			\$ -		
e.g., Retirement (X%)					
Fringe Benefits Subtotal			\$ -		
Subtotal of Personnel & Fringe Benefits			\$ -		
2. Contracts or Professional Services					
Fee for facility space (\$15/sq ft x 100 x 5 months)			\$ 7,500.00	Sustain	Market rate in Norman is \$19 to 22/sqft per the Chamber of Commerce. By using a collaborative non-profit partner we can accomplish our goal of cost savings
January 2023 to May 2023			\$ -	RISE Category	
Subtotal of Contracts/Professional Svcs			\$ 7,500.00		
3. Materials and Supplies					
			\$ -	RISE Category	
Conversion bed for gator to medical transport	1	3,500.00	\$ 3,500.00	Equip	
Media market package, banner, table cover, feather flags	1	1,000.00	\$ 1,000.00	Equip	
Modify cargo trailer to add an electric lift	1	660.00	\$ 660.00	Equip	
Incident Command Kit (EOC vest set, clip boards, action plans)	2	3,100.00	\$ 6,200.00	Equip	
Modified doors for DLX Command Shelter	2	3,485.00	\$ 6,970.00	Equip	
Shipping for doors	1	420.00	\$ 420.00	Sustain	
Subtotal of Materials/Supplies			\$ 18,750.00		
4. Travel					
			\$ -	Sustain	
			\$ -	RISE Category	
Subtotal of Travel			\$ -		
5. Other Expenses					
			\$ -	RISE Category	
			\$ -	RISE Category	
			\$ -	RISE Category	
			\$ -	RISE Category	
			\$ -	RISE Category	
Subtotal of Other Expenses			\$ -		
Subtotals					
Subtotal of Direct Costs			\$ 26,250.00		
Organization Indirect Rate (X%)			\$ -	Note: Use organization indirect rate to replace "0" in formula (e.g., for a rate of 7%, cell B42 should contain =ROUND(B42*7%,2).	
Grand Total			\$ 26,250.00		