

## BUDGET GUIDELINES

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

- Provide detailed line item budget of direct and indirect costs
- Provide quantity or number of units and cost per unit (column B & C) for each line item
- Provide detailed cost justification and cost breakdowns (column E) for each line item

### Detailed Line Item Budget (Template on Tab 2)

Applicants must provide a detailed line-item budget (in Microsoft Excel or similar spreadsheet format) outlining specific cost requirements within each of the summary budget categories. Outlining specific cost requirements within each of the summary budget categories.

- The budget should be for the entire project period and may not exceed the period of performance (i.e., **spending and contracts must not exceed the period of December 1, 2023, to September 29, 2024**).
- To calculate the total indirect costs, add the formula from the comment in cell D43, replacing X (column C43) with your percentage for indirect rate.

### Math Calculations

All expense calculations, line-item subtotals, and the final budget total must be reviewed to ensure accuracy. **The budget grand total should not be less than and/or exceed funding tier level requested in the application.**

- Cost breakdowns in the justification should add up to the line item
- Line items should add up to the subsection costs
- Subsections should add up to the total costs

**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. Employee calculations must be prorated for the period of performance (e.g., Administrative Director: \$30,000/year x 25% x 9 months ; calculation: \$30,000/12 = \$2,500 x 25% x 9 months = \$5,625). Please include relevant monitoring and evaluation staff. Staff must be employed with the health department or entity with which the contract is to be executed. 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. Any individuals to be hired as consultants or contractors should be in the “Contracts or Professional Services” section of the budget including hiring individuals through staffing agencies.

Fringe Benefits - State benefit costs separately from salary costs and itemized the cost for each staff member for each category - specify the type of fringe benefit 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). For photocopying, postage, telephone/fax, printing, and office supplies (e.g., Telephone: \$50/month x 50% = \$25/month x 9 months = 225. For any telecommunications expenses or video surveillance equipment in the budget (including any reimbursement for cell phone/data for staff), please include the name of the manufacturer and/or service provider and details such as the model of equipment. Supplies and materials may not exceed \$5,000 per unit cost. 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, dates of event, purpose of travel relates to the project, and itemize lodging, meals, and incidental expenses for each person in attendance. Lodging and meals for travelers, based on location(s) of travel must not exceed federal per diem rates. Itemized mileage cost to include the approved 2023 federal mileage reimbursement rate \$0.655/mile and the total number of miles for each trip. Vehicle fuel/maintenance and insurance should not be included in the budget, as these are covered under the federal mileage reimbursement rates for transportation costs. Events e.g., conferences, meetings, trainings must occur within the period of performance (December 1, 2023, to September 29, 2024).

**5. Other Expenses** - Provide a breakdown of specific direct costs budgeted, how each relates to program objectives, and the percentage of costs attributed to this project.

**6. 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.). Items such as rent, utilities, telecoms, etc. are typically covered under your organization’s indirect costs and should therefore not be budgeted under “Other Expenses” if you are also budgeting for indirect costs.

### Approved Telecommunications Companies and Entities (Equipment & Electronic Devices)

If your budget includes any equipment purchases, you will be required to identify the specific equipment (e.g., computers, laptops, tablets, cellphones (including cellphone plans) ) in your budget that the planned purchases will be made from manufacturers and service providers that do not fall under the ban on Chinese service providers (per section 899(b) of the National Defense Authorization Act). To ensure your planned equipment purchases are allowable, the list of pre-approved manufacturers are below:

- Computers, smart phones, tablets: Apple Dell, Google, HP, Lenovo, Microsoft, Motorola Mobility / Motorola Solutions, Samsung and Toshiba
- Internet and cell phone providers: AT&T, Comcast, T-Mobile/Sprint and Verizon
- Software: Adobe, Apricot360, Canva, McAfee, Microsoft, QuickBooks, Tableau, Windows and Zoom

### 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. Suggest the author be contacted on these special rules.
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. Equipment systems that require multiple components are not allowable unless each sub-component can function independently. 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. Salaries for personnel, consultants, or contractors- Budgets are subject to federal caps on salary. No Federal funds can be used to pay the salary of an individual at a rate in excess of the rates included in the Executive Level II payscale. The 2023 cap on Senior Executive salaries is \$212,100 annually (i.e., \$17,675 monthly, \$102 hourly). Note that the salary rate limitation does not restrict the salary that an entity may pay an individual working under a federal contract or order; it merely limits the portion of that salary that may be paid with federal funds.¶
20. Gift cards/incentives - Gift cards to specific stores/merchants (e.g., Amazon, grocery store) are subject to prior approval by NACCHO. Cash Gift cards and Gas cards are not allowable”.
21. Vehicles and auto maintenance costs are not allowable.
22. Renovations to buildings, land, or other capital assets are not allowable.
23. Volunteer uniforms or unit T-shirts are not allowable with the exception of safety vests or similar items that are necessary for the safety of volunteers during deployments.

MRC Operations Budget Period December 1		
MRC Unit Name & Number or State (for State Coordinators):		
Sponsoring Agency Name:		
MRC Unit Point of Contact or State Coordinator Name:		
POC Email:		
Description of Line Item	Quantity or Number of Units	Cost Per Unit
<b>1. Direct Labor</b>		
Personnel Subtotal		
e.g., Retirement (X%)		
Fringe Benefits Subtotal		
Subtotal of Personnel & Fringe Benefits		
<b>2. Contracts or Professional Services</b>		
Installation of Awning	1	667.77
Subtotal of Contracts/Professional Svcs		
<b>3. Materials and Supplies</b>		
Subtotal of Materials/Supplies		
<b>4. Travel</b>		
Subtotal of Travel		
<b>5. Other Expenses</b>		
Awning for response trailer	1	2006.51
Extension cords for shelter generators	4	89.28

Utility cart	1	84
Hand tow dolly to move trailers	1	227.99
Outdoor chairs for events	5	69.99
HandHeld radios for volunteers during events	1	408.90
Collapsible traffic cones with lighting	15	49.99
Utility ladder	1	159.99
Subtotal of Other Expenses		
Subtotals		
Subtotal of Direct Costs		
Organization Indirect Rate (X%)		
Grand Total		

**ional Readiness Awards**  
**, 2023 through September 29,2024**

**OKMRC District 10 MRC- Norman/ Cleveland County**

**City of Norman Emergency Management**

**David Grizzle**

[david.grizzle@normanok.gov](mailto:david.grizzle@normanok.gov)

Total Requested Amount	Cost Justification <i>Include description, how the item meets the intend of the funding/misson of the MRC, and other information to support the cost.</i>
\$ -	
\$ -	
\$ -	
\$ -	
\$ -	
\$ -	
\$ 655.69	Labor cost to install awning, verbal quote based on material expected to be required for installation
\$ 655.69	
\$ -	
\$ -	
\$ -	
\$ -	
\$ -	
\$ -	
\$ -	
\$ -	
\$ -	
\$ -	
\$ 2,006.51	Volunteer protection from sun and weather elements in the utilization of the response trailer for emergency response and basic first aid events
\$ 357.12	Provide for proper separation between MRC Insulated tent, HVAC, and power generation that addresses noise and fume issues impacting interaction between volunteers and victims in emergency response and basic first aid events

\$	84.00	Improve safety and effectiveness of volunteers in emergency response and basic first aid event support when significant distance exist between asset staging area and deployment sites
\$	227.99	To be utilized for transportation trailer and highway electronic sign trailer for use in storage, staging, and mobilization/demobilization supporting volunteers and victims in emergency response and basic first aid events
\$	349.95	Volunteer support in long duration and/or large geographic footprint remote support location for emergency response and basic first aid support at deployment, informational, traffic control and parking sites
\$	408.90	Volunteer communication support between unit and site coordinators and volunteers in large geographical footprint emergency response and basic first aid event support with different staging, logistical, operational and partner coordinator sites
\$	749.85	Support volunteer activations for emergency response and basic first aid event parking and traffic control function
\$	159.99	Improve safety and accessibility for volunteers deploying response trailers and insulated HVAC tents in emergency response and basic first aid events
\$	<b>4,344.31</b>	
\$	<b>5,000.00</b>	
\$	-	Note: Use organization indirect rate to replace "0" in formula (e.g., for a rate of 7%, cell B43 should contain =ROUND(B42*7%,2).
\$	<b>5,000.00</b>	

