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**BUDGET SHEET**  
for the  
**HAZARDOUS MATERIALS EMERGENCY PREPAREDNESS (HMEP) GRANT**

Applicant: \_\_\_\_\_

Project Title: \_\_\_\_\_

<b>CATEGORIES</b>	<b>HMEP SHARE</b>
<b>a. Personnel</b>	
<b>b. Fringe Benefits</b>	
<b>c. Travel</b>	
<b>d. Equipment</b>	
<b>e. Supplies</b>	
<b>f. Contractual</b>	
<b>g. Construction</b>	
<b>h. Other</b>	
<b>i. Direct Charges</b> <i>(Sum of a - h)</i>	
<b>j. Indirect Charges</b>	
<b>k. TOTAL</b> <i>(Sum of i - j)</i>	



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## Budget Narrative Guidance

Develop a Budget Narrative in the following categories, and transfer the total dollar figures to the Budget Sheet. All HMEP Share (reimbursable) costs must be detailed.

Applicants should identify and request costs that are allowable, reasonable and necessary for the successful completion of their proposed HMEP planning projects.

**(1) Personnel** costs include the regular employee compensation for time spent working directly on the grant project. Overtime/backfill costs are not allowed. Include a list of the employees, position title/role, tasks to be completed, the estimated number of hours or percentage of time that will be dedicated to the project, hourly wage or annual salary, and total cost to the grant.

- This category is limited to ONLY persons employed by your organization. Those not employed by your agency shall be classified as subgrants or contractors. Those individuals should be listed under the Contractual budget category.
- Only include compensation paid for employees engaged in grant activities.
- Costs should be consistent with that paid for similar types of work within the applicant's organization.
- Refer to 2 CFR § 200 for more information on allowable Compensation costs.

**(2) Fringe Benefit** costs are the allowances and services provided by employers to their employees as compensation in addition to regular salaries and wages. These benefits can include the cost of employer's share of FICA, health insurance, worker's compensation, and vacation. Explain how the fringe benefit amount is calculated (i.e., actual fringe benefits estimate, approved rate, etc.) and what is included in the rate used in this budget. Identify the specific benefits charged to a project and the benefit percentage of employee salary. DO NOT combine the fringe benefit costs with direct salaries and wages in the Personnel budget category. Employees listed under Personnel should have corresponding Fringe Benefit amount.

- Cal OES cannot pay Fringe Benefits for a position not listed in the Personnel section.
- If a position will have time allocated to grant activities, the level of participation (full-time or part-time) must correspond to the Fringe Benefits charged.
- Fringe benefits are only for the percentage of time devoted to the grant project.
- Refer to 2 CFR § 200 for more information on allowable Fringe Benefit costs.

**(3) Travel** costs are those specifically related to the grant project. Provide the purpose, location, method of travel, number of persons traveling, number of days, and estimated cost for each trip (i.e., flights, hotel stays, rental cars, and other allowable travel costs).

- If details of each trip are not known at the time of application submission, provide the basis for determining the amount requested.
- Travel costs that will be charged to the grant must be in accordance with the applicant's written travel policy
- Refer to 2 CFR § 200 for more information on allowable Travel costs.

**(4) Equipment** costs are typically not included in HMEP Planning Grant projects, and may be funded at less than the 80 percent maximum reimbursement amount. Only include those items which are tangible, nonexpendable, personal property having a useful life of more than one year **and** an acquisition cost of \$5,000 or more per unit. Include a description, quantity, unit price, and how it will be used on the project. If the expense is under \$5,000 per item, it belongs under "Supplies." However, if your agency's equipment threshold is below \$5,000, provide an explanation and policy citation.

- Analyze the cost benefits of purchasing versus leasing equipment, particularly high-cost items and those subject to rapid technical advances. List rented or leased equipment costs in the "Contractual" or "Other" category, depending upon the procurement method.
- Refer to 2 CFR § 200 for more information on allowable Equipment costs and Procurement.

**(5) Supplies** are tangible personal property other than equipment. Include the types of property in general terms. It is not necessary to document office supplies in great detail (for example: reams of paper, boxes of paperclips, etc.). A good way to document office supplies is to indicate the approximate expenditure of the unit as a whole. However, applicants **should** include a quantity and unit cost for larger cost supply items.

- Refer to 2 CFR § 200 for more information on allowable Supplies costs and Procurement.



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**(6) Contractual** costs are those services carried out by an individual or organization, other than the applicant, in the form of a procurement relationship. There are generally two ways to capture costs in this category: *Subgrants* and *Contracts*.

A **subgrant** is an award provided by a Grant Recipient to a subrecipient. The subrecipient carries out part of a program for which the Grant Recipient received Federal support. A subgrant may be provided through any form of legal agreement, including an agreement that the Recipient calls a contract. A subgrantee has its performance measured in relation to whether objectives of a Federal program were met; has responsibility for programmatic decision making; is responsible for adhering to applicable Federal program requirements specified in the Federal award; and, in accordance with its agreement, uses the Federal funds to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the pass-through entity.

A **contract** is a legal instrument by which a Grant Recipient purchases property or services needed to carry out the project or program under an award. A contractor/ consultant provides the goods or services within normal business operations; provides similar goods or services to many different purchasers; normally operates in a competitive environment; provides goods or services that are ancillary (necessary support to the primary activities) to the operation of the Federal program; and is not subject to compliance requirements of the Federal program as a result of the agreement, though similar requirements may apply for other reasons. Include the rationale for the amount of the costs and include the specific contract goods and/or services provided and the related expenses for those goods and services. Entering the statement "contractual services" shall not be considered meeting the requirement for completing this section.

- Refer to 2 CFR § 200 for more information on allowable Professional Services (Contractual) costs and Procurement.

**(7) Other** costs do not fit any of the aforementioned categories, such as postage and printing costs, and must be itemized.

- Refer to 2 CFR § 200 for more information on allowable costs.

**(8) Indirect Costs** are incurred for common or joint objectives that benefit more than one project. The applicant must include a current and fully executed negotiated Indirect Cost Rate Proposal (ICRP) agreement in the application if claiming indirect costs. Identify the basis for the rate and ensure the rate is applied to the appropriate base in the approved agreement. If the rate will not be approved by the application due date, provide the letter of renewal or letter of request that was sent to the cognizant agency, with the proposed rate used in the application budget.

- Refer to 2 CFR § 200 for more information on Indirect Costs.

**NOTE:** HMEP Grant funds are not to be used to purchase items or services that would otherwise be purchased with the applicant's own funds. Federal law prohibits recipients of federal funds from supplanting, or replacing state, local, or agency funds with federal funds, e.g., the grant recipient swaps funding sources without adding to, enhancing, or expanding the currently-offered activities and resources. Existing funds for a project and its activities may not be displaced by federal funds and reallocated for other organizational expenses.