



OREGON DEPARTMENT OF **EMERGENCY MANAGEMENT**

OEM Mitigation Non-Disaster FY2024 BRIC/FMA Subrecipient Management Costs & Cost Share

February 13th, 2025

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Grant Management

Subrecipient Management Costs (SRMC)

- Subrecipient management costs cannot exceed 5% of the total project cost estimate and are 100% federally funded.
- Subrecipient management costs are calculated separately from project management costs, using a separate tab of the BRIC Budget document, entered in its own sections of the SF-424A/C, and separately listed in FEMAGO.
- When developing consider this an activity within the activity; it requires a separate SOW section, budget narrative section in addition to a budget calculated outside of the main project direct costs.



Grant Management

Subrecipient Management Costs (SRMC) continued

- Subrecipient management costs are any indirect costs, any direct administrative costs, and any other **administrative** expenses associated with the development of the subgrant.
- Indirect costs are **only** eligible to be submitted under subrecipient management costs.
- When a project cost estimate reaches the federally funded ceiling of \$50 million, **subrecipient management costs are no longer eligible**. As an example, if a subapplicant wishes to apply for subrecipient management costs, the total **federal share** would be a maximum amount of \$47,500,000 with a management cost request of \$2,500,000.



Grant Management

Ineligible Activities:

- Any activities that are directly related to a project are not eligible under management costs.
- For example, architectural, engineering, and design services are project costs and cannot be included under management costs.
- Similarly, construction management activities that manage, coordinate, and supervise the construction process from project scoping to project completion are project costs. These activities cannot be included under management costs.



Grant Management

Subrecipient Management Costs (SRMC) Budget

Similar to project costs, subrecipient management costs can include the following cost categories, if applicable:

- **Personnel (labor) and fringe:** Provide the number of personnel, number of hours per quarter, average pay rate and fringe benefit rates.
- **Travel:** Provide a breakdown of travel costs: the type of transportation, lodging, mileage and per diem rates, and estimated description of travel needs. The budget narrative should describe the travel involved and its purpose and explain how the proposed travel is necessary for the project. If travel details are unknown, the basis for proposed costs should be explained. Lump sums will not be accepted.
- **Training/Education:** costs associated with building capability and capacity of the subapplicant's organization.
- **Indirect Costs:** Overhead costs, use NICRA if available, if not use de minimis costs of 15%



Grant Management

Subrecipient Management Costs (SRMC) Budget

Administrative costs are expenses incurred by a recipient or a subrecipient in managing and administering the federal award to ensure that federal, state, or tribal requirements are met including:

- quarterly progress and fiscal reporting;
- compliance activities associated with federal procurement requirements;
- documentation of quality of work verification for quarterly reports and closeout;
- payment of claims;
- closeout review and liquidation; and
- records retention.

Costs incurred for overhead expenses are typically covered via indirect costs rates.



BRIC Budget Template

2 Sub-Applicant Management (SubMC) Costs - 100% Federally Funded		
		Cost Details
		(hourly/percentage cost, total hours, duties to be performed, identify pre-award costs by line-item if requested)
3		
	Total Federal Cost	<i>Include calculations in this column</i>
		<i>Cost Details Required</i>
		<i>1. Include the estimated hours worked and hourly rate.</i>
		<i>2. Provide the above details for each position title (do not include names or PII) included in the budget and ensure there is no duplication.</i>
		<i>3. Percentages of annual salaries are also acceptable.</i>
4	1a. Personnel	
5		\$ -
6		\$ -
7		\$ -
8		\$ -
9		\$ -
10		\$ -
11	Personnel Total	\$ -
12		
		<i>Cost Details Required</i>
		<i>1. Include the estimated hours worked and hourly/percentage fringe rate.</i>
		<i>2. Provide the above details for each position included in the budget and ensure no duplication.</i>
13	1b. Fringe Benefits	
14		\$ -
15		\$ -
16		\$ -
17		\$ -
18		\$ -
19		\$ -
20	Fringe Benefits Total	\$ -

Budget Categories

Subapplication Cost Estimate

Mgmt Cost Budget



BRIC Budget Template

2 Non-Construction Budget Categories for FEMA GO				
3				
4				
	Total Cost	Federal Cost	Non-federal Cost	
5 a. Personnel	\$ -	\$ -	\$ -	
6 b. Fringe Benefits	\$ -	\$ -	\$ -	
7 c. Travel	\$ -	\$ -	\$ -	
8 d. Equipment	\$ -	\$ -	\$ -	
9 e. Supplies	\$ -	\$ -	\$ -	
10 f. Contractual	\$ -	\$ -	\$ -	
11 g. Construction	\$ -	\$ -	\$ -	
12 h. Other	\$ -	\$ -	\$ -	
13 i. Total Direct Charges (sum of a-h)	\$ -	\$ -	\$ -	
14 j. Indirect Charges	\$ -	\$ -	\$ -	
15 k. TOTAL COST ESTIMATE (sum of i and j)	\$ -	\$ -	\$ -	
1				
1 SubMC / Indirect Charges (Management Costs)	\$ -	\$ -	N/A	
1				
19 GRAND TOTALS (sum of Total Cost Estimate + SubMC)	\$ -	\$ -	\$ -	
20				
21				
		Federal	Non-federal	
23 Cost Sharing (excludes SubMC)		0%	0%	

Budget Categories

Subapplication Cost Estimate

Mgmt Cost Budget



FEMAGO Budget

FEMAGO | Grants | Organizations | Grant/Subgrant ID | Jon Wiebe

Subgrant summary

- Subapplication
- Subapplicant information
- Contact information
- Community
- Mitigation plan
- Scope of work
- Schedule
- Location
 - Project location
 - Project benefiting area
 - Project impact area
 - Project site inventory
- Budget
- Cost-effectiveness
- Environmental/Historic Preservation (EHP) Review Information
 - A. National Historic Preservation Act - Historic Buildings and Structures
 - B. National Historic Preservation Act - Archeological Resources
 - C. Endangered Species Act and Fish and Wildlife Coordination Act
 - D. Clean Water Act, Rivers and Harbors Act, and Executive Order

Cost type: Management cost \$627,500.00

Management cost (optional) is the line item(s) to support the scope of work for the execution and completion of the project. Be sure to include the cost associated with managing the project/initiative/activity. To add a line item, please click on the Add an item button. Click anywhere within each row or the arrow to edit or delete the line item(s). Management cost is optional. However, if you want to include Management cost to your budget, you must add at least one item greater than \$0 under the Management cost.

Cost items

Item: Salaries \$627,500.00

[More details](#)

Quantity	Unit of measure	Unit price	Unit total
1	Each	\$627,500.00	\$627,500.00

Budget class **Pre-award**

Personnel

Program income (optional)

Cost share

FEMA will RFI lump sum entries, they will want to see MC reflecting what is provided in the BRIC budget template



FEMAGO Budget

The grant total includes the federal and local shares and subrecipient management costs (if applicable)

Grand total: **\$312,486.00**

Budget type: Non construction

▶ Cost type: Cost estimate	Edited \$297,636.00
▶ Cost type: Management cost	Added \$14,850.00

Program income (optional)

The SRMC cost estimate is 100% federally funded

Cost share

Cost share or matching means the portion of project costs not paid by federal funds.

Proposed federal vs. non-federal funding shares

Hazard mitigation assistance (HMA) funds may be used to pay up to 75% federal share of the eligible activity costs. Building Resilient Infrastructure and Communities (BRIC) and small impoverished communities may be eligible for up to 90% federal share. Flood Mitigation Assistance (FMA) and severe repetitive loss (SRL) properties may be eligible for up to 100% federal share. Repetitive loss (RL) properties may be eligible for up to 90% federal share.

Cost estimate

	% Percentage	\$ Dollar amount
Is this an Economically Disadvantaged Rural Community? This determines your federal/non-federal share ratio. No	Proposed federal share	75.00 223227.00
	Proposed non-federal share	25.00 74409.00
Based on total budget cost: \$297,636.00		

Management cost

	% Percentage	\$ Dollar amount
	Proposed federal share	100.00 14850.00
	Proposed non-federal share	0.00 0.00
Based on total budget cost: \$14,850.00		

Non-federal funding sources here

That portion of the total costs of the program provided by the non-federal entity in the form of in-kind donations or cash match received from third parties or contributed by the agency. In-kind contributions must be provided and cash expended during the project period along with federal funds to satisfy the matching requirements.

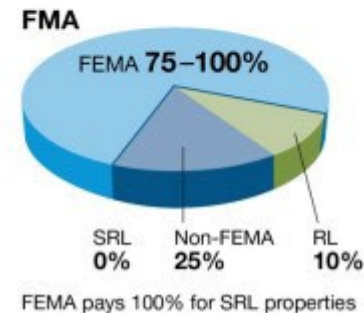
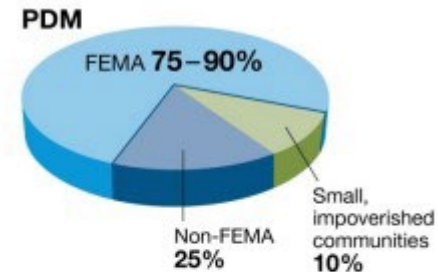
Funding source	% Non-federal share by source	Funding amount
▶ Funding source:	100.00%	\$74,409.00



Grant Management

Cost Share

- HMA funds may be used to pay up to 75 percent of eligible costs. The remaining 25 percent of eligible costs is derived from non-Federal sources.
- The non-Federal contribution must be used for an eligible cost in direct support of eligible mitigation activities under the applicable regulations
- Title 44 of the Code of Federal Regulations [CFR] Sections 79.6 and 206.434, HMA Guidance, and the Federal award.





Grant Management

Cost Share

- When developing HMA applications, the identification of a cost share source is a major consideration
- A potentially eligible project deemed to meet programmatic requirements may not be viable if the cost share requirement cannot be met
- Funds or commitment of funds must be available at the time of submittal



Grant Management

Cost Share

A common form of non-Federal cost share is cash. The cash contributions may come from:

- Property owners' savings or loans. Additionally, a property owner participating in an acquisition project may accept a portion of the appraised value of the house and apply the rest of the appraised value to the non-Federal cost share
- The Applicant, subapplicant, or local communities, including funding from tax revenues, bonds, or other sources.
- Costs incurred after the HMA application period has opened, but prior to the date of the Federal award or final approval, are identified as pre-award costs
- The Applicant, subapplicant, or local communities' grants, provided the funds are from the State, tribe, territory, or local institution's own resources.



Grant Management

Cost Share

Although an Applicant or subapplicant must meet the cost-share requirement, the cost share does not have to be cash; it can be donated resources. These resources may include the donation of cash, land (i.e. development rights for community safe room sites), material, labor, or services from any non-Federal source and can be used as a match for the non-Federal cost-share requirement.

Generally, the non-Federal cost share may not include funds from other Federal agencies in order to avoid Duplication of Benefit (DOB). However, some Federal awards have an authorizing statute that explicitly allows funds to be used as a match for other Federal grants in certain situations



FEMAGO Cost Share

	Total Cost	Federal Cost	Non-federal Cost
Non-Construction Budget Categories for FEMA GO			
a. Personnel	\$ 30,652.14	\$ 22,989.11	\$ 7,663.03
b. Fringe Benefits	\$ 19,647.86	\$ 19,647.86	\$ -
c. Travel	\$ 8,680.00	\$ 6,510.00	\$ 2,170.00
d. Equipment	\$ -	\$ -	\$ -
e. Supplies	\$ -	\$ -	\$ -
f. Contractual	\$ 250,620.00	\$ 187,965.00	\$ 62,655.00
g. Construction	\$ -	\$ -	\$ -
h. Other	\$ 24,559.00	\$ -	\$ 24,559.00
i. Total Direct Charges (sum of a-h)	\$ 334,159.00	\$ 237,111.97	\$ 97,047.03
j. Indirect Charges	\$ -	\$ -	\$ -
k. TOTAL COST ESTIMATE (sum of i and j)	\$ 334,159.00	\$ 237,111.97	\$ 97,047.03
SubMC / Indirect Charges (Management Costs)	\$ 16,707.00	\$ 16,707.00	N/A
GRAND TOTALS (sum of Total Cost Estimate + SubMC)	\$ 350,866.00	\$ 253,818.97	\$ 97,047.03
Cost Sharing (excludes SubMC)		Federal 71%	Non-federal 29%

The total cost estimate in the R10 budget document calculates on the categories tab here

The grand total in the R10 budget document calculates on the categories tab here

The R10 budget document reflects both the federal and local cost share percentages here



FEMAGO Cost Share

The Grant Total is not provided in the SF 424, it is the sum of the total estimate and management costs

Project Scoping					SF 424 Costs		Estimate Original		
Pre-Award Costs					Item (p represents pre-award cost)		Total Cost		
Item #	Item Description	Count	Unit Cost	Total Cost					
1p	Personnel	1	each	\$3,419.20	1p	Personnel	\$3,419.20		
2p	Fringe			\$0.00	2p	Fringe	\$0.00		
3p	Travel			\$0.00	3p	Travel	\$0.00		
4p	Equipment			\$0.00	4p	Equipment	\$0.00		
6p	Contractual	1	each	\$21,140.00	6p	Contractual	\$21,140.00		
8p	Other			\$0.00	8p	Other	\$0.00		
Post-Award Costs									
1	Personnel	1	each	\$50,300.00	1	Personnel	\$50,300.00		
2	Fringe			\$0.00	2	Fringe	\$0.00		
3	Travel	1	each	\$2,970.00	3	Travel	\$2,970.00		
4	Equipment			\$0.00	4	Equipment	\$0.00		
5	Supplies			\$0.00	5	Supplies	\$0.00		
6	Contractual	1	each	\$250,620.00	6	Contractual	\$250,620.00		
7	Construction			\$0.00	7	Construction	\$0.00		
8	Other	1	each	\$5,710.00	8	Other	\$5,710.00		
Total Cost							\$334,159.20		
75% Amount							\$250,619.40		
Management Costs (are in addition to the above total project cost; they should NOT be included in the total project cost)									
Post-Award Management Costs									
	Curry County grant management	1	each	\$16,707.96				Total Cost	\$334,159.20
				\$0.00					
				\$0.00					
Management Cost Total				\$16,707.96				Management Cost Total	\$16,707.96
Management Costs cannot exceed 5% of the total project cost which is								\$16,707.96	

The SF424 only reflects the federal cost share amount provided here

The SF424 reflects the total entered and total available amount (5%) for management costs here



FEMAGO Cost Share

The Grant Total is the activity total cost estimate + requested management cost amount

The total cost estimate amount and management cost amount are reflected here

The cost share amount (federal + local) is reflected here

The screenshot displays the FEMAGO web application interface. The main content area is titled "Budget" and includes instructions for adding budget cost types and items. A "Grand total: \$312,486.00" is highlighted in a black box. Below this, a table shows the breakdown of costs:

Cost type	Amount
Added	\$297,636.00
Added	\$14,850.00

Further down, the "Cost share" section is visible, with a "Cost share" input field. Below this, a table shows the proposed federal and non-federal shares:

	% Percentage	\$ Dollar amount
Proposed federal share	75.00	223227.00
Proposed non-federal share	25.00	74409.00

Based on total budget cost: 237,636.00



FEMAGO Cost Share

The Cost Estimate will reflect the cost share percentages (auto calculated) and the amounts here

Proposed federal vs. non-federal funding shares
Hazard mitigation assistance (HMA) funds may be used to pay up to 75% federal share of the eligible activity costs. Building Resilient Infrastructure and Communities (BRIC) and small impoverished communities may be eligible for up to 90% federal share. Flood Mitigation Assistance (FMA) and severe repetitive loss (SRL) properties may be eligible for up to 100% federal share. Repetitive loss (RL) properties may be eligible for up to 90% federal share.

	% Percentage	\$ Dollar amount
Proposed federal share	75.00	223227.00
Proposed non-federal share	25.00	74409.00

Based on total budget cost: \$297,636.00

Management cost

	% Percentage	\$ Dollar amount
Proposed federal share	100.00	14850.00
Proposed non-federal share	0.00	0.00

Based on total budget cost: \$14,850.00

Non-federal funding sources here
That portion of the total costs which is not provided by the non-federal source in the form of a grant, donation, cash, in-kind recovery from other parties or contributions by the agency. In-kind contributions must be provided and cash expended during the project period along with federal funds to satisfy the matching requirements.

Funding source	% Non-federal share by source	Funding amount
Funding source: City of Portland	100.00%	\$74,409.00

Please provide any additional comments below (optional).

The Portland Bureau of Transportation intends to utilize internal engineering and public outreach resources for the project management, concept solutions development, alternatives analysis, and public outreach tasks. These funds will come from general transportation revenues budgeted for asset management services provided with existing staff provided by the bureau. Further, this budget includes an indirect cost rate applied to its hourly rates as per the city's budget guidelines. This indirect cost rate will cover the costs related to our internal grants and finance resources.

Attachments

The Management Cost amounts and any cost share are reflected here

The local funding sources amounts entered must equal the local cost share amount calculated in the cost estimate



FEMAGO Cost Share

These two amounts must match, and match what is reflected in the local cost commitment letter provided by the subapplicant in the attachments

BRIC-FMA FY2024 Subapplication | FEMAGO - Manage My Grants | FEMAGO - Manage My Grants

https://go.fema.gov/rfi/c8418b71-8a80-4df2-9b10-79b4355d65f3/view

Ventusky - Wind, Ra... | Hazard Situation Ov... | Bookings with me -... | Workday oregon - S... | FEMAGO - Logi... | FEMAGO - Grant... | FEMAGO - NEML... | FEMAGO - CO... | BRIC... | FMA... | FEMAGO - LEGIS... | FEMAGO - TR... | Tracking

FEMA GO | Grants | Organizations | Grant/Subgrant

My subgrant
Summary
RFI request

Cost share or matching means the portion of project costs not paid by federal funds.

Proposed federal vs. non-federal funding shares
Hazard mitigation assistance (HMA) funds may be used to pay up to 75% federal share of the eligible activity costs. Building Resilient Infrastructure and Communities (BRIC) and small impoverished communities may be eligible for up to 90% federal share. Flood Mitigation Assistance (FMA) and severe repetitive loss (SRL) properties may be eligible for up to 100% federal share. Repetitive loss (RL) properties may be eligible for up to 90% federal share.

Cost estimate

	% Percentage	\$ Dollar amount
Proposed federal share	75.00	223227.00
Proposed non-federal share	25.00	74409.00

Based on total budget cost: \$297,636.00

Management cost

	% Percentage	\$ Dollar amount
Proposed federal share	100.00	14850.00
Proposed non-federal share	0.00	0.00

Based on total budget cost: \$14,850.00

Non-federal funding sources here
That portion of the total costs of the program provided by the non-federal entity in the form of in-kind donations or cash match received from third parties or contributed by the agency; in-kind contributions must be provided and cash expended during the project period along with federal funds to satisfy the matching requirements.

Funding source	% Non-federal share by source	Funding amount
Funding source: City of Portland	100.00%	\$74,409.00

Please provide any additional comments below (optional).

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Attachments



FEMAGO Cost Share

The Grant Total is the activity total cost estimate + requested management cost amount

The total cost estimate amount in this case is over \$50m ceiling, management cost amount would be zero, in this case the cost lines cannot be deleted and need to contain a value

The cost share amount (federal + local) is reflected here, \$50m being the federal ceiling, the balance as local cost match

The screenshot shows the FEMAGO web application interface. The main content area is titled "Budget" and contains the following information:

- Budget**
Budget cost estimate should directly link to your scope of work and work schedule. You must add at least one item(s) greater than 0 for your cost estimate. As necessary, please adjust your federal/non-federal cost shares, and add the non-federal funding source(s) you are planning to use this project. Once you have completed this section, please click the Continue button at the bottom of this page to navigate to the next section.
- Add budget cost types and item(s)**
Cost type: Cost estimate
Cost type: Management cost
- Program Income (optional)**
\$0
- Cost share**
Cost share or matching means the portion of project costs not paid by federal funds.
- Proposed federal vs. non-federal funding shares**
This determines your federal/non-federal share ratio.

Key values and percentages are highlighted in the screenshot:

- Grand total: \$110,800,330.0** (Total budget cost)
- Edited: \$110,800,302.00** (Total cost estimate)
- Edited: \$28.00** (Management cost)
- Proposed federal share: 45.13%** (Percentage) / **\$50,000,000.00** (Dollar amount)
- Proposed non-federal share: 54.87%** (Percentage) / **\$60,800,302.00** (Dollar amount)

Based on total budget cost: \$110,800,302.00



FEMAGO Cost Share

The Grant Total is the activity total cost estimate + requested management cost amount

The total cost estimate amount in this case is over \$50m ceiling, management cost amount would be zero, in this case the cost lines cannot be deleted and need to contain a value

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- Budget**: Budget cost estimate should directly link to your scope of work and work schedule. You must add at least one item(s) greater than 0 for your cost estimate. As necessary, please adjust your federal/non-federal cost shares, and add the non-federal funding source(s) you are planning to use this project. Once you have completed this section, please click the Continue button at the bottom of this page to navigate to the next section.
- Add budget cost types and item(s)**: A section for adding budget cost types and items.
- Cost type: Cost estimate**: A dropdown menu.
- Cost type: Management cost**: A dropdown menu.
- Program Income (optional)**: A text input field with the value "\$0".
- Cost share**: A section for defining cost share or matching means the portion of project costs not paid by federal funds.
- Proposed federal vs. non-federal funding shares**: A section for defining the proposed federal and non-federal funding shares.
- Cost estimate**: A section for defining the cost estimate.

Key values and percentages are highlighted in the screenshot:

- Grand total: \$110,800,330.0** (highlighted in a black box)
- Edited \$110,800,302.00** (highlighted in a black box)
- Edited \$28.00** (highlighted in a black box)
- Proposed federal share**: 45.13% Percentage, \$50000000.00 Dollar amount (highlighted in a black box)
- Proposed non-federal share**: 54.87% Percentage, 60800302.00 Dollar amount (highlighted in a black box)

Based on total budget cost: \$110,800,302.00



Resources

[2023 HMA Guidance](#)

[Frequently Asked Questions: Hazard Mitigation Grant Program Management Costs Policy \(Interim\)](#)

[Hazard Mitigation Assistance Cost Share Guide](#)



Microsoft Edge
PDF Document



Microsoft Edge
PDF Document



BRIC
Non-Construction



BRIC Construction



SF-424A



SF-424C