



STATE OF NEW YORK  
**EXECUTIVE DEPARTMENT**  
DIVISION OF THE BUDGET  
STATE CAPITOL  
ALBANY, NEW YORK 12224

**Andrew M. Cuomo**  
Governor

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Director of the Budget

<b>BUDGET BULLETIN</b>	<b>B-1203</b>	<b>October 30, 2012</b>
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**TO: ALL DEPARTMENT AND AGENCY HEADS**

**FROM: Robert L. Megna** *Robert L. Megna*

**SUBJECT: Guidance to Agencies Regarding Costs Associated with Hurricane Sandy**

At the direction of the Governor, State agencies have mobilized quickly to respond to Storm Sandy, and to support recovery efforts. This bulletin provides guidance regarding the tracking and reporting of projected storm-related costs.

The Division of the Budget and the Office of Emergency Management (OEM) within the Division of Homeland Security and Emergency Services (DHSES) have partnered to develop the guidance presented here.

### **Tracking and Reporting Costs**

First and foremost, agencies should maintain thorough records on all costs related to the response and recovery effort, including documenting methodologies used for determining or allocating costs. Agencies will report their costs in a standardized format, using the template attached to this bulletin (see file titled "Hurricane Sandy Cost Report.xls"). The template captures both costs to date, and projected future costs, and will be reported in accordance with the seven classifications used by Federal Emergency Management Agency (FEMA). The classifications are as follows:

#### **Emergency Work**

##### *Category A: Debris Removal*

Clearance of trees and woody debris; certain building wreckage; damaged/destroyed building contents; sand, mud, silt, and gravel; vehicles; and other disaster-related material deposited on public and, in very limited cases, private property.

##### *Category B: Emergency Protective Measures*

Measures taken before, during, and after a disaster to eliminate/reduce an immediate threat to life, public health or safety, or to eliminate/reduce an immediate threat of significant damage to improved public and private property through cost-effective measures.

#### **Permanent Work**

*Category C: Roads and Bridges*

Repair of roads, bridges, and associated features, such as shoulders, ditches, culverts, lighting, and signs.

*Category D: Water Control Facilities*

Repair of drainage channels, pumping facilities, and some irrigation facilities. Repair of levees, dams, and flood control channels fall under Category D, but the eligibility of these facilities is restricted.

*Category E: Buildings and Equipment*

Repair or replacement of buildings, including their contents and systems; heavy equipment; and vehicles.

*Category F: Utilities*

Repair of water treatment and delivery systems; power generation facilities and distribution facilities; sewage collection and treatment facilities; and communications.

*Category G: Parks, Recreational Facilities, and Other Facilities*

Repair and restoration of parks, playgrounds, pools, cemeteries, mass transit facilities, and beaches. This category is also used for work or a facility that cannot be characterized by Categories A-F.

There is a separate tab for each of the seven categories of cost, and the reporting template (spreadsheet) is the same for all seven categories. Within the spreadsheet, Column A should reflect total spending to date. Column B should reflect projected spending for the remainder of the current State fiscal year. Column C should reflect total projected spending for the current State fiscal year, or Column A plus Column B. Column D should reflect projected spending for State fiscal year 2013-14.

Agencies are asked to submit cost reports on odd-numbered days beginning with November 1. After the report on November 15, subsequent reports are due every two weeks, on Friday – beginning with November 30. If there is no data to report, or no new data, no submission should be made; it is not necessary to acknowledge the lack of a submission by e-mail.

**Submissions should be sent to [mdegennaro@dhses.ny.gov](mailto:mdegennaro@dhses.ny.gov), [Diana.Kiyonaga@budget.ny.gov](mailto:Diana.Kiyonaga@budget.ny.gov), and directly to your budget examiner.**

The information reported in the template should always reflect cumulative costs from the inception of the response effort, regardless of the date of submission. Your projections should reflect the likely duration of your mission, and note the duration in the comment section. Agencies are requested to provide detailed descriptions of projected expenditures, and present items separately, if possible.

Every effort should be made to accurately identify costs in the standard financial reporting categories used by the Office of the State Comptroller, e.g., personal service, overtime, travel, supplies and materials, contractual services, equipment, and capital. *(Please note: Personal service costs in Category B are most likely not federally reimbursable.)* Further, agencies should be careful to realistically assign cost by fiscal year.

Cost descriptions provided should be “plain language,” easily understood, and not reliant on knowledge of agency acronyms or programmatic details. It is anticipated that agencies will need to add new lines as they detail their costs. To the extent appropriate, and practicable, agencies should break costs into multiple individual entries so that the full range of activities undertaken by the agency are clear. (Please see the example at the end of this bulletin.)

Naming conventions have been established for both the subject of the e-mail, and the naming of the file attached. It is critical that both the agency and the date of the submission are specified.

For the subject of the e-mail: Hurricane Sandy Cost Report -- AGENCY -- month-day-year. (Example: Hurricane Sandy Cost Report -- OMH -- 10-30-12)

For file attachments: Same as above. (Example: Hurricane Sandy Cost Report -- OMH -- 10-30-12.xls) The Excel template has been developed in the older Microsoft version to ensure the file is accessible by everyone; please do not resave as the newer version of Excel.

### **Submitting Claims to FEMA**

OEM staff or representatives will be available to assist in the preparation of claims for submission to FEMA. Agencies should await invitations to an “applicants briefing,” which will be scheduled shortly.

Agencies are responsible for maintaining their own records. In the case of a future audit, OEM will not take responsibility for maintaining the records necessary to verify the accuracy of costs.

### **Initial Expenditures**

In the interest of a swift response, agencies should charge costs to their own appropriations in the first instance. If agencies require additional allocations, contact your budget examiner. More detailed instructions will be issued shortly regarding the processing of transactions within a new “disaster agency code” within the Statewide Financial System. These instructions will include the opportunity for agencies to classify their expenditures by Sandy-related program activities. Once identified, agencies will be asked to submit requests to SFS to enable tracking of agency costs at this level within the “new disaster agency code.”

### **Working with Governmental Partners**

If you receive calls from not-for-profit providers or other municipal governments regarding procedures for claiming expenses, the following advice should be given:

- Visit the FEMA website ([www.fema.gov](http://www.fema.gov)) to learn about the documentation that will be required to file a claim.
- Ensure your county is eligible for Public Assistance disaster aid. *(Please note: More counties are being qualified each day. Use the Governor's website at [www.governor.ny.gov](http://www.governor.ny.gov) to access the most up-to-date information as it becomes available.)*
- Look for local information advertising "applicant briefings," at which further information will be provided for submitting claims to FEMA.

Agencies should direct their not-for-profit providers to seek aid directly from FEMA, as has been the practice in the past.

### Aid for Individuals and Families

In those counties approved to receive Individual Aid from FEMA, citizens are being directed to call 1-800-621-FEMA. Callers will be asked for basic information, and will be given a registration number that facilitates scheduling a FEMA inspector to view their damage. Disaster Relief Centers are opening to facilitate the filing of claims for Individual Aid.

**Questions** regarding this bulletin should be directed to your Budget Examiner, or Jeremy Disare (242-5076) or Matthew DeGennaro (242-5087) of the Division of Homeland Security and Emergency Services.

Report to Division of the Budget and Office of Emergency Management						
Costs for Hurricane Sandy						
Projection of Impact as of: DATE						
Submitted by: AGENCY						
Total Projected Category G Expenditures						
Item #	Type of Expense	A Total Spending to Date	B Projected Spending for Remainder of 2012-13	C (A+B) Total Projected Spending 2012-13	D Total Projected Spending 2013-14	Comments/Description of Costs
1				0		
2				0		
3				0		
4				0		
5				0		
6				0		
7				0		
8				0		
9				0		
10				0		
11				0		
12				0		
<b>TOTALS</b>		\$0	\$0	\$0	\$0	

*Figures shown are in full dollar amounts.*

**Report to Division of the Budget and Office of Emergency Management**

**Costs for Hurricane Sandy**

*Projection of Impact as of: DATE*

*Submitted by: AGENCY*

**Total Projected Category A Expenditures**

		A	B	C (A+B)	D	
Item #	Type of Expense	Total Spending to Date	Projected Spending for Remainder of 2012-13	Total Projected Spending 2012-13	Total Projected Spending 2013-14	Comments/Description of Costs
1				0		
2				0		
3				0		
4				0		
5				0		
6				0		
7				0		
8				0		
9				0		
10				0		
11				0		
12				0		
<b>TOTALS</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

*Figures shown are in full dollar amounts.*

**Report to Division of the Budget and Office of Emergency Management**

**Costs for Hurricane Sandy**

*Projection of Impact as of: DATE*

*Submitted by: AGENCY*

**Total Projected Category B Expenditures**

		A	B	C (A+B)	D	
Item #	Type of Expense	Total Spending to Date	Projected Spending for Remainder of 2012-13	Total Projected Spending 2012-13	Total Projected Spending 2013-14	Comments/Description of Costs
1				0		
2				0		
3				0		
4				0		
5				0		
6				0		
7				0		
8				0		
9				0		
10				0		
11				0		
12				0		
<b>TOTALS</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

*Figures shown are in full dollar amounts.*

**Report to Division of the Budget and Office of Emergency Management**

**Costs for Hurricane Sandy**

*Projection of Impact as of: DATE*

*Submitted by: AGENCY*

**Total Projected Category C Expenditures**

		A	B	C (A+B)	D	
Item #	Type of Expense	Total Spending to Date	Projected Spending for Remainder of 2012-13	Total Projected Spending 2012-13	Total Projected Spending 2013-14	Comments/Description of Costs
1				0		
2				0		
3				0		
4				0		
5				0		
6				0		
7				0		
8				0		
9				0		
10				0		
11				0		
12				0		
<b>TOTALS</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

*Figures shown are in full dollar amounts.*

**Report to Division of the Budget and Office of Emergency Management**

**Costs for Hurricane Sandy**

*Projection of Impact as of: DATE*

*Submitted by: AGENCY*

**Total Projected Category D Expenditures**

		A	B	C (A+B)	D	
Item #	Type of Expense	Total Spending to Date	Projected Spending for Remainder of 2012-13	Total Projected Spending 2012-13	Total Projected Spending 2013-14	Comments/Description of Costs
1				0		
2				0		
3				0		
4				0		
5				0		
6				0		
7				0		
8				0		
9				0		
10				0		
11				0		
12				0		
<b>TOTALS</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

*Figures shown are in full dollar amounts.*

**Report to Division of the Budget and Office of Emergency Management**

**Costs for Hurricane Sandy**

*Projection of Impact as of: DATE*

*Submitted by: AGENCY*

**Total Projected Category E Expenditures**

		A	B	C (A+B)	D	
Item #	Type of Expense	Total Spending to Date	Projected Spending for Remainder of 2012-13	Total Projected Spending 2012-13	Total Projected Spending 2013-14	Comments/Description of Costs
1				0		
2				0		
3				0		
4				0		
5				0		
6				0		
7				0		
8				0		
9				0		
10				0		
11				0		
12				0		
<b>TOTALS</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

*Figures shown are in full dollar amounts.*

**Report to Division of the Budget and Office of Emergency Management**

**Costs for Hurricane Sandy**

*Projection of Impact as of: DATE*

*Submitted by: AGENCY*

**Total Projected Category F Expenditures**

		A	B	C (A+B)	D	
Item #	Type of Expense	Total Spending to Date	Projected Spending for Remainder of 2012-13	Total Projected Spending 2012-13	Total Projected Spending 2013-14	Comments/Description of Costs
1				0		
2				0		
3				0		
4				0		
5				0		
6				0		
7				0		
8				0		
9				0		
10				0		
11				0		
12				0		
<b>TOTALS</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

*Figures shown are in full dollar amounts.*

**Report to Division of the Budget and Office of Emergency Management**

**Costs for Hurricane Sandy**

*Projection of Impact as of: DATE*

*Submitted by: AGENCY*

**Total Projected Category G Expenditures**

		A	B	C (A+B)	D	
Item #	Type of Expense	Total Spending to Date	Projected Spending for Remainder of 2012-13	Total Projected Spending 2012-13	Total Projected Spending 2013-14	Comments/Description of Costs
1				0		
2				0		
3				0		
4				0		
5				0		
6				0		
7				0		
8				0		
9				0		
10				0		
11				0		
12				0		
<b>TOTALS</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

*Figures shown are in full dollar amounts.*