

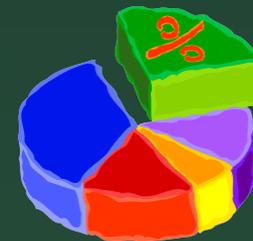


EPA New England

BROWNFIELDS COST SHARE

Cost Share

- Cleanup and Revolving Loan Fund (RLF) cooperative agreement (CA) recipients are required to provide a 20% cost share.
- The cost share is the portion of your project that covered under your CA but not funded by EPA.
- The cost share can be met with eligible costs as defined in the CA.



Statutory Requirement

- The Cost Share is a Brownfields statutory requirement. See [CERCLA § 104\(k\)\(9\)\(B\)\(iii\)](#).
- Cost Share is defined in [2 CFR § 200.306](#).
- It is in your CA Terms & Conditions
 - ✓ Cleanup – Section IV.A
 - ✓ RLF – Section IV.A



A close-up, artistic photograph of several US dollar bills, showing intricate patterns and colors like green and blue. The bills are slightly out of focus, creating a sense of depth. A green curved line runs along the left edge of the slide, partially overlapping the bills.

Meeting the Cost Share

- The cost share must be met with eligible & allowable costs within the period of performance of your CA.
- It must be supported by adequate documentation.
- For RLF CAs:
 - ✓ The CA recipient is required to meet the cost share
 - ✓ It can be passed on to your borrowers & subgrantees

A close-up, artistic photograph of several US dollar bills, showing intricate patterns and colors like green and blue. The bills are slightly out of focus, creating a sense of depth. A green curved line runs along the left edge of the image.

Eligible & Allowable Costs

- The cost share contribution must be:
 - ✓ **Verifiable** from your records
 - ✓ **Non-Federal** (unless authorized by the source such as CDBG)
 - ✓ **Necessary & Reasonable** for project objectives
 - ✓ [Allowable under 2 CFR 200 Subpart E – Cost Principles](#)
 - ✓ **Not Part** of another grant's cost share
 - ✓ **Identified** in the approved budget
 - ✓ **Allocable** to eligible project activities

Cost Share Resources

- The cost share can be met with contributions of:
 - ✓ Cash
 - ✓ Non-Federal Grants
 - ✓ Labor
 - ✓ Materials
 - ✓ Supplies
 - ✓ Services



CA Recipient Labor

- Contributions of labor are a great way to help meet your cost share. Keep in mind the:
 - ✓ **Timing** – After CA award unless pre-award costs are approved
 - ✓ **Records** – Need to keep proper records such as time and effort reports





Volunteer Labor

- Volunteer labor may be used but keep in mind:
 - ✓ **Records** – Same as CA recipient documentation, to the extent feasible
 - ✓ **Value Estimate** (hourly rate)
 - Rate you or a non-profit pays its own workers
 - Rate of pay for similar work in the same labor market
 - You can include fringe benefits
 - Must be fair & reasonable
 - Must show how rate is derived in your records
 - ✓ **Safety & Health Concerns** – Work must be safe for the volunteers

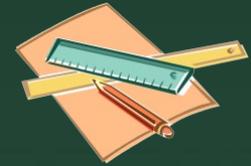
Third Party & Other Labor

- A third party or other organization labor is allowable but keep in mind:
 - ✓ **Must be Verifiable** - documentation in your records
 - ✓ **Value Estimate** (hourly rate)
 - Must be the employee's regular rate
 - You can include fringe benefits
 - No overhead costs
- Examples:
 - ✓ Site Manager
 - ✓ Quality Assurance (QA) Officer
 - ✓ Labor for other programmatic activities



Donated Supplies & Equipment

- Supplies
 - ✓ Must be market value at the time of donation
 - ✓ Examples:
 - Office supplies
 - Clean fill
 - Containment fabric
- Equipment
 - ✓ Fair rental rate at the time of use
 - ✓ Age & condition can be considered





Other Services

- Waiving the cleanup waste disposal fee
- Cleanup waste or clean fill transportation
- Site security (such as fencing or signage)
- Dust control
- Clearing & demolition (if essential for cleanup)
- Analytical work (confirmation sampling)
- Outreach (Community notices, meeting space rental)

Suggestions

- Have a plan to meet your cost share
 - ✓ Who, what, where, when
- Document, Document, Document
 - ✓ Cost, benefit, service, hours, value, rate
 - ✓ Basis for your calculations
 - ✓ Be clear and specific



Suggestions (continued)

- Include your progress in meeting the costs share in your Quarterly Reports
- Monitor the status of your cost share periodically
- Get documentation when the cost share activity occurs!!!



Questions

- If you have any questions about the cost share requirement or how to meet it, contact:

Cleanup

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RLF

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