



EPA New England

# **BROWNFIELDS COST SHARE**

A close-up, slightly blurred image of several US dollar bills, showing the intricate patterns and colors of the currency. The bills are stacked and slightly overlapping, with a green vertical line running along the left edge of the frame.

# 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.



A close-up, slightly blurred image of several US dollar bills, showing the intricate patterns and colors of the currency. The bills are stacked and slightly overlapping, with the focus on the texture and design of the paper money.

# 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.

# 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 the word 'DOLLAR'. The bills are slightly out of focus, creating a sense of depth.

# 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



A close-up, artistic photograph of several US dollar bills, including a \$100 bill, fanned out and slightly overlapping. The focus is on the intricate patterns and colors of the currency.

# 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



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## 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



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## 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!!!





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# 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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