Match Maker: Demystifying the 20% Cost Share for Brownfields Grants

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This is a recorded webinar!

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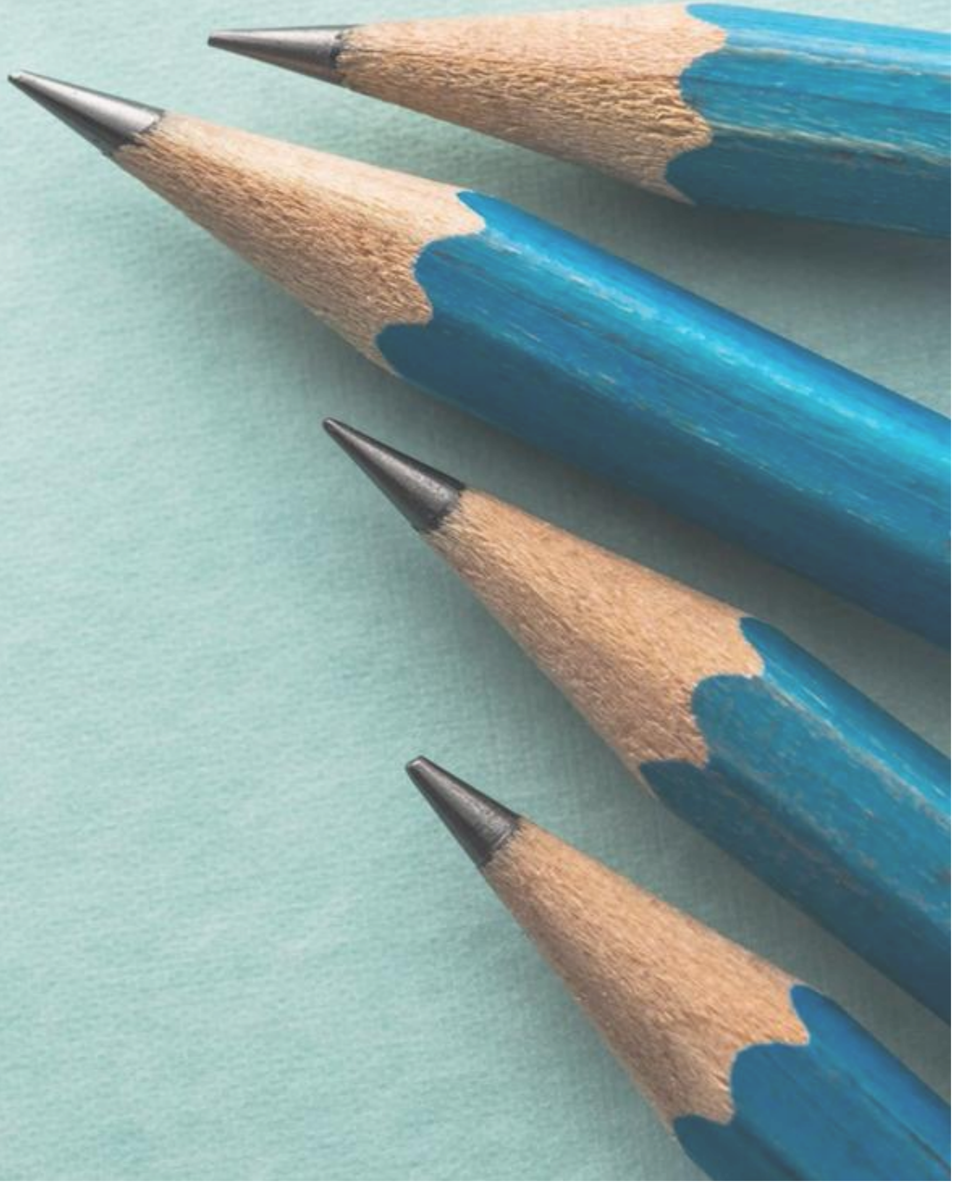
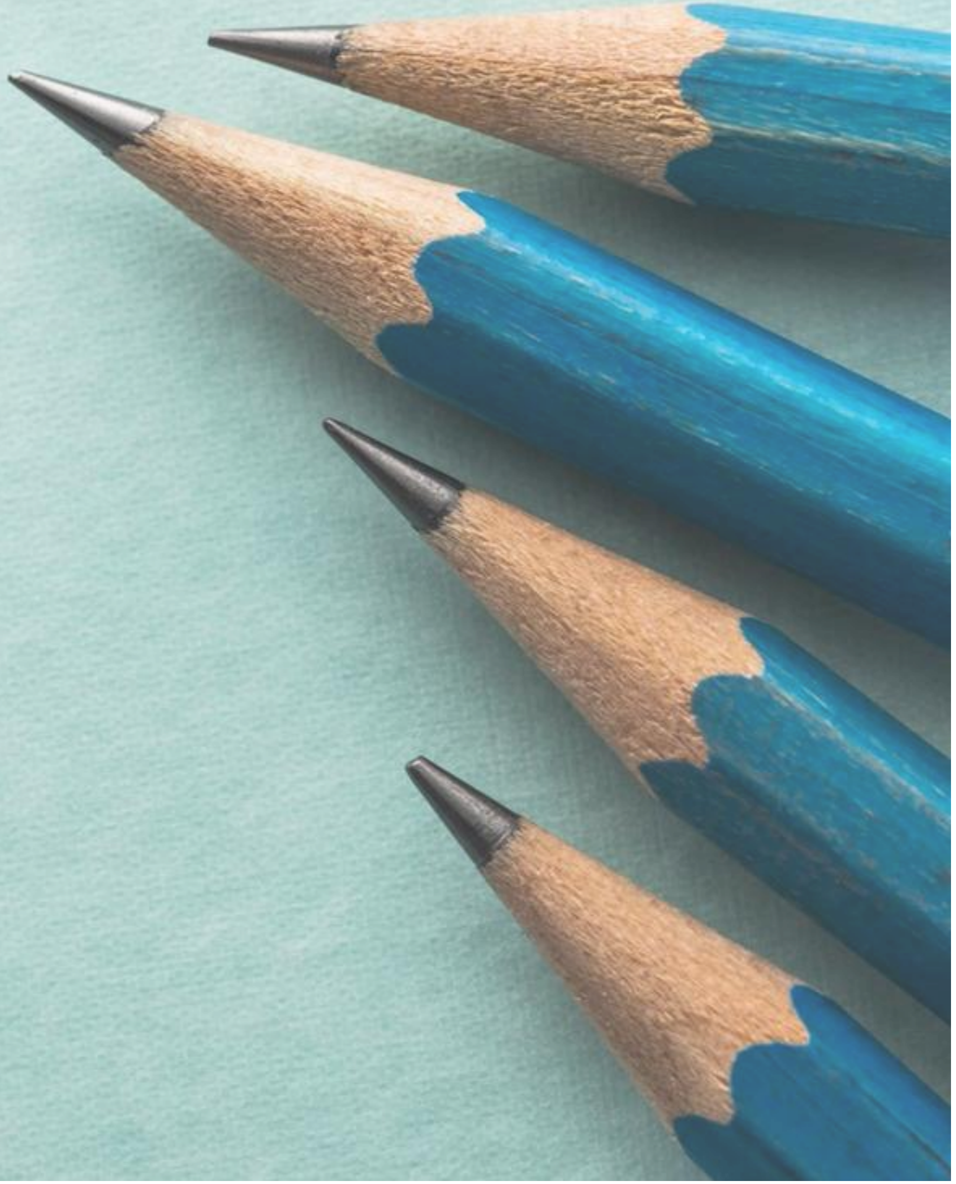
Agenda

- What is Cost Share
- Eligible v. Ineligible Costs
- Documenting Your Match
- The Waiver Process
- Creative Strategies for meeting your match
- Managing Cost Share across your grant portfolio
- Case Studies & Tips
- Q&A (15 min)



Disclaimers

- The FY27 NOFO **HAS NOT** been released
- Presentation contains information pulled from EPA resources/webinars and the EPA FY20 NOFO
- Not legal advice – Please consult your own attorneys
- Please contact your regional EPA office for specific cost share and eligibility questions



Cost Share

What is Cost Share

- Cost Share or Match is the portion of your project covered under the terms and conditions of your cooperative agreement but NOT FUNDED by EPA
- Cooperative Agreement Recipient is responsible for meeting the cost share through contributions of eligible and allowable costs
- Costs share contributions must comply with federal requirements
- Although compliance with cost share is determined at the end of the performance period, it is prudent to "start early" by obtaining ongoing cost share contributions

WHY is there a Cost Share?

- CERCLA (104K) requires **20%** non-federal match for EPA grants:
  - Cleanup
  - Multipurpose
  - Revolving Loan Fund
- Statutory NOT discretionary for EPA
- Congress waived cost share for Infrastructure appropriation funded Brownfields grants.
- FY27 funding coming from annual congressional appropriations; must enforce statutory provisions under CERCLA
- Defined at 2 CFR 200.306
- Terms & Conditions – IV.A

2 CFR 200.306 (...)

(b) For all Federal awards, the Federal agency or pass-through entity must accept any cost sharing funds (including cash and third-party in-kind contributions, and also including funds committed by the recipient, subrecipient, or third parties) as part of the recipient's or subrecipient's contributions to a program when the funds:

(1) Are verifiable in the recipient's or subrecipient's records;

(2) Are not included as contributions for any other Federal award;

(3) Are necessary and reasonable for achieving the objectives of the Federal award;

(4) Are allowable under subpart E;

(5) Are not paid by the Federal Government under another Federal award, except where the program's Federal authorizing statute specifically provides that Federal funds made available for the program can be applied to cost sharing requirements of other Federal programs;

(6) Are provided for in the approved budget when required by the Federal agency; and

(7) Conform to other applicable provisions of this part.

WHO Can Provide the Match?

Match can come from multiple sources – it doesn't all have to be the grantee's contribution

- Grantee
- Private Partners
- Public Agencies
- Community Organizations
- In-kind services from consultants, contractors, volunteers

WHAT Counts?

- Cash contributions (direct expenditures)
- In-kind services (programmatic)
- Waivers of state VCP fees for oversight of cleanup
- Third-party contributions (funds or services from partners)
- Costs associated with eligible cleanup activities
  - Dust control
  - Clearing & demolition (necessary for cleanup)
  - Analytical work
  - Outreach
  - Site security during cleanup
  - Tipping fees, transportation, etc.

More…

- Third Party Labor
  - Must document
  - Value Estimate (hourly rate)
  - Employee’s regular rate, can include fringe benefits unless employee is performing construction work subject to Davis-Bacon
  - Overhead costs must comply with administrative cost cap
- Supplies
  - Must be market value at the time of donation
  - Ex. Office supplies, clean fill, containment fabric
- Equipment
  - Fair rental rate at the time of use
  - Age & condition can be considered

What Doesn't Count?

- Federal funds (except CDBG; complicated)
- Costs incurred before the grant award date (pre-award costs, unless specifically approved)
- Indirect costs or overhead in excess of statutory 5% administrative cost cap
- Costs not directly tied to grant activities
- Donated property or services where the donor retains a financial interest
- Value of volunteer time in excess of what the volunteer would have been paid as an employee for work performed (consult EPA guidance)
- Any costs already used for match for another federal grant

In-Kind Contributions
(Getting it Right)

<u>Must be documented with</u>:

- Source of contribution
- Valuation methodology
- Direct connection to grant activities

<u>Common Examples</u>:

- Municipal staff time dedicated to cleanup oversight
- Equipment use (e.g., city trucks, heavy equipment)
- Pro bono legal or engineering services
- Easements if necessary for deployment of cleanup contractor at site – very rare (appraisal value)

Tip: Get valuation letters signed and dated before the grant period ends

Documentation & Record Keeping

Documenting Your Match

- Written agreements (MOU/As, contracts) and documentation of compliance with competition requirements
- Timesheets and payroll records for staff time
- Invoices and proof of payment for cash contributions
- Appraisals for easements (rare)
- Equipment logs w/usage rates

Tip: Track everything from the start – do not wait!

Common Documentation Pitfalls

- Missing signatures or dates
- Valuation not tied to fair market rates
- Inadequate description of services provided
- Losing track of partner contributions in accounting system
- Counting ineligible costs (e.g., land acquisition, overhead in excess of 5% administrative cost cap)

Tip: Designate one person to track all match documentation

The Waiver Process

Waivers – What You Need To Know

- EPA can waive or reduce the 20% match requirement under certain conditions
- Waivers are RARE – do not count on one
- Criteria EPA considers:
  - Financial hardship of the applicant
  - Project serves an economically distressed
  - Unique circumstances make meeting the match infeasible

Waivers – How It Works

- Request must be submitted as part of the application (follow FY27 NOFO instructions)
- Provide clear documentation on why you qualify
- EPA Regional Office makes determination

ONLY EPA can determine eligibility of cost share

Creative Strategies

Moving Beyond
“We Can’t Afford It”

- Match isn’t just cash – it’s partnerships
- Think beyond your own budget
- Start conversations early with potential partners
- Identify what partners can contribute
  - Money
  - Services
  - Expertise

Creative Match Sources

- Developer contributions (cash or site improvements)
- State or County environmental grants or permit/oversight fee waivers
- Economic development funds for cleanup (post-cleanup construction is **<u>not</u>** an eligible match contribution)
- CDBG – with restrictions
- Brownfields assessment or cleanup funds from other <u>non-federal sources</u> – assessment only eligible for multi-purpose
- Municipal in-kind (staff time, equipment, demolition)
- Nonprofit fundraising or foundation grants
- Crowdfunding or community campaigns
- Donated professional services (engineering, legal, environmental consulting)

The “Portfolio” Approach

- EPA looks at the match on your *entire grant award*, not project-by-project
- As long as the *total* non-federal match documented by the CAR equals 20% of the total federal award, the CAR is in full compliance with 2 CFR 200.306;
- Subgrantee match requirements are entirely a *pass-through contractual mechanism* created by the CAR, not a statutory mandate from the EPA to that specific subgrantee.
- For RLF grantees: $1M award = $200K match (RLF grantees can use program income for match – **fees and interest only**)
- Need to show $200k in eligible match *across your entire portfolio* of subgrants, loans and activities

The “Portfolio” Approach (RLF)

<u>What this means</u>:

- One project can contribute 30% of the match
- Another project can contribute 10%
- Total needs to add up to <u>20% of the grant award</u>
- You can “bank” surplus match from one project to cover another project’s shortfall
- This approach is not available for cleanup grantees unless grant covers multiple sites

Tracking "Portfolio" Match

- Create a master tracking sheet
- Suggested columns
  - Project Name
  - Grant funds drawn
  - Match source (cash or in-kind)
  - Match amount contributed
  - Surplus/deficit per project
  - Running total across the portfolio
- Reconcile quarterly in accounting system

- DO NO WAIT UNTIL THE END

Managing Match Across Subgrants

- For RLF subgrants, ensure your subrecipients understand the match requirements
- Track subgrantee match contributions
- If a subgrantee exceeds its match requirement, can you use that surplus elsewhere? Yes! As long as the contributions are for activities within the scope of work for RLF.
- Coordinate with subgrantees early to identify their match capacity

Case Studies & Considerations

Case Study #1 – City of Council Bluffs, Iowa

Project: Former Reliance Battery Factory Site

Grant Type: FY22 Cleanup Grant

Total Grant amount: $500,000

Required Amount: $100,000

Source of Match: CDBG

Cleanup: Removal of 6,606 c.y of lead- and arsenic-contaminated soil; $599,660.15

Reuse: Open Space

Source: Council Bluffs, Iowa

Case Study #2 – City of Knoxville, Tennessee

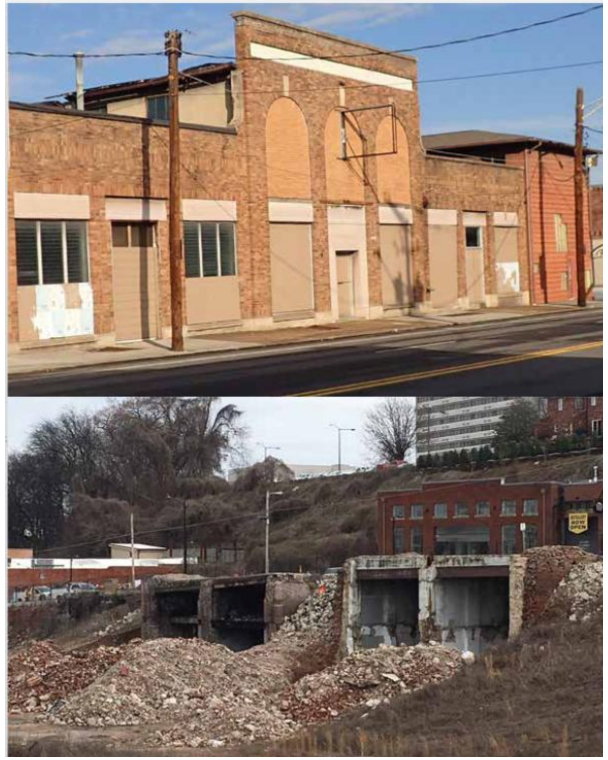
Project/s: Former Sanitary Laundry and McClung Warehouses Properties

Grant Type: Cleanup

Total Grant amount: $350,000

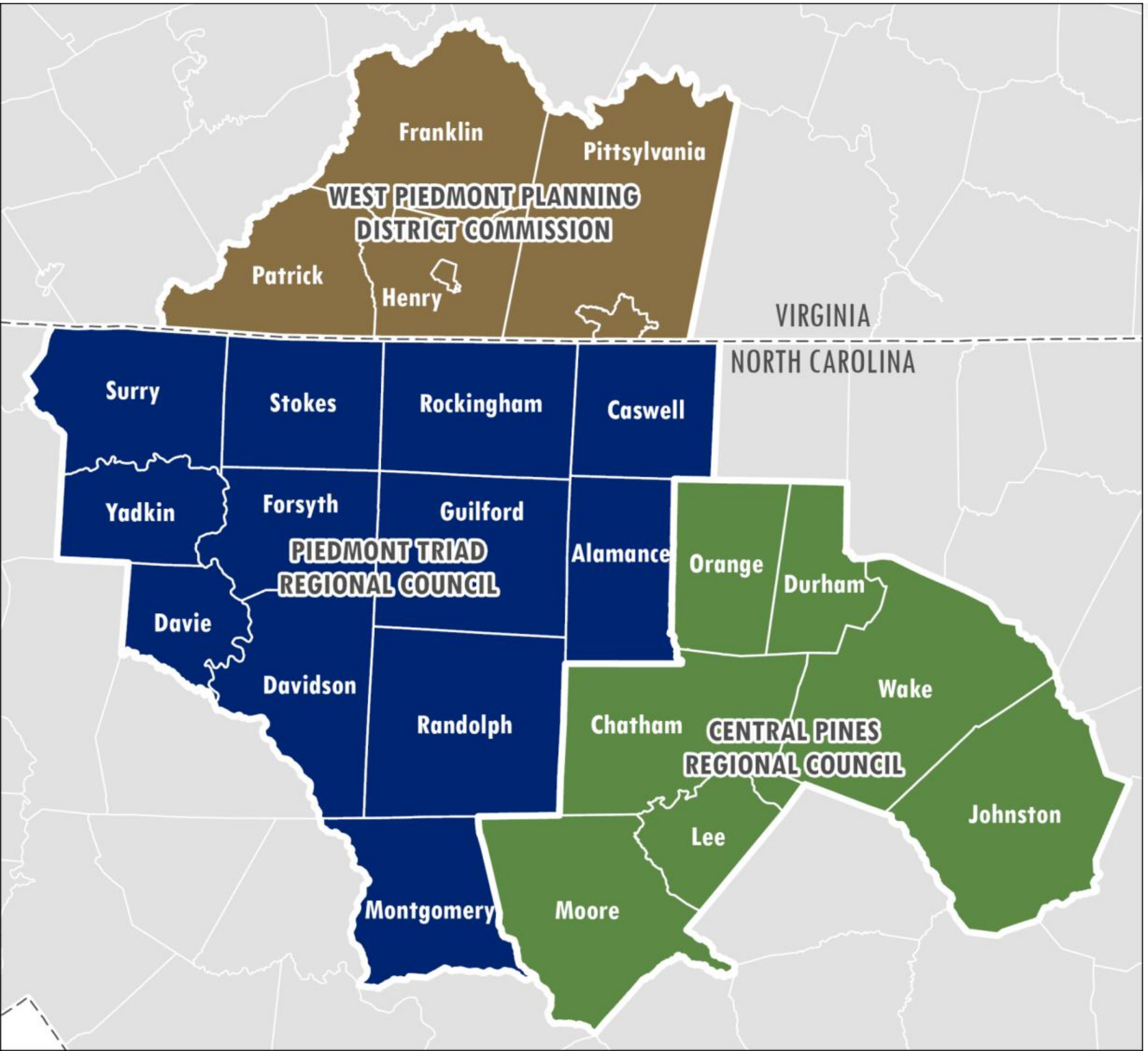
- Required Amount: $70,000
- Sources of Match: Municipal – Capital Improvement Funds
- Cleanup/s: $200,000 ($40K match) – dry cleaning compounds, solvents and petroleum products; $150,000 ($30K match)
- Reuse: Mixed-use commercial/residential

Case Study #2 – Budget Proposal in Application



Budget for former Sanitary Laundry Cleanup Project					
Budget Categories	**Project Tasks**				
	Community Outreach	Program Development & Management	Remedial Planning and Design	Cleanup Activities	Total
Personnel					
Travel		$2,000			$2,000
Equipment					
Supplies	$300				$300
Contractual	$5,000	$2,000	$24,000	$206,700	$237,700
Other					
Total Federal Funding	**$5,300**	**$4,000**	**$24,000**	**$166,700**	**$200,000**
Cost Share				$40,000	$40,000
Total Budget	**$5,300**	**$4,000**	**$24,000**	**$206,700**	**$240,000**

Case Study #3 – Piedmont Triad COG, North Carolina



Grant Type: RLF Coalition Grant

Total Grant amount: $1,000,000

Required Amount: $200,000

Sources of Match:

- In-kind staff,
- EDA RLF Program Income;
- Borrowers/subgrantees;
- Private and local investment;
- Excess QEP activities;
- Applicant contribution
- Fees and other program income

Case Study #3 – Proposed Budget

Budget Categories	Project Tasks ($)				
	Task 1	Task 2	Task 3	Task 4	Total
	Program Development	Loan and Subgrant Management	Environmental Oversight	Remediation and Cleanup	
Personnel	$ 7,500.00	$ 10,033.36	$ 7,525.03	$ -	$ 25,058.39
Fringe Benefits (50.25%)	$ 3,768.75	$ 5,041.76	$ 3,781.33	$ -	$ 12,591.84
Travel	$ 2,620.00	$ 2,620.00	$ -	$ -	$ 5,240.00
Equipment	$ -	$ -	$ -	$ -	$ -
Supplies	$ 2,000.00	$ 4,000.00	$ 1,619.45	$ -	$ 7,619.45
Contractual	$ 14,630.00	$ 6,600.00	$ 22,000.00	$ 20,530.00	$ 63,760.00
Other Loans (at least 50% of requestsed amount)	$ -	$ -	$ -	$ 750,000.00	$ 700,000.00
Other Subgrant	$ -	$ -	$ -	$ 125,000.00	$ 125,000.00
Other Direct Costs (Specify	$ -	$ -	$ -	$ -	$ -
Total Direct Costs	$ 30,518.75	$ 28,295.12	$ 34,925.81	$ 895,530.00	$ 989,269.68
Indirect Costs (28.5%)	$ 3,211.59	$ 4,296.41	$ 3,222.31	$ -	$ 10,730.32
Total Federal Funding (not to exceed $1,000,000)	$ 33,730.34	$ 32,591.53	$ 38,148.12	$ 895,530.00	$ 1,000,000.00
Cost Share (20% of requested federal funds)	$ 10,000.00	$ 40,000.00	$ 10,000.00	$ 140,000.00	$ 200,000.00
Total Budget (Total Direct, Indirect, and Cost Share)	$ 43,730.34	$ 72,591.53	$ 48,148.12	$ 1,035,530.00	$ 1,200,000.00

If/When Applying…

Narrative Information Sheet

b. Federal Funds Requested
- $____________
- Indicate if you are requesting a cost share waiver.

Threshold Criteria - Statutory Cost Share *

a. Demonstrate how you will meet the required cost share, including the sources of the funding or services, as required for this Cleanup Grant.

b. If you are requesting a hardship waiver of the cost share, provide an explanation for the basis of your request. This explanation must be submitted on a separate page, titled "Hardship Waiver Request." Your explanation should include whether the proposed project(s) could still proceed if the cost share waiver was not approved and relevant data such as:

- unemployment rate;
- per capita income;
- data demonstrating substantial out-migration or population loss;
- data demonstrating underemployment, that is, employment of workers at less than full-time or at less skilled tasks than their training or abilities permit;
- local natural or other major disasters or emergencies;
- information regarding extraordinary depletion of natural resources;
- closure or restructuring of industrial firms and negative effects of changing trade patterns;
- whether you are located in a President-declared disaster area (declared within 18 months of the submission date for your application); and/or
- whether you have exhausted effective taxing (for governmental entities only) and borrowing capacity.

Source: FY20 EPA Cleanup Grant Notice of Funding Opportunity

*** EPA may revise the criteria in the FY27 NOFO**

Cost Share ≠ Leveraged Resource

- Cost Share/Match: Mandatory portion of the project budget required by statute to complete eligible activities
- Leveraged Resources: External funds or in-kind commitments secured for related complementary activities beyond the scope of the EPA grant workplan for subsequent redevelopment

> Identify key funding resources that have been secured for use in the remediation and reuse strategy for the proposed brownfield site(s). Attach documentation that substantiates secured commitments of leveraged funding. (Do not duplicate sources discussed in *3.b. Description of Tasks/Activities and Outputs* or sources used to meet the cost share.)

Source: FY20 EPA Cleanup Grant Notice of Funding Opportunity

Cleanup & RLF Grants

4 Applicants must include the cost share in the budget even if applying for a cost share waiver (see Section III.B.13. for a list of applicants that may request a cost share waiver). If the applicant is successful and the cost share waiver is approved, it will be removed in pre-award negotiation.

Budget Categories		Project Tasks ($)				
		(Task 1)	(Task 2)	(Task 3)	(Task 4)	**Total**
Direct Cots	Personnel					
	Fringe Benefits					
	Travel[1]					
	Equipment[2]					
	Supplies					
	Contractual					
	Other (include subawards) (specify type) _________					
Total Direct Costs[3]						
Indirect Costs[3]						
Total Federal Funding (not to exceed $500,000)						
Cost share (20% of requested federal funds)[4]						
Total Budget (Total Direct Costs + Indirect Costs + Cost Share)						

Source: FY20 EPA Cleanup Grant Notice of Funding Opportunity

Key Takeaways

- Start early and have a plan to meet the cost share requirement
- Think beyond cash
- Document everything meticulously
- Portfolio approach provides flexibility
- Talk to partners **now**
- Refer to FY26 EPA FAQ MARC grants (Sec. G – eligible grant costs)
- Refer to EPA Budget Development guidance (Sec. I D – cost shares)
- Don’t be afraid to ask questions

MARC Review

FY27 ARC Grant Reviews

- The FY27 NOFO HAS NOT been released yet – anticipated late September/early October??
- CCLR provides free review of EPA grant applications in Regions 9 and 10
- Email in Word doc – marcreview@cclr.org
- APPLICANT NAME_STATE_GRANT TYPE_Review Request
  Ex. City of Whoville_OR_Cleanup_Review Request
- Consultants: If you are sending CCLR an application on behalf of an applicant, you must include the applicant's contact information and cc the applicant
- START EARLY – Look at last year's guidelines and past successful grants (cleanup and RLF will require match)
- Be on the lookout for announcements, trainings
- Sign up for CCLR newsletter to receive the latest updates

Q&A

Learn More! – October 15th National TAB Webinar –

Grant Ready: Overcoming Common Pitfalls in EPA Brownfields ARC Grants

Grant Funding & Management

#MARC Grant Guidelines

Event Information

Thu, Oct 15 2026, 11:00am - 12:00pm CDT

Virtual

Register

Add to Calendar

Don’t Wait to reach out!!

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CCLR Newsletter

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