



2024 NEW HAMPSHIRE COASTAL RESILIENCE GRANTS

Budget Guidance

This document accompanies the [2024 Coastal Resilience Grant Application Instructions](#), Section E. All applications must include a budget-by-category table in the [Coastal Resilience Grant \(CRG\) Application Section 4.5](#). This document is intended to provide guidance as you fill out the budget by category table. This document includes definitions and expectations for what items belong to each category. While this document provides our best attempt at capturing the nuances of federal budgets, it does not contain complete information and we reserve the right to make adjustments and corrections in the scoping and negotiation phase should you be selected for funding.

Budget-by-category table: Within the table, provide the breakdown between grant funds requested per category, the match funds broken down by category, and the total for each category and each type of funding. See the example table below. The numbers below are fictitious and if they accidentally represent a group’s budget, it was not purposeful nor is it necessarily a guideline to follow.

Table 1. example budget by category

Category	CRG Funds	Match Funds	TOTAL
Personnel	\$ 8,500	\$ 3,000	\$ 11,500
Fringe	\$ 1,700	\$ 300	\$ 2,000
Travel	\$ 350	\$ 0	\$ 350
Equipment	\$ 0	\$ 0	\$ 0
Supplies	\$ 2,000	\$ 700	\$ 2,700
Contractual	\$ 5,000	\$ 1,000	\$ 6,000
Other	\$ 695	\$ 0	\$ 695
Indirect	\$ 1,755*	\$ 0	\$ 1,755
TOTAL	\$ 20,000	\$ 5,000	\$ 25,000

*Calculated on a 10% indirect rate.

What is “Match”? Match consists of the portion of the project costs/value not paid with federal grant funds and can be any combination of cash and/or in-kind goods and services related to the project (e.g., non-federal salaries, volunteer time, donated supplies). Any funds used as match are required to be from a non-federal source. In general, grantees may be asked to contribute match for several reasons, such as required cost sharing with various government programs, or to ensure partner commitment of projects.

What can be counted as Match for the CRGs? Match can be an actual expenditure (cash match) or a virtual cost (in-kind match). Matching funds include:

- Non-federal public or private funds.
- **Funds that are not used as match for any other federally funded program.**
- Unrecovered indirect costs

For the 2024 CRG application, you will not need to differentiate the types of match used in your budget table. If selected, however, this will be a part of the contract and thus it is recommended to keep track of the types of match you are budgeting.

Cash Match: This is easiest to track and the most common type of match. This is either the grantee organization's own funds (general revenue) or cash donations from non-federally funded third parties (i.e. partner organizations), or by non-federal grants. A cash match is an actual cash contribution directly to the project.

In-Kind Match: In-kind match comes in the form of the value of personnel, goods, and services from the grantee organization or partners. This includes direct and indirect costs. Third party in-kind match contributions are non-federal funds.¹

Volunteer Match: Volunteer match may be used when the volunteers are an "integral and necessary part of an approved project or program." Here in New Hampshire, we are lucky enough to have a strong and passionate volunteer base.

Independent Sector is one common source grantees may use to estimate the value of volunteer time. The value is currently \$34.64 per hour in New Hampshire. Recognizing the value of a volunteer service varies to skill categories, you may use three methods to calculate the value of volunteer time (e.g. legal services, instructional services, accounting services, etc.):

- A rate based on a comparable position within your organization.
- A rate derived from rates commonly paid in your service area/organization.
- A rate based on the value provided by another employer.

Example: Your organization has two volunteers who each contribute 20 hours per month to assist in dune grass planting. Their volunteer contributions are considered in the general volunteer skill category. You can include an in-kind match of **\$16,627.20**. 2 volunteers x 240 hours each =480 annual volunteer hours @\$34.64/hour= \$16,627.20

Calculating Match for the 2024 CRGs: A 4:1 federal grant funds to non-federal match through cash or in-kind services is requested but not required for the CRG application. For example, a project seeking \$20,000 in federal grant funding is expected to provide at least \$5,000 in non-federal match commitment for a total project budget of \$25,000. Applicants may include a justification for reduced or no match commitment, in cases where a reduced match commitment will eliminate any barriers to applying for CRG funding. To calculate your 4:1 match commitment, use the following formula:

Non-federal match commitment = [federal grant funds requested / 4]

Total project budget = [federal grant funds requested] + [federal grant funds requested / 4]

Example: Using Table 1, of this document budget by category, the non-federal match commitment is \$5,000.

$$[20,000 * 0.25] = 5,000$$

$$[20,000 / 4] = 5,000$$

The total project budget is \$25,000.

$$[20,000 + 5,000] = 25,000$$

OR

¹ https://www.nicwa.org/wp-content/uploads/2016/11/2012_GrantMatch_FactSheet.pdf

$$[20,000 + (20,000 * 0.25)] = 25,000$$

$$[20,000 + (20,000 / 4)] = 25,000$$

Budget Category definitions:

A. Personnel: Provide the breakdown of grant funds or match funds allotted to the personnel listed in the work plan. Recipients should ensure any cost-of-living increases are built into the budget. The salaries of administrative and clerical staff should normally be treated as indirect costs – facilities and administrative (see H. Indirect). Direct charging of these costs may be appropriate only if all of the following conditions are met: (1) administrative or clerical services are integral to a project or activity; (2) individuals involved are specifically identified in the work plan with a project or activity; (3) such costs are explicitly included in the approved budget or have the prior written approval of the grants officer; and (4) the costs are not also recovered as indirect costs.

B. Fringe: Provide how much of the budget is going to fringe benefits for the included personnel. Fringe benefits are usually applicable to direct salaries and wages. The fringe rate should be proportional among the federal and non-federal share categories. If a fringe rate is greater than 35%, a negotiated indirect cost rate agreement (NICRA) should be provided. The applicant should not combine the fringe benefit costs with direct salaries and wages in the personnel category.

C. Travel: Provide the costs for expected travel for this grant budget. Domestic travel includes travel within and between the U.S., the commonwealths of Puerto Rico and the Northern Mariana Islands, Guam, the U.S. Virgin Island, and the territories and possessions of the United States. The federal mileage rate as of April 2024 is \$0.67 per mile.

D. Equipment: Federal grant funds may not be used for equipment purchases that exceed \$5,000. Equipment is defined as an article of tangible personal property that has a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-federal entity for financial statement purposes, or \$5,000. A recipient organization may classify equipment at a lower dollar value but cannot classify it higher than \$5,000. For example, a state may classify their equipment at \$1,000 with a useful life of a year. Equipment is generally not budgeted unless there is a well-justified reason to include it and it will need to be reported on separately upon the conclusion of the grant.

E. Supplies: Supplies include all consumable materials, as well as equipment under the \$5,000 threshold. General office supplies are not included in this unless their use is above and beyond what would be provided through overhead/indirect and can be specifically justified for this project if asked. If appropriate, general office supplies may be calculated by an estimated amount per month multiplied by the number of months in the budget period.

Example of general office supplies calculation: [\$20/per month] * [18 months] = \$360

F. Contractual: Provide the budget for products or services to be obtained through a contract or vendor over the course of the project. This includes funds you will subcontract to a partner organization or via request for proposals. If products or services are being obtained over the course of this grant, follow your organizations rules for procurement.

G. Other: This category contains other items not included in the previous categories. All costs associated with training activities should be placed in the “Other” category except costs for consultants and contractual services. This includes costs such as rental space for trainings, training materials, speaker

fees, costs of meals and refreshments, childcare, and other items incidental to such conferences unless further restricted by the terms and conditions of the federal award.

H. Indirect: Indirect costs are those costs incurred for common or joint objectives which cannot be readily identified with an individual project or program but are necessary to the organization's operations. The following types of indirect cost rates apply:

- a. **Fixed.** Established for a future period based on estimates of costs for that period. These costs are subject to adjustments using a "carry forward" method. Although there is no rate adjustment for the current year, the difference between the estimated rate and the actual rate is carried forward when establishing the rate for a subsequent period.
- b. **Provisional.** Temporarily established for an award to permit funding and reporting of indirect costs pending the establishment of a final rate. Billings and charges to contracts and grants must be adjusted if the final rate varies from the provisional rate.
- c. **Pre-determined.** Established for a future period on an estimate of costs for that period. This type of rate is not subject to subsequent adjustments. It is used only where cost experience is such that the actual indirect cost can be accurately predicted.

Indirect comprises of the **Modified Total Direct Costs (MTDC)** that are all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subaward (regardless of the period of performance of the subawards under the award). **MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000.** Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.

If your organization has a federally negotiated indirect cost rate agreement (NICRA), please provide the most recent in the available space in the application. The amount for indirect should be calculated by applying the current negotiated indirect cost rate(s) to the approved base(s).

If your organization is a non-federal entity that has never received a negotiated indirect cost rate agreement, **you may elect to charge a de minimis rate of 10% of modified total direct costs (MTDC) which may be used indefinitely to the approved base(s).**

I. Totals: Provide the total costs budgeted.

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