



MICHIGAN DEPARTMENT OF ENVIRONMENT, GREAT LAKES, AND ENERGY
WATER RESOURCES DIVISION
NONPOINT SOURCE PROGRAM
WATERSHED COUNCIL SUPPORT BUDGET FORM INSTRUCTIONS

The Nonpoint Source (NPS) Program of the Michigan Department of Environment, Great Lakes, and Energy (EGLE) requires all applications to include cost information on a Grant Application Budget form. Use of the electronic form will ensure that calculations are correct, and that rate-based amounts are appropriate. Only the yellow shaded areas of the budget sheet are cells that are available for data entry.

- Totals and subtotals on the form will round to the nearest dollar.
- For each line (except mileage, lodging, and meals) enter a description in column B, a quantity in column C, and a rate or cost in column D.
- The Project Total from the budget page (cell E69) must be the same as the Project Total on the cover sheet of your application.

Before you work on your budget:

- Grant payments are on a reimbursement basis for eligible demonstrated costs.
- Only actual costs can be claimed for grant reimbursement. Cost allocation is not allowed.

Completing the budget sheet.

Staffing Costs

- Includes the wages and salaries of all organizational staff charging time to the grant. List each staff person by name and include their estimated hours and hourly rate. All consultants, contractors, and volunteers are included in Contractual Services.

Fringe Benefits

- This can include insurance, Federal Insurance Contributions Act (FICA), Social Security, and workers compensation for example. If time off (vacation, holidays, and sick leave) is included in the fringe benefit rate only actual time worked can be charged to the grant.
- Most agencies have set fringe benefit rates. enter your agency's fringe benefit rate, up to a maximum of 40 percent of staffing costs in column D.
- The NPS Program reserves the right to require applicants to supply information indicating how their fringe benefits were calculated.

Contractual Services

- Contractual services are services provided by staff or agencies other than the applicants paid staff. Any services not provided by the applicant should be listed here, including engineering, training, printing services, etc. Your work plan must include a description of all work to be subcontracted.
- The state reserves the right to approve all subcontractors for this project if funded and reserves the right to require the Grant recipient to replace subcontractors found to be unacceptable.
- List each contractor in column B and include a quantity and a cost in columns C and D.

Project Supplies and Materials

- Supplies and materials are tangible expendable personal property having a useful life of one year or less or equipment less than \$5,000 per unit. Enter a short description, quantity, and cost for each line.

Equipment

- Equipment is defined as an article of non-expendable, tangible personal property having a useful life of more than one year and a *unit* cost greater than \$5,000. Equipment with a *unit* cost of less than \$5,000 should be listed under supplies and materials.
- Enter a short description, quantity, and cost for each line.

Travel Costs

- This category applies only to organization staff – *not* contractors or consultants.
- The NPS program uses the current Internal Revenue Service (IRS) mileage rate for business use as the maximum allowable rate. The rate is currently 65.5 cents per mile.
 - Meals and lodging costs can be included for organization staff attending approved training or travel only. Meal and lodging costs will be reimbursed at the [FY23 rates for State of Michigan Employees](#).
- Travel costs such as: parking, tolls, fares, or vehicle rental should be included in “Other”.

Indirect Costs

Enter the Indirect Rate of your organization, up to a maximum of 20%, in column 2. The form will automatically calculate the allowable indirect costs. For this program, under EGLE policy 10-005 indirect costs are capped at a maximum of 20% of the staffing plus fringe benefits amounts.

Total Grant Budget. *Note that the Total at the bottom of the budget sheet should be the same as on the Cover Sheet (Page 1) of your proposal.*

If you need this information in an alternate format, contact EGLE-Accessibility@Michigan.gov or call 800-662-9278.

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This form and its contents are subject to the Freedom of Information Act and may be released to the public.