



## Nonpoint Source Program FY25 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 Grant Application Budget form EQP9291 (Rev. 8/2025). 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.
- The Project Totals from the budget page (cells D86, E86, and F86) must be the same as the Project Totals on the cover sheet of your application.
- Under each Budget Category (column A), enter the activities or entities that will be charging against the grant or counted as local match (see Local Match, below). Include enough detail that we can tell who or what is being paid for. For example, under Staffing Cost, each proposed employee of the applicant charging time to the grant or counting time as match should be listed by name and title, followed by the projected number of hours they will be working on the project and an hourly rate. The hourly rate should account for scheduled raises which should be averaged over the proposed project period.
- The form will calculate the total and attribute all the funds to the grant column (column D). Enter the amount, if any, you propose to be used as match in column E. The form automatically adjusts the grant amount; the total is unchanged.
- Provide the same level of detail for all other budget categories, whether it is to be charged against the grant or counted as match. Each line used requires a description (column A), a quantity (column B), and a rate or unit cost (column C).

### Indirect Costs

If your organization has a current federally Negotiated Indirect Cost Rate Agreement (NICRA) you must use this rate to determine indirect cost, and a budget form will need to be modified to match your NICRA. Please contact Robert Sweet, NPS Unit, Great Lakes Watersheds Assessment, Restoration, and Management Section (GLWARMS), Water Resources Division (WRD), at [SweetR@Michigan.gov](mailto:SweetR@Michigan.gov) or 517-512-9765 no later than close of business (C.O.B), Monday, September 15, 2025, to obtain a modified budget form. If your organization does not have a NICRA, you must use a *de minimis* rate of up to 15 percent (15%) of the modified direct costs. Budget form EQP9291 (Rev. 8/2025) calculates indirect costs using the 15 percent (15%) *de minimis* rate and it can be downloaded from the NPS Program webpage: [Michigan.gov/EGLE/about/organization/water-resources/nonpoint-source](https://Michigan.gov/EGLE/about/organization/water-resources/nonpoint-source).

### Before you work on your budget:

- NPS Program planning funds cannot be used to purchase vehicles; nor can vehicles count as match.

- Equipment is defined as “tangible property having a useful life of over one (1) year and a per unit acquisition cost of \$10,000 or more”. Note the following bullets regarding purchasing durable supplies and equipment:
  - EGLE may suggest specific brands and models.
  - Ownership of unused supplies and any equipment purchased as part of the project may revert to EGLE at the end of the grant.
- NPS Program funds cannot be used for audits, unless the grantee must undergo a federal single audit, in which case EGLE will allow a prorated portion of that audit as grant or match charges. Single audits are required if the grantee receives \$1,000,000 or more in federal funds in any year.
- Grant funds can be used for staff attendance of conferences, workshops, and other types of training as well as related meals and lodging if justified by the applicant and **approved by the EGLE Project Administrator prior to attendance**. Such costs will be evaluated on a case-by-case basis.
- Only actual costs can be claimed as match or for grant funding. Cost allocation is not allowed.
- Reimbursement of consultant costs may be limited by the U.S. Environmental Protection Agency (USEPA) federal [consultant cap rate](#). This limit applies to both grant and matching funds.

### Select the appropriate Budget Form

Organizations without a federally negotiated indirect cost rate agreement should download the *de minimis* budget form (EQP9291 (Rev. 8/2025)) from the NPS Program webpage. If your organization has a federally negotiated indirect cost rate, submit a copy of your NICRA with your Budget form request. NICRA Budget forms should be requested from Robert Sweet, NPS Unit, GLWARMS, WRD at [SweetR@Michigan.gov](mailto:SweetR@Michigan.gov) or 517-512-9765 no later than C.O.B Monday, September 15, 2025.

### Local Match Amount

Local match is a financial commitment made by the grant recipient and their partners to help implement the project. Local match is required for all applications. Labor, in-kind services, cash, and materials can count as match. Match rates for consultants must conform with the USEPA [consultant cap rate](#). Applicants should confirm all hourly partner match rates or use [EGLE’s volunteer rates](#). Partner match should also be confirmed with a letter of commitment.

- No federal funds or in-kind services can be used to match grants under this request for proposal.
- For a description of eligible match activities, contact [NPS staff](#).
- The rate of match you include in your application will become part of your contractual obligation if your project is selected for full funding. Be sure your match commitment is realistic.
- Match activities will be held to the same standards as grant-funded activities.

- Match cannot be earned until the start date in a contract signed by both parties.
- Local match beyond the required 10 percent (10%) minimum is encouraged. Note that auditing requirements require grantees to document match earned by providing letters from matching agencies, verifying the work completed, and the value of that work. Again, make sure your match commitment is realistic.

**Note:** The minimum required local match is 10 percent (10%). Minimum match required is estimated by multiplying the grant request by 0.111

Grant Request X 0.111 ≈ Local Match Amount

For example, if you are requesting \$50,000 in grant funds. The minimum local match is estimated by multiplying the grant request by 0.111.

Example: \$50,000 X 0.111 ≈ \$5,550 Local Match Amount

\*\*The budget form will calculate and display the actual match percentage\*\*

### Completing the budget sheet.

1. Staffing Costs. These costs may be from grant funds or local match.
  - In the first column, list each staff person by name and title (project manager, senior analyst, clerical, etc.), the estimated number of hours each person will work on the project and their average hourly rate (accounting for scheduled raises). The total and grant amount are calculated automatically and cannot be changed directly. Adjust the total by changing the hours or rate, adding to the match amount will reduce the grant amount, the total will remain unchanged.
  - Each staff person listed under staffing cost should also be included in the work plan.
  - Staffing costs for volunteers, unpaid Board members, and staff in agencies other than the grant applicant should be budgeted under Contractual Services.
2. Fringe Benefits. This can include insurance, Federal Insurance Contributions Act (FICA), federal, state and local taxes, and workers compensation. 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 or used as match.
  - The form automatically enters the staff information from the previous section.
  - Most agencies have set fringe benefit rates. Use your agency's fringe benefit rate, up to 40 percent (40%) maximum. Enter the rate for each person in column C. Excess rates above 40 percent (40%) cannot be used as match.
  - The form will automatically apportion fringe benefits in the same grant/match ratio used for staffing costs.

- The NPS Program reserves the right to require applicants to supply information indicating how their fringe benefits were calculated.
3. Contractual Services. Contractual services are services provided by staff or agencies other than the grant recipient as well as volunteers. Any services not provided by the grant recipient should be listed here, including engineering, training, printing services, and subawards. Indirect charges are allowed only on the first \$50,000 of subawards. The last two (2) rows in the contractual section should be used for subawards over \$50,000 or any contractual cost under \$50,000. 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.
- In column A, list all contractual services. Include a quantity (this can be by hours or contract units) and rate for each. The total and grant amount are calculated automatically and cannot be changed directly. Adjust the total by changing the hours/units or rate, adding match funds will reduce the grant amount but the total will remain the same.
  - All contractual services included here must also be included in the work plan.
  - Conferences and other training costs for the applicant's staff may be funded on a case-by-case basis, for situations where attendance or participation will directly benefit the project or the NPS Program. **Approval must be in writing and prior to incurring costs.** Registration or tuition costs should be listed here.
4. Supplies, Materials, and Equipment
- 4a. Supplies and Materials.
- Supplies and materials are general office items, food costs for training events or equipment less than \$10,000 per unit.
  - In general, supplies and materials purchased with grant or matching funds should be used up over the life of the grant project.
  - For supplies and materials, specify the type of supplies and materials. Itemizes copying, postage, and other supplies and materials. Explain any cost that may appear out of the ordinary.
  - The total and grant amount are calculated automatically and cannot be changed directly. Adjust the total by changing the quantity or rate; adjust the grant amount by adding funds to the match amount.
- 4b. Equipment.
- NPS Program funding cannot be used to purchase vehicles; nor can vehicles count as match.
  - Equipment is defined as an article of non-expendable, tangible personal property having a useful life of more than one (1) year and a *unit* cost greater

than \$10,000. Equipment with a *unit* cost of less than \$10,000 should be listed under supplies and materials.

- Equipment cannot be purchased using grant funds but can be purchased using match funds.
- Itemize equipment on the budget form and explain any cost that may appear out of the ordinary.

5. Travel Costs. This category applies only to organization staff – *not* contractors.

- Enter the number of miles and the grant and match amounts, the row will automatically total. The NPS Program uses the current Internal Revenue Service (IRS) mileage rate as the maximum rate allowable for reimbursement or as match. The rate is currently 70 cents per mile. Your proposal budget can include anticipated changes to the IRS rate.
- Meals and lodging in this section are for organization staff attending approved training or travel only.
- “Other” is for other travel costs such as parking, tolls, fares, or vehicle rental. Workshop and training costs for events given by the applicant should be listed under Contractual or Supplies and Materials.
- Except for “Mileage”, the total and grant amounts are calculated automatically and cannot be changed directly. Adjust the total by changing the units or rate; adjust the grant amount by adding funds to the match column.

6. Indirect Costs

Electronic budget forms will calculate and automatically split the indirect costs in proportion to the applicable grant and match charges. New federal guidance allows you to voluntarily increase your local match by attributing some of your indirect cost from grant to match. To do this, simply decrease the amount in cell D85, the match amount will be automatically adjusted. Adding funds to the grant indirect amount is not allowed. The maximum grant indirect is listed in cell K86 of the budget sheet.

7. Total Grant and Match Budget. *Note that the Totals at the bottom of the budget sheet must be the same as those on Page 1 of your proposal.*

**Sources of Match and Dollar Value Committed**

At the bottom of the second page of the budget sheet, indicate the source(s) of local match and the corresponding dollar value, provided by the applicant or other local sources. For a description of eligible match items, contact NPS staff.

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