MATCH REQUIREMENT

Requirement:
You must provide 25% of total grant funds, so 25% of the total project costs come from the grantee and 75% from the Council. See page 2 for calculations.

If the applicant is located in Baltimore City or Somerset County, the match required is 10%.

Matching funds may include in-kind supports or other non-federal sources of funds. Any in-kind support used as match must have a value directly related to the grant.

Common Examples of Match:
- Volunteer Hours
- Donated space
- Donated materials, supplies and equipment
- Donated professional services

<table>
<thead>
<tr>
<th>Type of Non-Cash Match</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Donated Time for bookkeeping, accounting, audit</td>
<td>Standard Rate</td>
</tr>
<tr>
<td>Donated Time for Project Advisory Committee members</td>
<td>Various</td>
</tr>
<tr>
<td>Discounted Fees from Presenters, Consultants, Volunteers</td>
<td>Actual Cost; Volunteer Rate</td>
</tr>
<tr>
<td>Donated Time from Professionals</td>
<td>Current Salary &amp; Benefit Rate</td>
</tr>
<tr>
<td>Donated supplies, materials</td>
<td>Market Value</td>
</tr>
<tr>
<td>Office Space</td>
<td>Actual Cost – prorated</td>
</tr>
<tr>
<td>Indirect Cost</td>
<td>Approved Rate</td>
</tr>
</tbody>
</table>

1 The current value for volunteer hours in Maryland is $27.50.
Unallowable match cannot be used as match for funding from the Council.

**Common Examples of Unallowable Match:**
- Matching funds that come from federal funds.
- Match that is claimed as match for another Federal grant. Match can only be used once, duplicating match is not allowed.
- Match for expenses that are not associated with the Council funded project.
- Match that reflects a capital real estate acquisition.

**Formula:**
(Be certain to divide by 75% not 75 and multiply by 25% not 25)$^2$

Funds Requested divided by 75% = Total Grant Funds
Total Grant Funds minus Funds Requested = Grantee Match
Verify accuracy: Total Grant Funds X 25% = Grantee Match

**Examples of how to calculate:**$^3$

If requesting $20,000:
Step 1: $20,000 divided by 75% = $26,667
Step 2: $26,667 minus $20,000 = $6,667 (grantee match requirement)
Step 3 (to verify calculation accuracy): $26,667 x 25% = $6,667 (grantee match is 25% of the total)

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$^2$ For proposals from Baltimore City or Somerset County, substitute 10% for 25% in the examples.

$^3$ The amount requested is provided for purposes of illustration only. The amount of Council funding the applicant actually requests should be substituted for $20,000.