ESTIMATING THE VALUE OF VOLUNTEER LABOR

Disclaimer: These methods are provided as guidance only. They are intended to describe some of the methods that could be used to estimate the value of volunteer labor for the purpose of calculating matching funds for Department of Environmental Quality’s (DEQ) 319 Contracts. These methods may not be adequate for all circumstances, for outside funding programs, or for your organization’s financial audits. There may be other methods from other sources that are of equal or greater value for your specific purposes. Please contact the DEQ Watershed Protection Section if you have questions regarding the use of alternative methods for 319 Contract reporting.

Basic Premise: The value of volunteer labor is equivalent to the cost required to purchase similar services. The cost of a service may include wages, benefits, and a reasonable amount of overhead. The values in the table below were derived from data obtained from the United States Bureau of Labor Statistics websites during 2013. Contact DEQ's Watershed Protection Section (WPS) if you would like a detailed explanation of how these rates were calculated.

Use the following table and descriptions to estimate an hourly value of volunteer labor for a particular activity. For occupations not listed in either the table or the bulleted lists below, use your best judgment in determining which occupation category best fits the job duties to be performed, or contact DEQ’s Watershed Protection Section staff for assistance.

<table>
<thead>
<tr>
<th>Occupation</th>
<th>Hourly Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Office/Clerical and Laborers</td>
<td>$17.44</td>
</tr>
<tr>
<td>Scientists and Writers/Editors/Information Managers</td>
<td>$44.04</td>
</tr>
<tr>
<td>Education &amp; Outreach, Skilled Trades, and Technicians</td>
<td>$31.87</td>
</tr>
<tr>
<td>Supervisors and Engineers</td>
<td>$53.41</td>
</tr>
<tr>
<td>Event Attendee/Training Participant</td>
<td>*$7.90</td>
</tr>
</tbody>
</table>

*Montana minimum wage on 02/20/2014

OCCUPATION DESCRIPTIONS

Office/Clerical and Laborers
- Administrative Support
- Bookkeeper
- Data Entry Specialist
- Bus Driver
- Conservation Worker (manual labor)
- Farmworker
- Fence Installer
- Tree Planter
- Weed Control Specialist
- Landscaper or Groundskeeper

Scientists and Writers/Editors/Information Managers
- Agronomist
- Biologist (fish, wildlife, lake, wetland, other)
- College Professor

2/10/14
• Conservation Scientist
• Ecologist (range, restoration, forest, wetland, other)
• Environmental Consultant/Scientist
• Fluvial Geomorphologist
• Forester
• Hydrologist (groundwater or surface water)
• Limnologist
• Livestock Management Specialist
• Mine Reclamation Specialist
• Modeler/Statistician
• Planner (natural resource, farm, nutrient management, forest, other)
• Range Management Specialist
• Re-vegetation Specialist
• River Restoration Specialist
• Soil Scientist
• Cartographer (mapmaker)
• Database Administrator
• Technical Writer/Editor
• GIS Analyst
• Grant Writer
• Journalist
• Literature Researcher
• Monitoring Plan Writer

Education and Outreach, Skilled Trades, and Technicians
• Educator
• Event Planner/Facilitator
• Outreach and Education Coordinator
• School Teacher (elementary, middle school, high school)
• Volunteer Coordinator
• Web Developer
• Electrician
• Engineering Technician (without P.E. license)
• Farmer/Rancher
• Heavy and Tractor-Trailer Truck Driver
• Heavy Equipment Operator
• Irrigation District Worker
• Logger
• Plumber/Pipefitter
• Stream Assessor/Water Quality Sampling Technician
• Surveyor
• Well Driller

Supervisors and Engineers
• Board Supervisor
• Executive Director
• Watershed Group Coordinator
• City/County Government Administrator
• Civil Engineer (with P.E. license)
• Environmental Engineer (with P.E. license)

Event Attendee/Training Participant
• Stakeholders attending a meeting (this does not apply to people attending in an official capacity, e.g. presenters, facilitators, board members, technical advisors, administrative staff, etc)
• General attendees (including school-age children) at an outreach and education event

ALTERNATIVE METHODS FOR SPECIFIC CIRCUMSTANCES

Scenario 1
You have hired a consultant to work on your project, and the consultant offers to not charge you for some of the hours he has spent, enabling you to report the hours as match.

Method
Use the hourly billing rate the consultant would have charged, had he decided to bill you for all of the time he spent on the project.

Scenario 2
An employee of your organization (not to be confused with contractor or subcontractor) works on the project as part of their job, and you decide to report some of their time as match.

Method
Calculate the hourly cost of having the employee work for you. Use the following formula to account for the cost of wages, benefits, and 10% overhead. The “10% overhead” factor is intended to account for the cost to your organization to supervise, equip, and provide office space for your employee. It is a rough estimate.

(Hourly Wage + Hourly Cost of Benefits) / 0.9

Scenario 3
An employee of an organization other than your own works on the project as part of their job (e.g. a Fish, Wildlife and Parks biologist helps you with water quality monitoring while on State time).

Method
If possible, determine the individual’s hourly wage. Then, use the following formula to account for the cost of benefits and overhead. Based on information available from the United States Bureau of Labor Statistics, benefits usually account for approximately 30% of an employee compensation package. The 10% overhead factor is intended to account for the cost to an organization to supervise, equip, and provide office space for your employee. It is a rough estimate.

(Hourly Wage / 0.7) / 0.9