

COST SHARE AND BUDGET HELP

NYS Office of Parks, Recreation and Historic Preservation (OPRHP) 2023 Environmental Protection Fund Grant Program for Parks, Preservation and Heritage (EPF)

EPF Parks, Preservation and Heritage grant funding is available for the acquisition, planning, development, and improvement of parks, historic properties, and heritage areas located within the physical boundaries of the State of New York. Municipalities and not-for-profit organizations with an ownership interest in the property are eligible to apply. All grant awards under this program come with long term protections, either through parkland alienation law, conservation easements, or public access or preservation covenants recorded against the deeds.

Parks projects are for the acquisition, development and planning of parks and recreational facilities open to the public to preserve, rehabilitate or restore lands, waters or structures for park, recreation, or conservation purposes and for structural assessments and/or planning for such projects. Funds may be awarded for indoor or outdoor projects and must reflect the priorities established in the NY Statewide Comprehensive Outdoor Recreation Plan (SCORP). To ensure the public benefit from the investment of state funds, public access covenants will be conveyed to the State for all park development projects undertaken by not-for-profit corporations. Conservation easements will be conveyed to the State for park acquisition projects undertaken by not-for-profit corporations. Parkland acquired or improved by a municipality must remain parkland in perpetuity and is subject to the State's Parkland Alienation Law. Information is available in the "Handbook on the Alienation and Conversion of Municipal Parkland," located at <https://parks.ny.gov/publications/>, under Other Publications.

Historic properties must be listed on the State or National Register of Historic Places. Properties not currently listed but scheduled for nomination review at the State Board for Historic Preservation meeting of June 8, 2023, or September 7, 2023, are eligible to apply. Grant funds cannot be used for constructing contemporary additions on an historic property unless that work will provide universal access and/or eliminate code deficiencies for access/egress, such as an elevator or stair tower. Multi-purpose additions to historic buildings and free-standing new construction on historic properties are not eligible for this grant program. The expense of packing/storing of furnishings and artwork will be allowed when required for grant-assisted interior work, such as installation of a fire suppression system, or plaster/decorative finishes repair because it is necessary to complete the awarded project. For projects on **sectarian** properties, grant assistance can fund only costs necessary for historically accurate restoration to restore and preserve the historic integrity of the historic property, and only to the extent that those costs exceed the cost of basic rehabilitation. Information and instructions on how to structure/present a sectarian project can be found at <https://parks.ny.gov/grants/consolidated-funding-app.aspx>. Preservation covenants or conservation easements will be conveyed to the State for all Historic Preservation grants.

Heritage Area projects must be identified and located within the boundaries of state-designated Heritage Areas (Section 35.03 of the Parks, Recreation and Historic Preservation Law) that have approved management plans and active management entities and must support the relevant Heritage Area programs and goals to be eligible for funding under the Heritage Areas program. A list of all approved Heritage Areas, a contact list, and links to Heritage Area boundary maps can be found at <https://parks.ny.gov/grants/heritage-areas/default.aspx>. To ensure a public benefit from the investment of state funds, all Heritage Area grants will receive appropriate long-term protections either through parkland alienation law, or in the form of public access covenants, preservation covenants or conservation easements conveyed to the State.

PREPARING THE COST SHARE SUMMARY AND BUDGET

In preparing the Cost Share Summary and the Budget, please note the rules below regarding Allowable Costs and Matching Funds, as well as the description of eligible projects under each program, as set forth in the CFA Guidance Document.

Identify the status of matching funds (i.e., currently on hand, committed, and requested). Specify the source and identify whether it is federal, state, or private in origin. Note any restrictions on matching funds (i.e., date and conditions of release). For each source of matching funds identify whether it is cash, in-kind or donation, and when funds will be available. Documentation of match (e.g., pledge/award letters, bank statements, etc.) may also be uploaded with the Cost Share Summary.

There is a separate Cost Share Summary template for sectarian projects. Information on Sectarian projects and instructions on how to structure/present a “Basic vs Restoration” breakdown can be found at <https://parks.ny.gov/grants/consolidated-funding-app.aspx>. Be sure to complete the appropriate form.

The CFA asks separately for a Budget and a Cost Share Summary. Please make sure that information provided in the Budget and Cost Share Summary is consistent and can be clearly linked throughout the application.

Sample Cost Share Summaries are provided at <https://parks.ny.gov/grants/consolidated-funding-app.aspx> for your guidance. Applicant should complete the appropriate blank EPF Cost Share Summary form provided in Excel (spreadsheet) or fillable Portable Document Format (pdf) to upload to the appropriate application attachment question.

ALLOWABLE COSTS:

All expenditures under these grants must be for goods and services procured in a manner so as to assure the prudent and economical use of public money in the best interests of the taxpayers of the State of New York, to facilitate the acquisition of goods and services of maximum quality at the lowest possible cost under the circumstances, and to guard against nepotism, favoritism, improvidence, extravagance, fraud and corruption. Such procedures may include, but are not limited to, competitive bidding, the solicitation of three price quotes, written requests for proposals, etc.

Eligible budget items include:

Pre-Development Planning and Design

- **Design Fees** and other **Professional Fees** are allowed for the preparation of construction documents and to satisfy other pre-construction requirements. **Pre-development** costs must be incurred during the project term or in the three years prior to the application deadline. In general, pre-development costs **should not exceed fifteen percent (15%) of the construction costs**.
- **Archeology** includes field work, report writing, curation of artifacts and interpretation. If your project includes any ground-disturbing activity (e.g., trenching, grading, demolition, new construction, etc.), it is very likely that an archeological survey will be required unless you can provide adequate documentation of prior ground disturbance. Your budget should take into account the need for an archeological survey. Contact your regional grants administrator (RGA) (at <https://parks.ny.gov/grants/contact.aspx>) or the archeology representative for your county (at <https://parks.ny.gov/shpo/contact/>), to determine the need and anticipated costs for archeology.

- **Project planning** is eligible for stand-alone funding in all three programs. This funding is intended for project-specific planning, such as preparing site designs and specifications, schematic drawings and conducting specific project-related environmental reviews (i.e., for rehabilitation of a historic property or structural assessment of a dock for public fishing), not for planning or environmental review processes of comprehensive Open Space, Management or Master Plans.

Construction

- Include only the costs of permanent capital improvements to the property (may include labor, materials, and other necessary costs) that are directly related to the recreational, conservation, historic preservation, and/or heritage development purposes of the grant program. The budget should be broken down by categories of expenditure, such as utilities/infrastructure, site preparation, landscaping, carpentry, etc.
- The budget may include purchase of permanent equipment necessary to achieve the project purposes (e.g., playground equipment, interpretive kiosks), but cannot include operational or maintenance equipment such as security cameras, mowers or automotive equipment.
- The budget may include costs to undertake construction, such as rent/lease of heavy equipment, but cannot offset overhead and operating expenses, such as office rental.
- For historic preservation projects on sectarian properties grant assistance can fund only costs necessary for historically accurate restoration to restore and preserve the historic integrity of the historic property, and only to the extent that those costs exceed the cost of basic rehabilitation. Information and instructions on how to structure/present a sectarian project can be found at <https://parks.ny.gov/grants/consolidated-funding-app.aspx>.

Acquisition

- The application must identify each parcel proposed for acquisition, the type of interest to be acquired (fee simple, lease, easement, etc.) and method of acquisition (purchase, donation, or transfer from another use), number of acres and estimated fair market value of the parcel(s) documented by a written appraisal valuation (desktop appraisal or exterior only appraisal) by a qualified appraiser. Acquisition costs must be incurred during the project term or up to one year prior to the application deadline.
- Associated acquisition costs, such as the cost of **appraisals** (one appraisal is required for any parcel valued under \$300,000; two appraisals are required for any parcel valued at \$300,000 or more), **surveys, title search, legal fees, title insurance (required for this grant)** and, where a conservation easement is required, the cost of **title continuation and recordation** are eligible costs.
- In the case where multiple parcels owned by the same entity are to be valued, the appraiser will first determine the highest and best use of the parcels. The highest and best use analysis will determine if the parcels should be marketed as one unit or whether they would have a higher value if marketed separately. If the parcels should be marketed separately, then each one will require its own valuation. Under no circumstances should parcels owned by different entities be valued in the same appraisal.

Administration

- **Construction Supervision** costs are those associated with the coordination, supervision, and scheduling of work to ensure projects are completed in conformance with design standards, construction contract documents, plans and specifications, and may be provided by a qualified member of the applicant's staff, the design professional who prepared the construction documents, or a clerk of the works.

- **Grant Administration** costs include expenses associated with administering the grant after it is awarded, such as preparing the project agreement, affirmative action, solicitation of Minority and Women-owned Business Enterprises (MWBs), and payment request documentation. In general, these costs **should not exceed ten percent (10%) of the grant amount**. The cost of preparing this application is **NOT** eligible.
- **Procurement Costs** include costs for assuring competitive pricing, such as costs for distributing Requests for Proposals and for public advertising for bids, including the cost of advertising in specialty publications, such as minority newspapers and appropriate construction publications.
- **Audit:** An accounting of grant expenditures and revenues is required. Generally, this is accomplished by detailed auditing of every payment request. Depending upon the grant award and complexity, the State may require an Agreed Upon Procedure Review (AUPR) performed by a representative of the State or a Certified Public Accountant prior to the final reimbursement.
- **Project Sign:** All grant-funded projects, except for those funding planning only, must have a project sign noting the funding assistance. Signs are available for purchase through the State for approximately \$61.

MATCHING SHARE (APPLICANT SHARE) REQUIREMENTS:

This grant program is administered on a reimbursement basis. **Successful applicants will be expected to fund project expenditures upfront, then submit for reimbursement.** Applicants must plan their financial arrangements accordingly.

Successful applicants are reimbursed for up to 50% of their eligible expenditures. For projects located in impoverished areas (as defined by 10% or more of the population below the poverty level according to the most recent Census data as provided in the "Poverty Level Table by ZIP Code Tabulation Area (ZCTA)" at <https://parks.ny.gov/grants/consolidated-funding-app.aspx>), the reimbursement can be up to 75% of the eligible project cost.

All applicants are expected to raise their share within one year of the award, or risk cancellation of the grant.

Principal types of applicant share are:

- **Cash:** Includes grants other than this grant request.
 - Other Environmental Protection Fund grants (i.e., Climate Smart Communities, Water Quality Improvement Project, Local Waterfront Revitalization Program, Greenway Conservancy Trail Grant Program, etc.) cannot be used as match.
 - State and Municipal Facilities Program (SAM) funding cannot be used as a required match or be considered a local share but can be used to pay for additional project costs that are over and above the award and required local match.
- **Force Account:** Applicant's payroll expenses itemized according to job title or job assignment on project. Grant recipients will be required to document time worked, tasks, pay ratio and payment (including components and percentage of fringe benefit rate).
- **Professional Services:** The value of services provided by professional and technical personnel and consultants. Three-year retroactivity applies.
- **Supplies and Materials:** The fair market value of items warehoused (not yet installed). Three-year retroactivity applies; use value current at time items were obtained.

- **Volunteer Labor:** Skilled and professional labor can be computed at the job rate. The value for labor (unskilled labor and work performed by professionals or skilled laborers in an area outside of their area of expertise) of an adult (18 and over) donating time to a project may be computed up to the amount identified as the Value of Volunteer Time for New York State at <https://independentsector.org/>. The current value of volunteer time for New York State can be found at <https://parks.ny.gov/grants/consolidated-funding-app.aspx>. For example, a lawyer donating legal services may compute the value based on the standard billing rate, but the value for the same lawyer donating time painting walls will be computed up to the amount identified as the Value of Volunteer Time for New York State.
- **Equipment Usage:** Valued according to its fair market rental cost in project location.
- **Real Property:** The value of all property acquired, donated, or converted from other purposes. One-year retroactivity applies to all three categories. For real property owned by the applicant and converted from other purposes, the value of such property may be included under the EPF budget, provided it has not been previously designated as parkland or otherwise used for purposes related to this project.

INELIGIBLE COSTS (will be eliminated from the total project costs in the grant application):

- Work completed prior to award is not eligible for reimbursement or for match. There are two exceptions:
 - Professional services and materials purchased or donated, but not installed, up to three years prior to the application deadline may be applied toward the matching share.
 - Acquisition costs retroactive no more than one year prior to the application deadline are eligible costs.
- Comprehensive Planning/Master Planning/Management Plans/Open Space Plans.
- Application preparation.
- Contingencies, training, travel, OJT wages, working capital, marketing, taxes, interest, purchase of operational or maintenance equipment, salaries and wages, indirect costs, overhead or operating expenses, rent/lease are ineligible unless noted otherwise above.
- Fundraising events/expenses.
- Bond interest and associated fees. The interest associated with a Bond or Bond Anticipation Note (BAN) cannot be calculated into project cost, whether for reimbursement or local match.
- Lobbying expenses.
- Costs that are not adequately justified or that do not directly support the project.