

Cost Share Summary and Budget Help

NY State Office of Parks, Recreation & Historic Preservation (OPRHP) Recreational Trails Program (RTP)

PREPARING THE BUDGET AND COST SHARE SUMMARY

Applicants should complete the blank RTP Cost Share Summary form provided in Excel or fillable PDF and upload as an attachment with their application. The blank RTP Cost Share Summary form is provided at <https://parks.ny.gov/grants/recreational-trails/default.aspx>.

The CFA asks separately for a Budget and a Cost Share Summary. Please make sure that the information provided in the Budget and the Cost Share Summary are consistent and can be clearly linked. In preparing the Cost Share Summary and the Budget, please note the rules below regarding “Eligible RTP Projects,” “Project Phase Authorizations,” “Eligible Costs,” “Ineligible Costs” and “Matching Share.”

PROJECT PHASE AUTHORIZATIONS

All projects will require phased Federal Authorizations. Project expenses are not eligible for reimbursement until the Federal Highway Administration has authorized that phase. All project activities must progress by project phase and only as authorized. Each phase must be completed before obtaining authorization for the next phase. Project managers should anticipate project costs, funding sources and reimbursement schedule when budgeting for project expenses. The OPRHP Regional Grant Administrator will notify the grantee when they have received Federal authorization for each phase.

Below is an overview of each phase (See the [RTP Guide](#) for more detailed information):

1. **Preliminary Design:** Defines the general project location and design concepts. Identifies the project elements in relation to property boundaries and existing features. Includes but is not limited to the preparation of the [RTP Design Report](#), environmental surveys and NEPA approval. The applicant’s project manager is responsible for completion of the Design Report. Any work which falls outside the scope of the RTP funded project should be excluded from the Design Report. Design Report documents and project approvals are progressed through the OPRHP. OPRHP will obtain necessary approvals through FHWA.
2. **Final Design:** Includes the preparation of final construction plans and specifications for the performance of construction work. All necessary permits should be secured during the Final Design Phase. Projects that do not include acquisition of real property may receive Right-of-way approval in Final Design Phase.

All RTP projects are subject to New York State Education Law (Articles 145, 147 & 148) regarding the preparation of plans and specifications. Plans which include the design of buildings and/or structures, such as bridges, tunnels, and scenic overlooks, must be stamped, signed and dated by a Licensed Professional, as defined in New York State Education Law.

3. **Right-of-way:** A Right-of-Way Clearance Certificate is required for every RTP project, which certifies that the project sponsor has the legal right to construct, maintain and operate the recreational trail for its intended use. It is the sponsor’s responsibility to provide proof of these property rights and demonstrate that all proposed work will occur within the project limits. Evidence to support the current right-of-way status is required with the RTP application. Include expenses in the Right-of-Way Phase budget only if the project requires acquisition of additional property rights.

All RTP projects must comply with the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (Uniform Act), as amended. The acquisition of additional

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right-of-way itself does not need to utilize Federal funds for the rules to apply. When Federal funds are present anywhere in the project, the rules of the Uniform Act apply. This applies to donations as well as purchases.

4. **Construction:** Allows the project to proceed to construction. Project sponsors must use their own documented procurement procedures which reflect applicable State, local, and tribal laws and regulations. Adequate supervision and inspection must be provided by the project sponsor to ensure projects are completed in conformance with design standards, construction contract documents, plans and specifications. OPRHP Regional Grant personnel will oversee administration of the project in accordance with applicable Federal laws, regulations and guidance during construction.

PROJECT COST:

The applicant's funding request must not exceed 80% of the total eligible project cost including donated value of materials and labor. Grant funding will not be increased after an award is made.

The minimum and maximum funding guidelines are as follows:

- **Minimum** Federal funding request for maintenance, restoration, rehabilitation, development, construction, acquisition, and assessment projects: **\$25,000** (\$31,250 minimum total project cost).
- **Minimum** Federal funding request for equipment purchase-only projects: **\$5,000** (\$6,250 minimum total project cost).
- **Maximum** Federal funding request for all projects: **\$300,000** (\$375,000 minimum total project cost).

ELIGIBLE COSTS:

The total cost of each project may only include eligible costs. Eligible costs must be necessary and reasonable for the performance of the Federal award and be allowable under the principles outlined in the *Grant Management Cost Principles* outlined in the Code of Federal Regulations (CFR), Title 2: Grants and Agreements – Part 200 (2 CFR 200) Subpart E and Appendices. Refer to www.ecfr.gov for the full text.

Eligible costs must:

- Be necessary and reasonable for the performance of the Federal award and be allowable under the principles outlined in 2 CFR 200.
- Conform to any limitations or exclusions set forth in 2 CFR 200 Subpart E or in the Federal award as to types or amount of cost items.
- Be consistent with policies and procedures that apply uniformly to both Federally financed and other activities of the non-Federal entity.
- Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
- Be determined in accordance with generally accepted accounting principles, except, for State and local governments and Indian tribes only, as otherwise provided for in 2 CFR 200.
- Be adequately documented.

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INELIGIBLE COSTS:

Grantees may not use RTP funds to carry out any of the following activities.

- Condemnation of any kind of interest in property;
- Condemned Land as Matching Value: An RTP project may be located on land condemned with funds from other sources. However, it is not permissible to use the value of condemned land toward the match requirement for an RTP project;
- Planning project proposals, gap analysis studies, feasibility studies;
- Law Enforcement;
- Railroads: RTP projects will not be approved on railroad right-of-way on which the railroad tracks are in place, if trail users will traverse on or between the railroad tracks, except for providing railroad crossing in coordination with the railroad owner, operator, or State agency with jurisdiction over railroads;
- Roads: RTP funds may not be used for improvements to roads and/or bridges intended to be generally accessible by low clearance passenger vehicles (regular passenger cars), unless those roads/bridges are specifically designed for recreational use by the managing agency;
- Sidewalks: unless needed to complete a missing link between other recreational trails;
- Construction of any recreational trail on National Forest System land for any motorized use unless the land has been designated for uses other than wilderness by an approved forest land and resource management plan, or has been released to uses other than wilderness by an Act of Congress; and the construction is otherwise consistent with the management direction in the approved forest land and resource management plan;
- Construction of any recreational trail on Bureau of Land Management land for any motorized use unless the land has been designated for uses other than wilderness by an approved Bureau of Land Management resource management plan, or has been released to uses other than wilderness by an Act of Congress; and the construction is otherwise consistent with the management direction in the approved management plan;
- Upgrading, expanding, or otherwise facilitating motorized use or access to recreational trails predominantly used by non-motorized recreational trail users and on which, as of May 1, 1991, motorized use was prohibited or had not occurred.

INDIRECT COSTS:

Costs *not* directly attributable to the project, i.e. "indirect costs", are *not* generally eligible for reimbursement (i.e. expenditures for the general operating or capital overhead of the Sponsor's organization). In certain instances, indirect costs can be approved for reimbursement if the Sponsor's indirect cost rates are approved by the Federal cognizant agency.

MATCHING SHARE REQUIREMENTS:

At a minimum, a local match is required for 20% of the total eligible project costs. Contributions to the Matching Share must be necessary and reasonable for the accomplishment of the project and comply with the requirements of 2 CFR 200.306. Eligible Sources of Matching Share include: cash, donations, eligible matching grant funds, force account (payroll of applicant), professional services, supplies and materials, volunteer labor, equipment usage/donation, and real property. The project sponsor is responsible for any increases in the total cost of the project. Grant awards will not be increased.

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The RTP funds may be matched with funds available under other Federal funding programs, if the project is also eligible for funding under the other Federal program. Federal funds received by any project sponsor from another Federal program may be credited as if they were the non-Federal share and may be used to match the RTP project funds up to 100 percent of the project cost. However, other Federal programs may require a non-Federal share, which must be adhered to as part of grant administration (see [RTP Guide](#) for examples).

The maximum funding request amount must not exceed 80% of the total eligible project cost including donated value of materials and labor. The actual amount the RTP will reimburse varies based on the actual amount spent and compliance with RTP requirements. The RTP will not reimburse for expenditures not made.

Examples

# 1	<u>Total Project Cost</u>	<u>\$40,000</u>
	Cost of materials	\$20,000
	Cost of county work forces (Force Account)	\$12,000
	Value of private volunteer labor	\$8,000
	<hr/> Combined cost of trail project	<hr/> \$40,000

The RTP grant award equals \$32,000. The sponsor spent \$32,000 on materials, services and work forces. The total value of the volunteer labor (\$8,000) was used as the local matching share. So, the sponsor may receive reimbursement for 80% of the total project cost (\$40,000), which is equal to the full grant award of \$32,000.

# 2	<u>Total Project Cost</u>	<u>\$40,000</u>
	Cost of materials	\$8,000
	Cost of city/county work forces (Force Account)	\$8,000
	Value of donated materials	\$12,000
	Value of private volunteer labor	\$12,000
	<hr/> Combined cost of trail project	<hr/> \$40,000

The RTP grant award equals \$32,000. The sponsor spent \$16,000 on materials, services and work forces. The total value of donated materials and volunteer labor is \$24,000. Although the RTP grant award for this project is \$32,000, the maximum reimbursement is \$16,000 for the cost of materials and work forces.

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Example RTP Cost Share Summary

**COST SHARE SUMMARY
RECREATIONAL TRAILS PROGRAM**

A. PRELIMINARY DESIGN PHASE					
Expense Type/Use	Purpose - Description		Funding Source/Type	Amount (\$)	
Municipal Workforce - Staff Payroll	Preparation of RTP Design Report		Municipal Force Account Labor	\$ 5,000.00	
Environmental Consultant	Wetland Delineation		RTP Grant	\$ 5,000.00	
				\$ -	
				\$ -	
Subtotal				\$ 10,000.00	
B. FINAL DESIGN PHASE					
Expense Type/Use	Purpose - Description		Funding Source/Type	Amount (\$)	
Engineering Consultant	Preparation of Final Stamped Pland and Specifications		RTP Grant(80%) and Cash Match(20%)	\$ 20,000.00	
				\$ -	
				\$ -	
				\$ -	
Subtotal				\$ 20,000.00	
C. RIGHT-OF-WAY PHASE					
Expense Type/Use	Purpose - Description		Funding Source/Type	Amount (\$)	
Real Estate Consultant	Title Search and Appraisal		RTP Grant (80%) and Cash Match (20%)	\$ 5,000.00	
.Real Estate Consultant	Negotiations, Property Cost, and Closing Costs		RTP Grant (80%) and Cash Match (20%)	\$ 45,000.00	
				\$ -	
Subtotal				\$ 50,000.00	
D. CONSTRUCTION PHASE					
Expense Type/Use	Purpose - Description		Funding Source/Type	Amount (\$)	
Construction Contractor Labor	Site Preparation - grading, subbase, drainage		RTP Grant (80%) and Cash Match (20%)	\$ 20,000.00	
Construction Contractor Labor	Paving and landscaping		RTP Grant (80%) and Cash Match (20%)	\$ 70,000.00	
Construction Contractor Labor	Signage and Trail Amenities		RTP Grant (80%) and Cash Match (20%)	\$ 15,000.00	
Construction Contractor Labor	Construction Inspection and Supervision		RTP Grant	\$ 10,000.00	
Equipment Purchase	Trail Construction Equipment		RTP Grant	\$ 5,000.00	
				\$ -	
				\$ -	
				\$ -	
Subtotal				\$ 120,000.00	
BUDGET SUMMARY					
Budget Category	Estimated Start Date	Federal Funds Requested	Matching Share	Total	
A. PRELIMINARY DESIGN PHASE	2/1/2026	\$ 8,000.00	\$ 2,000.00	\$ 10,000.00	
B. FINAL DESIGN PHASE	6/1/2026	\$ 16,000.00	\$ 4,000.00	\$ 20,000.00	
C. RIGHT-OF-WAY PHASE	6/1/2026	\$ 40,000.00	\$ 10,000.00	\$ 50,000.00	
D. CONSTRUCTION PHASE	10/1/2026	\$ 96,000.00	\$ 24,000.00	\$ 120,000.00	
PROJECT TOTAL		\$ 160,000.00	\$ 40,000.00	\$ 200,000.00	
MATCHING SHARE SUMMARY					
Funding Source	Status of Funds	Type of Funds	Restrictions	Date Available	Total Amount
Municipal Budget appropriation	Secured	Cash	State Fiscal Year 2026	4/1/2026	\$ 35,000.00
Municipal Force Account Labor	Secured	Cash	Town Engineering Staff	4/1/2024	\$ 5,000.00
					\$ -
					\$ -
					\$ -
Total Matching Share					\$ 40,000.00