COST SHARE AND BUDGET HELP
NYS Office of Parks, Recreation and Historic Preservation (OPRHP)
2017 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 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 http://nysparks.com/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 15, 2017, or September 14, 2017, 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. Preservation covenants or conservation easements will be conveyed to the State for all Historic Preservation grants.

Heritage Areas projects must be identified in an approved management plan for Heritage Areas designated under section 35.03 of the Parks, Recreation and Historic Preservation Law, and support the relevant Heritage Area programs and goals. For exact Heritage Area boundaries, see the maps at http://nysparks.com/grants/heritage-areas/default.aspx or contact the Heritage Area. To ensure a public benefit from the investment of state funds, public access covenants, preservation covenants or conservation easements will be conveyed to the State for all Heritage Area grants.

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.

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 http://nysparks.com/grants/consolidated-funding-app.aspx for your guidance. Applicant should complete the 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) 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 designs and specifications for rehabilitation of a historic property or structural assessment of a dock for public fishing, not for comprehensive Open Space or Management Plans.

Construction

- Capital costs can include labor, materials and other necessary costs for permanent capital improvements to the property 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 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.

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 estimate of value (windshield 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.

Administration

- **Construction Supervision** costs are those associated with the coordination, supervision and scheduling of work 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, MWBE, 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 $57.

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 percent of their eligible expenditures. For projects located in impoverished areas (as defined by 10 percent or more of the population below the poverty level according to the most recent Census data as provided in the "Poverty Level Table by Census Tract" at http://nysparks.com/grants/consoidated-funded-app.aspx), the reimbursement can be up to 75 percent 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, etc.) cannot be used as match.

Force Account: Applicant's payroll expenses itemized according to job title or job assignment on project. At the time of the reimbursement request, 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 current 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 http://www.independentsector.org/volunteer_time. (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: (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 Open Space or Management Plans.
- Application Preparation.
- Contingencies, training, travel, OJT wages, working capital, marketing, taxes, interest, purchase of operational or maintenance equipment, salaries and wages, 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.