**BUDGET NARRATIVE**

1. **Budget Detail & Reasonableness of Costs**

**Personnel:** One Project Manager and one Project Coordinator will be hired at the start of the project. The Manager is anticipated to be hired at $70,000 and the Coordinator at $55,000. The Program Manager will be responsible for interacting with the municipalities, coordinating with the engineering consultant and DEC, as well as managing the Project Coordinator. The Project Coordinator’s main role will be monitoring emissions at each of the landfills, maintaining the biofilters, and keeping track of the monitoring data. In addition, we are requesting funding to support 3% of time for our Executive Director ($103,000 Year 1 salary), 5% of time for the Deputy Executive Director ($77,250 Year 1 salary), and 7% of time for the Administrative Manager ($75,000 Year 1 salary) on the grant. Raises are computed at 3% annually beginning year 2.

Reasonableness of Costs: HVRC has conducted research on job postings and public sector salary data for the Region to ensure our salaries are competitive, but reasonable. These salaries are based on that data.

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| **CATEGORY** | **YEAR 1** | **YEAR 2** | **YEAR 3** | **YEAR 4** | **YEAR 5** |  | **TOTAL** |
| **PERSONNEL** |  |  |  |  |  |  |  |
| Executive Director - 3% of time with 3% salary increases annually. | 3,090 | 3,183 | 3,278 | 3,377 | 3,478 |  | $16,406 |
| Deputy Executive Director - 5% of time with 3% salary increases annually. | 3,863 | 3,978 | 4,098 | 4,221 | 4,347 |  | $20,507 |
| Administrative Manager & Comptroller - 7% of time with 3% increases annually. | 5,250 | 5,408 | 5,570 | 5,737 | 5,909 |  | $27,874 |
| Program Manager - 100% of time with 3% salary increases annually. | 70,000 | 72,100 | 74,263 | 76,491 | 78,786 |  | $371,640 |
| Program Coordinator - 100% of time with 3% salary increases annually. | 55,000 | 56,650 | 58,350 | 60,100 | 61,903 |  | $292,003 |
| **Total Personnel** | **$137,203** | **$141,319** | **$145,559** | **$149,926** | **$154,423** |  | **$728,430** |

**Fringe Benefits:** Fringe benefits are equitably charged and applied across all grants in line with each employee’s specific benefits package. Fringe costs for the five staff anticipated to be involved in the delivery and administration of the program in the above table are calculated at staff’s percent contribution to the program. HVRC fringe benefits consist of the following:

* For full-time staff, paid holidays and paid time off (vacation, personal, sick), employer paid payroll taxes, 80% contribution toward medical coverage, workers’ compensation insurance, DBL/PFL, employer retirement contributions into the NYS Retirement System less employee contribution, moving benefit for those outside the region (maximum of $500 per person).
* Part-time staff working under 30 hours per week are eligible for all benefits available to full-time employees, with the exception of paid time off and medical coverage.

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| **CATEGORY** | **YEAR 1** | **YEAR 2** | **YEAR 3** | **YEAR 4** | **YEAR 5** |  | **TOTAL** |
| **FRINGE BENEFITS** |  |  |  |  |  |  |  |
| Executive Director - % of Program salary: 70%, 71%, 73%, 74%, 75% | 2,163 | 2,260 | 2,393 | 2,499 | 2,609 |  | $11,924 |
| Deputy Executive Director - % of Program salary: 39%, 39%, 40%, 41%, 41% | 1,507 | 1,551 | 1,639 | 1,731 | 1,782 |  | $8,210 |
| Administrative Manager & Comptroller - % of Program salary: 81%, 81%, 83%, 87%, 89% | 4,253 | 4,380 | 4,623 | 4,991 | 5,259 |  | $23,506 |
| Program Manager - % of Program salary: 85%, 86%, 88%, 91%, 93% | 59,500 | 62,006 | 65,351 | 69,607 | 73,271 |  | $329,735 |
| Program Coordinator - % of Program salary: 96%, 98%, 101%, 105%, 108% | 52,800 | 55,517 | 58,934 | 63,105 | 66,855 |  | $297,211 |
| **Total Fringe Benefits** | **$120,223** | **$125,714** | **$132,940** | **$141,933** | **$149,776** |  | **$670,586** |

The fringe benefits explanation for each program staff member presented in the above table is found below, focusing on Year 1 values for explanatory purposes. Due to different benefits available to full-time versus part-time staff as well as differing medical coverage needs (e.g., single vs. family coverage), fringe rates are specific to the fringe benefits associated with a specific staff member. Budgeting at this level ensures that programming is properly staffed.

* The fringe benefit rate for the Program Manager is calculated at 85% of their personnel costs in Year 1, totaling $59,500 in fringe benefit costs.
* The fringe rate for the Project Coordinator is calculated at 96% of their personnel costs in year 1, totaling $52,800. The fringe rate for the Program Manager and Project Coordinator assumes family medical coverage.
* The fringe benefit rate for the Deputy Executive Director is calculated at 39% of their personnel costs in Year 1, totaling $1,507. The Deputy Executive Director has a lower rate due to medical insurance cash-out based on single coverage.
* The fringe benefit rate for the Administrative Manager is calculated at 81% of their personnel costs in Year 1, totaling $4,253. The Administrative Manager has a higher fringe rate because medical coverage benefits are based on a family plan.
* The fringe benefit rate for the Executive Director is calculated at 70% of their personnel costs in Year 1, totaling $2,163. The Executive Director has a higher fringe rate because medical coverage benefits are based on a family plan.

Reasonableness of Costs: HVRC calculates fringe rate by individual employee depending on the amount of leave they are given and the cost of their medical insurance. The fringe rates for the Executive Director and Deputy Executive Director are based on their current fringe rates. Annual increases to fringe benefit costs are based on increases to payroll taxes associated with annual salary increases; increases to medical coverage, workers’ compensation, and DBL/PFL based on historic annual percentage increases; and increases to employer’s contribution to NYS retirement benefits associated with annual salary increases. Slight additional increases to fringe benefits costs will be due to increases in paid vacation time at set employment anniversary intervals. These cumulative increases are reflected in the below Fringe Rates table.

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| **Fringe Rates** | **2025** | **2026** | **2027** | **2028** | **2029** |
| Executive Director | 70% | 71% | 73% | 74% | 75% |
| Deputy Executive Director | 39% | 39% | 40% | 41% | 41% |
| Administrative Manager | 81% | 81% | 83% | 87% | 89% |
| Program Manager | 85% | 86% | 88% | 91% | 93% |
| Project Coordinator | 96% | 98% | 101% | 105% | 108% |

**Travel:** There is no international travel for this project. Travel will be on an as needed basis for Project Manager and Project Coordinator attendance at municipal meetings, to provide hands-on technical assistance, and to visit project sites. The first table, Travel, details the different budget lines; the second table, Round Trip Miles, details the anticipated travel within the Region for the Project Coordinator.

HVRC has allocated funding for monthly local travel trips to each landfill for the project coordinator to conduct methane gas monitoring. The exact mileage cannot yet be measured because sometimes the employee may be going to the landfills from their home rather than HVRC’s office, as we have a hybrid schedule, but we have made the per location estimates based on 12 round trip visits from HVRC’s office in the first two years of the program and 4 visits in the last three years of the program. There is also funding for the Program Manager to visit landfills. Since there is not a set schedule for the Program Manager’s visits, as there is for the Coordinator’s monitoring tasks, we have based the travel reimbursement for the Program Manager on HVRC’s historical data for staff travel costs to municipalities. HVRC uses the IRS rate for travel reimbursement.

Finally, in the budget includes estimated costs for attendance at one conference per year for both staff. As one of the goals of this project is to increase the use of biofilters on closed landfills to reduce methane emissions, we intend for our staff to spread the word about the success of this project throughout the life of this grant.

Reasonableness of Costs: HVRC either used actual data or historical data to develop these travel costs.

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| **CATEGORY** | **YEAR 1** | **YEAR 2** | **YEAR 3** | **YEAR 4** | **YEAR 5** |  | **TOTAL** |
| **TRAVEL** |  |  |  |  |  |  |  |
| Site visits to landfills for monitoring | 7,681 | 7,681 | 2,560 | 2,560 | 2,560 |  | $23,042 |
| Program Manager additional in-region travel (1026 miles @ .67 reimbursement based on avg. HVRC staff in 2023) | 687 | 687 | 687 | 687 | 687 |  | $3,435 |
| Train tickets to/from DC | 1,032 | 1,063 | 1,095 | 1,128 | 1,162 |  | $5,480 |
| Hotel - per diem DC rate @ 2 days per year, 3% increase per year. | 1,117 | 1,151 | 1,186 | 1,222 | 1,259 |  | $5,935 |
| Per Diem DC - $79 per day @ 1 full day, 59.25 for first and last day of travel, 3% increase per year | 395 | 407 | 419 | 432 | 445 |  | $2,098 |
| Taxi - $55 per year, 3% increase per year | 110 | 113 | 116 | 119 | 123 |  | $581 |
| **Total Travel** | **$11,022** | **$11,102** | **$6,063** | **$6,148** | **$6,236** |  | **$40,571** |

Site visit mileage breakdown:

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| --- | --- | --- |
| **Roundtrip Miles** | **Town** | **Address** |
|  | HVRC Offices | 105 Ann Street, Newburgh, NY |
| 12.6 | City of Beacon (Dutchess County) | Dennings Point, Beacon, NY |
| 28.2 | Dutchess County | Dutchess County Airport, Route 376, Wappingers Falls, NY |
| 97.2 | Town of Amenia (Dutchess County) | 4541 Route 22, Amenia, NY |
| 112.2 | Town of Bethel (Sullivan County) | 608 Old White Lake Turnpike, Bethel, NY |
| 11.4 | Town of Cornwall (Orange County) | Holloran Rd, Cornwall, NY |
| 36.4 | Town of Gardiner (Ulster County) | 139 Steves Ln, Gardiner, NY |
| 83.4 | Town of Hurley (Ulster County) | 1043 Dug Hill Rd, West Hurley, NY |
| 51.6 | Town of New Paltz (Ulster County) | 99 Clearwater Rd, New Paltz, NY |
| 107.2 | Town of North East (Dutchess County) | 41 Reagan Rd, Millerton, NY |
| 32.6 | Town of Philipstown (Putnam County) | [Philipstown](https://www.google.com/maps/place/Phillipstown+Recycling+Center/@41.4272891,-73.919362,15z/data=!4m6!3m5!1s0x89dd3549cea20c6b:0x3bca110defa33737!8m2!3d41.4272891!4d-73.919362!16s%2Fg%2F11f6cqjc_5?entry=ttu) Recycling Center, Philipstown, NY |
| 96.2 | Town of Rhinebeck (Dutchess County) | 376 Stone Church Rd, Rhinebeck, NY |
| 60 | Town of Wallkill (Orange County) | Tarbell Rd & Banke Rd, Wallkill, NY |
| 96 | Town of Woodstock (Ulster County) | 100 W Saugerties Rd, Woodstock, NY |
| 130.4 | Village of Mamaroneck (Westchester County) | Taylors Lane, Mamaroneck, NY |
| **955.4** | **Total Miles** |  |

|  |  |
| --- | --- |
| **Monitoring Travel Backup:** | |
| 956 | miles roundtrip (see above) |
| 12 | visits per year in Years 1 & 2 |
| 4 | visits per year in Years 3 - 5 |
| 11,465 | annual miles Y1 and Y2 |
| 3,822 | annual miles Y3 - Y 5 |
| 0.67 | IRS Rate 2024 |

**Supplies:** Software includes video conferencing, Microsoft, and Adobe applications subscriptions. Office supplies include pens, notepads, markers. We have also allocated start up costs for new staff, as detailed below. We have also added costs for Personal Protective Equipment (PPE). Our costs for methane monitoring equipment are based on conversations with multiple engineering consultants and technical equipment vendors who estimated a ballpark of $5,000 in monitoring equipment. The additional costs are calibration costs in subsequent years.

Reasonableness of Costs: HVRC made every effort to use web searches and extensive conversations with suppliers to understand what costs are reasonable for these supplies.

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| **CATEGORY** | **YEAR 1** | **YEAR 2** | **YEAR 3** | **YEAR 4** | **YEAR 5** |  | **TOTAL** |
| **SUPPLIES** |  |  |  |  |  |  |  |
| PPE (Level D: vests, masks, boots, gloves, hard hat, glasses) | 1,131 |  |  |  |  |  | $1,131 |
| Methane monitoring equipment (each under $5K per unit), calibration gas, etc. | 5,000 | 1,000 | 1,000 | 1,000 | 1,000 |  | $9,000 |
| Office supplies | 60 | 50 | 50 | 50 | 50 |  | $260 |
| Start Up Costs for 2 new employees | 6,628 |  |  | 20 |  |  | $6,648 |
| Software for program personnel | 2,464 | 2,801 | 3,212 | 3,716 | 4,345 |  | $16,538 |
| **Total Supplies** | **$15,283** | **$3,851** | **$4,262** | **$4,786** | **$5,395** |  | **$33,577** |

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| --- | --- | --- | --- | --- |
| **New Staff Start Up Costs** | |  | **PPE Totals** | |
| monitor (2) | $ 350.00 |  | $20 | hard hats |
| docking port | $ 170.00 |  | $468 | gloves |
| keyboard | $ 30.00 |  | $60 | glasses |
| mouse | $ 10.00 |  | $50 | respirators |
| surge protector | $ 25.00 |  | $13 | vests |
| desk | $ 370.00 |  | $520 | boots |
| making desk | $ 650.00 |  | **$1,131** | **Total** |
| new phone | $ 100.00 |  |  |  |
| computer | $ 1,609.00 |  |  |  |
| **Total Per Staff Member** | **$ 3,314.00** |  |  |  |

**Contractual:**

Biofilters: HVRC intends to hire an engineering firm to design and build the biofilters. We have worked with Peter Bannister from Aspect Consulting to establish the cost estimates for this project. Mr. Bannister is quoted on EPA’s page about biofilters and biocovers, and has been a knowledgeable resource for HVRC in crafting this project proposal. HVRC will be undergoing competitive procurement for these services if the contract is awarded. The cost is estimated at $60,000 to design and construct biofilters at each landfill for a total of $840,000.

GHG Emissions Consultant: We have allocated $7,500/year at the rate of $150/hour for 50 hours of consultant time to review the calculations used to develop GHG emissions estimates for this project. This rate was developed via email conversations with James Yienger from Climate Action Associates. We anticipate pursuing micro-purchase procurement for these services, as noted in 2 CFR 200.320(a), if the contract is awarded.

Ecological Restoration: We also reached out to OneNature Consulting to get price estimates for the ecological restoration of the landfills, with the first phase being a report evaluating existing conditions and creating a long-term stewardship plan for the site ($23,524 per landfill for 11 landfills interested in ecological restoration for a total of $258,764). The second phase includes overseeding and brush hogging to foster a native pollinator meadow on each landfill at a cost of $1,048 per acre at an average of 10 acres per landfill for 11 landfills, totaling $115,354. We have also allocated funding for trees to be planted on the landfill periphery outside the cap (10 native trees at each of the 14 landfills at a cost of $400 per tree, totaling $52,000). HVRC will be undergoing competitive procurement for these services if the contract is awarded.

Reasonableness of Costs: HVRC reached out to consultants that are experts in these fields to gather the budget estimates. All consultants understood they were giving broad estimates to be used for this application and that the procurement of these services would be competitive with costs exceeding $250,000. The costs provided are indicative of reasonable costs for these services.

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| **CONTRACTUAL** | **YEAR 1** | **YEAR 2** | **YEAR 3** | **YEAR 4** | **YEAR 5** |  | **TOTAL** |
| Consultant costs for design and construction of biofilters at each landfill | 120,000 |  | 720,000 |  |  |  | $840,000 |
| GHG Emissions consultant | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 |  | $37,500 |
| Ecological restoration of landfill | 258,764 |  | 171,354 |  |  |  | $430,118 |
| **Total Contractual** | **$386,264** | **$7,500** | **$898,854** | **$7,500** | **$7,500** |  | **$1,307,618** |

**Other:** We have allocated $490 in Year 1 for OSHA HAZWOPER Training for the Project Manager and Project Coordinator.

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| **OTHER** | **YEAR 1** | **YEAR 2** | **YEAR 3** | **YEAR 4** | **YEAR 5** |  | **TOTAL** |
| OSHA HAZWOPER Training | 490 |  |  |  |  |  | $490 |
| **Total Other** | **$490** | **$0** | **$0** | **$0** | **$0** |  | **$490** |

**Indirect Charges:** HVRC is requesting 10% de minimus on the Modified Total Direct Costs (MTDC). It is our interpretation that the OSHA training remains in MTDC as the trainees are HVRC employees integral to the successful implementation of this project. (Definition of MTDC reviewed: [Title 2 Subtitle A Chapter 2 Part 200 Subpart A](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-A/subject-group-ECFR2a6a0087862fd2c/section-200.1).)

HVRC’s management and administrative staff are included in Personnel based on the following criteria from [Title 2, Subtitle A, Chapter 2, Part 200](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-A/subject-group-ECFR2a6a0087862fd2c/section-200.1): the administrative services are integral to the project (e.g. reporting and oversight), the individuals involved will be specifically identified with the project, these costs are explicitly included in the budget, and the costs are not recovered as indirect costs.

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| **CATEGORY** | **YEAR 1** | **YEAR 2** | **YEAR 3** | **YEAR 4** | **YEAR 5** |  | **TOTAL** |
| **Total Direct** | **$670,485** | **$289,486** | **$1,187,678** | **$310,293** | **$323,330** |  | **$2,781,272** |
| **Modified Total Direct** | **$670,485** | **$289,486** | **$1,187,678** | **$310,293** | **$323,330** |  | **$2,781,272** |
| **Indirect Costs** |  |  |  |  |  |  |  |
| 10% de minimus on Modified Total Direct | $67,049 | $28,949 | $118,768 | $31,029 | $32,333 |  | $278,128 |
| **TOTAL INDIRECT** | **$67,049** | **$28,949** | **$118,768** | **$31,029** | **$32,333** |  | **$278,128** |
| **TOTAL FUNDING** | **$737,534** | **$318,435** | **$1,306,446** | **$341,322** | **$355,663** |  | **$3,059,400** |

**b. Expenditure of Awarded Funds (15 possible points)**

With 90% of HVRC’s annual budget comprised of federal and state grants, HVRC is well equipped to act on this project upon the contract start date. We have deep relationships with each of the participating municipalities through our work on other grants from New York State and can begin work immediately. We have successfully executed grants from the Economic Development Administration and have been awarded our first grant from EPA. In response to a change in leadership at HVRC and the EPA award, HVRC created an Accounting & Financial Policies & Procedures Guide that aligns with EPA requirements and ensures our team is equipped to see that grant funds are spent appropriately, and projects run efficiently. This Guide details how revenues and expenditures are tracked, which staff member is responsible for what aspects of grant administration, and how separation of duties and internal controls are maintained. Sections relevant to HVRC’s approach, procedures, and controls for ensuring that awarded grant funds will be expended in a timely and efficient manner are provided below as screenshots. Should HVRC’s Mid-Hudson Municipal Landfill Emissions Mitigation Project be selected for EPA funding, we will be able to provide the complete Guide upon request.

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