



IDL FUNDING ACKNOWLEDGMENT FORM

Carefully read the following in its entirety. This form must be completed and signed by an authorized representative of the entity seeking funding. If there are any questions or concerns, please contact the Idaho Department of Lands (IDL) designated program representative.

Name of Entity Seeking Funding

Name of Project [Year-Grant-Project Name]
(Ex: FYXX HFR Lava Hot Springs Fuels Reduction)

Please read the following carefully. By signing below, the proposing entity acknowledges and understands the terms and conditions for receiving funding.

Federal Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards:

Grantee will be subject to OMB guidance in 2 CFR Part 200 and 2 CFR Part 400. For more information, please refer to:

<https://www.whitehouse.gov/omb/> and <https://www.ecfr.gov>

Grantee must have legal authority to receive grant funding and enter into an award, and the institutional, managerial, and financial capability to ensure proper planning, management, and completion of the project, which includes having sufficient funds to pay the nonfederal share of project costs, where applicable.

Reimbursement Basis Only:

All funding sought through the IDL, if awarded, is provided to grantees on a reimbursement basis only. Grantees are required to pay vendors/contractors prior to seeking remuneration from the IDL. Reimbursement terms and conditions are outlined in a signed agreement between the IDL and the grantee specifically addressing the allocation of costs and their allowability and reasonableness.

Grantee must have financial systems, policies and procedures regarding proper accounting controls, recordkeeping, procurement, fraud prevention, and financial management in place (self-certification thereof will be required if awarded funding). Additionally, an audit status certification (or similar) form may be requested.

Grantee must have a tax ID number and an active Unique Entity Identifier (UEI) which replaced the 9-digit Data Universal Numbering System (DUNS) number in April 2022. This is required in order to receive funding.

Grantee will be required, if awarded funding, to certify that it has not been debarred, is not using funding for lobbying or construction, and that it has a drug free workplace policy in place.

Match Requirements:

Grantee will be required, unless there is a funding source exemption, to provide a minimum match amount of 10% of total project costs and identify it within the proposal.

Example:

Total grant funds requested = \$240,000

Total required match to be provided by the proposing organization = min \$24,000

Grantee will need to reference its IDL award agreement for specific requirements.

**Indirect Costs:**

The funding recipient will be able to choose from the options below. You are not required to elect an option at this time. However, understanding your options now will help inform a future decision if the project is awarded funding. If you elect to claim indirect funds, your award amount will not be increased by the amount of indirect claimed.

- Option A: Will not seek reimbursement of indirect costs for this project.
- Option B: Utilize its negotiated indirect cost rate agreement (NICRA) with a federal cognizant audit agency (a copy of the approved Indirect Cost Negotiation Agreement will need to be provided to the IDL).
- Option C: Will elect a 10% de minimis indirect cost rate of Modified Total Direct Costs (MTDC) on this funding as allowed under 2 CFR §200.414 (f).
- Option D: Request to negotiate an indirect cost rate directly with the IDL and will develop an indirect cost rate proposal for the IDL's consideration. Note that the indirect cost rate calculations and proposal must comply with the latest Office of Management and Budget (OMB) regulations and requirements.

Forest Practices Act Compliance:

Projects, if funded, will be required to follow the Idaho Forest Practices Act and associated administrative rules when implementing project related activities in forestlands. For further information, please visit: <https://www.idl.idaho.gov/forestry/forest-practices-act/>

Urban/Community Forestry Standards:

Funded projects will comply with the current versions of the American National Standards (ANSI) regarding the purchase of trees/seedling nursery stock, and tree care operations and safety in planting/maintenance of landscape trees (ANSI Z60.1, ANSI Z133.1, & A300). Additionally, any person or company contracted to perform work under the project is required to have on staff, an International Society of Arboriculture Certified Arborist who will directly supervise the work. Under no circumstances will funds be used to top, head, or stub any public tree.

Grantee will need to reference its IDL award agreement for applicability and specific requirements.

I hereby understand and acknowledge that the above terms and conditions are associated with this funding request and if awarded, the entity I represent as a grantee, will be required to comply, and respond accordingly.

X
Clearly Print Name and Title

X
Signature Date

Grant Project—Budget Development Guidelines and Restrictions

EFFECTIVE NOVEMBER 2022

Applicants seeking grant funding from the Idaho Department of Lands (IDL) are required to submit a project budget prior to being awarded funding. The budget includes grant funded expenses and those necessary to meet the required match with IDL. To be reimbursed, all expenses must be allowable, allocable to specific project activities or costs, reasonable and necessary. Consult federal cost principles for additional requirements (<http://www.whitehouse.gov/omb> and <http://www.ecfr.gov>).

IDL will review your budget to determine whether proposed costs are allowable and reasonable. Estimated expenditure amounts should be comparable to or reflect regional market rates. When projects are evaluated and ranked, wise use of funds and anticipated return on investment in the form of meaningful, lasting, and measurable outcomes will be considered.

If the project is funded, IDL will enter into a binding Agreement (Memorandum of Understanding or Cooperative Agreement) with applicants. This agreement will dictate grant funding parameters— including those documented below, specify the project scope, budget, reimbursement process, and reporting requirements.

REFER TO THE FOLLOWING WHEN DEVELOPING BUDGET DETAIL

Contractor Expenses	<i>Expenses incurred by grantee for work accomplished through contracts with other entities, usually specialized contractors or consultants (e.g., loggers, forester consultants, arborists, or irrigation installers)</i>
	<ul style="list-style-type: none"> Contracts must be awarded/solicited on a competitive basis and in accordance with associated procurement rules, procedures and internal controls. Recipients will need to ascertain that contractors have not been debarred from receiving federal funding.
Flat Fee	<i>A method of establishing/negotiating a “standard rate” for service, product or project scope item on a project</i>
	<ul style="list-style-type: none"> The flat fee method for establishing project costs for grantee (e.g. for staff to administer the grant or to develop and conduct workshops) <i>will not be accepted</i>
Hold-Back	<i>The percent of the total awarded funding that is held back (retained) by IDL until the recipient fully and satisfactorily completes the project as stipulated in the Agreement. A holdback helps assure that all grant funds are not exhausted prior to completion of the project scope/deliverables.</i>
	<ul style="list-style-type: none"> Up to 15% of grant funds may be held back by IDL. In practice, this would likely only impact the last (or last few) reimbursement requests. If the project is not completed satisfactorily, the held back funds may be permanently withheld
Ineligible Costs	<i>Expenses or activities for which recipient cannot be reimbursed</i>
	<ul style="list-style-type: none"> Equipment—that costs \$5,000 or more and has a life expectancy of at least one year Other Activities—Construction, research or activities on federal land Note: Activities ineligible for grant funds can be used as project leverage
Indirect Costs	<i>Costs that benefit common activities and, therefore, cannot be readily assigned to a specific direct cost objective or project. Examples of such costs include: accounting personnel services performed within the recipient organization, use allowances on buildings and equipment, and the costs of operating and maintaining facilities.</i>
	<ul style="list-style-type: none"> Indirect rate requests must not exceed your federal cognizant agency approved indirect rate. If applicant does not have such an approved rate, and they qualify per OMB Guidance 2 CFR Part 200, they can elect to charge a de minimis rate of 10% of Modified Total Direct Costs (MTDC) for indirect. (See §§200.1, 200.414 and associated appendices for details). <ul style="list-style-type: none"> MTDC means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel; and subawards and subcontracts up to the first \$25,000 of each subaward or subcontract (regardless of the period of performance of the subawards and subcontracts under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission scholarships and fellowships, participant support costs; and the portion of each subaward and subcontract in excess of \$25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs. Applicants without a cognizant agency approved direct rate can submit a proposal and negotiate a rate with IDL strictly for this project in accordance with the OMB regulations and requirements. Note such proposals and negotiations take time, and will likely delay the granting process. An applicant can choose to charge no indirect or a lower rate than allowed if you want more grant funds to be applied to on-the-ground costs or to the 10% required match. Note: recipient personnel working on specific grant tasks, like project management or oversight,

	cannot be paid with indirect funds. Personnel, must positive time-record their activities and charge the grant for their time under personnel expenses and be reimbursed as direct project costs.
Match	<p><i>Project costs that will be paid for or provided in-kind by applicant and will not be reimbursed with grant funds. This includes in-kind or cash donations of/for services, equipment, products, etc. that assist in the completion of the recipient's funded project or directly contributes to its purpose.</i></p> <ul style="list-style-type: none"> ▪ A 10% match will be required and must be documented at time of reimbursement (i.e., 10% of the total amount reimbursed for the grant) ▪ As IDL will not be using recipient match to meet their federal grant match requirement, match will not need to be tracked to auditable standards by recipient ▪ Recipient match is preferred. However, if this is not possible, in-kind or cash contributions made by other entities can count toward the match, but must be tracked and reported by recipient.
Operating Expenses	<p><i>Purchases of materials, goods/products or travel needed to accomplish the intent and purpose of the specific project. Examples include: supplies, tools, trees and related planting materials, irrigation parts, and equipment rental fees.</i></p> <ul style="list-style-type: none"> ▪ All operating expenses should be necessary and specific to this project ▪ Ensure operating expenses are not already included or factored into the applicant's indirect cost rate. If certain expenses are customarily categorized as indirect expenses, they cannot be counted as operating expenses.
Payment of Grant Expenses	<p><i>Recipients will need to request funds by submitting an IDL Reimbursement Request Form, progress narrative/report, invoices/receipts, copies of deliverables, and other supporting documentation as specified within the Agreement.</i></p> <ul style="list-style-type: none"> ▪ All payments are made on a reimbursement basis only. These are expenses incurred and paid for by recipient prior to payment by IDL. ▪ Submission of progress/accomplishment reports will be required with reimbursement requests. Depending on the project, additional reports may be requested.
Personnel Expenses	<p><i>Only actual costs for wages & benefits for grant recipient staff time worked on this specific grant project can be reimbursed with grant funds</i></p> <ul style="list-style-type: none"> ▪ Grant recipients must provide the actual hours (not estimated or a calculated percentage) for each staff person's work on this project whose time will be reimbursed with grant dollars. (Institutions of Higher Learning must follow OMB rules specific to their type of entity for accounting of personnel time.) ▪ Additionally, recipients will also need to maintain records that account for 100% of all time of staff being reimbursed, including time spent on activities not associated with this project. For example, work on other Federal grant activities, non-grant work, etc. These must be documented in personnel activity reports, or equivalent, and submitted by the individual staff person to your fiscal office at least monthly. Certification of recipient having such a policy will be required. ▪ Staff time (costs), when used only as grant match, does not have to be tracked in the above way, since IDL is not using this match to meet federal match requirements
Program Income	<p><i>Any income recipient derives from the project such as for the sale of product (timber, waste wood, chips etc.), registration fees, etc. must be itemized, reported and deducted from any reimbursement requests made to IDL.</i></p> <ul style="list-style-type: none"> ▪ Procedures to track all project expenses (grant funded and not) as well as the income received makes documenting and reporting at reimbursement time easier
Program/Project Management Costs	<p><i>The cost to the grantee to administer, manage and oversee the project. This may include project oversight and management activities, as well as fiscal management components.</i></p> <ul style="list-style-type: none"> ▪ Identify costs in the Personnel Expenses category if provided by staff, or in the Contractor Expenses category if the services are contracted out <ul style="list-style-type: none"> ○ For personnel expenses, time sheet tracking by funding source, or equivalent, is required. If personnel do not positive time record then project management costs should be recorded as match ▪ Note: only paid personnel and contractor expenses which are directly attributed and tracked to the project can be reimbursed
Travel & Related Expenses	<p><i>Costs directly associated with the project and approved in advance by IDL for travel, lodging and meals</i></p> <ul style="list-style-type: none"> ▪ These costs cannot exceed Idaho State and/or federal rates. If costs will be higher, prior justification to and approval by IDL is required before such expenses are incurred & allowed for reimbursement

2025 Hazard Fuels Reduction Grant Application

FOR OFFICIAL USE ONLY	
State Submitting Project:	
State Priority Number:	
Dollar Amount Requested:	
Leveraged Share:	

PROGRAM INFORMATION

The Wildland/Urban Interface Grant Program provides funding for projects that reduce the effects of catastrophic fire on Intermountain communities. For the Hazard Fuels Reduction program, eligible projects are for fuels reduction on non-federal lands adjacent to federal lands with a planned fuels reduction project pending or in progress. Specifically, projects on non-federal land:

- > 1 - Must be adjacent to federal land (i.e. National Forests) where fuels reduction projects are occurring or are pending to be treated within a reasonable time period (18-24 months);
- > 2 - Must have a WUI component to protect communities at risk;
- > 3 - Must have treatments implemented on non-federal property prior to the federal project or within a reasonable time frame after the federal treatment is completed;
- > 4 - The federal treatment does not have to include a fire component; and
- > 5 - Cannot use Hazardous Fuels funding to pay for seeding treatments.

The primary objective of the Community Protection Program is to minimize damage to private property in the event a fire crosses onto private property from adjacent federal property. For this reason, funding is only available for on-the-ground fuels treatment of non-federal acreage. There is no match required by the applicant. However, because the focus is on treating as many acres as possible with available funding, any match that serves to lower the grant cost-per-acre is highly desirable and may make the proposal more competitive. Applicants are required to work with local Forest Service personnel in determining where federal treatments are planned for the wildland/urban interface and how to best coordinate a project on non-federal lands adjacent to the treatment area.

PLEASE NOTE: All information for the project must fit into the allotted character spaces provided on the form. Applications that have been altered in any way will be disqualified. Attachments will not be reviewed.

Applicant Information				
1	Applicant:			
	Contact Person:			
	Address:			
	City/Zip Code:			
	Phone (Work/Cell):			
	Email:			
	Fax:			
Community At Risk Information				
2	Name of Project:			
	Community Name:			
	County:		Congressional District:	
	Latitude (decimal degrees):		Longitude (decimal degrees):	

Total Project Expense (Include leveraged funds if applicable)					
3	Budget Detail (Provide additional information in Block 7)	Grant Share (\$ Amount Requested)	Leveraged funds		TOTAL
			Dollars	In-Kind	
	Personnel / Labor:				
	Fringe Benefits:				
	Travel:				
	Equipment:				
	Supplies:				
	Contractual:				
	Construction:				
	Other:				
	Indirect Costs:				
	TOTAL:				

Project Summary (check all that apply and answer related questions)				
4	Name of the Forest Service Project adjacent to this treatment?			
	Forest Service Contact Person:		Phone:	
	What is the duration of this project? (check one)		One Year	Two Years
	Hazard Fuels Reduction			
	Number of acres to be treated:		Estimated cost per acre:	
	Number of communities directly affected by this project:			
	State and Private Planning:	Initiated and expected completion date:		
		Completed:		
	Number of residences affected:			
	Project Timeline			
	Provide a working timeline for project which includes milestones, timeframes, and critical steps for project completion.			
	Community Wildfire Protection Plan (CWPP)			
Does this community have a wildfire protection plan that follows the Healthy Forest Restoration Act CWPP guidelines? (check one)				
yes no in development				
Is this project part of the plan? (check one)				
yes no				
Where would we obtain a copy of this plan?				

5	Project Area Description
	Provide a brief overview of the project and the project area. (Identify vegetation types for proposed treatments.)

6	Scope of Work
	Provide a brief scope of work which clearly describes how grant funds will be spent. This should be more specific than the project description. Include any additional information regarding budget details in this section. Also explain how this project aligns with the active or proposed Forest Service Project named above.

7	Interagency Collaboration
	<p>Specify the private, local, tribal, county, state, federal and/or non-governmental (501c3) organizations that will contribute to or participate in the completion of this project. Describe briefly their role and/or efforts that directly support/enhance the proposed project (i.e. Hazardous fuels projects, education/outreach activities, time, expertise, etc.).</p>
8	Maintenance / Sustainability
	<p>Clearly demonstrate how this project will remain effective over time by clearly outlining commitments, monitoring measurables, future funding, environmental factors and outreach.</p>