



## 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:**

The funding recipient(s) 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>

The funding recipient(s) must have legal authority to receive grant funding and enter in 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. The funding recipient(s) are required to pay vendors/contractors prior to seeking renumeration 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.

The funding recipient(s) 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.

The funding recipient(s) 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 to receive funding.

The funding recipient(s) 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:**

The funding recipient(s) will be required, unless there is a funding source exemption, to provide a minimum match amount of 15% 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 \$36,000*

The funding recipient(s) will need to reference their IDL award agreement for specific requirements.

**Indirect Costs:**

The funding recipient(s) will be able to choose from the options below. You are not required to elect an option at this time, but 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 15% 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: 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.

The funding recipient(s) 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 the funding recipient(s), will be required to comply, and respond accordingly.

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**Clearly Print Name and Title**

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**Signature**

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**Date**



# IDAHO DEPARTMENT OF LANDS

## Grant Project: Budget Development Guidelines and Restrictions

**EFFECTIVE JUNE 2025**

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 the funding recipient(s). 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

<b>Contractor Expenses</b>	<i>Expenses incurred by the funding recipient(s) 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"><li>Contracts must be awarded/solicited on a competitive basis and in accordance with associated procurement rules, procedures and internal controls. Funding recipient(s) will need to ascertain that contractors have not been debarred from receiving federal funding and have a unique ID assigned to them through SAM.gov.</li></ul>
<b>Flat Fee</b>	<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"><li>The flat fee method for establishing project costs for the funding recipient(s) (e.g. for staff to administer the grant or to develop and conduct workshops) will not be accepted.</li></ul>
<b>Hold-Back</b>	<i>The percent of the total awarded funding that is held back (retained) by IDL until the funding recipient(s) 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"><li>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.</li><li>If the project is not completed satisfactorily, the held back funds may be permanently withheld.</li></ul>
<b>Ineligible Costs</b>	<i>Expenses or activities for which the funding recipient(s) cannot be reimbursed</i>
	<ul style="list-style-type: none"><li><b>Equipment</b> - that costs \$10,000 or more and has a life expectancy of at least one year.</li><li><b>Other Activities</b> - Construction, research or activities on federal land. Grant funds cannot be used to seek and apply for additional grant funding.</li><li>Note: Activities ineligible for grant funds can be used as project leverage.</li></ul>
<b>Indirect Costs</b>	<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"><li>Indirect rate requests must not exceed your federal cognizant agency approved indirect rate. If applicants do 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 15% of <b>Modified Total Direct Costs</b> (MTDC) for indirect. (See §§200.1, 200.414 and associated appendices for details).<ul style="list-style-type: none"><li>MTDC means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel; and subawards and subcontracts up to the first \$50,000 of each subaward or subcontract (regardless</li></ul></li></ul>

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 \$50,000. 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.

- The funding recipient(s) 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.
- The funding recipient(s) 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 15% required match.
- Note: recipient personnel working on specific grant tasks, like project management or oversight, cannot be paid with indirect funds. Personnel must 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 the funding recipient(s) 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 funding recipient(s) funded project or directly contributes to its purpose.</i></p>
Operating Expenses	<p><i>Purchases of materials, goods/products or mileage are 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>
Payment of Grant Expenses	<p><i>The funding recipient(s) 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>
Personnel Expenses	<p><i>Only actual costs for wages &amp; benefits for the funding recipient(s) staff time worked on this specific grant project can be reimbursed with grant funds</i></p>
	<ul style="list-style-type: none"> <li>▪ The funding recipient(s) 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.).</li> <li>▪ Additionally, the funding recipient(s) 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 the funding recipient(s) having such a policy will be required.</li> <li>▪ 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.</li> </ul>

Program Income	<p><b><i>Any income the funding recipient(s) derives from the project such as for the sale of products (timber, waste wood, chips etc.), registration fees, etc. must be itemized, reported and deducted from any reimbursement requests made to IDL.</i></b></p> <ul style="list-style-type: none"> <li>▪ Procedures to track all project expenses (grant funded and not) as well as the income received make documenting and reporting at reimbursement time easier.</li> </ul>
Program/Project Management Costs	<p><b><i>The cost to the funding recipient(s) to administer, manage and oversee the project. This may include project oversight and management activities, as well as fiscal management components.</i></b></p> <ul style="list-style-type: none"> <li>▪ 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"> <li>○ For personnel expenses, time sheet tracking by funding source, or equivalent, is required. If personnel do not have a positive time record, then project management costs should be recorded as match.</li> </ul> </li> <li>▪ Note: only paid personnel and contractor expenses which are directly attributed and tracked to the project can be reimbursed.</li> </ul>
Travel & Related Expenses	<p><b><i>Costs directly associated with the project and approved in advance by IDL for travel, lodging and meals.</i></b></p> <ul style="list-style-type: none"> <li>▪ These costs cannot exceed Idaho State and/or federal rates. If costs are higher, prior justification to and approval by IDL is required before such expenses are incurred &amp; allowed for reimbursement.</li> </ul>

# 2026 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	<b>Applicant:</b>	
	<b>Contact Person:</b>	
	<b>Address:</b>	
	<b>City/Zip Code:</b>	
	<b>Phone (Work/Cell):</b>	
	<b>Email:</b>	
	<b>Fax:</b>	
Community At Risk Information		
2	<b>Name of Project:</b>	
	<b>Community Name:</b>	
	<b>County:</b>	<b>Congressional District:</b>
	<b>Latitude (decimal degrees):</b>	<b>Longitude (decimal degrees):</b>

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

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

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

<b>Scope of Work</b>	
6	<b>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.</b>

	<b>Interagency Collaboration</b>
7	<b>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.).</b>
8	<b>Maintenance / Sustainability</b>
	<b>Clearly demonstrate how this project will remain effective over time by clearly outlining commitments, monitoring measurables, future funding, environmental factors and outreach.</b>

Email a copy of the completed application to the IDL Grant Coordinator at [ipritchard@idl.idaho.gov](mailto:ipritchard@idl.idaho.gov) by March 31st, 2026.