

Department of Forestry and Fire Protection

Tribal Wildfire Resilience Grant Guidelines

Fiscal Year 2025-2026



Applications Open: July 1, 2026
Concept Proposals Due: September 2, 2026
Full Invited Proposals Due: December 2026

Public Comment Open Until June 29, 2026

Please submit public comments to
TribalWildfireResilienceGrants@fire.ca.gov

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NEW THIS YEAR

- 1) The program is funded by the Climate Bond, Proposition 4. (Past solicitations were funded from the Wildfire Resilience Package of taxpayer dollars.)
- 2) All grants must include implementation. Planning-only projects are not eligible with this funding source.
- 3) Concept Proposals are now simpler. Several parts have been moved from Concept Proposals (formerly Step 1) to Full Applications (formerly Step 2): application workbooks, detailed Environmental Compliance discussion, Statement of Qualifications, detailed treatment tracking.
- 4) Spatial Data is required as part of Full Applications. Tribal Wildfire Resilience is building a form to assist in submitting and/or drawing the locations where and what work would be done on-the-ground.
- 5) Budgets:
 - a. There are new options for indirect costs per Proposition 4 funding.
 - b. Added Appendix B: Budget development guidance.

SOLICITATION AT-A-GLANCE

- CAL FIRE has up to \$10 million total available for this 2026 solicitation.
- Grant award size: \$250,000 (minimum) - \$3,000,000 (maximum)
Concept Proposals due September 2, 2026. Full applications due December 2026. Projects start in Spring 2027.
- Project start date: when the grant agreement is signed. End date: January 30, 2031.
- **Eligible applicants:** 1) Federally recognized Native American Tribes. 2) Non-federally recognized Tribes on the California Native American Heritage Commission's California Tribal Consultation List. 3) Tribally-led 501(c)(3) non-profit with documentation.
- **Concept Proposals** include project description, scope of work, budget with proposed indirect cost rate, list of deliverables, Tribal eligibility information & description of project readiness. **Full applications** will include additional documentation requests (full budget, support letters, workbook, maps, Statement of Qualifications, geospatial data, and any other supporting documentation). Full applications also include a strongly recommended opportunity for a video Q&A with the review panel and an environmental compliance

discussion.

- All projects will be scored based on eligibility, support of wildfire resilience goals, descriptions of work the grant would fund, project readiness, and organizational capacity. Projects will score higher if environmental compliance requirements are completed.
- Grant funds are administered on a **reimbursement basis**. For awarded projects, the grantee will submit reimbursement invoices to CAL FIRE showing financial backup documentation. CAL FIRE will review each invoice and then mail reimbursement checks. Some projects may be eligible for a 6-month advance of funds of up to 25% of the award budget. These advance funds still require all the same documentation as reimbursement invoices and will be reported on at the same interval as regular invoices.
- The **California Environmental Quality Act (CEQA)** applies to all CAL FIRE grant-funded projects. Applicants are strongly encouraged to discuss their environmental compliance pathways with Climate & Energy's environmental compliance staff *during Full Applications*, as priority will be given to those that do.
- To specify the court with jurisdiction over the grant agreement, Limited Waivers of Sovereign Immunity (LWSI) may be required for federally recognized Tribes. This will be determined on a case-by-case basis.
- **Contact for Questions:** TribalWildfireResilienceGrants@fire.ca.gov, Lindsay Dallison, Jordan Inzunza, Kosta Tsivikas, and Robin Bellows. Potential applicants are invited to schedule a half-hour discussion about your proposal.

TRIBAL WILDFIRE RESILIENCE GRANTS

Program Summary

Tribal Wildfire Resilience grants are part of the California Department of Forestry and Fire Protection (CAL FIRE) Climate and Energy Program and support California Native American tribes in managing ancestral lands, implementing and promoting Traditional Ecological Knowledges (TEK) in wildfire resilience, and establishing wildfire safety for tribal communities.

Tribal Wildfire Resilience grants fund projects that serve California Native American tribes, support Traditional Ecological Knowledge and cultural fire, improve forest health through forest fuels reduction, pest management, reforestation, biomass utilization, forest watershed restoration, upper watershed, riparian, and mountain meadow restoration, or research thereof, and directly or indirectly reduce greenhouse gas emissions. These projects address critical needs in tribal communities, and may include a combination of:

- Implementing & training Traditional Ecological Knowledges & indigenous stewardship
- Cultural and prescribed burns
- Creation and maintenance of shaded fuel breaks and defensible space
- Forest and wildfire resilience projects such as:
 - reforestation
 - dead and dying tree removal,
 - understory thinning and/or removal
- Forest health & restoration projects
- Increasing biodiversity and improving access to and use of traditional foods and culturally significant species
- Workforce Development and training programs in fire, forestry, and related Traditional Ecological Knowledges
- Mapping projects
- Development of restoration plans, fire or forest management plans
- Biological and cultural surveys
- Environmental compliance and permitting
- Fuels management
- Fire reintroduction (and planning for fire reintroduction)

Grant Information

Eligible Applicants

The applicant may be a tribal government with ancestral homeland in California or a tribally led organization that is a California registered non-profit.

Eligible applicants are:

- 1) Federally recognized Native American tribes.
- 2) Non-federally recognized California Native American tribes listed on the California Tribal Contact List maintained by the California Native American Heritage Commission as described in Section 65352.4 of the Government Code.
- 3) Tribally led 501(c)(3) non-profit organizations located in California. Applications can be submitted on behalf of an inter-tribal consortium, tribal conservation district, tribal non-profit, or tribal-serving non-profit. These applications must demonstrate eligibility in all the following ways:

- a) Contact Tribal Wildfire Resilience Grants prior to submitting the application to discuss eligibility; and
- b) Confirm that a California Native American tribe(s) is actively partnering with and supporting the application and project through a signed letter or resolution from the Chairperson, Tribal Council, or other official representative of the tribe(s). Please note, CAL FIRE will ask that the Chairperson(s) confirm in writing if the inter-tribal consortium, tribal conservation district, partnership, or non-tribal entity has been authorized to apply on behalf or with the support of the tribe(s); and
- c) Describe and provide documentation that demonstrates the applicant organization is tribally led. For example, this may include demonstrating that the organization has a majority-tribal board, that it exists to represent and pursue the interests of a California Native American tribe, or has as a primary purpose of the protection of natural, historic, or open-space resources for tribal cultural purposes; and
- d) Describe how the project will serve the supporting tribe(s) and community; and
- e) Confirm that the applicant is a 501(c)(3) non-profit registered in California.

Non-tribal entities and out-of-state organizations may support California Native American Tribes and tribally led 501(c)(3) non-profits in applying for the program. These organizations may also be partners (subcontractors) on the projects. However, organizations that do not demonstrate that they meet the eligibility requirements above may not be the primary grantee.

Current grantees with any of CAL FIRE's grant programs are eligible to apply. The application includes a question about how the new proposal fits with ongoing grants.

Eligible Locations

Ancestral homelands within California (as defined by the applying tribe) are eligible.

The grantee must have long-term access to the land. If the grantee does not currently have legal jurisdiction or ownership of the project area, then there must be a long-term access or co-management agreement for the grantee tribe for that land. The application will have a section to describe this. To demonstrate readiness and the capacity to complete the proposed project, grantee should have access to the land for at least three years and throughout the project performance period. Preference may be given to grantees that maintain land access for at least 10 years. Multiple geographic locations may be included in the same proposal.

Current Funding Availability

Up to \$10 million in Proposition 4 (2024) Wildfire and Forest Resilience funds is available to support Tribal Wildfire Resilience projects that meet the bond's goals for restoring forests,

reducing wildfire risk, and enhancing watershed and climate resilience. This amount is subject to change as part of the overall statewide budget.

CAL FIRE reserves the right to fund projects, in total or in part, according to its judgement, that best serves the objectives of the Tribal Wildfire Resilience Program. Project applicants that are selected to receive partial funding will be provided with additional information on their revised funding amount, project performance period, and any other required changes to their application, as needed.

Grant Amounts

The minimum award is \$250,000. The maximum award is \$3,000,000. These include all funds paid through the grant, including both direct and indirect costs.

Project Performance Period

All proposed grant work must be **completed by January 30, 2031**. Funding offers will indicate the total duration of each grant award being offered. Grant agreements for awarded projects will include the project performance period. Final billing is due 30 days after project performance period end date.

California Environmental Quality Act (CEQA) Applies to All Projects

All projects funded by this grant require compliance with CEQA. Regardless of jurisdiction, CEQA is required when using Tribal Wildfire Resilience funds. All projects that may have an effect on the environment (including any ground-disturbing activity) must comply with CEQA and all other environmental laws and regulations.

Within one year of the execution of the grant agreement and **prior** to commencing any work that could impact the environment, CAL FIRE requires proof of adequate environmental compliance. Failure to obtain written environmental compliance approval by Climate and Energy staff within one year of the execution of the grant agreement may result in loss of funding.

All environmental documentation submitted to support grant-funded activities will be reviewed for adequacy and completeness by Climate and Energy environmental compliance staff. Previously completed CEQA, CEQA-equivalent, and/or National Environmental Policy Act (NEPA) environmental documents may be utilized to fulfill compliance requirements if they include appropriate environmental impact analyses to support grant-funded activities and project location.

Receipt of Tribal Wildfire Resilience grant funding does not relieve grantees of any obligations to comply with applicable environmental laws in any jurisdiction.

NOTE: If environmental compliance has not been completed, the grant budget may include environmental compliance costs.

Because of the complexity of environmental compliance, applicants are strongly encouraged to discuss proposed projects with Climate & Energy's environmental compliance staff during Full Applications, and priority will be given to those who do.

Specifying Legal Jurisdiction with Limited Waivers of Sovereign Immunity

CAL FIRE is accountable for the responsible use of state funds. Federally recognized tribes are sovereign nations with special legal status. In order to provide accountability for this grant funding and to ensure the grant agreements may be enforced in case of default, CAL FIRE may require the tribe to agree to a limited waiver of sovereign immunity that describes legal jurisdiction over the grant agreement when the primary grantee (party who signs the grant agreement contract with CAL FIRE) is a federally recognized tribe. This will be determined on a case-by-case basis and is dependent on the type and scope of the project. If required, the grant agreement will include these important terms and conditions.

CAL FIRE will avoid seeking a limited waiver of sovereign immunity when possible and will strive to notify applicants early in the grant application review process if it is anticipated a limited waiver of sovereign immunity will be necessary. CAL FIRE is committed to working collaboratively with California Native American tribes on tailoring limited waiver of sovereign immunity terms to support tribal priorities while also meeting the state's legal obligations.

CAL FIRE will conduct a risk analysis of all projects that may involve limited waivers of sovereign immunity. In general, CAL FIRE will require limited waivers of sovereign immunity when the grantee is a federally recognized tribe, and the project includes any of the following elements:

- Advance funds
- Equipment purchases totaling >\$500,000
- High-risk implementation projects, which may include fuels reduction, prescribed burning, cultural burning, ceremonial or other use of fire
- Organizations without demonstrated reliability in sound financial management

For questions regarding sovereign immunity, please reach out as soon as possible by emailing TribalWildfireResilienceGrants@fire.ca.gov. Program staff is available to discuss any concerns and questions and may refer you to the appropriate person at CAL FIRE Legal if additional information or clarification is needed.

Eligible Activities

This program is a competitive grant program to support California Native American Tribes located within the State. Eligible projects will focus on wildfire resiliency and forest health in tribal communities and address a critical need for the tribe.

All revenues collected as a result of activities paid for, in full or in part, with Tribal Wildfire Resilience Program grant funds must be tracked and re-invested into the project to further grant objectives (please refer to “Program Income” in Appendix A - Explanation of Terms).

Tribal Wildfire Resilience funding may not be used for land purchase, conservation easements, business development, infrastructure construction maintenance or upgrades, road construction or road maintenance, disaster response such as hazardous debris removal, or academic research activities. If seeking funding for business, infrastructure, construction, or academic research activities, please visit CAL FIRE’s [Wood Products & Bioenergy](#) and [Forest Health Research](#) program webpages for information.

Proposal Data

The Tribal Wildfire Resilience Program values data sovereignty as an important part of our relationships with grantees. CAL FIRE is subject to the Public Records Act, and all application materials may be subject to public disclosure. Please do not share any confidential or sensitive information in your application. If you believe you are being asked to share confidential or sensitive information that you would not like disclosed to the public, please contact Program staff to discuss before submitting the information to CAL FIRE.

Successful applications will be summarized and posted to CAL FIRE’s Tribal Wildfire Resilience webpage within two weeks of the decision to fund. Applications will be treated in accordance with the Public Records Act requirements, and certain information, subject to those requirements, may be publicly disclosed. Additionally, information provided in the application may be used in public reporting, such as to meet California Climate Bond requirements.

Application information and information about projects that are selected for an award of grant funds will be shared in several different ways. The application will specify which answers are shared in which ways. Please contact TribalWildfireResilienceGrants@fire.ca.gov for any questions or clarifications.

- 1) A list of grant awards will be posted publicly to our website. This will include the grantee organization, project name, award amount, project summary paragraph, and location point. This information will also be posted on the California Grants Portal website and shared with State Senate and Assembly members.
- 2) A summary of each application will be reviewed by an interagency review committee, CAL FIRE Units, and CAL FIRE Cultural Resource Managers.
- 3) After a grant project is awarded, geospatial data and associated basic information will be posted publicly on CalMAPPER and the California Wildfire and Landscape Interagency Treatment Dashboard. Those public updates may include locations of proposed, planned, and completed fuels reduction and activities on the ground. Proposed and planned treatment information may include, for example, the boundary in which work will occur, the

specific activities anticipated, and the types of environmental compliance documents to be utilized. Please do not share any geospatial data containing culturally sensitive data.

- 4) All other information submitted to CAL FIRE during the application and grant administration process will be reviewed and used primarily by the Tribal Wildfire Resilience Grants Program and other CAL FIRE staff working directly on the application or award administration. While these data are not confidential, it is typically not shared widely. This includes indirect cost request documentation, the full application questions, and additional materials submitted during the application or grant administration processes.

Statutory Requirements and Priorities

General Requirements

1. Projects must serve California Native American tribes and their communities located within the State of California.
2. Projects must establish or improve wildfire resiliency or forest health on tribal ancestral lands to address a critical need in tribal communities or prepare tribes to develop or increase wildfire resiliency or forest health through planning activities.
3. Directly or indirectly reduce greenhouse gas emissions by promoting long-term carbon storage and sequestration.

Funding Priorities

Projects combining the following elements will be given priority consideration in funding decisions.

1. Projects that are ready to implement at the time of application. Projects that will be ready to begin on-the-ground implementation in Spring 2027, as soon as grant funds are ready to use.
2. Projects that conduct cultural or prescribed burns, or training in cultural or prescribed fire.
3. Projects that utilize and/or expand or disseminate tribal wildfire prevention and forest health expertise, Traditional Ecological Knowledges, and existing expertise within a tribe.
4. Projects that will establish or improve wildfire resiliency, forest health and wildfire safety within a tribe's ancestral lands or focus on increasing biodiversity and restoration within a tribe's ancestral lands.

5. Projects that will include workforce development, training programs, or conservation corps programs, especially those with opportunities for tribal youth.
6. Projects that have a unique fit for this grant program and are not eligible for other funding sources. Innovative projects that catalyze new opportunities or enable ongoing additional work into the future.

Other Funding Considerations

In evaluating project proposals, scores are used to determine initial rankings. Award discussions and decisions are then carried out among a multidisciplinary evaluation team in accordance with [Title 14 , Division 1.5, Chapter 9.6 of the California Code of Regulations](#). Decisions will be made based on consistency with the goals of the Climate Bond; demonstrated need for the project; effectiveness of the proposed methodology to accomplish the project's goals; whether the project is anticipated to serve or provide meaningful and direct benefits to a Vulnerable Population, a Disadvantaged Community, or a Severely Disadvantaged Community; project readiness to begin; proposed budget; and amount of funding available.

Examples of Potentially Funded Activities

This program is a competitive grant program to support California Native American Tribal projects to establish or improve forest and wildfire resiliency and wildfire safety on or upon tribal and ancestral lands.

Below is a list of eligible project activities; this is not a comprehensive list, but a list of examples. Innovative activities not listed below may also be eligible. Please reach out to TribalWildfireResilienceGrants@fire.ca.gov to discuss potential eligibility.

- Implementation of a cultural burn
- Implementation of a prescribed burn
- Implementation of forest and wildfire resiliency projects including, but not limited to, dead and dying tree removal, understory thinning or removal, tree or other native or traditional vegetation plantings
- Implementation of restoration projects focused on forest health that provide benefits including, but not limited to, increasing biodiversity and improving access to and use of traditional foods and culturally significant species
- Preparation of CEQA, NEPA, or other environmental compliance documents
- Surveying or mapping of proposed project areas
- Development of site maps and implementation plans
- Obtaining project permits
- Preparing and delivering an outreach campaign targeted at adjacent landowners, tribes, community partners, etc.

- Training or knowledge sharing in tribal wildfire prevention and forest health expertise with TEK practitioners or staff. This can include interviews with elders, developing TEK references, formal training, or related activities.
- Developing restoration plans that will incorporate cultural or prescribed burns to increase biodiversity, restore habitats, and improve wildfire resiliency, forest health, or increase access to traditional foods and materials
- Developing a workforce development component of a future cultural or prescribed burn, forest restoration, or wildfire resiliency project Monitoring & evaluation of project outcomes

Ineligible Project Examples

The list below provides examples of projects and elements that are not eligible; this is not a comprehensive list.

- Projects that do not serve tribes or tribal communities
- Projects that will not move a tribe towards wildfire resiliency or cultural or prescribed burns or increased biodiversity or improved forest health on ancestral lands
- Land Purchase
- Projects contingent on future land acquisition for project
- Cash reserves, endowments, or fundraising activities
- Business purchase
- Payment of a debt or mortgage
- Lobbying or lawsuits
- Sub-granting or regranting
- Projects where the applicant cannot satisfactorily gain permission to develop/maintain the site (see Eligible Locations section, long term access requirements)
- Grant writing for future projects
- Road upgrades & road maintenance such as culverts and bridges
- Building, construction, and infrastructure development (including construction upgrades to wildfire response infrastructure such as large permanent water tanks or road maintenance)
- Disaster recovery such as hazardous debris removal. These activities are better suited to other disaster recovery grant programs administered by CalOES and FEMA.
- Projects with substantial changes or re-designs between Concept Proposal and Full Application
- Projects that only involve planning and do not result in implementation

APPLICATION & REVIEW TIMELINE

TWR Staff will hold online Office Hours throughout the application period. The schedule will be posted on the Tribal Wildfire Resilience website.

If you have any questions about the application, please come to TWR Grants Office Hours or contact TribalWildfireResilienceGrants@fire.ca.gov.

| Month | Grant state |
|-----------------------|---|
| 2026 May | Guidelines posted for public comment & tribal input |
| 2026 June | Round Table Workshop for Tribal Input into grant process. |
| 2026 July | Application opens; weekly online office hours |
| 2026 August | Application remains open; online office hours; post a Frequently Asked Questions document |
| 2026 September | Concept Proposals due September 2 |
| 2025 October | Concept Proposal decisions sent – declines & invites to Full Application Full Application opens; online office hours |
| 2026 November | Full Applications Open; online office hours |
| 2026 December | Full Application documents due |
| 2027 January | Full Application Video Interviews |
| 2027 February – April | Clarifying Questions asked of applicants Award review and approvals by CAL FIRE |
| 2027 Spring | Grant agreements signed |
| 2027 Spring | Project work begins! |

Concept Proposals: Eligibility & Concept Proposals, due September 2, 2026

Eligibility

- Applying organization name and contact information
- Short summary of the project. TWR staff uses this to check that the proposal generally fits the program. This summary will be posted publicly for all applicants.
Description & documentation of applicant organization’s status as federally recognized tribe, a tribe on the NAHC’s Contact List, or a tribally led 501(C)(3) non-profit organization.

Concept Proposals

- Online application questions in Grants Portal
- Project description detailing activities the grant will fund and their importance
- Grant budget & Indirect Cost Rate
- List of goals and deliverables
- Project location (latitude/longitude)
- Funding requested
- Project duration
- Matching funds information
Whether the applicant anticipates the project will serve or provide meaningful and direct benefits to a Vulnerable Population, a Disadvantaged Community, or a Severely Disadvantaged Community.

Full Applications: Additional Documentation & Video Interviews (tentatively due December 15, 2026, with video interviews January 11-15, 2027)

The most competitive applicants will be invited to submit a full application. This will be determined by reviewing and scoring concept proposal materials. Selected applicants will be invited to participate in an interview, where they will be given the opportunity to discuss and answer questions about their proposed projects with Tribal Wildfire Resilience grants staff. Applicants are strongly encouraged to participate in the interviews, as the information provided in the interview may supplement or clarify the information provided in the application in a way that may impact project scoring.

Additional Documentation

Projects under consideration for grant awards will be required to submit additional documentation for review and clarification.

- Grants Portal Questions
- Detailed scope of work and methods,
- Community engagement and benefits
- Full budget and narrative with Indirect Costs documentation
- Letters of support from partners and community
- Letters of participation or commitment from partners, conservation corps or tribal corps
- List of acres for each specific treatment or activity in the workbook provided
- Statement of Qualifications, description of project readiness, & timeline
- Environmental Compliance Form

NOTE: Applicants are **strongly encouraged** to discuss their proposed project(s) with Climate & Energy's environmental compliance staff **during Full Applications** of the application process. Scores will be increased for those who do, as the information provided may supplement or clarify the information provided in the application. To begin the discussion, please attend an online environmental compliance office hour (dates times will be announced on the Tribal Wildfire Resilience webpage) or email cegrants.ceqa@fire.ca.gov with a brief description of your proposal and the following information to cegrants.ceqa@fire.ca.gov:

- Project jurisdiction (Tribal Trust, Tribal Fee, etc.)
 - Is environmental compliance complete?
 - What environmental compliance document(s) would be used?
 - Who is your CEQA lead agency?
 - Would CAL FIRE Forest Practice documents be used (commercialization of any wood products)?
- Spatial Data: Proposed locations of treatments, as well as basic information about the specific anticipated activities. Additional details on format and where/how to submit the treatment data will be provided during Full Applications.
 - Optional: Maps, photos of the project area or general area/ecosystem

- Projects that need a Governing Board Resolution will submit that resolution with the Full Application.

Video Interviews

- Each interview will be a half-hour video call with members of the Tribal Wildfire Resilience grants staff and Review Panel.
- The first 10 minutes will be questions from Tribal Wildfire Resilience grants staff about the proposal.
- The rest of the time is open conversation and Q&A from the applicant about the program and project.
- All video interviews are tentatively scheduled for the week of January 11-15, 2027. Video interview scheduling for all applicants will be coordinated and confirmed by Tribal Wildfire Resilience staff.
- Applicants will be required to provide additional documentation prior to the project presentation.

EVALUATION AND SCORING CRITERIA

Upon the close of the application period, applications will be reviewed to determine if the project meets eligibility requirements. Applications must be completed and submitted by an eligible applicant in the Grants Portal. Applications that do not meet these criteria will be disqualified, will not be scored against the selection criteria, and will not be eligible for award. Points will then be attributed according to criteria in the tables below.

Information provided during the evaluation process should demonstrate how effectively the proposed project meets statutory requirements, funding priorities, and program objectives. Projects will be evaluated using established criteria, and any additional funding considerations identified by the review team. Project proposals will receive an initial ranking score. The initial ranking will be used to facilitate discussions about each proposal among a multidisciplinary evaluation team.

Eligibility Criteria

The first part of the concept proposal review is to confirm that the proposal is eligible for the program.

| Criteria | Score Based On | Scoring |
|---|---|--|
| <p>Eligible Applicants, satisfying at least one of the following:</p> <ol style="list-style-type: none"> 1. Federally recognized tribe 2. Tribe on NAHC list 3. Tribally led 501(c)(3) non-profit with documentation | <p>Documentation provided in the eligibility section of the application. Respective documentation related to the criteria of eligibility.</p> <ol style="list-style-type: none"> 1. If applying as a federally recognized tribe: any document on Tribe or Bureau of Indian Affairs letterhead showing federally recognized status. 2. If applying as a tribe on CA NAHC list: documentation from NAHC confirming presence on NAHC list. 3. If applying as a Tribally led 501(c)(3) non-profit: documentation of how the organization is tribally led. See the Eligible Applicants section above for more information. Any applicant in this category will have to contact Tribal Wildfire Resilience Program before application deadline. | <input type="checkbox"/> Eligible <input type="checkbox"/> Disqualified |
| Eligible Activities | <p>All proposed activities are within grant program scope as described in the Eligible Activities section, and Examples of Potential Funded Activities. This will include a general review of Budget, Scope of Work, Deliverables List, Treatment Plan.</p> | <input type="checkbox"/> Eligible <input type="checkbox"/> Disqualified |
| Complete Concept Proposal | <p>All required information has been provided. Requirements will be clearly specified in the online application, e.g., project information, project summary, scope of work, budget, workbook with deliverables list.</p> | <input type="checkbox"/> Eligible <input type="checkbox"/> Disqualified |

Scoring Criteria – Concept Proposal (100 Points Available)

Eligible proposals will then be scored by the review panel. This table shows the criteria, number of points, and what the score is based on.

| Criteria | Points | Description | Score Based On |
|-------------------------------------|--------|---|---|
| Meets program minimum criteria | 50 | <p>Application is complete and not missing information.</p> <p>Proposal is</p> <ul style="list-style-type: none"> • In California • In ancestral land or other lands connected to the applicant • Project will be completed between Spring 2027 and January 2031 • Applicant has established access to the area where the project will occur • Project is within funding limits <p>Highly encouraged:</p> <ul style="list-style-type: none"> • Proposal discussion call | <ul style="list-style-type: none"> • Application Questions • Budget • No missing pieces of application |
| Supports Tribal Wildfire Resilience | 20 | <p>Project has a unique fit for Tribal Wildfire Resilience Grants or may not be funded by other programs. Project is unique and innovative.</p> <p>The project furthers Traditional Ecological Knowledge; wildfire resilience; land management; biodiversity or culturally important species; cultural or prescribed fire; forest health; training and workforce development; access, co-management, or stewardship of ancestral lands.</p> | <ul style="list-style-type: none"> • Scope of Work • Application questions about TEK, Tribal Land Management, and Climate Benefits. |
| Budget | 10 | Proposed budget matches with scope of work and includes the proposed IDC rate to be used. | <ul style="list-style-type: none"> • Budget, Proposed IDC Rate |
| Clear “Why” (goals & purpose) | 5 | The proposal describes why the project is important for the Tribe’s goals and addresses a pressing need. The proposal describes the background of the project area, the applicant and partners, and why this is a high-value project for the applicant, tribe, or community. | <ul style="list-style-type: none"> • Scope of work • Application questions about TEK, Tribal Land Management, and Climate Benefits. |

| Criteria | Points | Description | Score Based On |
|--|--------|--|--|
| Clear “What/how” (project plan & scope of work) | 10 | The proposal describes what the grant would fund and how this would effectively achieve the expected impacts. The proposal is clear and organized. | <ul style="list-style-type: none"> • Scope of Work • Deliverables List • Budget |
| Collaboration, Community Engagement, & Local Support | 5 | <p>The project provides benefit to <u>Disadvantaged Communities and Vulnerable Populations</u>.</p> <p>Match funds are not required but show commitment from the applicant and project partners. Match funds may increase the score.</p> | <ul style="list-style-type: none"> • Scope of Work • Application questions • Budget |

Scoring Criteria – Full Application (100 Points Available)

Full applications from applicants invited back based on their concept proposals will be scored by the review panel. This table shows the criteria, number of points, and what the score is based on.

| Criteria | Points | Description | Score Based On |
|--------------------------------|--------|--|---|
| Meets Program Minimum Criteria | 20 | <p>Application is complete and not missing minimally required information.</p> <p>Proposal is:</p> <ul style="list-style-type: none"> • In California • In ancestral land or other location connected to the applicant • Project will be completed between Spring 2027 and January 2031 • Applicant has established access to the area where the project will occur • Project is within funding limits <p>Highly encouraged:</p> <ul style="list-style-type: none"> • Environmental Compliance form & discussion | <ul style="list-style-type: none"> • Application Questions • Scope of Work • Tribal Organization documentation • Environmental Compliance discussion • All pieces of application are present (such as spatial data, Statement of qualifications, etc.) |

| Criteria | Points | Description | Score Based On |
|---------------------------|---------------|--|---|
| Video Interview Completed | 20 | Applicant completed video interview and submitted all additional documentation by deadline. | <ul style="list-style-type: none"> Completed video interview and interview content |
| Clear Project Plan | 15 | <p>Proposed activities in workbook have a clear connection to the applicant's goals for the project.</p> <p>The project proposes funding activities that are clearly outlined in the budget.</p> <p>Applicant provides clear project maps, geospatial data, and a feasible plan for providing geospatial data on progress at regular required intervals.</p> | <ul style="list-style-type: none"> Scope of Work Deliverables List Treatment Acres Work Plan Budget Maps Geospatial Data |
| Budget | 20 | <p>The budget is entered accurately into the Grants Portal application.</p> <p>Budget matches scope of work. The budget clearly lists each expense that the grant will pay for, with all costs in appropriate categories.</p> <p>All budget items are eligible for this program. The budget narrative describes costs in a reasonable and appropriate way.</p> <p>IDC documentation submitted supports requested rate.</p> | <ul style="list-style-type: none"> Budget Budget Narrative IDC Documentation |

| Criteria | Points | Description | Score Based On |
|---|-----------|--|---|
| <p>Collaboration, Community Engagement, & Local Support</p> | <p>10</p> | <p>Major project partners are committed to participating in the project.</p> <p>The project is supported by the surrounding community. This may include tribal members, non-tribal community members, neighbors, or other organizations interested in the project.</p> <p>The applicant has good working relationships with neighbors and partners. The applicant is communicating with all important stakeholders for the project.</p> <p>The project provides benefit to Disadvantaged Communities and Vulnerable Populations.</p> <p>*Additional 5 points if there is a letter of commitment from a California Conservation Corps, Tribal Corps, or Local Corps.</p> | <ul style="list-style-type: none"> • Letters of Participation from major partners describing how they will participate. • Letters of Support from other community members describing their connection to the project and their support of it. • Letters of Support from other tribes that may have a connection to the lands where the project takes place. • Narrative of project benefits to communities, Disadvantaged Communities, Severely Disadvantaged Communities, and Vulnerable Populations |

| Criteria | Points | Description | Score Based On |
|--|--------|--|---|
| Environmental Compliance & Legal Readiness | 10 | <p>Environmental Compliance form & discussion completed.</p> <p>The environmental compliance summary should describe how environmental compliance will be completed, if awarded, within one year of the execution of the grant agreement, including:</p> <ul style="list-style-type: none"> • Any existing or needed permits and/or regulatory approvals necessary to meet environmental compliance requirements to support the project. • The anticipated CEQA lead agency for the project • Whether NEPA applies to the project. • Whether a BIA environmental compliance process applies to the project. <p>Preference would be given for projects with completed and approved CEQA, CEQA-equivalent, and/or NEPA documentation</p> <p>Letters of commitment from CEQA lead agency and other environmental compliance partners.</p> <p>Application is consistent with spatial data or project acres proposed for treatment.</p> | <ul style="list-style-type: none"> • Scope of Work • Environmental Compliance Summary • Spatial Data |
| Administrative Capacity | 5 | <p>Applicant and major partners have the relevant knowledge, skills, and time to successfully complete the project. The budget may include hiring additional staff and contractors.</p> | <ul style="list-style-type: none"> • Statement of Qualifications • Environmental Compliance |

APPLICATION PROCESS

Concept proposals, full applications, and any required additional documentation are submitted online through the [Grants Portal](#). Spatial Data is expected to be submitted using a Tribal Wildfire Resilience Survey123 custom form; details will be provided during Full Applications. details will be provided during Full Applications. An editable Word document of the application will be on the TWR Grants website.

Applicants to the Tribal Wildfire Resilience Program must submit concept proposals and additional documentation using the Grants Portal by the deadline of **12:00 p.m. (noon) PST on September 2, 2026.**

Application Link: [Link will be provided when available]

All required questions and forms must be submitted through the Grants Portal. Hard copy and electronic copies submitted through an alternate method will not be accepted. If you do not have access to reliable internet or have other barriers to utilizing the Grants Portal, please contact CAL FIRE at TribalWildfireResilienceGrants@fire.ca.gov within one month of the solicitation release to discuss alternative ways to submit an application.

Please refer to the [Grants Portal – Application Submittal User Guide](#) for detailed instructions on how to access Grants Portal and complete your application. The guide is also accessible via the [CAL FIRE Grants webpage](#). Additional guides and FAQs may be posted to the Tribal Wildfire Resilience website as they become available. It is highly recommended that you set-up an account and submit your application in advance of the application deadline to avoid any technical issues.

Proposal Discussions

All applicants are **strongly** encouraged to schedule a half-hour call with Tribal Wildfire Resilience Program to discuss project ideas and whether they may be eligible for the program.

CAL FIRE staff cannot provide detailed review of draft documents or concept proposals in order to avoid unfair conflicts of interest.

Environmental Compliance Discussions

Applicants are **strongly encouraged** to discuss their project with Climate & Energy environmental compliance staff during Full Applications of the application process, as priority will be given to those who do as the information provided may supplement or clarify the information provided in the application in a way that may impact project scoring.

During this discussion, applicants should be prepared to discuss the details of their proposed project, any existing CEQA or NEPA documents that may cover project activities, and whether the applicant anticipates asking CAL FIRE to act as lead agency for the development of additional CEQA documents, if known.

To begin environmental compliance discussions, either:

- A) Attend an online Environmental Compliance Office Hour (dates/times will be announced on the Tribal Wildfire Resilience website).
- B) Email cegrants.ceqa@fire.ca.gov with a brief description of your proposal and the following information to cegrants.ceqa@fire.ca.gov:
 - Project jurisdiction (Tribal Trust, Tribal Fee, etc.)
 - Is environmental compliance complete?
 - What environmental compliance document(s) would be used?
 - Who is your CEQA lead agency?
 - Would CAL FIRE Forest Practice documents be used (commercialization of any wood products)?

Application Documents

Below is a list of files that must be uploaded as part of your application in either the concept proposal or video interview. Please refer to the full application for further information, templates, required file formats and size limitations for each file type.

Applications will be treated in accordance with the Public Records Act requirements, and certain information, subject to those requirements, may be publicly disclosed. Please do not include any confidential or culturally sensitive information in your application.

Required – Concept Proposal

- Name of applicant and preferred email or mail address or other preferred contact information
- Eligibility description & documentation
- Statement of Purpose
- Scope of Work
- Project location and description of anticipated public access if the project includes restoration of real property
- Grant Budget & IDC Rate proposed
- Project duration
- Whether the project has matching funds
- Whether the applicant anticipates the project will serve or provide meaningful benefits to a Vulnerable Population, a Disadvantaged Community, or a Severely Disadvantaged Community as defined in Public Resources Code 90100
- Environmental Compliance Summary

Required – Full application

- [Payee Data Record \(Std. 204\)](#) A W-9 may be substituted for tribal and governmental agencies

- Grant Budget, Budget Narrative, & Justification and supporting documentation for indirect rates
- Project Workbook including
 - Deliverables List
 - Planned treatment activities
 - Work Plan
 - Environmental Compliance Worksheet
- Project Readiness, including the status of environmental compliance (CEQA/NEPA), including whether compliance is complete, underway, or planned.
- Letters of Participation from major partners, including current owner of project area
- For tribal governments: documentation that the applicant is a federally recognized tribe and/or a tribal government on the NAHC contact list
- Description of climate benefits and/or treatment activity information for greenhouse gas assessment
- Geospatial data for anticipated on-the-ground activities
- For tribally-led 501(c)(3) non-profits:
 - Contact Tribal Wildfire Resilience Grants to discuss eligibility, TribalWildfireResilienceGrants@fire.ca.gov
 - Documentation of tribal affiliation or support from a tribal government (signed letter, Council resolution, or similar)
 - Documentation that the applicant is tribally led, such as the Board is majority Native, the goals and principles of the organization, or similar documentation.
 - Description of how the project serves tribal communities
 - Documentation that the applicant is a non-profit registered in California.

May be required for Full Applications: Governing Resolution. CAL FIRE will provide additional information when this is required, such as for projects that need to designate who has signing authority or projects that require a Limited Waiver of Sovereign Immunity

Optional

- Community Letters of Support
- Environmental Compliance Discussion & Environmental Compliance Summary
- Existing Environmental Compliance supporting documents (if available), such as signed NEPA or CEQA decisions
- Pictures of the project area (up to 5)
- Maps of the project area
- Video Interviews / Q&A

REVIEW DECISIONS

Review Process

A list of Tribal Wildfire Resilience applications received will be posted on the Tribal Wildfire Resilience grants webpage at least 10 business days prior to award.

CAL FIRE will review completed applications that meet the Program Eligibility Criteria. Eligibility, proposal documentation, and interview content will be evaluated by Tribal Wildfire Resilience staff using the Scoring Criteria.

Additional reviewers will read proposal summary information and provide feedback on the proposals. This will include CAL FIRE Unit Foresters from each project area; CAL FIRE Cultural Resource Managers (Archeologists); and interagency reviewers that include members of the tribal land management and cultural fire communities.

Final awards will be determined based on project scores, amount of available funding, number of applicants, amount of funding requested by applicants, and program need.

Tribal Wildfire Resilience staff will make funding recommendations to CAL FIRE Leadership. After CAL FIRE Executive approval, funding recommendations are reviewed by the State Treasurer's Office. Upon approval from the State Treasurer's Office and CAL FIRE Executive, grant awards are announced.

Funding Offers

CAL FIRE reserves the right to fund projects in total or in part, whichever best serves the objectives of the Tribal Wildfire Resilience Program. Project applicants that are selected to receive partial funding will be provided with additional information on their revised funding amount, project performance period, and any other changes to their application as needed.

Project applicants will be notified by email if they have, or have not been, selected to receive funding. Successful applications will be summarized and posted to CAL FIRE's Tribal Wildfire Resilience Grants webpage within two weeks of the decision to fund.

GRANT CONDITIONS AND ADMINISTRATION

Grant Agreement

To receive funding and carry out the project, grant recipients must enter into a grant agreement with CAL FIRE. Project applicants are encouraged to review [CAL FIRE's standard terms and conditions \(available online\)](#) prior to submitting a grant application to ensure they understand and are able to meet the legal requirements that grantees are subject to in the grant agreement. Please contact CAL FIRE Tribal Wildfire Resilience with any questions or concerns about the standard grant agreement. Tribal Wildfire Resilience may send questions to CAL FIRE Legal to discuss more specifics.

Project Performance Period

- The Project Performance Period is from the time the Grant Agreement is fully signed by either the CAL FIRE Deputy Director or designee to the Agreement termination date. Only eligible costs incurred during the Project Performance Period will be paid by the State.
- CAL FIRE will execute all Grant Agreements as soon as feasible and no later than one year from announcement of grant awards.
- **All project work must be completed within the Project Performance Period.**
- Final invoices for all grant-related work must be submitted to CAL FIRE no later than 30 days after the Project Performance Period.
- For this solicitation, all proposed activities should begin in Spring 2027 (or later) and be entirely completed by January 30, 2031.
- We expect that awarded grants will have funds available to begin work in Spring 2027.

Project Reporting

Using the Grants Portal system, grantees must report on progress toward completion of the Scope of Work included in the Grant Agreement with every invoice or quarterly, whichever is more frequent, using the Tribal Wildfire Resilience Progress Report templates. Each invoice includes a progress report describing the work covered by that invoice. More detailed reporting occurs quarterly on acres treated and progress toward project deliverables. Quarterly progress updates are due on the last business day of the month following the end of a quarter (April 30, July 31, October 31, January 31).

Report contents are determined by CAL FIRE. Information to be submitted includes, but is not limited to:

- Project accomplishments
- Challenges and obstacles
- State dollars allocated and matching funds contributed
- Acres of land treated, activities completed, and geospatial data for project treatment activities, number of trees and acres planted
- Bone dry tons of biomass delivered to a renewable energy facility, tons of biomass delivered to a sawmill, and renewable energy produced
- Before and after photographs
- All grantees must submit a final project report to CAL FIRE with the final invoice. Final report will include final summary of all metrics reported in prior periodic progress

reports, as well as narrative summary of project outcomes and photographic documentation of project activities and outcomes.

Note: Applicants may budget grant funding to meet reporting requirements that apply as part of fulfilling the terms and conditions of the grant. CAL FIRE encourages applicants to consider their needs for reporting and to prepare the proposed project budget accordingly. This may include accounting, project management, administration, GIS, and similar support.

Spatial Data

Grantees must provide project information to CAL FIRE for entry into CalMAPPER, CAL FIRE's geospatial database that facilitates tracking and monitoring of CAL FIRE vegetation management projects. Information from grantees will include, for example, locations and basic characteristics of both planned and completed project work, the types of environmental compliance documents utilized, grantee contact information, grant-funded (not match) project costs, and the number of bone dry tons utilized (in the case of biomass utilization), in accordance with CAL FIRE specifications and deadlines. CalMAPPER information from grantees will be required at specific times throughout the project performance period of the grant, including at initial grant award and at periodic invoice billing submissions such as quarterly or annually to be determined by CAL FIRE. It is highly recommended that applicants include a budget line item to procure a GIS specialist to provide required geospatial data throughout the life of the grant.

Treatment polygons and other project information will be publicly available on the [CAL FIRE website](#), CalMAPPER, and the Interagency Tracking System. Please do not share culturally sensitive information in the application proposal or during the life of a grant. Please ensure the reporting of your treatment location data does not disclose confidential information.

CAL FIRE is subject to the California Public Records Act. All records in CAL FIRE's possession will be treated in accordance with the requirements of that Act and may only be withheld from public disclosure if a specific statutory exemption applies.

Please contact Tribal Wildfire Resilience Program with any questions about location confidentiality.

Changes to an Approved Project and Amendments

A grantee wishing to change the scope of work, budget, or project performance period, or other elements of an executed grant agreement must submit the proposed change to CAL FIRE for review and approval. CAL FIRE will determine if an amendment request will be processed as an informal or formal amendment.

Examples of amendment requests that may require a formal amendment, requiring full execution by the signatories of an agreement, include:

- Change in project end date (as allowed by legislation or liquidation deadline for the funding source).

- Changes to the budget that are greater than 10% of the total award amount.
- Significant changes in the Scope of Work, including changes to the physical project location or treatment areas, changes in treatment objective or treatment activity, and additions or subtractions of treatment acres.

Any change must be consistent with the statutes, regulations, and guidance governing the program. Requested budget changes may not increase the amount of funds awarded by CAL FIRE, unless such changes are initiated by CAL FIRE. Any amendment requests to extend the project timeline, where permissible, must be submitted to CAL FIRE sixty (60) days before the agreement termination date using CAL FIRE's current grant management system. CAL FIRE reserves the right to waive the sixty (60) days in extenuating circumstances.

CAL FIRE reserves the right to reject proposed changes to an approved project or budget. Specific amendment guidance will be provided on [Tribal Wildfire Resilience Grantee Resources webpage](#).

Project Termination

Before work on the project begins, a Grant Agreement may be terminated by CAL FIRE or the grantee upon 30 days advanced written notice to the other party. After work begins on the Project, termination may occur: (1) if CAL FIRE and the Grantee mutually agree to terminate the agreement; (2) if the State determines Grantee has made a material misrepresentation, violated the Grant Agreement, failed to fulfill its obligations under the Grant Agreement, or otherwise determines there is cause to do so; or (3) if the State gives 30-days written notice of termination to Grantee.

Further details on this process will be provided in the Grant Agreement.

Accounting Requirements

The grantee must maintain an accounting system that accurately reflects fiscal transactions. The accounting system must provide an adequate audit trail, including original source documents, such as receipts, progress payments, invoices, purchase orders, timecards, cancelled checks, etc. The accounting system must document the total cost of the project. The grantee must maintain accounting records and keep source documents for all expenditures related to each grant for three years following the final payment by the State, one year following an audit, or one year after final disposition of any disputed audit findings, whichever occurs later.

Loss of Funding

CAL FIRE reserves the right to withdraw a funding award if stated requirements are not met. The following are examples of actions that may result in a grantee's loss of funding. This is not a complete list and is intended only to show examples.

1. Grantee fails to obtain an executed Grant Agreement within one year from award announcement.
2. Grantee has not satisfied all legal requirements (e.g., CEQA, NEPA, ancillary contracts, agreements, MOUs, etc.) necessary to initiate ground disturbing project work within one year of grant agreement execution.
3. Grantee begins ground-disturbing grant funded work prior to grant program written approval on meeting environmental compliance.
4. Grantee fails to use all the grant funds.
5. Grantee withdraws from the grant program.
6. Grantee fails to complete the funded project described in the Grant Agreement Scope of Work.
7. Grantee fails to submit all documentation within the time periods specified in the Grant Agreement.
8. Grantee changes the Project Scope of Work or project implementation without CAL FIRE's prior written approval.
9. Grantee changes the Project Scope of Work that is inconsistent with the overall program goals or eligible activities.
10. Grantee or CAL FIRE terminates the Agreement.
11. Grantee does not reinvest program (project) income into the project by subtracting it from the subsequent reimbursement or advance payment invoice. This includes interest on advances, as well as income from commercial timber, firewood sales, or other aspects of the grant budget.
12. Grantee does not submit or is repeatedly tardy in submitting, required project reporting.

Eligible Costs

Project costs must be consistent with the approved Project Application and incurred during the Project Performance Period as specified in the Grant Agreement. Costs associated with meeting grant reporting requirements, managing spatial data, and complying with the California Environmental Quality Act or National Environmental Policy Act may be eligible costs.

| Budget Item | Eligible Cost | Required Documentation |
|--------------------|--|--|
| Salaries and Wages | Salaries and wages of employees employed by the grantee who are DIRECTLY engaged in the execution of the grant project. Limited to actual time spent on the grant project. Leave benefits (i.e. sick leave, vacation, etc.) that are consistent with the grantee's leave benefit policy may be charged to the grant in proportion to the percentage of time worked on the grant within the pay period. Examples of expenditures include time related to site visits and project monitoring, and completion of reporting related to the grant project. Staff time related to accounting, business services, etc. are allowed only if those functions are not included in the grantee's overhead cost. Overtime for employees being paid out of Salaries & Wages, must be pre-approved by CAL FIRE in writing for each event that overtime will occur. | A payroll summary of all employees' time spent on the project must be provided with invoices requesting salary/wage reimbursement. Payroll documentation should show a nexus between time worked on the project and wages paid to the employee after the fact. Timesheets or similar documentation detailing days and hours worked on the project must be maintained and retained by the grantee for audit purposes but should not be submitted to CAL FIRE unless otherwise instructed. Any leave charged to the grant must reflect the calculation of time spent on the grant compared to overall time worked. A statement certifying that leave charged to the grant is in proportion to employee's time spent must be included as part of the supporting documentation. All salary and wages charged to the grant must tie back to the grantee's accounting records. |
| Benefits | Employer contribution share of fringe benefits associated with employees (paid from salaries and wages Budget Item) who are directly engaged in the execution of the grant project. This will include Social Security, Medicare, Health Insurance, Pension Plan costs, etc. as applicable for the specific employee | Same documentation as Salaries and Wages. Payroll documentation showing wages and hours paid to the employee and associated fringe benefits. Backup documentation to be retained by grantee for audit records. |

| Budget Item | Eligible Cost | Required Documentation |
|-------------|--|--|
| Contractual | Direct consultant and contractual services necessary to achieve the objectives of the grant. Examples of contractual costs will be RPF supervision/certification, professional/consultant services (the costs of consultant services necessary for project planning and implementation), fire prevention contractor, etc. Procurement of contractual services should be documented to ensure selection on a competitive basis and documentation of price analysis. | Invoices from Consultant/Contractor identifying expenditure, services performed and period of services. When reporting acres, contractor invoices must identify when and where the acres were treated. Documents related to consultant/contractor selection analysis shall be kept by the grantee but available for audit purposes, upon request. |
| Supplies | Supplies that are used in the direct support of the project are allowable. Supplies exceeding \$10,000 per unit cost shall be documented to ensure procurement of supplies on a competitive basis and documentation of price analysis. Supply costs are only applicable to supplies purchased directly by the grantee. Supplies purchased by contractors must be charged to the "Contractual" category | Receipts identifying items purchased, cost and date of purchase. Documentation related to cost analysis of procurement of supplies exceeding \$10,000 shall be kept by the grantee but available for audit purposes, upon request. |
| Travel | Travel cost associated with travel to and from project sites, meetings, etc. directly related to the grant project and must be considered reasonable and necessary for the completion of the project. Reimbursement rates shall comply with U.S. General Services Administration guidelines, and per diem shall not exceed the California standard per diem rate established by the U.S. General Services Administration. However, this requirement does not apply to University of California or California State University entities, which must provide their applicable travel policy prior to invoicing. Mileage rates shall not exceed the rates allowable by IRS . Travel costs are applicable only to the grantee and their employees. Contractors' travel costs must be billed to the "Contractual" category. | Receipts identifying travel cost (i.e. lodging, rental cars). Mileage must be documented by either employee travel claims that are signed by the employee or vehicle mileage logs for vehicles owned by the grantee. Per Diem must be documented by employee travel claims. Documentation must be kept by the grantee and made available for audit purposes, upon request. |

| Budget Item | Eligible Cost | Required Documentation |
|-------------|---|---|
| Equipment | <p>Equipment is an item exceeding \$10,000 or more per unit cost and has a tangible useful life of more than one year. Cost to lease equipment to use in the grant project may be charged to the grant. A cost-benefit analysis to justify the cost of purchasing equipment versus leasing must be provided. Procurement of equipment must be done on a competitive basis and include documentation of price analysis. Grantee must include in the application package the proposed use and maintenance plans for equipment after the performance period of the grant. Disposition of equipment beyond the project performance period is subject to CAL FIRE approval. If grantee fails to complete grant or dissolves during grant, equipment shall be returned to CAL FIRE. Equipment shall not be used as collateral or other means.</p> | <p>Cost of equipment purchased shall be substantiated by purchase receipt and a bid quote worksheet at the time of invoicing. All other documentation related to price analysis of procurement of equipment must be kept by the grantee and made available for audit purposes, upon request. Disposition of the equipment must be submitted and approved by CAL FIRE.</p> |
| Other | <p>Other costs that do not fit in any of the above categories. Costs must be directly related to the grant project. Use of equipment owned by the grantee may be charged to the grant at a rate set by the California Department of Transportation (Caltrans) "Labor Surcharge and Equipment Rental Rate" guide. If the Caltrans guide does not address rates for a particular piece of equipment, grantee must obtain CAL FIRE approval prior to using such equipment. Costs (such as rent, utilities, phones, general office supplies, etc.) that must be apportioned to the grant are considered indirect costs unless written justification is submitted and approved by CAL FIRE.</p> | <p>Invoices or receipts identifying the item and cost charged to the grant. Cost of leased equipment charged to the grant must be substantiated with receipts identifying equipment leased, dates equipment was leased, lease rate, and total cost. Usage of grantee equipment must be substantiated with an equipment usage log, equipment used, rate, and total rental cost. Documentation must be kept by the grantee and made available for audit purposes, upon request.</p> |

| Budget Item | Eligible Cost | Required Documentation |
|----------------|--|--|
| Indirect Costs | Indirect Costs are costs associated with doing business that are of a general nature and are incurred to benefit two or more functions within the grantee organization. These costs are not usually identified specifically within the grant agreement, project, or activity, but are necessary for the general operation of the organization. Examples include salaries and benefits of employees not directly assigned to a project; functions such as personnel, accounting, budgeting, audits, business services, information technology, janitorial, and salaries of supervisors and managers; rent, utilities, supplies, etc. Functions included as direct versus indirect costs must be applied consistently for all activities within the grantee organization, regardless of fund source. | Applied on a percentage (%) basis on direct costs <u>except for equipment</u> . Documentation related to the determination of the grantee's indirect cost rate as well as any costs falling under the indirect cost category must be retained by the grantee, and made available upon request, for audit purposes. |

Indirect Rate Determination

With the passage of the 2024 Climate Bond, CAL FIRE now allows three options for indirect cost rates within a grant: the federal de minimus rate (15%), a federally negotiated Indirect Cost Rate Agreement (NICRA), or another rate proposed by the grantee in their grant application. The 2024 Climate Bond included a fourth option of a rate approved by another state agency, but for the purposes of review and approval, CAL FIRE is considering this third option the same as “another rate proposed by the grantee in their grant application.”

Types of Costs

Projects typically have three types of costs: direct, capital, and indirect. Direct costs include all costs clearly and directly tied to a project including staff time working on the project, travel costs for work on the project, and direct materials such as supplies (items under \$10,000) and equipment (purchased or rented) needed for the project. Capital costs include all costs required to acquire, restore/enhance, or maintain property including land, buildings, and other infrastructure. Capital costs also include purchased equipment that costs more than \$10,000. Indirect costs are expenses that are not directly linked to a specific project such as rent, internet fees, insurance, utilities, office supplies and equipment, and administrative salaries. A subcontractor is defined as an organization that is hired by the grantee to perform specific, limited tasks for payment, like providing services or materials.

How to Calculate Indirect Costs

Indirect cost rates are determined by an organization based on their own calculations using an accounting methodology of their choice following generally accepted accounting principles.

There are many methodologies for calculating an organization's indirect cost rate and CAL FIRE cannot direct or guide grantees as to which methodology to use. Some example methods for calculation include Fixed Cost Classification, Proportionate Allocation, and Activity-Based Cost Allocation.

The indirect cost rate is expressed as a percentage. Once the percentage rate is determined, each invoice will include indirect costs calculated by multiplying the indirect cost rate by the organization's Cost Base costs for that period. Indirect costs cannot be applied to capital costs, equipment or direct costs not included in the organization's Cost Base.

Federal de minimis indirect cost rate – up to 15%

- This is a fixed 15% rate currently used by federally-funded grants that can be applied to all charges excluding equipment.
- The de minimis rate does not require documentation and can be applied to all costs excluding equipment.
- The de minimis rate does not require the grantee to provide documentation to justify its use and may be used indefinitely.
- In case of an audit, the grantee should still be able to justify to the state that their indirect costs are equal to or greater than the amount charged using the de minimis rate.

Federal Negotiated Indirect Cost Rate Agreement (NICRA)

- If you have a NICRA approved by the federal government, provide the approval letter as a part of your application to CAL FIRE.
- NICRAs are usually effective for a 2-4 year period but should be in current standing. Grantees should use their most recently approved current NICRA rate.
- NICRAs establish the Cost Base, rate, and applicable period for calculating indirect costs.

A rate proposed by the grantee in the application

- Grantees are allowed to use the indirect cost rates calculated by their organization's accounting department following a standard and consistent method for calculation, e.g. Fixed Cost Classification, Proportionate Allocation, or Activity-Based Cost Allocation.
- Grantees are required to maintain all documentation to justify the indirect cost rate calculation to state auditors is real and incurred costs.
- Grantees are required to submit a memo to CAL FIRE Project Manager outlining the standard method used for indirect cost rate calculation and a description of what is included in the Cost Base.
- CAL FIRE cannot officially approve indirect cost rates but will determine if grantee has submitted all required documentation and appropriate methodology.

Appropriate calculation of a Grantee's IDC is subject to review by the State Auditor, and Grantee may be required to partially repay indirect costs if the indirect cost rate cannot be justified to the Auditor's satisfaction.

CAL FIRE does not allow contractors to add “markup” fees to subcontractor costs or purchases. Any costs associated with managing subcontractors or making purchases should be billed as staff time or included in the indirect costs.

Overtime

Overtime costs for employees whose time is charged to Salaries & Wages are generally not eligible for reimbursement unless they receive prior written approval from CAL FIRE. If overtime is worked without prior written approval, all hours will be reimbursed at the employee’s straight-time rate only, regardless of the employee’s internal pay policy.

CAL FIRE may approve overtime on a limited, case-by-case basis when it is necessary to complete specific project activities that cannot reasonably occur during normal working hours. Approval must be requested in advance and in writing and must clearly identify the activity requiring overtime. Examples may include time-sensitive implementation activities such as a prescribed burn or other short-duration project tasks that must occur outside normal work schedules.

CAL FIRE cannot provide blanket or standing pre-approval for overtime across an entire project, organization, or grant agreement. Each request will be evaluated individually and must specify the activity, timing, and staff involved. Approval, if granted, will apply only to the identified activity or event and does not extend to other project work.

Grantees are encouraged to plan project staffing and schedules to minimize the need for overtime whenever possible.

Ineligible Costs

The following are ineligible for reimbursement under the grant:

1. Costs incurred before or after the Project Performance Period, including but not limited to costs to prepare the project application associated with this solicitation.
2. Overtime for employees being paid out of Salaries & Wages, unless pre-approved by CAL FIRE in writing. Otherwise, all hours will be reimbursed at the straight time rate.
3. Projects or activities utilizing CAL FIRE staff without corresponding reimbursements or requests seeking funding for services already provided by CAL FIRE.
4. Late fees, penalties, and bank fees.
5. Any practice or activity that, in CAL FIRE’s judgment, is not a best management practice or that is, or could be, harmful to the forested landscape.
6. Any indirect costs based on percentage of equipment costs (see above).

7. Any equipment costs greater than \$500,000 or greater than 25% of the grant award amount.

Payment of Grant Funds

Funds will be disbursed only once there is a fully executed Grant Agreement between CAL FIRE and the grantee. **Payments will be made on a reimbursement basis.** The grantee pays for services, products or supplies; invoices CAL FIRE for the same; and the State reimburses the grantee upon approval of the invoice. No work prior to or after the grant period is reimbursable. At CAL FIRE's discretion and subject to statutory requirements, advance funds may be provided (see Advances below) in lieu of reimbursement.

The grantee will submit to CAL FIRE an invoice form consistent with invoice guidance in Appendix F when requesting payment of any type and include appropriate documentation to support the costs (e.g., paid vendor receipts, payroll documents, other back-up documentation of expenses). An invoice template will be provided to all approved grants.

A Progress Report or Final Report must accompany all invoices. CAL FIRE may conduct a site inspection to verify that work invoiced has been satisfactorily completed. The invoice will then be forwarded to Sacramento Headquarters for review and subsequent approval of payment. **Expect payment to be issued 45 calendar days from the time an undisputed invoice is received.** If an invoice is incomplete or non-reimbursable, it will be returned to the grantee.

Advances

Advance payments may be awarded pursuant to California Public Resources Code § 91030. Advance payments are solely at CAL FIRE's discretion.

An [Advance Payment Request form](#) must be submitted identifying how funds may be used over a six-month period. No single advance payment shall exceed 25% of the total grant award. [An Advance Accountability Report](#) form must be submitted to CAL FIRE no later than every four months after receiving the advance until the funds have been fully utilized. Advances should be fully utilized within a six-month period unless additional time is approved by CAL FIRE. Any Advance Payment, or portion thereof, that is not spent within six months or the spending timeline approved by the State, whichever is later, must be returned to the State and will be returned to the grant balance. No additional advances may be requested until acceptable documentation is received by CAL FIRE that the previous advance has been fully exhausted on eligible expenses.

Advance payments must be deposited into a federally insured, interest-bearing account that provides the ability to track interest earned and withdrawals. Any interest earned on advance payment funds must be accounted for as Program Income and used toward offsetting the project cost in the next invoice (or advance request) or returned to the STATE. Refer to Appendix E on calculations and supporting documentation for interest income.

A Limited Waiver of Sovereign Immunity will be required for all grant contracts with federally recognized tribes that include potential advance payments.

The Advance process includes:

- Grantee requests an advance as directed by grant management staff, including using Grants Portal online portal, submitting an Invoice Cover Sheet, and submitting an Advance Accountability Report that describes work planned for the advance over the next 6 months.
- Advance payment is sent by mail and must be deposited into an interest-bearing account.
- Each grantee with an advance will submit monthly reimbursement invoices documenting how the advance has been spent. These invoices include the full supporting documentation as would be required for all expenses and purchases if they were requested for reimbursement.
- Interest earned on the unspent advance funds will be documented and reinvested into the project by being subtracted from the subsequent monthly advance payment drawdown invoice or reimbursement request.
- Advance Accountability Reports are due 4 months after the advance payment is made and 6 months after the advance payment is made, when the advance should be fully spent.

Prevailing Wage Requirements

Anyone working on a [“public works”](#) project must be paid prevailing wages as determined by the Department of Industrial Relations (DIR). Public Works projects of \$30,000 or more must also meet DIR’s apprenticeship requirements. Failure to comply with public works requirements can result in civil penalties, criminal prosecution, or both. project must be paid prevailing wages. DIR performs a fact-specific analysis to determine whether a grant project being paid for with state funds falls within the definition of “public works” in [Labor Code section 1720](#).

In 2023, the legislature passed and the Governor signed [AB 338](#), which added sections 80200-80204 to the Public Resources Code. AB 338 requires that, beginning July 1, 2026 for contracts with for-profit organizations, and beginning July 1, 2027 for contracts with nonprofit organizations, certain fuel reduction work—including residential chipping, rural road fuel breaks, and firebreaks, but not including prescribed fire or grazing—paid for in whole or in part out of public funds that is not done on Indian lands or private lands must meet the following requirements:

- Workers employed to perform work that falls within an apprenticeable occupation (but not inmates or workers exempt under Lab. Code 1720.4) must be paid prevailing wages;
- All contractors and subcontractors must maintain payroll records and make those records available for inspection and copying; and

- Contractors must be registered to be qualified to bid on, be awarded contracts for, or engage in the performance of, any work subject to the requirements of Public Resources Code section 80200.

The AB 338 requirements apply regardless of whether the project is a “public work.” DIR has issued an [Important Notice](#) and [FAQ](#) related to implementation of Public Resources Code Section 80200.

Note: The requirements that apply to a project subject to AB 338 and the requirements that apply to a “public works” project may differ.

It is the grantee’s responsibility to: (1) determine whether their grant project is a public works project or whether it is subject to AB 338; (2) budget for prevailing wages in their project costs, as needed; and (3) comply with any other applicable requirements of the Labor Code. CAL FIRE provides no opinion as to whether a grant project is a public work or is subject to the requirements of AB 338. If a grantee has any questions about compliance with the Labor Code, the grantee must contact the Department of Industrial Relations (DIR) at [DIR Prevailing Wage](#) or a qualified attorney.

State Conflict of Interest Laws

All applicants, individuals who participate in the review of submitted Project Proposals, and grantees are subject to state and federal conflict of interest laws. Applicable statutes include, but are not limited to, California Government Code section 1090 and Public Contract Code sections 10365.5, 10410, and 10411. These statutes include, but are not limited to, prohibitions on the following conduct:

- i. **Current State Officers or Employees:** No State officer or employee shall engage in any employment, activity, or enterprise from which the officer or employee receives compensation or has a financial interest and which is sponsored or funded by any State agency, unless the employment, activity, or enterprise is required as a condition of regular State employment. No State officer or employee shall contract on his or her own behalf as an independent contractor with any State agency to provide goods or services.
- ii. **Former State Officers or Employees:** For the two-year period from the date he or she left State employment, no former State officer or employee may enter into a contract in which he or she engaged in any of the negotiations, transactions, planning, arrangements, or any part of the decision-making process relevant to the contract while employed in any capacity by any State agency. For the twelve-month period from the date he or she left State employment, no former State officer or employee may enter into a contract with any State agency if he or she was employed by that State agency in a policy-making position in the same general subject area as the proposed contract within the twelve-month period prior to his or her leaving State service.

Any individual who has participated in planning or setting priorities for a specific grant solicitation over and above the public comment process and tribal consultation or who will participate in any part of the grant development and negotiation process on behalf of the State is ineligible to receive funds or personally benefit from funds through that solicitation. Failure to comply with conflict-of-interest laws, including business and financial disclosure provisions, will result in the Project Proposal being rejected or any grant agreement made in violation of the conflict-of-interest laws being declared void. Other legal actions may also be taken

If an applicant has any questions about compliance with conflicts of interest laws, the applicant should consult the California Fair Political Practices Commission or a qualified attorney.

Private Benefit Prohibited

Grantee will not be reimbursed for any costs that exceed the fair market value of an “arm’s length” transaction for goods or services rendered in furtherance of the grant project.

An “arm’s length” transaction exists where the parties have an adverse (or opposing) interest. For example, a seller wants to sell his goods at the highest possible price, while a buyer wants to buy at the lowest possible price. These are adverse interests. In negotiating with a person, an adverse interest is assumed if that person is otherwise unrelated to you in the sense of not being in a position to exercise substantial influence over you or your affairs. If the person is in a position to exercise substantial influence over your affairs, then an arm’s length standard requires additional precautions to eliminate the effect of the relationship. Using a conflict-of-interest policy, information about comparable transactions between unrelated parties, and reliable methods for evaluating the transaction, are examples of precautions that would help make the negotiation process equivalent to one between unrelated persons.

Fair market value is the price at which goods, services, or property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy, sell, or transfer the goods, services, or property, and both having reasonable knowledge of relevant facts.

Grant recipients must avoid or scrutinize transactions that exhibit signs of actual or possible conflicts-of-interests and should avoid even the appearance of conflicts. The appearance of a conflict of interest occurs when a person in a position of authority over an organization, such as a director, officer, or manager, may benefit personally from a decision he or she could make. Conflict-of-interest red flags may also include organizations that engage in transactions that are less than “arm’s length” indicating there may be a bargain or gift element, such as transactions with friends and relatives, or receiving gifts from contractors. In addition, transactions with organizations that have several employees or Board members who are personally or professionally related should be highly scrutinized.

CAL FIRE may require Grantee to establish conflict-of-interest policies and procedures and maintain adequate controls to ensure that the grantee or anyone acting on behalf of the

grantee does not have any conflicting personal and/or financial interest associated with activities funded by the grant project. CAL FIRE may request additional documentation during the performance of the grant, including during review of financial-or progress reporting, or during State Audit to verify that a conflict of interest does not exist.

State Audit

Projects may be audited at any time during the project performance period and for three years after final payment by the State.

The purpose of an audit is to verify compliance with governing criteria requirements, confirm that expenditures are appropriate and accurately charged, and identify opportunities to improve the effectiveness, efficiency, accountability, and transparency of the grant program.

When project(s) are selected for audit, the grantee must immediately locate and preserve all records that may be related to the funded project(s). This mandatory hold prohibits the destruction, deletion, or alteration of any potentially relevant information including, but not limited to, emails, texts, photographs, computer files, notes, correspondence, and other documentation. Records must be organized, secured, and readily accessible. Because relevant information may exist across multiple locations and devices, the grantee must take reasonable steps to identify and retain all materials in their possession and those held by employees, contractors, and consultants. This includes data stored on computers, servers, mobile devices, external drives, cloud storage, and backup media. The grantee must also notify all associated personnel of their obligation to preserve records.

The grantee shall provide the State of California, CAL FIRE, and/or any other entity designated by the State with unrestricted access to all functions, data, records, information, physical property, and personnel that are related to administration of the grant and necessary to perform the audit. All such records and materials shall be made available at reasonable times mutually agreed to by the State and grantee for auditing purposes.

If the audit reveals the grantee failed to comply with the terms and conditions of the grant agreement, or if there are concerns regarding the integrity or management of the project(s). To protect public funds, potential remedies may include, but are not limited to, suspension of project activities, withholding payments, disallowing unallowable or unsupported costs, recovery of funds, terminating the grant, deeming the grantee ineligible for future funding, and making investigative referrals when warranted.

Grantees must retain source documents for all grant-related expenditures for at least three (3) years after final payment by the State, or one year after an audit is completed, whichever is later, unless a longer retention period is required by the grantee's internal policies.

APPENDIX A: EXPLANATION OF TERMS

| TERM | EXPLANATION |
|----------------------------------|--|
| Advance Payment | Funds provided by the State to a grantee prior to the incurrence of eligible project costs, in lieu of reimbursement, and at the sole discretion of CAL FIRE. Advance Payments are limited to 25% of the total grant award, must be used for eligible expenses within an approved timeframe, and are subject to reporting, accountability, interest, and return requirements. |
| Advance Request | A written request submitted by the grantee, using the required Advance Payment Request Form, seeking approval to receive an Advance Payment and identifying the planned use of funds over a specified period. Approval is at the sole discretion of CAL FIRE. |
| Agreement | A legally binding agreement between the State and another entity. |
| Application | The form identified by CAL FIRE as the document to be submitted by a potential grantee who seeks grant funding through this program, and supporting attachments, required by the enabling legislation or program, or both. |
| Authorized Representative | The designated person or position identified by the Grantee as the agent to sign all required grant documents including, but not limited to, grant agreements, application forms and payment requests. |
| Biomass Utilization | <p>Activities that:</p> <ol style="list-style-type: none"> 1) utilize woody biomass for wood products such as post and pole, firewood, dimensional lumber, engineered wood products, or other products that allow for continued carbon storage; 2) generate molecules or energy through combustion or gasification, which displaces carbon-intensive fossil fuel-based energy; 3) utilize woody biomass to help develop markets for beneficial uses of the material; or 4) utilize woody biomass for beneficial uses on the landscape. |
| CEQA | The California Environmental Quality Act is a law establishing policies and procedures requiring agencies to identify, disclose to decision makers and the public, and attempt to lessen significant impacts to environmental resources that may occur as a result of a proposed project. |

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| Contractor | An entity contracting with the grantee for services and generally receives a Form 1099 for tax purposes. |
| Cultural Burning | The intentional application of fire to land by a California native American tribe, a tribal organization, or a cultural fire practitioner to achieve cultural goals or objectives, including for sustenance, ceremonial activities, biodiversity, or other benefits consistent with Public Resources Code section 4002.4. |
| Department | The California Department of Forestry and Fire Protection consistent with Public Resources Code section 4003. |
| Director | The Director of Forestry and Fire Protection consistent with Public Resources Code 4004. |
| Disadvantaged Community | A community with a median household income of less than 80 percent of the area average or less than 80 percent of statewide median household income consistent with Public Resources Code section 90100. |
| Environmental Justice | The fair treatment of people of all races, cultures, income, and national origin with respect to the development, adoption, implementation, and enforcement of environmental laws, regulations, and policies consistent with Public Resources Code section 72000. |
| Employee | Individuals employed directly by the grantee and generally receives a W-2 for tax purposes. |
| Forestland | Land that can support 10-percent native tree cover of any species, including hardwoods, under natural conditions, and that allows for management of one or more forest resources, including timber, aesthetics, fish and wildlife, biodiversity, water quality, recreation, and other public benefits consistent with Public Resources Code section 12220(g). |
| Forest fuels reduction | Activities to treat trees and brush with the goal of reducing fire hazards, improving tree growth, stabilizing carbon in retained trees, and increasing forest resilience. Forest fuels reduction activities can be manual or mechanical, including prescribed burning, cultural burning, and prescribed grazing, and must be designed to change stand structure to: (1) concentrate carbon storage in widely spaced and larger trees that are more resilient to wildfire, drought, and pest outbreaks; and (2) reduce the likelihood of wildfire transitioning from the forest floor into the forest canopy. |

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| Formal Amendment | A formal modification or a material change that must be accomplished by a written amendment fully executed by the signatories of the grant agreement, typically involving a change to the Project Performance Period or significant changes to the budget or scope of work. |
| Grant | An award of funds made by the Department, in the form advance payment or reimbursement to the Grantee for actual expenditures incurred in performing an eligible project. |
| Grant Agreement | An arrangement between the State and grantee specifying the payment of funds by the State for the performance of specific objectives by the grantee within a specific project performance period by the grantee. |
| Grantee | An applicant that has a Grant Agreement. |
| Indirect Costs | Expenses of doing business that are of a general nature and are incurred to benefit at least two or more functions within an organization. These costs are not usually identified specifically with a grant, grant agreement, project or activity, but are necessary for the general operation of the organization. Indirect costs include salaries and benefits of employees not directly assigned to a project, which provide functions such as personnel, business, information technology or janitorial services, and salaries of supervisors and managers. Indirect costs may only be applied as a % of direct costs, except equipment, within the agreement. |
| Informal Amendment | A modification to the grant that (1) moves dollars in the line-item and task budgets not to exceed 10% of the total award amount, (2) makes a change in deliverable due dates, or (3) makes a minor change in the work of a grant agreement. It does not require a formal re-signing of the grant agreement but must be approved by CAL FIRE. |
| Net GHG Benefit | The sum of the GHG emission reductions and sequestration less any GHG emissions resulting from project implementation. |
| Nonprofit Organization | Any nonprofit corporation qualified to do business in California and qualified under Section 501(c)(3) of the Internal Revenue Code consistent with Public Resources Code section 90100. |
| Operating Expenses (Direct Cost) | Any cost that can be specifically identified as generated by, and in accordance with, the provisions or activity requirements of the grant agreement. |
| Payee Data Record (Std. 204) | A form required to establish a supplier number to encumber funds and subsequent payment. |

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| Pest Management | Activities that address pest control and related forest health improvement, while reducing pest-related mortality, improving tree growth, stabilizing. |
| Prescribed Burning | The planned application and confinement of fire to wild land fuels on lands selected in advance of that application to achieve any of the following objectives: (1) Prevention of high-intensity wild land fires through reduction of the volume and continuity of wild land fuels; (2) Watershed management; (3) Range improvement; (4) Vegetation management; (5) Forest improvement; (6) Wildlife habitat improvement; (7) Air quality maintenance, consistent with Public Resources Code section 4464(e). |
| Prescribed Grazing | The lawful application of grazing by a specific kind of livestock at a determined season, duration, and intensity to accomplish defined vegetation or conservation goals, including reducing the risk of wildfire by reducing fuel loads, controlling undesirable or invasive plants, and promoting biodiversity and habitat for special status species. Prescribed grazing may involve any or multiple kinds of livestock consistent with Public Resources Code section 4004.5. |
| Project | The activity, activities, or work to be accomplished utilizing grant and matching funds (if applicable). |
| Project Performance Period | The Project Performance Period is from the time the Grant Agreement is fully signed to the Agreement termination date. Only eligible costs incurred during the Project Performance Period will be paid by the State. |
| Project Scope of Work | The detailed description of the proposed tasks, as described in enabling legislation and detailed in the grant agreement. |
| Project Budget Detail | The proposed detailed budget plan identifying costs to be funded by the grant, matching funds, and projected program income broken down by budget category. |
| Program Income | Income that is generated directly by Grantee's performance of the Project, including any interest earned on Advance Payments. |
| Reforestation | The planting of trees to establish a diverse, native forest with site-appropriate trees, which will result in stable carbon sequestration and storage, improved watershed and habitat functions, forest resilience, and prevent the conversion of previously forested land to shrub fields that suppress future reforestation. Reforestation includes all |

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| | activities required to accomplish reforestation, including the preparation of sites for planting and the collection or purchase of cones and seeds. |
| Resolution | A signed resolution by the grantee's governing body, which identifies individual(s) authorized to act on behalf of the grantee's governing body for the grant project. |
| Severely Disadvantaged Community | A community with a median household income of less than 60 percent of the area average or less than 60 percent of statewide median household income consistent with Public Resources Code section 90100. |
| Tribal Land Management | Land stewardship activities carried out by federally recognized Native American tribes, non-federally recognized California Native American tribes, tribal organizations, or cultural fire practitioners to achieve cultural goals or objectives, including for subsistence, ceremonial activities, biodiversity, or other benefits. This includes cultural burning as defined in PRCs 4002.4 and 4002.6 as well as planting, pruning, harvesting, gathering, and other tending activities. Tribal Land Management treatments are identified by the tribal organization. |
| Tribe | A federally recognized Native American tribe or a non-federally recognized Native American tribe listed on the California Tribal Consultation List maintained by the Native American Heritage Commission consistent with Public Resources Code section 90100. |
| Tribally Led Organization | A legally incorporated entity with the primary mission to serve and benefit California tribal communities. |
| Tribal Non-profit | A 501(c)(3) non-profit organization with a majority tribal-led board that is legally affiliated with a Tribe to represent and pursue the interests of a California Native American tribe. Tribal Sovereign Immunity may still apply to cover these organizations. |
| Tribal-serving non-profit | A 501(c)(3) non-profit organization that provides services to Tribal communities, facilitates tribal practices, and/or supports the protection or continuance of natural, historic, or open-space resources for cultural purposes in their mission statement and purpose |
| Vulnerable Population | A subgroup of a population within a region or community that faces a disproportionately heightened risk or increased sensitivity to impacts of climate change and that lacks adequate resources to cope with, adapt to, or recover from such impacts consistent with Public Resources Code section 90100. |

APPENDIX B: BUDGET DEVELOPMENT GUIDANCE

NOTE: This section is intended to be guidance only and the recommendations provided do not guarantee the elimination of additional informal/formal amendments, audit findings, invoice kickbacks, or invoice denials by CAL FIRE.

This appendix is intended to be used as a practical reference when developing or revising a project budget and should be reviewed in conjunction with the application and grant agreement requirements. It provides general guidance and best practices to assist applicants in developing a clear, accurate, and approvable project budget. This appendix includes example budget documents, along with best practices and considerations for each budget category to support consistent budgeting and reimbursement.

Once a grant has been awarded, grantees are eligible for reimbursement of costs that are included in the approved budget sheet and budget narrative. Eligible costs that are not reflected in the approved budget may be added through the amendment process. Grantees are encouraged to contact their assigned Forest Health Forester early to discuss anticipated budget changes and, if appropriate, submit a budget amendment for approval prior to incurring related expenses.

Please remember the following:

- all costs must be expressly included within the scope of the project budget detail or project narrative,
- costs must be correctly categorized in the project budget detail,
- the rate in the project budget detail will be the maximum allowable rate, and
- costs must be for actual expenses incurred.

Budget Documents

- **Budget Sheet**
The budget worksheet in CAL FIRE's grants management software that lists costs by budget category.
- **Budget Narrative**
A supplemental document that explains and elaborates on budget line items to clearly define how costs will be invoiced including maximum rates.
- **Budget Justification**
A supplemental document that provides additional detail and justification to explain why those costs are necessary to achieve project outcomes.

The budget sheet and budget narrative must be consistent and should be reviewed together when determining cost eligibility. A budget narrative should be laid out in bullet form in the same order as the budget sheet. A budget justification should be provided during the application phase or when submitting an amendment that adds a new cost.

Recommended Strategies by Budget Category

Salaries & Wages

Reimbursement for salaries and wages will only be issued for positions explicitly listed in the approved budget sheet and/or budget narrative.

Payroll documentation must demonstrate a clear nexus between time worked on the Tribal Wildfire Resilience project and wages paid. Supporting documentation must reflect the same employee title, role, or classification as listed in the approved budget and/or narrative.

All Salaries & Wages line items should reflect an approved rate. Reimbursement will not be issued for rates that exceed those approved. If an employee receives a pay increase or has a change in title, role, or classification, grantees are encouraged to submit a budget amendment as soon as feasible, ideally once the change is anticipated, so that costs associated with the updated rate or position can be invoiced without delay.

On the **budget sheet**, include a single line item for Salaries & Wages rather than listing each individual position separately. Because staffing changes are common over the life of a Forest Health project, applicants are encouraged to list all position classifications in the **budget narrative** that may reasonably perform project-related work. This approach provides flexibility if staffing plans shift due to hiring delays, turnover, or changing workload needs. Each listed position should include a maximum rate, and applicants should account for any anticipated annual raises or cost-of-living adjustments (COLA) over the course of the grant. The **budget justification** should provide additional detail and explanation for the positions listed. Applicants are encouraged to highlight key positions that will play a central role in the project, as well as describe how other positions will contribute to project deliverables.

Benefits

Benefits will only be reimbursed for positions that are explicitly listed in the approved budget sheet and/or budget narrative. Supporting documentation must align with the employee's approved title, role, or classification.

Benefit costs should reflect the organization's standard benefit structure and be consistent with the associated salary positions.

Contractual

Any work that will not be performed directly by the grantee and will instead be completed by a third party must be budgeted under the Contractual category.

Purchases or rentals that are billed directly to the grantee must be budgeted in their appropriate categories (e.g., Supplies, Other) and may not be reimbursed under Contractual. Conversely, any purchases, rentals, travel, or supplies secured by a contractor must be included within that contractor's contractual cost and not billed separately by the grantee.

However, if the project includes reforestation and seed or seedlings will be purchased, these costs should be listed under the Contractual category, with the following language in the budget narrative: *"Purchasing of seed/seedlings from a company or contractor will be made by the grantee or contractor."* This language allows invoices for seed/seedling purchases to originate from either the grantee or a contractor and remain eligible for reimbursement under the Contractual category.

Please consider stating the service the contractor will provide and to not include the contractor's name in case a different contractor is awarded after the project start, or if there is a change in subcontractor. This may alleviate the need to amend your award due to new subcontractor information.

Supplies

Supply costs are only applicable to supplies purchased directly by the grantee. Supplies purchased by contractors must be charged to the "Contractual" category. All supplies for which reimbursement is sought must be explicitly listed in the approved budget sheet and/or budget narrative. Any single supply item with a unit cost greater than \$10,000 must be listed separately in the narrative and shall be documented to ensure procurement of supplies on a competitive basis and documentation of price analysis.

If possible, group supplies as a single line item or by type in the **budget sheet**. In the **budget narrative**, list all anticipated supply types. For example: "forestry supplies which may include but are not limited to the following: shovels, axes, flagging, paint, etc."

Please be sure to list any IT equipment costs, including but not limited to computers, tablets, cell phones, and GPS units, individually. As a general rule, if an item "plugs in", it is likely considered IT equipment.

Other common supply costs include fuel costs and tree seedlings. Common examples of fuel costs include drip torch fuel mix or propane used for prescribed fire activities and fuel for generators.

Travel

Travel reimbursements shall not exceed the [California Standard Per Diem Rates as published by the U.S. General Services Administration \(GSA\)](#).

Equipment

Equipment budgeted under the Equipment category must be purchased directly by the grantee. Reimbursement will not be provided for equipment purchased by or on behalf of a contractor.

Equipment must meet CAL FIRE's definition (generally a unit cost of \$10,000 or more with a useful life greater than one year) and is subject to equipment reporting and disposition requirements.

Other

This category is for any other costs paid directly by the grantee that does not fit into any of the other categories. Examples include costs associated with rentals billed directly to the grantee such as vehicle rentals, trailer rentals, refrigeration truck rentals, and water tank rentals. Other costs to consider include computer- or web-based subscriptions such as GIS software, mapping or navigation applications, and grants management systems.

Indirect Costs

Grantees are strongly encouraged to categorize overhead or administrative costs that are shared across multiple projects and not used exclusively for the Forest Health grant under Indirect Costs. This improves clarity and reduces the risk of misclassifying shared expenses as direct costs.

Example Budget Sheet

Budget Report

Passthrough Agency: California Department of Forestry and Fire Protection (CAL FIRE)
 Program: Forest Health Program FY 2025-2026
 Project Name/Title: CDF - Forest Health Project
 Org Name: CAL FIRE Forest Health
 Award/Contract Number: 8X025000
 Stage: Budget Example

Report Date: 01/29/2026
 Requested By: Forest Health
ForestHealth@fire.ca.gov

Budget Items

| Category | Title | Description | Units | Unit Cost | Extended Cost | Direct Cost | Indirect Cost | GL Account | Cost Share |
|------------------------------------|------------------------------------|-------------|-------|----------------|-----------------------|-----------------------|---------------------|------------|---------------------|
| Salaries & Wages | | | | | | | | | |
| | Staff | Total | 1 | \$154,500.00 | \$154,500.00 | \$154,500.00 | \$18,540.00 | | \$0.00 |
| Salaries & Wages Total | | | | | \$154,500.00 | \$154,500.00 | \$18,540.00 | | \$0.00 |
| Employee Benefits | | | | | | | | | |
| | Staff Benefits | Total | 1 | \$49,671.00 | \$49,671.00 | \$49,671.00 | \$5,960.52 | | \$0.00 |
| Employee Benefits Total | | | | | \$49,671.00 | \$49,671.00 | \$5,960.52 | | \$0.00 |
| Contractual | | | | | | | | | |
| | Fuels Reduction Project | Contract | 1 | \$2,500,000.00 | \$2,500,000.00 | \$2,500,000.00 | \$300,000.00 | | \$500,000.00 |
| | Reforestation Services | Contract | 1 | \$1,500,000.00 | \$1,500,000.00 | \$1,500,000.00 | \$180,000.00 | | \$0.00 |
| | Biomass Utilization | Contract | 1 | \$750,000.00 | \$750,000.00 | \$750,000.00 | \$90,000.00 | | \$0.00 |
| | GIS Consulting Services | Contract | 1 | \$325,000.00 | \$325,000.00 | \$325,000.00 | \$39,000.00 | | \$0.00 |
| | Seedling Purchase | Contract | 1 | \$125,000.00 | \$125,000.00 | \$125,000.00 | \$15,000.00 | | \$0.00 |
| Contractual Total | | | | | \$5,200,000.00 | \$5,200,000.00 | \$624,000.00 | | \$500,000.00 |
| Travel & Per Diem | | | | | | | | | |
| | Pick-Up Vehicle Mileage | Miles | 5000 | \$0.725 | \$3,625.00 | \$3,625.00 | \$435.00 | | \$0.00 |
| | Lodging + Meals + Incidentals | Days | 15 | \$200.000 | \$3,000.00 | \$3,000.00 | \$360.00 | | \$0.00 |
| Travel & Per Diem Total | | | | | \$5,109.00 | \$5,109.00 | \$795.00 | | \$0.00 |
| Supplies | | | | | | | | | |
| New Subcategory | | | | | | | | | |
| | Forestry Supplies | Each | 1 | \$2,800.00 | \$2,800.00 | \$2,800.00 | \$336.00 | | \$0.00 |
| | Office Supplies | Each | 1 | \$1,500.00 | \$1,500.00 | \$1,500.00 | \$180.00 | | \$0.00 |
| | IT Equipment - Laptops | Each | 3 | \$800.00 | \$2,400.00 | \$2,400.00 | \$288.00 | | \$0.00 |
| | Fuel - TerraTorch | Gallons | 500 | \$5.00 | \$2,500.00 | \$2,500.00 | \$300.00 | | \$0.00 |
| Supplies Total | | | | | \$9,200.00 | \$9,200.00 | \$1,104.00 | | \$0.00 |
| Equipment | | | | | | | | | |
| | TerraTorch | Each | 1 | \$32,000.00 | \$32,000.00 | \$32,000.00 | \$0.00 | | \$0.00 |
| Equipment Total | | | | | \$32,000.00 | \$32,000.00 | \$0.00 | | \$0.00 |
| Other Costs | | | | | | | | | |
| | Herbicide Storage | Daily | 400 | \$10.00 | \$4,000.00 | \$4,000.00 | \$480.00 | | \$0.00 |
| | Tree Cooler rental | Daily | 300 | \$225.00 | \$67,500.00 | \$67,500.00 | \$8,100.00 | | \$0.00 |
| | Subscriptions | Each | 1 | \$1,500.00 | \$1,500.00 | \$1,500.00 | \$180.00 | | \$0.00 |
| | Permits | Each | 1 | \$3,000.00 | \$3,000.00 | \$3,000.00 | \$360.00 | | \$0.00 |
| Other Costs Total | | | | | \$76,000.00 | \$76,000.00 | \$9,120.00 | | \$0.00 |
| Indirect Cost | | | | | | | | | |
| | Indirect | IDC - 12% | | | | | | | |
| Indirect Cost Total | | | | | | | | | |
| Other | | | | | | | | | |
| Other | | | | | | | | | |
| Other Total | | | | | \$5,526,480.00 | \$5,526,480.00 | \$659,519.52 | | \$500,000.00 |
| Grant Total | | | | | \$6,685,999.52 | \$5,526,480.00 | \$659,519.52 | | \$500,000.00 |
| Program Income | | | | | | | | | |
| Program Income | | | | | | | | | |
| Biomass Utilization | | | | | | | | | |
| | Biomass Utilization - Chip Revenue | Contract | | \$500,000.00 | | | | | |
| Program Income Total | | | | | \$500,000.00 | | | | |

Example Budget Narrative

Salaries & Wages

Grant funds will support 5 employee positions responsible for overall project implementation, coordination with partners, contractor oversight, reporting, and compliance with CAL FIRE requirements.

- Staff costs budget at \$154,500.00

| Position | Max Rate/Hour |
|----------------------------------|---------------|
| Project Manager | \$60.00 |
| Forestry Technician | \$40.00 |
| Registered Professional Forester | \$95.00 |
| Administrative Analyst | \$38.00 |
| Field Coordinator | \$50.00 |

Employee Benefits

- Employee benefits are calculated at maximum of 32.15% of eligible salaries and are applied consistently across all staff classifications in accordance with the organization's established policies.

Contractual

Contractual costs support implementation of on-the-ground forest health activities and required project services as outlined in the project Scope of Work:

- Fuels Reduction Project: may include the following activities: thinning, mastication, piling, and pile burning. Activities shall not exceed \$3,002/acre.
- Reforestation Services: may include services for site preparation, planting, herbicide, and related reforestation activities and shall not exceed \$800/acre.
- Biomass Utilization: may include services to process and utilize woody biomass such as collection, loading, and transportation. Biomass utilization costs shall not exceed \$750,000.
- GIS Consulting Services will not exceed \$110/hr.
- Seeding Purchases: Purchasing of seedlings from a company or contractor will be made by the grantee or contractor and shall not to exceed \$0.56/seedling.

Travel & Per Diem

Travel costs are limited to project-related activities and may not exceed current GSA per diem rates

- Personal Vehicle Mileage: calculated using the current IRS per-mile rate of \$0.725/mile. Mileage rates shall not exceed the rates allowed by the IRS.
- Lodging: Overnight lodging, per diem, and incidentals for staff. Rates shall not exceed current GSA rate and will not exceed \$3,000 in total.

Supplies

- Forestry Supplies: Including, but not limited to diameter tapes, cruiser vests, flagging, paint, shovels, poly sheeting, personal protective gear, and prisms.
- Office Supplies: Including, but not limited to pens/pencils, notebooks, paper, and printer ink.
- IT Equipment – Laptops/Tablets: 3 laptops or tablets at approx. \$800 each.
- Fuel – TerraTorch: Fuel required for equipment. \$2500 /approx 500 gallons

Equipment

- TerraTorch: 1 unit = \$32,000

Other Costs:

- Herbicide Storage: shall not exceed \$10/day
- Tree Cooler Rental: shall not exceed \$225/day
- Subscriptions: Software or service subscriptions including, but not limited to: Avenza, GIS software, AirTable subscription. Up to \$1500 total.
- Permits: Required permits including but not limited to burn permits and timber harvest permits. Up to \$3,000 total.

Indirect Costs

Indirect costs are calculated using an IDC rate of 12% across all budget line items, excluding the equipment budget category.

Cost Share

This project includes a voluntary cost share contribution of \$500,000 to support mastication activities.

Program Income

The project anticipates program income from biomass utilization (chip revenue) at \$500,000.

Example Budget Justification (optional)

This budget reflects the reasonable and necessary costs required to successfully implement the proposed Tribal Wildfire Resilience project in accordance with CAL FIRE Tribal Wildfire Resilience Program requirements. Costs are based on current market rates, historical expenditures from similar projects, and anticipated project needs over the grant term. All costs are directly attributable to project activities and are consistent with the approved scope of work.

Salaries & Wages

Grant funds will support 5 employee positions responsible for overall project implementation, coordination with partners, contractor oversight, reporting, and compliance with CAL FIRE requirements. Salary costs charged to the grant reflect only the time spent on eligible project activities. Only the actual rate paid to the employee will be charged to the grant at any given time. Maximum rates are intended to allow for flexibility and reduce amendments.

Project Manager – Oversees all aspects of the Forest Health project, including schedule, budget, contractors, compliance, and reporting to ensure objectives are met (estimated 500 hrs @ \$60/hr = \$30,000).

Forestry Technician – Performs field work supporting fuels reduction, reforestation, data collection, and site inspections under technical guidance (estimated 750 hrs @ \$40/hr = \$30,000).

Registered Professional Forester (RPF) – Provides technical oversight, develops treatment prescriptions, ensures regulatory compliance, and supports contractor quality control (estimated 400 hrs @ \$95/hr = \$38,000).

Administrative Analyst – Manages grant administration, including invoices, expenditures, records, contracts, and reporting (estimated 500 hrs @ \$38/hr = \$19,000).

Field Coordinator – Coordinates field crews, logistics, work tracking, documentation, and safety/environmental compliance (estimated 750 hrs @ \$50/hr = \$37,500).

Employee Benefits

Employee benefits are calculated for the General Employee position and include standard benefits such as payroll taxes, retirement contributions, workers' compensation, and health-related benefits. Benefit costs are proportional to the salary charged to the grant and are consistent with the organization's established benefit structure.

Employee benefits are calculated as a percentage of eligible salaries and are applied consistently across all staff classifications in accordance with the organization’s established policies.

| Benefit Type | Percentage of Salary | Description |
|--------------------------------------|-----------------------------|--|
| Payroll Taxes (FICA/Medicare) | 7.65% | Employer-paid statutory payroll taxes |
| Retirement Contributions | 8.00% | Employer retirement or pension contribution |
| Health, Dental & Vision | 12.00% | Medical and ancillary insurance benefits |
| Workers’ Compensation | 3.00% | Insurance coverage for work-related injuries |
| Unemployment Insurance | 1.50% | State and federal unemployment insurance |
| Total Estimated Benefits Rate | 32.15% | Applied to salary costs charged to the grant |

Contractual

Contractual costs support implementation of on-the-ground forest health activities and required project services as outlined in the project Scope of Work:

- Fuels Reduction Project: Contracted services to complete fuels reduction treatments consistent with project scope of work/deliverable and CAL FIRE Forest Health priorities.
 - Thinning – estimated at \$1,200,000 (750 acres), ~\$1,600/acre
 - Mastication - \$800,000 + \$500,000 [match] = estimated at \$1,300,000 (433 acres), ~\$3,002/acre
 - Piling – estimated at \$350,000 (583 acres), ~\$600/acre
 - Pile burning – estimated at \$150,000 (583 acres), ~\$257/acre
- Reforestation Services: Contracted services for site preparation, planting, and related reforestation activities.
 - Site Preparation – estimated at \$400,000 (500 acres), ~\$800/acre

- Planting – estimated at \$500,000 (1000 acres), ~\$500/acre
- Herbicide – estimated at \$600,000 (1000 acres x 2 applications), ~\$300/acre
- Biomass Utilization: Contracted services to process and utilize woody biomass generated through project activities, supporting both forest health and utilization goals. \$750,000 includes collection/transport and contractor overhead costs.
- GIS Consulting Services: Providing mapping and data analysis services. Estimated at \$90,000 (818 hrs x ~\$110/hr)
- Seeding Purchases: Purchasing of seedlings from a company or contractor will be made by the grantee or contractor. Estimated at \$125,000 (approx. 225,000 seedlings at ~\$0.56/ea)

Contract costs are based on recent bid pricing, vendor quotes, or comparable project experience and reflect anticipated quantities and scope. A portion of contractual costs is identified as cost share, representing non-CAL FIRE funding contributing to project implementation.

Travel & Per Diem

Travel costs are necessary for project implementation, monitoring, and oversight:

- Personal Vehicle Mileage: Mileage reimbursement for staff travel to and between project sites, meetings, and inspections, calculated using an established IRS per-mile rate of \$0.725/mile. Mileage rates shall not exceed the rates allowed by the IRS
- Lodging: Overnight lodging required for staff working at remote project locations for multiple consecutive days.

Travel costs are limited to project-related activities and may not exceed current GSA per diem rates.

Supplies

Supplies include consumable materials necessary to complete project activities:

- Forestry Supplies: Including, but not limited to: diameter tapes, cruiser vests, flagging, paint, shovels, poly sheeting, personal protective gear, and prisms. These supplies are necessary for project development, layout, and implementation.
- Office Supplies: Including, but not limited to: pens/pencils, notebooks, paper. These supplies are necessary for project management and required project reporting.
- IT Equipment – Laptops/Tablets: 3 laptops or tablet at ~\$800 each. IT equipment is necessary to produce project mapping and reporting requirements.

- Fuel – TerraTorch: Fuel required for equipment usage.

All supply costs are based on anticipated usage and current pricing and are directly tied to project work.

Equipment

- TerraTorch: Specialized equipment required to support burning operations and fuels treatment activities. 1 unit = \$32,000. There were no TerraTorches available for renting or leasing and we received two different quotes for procurement. The lowest quote came in at \$32,000.

Other Costs

Other direct costs necessary for project implementation include:

- Herbicide Storage: Daily storage costs for herbicides used in vegetation management activities. More cost effective to buy all herbicide at once and store, than to purchase only when immediately being applied.
- Tree Cooler Rental: Rental of coolers to properly store seedlings prior to planting, ensuring viability and project success.
- Subscriptions: Software or service subscriptions required for project management, data tracking, or reporting including, but not limited to: Avenza, GIS software, AirTable subscription.
- Permits: Required permits to comply with regulatory requirements associated with project activities, including, but not limited to: burn permits and timber harvest permits.

Indirect Costs

Indirect costs are calculated using an IDC rate of 12% and we will not be asking for an exception for a higher rate. Indirect costs represent allowable administrative and overhead expenses that support project implementation but cannot be directly assigned to a single activity.

Cost Share

Although cost share is not required under the Forest Health Program, this project includes a voluntary cost share contribution of \$500,000 to support mastication activities. Cost share amounts are documented in the budget and represent non-CAL FIRE funds that directly support eligible project work.

Program Income

The project anticipates program income from biomass utilization (chip revenue) generated through contracted biomass activities at \$500,000. Program income will be used in accordance


with CAL FIRE grant requirements and applied to eligible project costs as reflected in the budget.

DRAFT

APPENDIX C: TRIBAL WILDFIRE RESILIENCE WORKBOOK: DELIVERABLES LIST, TREATMENT ACRES, ENVIRONMENTAL COMPLIANCE

Using the Excel workbook that will be provided on the Tribal Wildfire Resilience webpage, applicants must complete all worksheets unless otherwise noted (see ReadMe page of the workbook for more information). CAL FIRE reserves the right to fund only a portion of the proposed budget items. Note: This workbook may be updated prior to the start of the Full-Application stage, so the examples below are illustrative but may not be the final version in use for the Full Application.

Worksheet #1: Deliverables List




CAL FIRE Tribal Wildfire Resilience Grants Program

| Purpose | Outcomes (Things You Plan to Achieve). Up to 12 please | When? |
|---|--|---|
| 1. Paid on time & reporting up to date! | Project invoicing & reporting. Includes acres treated & deliverable updates | Quarterly |
| | Hiring and/or Contracting (Please describe?) | Starts in ____ Annually on ____. |
| | (Brief Description: do what? How many?) | (Time started and time completed Season, Year) |
| 2. (Add your goal here) | (Brief Description: do what? How many?) | |
| | | |
| 3. (Add your goal here) | | |
| | | |
| 4. (Add your goal here) | | |
| | | |

Worksheet #2: Treatment Tracking

Specify the treatment areas, ownership type, and funds to be spent by treatment. Note: This “Treatment Tracking” sheet may be updated prior to the start of the Full-Application stage, so the example below is illustrative but may not be the final version in use for the Full Application.



CAL FIRE Tribal Wildfire Resilience
Treatment Tracking Sheet

Instructions

- Select Project Type. For planning projects with no acres treated on the ground, this worksheet will be complete, the rest of the table will be blank. Please see the "Treatment Options" worksheet for more information and definitions on Treatment Objectives, Treatment Activities, and Broad Vegetation Type while completing this worksheet.
- For all projects with any acres treated on the ground that directly change the landscape:
 - Enter the total number of acres treated in cell C14 (the red one). If some acres have more than one activity, they are counted only ONCE here.
 - List all treatments.
 - Each row should have only one ownership type, fire response jurisdiction, treatment objective, and treatment activity. Include one objective and one activity per row. If one place has multiple treatments, they would be multiple rows. If one treatment occurs over more than one ownership, there would be a row for each ownership type.
 - The dropdown menus have Treatment Objectives and Treatment Activities. These are listed in the treatment Options tab. If you plan to do work that these activities don't describe well, please select the closest option and describe it in COLUMN G.

Project type:

TOTAL UNIQUE FOOTPRINT ACRES IN PROPOSED PROJECT = GRANT FUNDS COST PER = _____ TOTAL COST PER ACRE = _____

(enter value above) (auto calculated) (auto calculated)

| GROUND-DISTURBING ACTIVITY INFORMATION | | | | | | | | | | | | |
|--|---------------------|--------------------------|--------------|------------------------|---|---|------------------------------|-----------------------|-------------|----------------|------------------------------|-------|
| Treatment Number | Treatment Area Name | Ownership Type | Jurisdiction | Treatment Objective | Treatment Activity | Activity Description (Optional) | Proposed Acres To Be Treated | Broad Vegetation Type | Grant Funds | Matching Funds | Activity Total Cost per Acre | Notes |
| 1 | Example Area A | Forest Service | FRA | Reforestation | Tree Planting (Manual) | Oak & acorn restoration, hand thin and pile for fuel reduction to remove competing vegetation | 1000 | Timber | \$250,000 | \$0 | \$250 | |
| 2 | Example Area B | Tribal - Fee Title | LRA | Tribal_Land_Management | Ecogystem-Specific Tending Activity (please describe) | | 50 | Timber | \$100,000 | \$25,000 | \$2,500 | |
| 3 | Example Area B | Tribal - Trust Land | FRA | Tribal_Land_Management | Ecogystem-Specific Tending Activity (please describe) | | 50 | Timber | \$50,000 | \$25,000 | \$1,500 | |
| 4 | Example Area B | Private (non-industrial) | SFA | Fuels_Reduction | Other | | 50 | Timber | \$100,000 | \$25,000 | \$2,500 | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |

Worksheet #3: Environmental Compliance

| Treatment Component Number | Treatment Area Name | Ownership Type | Jurisdiction | Treatment Objective |
|----------------------------|-------------------------|--------------------------|--------------|---------------------|
| 1 | Rx Fire Example | Private (non-industrial) | SRA | Prescribed_Fire |
| 1 | Rx Fire Example | Private (non-industrial) | SRA | Prescribed_Fire |
| 2 | Reforestation Example | National Park | FRA | Reforestation |
| 2 | Reforestation Example | National Park | FRA | Reforestation |
| 2 | Reforestation Example | National Park | FRA | Reforestation |
| 3 | Different Ownership Ex. | Private (non-industrial) | FRA | Reforestation |

The digit after the decimal is added for each of the different activities for each number assigned above (see below).

| Treatment Component Number | Treatment Area Name | Ownership Type | Jurisdiction | Treatment Objective | Treatment Activity |
|----------------------------|-------------------------|--------------------------|--------------|---------------------|------------------------|
| 1.1 | Rx Fire Example | Private (non-industrial) | SRA | Prescribed_Fire | Broadcast Burning |
| 1.2 | Rx Fire Example | Private (non-industrial) | SRA | Prescribed_Fire | Pile Burning |
| 2.1 | Reforestation Example | National Park | FRA | Reforestation | Invasive Plant Removal |
| 2.2 | Reforestation Example | National Park | FRA | Reforestation | Tree Planting (Manual) |
| 2.3 | Reforestation Example | National Park | FRA | Reforestation | Site Preparation |
| 3.1 | Different Ownership Ex. | Private (non-industrial) | FRA | Reforestation | Tree Planting (Manual) |

Determining Jurisdiction

When providing shapefiles of treatment activities, each treatment activity polygon must fall entirely within one responsibility area (“jurisdiction”): Federal Responsibility Area (FRA), State Responsibility Area (SRA), or Local Responsibility (LRA).

CAL FIRE’s Fire and Resource Assessment Program (FRAP) maintains a GIS responsibility area layer publicly available online. Using this layer is necessary to ensure polygons do not span multiple responsibility areas.

Applicants may view the layer while first drawing polygons, and/or to check polygons drawn in the field (for example, if problems with connectivity might affect the accuracy of map work in remote locations). Below are tips on using the layer.

1. Download the California State Responsibility Area 2025 geodatabase under the Land Ownership and Administration section from [FRAP GIS Mapping and Data Analytics](#)
2. Load the geodatabase into a survey application (e.g., Avenza, Collector, or Survey123) to use it offline while in the field.

3. Apply spatial join (one-to-many) or overlay (intersection) tools by using the responsibility area and the activity shapefile in GIS software (e.g., ArcPro).
4. The resultant dataset will produce a new shapefile that has a combination of activity attributes with responsibility area attributes.
5. If an activity shape falls into multiple responsibility areas, then there will be multiple rows, each with a different responsibility area, for the one activity. Then:
 - a. Correct any drawing errors found that could eliminate inaccurate overlapping by the polygon of more than one responsibility area.
 - b. If the correctly drawn activity polygon still covers more than one responsibility area, the polygon will need to be broken into multiple polygons so that each polygon falls into only one responsibility area. In this case, add a row in the Treatment Tracking sheet (in the progress report form) for each new activity polygon.

At the end, there should be a one-to-one relationship: one activity, one row in the Treatment Tracking sheet, one activity polygon.

Applicants are strongly advised to ensure that estimates of the total number of acres where project activities will occur match across the application (e.g., shapefiles do not contradict the "Treatment Tracking" worksheet). This helps reviewers understand the proposal and will be reflected in review evaluations..

CAL FIRE's Tribal Wildfire Resilience Program recognizes that the geospatial data requirements in the application and possible subsequent reporting on awarded grants are at a high standard. The Tribal Wildfire Resilience Program strongly encourages applicants to include a GIS specialist in the development of the project and to include professional GIS support as a line item in the budget for ongoing reporting needs, if awarded.

Please note: CAL FIRE enters Tribal Wildfire Resilience grant geospatial data into its CalMAPPER geospatial database. CalMAPPER is currently being updated, and a new version will be implemented by 2027. Awarded applicants are strongly recommended to plan their budget to include regular GIS support throughout the project.

APPENDIX E: ENVIRONMENTAL COMPLIANCE

OVERVIEW

CAL FIRE must comply with the California Environmental Quality Act (CEQA) (Public Resources Code §§ 21000–21189) and the CEQA Guidelines (California Code of Regulations, Title 14, Division 6, Chapter 3, Sections 15000–15387) when it funds a grant project. Each grantee is responsible for ensuring environmental compliance is complete for their project. To this end, each grantee must submit proof of environmental compliance within one year of the execution of the grant agreement to CAL FIRE unless an alternative timeframe is approved by CAL FIRE in writing. CAL FIRE is responsible for reviewing environmental documents and working with the grantee, if necessary, to ensure environmental compliance, including CEQA requirements, are met. Specific responsibilities of the grantee or CAL FIRE will depend on the role each will play in the environmental compliance approval process.

No grant funds, including those provided via an advance payment from CAL FIRE, shall be spent on any project activity that could affect the environment, including any ground-disturbing activity, until the grantee receives written environmental compliance approval from CAL FIRE Climate and Energy environmental compliance staff.

NOTE: “Project” is defined under Public Resources Code (“PRC”) § 21065 as “an activity which may cause either a direct physical change in the environment, or a reasonably foreseeable indirect physical change in the environment, and which is any of the following: (a) An activity directly undertaken by any public agency. (b) An activity undertaken by a person which is supported, in whole or in part, through contracts, grants, subsidies, loans, or other forms of assistance from one or more public agencies. (c) An activity that involves the issuance to a person of a lease, permit, license, certificate, or other entitlement for use by one or more public agencies.

CALIFORNIA ENVIRONMENTAL QUALITY ACT (CEQA)

CEQA requires public agencies, including CAL FIRE, to evaluate and disclose the potential environmental impacts of their discretionary actions, including their award of grant funding for projects that may directly or indirectly affect the environment. CEQA review ensures that potential environmental impacts are identified, mitigated where feasible, and disclosed to the public. CAL FIRE’s environmental compliance approval process ensures its actions are environmentally responsible and legally sound and supports the Department’s mission to serve and safeguard the people and protect the property and resources of California.

CEQA Agency Roles

Responsibilities of the grantee and CAL FIRE (grantor) depend upon the agency role they fulfill under CEQA. These roles primarily include:

Lead Agency

If the grantee or another project partner with decision-making (discretionary) authority over approving the project is a public agency,¹ they will generally assume the role of lead agency under CEQA.

Discretionary authority refers to the power to make decisions that affect whether or how the project proceeds. The lead agency is responsible for: (a) performing the necessary environmental effects analysis; (b) preparing environmental documents; and (c) filing associated notices with the State Clearinghouse and, when needed, the county clerk.

NOTE: Per CAL FIRE's procedures, a CAL FIRE Certified Archaeological Surveyor certificate can only be used when **CAL FIRE is the lead agency** for CEQA. This means that when a grantee or another public agency assumes the role of lead agency, the grantee CANNOT use a CAL FIRE Certified Archaeological Surveyor certificate to obtain records from the California Historical Resources Information System (CHRIS). If the grantee is not a public agency, and the grantee cannot identify another lead agency, CAL FIRE may be requested to assume the role of lead agency. This request should be coordinated with CAL FIRE Climate and Energy environmental compliance staff during grant solicitation. For these projects, the grantee must work closely with CAL FIRE and provide the information necessary to ensure compliance with CEQA and other pertinent laws, regulations, and procedures. This includes performing the necessary environmental effects analyses, preparing required environmental documents, complying with any applicable inter-agency collaboration requirements (e.g., PRC §4123), and following CAL FIRE's internal processes, including scheduling appropriately for final review and approval of the CEQA document(s). When budgeting for environmental compliance, as provided above, the grantee should consider all potential costs associated with CEQA compliance.

For all environmental documents where CAL FIRE is the lead agency, except timber harvesting permits or notices, cultural resources must be assessed in compliance with the procedures outlined in Cultural Resources Review Procedures for CAL FIRE Projects (2020). This may require the grantee to consult

¹ CEQA Guidelines § 15379 ("Public agency" includes any state agency, board, or commission and any local or regional agency, as defined in these Guidelines. It does not include the courts of the state. This term does not include agencies of the federal government."); and CEQA Guidelines § 15368 ("Local agency" means any public agency other than a state agency, board, or commission. Local agency includes but is not limited to cities, counties, charter cities and counties, districts, school districts, special districts, redevelopment agencies, local agency formation commissions, and any board, commission, or organizational subdivision of a local agency when so designated by order or resolution of the governing legislative body of the local agency.")

with a CAL FIRE archaeologist to determine potential impacts to cultural resources. All communication between the grantee and CAL FIRE Cultural Resources staff must occur through Climate and Energy environmental compliance staff, including general questions, consultation, and document review. Communication and/or consultation should be done as early in the planning process as possible. If there is potential for grant activities to affect a state-owned historical resource(s), additional consultation may be required. As with any other aspect of environmental compliance documentation, the grantee is responsible for maintaining proper records.

For projects that are exempt from CEQA, where CAL FIRE has agreed to serve as the lead agency for purposes of filing a notice of exemption (“NOE”), the grantee must: (a) complete environmental due-diligence tasks, such as reviewing existing databases for known sensitive resources (e.g., archaeological sites, threatened species, wetlands) and conducting on-the-ground field surveys, when needed, to confirm whether those resources are present in the project area; and (b) complete an environmental review report (template provided by CAL FIRE) or equivalent document in accordance with CAL FIRE’s procedures. These tasks will help to ensure the project will not inadvertently impact biological, cultural, or other environmental resources and document this effort. If, after reviewing all relevant information, CAL FIRE determines that an NOE is appropriate, CAL FIRE will prepare and file the NOE.

Responsible Agency²

When CAL FIRE is not the lead agency and an environmental impact report (“EIR”), negative declaration or mitigated negative declaration (“ND/MND”) has been, or will be, prepared, CAL FIRE will assume the responsible agency role and review an approved environmental analysis by the lead agency, make an independent judgement about the environmental impacts analyzed, and file a notice of determination (“NOD”) with the State Clearinghouse.

NOTE: Pursuant to CEQA Guidelines section 15096, the lead agency may be responsible for consulting with CAL FIRE and other responsible agencies before making its determination regarding the project’s potential impacts and the level of CEQA review required.

If a lead agency determines a project is exempt from CEQA and files an NOE, CAL FIRE, as a responsible agency, must still ensure that its own discretionary decision (funding the project) complies with CEQA. CAL FIRE will review the exemption and supporting materials to confirm that grant-funded project activities are within the scope cited in the exemption and, if a categorical exemption is used, that no

² PRC 21069 defines “Responsible agency” as “a public agency, other than the lead agency, which has responsibility for carrying out or approving a project.”

exceptions to the exemption apply. CAL FIRE may request additional documentation or analysis from the grantee to verify that the grant project qualifies for the exemption.

If CAL FIRE determines a CEQA document utilized by another lead agency does not adequately cover all grant-funded project activities or otherwise does not comply with the requirements of the law applicable to CAL FIRE's decision to award grant funding, the grantee may need to do additional environmental analysis to receive environmental compliance approval.

NATIONAL ENVIRONMENTAL POLICY ACT (NEPA)

NEPA requires federal agencies to evaluate the environmental effects of their proposed actions before making decisions. CAL FIRE grant-funded activities involving Federal actions, or occurring on federal lands, must comply with NEPA. Even if a project complies with NEPA, the project must still comply with CEQA when using CAL FIRE grant funds. If the requirements of PRC § 4799.05(d)(1) are met, the project may be exempt from CEQA such that environmental compliance approval may be obtained by the filing of an NOE. This means that prescribed fire, reforestation, habitat restoration, thinning, or fuel reduction projects undertaken, in whole or in part, on federal lands to reduce the risk of high-severity wildfire that have been reviewed under NEPA may not need additional CEQA analysis. However, an NOE still must be filed with the State Clearinghouse and with the county clerk in the county in which the project will occur. Consistent with PRC § 4799.05(d)(4)(A), the lead agency will also need to post the NOE on its internet website together with a description of where the documents analyzing the environmental impacts of the project under NEPA are available for public review.

Pathways to Environmental Compliance

Within one year of the execution of the grant agreement and prior to commencing any grant project activity that may impact the environment, including any ground-disturbing activity, the grantee must provide CAL FIRE with proof of adequate compliance with all environmental laws and regulations. Depending on the scope and nature of the grant, this may be accomplished by one or more of the following methods:

1. CEQA NOE filed with the State Clearinghouse and, if required, the county clerk. Note that PRC § 21159.27 prohibits a project from being divided into smaller projects to qualify for one or more exemptions.

2. CEQA ND/MND and NOD filed with the State Clearinghouse³.
3. CEQA Final EIR and NOD filed with the State Clearinghouse.
4. Board of Forestry timber harvesting permit or notice approved in compliance with the California Forest Practice Act and Rules for projects that undertake Timber Operations as defined in PRC § 4527. Note that use of timber harvest documents for CEQA compliance in the absence of Timber Operations is typically not appropriate. However, CAL FIRE may consider the adequacy of a harvest document for environmental clearance for a grant project that does not include Timber Operations on a case-by-case basis, if the harvest document has fully analyzed the environmental impacts of all grant project activities and meets the requirements of CEQA. The use of a Notice of Exemption from the requirement to prepare a THP under the Forest Practice Rules for a grant project that does not include Timber Operations is never appropriate.
5. For projects on Federal land that have been reviewed under the NEPA and are exempt from CEQA pursuant to PRC § 4799.05(d)(1), a finding of no significant impact (“FONSI”) decision notice, categorical exclusion (“CX”) decision memo, or environmental impact statement (“EIS”) record of decision prepared in compliance with NEPA. For further information, see “National Environmental Policy Act” above.
6. For activities proposed under a CEQA Program EIR (CEQA Guidelines §15168), like the California Vegetation Treatment Program (“CalVTP”) PEIR, one of the following must be provided:
 - a. A checklist or similar evaluation tool (like a Project Specific Analysis (“PSA”) for the CalVTP) demonstrating that site-specific impacts were considered and that applicable mitigation measures from the Program EIR are incorporated; or
 - b. An Initial Study leading to a Negative Declaration, Mitigated Negative Declaration, or subsequent EIR if new effects not addressed in the Program EIR would occur; or
 - c. Documentation that the activity is within the scope of the Program EIR, supported by substantial evidence in the record; or
 - d. Other documentation showing compliance with CEQA Guidelines §§15162–15164 regarding subsequent, supplemental, or addendum analysis.

³ Beginning January 1, 2024, Senate Bill (SB) 69 (Cortese, 2023) requires electronic filing of all notices of determination (NODs) normally filed with the local county clerk to also be filed with the Governor’s Office of Land Use and Climate Innovation (LCI) (formerly, Office of Planning and Research or OPR). In addition, any NOEs filed with the local county clerk must also be filed with OPR.

Obtaining Written Environmental Compliance Approval

Priority will be given to applicants that consult with Climate and Energy Environmental compliance staff before submitting a full proposal application.

During the environmental consultation process between CAL FIRE and the grantee, or after the execution of a grant agreement, CAL FIRE may request additional information or that changes be made to the project and/or environmental documents.

After receiving an executed grant agreement and prior to commencing any grant-funded project activity that may impact the environment, including any ground-disturbing activity, the grantee must contact CAL FIRE Climate and Energy environmental compliance staff to obtain written environmental compliance approval. Failure to obtain environmental compliance approval may result in loss of funding.

In some cases, CEQA documents may have been prepared before the grantee applied for CAL FIRE funding and prior consultation may not have occurred. In these cases, CAL FIRE will review the CEQA documentation to ensure that the environmental impacts of its funding decision are adequately addressed.

To obtain written environmental compliance approval, submit all environmental compliance documents for review and including your grant agreement number in the subject line, to Climate and Energy environmental compliance staff at cegrants.ceqa@fire.ca.gov.

Following the Environmental Compliance Review Instructions under the Environmental Compliance section on the [Tribal Wildfire Resilience Grantee Resources webpage](#), the grantee must provide the following information in their request for environmental compliance review:

1. **Project Summary** – A brief description of the project area and treatment activities, including total acreage, acreage by treatment by treatment component number (TCN), treatment activity, and unit names.
2. **Maps** – A map(s) showing the grant project boundary overlaid with the CEQA project boundary and identifying all TCNs. Maps must contain a legend defining all components, a datum point, a north arrow, and a bar scale.
3. **Environmental Documentation** – All relevant, complete, approved, and filed CEQA, CEQA-equivalent, and/or NEPA documents, including supporting documentation. Key sections relevant to the grant project should be highlighted or clearly identified.

Climate and Energy environmental compliance staff will review the project with all associated environmental compliance documentation (e.g., CEQA, NEPA, Forest Practice, etc.), and supporting materials to ensure that potential significant environmental impacts of all grant-funded activities, including by type and location, have been adequately analyzed and, if required mitigated in accordance with environmental laws and regulations.. CAL FIRE may request additional information to determine that the documentation adequately evaluates the environmental impacts of all grant-funded activities. The grantee must plan accordingly and allow sufficient time for CAL FIRE to complete its review, recognizing that timelines may vary based on the complexity of the environmental analysis, the presence of sensitive natural or cultural resources, and the overall scope of the project. Grant Activities that could affect the environment cannot begin without written environmental compliance approval from Climate and Energy environmental compliance staff to the grantee.

NOTE: Failure to obtain environmental compliance approval within one year of the execution of the grant agreement may result in loss of funding.

BUDGETING FOR ENVIRONMENTAL COMPLIANCE

For grant solicitations that allow environmental compliance costs to be charged to the grant, the grantee should ensure they request sufficient funds to cover all necessary environmental compliance work when applying for their grant, including for projects where CAL FIRE will serve as the lead agency. When preparing a budget, a grantee should consider all potential costs associated for environmental compliance, including the need to contract with qualified resource professionals to conduct the necessary environmental assessments and prepare required documentation. This may include, but is not limited to, biologists, professional archaeologists, air quality specialists, registered professional foresters, and environmental planners.

NOTE: For CEQA, the document type cannot be determined prior to conducting a preliminary review. The level of CEQA review necessary depends on the project's scope and the potential environmental resources affected. Budget estimates should therefore anticipate the possibility that more detailed studies or an alternative CEQA pathway may be required.

Absent special circumstances approved in writing by CAL FIRE, the grantee should not charge the grant for duplicative environmental compliance work for the same project covering the same scope of work. For example, if a grantee charges the grant for the preparation of a MND for their grant project and then later determines the project can proceed under a NOE before filing the notice of determination for the MND, CAL FIRE will not reimburse the grantee for preparation of both the MND and the NOE without prior written approval from CAL FIRE. All grantees are strongly encouraged to consult early and often with Climate and Energy environmental compliance staff regarding the appropriate environmental compliance pathway(s) for their project. If environmental conditions necessitate

potential change(s) to the established environmental compliance pathway, these changes must be communicated and agreed to by CAL FIRE prior to reimbursement of environmental compliance costs.

ENVIRONMENTAL COMPLIANCE REPORTING FOR CAL FIRE (PRC 4123 AND 4137)

Public Resources Code section 4137 requires CAL FIRE to post certain information about hazardous fuel reduction and vegetation management projects funded or conducted by CAL FIRE on its website.

Public Resources Code Section 4123 provides that, when selecting a fuel reduction project, CAL FIRE must collaborate with the State Water Resources Control Board, California Geological Survey, and the Department of Fish and Wildlife to ensure the design of the fuel reduction project protects water resources and wildlife habitat while addressing fire behavior and public safety.

To ensure CAL FIRE can comply with these requirements, all grantees must maintain records and provide the necessary information to CAL FIRE ahead of reporting deadlines. The type of information collected can be viewed on the [CAL FIRE Environmental Protection Program webpage](#) under Posting for Public Resource Code – PRC § 4137 (h). These requirements extend to all projects, including those that are exempt from CEQA. Please note that some of these requirements, such as consultation required by PRC § 4123, are completed before project implementation while others, such as mitigation completion, are completed during or after project implementation.

APPENDIX F: CALCULATING INTEREST ON ADVANCE PAYMENTS

Interest on Advance Payments must be reported on invoices as Program Income no less frequently than quarterly, unless otherwise waived by CAL FIRE. Documentation to be provided with the invoice should include a copy of the statement showing the grantee's name, initial deposit of the advance funds into the account and the interest rate earned for each statement period associated with the invoice period reported until the advance funds have been fully liquidated. It is advised that the account number and other sensitive information be redacted from the bank statement.

Separate Account for Advance Payments: Advance funds that are deposited in a separate interest-bearing account that is not comingled with any other funds should be documented with a copy of the statement showing the interest earned for each statement period. The amount reflected as interest earned on each statement should tie to the Program Income reported on the invoice, unless there is additional program income earned.

Co-mingled Advance Payments: Advance funds that are co-mingled with other funds should be documented with a copy of the statement for each statement period associated with the advance funds. The calculation for the invoice period must be included, and the total interest should tie to the Program Income reported on the invoice, unless there is additional program income earned. The interest earned can be calculated as:

Formula:

Remaining advance funds x interest rate % = Annual Interest.

Annual Interest/365 days = Daily Rate.

Daily Rate x number of days = Interest/Program Income

Use of an alternative calculation method based on the grantee's accounting process may be accepted at CAL FIRE's discretion.

