



CALIFORNIA FIRE SAFE COUNCIL

2022 Wildfire CAL FIRE County Coordinator Program-Northern Grant Application Guide

February 2024



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INTRODUCTION

CFSC and Grants Clearinghouse Background

CFSC was originally formed in 1993 as a project of CAL FIRE to quickly move federal and state dollars directly into the hands of community-based organizations for wildfire prevention and mitigation efforts and was incorporated as a 501(c)(3) in 2002. CFSC started as a Grants Clearinghouse and since has developed a robust Programs & Outreach Department to enhance programmatic and technical support provided to grantees and community practitioners across the state. CFSC's primary goal is to provide resources and support for local wildfire resilience efforts including technical assistance, funding, and education for local community organization.

CFSC's role as the statewide fire safe council is to support a network of over 300 local fire safe councils around the state. These fire safe councils are trusted local partners, performing boots-on-the-ground planning, education, and mitigation projects within their communities.

Over 20+ of grant making, CFSC has provided over 1,216 grants totaling \$125 million in nearly 400 communities located throughout California. CFSC's grant making efforts are built to ensure competitive, equitable, and geographically diverse distribution of available grant funds.

Grant Acknowledgements

This grant program and publication are funded in full by the California Department of Forestry and Fire Protection (CAL FIRE) as part of the California Climate Investment Program, under the terms of grant numbers 5GG21100. The opinions expressed are those of the authors and do not necessarily reflect the views of CAL FIRE.

The County Coordinator Grant Program is part of California Climate Investments, a statewide program that puts billions of Cap-and-Trade dollars to work reducing GHG emissions, strengthening the economy, and improving public health and the environment--particularly in disadvantaged communities. For more information, visit the California Climate Investments website at: <http://www.caclimateinvestments.ca.gov>.

California Fire Safe Council (CFSC) is committed to making its materials and programs accessible to all customers and employees. If you experience any difficulty accessing information provided by CFSC, please contact us at outreach@cafiresafecouncil.org or (916) 648-3600. We will do our best to assist you. This may include providing the information to you in an alternate format.



Funding Description

California Fire Safe Council (CFSC) is pleased to announce the 2022 Wildfire CAL FIRE County Coordinator-Northern Grant Program to assist counties with wildfire mitigation outreach and coordination. The objective of the County Coordinator Grant is to educate, encourage, and develop county-wide collaboration and coordination among various wildfire mitigation groups operating within counties. Funded counties will utilize funding to 1) Build a census of all wildfire mitigation groups in their county, 2) Analyze gaps in county-wide wildfire resiliency and emergency preparedness and develop recommendations to fill those gaps, and 3) Develop mechanisms to improve outreach and coordination efforts.

Selected subrecipients will receive and sign a subaward agreement which will outline the terms and conditions of the award. In addition, selected subrecipients agree to incorporate the terms and conditions of the [California Climate Investments Department of Forestry and Fire Protection Direct Award Procedural Guide February 2022](#).

Available Funding: Eligible counties may request as much funding as needed to fulfill their project's deliverables and work plan through the period of performance, up to \$200,000.

Maximum grant award: \$200,000

Estimated number of awards: 30

Funding performance period: April 15, 2024 – December 31, 2024 (~9 months). Grant funds cannot be expended before or after the grant performance period. CFSC has requested an extension and will inform the applicant if this occurs.

Application Schedule

February 2024	Application Cycle Announcement
February 22, 2024	Grant Application Period Opens at 9AM PT
February 29, 2024	Grant Application Training Webinar
March 13, 2024	Applications Due by 11:59 PM PT
March 2024	Award Announcement
April 15, 2024-December 31, 2024 (Estimated)	Grant Period of Performance

Allowable Costs

- Hire/designate/pay for a County Coordinator to implement the project.
- Cost associated with office space for County Coordinator.
- Cost of outreach materials for County Coordinator activities and hosted events.
- Technology/infrastructure needed to communicate, measure, and/or track groups and collaborative efforts.
- Development of county-wide plans and recommendations for collaboration.
- Assistance with new group formation (i.e. a county-wide Fire Safe Council).
- Travel costs associated with meetings and engagement with stakeholders.

Excluded Costs

- Costs incurred before or after the project performance period.
- Fuel reduction and ground disturbing activities.
- Equipment: Equipment is an item of \$5,000 or more per unit costs and has a tangible useful life of more than one year.
- Duplicate costs: Costs already covered or paid for by other grant funding.

Eligibility

This program is open to 2021 County Coordinator Grant Program subrecipients in the counties listed below. Applicants in these counties must have either have received the 2021 County Coordinator Grant Program funding OR, should the 2021 County Coordinator Grant Program original subrecipient wish to pass on the new funding, be a local government/agency/special district, tribal government/Native American Tribe, or a qualified 501(c)(3) organization designated as an applicant by the county’s board of supervisor through a letter of support (see Appendix 4):

Alpine	Placer
Amador	Plumas
Butte	Sacramento
Del Norte	San Mateo
El Dorado	Santa Cruz
Humboldt	Sierra
Lake	Siskiyou
Lassen	Solano
Mendocino	Sonoma
Modoc	Trinity
Napa	Yolo
Nevada	Yuba

The program is also open to the following counties who have not yet received CFSC County Coordinator funding. Applicants from these counties must be either the county directly OR a local government/agency/special district, tribal government/Native American Tribe, or a qualified 501(c)(3) organization designated as an applicant by the county’s Board of Supervisor through a letter of support (see Appendix 4):

Alameda	Merced
Imperial	San Francisco
Kings	Stanislaus

The following are not eligible to apply:

- For profit companies or corporations
- Individuals
- Homeowners’ associations or other associations unless they have 501(c)(3) nonprofit status. These associations may consider applying through a fiscal sponsor.

Deliverables and Expectations

Participate in Monthly County Coordinator Meetings with CFSC staff and other funded county coordinators.	Engage in one (1) local community wildfire mitigation event or similar (including community fairs, outreach events, wildfire awareness events or similar) hosted by organizations or agencies within your county.
Identify, summarize, and report on local groups, grants, and projects within each county at the onset of the grant project and the conclusion of the grant project.	Attend the Fall 2024 County Coordinator Workshop hosted by CFSC (likely to be held in Sacramento, CA).
Track and monitor collaborative efforts, tasks, meetings, workshops, and plans developed by the County Coordinator during the project window.	Attend a CFSC Regional Call for your region (Northern, Central, Southern) once per quarter.
Host one (1) collaborative event, workshop, or gathering that includes varied stakeholders actively participating in wildfire mitigation and education (including but not limited to: Fire Safe Councils, Resource Conservation Districts, Firewise groups, Tribes/Tribal Entities, CAL FIRE unit representatives).	Participate in one Diversity, Equity, Inclusion, and Justice training hosted by CFSC and engage with equity priority communities and communities at risk (will be held virtually).
Maintain/update CFSC GIS Networking Portal and collect GIS data to share with CFSC (support will be provided by the CFSC GIS team).	Submit quarterly programmatic and fiscal reports and attend quarterly check in calls with assigned CFSC Grant Specialist.
One presentation to the county's board of supervisors on the County Coordinator project's outcomes and results.	Other deliverables as identified in the project workplan.

Prevailing Wage

Neither CAL FIRE nor CFSC provides an opinion as to whether projects may be subject to prevailing wages. For determination for prevailing wages, please contact the Department of Industrial Relations (DIR) at <https://www.dir.ca.gov/Public-Works/Prevailing-Wage.html>. It is the applicant's responsibility to budget for prevailing wages in their project cost when applicable.

County Coordinator Grant Program Contact Information

California Fire Safe Council
3237 Peacekeeper Way Suite 201
McClellan, CA 95652
Main line (916) 648-3600

Amber Gardner
Clearinghouse Manager
Email: agardner@cafiresafecouncil.org

Julia Marsili
CAL FIRE's Northern Region County Coordinator Senior Grant Specialist
Email: jmarsili@cafiresafecouncil.org

Nina Evans
CAL FIRE's Southern Region County Coordinator Staff Grant Specialist
Email: nevans@cafiresafecouncil.org

APPLICATION SUBMISSION

Creating an Application in ZoomGrants

The following steps are required to submit a *22 Wildfire CAL FIRE County Coordinator Program-Northern* application:

1. Create a free account with ZoomGrants if you do not already have one. Access ZoomGrants through the California Fire Safe Council webpage “Grants and Programs” tab and select “Apply for a Grant”: <https://cafiresafecouncil.org/grants-and-funding/apply-for-a-grant/>. Select the Open Grant Application for which you wish to apply.
2. The two views available in your account will be your account profile and your applications. Please complete your account profile before working on applications.

Please allow extra time to become oriented to the software if you are new to ZoomGrants. Applicants will use ZoomGrants to create and submit their grant applications. Applicants will also use the site to upload County Board of Supervisors Letters and other requested documents, if applicable.

In the ZoomGrants account, the homepage screen will display the following menus:

Incomplete	Submitted	Approved	Declined	Archived	Currently Open
Unsubmitted applications from every cycle. This is the default screen.	All applications submitted in every cycle.	All approved and funded applications in every cycle.	All declined applications in every cycle.	Applications that were submitted in previous cycles.	Currently open grant programs. Start here to write a new application.

To start a new application, select the “Open Programs” tab from the Home Page and you will see the [22 WF County Coordinator Program Northern](#) grant application. Select the hyperlinked text to start a new application.

Once you have an opened the new application, you will need to select the “Start Now/Apply “button to activate the form and begin filling it out.

NOTE: Information entered is saved automatically as you go through the application. There is no “Save” button.

Complete all questions and document uploads under the five grant application tabs. The application is divided into 5 parts or tabs – All five parts must be completed to successfully apply:

TAB 1: Application Summary

This tab contains contact information and basic information about the project such as the project title and dollar amounts.

TAB 2: Application Questions

Tab two contains the application questions for the 22 *WF County Coordinator Program Northern* grant program.

TAB 3: Budget

This tab contains the budget table and budget narrative for the grant application. Note that Indirect Cost Rates **cannot** exceed more than 12% of the requested grant award funds.

TAB 4: Scope of Work

Tab four includes the table for the project’s scope of work. The table has sections for the Task Number, Activity, Timeline, Responsible Party, Expected Outcome/ Result, and Budget associated with each activity.

TAB 5: Document Uploads

This section describes in detail the documents that must be uploaded and submitted with the grant application via ZoomGrants for the application to be considered complete and eligible. For a comprehensive list of required documents, please see the Supplemental Application Documents on page 12 of this guide.

Use the file upload option only. **Do not use a link to an external location.**

NOTE: There is a 4MB size limit for uploading documents to ZoomGrants. Please scan at the lowest resolution and/or decrease the size by saving multiple-page documents as one or two pages.

ZoomGrants Application Assistance

To retrieve login information, you must contact ZoomGrants. CFSC staff do not have access to your login information. The ZoomGrants Technical Support team is available 8 a.m. to 5 p.m. Mountain Time, Monday through Friday Toll Free at 866-323-5404.

Applications must be submitted online by 11:59 p.m. PT on March 13, 2024, at <http://www.cafiresafecouncil.org/zoomgrantslogin/>.

Application Questions

A PDF copy of the County Coordinator project application questions is available upon request. All application questions must be completed in full in the ZoomGrants portal.

Project Scope of Work

The Scope of Work is your opportunity to describe in detail your specific project activities, the timelines, who’s responsible for each task, the expected outcomes, and the approximate budget.

Instructions

- Fill in all columns for each major task or activity necessary to complete the proposed project.
- When completing the work plan, assume project term is April 1, 2024, through Dec 31, 2024.
- There is a limit of 12 entries. Combine related tasks or activities, if needed.

Activity	<ul style="list-style-type: none"> • Enter tasks and activities in the order they will be carried out. • Use quantifiable data wherever possible. • Include major tasks and activities necessary for completing the project, including training, planning, accounting, contracting, reporting, monitoring, etc.
Timelines	<ul style="list-style-type: none"> • Indicate the month and year when activities will take place, such as Oct 24 - Dec 24. • Some activities may be labeled “continuous” or on-going, such as education, outreach, etc.
Responsible Party	<ul style="list-style-type: none"> • Indicate who, by job title, will be responsible for performing the work and supervising its completion.
Expected Outcome/Result	<ul style="list-style-type: none"> • Describe what will result from completing the task or activity. • Be specific in explaining the effect of the completed task or activity.
Budget	<ul style="list-style-type: none"> • Enter an approximate cost for each project activity.

Sample Scope of Work Table

#	Activity	Timeline	Responsible Party	Expected Outcome/Results	Budget
1					\$
2					\$
3					\$
4					\$
5					\$
6					\$
7					\$
8					\$
9					\$
10					\$
11					\$
12					\$

Project Budget

Funding Source	Cost
Enter Total Amount of Requested Funds for the County Coordinator Grant Project	\$

Expense Category	Cost
Salaries & Wages	\$
Benefits	\$
Contractual	\$
Travel	\$
Supplies	\$
Other	\$
Indirect	\$
Total Costs	\$

Budget Narrative

Describe in detail all grant project expenses and justify their need in relation to the project's scope of work. If your organization is committing matching funds to your project, please enter them here and provide details about the matching funds (e.g., source of the match, activities to be performed, etc.). Matching funds are not required.

Below is the CAL FIRE Project Costs table, taken from pg. 17 of the [California Climate Investments Department of Forestry and Fire Protection Direct Award Procedural Guide February 2022](#), which describes allowable cost categories for CAL FIRE funded grant projects. Please note, not all CAL FIRE allowable costs are allowable under the specifications and project expectations of the County Coordinator Grant Program.

Salaries and Wages	Salaries and wages of employees employed by the Grantee who are employed by the applicant and DIRECTLY engaged in the execution of the grant project. Limited to actual time spent on the grant project. 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 (indirect) cost. If your organization includes fringe benefits in your personnel costs (i.e., a loaded rate), please note that in your budget narrative and explain the fringe benefits provided.
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. Does not include Sick/Vacation/Holiday leave. If your organization includes fringe benefits in your personnel costs (i.e., a loaded rate), please note that in your budget narrative.
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, defensible space landscaping/fuels crews, accounting services, media/outreach advisors, etc. Procurement of contractual services should be documented to ensure selection on a competitive basis and documentation of price analysis.
Travel	Travel costs 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 be consistent with the Grantee's written travel policy. Absent a written policy, per diem shall not exceed the California Standard Per Diem Rate allowable by the U.S. General Services Administration. Mileage rates shall not exceed the rates allowable by the IRS.
Supplies	Supplies that are used in the direct support of the project are allowable. Supplies include items under \$5,000 per unit cost (e.g., office materials, software, laptops, etc.)
Equipment	Equipment is an item of \$5,000 or more per unit cost and has a tangible useful life of more than one year. NOTE: Equipment is not an allowable expense for the 2022 County Coordinator Grant Program.
Other	Other costs that do not fit in any of the above categories. The cost must be directly related to the grant project.
Indirect	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 in 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 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. The maximum allowable indirect charge for this grant program for all entities including UC's and CSUs should generally not exceed 12%, unless an exemption is approved by CAL FIRE.

The inclusion of indirect costs is acceptable for County Coordinator Grant projects up to 12% of the total amount of direct grant funds. Applicants may request a higher indirect rate by providing additional justification as to why a higher indirect rate is needed as well as including appropriate documentation substantiating the basis of the higher indirect rate (e.g., a copy of a federally approved Negotiated Indirect Cost Rate Agreement) In no instances may the request exceed 20%. This shall apply to all entities. Approval of the higher indirect rate is solely at CFSC's discretion.

For applicants requesting the higher rate, you may include this rate within your total application request and within your budget breakdown. CFSC will evaluate your request for a higher indirect rate concurrently with your grant application. If your project is approved but the higher indirect rate is not approved, CFSC will notify you of the

reduced award amount and request changes to your budget if needed. See also Appendix 6 for additional information on indirect costs exceeding 12%.

Supplemental Application Documents

For Organizations/Agencies/Counties Who Received County Coordinator Grant Funding in 2021	Applicable To
Completed Accounting System and Financial Capability Questionnaire	All
Copies of policies as outlined in the Accounting System and Financial Capability Questionnaire	All
Governmental Information Letter from IRS <i>(If you don't have the letter at the time of application, upload a memo indicating you requested it from the IRS. The letter will be required prior to receiving a subaward agreement if your application is selected for funding. See Appendix 2 for more information.)</i>	County Applicants
Board of Directors or Board of Supervisors Roster on letterhead with board member name, email address, and phone number.	All
990 or 990EZ Forms from 2021, 2022, & 2023 (if applicable)	501(c)(3)
Copies of audit reports from 2021, 2022, & 2023 (if available) and management letters received from subrecipient's independent auditor (if available)	If available
Copies of reports of government agencies (Inspector General, state, or local government auditors, etc.) resulting from audits, examinations or monitoring procedures performed in the last three years	If available
Updated Certificate of Insurance	All
A signed "Non-Applicable Documents Memo" (See Appendix 5)	County applicants
Justification for Indirect Costs greater than 12% and required documentation (See Appendix 6)	Optional
For Counties, Nonprofit Organizations, or Other Agencies Who DID NOT Receive County Coordinator Grant Funding in 2021	
Completed Accounting System and Financial Capability Questionnaire	All
Copies of policies as outlined in the Accounting System and Financial Capability Questionnaire	All
IRS determination letter	501(c)(3)
Governmental Information Letter from IRS <i>(If you don't have the letter at the time of application, upload a memo indicating you requested it from the IRS. The letter will be required prior to receiving a subaward agreement if your application is selected for funding. See Appendix 2 for more information.)</i>	County applicants
Organization by-laws	501(c)(3) or if available

Board of Directors OR Board of Supervisors Roster on letterhead with board member name, email address, and phone number.	All
Three years (or most recent) 990 or 990EZ Form	501(c)(3)
Copies of the last 5 years' audit reports and management letters received from subrecipient's independent auditor (if available)	If available
Copies of reports of government agencies (Inspector General, state, or local government auditors, etc.) resulting from audits, examinations or monitoring procedures performed in the last five years	If available
Certificate of insurance	All
Signed Board of Supervisors Letter of Support (on county letterhead)	Any 501(c)(3), special district, or other agency/organization designated to apply on behalf of the county
A signed "Non-Applicable Documents Memo" (See Appendix 5)	County applicants
Justification for Indirect Costs greater than 12% and required documentation (See Appendix 6)	Optional

APPENDIX 1: SCORING CRITERIA

These criteria are specific to CFSC’s County Coordinator Grant applications. Applications will be scored by a review committee using a set of criteria to evaluate application quality and how well the proposed project fits the purpose and objectives of the County Coordinator Grant program.

The review committee will provide a sum of scores that will include scores from the data set scoring, plus scores based on application quality criteria. Scores will be assigned on a scale of 0-5, with 5 being the maximum score and 0 being the minimum score.

APPLICATION QUALITY SCORING

Criteria	Description
1	Rate the county/organization’s history of notable accomplishments/projects, successes, and prior grant experience.
2	Rate how well the applicant’s response expresses a need for a County Coordinator and how the County Coordinator’s roles and responsibilities will address that need.
3	The project budget and narrative are clear and reasonable. The proposed budget shows how grant funds will be spent by category and costs are reasonable for the size, scope, and benefit of the project.
4	Rate how the applicant will work to engage and collaborate with all potential partners and stakeholders to improve wildfire resiliency.
5	Rate the clarity and achievability of the applicant’s anticipated outcomes and measurements of success. Consider how well the applicant ties these outcomes back to their overall project plan.
6	Rate the feasibility of the applicant’s plan to hire, manage, and support the County Coordinator role. Consider whether the County Coordinator will have adequate support to be successful in their role.
7	Rate how well the applicant’s anticipated outcomes will achieve the three goals of the County Coordinator Project: 1) build a census of all active wildfire mitigation groups, contact point, collaboration efforts, and projects, 2) Analyze gaps in county-wide wildfire resiliency and emergency preparedness and develop recommendations to fill these needs, 3) Develop mechanisms to improve outreach and coordination efforts.
8	Rate how well the applicant demonstrates a specific approach for long-term coordination and collaboration among wildfire resiliency groups following the conclusion of the grant period.

APPENDIX 2: GOVERNMENTAL INFORMATION LETTER

The Governmental Information Letter is the equivalent of a nonprofit organization's IRS determination letter. The letter is commonly kept in a public agency's business/finance office. If your organization does not have a copy of their Governmental Information Letter, one can be requested at no charge from the [IRS](#). Once requested, the letter will arrive in approximately two or three weeks.

The following pages contain additional information about the Governmental Information Letter and how to request one. A sample letter is provided for you to show your business office staff if that helps demonstrate what you need. (Some people call it a Governmental Information Letter, some know it as a 4076C, and others simply know it by sight but don't know its official name.)

If you don't have the letter at the time of application, upload a memo indicating you requested it from the IRS. The letter will be required prior to receiving a subaward agreement if your application is selected for funding.



Governmental Information Letter

Government entities are frequently asked to provide a tax-exempt number or “determination” letter to prove its status as a “tax-exempt” or charitable entity. For example, applications for grants from a private foundation or a charitable organization generally require this information as part of the application process. In addition, donors frequently ask for this information as substantiation that the donor’s contribution is tax deductible, and vendors ask for this to substantiate that the organization is exempt from sales or excise taxes. (Exemption from sales taxes is made under state law rather than Federal law.)

The Internal Revenue Service does not provide a tax-exempt number. A government entity may use its Federal TIN (taxpayer identification number), also referred to as an EIN (Employer Identification Number), for identification purposes.


Governmental units, such as states and their political subdivisions, are not generally subject to federal income tax. Political subdivisions of a state are entities with one or more of the sovereign powers of the state such as the power to tax. Typically they include counties or municipalities and their agencies or departments. Charitable contributions to governmental units are tax-deductible under section 170(c)(1) of the Internal Revenue Code if made for a public purpose.

An entity that is not a political subdivision but that performs an essential government function may not be subject to federal income tax, pursuant to Code section 115(1). The income of such entities is excluded from the definition of gross income as long as the income (1) is derived from a public utility or the exercise of an essential government function, and (2) accrues to a State, a political subdivision of a state, or the District of Columbia. Contributions made to entities whose income is excluded income under section 115 may be tax deductible to contributors.

In order for a government entity to receive a determination of its status as a political subdivision, instrumentality of government, or whether its revenue is exempt under Internal Revenue Code section 115, it must obtain a letter ruling by following the procedures specified in [Revenue Procedure 2018-1](#) or its successor. There is a fee associated with obtaining a letter ruling.

As a special service to government entities, IRS will issue a “governmental information letter” free of charge. This letter describes government entity exemption from Federal income tax and cites applicable Internal Revenue Code

Video

- [Governmental Information Letter Video](#) 

sections pertaining to deductible contributions and income exclusion. Most organizations and individuals will accept the governmental information letter as the substantiation they need.

Government entities can request a governmental information letter by calling [877-829-5500](tel:877-829-5500).

Page Last Reviewed or Updated: 14-Jun-2022



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 1000571575
July 29, 2019 LTR 4076C 0
000000 00
Input Op: 0752139620 00029106
BODC: TE

COUNTY OF SANTA CRUZ
ATTENTION [REDACTED]
[REDACTED]
SANTA CRUZ CA 95061

Federal Identification Number: [REDACTED]
Person to Contact: CUSTOMER SERVICE
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This responds to your request for information about your federal tax status. Our records do not specify your federal tax status. However, the following general information about the tax treatment of state and local governments and affiliated organizations may be of interest to you.

GOVERNMENTAL UNITS

Governmental units, such as States and their political subdivisions, are not generally subject to federal income tax. Political subdivisions of a State are entities with one or more of the sovereign powers of the State such as the power to tax. Typically they include counties or municipalities and their agencies or departments. Charitable contributions to governmental units are tax-deductible under section 170(c)(1) of the Internal Revenue Code if made for a public purpose.

ENTITIES MEETING THE REQUIREMENTS OF SECTION 115(1)

An entity that is not a governmental unit but that performs an essential government function may not be subject to federal income tax, pursuant to Code section 115(1). The income of such entities is excluded from the definition of gross income as long as the income (1) is derived from a public utility or the exercise of an essential government function, and (2) accrues to a State, a political subdivision of a State, or the District of Columbia. Contributions made to entities whose income is excluded income under section 115 may not be tax deductible to contributors.

TAX-EXEMPT CHARITABLE ORGANIZATIONS

An organization affiliated with a State, county, or municipal government may qualify for exemption from federal income tax under section 501(c)(3) of the Code, if (1) it is not an integral part of the government, and (2) it does not have governmental powers inconsistent with exemption (such as the power to tax or to exercise enforcement or regulatory powers). Note that entities may meet the requirements of both sections 501(c)(3) and 115 under certain circumstances. See Revenue Procedure 2003-12, 2003-1 C.B. 316.

042810

1000571575
July 29, 2019 LTR 4076C 0
[REDACTED] 000000 00
Input Op: 0752139620 00029107

COUNTY OF SANTA CRUZ
ATTENTION [REDACTED]
[REDACTED]
SANTA CRUZ CA 95061

Most entities must file a Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code, to request a determination that the organization is exempt from federal income tax under 501(c)(3) of the Code and that charitable contributions are tax deductible to contributors under section 170(c)(2). In addition, private foundations and other persons sometimes want assurance that their grants or contributions are made to a governmental unit or a public charity. Generally, grantors and contributors may rely on the status of governmental units based on State or local law. Form 1023 and Publication 4220, Applying for 501(c)(3) Tax-Exempt Status, are available online at www.irs.gov/eo.

We hope this general information will be of assistance to you. This letter, however, does not determine that you have any particular tax status. If you are unsure of your status as a governmental unit or state institution whose income is excluded under section 115(1) you may seek a private letter ruling by following the procedures specified in Revenue Procedure 2007-1, 2007-1 I.R.B. 1 (updated annually).

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,



Teri M. Johnson
Operations Manager, AM Ops. 3

APPENDIX 3: SAMPLE COUNTY COORDINATOR JOB DESCRIPTION

This job description is intended to be used as a template to help County Coordinator grant applicants understand the scope and general intention of the County Coordinator role. This description is not an exhaustive example of the County Coordinator position. **Applicants are not bound to design their application or restrict their County Coordinator's job functions based on the example provided here.**

Example:

The _____ County Coordinator will partner with representatives from _____ County, established wildfire mitigation groups within the county, and staff at the California Fire Safe Council to build a coordinated, county-wide wildfire mitigation strategy. The primary goals of the position are to educate, encourage, and develop county-wide collaboration and coordination among wildfire mitigation groups, helping to improve overall wildfire resiliency strategies and community preparedness. These goals will be accomplished by building relationships between existing wildfire mitigation groups, connecting these groups with county-level emergency management officials, collaborating on fire mitigation projects, sourcing and assisting with county-wide wildfire grant applications, and performing outreach and communication across the county.

Specific duties:

- Developing a census of all active wildfire mitigation groups, community stakeholders, contact points, collaboration efforts, and projects.
- Building a system to track these groups and efforts, including researching and implementing software and project management tools.
- Developing relationships and hosting regular communications/meetings between existing wildfire mitigation groups and county-level officials
- Analyzing gaps in county-wide wildfire resiliency and emergency preparedness and developing recommendations to fill these needs.
- Assisting with the development of County Wildfire Protection Plans and working to integrate existing community plans.
- Helping wildfire mitigation groups to coordinate and connect their existing and planned wildfire mitigation projects.
- Developing tools to assist counties in outreach and coordination efforts to support wildfire resiliency and emergency preparedness.
- Sourcing and applying for grants to benefit county-wide wildfire mitigation efforts.
- Hosting outreach and education events for fire mitigation groups and interested parties.

Expectations and outcomes include:

- Prepare and submit an initial work plan and strategic priorities over the course of the grant term
- Identify, summarize, and report on local groups, grants, and projects within the county at the onset of the grant project and the conclusion of the project
- Host regular meetings and workshops for local fire mitigation groups to build collaborative networks and disseminate best practices and resources
- Track all engagements with county contacts and groups

- Report on current Wildfire Mitigation Programs and Projects and gaps in wildfire resiliency programming
- Attend quarterly check-ins with California Fire Safe Council (CFSC) staff
- Participate in quarterly meetings with other County Coordinators as well as state/regional stakeholders and other interested county-wide wildfire mitigation groups
- Submit funding requests and quarterly reports to the CFSC
- Provide CFSC with a comprehensive final report at the close of grant term, including outcomes, successes, and recommendations

The ideal candidate for the County Coordinator is someone with a background in community-level advocacy and demonstrated leadership skills working with a broad range of individuals and organizations. The Candidate should have an ability to think strategically and creatively about the state of wildfire in California. Three or more years actively working in the wildfire resiliency and/or emergency preparedness space, whether through local or countywide Fire Safe Councils, Resource Conservation Districts, or within a county level department or agency, is preferred.

APPENDIX 4: BOARD OF SUPERVISORS LETTER TEMPLATE

This letter or similar is required if you are a nonprofit or other agency designated to apply for the County Coordinator Grant on behalf of your county. **MUST BE ON COUNTY LETTERHEAD.**

Example:

[Date]

Dear California Fire Safe Council,

The [County] Board of Supervisors authorizes [Organization Name] to apply on behalf of [County] for the 2022 Wildfire CAL FIRE County Coordinator Program-Northern and serve as the grant subrecipient. Our board is confident that [Organization Name] can execute the scope of the grant program and meet project metrics and deliverables.

[Organization name] is aware that, as a subrecipient, they will be required to work closely with the [County] Board of Supervisors and other fire mitigation groups within the county to meet the County Coordinators grant objectives of educating, encouraging, and developing county-wide collaboration and coordination. Our Board is prepared to support and assist [Organization Name] in the execution of these project goals.

Should you require additional confirmation of [County]'s support of [Organization Name], the Board of Supervisor's office may be reached at [phone number] and [email address].

Signed,

Chair, [County] Board of Supervisors

Date

APPENDIX 5: NON-APPLICABLE DOCUMENTS MEMO

MUST BE ON ORGANIZATION LETTERHEAD

Date

California Fire Safe Council
3237 Peacekeeper Way, Suite 201
McClellan, CA 95652

RE: Non-applicable documents
2022 Wildfire CAL FIRE County Coordinator Grant Program

Listed below are the pre-award documents that do not apply to this project or **[Applicant Name]** for the reasons stated in the table:

Non-Applicable Document	Reason
Last three years', or most recent, IRS forms 990 or 990EZ.	[Applicant Name] is a local government/agency, special district, etc. and does not file IRS forms 990 or 990EZ.
Organization by-laws	[Applicant Name] is a local government/agency, special district, etc. and does not have organization by-laws.

Sincerely,

Authorized Representative's Name/Signature
Title

APPENDIX 6: JUSTIFICATION FOR INDIRECT COSTS GREATER THAN 12% AND REQUIRED DOCUMENTATION

Applicants that utilize a higher indirect rate on other grants and agreements may request to apply an indirect rate in excess of 12% as part of their application. The request shall include a detailed justification as a separate attachment to the grant application indicating why a higher rate is needed for the grant project along with supporting documentation as to how the higher indirect rate is determined. Supporting documentation may include, but not limited to, the entity's Federally approved Negotiated Indirect Cost Rate Proposal. Under no circumstances will CFSC approve an indirect rate exceeding 20%. Submittal of the justification and supporting documentation does not guarantee approval of the higher rate which is solely at CFSC's discretion.

For applicants requesting the higher rate, you may include this rate within your total application request and within your budget breakdown. CFSC will evaluate your request for a higher indirect rate concurrently with your grant application. If your project is approved but the higher indirect rate is not approved, CFSC will notify you of the reduced award amount and request changes to your budget if needed.