



Montana Recreational Trails Program 2025 Grant Application Guidelines

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IMPORTANT CHANGES TO 2025 RTP APPLICATION CYCLE

- ▶ **Volunteer Labor Rate:** With the 2025 RTP grant cycle, the volunteer labor rate has been updated from \$25/hr. to \$30/hr.
- ▶ **Minimum Grant Request:** A new minimum grant request has been established at \$5,000.

GRANT PROGRAM OVERVIEW

The Recreational Trails Program (RTP) is a federal-aid program that provides funding for the development, renovation, and maintenance of recreational trails and trailside facilities. The Federal Highway Administration (FHWA) administers this program at the federal level while Montana Fish, Wildlife & Parks (FWP) administers the program at the state level.

Program Background

Funding for the Recreational Trails Program is currently made available through the Infrastructure and Investment Jobs Act (IIJA) of 2021. Montana receives a federal allocation of approximately \$1,590,638 each federal fiscal year, of which \$1,478,169 is available for grant funding.

Purpose

RTP grant funds are intended to provide, expand, and improve recreational trails for both motorized and nonmotorized trail uses. Trail usage may include pedestrian (hiking, running, and wheelchair access), biking, mountain biking, water trail, equestrian, cross-country skiing, snowmobiling, off-road motorcycling, all-terrain vehicle riding, four-wheel driving, and e-bike uses.

RTP grants are for projects that are primarily recreational in nature, rather than serving a more utilitarian transportation function. RTP grants typically fund on-the-ground projects. A RTP project must be a distinct project with a distinct purpose.

30/30/40 Allocation

FWP adheres to the federal guidance to meet the 30/30/40 requirement for RTP funding. At the time of application, the applicant determines the motorized and nonmotorized recreation uses for their project. The applicant also determines the types of recreational use for the proposed project. Applications may have project work for both motorized and nonmotorized uses. These are minimum percentages that may be exceeded.

- ▶ 40% shall be allocated for recreational trail or related projects that facilitate diverse recreational trail use within a recreational trail corridor, trailside, or trailhead, regardless of whether the project is for diverse motorized use, diverse nonmotorized use, or accommodates both motorized and nonmotorized recreational trail use.
- ▶ 30% shall be allocated for uses relating to nonmotorized recreation.
- ▶ 30% shall be allocated for uses relating to motorized recreation.
 - Under RTP federal guidance, **Electric Bikes (e-bikes) are categorized as a motorized use.** Any trail funded by nonmotorized RTP grant funds cannot allow for any motorized use to be added (including e-bikes) during the useful life expectancy of that project.

5% Education Projects

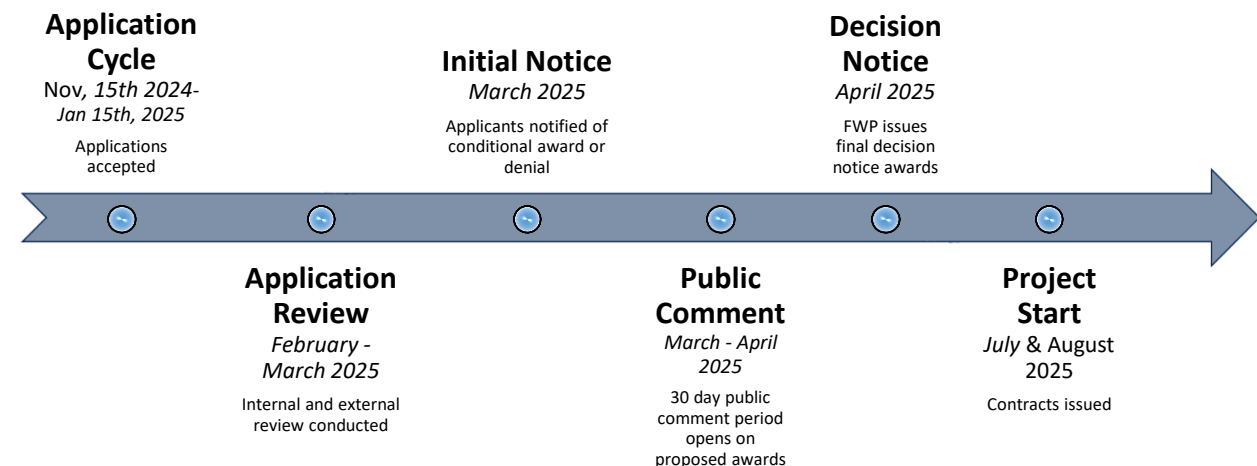
Educational projects are counted within the overall 30/30/40 requirement and are limited to 5% of the total RTP allocation for the state. Educational programs should promote safety and environmental protection as related to the use of recreational trails. Eligible projects include the development and operation of trail safety education programs, development and operation of trail-related environmental education programs, or production of trail-related education materials.

Definitions

A **trail** means a thoroughfare or track across land, water, or snow, used for recreational purposes such as:

- ▶ Pedestrian activities, including wheelchair use.
- ▶ Skating or skateboarding
- ▶ Equestrian activities, including carriage driving.
- ▶ Nonmotorized snow trail activities, including skiing.
- ▶ Bicycling or use of other human-powered vehicles
- ▶ Motorized vehicular activities, including all-terrain vehicle riding, motorcycling, snowmobiling, e-biking, use of off-road light trucks, or use of off-road motorized vehicles.
- ▶ Aquatic or water activities
 - Water trails are nationally designated water routes by the National Parks Service through the [National Recreation Trails program](#).
 - Water trails are routes for watercraft along a lake, river, canal, or bay. To be eligible for funding, a water trail must 1) be open to nonmotorized watercraft; 2) include access sites that are open to the public; 3) have developed information and trail data; and 4) be actively supported, managed, and/or maintained by at least one organization that can serve as the source of information and management.

2025 APPLICATION CYCLE OVERVIEW



Available Funding

Approximately \$1 million - \$1.5 million is made available for grants annually (total amount may vary year to year depending on allocations from DOT and FWP available authority). Applicants may request a minimum of \$5,000 up to a maximum of \$100,000 in grant funds.

Match Requirement

Each project must include a minimum of 20% in matching funds. Matching funds may be cash or in-kind. Federal entities must ensure 5% of the total project (match + request) is from a non-federal source.

Eligible Applicants

Grant applicants may include federal, tribal, state, county, or municipal agencies (including school districts), and private corporations, including nonprofits. An organization can submit only one grant application per grant cycle.

Eligible Funding Areas

- ▶ Maintenance and restoration of existing recreational trails
- ▶ Development and rehabilitation of trailside and trailhead facilities and trail linkages for recreational trails
- ▶ Purchase and lease of recreational trail construction and maintenance equipment¹
- ▶ Construction of new recreational trails (with specific requirements when federal land is involved)
- ▶ Assessment of trail conditions
- ▶ Development and dissemination of publications and operation of educational programs to promote safety and environmental protection.

See [Appendix A](#) for additional eligible/ineligible funding areas.

Application

The application cycle is open **November 15th, 2024, to January 15th, 2025, at 3:00pm MDT.**

Applications are completed in [WebGrants](#). Applicants will be required to complete a Risk Assessment and include the appropriate environmental review forms. Applicants may reach out to the RTP Program Manager for technical assistance and review for their applications throughout the application period.

Project Period

Projects may begin once the Contract Agreement is signed (July or August 2025). Project expenses incurred prior to the start date are ineligible for reimbursement or match, with an exception for design and engineering expenses. If incurred up to 18 months before the start date, these expenses are eligible as match. The deadline to expend project funds or matching funds and complete project work is **October 15, 2027**. All reimbursement requests and a final report are due by **December 15th, 2027**.

The RTP is a reimbursement program. If awarded, an entity may receive reimbursement only after the entity has expended funds on an eligible expense and submitted adequate documentation. Each grantee must submit a reimbursement request at least once every 8 months from the contract start date.

¹ "Equipment" is defined as an article of nonexpendable, tangible property having a useful life of more than five years and with an acquisition cost that exceeds \$10,000.

GENERAL REQUIREMENTS TO APPLY

System for Award Management (SAM) Registration

All RTP award recipients must register in the [System for Award Management](#) (SAM) by the time of award and acquire a Unique Entity Identifier (UEI). Grantees must renew their SAM registration annually to continue to receive reimbursement from RTP.

- **Entities already registered in the SAM:** On the RTP Application, you must include proof of your SAM registration.
- **Entities not yet registered in the SAM:** On the RTP application, you must certify your organization will complete its SAM registration by the time of award. The process may take several months to complete.

Documentation of Project Support/Approval

General letters of support are not required. Letters of commitment are required for some project types and activities. Contact the Program Manager if you are unsure what is required for your project.

Documentation of Project Support/Approval	
IF	THEN
Your Organization is	A Letter of Commitment from your Organization is
A private or nonprofit organization	Required from the organization's leadership committing to the proposed project if funding is awarded
public (municipal, state, tribal, or federal)	Not required

Documentation of Match Commitment	
IF	THEN
Your proposed project and RTP budget	A letter of commitment is
Reference project match supplied from another entity (cash, donation, volunteer labor, etc.)	Required from the entity stating their commitment, the type and amount of the commitment, to the project
Are composed entirely of expenses incurred and committed from your organization	Not required

Documentation of Maintenance Commitment	
IF	THEN
Your application and proposed project	A letter of commitment is
Reference work that will be maintained by another entity in the future (for instance, if a trail you constructed will be maintained by your local City)	Required from the entity stating their commitment and plans to the future of the project
Will be maintained by your organization in the future and does not include the resurfacing or construction of a trail	Not required but suggested

Will be maintained by your organization in the future but does include the resurfacing or construction of a trail	Required, stating what, when, and by who maintenance will be done in the short and long-term
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If you choose to submit any Letters of Support, be sure they meet the following requirements.

- ▶ Letters are typed.
- ▶ Letters are from an organization, not an individual (unless they are expressing a commitment or landowner is an adjacent, affected landowner)
- ▶ Letters are signed and dated.
- ▶ Letters reference the specific project / grant year.
- ▶ Letters are unique.

Landowner Permissions, Easements, and Public Access

The public must be assured legal access to trails and trail-related facilities developed or maintained with RTP funds. Applications without adequate landowner permissions will not be considered for funding.

Documentation of Landowner Permissions		
IF	THEN	And THEN
Your Organization	Documentation permitting your organization to access the land is	Documentation permitting the project work upon the land is
Owens the land upon which your proposed project will take place	Not required	Not required
Plans to use land owned by a public entity to do project work	Not required	Required, in the form of an agreement (e.g., Collection Agreement) allowing applicant to conduct the type of project work (winter grooming, summer maintenance, etc.), or specific project work (building a trail, constructing a trailhead, etc.)
Plans to use land owned by a private entity (including nonprofits) to do project work	Required, in the form of a legal agreement allowing your organization permission to access the land for at least the duration of the project period	

In each case above, if the agreement will expire before the RTP project start date, the application should also include a letter/documentation from the landowner or land management agency stating its intent to reissue the agreement in time for project work to begin.

Right-of-Way, Railroad Certifications, and Public Utility Certifications

Each application must include all necessary public right-of-way, railroad, and/or public utility certifications or confirm that no such certifications are required for the project. All certifications must be guaranteed at the time of application for your project to be considered for funding.

Documentation of Right-of-Way, Railroad, and Public Utility Certifications	
IF	THEN
Your proposed project	You must provide documentation of
Includes trail construction or improvements along any State Highway right-of-way (including many shared-use paths)	Contacting your local Montana Department of Transportation (MDT) office and any additional documentation requirements required by MDT
Includes railroad-related facilities or traffic control devices located within the limits or corridor of your project (including signs, markings, crossings, etc.)	Certification of coordination with the railroad/utility and one of the following outcomes: <ul style="list-style-type: none"> ▶ No railroad/utility facilities will be affected

Includes work within a right-of-way or includes public utility facilities within the limits or corridor of your project	<ul style="list-style-type: none"> ▶ All railroad/utility work will be completed prior to the start of project work ▶ Arrangements are in place to have railroad/utility work undertaken during project work
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Davis-Bacon Wage Rates

All RTP projects must pay prevailing wages* to all non-volunteer labor.

- ▶ If the proposed project includes work within a federal-aid highway right-of-way, the applicant must contact the Montana Department of Commerce for prevailing wages for the project location.

**The prevailing wage is the average hourly rate and benefits paid to most workers in a specific occupation or type of work in a given area.*

APPLICATION REVIEW AND SCORING

Application Review Process

Internal Review – Preliminary Review: The RTP program manager, in conjunction with the Internal Review Panel, performs a technical review of each application. Applications which do not pass preliminary review will not be considered for funding.

Internal Review Panel – Review: Internal Review Panel members review the overall application based on the RTP Scoring Criteria and provide individual scores per criterion.

Recommended Awards: Scored applications are provided to the State Technical Advisory Committee (STAC) for review and funding recommendations for the Internal Review Panel’s consideration. FWP’s list of recommended RTP awards is then opened for public comment. At this time, applicants are notified of their conditional award.

FWP Decision Notice: The RTP Program Manager incorporates all public comments into a FWP Decision Notice. This notice is published, and all recommended awards are finalized as official awards.

Preliminary Review

The Internal Review Panel performs a technical review of each application based on the rubric presented below. Failure to meet a criterion result in a mark. If an application has one or more marks in row A, or two or more check marks in row B, the application will not move forward for consideration.

Row A (Must Meet ALL Criterion)	Project is an eligible use of funds	The project is ready to proceed	Environmental review requirements have been met	The application includes adequate landowner permission
Row B (two marks will result in application being dismissed)	Application is Complete	The match requirement has been met.	Includes approval of the project from the applicant organization’s leadership if a private entity.	The current applicant’s risk level with FWP is below “High Risk”.

RTP Scoring Criteria

Internal Review Panel members score applications based on the application sections described below.

▶ **1. Project Description (10pts)**

The proposed project is described in detail to include specifics about the project location, physical traits of the work to be completed and the reported recreational use of the trail. The project is tied to existing goals or strategies that can be referenced in a federal, state, regional, or local plan/strategies.

▶ **2. Project Implementation (12pts)**

The proposed project has articulated a realistic timeline for implementing multiple project phases and has provided qualifications of the workforce or partnership involved in the project. The proposed project also includes how the public will be made aware of trail opportunities, etiquette and rules, or outdoor education.

▶ **3. Recreational Benefit (8pts)**

The proposed project has identified all relevant user groups and explains how the project benefits recreational opportunities and access to the public.

▶ **4. Sustainability (8pts)**

The proposed project improves or maintains the public's connection to existing trails and/or recreational or cultural resources in the area; serves to reduce negative impacts to the environment; and/or presents the ongoing maintenance capability or financial means to maintain gains of the project.

▶ **5. Budget (8pts)**

The proposed project includes a detailed budget including clear justification for calculated costs. Budget includes the required match and ensures that match is secured at the time of application.

ENVIRONMENTAL REVIEW REQUIREMENTS

Recreational Trails Program projects must satisfy both National Environmental Policy Act (NEPA) and Montana Environmental Policy Act (MEPA) requirements to be eligible for funding. Most RTP projects are eligible for a FHWA Categorical Exclusion, as described in [Appendix C](#). Environmental documentation submitted with project applications assist with FWP and FHWA making this determination.

Applicants may upload environmental review documents from within a three-year timeframe. On the application, you must attach relevant environmental review documentation regardless of whether the documentation has been submitted with another grant program's application.

Projects Exempt from Environmental Review Requirements by Project Category

If a project *only* includes one or both of the following types of projects, it is exempt from environmental review requirements.

- *Education and Awareness Projects:* Conducting classes, training, and informational events and the development of signage, brochures, websites, etc.
- *Purchase of Equipment Projects:* the purchase of groomers, grooming devices, etc.

Non-Public Land Projects: Environmental Review Requirements by Project Category

For entities *not working on state, federal, or tribal land*, use the categories and descriptions below to determine what project type(s) are associated with your project proposal. As referenced below, “trail” includes shared-use paths. Environmental requirements per project category are included. If your proposed project includes work in several project categories, you must complete the most stringent environmental documentation requirements. For instance, if your snowmobile grooming project also includes summer trail maintenance (brushing), you must complete a Categorical Exclusion document.

Category - Construction and Improvement

Description: New construction and improvement of trails or trailside facilities:

- ▶ Any new trail tread proposed, including creation of a new trail, widening of an existing trail, or resurfacing an existing trail
- ▶ Construction of new trail structures (e.g., new culverts/drainage structures, bridges)
- ▶ Construction of new trailhead/trailside structures (e.g., latrines, picnic areas, parking areas)
- ▶ Placement of sheds/structures beyond an established building footprint

Environmental Documentation Requirements: A proposed project must undergo a MEPA and NEPA Environmental Analysis (EA). On the application, you must attach the Environmental Analysis Form located on the [RTP Webpage](#). Other forms may be accepted if they include an analysis equal to or greater than what is found in FWP’s EA Form.

Category - Maintenance and Repair

Description: General maintenance and repair on established trails or trailside facilities:

- ▶ Grooming for cross-country ski areas on existing, approved groomed routes
- ▶ Brushing, clearing of vegetation from previously established trail corridor
- ▶ Repair of trail tread and trail structures (e.g., drainage structures) to their previous condition
- ▶ Replacement of trail signage or placement of signage within an established trail corridor or trailhead/trailside facility
- ▶ Weed management within an established trail corridor
- ▶ Other activities identified as “maintenance” in the landowner’s management/maintenance plan

Environmental Documentation Requirements: A proposed project may qualify for a Categorical Exclusion (CE). Applicants must complete all steps in the document. On the application, you must attach one of the Categorical Exclusion Forms located on the [RTP Webpage](#).

Category - Grooming for Snowmobile Areas on Existing Routes

Description: Grooming on existing snowmobile routes as approved by the land management agency.

Environmental Documentation Requirements: A proposed project that only includes grooming of existing, approved routes at a snowmobile area requires no environmental review. Such projects are exempt from environmental review under MEPA ([23-2-657 \(2\), MCA](#)). However, such projects are not exempt from NEPA environmental review requirements. As such, an applicant proposing snowmobile grooming must complete the RTP’s Categorical Exclusion Form.

Public Lands Projects: Environmental Review Requirements

Entities proposing work on state, federal, or tribal public lands must consult the appropriate land management agency(s) for environmental documentation. It is the applicant's responsibility to collect and review the documentation to ensure it is relevant to their proposed project and from within a three-year timeframe. On the application, entities working on public lands must attach environmental documentation signed/approved by the appropriate land management agency. Entities working on US Forest Service lands may utilize the US Forest Service Categorical Exclusion form located on the [Program Website](#).

Tiering from Other Environmental Documents

When appropriate, a proposed project's environmental review may be tiered from an existing environmental review. Land management agencies, for example, often tier their documentation for proposed projects from more-encompassing environmental documents (e.g., a forest-level Environmental Analysis, Travel Plan, Decision Notice, etc.). If you are tiering your environmental review from another document, attach a letter to your application and include the following information.

- ▶ The name of the document from which your environmental review is being tiered. In addition, attach either the document itself to your application or, if it is available online, you may link to it in the letter.
- ▶ A summary of the project impacts as discussed in the document. Unless the document is specific to the proposed project, reference where in the document each discussion can be found.
- ▶ If any negative impacts were identified, include a summary of mitigation measures that will be taken to reduce negative impacts.
- ▶ If the environmental review document is not from within a three-year timeframe, include a statement of revalidation from the agency that conducted the original review.

Compliance with Existing Laws, Regulations, Policies, and Ordinances

All projects seeking funding from the RTP must comply with existing federal, state, and jurisdictional laws, regulations, and ordinances. If applicable, such compliance should be discussed and demonstrated on the project's environmental review documentation.

FWP encourages public involvement in all proposed RTP projects. The RTP does not require applicants to post a legal notice and conduct a 30-day public comment period to apply to the program. At the time of application, however, the applicant should be able to demonstrate it has involved the public, adjacent landowners, and other interested parties in the proposed project planning/approval. Public participation documentation may be uploaded with an application.

BUDGET AND MATCHING FUNDS

Match Requirements

Each application must include match equaling 20% of the total RTP project cost. Federal entities must also ensure at least 5% of the total project cost (the RTP request plus the total match amount) is from a non-federal source.

To meet RTP requirements, matching funds must:

- ▶ Be an eligible RTP activity.
- ▶ Be clearly tied to the RTP project scope.
- ▶ Be incurred after the project start date (except project design/engineering costs which may be incurred up to twelve months before the project start date)
- ▶ Be guaranteed at the time of application (cannot include match from an unawarded grant, an application in review, etc.)

Within the application, match items should be categorized as Sponsor Funds or In-Kind Contributions, according to the descriptions below.

- **Sponsor Funds:** The cash an entity has guaranteed to spend on the proposed project, including materials and salary it will use on the proposed project. Partner organization materials and salaries are also considered sponsor funds.
- **In-Kind Contributions:** The value of volunteer labor, donated professional services, donated materials, etc. General volunteer labor may be calculated at \$30/hour.

Using Volunteer Hours as Match

Any volunteer hours shown on your application must be guaranteed/justified based on your experience from previous years and/or with similar projects. If funded, all volunteer hours used as match must be documented.

Using Other FWP Grant Programs' Expenses as Match

RTP applicants may include expenses/reimbursement from other FWP grant programs as match in their project budgets. For example, expenses from a Montana Trail Stewardship Grant Program award may be used as match on your proposed RTP project. For such match to be eligible, the work:

- ▶ Must fall under your RTP project scope.
- ▶ Must take place during your RTP period of performance.

Calculating Match

The amount of RTP funding requested in your grant proposal cannot exceed 80% of the total project cost. The minimum amount of match shown on an RTP application must be 20% of the total project cost (RTP request plus match).

Formula to calculate your match requirement:

Minimum Match = (RTP Funding Request / 0.80) – RTP Funding Request

Federal Applicants

In addition to meeting the requirement above, at least 5% of a federal entity's total project cost (RTP request plus total match) must be from a non-federal source.

Formula to calculate their non-federal match requirement:

Non-Federal Match = Total Project Cost x .05

Using an Indirect Cost Rate

Indirect costs are the costs of an organization that are not readily assignable to project costs but are necessary to the operation of the organization and the performance of the project. For example, costs associated with operating and maintaining facilities, depreciation, and administrative salaries are usually treated as indirect costs. FWP can authorize indirect costs for an individual RTP project provided the applicant utilizes one of the following methods:

- ▶ **Federally Approved Indirect Cost Rate:** Applicants who have an established Federally Approved Indirect Cost rate agreement in place may include the allocation for indirect costs. Applicants must provide a copy of the agency's Federal Indirect Cost Rate Agreement with their application. FWP may negotiate the Federally Approved Indirect Cost rate if it is higher than the limit established in the award's federal allowable limits, whichever is lower.
- ▶ **Negotiated Indirect Cost Rate:** For those agencies that have a pending application for a Federally Approved Indirect Cost rate, the applicant may negotiate an indirect cost rate with FWP, limited to the grant's federal allowable limits. Applicants must submit a copy of the application for the Federally Approved Indirect Cost rate with their RTP application.
- ▶ **De Minimis Rate:** Any non-federal entity that has never received a negotiated Indirect Cost Rate may elect to charge a 10% De Minimis rate of Modified Total Direct Costs (MTCD) which may be used indefinitely.
 - Modified Total Direct Costs means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each RTP award (regardless of the period of performance of the RTP award).
 - Costs must be consistently charged as either indirect or direct costs (only on allowable grant activities) but may not be double charged or inconsistently charged as both.
- ▶ **No Indirect Cost Rate:** Applicants may choose not to include indirect costs in their RTP budget request.

PURCHASING GUIDELINES

Purchasing Services or Materials with RTP Funds

Entities planning to purchase services or materials valued at \$10,000 or greater in value with RTP funds must follow state and federal procurement procedures before selecting a vendor. If awarded funding, the procurement process must be adequately documented on the corresponding reimbursement request(s) or the expense may not be claimed for reimbursement or match.

The Limited Solicitation Process

- **The purchase of a service or supplies valued between \$10,000 and \$99,999.**

Subrecipient must utilize the limited solicitation form included in [Appendix E](#) and complete using cost proposals received by phone, fax, or written format, from at least three prospective vendors, if possible and if cost effective. If there are fewer than three potential vendors available, that must be

documented. Include completed form with the payment request. A signed agreement with the chosen contractor must also be included with the payment request.

Provide additional justification/detail if you did not choose the lowest acceptable quote or any other unusual circumstances arose (e.g., you could not obtain at least three viable quotes).

The Competitive Bid Process

- **The purchase of a service or supplies valued \$100,000 and greater.**

Competitive Bids require a formal invitation for bids. Subrecipient will follow its own solicitation process to secure bids for the project but must include the following:

- ▶ Description of service and conditions applicable to the procurement;
- ▶ Description of evaluation criteria to be utilized;
- ▶ Adequate public notice before date set forth in the invitation for opening of bids;
- ▶ Record of each bid and relevant information including name of each bidder; information must be available to the public;

Award must be made by written notice to the lowest responsible and responsive bidder whose bid meets the requirements and criteria set forth in the invitation for bids.

Subrecipient must forward documentation of this solicitation, results, and a copy of the contract/agreement to the Trails Programs Office at the time of the payment request.

Provide additional justification/detail if you did not award the contract to the lowest acceptable quote or other unusual circumstances arose (e.g., you did not obtain any bids and had to reach out to vendors).

Purchasing Equipment

“Equipment” is defined as an article of nonexpendable, tangible property having a useful life of more than five years and with an acquisition cost that exceeds \$10,000. *Small tools, such as shovels, rakes, chainsaws, backpack sprayers, etc. are not considered equipment purchases. These items are considered material and supply purchases. Requests to funds these purchases should be a small portion of an overall request.*

The following equipment may be purchased with RTP funds:

- ▶ Grooming vehicles
- ▶ Snowmobiles
- ▶ Grooming equipment
- ▶ Storage containers
- ▶ Bridge structures
- ▶ Utility Terrain Vehicles (for weed control and general trail maintenance)
- ▶ Other

On the RTP application, you must include the following for an equipment purchase.

- ▶ Justification that the equipment’s use will be exclusively trail-related, for trail construction and/or trail maintenance for the life of the piece of equipment.
- ▶ A thorough maintenance plan which considers both long-term and short-term maintenance of the equipment and identifies the party(s) responsible.

- ▶ A cost-benefit analysis to determine if renting or leasing equipment would provide a cost-advantage over purchase (See the Budget section of the application)

Successful applicants will need to meet the following requirements for any equipment purchase:

- ▶ Follow state and federal procurement procedures for any equipment over \$10,000.
- ▶ Be responsible for liability insurance coverage for any equipment over \$15,000.
- ▶ Be required to inventory the equipment and submit updated status reports (including pictures and proof of insurance).

Equipment Maintenance Lifecycle Considerations

Depending on the piece of equipment approved for purchase with RTP funds, an equipment lifecycle will be assigned and will then become part of the RTP contract agreement. The lifecycle will be a minimum of five years and may be as great as fifteen years.

Should an RTP grantee sell or otherwise cause a piece of approved equipment to not reach its useful life (by failing to carry adequate insurance coverage or by failing to properly maintain or operate the equipment, etc.), the grantee may be deemed ineligible for future RTP awards.

CONSIDERATIONS FOR SPECIFIC PROJECT TYPES/EXPENSES

Outdoor Recreation Accessibility

The RTP strives to integrate and maximize accessibility into the full range of recreation opportunities while conserving the outdoor experience via maintaining its character and experience. [Appendix B](#) discusses additional guidance that applies to federal awards.

Trail designers should seek opportunities to incorporate accessible features and elements. For example, where appropriate, RTP projects should:

- ▶ Provide the required level of accessibility and be served by an accessible route where trail-related facilities such as parking lots, shelters, toilets, drinking fountains, and other features are provided on or along an accessible trail site
- ▶ Include trail routings that meet accessibility criteria to ensure that there are recreation opportunities for a variety of trail users, both traditional and non-traditional
- ▶ Account for trail users experiencing disabilities who may arrive at trail facilities by horse, OHV, or snowmobile, with assistance, or by other means.

The [Accessibility Guidebook for Outdoor Recreation and Trails](#) (2016), published in cooperation with the U.S. Department of Transportation, Federal Highway Administration's Recreational Trails Program, and the USDA Forest Service, contains useful concepts to help organizations maximize accessibility without changing the setting in outdoor recreation areas and on trails.

Projects within a Metropolitan Planning Organization Boundary

The RTP is codified under Chapter 2 of title 23 U.S.C. Therefore, the metropolitan and statewide transportation planning requirements apply to the RTP. RTP projects must be consistent with statewide and applicable metropolitan long-range transportation plans. Projects which are within a Metropolitan

Planning Organization (MPO) boundary must include their projects in the MPO's Transportation Improvement Program (TIP) prior to initiating any project work or incurring expenses. No documentation is required at the time of application, but if awarded funds, any subrecipient with project work within an MPO must supply an updated TIP which includes their project.

Currently, there are three MPOs within Montana: Billings, Missoula, and Great Falls. The boundaries of these MPOs may be found via the [MDT GIS Data Portal](#).

Funding to Construct or Resurface a Trail

Applicants proposing to build or resurface a trail should justify the chosen trail-surface type in their application. Regardless of trail surface, construction costs and maintenance costs vary widely for each surface type. RTP applicants should therefore reach out to potential contractors for a quote(s) to develop the most detailed, accurate budget for their proposed project. RTP applicants may also consider reaching out to trail groups/communities that have undertaken similar projects to get more information.

Proposals for Asphalt or Concrete Trails

The RTP can be used to fund asphalt or concrete trails. Due to the high upfront cost of these mediums, applicants must justify the need for asphalt/concrete. A detailed maintenance plan and parties responsible must also be identified.

Maintenance Plans

Any applicant proposing to construct or resurface trails must include a detailed maintenance plan on the application. A detailed maintenance plan should:

- ▶ Identify the entity(s) which will perform both short- and long-term maintenance
- ▶ An explanation of how the maintenance will be funded
- ▶ The maintenance activities which will take place; and
- ▶ The anticipated timeline for performing maintenance

Winter Grooming Costs

The RTP uses a groomer reimbursement methodology that employs an hourly rate based on average groomer expenditures. These rates are used in lieu of receipts for trail groomer expenses. For projects using the trail grooming reimbursement rates, the included expenses (below) may not be reimbursed for exact cost or used as match.

Expenses covered by the grooming reimbursement rate:

- ▶ Fuel
- ▶ Oil
- ▶ General maintenance and repairs (including labor)

Hourly Rates:

- ▶ Utility sled used for trail grooming: \$20.00 per hour (does not include operator labor)
- ▶ Large groomers (e.g., PistenBully): \$120.00 per hour (does not include operator labor)

RTP funds may be used to reimburse groomer expenses, according to the groomer type and record of hours. Grooming hours and mileage must be documented using daily grooming logs and monthly summary sheets. Examples of these sheets can be found on the [RTP website](#).

On the RTP Application, show the math you used to calculate your overall grooming cost. Include a breakdown of expected hours by month.

Expenses Not Included in the Grooming Reimbursement Rates

Grooming-related costs may be reimbursed with RTP funds or used as match based on exact expenditures. Expenses not covered by the grooming reimbursement rate:

- ▶ Grooming machine operator labor
- ▶ Costs not associated with actual operation of the equipment (e.g. signs, weed spray)

Salaries/Labor Costs

Proposed salary/labor costs must be associated with on-the-ground trail efforts. For salaries/labor costs to be considered for RTP funding, the application must identify the following:

- ▶ The title of each position proposed to be funded with RTP funds
- ▶ The number of hours each position will work on this project and an overview of the work they will perform
- ▶ Each position's hourly rate of pay and/or how you've calculated the value of the salary(s) you are proposing for reimbursement

Only 20% of a project's overall salary/labor costs can be used on project oversight. Project oversight includes any and all work that does not take place on-the-ground. A trail crew leader, who is conducting work on the trail while also supervising a trail crew, is not considered project oversight. A volunteer trail coordinator who coordinates projects but does not assist with on the ground efforts is considered project oversight. The remaining labor costs within a project are meant for on-the-ground trail efforts or education/ethics projects.

Trail Steward Positions

Trail Steward positions may be an eligible RTP expense. The application must include a compelling explanation as to the need for the position and how it uniquely benefits various trail user groups. Approved grant funding for Trail Steward projects will cover salaries and travel per diem only. Enforcement activities are not considered an eligible use of RTP funds.

Executive Director and Staff Compensation

To be considered for funding, the staff position's work must be clearly tied to the project scope and show a direct benefit specific to trail users. You must ensure **only 20% of the overall salary/labor costs within your project are attributed to trail-related project oversight**. Any other labor costs must be associated with on-the-ground trail efforts or education/ethics projects.

Volunteer Trail Coordinator Positions

Volunteer Trail Coordinator positions may be an eligible RTP expense. The application must include a compelling explanation as to the need for the position and how it uniquely benefits various trail user groups and recreation. Approved grant funding for Volunteer Trail Coordinator positions will cover salaries and travel per diem only. Projects requesting *only* Volunteer Trail Coordinator funding will not be considered. Volunteer Trail Coordinator funding must be utilized in connection to a larger trail project. **Only 20% of the overall salary/labor costs within your**

project may be attributed to trail-related project oversight, which includes coordinating volunteer trail crews.

Funding for Project Planning, Design, and Engineering

Project planning, design, and/or engineering costs are an eligible use of RTP funds. Keep in mind:

- ▶ The total of these expenses cannot exceed 20% of your RTP request.
- ▶ These expenses cannot be incurred before the RTP project start date (unless they are to be used as match).
- ▶ These expenses must be associated with a determined project. They cannot be for needs assessments, surveys, etc.

Planning, design, and engineering costs occurring up to 18 months before the RTP project start date may be eligible as **match**. Examples include costs associated with undergoing an environmental assessment, applying for permits, flagging routes, etc. Design and engineering expenses incurred prior to the start of the project must be detailed in the application.

When applicable, applications should include project design and engineering information as supplemental documentation to demonstrate the project is ready to proceed.

Consult the RTP Manager if you are unsure about the eligibility of your proposed expenses/match.

Travel-Related Costs

Travel-related expenses may be used as proposed project expenses or match. State rates applicable during the period of performance must be used for reimbursement. Current state rates for this biennium and/or calendar year are shown below for mileage, per diem, and use of personal property. Use the rates found at GSA.gov to build your project budget on your application.

Vehicle Mileage

RTP funds can reimburse miles driven to or from an RTP project site at the current, approved IRS rate. RTP Travel Form must be used to document the miles being reimbursed if an award is made. If you are seeking reimbursement for more than 1,000 miles driven by one individual in a calendar month, the reimbursement rate for the miles driven over 1,000 miles lowers.

Meals by Receipt (at Real Cost)

Meals by receipt are the most common way to claim meal expenses for RTP projects. A grantee organization may be reimbursed for groceries purchased for RTP-funded trail crew meals. In this case, all itemized grocery receipts and proof of purchase(s) must be included with the reimbursement request.

Meals by Meal Allowance (Per Diem)

To be eligible for a meal allowance while traveling to/from a RTP project, an individual must be in a travel status for more than three continuous hours within one of the following time ranges. The individual must also be at least 15 miles from the organization headquarters or home, whichever is closer. The RTP Travel Form must be used to document the meal allowances being requested.

Lodging

RTP funds can be used to reimburse lodging costs when an individual is traveling to/from a RTP worksite. If your organization pays for an individual to stay overnight at a commercial facility (hotel, motel, Airbnb, etc.), you may claim out-of-pocket lodging expenses up to the maximum amounts shown below (check GSA.gov for updated rates). You must include a receipt and proof of payment along with the RTP Travel Form.

If an individual stays overnight at a lodging facility that does not provide receipts (in a tent, camper, or trailer), you may claim \$12 per night for lodging expenses. However, when overnight accommodations are provided at the expense of a government entity (e.g., USFS, DNRC), reimbursement may not be claimed for lodging. The RTP Travel Form must be used to document the lodging expense(s) being requested.

Use of Property

If an individual uses the property listed below specifically for a RTP project, you may claim the appropriate amount for property expenses. The RTP Travel Form must be used to document the property expense(s) being requested.

Type of Property	Reimbursement (per day in use)
Motorized OHV or Boats	\$15.00
Nonmotorized OHV or Boat	\$5.00
Horse Trailer	\$15.00
Other Trailer	\$5.00
Horse (Pack Animal)	\$16.00

2025 Recreational Trails Program Contact

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APPENDIX A: ELIGIBLE/INELIGIBLE PROJECT TYPES AND ACTIVITIES

RTP funds can only reimburse project expenditures incurred after the project start date and identified in the approved Funding Strategy Narrative and Budget forms.

The following is a list of eligible and non-eligible project types and expenses.

Eligible Project Types

- ▶ Trail projects on routes legally designated or otherwise appropriately approved by the land managing agency.
- ▶ Trails that are not currently under litigation in a court of law.
- ▶ Construction and maintenance of trails:
 - Clearing/brushing on federal lands will only be allowed to the standard clearing widths identified in the appropriate federal agency trail guidelines.
 - On federal lands, grants will only be approved for trails legally designated by the appropriate federal agency that are included in recognized forest plans, resource area plans, or travel plans.
 - Broad scale maintenance will require specific trail identification and specific description of work to be accomplished.
 - Weed control related to a trail or trail projects.
- ▶ Restoration of areas damaged by trail use.
- ▶ Development of trailside and trailhead facilities (buildings and facilities that are newly constructed or altered with federal funds are subject to the accessibility requirements contained in the Uniform Accessibility Standards).
- ▶ Providing trail and trailhead features to assist individuals with disabilities.
- ▶ Development of urban trail linkages near homes and workplaces; linkages must connect to a larger trail system.
- ▶ Operation of trails-related environmental protection and safety education programs.
- ▶ Trails information, ethics education, and interpretive information.
- ▶ Signs and other traffic control devices relating to trail use (such devices must conform to the Manual of Uniform Traffic Control Devices).
- ▶ Purchase of trail-specific equipment to be used on a long-term or seasonal basis

Ineligible Project Types and Elements

- ▶ Land acquisition or interests in real property (example, rights-of-way or easements) by third parties.
- ▶ Grant administration expenses claimed as direct costs or matching costs, including, but not limited to salaries or volunteer hours for time spent on grant administration; software for grant administration (i.e., QuickBooks), etc.
- ▶ Design and engineering costs for reimbursement that exceed 20% of the grant request.
- ▶ Projects intended solely for the purpose of covering environmental evaluation and documentation costs, needs assessments, visitor studies, etc.
- ▶ Facilities (shelters, toilets, picnic tables, benches, etc.) located in park settings which are not clearly and solely for the benefit of trail users versus an enhancement for park users.
- ▶ Feasibility studies and planning.
- ▶ Law enforcement activities.

- ▶ Projects managed as profit-making entities.
- ▶ Trail projects on routes not legally designated by the appropriate land management agency.
- ▶ Projects that displace fish and wildlife species, reduce habitat effectiveness, cause irreparable damage to vegetation, soils, water, and wild public lands, and/or substantially increase conflicts.
- ▶ Trails, or any project pertaining to that trail, currently under litigation in a court of law.
- ▶ Projects that have the potential to substantially alter legal use patterns or make the trail substantially less desirable for the spectrum of current users.
- ▶ Construction of any recreational trail on National Forest System land for any motorized use unless:
 - the land has been designated for uses other than wilderness by an approved forest land and resource management plan or has been released to uses other than wilderness by an Act of Congress; and
 - the construction is otherwise consistent with the management direction in the approved forest land and resource management plan.
- ▶ Construction of any recreational trail on Bureau of Land Management land for any motorized use unless the land:
 - has been designated for uses other than wilderness by an approved Bureau of Land Management resource management plan or has been released to uses other than wilderness by an Act of Congress; and
 - the construction is otherwise consistent with the management direction in the approved management plan.
- ▶ Upgrading, expanding, or otherwise facilitating motorized use or access to recreational trails predominantly used by nonmotorized recreational trail users and on which, as of May 1, 1991, motorized use was prohibited or had not occurred.
- ▶ Projects that destroy or compromise the special characteristics of roadless lands.
- ▶ Landscaping that exceeds mitigation planting or reseeding efforts in conjunction with a trail or trailhead construction project.
- ▶ Funds associated with improving roads for passenger vehicle use, including roads to trailheads. This includes regrading efforts.
- ▶ Legal fees.
- ▶ Gifts, including clothing, purchased for volunteer work crews or employees.
- ▶ Volunteer celebration and recruitment efforts and events.
- ▶ Professional development events for staff, volunteers, etc.
- ▶ Budget contingencies.
- ▶ Transportation facilities, such as bike lanes, sidewalks, and other active transportation facilities—unless small portions complete linkages to trail systems or provide increased trail connectivity.
- ▶ Skill building facilities that are standalone facilities and not connected to a trail system.
- ▶ Conversion of rural/backcountry single track trails to double track trails or the conversion of double track trails to routes wide enough to accommodate motor vehicles (cars, trucks).
- ▶ Motorized projects in wilderness study areas or inventoried roadless areas except for projects that rehabilitate areas damaged by use including trails.
- ▶ Work involving an undesignated water trail.

APPENDIX B: ADA ACCESSIBILITY

The Americans with Disabilities Act of 1990 (ADA) prohibits discrimination against people based on disability. While specific technical standards have not yet been finalized for recreation facilities (including recreational trails), state and local government trail developers and operators nevertheless have statutory responsibilities to provide opportunities for the participation of people experiencing disabilities. Federal laws that affect the design, construction, alteration, and operation of trail facilities include the Architectural Barriers Act of 1968 (ABA), the Rehabilitation Act of 1973, and the ADA.

Current regulations implementing these statutes contain requirements that apply to existing trail construction and program operations and adopt technical standards to guide new trail construction and alterations of existing networks:

- Buildings and facilities newly constructed or altered with Federal funds are subject to the accessibility requirements contained in the Uniform Federal Accessibility Standards (UFAS), the standard currently referenced in the ABA.
- Accessibility in federally assisted programs is governed by the requirements of the USDOT regulations (49 CFR part 27) implementing Section 504 of the Rehabilitation Act (29 U.S.C. 794).

At the time of latest revision of this document, the ADA is the newest legislation intended to improve access for people experiencing disabilities. The U.S. Department of Justice's (DOJ) title II implementing regulations (28 CFR part 35) describe the obligations of state and local governments for existing facilities and program operations and require title II entities (public entities) to comply with either UFAS or the Americans with Disabilities Act Accessibility Guidelines (ADAAG) developed by the U.S. Architectural and Transportation Barriers Compliance Board (the Access Board) when newly constructing or altering facilities. Private sector entities, including lessees, concessionaires, and contractors to State and local governments, are governed by the DOJ title III implementing regulations, which adopt ADAAG as the standard for accessible design.

A Regulatory Negotiation Committee reported to the U.S. Architectural and Transportation Barriers Compliance Board (Access Board) on September 15, 1999. The Committee developed Americans with Disabilities Act Accessibility Guidelines (ADAAG) for picnic and camping facilities, beach access routes, and trails. For more information see: <http://www.access-board.gov/guidelines-and-standards>.

The federal guidance for RTP also includes a webpage dedicated to accessibility guidance: https://www.fhwa.dot.gov/environment/recreational_trails/guidance/accessibility_guidance/

APPENDIX C: CONDITIONS FOR A CATEGORICAL EXCLUSION

Recreational Trails Program projects are eligible to qualify for a Federal Highway Administration Categorical Exclusion under NEPA (23 CFR 771.117(c)(23)) and MEPA (ARM 18.2.261(2)(w)). In accordance with 23 CFR 771.117(a), a project may be considered a Categorical Exclusion if it does not cause significant environmental impacts and does not involve unusual circumstances as described in 23 CFR 771.117(b) or ARM 18.2.261(5).

A project must therefore meet the conditions below to be approved for a FHWA Categorical Exclusion under NEPA and MEPA. Specifically, it must be demonstrated that an individual project **will not**:

1. Involve the acquisition of more than a minor amount of right-of-way (an acquisition is considered more than minor if it will involve more than a quarter of the parcel or substantially affect the functionality of the primary structure on the property);
2. Result in a determination of adverse effect on historic properties pursuant to Section 106 of the National Historic Preservation Act;
3. Have a significant impact to planned growth or land use for the area;
4. Be expected to induce controversy on environmental grounds;
5. Require a US Army Corps of Engineers Clean Water Act Section 404 permit other than a Nationwide Permit or a General Permit;
6. Require work encroaching on a regulatory floodway or work affecting the base flood elevation of a water course or lake, pursuant to Executive Order 11988 as amended and 23 CFR 650 subpart A;
7. Require construction in, across, or adjacent to a river designated as a component of, or proposed for inclusion in, the National System of Wild and Scenic Rivers published by the US Department of Interior/US Department of Agriculture;
8. Affect federally listed or candidate species, or proposed or designated critical habitat, or have impacts subject to the conditions of the Bald and Golden Eagle Protection Act; and
9. Have impacts on migratory birds subject to the conditions of the Migratory Bird Treaty Act.

Applicable environmental laws must be satisfied by the RTP grantee and land management agency involved in the project whether that project is on federal, state, county, city or private land.

APPENDIX D: FAQs - MATCH, FINANCIAL TRACKING, AND REQUIRED FORMS

What is Match?

Match contributions are project costs that are *not* paid by subaward or award funds. Rather, they are paid by you (the recipient) or a third party (a project partner or beneficiary). Match is also known as “cost share” because you are sharing in the government’s costs for your project.

There are two types of match:

- ▶ *Cash match* is a contribution of actual cash to the project or a project-related expense that can be verified. It can range from cash donations to funds from a grant or loan program to state or local appropriations, to corporate contributions. It can also include the costs of employee salaries and benefits, the supplies you buy, or the cost of hiring a contractor — whether paid by you, your project partners, or beneficiaries.
- ▶ *In-kind match* is a non-cash contribution. Donations may take the form of supplies, facilities, services, equipment, travel, indirect costs on a per-program basis, or volunteer labor.

Whether cash or in-kind, every match contribution must clearly support your project.

What can NOT be considered as match in the Outdoor Recreation Programs?

- ▶ For any Outdoor Recreation grant program, match provided via another Outdoor Recreation grant award must be clearly noted at the time of application.
- ▶ For any Outdoor Recreation grant program, match must be confirmed at the time of application. This means that proposing match from a non-confirmed, non-awarded grant is not allowable.
- ▶ For any Outdoor Recreation grant program, if the recipient is internal (a state park, Montana WILD, a regional office, etc.), all match needs to be verified by the Financial Assistance and Compliance Bureau prior to submitting a grant application. No match can be drawn from cost pools funded through federal indirect cost shares (FWP Design and Construction, for example).
- ▶ All match must be approved at the time of award by being incorporated into the award agreement to be used as match for the project. Budgets, including matching expenses, may be adjusted post-award, but expenses must be approved by the program manager before being incurred.

How do I assign value to cash match?

When it comes to cash match, there is either actual cash or a verifiable expense for the item, so the process of determining the value of match contribution is usually straightforward.

Personnel costs: if you (or a project partner) contribute an employee’s time to help on the project, the contribution should be valued at the employer’s actual cost of the salaries/wages/benefits. That is, it should include both compensations paid to the employee and the employer’s payroll costs (taxes, workers comp, and insurance) per employee. The value can be stated as an hourly or daily cost.

How do I determine a value for in-kind match?

In-kind contributions usually do not have a known dollar cost, but an estimate of value can be arrived at based on market rates or the cost of similar items. A rule of thumb is to consider what a reasonable and prudent person would pay for the item.

General Expenses are generally valued at fair market value at the time of donation. Sometimes this means the price you would pay if you were to purchase the item. Other times, it's more appropriate to consider the cost of renting or using the item for a short period of time. Examples of expenses include supplies or materials; the use of office space, a conference room, or other facility; the use of equipment; and donated services.

Overhead, facilities and administration rate, or indirect costs represent the expenses of doing business that are not readily identified with a particular grant, contract, or project function. Examples include rent and utilities, accounting department costs and personnel department costs, executive salaries, etc.

Travel expenses have set values. Meal and lodging costs are determined by the State of Montana and are updated on a regular basis. Mileage expenses are reimbursed at the federal rate set by the IRS.

Volunteer labor cost estimates are used when a person is not being paid for their time by your organization or other project partners. There are two types of volunteer labor:

- ▶ **Skilled volunteer labor** is when a volunteer provides labor in a specialized field that they are qualified to provide. For instance, if an attorney spent 5 hours volunteering legal services, those hours would be valued at the regular legal fee rate. That legal fee rate would need to be supported. If that same attorney spent 5 hours providing trail maintenance, those hours would be considered general volunteer labor instead of skilled.
- ▶ **General volunteer labor** is when a person provides labor for standard, general work that they are not an expert in. FWP uses a set rate for this labor. Currently, that rate is \$30 per hour.

What to record when keeping track of match and expenses to be reimbursed?

- ▶ **Who:** Who did it, provided it, or paid for it, and on whose behalf?
- ▶ **What:** What was done, purchased, or donated?
- ▶ **Why:** Why is it being included? How did it benefit the project?
- ▶ **When:** When did the activity occur? When was the expense incurred and paid?
- ▶ **How Much?** What is the dollar value of the match and how did you arrive at the number?

How do I document match and expenses?

Match and reimbursed expenses require the same documentation. Examples of documentation, by category, are as follows:

- ▶ **Salary/Wages/Benefits:** Timesheets, pay stubs, cancelled checks, payroll records, or combined spending records. Costs for the project must be highlighted, identified, or tracked if an entire timesheet, paystub, or payroll record does not directly tie to the funded project. If match and reimbursed expenses are split on any record (for instance, if one employee's total timesheet

was for the total project, and 90% was requested for reimbursement and 10% was provided as match), this split must be clearly identified.

- ▶ **General Expenses:** Invoices, receipts, check stubs, and financial reports.
- ▶ **Overhead, Facilities and Administration, Administrative, or Indirect Costs:** For non-federal awards (RTP), no supporting documentation is required. For federal awards (RTP), documentation is required of a federally negotiated indirect cost rate, whether approved or pending approval. No documentation is required to claim de minimis on federal awards.
- ▶ **Payments to Contractors:** Documentation that procurement processes have been followed. Invoices, receipts, contracts, check stubs, and financial reports.
- ▶ **Volunteer Time:** The Outdoor Recreation programs require specific logs to be completed by volunteers to track general volunteer labor. These logs may also be used to track skilled volunteer labor. Documentation to support the skilled volunteer labor rate will be required as well. These logs are available on the Outdoor Recreation programs webpages.
- ▶ **Donated Goods and Services:** Documentation of how you arrived at fair market value. Generally, this is in the form of a \$0 invoice from the donator of the good or service showing the value of the good or service.
- ▶ **Grooming:** Grooming match and reimbursed expenses must be captured through grooming logs. These grooming logs are available on our Outdoor Recreation program webpages.
 - **Note:** Grooming logs capture the activity of running the machines. The cost of running the machine is the grooming rate. If volunteers are running the groomers, their hours to do so may also be captured via the standard volunteer rate. Hybridized logs, where grooming and volunteer hours can be captured simultaneously, may be requested of, and approved by the program manager.
 - **Note:** Grooming logs and rates may *only* be used when the groomer machines are actively performing work. They may not be used when the groomer is being transported to a location, when work is being done on the groomer, etc. However, if a volunteer is transporting the groomer or conducting maintenance work, the volunteer's labor may be counted via the volunteer logs.

As you assemble your match and reimbursed expenses documentation, consider whether an independent person, such as an auditor or program manager, could look at your records and reconstruct what happened. Narratives *explaining* what happened and summarizing expenses and match are encouraged.