

# Fiscal Year 2021 Assistance to Firefighters Grant Program Cost Share Calculator

To assist with determining your organization's Local Cost Share for Assistance to Firefighters Grant (AFG) Program funding, a calculator and explanation of the formula is provided below. All applicants should ensure they are familiar with FEMA's administration of cost sharing requirements. Recipients are not required to have their cost share available when submitting the application. Cost share should be available when application is accepted. For additional information, refer to the Cost Share and Maintenance of Effort Requirements section of the Notice of Funding Opportunity.

## Determine the Organization's Local Cost Share Percentage

Per the Assistance to Firefighters Grant statute at 15 U.S.C. § 2229(k)(1), the non-federal cost share must be "an amount equal to not less than" (i.e., at least) 5%, 10%, or 15% depending on the population being served. In order to meet statutory requirement, FEMA develops the mathematical formula to support grant recipients in determining the appropriate minimum amount of cost share required for the awarded items they receive. In addition, FEMA will round down any decimals where the cost share calculations produce an amount with more than two digits after the decimal. For example, if the calculation of a 5% cost share leads to \$66,666.6667 for the federal share and \$33,333.3333 for the non-federal share, FEMA will round down the federal share to \$66,666.66 (and round up the non-federal share to \$33,333.34 to ensure that the non-federal share is at least 5%, 10%, or 15% as applicable. The final awarded activity included in an award package is considered the total project cost of that award, and it is used as the baseline to establish the federal share amount as well as the recipient share derived thereof. Cost share requirements for AFG Grants are based on census population. To determine the Local Cost Share Percentage, use the guide below:

**15%=** When serving a jurisdiction of more than 1 million residents, the applicant shall agree to provide non-federal funds in an amount equal to and not less than 15 percent of the grant awarded.

**10%=** When serving a jurisdiction of more than 20,000 residents, but not more than 1 million residents, the applicant shall agree to provide non-federal funds in an amount equal to and not less than 10 percent of the grant awarded.

**5%=** When serving a jurisdiction of 20,000 residents or fewer, the applicant shall agree to provide non-federal funds in an amount equal to and not less than 5 percent of the grant awarded.

Once you have determined your Organization's Local Cost Share Percentage, use the formula below to determine the Organization's Local Cost Share.

### Example Cost Share Calculation

Total Project Cost:	\$100,000.00
Local Cost Share Percentage:	15%
Federal Funding Assistance:	\$86,956.52
Local Cost Share:	\$13,043.48



# FEMA

# Fiscal Year 2021 Assistance to Firefighters Grant Program

## EXAMPLE COST SHARE FORMULA

X = Federal Funding Assistance  
Y = Total Project Cost  
P = Local Cost Share Percentage  
 $X + (P)(X) = Y$

X = Federal Funding Assistance  
Y = \$100,000  
P = 15%  
 $X + (P)(X) = Y$   
 $X = Y/1.15$

X = Federal Funding Assistance  
Y = \$100,000  
P = 15%  
 $X = \$100,000/1.15$  X = \$86,956.52  
Local Cost Share = \$13,043.48

## Use the Calculator Below to Determine the Local Cost Share for your Organization

Total Project Cost:   
Local Cost Share Percentage:

*Example: For 15% enter .15 into the calculator, for 10% enter .10, for 5% enter .05*

Federal Funding Assistance:   
Local Cost Share: