

FY2024 State of Illinois Uniform Budget Instructions
Illinois Department of Agriculture
Soil and Water Conservation District Grant Operations Funding

Budget costs should be reasonable and allowable for the grant program. Backup documentation showing the breakdown of costs should be available upon request. Backup documentation should include the rate and units used to determine the budget amounts. For example, Personnel amounts should be based on an hourly, weekly, monthly or annual rate multiplied by the number of hours, weeks or months, respectively. Rates should be based on historical rates or established policies. For shared expenses, paid with multiple funding sources, only include the portion paid with SWCD operations funding. Information entered into the Annual Budget tab will populate in the Expenditure Report tab of the same Excel file.

FY2024 Annual Budget Instructions:

1. Enter the name of county in the space provided.
2. Enter the name of the SWCD staff member who prepared the quarterly report in the space provided.
3. Use the “Operations Budget” column to enter the FY24 annual budget amounts. Use the budget category information in the next section to complete each budget category. Enter the operations award amount from your grant agreement into the “Maximum Budget” box (Cell B128) to monitor if the proposed budget is over/under. If the FY24 award amount is not available, use the FY23 amount as an estimate.
4. Because the FY24 budget is submitted before the award amount is determined, the proposed budget may not match the operations award in the contract. The “Funding Changes & Amendments” column will be used to adjust for those changes (negative or positive). This column will also be used for any amendments made during the contract period, if necessary. Amendments must be requested by the SWCD and approved by IDOA in writing.
5. The “Adjusted Budget Amount” column is the approved budget amount, adjusted for funding changes or amendments (if necessary). This field automatically calculates based on the previous columns. The column total should match the operations award in the FY2024 grant agreement.

Budget Categories:

1. Personnel
Compensation (wages, salaries and stipends) paid for employees engaged in grant activities must be consistent with that paid for similar work within the applicant organization. Use the sub-categories to enter amounts for each position/title paid with the grant funds. Employees with same title can be combined in the same line (i.e. if a district has two Resource Conservationists, both salaries would be included in the Resource Conservationist line). For staff paid with multiple funding sources, **only include the portion paid with SWCD operations funding**. If using “Other - Specify” category, enter a specific title of the sub-category. (i.e. Director compensation, Other district employees, etc.)
2. Fringe Benefits
Employer portion of FICA/Medicare, Unemployment, Workers Comp, Health/Dental/Life Insurance, and Retirement for the personnel listed in the personnel category of this budget. For staff paid with multiple funding sources, only include the portion paid with SWCD operations funding. Use the sub-categories to indicate the amounts for each fringe benefit. If using “Other - Specify” category, enter a specific title of the sub-category.

3. Travel
Travel should include mileage reimbursement (or cost of fuel), lodging and per diem costs, consistent with state travel policies and procedures. All travel costs are combined into this budget line.
4. Equipment
Any article of tangible property that has a useful life of more than one year and a per-unit acquisition cost which equals or exceeds \$500. Use the sub-categories to indicate the type of equipment to be purchased. Use the sub-categories to show type of equipment to be purchased. If using "Other - Specify" category, enter a specific title of the sub-category.
5. Supplies
Any materials that are expendable or consumed during the course of the project. Use the sub-categories to indicate the type of supplies to be purchased. If using "Other - Specify" category, enter a specific title of the sub-category.
6. Contractual Services
Applicable and necessary products or services to be obtained by contract, to complete the purposes of the grant program. Examples include liability insurance, technical services provided by retired NRCS staff hired by contract, payroll (if done by third party). Use sub-categories to indicate the type of contractual services. If using "Other - Specify" category, enter a specific title of the sub-category.
7. Consultant (Professional Services)
List all expenses to be paid from the grant to individual consultants in addition to their fees (i.e., travel, meals, lodging, etc.). Use the sub-category section to specify the type of consultant(s) to be acquired.
8. Construction
Not applicable to SWCD grant.
9. Occupancy
Direct program rent and utilities. If paid with multiple funding sources, **only include the portion paid with SWCD operations funding**. Use the sub-categories to indicate the type of costs to be paid with grant funds. If using "Other - Specify" category, enter a specific title of the sub-category.
10. Research & Development
Not applicable to SWCD grant.
11. Telecommunications
Direct program telecommunications costs. If paid with multiple funding sources, **only include the portion paid with SWCD operations funding**. Use the sub-categories to indicate the type of costs to be paid with grant funds. If using "Other - Specify" category, enter a specific title of the sub-category.
12. Training and Education
Registration fees, speaker fees, tuition, subscriptions and any other applicable expenses related to the training and education cost associated with employee development.

Illinois Department of Agriculture (IDOA)
Soil and Water Conservation District (SWCD) Grant
FY2024 Operations Funding Quarterly Report Instructions

1. The FY2024 expenditure report will only include expenditures of FY2024 SWCD Operations funds.
2. Your county name will automatically populate from the Annual Budget Tab (which should be completed before the quarterly report).
3. The name of the SWCD staff member who prepared the quarterly report will automatically populate from the Annual Budget Tab. If a different staff member prepared the quarterly report, update the name in the space provided.
4. The "Operations Budget" column will automatically populate from the Annual Budget Tab.
5. The "Funding Changes & Amendments" column will automatically populate from the Annual Budget Tab.
6. The "Adjusted Budget Amount" column is the approved budget amount after amendments (if necessary). This field automatically populates based on the previous columns.
7. **Use appropriate quarterly report column for the reporting period.** For example, Quarter 2 is reported in column F and should only include costs incurred between 10/1/23 and 12/31/23.
8. Use the definitions of each budget category to determine the category of each expense. The information used to determine the Annual Budget figures should assist to determine the appropriate categories for each expenditure.
9. Expenditures can only be submitted for budget lines approved in the budget submission.
10. The "Expenditures to Date" column automatically calculates the sum of all the quarterly reports. This amount should not exceed the "Total Contract Amount" column figure.
11. The "Budget Remaining" column automatically calculates the amount remaining in any budget line item (Total Contract Amount minus Expenditures to Date). Expenditures for any budget category can be exceeded up to 10% of the budget amount for the category. For example, if the Total Contract Amount is \$1000 for Travel, the expenditures for the Travel category cannot exceed \$1100. If the Total Contract Amount is \$0, no expenditures can be charged to the category. Before submitting, check to make sure no budget category is exceeding the budgeted amount by more than 10%.
12. Check the expenditures to date in the "Total Expenditures" line (Row 126). This amount cannot exceed total budget amount.
13. Amounts entered should be supported by accounting system reports, invoices, checks/payment records for the corresponding period.
14. Accounting system reports and backup documentation should be available to IDOA and auditors upon request.
15. Enter any interest income earned for the reporting period in the "Interest Income Earned" line (Row 128). This amount should be supported by bank statements and available upon request of IDOA and/or auditors. Per the grant agreement, Interest earned/expended is to be reported and tracked as grant funds. If the interest is earned from multiple funding sources, only report the portion earned from SWCD funding.
16. Enter any expenditures of interest income for the reporting period in the "Interest Expenditures" line (Row 129). Documentation of interest income used for program expenditures should be available upon request of IDOA and/or auditors.