

Illinois Community College Board, Euna Budget Instructions

When applying for an ICCB grant in Euna, in addition to completing the Uniform Grant Budget spreadsheet in detail, expenditure category totals must be entered into the Euna budget. Because expenditure category totals are being entered, and not each individual expense, percent of time or rates must be entered at 100% (in decimal format) and fields such as quantity, number of trips, and length of time must be entered as 1 to ensure the Euna totals match the Section A tab of the Uniform Grant Budget spreadsheet. This year, narratives are not required for the Euna budget. Narratives are still required, as applicable, for the Uniform Grant Budget spreadsheet. Please see the FY2026 Postsecondary Perkins Guidelines for instructions on completing the Uniform Grant Budget spreadsheet.

The following pages detail guidance for entering information for selected expenditure categories in the Euna budget, including what to enter in each field and screenshot examples of how the information should look when entered correctly in Euna. Do not enter individual expenses/multiple line items in the Euna budget.

Personnel

Name: Personnel

Position: Personnel

Salary Amount: Enter total Personnel from Section A tab

Basis: Yearly

% of time: In decimal format. Enter 1 and Euna will convert it to 100%. This needs to be entered at 100% because the expenditure category total from the Section A tab is being entered as the Salary Amount.

Length of time: 1

Personnel

Budget Item Information

Category **1. Personnel (Salaries and Wages) (2 CFR 200.430)** ▼

List each position by title and name of employee, if available. Show the annual salary rate and the percentage of time to be devoted to the project and length of time working on the project. Compensation paid for employees engaged in grant activities must be consistent with that paid for similar work within the applicant organization. Personnel cannot exceed 100% of their time on all active projects.

Item Type Personnel

Name* Personnel

Position* Personnel

Salary Amount* \$170,442.00

Basis **Yearly** ▼

% of Time* 100%

Length of Time* 1.00

Direct Cost \$170,442.00

Non-Grant Funded **No** ▼

Total Budgeted \$170,442.00

Fringe Benefits

Name: Fringe Benefits

Position: Fringe Benefits

Base: Enter total line amount from the Section A tab

Rate: In decimal format, 1. This is entered at 100% because the expenditure category total is entered as the base.

Fringe Benefits

Budget Item Information

Category **2. Fringe Benefits (2 CFR 200.431)** ▼

Fringe benefits should be based on actual known costs or an established formula.
Fringe benefits are for the personnel listed in category (1) direct salaries and wages,
and only for the percentage of time devoted to the project.

Item Type Non-Personnel

Name*

Position*

Base*

Rate*

Direct Cost \$43,979.00

Non-Grant Funded **No** ▼

Total Budgeted \$43,979.00

Travel

Name: Travel

Location: Travel

Cost Rate: Total from the Section A tab

Quantity: 1

Number of Trips: 1

Budget Item Information

Category

3. Travel (2 CFR 200.474)



For training projects, show the number of trainees and unit cost involved. Travel and meals for trainees should be listed separately. NOTE: Dollars requested in the travel category should be for staff travel only. Travel for consultants should be shown in the Consultant category along with the consultant's fee. Travel for training participants, advisory committees, review panels and etc., should be itemized the same way as indicated above and placed in the Miscellaneous category.

Item Type Direct Cost Calculation

Calculation Type Travel x Quantity x Rate

Name*

Travel



Location*

Travel



Cost Rate*

\$21,300.00

Basis

Quantity*

1

Number of Trips*

1

Direct Cost

\$21,300.00

Non-Grant Funded

No



Total Budgeted

\$21,300.00

Training and Education

Name: Training and Education
Cost Rate: Total from Section A tab
Quantity: 1
Length of time: 1

Training and Education

Budget Item Information

Category **12. Training and Education (2 CFR 200.472)**

Describe the training and education cost associated with employee development. Include rental space for training (if required), training materials, speaker fees, substitute teacher fees, and any other applicable expenses related to the training. When training materials (pamphlets, notebooks, videos, and other various handouts) are ordered for specific training activities, these items should be itemized below.

Item Type Non-Personnel

Name* Training and Education ⓘ

Cost Rate* \$8,900.00

Basis

Quantity* 1

Length of Time* 1.00

Direct Cost \$8,900.00

Non-Grant Funded **No**

Total Budgeted \$8,900.00

Indirect

Name: Indirect

Base: Total from Section A tab

Rate: In decimal format, 1. This is entered at 100% because the expenditure category total is entered as the base.

Indirect

Budget Item Information

Category Indirect Cost (2 CFR 200.414) ▼

The applicable indirect cost rate(s) negotiated by the organization with the cognizant negotiating agency must be used in computing indirect costs (F&A) for a program budget. The amount for indirect costs should be calculated by applying the current negotiated indirect cost rate(s) to the approved base(s).

Item Type Non-Personnel

Name*

Base*

Rate*

Direct Cost \$15,152.00

Non-Grant Funded No ▼

Total Budgeted \$15,152.00

Euna Expense Budget

If each expenditure category is entered as detailed above, the Euna budget should balance out and look like this:

Expense Budget

Category		Grant Funded	Non-Grant Funded	Total Budgeted
+ 1. Personnel (Salaries and Wages) (2 CFR 200.430)		\$170,442.00	\$0.00	\$170,442.00
Personnel	 	\$170,442.00	\$0.00	\$170,442.00
+ 2. Fringe Benefits (2 CFR 200.431)		\$43,979.00	\$0.00	\$43,979.00
Fringe Benefits	 	\$43,979.00	\$0.00	\$43,979.00
+ 3. Travel (2 CFR 200.474)		\$21,300.00	\$0.00	\$21,300.00
Travel	 	\$21,300.00	\$0.00	\$21,300.00
+ 4. Equipment (2 CFR 200.439)		\$0.00	\$0.00	\$0.00
+ 5. Supplies (2 CFR 200.94)		\$13,910.00	\$0.00	\$13,910.00
Supplies	 	\$13,910.00	\$0.00	\$13,910.00
+ 6. Contractual Services & Subawards (2 CFR 200.318 & 200.92)		\$0.00	\$0.00	\$0.00
+ 7. Consultant Services and Expenses (2 CFR 200.459)		\$500.00	\$0.00	\$500.00
Consultant	 	\$500.00	\$0.00	\$500.00
+ 8. Construction		\$0.00	\$0.00	\$0.00
+ 9. Occupancy (Rent and Utilities) (2 CFR 200.465)		\$0.00	\$0.00	\$0.00
+ 10. Research and Development (R&D) (2 CFR 200.87)		\$0.00	\$0.00	\$0.00
+ 11. Telecommunications		\$0.00	\$0.00	\$0.00
+ 12. Training and Education (2 CFR 200.472)		\$8,900.00	\$0.00	\$8,900.00
Training and Education	 	\$8,900.00	\$0.00	\$8,900.00
+ 13. Direct Administrative Costs (2 CFR 200.413 (c))		\$0.00	\$0.00	\$0.00
+ 14. Other or Miscellaneous Costs		\$17,000.00	\$0.00	\$17,000.00
Other	 	\$17,000.00	\$0.00	\$17,000.00
+ Indirect Cost (2 CFR 200.414)		\$15,152.00	\$0.00	\$15,152.00
Indirect	 	\$15,152.00	\$0.00	\$15,152.00
Total Expense Budget Cost		\$291,183.00	\$0.00	\$291,183.00

Revenue Budget

Grant Funding			
Award Requested	\$291,183.00		\$291,183.00
Subtotal	\$291,183.00		\$291,183.00
Non-Grant Funding			
Cash Match		\$0.00	\$0.00
In-Kind Match		\$0.00	\$0.00
Other Funding		\$0.00	\$0.00
Subtotal		\$0.00	\$0.00
Total Revenue Budget Cost (\$291,183.00)			
Total Overall Budget Cost \$0.00			