



**Wisconsin DNR Urban Forestry
Inflation Reduction Act Grants
Recordkeeping & Reimbursement Guide**



Table of Contents

Table of Contents	3
Purpose of This Guide	5
Overview of Urban Forestry IRA Grant Requirements and Procedures	5
The Grant Agreement	5
Bidding and Contracting Requirements.....	6
General Requirements for Financial Recordkeeping.....	6
Project Approval	6
Claiming Reimbursement	7
Audit	8
Records Retention.....	8
Categories of Costs	9
Ineligible Costs	9
Eligible and Reimbursable Costs	10
Tracking Project Costs.....	11
Labor and Services Costs.....	11
Grantee Equipment Usage Summary.....	14
Grantee Supplies Summary.....	15
Cash Expenditures	16
Project Revenue	17
Cost Overruns and Underruns.....	17
Filing the Reimbursement Claim.....	19
Completing Reimbursement Request Form 2800-003	19
Submitting the Reimbursement Request.....	22
Payment.....	22
Roles and Responsibilities	22
Project Grantees	22
DNR Urban Forestry IRA Coordinator and Staff.....	23
Appendices.....	24
Appendix A: Grant Reimbursement Schedule & Interim Reports Due Dates.....	25
Appendix B: Glossary.....	26
Appendix C: Eligible Costs of Equipment and Supplies	27
Appendix D: Financial Forms.....	28
Appendix E: Urban Forestry Contacts	28



Purpose of This Guide

The purpose of this guide is to assist Urban Forestry Inflation Reduction Act (IRA) Grant grantees with record keeping and to provide instructions and forms for submitting the reimbursement claim. **Grantees are urged to read through the guide carefully to avoid possible problems or delays with reimbursement.**

This guide applies to Inflation Reduction Act Grants. Each financial reporting form is a fillable PDF file with auto-calculating fields for your convenience. These are available on the website dnr.wi.us, search: UF Grant.

- Reimbursement Request form [2800-003](#) and [2800-003A](#) with its associated worksheets; eligible expenses are 100% reimbursable grants up to the grant award.
- This guide **does not cover** Urban Forestry IRA Grant Narrative Report Form (Fillable MS Word form) but can be found on the [DNR Urban Forestry Grants webpage](#). For your convenience links to the [form](#) and an [example of a completed form](#) are included here will be used biannually to report the progress made.

Your suggestions for improving this guide and facilitating the reimbursement process are encouraged. Direct any comments to Urban Forestry Grant staff:
DNRURBANFORESTRYGRANTS@wisconsin.gov

Overview of Urban Forestry IRA Grant Requirements and Procedures



The Wisconsin Inflation Reduction Act (IRA) Urban Forestry Grant program is designed to fund projects that positively impact urban canopy and people within Wisconsin disadvantaged communities. The grant recipient, or grantee, uses its own resources to fund the entire cost of the project and, requests reimbursement for 100 percent of eligible costs up to the approved project funding level. Reimbursement may be submitted following one of three reimbursement schedules (see Appendix A).

The Grant Agreement

The grant agreement is a formal contract between the grantee (your organization) and the Department of Natural Resources outlining the terms and conditions of the grant project.

Any change in the scope of work or funding level requires an amendment to the project agreement. Proposed changes must be submitted, in writing, to the Urban Forestry Inflation Reduction Act Coordinator **prior to initiating any changes and prior to project expiration**. Justification must be provided with the amendment request. Amendments are granted at the discretion of the Department. Changes to the scope of work, or funding level are not permitted without an amendment agreed upon **by both parties**.

Bidding and Contracting Requirements

Urban Forestry IRA Grant projects are funded with federal funds. It is the grantee's responsibility to comply with local, state and federal bidding and contracting laws. Bidding and contracting laws may require some grantees to prepare bid documents, publicly advertise for bids and award contracts to the lowest responsible bidder. Grantees who do not comply with applicable bidding and contracting laws jeopardize reimbursement of their project. **All project grantees should consult their own attorney to ensure compliance with applicable bidding and contracting requirements.**

The State of Wisconsin Department of Natural Resources "[Procurement Guide for Local Governments Receiving Grants from Wisconsin Department of Natural Resources](#)" contains **general** bidding and contracting guidelines for local governments receiving Department grants and loans. Be aware, it is not all-inclusive, does not apply to all circumstances, and is not intended to replace legal advice from the grantee's attorney.

General Requirements for Financial Recordkeeping

Fiscal controls and accounting methods used to record project costs must be based on generally accepted accounting standards and principles. Grantees must:

- track project costs separately from non-project costs.
- provide sufficient detail as to the nature of all project costs.
- provide evidence of expenditures. (include copy of front and back of canceled checks, electronic copies of canceled checks, ledger sheets, credit card statements, or bank statements).
- cross reference each expenditure with the supporting purchase order, contract, voucher, invoice or receipt.
- document any revenue generated during the project period as a result of project activities.
- maintain payroll vouchers for time spent on the project by the grantee's employees.
- document all project-related work with a position number or name of the worker, number of hours, type of activity, dates, and wage rate. Daily time sheets or logs should be maintained by all employees working on the project.
- maintain daily records of any grantee equipment used on the project for which project costs will be claimed. Equipment use records must include the type of equipment, type of work and **actual, productive** project hours or miles. (Time spent in transport to/from or idled at a project site is not allowed.)
- maintain daily use logs of grantee's non-exclusive equipment for which project costs will be claimed.
- establish a cost basis for any grantee equipment or supplies for which project costs will be claimed.

Project Approval

Reimbursement is contingent on review of all project documents following the biannual **narrative reporting schedule** (Appendix A), and the agreed upon **invoice schedule** (Appendix A). Approval is based on the Grantee's satisfactory completion of all project components and satisfaction of all terms and conditions of the project agreement. If a project has not been satisfactorily completed by

the project expiration date, or if the Grantee is found to have violated any terms of the project agreement, the Department may cancel all or part of the grant. Upon cancellation, the Department may deny reimbursement for the entire project or for portions of the project or may seek reimbursement of the state share or a portion of the state share previously distributed to the Grantee.

Claiming Reimbursement

Payment of the Grant Award shall be made through reimbursement of actual and eligible expenses for the Project that are within the Scope of the Project and have been incurred by the Grantee during the Project Period, unless otherwise approved by the Department. Payment will only be made to the Grantee. All reimbursement requests must be submitted using a form (or forms) that are available on the Department's Urban Forestry Inflation Reduction Act Grants webpage.

- a. **INTERIM REIMBURSEMENT REQUESTS.** The Grantee may submit to the Department quarterly or annual interim accounting claims for reimbursement, supported by evidence of cost. Payment will only be made to the Grantee upon Department approval of the quarterly or annual accounting claim for reimbursement.
 - i. If the Grantee is on a quarterly reimbursement schedule, the due dates are as follows: January 2, 2025; April 2, 2025; July 2, 2025; October 1, 2025; January 2, 2026; April 1, 2026; July 1, 2026; September 30, 2026; December 30, 2026; March 31, 2027; July 7, 2027; November 1, 2027. (Also refer to Appendix A.)
 - ii. If the Grantee is on an annual reimbursement schedule, the due dates are as follows: November 3, 2025; November 3, 2026; November 29, 2027. (Also refer to Appendix A.)
- b. **FINAL REIMBURSEMENT REQUEST.** The Grantee agrees to provide to the Department for review a final accounting claim for reimbursement, supported by evidence of cost by December 30, 2027. Final grant payments will be made upon Department approval of the final report and the final reimbursement request.

The DNR takes seriously its responsibility to protect all confidential data that are collected as the DNR administers its programs. Ensure the protection of confidential information by redacting (obscuring information so it cannot be seen) bank account numbers, credit card numbers, and other sensitive data before sending proofs of payment to the DNR. Please do not redact check numbers from bank statements. (See page 20 in this guide.)

Audit

The DNR has the right to audit or examine all books, papers, accounts, documents or other records of the Grantee as they relate to the project for which the program funds were granted. The purpose of the audit is to check compliance with the terms of the project agreement and verify that project expenditures were properly incurred and qualify for reimbursement. After reimbursement, the Department will audit a sampling of the grant projects to ensure compliance with all federal regulations. Department records are also subject to audit, in which case additional information regarding your grant may be required.

Records Retention

Grantees must keep all records substantiating the reimbursement claim for a minimum of **three years after** the date of final grant payment or final disposition of audit findings.

Categories of Costs

Ineligible Costs

Ineligible costs are those which cannot be applied toward the project. Ineligible costs include, but are not limited to:

- normal operating expenses with no tie to the project—often called indirect costs or overhead
- costs incurred before or after the project period, as specified in the project agreement
- purchase of equipment valued over \$5,000
- fines and penalties imposed due to violations or failure to comply with federal, state and/or local laws or regulations
- costs for which payment is received under another state or federal financial aid, grant or loan program.
- gifts, t-shirts, refreshments and similar items provided to thank project workers
- undocumented or improperly documented project costs
- Projects not related to urban forestry.
- Projects not benefiting disadvantaged communities.
- Construction projects: trails, fences, shelters, buildings, site grading unrelated to planting, etc.
- Stump removal projects – stump removal is ineligible as a stand-alone project, however stump removal is eligible as a component of a tree planting or removal project.
- Land or boundary surveys or title search.
- Payment for land or land exchanges.
- Appraisals, sale or exchange of real property.
- Costs for which payment has been or will be received under another federal or state financial assistance program.
- Costs incurred in a contract which creates a real or apparent conflict of interest. An apparent conflict of interest arises when an official or employee of a grant recipient participates in the selection, awarding or administration of a contract supported by this project and the official or employee, or his or her spouse or partner, has an ownership interest in the firm selected for the contract or receives a contract, gratuity or favor from the award of the contract.
- Undocumented or improperly documented project costs.
- Donated labor, equipment, supplies, facilities, or services are not eligible for reimbursement.

Eligible and Reimbursable Costs

Eligible and reimbursable costs are those necessary for completing the project can be reimbursed by the grant. Reasonable and necessary project costs which are consistent with the approved project scope and incurred during the project period are eligible for grant funding. They include out-of-pocket expenses for eligible project items. *Reimbursable costs also include labor, services, supplies and equipment provided by the project Grantee.* Examples may include, but are not limited to:

- Salaries and fringe benefit costs of personnel engaged in the project. Direct costs shall be supported by time sheets, vouchers or similar documentation reflecting specific assignment to the project.
 - Actual fringe benefits may not exceed the Department of Administration (DOA) rate at the time labor expense is incurred. The current rate, until June 30, 2025, is 47.60% of the direct labor costs claimed. Grantee will be notified upon change of the maximum fringe rate.
- The cost of necessary supplies and equipment. Equipment costing more than \$5,000 per unit is not eligible. To be fully eligible under the grant, purchased equipment shall be used exclusively for project-related purposes over its useful life. Nonexclusive equipment use may be charged as project costs only for that portion of depreciation specifically related to use in project activities.
 - Equipment use rates may not exceed the rates established annually by the Wisconsin Department of Transportation and published in chapter 2 of the [2024 Highway Maintenance Manual](#). Grantee will be notified annually of revised equipment rates.
- The costs of leased equipment and facilities, leased specifically for this project, and only for the length of the project.
- The contract costs of qualified vendors to perform project activities. Applicants are encouraged to receive vendor estimates before they submit their application. Because the grant is funded with federal dollars, it is subject to the [Code of Federal Regulation \(CFR\) Part 200](#). Any Grantee must follow the regulations in [2 CFR 200.318 through 200.327](#) which includes guidance on procurement, competition, and methods of procurement.

Contact your Urban Forestry IRA Coordinator *RIGHT AWAY* if:

- you have questions about the eligibility of any proposed project cost.
- you expect your actual project costs, or any component cost will be over 10% different from the amount specified in the Cost Estimate Worksheet submitted with your grant application.
- you have thoughts about making any changes to your project.

Tracking Project Costs

For reimbursement purposes, project costs should be organized into four categories:

Labor and Services—*project tasks performed by grantee employees.*

Equipment—*use of grantee's equipment.*

Supplies and Facilities—*use of grantee's on-hand supplies*

Cash Expenditures—*out-of-pocket costs paid by the project grantee during the grant period this includes expenditures to vendors or service providers*

Forms used for tracking these costs are linked in Appendix D, on page 28. **Grantees are strongly encouraged to use the electronic version of these forms**, which can be downloaded from the Urban Forestry website (dnr.wi.us, keyword: UF Grant). This helps you maintain a running tally of costs **throughout the project period**, rather than waiting to transcribe costs when preparing reimbursement requests.

Labor and Services Costs

Using time sheets, logbooks or other records, compile a **Grantee Employee Labor & Services Worksheet** for each project worker (found in the PDF Form 2800-003A provided by the DNR). A separate worksheet entry must be made for each worker that performs project activities. Summarize the total labor cost for that worker on his/her labor worksheet **using their hourly rate of pay** (excluding fringe benefits). **The worker must sign and date the form.**

Grantee labor costs are wages of the grantee's staff for time spent on project activities. Only time spent on project activities is allowed. All grantee labor costs claimed for the project must be supported by time sheets, logbooks or similar documentation that includes the position number or the name of employee, number of project hours, type of activity and date the work was performed. Only regular wages can be charged to the project—**overtime pay rates are not permitted. No costs can be claimed for unpaid (personal) time spent on the project by the grantee's employees.**

NOTE: Any labor or services involving out-of-pocket expenses should be recorded on the **Cash Expenditures Summary** on the last page of **Form 2800-003A**.

EXAMPLE 1: Grantee Employee Labor Worksheet

Project Number: UFIRA-999 Project Title Village Park Canopy Improvement

Project Grantee: Village of Thomasville Project Worker: Jame Brown

Check one: Employee: Basic Hourly Rate (modified as needed) \$18.25 Grant Billing Period: From: 09/03/2024 Through: 12/02/2024

Date	Work Description	Hours	Rate	Total (\$)
09/10/2024	Transported Trees	4.00	\$18.25	\$73.00
09/12/2024	Planted Trees	5.00	\$18.25	\$91.25
Totals		9.00		\$164.25

I hereby certify that the services covered by this claim have been performed and that the claim is just and correct.

Signature of Laborer	Date Signed
----------------------	-------------

As labor worksheets are completed, the total labor cost for each worker will auto-populate on the **Grantee Employee Labor Summary**. Enter the **actual** fringe benefit rates for employees. This is **not to exceed** the rate established annually by the Wisconsin Department of Administration (DOA) and are eligible as part of the grantee’s labor costs. The **maximum** fringe benefit rate is **47.60 percent until June 30, 2025 (Grantees will be contacted if there is a change in fringe)**. Fringe benefits may include employee insurance, retirement plans, social security contributions, worker compensation, etc. Show benefits in a separate column on the summary sheet, as applicable. The project manager must **sign** the labor summary.

In the example below, the two workers, Jame Brown and Fred Smith’s time sheets are automatically calculated.

EXAMPLE 2: Grantee Employee/ Labor & Services Summary

Project Number: UFIRA-999 Project Title Village Park Canopy Improvement
 Project Grantee: Village of Thomasville Billing Period: 09/03/2024 Through: _____

Grantee Employee Name	Grantee Employee Cost (\$) (total from p.1 of 5)	Fringe Benefit Rate (%) (for grantee employees if applicable)	Fringe Benefits (\$) (Grantee Cost x Fringe Benefit Rate)	Grantee Employee Value (\$) (Grantee Cost + Fringe Benefits)
Jame Brown	\$ 164.25	47.600	\$ 78.18	\$ 242.43
Fred Smith	\$ 31.00	47.600	\$ 14.76	\$ 45.76
Totals	\$ 195.25		\$ 92.94	\$ 288.19

I certify that the labor summarized above was performed and that this claim is just and correct.

Signature of Project Manager _____ Date _____

Grantee Equipment Usage Summary

Equipment owned by the grantee for project use can be applied toward project costs. Use the **Grantee Equipment Summary** to record grantee's equipment used on the project.

- **Heavy Equipment:** Use of the grantee's heavy equipment can be applied toward project costs based on the normal hourly or mileage rate for the equipment, not to exceed the hourly/mileage rates established by the Wisconsin Department of Transportation. Refer to the WisDOT State Highway Maintenance Manual for equipment classification and rates. Include the equipment description **and** classification number from the maintenance manual in the appropriate columns on the Grantee Equipment Summary. (Resource available at dnr.wi.gov, keyword: UF Grant)

Only the amount of time equipment is **actively and productively** used on the project can be applied to project costs. Equipment costs **cannot** be claimed for non-project use, idled, or parked time, or time the equipment is being transported to/from a job site by another piece of equipment, even if such non-productive time makes the equipment unavailable for non-project use. For example, if a trailer hauls a tractor to a project site, costs for those hours/miles can be claimed for the trailer but not the tractor. Equipment used intermittently shall be charged only for the aggregate hours of the intermittent periods.

- **Other Equipment:** Use of the grantee's office equipment or other depreciable equipment not listed in the State Highway Maintenance Manual can be applied toward project costs according to the schedule in Appendix C, page 27. Non-exclusive equipment can be charged to the project only for that portion of depreciation equitably related to project use. Project costs for non-exclusive equipment must be supported by a worksheet showing project use of the equipment during the project period.

Previously published rates **no longer included** by DOT are:

CLASS	EQUIPMENT	RATE
914	Portable power saw	\$7.92/hr.
9172	Tree mover	\$67.66/hr.
9174	Tree planter	\$18.46/hr.
944	Water tank — no spray bar	\$23.70/day

EXAMPLE

The grantee's \$1,200 computer was used 70 percent of the time for everyday clerical or general program work and 30 percent of the time for the Urban Forestry grant project. The computer has a useful life of four years; and is used for three years.

The eligible cost would be determined as follows: $(\$1,200 / 4) \times .30 \times 3 = \270

Questions can be directed to the DNR if you have questions on how to calculate these costs for reimbursement.

EXAMPLE 3: GRANTEE EQUIPMENT SUMMARY

Project Number: UFIRA-999

Project Title: Village Park Canopy Improvement

Project Grantee: Village of Thomasville

Billing Period: 09/03/2024 Through: _____

Date	Equipment Classification (WisDOT equipment Class code)	Equipment Description	Work Description	Hours or Miles	Rate (\$)	Grantee Cost (\$)
10/10/2024	101	1-ton truck	Supervised Planting	2.50	\$ 16.52	\$ 41.30
10/25/2024	202	30 hp wheeled tractor	Transported Trees	8.00	\$ 30.58	\$ 244.64
11/18/2024		computer (\$1200/4 yr)*30%	Tree Inventory and databased & report	1.00	\$ 90.00	\$ 90.00
Totals						\$ 375.94

Grantee Supplies Summary						

Use the **Grantee Supplies Summary** to record grantee's **on-hand supplies** used on the project. Out-of-pocket costs for supplies or equipment should be recorded on the **Cash Expenditures Summary** in **Form 2800-003A**.

Supplies: Eligible costs include office supplies, nursery stock and similar items **furnished by the grantee**. Supplies can be charged to project costs according to the schedule in Appendix C, page 27. A cost basis for the value of grantee's supplies **must** be documented. Providing evidence of the cost of purchasing similar items will serve as adequate documentation.

EXAMPLE 4: GRANTEE SUPPLIES SUMMARY

Project Number: UFIRA-999

Project Title: Village Park Canopy Improvement

Project Grantee: Village of Thomasville

Billing Period: 09/03/2024 Through: _____

Date	Supply Item	Work Description	Unit Price (\$)	Quantity	Grantee Cost (\$)
10/03/2024	Fertilizer from stock - 100 lbs bag	Fertilized trees	\$10.00	1	\$ 10.00
10/04/2024	Trees from gravel bed	Planting stock	\$100.00	5	\$ 500.00
Totals					\$ 510.00

Cash Expenditures

Payment to vendors and service providers should be made directly by the project grantee. Grantees should provide proof of tax-exempt status to vendors. **Sales tax is not an eligible cost.** Use the **Cash Expenditures Summary** to document all out-of-pocket costs for the project. Obtain invoices or statements from vendors and service providers as evidence of transactions. Invoices/statements must be legible and include the following, as appropriate:

- date
- name and address of vendor or service provider
- type of goods or services provided (include tree species and quantity purchased)
- quantity of items
- unit price
- total cost

Equipment Purchases: Depreciable equipment purchased for the project can be applied toward project costs according to the schedule in Appendix C, page 27. Non-exclusive equipment with a useful life greater than one year can be charged to the project **only** for that portion of depreciation equitably related to project use. Project costs for non-exclusive equipment must be supported by a log showing all project and non-project use during the project period.

*Note: The purchase of equipment valued over \$5,000 is an **ineligible cost** and no portion of the cost of such equipment can be charged to the project.*

Note: Rent-to-own agreements are considered purchases. Equipment leased under such an agreement is subject to the same guidelines and limits as any other equipment purchased for the project.

Note: Reimbursement for leased equipment and facilities is limited to that portion of the lease that is within the project period and for project-related activities.

EXAMPLE 5: CASH EXPENDITURES SUMMARY

Project Number: UFIRA-999

Project Title: Village Park Canopy Improvement

Project Grantee: Village of Thomasville

Billing Period: 09/03/2024 Through: _____

Invoice #	Invoice Date	Check or Voucher #	Check or Voucher Date	Payee	Purchase Description	Associated Scope Item	Grantee Cost (\$)
15545	09/04/2024	8794216	09/09/2024	AB Nursery	Trees	tree maint - planting	\$ 200.00
12065	10/07/2024	7568481	10/28/2024	HB Hardware	Stakes	tree maint - planting	\$ 200.00
						Total	\$ 400.00

I certify that this is an accurate summary of the out-of-pocket costs incurred and that this claim is just and correct.

Signature of Project Manager _____

_____ Date

Project Revenue

Although it is unlikely, some IRA funded projects might generate income during the project period. Revenue earned during the project period must be accounted for and subtracted from the total project cost when submitting reimbursement forms. (See Line B on the **Reimbursement Request Form; Form 2800-003**). Revenue generated after project expiration does not have to be accounted for—it does not affect project cost or reimbursement. Examples of project revenue include:

- fees assessed by the grantee for project related tree planting
- registration fees collected for a workshop
- receipts from sale of wood removed as part of the grant project
- proceeds from sale of grant-produced publications

*Note: Cash given by third parties in exchange for specific grant products or services is considered **revenue**, not a donation and must be reported as such.*

Cost Overruns and Underruns

Grantees should keep a running estimate of costs throughout the project period. Grantees should notify the IRA Coordinator if total project costs, or any component costs, appear likely to vary **substantially** (greater than ten percent) from the grantee’s cost estimate worksheet submitted with the grant application. A project cost overrun or underrun may **require an amendment** to the grant agreement.



Filing the Reimbursement Claim

The grantee claims reimbursement following the schedule (Appendix A). One copy of the reimbursement request should be submitted to the **DNR IRA Grant Coordinator**. Failure to submit a reimbursement within the timelines *may result* in the reimbursement not being processed and/or grant cancellation. Your **Urban Forestry Coordinator** must approve the technical aspects of your project before reimbursement can be made. The **Urban Forestry Grant staff** will approve the financial aspects of the reimbursement request.

- a. **INTERIM REIMBURSEMENT REQUESTS.** The Grantee may submit to the Department quarterly or annual interim accounting claims for reimbursement, supported by evidence of cost. Payment will only be made to the Grantee upon Department approval of the quarterly or annual accounting claim for reimbursement.
 - i. If the Grantee elects to submit quarterly reimbursement requests, the due dates are as follows: January 2, 2025; April 2, 2025; July 2, 2025; October 1, 2025; January 2, 2026; April 1, 2026; July 1, 2026; September 30, 2026; December 30, 2026; March 31, 2027; July 7, 2027; November 1, 2027.
 - ii. If the Grantee elects to submit annual reimbursement requests, the due dates are as follows: November 3, 2025; November 3, 2026; November 29, 2027.

Completing Reimbursement Request Form 2800-003

Use your grant agreement to complete Section 1, and your completed Reimbursement Request Worksheets, [2800-003A](#) to complete Section 2 of the **Reimbursement Request Form 2800-003**. **If completing electronically, many fields will auto-calculate as information is entered.**

To calculate the amount of reimbursement:

- Line A **Actual Project Cost—This line auto completes.** It is the total of all labor/services, equipment, supplies and cash expenditures for the project you entered in Section 2.
- Line B **Project Revenue—Enter the total amount** of any project related income paid to and received by the grantee during the project period.
- Line C **Final Cost—This line auto completes.** Subtract the amount listed on Line B from the amount listed on Line A and enter the difference.



Caution to Project Grantees – Secure Confidential Data

Attention Nonprofit Grantees that authorize use of personal checks for grant payments:

The Wisconsin Department of Natural Resources (DNR) takes seriously its responsibility to protect all confidential data that are collected as the DNR administers its programs. For DNR grant programs, “confidential data” typically includes:

- **Personal – Social Security number, date of birth, driver’s license number, signature**
- **Financial – Bank account numbers on cancelled check and statements, credit card numbers on submitted receipts, account and credit balances or limits, federal or Wisconsin state tax returns**

If a grant is being issued to an individual, we need most of the personal data listed above before we can issue payments or reimbursements. This needed data comes to the DNR on completed W-9 forms. The DNR has a process to restrict access to and secure W-9 forms.

The DNR, however, is often sent *unnecessary* confidential data that are attached to proofs of payment, receipts, or other documents in support of a reimbursement request. Please protect confidential data by redacting bank account numbers, credit card account numbers, and other confidential data *before* proofs of payment are sent to the DNR. **Please do not redact check numbers from bank statements.**

With each of us doing our part, we can protect confidential data and minimize identify theft.

EXAMPLE 8: URBAN FORESTRY IRA GRANT REIMBURSEMENT REQUEST

Leave Blank – DNR Use Only			
Request Received Date:	UFC Approval Date:	UF Grants Approval/To FN Date:	
1) Refer to Grant Agreement for this section.			
Project Grantee:	Project Number:	Project Title:	
Village of Thomasville	UFIRA-999	Village Park Canopy Improvement	
Approved Project Amount	Total Amount of Previous Reimbursements	Reimbursement Request Balance	
\$ 188,200.00	\$ 30,528.25	\$ 137,659.95	
2) Value of:	Sponsor (reimbursable)	Amendment (comments optional)	Revised Amount
Labor & Services	\$ 4,160.86		
Equipment Usage	\$ 3,750.94		
Supply Usage	\$ 5,100.00		
Cash Expenditures (Out-of-Pocket)	\$ 7,000.00		
TOTALS (sum of columns)	\$ 20,011.80		

3) Reimbursement Calculations

Line A	Actual Project Cost (from TOTALS box above)	\$	20,011.80
Line B	Project Revenue	\$	
Line C	(subtract Line B from line A) Reimbursement Amount Request	\$	20,011.80

Certification - I certify, to the best of my knowledge and belief, that the billed costs of expenditures are based on actual payments of record and are in accordance with the terms of the project, and that the reimbursement represents the grant share due which has not previously been requested. I also certify that the items purchased and services rendered have been received and all bills have been paid. Note: The DNR will mail the check to the name identified on the application as "Authorized Representative."

Signature of Authorized Representative		Date Signed
Printed or Typed Name of Authorized Representative		Title
s		s
Office Telephone	Alternative Telephone	E-mail Address

Note: *Amendment (comments optional)* and *Revised Amount* boxes are for DNR use only. Please leave these blank.

Submitting the Reimbursement Request

Read, sign and date the certification section at the bottom of the Reimbursement Request form. The Authorized Representative named in the Resolution must sign the Request. Review the list of additional forms and documentation below that must be submitted with the Reimbursement Request form.

Submit **one copy** of the **Reimbursement Request** form [2800-003](#), and **one copy each** of the following [2800-03A](#) worksheet pages, as appropriate.

- **Grantee Employee Labor & Services Worksheet**, 2800-003A page 1 of 5 for each worker.
- **Grantee Employee Labor & Services Summary** sheet(s), 2800-003A page 2 of 5
 - Invoices or statements for all services
- **Grantee Equipment Summary** sheet(s), 2800-003A page 3 of 5
- **Grantee Supplies Summary** sheet(s), 2800-003A page 4 of 5
 - Documentation showing cost basis for grantee supplies
- **Cash Expenditures Summary** sheet(s), 2800-003A page 5 of 5 with copies of invoices or statements, and front and back sides of canceled checks or bank statements, or credit card statements.
 - Invoices or statements which include non-project-related items must clearly distinguish project from non-project costs.

Mail or email the Reimbursement Request and financial documentation to:

Department of Natural Resources
Urban Forestry IRA Grants
Jay Dampier
427 E Tower Dr..
Wautoma, WI 54982
or
DNRUrbanForestryGrants@wi.gov

Payment

It generally takes about 60 days to process reimbursement requests. Delays can occur, however, and are usually attributable to missing or unclear documentation in the reimbursement request. The Urban Forestry Grant staff may contact you if there are questions about your reimbursement claim.

Roles and Responsibilities

Those involved in administering or managing an Urban Forestry IRA Grant have the following roles and responsibilities including:

Project Grantees

- Delegate a project manager to develop a project implementation schedule and to directly supervise day-to-day project activities.

- Prepare and submit a semi-annual progress report to the Urban Forestry IRA Coordinator.
- Submit in writing to the Urban Forestry IRA Coordinator any changes requested in the project scope or funding; wait for approval **before** initiating changes.
- Record and document all project expenditures, including staff time.
- Maintain familiarity with provisions specified in the grant project agreement.
- Comply with all applicable federal, state, city, and municipal laws.
- Prepare and submit a final project summary to the Urban Forestry IRA Coordinator, as specified in your project agreement.
- Prepare and submit one copy of the reimbursement claim before the deadlines outlined in Appendix A, for expenses no later than September 30, 2027.
- Develop a long-term commitment for ensuring project maintenance and viability.
- Educate the public on project results and importance.
- Maintain project records for a minimum of three years after the date of final payment or final disposition of audit findings.

DNR Urban Forestry IRA Coordinator and Staff

- Provide related technical and professional assistance.
- Monitor projects and provide ongoing assistance.
- Approve scope or cost amendments, as requested by the project grantee.
- Inspect/review and approve completed projects.
- Serve as contact person for technical forestry aspects of grant projects.
- Serve as contact person for financial aspects of grant projects and program administration.
- Monitor grant progress through the payment process.
- Issue six-month report reminders and project expiration notices, as needed.
- Issue reimbursement reminders based on the agreed upon schedule in Appendix A.
- Audit and process reimbursement requests.
- Arrange for reimbursement payments to project grantees.
- Monitor grant balances.



Appendices

APPENDIX A: Grant Reimbursement Schedule & Interim Reports Due Dates

APPENDIX B: Glossary

APPENDIX C: Eligible Costs of Equipment and Supplies

APPENDIX D: Financial Forms

APPENDIX D: Urban Forestry Contacts



Appendix A: Grant Reimbursement Schedule & Interim Reports Due Dates

Estimated turnaround for quarterly and annual reimbursement, depending on if reimbursement is submitted completely and accurately, is 60 days.

DATE DUE	Check if completed	Three Month Reimbursement Schedule – OPTION A
January 2, 2025		Grant three-month reimbursement request (project expenses September 3 – December 2, 2024)
April 2, 2025		Grant three-month reimbursement request (project expenses December 3, 2024 -March 3, 2025)
July 2, 2025		Grant three-month reimbursement request (project expenses March 4, 2025 – June 2, 2025)
October 1, 2025		Grant three-month reimbursement request (project expenses June 3, 2025 – September 1, 2025)
January 2, 2026		Grant three-month reimbursement request (project expenses September 2, 2025 – December 1, 2025)
April 1, 2026		Grant three-month reimbursement request (project expenses December 2, 2025 – March 2, 2026)
July 1, 2026		Grant three-month reimbursement request (project expenses March 3, 2026 – June 1, 2026)
September 30, 2026		Grant three-month reimbursement request (project expenses June 2, 2026 – August 31, 2026)
December 30, 2026		Grant three-month reimbursement request (project expenses September 1, 2026 – November 30, 2026)
March 31, 2027		Grant three-month reimbursement request (project expenses December 1, 2026 – March 1, 2027)
July 7, 2027		Grant three-month reimbursement request (project expenses March 2, 2027 – June 7, 2027)
November 1, 2027		Grant three-month reimbursement request (project expenses June 8, 2027 – September 30, 2027, grant expiration)
DATE DUE	Check if completed	Annual Reimbursement Schedule – OPTION B
November 3, 2025		Grant annual reimbursement request (project expense September 3, 2024 – September 3, 2025)
November 3, 2026		Grant annual reimbursement Schedule (project expense September 4, 2025 – September 4, 2026)
November 29, 2027		Grant annual reimbursement request (project expense September 5, 2026 – September 30, 2027, grant expiration)
DATE DUE	Check if completed	Final Reimbursement Schedule – OPTION C
December 30, 2027		Grant final reimbursement request (grant period September 3, 2024 – September 30, 2027)
DATE DUE	Check if completed	Grant Interim Report Schedule (until grant is closed out) - REQUIRED
March 3, 2025		Interim report
September 4, 2025		Interim report
March 5, 2026		Interim report
September 8, 2026		Interim report
March 9, 2027		Interim report
December 30, 2027		Final report

Appendix B: Glossary

cost basis

amount paid for property or materials in cash or other property; generally, the cost of the materials

cost overrun

costs in excess of the approved project amount specified in the project agreement

cost underrun

balance remaining from the approved project amount specified in the project agreement after subtracting all project costs

eligible costs

expenses necessary for carrying out the project; the sum of all eligible costs, less project revenue, comprises the total project cost

grant cancellation

an action taken by the Department of Natural Resources to withdraw all or partial funding for a grant project based on failure of the grantee to satisfactorily complete the project, failure to comply with terms and conditions of the project, or based on other violations of provisions of the Urban Forestry IRA Grant program; grant cancellation can also be by mutual agreement, at the request of the project grantee

grantee

the county, city, village, town, tribe or nonprofit organization that receives a grant to undertake an urban forestry IRA project; the grantee is the principal beneficiary.

ineligible costs

expenses not allowed toward the project cost; they cannot be reimbursed by the grant.

labor

salaried or hourly work for project related tasks

project

an approved scope of work covered by the grant project agreement

project agreement

the grant contract

project cost

all eligible costs or equivalent value required to complete a project, adjusted for any project revenue

project expiration

date by which reimbursable project work must be completed, September 30, 2027

project manager

person delegated by the project grantee to oversee day-to-day implementation of the project

project period

period of time covered by the project agreement, September 3, 2024 – September 30, 2027,

reimbursable

eligible project costs which can be claimed for reimbursement

service

useful labor that does not produce a tangible commodity; examples include engineering or legal advice

Appendix C: Eligible Costs of Equipment and Supplies

Use the lists at the right to determine eligible costs of equipment and supplies used on the project. If an item is not listed, contact the Urban Forestry IRA GRANT Coordinator (page 35) for guidance.

Full Cost Eligible

computer software
 educational resources (urban forestry related books, videos, etc.)
 signage and educational markers specific to urban forestry
 safety equipment: hard hats, steel-toed boots, chaps, eye protection
 climbing gear: ropes, saddles, carabiners, etc.
 hand tools: pruners, loppers, pole saws, etc.
 cabling and bracing supplies
 lightning protection apparatus
 diagnostic tools and equipment: soil probes, increment borers, diameter tape, pH meters, etc.
 sprayers (hand or backpack)
 macro-infusion equipment: chemicals, tubing, t-caps, pumps
 planting supplies: stakes, straps, irrigation bags, mulch
 nursery supplies: grow tubes, irrigation apparatus, fencing

Partial Cost Eligible*

	USEFUL LIFE
computer hardware.....	4 years
Personal Digital Assistant (PDA).....	4 years
Global Positioning System unit.....	4 years
digital camera, LCD projector, camcorder, etc.	4 years
audiovisual equipment: overhead and slide projectors, etc.	10 years
display board	5 years
chain saw	3 years
chain saw sharpening grinder.....	15 years
hydrolic pruner/pole lopper.....	3 years
aerial platform (tow-behind)	12 years
brush chipper.....	8 years
stump cutter/grinder	10 years
trencher.....	10 years
directional borer or tunneling device	5 years
air spade	10 years
compressor	10 years
resistograph (decay detection probe)	4 years
rototiller (walk-behind)	8 years
tree spade/planter	12 years
water tank.....	12 years

* Project cost may not exceed the total cost of the item divided by its useful life: costs for non-exclusive equipment must be further prorated based on project vs. non-project use (see example, page 13); no portion of costs for items valued over \$5,000 is eligible.

Appendix D: Financial Forms

Available on the [DNR Urban Forestry Grants](#) webpage

Form [2800-003](#)

Urban Forestry Inflation Reduction Act (IRA) Grant Reimbursement Request

Form [2800-003A](#)

Grantee Employee Labor Worksheet

Grantee Employee Labor Summary

Grantee Equipment Summary

Grantee Supplies Summary

Cash Expenditures Summary

Appendix E: Urban Forestry Contacts

West

Abby Krause, Urban Forestry Coordinator

Phone: (608) 556-5690

e-mail: abigail.krause@wisconsin.gov

North Central (Vacant)

Patricia Lindquist, Interim Urban Forestry Coordinator

Phone: (715) 574-1314

e-mail: patricia.lindquist@wisconsin.gov

Northeast

Patricia Lindquist, Urban Forestry Coordinator

Phone: (715) 574-1314

e-mail: patricia.lindquist@wisconsin.gov

South Central

Brian Wahl, Urban Forestry Coordinator

Phone: (608) 225-7943

e-mail: brian.wahl@wisconsin.gov

East Central

Olivia Witthun, Urban Forestry Coordinator

Phone: (414) 750-8744

e-mail: olivia.witthun@wisconsin.gov

Southeast

Elton Rogers,

Urban

Forestry

Coordinator

Phone: (414) 294-8675

e-mail: elton.rogers@wisconsin.gov

IRA Grant Coordination

Jay Dampier, Urban Forestry Grants Specialist

Phone: (920) 765-1935

e-mail: jason.dampier@wisconsin.gov



General Grants Inquiries

e-mail: DNRUrbanForestryGrants@wisconsin.gov