

2019-2020 Section 32p Grants Budgeting for the Section 32p – State Source Grants

This document is intended to provide guidance to Great Start Collaborative (GSC), Great Start Parent Coalition (GSPC), and intermediate school district (or other fiduciary) staff when preparing the budget for the GSC/GSPC and early childhood programming available through the Section 32p Grants. While this document is intended to be as comprehensive as possible, the Michigan Department of Education/Office of Great Start (MDE/OGS) and its contractor(s) may need to provide additional guidance on a case-by-case basis in areas beyond the scope of this document.

Section 32p Grants funds may be used for activities that support the local collaborative's Great Start Strategic Plan, and must be designed to contribute to achieving the four early childhood outcomes, through a system that includes supports for children birth through age 8 in physical health, social emotional health, family supports and basic needs, parent education and child advocacy, and early education and care. The Section 32p Grants funds are intended to support the core costs for implementation of the GSC/GSPC as well as provide for programs and services that will lead to better outcomes for children, specifically, those outcomes designated in 32p:

- Children born healthy.
- Children healthy, thriving, and developmentally on track from birth to third grade.
- Children developmentally ready to succeed in school at the time of school entry.
- Children prepared to succeed in fourth grade and beyond by reading proficiently by the end of third grade.

GSCs/GSPCs are encouraged to develop a budget that uses funds efficiently while at the same time ensuring that prenatal to age 8 outcomes are achieved. MDE/OGS reserves the right to disallow fund usage for expenditures for items deemed unreasonable or not cost-effective.

Please Note: Applicants should be able to justify that the budgeted items are directly related to meeting the outcomes in the GSC's Strategic Plan and/or this application and are encouraged to budget as efficiently as possible. MDE/OGS reserves the right not to approve budget requests deemed unreasonable.

BUDGET HELP

Initiating the 2019-2020 Section 32p Grants Application pulls forward the most-recently approved 2018-2019 budget as a starting point for the new fiscal year's budget period of October 1, 2019 through September 30, 2020.

Applicants should review the Important Information for this application prior to completing the budget. Important items to remember for 2019-2020 include:

- Every budget must meet the threshold of designating a minimum of \$115,000 toward the GSC/GSPC.
- The budget must include evidence of financial support for year-round direction of the GSC (e.g., GSC Director, at least three-quarter time who exclusively supports the work of the GSC), as well as year-round direction of the GSPC (e.g., Parent Liaison, at least one-half time).
- The budget must include evidence of financial supports for parent representatives on the GSC (honoraria, mileage, childcare, etc.) and financial supports to remove barriers for families attending GSPC meetings (refreshments, transportation, childcare, translation, etc.).
- Every budget must meet the threshold of designating a minimum of \$15,000 toward early childhood programming, targeting a population with services identified through the GSC's Strategic Plan, which has been reviewed and is supported by the GSC.
- Funds designated to early childhood programming must ensure that evidence-based models are implemented, however a GSC may determine that the continuance of funding services and supports that are promising practices in achieving the outcomes is necessary. There is a continued expectation to offer programs for children from birth through age 8 that are evidence-based, integrated into the GSC's strategic plan, and implemented with fidelity to a research-based model.
- Funds remaining after the minimum thresholds are reached may be used to both support projects identified by the GSC's strategic plan to improve and reform the early childhood system to be more effective, efficient, and able to better serve families and young children, as well as to offer early childhood programs and supports. Once the required base costs are met, the GSC/GSPC and the ISD collaboratively discern the best use of the funds, utilizing the needs assessment/gap analyses that drove development of the strategic plan, while at the same time, attending to any constraints noted in the criteria. Due to the significant investment the state has made in the Great Start Readiness Program (GSRP), it is expected that **none** of the Section 32p Grants funds be utilized to supplement GSRP or target classroom services for four-year-old children.
- State Aid fiscal resources should be budgeted into six categories:
 - State Aid – GSC/GSPC
 - State Aid – EC Programs
 - State Aid – EC Programs/HV
 - Carryover – GSC/GSPC
 - Carryover – EC Programs
 - Carryover – EC Programs/HV

The categories of *Carryover* will **not** initially be budgeted, and thus the amounts that pulled forward when the budget was initiated should be **deleted** out. Once the 2018-2019 Final Expenditure Report is filed (due

November 30, 2019) and accepted, any carryover budgeted in that report will be pulled into the 2019-2020 budget.

Uses of the Funds

Section 32p Grants funds may be used for activities that support the local collaborative's Great Start Strategic Plan, and must be designed to contribute to achieving the four OGS outcomes, through a system that includes supports for children birth through age 8 in physical health, social-emotional health, family supports and basic needs, parent education, and early education and care, and are not limited to:

- Staff needed to implement and administer the grant, including all components;
- Instructional materials and supplies;
- Meeting costs, including costs for space rental, meeting materials, and refreshments, for both program meetings and community collaboration meetings related to the grant;
- Transportation costs for participants;
- Supplementary child care costs for parents attending meetings;
- Support services;
- Administrative costs including office occupancy costs, office supplies and materials, outreach and communication. For grantees and any contracted services, administrative costs are limited to 10 percent of the requested state funds (data collection costs do not count as part of this 10 percent limit);
- Staff development costs;
- Travel necessary to enable project staff to implement the grant;
- Equipment (laptops, monitors, printers, etc.);
- Recruitment of hard-to-reach populations and supports to reduce barriers in authentically engaging parent voices;
- Evidence-based parenting education for families enrolled in early childhood programs that do not have a required parent involvement and education component (explicitly non-supplanting);
- Training for caregivers other than parents and other parenting adults to enhance their ability to assist children in reaching the four outcomes;
- Activities transitioning children to kindergarten;
- Materials related to enhancing the knowledge of parents of elementary children to achieve Outcome 4;
- Therapists who work directly with Section 32p Grants children;
- Parent education services to families prior to the birth of the child or to families whose children are transitioning to kindergarten; and
- Section 32p Grants GSC community planning and assessments.

Sufficient information should be provided for the staff of MDE/OGS to determine that all anticipated expenditures are reasonable and cost effective for the grant being implemented.

State Aid: 2019-2020 Section 32p Grants state funds may **not** be used to pay for:

- Indirect costs;
- Stipends to encourage parent participation in *programs or services*;
- GSRP and Head Start classrooms or any classroom support activities for four-year-old children; and
- Construction.

Personnel Rules

Salaries entered for personnel must be accompanied by an entry in benefits. If the individual does not receive benefits, enter "0." Full Time Equivalent (FTE) or hours must be designated for each individual or group of individuals entered. A 1.0 FTE is viewed as the equivalent of 40 hours/week, no matter if the individual is contracted to work the full calendar year or the school calendar year. Hours entered should equal the total hours per year. Note that there is an expectation that time is allocated for the GSC director 52 weeks per year.

Caps on Expenditures

The maximum amount of Section 32p Grants funds allowable for administrative costs is 10 percent of the total grant as displayed on the Budget Summary. The following function code groupings are considered "administrative" when being reviewed for the maximum allowable expenditure: 220, 250, and 260. The following amounts will not be considered in the administrative cap:

- Amounts designated for the rent or lease of a facility needed to *implement* the Section 32p Grants. The maintenance, janitorial, utilities and insurances will be considered in the administrative expenditures unless they are rolled into the lease/rental agreement.
- Amounts for outreach/recruitment of children and/or families to participate in early childhood programming activities. For example, costs for producing, printing and distributing a calendar of activities are not considered administrative, though may be coded into 257.

Amendments

An amendment is a report of programmatic or financial change. Amendments or revisions to the application may affect the budget, the planned activities for the GSC/GSPC, the planned activities for EC Programming, or other parts of the application.

Submit an amendment for:

- a. The GSC/GSPC work plan for new, deleted, or substantially revised activities on an existing Objective or Goal.
- b. The budget when: 1) the expenditures for any function code will create a variance of 10 percent or more from the previously approved amount; 2) funds are being assigned to a line item not previously approved; 3) adding staff/changing FTEs; 4) adding expenditures within a function code not previously included; 5) moving an amount greater than 10 percent between approved function codes; or 6) line item amounts are changed that substantially affect the implementation of the planned activities for the year.

An amendment approval may be retroactive up to October 1 of each current fiscal year provided the application was submitted in MEGS+ prior to the requested beginning date. It is necessary to put into writing in the amendment description any request for retroactive approval. Otherwise, an amendment approval is effective the date the amendment was submitted in MEGS+.

Budget Summary

The Budget Summary page in MEGS+ provides a summary of the budget items for the Section 32p Grants, including the planned expenses for the GSC/GSPC (State Aid - GSC/GSPC), those planned for early childhood programming (State Aid – EC Programs) including the planned expenses for EC Programs identified for home visiting (State Aid – EC Programs/HV). The summary automatically fills in based on budget items and detail entered on other pages. The page does not display any previous year’s carryover funds that have been budgeted. This page also provides access to pages where budget items can be added and the budget detail can be viewed. The names of the business office representative and the Section 32p Grants contact person, along with contact information are also entered near the bottom of this page.

Total Budget

The budget provides information to demonstrate that the project has an appropriate budget and is cost effective. The budget must be reasonable in relation to the scope of the project and the funding available. **Indirect costs are not allowed with State Aid funds.** The budget must cover the period from October 1, 2019 through September 30, 2020. Carryover of FY 2018-2019 funds will be allowed through June 30, 2021, but the budget must be built with the expectation that the entire award will be utilized during the 12-month budget period of October 1, 2019 through September 30, 2020.

Total anticipated expenditures for the Section 32p Grants entered as State Funds will appear on the Budget Summary and must equal the 2019-2020 State School Aid portion of the allocation awarded. Thus, if the award is \$150,000, the State Aid – EC Programs + State Aid – EC Programs/HV + State Aid – GSC/GSPC items must equal \$150,000.

Definitions of Function Codes and Object Codes

Applicants are advised to consult the Michigan Public School Accounting Manual Chart of Accounts to determine appropriate function and object codes for projected grant expenditures. The Michigan Public School Accounting Manual is available online at [Michigan Accounting Manual \(www.michigan.gov/accountingmanual\)](http://www.michigan.gov/accountingmanual).

Object Codes

The following object codes have been designated for the Section 32p Grants:

1000: Salaries-This is for amounts paid to employees of the school system.

2000: Benefits-Amounts paid by the school system on behalf of employees; these amounts are not included in the gross salary. For example: insurance, FICA, retirement, etc.

3000, 4000: Purchased Services-Amounts paid for services rendered by persons who are not on the payroll of the school system.

5000: Supplies and Materials-Expenditures of items that are consumed. For example: books, paper, software, etc.

7000, 8000: Other Expenses-Amounts paid for goods and services not otherwise classified above; or funds being handled without receiving goods and services in return such as transmitting flow-through funds to the recipient (person or agency).

Function Codes

The Classroom Instruction function codes (1xx) may not be used for this grant. The Section 32p Grants focus is support of infrastructure, and supplementing the education and support of young children, as well as for supporting parents in the role of their children's first teachers, rather than classroom instruction. This grant does not focus on K-12 classroom instruction.

The following function codes, along with definitions and commonly used examples, have been designated for the 32p Block Grant: 212, 216, 226, 252, 257, 261, 283, 284, 311, 331, 351, 391, 441, and 445.

210 – Support Services - Pupil

212: Guidance Services-Activities that provide consultation or services by a social worker, psychologist or other qualified staff to assist families in understanding and enhancing their child(ren)'s development.

i.e., home visits, referrals, referral hotlines, groups gathered as part of home visiting model, parent educators

216: Social Work Services-Activities that focus on school social work in dealing with the problems of children which involve home, school and community.

i.e., home visits with a social-emotional component, referrals, referral hotlines, groups gathered as part of home visiting model

220 – Support Services – Instructional Staff

226: Supervision and Direction of Instructional Staff-Personnel providing supervision and program coordination of the direct services to children and families and compliance monitoring. **ISD employees/staff serving in an oversight/management role rather than coordination of the GSC/GSPC or EC programming must utilize this function code.**

i.e., EC Director, Superintendent, ISD staff providing grant oversight

Funds allocated to cover allowances, costs and services provided to or on behalf of employees and not included as compensation in salaries and wages. Benefits include (but are not limited to): Mandatory Coverage (employer share of Social Security, Worker’s Compensation, etc.), Retirement, Health Insurance, Life Insurance and Long-Term Disability. Note that MEGS+ requires an entry into “Benefits” for the same Budget Item whenever there is a “Salaries” entry. If no benefits are offered, enter ‘0.’

Budget Detail should indicate each employee by name, position/title, and show how the cost was determined, as well as the type of benefits and how cost was determined. Example:

Func. Code	Description	FTE / Hours (h)	Salaries 1000	Benefits 2000	Purchased Services 3000, 4000	Supplies & Materials 5000	Other Expenses 7000, 8000	Total
226	Grant supervision: J. Money- (\$30.00 per hour/180 hours) =\$5,400. Total Benefits 30% of salary(WC, MSPERS, FICA, SUTA, Cash in Leiu) =\$1620.	180	\$5,400.00	\$1,620.00				\$7,020.00

250 – Support Services Business

252: Fiscal Services–Activities concerned with fiscal operations. State school aid does not allow indirect costs, and thus, all items that might typically be included in an indirect cost rate must be directly budgeted.

i.e., fiscal services, accounting, payroll, purchasing, inventory control, receiving and disbursing, budgeting services, internal auditing

Budget Detail should indicate each employee by name, position/title, and show how the cost was determined, as well as the type of benefits and how cost was determined. Example:

Func. Code	Description	FTE / Hours (h)	Salaries 1000	Benefits 2000	Purchased Services 3000, 4000	Supplies & Materials 5000	Other Expenses 7000, 8000	Total
252	Finance Services Salary: Joe Jones, accountant - .04 FTE (\$30.04 per hour/80 hours) =\$2,403. Finance Services Benefits: Total Benefits 25% of salary (FICA, SUTE, MSPERS, Health Ins) =\$601.	80	\$ 2,403.00	\$ 601.00				\$ 3,004.00

257: Internal Services–Activities concerned with storing and distributing supplies, furniture and equipment. Also include district wide duplicating/printing services and central mail services.

260 – Operations and Maintenance

261: Operating Buildings Services–Activities concerned with keeping the physical building open, clean and ready for daily use. **Costs may only be charged for the portion of occupancy utilized.**

i.e., use of space for activities and/or meetings, building lease, janitorial costs

Budget Detail should indicate how cost was determined. Example:

Func. Code	Description	FTE / Hours (h)	Salaries 1000	Benefits 2000	Purchased Services 3000, 4000	Supplies & Materials 5000	Other Expenses 7000, 8000	Total
261	Building Rent: \$500/month x 12 months=\$6,000						\$ 6,000.00	\$ 6,000.00
261	Utilities (gas/electric): Estimated cost of \$100/month x 12 months=\$1,200						\$ 1,200.00	\$ 1,200.00

280 – Support Services - Central

281: Planning, Research, Development, and Evaluation–Activities on a system wide basis associated with planning, research, development and evaluation of program management. Note: Contractual on-going expenses with a contractor should be listed under Contracted Services.

i.e., evaluation, home visitation CQI, Parents as Teachers CoP, evaluation of needs assessments for Strategic Planning.

283: Staff/Personnel Services–Activities concerned with maintaining efficient non-direct instruction service.

i.e., professional development of home visitors, staff training for EC Programming staff, professional development, background checks

284: Non-Instructional Technology Services–Activities concerned with supporting information technology systems, including networks, information systems, and processing data for administrative and managerial purposes. Note: On-going expenses as part of a contracted agreement should be listed under Contracted Services.

i.e., data entry, databases

Func. Code	Description	FTE / Hours (h)	Salaries 1000	Benefits 2000	Purchased Services 3000, 4000	Supplies & Materials 5000	Other Expenses 7000, 8000	Total
284	Database fees for home visitation program: County ISD \$10,000 contract				\$10,000.00			\$10,000.00

310 – Community Services Direction

311: Community Services-Direction—Activities concerned with direction and managing community services including contracted staff.

i.e., GSC Director, Parent Liaison, Community Outreach Coordinator, Healthcare Liaison

GSC Salaries & Benefits – Function Code 311

Gross compensation paid to employees in the form of cash, products, or services including mileage, cell phone reimbursement, vacations, holidays, and sick leave. **Cell phone use is for business only.**

Allowable costs include the GSC Director position who is exclusively designated to the coordination of the GSC for at least three-quarter time, 52 weeks per year. It is preferable that one individual fulfills this role. No more than two people may share the GSC Director role. A portion of the salary for clerical, is allowable as long as it can be documented to directly support the GSC activities outlined in the application or the GSC Strategic Plan. Note that MEGS+ requires an entry of "FTE" **or** "Hours" greater than zero whenever the Salaries category is entered at greater than zero.

Funds allocated to cover allowances, costs and services provided to or on behalf of employees and not included as compensation in salaries and wages. Benefits include (but are not limited to): Mandatory Coverage (employer share of Social Security, Worker's Compensation, etc.), Retirement, Health Insurance, Life Insurance and Long-Term Disability. Note that MEGS+ requires an entry into "Benefits" for the same Budget Item whenever there is a "Salaries" entry. If no benefits are offered, enter '0.'

Budget Detail should indicate each employee by name, position/title, and show how the cost was determined, as well as the type of benefits and how cost was determined. Example:

Example:

Func. Code	Description	FTE / Hours (h)	Salaries 1000	Benefits 2000	Purchased Services 3000, 4000	Supplies & Materials 5000	Other Expenses 7000, 8000	Total
311	Director Mileage: Jane Doe-2,000/year X \$.575 (current IRS rate)= \$1,130				\$ 1,150.00			\$ 1,150.00
311	Director Cell Phone: Jane Doe- \$30/month x 12 months=\$360				\$ 360.00			\$ 360.00
311	Clerical Support Salary: Beth Smith - .2 FTE (\$12.69 per hour/408 hours) =\$5,178. Clerical Support Benefits: Total Benefits 35% of salary (FICA, SUTA, Retirement, Health Ins, WC)= \$1,812.	0.2	\$ 5,178.00	\$ 1,812.00				\$ 6,990.00

330 – Community Activities

331: Community Activities–Activities concerned with providing services to civic organizations, parent involvement, public forums, and community events.

i.e., GSPC related costs, Parent Cafes, Parent Focus Groups, Expenses to reduce barriers to participation, GSC parent member honorariums, GSC meeting costs, GSC and GS workgroup meeting costs, website costs, outside printing, marketing and advertising.

350 – Custody and Care of Children

351: Custody and Care of Children–Pertains to providing child care in a group setting particularly in a setting in which they are not enrolled for care or education.

i.e., on-site childcare for meetings/activities/events

Func. Code	Description	FTE / Hours (h)	Salaries 1000	Benefits 2000	Purchased Services 3000, 4000	Supplies & Materials 5000	Other Expenses 7000, 8000	Total
351	On-Site Child Care: 4 providers X 10 GSPC Meetings (2 hours x 10=20 hours) X \$20/hour=\$1,600				\$1,600.00			\$1,600.00

390 – Other Community Services

391: Other Community Services–Services provided to the community that cannot be classified under the preceding areas of responsibility.

410 – Payments to Other Public Schools (ISDs, LEAs, or PSAs) within the State of Michigan

411: Payments to Other Public Schools within the State of Michigan–Sub-grantee/flow through distribution only. **All other payments for services, supplies, and materials should be reported in the appropriate function and object code.**

i.e., local school district contracted to provide programs or services

440 – Payment to Other Government Entities (Do not include other public schools)

441: Payments to other Governmental Entities–Sub-grantee relationships only.

i.e., non-public school, community organizations, universities

445: Payments to Not-for-Profit Entities–Sub-grantee relationships only.

i.e., United Way, Chamber of Commerce, local non-profit focused on system work or early childhood programming

Outgoing Transfers

Projects that provide outgoing transfers of funds to community partner agencies or local districts must provide clear detail when entering budget items regarding the anticipated grant expenditures by partner agencies. Function codes 441 or 445 should only be used when a sub-grantee relationship exists. All other payments for services, supplies, and materials should be reported in the appropriate function and object code.

Other Examples:

GSC Purchased Services – Multiple Function Codes

Contracted Services

Negotiated contracts for the performance of any activities that are necessary for the implementation and evaluation of activities in the GSC’s Strategic Plan or this application.

Contracted Services do not include salaries and/or fringe benefits of the Director/Coordinator or Parent Liaison UNLESS that staff is issued a 1099 rather than a W-2 at calendar year end.

i.e., Ongoing contracted services for consultation, facilitation, or project management (e.g., action agenda implementation, communications, etc.).
Example:

Func. Code	Description	FTE / Hours (h)	Salaries 1000	Benefits 2000	Purchased Services 3000, 4000	Supplies & Materials 5000	Other Expenses 7000, 8000	Total
331	Contracted Services: Sarah's Consulting LLC- System Scans and Parent surveys for Strategic Planning				\$5,000.00			\$5,000.00

Professional Fees

Contract or agreement with a third party for the **one-time** performance of activities toward the execution of activities outlined in the GSC's Strategic Plan or this application. Example:

Func. Code	Description	FTE / Hours (h)	Salaries 1000	Benefits 2000	Purchased Services 3000, 4000	Supplies & Materials 5000	Other Expenses 7000, 8000	Total
331	One-Time Speaker: Sam Jones-Business Engagement-Outcome 3, Goal 2 (\$500 per day x 2 days=\$1000)				\$1,000			\$1,000

Parent Support

Expenses related to local GSPCs and reimbursements for GSC parent members.

Parent Coalition Expenses:

- Salary/Compensation and Fringe Benefits for Parent Liaison(s)
- Reimbursements or provisions that eliminate barriers to participation (e.g., transportation, off-site child care, translator, etc.)

GSC Parent Expenses:

- Honorariums for meeting attendance
- Mileage
- Child Care

GSPC Barrier Reduction:

- Child Care
- Transportation (mileage, gas cards, taxi/Uber/Lyft fare, transit fare/tokens, etc.)
- Translation Services

Please Note: Computer or other technology purchases for the Parent Liaison(s) should be detailed as a separate budget item.

Budget Detail should indicate Parent Liaison by name and how cost was determined. Example:

Func. Code	Description	FTE / Hours (h)	Salaries 1000	Benefits 2000	Purchased Services 3000, 4000	Supplies & Materials 5000	Other Expenses 7000, 8000	Total
311	Lead Parent Liaison: Kris Green-1040 hours/year (1040 hours X \$15/hour=\$15,600) Benefits: 40% of salary (WC, MSPERS, FICA, SUTA, Health Ins)= \$6,240	0.5	\$15,600.00	\$6,240.00				\$21,840.00
311	Parent Liaison: Jesse Lloyd-520 hours/year (520 hours x \$15/hour=\$7,800) No Benefits				\$7,800.00			\$7,800.00
331	Lead Parent Liaison: Kris Green-1040 hours/year (1040 hours X \$15/hour=\$15,600) Benefits: 40% of salary(WC, MSPERS, FICA, SUTA, Health Ins)= \$6,240				\$21,840.00			\$21,840.00
331	Parent Liaison: Jesse Lloyd-520 hours/year (520 hours x \$15/hour=\$7,800) No Benefits				\$7,800.00			\$7,800.00
331	GSC Parent Reimbursements: Flat fee of \$50/meeting per parent (12 parents x 12 GSC meetings x \$50=\$7,200) + (12 parents x 30 meetings (5 subcommittees x 6 meetings/year each) x \$50/meeting=\$18,000) = \$25,200						\$25,200.00	\$25,200.00
331	GSPC Barrier Elimination: Mileage- \$.575 x 1,000 miles=\$575						\$575.00	\$575.00
331	GSPC Barrier Elimination: Transportation- Gas cards-10 x \$10 each = \$100 Uber Fares: 3 rides x \$10 each= \$30						\$130.00	\$130.00
331	GSPC Barrier Reduction: Spanish Translator- 5 meetings x \$30 per meeting = \$150						\$150.00	\$150.00

Supplies & Meeting Costs

Consumable or non-consumable items with a unit cost of less than \$1,000. Consumable supplies are those items that are consumed as they are used (e.g., pencils, paper, etc.). Non-consumable supplies are those items that are not consumed as they are used (e.g., file cabinets, chairs and other durable goods, etc.).

Budget Detail should provide estimated costs and how cost was determined. These suggested function codes are for those GSC/GSPCs whose budgets are accounted for by the ISD. Use 400s for other configurations, but continue to provide detail, including a function code that would be ascribed if the ISD were directly budgeting for the item. Example:

Func. Code	Description	FTE / Hours (h)	Salaries 1000	Benefits 2000	Purchased Services 3000, 4000	Supplies & Materials 5000	Other Expenses 7000, 8000	Total
331	Office Supplies: GSC Director-\$30/ month x 12 months=\$360					\$360.00		\$360.00
311	Office Supplies: Parent Liaison-\$20/month x 12 months=\$240					\$240.00		\$240.00
331	GSC Meeting Costs: Refreshments-\$1,200 (\$100/meeting x 12 meetings), Supplies-\$500					\$1,700.00		\$1,700.00
331	GSPC Meeting Costs: Refreshments-\$1,000 (\$100/meeting x 10 meetings), Supplies-\$1000					\$2,000.00		\$2,000.00
445	331-Office Supplies: GSC Director-\$30/ month x 12 months=\$360					\$360.00		\$360.00
445	331-GSPC Meeting Costs: Refreshments-\$1,000 (\$100/meeting x 10 meetings), Supplies-\$1000					\$2,000.00		\$2,000.00

Printing

Costs for duplication, production and printing of written materials directly related to the *Application* or the GSC's Strategic Plan.

Budget Detail should indicate estimated cost and how cost was determined. These suggested function codes are for those GSC/GSPCs whose budgets are accounted for by the ISD. Use 400s for other configurations, but continue to provide detail, including a function code that would be ascribed if the ISD were directly budgeting for the item. Example:

Func. Code	Description	FTE / Hours (h)	Salaries 1000	Benefits 2000	Purchased Services 3000, 4000	Supplies & Materials 5000	Other Expenses 7000, 8000	Total
257	Printing/Reproduction: Internal-Approx \$58/month (charged only for consumption) x 12 months=\$696						\$696	\$696
331	Printing/Reproduction: Countywide Graphics and Printing-\$1,000 (Strategic Planning Materials including paper surveys and worksheets for data collection)				\$1,000			\$1,000
445	257- Printing/Reproduction: Internal-Approx \$58/month (charged only for consumption) x 12 months=\$696						\$696	\$696

Equipment

Is any non-consumable item that is not attached to or included as a part of the cost of a facility? All computer-related equipment purchased must be recorded.

Equipment:

- Needs to be tagged as belonging to GSC – monitor/computer, laptop, netbook, printer, cell phone, digital camera, desks, chairs, file cabinets (office furniture).
- An inventory must be maintained of these items.
- The inventory must be available for review.

Budget Detail should indicate estimated cost of item and how cost was determined. Functions are selected to align with the individual or activity utilizing the equipment.

Travel

Travel costs include mileage, registration fees, lodging, meals and incidental expenses incurred by employees in travel status while on official business. The maximum *mileage rate (effective January 1, 2019) is the federal mileage rate of .580/mile.*

Travel guidelines promulgated by the hiring entity may be followed. It is recommended that employees and supported partners follow the State of Michigan or ISD travel procedures, including per diem and reimbursement rates. You can access the current State of Michigan rates by visiting [State of Michigan Travel Rates](#).

Note: If provisions for travel expenses were made in contracted staff members' agreements, these expenses should be included as a separate line within that function code under Contracted Services.

Budget Detail should indicate the estimated mileage and any additional transportation related costs, such as meals, lodging, etc. Functions are selected to align with the individual who will incur travel expenses.

These suggested function codes are for those GSC/GSPCs whose budgets are accounted for by the ISD. Use 400s for other configurations, but continue to provide detail, including a function code that would be ascribed if the ISD were directly budgeting for the item. Example:

Func. Code	Description	FTE / Hours (h)	Salaries 1000	Benefits 2000	Purchased Services 3000, 4000	Supplies & Materials 5000	Other Expenses 7000, 8000	Total
331	Mileage: GSC Director-Local Travel-500 miles/month x 12 x .575=\$3,450						\$3,450.00	\$3,450.00
331	Professional Development: GSC Director-Meals (3 days x \$50/day=\$150) and Lodging (2 nights x \$120/night=\$240), Mileage (260 miles roundtrip x .575=\$150) Total=\$540						\$540.00	\$540.00
331	Professional Development: GSC Director and Parent Liaisons-Conference Registration fees and materials 3 x \$175=\$525						\$525.00	\$525.00
311	Mileage: Lead Parent Liaison-Local Travel-700 miles/month x 12 x .575=\$4,830. Additional Parent Liaison mileage-200 miles/month x 12 x .575=\$1,380						\$6,210.00	\$6,210.00
311	Professional Development: Parent Liaisons-Meals (3 days x \$50/day=\$150 each x 2=\$300) and Lodging (2 nights x \$120/night=\$240 each x 2=\$480), Mileage (260 miles roundtrip x .575=\$150) Total=\$930						\$930.00	\$930.00

Miscellaneous –

Includes expenses which are not chargeable to other line items and are directly related to the implementation of the GSC’s Strategic Plan or *Application*.

Budget Detail should list and briefly explain each miscellaneous cost. Costs that are designated “other” or “miscellaneous” are unacceptable. Example:

Func. Code	Description	FTE / Hours (h)	Salaries 1000	Benefits 2000	Purchased Services 3000, 4000	Supplies & Materials 5000	Other Expenses 7000, 8000	Total
331	Other: Annual Membership-MIAEYC and NAEYC \$110 x 2=\$220						\$220.00	\$220.00
391	Other: Outcome 2, Goal 1 and Outcome 4, Goal 2- Strengthening Families Training-Supplies and Materials (\$200) and Refreshments (\$100) 20 participants					\$300.00		\$300.00