























## **Budget Preparation**

ISDs awarded Section 32p and 32p4 funds will complete a budget within NexSys. Funds shall be used for the implementation of the Section 32p and 32p4 grants only. There is no indirect charge allowed on state school aid funds. Stipends to families participating in early childhood programming is prohibited. Expenditures must be allowable, necessary, and reasonable.

Applicants awarded Section 32p4 funds, and/or utilizing a portion of Section 32p funds for home visiting, must budget sufficient resources to meet expectations regarding data collection, storage, and reporting to both the state as well as the national program model.

## **Payment Schedule**

Payment to the grantee will be made through the State School Aid payment system.

## **Carryover of Funding**

The FY2022-23 Section 32p Grants allows for carryover of the state aid funds through June 30, 2024. Unexpended Section 32p funds may be carried over into the next fiscal year and are eligible to be spent through June 30 of the next fiscal year. FY2020-21 initiated a graduated cap on the amount of funds an ISD or consortium of ISDs can carry over into the next fiscal year. FY2022-23 marks the final year of the step-down process which identified the maximum amount of funds that an ISD or consortium of ISDs can carry over into the next fiscal year. In FY2022-23 no ISD or consortium of ISDs can carry over into the next fiscal year any amount exceeding 15 percent of the amount awarded. Any funds unexpended in excess of the amounts prescribed above or unexpended carryover funds, shall be returned to the department no later than September 30 of the next fiscal year after the fiscal year in which the funds are received. See Appendix B for complete statute language.

The FY2022-23 Section 32p4 Grants will allow for carryover through June 2024 and is not subject to the carryover cap identified in statute for Section 32p Grants.

## **Important Budgeting Requirements**

Section 32p applications must budget for the period of October 1, 2022, through September 30, 2023, and must include evidence of financial support for year-round (12 months) implementation. The following items must be included:

- Every budget must meet the threshold of designating a minimum of \$135,000 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 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, child care, translation, etc.).
- The budget may include funding to support early childhood programming but is not required in FY2022-23. If programming is included in the FY2022-23 budget, evidence must be provided to ensure the population to be served has been identified through the GSC's Strategic Plan and has been reviewed and is supported by the GSC.

- Funds designated to early childhood programming must ensure that evidence-based models are implemented. There is a continued expectation to offer programs for children from birth through age eight that are evidence-based, integrated into the GSC’s strategic plan, and implemented with fidelity to a research-based model.
- Once the required base cost is met, the GSC and GSPC 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.

Section 32p4 applications must budget for the period of October 1, 2022, through September 30, 2023 must include evidence of financial support for year-round (12 months) implementation of the selected program model. The following items must be included:

- Funding for on-going professional development and support, including but not limited to Michigan Home Visitation Initiative Conference, statewide training as well as national training in the selected model.
- Funding to maintain affiliate status/accreditation or other term used by the selected model.
- Use of training and technical assistance center (in Michigan, if possible).
- Participation in a Learning Community and Continuous Quality Improvement (CQI).
- Costs that are in line with the application scope.
- Funding for data collection, which may include the purchase and use of the selected model’s database programming as well as data collection from Public Act 291.

### Uses of the Funds

**Section 32p Grants funds are to be used for goals and outcomes that support the local collaborative’s great start strategic plan and action agenda, and must be designed to contribute to achieving the four early childhood outcomes, through a system that includes supports for children birth through age eight in physical health, social-emotional health, family supports, including, but not limited to basic needs and economic self-sufficiency, parent leadership and family engagement, and early education, including the child’s development of skills linked to success in foundational literacy, and care, and are not limited to:**

- Staff needed to implement and administer the grant, including all components;<sup>\*,+</sup>
- Materials and supplies necessary for proper implementation;<sup>\*,+</sup>
- Meeting costs, including costs for space rental, meeting materials, and refreshments, for both program meetings and community collaboration meetings related to the grant;<sup>\*,+</sup>
- Transportation costs for participants;<sup>\*,+</sup>
- Supplementary childcare costs for parents attending meetings;<sup>\*,+</sup>
- Support services;<sup>\*,+</sup>
- 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 and home visitation direct supervision expenses do not count as part of this 10 percent limit);<sup>\*,+</sup>

- Data collection systems required by the selected model or being integrated into the program in order to meet data collection expectations for PA 291;\*+
- Staff development costs;\*+
- Travel necessary to enable local staff to implement the grant;\*+
- Equipment (laptops, monitors, printers, etc.);\*+
- Recruitment of families who represent the diversity of the GSC service area and supports to reduce barriers in authentically engaging parent voices;\*
- Outreach and recruitment of families who represent the diversity of the service area and supports to reduce barriers in authentically engaging parents at home visitation decision-making tables;\*+
- Training and leadership opportunities for parents and caregivers of young children to enhance and/or expand their knowledge of child development and assist children in reaching the four outcomes;\*
- Activities focused on assisting children and their families with successful transitions within the early childhood system and programs;\*
- Parent education services to families prenatal to age 8;\* and
- Section 32p Grants GSC community planning and assessments.\*

\*Section 32p

+Section 32p4

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:** 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 and/or any classroom support activities for four-year-old children;
- Building leases; 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 37.5-40 hours/week as set by the employer of record. Hours entered should equal the total hours per year. Note that there is an expectation that time is allocated for the full grant year (52 weeks/year) for the GSC director, parent liaison, and implementation of Section 32p and 32p4 home visiting programs.

### **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 of a facility needed to *implement* the Section 32p Grants and the selected program model and required activities in accordance to fidelity within the Section 32p4 Home Visitation Grants. The maintenance, janitorial,

utilities and insurances will be considered in the administrative expenditures unless they are included with the rental agreement.

- Amounts for outreach/recruitment of children and/or families to participate in early childhood programming and/or the selected home visiting model. For example, costs for producing, printing, and distributing a calendar of activities are not considered administrative, though may be coded into Function Code 257.
- Amounts for Personal Protective Equipment (PPE) including but not limited to masks, hand sanitizer, gloves, cleaning supplies, etc. purchased to implement GSC/GSPC meetings and activities and/or to implement early childhood programming funded with Section 32p funds. These items are to be coded under Function Code 261, utilizing the supplies object code.
- For Home Visiting **ONLY**: Amounts for the *direct supervisor's* salary and benefits (Function Code 226) if the funded home visitation model requires direct supervision of the home visiting staff.

### **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, Section 32p4 implementation, or other parts of the application. Amendments must receive prior approval from program office staff before initiation. A detailed explanation of amended items must be included in the Amendment Justification section within NexSys and/or through an uploaded attachment.

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 NexSys 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 NexSys.

### **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, 2022, through September 30, 2023. Carryover of FY2022-23 funds will be allowed through June 30, 2024, 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, 2022, through September 30, 2023. See also **Carryover of Funds** section below.

Total anticipated expenditures for the Section 32p4 Home Visitation Grants should be entered on the Budget Summary and must equal the FY2022-23 State School Aid allocation for the program.

Definitions and examples of Function Codes and Object Codes are listed in Appendix A.

## **APPENDIX A: DEFINITIONS OF FUNCTION 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.

### **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, PPE, 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 Grant 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 Section 32p Grant: 212, 216, 226, 252, 257, 261, 283, 284, 311, 331, 351, 391, 411, 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, workers compensation, etc.), retirement, health insurance, life insurance, and long-term disability. Note that NexSys 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.**

Amounts for Personal Protective Equipment (PPE) including but not limited to masks, hand sanitizer, gloves, cleaning supplies, etc. purchased to implement GSC/GSPC meetings and activities and/or to implement early childhood programming funded with Section 32p funds. These items are to be coded under Function Code 261, utilizing the supplies object code. For more information, please refer to the [Financial Accounting Guidance During the COVID-19 Pandemic](#).

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

Budget Detail should indicate how cost was determined. Examples:

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, 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 if it can be documented to directly support the GSC’s activities outlined in the application or the GSC’s strategic plan. Note that NexSys 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, workers compensation, etc.), retirement, health insurance, life insurance, and long-term disability. Note that NexSys 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
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 childcare 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)**

Contracts and payments under this section are considered sub-grantee when the recipient’s responsibility allows the GSC/GSPC to fulfill the requirements and/or objectives of the grant. The GSC is responsible for monitoring that funds were spent towards those requirements and/or objectives at the sub-grantee level.

**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

Examples:

Func. Code	Description	FTE / Hours (h)	Salaries 1000	Benefits 2000	Purchased Services 3000, 4000	Supplies & Materials 5000	Other Expenses 7000, 8000	Total
411	284-X ISD database fees \$10/child x approx 28 children (based on last year's numbers)= \$280					\$280.00		\$280.00
411	331-GSPC Meeting Costs: Refreshments-\$1,000 (\$100/meeting x 10 meetings), Supplies-\$1000					\$2,000.00		\$2,000.00
441	212-NFP implementation County Community Services: 3 home visitors (R. Train, S. Tree, M. Dog) 25 hours per week x 48 weeks x 23.00 per hour = \$27,600 x 3 = \$82,800. Benefits-Payroll Taxes (FICA, SS, city taxes) and Cash in lieu/health insurance at 48% x 3 = \$39,744	1.08	\$ 82,800.00	\$ 39,744.00				\$ 122,544.00
445	311-GSC Director at United Way: M. Kitty Salary \$55,612. Benefits-Payroll Taxes (FICA, SS, city taxes) and Cash in lieu/health insurance at 53%= \$29,474	1	\$ 55,612.00	\$ 29,474.00				\$ 85,086.00

**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 childcare, translator, etc.)

GSC parent expenses:

- Honorariums for meeting attendance
- Mileage
- Childcare

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.

Examples:

Func. Code	Description	FTE / Hours (h)	Salaries 1000	Benefits 2000	Purchased Services 3000, 4000	Supplies & Materials 5000	Other Expenses 7000, 8000	Total
311	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	311-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
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.

Examples:

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 this 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. Examples:

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, 2022) is the federal mileage rate of .585/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. Current State of Michigan travel rates are posted at [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.

Examples:

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.

Examples:

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

## **APPENDIX B: STATUTE**

### Section 32p of the State School Aid Act, Public Act 144 of 2022

Sec. 32p. (1) From the state school aid fund money appropriated in section 11, there is allocated an amount not to exceed \$13,400,000.00 to intermediate districts for 2022-2023 for the purpose of providing early childhood funding to intermediate districts to support the goals and outcomes under subsection (2) and subsection (4), and to provide supports for early childhood programs for children from birth through age 8. The funding provided to each intermediate district under this section is determined by the distribution formula established by the department's office of great start to provide equitable funding statewide. In order to receive funding under this section, each intermediate district must provide an application to the office of great start not later than September 15 of the immediately preceding fiscal year indicating the strategies planned to be provided.

(2) Each intermediate district or consortium of intermediate districts that receives funding under this section shall convene a local great start collaborative and a parent coalition that includes an active partnership with at least 1 community-based organization. The goal of each great start collaborative and parent coalition is to ensure the coordination and expansion of local early childhood systems and programs that allow every child in the community to achieve the following outcomes:

- (a) Children born healthy.
- (b) Children healthy, thriving, and developmentally on track from birth to grade 3.
- (c) Children developmentally ready to succeed in school at the time of school entry.
- (d) Children prepared to succeed in fourth grade and beyond by reading proficiently by the end of third grade.

(3) Each local great start collaborative and parent coalition shall convene workgroups to make recommendations about community services designed to achieve the outcomes described in subsection (2) and to ensure that its local great start system includes the following supports for children from birth through age 8:

- (a) Physical health.
- (b) Social-emotional health.
- (c) Family supports, including, but not limited to, the provision of basic needs and economic self-sufficiency.
- (d) Parent leadership and family engagement.
- (e) Early education, including the child's development of skills linked to success in foundational literacy, and care.

(4) From the funds allocated in subsection (1), at least \$2,500,000.00 must be used for the purpose of providing home visits to at-risk children and their families. The home visits shall be conducted as part of a locally coordinated, family-centered, evidence-based, data-driven home visit strategic plan that is approved by the department. The goals of the home visits funded under this subsection are to improve school readiness using evidence-based methods, including a focus on developmentally appropriate outcomes for early literacy, to improve positive parenting practices, and to improve family economic self-sufficiency while reducing the impact of high-risk factors through community resources and referrals. The department shall coordinate the goals of the home visit strategic plans approved under this subsection with other state agency home visit programs in a way that strengthens Michigan's home visiting infrastructure and maximizes federal funds available for the purposes of at-risk family home visits. The coordination among departments and agencies is intended to avoid duplication of state services and spending, and should emphasize efficient service delivery of home visiting programs.

(5) Not later than December 1 of each year, each intermediate district shall provide a report to the department detailing the strategies actually implemented during the immediately preceding school year and the families and children actually served. At a minimum, the report must include an evaluation of the services provided with additional funding under subsection (4) for home visits, using the goals identified in subsection (4) as the basis for the evaluation, including the degree to which school readiness was improved, the degree to which positive parenting practices were improved, the degree to which there was improved family economic self-sufficiency, and the degree to which community resources and referrals were utilized. The department shall compile and summarize these reports and submit its summary to the house and senate appropriations subcommittees on school aid and to the house and senate fiscal agencies not later than February 15 of each year.

(6) An intermediate district or consortium of intermediate districts that receives funding under this section may carry over any unexpended funds received under this section into the next fiscal year and may expend those unused funds through June 30 of the next fiscal year. However, an intermediate district or consortium of intermediate districts that receives funding for the purposes described in subsection (2) in fiscal year 2022-2023 shall not carry over into the next fiscal year any amount exceeding 15% of the amount awarded to the intermediate district or consortium in the 2022-2023 fiscal year. A recipient of a grant shall return any unexpended grant funds to the department in the manner prescribed by the department not later than September 30 of the next fiscal year after the fiscal year in which the funds are received.

#### **Section 32d (4)(h)**

Participation in a school readiness advisory committee convened as a workgroup of the great start collaborative that provides for the involvement of classroom teachers, parents or guardians of program participants, and community, volunteer, and social service agencies and organizations, as appropriate. The advisory committee annually shall review and make recommendations regarding the program components listed in this subsection. The advisory committee also shall make recommendations to the great start collaborative regarding other community services designed to improve all children's school readiness.