Instructions for the Budget Detail Page
Birth to Three

2210/100 Substitute salaries and/or stipends for staff development – List names of all staff (Not to exceed $500.00 per service delivery staff).

2210/200 Benefits – Health Insurance, Medicare, IMRF, FICA for Substitutes. Itemize and list the costs-example: Health Insurance $8000, IMRF $4000, FICA $2000

2210/300 Workshop and Conference fees, travel, meals, mileage for staff development (In state travel only), speakers and consultants for staff development activities worker’s compensation, Curriculum Model Transition Training.
Itemize items/costs

2210/400 Resources, memberships, and materials for staff development activities.
Itemize items/costs

2300/100 General Administration
Clerical support for Early Childhood (prorated) (Must include FTE, name-example: .5 Clerical Support (Pam Green) $10,000) Review rules about supplanting
Itemize costs

2300/200 Benefits for General Administration: example-.5 Clerical Support: Life Insurance-$500, FICA-$300, IMRF $4000, Medical Insurance-$3000
Itemize Costs

2300/300 Unemployment Compensation
Workmen’s Compensation
Prorated audit fee (for EC only)
Equipment repair and maintenance

2300/400 Office supplies, paper and pens
Itemize items/costs

2540/100 Janitor Salary-Activities concerned with keeping the physical plant operative. (Must include FTE, name-example: .25 FTE Janitor (Green)-$6000)
Itemize Costs

2540/200 Janitor Benefits-Life insurance, FICA, IMRF, Medicare
Itemize Costs

2540/300 Contractual custodial services, equipment maintenance and repair (pro-rated), water/sewer services, janitor’s unemployment compensations, worker’s compensation. Rent/lease allowable only if additional space rented upon start of ECBG P.I./P.T. program.
Itemize items/costs. Include the name of all recipients.
2540/400  Cleaning supplies, electricity, if applicable
Itemize items/costs

2550/100  **Not applicable for P.I. 0-3 or P.T. 0-3 programs**
Bus Driver salary, Transportation Aides, Driver costs. Must include FTE, name – example: .5 FTE Driver (Green)-$12,000
Itemize costs

2550/200  **Not applicable for P.I. 0-3 or P.T. 0-3 programs**
Benefits (Life Insurance, FICA, IMRF, Medicare) example: .5 Bus Driver Life Insurance-$500, FICA-$300, IMRF-$4000
Itemize costs

2550/300  **Not applicable for P.I. 0-3 or P.T. 0-3 programs**
Contractual Bus Services, bus maintenance, bus driver unemployment compensation, workers compensation.
Itemize costs

2560/100  Cook Salary *(Food Services for infant/toddler center-based programs only, not for parent/family activity snacks or food.)*
Consists of those activities concerned with providing food to infants and toddlers in the program.
(Include FTE, name-example: .5 FTE Cook (Green)-$12,000)
Itemize costs

2560/200  Cook’s Benefits, IMRF, Health and Life Insurance, FICA
Itemize costs

2560/300  Catering Services, Contracted food services, cook’s unemployment compensation, Worker’s compensation. *(Food services for infant/toddler center-based programs only, not for parent/family activity snacks or food.)*

2560/400  Food/snacks for students, paper supplies (preparation supplies, napkins, etc.) *(Food Services for infant/toddler center-based programs only, not for parents/family activity snacks or food.)*

3000/100  Parent Coordinator Salary, Parent Educator Salary, Doulas, (Appropriate Prevention Initiative Staff specified by the program curriculum model)
Bus Driver Salary, Transportation Aides, Driver Costs
Must include FTE, name-examples: .5 Parent Coordinator (Green)-$12,000,
.5 FTE Bus Driver (Green)-$12,000
Itemize costs
Benefits (Life insurance, FICA, IMRF, Medicare) example: .5 Parent Coordinator’s Life Insurance-$500, FICA-$300, IMRF $4000, Medical Insurance-$3000

**Itemize Costs**

Guest speakers for parent night, screening activities, in-district travel, home visits. Contractual Bus Services, bus maintenance, bus driver unemployment compensation, worker’s compensation.

**Itemize items/costs**

Parental supplies/materials, snacks for parent activities, screening supplies/materials, equipment < $500/unit. Gas, oil (transportation costs)

**Itemize items/cost**

Equipment & furniture > $500/unit for the in Parent Education/Involvement Program (Describe and itemize each capital outlay item. Example: 1 Computer-$800, 1 Printer for classroom-$600.)

Collaborative screening services provided by Special Education Cooperative or services by local school district or a community college that provide Early Childhood Program service or transfer for program services benefiting students/clients of the fiscal agent (purchased services only-not flow through; purchased services benefit the students/clients of the fiscal agents, not the subcontractor.)

**Supplement vs. Supplant**

The provision of federal and state funded programs provides that only supplemental costs may be charged. Those funds are intended to supplement and not supplant local funds. Grantees are required to maintain, in each eligible attendance area, a level of expenditure which is at least equal to the level of expenditure that would be maintained if federal/state funds were not being expended in that area.

No project or activity can be approved which proposes to provide a service required by State law. For example, any project to singly provide special education for children with disabilities cannot be approved because special education is required by State law with special funds appropriated to pay for it. In like manner, basic kindergarten programs cannot be approved for the same reason.

In most cases, compensation for supervisory personnel (including superintendents of schools, directors of education, supervisors of instruction in regular curriculum areas, and principals) falls within the category of expenses that would be incurred if a school were not participating in a federal/state funded program. This would not be eligible for reimbursement unless additional administrative personnel are necessary and hired specifically for that purpose. Extreme care should be taken in determining the applicability of the charges to the federal/state program.
Payrolls must be supported by time and attendance or equivalent records for individual employees. Salaries and wages of employees chargeable to more than one grant program or other cost objective will be supported by appropriate time distribution records.

GENERAL ADMINISTRATIVE EXPENSES

No more than 5 percent of the total grant award shall be used for administrative and general expenses not directly attributed to program activities, except that a higher limit not to exceed 10 percent may be negotiated with an applicant that has provided evidence that the excess administrative expenses are beyond its control and that it has exhausted all available and reasonable remedies to comply with the limitation.
<table>
<thead>
<tr>
<th>Function</th>
<th>Expenditure Account</th>
<th>Salaries (Obj. 100s)</th>
<th>Benefits (Obj. 200s)</th>
<th>Purchased Services (Obj. 300s)</th>
<th>Supp. &amp; Mat. (Obj. 400s)</th>
<th>Capital Outlay (Obj. 500s)</th>
<th>Other (Obj. 600s)</th>
<th>Non-capitalized Equipment (Obj. 700s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2210</td>
<td>Improvement of Instruction (Professional Development)</td>
<td>Substitutes for Staff to Attend Training</td>
<td>Related Benefits: Life Insurance, Medical/Health Insurance, Retirement/Pension, FICA</td>
<td>Registration fees for Professional Development Meals, Mileage, Hotel Accommodations, Speakers and Consultants for staff development</td>
<td>Supplies &amp; Materials for staff development activities</td>
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<tr>
<td>2300</td>
<td>General Administration</td>
<td>Secretary/Clerical</td>
<td>Related Benefits: Life Insurance, Medical/Health Insurance, Retirement/Pension, FICA</td>
<td>Audit Fee (prorated), Worker's Comp.<em>, Unemployment Comp.</em>, Equipment Lease/Service Contract (prorated), Equipment Repair and Maintenance</td>
<td>Administrative/Office Supplies &amp; Materials (prorated)</td>
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<tr>
<td>2540</td>
<td>Operation &amp; Maintenance of Plant Services</td>
<td>Janitor (prorated)</td>
<td>Related Benefits: Life Insurance, Medical/Health Insurance, Retirement/Pension, FICA</td>
<td>Contractual Custodial Services (prorated), Phone (prorated), Water/Sewer Services (prorated), Worker's Comp.<em>, Unemployment Comp.</em>, Rent</td>
<td>Cleaning Supplies (prorated), Utilities – Electric/Gas (prorated)</td>
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<td>2560</td>
<td>Food Services (Infants and Toddlers in center-based program only)</td>
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<td>Food/Snacks and related food supplies for Infants and Toddlers in center-based program only</td>
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<td>3000</td>
<td>Community Services</td>
<td>Parent Coordinator, Parent Educator, Parent Advocate, Caseworker, Screening Staff, Bus Driver for family/parent activities</td>
<td>Related Benefits: Life Insurance, Medical/Health Insurance, Retirement/Pension, FICA</td>
<td>Worker's Comp.<em>, Unemployment Comp.</em>, Sub-contracted Services, Guest Speaker for Parent Activities/Meetings, Contracted Screening Services, Catering Services for family/parent activities, In-District Travel/Mileage, Field Trip Fees, Contractual Bus Service</td>
<td>Supplies and Materials for Parent Activities/Meetings, Screening Supplies and Materials, Food, snacks, food preparation supplies for family, parent, infant and toddler activities, Gas, oil, Equipment/Furniture $500/unit</td>
<td>Equipment &amp; Furniture $500/unit but less than capitalized threshold set by District (Describe and itemize each item.)</td>
<td></td>
<td>Equipment &amp; Furniture &gt;$500/unit but less than capitalized threshold set by District (Describe and itemize each item.)</td>
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<tr>
<td>4000</td>
<td>Payments to Other Districts and Governmental Units</td>
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<td>Not a purchase Flow through funds to another LEA</td>
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