**Sixpence BUDGET NARRATIVE Guide – Do NOT type into this document**

PLEASE NOTE: Text boxes within the budget template will expand to include all necessary information. All budgets submitted must be dated and include the district name. *All anticipated costs necessary to operate the program must be explained. The budget must relate directly to the activities and staff identified in the application and provide a rationale for the projected costs (e.g., how employee benefits are derived). The budget should indicate the portions to be supported through grant funds and the matching funding or services provided by the applicant or partner agencies.*

**Personnel: 100's**

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| **110 Non-Instructional Staff**  **111 Salaries Paid to Regular Employees Paid to Teachers and Professional Staff**  **112 Salaries for Regular Employees Paid to Instructional Aides and Assistants**  **113 Salaries of Regular Employees Paid to Substitute Teachers**  **116 Professional Non-Certificated Staff**  **122 Salaries of Temporary Employees Paid to Instructional Aids and Assistants**  **Personnel** — **Any personnel listed in the 100 categories must be listed in your G.M.S. portal in the staff section.**  List each position by title. Show the annual salary rate and the percentage of time to be devoted to the grant. Compensation paid for employees engaged in grant activities must be consistent with that paid for similar work within your specific District and or community partner.  List only the District employees; all other grant-funded positions should be listed under the Contractual Services category.   * Must be detailed for each employee**.** * List only cost for those employees that provide direct services to families and children.  If an employee serves in a part-time capacity, only the list percentage, the employee offers those services directly to children and families. * If the District is paying the salary/benefits of their staff for secretarial/data work, that staff member should be at the 100/200 level; however, if it were going to an outside agency for secretarial/data work, then it would show up at the 300 level…as that is the contractual code level…or a district could put that at the indirect cost level to not have to keep track of the hours/percentages of FTE. |
| **Match: EXAMPLES**  Matching Funds costs under IDEA Part C. These are personnel costs for staff providing Early Intervening Services for children B-3.  District Personnel   * Principal * Secretarial Staff * ECSE * EC S.L.P. * School Psychologist * Custodial Staff * Tech Dept Staff * School Nurse |

**Fringe Benefits: 200**

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| **210 Group Insurance for Non-Instructional or 216 Group Insurance for Professional Non-Certificated Staff**  **220 Social Security Payments for Non- Instructional or 226 Social Security Payments for Non-Certificated Staff**  **230 Retirement contributions for Non- Instructional or 236 Retirement contributions for Non-Certificated Staff**  **221 Social Security Payments for Teachers/Professional Staff**  **222 Social Security Payments for Instructional Aides or Assistants**  **223 Social Security Payments for Substitute Teachers**  **231 Retirement Contributions for Teachers**  **232 Retirement Contributions for Instructional Aides or Assistants**  **238 Increase Retirement Contributions**  **256 Tuition Reimbursement for Professional Non-Certificated Staff**  **271 Worker's Compensations Paid to Teachers**  **272 Worker's Compensations Paid for Instructional Aides or Assistants**  **281 Health Benefits Paid for Teachers**  **282 Health Benefits Paid for Instructional Aides or Assistants**  **286 Other health benefits. (Contributions to H.S.A.)**   * Must be detailed for each employee. * Benefit packages must be consistent with that paid for similar work within your specific District and or community partner. * List only cost for those employees that provide direct services to families and children. * If an employee serves in a part-time capacity, only list percentage of the time, the employee provides those services directly to children and families. |
| **Match:**  Benefits (FICA and Retirement) for staff providing Early Intervening Services for children B-3. |

**Professional Services: 300**

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| **Employee Training and Development Services:**  **330 Employee Training and Development (may include dues and Evaluation fees)**  **Employee Professional Development:** (not travel)  Training - List activity (e.g., training, professional development). List items (e.g., registration fees, training materials, meeting expenses) by significant type and calculated costs.   * It is allowable for each Sixpence educator and direct supervisor to attend **one out-of-state training or conference per budget year.** **Additional out-of-state trainings and/or conferences requires prior approval to be reimbursed. Any attendance of trainings or conferences outside of the Continental United States will not be reimbursed, unless previously approved.** * In-State Training Opportunities: must be detailed with calculated costs per Sixpence educator and direct supervisor.   All contractual services costs must be detailed and broken out into services provided, utilizing the same budget categories. Describe the product or service to be procured by contract and give an estimate of the cost.  Examples:   * Consultant Fees: For each consultant, enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project. Example: Coaches. * Consultant Expenses: List all expenses to be paid from the grant to the individual consultant(s) in addition to their fees (e.g., travel, meals, and lodging). * Speakers for events |
| **Mileage Paid to Staff:**  **333 Mileage Paid to Staff**  Reimbursement of mileage associated with staff travel for the school district. |
| **Contractual Partner Services:**  **340 Other Professional Services**  All partner, contractual services costs must provide a detailed budget, which will be broken out into services provided, utilizing the same budget categories. Describe the product or service to be procured by contract and give an estimate of the cost.  **Professional Educational Services:**  **340 Other Professional Services (Mental Health Support Services)**  Services are supporting the instructional program and its Administration. Included are data entry personnel and secretarial support.  Mental health consultants or counselors and/or other services provided for mental health. For each consultant, enter the name, if known, service/programming to be delivered, hourly or daily fee (8-hour day), and estimated time on the project.  **340 Dues and Fees (expenditures for assessments and memberships to professional or other organizations)**  If applicable, list and describe, in detail, any expenses that do not fit into the specified categories identified.  Examples:   * Health * Lead testing * Hearing screening * Well water testing |
| **Match:**   * Community Events or programming. * U.N.L. Extension * Public Health * Immunization * W.I.C. * Local College * Food Pantry |

**Other Property Services: 400** Telephone and internet services are not included here

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| **Rent:**  **410 Utility Services**  **420 Cleaning Services**  **440 Rent**  **450 Minor Facility Modifications (contracted construction, alteration, and renovations of buildings. Board of Trustees reserves the right to cap this amount)**  **Cleaning Services:** Services purchased to clean facilities (apart from school district employees), including, but not limited to, disposal services, snow plowing, custodial services, and lawn care services. (Used with function 2600.)  **Rent:** Costs for renting or leasing land, buildings, equipment, and vehicles. The cost must be detailed with the percentage of space used for programming.  **Minor Facility Modicaticatins**: Any minor facility modifications needed for the operations of grant activities, excluding capital improvements, purchasing of buildings, land, or vehicles. The Board of Trustees reserves the right to cap this amount |
| **Match:**  District-owned space where program frequents |

**Other Purchased Services: 500**

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| **510 Student Transportation Services**:   * Expenditures for transporting children to and from school and other activities. * Transportation costs are directly related to transporting the program's families. |
| **520 Insurance (Other than Employee Benefits):**  Expenditures for all types of insurance coverage, including property, liability, and fidelity. |
| **530 Communications:**  Services provided by persons or businesses to assist in transmitting and receiving messages or information.  This category includes:   * telephone and/or cell phone * data communication services to establish or maintain computer-based communications networking * internet services. |
| **531 Postage:** Includes postage machine rental and postage. |
| **540 Advertising:**  Expenditures for announcements in professional publications, newspapers, or broadcasts over radio and television. |
| **550 Printing** |
| **580 Travel:**  Expenditures for transportation, meals, hotel, and other expenditures/expenses associated with staff travel for the school district. Payments for per diem in place of reimbursements for subsistence (e.g., six people to 3-day training at $X airfare, $X lodging, $X meals). List travel and meals for Sixpence educators separately. Show the number of Sixpence educators and the unit costs involved. Identify the location of travel, if known. **Mileage reimbursement to staff is coded in the 300's**.   * It is allowable for each Sixpence educator and direct supervisor to attend **one out-of-state training or conference per budget year.** |
| **Match:** |

**Supplies: 600**

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| **610 General Supplies:**  Any cost pertaining to the consumable materials and/or the materials used for enhancing the quality of center-based or home visiting services to operate the Sixpence program. (classroom/home visitor supplies, food for family engagement events, and Family Involvement)  Child Food:  Non-reimbursed cost for providing breakfast, lunch, or snacks for children in center-based care. |
| **610 Family Involvement:**  **Examples:**   * Materials given to families to enrich educational activities. Cost per child described. Example: 24 children x $100 a child for books and leave at home materials = $2,400. * Program group opportunities are provided for families. Cost per opportunity must be detailed. For example, $100 per Play and Learn/Socialization * Incentives to participate with specific examples. |
| **Utilities:**  **620 Energy: Expenditures for energy, including gas, oil, coal, and gasoline, and services received from public or private utility companies.**  **621 Natural Gas: Expenditures for gas utility services from a private or public utility company.**  **622 Electric: Expenditures for electric utility services from a private or public utility company.**  **626 Gasoline: Expenditures for gasoline periodically from a gasoline service station.** |
| **650 Technology:**  Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software. Some examples are monitor stands, iPads, and P.C.'s that fall below capitalization thresholds of less than $5,000. |
| **Match:**  Supplies/Materials provided through district or partnering agency |

**Capital Assets: 700**

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| **733 Furniture and Fixtures:**  Expenditures for equipment used for sitting, as a support for writing and work activities, and as storage space for material items.  List nonexpendable items that are to be purchased. Nonexpendable equipment is a tangible property having a useful life of more than two years.  Explain why the equipment is needed for the project to succeed.  Examples:   * Office furnishings * Furnishing for Family Involvement spaces * Furnishing for center-based classrooms   **739 Other Equipment:** Expenditures for all other equipment not classified elsewhere. (Playground Equipment) The Board of Trustees reserves the right to cap this amount. |
| **Match:**  Furniture or equipment purchased by District or Community Agency |
| Indirect: Indirect is located on G.M.S. under Budget Detail Tab. There is no code on G.M.S. for Indirect. |
| **Match:**  District or Partner Administration |

**2021/2022 Sixpence Object Codes**

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| **Personnel (100)**  110 Non-Instructional  111 Salaries Paid to Regular Employees Paid to Teachers and Professional Staff  112 Salaries for Regular Employees Paid to Instructional Aides and Assistants  113 Salaries of Regular Employees Paid to Substitute Teachers  116 Professional Non-Certificated Staff  122 Salaries of Temporary Employees Paid to Instructional Aids and Assistants |
| **Employee Benefits (200)**  210 Group Insurance for Non-Instructional or 216 Group Insurance for Professional Non-Certificated Staff  220 Social Security Payments for Non- Instructional or 226 Social Security Payments for Non-Certificated Staff  221 Social Security Payments for Teachers/Professional Staff  222 Social Security Payments for Instructional Aides or Assistants  223 Social Security Payments for Substitute Teachers  231 Retirement Contributions for Teachers  232 Retirement Contributions for Instructional Aides or Assistants  238 Increase Retirement Contributions  **256 Tuition Reimbursement for Professional Non-Certificated Staff**  271 Worker's Compensations Paid to Teachers  272 Worker's Compensations Paid for Instructional Aides or Assistants  281 Health Benefits Paid for Teachers  282 Health Benefits Paid for Instructional Aides or Assistants  286 Other health benefits. (Contributions to H.S.A.) |
| **Professional Services (300)**  330 Employee Training and Development  333 Mileage Paid to Staff  340 Other Professional Services (Mental Health Support Services) |
| **Contractual Partner Services (300)**  340 Other Professional Services |
| **Property Services (400)**  410 Utility Services  420 Cleaning Services  440 Rent  450 Minor Facility Modifications (contracted construction, alteration, and renovations of buildings. Board of Trustees reserves the right to cap this amount) |
| **Other Purchased Services (500)**  520 Insurance (all types of insurance coverage, including property, liability, and fidelity)  530 Communications (Telephone & internet)  531 Postage  540 Advertising  550 Printing  580 Travel (transportation, meals, hotel, and other expenditures associated with staff travel) |
| **Supplies (600)-below $5,000**  610 General Supplies (classroom/home visitor supplies, food for family engagement events, and family involvement events)  620 Energy  621 Natural Gas  622 Electricity  626 Gasoline (Expenditures for gasoline purchases from gasoline service station)  650 Technology Related Supplies (I pads and P.C.'s that fall below $5,000) |
| **Capital Assets /Furnishings (700)**  733 Furniture and Fixtures (desks, shelving, and storage)  739 Other Equipment (expenditures for all other equipment not classified elsewhere not exceeding $5,000)  **Indirect Section G on bottom of Budget Detail Tab on GMS** |
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