

Public Health Finance

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Administrator, Public Health
Administrative Services



Objective

- Revenue Sources
- Types of Expenditures
- MDHHS Comprehensive Agreement
 - Initial Allocation/Award
 - Amendments
- Emerging Threats
 - Initial Allocation/Award
 - Amendments
- Grants and Grant Requirements
- Budgeting
- Award and Budget Management

Revenue Sources

- Federal Awards (often passed through the State)
- State Funds
- Interlocal Agreements
- Private Funds (Foundations, Charities)
- First Party Payments (fees for services paid directly by the service recipient)
- Third Party Payments (Medicaid, Medicare, Private Insurance)
- Federally Provided Vaccine- Value of VFC Vaccines
- Donations

Types of Expenditures

- Become familiar with your own organization's structure of expense categories.
- MDHHS Categories:
 - Salaries/Wages
 - Fringe Benefits
 - Capital Expenditures (items costing \$5,000 +)
 - Contractual (Subcontracts/Subrecipient)
 - Supplies & Materials (includes printing & postage)
 - Travel (mileage, lodging, registration fees, meals)
 - Communication Costs (telephone, internet, websites)
 - County/City Central Services (central support activities)
 - Space Costs (building space)
 - All Others (training, insurance, laundry & cleaning, advertising)
 - Indirect Cost/Cost Allocation

MDHHS Comprehensive Agreement

- CPBC (Comprehensive Planning, Budgeting and Contracting)
 - Mandated Services
 - Categorical Services
 - Other Basic Services
 - Funding is based on Annual State Allocation
 - Case Load Requirements
 - Work Plan

MDHHS Comprehensive Agreement

- A budget amendment is necessary if moving excess of \$10,000 or 15% whichever is greater from one category to another
 - Exception for PHEP which limits the request to a 15% variance before the amendment is required
 - All budget amendments must be requested by the final request date
- A budget amendment request is made to the project contract manager
 - The list of these individuals can be found in Attachment III of the Agreement
 - Attachment III also provides a project synopsis, reporting requirements, grantee specific requirements as well as technical assistance

Amendments

- FY 2023 Amendment Schedule**

Michigan Department of Health & Human Services

Bureau of Grants & Purchasing

Grants Division

Fiscal Year 2023 EGrAMS Amendment Schedules

Local Health Departments (CO-2023) / Emerging Threats (ETLHD-2023) / COVID-19 Substance Use & Gambling Services (CSUGS-2023) / Substance Use and Gambling Services (SUGS-2023) Agreements				
Document	Amendment Request Due Date	Ad Board Meeting Date	Anticipated Consolidation Date	New Project Start Date/Effective Date
Original Agreement	March 4, 2022	August 16, 2022	August 31, 2022	October 1, 2022
Amendment #1 (new projects only)	August 1, 2022	September 13, 2022	October 10, 2022	November 1, 2022
Amendment #2 (new project or amount change only)	October 17, 2022	December 6, 2022	December 9, 2022	January 1, 2023
Amendment #3 (new project or amount change only)	February 21, 2023	April 4, 2023	April 14, 2023	May 1, 2023
BUDGET Category changes ONLY Amd #4	May 5, 2022	N/A	N/A	N/A
* Amendment #5 (Final)	June 5, 2023	July 11, 2023	July 16, 2023	August 1, 2023

* Amendment #5 is for new projects and project amount changes only.

Initial Allocation

From: noreply@egrams-mi.net <noreply@egrams-mi.net>

Sent: Friday, May 27, 2022 2:48 PM

To:

Cc: FSRMDHHS@michigan.gov

Subject: MDHHS Fiscal Year (FY) 2023 Project Allocations

CAUTION: This message is from a sender outside of the Oakland County organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Subject: Fiscal Year (FY) 2023 Projected Allocations

The following chart is a list of the FY 2023 Local Health Department (Comprehensive) Agreement allocations for your Local Health Department (LHD) for funding administered by the Michigan Department of Health and Human Services (MDHHS) through the Agreement. These allocations are based on anticipated FY 2023 Appropriations for MDHHS and are subject to the availability of funds, MDHHS's Appropriation Act for FY 2023, MDHHS approval, and State Administrative Board approval.

Please complete the applications, including the budgets, for these projects and submit your applications through MI E-Grants within **six weeks**. When each individual project application is completed, please have your Authorized Official submit it. This will facilitate timely processing of your agreement. If you are not able to submit your application within this time period, please contact your Grants Section team member, Carissa Reece, at reeceC@michigan.gov. All allocations must be budgeted and expended consistent with the requirements contained in the Agreement. The effective date for the executed agreement is based on the Grantee's signature or October 1, 2022, whichever is later.

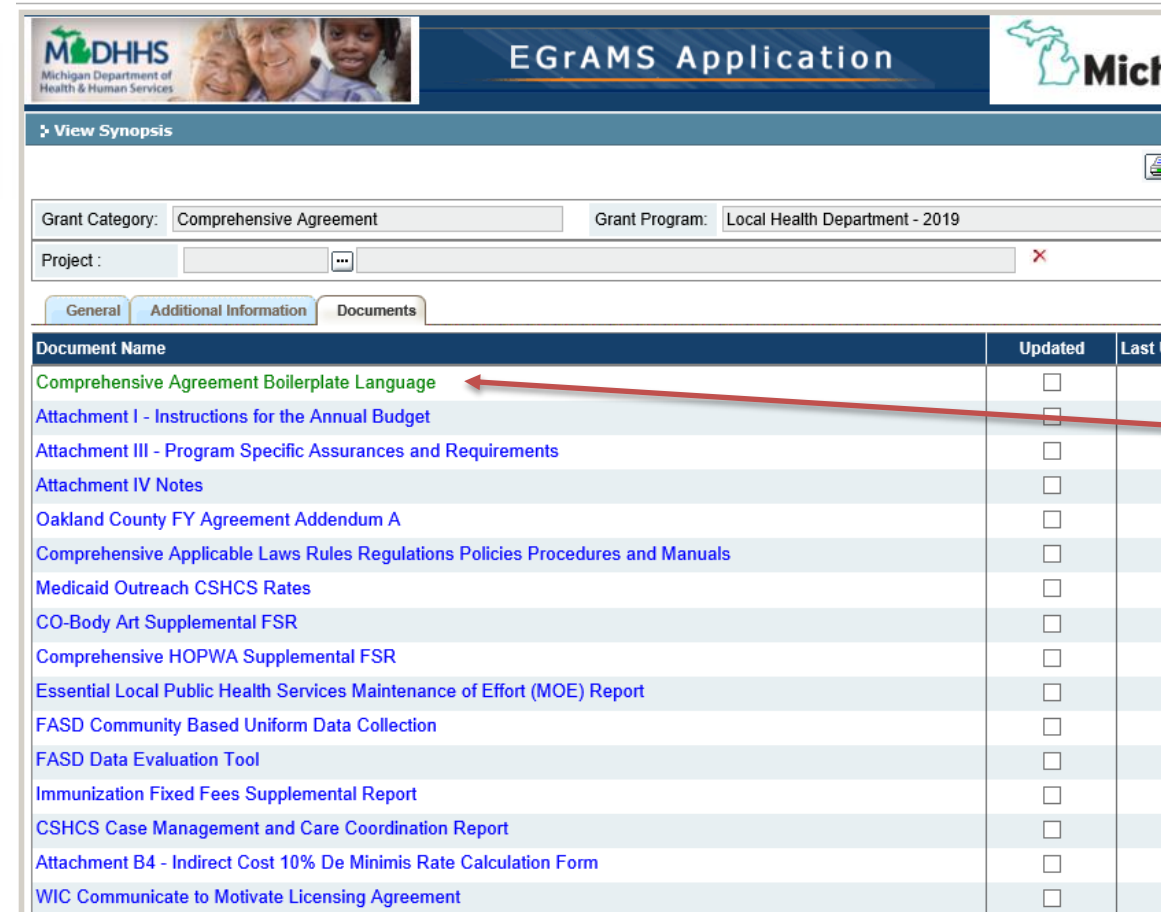
The following are the projects available for budgeting the Maternal Child Health (MCH) allocations:

1. MCH- Children
2. MCH - All Other

We have tried to anticipate the projects you will need for FY 2023 based on the FY 2022 budgets. If you need additional projects, or if you do not need a project which was released to your agency, please send your requests to mdhhs-migrants-agreement-doc@michigan.gov.

EGrAMS

<https://egrams-mi.com/dch/user/ViewSynopsis.aspx#>



EGrAMS Application

View Synopsis

Grant Category: Comprehensive Agreement Grant Program: Local Health Department - 2019

Project :

General Additional Information Documents

Document Name	Updated	Last U
Comprehensive Agreement Boilerplate Language	☐	
Attachment I - Instructions for the Annual Budget	☐	
Attachment III - Program Specific Assurances and Requirements	☐	
Attachment IV Notes	☐	
Oakland County FY Agreement Addendum A	☐	
Comprehensive Applicable Laws Rules Regulations Policies Procedures and Manuals	☐	
Medicaid Outreach CSHCS Rates	☐	
CO-Body Art Supplemental FSR	☐	
Comprehensive HOPWA Supplemental FSR	☐	
Essential Local Public Health Services Maintenance of Effort (MOE) Report	☐	
FASD Community Based Uniform Data Collection	☐	
FASD Data Evaluation Tool	☐	
Immunization Fixed Fees Supplemental Report	☐	
CSHCS Case Management and Care Coordination Report	☐	
Attachment B4 - Indirect Cost 10% De Minimis Rate Calculation Form	☐	
WIC Communicate to Motivate Licensing Agreement	☐	

Documents

- Attachment I – Instructions for the Annual Budget
- Attachment III – Program Specific Assurances and Requirements
- Footnotes – includes;
 - CSHCS Rates
 - HIV Rate
 - Body Art
 - Immunizations (AFIX, Nurse Education, VFC, VFC/AFIX) Rates
- Maintenance of Effort
- Comprehensive Applicable Laws, Rules, Regulations, Policies, Procedures and Manuals
- Forms:
 - Immunizations Fixed Fees Spreadsheet
 - Body Art Spreadsheet
 - CSHCS Medicaid Outreach Rates
 - Etc.

Emerging Threats

Same rules apply as Comprehensive Agreement

*Status: ☒ Open ☐ All

Program: ETLHD-2023 ... Emerging Threats- Local Health Department- 2023 ✖

Agency : 38-6004876 ... Oakland County Department of Health and Human Services/ Health Division ✖

Project : ... ✖

Stages : ... Status : ... ✖ go

Applications Sections

Customer #	Agency Name	Org. Unit	Projects	Sel.
CV0048080	Oakland County Department of Health and Human Services/ Health Division		-	

Project	Title	Stage	Status	Errors	Validate	Submit	Sel.
	Emerging Threats- Local Health Department- 2023						
	American Rescue Plan	Master Agreement Contract	Pending		☐	☐	☐
	COVID Immunization	Master Agreement Contract	Pending		☐	☐	☐
	COVID Workforce Development	Master Agreement Contract	Pending		☐	☐	☐
	ELC Contract Tracing, Investigation, Testing Coord., and Infection Prevention	Master Agreement Contract	Pending		☐	☐	☐
	ELC Regional Lab	Master Agreement	Pending		☐	☐	☐

Grants

- Grants are generally under three main categories
 - Federal- USDA, HHS, CDC
 - State- MDHHS, EGLE, LARA, MDARD
 - Foundations
 - Large National Foundations
 - State Foundations- BCBSM, Michigan Health Endowment Fund
 - Local- Local Community Foundations

Grant Lifecycle

- Pre-Award Phase
 - Searching for Funding Opportunities
 - Application Process
 - Proposal Development
 - Budget
 - Program Plan / Scope of Work
- Post-Award Phase
 - Award Management
 - Amendments
 - Effort Certification
 - Reporting
 - Close-out

Is this the Right Grant?

- Grant opportunities should be evaluated prior to submitting the application
 - Does the work align with your strategic priorities?
 - Do you have enough capacity or capability to increase capacity in the timeframe of the grant?
 - Is there a match requirement?
 - Is the grant sustainable for long term viability?
 - Is there a potential for local partnerships?
 - Does the grant involve federal dollars?

Cost Principles & Budget Basics



- Allowability
- Allocable
- Reasonable
- Necessary
- Program/Agency Specific Allowability

Budget 101

- A budget is a financial plan that lists expected expenses (costs) and revenue (income) during a particular period

Direct Costs	Indirect Costs/Administrative Costs
Any cost that can be specifically identified with a particular project, program, or activity or that can be directly assigned to such activities relatively easily and with a high degree of accuracy	Costs that are not readily assignable to a specific project, program, or cost objective
Examples: include, but are not limited to, salaries, travel, equipment, and supplies	Examples: include, but are not limited to, costs of operating and maintaining facilities, depreciation, and administrative salaries

Program Budgets

- Essential components of a program budget
 - Program Requirements/Work Plan and Contract
 - Expected Program Revenue
 - Required Resources (staff, supplies, etc.)
 - Historical program data and trends if available
 - Consideration of external factors
 - Inconsistent state funding allocations
 - Competition
 - The economy
 - Pandemics

Award & Budget Management

- Program budget management is critical for success
- It is critical that program staff work closely with the finance staff
- Program Director/Manager responsibilities
 - Assist in creation of program budget
 - Ensure that proposed workplan is being completed
 - Review budget variances monthly
 - Review expenditures
 - Identify and explain significant budget variances
 - Make recommendations and manage the staff to address anticipated budget variances

Close Out

- Make sure goods and services have been received prior to the end of the grant and that payment is completed
- Do not make unusual expenditures at the end of the project such as large supply purchases or equipment

Final Thoughts

- Public finance is not just about the money. It's also about **COMPLIANCE**.
 - Know and comply with the regulations, terms and conditions, and internal policies
 - Document, Document, Document!!!!
 - Use good judgement
- Work with your Financial staff



HEALTH DIVISION

North Oakland Health Center

1200 N. Telegraph Rd
Pontiac, MI 48341
Phone: 248.858.1280

South Oakland Health Center

27725 Greenfield Rd
Southfield, MI 48076
Phone: 248.424.7000

NURSE ON CALL PUBLIC HEALTH INFORMATION

800.848.5533 NOC@OAKGOV.COM

OAKGOV.COM/HEALTH



@PUBLICHEALTHOC



DAVID COULTER
OAKLAND COUNTY EXECUTIVE

The Oakland County Health Division will not deny participation in its programs based on race, sex, religion, national origin, age or disability. State and federal eligibility requirements apply for certain programs.