

Appendix E-1: Budget Expenditure Chart

Please refer to this table to assist you in determining the appropriate sections for funds.

CODE/BUDGET CATEGORY	EXPLANATION OF EXPENDITURES IN THIS CATEGORY (as it relates to the program narrative for this grant)
CODE 15 <i>Professional Salaries</i>	<p>This category may include:</p> <ul style="list-style-type: none"> • Only staff that are employees of the district or district contract agency (<i>One full-time equivalent (FTE) equals one person working an entire week each week of the project</i>) • Express partial FTEs in decimals, e.g., a teacher working one day per week equals .2 FTE. <p>Please include specific position title such as:</p> <ul style="list-style-type: none"> • Teachers • Specialists • Social workers • Teacher Assistants etc.
CODE 16 <i>Support Staff Salaries</i>	<p>This category may include:</p> <ul style="list-style-type: none"> • Salaries for teacher aides • Secretarial and clerical assistance, and • Personnel in pupil transportation and building operation and maintenance. <p>Do not include central administrative staff that are considered part of indirect costs, e.g., account clerks.</p>
CODE 40 <i>Purchased Services</i>	<p>This category may include:</p> <ul style="list-style-type: none"> • CBO collaborating agencies to provide instructional services • Consultants • Contracts for student assessment • Building Rentals/Equipment contracts (e.g., copiers) • Assessments (ECERS, CLASS, etc.) • Vended food, snacks, and drinks • Transportation (e.g., student bussing if district does not own busses) <p>Purchased Services from a BOCES, if other than applicant agency, should be budgeted under Purchased Services with BOCES, Code 49.</p>
CODE 45 <i>Supplies and Materials</i>	<p>Equipment items under \$5,000 per unit (items over \$5,000 per unit go under Code 20 Equipment) are included here. PreK grantees should provide amounts for various categories of purchases rather than a large lump sum, such as</p> <p>This category may include:</p> <ul style="list-style-type: none"> • Computer Software • Books • Classroom furnishings • Classroom consumables • Parent engagement materials/Recruitment • Office Supplies • Kindergarten transition materials • Equipment items under \$5,000 per unit
CODE 46 <i>Travel Expenses</i>	<p>This category may include:</p> <ul style="list-style-type: none"> • Pupil transportation • Conference costs (registration fees, hotel and meals, travel), and • Travel of staff between instructional sites

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	<p>Costs associated with class field trips, including admission costs are included in this category. Specify the agency approved mileage rate for travel by personal car or school-owned vehicle.</p>
<p>CODE 80 <i>Employee Benefits</i></p>	<p>This category may include:</p> <ul style="list-style-type: none"> • Cost of employee benefits to the Grantee. <p>The rates used for project personnel must be the same as those used for other agency personnel. Grantees must have proposed expenditures in Codes 15 and/or 16 to support expenses in Code 80.</p>
<p>CODE 90 <i>Indirect Cost</i></p>	<p>Indirect costs are:</p> <ul style="list-style-type: none"> • Costs of activities that benefit more than one program or objective and, therefore, cannot be readily assigned to only one specific program or objective. • Generally classified under functional categories such as general maintenance and operation expenses, general office and administration expenses, general overhead expenses, and other allowable general expenses. • Indirect cost rates are calculated by the SED annually using a methodology approved by the U.S. Department of Education. <p>Sometimes the updated indirect rates have not been issued when OEL begins reviewing applications. In this case, the district would use the prior years rates.</p>
<p>CODE 49 <i>BOCES Services</i></p>	<p>This category may include:</p> <ul style="list-style-type: none"> • Instructional coaching • Instructional services to students • Professional development • Substitute services • Printing <p>This category is reserved for services that a Grantee is purchasing from BOCES. BOCES is an eligible agency for Pre-K collaboration. If a Grantee has a formal agreement with BOCES to provide Pre-K instructional services to their enrolled children, the cost will appear here, not in Code 40. The amount a district expends with BOCES for Pre-K instructional services is included in the calculation of the district's Pre-K collaboration amount. Other expenditures commonly appearing in this category for Pre-K grants include professional development, substitute services, and printing.</p>
<p>CODE 30 <i>Minor Remodeling</i></p>	<p>This category may include:</p> <ul style="list-style-type: none"> • Costs associated with the minor remodeling of existing Pre-K sites <p>Allowable costs include:</p> <ul style="list-style-type: none"> • Salaries for people performing the work, • Associated employee benefits, • Purchased services, and • Supplies and materials related to alterations to existing sites. <p>Construction is not an allowable cost to the Pre-K grants. An example of minor remodeling is retrofitting bathroom fixtures to be appropriately sized for three- and</p>

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	four-year-old students. The addition of a bathroom to a Pre-K classroom is construction, not minor remodeling.
CODE 20 <i>Equipment</i>	<p>This category may include:</p> <ul style="list-style-type: none">• PreK Playground equipment and installation (not excavation)• Equipment that has a unit cost of \$5,000 or more <p>For purposes of NYSED grants/grant-contracts and the reporting of equipment costs, equipment is defined as tangible, nonexpendable, personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit. Equipment items under \$5,000 should be budgeted under Supplies and Materials, Code 45. Repairs of equipment should be budgeted under Purchased Services, Code 40.</p>