2002 DBOR 2003

Cost Factors

For all Reimbursable Programs

Fiscal Year 2002-03, July 2002

Division of Budget Operations and Review

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Cost Factors for FY 2003 for all Reimbursable Programs

Introduction

Message from Marjorie Blum, Budget Director

This circular details cost factors, regulations and procedures needed to prepare reimbursable program budgets for FY 2003. Please note the following:

- A new section has been added - "Summer Programs, Deobligations and Reobligations" - in order to provide clarity and guidance for these seasonal activities.
- Rates included in the "Cost Factors" do NOT include UFT collective bargaining increases that affect UFT personnel supported by reimbursable grants / programs; once these rates are finalized, we will update and distribute the related sections. This information is expected in August.
- In keeping with the Chancellor's goal of reducing paper correspondence to the field, only one copy per district is being sent to Directors of Funded Programs; this document, however, is available on the Board of Education Web site (please click on the Division of Budget and Operations and Review's link) for use by other district and central personnel. If you have trouble accessing this site or any of the files contained therein, please send an e-mail to fsr@nycboe.net and someone will contact you immediately.
- File versions of all forms will also be available on the Web site; you can download the forms in both Word and WordPerfect formats.

Budget Operations & Review Circular No. 1

Overview

INTRODUCTION

This is the FY 2003 edition of Division of Budget Operations and Review (DBOR) Circular No. 1, Cost Factors. This circular contains the budgeting guidelines for all reimbursable programs (Units of Appropriation 381 and 382).

The new DBOR Office of Categorical Program Support (OCPS) is available to assist you with programmatic issues related to the budgeting of reimbursable programs. And, as always, your DBOR budget analyst can assist you with any budget issues that may arise.

This Overview highlights key aspects of reimbursable budgeting and includes notes on important changes for FY 2003.

FAMIS

The Financial Accounting Management Information System (FAMIS) is the accounting system for ALL districts. All official budget and expenditure data is housed in FAMIS. All Federal and State forms (FS-10/FS-10A) are generated centrally via the FAMIS system.

GALAXY

Galaxy is a budget system that accommodates the creation and modification of school based budgets. All budget data from Galaxy is transmitted via overnight batch process to the accounting system (FAMIS).

During FY 2003, the remaining Community School Districts (Phase III) will begin using Galaxy. Section 15 of this document is devoted entirely to special instructions for Galaxy districts. In various other sections herein, there will be specific statements and helpful hints referring to Galaxy district actions. All budget data from Galaxy is transmitted via overnight batch process to the accounting system (FAMIS).

INDIRECT COSTS

NEW RATE STARTING THIS YEAR - The estimated FY 2003 indirect cost rate for most programs has been lowered to **3.0** percent. This will increase the share of Federal and State categorical funds dedicated for program purposes. The rate for the Superstart Plus Pilot Program (Family Court) will be 14%.

Notable programs that do not require funds to be set aside for indirect cost include: AIDP, OASAS and Federal Drug Prevention programs, State Early Grade Class Size Reduction, Universal Pre-K, and most private grants, which are prohibited from budgeting overhead rates.

For information on whether a particular program allows indirect costs, contact OCPS. Indirect cost percentages for each program can also be found on the grant table in FAMIS (FAML5070). Enter the grant needed, and enter your district in the "grant detail" field. After pressing enter to populate the screen, page down one screen to FAML5071, where this data is displayed in the field "GRT COMMITMNT."

NO CHILD LEFT BEHIND ACT (NCLBA)

There are substantial changes in many programs due to the new Federal No Child Left Behind Act legislation. A copy of a letter from the Secretary of Education about this legislation is included in Section 17. A brief summary of affected programs appears on a table in the next topic. OCPS has previously distributed information and met with the Directors of Funded Programs in order to familiarize districts with changes in affected programs.

GRANT AND FUNDING NUMBERS

Most grant numbers will have minor changes and as in the past, the first number of the grant will represent the fiscal year (changes from "2" to "3"). A complete list of grant numbers and Galaxy fund sources appears in Section 3. A new listing sorted by Galaxy "fund source" has been added.

There are, however, important changes as a result of the new Federal "No Child Left Behind Act" (NCLBA) legislation, which encompasses the Title I reauthorization. Refer to the table following this topic for details.

In addition, Part 154 Per Capita has been collapsed into the Part 154 grant number (38480), and Chapter 53 Reading and Staff Development have been collapsed into one grant for Chapter 53 services (37401) for all districts. Grant numbers 38481 and 37402 will not be utilized.

Indirect Grant Numbers - Most indirect grants were identified by grant number 08901 in FY 2002, except for indirect grants for Central FMCs with more than one indirect budget component. Indirect grant numbers will remain the same for FY 2003 as they were for FY 2002.

Components for umbrella programs - As part of the Galaxy budgeting format, standardized component numbers for umbrella programs, such as Title I and PCEN, are used. FAMIS districts will continue to use the differentiated program components (reading, math, etc.) and will continue coding additional components in sequential order. Refer to the list of components provided in Section 3.1.4.

HIGHLIGHTS OF GRANT CHANGES DUE TO NCLBA LEGISLATION

OLD GRANT	OLD GRANT NAME	NEW GRANT	GALAXY FS FUNDSOURCE NAME	NEW GRANT NAME	NOTES
NA	NA	31500	TITLE IIA PROF DEV 3	Title II Part A Umbrella	Title II Part A will be allocated as an umbrella program. Funds are to be used in the following components: • 31520 Part A Professional Development, and • 31530 Part A Other Than Professional Development
NA	NA	31520	TITLE IIA PROF DEV 3	Title II Part A Professional Development	"Title" and program change. Teachers in this program are to be budgeted at average teacher salary.
21520 23560 23561 23562	Title II (Math & Science); Federal Early Grade Class-Size Reduction	31530	TITLE IIA PROF DEV 3	Title II Part A Other Than Professional Development	The first priority use of these funds is support of the Early Grade Class-Size initiative. Funds for the Federal Early Grade Class-Size reduction program are no longer allocated discretely. This allocation also can be used for other purposes including, but not limited to: math and science programs, and teacher recruitment. Teachers in this program are to be budgeted at average teacher salary.
23601	Title III	33601	TITLE II D TECH 3	Title II Part D Technology	"Title" and program change.
24801	Emergency Immigrant	33610	TITLE III ELL/MIG 3	Title III ELL & Migrant	Funding for Emergency Immigrant services are no longer allocated discretely.
25100	Title IV Drug Free Schools	35100	TITLE IV DRUG FREE 3	Title IVA Drug Free Schools	Name change.
21820	Title VI	31820	TITLE V INNOVATION 3	Title V Innovation	"Title" change.
21894	Title VI Professional Development	31820	NA	Title V Innovation	No longer budgeted discretely.
2760X	Title VII	3760X	TITLE VII - 01 3 TITLE VII - 02 3 Etc.	Title VII (FY 2003 and 2004 only)	No new grants; continuation grants only. Funding will be phased into the new Title III.
18580	21st Century Community Learning	38580	21ST CENTURY 80 3	Title IV B 21st Century	Name change only.
18581	21st Century Community Learning	38581	21ST CENTURY 81 3	Title IV B 21st Century	Name change only.

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CARRY OVER POLICY FOR FEDERAL GRANTS

The carry over policy has been updated as a result of changes in the structure of Federal grants due to the No Child Left Behind Act legislation.

The following table indicates if funds may be carried over from FY 2002 to FY 2003 (for use after August 31, 2002).

FY 2002 FUNDING	CARRY OVER	COMMENTS
Title I	10% of allocation	No change.
Title II	NA	All funds must be expended by August 31, 2002. Any remaining funds will be carried over by the Board and re-allocated in FY 2003.
Title III	NA	No change.
Title IV A (Federal Drug Program)	NA	No change.
Title VI	NA	All funds must be expended by August 31, 2002. Any remaining funds will be carried over by the Board and re-allocated in FY 2003
21st Century	Permitted to the extent of program accruals.	For continuation grants only, provided carry over is within grant award period. District must request that the Office of Categorical Claims determine the allowable amount to be carried into next fiscal year. Note: Carry over will not be permitted for new State administered awards.
Title VII Even Start Magnet	Permitted to the extent of program accruals.	For continuation grants only, provided carry over is within grant award period. District should request that the Office of Categorical Claims determine the allowable amount to be carried into next fiscal year

The following table indicates if funds may be carried over from FY 2003 to FY 2004 (for use after August 31, 2003).

FY 2003 FUNDING	CARRY OVER	COMMENTS
Title I	10% of allocation	No change.
Title II (Parts A & D) Title III Title IV A (Federal Drug) Title V Title VI	NA	All funds must be expended by August 31, 2003. Any remaining funds will be carried over by the Board and re-allocated in FY 2004.
Title IV B - 21st Century (new grants)	NA	No carry over will be permitted for the new grants administered by the State. All funds must be used in grant period.
Title VII Even Start Magnet	Permitted to the extent of program accruals.	For continuation grants only, provided carry over is within grant award period. District should request that the Office of Categorical Claims determine the allowable amount to be carried into next fiscal year.

INITIAL BUDGETS

Funds provided through central allocation formulas will have lump sum allocations available in FAMIS and Fund Sources in Galaxy. These funds should be budgeted according to standard FAMIS and Galaxy procedures. For reimbursable programs for which funds are not "allocated" (such as legislative, competitive, and private grants), grant awards should be reviewed to determine if DBOR has been sent a copy. If not, fax a copy to Mr. Farouk Moustafa, Director, Bureau of Receivable Accounting, fax number (718) 935-5329 in order to have the grant coded in the grant and quick code tables in FAMIS, and so that DBOR can make the funds available in the budget system. It takes at least two days after lump sums are entered in FAMIS for the dollars to be available in Fund Sources in Galaxy for use in Allocation Categories. Funds are available immediately for districts using FAMIS.

BUDGET MODIFICATION SUBMISSION AND ENTRY

The guidelines that follow apply to all districts. Refer to Section 1 for further clarification of these instructions.

1. The State Education Department requires all funds, with the exception of Title I, to be fully budgeted. No funds should be left unscheduled in the lump sum.
2. It is strongly recommended that initial budgets be approved by the SED before any subsequent budget modifications are entered in FAMIS or Galaxy.
3. Modification narratives on the Notepad must be entered through the FAMIS modification entry system for review and approval, or through the FS-10A Narrative feature in Galaxy. Refer to Section 14 for more detailed information about narratives.
4. The budget modification, as originally entered and authorized in FAMIS, or for Galaxy districts, the budget condition in FAMIS as of the modification deadline, must match the funder-approved proposal.
5. Any additional information required to facilitate processing of FS-10As can be added to the budget Notepad or through the FS-10A Narrative feature in Galaxy.
6. The SED fiscal guidelines for categorical programs require that all equipment with a unit value of less than $1,000 be budgeted and expensed as supplies. Any item with a unit value more than $1,000 must be coded as equipment, in the 300 object code series, and requires an equipment or "shopping" list. FAMIS Equipment Lists / Galaxy Shopping Lists must be entered for all budgeted object codes in the 300 series, except for 337 and 338.
7. New requirements for narratives needed on travel object codes - When travel items are scheduled in FAMIS, the new notepad especially for travel object codes must be utilized by the district to provide detail information about planned travel, or the modification cannot be approved by the initiator. Galaxy districts must provide this information on the FS-10A narrative screen. This information will be included in the FS-10s and FS-10As sent to the SED. Refer to Sections 1 and 14.
8. The Fringe Rates set in this cost factor are for all Reimbursable programs.
9. The BG document type in FAMIS only should be used for programs that do not require programmatic review.
10. Budget only in whole dollar amounts. Do not use cents when budgeting.

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BUDGETING SALARIES

Budgeting Salaries for all Reimbursable Programs:

WHEN YOU . . .	USE THE FOLLOWING . . .	FOR THESE GRANTS . . .
Can provide the name of the employee(s)	Actual Salaries	All grants, except "average teacher salary" programs listed below
Know the actual salaries or have a reasonable estimate of the average salaries of intended employees	District determined average of intended employees	All grants, except "average teacher salary" programs listed below
Have a vacancy	Maximum Salary	All grants, except "average teacher salary" programs listed below
Have teachers in a DBOR designated "average teacher salary" program	Averge Teacher Salary, as determined in DBOR allocation memos	See list of grants provided below

Employees charged to the payroll must be working in that specific reimbursable program.

Budgeted salaries that are estimated, as in the second and third items above, should be reviewed by mid-November and adjusted to reflect actual salaries. Doing so will provide an accurate base against which to project annual costs. Deficits due to miscalculation of salary costs will have to be absorbed by the district's general education tax levy funds in the event that accruals and / or unbudgeted amounts (if funding is Title I) do not cover the shortfalls. Districts are also cautioned that budgeting salaries significantly in excess of actual costs could lead to surpluses.

Galaxy districts will utilize rates in district determined "Cost Factor Schedules" (CFS), which should be prepared with the factors noted above in mind. CFS should be monitored to verify that salaries fall within the CFS used, and adjusted by mid-November, if necessary. Districts need to utilize as many CFSs as necessary to ensure that the budgeting guidelines listed above are followed.

Programs Budgeted at Average Teacher Salary - Teachers in certain reimbursable programs are mandated to be scheduled at the General Education Average Teacher Salary, as determined by DBOR in allocation memorandums, for the entire year. Both grants included in Title II Umbrella are to be scheduled using average teacher salary. A complete list of programs follows:

For Community School Districts

Part 154*	38480
PCEN LEP	39428
PCEN Schoolwide Projects	39475
State Early Grade Class-Size Reduction	38635
State SuperStart	39381
SuperStart (Tax Levy)	39377
SuperStart Plus (State/City)	39601
SuperStart Plus Sp. Ed. Itin Tchr	39602
Title I Schoolwide Projects	31675
Title I SuperStart	31698
Title II Part A Staff Development	31520
Title II Part A Other Than Staff Development	31530

For High School Superintendencies

PCEN Schoolwide Projects	39475
Title I Schoolwide Projects	31675

Title II Part A Staff Development	31520
Title II Part A Other Than Staff Development	31530

* Please note that Part 154 Per Capita is now collapsed into grant number 38480.

Accruals/Shortages in Programs Budgeted at Average Teacher Salary - Accruals/shortages generated in these programs on teacher lines, resulting from the difference between the actual and average salaries, are applied to General Education to offset expenditures where actual salaries may be higher or lower than the budgeted average. Accruals generated from vacancies and late starts may be utilized within the program, provided that the costs are allowable.

Annuity for Districts and High Schools and Special Education - All teachers at the maximum salary step are entitled to annuity contributions. Therefore, funds must be set aside to reflect these annuity contributions when budgeting at average teacher salaries.

COLLECTIVE BARGAINING

The following are important points to be aware of regarding collective bargaining for FY 2003:

1. The UFT recently reached agreement on a contract retroactive to FY 2001. Upon finalization of the contract rates, an addendum to this Cost Factor will be distributed with updated salary tables.
2. While we acknowledge that other unions have contracts expiring during FY 2003, there is no information available. When official information is received, it will be disseminated.
3. Information regarding the handling of the collective bargaining reserve set aside in prior fiscal years will be addressed at a later date.

TEACHER SUPPORT AID (TSA, formerly EIT)

When the UFT salary schedules are distributed for pedagogical and paraprofessional staff, those schedules will reflect salaries without Teacher Support Aid funds. The funded portion of reimbursable staff salaries will be charged automatically in EIS to a Central grant.

LINE MASTER TABLE

The Line Master Table included at this time is not updated for the new rates as a result of the recently negotiated UFT contract. An updated Line Master Table will be issued shortly. Budget schedules must include contractual increases.

FRINGE BENEFITS AND PENSION RATES

Refer to Section 7 for FY 2003 fringe benefit rates. These rates have already been distributed to all districts via e-mail notification. Fringes will be budgeted using projected claiming rate percentages. Refer also to Section 1.9 for general information on fringe benefit budgeting.

OTPS OBJECT CODES

Please see Section 6 "Other Than Personal Service Object Codes" for a complete listing of OTPS object codes to be used for FY 2003. Please be reminded that the SED's fiscal guidelines for categorical programs require that all equipment with a unit value of less than $1,000 be budgeted and expensed as supplies. Refer to Section 1.7 for further information.

FORMS SUBMITTED TO THE DEPUTY CHANCELLOR FOR MANAGEMENT AND POLICY

Refer to the website for the Office of the Deputy Chancellor for Management and Policy
www.nycenet.edu/offices/d_chanc_mgt/
for the "Procedures, Instructions and Forms for Reporting the Acceptance of Gifts and Grants." The forms that are currently required are as follows:

1. Notification of Receipt of Grant
2. Notification of Receipt of Gift
3. Summary Data Forms (SDFs) - Districts 75 & 85, High Schools, and Central FMCs only

SUMMER PROGRAMS, DEOBLIGATIONS AND REOBLIGATIONS

The processing of most deobligation, reobligation and summer program modifications should already have been completed by the time this circular is issued. Instructions were distributed in a memorandum issued April 18, 2002, and are available on the DBOR website, address:
www.nycenet.edu/offices/d_chanc_oper/budget/dbor/Circular/Deob&Reob.pdf

Those instructions have been updated for next year's process, and are located in Section 16 "Summer Programs, Deobligations, and Reobligations" of this circular.

DEADLINES

Deadlines for budget submission will be disseminated in DBOR Allocation Memorandum No. 1. Last year there were numerous extensions due to the World Trade Center tragedy. This year, processing should return closer to historically established timeframes.

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Section 1
Budgeting Instructions

1.1

The **Financial Accounting Management Information System (FAMIS)** is the accounting system for ALL districts. All official budget and expenditure data is housed in FAMIS. All Federal and State forms (FS-10/FS-10A) are generated centrally via the FAMIS system.

FAMIS Districts/FMCs
Districts that use FAMIS for budgeting will enter all budgets modifications on-line in the accounting system via budget documents and transaction codes.

GALAXY Districts
Galaxy district schools will enter detail items on table of organizations (T.O.s), which will be converted to budget modifications in FAMIS via overnight batch processing.

1.2

Fully Schedule All Reimbursable Funds - The State Education Department (SED) requires all funds, with the exception of Title I, to be fully budgeted. Therefore, to avoid potential delays in State budget approval and reimbursement to the BOE, schools and districts should schedule fully all reimbursable grants and allocations. No amounts should be left unscheduled in the lump sum.

Galaxy districts should refer to item 1.16 below, item 2, for specific recommendations.

1.3

SED Approval - All initial budgets and budget modifications are subject to final fiscal and programmatic approval by SED. This review takes place after the budget is pended and the FS-10 or FS-10A is printed and transmitted to SED by the Office of Categorical Program Support (OCPS).

If the SED review determines that an expenditure is not allowable, SED will generally contact the district directly. The communication will indicate that the budget or budget modification has been approved but without the disallowed item(s) and the total amount of the budget will be reduced by the appropriate amount. SED will also indicate that if you wish to use the funds, you will need to submit a subsequent budget modification that corrects the problem. If the disallowed expenditure is not modified in a timely fashion or cannot be modified (for example, it is too late in the school year or the school year is over), the disallowance will be the financial responsibility of the district, and the amount of the disallowance will be added to the district's tax-levy expenditures.

The state Office of Alcohol and Substance Abuse Services (OASAS) must give prior approval for modifications that change the overall budget by 10% or $100,000, whichever is less. (See Section 13 for additional information.)

Questions concerning the allowability of expenditures for reimbursable grants should be directed to the funder or to OCPS (718-935-4017).

1.4

Modifications and Proposals - The budget modification, as originally entered and authorized in FAMIS, or for Galaxy districts, the budget condition in FAMIS as of the modification deadline, must match the approved proposal. [Deviations from the proposal must be authorized by the funder(s)]. Once a FAMIS budget or modification is in the approval path, the only changes permissible will be technical or programmatic changes communicated by the DBOR budget analyst and/or OCPS. Districts/FMC's wishing to make additional changes to the budget/modification must do so in a subsequent modification. This procedure will facilitate the review and approval of modifications for all districts and FMCs.

1.5

Narratives - Modification narratives on the Notepad must be entered on budget documents in FAMIS for review and approval, or through the FS-10A Narrative feature in Galaxy to detail all budget actions. (Refer to Section 14.) The item description line is also available for specific information on an individual item in FAMIS and Galaxy. This procedure will enable the DBOR budget analysts and the OCPS to review documents expeditiously and also to ensure consistency between program and budget modifications.

Notepad screens also must be used to describe any minor OTPS codes that have been collapsed into major groupings for budgeting purposes. For your information, the OTPS collapsed codes are listed in Section 6.

Specific timeframes for budget and program review have been established. FAMIS districts will be notified in the modification notepad in FAMIS of unresolved issues and advised of timeframes for making corrections, after which budget modifications may be rejected. Galaxy districts will be contacted directly to resolve FS-10A Narrative issues. Any additional information required to facilitate processing of FS-10As can be added to the Budget Notepad or through the FS-10A Narrative feature in Galaxy.

OCPS will attach the FAMIS Notepad or printed narratives from Galaxy to the FS-10As to be submitted to the State. Refer to Section 14 for more detailed information about narratives.

1.6

Equipment Lists - The SED's fiscal guidelines for categorical programs require that all equipment with a unit value of less than $1,000 be budgeted and expensed as supplies. Computer equipment of less than $1,000 currently budgeted in Object Code 100 is expensed in Object Code 331. Also, office furniture and equipment and instructional equipment of less than $1,000 currently budgeted in Object Code 100 will now be expensed in Object Code 198 and 130 respectively. All other equipment of less than $1,000 is to be budgeted in Object Code 100 and expensed in minor Object Codes (101, etc.).

Any item with a unit value more than $1,000 must be coded as equipment, in the 300 object code series, and requires an equipment or "shopping" list. This list must be entered at the same time that any modification is entered into FAMIS or a Table of Organization item is entered in Galaxy that includes equipment. On the FAMIS equipment list notepad or Galaxy "shopping list" enter a description of the equipment being purchased as well as the quantity and the unit cost. The system will automatically generate the total cost for each item (extension) when the appropriate key is pressed.

If the equipment list is not entered, the OCPS will not grant programmatic approval of the modification, and will reject the modification back to the initiator in FAMIS, or request that the appropriate information is entered on the item in the Galaxy T.O. State forms (FS-10s and FS-10As) cannot be transmitted to the SED with out complete equipment lists.

Adhering to the following guidelines will prevent modifications from being delayed because of equipment list errors.

FAMIS
An automatic edit exists in FAMIS as follows:

- Modification cannot be authorized if the equipment list does not equal the sum of all 300 series object codes, other than 337 and 338.
- An entry on the equipment list will not be permitted if the Item Cost (Unit value) is below $1,000.
- Adjustments (mods) to prior equipment list items will require two entries, one negating the prior entry and one with the new amount.

  Example of Entries on Equipment List
  To change an item from $1,500 to $2,000
  Entry 1 [-1,500]
  Entry 2 [+2,000]

GALAXY
A "shopping" list is required for each equipment item scheduled on the Table of Organization.

Section 1
Budgeting Instructions

1.7

New Narrative Requirement for Travel Codes - Modifications to travel expenditures (collapsed code 451) must be accompanied by a travel narrative. All travel expensed in codes 451, 452, 453 and 454 must be explained. In FAMIS, there is a new notepad especially designed for this purpose. In Galaxy, this narrative is entered in the FS-10A narrative under "travel."

Travel narratives-whether entered in FAMIS or Galaxy-must include the following information for each expenditure:

- The destination and purpose of the travel (for example, travel to local schools to provide staff development)
- How the cost was calculated (for example: "30 trips @ $3.00/trip" or "$500 airline fare"). If a Board car is being used, enter the current mileage rate.

To use the new travel notepad in FAMIS, enter collapsed code 451 in a modification and post the item (F10). You will be brought to the next item in the modification. Press F4 to go back to the travel item. The new function key F6 is displayed at the bottom of the screen. Press F6 (Notepad) while on the travel item, and enter the required information (see above) in the screen that pops up. Press F10 to save the notepad. When the message "record saved" appears at the bottom of the screen, press the "clear" key to return to the item and continue processing the modification as usual. The modification cannot be submitted by the initiator until this notepad is completed.

Galaxy districts must provide this information on the FS-10A narrative screen. This information will be included in the FS-10s and FS-10As sent to the SED.

1.8

Fringe Benefits - The Fringe Rates set in this cost factor are for all Reimbursable programs. Refer to Section 7 "Fringe Benefits" for FY 2003 fringe benefit rates.

Fringes will be budgeted by using projected claiming rate percentages. This procedure will enable expenditures to be posted, on a regular basis, against reimbursable fringe accounts in FAMIS. The benefit of this scheduling method is that it enables fringes to be booked against individual grants, thereby giving districts/FMCs an opportunity to identify and reschedule reimbursable accruals. Doing so also facilitates the Board's claim for reimbursement process.

Please note that there is no change in the requirement to schedule accrued benefit sabbaticals in reimbursable programs. Sabbaticals are still required to be scheduled for most programs. DBOR will centrally create reimbursable grants (#33333) for sabbaticals with these accrued funds and charge employees to this grant whose last assignment prior to sabbatical was in a reimbursable program. This change will not affect district/FMC budgets.

If a private grantor sets a specific limit on budgeting or claiming of fringe benefits, the difference in rates is the responsibility of each FMC involved in the grant.

FAMIS
When a the district has entered a modification in FAMIS, and is ready to "post" the mod, fringe benefit amounts are calculated. If the amount entered for any fringe benefit required for the personal service items scheduled in the mod is more or less than the calculated amount by a dollar or more, or if all required fringe benefits have not been scheduled, a warning message will appear on the document header screen when the modification is "posted" by the district. The district should take corrective action before finalizing the modification.

GALAXY
Fringe benefits are calculated for each personal service item scheduled on the Table of Organization, based on the fringe benefit rates in FAMIS and the Cost Factor Schedule (CFS) created by the district for each personal service title/line number. Fringes are automatically included in each reimbursable program modification. Refer to Section 15 for further information.

1.9

Deleting Modifications in FAMIS - Alert your budget analyst when a modification is keyed into FAMIS and then zeroed out, for whatever reason. Unneeded modifications should be deleted by the district, once DBOR has been notified.

1.10

Budget Document Types in FAMIS - The document type determines the approval path the modification document

will flow through in FAMIS during processing. The following are the most common document types used for reimbursable modifications for districts using FAMIS:

BF Use for programs that require programmatic review by OCPS
BG Programs that do not require programmatic review by OCPS

Other Major Budget Modification Document Types: (This is not a complete list.)
BD Tax Levy modifications
BL Lump Sums (for use by DBOR only)
BU Budget updates (for use by DBOR only; for transactions such as the rollover)
BY Document type used for all Galaxy district modifications (reimbursable and tax levy); created by automatic batch process

The **BG** document type only should be used for the following grants:

GRANT	DESCRIPTION
089XX	Indirect Cost
301XX	Self-Sustaining; Fund for Public Schools; etc.
329XX	Universal Services Fund (E-Rate)
3333X	Minor Maintenance; Skilled Trades; School Lunch; etc.
3880X	Employment Preparation Education
390XX	Beacon; Intra-City funding; etc.
399XX	Private or Foundation

1.11

State Forms (FS-10/FS-10As) - Once a program has been budgeted or modified in FAMIS via on-line FAMIS modification or via the Table of Organization in Galaxy, a state form can be generated by DBOR. The state form places the budgeted line items into categories required by the SED. Most, but not all, programs require state forms. For programs requiring state forms, FS-10s are used for initial budgets and FS-10As are used for subsequent modifications, or "amendments," in SED terms.

There are three types of FS-10s: Individual, by district and grant; Umbrella, by district and umbrella program; and Collapsed, by grant for all of the districts in the city.

The process for generating FS-10s and FS-10As for submission to the state is different for Galaxy districts than for non-Galaxy. Rather than submitting FS-10As to the State each time a district modifies its budget, modifications will be submitted based on an agreed upon schedule. For FY 2002 this was approximately on a quarterly basis. Once the schedule is finalized, districts will be notified and they will be able to view the schedule in Galaxy on the FS-10A Scheduler.

This is very important because Galaxy districts are required to prepare and submit narratives to the OCPS in preparation for submission of FS-10As. It is crucial that districts provide explanations of each change that is submitted to the State. There is a screen in Galaxy expressly for this purpose called the FS-10A Narrative Screen. If your district is implementing myGalaxy you may wish to encourage or require schools to explain the reasons for each item in their modifications.

Section 1
Budgeting Instructions

1.12

School Based Budgeting and Spending Plan - Every community school district, as well as the Division of School Program and Support Services and Citywide Special Education Programs, are required to publish the resources allocated to individual schools, together with the methods by which the distribution of resources was determined. The FAMIS accounting system and the Spending Plan allow full tracking of expenditures at the school level (including personal service as well as other than personal service). All spending plans for pedagogic annual jobs are posted automatically to FAMIS based on the job cost in the Employee Information System (EIS). For Galaxy districts, all spending plans are created in FAMIS from Galaxy T.O. items. No district action is necessary by Galaxy districts in FAMIS. When districts are sub-allocating funds to schools in the Spending Plan, be aware that you must be able to demonstrate that Comparability and Maintenance of Effort requirements have been met, consistent with Federal guidelines.

1.13

Title I and PCEN Pre-Agreements on Start-Up Costs - As in prior years, districts and central offices have the opportunity to purchase supplies, materials, and equipment with Title I and PCEN funding in advance so that classrooms can be outfitted by the beginning of school year 2002-2003. Districts and central offices wishing to avail themselves of this opportunity to *schedule funds themselves* before the entry of their initial budgets, should complete the appropriate "Pre-Agreement Start-Up Costs" forms (mailed to districts on May 30, 2002) and return them by June 28 to the DBOR Instructional Programs office. No exceptions will be made to the June 28 deadline.

If the FY 2003 lump sums are not available in FAMIS as of June 28, a lump sum will be entered in FAMIS based upon the amounts indicated on the forms submitted, so that these items may be scheduled *by the district* in the system the district uses for budgeting (FAMIS or Galaxy). Galaxy districts may schedule OTPS items for their schools via the automod feature in Galaxy.

1.14

Reimbursable Modifications for Programs that end after June 30, 2003 - In order to carry over unexpended balances into FY 2004 for programs that end after June 30, 2003, it is necessary to enter **deobligation modifications** using FY 2003 accounts to identify accruals and carryover (reobligation) modifications into FY 2004 using FY 2003 grant numbers. Refer to Section 16 "Summer Programs, Deobligations, and Reobligations."

1.15

REVENUE ANTICIPATED EXPENDITURES (RAE) - FOR GALAXY DISTRICTS ONLY
The Revenue Anticipated Expenditures (RAE) feature of Galaxy will allow districts to schedule budgets in actual reimbursable grant numbers (quick codes) prior to the receipt of the grant award. This procedure will reduce the need for budget modifications, Allocation Category changes, account code changes and journal entries from Tax Levy or other temporary funding sources, when the actual funding is received.

In the second year of piloting this feature, RAE requests will be limited to the following fund sources, **FOR CONTINUATION GRANTS ONLY**. The programs are as follows:

PROGRAM	GALAXY FUND SOURCE	QUICK CODE	LINE

Magnet Schools Assistance Program (Federal)	MAGNET SCHOOLS-FED 3	032401	6916
21st Century Community Learning Centers	"21st CENTURY XX3"	03858X	6918
Title VII - Comprehensive School Grants (Federal Bilingual)	TITLE VII-FED BIL. 3	03760X	6910

Districts will enter requests on-line in Galaxy on the new RAE screen. In order for DBOR to determine the correct fund source for the program in the RAE request, districts must enter the prior year's quick code in the Title;/Program Description field. DBOR will review requests, and enter approval on-line, assigning an expiration date to the RAE funds. (Note: The district's Additional Spending Authority (ASA) will be reduced concurrently, for the amount approved in the RAE, except for the grants listed below.)

The following RAEs will be entered and approved centrally by DBOR for all Galaxy districts:

PROGRAM	GALAXY FUND SOURCE	QUICK CODE	LINE
IDEA-SBST PROGRAM	IDEA-SBST 02 3	036602	6920
EARLY CHILDHOOD PROJECT	IDEA-EARLY CHILD10 3	036610	6920
ERSSA	ERSSA-SBST SOC WRKR3	038003	6974
CPSE DISCRETIONARY	FED IDEA CPSE DISC.3	038501	6918

Grants and quick codes will be established in FAMIS, and the Fund Source will appear in Galaxy for use in Allocation Categories and school schedules.

When the funds are scheduled on the school's T.O., and approved by the district office, a modification will be sent to FAMIS via overnight batch process.

The modification in FAMIS will contain the detail budget, and a negative lump sum for the amount of the approved RAE used in the school(s) schedule. This will allow spending on the detail lines as usual. The net budget of detail lines and negative lump sum will equal zero, thus not increasing the district's overall budget in FAMIS.

No state forms (FS-10/FS-10As) will be submitted to the SED until the actual allocation is received.

Districts must send in the actual grant award, as soon as it is received, so that the RAE can be replaced with actual funding as soon as possible. RAEs will be granted only for amounts up-to the prior year's allocation, and may be reduced, at the discretion of DBOR. The district will be responsible for any difference between the granted RAE amount and the allocation, if the actual allocation should granted at a lower funding level. Alternative funding must be provided or other corrective action will be necessary.

1.16

SPECIAL BUDGETING INSTRUCTIONS FOR DISTRICTS USING GALAXY

1. Galaxy enables the creation and management of budgets at the school level. Budget details from Tables of Organizations entered in Galaxy by schools, are consolidated to form school and district office budgets, which are sent from Galaxy to FAMIS via overnight batch processing. A FAMIS modification is the total of all of the approved Galaxy school modifications for the district. All budgets must be processed in FAMIS, which are then sent to the City's accounting system, FMS. Budgets for most categorical programs are sent to the New York State Education Department for approval.

2. The SED requires all funds, with the exception of Title I, to be fully budgeted. Therefore, to avoid potential delays in State budget approval and delays in reimbursement to the BOE, schools and districts should schedule fully all reimbursable grants and allocations. While recognizing the challenge this poses to school based budgeting, it is important to ensure program approval and timely reimbursement. No funds should be left unscheduled in the lump sum.

   It is recommended that the district advise the schools to make a "best guess" estimate of OTPS, per session, and

per diem, so that the school is fully scheduled when the T.O. is created. Here is a suggested strategy: After the full-time personal service (PS) items are scheduled on the T.O., the school could schedule one bulk job or OTPS item per each Allocation Category, until all funds are utilized. The school should use the prior year T.O. as a guide for the types of services normally scheduled with each Allocation Category. Then, after September, the school could modify these items, refining them to reflect actual needs. Caution: Scheduled items must match services included in the approved application.

3. Equipment lists are entered when items are created or modified on the schools T.O. This information is interfaced to FAMIS, for inclusion in FS-10/FS-10As.

4. In order to ensure quick turnaround time and fund availability to the schools, DBOR and OCPS do not review Galaxy district budgets that are passed to FAMIS before they are pended. Galaxy district budgets may be subject to a post-audit review after being automatically pended in FAMIS. All narrative documentation is needed so that state forms can be processed.

5. Districts establish their own Cost Factor Schedules (CFS) to be utilized by their schools for budgeting. Cost Factor Schedules should be monitored and analyzed to insure that resulting budgets cover projected expenditures in Fund Sources where that CFS is used.

6. Spending plans are automatically created in FAMIS for each location based on the school's T.O. in Galaxy. No district action is necessary.

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Section 2
District Numbers

2.1

The numbers listed below are used to designate district and central operations. These district numbers may be adjusted during FY 2003 to reflect reorganization of functions throughout the Board of Education.

ACTIVITY	District Number
Community School Districts	01 to 32
Panel for Educational Policy	33
Office of the Chancellor	34
Office of Community School District Affairs, Monitoring & Municipal Relations	35
Office of the Deputy Chancellor for Operations	36
Board of Education Retirement System	37
Office of the Special Commissioner of Investigation	38
Division of Budget Operations & Review	39
Division of Assessment & Accountability	40
Division of Public Affairs	41
Office of Bilingual Education	42
Center for Recruitment and Professional Development	43
Office of Operational Support	44
Office of Adult & Continuing Education	45
Division of Human Resources	46
Office of Revenue Operations	47
Office of the Deputy Chancellor for Instruction	48
Division of Instruction and Information Technology	49
Office of Community School District Affairs	50
Division of Instructional Support	51
Division of School Facilities	52
Chancellor's Office of Development	53
Division of Financial Operations*	54
Office of Intergovernmental Affairs	57
Office of School Food & Nutrition Services	58
Office of WNYE T.V. and Radio	59
Division of Student Safety & Prevention Services	60
Office of Pupil Transportation	61
Office of Special Investigations	62
Office of Auditor General	63
Office of Non-Public Schools	64
Office of Legal Services/Labor Relations	65
Office of Equal Opportunity	66
Division of Student Support Services**	67

Division of Parent and Community Partnerships	68
Manhattan High School Superintendent	71
Bronx High School Superintendent	72
Brooklyn High School Superintendent	73
Chancellor's District for High Schools	74
BASIS High School Superintendent	76
Queens High School Superintendent	77
Alternative High School Superintendent	79
BOE/UFT Collaborative (Pass Throughs)	80
Michael J. Petrides School (PS 80)	81
PSAL and Big Apple Games	82
Deputy Chancellor for Management and Policy	83
Office of Charter Schools	84
Chancellor's CSD District	85
Officer of the Chief Financial Officer	86
Special Education Non-Public School (Pre-Kindergarten/School Age)	90
Queens College School	91
Secondary School for Law, Journalism, and Research	92
International High School	93
Middle College High School	94
Special Education - City-Wide Programs	97

* Including Office of Purchasing Management, formerly Bureau of Supplies.
** Including Special Education Clinical/Instructional Support Services.

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Section 3
Grant and Funding Numbers

3.1

The grant and funding numbers listed below are to be used for FY 2003.

3.1.1 Grants by alphabetical funding.

Grant Numbers	Funding Source	Description
32700	6930	ABE, WEP (State and Federal)
39030	6960	ADULT LITERACY
38709	6958	AIDP - STUDENT IN TEMPORARY HOUSING
38725	6958	AIDP - ALTERNATIVE TO PUPIL SUSPENSION
38705	6958	AIDP - MIDDLE SCHOOL ALLOCATION
38730	6958	AIDP - TEMPORARY HOUSING SITE
38700	6958	AIDP - UMBRELLA
32992	6938	ANNENBERG - (CURRICULUM DEVELOPMENT & ACCESS GRANT)
32991	6938	ANNENBERG - (PARENT & FAMILY GRANT)
32990	6938	ANNENBERG PROGRAM
39015	6956	BEACON PROGRAM
38480	6928	BILINGUAL - (PART 154)
38485	6928	BILINGUAL - ESL STAFF ACADEMY FOR RAISING STANDARD (BESARS)
38425	6928	BILINGUAL - MATERIALS ACQUISITION
38470	6928	BILINGUAL PROGRAM - (TWO WAY)
37401	6936	CHAPTER 53
32600	6896	CHAPTER 683 - CITYWIDE PROGRAM
38670	6934	CHILD ABDUCTION PREVENTION
34901	6963	CIMS - COMPREHENSIVE INSTRUCTION MANAGEMENT SYSTEM
38501	6918	COMMUNITY ON PRE - SCHOOL SPECIAL ED - (CPSE)
38610	6934	COMMUNITY SCHOOL PROGRAM
35023	6950	DRUG ABUSE PROGRAM
35110	6953	DRUG FREE - CHANCELLOR'S PROGRAM
36610	6920	EARLY CHILDHOOD PROJECT
38530	6918	EDUCATION OF HOMELESS CHILDREN
38001	6974	EDUCATION RELATED SUPPORT SERVICES (E.R.S.S.A)
38003	6974	EDUCATION RELATED SUPPORT SERVICES (PASE)
38601	6934	EXTENDED SCHOOL DAY/VIOLENCE - (STATE MISC.)
38527	6918	FEDERAL REFUGEE CHILDREN SCHOOL
38585	6918	FEDERAL WIRE TRANSFER - NO FS-10S REQUIRED (38580-38599)
30180	6939	FUND FOR PUBLIC SCHOOL
38570	6918	GOAL 2000 PROFESSIONAL DEVELOPMENT

36601	6920	I.D.E.A - ASSISTIVE TECHNOLOGY
36683	6920	I.D.E.A - ASSISTIVE TECHNOLOGY
36618	6920	I.D.E.A - CAREER LINK PROJECT
36615	6920	I.D.E.A - DISCRETIONARY - PART B
36625	6920	I.D.E.A - DISCRETIONARY - QUALITY ASSURANCE (36690 TL)
36603	6920	I.D.E.A - DISCRETIONARY FUNDS
36670	6920	I.D.E.A - FLOW THROUGH (611)
36675	6920	I.D.E.A - FLOW THROUGH (619)
36635	6920	I.D.E.A - FUNCTIONAL BEHAVIORAL
36681	6920	I.D.E.A - INTEGRATED
36682	6920	I.D.E.A - LRE PROGRAM
36637	6920	I.D.E.A - PROFESSIONAL DEVELOPMENT ("SLIVER FUND")
36602	6920	I.D.E.A - SBST PROGRAM
36630	6920	I.D.E.A PER CAPITA
08901	89XX	INDIRECT COST (XX replaced by last two digits of funding source when scheduling Indirect Cost in required programs)
39010	6956	INTRA - CITY AGENCY
38535	6918	LEARN & SERVE AMERICA
38660	6934	LEARNING TECHNOLOGY
32401	6916	MAGNET SCHOOL (FEDERAL)
38680	6934	MENTOR TEACHER INTERNSHIP
32301	6934	NYS SPECIAL LEGISLATIVE PROJECT
39400	6984	P.C.E.N. - UMBRELLA
39428	6984	P.C.E.N. - LEP
35475	6946	PER CAPITA - (SIG)
39381	6926	PRE - K SUPER START (STATE)
39377	6926	PRE - K SUPER START (TL) NO FS-10
39301	6926	PRE KINDERGARTEN (STATE)
39901	6938	PRIVATE FOUNDATION
32901	6938	PRIVATE GRANT - (322901 - 32929 PTA GRANT ONLY)
32930	6938	PRIVATE GRANT - (322930 - 32999 OTHER THAN PTA GRANT)
35400	6946	QUIPP - SIG (UMBRELLA)
35415	6946	QUIPP ALLOCATION (SIG)
36605	6920	S.E.T.R.C
38541	6918	SCHOOL - TO - WORK OPPORTUNITIES
38490	6928	SCHOOL BUILDING BILINGUAL EXCEL PROGRAM
30110	6939	SELF-SUSTAINING
30150	6939	SELF-SUSTAINING (SHARED SERVICES)
35405	6946	SPECIAL INCENTIVE GRANTS (SIG)
38401	6928	STATE BILINGUAL PROGRAM
38635	6934	STATE EARLY GRADE CLASS SIZE
38636	6934	STATE EARLY GRADE CLASS SIZE - OTPS START UP

38335	6964	STATE MAGNET SCHOOL (MIDDLE SCHOOL INITIATIVE)
38301	6964	STATE MAGNET SCHOOL (PLANNING GRANT)
38306	6964	STATE MAGNET SCHOOL (PROFESSIONAL DEVELOPMENT/MATH & SCIENCE)
39701	6942	SUMMER FEEDING PROGRAM
39601	6992	SUPER START PLUS PILOT
38630	6934	TARGET INSTRUCTION STAFF DEVELOPMENT
37901	6972	TEACHER SUPPORT AIDE (EXCELLENCE IN TEACHING)
38550	6918	THE IMPROVEMENT OF EDUCATION
31696	6914	TITLE I - DISTINGUISHED SCHOOL GRANT
31619	6914	TITLE I - HARVARD PRINCIPALS
31691	6914	TITLE I - SCHOOL IMPROVEMENT & CHOICE GRANT
31635	6914	TITLE I - SCHOOL IMPROVEMENT (NEWLY IDENTIFY SURR GRANT)
31677	6914	TITLE I - SCHOOL IMPROVEMENT (SURR INCENTIVE)
31649	6914	TITLE I - SUMMER - ADMINISTRATION
31641	6915	TITLE I - SUMMER - NPS
31640	6914	TITLE I - SUMMER PROGRAM
31600	6914	TITLE I - UMBRELLA (VARIOUS TARGET PROGRAM)
38525	6918	TITLE I - PART B EVEN START FAMILY PROGRAM (Fed. Misc.)
31550	6912	TITLE II - CONTINUATION OF POSITIONS
31525	6912	TITLE II - MATH RESOURCES (MRC)
31535	6912	TITLE II - MIDDLE SCHOOL INITIATIVE (FEDERAL)
31540	6912	TITLE II - WORK INVESTMENT ACT (WIA)
31530	6912	TITLE II PART A OTHER THAN PROFESSIONAL DEVELOPMENT
33601	6906	TITLE II PART D TECHNOLOGY
31520	6912	TITLE II PART A PROFESSIONAL DEVELOPMENT
31500	6912	TITLE II PART A UMBRELLA
33610	6918	TITLE III ELL & MIGRANT
35100	6952	TITLE IV A DRUG FREE SCHOOLS
38580	6918	TITLE IV B 21ST CENTURY
31820	6924	TITLE V - INNOVATION
31888	6924	TITLE V - LOW PERFORMING SCHOOLS SUPPORT
37601	6910	TITLE VII - FEDERAL BILINGUAL
38002	6974	TRANSITION ALLOCATION - AIDP
33101	6966	UNIVERSAL PRE-K PROGRAM
32950	6938	UNIVERSAL SERVICES
38588	6918	URBAN SYSTEMIC INITIATIVE (National Science Foundation)
31700	6900	V.A.T.E.A

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Section 3
Grant and Funding Numbers

3.1.2 Grants by numerical funding.

Grant Numbers	Funding Source	DESCRIPTION
08901	89XX	INDIRECT COST (XX replaced by last two digits of funding source when scheduling Indirect Cost in required programs)
30110	6939	SELF-SUSTAINING
30150	6939	SELF-SUSTAINING (SHARED SERVICES)
30180	6939	FUND FOR PUBLIC SCHOOL
31500	6912	TITLE II PART A UMBRELLA
31520	6912	TITLE II PART A PROFESSIONAL DEVELOPMENT
31525	6912	TITLE II - MATH RESOURCES (MRC)
31530	6912	TITLE II PART A OTHER THAN PROFESSIONAL DEVELOPMENT
31535	6912	TITLE II - MIDDLE SCHOOL INITIATIVE (FEDERAL)
31540	6912	TITLE II - WORK INVESTMENT ACT (WIA)
31550	6912	TITLE II - CONTINUATION OF POSITIONS
31600	6914	TITLE I - UMBRELLA (VARIOUS TARGET PROGRAM)
31619	6914	TITLE I - HARVARD PRINCIPALS
31635	6914	TITLE I - SCHOOL IMPROVEMENT (NEWLY IDENTIFY SURR GRANT)
31640	6914	TITLE I - SUMMER PROGRAM
31641	6915	TITLE I - SUMMER - NPS
31649	6914	TITLE I - SUMMER - ADMINISTRATION
31677	6914	TITLE I - SCHOOL IMPROVEMENT (SURR INCENTIVE)
31691	6914	TITLE I - SCHOOL IMPROVEMENT & CHOICE GRANT
31696	6914	TITLE I - DISTINGUISHED SCHOOL GRANT
31700	6900	V.A.T.E.A
31820	6924	TITLE V - INNOVATION
31888	6924	TITLE V - LOW PERFORMING SCHOOLS SUPPORT
32301	6934	NYS SPECIAL LEGISLATIVE PROJECT
32401	6916	MAGNET SCHOOL (FEDERAL)
32600	6896	CHAPTER 683 - CITYWIDE PROGRAM
32700	6930	ABE, WEP (State and Federal)
32901	6938	PRIVATE GRANT - (32901 - 32929 PTA GRANT ONLY)
32930	6938	PRIVATE GRANT - (32930 - 32999 OTHER THAN PTA GRANT)
32950	6938	UNIVERSAL SERVICES
32990	6938	ANNENBERG PROGRAM
32991	6938	ANNENBERG - (PARENT & FAMILY GRANT)

32992	6938	ANNENBERG - (CURRICULUM DEVELOPMENT & ACCESS GRANT)
33101	6966	UNIVERSAL PRE-K PROGRAM
33601	6906	TITLE II PART D TECHNOLOGY
33610	6918	TITLE III ELL & MIGRANT
34901	6963	CIMS - COMPREHENSIVE INSTRUCTION MANAGEMENT SYSTEM
35023	6950	DRUG ABUSE PROGRAM
35100	6952	TITLE IV A DRUG FREE SCHOOLS
35110	6953	DRUG FREE - CHANCELLOR'S PROGRAM
35400	6946	QUIPP - SIG (UMBRELLA)
35405	6946	SPECIAL INCENTIVE GRANTS (SIG)
35415	6946	QUIPP ALLOCATION (SIG)
35475	6946	PER CAPITA - (SIG)
36601	6920	I.D.E.A - ASSISTIVE TECHNOLOGY
36602	6920	I.D.E.A - SBST PROGRAM
36603	6920	I.D.E.A - DISCRETIONARY FUNDS
36605	6920	S.E.T.R.C
36610	6920	EARLY CHILDHOOD PROJECT
36615	6920	I.D.E.A - DISCRETIONARY - PART B
36618	6920	I.D.E.A - CAREER LINK PROJECT
36625	6920	I.D.E.A - DISCRETIONARY - QUALITY ASSURANCE (36690 TL)
36630	6920	I.D.E.A PER CAPITA
36635	6920	I.D.E.A - FUNCTIONAL BEHAVIORAL
36637	6920	I.D.E.A - PROFESSIONAL DEVELOPMENT ("SLIVER FUND")
36670	6920	I.D.E.A - FLOW THROUGH (611)
36675	6920	I.D.E.A - FLOW THROUGH (619)
36681	6920	I.D.E.A - INTEGRATED
36682	6920	I.D.E.A - LRE PROGRAM
36683	6920	I.D.E.A - ASSISTIVE TECHNOLOGY
37401	6936	CHAPTER 53
37601	6910	TITLE VII - FEDERAL BILINGUAL
37901	6972	TEACHER SUPPORT AIDE (EXCELLENCE IN TEACHING)
38001	6974	EDUCATION RELATED SUPPORT SERVICES (E.R.S.S.A)
38002	6974	TRANSITION ALLOCATION - AIDP
38003	6974	EDUCATION RELATED SUPPORT SERVICES (PASE)
38301	6964	STATE MAGNET SCHOOL (PLANNING GRANT)
38306	6964	STATE MAGNET SCHOOL (PROFESSIONAL DEVELOPMENT/MATH & SCIENCE)
38335	6964	STATE MAGNET SCHOOL (MIDDLE SCHOOL INITIATIVE)
38401	6928	STATE BILINGUAL PROGRAM
38425	6928	BILINGUAL - MATERIALS ACQUISITION
38470	6928	BILINGUAL PROGRAM - (TWO WAY)
38480	6928	BILINGUAL - (PART 154)

38485	6928	BILINGUAL - ESL STAFF ACADEMY FOR RAISING STANDARD (BESARS)
38490	6928	SCHOOL BUILDING BILINGUAL EXCEL PROGRAM
38501	6918	COMMUNITY ON PRE - SCHOOL SPECIAL ED - (CPSE)
38525	6918	TITLE I, PART B EVEN START FAMILY PROGRAM (Fed. Misc.)
38527	6918	FEDERAL REFUGEE CHILDREN SCHOOL
38530	6918	EDUCATION OF HOMELESS CHILDREN
38535	6918	LEARN & SERVE AMERICA
38541	6918	SCHOOL - TO - WORK OPPORTUNITIES
38550	6918	THE IMPROVEMENT OF EDUCATION
38570	6918	GOAL 2000 PROFESSIONAL DEVELOPMENT
38580	6918	TITLE IV B 21ST CENTURY
38585	6918	FEDERAL WIRE TRANSFER - NO FS-10S REQUIRED (38585-38599)
38588	6918	URBAN SYSTEMIC INITIATIVE (National Science Foundation)
38601	6934	EXTENDED SCHOOL DAY/VIOLENCE - (STATE MISC.)
38610	6934	COMMUNITY SCHOOL PROGRAM
38630	6934	TARGET INSTRUCTION STAFF DEVELOPMENT
38635	6934	STATE EARLY GRADE CLASS SIZE
38636	6934	STATE EARLY GRADE CLASS SIZE - OTPS START UP
38660	6934	LEARNING TECHNOLOGY
38670	6934	CHILD ABDUCTION PREVENTION
38680	6934	MENTOR TEACHER INTERNSHIP
38700	6958	AIDP - UMBRELLA
38705	6958	AIDP - MIDDLE SCHOOL ALLOCATION
38709	6958	AIDP - STUDENT IN TEMPORARY HOUSING
38725	6958	AIDP - ALTERNATIVE TO PUPIL SUSPENSION
38730	6958	AIDP - TEMPORARY HOUSING SITE
39010	6956	INTRA - CITY AGENCY
39015	6956	BEACON PROGRAM
39030	6960	ADULT LITERACY
39301	6926	PRE KINDERGARTEN (STATE)
39377	6926	PRE - K SUPER START (TL) NO FS-10
39381	6926	PRE - K SUPER START (STATE)
39400	6984	P.C.E.N. - UMBRELLA
39428	6984	P.C.E.N. - LEP
39601	6992	SUPER START PLUS PILOT
39701	6942	SUMMER FEEDING PROGRAM
39901	6938	PRIVATE FOUNDATION

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Section 3
Grant and Funding Numbers

3.1.3 Grants by Galaxy Fund Source.

GALAXY FUND SOURCE	GRANT NUMBER	FUNDING LINE	DESCRIPTION
21ST CENTURY 80 3	38580	6918	TITLE IV B 21ST CENTURY
ABE, WEP 3	32700	6930	ABE, WEP (State and Federal)
AIDP 3	38700	6958	AIDP - UMBRELLA
AIDP 05 3	38705	6958	AIDP - MIDDLE SCHOOL ALLOCATION
AIDP 25 3	38725	6958	AIDP - ALTERNATIVE TO PUPIL SUSPENSION
AIDP STH SITE BASE 3	38730	6958	AIDP - TEMPORARY HOUSING SITE
AIDP-STH 3	38709	6958	AIDP - STUDENT IN TEMPORARY HOUSING
ANNENBERG 90 3	32990	6938	ANNENBERG PROGRAM
ANNENBERG 91 3	32991	6938	ANNENBERG - (PARENT & FAMILY GRANT)
BEACON PROGRAM 3	39015	6956	BEACON PROGRAM
BIL. MATERIALS ACQ 3	38425	6928	BILINGUAL - MATERIALS ACQUISITION
BILINGUAL BESARS 3	38485	6928	BILINGUAL - ESL STAFF ACADEMY FOR RAISING STANDARD (BESARS)
BIL-SCH BLDG EXCEL 3	38490	6928	SCHOOL BUILDING BILINGUAL EXCEL PROGRAM
CAREER LINK PROJ 3	36618	6920	I.D.E.A - CAREER LINK PROJECT
CDA GRANT 92 3	32992	6938	ANNENBERG - (CURRICULUM DEVELOPMENT & ACCESS GRANT)
CHAPTER 53 3	37401	6936	CHAPTER 53
CHAPTER 683-CITYW 3	32600	6896	CHAPTER 683 - CITYWIDE PROGRAM
CHILD ABDUCTION 3	38670	6934	CHILD ABDUCTION PREVENTION
CIMS 3	34901	6963	CIMS - COMPREHENSIVE INSTRUCTION MANAGEMENT SYSTEM
DISTINGUISHED SHCL 3	31696	6914	TITLE I - DISTINGUISHED SCHOOL GRANT
DRUG ABUSE 23 3	35023	6950	DRUG ABUSE PROGRAM
DRUG FREE 5110 3	35110	6953	DRUG FREE - CHANCELLOR'S PROGRAM
EARLY GRADE - OTPS 3	38636	6934	STATE EARLY GRADE CLASS SIZE - OTPS START UP
ERSSA 3	38001	6974	EDUCATION RELATED SUPPORT SERVICES (E.R.S.S.A)
ERSSA TRANSITION 3	38002	6974	TRANSITION ALLOCATION - AIDP
ERSSA-SBST SOC WRKR 3	38003	6974	EDUCATION RELATED SUPPORT SERVICES (PASE)
EXCELLENCE IN TEACH 3	37901	6972	TEACHER SUPPORT AIDE (EXCELLENCE IN TEACHING)
FED HOMELESS CHILD 3	38530	6918	EDUCATION OF HOMELESS CHILDREN
FED IDEA CPSE DISC. 3	38501	6918	COMMUNITY ON PRE - SCHOOL SPECIAL ED - (CPSE)
FED MISC. GRANT 85 3	38585	6918	FEDERAL WIRE TRANSFER - NO FS-10S REQUIRED (38585-38599)
FED REFUGEE CHILD 3	38527	6918	FEDERAL REFUGEE CHILDREN SCHOOL
FOUNDATION GRNT 01 3	39901	6938	PRIVATE FOUNDATION

FUNDS PUB SCHL 80 3	30180	6939	FUND FOR PUBLIC SCHOOL
IDEA DISC PART B15 3	36615	6920	I.D.E.A - DISCRETIONARY - PART B
IDEA DISCRETION 03 3	36603	6920	I.D.E.A - DISCRETIONARY FUNDS
IDEA DIST PER CAP 3	36630	6920	I.D.E.A PER CAPITA
IDEA FLOW THROU 75 3	36675	6920	I.D.E.A - FLOW THROUGH (619)
IDEA FLOW-THROUGH 3	36670	6920	I.D.E.A - FLOW THROUGH (611)
IDEA FUNC BEHAV 35 3	36635	6920	I.D.E.A - FUNCTIONAL BEHAVIORAL
IDEA PROF DEV 37 3	36637	6920	I.D.E.A - PROFESSIONAL DEVELOPMENT ("SLIVER FUND")
IDEA QUAL ASSUR 25 3	36625	6920	I.D.E.A - DISCRETIONARY - QUALITY ASSURANCE (36690 TL)
IDEA SPECIAL ED 01 3 3	36601	6920	I.D.E.A - ASSISTIVE TECHNOLOGY
IDEA-ASSISTIVE 83 3 3	36683	6920	I.D.E.A - ASSISTIVE TECHNOLOGY
IDEA-EARLY CHILD10 3	36610	6920	EARLY CHILDHOOD PROJECT
IDEA-INTEGRATED 81 3	36681	6920	I.D.E.A - INTEGRATED
IDEA-LRE INIT. 82 3	36682	6920	I.D.E.A - LRE PROGRAM
IDEA-SBST 02 3	36602	6920	I.D.E.A - SBST PROGRAM
IMPROVEMENT ED 50 3	38550	6918	THE IMPROVEMENT OF EDUCATION
INDIRECT	08901	89XX	INDIRECT COST (XX replaced by last two digits of funding source when scheduling Indirect Cost in required programs)
INTRA-CITY-10 3	39010	6956	INTRA - CITY AGENCY
INTRA-CITY-30 3	39030	6960	ADULT LITERACY
LEARN AND SERVE 35 3	38535	6918	LEARN & SERVE AMERICA
LEG. GRANT 01 3	32301	6934	NYS SPECIAL LEGISLATIVE PROJECT
MAGNET SCHOOLS-01 3	38301	6964	STATE MAGNET SCHOOL (PLANNING GRANT)
MAGNET SCHOOLS-06 3	38306	6964	STATE MAGNET SCHOOL (PROFESSIONAL DEVELOPMENT/MATH & SCIENCE
MAGNET SCHOOLS-FED 3	32401	6916	MAGNET SCHOOL (FEDERAL)
MAGNET-MID SCH INI 3	38335	6964	STATE MAGNET SCHOOL (MIDDLE SCHOOL INITIATIVE)
MENTOR TEACHER 3	38680	6934	MENTOR TEACHER INTERNSHIP
MISC FED GRANT 70 3	38570	6918	GOAL 2000 PROFESSIONAL DEVELOPMENT
MISC STATE 30 3	38630	6934	TARGET INSTRUCTION STAFF DEVELOPMENT
MISC STATE 60 3	38660	6934	LEARNING TECHNOLOGY
PART 154 3	38480	6928	BILINGUAL - (PART 154)
PCEN - UMBRELLA 3	39400	6984	P.C.E.N. - UMBRELLA
PCEN - LEP 3	39428	6984	P.C.E.N. - LEP
PRE-K-STATE 01 3	39301	6926	PRE KINDERGARTEN (STATE)
PRE-K-SUPERSTART-ST3	39381	6926	PRE - K SUPER START (STATE)
PRE-K-SUPERSTART-TL3	39377	6926	PRE - K SUPER START (TL) NO FS-10
PRIVATE GRANT 01 3	32901	6938	PRIVATE GRANT - (32901 - 32929 PTA GRANT ONLY)
PRIVATE GRANT 30 3	32930	6938	PRIVATE GRANT - (32930 - 32999 OTHER THAN PTA GRANT)
QUIPP - SIG 15 3	35415	6946	QUIPP ALLOCATION (SIG)
S.E.T.R.C. 3	36605	6920	S.E.T.R.C
SCHOOL-TO-WORK 41 3	38541	6918	SCHOOL - TO - WORK OPPORTUNITIES

SELF SUSTAINING 10 3	30110	6939	SELF-SUSTAINING
SELF SUSTAINING 50 3	30150	6939	SELF-SUSTAINING (SHARED SERVICES)
SIG 3	35400	6946	QUIPP - SIG (UMBRELLA)
SIG 3	35405	6946	SPECIAL INCENTIVE GRANTS (SIG)
SIG 3	35475	6946	PER CAPITA - (SIG)
STATE BILINGUAL 01 3	38401	6928	STATE BILINGUAL PROGRAM
STATE EARLY GRADE 3	38635	6934	STATE EARLY GRADE CLASS SIZE
STATE MISC. 01 3	38601	6934	EXTENDED SCHOOL DAY/VIOLENCE - (STATE MISC.)
STATE MISC. 10 3	38610	6934	COMMUNITY SCHOOL PROGRAM
SUMMER FEEDING 01 3	39701	6942	SUMMER FEEDING PROGRAM
SUPERSTART PLUS 3	39601	6992	SUPER START PLUS PILOT
TITLE I - HARVARD 3	31619	6914	TITLE I - HARVARD PRINCIPALS
TITLE I - NPS 3	31641	6915	TITLE I - SUMMER - NPS
TITLE I - SURR 35 3	31635	6914	TITLE I - SCHOOL IMPROVEMENT (NEWLY IDENTIFY SURR GRANT)
TITLE I - SURR 77 3	31677	6914	TITLE I - SCHOOL IMPROVEMENT (SURR INCENTIVE)
TITLE I - UMBRELLA 3	31600	6914	TITLE I - UMBRELLA (VARIOUS TARGET PROGRAM)
TITLE I - UMBRELLA 3	31640	6914	TITLE I - SUMMER PROGRAM
TITLE I - UMBRELLA 3	31649	6914	TITLE I - SUMMER - ADMINISTRATION
TITLE I CORRECT 91 3	31691	6914	TITLE I - SCHOOL IMPROVEMENT & CHOICE GRANT
TITLE I EVEN START 3	38525	6918	TITLE I, PART B EVEN START FAMILY PROGRAM (Fed. Misc.)
TITLE II-MATH RESOU 3	31525	6912	TITLE II - MATH RESOURCES (MRC)
TITLE II-MIDDLE SCH 3	31535	6912	TITLE II - MIDDLE SCHOOL INITIATIVE (FEDERAL)
TITLE II-WORKFORCE 3	31540	6912	TITLE II - WORK INVESTMENT ACT (WIA)
TITLE II - CONTINUA 3	31550	6912	TITLE II - CONTINUATION OF POSITIONS
TITLE II PART A 20 3	31500	6912	TITLE II PART A UMBRELLA
TITLE II PART A 20 3	31520	6912	TITLE II PART A PROFESSIONAL DEVELOPMENT
TITLE II PART A 20 3	31530	6912	TITLE II PART A OTHER THAN PROFESSIONAL DEVELOPMENT
TITLE II PART D 01 3	33601	6906	TITLE II PART D TECHNOLOGY
TITLE III ELL/MIG 3	33610	6918	TITLE III ELL & MIGRANT
TITLE IV DRUG FREE 3	35100	6952	TITLE IV A DRUG FREE SCHOOLS
TITLE V INNOVATION 3	31820	6924	TITLE V - INNOVATION
TITLE VI - 88 3	31888	6924	TITLE V - LOW PERFORMING SCHOOLS SUPPORT
TITLE VII - 01 3	37601	6910	TITLE VII - FEDERAL BILINGUAL
TWO-WAY BILINGUAL 3	38470	6928	BILINGUAL PROGRAM - (TWO WAY)
UNIVERSAL PRE-K 3	33101	6966	UNIVERSAL PRE-K PROGRAM
UNIVERSAL SVCS FUN 3	32950	6938	UNIVERSAL SERVICES
URBAN SYSTM INITV. 3	38588	6918	URBAN SYSTEMIC INITIATIVE (National Science Foundation)
V.A.T.E.A. 3	31700	6900	V.A.T.E.A

Section 3
Grant and Funding Numbers

3.1.4 Grant numbers for Title I and PCEN program components.

COMPONENT	TITLE I	GALAXY TITLE I	PCEN	GALAXY PCEN
ADMINISTRATIVE PAYROLL (Summer only)	21649	21649		
AFTER SCHOOL	31609	31602		
BILINGUAL	31604	31602	39404	39402
COMPREHENSIVE SRDP	31665, 6, etc.	31665, 6, etc.		
E.S.L.	31605	31602	39405	39402
EARLY CHILDHOOD	31608	31602	39408	39402
EARLY GRADE INITIATIVE	31638	31602	39438	39402
EVALUATION	31601	31602	39401	39402
LEP TRANSITION			39428	39428
MATH	31603	31602	39403	39402
NEGLECTED AND DELINQUENT COMPONENT	31631	31602		
NEGLECTED AND DELINQUENT UMB	31630	31602		
NPS	31606	31606		
OTHER COMPONENTS	31608, 9, etc.	31602	39406, 7, etc.	39402
PARENT INVOLVEMENT	31655	31602	39455	39402
PROFESSIONAL DEVELOPMENT	31694	31602	39494	39402
PROGRAM IMPROVEMENT	31666, 7, etc.	31666, 7, etc.		
PROJECT SUPER START	31698	31698		
READING	31602	31602	39402	39402
SCHOOL WIDE PROJECTS	31675	31675	39475	39475
SUMMER PROGRAMS	21640	21640		
SUMMER PROGRAMS NPS	21641	21641		
UMBRELLA	31600	31600	39400	39400

Section 4
Budgeting Full and Split Positions

4.1

The Line Master Table lists the position titles, title or position code numbers, and rates to be used for budgeting. An updated Line Master Table that includes the new rates for UFT titles based upon the recently negotiated contract will be available shortly.

4.1.1

The updated rates are to be used for FY 2003.

4.1.2

The use of the Teacher Assigned title is restricted to District Office Personnel. Teachers Assigned A and Teachers Assigned B are budgeted on lines 3041 and 3051 respectively. School based or itinerant Teacher Trainers are budgeted on line 3001 or 3266 respectively. Teacher Trainers with district wide responsibilities are considered Teachers Assigned. Questions regarding the use of the Teacher Assigned title should be directed to the Division of Human Resources.

4.2

BUDGETING SPLIT POSITIONS

FAMIS is programmed to accept full-time equivalent (FTE) positions when entering budget modifications. Sufficient funds to cover the number of FTE positions should be budgeted in each budget in the appropriate line.

Consistent with the Employee Information System (EIS) fund control requirements, the budgeted dollars in the account must fully fund the jobs in the Table of Organization. Jobs may be split-funded among up to four funding sources. Split funding information is maintained in EIS.

Districts should continue to budget sufficient FTEs and the corresponding dollars on annual lines, e.g., 3001, to cover replacement costs for teachers using CAR days or on a grace period.

Galaxy districts should refer to Section 15 for details on how to handle split positions.

4.2.1

Examples of how to budget full time equivalent positions in FAMIS follow:

Example 1
Ten General Education teaching positions split 50% with reimbursable. Budget five full-time equivalent positions in General Education and five full-time equivalent positions in reimbursable. Indicate in the FAMIS notepad that these are split-funded positions.

Example 2
Twelve reimbursable positions budgeted for one-half year (February - June). Budget six full-time equivalent positions. Indicate in the FAMIS notepad that these are half-year positions.

Example 3
One teaching position split 25% in General Education and 75% in reimbursable: Budget 25% full-time equivalent position in General Education and 75% full-time equivalent position in reimbursable. Indicate in the FAMIS notepad that this is a split-funded position.

4.2.2

The split positions budget procedure for administrative lines remains the same as in prior years.
To determine the split line number for titles with line numbers that end in 1, such as Word Processor, line 5711, change the last digit of the line number to 3. For titles with line numbers that end with the numeral 6, such as Clerical Associate, line 5806, change the last digit to 8, when splitting the cost of these titles.

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Section 5
Personal Service Object Codes

5.1

This listing provides all current Personal Service (PS) object codes:

PS Object Code	TITLE
001	Full-Time Non-Pedagogic Personnel
005	Full-Time Pedagogic Personnel
021	Part-Time Positions (includes UFT Paras)
031	Unsalaried Positions (Hourly & Per Diem)
035	Extended Use of School Buildings
040	Educational Differential
041	Assignment Differential
042	Longevity Differential - Pensionable
043	Shift Differential
044	Salary Differential in Excess of Established Maximum (used for EIT Pensionable Cash Payment Bonus)
045	Holiday Pay
046	Termination Pay
047	Overtime - Pensionable
049	Back Pay - Prior Years
050	Death Benefits
051	Salary Adjustments - Collective Bargaining Lump Sums
052	Other Cash Payments
053	Amounts to be Scheduled - Other Than Salary Adjustments
054	Longevity Differential - Non-Pensionable
056	Salary Differential - Non-Pensionable (Early Retirement Term. Pay)
057	Collective Bargaining Reserve
058	Preparation Period
059	Payment of Deferred Wages - Non-Pensionable
060	Interest on Deferred Wages/Late Wage Adjustment
061	Supper Money
062	Health Insurance Plan - City Employees
063	Disability Benefits Insurance
064	Allowance for Uniforms
065	Social Security Contributions (FICA)
066	Unemployment Insurance Benefits (UIB)
067	Supplementary Employee Welfare Benefits

072	Board of Education Retirement System
079	Teachers' Retirement System - Contingent Reserve Fund
081	Board of Education - Contribution Annuity For Pedagogical Personnel at Maximum Steps
085	Awards and Expenses Under Workers' Compensation Act
091	Paraprofessional Per Session
095	Reimbursement to Employees

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Section 6
Other Than Personal Service Object Codes

6.1

This section provides current OTPS object codes valid for use in FY 2003.

6.2

Like tax levy programs, reimbursable programs collapse minor OTPS object codes into major groupings for budgetary purposes. However, the schedule of minor codes must be indicated on the narrative screen when entering a budget on FAMIS; or if your district is utilizing Galaxy this information should be provided on the FS-10A Narrative Listing Screen.

6.3

When actually purchasing supplies, materials, equipment, books or services, please consult the Standard Operating Procedures Manual (SOPM) for Financial Management Centers to ensure compliance with such issues as bids, contracts, or necessary resolutions.

6.4

OTPS object codes that are not allowed by the funding source should not be budgeted.

6.5

Any equipment paid under an object code in the 300 series, which has a unit value under $250 Tax Levy or $1,000 Reimbursable should be budgeted in object code 100.

6.6

Data Processing Software is budgeted in object code 198, except for Educational/Instructional Software, which is budgeted in object code 199. NYSLIB software is budgeted and charged to object code 338.

6.7

Use object code 314 for expenditures for all furniture and object code 315 for all equipment with unit values of at least $250 for tax-levy and $1,000 for reimbursable.

6.8

Object code 329 is rolled into object codes 130 (Instructional Supplies), and object code 198 (General Office Supplies) respectively.

6.9

Object code 331, Computer Equipment, is to be used for reimbursable expenditures with unit values under $1,000. Object code 331 collapses to object code 100. Object code 332 is for reimbursable expenditures of at least $1,000 and for all tax levy.

6.10

Object code 431 is rolled into object code 412 (Rental and/or Leasing of Miscellaneous Equipment) and object code 432 is rolled into object code 413 (Rental and/or Leasing of Information Technology [Data Processing] Equipment). Use object codes 412, 413, and 433 for all rentals/leasing.of equipment.

6.11

Use object code 489 for all expenditures for Parent Participation A ctivities which collapse into the 400 series.

6.12

Most individual object codes collapse to the major series number for budgeting purposes. These major series object codes are 100, 300, 400, 600 and 700 (no items are to be encumbered or expensed against codes 100, 300, 400, 600 and 700). Additional object codes, which must be budgeted and do not collapse, include codes 110, 199, 337, 338, 402, 451 and most 600 and 700 series object codes; however, encumbrances and expenses may be charged to these codes.

For accounting purposes, the detailed object codes must be used when recording expenses. Therefore, all purchase orders, requisitions, imprest funds, change notices, etc., must include the proper object code to be charged (e.g., if funds are budgeted in object code 100, a purchase order for staplers should indicate object code 198 - General Office Supplies, and not 100), Note: Differences in dollar thresholds for tax levy and reimbursably funded equipment (i.e., $250 and $1,000 respectively) are due to funding source regulations.

6.13

Galaxy districts should refer to Section 15 for information on activity code fund control for OTPS expenditures.

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Section 6
Other Than Personal Service Object Codes

***100 Series - The 100 series object codes are used primarily to report the purchase and expense of consumable supplies and materials. Funds for intended expenditures in the 100 series are budgeted in object code 100 except for 109, 110 and 199.**

Object Code	TITLE AND DESCRIPTION
101	PRINTING SUPPLIES Charge to this account printing costs including the following: printed stationery and forms, reports, bulletins, manuals and pamphlets. Refer to object code 615 for customized printing services.
102	TESTING MATERIALS Charge to this account the purchases of exams and all materials used for test development and administration.
105	AUTOMOTIVE SUPPLIES & MATERIALS *(NOT FOR USE BY ELEM., JHS AND H.S.)* Charge to this account all expenditures for non-instructional purposes for articles and substances solely or primarily used in connection with the operation and maintenance of automotive equipment including automobiles, motorcycles, scooters, trucks. buses, boats and other vehicles that are motor propelled. Examples of automotive supplies are tires, spark plugs, filters, and oil. Also charge to this account all gasoline or alternative fuels related to the operation of a motor vehicle. Note: Supplies for school shop programs should be charged to object code 130.
*109	FUEL SUPPLIES *(NOT FOR USE BY ELEM., JHS AND H.S.)* Charge to this account the cost of fuel supplies (e.g., oil, gas, etc.) which are consumed in the ordinary heating, lighting, cooking, and power operations in buildings, excluding gas and electric services purchased from utilities (see Object Code 423 - Light & Power).
*110	FOOD & FORAGE SUPPLIES Charge to this account the cost of all provisions used for human and animal consumption. Items include baked goods, beverages (including milk), cereals, dairy products, fruits, vegetables, flour, meat, poultry, fish, sugar, spices and other groceries. Also included are forage and feed purchased for consumption by laboratory animals.
117	POSTAGE & MAILING SERVICES Charge to this account payments for postal services in various forms, e.g., stamps, metered postage, postal cards, stamped value of stamped envelopes, registered mail, special delivery, overnight mail, parcel post and telegrams. Note: For messenger services, refer to object code 622.
130	INSTRUCTIONAL SUPPLIES Charge to this account all supplies (that are generally consumable and have a short-term useful life) used in the direct instruction of children. This code includes (but is not limited to) such items as classroom supplies (chalk, crayons, maps, globes, charts, etc.) and other general instructional supplies such as games, toys, and library supplies not otherwise charged to Object Code 338. This object code also includes the following: 1. Science and laboratory materials (microscopes, meters, anatomical and zoological models); 2. Audiovisual supplies and aids (blank or otherwise) such as (but not limited to) tape recordings, film strips, compact disks, film, cassettes, books and records; 3. Athletic supplies, shop supplies and home economic supplies; and 4. Also, the following items if used for instructional purposes; expenditures for subscriptions to newspapers, magazines and periodicals (trade or otherwise), newspaper clipping services, catalogs, directories, manuals, guides, indices, and supplementary services.

Note: The first three categories of supplies indicated above include tax levy equipment items costing less than $250 each and New York State Education Department reimbursable funded equipment costing less than $1,000 per item.

169

BUILDING MAINTENANCE & CLEANING SUPPLIES *(NOT FOR USE BY ELEM., JHS AND H.S.)*
Charge to this account materials used in the repair, replacement and maintenance of heating, plumbing, and refrigeration systems; small tools and machine parts; lumber, glass and paint for building maintenance; electrical supplies and other items such as unlubricated metal sheets and bars. Also charge to this account the purchase of custodial supplies (e.g., cleaning agents, waxes, polishes, sealers, sweeping compounds, sponges, disinfectants, mops, brooms, brushes, etc.).

187

KITCHEN UTENSILS
Charge to this account the purchase of non-instructional glassware, tableware, small cooking utensils, kitchen implements, cutlery, paper goods and comparable disposable items.

198

GENERAL OFFICE SUPPLIES
Charge to this account all supplies not specifically classified in any of the other supply classifications (100 series accounts). This code includes general office supplies, any Administrative Software, and all Data Processing Software (except for Educational/Instructional Software, which is charged to Object Code 199 unless if used in a library, in which case such items are to be charged to Object Code 338). Also charge to this account the following items if used for administrative purposes:

1. Expenditures for subscriptions to newspapers, magazines and periodicals (trade or otherwise).
2. The cost of subscriptions to newspaper clipping services, catalogs, directories, manuals, guides, indices, legal, medical, financial and accounting books and supplementary services.
3. Administrative audiovisual supplies and aids (blank or otherwise) such as (but not limited to) tape recordings, film strips, compact disks, film, cassettes, books and records.
4. Uniforms.

*199

EDUCATIONAL/INSTRUCTIONAL SOFTWARE
Charge to this account all educational/instructional (classroom) software including software purchased with NYSSL funds. Educational and instructional software purchased with NYSLIB funds may be charged to Object Code 338.

Section 6
Other Than Personal Service Object Codes

***300 Series - This object code series is used to report the purchase and expense of non-consumable items, equipment items and all furniture, textbook and library book purchases. Funds for intended purchases in the 300 series are budgeted in Object Code 300 except for 337 and 338 which are budgeted alone, and 331 collapses to 100.**

Object Code	TITLE AND DESCRIPTION

302

TELECOMMUNICATIONS EQUIPMENT/SYSTEMS (PURCHASES ONLY)
Charge to this account the cost of purchasing telecommunications equipment including telephone systems, adjunct equipment for these systems, (including telephones, cable, fiber, call accounting systems, voice mail, moves, adds and changes), answering machines, paging devices, fax machines, cellular phones, etc. This also includes the purchase of individual telephone instruments.

305

MOTOR VEHICLES AND RELATED EQUIPMENT
Charge to this account the cost of all standard make and specially designed automobiles, buses and trucks, etc. of a self-propelling nature. Also charge to this account the cost of engines, bodies and chassis when purchased as complete individual units, whether used for replacement or assembly purposes. Such items may be distinguished from purchases of materials and parts because they comprise the major individual cost of the completed machine.

312

IMPROVEMENTS TO PROPERTY OTHER THAN BUILDINGS *(NOT FOR USE BY ELEM., JHS AND H.S.)*
Charge to this account the cost of improvements made to property other than buildings.

314

FURNITURE PURCHASES
Furniture purchases Charge to this account the cost of furniture purchased for use in offices or for schools (e.g., desks, chairs, tables, bookcases, etc.).

315

EQUIPMENT PURCHASES
Charge to this account the cost of equipment for administrative and instructional use including:

1. Typewriters, word processors, etc. excepting photocopying, duplicating and data processing (information technology) equipment. Also, refer to Object Codes 316, 331 and 332.
2. Science and laboratory equipment.
3. Shop and home economics equipment.
4. Audiovisual equipment (projectors, cameras, recording equipment, radios, language laboratories, compact disc players, etc.).
5. Athletic equipment, etc.

Note: Equipment items indicated above that cost not less than $250 each if tax levy funded and not less than $1,000 for each item if reimbursably funded are to be charged to this object code.

316

PURCHASE OF COPIERS AND DUPLICATING MACHINES
Charge to this account the cost of photocopiers or duplicating equipment purchased for use in offices and schools. Such equipment items costing no less than $250 each if tax levy funded and no less than $1,000 for each item if reimbursably funded are to be charged to this object code.

319

SECURITY EQUIPMENT
Charge to this account all payments associated with the purchase or rental of security equipment, burglar, fire alarms, and anti-theft devices for computers (such as anchoring devices, etc.).

331

COMPUTER EQUIPMENT *(REIMBURSABLY FUNDED ONLY)*

Charge to this account any computer equipment purchase through a reimbursable program whose unit cost is less than $1,000. Object Code 331 collapses to Object Code 100.

332

COMPUTER AND OTHER DATA PROCESSING EQUIPMENT *(TAX LEVY AND REIMBURSABLE)*

Charge to this account the purchase of all reimbursable data processing equipment whose unit cost is equal to or greater than $1,000 for all tax levy data processing equipment. The purchase of "Software and Supplies" is not to be charged to this account. Administrative software is to be charged to Object Code 198; educational/instructional software is to be charged to Object Code 199. NYSLIB software is to be charged to Object Code 338.

*337

TEXTBOOKS

Charge to this account the purchase of all textbooks and workbooks.

*338

LIBRARY BOOKS AND MATERIALS

Charge to this account:

1. The cost of all books, periodicals, magazines, etc., purchased for official library use;
2. The cost of tapes, microfilms, computer software and videotapes if purchased with NYSLIB funds; and
3. The cost of services for binding and repair of books, periodicals, etc., belonging to libraries. Do not charge this account for periodicals/magazines, which are not or will not be bound and retained as part of a permanent library collection.

369

FOOD SERVICE EQUIPMENT *(NOT FOR USE BY ELEM., JHS AND H.S.)*

Charge to this account the purchase of refrigerators, freezers, stoves, dishwashing equipment, and food mixers, etc.

Section 6
Other Than Personal Service Object Codes

***400 Series - This object code series is used to report the purchase and expense of general services. Note that professional services, technical services and services provided by independent consultants that are acquired via a full value or requirements contract are to be charged to the appropriate 600 series object code.**

Object Code	TITLE AND DESCRIPTION

*402

TELEPHONES & OTHER COMMUNICATIONS

Charge to this account monthly recurring charges for the usage and/or rental of telecommunications equipment, telephone lines and services including rental with option to purchase agreements for telecommunications equipment, cellular and mobile phone line rental and usage, answering machine services, paging device services, Board-wide internet access (including schools), and computer modem usage. Also refer to Object Code 602. Refer specifically to Object Code 442 for expenditures related to data lines.

403

GENERAL SERVICES

Charge to this account:

1. The cost of authorized membership dues and fees in professional and technical associations and organizations; notary, recording, registration and searching fees; internet access (if charged to individual schools).
2. Rentals of safe-deposit boxes, post office boxes, postage meter machines (excluding the cost of postage itself - refer to Object Code 117) and water coolers that, due to their distinctive office service nature, are classified in this category.
3. Inspection fees covering the cost of similar services with respect to buildings, structures, etc.
4. General moving expenses.

407

MAINTENANCE & REPAIRS - AUTOMOTIVE EQUIPMENT *(NOT FOR USE BY ELEM., JHS AND H.S.)*

Charge to this account all expenditures for repair of automotive equipment performed by City employees. Similar services performed by other than City employees are charged to Object Code 607.

412

RENTAL AND/OR LEASING OF MISCELLANEOUS EQUIPMENT

Charge to this account rental/leasing expenditures not otherwise classified under a specific code except photocopying, duplicating machine and data processing (information technology) leases or rentals. Use Object Code 612 for maintenance.

413

RENTAL AND/OR LEASING OF INFORMATION TECHNOLOGY (DATA PROCESSING) EQUIPMENT

Charge to this account the cost of:

1. Data processing equipment rental;
2. All rented "software" in connection with this equipment; Leasing data processing equipment, personal computers and printers; and
3. The servicing of leased data processing equipment, if part of the lease agreement.

Note: Maintenance and repair of data processing equipment are to be charged to Object Code 613

*414

RENTALS - LAND, BUILDINGS, AND STRUCTURES *(NOT FOR USE BY ELEM., JHS AND H.S.)*

Charge to this account rental of land, buildings, stores, and offices, etc. Where the rental charge includes miscellaneous items such as light, heat and power, water, repairs, and janitor services, etc., these items are to be included in this account.

417

ADVERTISING

Charge to this object code expenditures for announcements in professional publications, newspapers, or broadcasts

over television and radio. These expenditures include advertising for such purposes as personnel recruitment, financial notices, legal notices, purchase, and sale notices, examination notices, and all other associated advertising items.

*423

HEAT, LIGHT & POWER *(NOT FOR USE BY ELEM., JHS AND H.S.)*
Charge to this account expenditures for heat, light and power services purchased from a utility company. Include in this account all costs for heat, light and power (electric current) purchased for City buildings and structures, and for lighting. (For fuel supplies, refer to Object Code 109).

433

LEASING AND RENTAL OF COPYING AND DUPLICATING EQUIPMENT
Charge to this account the cost of leasing or renting copiers and duplicating equipment. Servicing of leased equipment, if part of the lease agreement, and non-contractual servicing of rented copiers and duplicating equipment are also charged to this account. (Charge maintenance of this equipment to Object Code 611.)

442

DATA LINES
Charge to this account the monthly rental and service costs associated with Bell Atlantic computer lines and data circuits (ISDN's, T1's, T3's etc.), the monthly rental and service costs associated with such lines if obtained from carriers other than Bell Atlantic, i.e., Teleport, LCI, etc.

Also charge to this account all expenditures and lease payments associated with analog dial back-up lines, point to point lines, modem lines, DDS 1 data lines, DDS 2 data lines, 56K lines, all sub-rates of T-3 lines and DEC's backbone lines for the DDS 2 network.

Note: This code collapses to Object Code 402.

*451

LOCAL BUSINESS MEETING AND RELATED EXPENDITURES *(GENERAL)*
Charge to this account all authorized expenditures by employees for in-city meal, transportation and incidental expenses for general business meetings. See also Object Code 669.

452

LOCAL WORKSHOP/CONFERENCE EXPENSES *(SPECIAL)*
Charge to this account all authorized expenditures by or for employees for in-city meal, transportation, registration and incidental expenses for educational training at professional/industry conferences and retreats (including rental of facilities).

Note: This code collapses to Object Code 451.

453

NON-LOCAL BUSINESS MEETING EXPENDITURES *(GENERAL)*
Charge to this account all authorized expenditures by employees for out-of-city meal, transportation, lodging and incidental expenses for general business meetings.

Note: This code collapses to Object Code 451.

454

NON-LOCAL WORKSHOP/CONFERENCE EXPENSES *(SPECIAL)*
Charge to this account all authorized expenditures by or for employees for out-of-city meal, transportation, lodging, registration and incidental expenses for educational training at professional/industry conferences and retreats (including rental of facilities).

Note: This code collapses to Object Code 451.

461

ADMISSION FEES AND TRANSPORTATION RELATED TO FIELD TRIPS
Charge to this account costs related to pupil admissions to theaters, concerts, art exhibits, parks, museums and other cultural expeditions and for out-of-city student trips and activities. Also charge to this account all payments for per diem transportation for both tax levy and reimbursable programs that take place during and after the school day to such places as museums, concerts, etc.

485

TUITION EXPENSES
Charge to this account tuition payments for employees attending classes at certified educational institutions (e.g.,

colleges and universities) and payments related to scholarship programs except for contractually based payments which are charged to Object Code 671. See Object Codes 452 and 454 for conference registration fees.

489

PARENT INVOLVEMENT & ACTIVITY FUND

Charge to this account all activities involving parents' participation in programs, including direct payments to parents for reimbursement of expenses.

491

COST OF SNACKS, BREAKFAST PROGRAM CONTRACTS & LUNCHES FOR CHILDREN *(OTHER THAN THE SCHOOL LUNCH PROGRAM)*

Charge to this account children's snacks, special lunches and other food services.

496

ALLOWANCES TO PARTICIPANTS

Charge to this account allowances to participants other than parents, such as stipends for program participants. This code is used for reimbursement of monthly out-of-pocket expenses paid to Community School Board Members.

*499

OTHER EXPENSES *(GENERAL)*

This account cannot be charged directly. This object code is to be used as a holding account only.

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Section 6
Other Than Personal Service Object Codes

***600 Series - Contractual Services (General) - The 600 object code series is used to report all expenditures related to contractual or other technical and professional services.**

Object Code	TITLE AND DESCRIPTION
*602	TELECOMMUNICATIONS MAINTENANCE *(GENERAL)* Charge to this account: 1. Expenditures for telephone installation charges, service and maintenance of telecommunications equipment and systems (voice and data) such as telephone systems, cellular phone systems, mobile phone systems, fax machines, voice mail, answering machine services, paging devices, computer modems and other telephone equipment. This includes related expenditures for individual telephone instruments. 2. The cost of rentals of time from broadcasting companies for communication activities.
*607	MAINTENANCE & REPAIRS - MOTOR VEHICLE EQUIPMENT *(NOT FOR USE BY ELEM., JHS AND H.S.)* Charge to this account all expenditures for repair of motor vehicle equipment performed by other than City employees.
611	MAINTENANCE & REPAIRS OF PHOTOCOPYING OR DUPLICATING EQUIPMENT Charge to this account all expenditures for the maintenance and repair of copiers. Note: This code collapses to Object Code 612.
*612	EQUIPMENT MAINTENANCE & REPAIR Charge to this account all expenditures for the maintenance and repair of all instructional as well as administrative equipment except for information technology (data processing), photocopying or duplicating equipment.
*613	INFORMATION TECHNOLOGY (DATA PROCESSING) EQUIPMENT - MAINTENANCE & REPAIR Charge to this account all expenditures for the maintenance and repair of all data processing equipment.
*615	PRINTING SERVICES Charge to this account all custom printing services (e.g., business cards, customized stationery, etc.). Other printing related costs including printing supplies and pre-printed forms (e.g., testing forms, purchase order forms, etc.) should be charged to Object Code 101.
*619	SECURITY SERVICES *(NOT FOR USE BY ELEM., JHS AND H.S.)* Charge to this account all payments associated with the employment of non-City employed security guards.
*622	TEMPORARY SERVICES Charge to this account all payments, fees and commissions associated with outside services for receptionist, secretarial, stenographic, typing, clerical, data entry, messengers, court reporting and transcribing, handy persons, etc., and any other services of a temporary nature (excluding professional service).
*624	CLEANING SERVICES *(NOT FOR USE BY ELEM., JHS AND H.S.)* Charge to this account the cost of cleaning services with outside vendors for rubbish removal, janitorial services, waxing and washing floors, window cleaning, cleaning of curtains, rugs, drapes, disinfecting and exterminating.
*633	TRANSPORTATION EXPENDITURES

Charge to this account all authorized expenditures for the transportation of pupils not otherwise classified under a specific transportation service account, and any car service contracts. (For those payments to the New York City Transit Authority or to private bus lines, refer to Object Code 669.) For transportation expenditures related to per diem events, refer to Object Code 461.) Also use this account to reimburse parents and transportation providers for all special education transportation related services.

*669

TRANSPORTATION OF PUPILS

Charge to this account payments made by the Board of Education to the New York City Transit Authority, private yellow school bus contract carriers, common carriers and other City agencies for the transportation of pupils to and from public and non-public schools.

*670

PAYMENTS TO CONTRACT SCHOOLS & CAMPS *(NOT FOR USE BY ELEM., JHS AND H.S.)*

Charge to this account all payments to contract schools for services to children where the Board of Education does not have adequate facilities, including Pre-Kindergarten and camp programs.

*671

TRAINING PROGRAM FOR CITY EMPLOYEES

Charge to this account all expenses in connection with the training of City employees in the performance of their duties by other City employees/agencies.

*676

MAINTENANCE, GENERAL REPAIRS AND OPERATION OF INFRASTRUCTURE *(NOT FOR USE BY ELEM., JHS AND H.S.)*

Include all expenditures for maintenance, operation, repairs, replacements and alterations to all property including, but not limited to, buildings and outdoor lighting. Also charge to this account all maintenance and repair expenditures not otherwise classified under a specific maintenance and repair code.

*681

PROFESSIONAL SERVICES - ACCOUNTING, AUDITING & ACTUARIAL SERVICES - COMPANY & INDIVIDUAL CONSULTANTS

Charge to this account all payments for professional accounting, auditing or actuarial services performed by other than City employees.

*682

PROFESSIONAL SERVICES - LEGAL & ARBITRATION SERVICES - COMPANY & INDIVIDUAL CONSULTANTS

Charge to this account all payments for professional legal and arbitration services performed by other than City employees (except Legal Aid).

*683

PROFESSIONAL SERVICES - ENGINEERING & ARCHITECTURIAL SERVICES - COMPANY & INDIVIDUAL CONSULTANTS

Charge to this account all payments for professional engineering or architectural services performed by other than City employees, including services related to the furnishing of blueprints.

*684

PROFESSIONAL SERVICES - COMPUTER SERVICES - COMPANY & INDIVIDUAL CONSULTANTS

Charge to this account all payments for professional computer related services performed by other than City employees.

*685

PROFESSIONAL SERVICES - EDUCATION - COMPANY & INDIVIDUAL CONSULTANTS

Charge to this account all payments for professional educational related services used to support direct instructional services to students which are performed by other than City employees. Examples of such services include art and music instruction, Community Based Organization agreements/contracts for educational programs, curriculum development and staff development and evaluation and related services (e.g., speech and physical therapy).

The following sub-object codes are used by the Central Business Office to encumber and expend funds for special education related services. Expenditures for these codes collapse to object code 685.

LINE	TITLE
AID0	AIDE
COU0	COUNSELING
ED00	EDUCATIONAL EVALUATION
HE00	HEARING
INT0	INTERPRETATION
MOB0	MOBILITY
NUR0	NURSING
OTH0	NEUROL AUDIOL PSYCHIATRIC
OT00	OCCUPATIONAL THERAPY
PSY0	PSYCHOLOGICAL
PT00	PHYSICAL THERAPY
SOC0	SOCIAL HISTORY
ST00	SPEECH THERAPY
TRA0	TRANSLATIONS
TRP0	TRANSPORTATION
TUT0	TUTOR
VIS0	VISION

*686

PROFESSIONAL SERVICES - OTHER - COMPANY & INDIVIDUAL CONSULTANTS

Charge to this account all payments for all other administrative professional services performed by other than City employees that are not otherwise classified under a specific professional service code.

687

EDUCATIONAL RESEARCH & EVALUATION SERVICES - COMPANY & INDIVIDUAL CONSULTANTS

Charge to this account all research, statistical and evaluation agreements and contracts with business entities (firms, companies, organizations, partnerships, non-profit agencies, etc.) and independent and per diem consultants.

Note: This code collapses to Object Code 685.

*689

PROFESSIONAL SERVICES - CURRICULUM & PROFESSIONAL STAFF DEVELOPMENT

Charge to this account all payments for all other non-administrative professional services, including staff development services for pedagogues, performed by other than City employees that are not otherwise classified under a specific professional service code.

*695

EDUCATIONAL & RECREATIONAL EXPENSES FOR YOUTH PROGRAMS

Charge to this account payments to providers of educational and recreational activities for youth programs.

Section 6
Other Than Personal Service Object Codes

***700 Series - Fixed Charges - General (not for use by Elem., JHS and H.S.) - Budget to this account all charges related to judgments and claims.**

Object Code	TITLE AND DESCRIPTION
*704	PAYMENTS FOR SURETY BONDS & INSURANCE PREMIUMS *(NOT FOR USE BY ELEM., JHS AND H.S.)* Charge to this account premium payments for surety bonds and other insurance policies, including bonding of public employees.
705	INTEREST ON JUDGEMENTS & CLAIMS *(NOT FOR USE BY ELEM., JHS AND H.S.)* Charge to this account interest paid on judgements and claims. Note: This object code collapses to Object Code 719.
710	JUDGEMENTS & CLAIMS FOR PERSONAL INJURIES *(NOT FOR USE BY ELEM., JHS AND H.S.)* Include herein payments made to claimants, other than City employees, as settlement of claims before suit, or for judgements rendered on account of personal injuries caused by the City or its employees while engaged in performing official duties. Liability for personal injury damages occurring on City work, in which a contractor is engaged, is to be borne by the contractor. Do not charge to this account court or incidental expenses in connection with the settlement of claims or judgements, such as professional services, witness fees, stenographer fees, etc., as these expenses are to be charged to the appropriate expense accounts. Note: This object code collapses to Object Code 719.
711	JUDGEMENTS & CLAIMS FOR DAMAGES TO PROPERTY *(NOT FOR USE BY ELEM., JHS AND H.S.)* Include herein payments made to claimants, either as settlement of claims, or for judgements rendered on account of damages to their property caused by the City or its employees while engaged in performing official duties. Liability for property damages occurring on City work, in which a contractor is engaged, is to be borne by the contractor. Do not charge to this account court or incidental expenses in connection with the settlements of claims or judgements, such as professional services, witness fees, stenographer fees, etc., as these expenses are to be charged to the appropriate expense accounts. Note: This object code collapses to Object Code 719.
*718	PAYMENTS FOR SPECIAL SCHOOLING - HANDICAPPED CHILDREN *(NOT FOR USE BY ELEM., JHS AND H.S.)* Charge to this account all payments made to other school districts and institutions for tuition services provided to New York City resident children hospitalized or residing in private or public residential treatment or rehabilitation centers located outside New York City.
*719	JUDGEMENTS & CLAIMS - OTHER *(NOT FOR USE BY ELEM., JHS AND H.S.)* Include herein payments made for claims settled before trial or judgements rendered, other than those heretofore covered. Do not charge to this account court or incidental expenses in connection with the settlement of claims or judgements, such as professional services, witness fees, stenographer fees, etc., as those expenses are to be charged to the appropriate expense accounts.
*730	TUITION PAYMENTS - OUT OF CITY FOSTER CARE *(NOT FOR USE BY ELEM., JHS AND H.S.)* Charge to this account tuition payments for New York City resident pupils under foster care in locations outside New York City.

*731

HEALTH SERVICES CHARGES - OUT OF CITY CARE *(NOT FOR USE BY ELEM., JHS AND H.S.)*
Charge to this account payments for speech, psychological, welfare and health services costs for New York City pupils attending non-public schools outside of New York City.

*732

EMPLOYEES' SUGGESTIONS & OTHER AWARDS *(NOT FOR USE BY ELEM., JHS AND H.S.)*
Charge to this account all payments made to City employees for suggestions and other awards.

*772

NEW YORK CITY TRANSIT AUTHORITY - FREE FARES FOR SCHOOL CHILDREN *(NOT FOR USE BY ELEM., JHS AND H.S.)*
Charge this account with all payments made to the New York City Transit Authority for transportation of pupils to and/or from public and non-public schools in carriers operated by the Transit Authority. This code is used exclusively by the Office of Pupil Transportation.

*773

FRANCHISE CARRIERS - FREE FARES FOR SCHOOL CHILDREN *(NOT FOR USE BY ELEM., JHS AND H.S.)*
Charge this account with payments made to carriers having franchise agreements with the City of New York for transportation of pupils to and/or from public and non-public schools in carriers operated by private transportation companies. This code is used exclusively by the Office of Pupil Transportation.

*791

TUITION PAYMENTS TO OTHER SCHOOL DISTRICTS *(NOT FOR USE BY ELEM., JHS AND H.S.)*
Charge to this account all payments made by the Board of Education to other school systems for tuition costs of pupils who are legal residents of New York City.

*793

PAYMENTS TO FASHION INSTITUTE OF TECHNOLOGY *(NOT FOR USE BY ELEM., JHS AND H.S.)*
Charge to this account all payments made by the Board of Education as sponsoring agent on behalf of the Fashion Institute of Technology.

Section 6
Other Than Personal Service Object Codes

OTPS CODES: Expenditure/Budget Crosswalk

Object Code for Expenditures	FS10/ FS10A Code	TITLE	Collapsed Code for Budgeting
101	45	Printing Supplies	100
102	45	Testing Supplies	100
105	45	Auto Supplies	100
110	45	Food and Forage Supplies	110
117	40	Postage	100
130	45	Instructional Supplies	100
169	45	Building & Maintenance Supplies	100
187	45	Kitchen Utensils	100
198	45	General Office Supplies & Administrative Software	100
199	45	Educational/Instructional Software	199
302	20	Telecommunications Equipment Purchase	300
305	20	Motor Vehicle Equipment	300
313	45	Office Furniture & Equipment Under $1,000	100
314	20	Office Furniture (greater than $250 Tax Levy, greater than $1,000 reimbursable)	300
315	20	Equipment (greater than $250 Tax Levy, greater than $1,000 reimbursable)	300
316	20	Copier or Duplicating Equipment	300
330	20	Instructional Equipment	300
331	45	Computer Equipment Under $1,000 (Reimbursable Programs Only)	100
332	20	Data Processing Equipment	300
337	45	Textbooks	337
338	45	Library Books	338
369	20	Food Service Equipment	300
402	40	Communications	402
403	40	Office Services	400
407	40	Maintenance & Repairs - Automotive Equipment	400
412	40	Rentals of Miscellaneous Equipment	400
413	40	Rental of Data Processing Equipment	400
414	40	Rentals - Land, Buildings & Structures	414
417	40	Advertising	400
423	40	Heat, Light & Power	423
431	40	Leasing Miscellaneous Equipment	400
432	40	Leasing Data Processing Equipment	400

433	40	Leasing Copies or Duplicating Equipment	400
442	40	Data Lines	402
451	46	Local Travel Expenditures - General	451
452	46	Local Travel Expenditures - Special	451
453	46	Non-Local Travel Expenditures - General	451
454	46	Non-Local Travel Expenditures - Special	451
461	40	Admission Fees	400
485	40	Tuition Expenses	400
489	40	Parent Involvement & Activity Fund	400
491	40	Cost of Snacks, Breakfast Program Contracts, & Lunches for Children (Other Than School Lunch Prog.)	400
496	40	Allowances to Participants	400
607	40	Maintenance and Repairs - Motor Vehicle Equipment - Contractual	607
611	40	Copiers and Duplicating Equipment Maintenance and Repairs	612
612	40	Office Equipment Maintenance - Contractual	612
613	40	Data Processing Equipment - Contractual or Leased	613
616	40	Community - Consultant Contracts	616
622	40	Temporary Services - Contractual	622
626	46	Investment Cost - Contract	626
633	46	Transportation Expenditure - Contractual	633
669	40	Transportation of Pupils - Contractual	669
681	40	Professional Services - Accounting, Auditing and Actuarial Services - Contractual and Individual consultants	681
682	40	Professional Services - Legal Services - Contractual and Individual Consultants	682
683	40	Professional Services - Engineering and Architectural Services - Contractual and Individual Consultants	683
684	40	Professional Services - Computer Services Contractual and Individual Consultants	684
685	40	Professional Services - Direct Education Services to Students	685
686	40	Professional Services - Other Contractual & Individual Consultants	686
687	40	Educational Research and Evaluation Services Contractual and Individual Consultants	685
689	40	Professional Services - Curriculum and Professional Development	689
695	40	Educational and Recreational Expenses for Youth Programs Contractual	695

Section 7
Fringe Benefits

Fiscal Year 2003 reimbursable programs will schedule fringe benefits using estimated FY 2003 claiming rate percentages. This procedure will facilitate reimbursable fiscal analysis, since expenditures can be regularly posted in FAMIS against reimbursable accounts. Benefits will continue to be scheduled on individual object codes (e.g., 065 for Social Security). Using this methodology, scheduling fringe benefits for part year or split-funded positions will be facilitated, since percentages will be applied to the cash budgeted. Fringe rates must be applied to employees' full salaries, including the portion that could be scheduled in a separate object code (e.g., 054 - Longevity).

Since we are using "effective" rather than "actual" rates, all fringes must be scheduled for each type of employee (e.g., pedagogic, non-pedagogic, hourly), regardless of whether the individual benefits from all fringes. For example, pension must be scheduled for all employees, even if certain people budgeted within the reimbursable program have chosen not to be in a pension system. These rates are subject to change in future years, based on market performance.

The chart on the following page should be utilized to schedule fringe benefits. The narratives following that section will give you some general information about each benefit.

7.1

The following FY 2003 fringe benefit rates for active employees apply to reimbursable programs only. For summer or school year reimbursable programs, where budgets reflect "per session" work for people employed on annual positions during the regular school year, health, welfare, and pension need not be scheduled for active employees. However, accrued benefits (see 7.9) will continue to be scheduled in these summer and school year programs. Please note, a recent court ruling in a lawsuit brought by the UFT against the City of New York has now made per session income pensionable. The case is currently under appeal by the City. Should the City lose the appeal, pension would have to be added to per session as a fringe cost. Should any financial impacts occur as a result of this ruling, Districts / FMCs will be notified under separate cover.

2002-03 FRINGE BENEFIT RATES

ACTIVE EMPLOYEES & ACCRUED BENEFITS

FRINGE CATEGORY	FULL-TIME PEDAGOGUES A/S $55,067	UFT PARAS A/S $21,629	H-BANK STAFF A/S $42,469	E-BANK STAFF A/S $24,242	ALL BANKS PER DIEM PER SESSION BULK JOBS	STUDENT AIDE STAFF
ACTIVE EMPLOYEES						
HEALTH 062 (see note 1)	10.32	23.15	10.75	18.84	n/a	n/a
FICA 065	7.58	7.65	7.51	7.65	7.65	7.65
UIB 066	0.50	0.50	0.50	0.50	0.50	n/a
WELFARE 067 (note 1)	3.74	8.01	3.47	6.08	n/a	n/a
ANNUITY 081	0.43	n/a	n/a	n/a	n/a	n/a
WORKERS COMP 085	n/a	0.32	0.32	0.32	n/a	n/a
PENSION/BERS 072	n/a	n/a	6.93	2.17	n/a	n/a
PENSION/TRS 079	10.80	2.17	n/a	n/a	(see note 2)	n/a
TOTAL ACTIVE*	33.37	41.80	29.48	35.56	8.15	7.65
ACCRUED BENEFITS						
SABBATICAL 053 LINE 8996 (Teacher only)	2.00	n/a	n/a	n/a	n/a	n/a

TOTAL ACCRUED	2.00	n/a	n/a	n/a	n/a	n/a
COMPOSITE RATE	**35.37**	**41.80**	**29.48**	**35.56**	**8.15**	**7.65**

1. TOTAL ACTIVE rate includes accrued health (2.03%) and welfare (0.98%) benefits.
2. PER SESSION ONLY- This item is subject to the 10.80% pension rate pending the outcome of legal resolution. Effectuated rate would increase TOTAL ACTIVE and COMPOSITE rate for this category to 18.95 percent. Funds do not have to be scheduled at this time.

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Section 7
Fringe Benefits

7.2

HEALTH INSURANCE - OBJECT CODE 062

7.2.1 Entitlement

All employees are covered for health benefits on a 12-month basis. Employees, such as school neighborhood workers, paraprofessionals and those with administrative titles who regularly work from September to June (e.g., Substance Abuse Prevention Specialists) are covered for July and August. Employees who are on the payroll on or before the final pay period in January are entitled to full summer coverage. Health benefits, therefore, should be budgeted for a full 12 months. There are exceptions, such as an employee starting late in a program (after January), or terminating early.

7.2.2 Eligibility

- Pedagogical employees who are eligible include: all regularly-appointed pedagogical employees, regular substitutes, education administrators, and full-term per diem substitutes, full-time or part-time, who are assigned to positions that were expected to be vacant for the remainder of the term.
- Primary adult education employees are eligible if they regularly work 20 or more hours per week.
- All competitive employees are eligible for coverage, including administrative employees, school lunch employees, paraprofessionals, school aides and school guards.

Non-competitive, provisional, and temporary employees are eligible after 90 calendar days of service, provided that they work at least 20 hours per week on a regular schedule.

7.2.3

Health benefits must be scheduled according to the percentage indicated without regard to individuals' health insurance status.

7.3

SOCIAL SECURITY - OBJECT CODE 065

7.3.1

FICA must be scheduled for all employees according to the percentage indicated. The scheduled percentages for Peds and H bank personnel have been adjusted to take into account the effects of the FICA maximum salary on overall contributions. Consequently, there is no maximum salary cut off for scheduling FICA.

7.4

UNEMPLOYMENT INSURANCE BENEFITS (U.I.B.) - OBJECT CODE 066

7.4.1

U.I.B. must be scheduled for all employees according to the percentage indicated.

7.5

WELFARE BENEFITS CONTRIBUTIONS - OBJECT CODE 067

7.5.1

Welfare rates are set by union contract, during collective bargaining negotiations.

7.5.2

Welfare payments are made on a pro-rated monthly basis. An employee budgeted for 12 months will be charged a 12/12 (full) rate. An employee working for part of a month will be charged for a full month's coverage.

7.5.3

Welfare must be scheduled for all employees according to the percentage indicated.

7.6

PENSION BENEFITS - OBJECT CODES 072 & 079

7.6.1

The code for the New York City Pension System and the Board of Education Retirement System (BERS) is Object Code 072. The code for the Teachers' Retirement System (TRS) is 079.

- The rate of 2.17% should be used for all E-Bank / UFT Para titles, even though certain E-Bank / UFT Para titles do not belong to TRS.

7.6.2

The estimated "effective" percentage rates to be used for scheduling pension are found on the previous chart. Pension must be scheduled for all individuals in accordance with these rates.

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Section 7
Fringe Benefits

7.7

ANNUITY CONTRIBUTIONS FOR PEDAGOGUES AT MAXIMUM - OBJECT CODE 081

7.7.1

All regularly-appointed pedagogical employees who are on maximum salary steps are entitled to annuity contributions.

7.7.2

Effective annuity percentages should be scheduled for all pedagogues, as indicated.

7.8

WORKERS' COMPENSATION - OBJECT CODE 085

7.8.1

Effective August 11, 1988, the New York State legislature changed the coverage under Workers' Compensation to include all non-pedagogical employees. The major groups that are now covered are all annual and hourly administrative employees (including SAPIS workers), school lunch workers (annual and hourly), hourly support personnel (e.g., DC 37 and UFT paraprofessionals school aides, school guards/officers, etc.) and school buildings and other prevailing wage employees.

7.8.2

Starting in FY 1991, Workers' Compensation was scheduled in reimbursable budgets along with other fringe benefits. The rate of 0.32% will be used for FY 2003 scheduling purposes.

7.9

ACCRUED BENEFITS

Districts and other Financial Management Centers are required to schedule fringe benefit set asides for sabbatical leaves, as well as health and welfare benefits for retired teachers and paraprofessionals.

7.9.1

Sabbatical Leaves

Boardwide expenditures for teachers on sabbaticals are 2.00% of the total Boardwide expenditures for active teachers. This percentage, applied to reimbursable annual teacher salaries (Object Code 005), will generate an apportionment of sabbatical costs chargeable to reimbursable budgets. Accordingly, budget schedules must continue to be established in each grant, on Object Code 053, Line 8996, for 2.00% of the amount scheduled for teachers in that grant. Any Object Code 005 line that has "30_ _", "31_ _", or "32_ _", as the first two digits of its number should be considered when calculating the amount for this entitlement.

We will continue the procedure initiated in late FY 1995, whereby pedagogues who worked in Reimbursable Programs, who then take sabbaticals in FY 2003, will actually be transferred to a central sabbatical grant.

7.9.2

Health and Welfare Benefits

Retiree welfare costs for all pedagogues (Object Code 005) and UFT paras were compared to total expenditures for pedagogues and UFT paras, to derive a percentage. This percentage, applied to pedagogical and UFT paraprofessional salaries, will generate an apportionment of retiree health and welfare costs chargeable to reimbursable programs.

Accordingly, the following rates will be used for health and welfare retiree set asides. The slight increase in rates reflect the increase in retirees over the past year.

Budget Schedule for	Benefit	Rate	Scheduled on Object Code
All 005's	Welfare	0.98%	067
UFT Paras	Welfare	0.98%	067
All 005's	Health	2.03%	062
UFT Paras	Health	2.03%	062

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Section 8
Indirect Costs

8.1

All reimbursable budgets must provide funds for indirect costs, unless expressly prohibited by the funding source. Indirect costs may be in the form of indirect cost rates (Federal Programs), overhead rates (State Programs) or incremental costs, depending upon the funding source.

8.2

Direct Costs are those costs relating to the operation of a program or grant. They can be identified specifically with a particular cost objective. If a cost can be specifically identified as benefiting a program, then that cost may be directly charged to that program. Such costs include the salaries and fringe benefits of staff; purchases of supplies, equipment, or services, including travel expenses; and other approved expenditures incurred specifically to carry out the grant agreement.

8.3

Indirect Costs are any expenses incurred by the school district in fulfilling districtwide functions not readily broken down into specific components. Indirect costs provide an indirect benefit to every program administered and cannot be identified with a particular cost objective. Such functions generally are related to the administration of the district, but also may include other services, such as data processing or printing costs, not easily identified with just one particular program. Indirect costs also include all expenditures for personal services, equipment, supplies and materials, other expenses, etc., which pertain to any of the following functions:

1. Board of Education central administration.
2. Operation and maintenance of plant, other than rental.
3. Undistributed expenses, other than employee benefits.

Two indirect cost allocation plans are in effect: one plan for grant programs at the Federal level, and the other plan for grants administered by the New York State Education Department. Both plans include a ratio of indirect costs to a cost base consisting of direct costs and costs which are not allowed for reimbursement purposes.

8.3.1

The estimated FY 2003 restricted indirect cost rate for all State and Federal programs will be 3.0 percent, with the exception of the AIDP, OASAS and Federal Drug Prevention programs, and Universal Pre-K, which are prohibited from budgeting overhead rates. The unrestricted indirect cost rate, as used in the FY03 Initial Allocations (BOR Allocation Memorandum #1), is 14%.

8.4

Indirect costs cannot be used for expenditures which have been disapproved, or which would be deemed inappropriate as direct costs by the State Education Department.

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Section 9
Custodial Costs and Leases

The following custodial costs and fees are set by the existing custodial and helper contracts. The Custodial and Custodial Helper contracts will soon be subject to re-negotiation. Information on changes to custodial allowances or other provision costs will be distributed when available. Until that time, the rates set forth below are still in effect. Funds for custodial extended use should be scheduled on object code 035, line 6800.

Custodial Allowances for Day School Services

The schedule custodial allowance for regular day schools service in effect on June 30, 1990 was modified on July 1, 1990 pursuant to the Memorandum of Agreement as follows:

As of November 4, 1994, the following rules governing extra-activity payments were made applicable:

All custodian fees for extra activity were eliminated for schools over 60,000 square feet for 3:00 p.m. to 6:00 p.m. usage on school days. 28 classrooms or equivalent are provided at no cost during the same time period in the smaller schools.

The new agreement provides for free space for 6:00 p.m. to 10:00 p.m. usage on school days. Schools 60,000 square feet and under continue to charge for all space used. Schools 61,000 to 120,000 square feet give 28 free units or equivalent. Schools 121,000 to 200,000 square feet give 45 free units or equivalent. Schools over 201,000 square feet give 60 free units.

No payment applies in schools where a recognized breakfast program begins before 8:30 a.m., September 1 through June 30, on regular school days.

Fees for contractors and shop mechanics are not paid when the building is otherwise open for extra activities.

Labor and space fees for extra activities are paid in accordance with the attached schedule.

No fees are charged for 8:00 a.m. to 9:00 a.m. openings for recognized summer feeding programs.

Parent activities on Saturday mornings are charged the same as youth organizations are charged.

Space used continuously is charged but once. Space used before 8:00 a.m. and after 6:00 p.m. is considered to be in continuous use.

Contract Custodial Fees - the following rules governing extra-activity and space fees are applicable for districts with schools under contract custodial care.

(a)

Extra activity fees will not be charged between 7:00 a.m. and 10:00 p.m. on regular school days or between 8:00 a.m. and 12:00 p.m. on Saturdays. At all other times, extra activity fees for any group or organization will be paid in accordance to the following rates:

Cleaner (Non-Heating Season) - May 16 to October 15	$22.65/hr.
Fireman (Heating Season) - October 16 to May 15	$26.04/hr.
Athletic Field Service	$27.65/hr.

(b)

Space fees will not be applied at any time.

Section 9
Custodial Costs and Leases

FEES TO BE PAID FOR LABOR, DULY AUTHORIZED EXTRA ACTIVITIES, AND USE OF SCHOOL BUILDINGS

(Effective March 1, 1999)

		MINIMUM	EACH ADDITIONAL
Labor Allowance for Fireman during Heating (Oct. 16 - May 15)	$17.59/hr	$91.15	$26.04/hr
Cleaner (May 16 - Oct. 15)	$15.30/hr	$79.29	22.65/hr
Athletic Field Service	$18.43/hr		$69.12

Column 2 - Labor Rate per hour weekdays 6 p.m. - 10 p.m. (excluding holidays) (2 hr. minimum if there is a break in service of 1 hr. or more)
Columns 3 & 4 - Labor Rate for Saturday, Sunday and Holidays (minimum 2 hrs.)

ADDITIONAL ALLOWANCE FOR SPACE	Space Rates for Weekdays (Excluding Holidays)	Space Rates for Saturday Sunday & Holidays
Classrooms & Teachers' Rooms Each	2.55	3.78
Special Rooms (All Rooms Other Than Classrooms or Teachers' Rooms or Items of Space not Listed Herein)	5.10	7.55
Auditoriums (Elementary & JHS Buildings)	26.52	39.27
Auditoriums (High School Buildings)	39.78	58.90
Gymnasiums	26.52	39.27
Use of Bleachers in School Gymnasiums	26.52	39.27
Cafeteria or Lunchroom/Playroom Gym	26.52	39.27
Furniture Movement Return Within the Cafeteria, Lunchroom, etc. (unit equal to 1 Table & 6 Chairs)	1.20	1.77
Locker Rooms (equal to 4 or more CR Units)	14.28	21.14
Locker Rooms (equal to 1 to 3 CR Units)	7.65	11.33
Baths (5 Shower Heads or More)	26.52	39.27
Baths (less than 5 Shower Heads)	13.00	19.26
Swimming Pools	53.04	78.54

Space used continuously, as above, to be paid for but once.

Section 9
Custodial Costs and Leases

When special services are required by an organization, such as removal or receipt of equipment, arrangement of stages or other areas, setting up tables and chairs, operating stage lighting or other stage properties, an additional fee for such services shall be paid, commensurate with the rates of pay for employees required to provide such services.

Rate $ 23.97

For Saturday morning (between the hours of 9 a.m.to 12 p.m.) use by youth and parent organizations a fee of $23.97 will be charged for the first classroom.

The weekday labor and space rates shall apply beginning at 5 p.m. on weekdays, other than holidays, when school is not in session.

SUMMER VACATION ACTIVITIES

Rate $ 38.25

For use of buildings for summer vacation activities (during the months of July and August from 9 a.m. to 5 p.m. daily except Saturdays, Sundays and holidays) there shall be a payment equivalent to the space fees charged for 15 classrooms, for required cleaning services each day the building is utilized. No deductions shall be made for a lesser use of space. For space used in excess of 15 classrooms, the evening space rates shall apply.

Labor Allowance - (Including Toilets Attached to Playyards) When a building is used weekday evenings (excluding holidays) during July and August, evening space rates shall apply after 5 p.m.

For the use of buildings on Saturdays, Sundays and holidays, the labor and space fees for such days shall apply.

RAINY DAY CAMPS

Rate $ 105.53

For "Rainy Day Camps" the space rates shall be double the evening space rates. Where such "Rainy Day Camps" use of space falls within the basically allowed equivalent of 15 classrooms, the space rates shall be the normal rates. "Rainy Day Camps" shall be limited to a maximum use of 10 classrooms.

SUMMER DAY CAMPS

"Summer Day Camps" in addition to the fees charged for space used as listed herein shall pay an additional fee for major use of showers and swimming pools.
(Allowance Per Day {6 Hours Fireman})

SUMMER USE OF CAFETERIA/LUNCHROOMS FOR SERVING LUNCHES

Rate $ 38.25

The following amounts will be allowed for moving chairs and / or benches immediately after the final lunch period each day in order to enable the custodial force to perform all the School Custodian's required duties and to scrub the entire floor area of the cafeteria / lunchroom area once each week, and to spot mop spillages daily during the lunch periods:

Elementary Schools	$ 76.50/day
JHS, Intermediate & H.S. Annexes	$100.98/day
High Schools	$122.40/day

OTHER VACATION SERVICE

For such weekdays when schools are closed before and after Christmas and Easter, the fee is $38.25. This includes the use of 15 classrooms or the equivalent. No deductions shall be made for a lesser use of space. For space used in excess of 15 classrooms, the evening space rates shall apply. In addition, labor fees at the basic rate of wages for firemen times the hours buildings are occupied shall be charged.

LEASES

Custodial costs and other lease-related costs for reimbursable-funded leases must be provided in the budget.

If the custodial costs for reimbursable-funded leases are provided by the Board of Education rather than the landlord, the cost of the custodian should be budgeted separately in object code 001, line number 5351. The Division of School Facilities will journal entry the appropriate custodial charges to this line in the reimbursable budget. Budgeting for the Board of Education custodian is in addition to the budget for the cost of the lease. The Division of School Facilities will calculate the cost of custodial services. This cost must also be included in the Board of Education resolution for the lease.

Galaxy districts should refer to Section 15 for information regarding activity code fund control for extended use expenditures.

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Section 10
Pedagogical Salary Schedules and Benefits

10.1

The new salary rates associated with the recently agreed to United Federation of Teachers contract have not been finalized. A revised version of this section will be distributed once all rates are finalized.

The salary schedules agreed to in the United Federation of Teachers (UFT) contract are identified by the Responsibility Center and State Teacher Support Aid (TSA). For FY 03, teachers with less than 20 years of experience have a flat amount of $537 of their salaries funded through TSA funds. Teachers with 20 years of experience or more have $226 of their salaries funded through TSA funds. Guidance counselors, lab technicians, lab specialists, psychologists and social workers with less than 20 years of experience have a flat amount of $532 of their salaries funded through TSA funds. Those with 20 years of experience or more have $226 of their salaries funded through TSA funds. School secretaries' salaries are not supported with TSA funds. Salaries for UFT Paraprofessionals are currently supported with TSA funds as well. Paras have a flat amount of $71 of their salaries funded through TSA funds. When budgeting salaries in reimbursable programs, please be sure to budget them WITHOUT the TSA amounts.

10.2

Day School Teachers

10.2.1

These rates must be used for all programs other than the following:

For Community School Districts

Part 154*	38480
PCEN LEP	39428
PCEN Schoolwide Projects	39475
State Early Grade Class-Size Reduction	38635
State SuperStart	39381
SuperStart (Tax Levy)	39377
SuperStart Plus (State/City)	39601
SuperStart Plus Sp. Ed. Itin Tchr	39602
Title I Schoolwide Projects	31675
Title I SuperStart	31698
Title II Part A Staff Development	31520
Title II Part A Other Than Staff Development	31530

For High School Superintendencies

PCEN Schoolwide Projects	39475
Title I Schoolwide Projects	31675
Title II Part A Staff Development	31520
Title II Part A Other Than Staff Development	31530

* Please note that Part 154 Per Capita is now collapsed into grant number 38480.

TEACHER SALARY SCHEDULE EXCLUDING TSA PAYMENTS
(Effective December 16, 1999)

STEP	BA C1	C1+PD	BA + 30 C2	BA+60 C2+ID	Earned MA or Equiv. C2+PD	C2+ID+PD	MA+30 C6	Earned MA or Equiv.+30 C6+PD
1A	$ 31,373	$ 34,390	$ 32,491	$ 34,558	$ 35,508	$ 37,575	$ 36,625	$ 39,643
1B	31,373	34,390	32,491	34,558	35,508	37,575	36,625	39,643
2A	32,012	35,029	33,130	35,197	36,147	38,214	37,264	40,282
2B	32,012	35,029	33,130	35,197	36,147	38,214	37,264	40,282
3A	32,650	35,667	33,768	35,835	36,785	38,852	37,902	40,920
3B	32,650	35,667	33,768	35,835	36,785	38,852	37,902	40,920
4A	33,288	36,305	34,406	36,473	37,423	39,490	38,540	41,558
4B	33,288	36,305	34,406	36,473	37,423	39,490	38,540	41,558
5A	33,926	36,943	35,044	37,111	38,061	40,128	39,178	42,196
5B	33,926	36,943	35,044	37,111	38,061	40,128	39,178	42,196
6A	34,564	37,581	35,682	37,749	38,699	40,766	39,816	42,834
6B	35,218	38,235	36,336	38,403	39,353	41,420	40,470	44,488
7A	36,362	39,379	37,480	39,547	40,497	42,564	41,614	44,632
7B	38,657	41,674	39,775	41,842	42,792	44,859	43,909	46,927
8A	40,953	43,970	42,071	44,138	45,088	47,155	46,205	49,223
8B	43,480	46,498	44,598	46,665	47,615	49,682	48,732	51,750
8B+L10	46,348	49,365	47,466	49,533	50,483	52,550	51,600	54,618
8B+L13	47,822	50,839	48,940	51,007	51,957	54,024	53,074	56,092
8B+L15	50,936	53,953	52,054	54,121	55,071	57,138	56,188	59,206
8B+L18	51,753	54,770	52,871	54,938	55,888	57,955	57,005	60,023
8B+L20	58,104	61,121	59,222	61,289	62,239	64,306	63,356	66,374
8B+L22	61,504	64,521	62,622	64,689	65,639	67,706	66,756	69,774

Rates Effective 12/16/99

Occasional Per Diem Teacher	$ 110.29
Per Session for Teachers	$ 33.18

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Section 10
Pedagogical Salary Schedules and Benefits

10.2.2

Per Diem & Per Session Rates Effective December 16, 1999

Occasional Per Diem Teacher $110.29
Per Session for Teachers $ 33.18

GUIDANCE COUNSELOR SALARY SCHEDULE
(Excluding TSA)
December 16, 1999

STEP	VIh	VIh2
1A	31,698	35,895
1B	31,698	35,895
2A	32,335	36,532
2B	32,335	36,532
3A	33,410	37,607
3B	34,634	38,831
4A	35,869	40,066
4B	37,092	41,289
5A	38,316	42,513
5B	39,527	43,724
6A	40,775	44,972
6B	41,997	46,194
7A	43,220	47,417
7B	46,799	50,796
8A	48,752	52,949
8B	51,234	55,431
8B+L10	54,148	58,345
8B+L13	54,753	58,950
8B+L15	57,112	61,309
8B+L18	58,088	62,285
8B+L20	64,040	68,237
8B+L22	67,537	71,734

Per Session for Guidance Counselors

December 16, 1999 $ 35.67

SCHOOL SOCIAL WORKERS & PSYCHOLOGISTS SALARY SCHEDULES
(Excluding TSA)
December 16, 1999

STEP	VIF + VIK	VIF2 + VIK2	VIF3 + VIK3
1A	32,017	35,421	36,555
1B	33,200	36,604	37,738
2A	34,422	37,826	38,960
2B	35,656	39,060	40,194
3A	36,889	40,293	41,427
3B	38,125	41,529	42,663
4A	39,349	42,753	43,887
4B	40,560	43,964	45,098
5A	41,795	45,199	46,333
5B	43,078	46,482	47,616
6A	44,406	47,810	48,944
6B	47,726	51,130	52,264
7A	49,878	53,282	54,416
7B	52,500	55,904	57,038
7B+10 yr	55,414	58,818	59,952
7B+13 yr	56,019	59,423	60,557
7B+15 yr	58,328	61,732	62,866
7B+18 yr	59,151	62,555	63,689
7B+20 yr	65,163	68,567	69,701
7B+22 yr	68,736	72,140	73,274

Per Session Rate for Soc Workers & Psychologists

December 16, 1999 $ 35.67

CSA EDUCATION ADMINISTRATORS SALARY
(Effective April 12, 2000)

The salary schedule to be used for CSA education administrators for fiscal year 2002-2003 budget exclusive of longevity is as follows:

LEVEL	MIN	MAX
1	$ 60,296	$ 74,115
2	$ 66,056	$ 78,821

3	$ 72,968	$ 85,841
4	$ 79,726	$ 93,994

Longevity as an education administrator

1 year to less than 2 years	$ 220
2 years to less than 3 years	$ 248
3 years to less than 4 years	$ 574
4 years to less than 5 years	$ 810
5 years to less than 10 years	$ 1,278
10 years or more	$ 2,399

Longevity in CSA

15 to less than 20 years	$ 1,511	additional
20 years or more	$ 1,454	additional

22 Year Board Longevity

Effective 8/12/00	$ 3,400
Effective 4/1/01	$ 3,562

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Section 10
Pedagogical Salary Schedules and Benefits

EDUCATION ADMINISTRATORS (UFT Represented)
Effective December 16, 1999

MIN	MAX
$ 57,903	$ 79,035

EDUCATION OFFICERS & EDUCATION ANALYSTS (UFT Represented)
December 16, 1999

	MIN	MAX
Education Officer	$ 40,437	$ 54,898
Education Analyst	$ 40,437	$ 54,898
Associate Education Officer	$ 53,074	$ 71,326
Associate Education Analyst	$ 53,074	$ 71,326

SCHOOL SECRETARIES SALARY SCHEDULES
Effective December 16, 1999

STEP	BASE SALARY	BASE + ONE DIFF	BASE + TWO DIFF
1A	$ 24,359	$ 26,062	$ 26,382
1B	24,359	26,062	26,382
2A	24,760	26,463	26,783
2B	25,158	26,861	27,181
3A	25,559	27,262	27,582
3B	26,311	28,014	28,334
4A	26,741	28,444	28,764
4B	27,173	28,876	29,196
5A	27,613	29,316	29,636
5B	28,430	30,133	30,453
6A	28,894	30,597	30,917
6B	29,360	31,063	31,383
7A	29,828	31,531	31,851
7B	30,292	31,995	32,315
8A	31,459	33,162	33,482
8B	32,741	34,444	34,764
8B+L10	35,068	36,771	37,091
8B+L13	35,634	37,337	37,657
8B+L15	37,396	39,099	39,419
8B+L18	38,187	39,890	40,210
8B+L20	41,600	43,303	43,623
8B+L22	43,827	45,530	45,850

SCHOOL SECRETARY ASSISTANT	
1 year or less of service	**$ 23,432**
More than 1 year of service	**24,403**
SUBSTITUTE SCHOOL SECRETARY INTERN	
1 year or less of service	**$ 22,171**
More than 1 year of service	**23,119**
OCCASIONAL PER DIEM SCHOOL SECRETARY	**$ 82.28**
PER SESSION HOURLY RATE FOR SCHOOL SECRETARIES	**$ 20.45**

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Section 11
Paraprofessional Information

11.1

Contractual Salary Schedule for Paraprofessionals

Annualized paraprofessional employees shall work five hours and thirty minutes per day or twenty seven and one half (27.5) hours per week for the entire school year. The rates of pay to be used for FY 2002-2003 budget schedules are listed on the following page. These rates do not include TSA funds that support a portion of UFT paraprofessionals' salaries.

Annualized Paraprofessionals - UFT

Education Paraprofessionals (UFT) are on an annual payroll, (Q744), and are paid twice a month (similar to the teacher payroll). They should be budgeted on object code 021, line 6071.

Districts should schedule sufficient funds to cover all educational paraprofessional salaries. Although a range of rates exist, districts should schedule an average actual salary for individuals serving in this title. In addition, the number of full-time equivalent positions (FTE's), not hours, should be indicated in the budget. Budgeted salaries should include the 15-year separate object code (042) for longevity as in prior years. (Rates listed already include the 15-year longevity).

Annualized Paraprofessionals - DC 37

The attached chart indicates the annual and hourly rates for DC 37 paraprofessionals. These rates are to be used for scheduling FY 2002 budgets for paraprofessionals. The 15-year longevity for DC 37 paraprofessionals should be budgeted separately in object code 042 for the first 15 months commencing receipt of longevity. After 15 months the longevity is pensionable and is charged to the payroll line.

11.2

Summer and other per session work shall be paid per the following formula:

1/1375 X Annual Rate for Applicable Title

There are separate line numbers for per session paraprofessionals.

1. UFT Paraprofessionals should be budgeted on object code 091. The line number is 0091.
2. The line number for DC 37 Paraprofessionals is 6039.

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Section 11
Paraprofessional Information

UFT PARAPROFESSIONAL RATES
FOR FY 2002-2003

	ANNUAL	INCLUDING TSA		EXCLUDING TSA		PER SESSION	
	LINE	MIN	MAX	MIN	MAX	Object code	Rate
TEACHER AIDE	6071	$15,692	$16,802	$15,621	$16,731	091	$11.41
EDUCATIONAL ASSISTANT	6071	$17,283	$18,393	$17,212	$18,322	091	$12.57
EDUCATIONAL ASSISTANT A-i	6071	$17,525	$18,635	$17,454	$18,564	091	$12.75
EDUCATIONAL ASSISTANT A-ii	6071	$17,763	$18,873	$17,692	$18,802	091	$12.92
EDUCATIONAL ASSISTANT B	6071	$18,439	$19,549	$18,368	$19,478	091	$13.41
EDUCATIONAL ASSOCIATE	6071	$21,087	$22,197	$21,016	$22,126	091	$15.34
AUXILIARY TRAINER	6071	$22,240	$23,350	$22,169	$23,279	091	$16.17
BILINGUAL PROFESSIONAL ASS'T	6071	$22,240	$23,350	$22,169	$23,279	091	$16.17
PARA WITH 90 SEMESTER HOURS	6071	$22,809	$23,919	$22,738	$23,848	091	$16.59

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Section 11
Paraprofessional Information

FAMILY PARAPROFESSIONAL SALARY SCHEDULE

(Effective 6/9/01)

Line #	TITLE	TITLE CODE	Date Hired	Longevt Matu. Date	Old E Bank Line #	Salary Code	Salary Step	6/9/00 Annual Salary	6/9/01 Annual Salary	Reg. Hrs/ Per Sess Hours	6/9/00 Hourly Rate	6/9/01 Hourly Rate	Ann/Hr Longvt. 6/9/01 Incremt	6/9/00 Per Sess Rate	6/9/01 Per Sess Rate
								0.04	0.04						
													$800		
6029	Family Worker	RFWKN	9/9/84 <		0011	F1	1A	$15,814	$16,447	1,435.50	$11.02	$11.46	$629.00	$11.50	$11.96
			9/9/84		4011	F1	1B	$15,709	$16,337	1,375.00	$10.94	$11.38	$0.43	$11.42	$11.88
			9/9/85		5011	F1	1C	$15,585	$16,208		$10.86	$11.29		$11.33	$11.79
			9/9/86		6011	F1	1D	$15,396	$16,012		$10.73	$11.15		$11.20	$11.64
			9/9/93 & 7/15/96		7011	F1	1E	$14,369	$14,944		$10.01	$10.41		$10.45	$10.87
6029	Family Worker A	RFWKN	9/9/84 <		0012	F2	1A	$16,839	$17,513	1,435.50	$11.73	$12.20	$629.00	$12.25	$12.74
			9/9/84		4012	F2	1B	$16,775	$17,446	1,375.00	$11.69	$12.15	$0.43	$12.20	$12.69
			9/9/85		5012	F2	1C	$16,691	$17,359		$11.63	$12.09		$12.14	$12.62
			9/9/86		6012	F2	1D	$16,566	$17,229		$11.54	$12.00		$12.05	$12.53
			9/9/93 & 7/15/96		7012	F2	1E	$15,460	$16,078		$10.77	$11.20		$11.24	$11.69
6029	Family Assistant	RFWKN	9/9/84 <		0013	F3	1A	$17,172	$17,859	1,435.50	$11.96	$12.44	$629.00	$12.49	$12.99
			9/9/84		4013	F3	1B	$17,132	$17,817	1,375.00	$11.93	$12.41	$0.43	$12.46	$12.96
			9/9/85		5013	F3	1C	$17,067	$17,750		$11.89	$12.36		$12.41	$12.91
			9/9/86		6013	F3	1D	$16,961	$17,639		$11.82	$12.29		$12.34	$12.83
			9/9/93 & 7/15/96		7013	F3	1E	$15,828	$16,461		$11.03	$11.47		$11.51	$11.97
6029	Family Asst. A1	RFWKN	9/9/84 <		0017	F4	1A	$17,402	$18,098	1,435.50	$12.12	$12.61	$629.00	$12.66	$13.16
			9/9/84		4017	F4	1B	$17,382	$18,077	1,375.00	$12.11	$12.59	$0.43	$12.64	$13.15
			9/9/85		5017	F4	1C	$17,339	$18,033		$12.08	$12.56		$12.61	$13.11
			9/9/86		6017	F4	1D	$17,235	$17,924		$12.01	$12.49		$12.53	$13.04
			9/9/93 & 7/15/96		7017	F4	1E	$16,084	$16,727		$11.20	$11.65		$11.70	$12.17
6029	Family Asst. AII	RFWKN	9/9/84 <		0014	F5	1A	$17,591	$18,295	1,435.50	$12.25	$12.74	$629.00	$12.79	$13.31
			9/9/84		4014	F5	1B	$17,569	$18,272	1,375.00	$12.24	$12.73	$0.43	$12.78	$13.29

			9/9/85		5014	F5	1C	$17,527	$18,228		$12.21	$12.70		$12.75	$13.26
			9/9/86		6014	F5	1D	$17,444	$18,142		$12.15	$12.64		$12.69	$13.19
			9/9/93 & 7/15/96		7014	F5	1E	$16,278	$16,929		$11.34	$11.79		$11.84	$12.31
6029	Family Asst. B	RFWKN	9/9/84 <		0015	F6	1A	$18,174	$18,901	1,435.50	$12.66	$13.17	$629.00	$13.22	$13.75
			9/9/85		5015	F6	1C	$18,153	$18,879	1,375.00	$12.65	$13.15	$0.43	$13.20	$13.73
			9/9/86		6015	F6	1D	$18,134	$18,859		$12.63	$13.14		$13.19	$13.72
			9/9/93 & 7/15/96		7015	F6	1E	$16,922	$17,599		$11.79	$12.26		$12.31	$12.80
6029	Family Assoc.	RFWKN	9/9/84 <		0016	F7	1A	$20,784	$21,615	1,435.50	$14.48	$15.06	$629.00	$15.12	$15.72
			9/9/93 & 7/15/96			F7	1E	$19,396	$20,172	1,375.00	$13.51	$14.05	$0.43	$14.11	$14.67
6029	Parent Prog. Asst.	RFWKN	9/9/84 <		0010	F8	1A	$21,956	$22,834	1,435.50	$15.30	$15.91	$629.00	$15.97	$16.61
			9/9/93 & 7/15/96			F8	1E	$20,489	$21,309	1,375.00	$14.27	$14.84	$0.43	$14.90	$15.50

Longevity Rules:

Explanation for $629 Longevity Amount: 27.5 HOURS/35 HOURS x $800 = $629
Annual Longevity Hours = 1827 However hourly salary rate is derived from 1435.5 hours

The Minimum Rate for Longevity Salary will always be revised upon a contractual implemention to reflect BASIC SALARY + LONGEVITY RATE ($629 OR .43) X CONTRACTUAL INCREASE.

Therefore, the MINIMUM LONGEVITY SALARY TABLE should always reflect BASIC SALARY + LONGEVITY AMOUNT X CONTRACTUAL INCREASE. This salary cannot be derived using any other method. Otherwise, the penny increment due to longevity pensionability would be calculated incorrectly when contracts are implemented.

Employees receiving a salary rate other than minimum should always have their longevity salary multiplied by the contract increase.

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Section 12
Hourly Employees

12.1

School aides, school guards, film inspection assistants, hourly school lunch employees, and health service aides are paid on the E Bank, DE 403 payroll.

The following Formula should be used to determine the necessary funding for each employee:

School Year Hourly Rate of Pay	X	Hours Worked Per Day	X	* Number of School Year Paid Days (Includes holidays & non-summer vacation days)	+	** Summer Vacation Pay as Determined Below (For employees hired on or before June 30, 1987)	X	*** **1.25481 Summer Payment (Does not apply to school guards)**

* Includes holidays and non-summer vacation days
** For employees hired on or before June 30, 1987
*** This summer payment does not apply to school guards

From 0 to less than 3 years service	**= No summer vacation pay**
From 3 to less than 5 years service	**= Amount equal to 5 work days (1/2 day each month worked)**
For 5 years or more	**= Amount equal to 10 work days. (1 day each month worked)**

Employees Hired After June 30, 1987

Years of Service	Sessions of Vacation Pay
1 - 3	**0**
4 - 5	**3**
6	**6**
7	**7**
8	**8**
9	**9**
10	**10**

This vacation pay schedule shall be prorated at the rate of the number of sessions of vacation entitlement divided by 10 for each month or major portion thereof of service during the school year.

12.2

Budgeted amounts for each title should provide sufficient funds for all employees to be charged to the particular line number for that title.

12.3

E-Bank titles subject to EIS fund control, i.e., School Aides, School Guards, and Family Workers ARE SCHEDULED AS FOLLOWS:

FULL-TIME and PART-TIME

For each Full-Time or Part-Time School Aide, Health Aide, School Guard, or Family Worker, one (1.00) FTE should be budgeted, regardless of the number of regular hours on the individual job schedule in EIS. A four (4) hour a day School Aide will be one (1.00) FTE, as will a six (6) hours a day School Aide, or a two (2) hour a day Part-Time School Aide. Each five (5) hour and thirty (30) minute Family Worker would be budgeted as one (1.00) FTE. The total FTE budgeted on each line should equal the total number of staff on the district's payroll in that amount.

If the job is to be split funded, adjust the FTE accordingly. For example, one Family Worker funded by Title I: 50% and PCEN: 50% would be budgeted at 0.50 in each program.

BULK JOBS (also known as LUMP SUM JOBS)

Bulk jobs for E-Bank employees are to be scheduled on separate line numbers which represent bulk jobs (lines 5999,

6244, 6249, 6039, 6084, 6214, 6229, 6234).

NOTE: HOURS SHOULD BE SCHEDULED FOR BULK JOBS IN ORDER TO TRANSMIT THIS REQUIRED INFORMATION TO THE STATE EDUCATION DEPARTMENT VIA THE FS-10/A BUDGET.

12.4

When School Aides work in after-school programs or the breakfast program, they are to be paid for those extra hours on holidays as well.

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Section 13
Substance Abuse Prevention

New York State Office of Alcohol and Substance Abuse Services (OASAS) funds are budgeted in grant number 35023 and Galaxy Fund Source "Sub Abuse Prevention." The Federal Title IVA substance abuse prevention program is scheduled in grant number 35100 and Galaxy Fund Source "Title IV Drug Free 3." To ensure prompt, systematic service and comply with OASAS and State Education Department (SED) guidelines, follow the steps below.

INITIAL BUDGETS

13.1

Prepare all initial OASAS budgets on OASAS budget forms CFR and DMH. Submit these forms directly to OASAS, with a copy to Nancy Rico, Division of Student Support Services, 110 Livingston Street, Rm. 525, Brooklyn, New York 11201 (718-935-3252).

13.2

The OASAS also requires the submission of a Program Budget Change Request (long form). This form lists those items that are increased and decreased. This form lists those items that have been increased and decreased in comparison to the 2001-02 school year as indicated on OASAS' Appendix B to the contract and your last budget (CFR) submitted to OASAS. Submit this form along with your initial budget.

13.3

The Title IVA Safe and Drug Free Schools and Communities Act (SDFSCA) program requires a program narrative that is incorporated into the District's consolidated application.

13.4

Schedule initial OASIS (35023) and Title IVA Safe and Drug Free Schools (35100) budgets in either Galaxy (schools) or FAMIS (districts) depending on the system in use in your district.

BUDGET MODIFICATIONS

13.5

Modifications to OASAS budgets that change the overall budget by 10% or $100,000 (whichever is less) require prior approval by OASAS. To obtain this approval, contact the OASAS office. In addition, prior approval should be obtained for any expenditure that may be questionable. (For example, OASAS funding allows for student trips if they are an integral part of the substance abuse prevention program and for some equipment if it meets specifications.)

13.6

Budget modifications to federal Title IVA substance abuse grants are subject to SED approval.

13.7

Enter the budget modification using either Galaxy or FAMIS as appropriate. The required narrative must be entered as well. In Galaxy, narratives are entered using the FS-10A narrative screen. In FAMIS, narratives describing programmatic changes are entered using the notepad screen and the new travel notepad (see Section 14 for additional information. If prior approval is required, include the date permission was granted by the funder and the name of the person who granted it).

13.8

FAMIS budgets will be reviewed and approved by the Office of Categorical Program Support. Galaxy budgets are approved at the district level and will be included in post-approval review of budgets and expenditures.

13.9

The Office of Categorical Program Support will transmit all initial budgets and budget modifications to the New

York State Education Department.

13.10

All initial budgets and modifications are subject to State approval.

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Section 14
State and Federal Budgeting

INTRODUCTION

The Division of Budget Operations and Review's Office of Categorical Program Support provides assistance and support related to reimbursable programs (also called funded or categorical programs.) The office may be reached at 718-935-4017. In addition to this Cost Factors circular, information about scheduling of reimbursable programs is provided in the Scheduling Circular issued shortly after the publication of BOR Allocation Memorandum #1.

14.1 Kinds of State and Federal Programs

There are three kinds of state and federal programs:

- Formula grants are allocated by the Division of Budget Operations and Review through BOR Allocation Memorandum #1 and subsequent allocation memos. These may be found on the Board's web site at www.nycenet.edu/offices/d_chanc_oper/budget/dbor/

  Examples of formula grants are Title I and Title IIA Professional Development (federal) and PCEN and the Attendance Improvement and Dropout Prevention (AIDP) programs (state).

- Competitive grants are awarded based on a competition held by a federal, state, or other funder. Examples of competitive grants are the 21st Century Community Learning Centers (federal) and Comprehensive School Reform programs (state).

- Discretionary grants are awarded without a formal competition. New York State legislative grants are one example. (PTA grants are discretionary as are most grants made by foundations and corporations.)

14.2 Grant Guidelines

Formula, competitive, and discretionary grants may only be used for the purposes and activities approved by the funder. For this reason, there are guidelines and restrictions on how the funds may be used. For most federal and state reimbursable programs, the guidelines are spelled out in legislation, regulations, and/or guidance documents. These guidelines are very important because the funder will reimburse the Board of Education only for those activities that are allowable. (See 14.11 below on Disallowances.) For example, schools and districts are not allowed to buy equipment with the Title IVA - Safe and Drug Free Schools and Communities funding source.

14.3 Grant Documentation

Because federal and state reimbursable grants do come with strings attached, grant recipients must document how they plan to use the funds, and these plans must be approved by the funder. Formula grants require a written application, which may be the District Comprehensive Education Plan for fund sources such as Title I and PCEN or separate applications for fund sources such as state Bilingual Excel funding. Competitive grants require a written proposal that details how the funds will be spent if the grant is awarded. The state's Bilingual Excel program is an example of a competitive fund source that requires a proposal. Discretionary grants such as special legislative grants require a program narrative.

If plans change substantially after the federal or state application or proposal has been reviewed, districts are required to submit a program modification to the funder. In the case of state-administered formula, competitive, and discretionary grants, this updated narrative is created as part of the budget modification process. For other grants, the funder will inform you about how modifications will be handled.

14.4 Budget Process

All reimbursable programs must be budgeted in either the Galaxy or FAMIS systems. This budget must align with the approved application or proposal. For example, professional development activities in the narrative must be reflected in related budget items such as trainee or per session costs.

The following is an overview of the budget process for state and federal grants. For a more detailed discussion, see Section 1.

- Funds are awarded. For formula grants, this occurs through BOR #1 and other allocation memos. For competitive and discretionary grants, the funder provides a grant award letter. This letter promises that if you carry out the approved proposal, the Board will be reimbursed for the expenditures.

- The grant award letter triggers creation of a grant table in FAMIS and the placement of a lump sum in the appropriate budget. The lump sum is brought into Galaxy for Galaxy districts.

- The lump sum is scheduled by schools through Galaxy or by districts through FAMIS. As detailed in Section 1, all reimbursable programs, with the exception of Title I must be fully scheduled. Please note that it takes at least two days for a lump sum to be brought into Galaxy from FAMIS.

- The budget must be approved. Galaxy budgets are approved at the district level and will be included in post-approval reviews of budgets and expenditures. FAMIS budgets will be reviewed and approved by DBOR. There are two DBOR reviews: the budget analyst reviews for fiscal integrity and the Office of Categorical Program Support reviews for compliance with funder and Board guidelines. For some fund sources such as SuperStart and the Comprehensive School Reform Demonstration program, budgets are also be forwarded to a central program office for review.

  After budget approval, the Division of Budget Operations and Review will print it out as an FS-10, a form required by the New York State Education Department, and forward it to SED.

14.5 Special Instructions for Substance Abuse Programs

Special instructions for substance abuse programs are provided in Section 13.

14.6 Special Instructions for Competitive and Discretionary Grants

There are three kinds of state and federal programs:

- Forward a copy of the grant award letter to Farouk Moustafa, Director, Bureau of Receivable Accounting, 65 Court Street, Brooklyn, NY 11201 only if none of the following people has been copied on the letter: Farouk Moustafa, Annie Finn-Andrews, or Anne E. Wolf.

- In a departure from past procedure, do not send a copy of the approved competitive or discretionary proposal to central Board. The responsibility for aligning spending to the funder-approved budget now rests fully at the district level. The only exception is Special Legislative grants (see below).

- Submit a receipt of grant award notice to the Office of the Deputy Chancellor for Management and Policy. For additional information, refer to the following website: www.nycenet.edu/offices/d_chanc_mgt/

Section 14
State and Federal Budgeting

14.7
Special Instructions for State Legislative Grants

Follow the instructions in the grant award letter you receive from SED.

14.8
Budget Modifications

Budget modifications are required when items in the initial budget are changed by increasing or decreasing personal service and / or OTPS. Procedures for entering budget modifications are detailed in Section 1.

Each budget modification must be accompanied by a modification narrative that in most cases will be submitted to the funder for approval.

- In Galaxy, prepare modification narratives after each "snapshot." Snapshot dates and due dates for narratives will be provided by the Division of Budget Operations and Review.
- In FAMIS, enter the modification narrative on the notepad during the same transaction in which the budget is changed. If appropriate enter information about changes in travel codes on the new travel notepad (see Section 1).

14.9
Modification Narratives

The modification narrative updates the original application or proposal and will be submitted to the funder as part of the budget modification. For monitoring and accountability purposes, the program that is implemented must match the modification.

Some budget modifications have little impact on a program because they are technical in nature or reflect less than 10% change among state budget categories (salaries for professional personnel, salaries for nonprofessional personnel, purchased services, supplies and materials, travel expenses, and equipment).

The following are examples of minor changes:

- the change is the result of mid-year adjustment or in a cost factors correction (in Galaxy)
- per session hours are increased by 8% and the original training program is still being carried out as originally described
- a technical correction is made to a line number

Modifications are considered major if they add or delete program components or move more 10% of funds among state budget categories (salaries for professional personnel, salaries for nonprofessional personnel, purchased services, supplies and materials, travel expenses, and equipment).

Regardless of whether the budget modification reflects a minor or major change in the program, you must prepare an accompanying narrative. In Galaxy this narrative is entered using the FS-10A narrative link. In FAMIS, this narrative is entered on the notepad.

If the modification is minor, describe the technical change, for example, "Line number XXXX was entered incorrectly and is being changed to yyyy" or "Funds are being deobligated for use during the summer."

If the modification is major:

- Describe the impact on the program, for example, "The approved application funded a CBO afterschool program. The CBO is not able to provide the service and the program will be implemented by teachers paid on a per session basis."
- Be clear about whether components in your original application or proposal are being expanded, downsized, eliminated, or replaced. For example, "the grant award came too late to implement minor remodeling for the art room; funds will support a lunch-hour arts program provided by a CBO" would be acceptable.

- Indicate how staff will be deployed, for example, "Three bilingual guidance counselors could not be hired until mid-year. Accruals will be used to purchase the XXX instructional materials."

- Detail any changes in travel (codes 451, 452, 453, and 454). In Galaxy include this information in the appropriate section of the narrative. In FAMIS complete the travel notepad. (See Section 14.10 below.)

- If the modification involves schoolwide programs, indicate which schools are affected.

The following are examples of budget narratives that meet the above guidelines.

- "DC 37 paras were not needed as anticipated and were reduced to increase hours for UFT paras to assist students during the literacy period."

- "Transportation was increased because more students are participating in the after school program."

- "We budgeted more per session hours than needed and the excess per session funds will be used to expand our contract for in-class professional development."

- "The supplies budget was reduced to create a bulk per diem job so that teachers in the Teacher Leaders Program can make intervisitions." (This assumes the Teacher Leaders Program was already described.)

The following are examples that **do not** meet the above guidelines because they provide no substantive information or are incomplete. These narratives may be rejected by SED, resulting in a disallowance of funds.

- Changes reflect decision-making at the school level.
- Funds will be used more efficiently.
- This change was requested / made by the school.
- Additional materials will support student learning.
- The budget was decreased to meet program objectives.
- The travel budget was reduced by $4,000 and the materials budget was increased by $4,000.
- Instructional supplies are being purchased.
- The following statement, "The budget reflects our DCEP" may be used only in the case of an initial budget.

14.10 Travel Narratives

Modifications to travel expenditures (collapsed code 451) must be accompanied by a travel narrative. All travel expensed in codes 451, 452, 453 and 454 must be explained. In FAMIS, there is a new notepad especially designed for this purpose. In Galaxy, this narrative is entered in the FS-10A narrative under "travel." Modifications to travel expenditures (codes 451, 452, 453, and 454) must be accompanied by a travel narrative. In FAMIS, there is a new notepad especially designed for this purpose. In Galaxy, this narrative is entered in the FS-10A narrative under "travel."

Travel narratives - whether entered in FAMIS or Galaxy - must include the following information for each expenditure:

- The destination and purpose of the travel (for example, travel to local schools to provide staff development)

- How the cost was calculated (for example: "30 trips @ $3.00 / trip" or "$500 airline fare"). If a Board car is being used, enter the current mileage rate.

To use the new travel notepad in FAMIS, enter codes 451, 452, 453, or 454 in a modification and post the item (F10). You will be brought to the next item in the modification. Press F4 to go back to the travel item. The new function key F6 is displayed at the bottom of the screen. Press F6 (Notepad) while on the travel item, and enter the required information (see above) in the screen that pops up. Press F10 to save the notepad. When the message "record saved" appears at the bottom of the screen, press the "clear" key to return to the item and continue processing the modification as usual. **The modification cannot be submitted by the initiator until this notepad is completed**.

Section 14
State and Federal Budgeting

14.11

Disallowances

If the initial budget or budget modification includes expenditures that are not allowed by the funder or if the funder does not understand the narrative, funds may be "disallowed." This means that the Board of Education will not be reimbursed for the expenditures. Disallowances are the financial responsibility of the district, and the amount of the disallowance will be added to the district's tax-levy expenditures.

14.12

Indirect Costs

The following are examples of expenditures that are considered indirect costs: custodial services, utilities, telephone, heat, insurance, routine office expenses such as postage, the transfer of goods within the district, and costs for operation and maintenance of the physical plant (e.g., buildings). These should not be included as separate direct costs in reimbursable budgets nor should they be included by the district in the final report of cash expenditures at the end of the year. These costs are covered by funds set aside for indirect costs in each program (except when explicitly prohibited by the funding source) and are added to the total direct cost as approved in each budget and final report as part of the claim process. Please note that a portion of funds set aside by districts for indirect costs is allocated back to the district directly in grant 08901.

14.13

Special Considerations

State Grants

- State-funded programs including PCEN, AIDP, and Part 154 end on June 30th and may not be carried over into the new fiscal year. In special cases permission will be granted for evaluation activities that must take place after the end of the grant year. Such evaluation activities may be conducted up until 90 days after the end of the grant, as long as funds for these activities have been encumbered prior to the end date of the program and SED has granted written approval.

- State grants that end after June 30th must be deobligated and then reobligated if they are to be used from July 1st until the grant period ends.

- It is not sufficient for districts to encumber funds in order to consider them expended. Equipment and supplies in a program year must benefit participants and students in that same year. Equipment and supplies must be received and in use a minimum of eight weeks prior to program termination.

Federal Grants

- The funding year for federal formula grant programs such as Title I generally runs from September 1, 2002 to August 31, 2003. Administrative employees working during July and August to finish administrative reports, etc., must be budgeted at full annual salary in the school year program. Funds must be deobligated from one fiscal year to the next for use during the summer (see Section 16).

- Funds for most federal competitive grants can be carried over if the grant award letter stated that the grant period continues into the 2002-03 school year. (For example, 2002-03 is the second or third year of a three-year grant.) Generally no permission is needed from the federal program office. Questions about whether carryover is allowed should be directed to the federal program officer.

- To carry over federal competitive grants after the grant period ends (for example after three years of a three year grant award), the Division of Budget Operations and Review requires written permission from the funder. This must be submitted to your DBOR analyst in order for the transaction to take place.

Section 15
Special Instructions for Galaxy Users

Throughout this document, we have included specific language pertaining to Galaxy Users in each respective section. We hope that this section will serve as a quick reference tool and also provide some additional helpful hints.

Galaxy enables the creation and management of budgets at the school level. Budget details from Tables of Organizations entered in Galaxy by school are consolidated to form school and district office budgets, which are sent from Galaxy to FAMIS via overnight batch processing. A FAMIS modification is the total of all the approved Galaxy school modifications for the district. All budgets must be processed in FAMIS, which are then sent to the City's accounting system, FMS.

In order to ensure quick turnaround time and fund availability to the schools, DBOR does not review Galaxy district budgets that are passed to FAMIS before they are pended. Galaxy district budgets may be subject to a post-audit review after being automatically pended in FAMIS.

REIMBURSABLE GRANT NUMBERS / QUICK CODE REDUCTION FOR GALAXY DISTRICTS ONLY

Due to the availability of program information related to budgets scheduled in Galaxy via the attributes on the Table of Organization, the number of grant numbers / quick codes utilized by the Galaxy districts has been reduced. However, to satisfy existing State Education Department guidelines regarding FS-10 / FS-10A processing, most reimbursable programs are still budgeted in a distinct grant number.

The major reduction in grant numbers has taken place in the Title I and PCEN umbrella programs, where separate components are no longer scheduled for Reading, Math, ESL, etc. Most of the components have been collapsed into the grant numbers previously used for the Reading programs, 31602 and 39402, respectively. The exception to this rule is any umbrella-component that utilizes average teacher salary. Title I and PCEN School-Wide Projects (31675 and 39475), and PCEN LEP (39428), each require the distinct grant number assigned to those programs.

All average teacher salary programs are still required to be scheduled in their own grant number. Note: Part 154 and Part 154 Per Capita have been collapsed into the 38480 grant number for all districts.

The AIDP umbrella programs are to be scheduled in grant 38701, except for Students in Temporary Housing (38709) and Alternatives to Pupil Suspension (38725), which are separate Fund Sources.

An example of the grant number / quick code reduction in a non-umbrella or average teacher salary program would be Chapter 53 Reading and Staff Development, which will both be scheduled in grant number 37401.

Refer to the complete listing of grant numbers in Section 3. A grant listing sorted by Galaxy Fund Source is provided.

SETTING UP ALLOCATION CATEGORIES

How you set up your Allocation Categories will affect how your items are scheduled. Here are some guidelines that will help you get the desired budget and facilitate your monitoring efforts:

- You should not combine fund sources in a Multiply Funded Allocation Category where one uses average teacher salary and one does not. For example, do not combine PCEN-Umbrella (39402) and PCEN-LEP (39428). This is to avoid the non-ATS grants (39402 in this case) from being updated during the Mid-Year Adjustment.
- Similarly, you should not use both the SWP quick codes (39475, 31675) and non-SWP quick code (31602, 39402) in the same Allocation Category because one uses average teacher salary and one does not. Again, this is to avoid non ATS budgets from being updated during the Mid-Year Adjustment and to ensure that these budgets are scheduled properly. Districts should create separate Allocation Categories for Schoolwide Projects and Non-Schoolwide Project budgets.
- MFACs can work well where the programmatic purposes of the fund sources are similar. For example, combining fund sources to support Professional Development activities is a common practice. To do this without creating future problems for the Mid-Year Adjustment, you may need to create two Allocation Categories, one using ATS fund sources, and one using non-ATS fund sources.
- When combining funds in an MFAC that may be deobligated at the end of the year, you need to use caution regarding

how you set up the MFAC. Using a cascade and setting the non-rollable fund source as the 1st in the order may help, however, there are ways the cascade can be disrupted. See cautionary notes below about Cascade MFACs. Similarly, when combining rollable and non-rollable fund sources in a percent split MFAC may leave unbudgeted remainders in all fund sources. The most conservative approach would be to combine only rollable fund sources, or non-rollable fund sources in an MFAC to facilitate the deobligation process.

There are features in Galaxy that allow districts to ensure that fund sources are being used appropriately. Consult the Galaxy Training Manual on how to use these features. They include:

- Fund Source Scheduling Rules: Rules to prohibit certain kinds of items from being scheduled in a Fund Source
- AC Filter Rules: Rules to prohibit certain kinds of items from being scheduled in an Allocation Category
- Cascade Caps: Allows districts to limit the percent of an item budgeted in a particular Fund Source in a Cascade MFAC.

SETTING UP COST FACTOR SCHEDULES

While Galaxy provides maximum flexibility regarding the title rates used for non-average teacher salary positions, the requirement that certain reimbursable fund sources use the average teacher salary remains. Galaxy contains an edit that requires that Allocation Categories are assigned Cost Factor Schedules that contain the correct average teacher salary if there is a Fund Source in the AC that is designated to utilize average teacher salary. This is why you are cautioned against combining ATS and non-ATS fund sources in an MFAC. You will be forced to use average teacher salaries in the non-ATS fund source.

How you set up your Cost Factor Schedules will affect how you adjust your budget and/or expenditures to address projected variances. Please keep the following points in mind:

- If you plan to schedule annual positions in a grant and want to be able to adjust a budget easily based on projected variances, it is best to use a distinct Cost Factor Schedule unique to a fund source. Even where you have set up SFACs, using the same Cost Factor Schedule across several fund sources will preclude you from making Cost Factor changes (title rate change) distinct to one fund source. The Cost Factor change will apply to all Allocation Categories using that Cost Factor.
- The alternative is to adjust expenditures late in the year using the Quick Code Adjustment function in Galaxy. This function, also known as Tinkering, will not alter your budget, only your expenditures.
- You should not use the same Cost Factor Schedule for Average Teacher Salary grants and non-Average Teacher Salary grants. This is to avoid having the non-ATS grants updated during the Mid-Year Adjustment. For example, you should not use the same Cost Factor Schedule for Chapter 53 and Title I SWP.
- Except for funding requiring the use of average teacher salary for scheduling purposes, districts establish their own Cost Factor Schedules (CFS) to be utilized by their schools for budgeting. Cost Factor Schedules should be monitored and analyzed to insure that resulting budgets cover projected expenditures in Fund Sources where that CFS is used.
- Galaxy includes variations on E bank payroll titles, so that the correct number of hours will be placed on the job schedule in EIS, e.g., School Aide 4 Hours, School Aide 5 Hours, etc. Cost Factor Schedules in Galaxy should be created accordingly, to be in line with the projected cost for the hours on each title needed, that is, a five-hour School Aide will have a higher cost factor than a four-hour School Aide, and so on.

Districts are urged to use the Title Rate Salary feature in Galaxy that will give you an accurate picture of actual salaries by fund source, by title.

Section 15
Special Instructions for Galaxy Users

FRINGE BENEFITS

Galaxy offers districts a choice of how to manage their Fringe Benefit budgets. They can either incorporate fringe benefits into the cost factor title rate, or use the set-aside feature. Where fringes are part of the cost factor, these funds are allocated to schools. Where the set-aside feature is used, funds are not allocated to schools. Either way, fringe benefits are automatically scheduled using the FAMIS fringe percentages when personal service line items are scheduled.

Since Galaxy uses the FAMIS fringe percentages, districts opting to use rates that do not reflect the actual average salary may see unintended results. If fringes are included in the Cost Factor rate, the result will be that fringes will be taken off the top and the resulting budget on the salary line will be whatever the remaining amount is. If the fringe set-aside option is used, schools will be unable to submit budget items once the fringe set-aside has been exhausted, even if schools have remaining balances.

Please note that all fund sources in an MFAC must use the same Cost Factor Schedule. If funds are to be combined in an MFAC with the Tax Levy (All Other) fund source, the Cost Factor Schedule used for all fund sources in the Allocation Category must have rates without fringe benefits. Therefore, reimbursable funds combined with the Tax Levy (All Other) fund source in an MFAC must utilize the fringe set-aside feature. Always verify the resulting funding of an item scheduled with an MFAC.

BUDGETING SPLIT POSITIONS

In Galaxy, schools can split fund positions one of three ways:

- Fund an item with more than one Single Funded Allocation Category (SFAC), or
- Fund an item with a Multiply Funded Allocation Category (MFAC), or
- Fund an item with a combination of SFACs and MFACs.

Both percent split MFACs and Cascade MFACs apply the split or cascade based on the school's allocation, not the split or cascade that exists at the AC level. For example, if a percent split MFAC is set up with 3 fund sources evenly distributed - if a school has only 2 fund sources allocated to it - items will be split based on the distribution of those 2 fund sources to that particular school. Similarly if a school is allocated only 3 out of 5 fund sources in a Cascade MFAC, Galaxy will assign items to quick codes based on the order including only those 3 fund sources.

In sum, the actual split of any particular item will depend on the following factors:

1. the percentage split, cascade priority order, and cascade percentage caps of Fund Sources in the MFAC,
2. the actual allocation to the school in each Fund Source
3. any scheduling rules the district has applied to the Fund Source,
4. unscheduled funds available in the Fund Source at the time of scheduling,
5. and school eligibility rules, such as Title I.

All items created with MFACS should be analyzed to verify the resulting funding on the T.O.

SPECIAL NOTES ABOUT CASCADE MFACS

Items created with cascade MFACs can result in split funding by two methods:

1. In a straight cascade: If available funds run out of the fund source given the highest priority and the cascade runs into the next highest priority funding, or
2. In a percentage cap cascade: If the percentage of the highest priority fund source is capped, the cascade will go to the next highest priority fund source for the remainder of the funds needed, and so on, based upon the percentage cap on each fund source.

In a cascade MFAC, any funds that cannot be rolled over into the summer or the next fiscal year should have a higher rank order assigned to them. Doing so will ensure that non-rollable funds are utilized first, with the following caveat:

- When items are initially scheduled, Galaxy will use the cascade order and all the criteria listed above to determine the quick code of the item. However, once districts begin to modify items, the cascade order can be disrupted. For example, if a school has scheduled 100% of its MFAC allocation that has five fund sources, and later reduces an item that was funded from the third fund source. At the end of the year, the accrual will not be in the last fund source, but in that third fund source.

Even if a cascade is used, T.O. items scheduled with an MFAC may end up being split funded. For example, if the available funds in the highest ranked fund source are not sufficient to schedule the whole item, the balance of the item will be funded from the next highest ranked fund source. This fact should be considered when creating MFACs with rollable funds. At the end of the year, available funds to be deobligated may end up split across the different fund sources in the MFAC. The deobligated funds may not end up in one Fund Source.

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Section 15
Special Instructions for Galaxy Users

OTPS AND ACTIVITY CODE FUND CONTROL

Galaxy districts will be able to track OTPS and extended use expenditures by individual item number, or activity code. This will reduce or eliminate the need for manual record keeping that districts and schools have historically needed. In order to accomplish this, Galaxy users will enter the specific activity code for an item when entering a requisition, purchase order or imprest fund document for OTPS and when entering time for extended use. The activity code will automatically point to the quick code and object code within the location where the item was originally budgeted. Expenditures against those documents will be posted to the location, quick code, object code and activity code in the original document number.

Please note that this means that fund availability is only within a particular location, quick code, object and activity code. Funds budgeted in one activity code are not available to the user when trying to voucher in a different activity code, even if the location, quick code and object are the same. A budget modification is required to move funds between activity codes.

COLLECTIVE BARGAINING RESERVE

Please note that Object Code 057 can be scheduled by creating a Cost Factor schedule that includes the Galaxy title 'CB Set-aside'. In the event that a reserve is needed, this title should be selected when the district office is scheduling the line item. Please note this is a district office only title, to be used at the discretion of the district. Funds for CB can also be scheduled on each PS title, if necessary. You will be notified separately if and when a set-aside is needed.

INDIRECT COST

For FY'03, Galaxy will require that Indirect Cost be scheduled according to the correct percentages prior to the submission of your Initial Schedule. Districts must then revise these budgets periodically throughout the year as their scheduled amounts increase or decrease. You can check to see whether you need to adjust your indirect cost budget by using the Indirect Cost check feature available in the Budget drop-down button. When you select a fund source, Galaxy will calculate the indirect cost amount you should have scheduled based on all non-equipment items currently scheduled and compare it to what you actually scheduled. The difference would be what you would need to modify in order the correct it.

Refer to the Galaxy Training manual section called Indirect Cost for further guidance regarding combining fund sources in an MFAC for the purpose of scheduling Indirect Cost.

FS-10s

The process for generating FS-10s and FS-10As for submission to the state is different for Galaxy districts than for non-Galaxy. First, rather than submitting FS-10As to the State each time a district modifies its budget, modifications will be submitted based on an agreed upon schedule. For FY'02 this was approximately on a quarterly basis. Once the schedule is finalized, districts will be notified.

Galaxy districts are required to prepare and submit narratives to the DBOR Office of Categorical Program Support in preparation for submission of FS-10As. There is a screen in Galaxy, the FS-10A narrative screen, expressly for district use in providing explanations of changes. Refer to Section 14 for guidelines for program narratives.

Please note that for myGalaxy users, when an item is modified at the school level, users have the option of creating a note attached to the item. These notes are saved in Galaxy and are available to the district as they complete the FS-10A narrative. Districts are urged to require schools to enter these notes so that they do not have to research the changes anew when completing their narratives.

Changes in the FS-10A narrative screen are underway that will ensure that data displayed on the screen is consistent with FAMIS budget documents.

EIS JOB COST

Account code information on jobs in EIS is automatically updated bi-weekly for changes made to the T.O. No district action is

necessary. Changes are being made for FY'03 that will ensure that the split percent for annual positions posted to EIS is equivalent to the Allocation Category split created by the user.

While DBOR normally encourages districts to monitor staffing levels versus budget via the EIS Budget Summary Screen (2.7), Galaxy districts should no longer use the Budget Summary Screen in the same manner. The job cost for Galaxy districts is not calculated with the same formulas utilized for all other districts.

- The job cost in EIS for a Galaxy district staff member will be the personnel cost of the item on the school's Galaxy T.O. That value is determined by the Cost Factor Schedule (CFS) established BY THE DISTRICT for that title in that fund source, less any applicable fringe benefits for staff funded in Reimbursable programs.
    - For instance, if the CFS has a rate of $85,000 for a teacher in a reimbursable program, that covers a projected salary cost of $62,791 and fringe benefits totaling $22,209 at the FY 2003 total rate of 35.37%. The job cost would be $62,791, which would also equal the budget amount for that line item, thereby negating any analytical benefit this data might have.
    - If the district has used a CFS that does not include fringe benefits, then the job cost will be the CFS amount for the title, again creating a situation where the job cost equals the budget.

GRANT END DATES

Districts must be vigilant about ensuring that any budget modification for a grant be posted to Galaxy/FAMIS prior to the grant end date. New procedures will take effect in FY'03 that will prevent users from creating mods in grants past the end date.

Section 16
Summer Programs, Deobligations, and Reobligations

1. INTRODUCTION

The processing of most deobligation, reobligation and summer program modifications should already have been completed by the time this circular is issued. Instructions were distributed in a memorandum issued April 18, 2002, and are available on the DBOR website, address:
http://www.nycenet.edu/offices/d_chanc_oper/budget/dbor/Circular/Deob&Reob.pdf

Those instructions have been updated here for next year's process.

Most school year instructional and other programs end on June 30, 2003. For those reimbursable programs with effective dates that run through August or later, funding for summer 2003 programs must be provided in FAMIS for FY 2004. In addition, several programs, such as Title I, allow carryovers of unspent funds into the next FY. All modifications must adhere to regulations for the type of funds being used.

For purposes of these instructions, districts will be referred to as FAMIS or Galaxy districts, depending on the system the district uses to enter budget modifications. FAMIS modifications, or changes to the Table of Organization (T.O.) in Galaxy, must be entered accordingly.

You may also refer to the May 8, 2001 DBOR Boot Camp manual entitled "Strategies for Fine-Tuning Your Financial Plan" for further information and tips on the deobligation and reobligation process.

Deadlines for summer programs, deobligation and reobligation mods will be issued in the FY 2003 Year-End Close Calendar, which is usually issued each year in March.

Modifications entered in FAMIS must indicate on the notepad narrative screen whether the modification is a:

- deobligation of funds for use during the summer,
- deobligation accrual for carryover into FY 2004 (as permitted by fund source),
- combination of funds for summer and FY2004, or
- reobligation.

Please alert your district's budget analyst when deobligations or T.O. reductions have been completed. DBOR analysts will review and approve all amounts deobligated for carryover into FY 2004, and are available to assist you with any questions you may have about this process.

2. REQUIREMENT FOR PROGRAM NARRATIVES

If you are deobligating and reobligating funds to implement a summer reimbursable program, please follow these guidelines:

- If you have already described the summer program in an approved application, for example your District Comprehensive Education Plan (DCEP), no further narrative is needed.
- If you did not describe the summer program in an approved application, you must prepare a narrative for the summer program that describes the program's target population and activities. Please contact the Office of Categorical Program Support for additional information: 718-935-4017.

3. GALAXY DISTRICTS

Refer to the Year-End Close Calendar for the deobligation deadline for Galaxy districts. Galaxy districts should also refer to information distributed each year by the DBOR Instructional Programs office and the Galaxy Lab regarding strategies for handling deobligations and reobligations in Galaxy.

Phase I, II & III
In Galaxy, deobligations and reobligations are not done by entering summary modifications for each program. Instead, the T.O. for each school that has funding to be carried over needs to be reduced. This is usually a function that the district office does on behalf of its schools. The district office then approves the modifications to the school's T.O., and a batch program updates the FAMIS budget overnight. Modification numbers are sequentially assigned automatically by Galaxy. At this time,

unscheduled funds are returned to the lump sum.

New districts starting in Galaxy for FY 2004 Any districts or HS Superintendencies that begin utilizing Galaxy starting in FY 2004 and need to deobligate funds, will do so in FAMIS via a regular BF document modification. Notify your budget analyst that a deobligation modification has been entered. The analyst can then request that the funds be moved to FY 2004.

Once the funds are moved to the next FY in FAMIS, districts follow the same procedures for scheduling reobligated funds as outlined below.

All Galaxy Districts

- All Galaxy districts will enter reobligation modifications in Galaxy only. No modifications are to be entered in FAMIS for any Galaxy district for FY 2004.
- Once the lump sum is moved to the next fiscal year in FAMIS, it takes a minimum of two days for the funds to become available as a fund source in Galaxy.
- When the funds appear in Galaxy, the district can place them in Allocation Categories, allocate funds to schools or the district office, and then schedule items on the T.O.

Section 16
Summer Programs, Deobligations, and Reobligations

4. STATE FORMS (FS-10As)

In the early fall, DBOR will generate FS-10As, capturing the net effect of the budget reductions in FY 2003 and increases in FY 2004. Clear, concise, and meaningful FAMIS notepad narratives and Galaxy narratives entered via the FS-10A Narrative List function will help expedite that process.

Please be mindful of adjusting the number of positions, hours and days in all types of modifications. Any errors may delay the processing of budgets by the State Education Department.

5. FRINGE BENEFITS AND INDIRECT COST

In deobligation modifications where funds will be used differently during the summer than they were during the regular school year, fringe benefits and indirect cost also should be accrued (relative to the personal service reduction) and based on the projected expenditure forecast in the program.

For instructions regarding fringe benefits and indirect cost for administrative staff deobligations / reobligations in Title I, Title IV, etc., refer to the section below entitled, "Annual Administrative Employees."

6. TITLE I

All funding for Title I summer programs must be provided from available FY 2003 funding. FY 2004 Title I funds cannot be used for summer 2003 programs.

Districts with sufficient FY 2003 Title I unbudgeted balances to support the summer program need only contact their DBOR analyst to request that funds be transferred to the summer program lump sum. Summer budgets can then be entered in FY 2004 by the district.

Where unbudgeted balances are not sufficient or do not exist, accruals from the regular year program may be used to support the summer program.

TITLE I Summer Program Numbers for July and August 2003:

31640 - Instructional
31641 - Non-Public Schools
31649 - Administrative Staff Only

If your district requires any of the programs listed above, or any other grant that runs through July and August, please verify that the quick code and grant numbers exist in FAMIS on tables FAML5300 and FAML5070 and are effective through August 31, 2003, or other grant end date, as applicable by the funding agent.

If the grant does not exist, please contact the Office of Categorical Claims (DFO) to have the necessary codes established. Galaxy districts please note: Newly coded grant numbers must be validated by Galaxy staff before the codes are available for scheduling in Galaxy.

FY 2003 School Year Deobligation Modifications to Fund a Title I Summer Program or for Carryover to FY 2004

- FAMIS and Galaxy Phase III districts must enter a separate modification for each component with accrued funds.
- The lump sum lines for Title I are as follows:

Title I Funding	Quick Code	Lump Sum Line
Target	131600	6914
NPS	131606	6915

- Funds that are deobligated from each Title I component should be placed in the appropriate umbrella lump sum (Target or NPS for Title I). These funds should not be placed in the component lump sum. Example:

DISTRICT/ QUICK CODE	OBJECT/LINE	AMOUNT
XX031602	3001	$ -1,000
XX031602	0062	$ - 76
XX031602	8914	$ - 65
XX131600	6914	$ 1,141

Fiscal Year 2004 Reobligation Modification for Title I Summer Program

FAMIS districts transmitting FY 2003 deobligation modifications should also enter the summer reobligation modification in FY 2004.

After DBOR completes its review of the Title I lump sum, the necessary amount will be moved to FY 2004, so that the district can balance and authorize the summer budget modification.

Funds will be placed in the lump sum quick code 13164X line 691X for FY 2003 Summer Title I programs.

Allowable Carryover for Title I - Up to 10% maximum limit

Districts may carryover unspent Title I funds into the next school year program, up to a maximum of 10% of their Title I allocation. Carryover funds may be derived via accrual deobligation modifications and/or unbudgeted balances. Funds will then be moved from FY 2003 quick code 131600 to FY 2004 quick code 141600, for use in the school year program starting in September.

Sequencing of Title I Deobligation Modifications FAMIS and Districts Beginning to use Galaxy in FY 2004

If the district is entering multiple types of deobligations for Title I, it is suggested that they be entered in FAMIS in the following order, in accordance with established deadlines:

- Accruals for 2003 Summer Program
- Summer Administrative Costs for July & August 2003
- Accruals for the FY 2004 School Year Program

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Section 16
Summer Programs, Deobligations, and Reobligations

7. OTHER FEDERAL SUMMER PROGRAMS

Other Federal programs that run through the summer (or later) must be funded by FY 2003 unbudgeted lump sum monies and/or unexpended balances made available by processing a deobligation modification or reducing a T.O. Line items in individual programs should be reduced, and returned to the lump sum for the program. Alert your DBOR analyst when funds are ready to be moved to FY 2004.

8. ANNUAL ADMINISTRATIVE EMPLOYEES - Including Title I Summer Administrative Staff

The funding year for Title I, Title IV, Title VI and certain other Federal programs is September 1, 2002 to August 31, 2003. Full-year funding should have been provided in the FY 2003 budget for administrative employees working during July and August, 2003.

To transfer funding for these employees into FY 2004 (in order to accept payroll costs during July and August 2003), a deobligation and a reobligation budget modification should be entered in FAMIS/Galaxy in accordance with the deadlines outlined in the FY 2003 Year-End Close Calendar. These actions will allow staff working over the summer months to be paid from these programs. The salaries of summer employees must be pro-rated at the FY 2004 rate.

Budgets for administrative staff in programs other than Title I that run through July and August should be scheduled in the same grant number in FY 2004 as was used in the FY 2003 school year program. For instance, SAPIS workers in the Federal Drug program grant 35100, are deobligated from FY 2003, grant number 35100, and reobligated in FY 2004, grant number 35100.

Districts that did not provide sufficient funds in their FY 2003 budgets for full-year funding for administrative employees may deobligate available balances in that grant and reschedule accruals to cover the two months of summer costs (including fringe benefits and indirect costs), pro-rated at the FY 2004 rate.

- If this type of budget modification is necessary, the adjustment must be entered immediately. No other actions should be included on these modifications. This modification and the subsequent reobligation must be submitted to the State Education Department.

FAMIS districts

- For Title I administrative staff, deobligations should be completed separately from accrual deobligations of funds to be used during the summer or for carryover. No other actions should be included in these modifications.
- Fringes and indirect cost do not need to be deobligated and reobligated, provided that sufficient funds were included in the FY 2003 budget to cover these costs through August 2003.

Galaxy districts
When the T.O. is adjusted, Galaxy automatically makes the appropriate decrease or increase to fringe benefits, based on the district-established Cost Factor Schedule for each title. In order to avoid receiving funding warning messages in Galaxy, indirect costs should be deobligated and included in the amounts to be moved to the summer, and rescheduled in FY 2004.

9. DEOBLIGATION & REOBLIGATION MODIFICATION NUMBERING IN FAMIS

Please use the following modification number sequence for modifications entered on-line in FAMIS:

FY 2003 Deobligations: BFXXGRANT3D0, e.g., BF77351003D0
The input period on the document header screen (FAML4010) in FAMIS should be the calendar month and year the deobligation is entered, i.e., 05 2003, 06 2003, etc.

FY 2004 Reobligations: BFXXGRANT4R0, e.g., BF77251004R0
The input period on the document header screen (FAML4010) in FAMIS should be the calendar month and year the reobligation is effective, i.e., 07 2003 for summer programs starting in July, or 09 2003 for programs starting in September.

FY 2004 Title I Summer Programs: BFXX3164X4R0, e.g., BF85316404R0.

The input period on the document header screen (FAML4010) in FAMIS should be 07 2003 for July.

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Section 17
Tables and Attachments

(You may download a free version of Adobe Acrobat Reader by clicking the get Acrobat Reader Icon.)

Line Master Summary Table

Key Policy Letters by the Secretary of Education

FY 2003 LINE MASTER SUMMARY FOR REIMBURSABLE SCHEDULING PURPOSES ONLY

POSITION TITLE	TITLE CODE	----OBJECT CODE ------- LINE NUMBER 001	005	031(h)	031(d)	FY 2002-2003 RATES FOR SCHEDULING PURPOSES MIN	MAX	MIN	MAX	FA-10 CA-10 Codes
ACCOUNTANT	40510	4146		4149		35,038	45,821	19.21	25.08	16
ADMIN ACCOUNTANT	10001	4121		4124		43,633	135,200	23.88	74.00	15
ADMIN ASSISTANT	10125	4061		4064		36,365	46,321	19.90	25.35	16
ADMIN ASSOCIATE	10130	4056				40,688	51,431	22.27	28.15	16
ADMIN ATTORNEY	10006	3901				43,633	135,200	23.88	74.00	15
ADMIN AUDITOR OF ACCOUNTS	10008	3941				43,633	135,200	23.88	74.00	15
ADMIN BUDGET ANALYST	83000	4041				43,633	135,200	23.88	74.00	16
ADMIN EDUCATION ANALYST	10031	4771				43,633	135,200	23.88	74.00	15
ADMIN EDUCATION OFFICER	10062	4766				43,633	135,200	22.08	68.42	15
ADMIN LABOR RELATIONS ANALYST	83001	4686				43,633	135,200	22.08	68.42	16
ADMIN MANAGER	10025	4046				43,633	135,200	22.08	68.42	15
ADMIN ORGANIZATIONAL RESEARCH ANALYST	83002	5736				43,633	135,200	22.08	68.42	16
ADMIN PERSONNEL ANALYST	83003	5796				43,633	135,200	22.08	68.42	16
ADMIN PUBLIC INFO SPECIALIST	10033	3861				43,633	135,200	22.08	68.42	15
ADMIN QUALITY ASSURANCE SPECIALIST	10080	4691				43,633	135,200	22.08	68.42	15
ADMIN SCHL SECURITY MANAGER	10083	6171				43,633	135,200	22.08	68.42	15
ADMIN SPACE ANALYST	10037	4036				43,633	135,200	22.08	68.42	15
ADMIN STAFF ANALYST	10026	4001				43,633	135,200	22.08	79.57	15
ANNOUNCER	60636	4336		4339		32,802	47,169	17.95	25.82	16
ASST ADMIN DIRECTOR	E0734		2611			70,411	83,667			15
ADULT EDUCATION ASST COORDINATOR	E0921		3301			61,396	69,573			15
ASST DIRECTOR (10 month)	E0726		2336			70,411	82,887			15
ASST MEDIA SRVCE TECH	90621	4956				21,917	82,887	12.00	45.37	16
ASST PLANNER	22110	3986				42,244	53,052	23.12	29.04	16
ASST PRINCIPAL ADMINISTRATIVE (10-month year)	E0114		2531			73,370	97,369			15
ASST PRINCIPAL ADMINISTRATIVE (12-month year)	E0114		2533			81,729	106,710			15
ASST PRINCIPAL SUPERVISION (10-month year)	E0782		2541			73,370	97,369			15
ASST PRINCIPALSUPERVISION (12-month year)	E0782		2543			81,729	106,710			15
ASST PRINCIPAL ASSIGNED (10-month year)	E0782		2571			73,370	97,369			15
ASST PRINCIPAL ASSIGNED (12-month year)	E0782		2573			81,729	106,710			15
ASST STATISTICIAN	40605	4176				31,062	38,912	17.00	21.30	16
ASST STOCKHANDLER	12207	5896		5899		25,428	33,920	13.92	18.57	16
ASSOC BOOKKEEPER	40527	5846				36,065	45,725	19.74	25.03	16
ASSOC BUDGET ANALYST	40107	4026				50,377	65,227	25.73	35.70	16
ASSOC ACCOUNTANT	40517	4126		4129		43,255	60,175	23.68	32.94	16
ASSOC EDUCATION ANALYST	12629	4781				55,885	72,357	30.90	40.01	15
ASSOC EDUCATION OFFICER	12634	4776		4779		55,885	72,357	30.90	40.01	15
ASSOC GRAPHIC ARTIST	91416	4251				45,022	66,637	24.63	36.47	16
ASSOC LABOR REL. ANALYST	13373	4676				50,889	65,890	28.14	36.06	16
ASSOC MANAGEMENT AUDITOR	40503	3951				50,085	65,878	27.41	36.06	16
ASSOC ORG RESEARCH ANALYST	13104	5726				51,148	66,225	28.00	36.25	16
ASSOC PROJECT MANAGER++	22427	4936				51,845	81,287	28.38	44.49	16
ASSOC PUBLIC INFO SPECLST	60816	3891				42,678	53,331	23.36	29.19	16
ASSOC SCH FOOD SER MGR	54485	4811		4814		49,425	49,425	27.05	27.05	16
ASSOC STAFF ANALYST (OSA)	1262B	4006		4009		54,808	70,961	30.00	38.84	16
ASSOC STAFF ANALYST	12627	4006		4009		55,885	72,357	30.90	40.01	16
ATTORNEY AT LAW	30085	3811				51,269	90,383	28.06	49.47	15
AUDIO-VISUAL AIDE TECHNICIAN++	90613	4236		4239		33,058	37,551	18.09	20.55	16
AUDITOR OF ACCOUNTS	40810	4031				37,380	48,089	20.46	26.32	16
BOOKKEEPER	40526	5841				29,625	38,640	16.21	21.15	16
BUDGET ANALYST	40106	4016				36,181	50,138	19.80	27.45	16
CHIEF SCHOOL PSYCHIATRIST P/T	CLPIQ		2691			84,523	91,575			15
CITY CUSTODIAL ASSISTANT	90644	5501				23,060	27,910	12.62	15.28	15
CLAIM SPECIALIST	30726	6146				31,604	56,856	17.30	31.12	16
CLERICAL AIDE	10250	5801		5804		22,768	27,576	12.46	15.09	16
CLERICAL ASSOCIATE	10251	5806				22,768	42,184	12.46	23.09	16
COMMUNITY ASSISTANT	56056	5996				25,348	28,593	14.00	15.79	16
OCCASIONAL COMMUNITY CENTER ATTENDANT		6024						5.15	5.15	16
COMMUNITY ASSOCIATE	56057	5946				29,876	43,235	16.50	23.88	16
COMMUNITY COORDINATOR	56058	5936				42,166	56,917	23.29	31.44	16
COMPUTER AIDE	13620	6546		6549		31,656	44,246	17.33	24.23	16
COMP. ASSOC (OPERATION)	13621	6536				39,564	75,286	21.66	41.21	16
COMP. ASSOC (SOFTWARE)	13631	6586				51,429	75,286	28.15	41.21	16
COMP. ASSOC (TECH SUPPORT)	13611	6531				39,376	75,286	21.55	41.21	16
COMPUTER OPERATIONS MANAGER	10074	6541				43,633	135,200	23.88	74.00	15
COMPUTER OPERATOR	13511	4451		4454		28,048	36,381	15.35	19.91	16

FY 2003 LINE MASTER SUMMARY FOR REIMBURSABLE SCHEDULING PURPOSES ONLY

POSITION TITLE	TITLE CODE	----OBJECT CODE ------- LINE NUMBER 001	005	031(h)	031(d)	FY 2002-2003 RATES FOR SCHEDULING PURPOSES MIN	MAX	MIN	MAX	FA-10 CA-10 Codes
COMP. PROGRAMMER ANALYST	13651	6526		6529		39,564	56,235	21.65	30.78	16
COMPUTER PROGRAMMER ANALYST TRAINEE	13650	6556		6559		31,680	31,680	17.34	17.34	16
COMPUTER SPECIALIST (SOFTWARE)	13632	6581		6584		63,286	91,966	34.63	50.34	16
COMPUTER SYSTEMS MANAGER	10050	3926				43,633	135,200	23.88	74.00	16
CONTRACTING AGENT	06627	4606				31,633	60,087	17.31	32.89	16
COOP TRAINEE TYPIST SENIOR	06432							5.15	5.15	
COOP TRAINEE CLERICAL	06432							5.15	5.15	
COOP TRAINEE TYPIST	06432							5.15	5.15	
COOP ED TRAINEE - JUNIOR	06432							5.50	5.50	
COOP ED TRAINEE - SENIOR	06432							6.00	6.00	
COORDINATOR-ADULT EDUCATION	E0920		2751	2754		71,367	79,547			15
DC 37 PARAPROFESSIONALS	82206			6029		14,944	22,834	10.41	15.91	16
DC 37 PARAS (PER SESSION)	82206			6039				10.87	16.61	16
DIRECTOR	E0716		2316			67,963	143,900			15
DISTRICT BUSINESS MANAGER	10200	4701				59,676	74,202	32.66	40.61	15
DIST BUSINESS OFFICER	10187	4706			4709	53,513	60,009	29.29	32.85	16
DIRECTOR OF OPERATIONS	6520	4926				82,131	135,200	44.95	74.00	16
DISTRICT SUPERVISING ATTENDANCE OFFICER (twelve-month year)		2391				81,729	106,710	44.73	58.41	15
DISTRICT SUPERVISING ATTENDANCE OFFICER (ten-month year)		2391				73,370	97,369	40.16	53.29	15
EDUCATION ADMINISTRATOR CSA	E0773		2366			60,296	99,357			15
EDUCATION ANALYST	12628	4791		4794		40,848	52,822	22.36	22.36	15
EDUCATION ASSOCIATE (CONF)	09974	2096				43,633	132,425	23.88	72.48	15
EDUCATION ASSOCIATE (WASHINGTON)	E0771		2371			39,070	113,925			15
ED. FACILITIES SECURITY OFF.	RSGDN							11.82	12.95	16
EDUCATION OFFICER	12633	4786		4789		42,576	55,059	23.54	30.44	15
ENGINEERING TECH	20113	4981				28,983	38,932	15.86	21.31	16
EXEC. ASST. TO COMMUNITY SCHOOL BOARD	13251	3781				24,704	58,956	13.66	32.60	15
FILM INSPECTION ASSISTANT	90605			4249				10.67	11.60	16
GENERAL ASSISTANT	E0316			3569				34.78		15
GRAPHIC ARTIST	91415	4256				34,887	47,540	19.09	26.02	16
HEALTH SERVICES MANAGER	10069	4086				43,633	135,200	23.88	74.00	15
ILLUSTRATOR	91410	4231		4234		28,490	36,189	15.59	19.81	16
INSPECTOR CONSTRUCTION++ No one in this title	31622	5356				29,345	37,275	16.06	20.40	16
INVESTMENT ANALYST	40925	4796				35,083	45,371	17.75	22.96	16
JR. SCHL-NEIGHBHOOD WKR	56060	4746		4749		23,710	28,774	13.10	15.89	16
LABORATORY HELPER++	82107	4381		4384		18,289	23,782	10.01	13.02	16
LAW CLERK	30109	3921				50,683	50,683	27.74	27.74	16
MANAGEMENT AUDITOR	40502	3956				43,255	60,175	21.89	30.45	16
MEDIA SERVICES TECHNICIAN	90622	4951				33,058	37,551	18.09	20.55	16
MESSENGER	12005	5861		5864		22,768	27,576	12.46	15.09	16
MOBILE TASK FORCE OFFICER	54505	4876				28,942	32,935	13.17	14.07	16
OFFICE APPLIANCE OPERATOR	11705	5871				22,768	27,576	12.46	15.09	16
OFFICE MACHINE AIDE	11702	5791		5794		22,768	32,077	13.88	17.57	16
PARALEGAL AIDE	30080	4186				29,045	40,593	15.90	22.22	16
PERSONNEL ANALYST		5741				35,816	49,633			16
PHOTOGRAPHER	90610	4406				33,821	41,416	18.51	22.67	16
PLANNER TRAINEE	22107	3991				37,745	37,745	20.66	20.66	16
PRINCIPAL ADMIN ASSOCIATE	10124	5751		5754		36,365	59,816	19.90	32.74	16
PRINCIPAL ASSIGNED	E0781		2511			83,662	111,274			15
PRINCIPAL BUYER	12157	4596				49,638	62,922	27.17	34.44	16
PRIN DAY ELEMENTARY SCHOOL	E0111		2481			83,662	139,524			15
PRINCIPAL DAY HIGH SCHOOL	E0311		2451			83,662	139,524			15
PRINCIPAL JUNIOR HIGH SCHOOL	E0211		2461			83,662	139,524			15
PRINPL SCHL-NEIGHBORHD WORKER	56063	4731		4734		38,021	45,028	20.81	24.65	16
PRODUCTION COORDINATOR (T.V.)	60622	4401				31,943	38,268	17.48	20.95	16
PROG. PRODUCTION ASST (RADIO)	60618	5906				31,087	36,690	17.02	20.08	16
PUBLIC HEALTH EDUCATOR	51110	4381				40,745	46,939	22.30	25.69	16
PURCHASING AGENT	12121	4656				31,626	54,108	19.61	34.56	16
QUANTITATIVE ANALYST	60951	4021		4024		49,093	62,743	26.87	34.35	16

FY 2003 LINE MASTER SUMMARY FOR REIMBURSABLE SCHEDULING PURPOSES ONLY

POSITION TITLE	TITLE CODE	----OBJECT CODE ------- LINE NUMBER 001	005	031(h)	031(d)	FY 2002-2003 RATES FOR SCHEDULING PURPOSES MIN	MAX	MIN	MAX	FA-10 CA-10 Codes
RADIO OPERATOR	90410	5901		5904		32,802	42,949	16.60	23.51	16
RESEARCH ASSISTANT	60910	4081		4084	5914	35,083	46,162	19.20	25.27	16
SAPIS	56073	4726		4729		28,791	49,114	15.76	26.87	16
SCHOOL AIDE (school yr rate)	82205			6204				10.48	11.60	16
SCHOOL AIDE (summer rate)	82205			6204				11.64	12.86	16
SCHOOL AIDE - BULK JOB	82205			6214				10.38	12.74	16
SCHOOL GUARD - BULK JOB	70204			6249				12.79	13.70	16
SCHOOL GUARD - 4 HOURS	70204			6209				12.79	13.70	16
SCH HLTH SERV AIDE (hrly) BULK JOB	05242			5999				10.48	11.44	16
SCHOOL HEALTH SERVICES AIDE	05242	5989						10.48	11.44	16
SCHOOL LUNCH AIDE	54503	4896				24,754	25,626	14.09	14.59	16
SCHOOL LUNCH ASST	54505	4876		4994		27,825	29,976	15.84	17.06	16
SCHOOL LUNCH ASST (COOK)	54513	4871				29,415	32,156	16.74	18.30	16
SCHOOL LUNCH HLPR (sch yr rate)	54501			4914		23,843	25,143	10.48	11.44	16
SCHOOL LUNCH MANAGER Broadbanded to Sch Food Serv Mgr	54410	4856		4859						16
SCHL NEIGHBORHOOD WORKER	56061	4741				27,712	32,408	15.77	18.45	16
SCHOOL PLANT MANAGER	82901	4941				70,002	98,529	38.32	53.93	15
SCHOOL PSYCHIATRIST (15 hour license)	E0759		2681	2684		84,523	91,575			15
SCHOOL PSYCHIATRIST (35 hour license)	E0759		2691	2684		84,523	91,575			15
SCHOOL SECURITY GUARDS	70204			6219		24,314	29,078	12.60	13.50	16
SECRETARY	10252	5816				22,768	42,184	12.46	23.09	16
SR. ACCOUNTANT	40515	4136				38,837	53,665	21.26	29.37	16
SR. AUDIO-VISUAL AIDE TECH.	90637	4226		4229		39,157	44,064	21.43	24.12	16
SR. AUDITOR OF ACCOUNTS	40815	3996				38,516	52,348	21.08	28.65	16
SR. BUYER	12140	4601		4554		40,226	54,734	22.04	29.96	16
SR. CLAIMS EXAMINER	30710	6156				38,914	51,055	21.30	27.94	16
SR. PLANNER	22125	3976				55,140	70,299	300.18	38.48	16
SR. RADIO OPERATOR	90435	4216		4219		36,690	47,169	20.08	25.82	16
SR. SALVAGE APPRAISER	12176	4681				39,866	53,858	21.82	29.48	16
SR. SCHOOL LUNCH AIDE (*1)	54504	4881	j code 021, Line 4992			27,154	28,707	14.87	15.71	16
SR. SCHOOL LUNCH AIDE COOK (*2)	54512	4886	j code 021, Line 4993			28,120	29,519	15.53	16.31	16
SR. SCHOOL LUNCH HELPER (*3)	54502		j code 021, Line 4995			23,587	29,216	10.78	11.73	16
SR SCH LUNCH HLPR	54502			4904				10.78	11.73	16
SR. SCH-NEIGHBORHOOD WKR	56062	4736		4739		34,267	37,505	18.75	20.53	16
SR. STATISTICIAN	40615	4166		4169		38,837	53,665	21.26	29.37	16
SR. STOREKEEPER	12220	4571				35,482	44,537	19.42	24.38	16
STAFF ANALYST - (OSA)	1262A	4011		4014		42,180	54,547	23.08	29.86	16
STATISTICIAN	40610	4171				35,083	45,821	19.20	25.08	16
STENOGRAGHER (Clerical Aide = 10205)	10205	5811				23,534	28,983	12.88	15.86	16
SR STENOGRAPHIC	10216	5756				25,997	32,864	14.23	17.99	16
STOCKHANDLER	12214	5891				28,048	34,313	15.35	18.78	16
STOCK WORKER	12200	5851				23,510	34,313	12.87	18.78	16
STOREKEEPER	12215	4661		4664		30,234	41,326	16.55	22.63	16
STUDENT AIDE	06432			6234				5.15	5.15	16
STUDENT AIDE VOCATIONAL	06432							5.50	5.50	
SUPERVISING AUDITOR OF ACCOUNTS++	40820	3966				40,742	57,964	22.30	31.73	16
SUPERVISING CLAIM EXAMINER	30715	6151				45,812	56,856	25.07	31.12	16
SUPERVISING SCHOOL AIDE	82250			6224				14.20	14.20	16
SUPV SCHOOL AIDE - BULK JOB	82250			6229				14.20	14.20	16
SUPV SCHOOL AIDE - BULK JOB	82250			6224				14.20	14.20	16
SUPERVISOR (10-month year)	E0722		2791	2794		73,370	87,369			15
SUPERVISOR (12-month year)	E0722		2793	2794		80,500	99,538			15
SUPERVISOR OF GUIDANCE-BOROUGH (10-month year)	E0726		2731			73,370	89,095			15
SUPERVISOR OF GUIDANCE-BOROUGH (12-month year)	E0726		2731			80,500	99,538			15
SUPVSR OF OFF. MACHINE OPTNS.	11704	5881				28,103	42,184	15.38	23.09	16
SUPERV SCHOOL PSYCHOLOGIST (10-month year)	E0761		2701			73,370	87,369			15
SUPERV SCHOOL PSYCHOLOGIST (12-month year)	E0761		2701			73,370	87,369			15
SUPERV SCHOOL SOCIAL WORKERS	E0762		2711			73,370	87,369			15
TELEVISION DIRECTOR++	60665	4261				37,811	47,296	20.70	25.89	16
TELEVISION LIGHTING TECHNICIAN	90310	4371		4374		31,087	36,690	17.02	20.08	16
WORD PROCESSOR	10302	5711				23,534	39,588	12.89	21.66	16

Note: UFT titles will be submitted in a revised linemaster.

THE SECRETARY OF EDUCATION
WASHINGTON, D.C. 20202

June 14, 2002

Dear Colleague:

As you know, on January 8, 2002, President Bush signed into law the *No Child Left Behind Act of 2001* (NCLBA). I am excited about this landmark legislation, as I believe it provides a critical road map for bringing about real improvement in student achievement.

The NCLBA will substantially affect the 2002-2003 school year, and given our short timeline for implementation, I wanted to provide you with preliminary guidance on public school choice, supplemental education services, and collective bargaining agreements--three key issues that will affect your planning processes for this fall. This guidance is not exhaustive and does not cover every possible nuance of the law. Rather, it is intended to give initial direction to you as you proceed this summer with implementing these programs for the start of the school year, with the understanding that additional guidance and/or draft regulations on these matters, as well as on other matters, will be provided in the near future. Once again, because the law requires implementation of these programs to begin this coming school year, I want to reiterate that your planning processes for this should be underway.

The context for public school choice, supplemental education services, and collective bargaining agreements is the accountability provisions in the Title I program. Under the NCLBA, each state must establish a definition of "adequate yearly progress" to use each year to determine the achievement of each school district and school. School districts must identify for improvement any Title I school that fails to meet the state's definition of adequate yearly progress for two consecutive years. Such schools, with technical assistance from their school districts, must develop and implement improvement plans incorporating various strategies to strengthen instruction in the core academic subjects in the school and addressing the specific issues that caused the school to fail. As discussed below, these schools must also provide public school choice and supplemental education services.

I. Public School Choice

In General. In the case of any Title I elementary or secondary school identified for school improvement, the school district is required to provide all students enrolled in the school with the option to transfer to another public school in the school district--which may include a public charter school--that has not been identified for improvement. This choice requirement applies unless state law specifically prohibits choice.

I recognize that some states and school districts have already begun planning for choice for the 2002-2003 school year. Indeed, ***the new choice requirements must be implemented beginning this fall***. As you continue your planning, I strongly encourage you to provide several choice options for parents. Parents should be provided a reasonable amount of time to consider their options, be given concise but detailed information on the performance and overall quality of the receiving schools, and be provided an opportunity to visit potential schools of choice.

Schools Identified for Improvement Prior to Enactment. The NCLBA includes specific transition provisions governing schools that were identified for improvement under the prior law. With one exception stated under the law, choice must be provided at the beginning of the 2002-2003 school year to all students in schools that have been identified for improvement (based on adequate yearly progress under the pre-NCLBA) as of January 7, 2002. The exception is if a school that is in school improvement on January 7 makes its second year of adequate yearly progress based on its 2002 assessment results, the district is not required to provide choice to the students in that school. ***School districts should begin planning now, if they have not begun already, to make choice available for students in any school that was in school improvement status as of January 7, 2002.***

Capacity. A school district is obligated to provide choice to all eligible students, subject to health and safety code requirements (regarding facility capacity). Transferring students should be treated as students who have moved into the receiving school's attendance zone and allowed to enroll in class and other activities on the same basis as other children in the school.

Priority for Low-Achieving Students in Low-Income Families. Among students exercising choice, school districts must give priority to the lowest-achieving students from low-income families. In other words, these students have priority among school options offered under the NCLBA and priority for transportation if funds for transportation are inadequate for that purpose. However, it would be inappropriate to remove students already accepted at a school to make room for those students exercising choice.

Magnet and Special Focus Schools. School districts need not disregard entrance requirements based on academic or other skills for schools for the gifted and talented, math or science schools, or other similar schools.

Transportation. If a student exercises the option to transfer to another public school, the school district has certain obligations to provide or pay for with federal funds the student's transportation to the new school. The school district's obligation for choice-related transportation and supplemental education services is equal to 20 percent of its Title I, Part A allocation. Within the 20 percent, a district must spend: (1) an amount equal to 5 percent for choice-related transportation; (2) an amount equal to 5 percent for supplemental education services; and (3) an amount equal to 10 percent for transportation or supplemental education services, or both, as the district determines. This obligation may be satisfied through use of regular Title I, Part A funds, school improvement funds under

Section 1003, or Title V, Part A funds. Additionally, school districts may use funds transferred to Title I from other federal education programs under Section 6123 to pay such costs. Programs eligible for such transfers include Title II, Part A Improving Teacher Quality State Grants; Title II, Part D Educational Technology State Grants; Title IV, Part A Safe and Drug-Free Schools and Communities State Grants; and Title V, Part A State Grants for Innovative Programs. Nothing in the NCLBA prohibits a district from spending more for transportation. Furthermore, a school district is not prohibited from spending state or local funds, if it wishes, to assist in paying for transportation.

The school district's obligation to provide transportation for the student ends at the end of the school year if the school from which the student transferred is no longer identified by the school district for school improvement, corrective action, or restructuring.

Desegregation. A school district that is subject to a desegregation plan--whether voluntary, court ordered, or under an agreement with a federal or state administrative agency--is not exempt from the public school choice requirements. In determining how to provide students with the option to transfer to another school, the school district may take into account the requirements of the desegregation plan. If a desegregation plan forbids the school district from offering any transfer option, the school district should secure appropriate changes to the plan to permit compliance with the public school choice requirements.

Cooperative Agreements with Other School Districts. There may be very limited circumstances under which public school choice may not be possible, particularly in some sparsely populated areas. For example, school districts with only one school at a particular grade level, or districts in which all schools at a grade level are identified for improvement, will not be able to offer choice. In such cases, districts are encouraged to establish cooperative agreements with other nearby school districts to permit transfers. Furthermore, in the very limited circumstances where choice is not possible and in accordance with the spirit of the NCLBA, I strongly encourage school districts to consider offering supplemental education services or other choices in curriculum or instruction such as distance learning.

II. Supplemental Education Services

In General. In the case of a Title I school in the second year of school improvement, the school district is required to arrange for the provision of supplemental education services for eligible students enrolled in the school. The provider of the services must have a demonstrated record of effectiveness and be selected by parents from a list of providers approved by the state. These supplemental services must be provided beginning in the 2002-2003 school year. Supplemental education services are extra academic assistance for low-income students who are attending Title I schools that have failed to make adequate yearly progress for three or more years. The purpose of these services is to ensure that these students increase their academic achievement, particularly in reading, language arts, and mathematics. These academic services may include assistance such as tutoring, remediation, and academic intervention. Instruction must take place outside the regular

school day, such as before or after school, on weekends, or during the summer. Supplemental education services must be of high quality, research based, and specifically designed to increase student academic achievement. Once again, I want to reiterate that the law requires that these opportunities be afforded to children beginning this fall.

Schools Identified for Improvement Prior to Enactment. Title I schools that have been identified for school improvement for two or more consecutive years as of January 7, 2002, ***must*** begin offering supplemental education services at the beginning of the 2002-2003 school year. As noted above, however, if a school in improvement on January 7 makes its second year of adequate yearly progress based on its 2002 assessment results, the district is not required to provide supplemental education services to eligible students in that school.

Parents. Parents choose the supplemental education services provider for their children from among the providers approved by the state for their school district. In general, the school district must work to ensure parents have good, easy-to-understand information about supplemental education services. School districts must provide parents with information on the availability of supplemental education services, the identity of approved service providers, and, at a minimum, a brief description of the services, qualifications, and demonstrated effectiveness of each provider. School districts may provide additional information, as appropriate. Such communications with parents must occur at least annually and must be in an understandable and uniform format. To the extent possible, communications must also be in a language parents can understand.

At the state level, parents should be consulted to promote participation by a greater variety of providers and to develop criteria for identifying high-quality providers. States, however, are ultimately responsible for identifying eligible providers from among which parents may choose.

At the provider level, parents, the school district, and the provider chosen by the parents must develop and identify specific academic achievement goals for the student, measures of student progress, and a timetable for improving achievement.

Eligible Children. Eligible children are those children from low-income families attending Title I schools that have failed to make adequate yearly progress for three consecutive years or more, as described above. In circumstances where more students request services than the school district can fund, the school district must place a priority on serving those low-income students who are the lowest achieving.

Per-Pupil Spending Limit. School districts are limited in how much they can spend to provide services for each child. The limit is what they receive in Title I funding per low-income child or the cost of the services themselves. Specifically, school districts must provide funding for supplemental education services for each participating child in an amount which is the lesser of the following: (1) the school district's Title I, Part A allocation, as determined by the state education agency, divided by the number of children from families below the poverty line (based on Census poverty data, not federal school

lunch data) in the school district; or (2) the actual costs of the supplemental education services received by each child.

Identification by States of Supplemental Education Service Providers. State education agencies must develop and apply objective criteria for identifying supplemental education service providers. The state education agency must also consult with parents, teachers, school districts, and interested members of the public to identify a wide array of supplemental education service providers so that parents can have a wide variety of choices. The state education agency must update this state-level list of approved providers on at least an annual basis and must provide a list for school districts of those providers available in their geographic locations.

Criteria developed by the state education agency for identification of providers must include: (1) a demonstrated record of effectiveness in improving student academic achievement; (2) documentation that the instructional strategies used by the provider are high quality, based upon research, and designed to increase student academic achievement; (3) evidence that services are consistent with the instructional program of the school district and with state academic content standards; and (4) evidence that the provider is financially sound.

With respect to the first criterion, each state education agency is responsible for defining what would be acceptable evidence of effectiveness. Acceptable evidence may include significant improvement in student academic achievement, successful use of instructional practices based on sound research or of documented success by other providers, successful and sustained remediation of reading or math difficulties, or use of a program that others have successfully used to improve student academic achievement.

State education agencies may not require supplemental education service providers to hire only certified teachers in order to be eligible providers.

Providers shall not be disqualified on the grounds that their documentation of instructional strategies does not include "scientifically based research" (as such term is defined in the NCLBA).

Supplemental Education Service Providers. A school entity (public or private), an institution of higher education (public or private), or a nonprofit or for-profit organization can all be considered for inclusion on the state-approved list of supplemental education service providers. Faith-based organizations can also be considered for inclusion as state-approved providers. The state must apply all criteria consistently when selecting approved providers.

Distance-Learning Technology. Providers that utilize distance-learning technology do not have to meet different criteria; they are eligible if they meet the criteria established by the state education agency for all providers. The law states that providers must be within the school district or the providers' services must be reasonably available in neighboring education agencies. The provider of distance-learning supplemental education services

does not have to be located in the school district to meet this requirement; only the services need to be available. We would encourage the use of distance learning in rural areas and other areas where parents have a limited number of providers available in their district.

Charter Schools. If a charter school, as a part of a school district, receives Title I, Part A funds and meets the eligibility criterion of being identified as a school that fails to make adequate yearly progress for three or more years, the school district must offer supplemental education services, and the school district is responsible for funding such services, just as for the other public schools in the school district.

If the charter school is itself considered a school district under state law and receives Title I, Part A funds, it is responsible for ensuring that eligible students receive supplemental education services from approved providers and must fund such services.

Transportation. School districts may, at their discretion, use funds reserved for supplemental education services to transport students to and from approved providers.

III. Collective Bargaining Agreements

The Department has received many inquiries regarding the impact of the new law on existing collective bargaining unit agreements. The NCLBA provides that nothing in Section 1116 (academic assessment and local education agency and school improvement) shall be construed to alter or otherwise affect the rights, remedies, and procedures afforded school and school district employees under federal, state, or local laws or under the terms of collective bargaining agreements, memoranda of understanding, or other agreements between such employees and their employers. Section 1116 does not operate to invalidate employee protections that exist under current law and collective bargaining and similar labor agreements. However, it does not exempt state education agencies, local education agencies, and schools from compliance with Title I based on prospective collective bargaining or similar agreements or changes in state or local law. State and local education authorities, as well as state legislatures and local governing boards, need to ensure that changes in state and local laws are consistent with Title I requirements and that any changes to collective bargaining agreements or new agreements are also consistent with Title I.

With respect to the selection of supplemental education service providers, there is no requirement in the NCLBA that parents give preference to parties to the collective bargaining agreements. As you know, parents select the supplemental service provider, and parents are not parties to collective bargaining agreements.

Thank you again for your kind attention to these matters. Please let me reiterate that this letter is intended to provide preliminary guidance on public school choice, supplemental education services, and collective bargaining agreements. The Department will provide additional guidance and/or draft regulations on these matters, as well as other matters, in the near future. Please do not delay the planning process. I am hopeful that the new statute,

together with this initial guidance, will enable you to promptly move ahead in preparation for the 2002-2003 school year.

Sincerely,
Rod Paige

Our mission is to ensure equal access to education and to promote educational excellence throughout the Nation.

This page last updated June 14, 2002