



NEW YORK STATE ADMINISTERED PREKINDERGARTEN FISCAL GUIDANCE WEBINAR SERIES

FS-10 – PROPOSED BUDGET

Presented by: Eric Feml-Nelsen, Tina Rose-Turriglio, and Vicky Woods
NYSED's Office of Early Learning



New York State
EDUCATION DEPARTMENT
[Knowledge](#) > [Skill](#) > [Opportunity](#)

OFFICE OF EARLY LEARNING

Provides:

- Direction and support for statewide policies and programs related to best practices for PreK to third grade
- Supports to school districts to promote high quality PreK programs
- Guidance for Voluntarily Registered Nursery Schools and Direct Contract Agencies
- Technical assistance to early learning providers, school districts, families, and other stakeholders

Reviews and analyzes research to inform the development of policies related to early childhood education

Administers and monitors State Funded Universal Prekindergarten programs

WELCOME

Our Discussion Will Cover:

- What is an FS-10
- Its purpose
- How to complete an FS-10 accurately
- Submission protocols



= Required Field

Local Agency Information

Funding Source:	<input type="checkbox"/> State UPK Allocation	<input type="checkbox"/>
Report Prepared By:	<input type="checkbox"/> Peter Frank	
Agency Name:	<input type="checkbox"/> Hallmark Central School District	
Mailing Address:	<input type="checkbox"/> 123 Gold Crown Lane	
	<input type="checkbox"/> Street	
	<input type="checkbox"/> Hallmark	<input type="checkbox"/> NY
	<input type="checkbox"/> City	<input type="checkbox"/> 12345
	<input type="checkbox"/>	<input type="checkbox"/> Zip Code
Telephone # of Report Preparer:	<input type="checkbox"/> 123-456-7890 x002	County: <input type="checkbox"/> Riverdale
E-mail Address:	<input type="checkbox"/> Peter.Frank@HallmarkCSD.org	
Project Funding Dates:	<input type="checkbox"/> 7/2/2022	<input type="checkbox"/> 6/20/2023
	<input type="checkbox"/> Start	<input type="checkbox"/> End

INSTRUCTIONS

- Submit the original FS-10 Budget and the required number of copies along with the completed application directly to the appropriate State Education Department office as indicated in the application instructions for the grant program for which you are applying. DO NOT submit this form to Grants Finance.
- The Chief Administrator's Certification on the Budget Summary worksheet must be signed by the agency's Chief Administrative Officer or properly authorized designee.
- An approved copy of the FS-10 Budget will be returned to the contact person noted above. A window envelope will be used; please make sure that the contact information is accurate and confined to the address field without altering the formatting.
- For information on budgeting refer to the Fiscal Guidelines for Federal and State Aided Grants at <http://www.oms.nysed.gov/cafe/guidance/>.

REQUIRED MATERIALS

SAMPLE COMPLETED FS-10 – PROPOSED BUDGET FORM

PROGRAM YEAR: JULY 1ST – JUNE 30TH

Proposed
Budget
FS-10



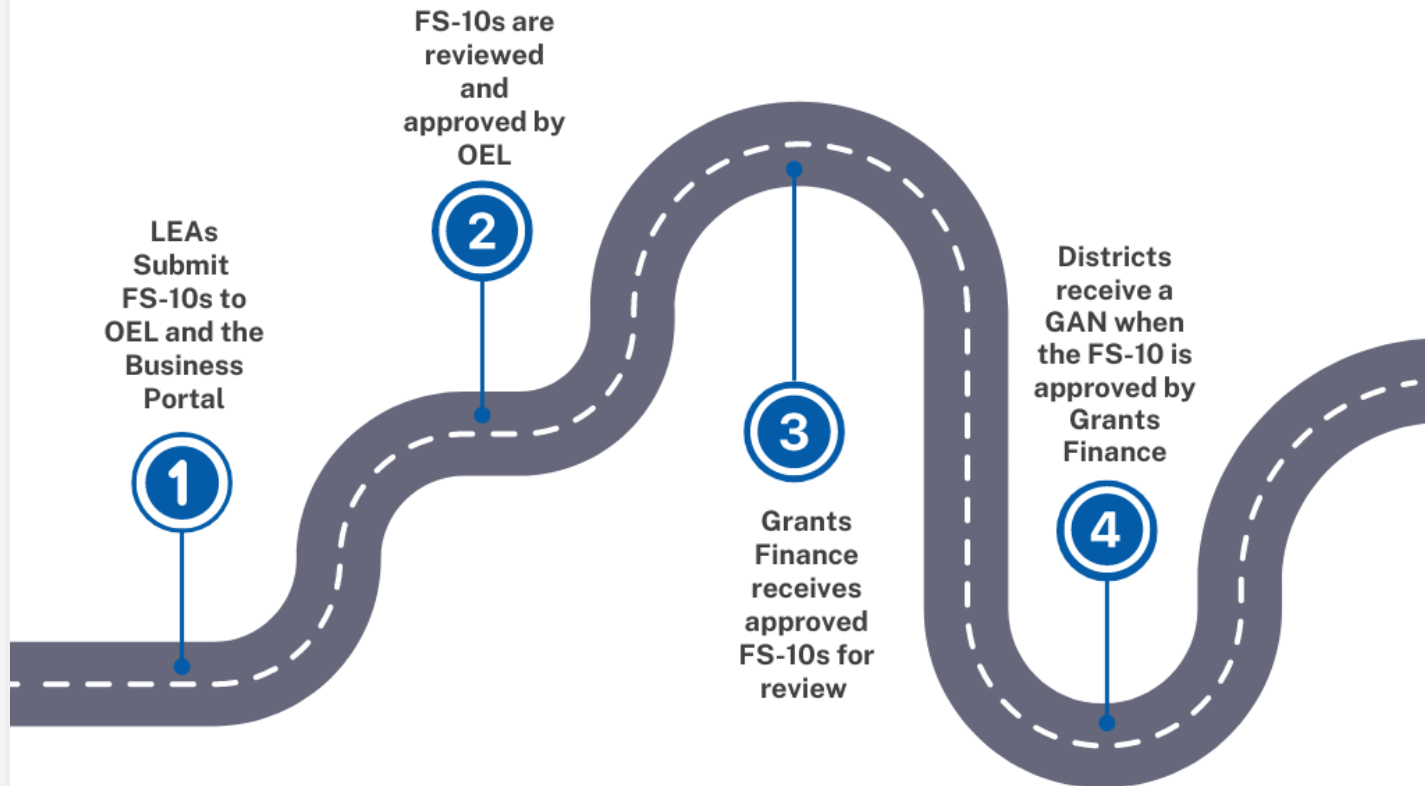
Budget
Amendment
FS-10A



Final
Expenditures
FS-10F

FS-10 SUBMISSION AND PROTOCOL

FS-10 Approval process



NOTE: Failure to meet deadlines will significantly delay the payment.

The University of the State of New York
THE STATE EDUCATION DEPARTMENT
(see instructions for mailing address)

PROPOSED BUDGET FOR A
FEDERAL OR STATE PROJECT
FS-10 (03/15)

Local Agency Information

Funding Source: _____

Report Prepared By: _____

Agency Name: _____

Mailing Address: _____

Street		
City	State	Zip Code

Telephone #: _____ County: _____

E-Mail Address: _____

Project Operation Dates: _____ / _____ / _____
Start End

INSTRUCTIONS

- ❖ Submit the original budget and the required number of copies along with the completed application directly to the appropriate State Education Department office as indicated in the application instructions for the grant program for which you are applying. DO NOT submit this form to the Grants Finance.
- ❖ Enter whole dollar amounts only.
- ❖ Prior approval by means of an approved budget (FS-10) or budget amendment (FS-10-A) is required for:
 - Personnel positions, number and type
 - Equipment items having a unit value of \$5,000 or more, number and type
 - Minor remodeling
 - Any increase in a budget subtotal (professional salaries, purchased services, travel, etc.) by more than 10 percent or \$1,000, whichever is greater
 - Any increase in the total budget amount.
- ❖ Certification on page 8 must be signed by Chief Administrative Officer or properly authorized designee.
- ❖ High quality computer generated reproductions of this form may be used.
- ❖ For further information on budgeting, please refer to the Fiscal Guidelines for Federal and State Aided Grants which may be accessed at www.oms.nysed.gov/cafe/ or call Grants Finance at (518) 474-4815.

FS-10 FORMS
CAN BE
FOUND
HERE

RESPONSIBILITIES WHEN COMPLETING THE FS-10



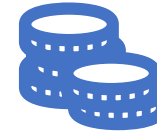
Determine the maximum allocation or grant award



Ensure the approved budget does not exceed the maximum allocation or award



School districts must determine and budget for the minimum 10% collaboration requirement



Ensure that all proposed expenditures are approved costs for the PreK project



Ensure that the costs projected in the FS-10 are appropriate, reasonable, and necessary

Local Agency Information

Funding Source: _____

Report Prepared By: _____

Agency Name: _____

Mailing Address: _____
Street
City State Zip Code

Telephone #: _____ County: _____

E-Mail Address: _____

Project Operation Dates: _____ / _____ / _____
Start End

INSTRUCTIONS

- ❖ Submit the original budget and the required number of copies along with the completed application directly to the appropriate State Education Department office as indicated in the application instructions for the grant program for which you are applying. DO NOT submit this form to the Grants Finance.
- ❖ Enter whole dollar amounts only.
- ❖ Prior approval by means of an approved budget (FS-10) or budget amendment (FS-10-A) is required for:
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 - Minor remodeling
 - Any increase in a budget subtotal (professional salaries, purchased services, travel, etc.) by more than 10 percent or \$1,000, whichever is greater
 - Any increase in the total budget amount.
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- ❖ High quality computer generated reproductions of this form may be used.
- ❖ For further information on budgeting, please refer to the [Fiscal Guidelines for Federal and State Aided Grants](#) which may be accessed at www.oms.nysed.gov/caf/ or call Grants Finance at (518) 474-4815.

FS-10 PAGE 1 - MUST INCLUDE

- [Funding Source](#)
- Report Prepared By
- Agency Name
- Mailing Address
- Telephone #
- County
- E-Mail Address
- Project Operation Dates

HALLMARK CENTRAL SCHOOL DISTRICT



Hallmark Central School District would like to submit an FS-10 budget for approval. The following examples will walk participants through the FS-10 process.

Please have the sample FS-10 handout available.

CODE 15: SALARIES FOR PROFESSIONAL STAFF

SALARIES FOR PROFESSIONAL STAFF			
			Subtotal - Code 15
Specific Position Title	Full-Time Equivalent	Annualized Rate of Pay	Project Salary

- Include only staff that are employees of the school district or direct-contract agency
- Do not include consultants or per diem staff
- Do not include central administrative staff that are indirect costs from the business office
- One full-time equivalent (FTE) equals one person working an entire week each week of the project
- Express partial FTEs in decimals, e.g., a teacher working one day per week equals .2 FTE

WHAT TO INCLUDE:

CODE 15: SALARIES FOR PROFESSIONAL STAFF

- **SPECIFIC POSITION TITLE:**
 - Teachers
 - Specialists
 - Social Workers
 - Project Coordinators
 - Teacher Assistants

- **FULL-TIME EQUIVALENT (FTE):** The time allocated to the project for each position

- **ANNUALIZED RATE OF PAY:** The average salary for a full-time position or the entire salary a person is paid by the vendor, not just the salary paid by this project

- **PROJECT SALARY:** $FTE \times \text{Annualized Rate of Pay} = \text{Project Salary}$

- **SUBTOTAL – CODE 15:** The total combined amount of project salaries

CODE 15: SAMPLE

SALARIES FOR PROFESSIONAL STAFF

			Subtotal - Code 15	\$130,000
Specific Position Title	Full-Time Equivalent	Annualized Rate of Pay	Project Salary	
Project Coordinator	1.00	\$90,000	\$90,000	
Behavior Specialist	0.50	\$80,000	\$40,000	

CODE 16: SALARIES FOR SUPPORT STAFF

SALARIES FOR SUPPORT STAFF			
		Subtotal - Code 16	
Specific Position Title	Full-Time Equivalent	Annualized Rate of Pay	Project Salary

Include:

- Salaries for teacher aides
- Secretarial and clerical assistance
- Personnel in pupil transportation and building operation and maintenance

Do not include:

- Central administrative staff that are indirect costs, e.g., account clerks

WHAT TO INCLUDE:

CODE 16: SALARIES FOR SUPPORT STAFF

- **SPECIFIC POSITION TITLE:**

- Teacher Aides
- Secretarial and clerical assistance
- Personnel in pupil transportation
- Personnel in building operation and maintenance

Do not include central administrative staff that are considered part of indirect costs

- **FULL-TIME EQUIVALENT (FTE):** The time allocated to the project for each position.
- **ANNUALIZED RATE OF PAY:** The average salary for a full-time position or the entire salary a person is paid by the vendor, not just the salary paid by this project
- **PROJECT SALARY:** $FTE \times \text{Annualized Rate of Pay} = \text{Project Salary}$
- **SUBTOTAL – CODE 16:** The total combined amount of project salaries

CODE 16: SAMPLE

SALARIES FOR SUPPORT STAFF			
Subtotal - Code 16			\$30,000
Specific Position Title	Full-Time Equivalent	Annualized Rate of Pay	Project Salary
Teacher Aide	1.00	\$25,000.00	\$25,000
Behavioral Specialist	0.20	\$25,000.00	\$5,000

CODE 40: PURCHASED SERVICES

PURCHASED SERVICES			
			Subtotal - Code 40
Description of Item	Provider of Services	Calculation of Cost	Proposed Expenditure

Include:

- Consultants (indicate per diem rate), rentals, tuition, and other contractual services
- Copies of contracts may be requested by the State Education Department
- Purchased Services from a BOCES, if other than applicant agency, should be budgeted under Purchased Services with BOCES, Code 49

WHAT TO INCLUDE:

CODE 40: PURCHASED SERVICES

- **DESCRIPTION OF ITEM:**
 - CBO collaborating agencies to provide instructional services
 - Consultants
 - Contracts for student assessment
 - Building Rentals/Equipment contracts
 - Assessments
 - Vended food, snacks, and drinks
 - Transportation

- **PROVIDER OF SERVICES:** Name of the entity performing the services
- **CALCULATION OF COST:** Service provided x cost or rate per unit of service
- **PROPOSED EXPENDITURE:** The total calculation of cost.
- **SUBTOTAL – CODE 40:** The total combined amount or proposed expenditures

COLLABORATION REQUIREMENT

***REMINDER:
DISTRICTS WHO ARE NOT
MEETING THE 10% MINIMUM
SET ASIDE REQUIREMENT
FOR PREKINDERGARTEN
INSTRUCTIONAL SERVICES,
MUST SEEK APPROVAL BY
SUBMITTING A
COLLABORATION VARIANCE
REQUEST.***

Information on the collaboration process can be found on the NYSED OEL website:

[Collaborating With Community-Based Organizations](#)

CODE 40: SAMPLE

PURCHASED SERVICES			
Subtotal - Code 40			\$200,500
Description of Item	Provider of Services	Calculation of Cost	Proposed Expenditure
UPK Instructional Services	Little Friends Preschool	10 x \$5,700 per student	\$57,000
PreK Assessment	Valid and Reliable Assessment	150 students x \$30 per assessment	\$4,500
Environmental Observations	Child Care, Inc.	20 observations x \$200 per class	\$4,000
Lunch and Snack	Yummy in my Tummy, LLC	150 students x 180 days x \$5 per day	\$135,000

CODE 45: SUPPLIES AND MATERIALS

Include:

- Computer Software
- Books
- Classroom furnishings
- Classroom consumables
- Parent engagement materials/Recruitment
- Office Supplies
- Kindergarten transition materials
- Equipment items under \$5,000

SUPPLIES AND MATERIALS			
Subtotal - Code 45			
Description of Item	Quantity	Unit Cost	Proposed Expenditure

WHAT TO INCLUDE:

CODE 45: SUPPLIES AND MATERIALS

- **DESCRIPTION OF THE ITEM:**
 - Computer Software
 - Books
 - Classroom furnishings
 - Classroom consumables
 - Parent engagement materials/Recruitment
 - Office Supplies
 - Kindergarten transition materials
 - Equipment items under \$5,000 per unit

- **QUANTITY:** The number of items being purchased.
- **UNIT COST:** The dollar amount per unit
- **PROPOSED EXPENDITURE:** The quantity x unit cost
- **SUBTOTAL – CODE 45:** The total of proposed expenditures

CODE 45: SAMPLE

SUPPLIES AND MATERIALS			
Subtotal - Code 45			\$37,500
Description of Item	Quantity	Unit Cost	Proposed Expenditure
Digital Tablets	10.00	\$1,000.00	\$10,000
Curriculum/Theme Supplies	10 Classrooms	\$2,000.00	\$20,000
New Classroom Books	3 Bulk Packs	\$2,500.00	\$7,500

CODE 46: TRAVEL EXPENSES

TRAVEL EXPENSES			
			Subtotal - Code 46
Position of Traveler	Destination and Purpose	Calculation of Cost	Proposed Expenditures

Include:

- Pupil transportation
- Conference costs
- Travel of staff between instructional sites

Specify agency approved mileage rate for travel by personal car or school-owned vehicle

WHAT TO INCLUDE:

CODE 46: TRAVEL EXPENSES

- **POSITION OF THE TRAVELER:**
 - PreK Coordinator
 - Social Worker
 - Students
 - PreK bussing provided by district-owned busses

- **DESTINATION AND PURPOSE:** Specify the destination and purpose of the travel for each traveler
- **CALCULATION OF COST:** Specify how the proposed expenditure is derived - the dollar amount per mile, lodging expenses, field trip admission, etc. x the number of travelers
- **PROPOSED EXPENDITURE:** The total calculation of cost
- **SUBTOTAL – CODE 46:** The total of proposed expenditures

CODE 46: SAMPLE

TRAVEL EXPENSES				
			Subtotal - Code 46	\$361,237
Position of Traveler	Destination and Purpose	Calculation of Cost	Proposed Expenditures	
UPK Coordinator	Classroom Vists	20 visits x \$.56 per mile x 10 miles	\$112	
Student Bussing (District Owned)	To/From School	200 students x \$10/day x 180 days	\$360,000	
Student and Adult Chaperone Field Trip	Zoo	200 students + 25 staff/parents x \$5 per ticket	\$1,125	

CODE 80: EMPLOYEE BENEFITS

Rates used for project personnel must be the same as those used for other LEA personnel.

This category includes the cost of employee benefits to the Grantee. Grantees must have proposed expenditures in Codes 15 and/or 16 to support expenses in Code 80.

Employee Benefits		
		Subtotal - Code 80
Benefit		Proposed Expenditure
Social Security		
Retirement	New York State Teachers	
	New York State Employees	
	Other - Pension	
Health Insurance		
Worker's Compensation		
Unemployment Insurance		
Other(Identify)		

- **BENEFIT:** The district/agency may budget the full amount or a portion of the benefit in each category
- **PROPOSED EXPENDITURE:** The total proposed cost of the benefit
- **SUBTOTAL – CODE 80:** The total of the proposed expenditures

WHAT ARE INDIRECT COSTS?

- Costs of activities that benefit more than one program or objective and, therefore, cannot be readily assigned to only one specific program or objective
- Generally classified under functional categories
- Calculated by the SED annually
- Indirect costs do not have to be itemized

INDIRECT COSTS, CONTINUED

- Rent
- Telephone expenses
- Utilities
- Administrative salaries
- Building maintenance

BE SURE TO INCLUDE THE CALCULATION:

Modified Direct Cost Base x Indirect Cost Rate = Total Indirect Cost

APPLICANTS should utilize the indirect cost rate established by NYSED

CODE 90: INDIRECT COST

INDIRECT COST

A.	Modified Direct Cost Base -- Sum of all preceding subtotals (codes 15, 16, 40, 45, 46, and 80 and excludes the portion of each subcontract exceeding \$25,000 and any flow through funds) **Manual Entry	
B.	Approved Restricted Indirect Cost Rate	
C.	Subtotal - Code 90	

For your information, maximum direct cost base = \$759,237.00

To calculate Modified Direct Cost Base, reduce maximum direct cost base by the portion of each subcontract exceeding \$25,000 and any flow through funds.

WHAT TO INCLUDE:

CODE 49: PURCHASED SERVICES WITH BOCES

- **DESCRIPTION OF SERVICES:**
 - Instructional coaching
 - Instructional services to students
 - Professional development
 - Substitute services
 - Printing

- **NAME OF BOCES:** Specify what BOCES will provide the service
- **CALCULATION OF COST:** Describe how the amount of the expenditure is derived
- **PROPOSED EXPENDITURE:** Indicate the amount being charged for each item
- **SUBTOTAL – CODE 49:** The total of proposed expenditures

CODE 49: SAMPLE

PURCHASED SERVICES WITH BOCES				
			Subtotal - Code 49	\$280,000
Description of Services	Name of BOCES	Calculation of Cost	Proposed Expenditure	
Instructional Coaching - 5 Teachers	ABC BOCES	100 hours x \$125 per hour	\$125,000	
PreK Instructional Services	ABC BOCES	25 students full day instruction (5 hours per day) x \$6,200 per year	\$155,000	

CODE 30: MINOR REMODELING

For purposes of state-administered Prekindergarten, minor remodeling constitutes minor alterations in a previously completed building. The term also includes the extension of utility lines, such as water and electricity, from points beyond the confines of the space in which the minor remodeling is undertaken but within the confines of the previously completed building. The term does **not** include building construction, structural alterations to buildings, building maintenance, or repairs (34 CFR 77.1).

WHAT TO INCLUDE:

CODE 30: MINOR REMODELING

- **DESCRIPTION OF WORK TO BE PERFORMED:**
 - Retrofitting bathroom fixtures for PreK students
 - Rewire classrooms for smartboards and other electronics
 - Costs to pay district employees to perform remodeling work
 - Other remodeling that does NOT require building permits

A general statement like renovate PreK classrooms is not an adequate description.

- **CALCULATION OF COST:** Describe how the amount of the expenditure is derived
- **PROPOSED EXPENDITURE:** Does the calculation of cost equal the proposed expenditure for each service?
- **SUBTOTAL – CODE 30:** The total of proposed expenditures

CODE 30: SAMPLE

MINOR REMODELING		
Subtotal - Code 30		\$5,250
Description of Work to be Performed	Calculation of Cost	Proposed Expenditure
Installation of PreK child-sized toilets	10 toilets x \$225 per toilet	\$2,250
Custodian Staff Salary for Installation	.05 FTE x \$60,000	\$3,000

CODE 20: EQUIPMENT

EQUIPMENT			
			Subtotal - Code 20
Description of Item	Quantity	Unit Cost	Proposed Expenditure

- All equipment to be purchased in support of this project with a unit cost of \$5,000 or more should be itemized in this category
- Equipment items under \$5,000 should be budgeted under Supplies and Materials, Code 45
- Repairs of equipment should be budgeted under Purchased Services, Code 40

WHAT TO INCLUDE:

CODE 20: EQUIPMENT

- **DESCRIPTION OF ITEM:**
 - PreK playground equipment and installation (**not excavation**)
 - A package of equipment that has a unit cost of \$5,000 or more

- **QUANTITY:** Specify how many of the item would be purchased

- **UNIT COST:** Specify the per unit cost of the item

- **PROPOSED EXPENDITURE:** Quantity x unit cost = proposed expenditure

- **SUBTOTAL – CODE 20:** The total of proposed expenditures

CODE 20: SAMPLE

EQUIPMENT			
Subtotal - Code 20			\$25,500
Description of Item	Quantity	Unit Cost	Proposed Expenditure
Playgrounds R' Us: Installation, Playground Pieces, Poured Base. (package includes 2 playground pieces and necessary inspections)	1 Package	\$25,500.00	\$25,500

BUDGET SUMMARY

FS-10 Page 8

SUBTOTAL	CODE	PROJECT COSTS
Professional Salaries	15	
Support Staff Salaries	16	
Purchased Services	40	
Supplies and Materials	45	
Travel Expenses	46	
Employee Benefits	80	
Indirect Cost	90	
BOCES Services	49	
Minor Remodeling	30	
Equipment	20	
Grand Total		

CHIEF ADMINISTRATOR'S CERTIFICATION

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements, and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal (or State) award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative penalties for fraud, false statements, false claims, or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

_____/_____/_____
Date Signature

Name and Title of Chief Administrative Officer

Agency Code:

Project #:
(If pre-assigned)

Contract #:

Federal Employer ID #:
(New non-municipal agencies only)

Agency Name: _____

FOR DEPARTMENT USE ONLY

Funding Dates: ____/____/____ From ____/____/____ To ____/____/____

Program Approval: _____ Date: _____

<u>Fiscal Year</u>	<u>Amount Budgeted</u>	<u>First Payment</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Voucher #

First Payment

Finance:

Log Approved MIR

BUDGET SUMMARY PAGE

- Project Costs
- Grand Total
- Date
- Wet-Ink (pen) Signature
- Name and Title of Chief Administrative Officer
- Agency Code
- Project #
- Contract #
- Federal Employer ID #
- Agency Name

BUDGET SUMMARY

SUBTOTAL	CODE	PROJECT COSTS
Professional Salaries	15	\$130,000
Support Staff Salaries	16	\$30,000
Purchased Services	40	\$200,500
Supplies and Materials	45	\$37,500
Travel Expenses	46	\$361,237
Employee Benefits	80	
Indirect Cost	90	
BOCES Services	49	\$280,000
Minor Remodeling	30	\$5,250
Equipment	20	\$25,500
Grand Total		\$1,069,987

Agency Code: 123456789100

Project #: 0409-23-9999

Contract #:

Agency Name: Hallmark Central School District


FOR DEPARTMENT USE ONLY

Funding Dates: _____ From _____ To _____

Program Approval: _____ Date: _____

<u>Fiscal Year</u>	<u>First Payment</u>	<u>Line #</u>
Voucher #	First Payment	

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By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements, and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal (or State) award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative penalties for fraud, false statements, false claims, or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

08/10/22 
Date Signature

Peter Frank, Superintendent
Name and Title of Chief Administrative Officer

 WET-INK SIGNATURE REQUIRED

BUDGET
SUMMARY:
SAMPLE

HELPFUL REMINDERS CHECKLIST

- Include one original (with a pen signature) and two copies when mailing in the FS-10
- An approved copy of the FS-10 will be returned to the contact person at the address completed on page 1
- Be sure to check your math and carry all subtotals forward
- Use whole dollars only
- School districts and BOCES should use the restricted indirect cost rate that has been approved for the school year
- Complete the Agency Code on Page 8 as well as the Project #
- Please make sure the Budget Summary page faces out



MAIL THE FS-10
AND TWO
COPIES TO:

The Office of Early Learning
EB 514 West Mezzanine
New York State Education Department
89 Washington Avenue
Albany, New York, 12234



REMINDER: Include one original (with a pen signature) and two copies



For additional information:

OEL@NYSED.GOV and/or [Sign Up for OEL Updates](#)

Eric.Feml-Nelsen@nysed.gov - Tina.Rose-Turrioglio@nysed.gov - Victoria.Woods@nysed.gov



New York State
EDUCATION DEPARTMENT
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