



NEW YORK STATE EDUCATION DEPARTMENT

Guide to Aidable/Non-Aidable Transportation Expenses

This document contains an up-to-date listing as of March 12, 2007 of aidable and non-aidable transportation expenses, as well as detailed information about transportation expenses that require prior written SED approval in order to be aidable. The lists will be updated quarterly, if new information becomes available. These lists are provided to assist districts in completing schedules G, H, I, and L on SAMS. These lists are guidelines and this is an evolving document. If you have questions or concerns about items appearing on these lists, or not appearing, please contact the Pupil Transportation Unit. Questions regarding the aidable/non-aidable status of transportation expenses included or not included on these lists should be submitted in writing to:

State Education Department
 Educational Management Svcs., Pupil Transportation Unit
 Room 876 Education Building Annex
 Albany, New York 12234
 Attn: Marion Edick
Medick@mail.nysed.gov

Equipment purchased for or installed on contracted buses is a non-aidable expense.

For information related to purchase of buses, transportation contracts, salaries and retirement benefits eligible for aid, refer to the appropriate section in the Transportation Aid Guide.

The information is divided into three sections. Section I contains a list of expenses which are aidable, as well as exceptions to aidability of certain items. Footnotes provide or refer you to more detailed information. Section II contains a list of expenses that are never transportation aidable. Section III contains important additional information regarding transportation expenses, which are only aidable if written approval is received from the State Education Department's Pupil Transportation Unit.

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SECTION I: Transportation Aidable Expense Items (Exceptions Noted)

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A

- Activity books
- Adapter kit for hoist
- Advertising for competitive bids
- AED (Automated External Defibrillators)
- Aide (aide for pupils w/disabilities only; aide for disciplinary reasons not aidable)
- Air compressor
- Air conditioner on buses
- Air foil - back roof of bus

- Air gas
- Air jacks
- Air lift jack (in ground is not aidable)
- Air nibbler - tool for cutting metal
- Answering machine
- Antifreeze
- Antifreeze recycling machine
- Article 19A driver requirements (safety meetings)
- Asbestos brake cleaner system
- Asbestos removal in bus garage up to \$10,000 (over \$10,000 please contact Facilities Planning Unit to determine if project may be building aidable)
- Association dues
- Automatic transmission
- Automatic chain/on spot automatic safety chain (drop chain)
- Automotive parts for vehicles used to transport students

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B

- Base radio station (\$5,000)²
- Batteries
- Battery chargers
- Bead seater
- Beepers (see pagers)
- Blinds
- Block Heater
- BOCES bus safety program
- Boiler inspection/repair
- Bottled gas
- Brake lining machines
- Buffer/polisher
- Building inspections
- Building repairs (\$10,000)²
- Bus brooms
- Bus conversions (e.g. wheelchair stations/lifts, please contact State Aid transportation unit staff)
- Bus driver awards
- Bus driver meals (expense for meals on trips between home and a residential school for students with disabilities are aidable; other meals are not aidable)
- Bus drills/training of pupils
- Bus driver finger printing
- Bus driver physical exams and physical performance tests
- Bus driver route slips and report forms
- Bus driver training (\$10,000)²
- Bus garage insurance
- Bus inspections
- Bus insurance
- Bus lettering
- Bus lift for garage (above ground only; in-ground lifts are not aidable)(\$10,000)²

- Bus lift for garage: Repairs (\$10,000)²
- Bus lift for buses equipped for pupils with disabilities
- Bus lift for buses equipped for pupils with disabilities: Repairs
- Bus parts
- Bus passes (for students only)
- Bus radio maintenance¹
- Bus radio repairs¹
- Bus radio tower rental
- Bus repairs
- Bus schedule package
- Bus supplies
- Bus washing and waxing machines (portable machines are aidable; not aidable if permanently affixed to bus garage)(\$10,000)²
- Bus weighing

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C

- Cameras (for the purpose of taking pictures due to accidents)
- Car seats (pupils with disabilities)
- Cartage
- Cellular telephones
- Chain hoists
- Chains
- Chairs
- Cleaning supplies/building cleaning and supplies
- Coloring books for students
- Combustible cabinet
- Computers (initial purchase)(\$5,000)¹
- Computers - onboard (see Onboard computers)¹
- Computer hardware (\$5,000)²
- Computer software (\$5,000)²
- Computer upgrades (\$5,000)²
- Computerized bus routing (\$10,000)²
- Computerized Bus Routing annual license fee or upgrade charges
- Computerized bus routing system maintenance¹
- Computerized fuel monitoring systems (aidable only if not permanently affixed)(\$10,000)²
- Conference expenses (up to \$2,500 per conference; indicate how many conferences)
- Consultant Service¹
- Contract fee paid to OGS for a state contract on a purchase for a bus
- Contracted equipment repair (\$10,000)²
- Copier and copier repairs for transportation office (leased copiers and repairs not aidable)
- Coveralls
- Custodial salaries
- Custodial supplies
- Cutting outfit
- Cylinder lease

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D

- Decals
- Defibrillators
- Demurrage (lease of oxygen and acetylene tanks)
- Desk and chairs for transportation office
- Diagnostic scanner (a computer that determines what is wrong with a bus)
- Digital Watch System (a digital camera system installed on district owned buses)
- Disability Insurance for Bus Drivers (Part of Employee Benefits to be reported on Form F)
- Doors (only repair is aidable; not aidable if replaced)
- DOT safety inspections
- Drill presses
- Driver incentive awards
- Drug testing
- Drum cart
- Drum micrometer and extension bar
- Dues
- Dumpster/disposal rental (for bus garage use only)
- Dynaclean unit parts cleaner

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E

- Electricity for district owned garage
- Electric Heater plugs
- Electric pumps
- Engine analyzer/monitor
- Equipment Maintenance contracts
- Equipment parts
- Equipment rentals (e.g., acetylene tank)
- Equipment repair(\$10,000)²
- Escorts (aide for pupils w/disabilities only; aide for disciplinary reasons not aidable)
- Ethernet card
- Exterminator

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F

- Fans (portable fans are aidable, ceiling and exhaust fans are not)
- FAX machine (aidable up to \$1,000; if over \$1,000, verification that machine is used solely for transportation purposes will be requested)
- Fence (only repair is aidable; not aidable if replaced)
- File cabinets
- Fingerprinting and fingerprinting equipment
- Fire alarm system (not aidable if permanently attached)(\$1,000)²
- Fire detector (aidable if not permanently attached)

- Fire extinguishers
- First aid kits and cabinets
- Fluke (to test volts OHMS)
- Flushing septic system
- Front crossing arms
- Fuel (diesel/gas/propane)
- Fuel Activator (additive to prevent fungus, mold, etc. from contaminating fuel)
- Fuel monitoring system (aidable only if not permanently affixed)(\$5,000)²
- Fuel pump leased from town or village
- Fuel tank (Above ground only; above ground skid tanks are aidable; above ground tanks in cement are not aidable; fuel tank removal is not aidable)
- Fuel tank testing

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G

- Garage building supplies(\$10,000)²
- Garage door repairs
- Garage heater motor
- Garage rental³
- Garage repairs (\$10,000)²
- Garbage pickup
- Gas hose nozzle
- Gasoline for buses
- Gas pump repairs
- Glass & upholstery
- Global Positioning System (GPS)¹
- Gravel (aidable for an existing parking lot; not aidable if a district is preparing to put in a new parking lot, or an addition to the existing parking lot, and prepares it with gravel first)

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H

- Hand held radios¹
- Hand tools
- Headset/handset
- Heat for district owned garage
- Health Insurance Premiums for transportation personnel.
- Health services
- Hepatitis "B" vaccine for transportation department employees
- Hoist cylinder replacement/repair
- Hydraulic jacks (portable)

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I

- Identification cards (bus cards for students only)

- Ignition interlock device
- Image Capture Station for Bus Pass Cards (\$5000)²
- Industrial Appraisal (for valuing the fixed assets of transportation department only)
- Inspectional lamps
- Insurance (bus, bus garage, public liability)
- Insurance (health, dental, etc., employer's share of employee benefits)

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L

- Laminator
- Laundry
- Leak caulk (\$800)²
- Lease and rental of tanks (acetylene & oxygen)
- Lease of parking lot/building³
- Legal advertisement
- Legal reference material (e.g. law books for transportation staff use)
- License renewal fee
- Lift for bus garage (above ground only; in-ground lifts are not aidable)(\$10,000)²
- Lift for bus garage:repairs (\$10,000)²
- Lift for buses equipped for pupils with disabilities
- Lift for buses equipped for pupils with disabilities: Repairs
- Light switch
- Lighting for district owned garage (light bulb replacement is aidable; light fixture replacement is not)
- Locker units
- Lubricants/lubricator
- Luggage box or rack on school bus
- Lumber for small repairs up to \$10,000 (over \$10,000 please contact Facilities Planning Unit to determine if project may be building aidable)

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M

- Magazines related to pupil transportation
- Maintenance of buses
- Maintenance contracts (\$10,000)(BOCES AS-7 will be checked for amounts over \$10,000)²
- Maps
- Meal allowance for bus drivers (expense for meals related to BOCES conference and trips between home and a residential school for students with disabilities are aidable; expense for all other meals are not aidable)
- Medical exams and drug tests for school bus drivers
- Membership fees
- Migmaster (welder)
- Miscellaneous items (\$500)²
- Mobile radio repair
- Modem
- Monitor (aide for pupils w/disabilities only; aide for disciplinary reasons not aidable)
- Multi meter

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N

- NYS Dept. of Environmental Conservation petroleum bulk storage application fee required by regulation (\$250)
[2](#)
- Night watchman - guard service for bus garage/lot²
- Nurse (aidable only if written job description indicates that the nurse provides service to transportation staff or for student who's IEP requires one)
- "Non-Fixed" equipment items directly related to transportation

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O

- Office forms
- Office supplies
- Oil
- Oil filter crusher
- Oil filter crushing unit
- Oil pump
- Oil removal and recycling
- Oil water separator aidable if not permanently affixed
- On-board computer including software training (\$3,000)²

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P

- Pager rental or purchase
- Paint
- Paint sprayers
- Partitions (for transportation supervisor office only)
- Parts
- Paving (re-surfacing or repair only)⁴
- Periodical subscriptions related to pupil transportation
- Petroleum equipment
- Physical performance tests
- Physicals
- Plasma cutter
- Plow (a pickup truck with a snow plow attachment is not aidable; the snow plow attachment purchased separately and used solely for bus garage is aidable, but if used for other areas, expense must be prorated)
- Postage
- Power drills/grinder
- Pressure washer
- Printing
- Public Address (PA) system on bus

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R

- Radios (\$10,000)²
- Radio antennas and repeaters (\$5,000)(approval not required for rentals)²
- Radio repair
- Radio tower repair
- Rags and shop coats
- Railroad crossing fees
- Recoil for pressure washer/wand
- Registration of School Buses
- Reflective marking
- Refuse disposal for bus garage
- Repair manuals
- Repair of buses
- Replacement parts
- Riveter
- Robotic bus for instruction
- Roof repairs - aidable if spot repairs; new tar coating is aidable (over \$10,000 please contact Facilities Planning Unit to determine if project may be building aidable)
- Rust-proofing of new and existing buses

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S

- Safety belts
- Safety booklets or training
- Safety glasses
- Safety inspections (DOT)
- Safety sensors
- Salamander (portable heater)
- Sand blasters
- SBDI training (School Bus Driver Instructor)
- Scanner
- Security guards - guard service for bus garage/lot²
- Security lighting system (portable)
- Security systems (only aidable if not permanently installed)
- Seminars (See Conference Expenses)
- Sewer charges for district owned garage
- Shelving
- Signs
- Small tools
- Snow plow ([see Plow](#))
- Snow plowing (\$10,000)²
- Soil testing (for spillage)
- Solvents
- Space heaters
- Speed control assembly
- Sprinkler system repairs

- Staff in Central Office (a written job description specifying amount of time devoted to transportation will be requested; A business administrator's salary is only aidable where there is no transportation supervisor/head driver. Salaries of the superintendent of schools and the superintendent's direct office staff are not aidable)
- Start-all unit
- Step ladders
- Stickers/decals
- Stop arms
- Storage cabinets
- Strobe lights (on district owned buses)
- Summer school transportation (for district operated programs only)

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T

- Tach Charts
- Tachograph
- Tank rental/lease (oxygen/acetylene)
- Telephone bill for district owned garage
- Telephone recorder
- Telephone system software²
- Television for driver training (used for transportation department only)
- Time clocks (cards)
- Tirebead expander
- Tire chains
- Tire changer
- Tire spreader
- Tires and tire removal
- Tolls (aidable for transporting pupils to school and home; not aidable for field trips and athletic trips)
- Toner
- Tool allowance
- Tool box set
- Towing
- Transmission jack
- Trash removal
- Treadway panel system
- Two way radios (\$10,000)²
- Two way radio parts
- Typewriters

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U

- Unemployment Insurance⁵
- Uniform rentals
- Uniforms/safety shoes for mechanics
- Utilities (for Transportation office (prorated, if necessary) and bus garage only: heat, electric, water and telephone)

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V

- Vaccinations - Transportation department employees
- Vacuum cleaner (\$300)²
- VCR for driver training/black box tapes (used for transportation department only)
- Video camera on district-owned buses
- Videocassettes and tapes for training purposes and black box use
- Vinyl repair system
- Voltameter

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W

- Walkie Talkies (see hand held radios)
- Waste removal
- Water bill for district owned garage
- Water pump
- Weather radio
- Weather reporting
- Welders/supplies
- Wheel dolly
- Window blinds
- Work benches
- Workers' Compensation⁵
- Workers' Compensation manager fee
- Workstations
- Wrecker service for towing school buses

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SECTION II: Non-Aidable Transportation Expense Items

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A

- Airline tickets
- Air conditioner for bus garage/office
- Alternate fuel fueling station
- Architect fees

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B

- Boilers

- Bottled water
- Bus Attendant travel (to and from bus pick-up points)
- Bus reconstruction

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C

- Carpet
- Cathodic Protection Unit (cylinders that keep the fuel tanks and pipes from rusting)
- CB radio
- CNG (Compressed Natural Gas) fuel station
- Crossing Guards

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D

- Diesel Fuel Xciter (Non Invasive electronic fuel micro processor to increase fuel efficiency)
- Door opener
- Driver Education Car
- Driver Education Car Rental
- Driver rodeo

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E

- Electrical work (Please contact State Aid building unit staff to determine if project may be building aidable)
- Environmental impact study to determine the feasibility of building a new bus garage. (Please contact State Aid building unit staff to determine if project may be building aidable)
- Excavation
- Excise tax

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F

- Finders fee (i.e., fee paid for names of people willing to drive for the district)
- Fork lifts
- Fresh Air painting system
- Furnace (replacement)

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G

- Gas pump
- Garage door replacement

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H

- Hand-held radar
- Hot water heater

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I

- Insulation in bus garage
- Investigator expenses

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J

- Jackets for drivers

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L

- Leakage of oil (in-ground digging not aidable; please contact Facilities Planning Unit to determine if project may be building aidable)
- Lease of radio
- Legal fees for bonding and other transportation matters
- Lounge furniture
- Lube system - overhead

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M

- Matron travel (to and from their bus pick-up points)
- Mileage for Trans Supervisor to perform his duties
- Monitors in school loading zone (teachers, etc.)
- Motorized vehicles other than school buses (e.g. pickup trucks, tractors, riding lawn mowers)
- Moving expenses

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N

- Natural Gas Conversion Station

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P

- Personnel lift (e.g. to change light bulbs)
- Pick up truck
- Police (for traffic control)
- Pre-heaters (Engine pre-heater (fuel fired) - this is an on-board fuel fired heating system which reduces idling in cold weather, decrease fuel consumption, and extends the life of the engine.)
- Principal's salary

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R

- Radios on contract buses
- Rentals (except those specified in Section I above)
- Repair hoist
- Retirement benefits - health ins.
- Roadside sheltered bus pickup point

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S

- Salt water conditioners
- Salvaged buses
- Septic system replacement
- Sewing machines
- Sprinkler systems
- Strobe lights (on contracted buses)

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T

- Towing equipment installed on pick-up truck
- Traffic control (Police)
- Traffic warning devices

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W

- Warranty for buses
- Waste Oil Heater (used to produce heat by burning waste oil)
- Water coolers
- Water jugs
- Water softeners and cleaning service
- Window replacement for bus garage

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SECTION III: Expenses Requiring SED Approvals

Some items (see list) need written approval by the State Education Department's Pupil Transportation Unit as indicated below before they will be allowed for Transportation Aid:

Requests for approvals should be made on school district letterhead and should include:

- A. A description of the items or services
 - B. The quantity and cost of the items or services
 - C. An explanation of why such items or services are needed
1. [Prior written approval](#) by the State Education Department's Pupil Transportation Unit is required for this expense to be allowed for transportation Aid.
 2. The Pupil Transportation Unit requires detailed information including the 3 items listed above (A, B, and C) and the proportion of time the item is used for transportation purposes if applicable, in order for this expense to be approved for aid. If there is a dollar amount in parentheses after the item on the list, written approval is only needed when expenses exceed that amount.

Requests for approval should be sent to:

State Education Department
 Educational Management Svcs., Pupil Transportation Unit
 Room 876 Education Building Annex
 Albany, New York 12234
 Attn: Marion Edick

Footnotes:

- ¹Prior written approval by the State Education Department's Pupil Transportation Unit is required for this expense to be allowed for Transportation Aid. See Section III note 1 for specific item details.
- ²Written approval by the State Education Department's Pupil Transportation Unit is required for this expense to be allowed for Transportation Aid. See Section III note 2 for specific item details.
- ³Lease/rental of bus parking lots or bus garage building is only transportation aidable if the total cost of the

lease/rental is less than \$10,000 and has been approved by SED's Pupil Transportation Unit. If a lease/rental is for multiple years, and the total lease/rental for all years combined is equal to or greater than \$10,000, it will not be transportation aidable even though the yearly cost is less than \$10,000. Any construction, reconstruction, lease or purchase of a transportation storage facility or site (including parking lots) at a cost of \$10,000 or greater is not transportation aidable. These expenses may be building aidable, if processed in accordance with relevant education law sections.

- ⁴Only resurfacing of bus parking lots at a cost of less than \$10,000 is aidable. These costs may be for spot patching or for paving an entire area. However, any preparatory work such as removal or milling of existing material, filling, leveling or grading is not transportation aidable. Any construction, reconstruction, lease or purchase of a transportation storage facility or site (including parking lots) at a cost of \$10,000 or greater is not transportation aidable. These expenses may be building aidable, if processed in accordance with relevant education law sections.
- ⁵To receive aid for this expense, the expense must be claimed on State Aid Claim Form F at entries 117 and/or 118. This expense should not be claimed on a schedule, or included in a transportation ST-3 account code. If it was recorded in a transportation ST-3 account code, it should be deleted and entered in ST-3 code A9040.8 for Workers' Compensation or code A9050.8 for Unemployment Insurance.