

## FREQUENTLY ASKED QUESTIONS

### 1. What do we mean by flexible codes and what are the flexible codes?

Section 6 allocation is a school's flexible code. The school may access flexible codes in order to make budget transfers. Transfers are allowed from one flexible code to another flexible code. **However, this inter-code transfer access will not be available from February 26<sup>th</sup> through July 25<sup>th</sup>.** In general, these are **non** full-time salary and operational codes. The schools monitor and control funds they have allocated to flexible codes. The flex codes are identified by the project number 900XF. A general ledger inquiry, YTD (year-to-date) budget report, can be utilized to give a comprehensive picture of the status of these codes at any time. **It is essential that school administrators maintain control of the balances on these codes throughout the course of the year.** Over expenditures are possible most notably in the payroll codes that are not full-time salaries (such as overtime, part-time temporary, stipends, etc.). Additionally there are other operational codes that may have expenses posted that are legitimate costs to the school but are posted by other departments (e.g. postage and printing). It is just imperative that school administrators have a comfort level with MUNIS and maintain control of these codes with regular checks on the financial status of their budget throughout the fiscal year. Project 900XS represents flexible supplementary funds. Unused allocations in any other projects other than 900XF and 900XS will NOT carryover.

### 2. May a school add and delete positions after the school year has started?

Yes, schools may add positions at a cost to the school anytime during the school year and may delete positions as long as the position is vacant. The school may be reimbursed for deleted positions on a prorated basis. The staffing levels of specialized programs or schools fall under the authority of program directors or a designee of the Superintendent. **SCHOOLS MAY NOT DELETE POSITIONS FROM February 26<sup>th</sup> until August 21<sup>st</sup>. The completion of a Section 4 and 5 Staff Change request Form is required for a position deletion for job classes under council purview.**

### 3. May a school delete a certified vacant position?

Yes, as long as the position is truly vacant and falls within the SBDM Council's authority. For a certified position to be considered vacant, it cannot have:

1. a temporary appointee in the position
2. a substitute covering the position
3. an employee pending certification, or
4. an employee on a short-term leave.

**SCHOOLS MAY NOT ADD OR DELETE POSITIONS FROM February 26<sup>th</sup> until August 21<sup>st</sup>.**

The completion of a Section 4 and 5 Staff Change request Form is required. Positions identified for filling by Human Resources during that period will be filled, and schools will not be permitted to sell the positions.

### 4. May a school delete a classified position?

Yes, if the position is vacant and falls within the SBDM Council's authority. See answer to question #5. **SCHOOLS MAY NOT DELETE POSITIONS FROM February 26<sup>th</sup> until August 21<sup>st</sup>. The completion of a Section 4 and 5 Staff Change request Form is required. Positions identified for filling by Human Resources during that period will be filled, and schools will not be permitted to sell the positions.**

### 5. Will unused salary budgets carryover into the new-year?

No, under no circumstances will unused allocations in full-time salary codes be allowed to carryover. School administrators and councils should refer to items 3 and 4 above for deleting "cashing in" vacant positions.

**6. May school make changes in Non Site-Based Additional Programs Budgets?**

These programs or additional budgets have been allocated for a specific purpose and should typically be used for the originally intended purpose. There are some programs that can be converted to other priorities. School administrators and council members should refer to the Add-on Reduction form if they are interested in investigating this possibility further. The Add-On Adjustment form can be located on the on the intranet site of Financial Planning and Management Department. Additionally, in some cases, transfers may be allowed within certain programs or functions.

**7. If a school would like to change or request a new program on the Non Site-Based Additional Programs Budget, what process should be followed?**

A request for new programs or increased funding for current programs must go through the appropriate assistant superintendent for your school. In order for existing programs to receive funds for expansion, the request must be submitted to the Superintendent by the pertinent program director.

**8. If a school has a classified employee out as a result of a long-term illness, will the District help cover the cost of a substitute?**

Yes, the school will have to pay the cost of a substitute for the first five consecutive working days and the District will reimburse the school's budget for any consecutive days thereafter. The District will reimburse the cost of a sub for a General Fund ECE Instructional Assistant starting with the first day.

**9. What is the process for the District to help cover the cost of a classified substitute after the first five consecutive working days?**

The school must submit a **Long-Term Medical Leave Funds for Classified Substitutes** form to the Financial Planning and Management office. The form is provided to the school each spring with the approved budget packet. This form is also located on the Financial Planning and Management website. **Forms must be submitted quarterly.** Reimbursements need not be submitted for classified subs for the following **as long as** the sub is being provided for an absent employee: **Custodial subs; Subs for ECE instructional assistants. A sub for a vacant position may not be reimbursed, but contact the Director of Financial Planning and Management if you have a particular situation that prohibits a school from filling a vacancy for a position that the school needs to retain.**

**10. What process does a school use to supplement funding of a position not fully funded by special programs such as Title I or Student Assignment when funds are not adequate?**

The school will need to purchase the additional percentage with the Site-Based Budget to make the position either 0.50 (part-time) or 1.00 (full-time). Example: If Title I provides funds for .30 of the position, the school must purchase the remaining .70 with funds from the Site-Based Budget. The school would have to indicate the purchase on a Section 4 and 5 Staff Change Request Form.

**11. May a school hire retired personnel?**

Yes. Contact Human Resources for guidelines. Retired teachers purchased as part time regular teachers will use the average salary value. **Schools will have to pay for the KTRS contribution of full time retired teachers.**

**12. Where is our At-Risk Fee Waiver money?**

These funds have been allocated for you in the following code: **XXX1727 0675 900XA**. The allocation is now separated out from the rest of the site-based allocation. It is now listed on your add-on Sheet. PLEASE BE SURE AND LET YOUR BOOKKEEPER KNOW ABOUT THE CODE CHANGE. The school office must continue to voucher the funds over to the Activity Account on an annual basis.

**13. Why would the budget system not allow a transfer even though there is sufficient money in the code?**

The code must be a **flexible code** (project number 900XF or 900XS) for schools to make transfers.

**14. Can an employee's workday be extended?**

Yes, but the school must pay for the added cost from a flexible code. Please submit Sections 4 and 5 SBDM Staffing Change Request form. No changes can be accepted from **February 26<sup>th</sup> through July 25<sup>th</sup>. Additionally, no change can be made after September 1<sup>st</sup>.** Therefore, it behooves a school to make these decisions and initiate these changes at the onset of the budget and staffing cycle and settle on this details prior to March 15<sup>th</sup>. Otherwise, the school may be asked to pay for the additional time via extra service (i.e. extended time or overtime).

**15. Can employee's work-year be extended?**

No! However, schools may allocate funds for extra service.

**16. After entering the budget in Next Year Budget Entry Module in MUNIS, can changes be made?**

Yes, changes may be made on-line until the cut-off date (see Planning Calendar included in this packet). After that date, all changes must be submitted in writing to the Financial Planning and Management office. **No changes will be available from February 26<sup>th</sup> through July 25<sup>th</sup>.**

**17. If an elementary school experiences additional personnel costs due to class-size capacity issues, is there any District assistance available?**

Yes, District assistance is available for those schools that have the optimal number of teachers and the right number of homerooms. Directions are provided to principals by Human Resources each year, typically in September. Contact John Collopy, Director of Financial Planning and Management, if you need the memo forwarded to you.

**18. How is the optimal number of homerooms and teachers for elementary schools determined?**

The optimal number of teachers and homerooms is determined by using the 5<sup>th</sup> day enrollment projections (not including ECE self-contained) provided by the Demographics department. The enrollment projection is divided by 24 since this is how schools receive their funding. The resulting number (the quotient) is both the optimal number of teachers and the optimal number of homerooms. The actual classroom size may actually be a higher student number than 24 based upon student ratio limits stipulated in the current labor contract language. This gives schools more flexibility while still being funded at a higher level.

**19. What are the safety margins for adjustments to staffing allocations in August?**

In FY 11-12 a 5<sup>th</sup> Day Safety Net of 0.5 teachers was implemented. However, for Fy 2018-19, the Superintendent increased the safety net from 0.5 teacher to 1.0 teacher. Positive adjustments in August will be based upon the new optimal teacher number rounded upwards to the nearest 0.5. However, a loss of enrollment between February projections and August projection could result in a loss of teacher allocation. The school is protected for a loss of 1.0 teacher *only*. A loss of enrollment at the Kindergarten level from February projections to August could also result in a loss of Kindergarten Instructional Assistant allocation. Section 6 funding can also be adjusted based on a change in enrollment. There is no safety net for elementary itinerant teachers.

**20. What are the adjustments to occur based upon enrollment changes later in the year?**

There are no such adjustments, and state statute does not make such provisions. More specifically, there is also no longer a mid-year adjustment.

**21. Can Councils also cash-in certified administrator positions?**

Yes, but the school must maintain the principal positions and have an acceptable counselor program in the building. Also, the deadlines for overstaffing still apply (contact Human Resources Department for details). Additionally, the Office of Administration Recruitment and Development, after consultation with the school principal, must approve the specific administrator that will be overstaffed within the building. This approval must be obtained prior to submitting the budget change. The Office of Administration Recruitment and Development has the authority to approve or deny the personnel to be overstaffed, but council still has authority over the actual staffing levels.

**22. Is there a Finance policy regarding the student enrollment projections used in February and August?**

Yes! First, Finance is bound by Board Policy (Comprehensive Calendar), District priorities related to the assignment of students, ethics, and decades of past practice to adhere to current process. Specifically, Finance will continue to use enrollment projections provided by the Demographics Department. Secondly, the final August numbers provided by Demographics Department is meant to be a projected number of students through the end of the first pupil month. These projections have repeatedly shown a high degree of accuracy to the actual numbers at the end of the first pupil month. (SIDE NOTE: *The first analysis documenting the accuracy of enrollment projections was completed for FY 2009-10 in September 2009. The second analysis was completed in October 2010 based on FY 2010-11 August projections and data.*) Thirdly, the current process ensures consistency to all schools. Fourthly, the current process insures one of the top priorities of Finance within Jefferson County Public Schools. We intend to insure that the money follows the students as far as state statute and the district timelines allow.

**23. What is the purpose of the ECE add-on Supply money?**

Each teacher in the following self-contained/resource/collaborative units should receive \$540 per year for supplies for their ECE students (FMD, MD, PDOHI, Autism, VI, HI, LD, MMD and EBD). This allocation does not include Vision and Hearing Impaired *Itinerant* teachers and Speech Therapists. They receive supply funds directly from the ECE department. The \$540 per unit should be used only for supplementary costs of ECE students which are expenses over and above any expense that might pertain to a regular instruction student.

A best practice is for schools to collaboratively determine, perhaps at the onset of the school year, what the specific ECE supply needs are going to be. An extremely poor practice would be for schools to be charging the code with the expenses that non-ECE students would also have. In other words, ECE supplies should be spent on supplies particular to special ECE needs. Needs that are common to all students (copy paper, regular custodial supplies, glue, etc.) are already provided for in the non-ECE allocations (in project 900XF). A school is allocated additionally for each ECE student for office supplies, custodial supplies, and Section 6 operational allocations just as any other student in the school, and those allocations are not in the ECE add-on supply code. In short, the ECE supply code is for expenses related to needs beyond the typical student needs. If a school is using the ECE supply funds for typical expenses that pertain to ANY student, then that school is being an extremely poor steward of funds. Additionally, you want to make sure that you use of all of these funds in the year received since they do not carryover into the subsequent year.

**24. Is there a custodial supply add-on code for schools?**

As of July 1<sup>st</sup>, 2017, there is no longer a supply code need for schools in order to buy custodial or building supplies. The purchasing and delivery of these items are now centralized and handled by the Housekeeping Department.

**25. What is the purpose of the office supply add-on code?**

These funds can be used of any needed supplies of the principal's office, including copy paper, pens, folders, file holders, etc. etc. These funds do not carryover and should be used prior to using flex code money. These funds cannot be used for office equipment or instructional supplies.

**26. What is the purpose of the Maintenance needs allocation?**

For site-based schools, this allocation will again be provided in account XXX1987 0733 900XA. The allocation is not meant to cover facility issues related to the safety, health, and welfare of the students and faculty. This allocation is provided in account XXX1987 0733 900XA. The allocation is not meant to cover facility issues related to the safety, health, and welfare of the students and faculty. Jefferson County Public Schools provides the Facility Division \$7.5 million per year beyond departmental budgets for such needs.

The code must be used for the following:

- Any aspect of the facility structure that will not be covered by the Facility Division (e.g. new carpet; aesthetic issues; ceiling drops for projectors; security cameras; building needs not impacting the safety, welfare, and health of students, faculty, and staff; etc.). So, if Facilities Division requests a code for a Building Modification Request submitted by the school, then this code can be provided to them, contingent upon availability of funds for the project that has been requested.
- The funds can certainly be used for data and voice drops in the office or in the classroom. This would require a transfer to XXX1987 0434 900XA, and that code might need to be created for some schools.
- Possible overtime charged to a school by the Facility Division.
- Needed equipment for school offices (e.g. payment towards copier; fax machine, technology hardware for office staff; etc.)
- Needed furniture for school offices.
- Signage and branding for schools.
- Landscaping.

There is a separate process for requesting funds for student furniture and other classroom start-up costs where school enrollment has increased in an unprecedented manner. Contact Budget Department for further detail.

**27. What funds are available for new classroom start-up costs like a teacher desk, student desks, book shelves, etc.?**

For the opening of new classrooms due to student enrollment increase, there is a separate process for requesting funds for student furniture and other classroom start-up costs where school enrollment has increased in an unprecedented manner. Contact the Budget Director for further detail.

**28. Is there any reimbursement for unused budget due to vacancies occurring through-out the course of the year?**

NO! There is no reimbursement for vacancies. Any unused district-wide budget belongs to the Superintendent. Site-based positions in the regular standard allocation may be “cashed in” if a vacancy occurs through the course of the year, but some positions (e.g. principal, librarian, some level of counselors) are required by statute or board policy. Contact Financial Planning and Management for more detail.

**29. May schools convert, buy, or sell custodial staff?**

NO! As of July 1<sup>st</sup>, 2017, custodial staff levels have been centralized per Board authorization, and councils do not have access to decisions on staffing levels for those positions. This includes custodians, lead custodians, and plant operators.

**30. What are the usages of ECE Supply add-on allocation?**

Each year, the following resource/special class units receives \$540 for supplies for their ECE students (Autism, EBD, LBD, LD/R, HI, MSD, OI/OHI, Social Communication, and VI). This does not include Vision and Hearing Impaired *Itinerant* teachers and Speech-Language Pathologists as they receive supply funds directly from the ECE department. **This allocation is provided to the school based on ECE Teachers paid from both General and Federal funds.**

The \$540 per unit should be used only for supplementary costs of ECE students which are expenses over and above any expense that might pertain to a regular instruction student. The ECE add-on supply allocation (xxx1121 0610 900XA or xxx1121 0610 no project for special schools) is not required to be an ECE teacher allowance, and it is not a best practice for them to be considered as such. However, the funds should be used only for supplementary costs to implement the IEP of ECE students which are expenses over and above any expense that might pertain to a regular instruction student.

Best practice is for schools to work collaboratively with the ECE teachers in their buildings to determine, perhaps at the onset of the school year, what the specific ECE supply needs are going to be. An extremely poor practice would be for schools to be charging the code with the expenses that non-ECE students would also have. In other words, ECE supplies should be spent on supplies particular to special ECE needs. Needs that are common to all students (copy paper, regular custodial supplies, glue, pencils, etc.) are already provided for in the non-ECE allocations (in project 900XF or 900XS). A school is allocated additional funds for each ECE student for office supplies, custodial supplies, and Section 6 operational allocations just as any other student in the school, and those allocations are not in the ECE add-on supply code. In short, the ECE supply code is for expenses related to needs beyond the typical student needs. If a school is using the ECE supply funds for typical expenses that pertain to ANY student, then that school is being an extremely poor steward of funds. Additionally, schools need to ensure that they use of all of these funds in the year received since they do not carryover. Again, it would not be a best practice for these funds to be considered a teacher “allowance”. However, I cannot over-emphasize the importance of ECE faculty being included in the process by which these funds are used. Any school that excludes ECE faculty from such a process is not pursuing a collaborative model that is supported by Finance and endorsed by findings in the state audit.

All transfer requests for ECE supplies, with the exception of 0650 for printer cartridges, have to get approval from the ECE office. In FY 2018-19, all requests should be directed to Angelique Scherer at [angelique.Scherer@jefferson.kyschools.us](mailto:angelique.Scherer@jefferson.kyschools.us).

**31. What are the possible usages of the General Fund textbook allocation?**

Please contact Budget Department for a full list of allowable and disallowable usages for the General Fund textbook allocation.

**32. Are class-size overage costs paid by the District or the school?**

Class-size overage costs (teacher stipends or instructional assistants) are only paid by the District for some (not all) elementary schools. Middle schools and high schools pay for their own class-size overages. If you are at an elementary school, then contact the Director of Budget in order to determine whether your school is eligible for District coverage of the class-size overage costs.

**33. Are class-size overage costs paid by the District or the school if the overage as caused when a teacher was absent and there was no sub teacher available?**

These expenses are eligible to be paid by the District. Please contact the Director of Budget for directions on the reimbursement process.

**34. What are the requirements for teacher allowances at a school?**

State regulation (702 KAR 3:236,Section 6) is explicit that Section 6 funds fall under council purview. There is no state statute, regulation, or Board policy that obligates a council to provide a teacher allowance. The long-standing practice of a school council providing a teacher allowance is strictly an operational procedure decided on by the council. A teacher allowance is a council decision that is intended to simplify the purchase of incidental items that each teacher might need in the classroom at the school where the purchase was made. In other words, the school’s provision of a teacher allowance is a council decision that is made with the school-owned resources. While Finance defers to each school council regarding the provision of teacher allowance, there is no basis that the teacher then has any type of ownership over the items being purchased with those school-owned allocations. As far as resources in general, all purchases made at a particular school are to be used for the support of the students at that particular school.