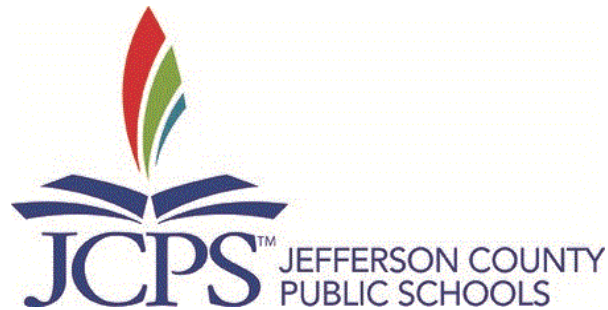


# SITE-BASED BUDGET INSTRUCTIONS FY 2020-21



## BUDGET DEPARTMENT

John Collopy, Executive Administrator  
Tara Rowland, Supervisor Budget  
Therese Brennan, Coordinator Budget  
Kristi Hollinsworth, Coordinator Budget  
Darlene Marks, Technician Data Management Research  
Kim Deel, Technician Data Management Research  
Missy Manzano, Clerk III  
Katrina Mattingly, Clerk III  
Amy Schultz, Clerk III  
400-3438

**JANUARY 15, 2020**

**FY 2020-21 BUDGET DEVELOPMENT**

The purpose of this document is to provide a simplified approach for a school to build a budget, explain the time tables and events relevant to the budget cycle, and answer some frequent questions. The JCPS Allocation Standards document for FY 2020-21 is located on our intranet website. This document is primarily to serve as a tool for decision makers at the school level to be able to build the new year General Fund budget.

The school-based allocations are the General Fund allotments provided to school councils. These allocations do not include categorical or General Fund add-on programs, such as Exceptional Child Education (ECE), English as a Second Language (ESL), Early Childhood Programs, Vocational Education, magnet school staff, or other optional programs.

JANUARY All Site-Based Budget Schools

Student Projections - Demographics/Schools

The January student projections and prior year percent of attendance will be utilized to allocate staffing and funds to schools for their Site-based Budget process. The allocations that are available to the schools in February are: Certified Staff; Classified Staff; Minimum Operational Allocation (Section 6 funds); and Add-on Operational Funds.

AUGUST All Site-Based Budget Schools

Student Enrollment Count

The 5th day of school enrollment count will be used in a demographic formula to project the student count for the end of the first student month. Staffing for classroom instruction is adjusted as well as operational funds.

The basic components of the school-based allocations are:

- CERTIFIED STAFF - This allocation is based upon District standards ( known as Section 4 funds). These are actual staffing slots provided to the schools.
- CLASSIFIED STAFF - This allocation is also based upon District standards (known as Section 5 funds). These are actual staffing slots provided to the schools.
- MINIMUM OPERATIONAL ALLOCATION - A minimum allocation for operations must be made available to school councils (known as Section 6 funds).
- FEE WAIVER - This element provides funds to help pay school fees for students on free and reduced price lunches. This allocation is budgeted to XXX1727 0675 900XA. The allocation must be vouchered over to the school activity fund on an annual basis and falls under the authority of the SBDM Council.

## CHANGES and REMINDERS FY 2020-21

LIBRARIAN POSITIONS - A-1 schools must have a full-time librarian, and are not permitted to sell a partial librarian. A-1 schools must have a full-time librarian. This is in the JCTA contract.

BOOKKEEPER POSITIONS – Any request from a school to sell a partial or whole bookkeeper position by any school will be reviewed by the Executive Administrator Accounting prior to executing the request.

SUBSTITUTES FOR ECE INSTRUCTIONAL ASSISTANTS - General Fund substitute expenses for ECE Instructional Assistants that post to xxx1121 015091 900XF are district expenses. Schools are not accountable for these expenses in the codes and do not need to allocate budget to this code. The code is not included in our calculation for carryover.

SUBSTITUTES FOR CUSTODIANS – Substitutes for custodial absences are provided by the District when they are available, and payroll should not be submitted by the school. The expenses do not need to be requested for reimbursement since they are not included on the school's payroll. Any custodial substitutes otherwise needed will be at each school's expense.

OVERTIME FOR CUSTODIANS – If overtime is ordered by the school, then the payroll needs to be submitted as a school expense. EXAMPLE: If there is Saturday activity where a custodian is needed, then this will be a school expense.

NEW: ELEMENTARY SCHOOL SUBSTITUTES FOR KINDERGARTEN INSTRUCTIONAL ASSISTANTS: Schools are no longer responsible for expenses for subs for Kindergarten Instructional Assistants that post to xxx1012 015091 900XF. Similar to the ECE Instructional Assistants, Kindergarten assistants are also required. Kindergarten assistants are required by state law (KRS 157.360(14)). Therefore, schools are also not accountable for the expenses in these codes and do not need to allocate budget to this code. As of FY 2018-19 and beyond, the code is not included in the calculation for carryover.

SUSTAINED IN FY 2020-21 - ELEMENTARY SCHOOLS ONLY - ART AND MUSIC SPECIAL AREA TEACHER ALLOCATION - A special area (itinerant) teacher allocation will be provided as a 0.14 teacher allocation for every regular classroom teacher allocation. The 0.14 special areas teacher will ensure the following:

- Adequate allocation of special area teachers to cover the contractual planning period for regular education teachers;
- Correct dosages of general art and music experiences for each elementary student.

Important: The intention of the Board and the Superintendent is to ensure that each student has the opportunity for enriching and profound experiences in art and general music. The allocations for special area teachers are established by formula to ensure the students have access to a robust art and general music program. The robust program has been defined by the Academics staff as 50 minutes of art and 50 minutes of general music per week per student.

ELEMENTARY SCHOOLS ONLY – CONVERTING ART and GENERAL MUSIC ITINERANT TEACHER POSITIONS - The allocations for art and music are based on a formula that ensures the prescribed dosages for each area of the curriculum. However, schools may need to tweak the subsets of art, music, and others in order to ensure the targeted robust dosages. **Therefore, schools will need to buy and sell the portions of special area teachers in all three of these areas while focusing on executing the vision of the Superintendent and the Board. In order to accomplish such changes, the school must submit a Section 4 and 5 SBDM Staffing Change Request form.**

Schools may contact BUDGET with any questions regarding the process. It is essential that principals do the following each year;

- Reconcile the needs of the school for specific itinerant teachers with the number allocated for those specific subsets;
- Submit a Section 4 and SBDM Staffing Change Request form to ensure itinerant teacher positions correlate to the specific personnel needs of the school;
- Contact Budget Department at 3438 if these directions and the subsequent required actions at the school are not absolutely clear.

ISAP SUPPORT FOR MIDDLE SCHOOLS AND HIGH SCHOOLS – As of FY 2018-19, there was an additional 0.5 teacher added for each school as a one-time approval. For FY 2020-21 and beyond, this will now be a recurrent add-on, but will not be convertible to other items. Schools may not sell this position or convert it to other job classes.

ADD-ON CONVERSIONS PER SCHOOL REQUEST - Schools will no longer be permitted to convert an add-on to a different item with the following exception:

- The Data Management Tech added for high schools to serve as Building Assessment Coordinator can still be exchanged for a 0.5 teacher.

CUSTODIAL STAFF - Schools are no longer permitted to sell or buy custodial staff. These positions fall under the Housekeeping Department.

SUSTAINED IN FY 2020-21- AUGUST SAFETY NET - Effective August 2018, the school “Safety Net” for 5th Student Day adjustments is being changed from 0.5 teacher to 1.0 teacher. This gives schools more protection from the impact of decreases in student enrollment between the original January enrollment projections and the final projections on the 5<sup>th</sup> Student Day. There is no safety net applicable for student enrollment decreases between school years. For decreases in enrollment between school years, the resources will follow the students. A Safety Net exists for the benefit of schools in our staffing formula for the 5th Day projection. The Safety net does NOT impact the need for schools to hold on to any additional 0.5 teacher allocation provided in February. This is imperative: Our strong recommendation is schools should not sell an additional 0.5 position in the months of February and March. These allocations are NOT windfalls at the onset of the budget cycle. This fact has been proven over and over again in numerous specific situations. This is especially true at the elementary level. SAFETY NET, in summary:

- Pertains to potential loss of staff in August only
- 1.0 teacher only
- No Instructional Assistant provision
- No Section 6 provision
- No Itinerant Teacher provision

ATTENDANCE AT PRINCIPAL HELP SESSIONS IS MANDATORY FOR NEW PRINCIPALS – This introduction will be indispensable to new school administrators (see page 10 for PD session codes). New principals should [print the following items](#) from the BUDGET website and bring to the help session the following documents:

- This document, The FY 2020-21 Site-based Budget Instructions
- FY 2020-21 Site-based Allocation Sheet
- District Add-on Programs
- Section 4 and 5 SBDM Staffing Change Request Form
- Section 6 - Budget Comparison & Worksheet
- SBDM Council Site-Based Budget Approval Form
- Average Salary List

SCHOOLS DISTRIBUTE FLEX BUDGET ONLY - The schools submit [Section 6 Budget Comparison Report and Worksheet](#) to BUDGET once they have distributed their flex code (900XF Project) budget into MUNIS. In Next-Year Budget Entry, schools will only budget those funds provided for the minimum operational allocation known as [Section 6](#). These funds are the school's flex money - project 900XF. Schools no longer purchase staff in MUNIS in the Next Year Budget Entry Module.

**IMPORTANT** - TRANSFERS IN BUDGET FLEX CODES WILL NOT BE AVAILABLE UNTIL **JULY 25th** - Schools should allocate sufficient funds in all operational codes since funds cannot be moved prior to July 25, 2020, once the allocations are budgeted within MUNIS. It is essential that schools be very intentional about the allocations to flex codes based on how the school plans on spending funds. [Neither the schools nor BUDGET will be able to do budget transfers after the February 24th deadline until July 25th, 2020.](#)

ALLOCATIONS WILL BE STAFF POSITIONS, NOT MONEY FOR STAFF - Schools will not purchase staff in New Year Budget Entry but will initially be provided staff positions based upon their projected enrollment. The staffing levels are initially determined by District standards, but SBDM authority is final on site-based staffing.

PROVISION OF STAFFING STANDARDS – The [Site-based Allocation Sheet](#) will reflect the initial January allocation for staffing standards and the District's standards for each school based upon projected enrollment. Please note the changes.

SCHOOLS WILL HAVE ACCESS TO MAKING STAFF CHANGES BUT THERE IS A DEADLINE - Schools will still be able to deviate from District staffing standards via [Sections 4 and 5 – SBDM Staffing Change Request Form](#). Based upon council approval, this form will be used to buy additional staff, sell staff, add teaching periods, and add hours to clerical staff. **The deadline for such changes is February 24th.**

**IMPORTANT – There will be no elimination of positions (aka position sells from February 25<sup>th</sup>, 2020, until August 21, 2020. All changes to staffing must be submitted on the Section 4 and 5 SBDM Staffing Change Request form and must have council approval.**

It is the responsibility of each school's principal to ensure that each staffing allocation is either filled or deleted in order for funds to be redirected according to council-approved plans. There is no department that will ensure that this is accomplished.

FEE WAIVER VOUCHER - Schools must issue a voucher in order to move these funds to the schools' activity accounts on an annual basis. Fee Waiver allocation is in code XXX1727 0675 900XA.

AUGUST STAFFING ADJUSTMENT FOR TEACHERS - There will still be an August 5th student day adjustment and this is statutory. The adjustments will be staffing (not dollars for staffing) and operational dollars. Calculations resulting in fractions of a teacher will be rounded up to the nearest 0.5 teacher. For example, 19.2 optimal teachers will result in an allocation of 19.5 teachers for an elementary school, or 45.6 optimal number of teachers for a high school will result in an allocation of 46.0 teachers. A negative adjustment could be made based upon the same rounding. FY20-21 will have a 1.0 teacher only Safety Net, but only at the 5th day adjustment.

AUGUST STAFFING ADJUSTMENT FOR KINDERGARTEN ASSISTANTS – The adjustment for Kindergarten Assistants will parallel the adjustment for Kindergarten Teachers. If you intend on having a split classroom of Kindergarten and First Grade based on a 0.5 allocation for Kindergarten, then please contact John Collopy in order to ensure the full allocation of an assistant for this classroom.

AUGUST STAFFING ADJUSTMENTS FOR ALL OTHER SITE-BASED STAFF – (e.g., counselors, clerical, assistant principals, etc.) - There will be no decreases between February and August on these staffing allocations. However, there could be an increase for a school for staff levels in these categories if the August enrollment projection places a school at a higher tier for these staffing levels based upon approved District standards. Call BUDGET if you have a question regarding a possible change on these staffing levels from February to August.

#### HIGH SCHOOLS ONLY

- ATHLETIC DIRECTOR - Schools no longer need to purchase a teacher slot in order to ensure a full-time Athletic Director. An Athletic Director (teacher) position has been added to the Athletic add-on program.
- HIGH SCHOOL SCHEDULING ADD-ONS - High Schools with any of the following schedules are supplemented with add-on teachers: Trimester, AB, or Seven-period. A school may not buy or sell these teacher positions.
- VENDING SUPPLEMENT FOR HIGH SCHOOLS - This allocation is meant to supplement gate receipts for Athletic Events. Schools must issue a voucher in order to move these funds to the schools' activity accounts on an annual basis. The Vending Supplement is in code XXX1727 0899 900XA. If the funds are left in this code at the end of the year, the vending supplement does not carryover. Additionally, this allocation falls under SBDM Council purview, as do all Activity Fund revenue that is not originated for a specifically designated purpose by a specific student athletic or activity group.

#### INTRANET DOCUMENTS

Each school's site-based budget documents, staff allocations, and dollar allocations for FY 2020-21 are available online, via the JCPS Intranet. There are separate links for budget instructions, allocations, forms, and planning tools. The following documents are available online:

1. Budget Instructions w/Planning Calendar for Budgeting/Staffing - The Planning Calendar reflects the schedule of Budget and Personnel events relevant to your school.
2. Site-based Allocation Sheets -The Site-based Allocation Sheet reflects the staffing standards being allocated to the schools. This document is provided to reflect the items and codes that should be addressed while developing your school's site-based budget. The Allocation Sheet reflects the JCPS, and KDE standards of staffing and operational provisions. This includes a per student operational allocation that is distributed throughout the operational codes by the school office staff. Make sure all of the Section 6 funds are distributed into the appropriate account codes.
3. Districtwide Additional Programs – Restricted (Add-on) Programs -This document reflects any additional programs and dollars allocated to your school that are not site-based budget funds. This information is provided to reflect a complete picture of your total General Fund budget.
4. SECTION 4 and 5 SBDM Change Request Form - This form is for the purpose of buying staff, selling staff, adding teacher periods, and adding hours to clerical staff.  
**Deadline for submittal of changes:** February 24th, 2020. For FY 2020-21, no additional changes will be accepted until August 21st, 2020, and with approval from Human Resources if the school failed to overstaff pertinent personnel. **This form with SBDM signatures must be returned to BUDGET.**
5. SECTION 6 Budget Comparison Report and Worksheet - This is the document to be utilized by your committee for distribution of Section 6 operational funds only (900XF codes) for supplies, equipment, overtime, workshops, and other line items. This form should also be used as a tool for councils to have a two-year history of actual expenses and the most recent budget established on a line-item basis. This will provide data for determining the new-year flex code budget. From this working document, you will transfer (at a later date) the

information to the MUNIS Next Year Budget Entry System so that your official FY'20-21 budget can be established. [A copy of the completed worksheets must be returned to BUDGET.](#)

6. SBDM Council Approval Form - This document is provided for SBDM Councils to sign after they have reviewed the school budget. [This form must be returned to BUDGET with the SBDM Council's signatures.](#)
7. Average Salaries - The list of FY 20-21 average salaries is another planning tool.
8. Suggested Procedures for Building a Budget- This document contains helpful hints and gives you suggestions and best practices for building your school's budget.
9. Frequently Asked Questions - This document has been compiled over the years with frequently asked questions from schools during the budget planning cycle.
10. School Allocation Standards - This document is the Jefferson County Board of Education and the Kentucky Department of Education approved allocation standards.

### **FY 2020-21 PLANNING CALENDAR BUDGETING/STAFFING**

<u>DATE</u>	<u>ACTIVITY</u>	<u>UNIT RESPONSIBLE</u>
November 2019	Student enrollment projections sent to all schools for review	School Choice Demographics
January 2020	Student enrollment projections sent to Budget Department for Use in developing school budget allocations	School Choice Demographics
January 15	Site-based budget allocations and add-on allocations available online	Budget
January 15	Schools may start entering budgets into MUNIS to distribute new year instructional funds	Schools
January 15	Online staffing begins	Schools
February 5	Principal Help Sessions – <u>Mandatory</u> for new principals Two sessions to choose from – sign up on PD Central	Budget Human Resources
February 24	Last day for schools to: <ul style="list-style-type: none"> <li>• Enter budgets in MUNIS for General Fund</li> <li>• Schools submit Section 6 worksheets</li> <li>• Submit SBDM Council Review Forms</li> <li>• Submit Section 4 and 5 Staffing change Request form</li> <li>• After February 24th, staffing sells cannot be accepted until August 22nd</li> </ul>	Schools
February 24	Online staffing deadline	Schools
February 24	Deadline for principals to notify overstaffed employees	Schools
August 2020	Carryover and 5th Day Adjustment	Budget

## MANDATORY NEW PRINCIPAL HELP SESSIONS

BUDGET and HUMAN RESOURCES will conduct Site-based budget help sessions for principals. This will be a work session designed to answer questions and to assist new principals in completing your budget. There are limited seats at each session and you must reserve your seats. Principals may bring one staff member with them, but the staff member must also sign up on PD Central. [For FY 2020-21 Budget Preparation, attendance is mandatory for new principals. You will not be able to establish a budget without this training. Experienced principals are also welcome to come as a refresher and are encouraged to attend.](#) All attendees can sign up for sessions. Training Packets and allocations will not be made available at these sessions. Therefore, beginning January 15th, you will be able to print the documents listed below from the BUDGET Intranet website for your school, items 1-7. You will also need to bring these documents with you for this training.

1. The FY 2020-21 Site-based Budget Instructions
2. FY 2020-21 Site-based Allocation Sheet for your school
3. District Add-on Programs for your schools
4. Section 4 and 5 SBDM Staffing Change Request Form
5. Section 6 - Budget Comparison & Worksheet
6. SBDM Council Site-based Budget Approval Form
7. Average Salaries

This session will be held at VanHoose Education Center, 3332 Newburg Road, Stewart Auditorium. You may register for the following Principal Budget Help Session on pdCentral.

Wednesday, February 5<sup>th</sup>  
8 am – 10 am Session Code 19-20107308  
1 pm – 3 pm Session Code 19-20107775



## SUGGESTED PROCEDURES FOR BUILDING A BUDGET

1. Receive the allocation amounts and documents on **January 15th, 2020**.
2. Share the following components with school council members and all faculty:
  - Site-based Allocation Sheet – This shows the standard allocation for staffing. Additionally, the form shows the total allocation for Section 6 Operational Funds. Section 7 fund allocation is on a separate list, if applicable.
  - Add-on sheet – Asking councils to pay particular attention to the fee waiver and the non-instructional add-on supply codes.
  - Sections 4 and 5, SBDM Staffing Change Request – This allows the council to diverge from District staffing standards. The deadline for submittal is **February 24, 2020**.
  - Section 6 Operational Site-based Budget Worksheet – The minimum operational allocation is listed on the Site-based Allocation Sheet. Once councils have made their final decisions, the schools will distribute these funds directly into MUNIS, no later than **February 24, 2020**. The completed worksheet documenting the council's decisions and the budget for Section 6 funds entered into MUNIS will be sent to the Budget Department no later than **February 24, 2020**.
  - Section 6, Budget Comparison Report and Worksheet – This form can be used as a tool for councils to have a two-year history of actual expenses and most recent line item budgets. This will provide data for determining new year flex code budgets.
3. Establish a timeline for budget development.
4. Refer the issue to the budget committee.
5. The budget committee refers to the school needs assessment, the school improvement plan, the prior year's budget, and other priorities for the upcoming school year. The committee and the council must keep the focus on student achievement.
6. Determine your personnel needs. Compare personnel needs to Jefferson County Board of Education Staffing standards as represented on the Site-based Allocation Sheet.
  - Consider new services needed
  - Determine if vacancies can be eliminated
7. Determine your instructional materials needs

- Library, KRS 160.345(2)(g) – “The school council shall consult with the school media librarian on the maintenance of the school library center, including the purchase of instructional materials, information technology, and equipment.”
  - General supplies
  - Replacement of equipment
  - Equipment (original or additional)
  - Instructional travel
  - Textbooks (not school based funds)
  - Teaching supplies
8. A primary responsibility of the council is to determine textbooks and instructional material, and these should have the following characteristics:
    - Be aligned to current curriculum standards
    - Have research that supports increased levels of student achievement
    - Be clearly embedded in the school’s Comprehensive School Improvement Plan
    - Adhere to council policy for the selection of instructional materials
  9. The principal determines and reports the general needs
    - The add-on provision for office supplies and custodial supplies should be reviewed for adequacy
    - Copy paper and supplies
    - Common instructional supplies
    - Administrative needs (if not budgeted in another category)
    - Service and maintenance (prior year spending in these areas should be included in the Council’s allocation)
  10. Determine the priorities from the professional development plan. The PD funds must be spent on High quality strategies and correlate to council priorities for school improvement.
  11. Based on Board Policy, every school will establish a racial equity plan that includes the utilization of the budget. The Racial Equity Analysis Protocol (REAP) is a tool created by the District to support the development of decisions that support racial equity.
  12. Identify and justify adequate contingency. As a rule of thumb, this should not be more than 2% of the site-based allocation or the cost of a teacher, whichever is greater.
  13. The school improvement plan budget shows how all state and federal funds will be used.
  14. Council budgets are organized to support goals, objectives, and gap targets from the school improvement plan.
  15. Conduct well announced budget committee meetings to hear special requests. It is essential to request teacher input into needs to improve instruction. Staff input should not be limited to certified teachers only.

16. The Council or budget committee must ensure all faculty members and school staff have an opportunity to submit their budget needs. Only top priorities can be funded and these must be the components that are most clearly linked to student success. Budget decisions are ultimately the responsibility of the Council. Once the Council makes the budget decisions, school staff members are morally obligated to support these priorities.
17. The budget committee completes a proposed budget, shares it with the entire school community, and presents the budget recommendations to the school council.
18. The school council amends recommendations and approves a working budget.
19. If the council delegates the purchasing of textbooks, instructional supplies, and materials to the principal or any other person, it must record the delegation as an official council action in the minutes.
20. The principal distributes copies of the budget to the superintendent and to all the school community. This could be posted at the school or distributed in a newsletter for transparency and inclusion.
21. The principal administers the budget and reports to the council at each meeting. It is the council's responsibility to adopt the annual budget and to monitor the budget on a monthly basis at the council meetings and make adjustments when needed.
22. Amendments to the budget during the year begin at step five. Any amendment will be based on new enrollment projections on the fifth student day of the new school year. Additionally, carryover funds from the previous year will also be allocated. Councils will need to make budgetary decisions on both of these allocations.