

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 for the new-year will not be available from March 15th through July 25th.** 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. These checks of flex budget status should occur at least once each month, with the report and the status shared with school-based council. Project 900XS represents flexible supplementary funds. Unused allocations in any 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. After the onset of the school year and after the second budgetary event (e.g. 5th day adjustment) a school may delete a site-based position (project 900XN) 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 March 15th until August 21st. 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 DELETE POSITIONS FROM March 15th until after the second school allocation event (typically on 5th student day). SCHOOLS MAY PURCHASE POSITIONS FROM March 15th until August 21st as long as the school has adequate funds in their Section 6 new-year allocation to pay for the position without selling another position. School may not use carryover to buy a position.

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. **IMPORTANT:** If a certified teacher position is deleted, then there is a no sub teacher provided by the District.

4. May a school delete a classified position?

Yes, if the position is vacant and falls within the SBDM Council's authority.

SCHOOLS MAY NOT DELETE POSITIONS FROM March 15th until August 21st. 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 schools make changes in Non Site-Based Additional Programs Budgets?

No; but there may some few exceptions. These programs or additional budgets have been allocated for a specific purpose and should typically be used for the originally intended purpose. Contact Budget Department if you have a specific request that you need information on.

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?

In order for existing programs to receive funds for expansion, the request must be submitted to the Superintendent by the pertinent program director. For example, in order for a school to receive increased staffing for English-as-a-Second-Language (ESL), the ESL Department must submit the proposal to expand the ESL program.

8. What are the standards and rules for subs for classified staff due to vacancies or absences?

Schools are no longer responsible for the expenses in the following classified sub codes and should not budget anything in them:

ELEMENTARY SCHOOL ONLY - XXX1012 015091 900XF

Rationale: The Kindergarten instructional assistants are a required allocation, and no sub costs should be a school expense.

ALL SCHOOLS - XXX1121 015091 900XF (or 900XS for special schools)

Rationale: ECE Assistants are required via students’ IEPs (Individual Educational Plans), and the subs for those assistants should not be a school cost.

ALL SCHOOLS - XXX1087 015062 900XF (or 900XS for special schools)

Rationale: Sub custodians are now paid by Housekeeping Department. The only exception would be if the school receives notification that Housekeeping Department is transferring some sub custodian expense back to the school when custodial expenses are attributed to a special event scheduled by the school. If there is a profit for the school (auditorium rental), then the proceeds of the event must cover extra sub costs.

EXPENSES NOT REIMBURSABLE - ALL SCHOOLS - XXX1077 015031 (sub clerk) or 015080 (sub lunchroom assistant) 900XF (or 900XS for special schools). For short period of a school employee absence, school should be able to sustain normal office activity without a sub. However, if there is a need for a sub that is a longer period of time, then the principal can contact the Executive Director Budget for consideration of a possible reimbursement of related expenses of the classified sub for a long period of time. EXAMPLES: Classified office sub used during Human Resources hiring freeze; office staff member out on maternity leave; etc.

9. 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.

10. 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 may have to pay for the KTRS contribution of

full time retired teachers if the retiree is in a critical shortage category (i.e. ECE, Math, Science),.

11. 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 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 to the Activity Account on an annual basis.

12. 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. However, transfers for the flex codes are also not available from **March 15th through July 25th**. Contact Budget Department with other requests.

13. Can an employee's workday be extended?

Yes; but no more than 8 hours per and 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 **March 15th through July 25th**. **Additionally, no change can be made after September 1st**. 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 these details prior to the February 24th deadline. Otherwise, the school may be asked to pay for the additional time via extra service (i.e. extended time or overtime).

14. Can employee's work-year be extended?

No! However, schools may allocate funds for extra service using their flex codes or a designated supplementary allocation.

15. 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 Budget Department. **No changes will be available from March 15th through July 25th**.

16. 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, Executive Administrator Budget, if you need the memo forwarded to you.

17. 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 5th day enrollment projections (not including ECE self-contained) provided by the Demographics department. The enrollment projection is divided by 24 since that is the standard by which elementary 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.

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

In FY 11-12 a 5th Day Safety Net of 0.5 teachers was implemented. However, for FY 2018-19 and beyond, 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.

19. 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.

20. 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 Human Resources Department, 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 Human Resources Department has the authority to approve or deny the personnel to be overstaffed, but council still has authority over the actual staffing levels.

21. 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. 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.

22. Since student enrollment projections in January and August impact the school's budget so drastically, who do I contact if I have an issue with student numbers projected for a school?

A principal should contact the Demographics Department as soon as the issue with student numbers becomes apparent. IMPORTANT: Enrollment projections should be reviewed by the principal as soon as they are provided.

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

As of July 1st, 2017, there is no longer a supply code needed 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.

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

The code is XXX1977 0610 900XA. These funds can be used of any needed supplies of the principal's office, including copy paper, pens, folders, file holders, 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.

25. 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. 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. (Contact Therese Brennan or Kim Deel if you need the 0434 account code added.)
- 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.

26. 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 formal process for requesting funds for student furniture and other classroom start-up costs where school enrollment has increased in an unprecedented manner. Contact the Executive Administrator Budget for further detail.

27. 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 Budget for more detail.

28. May schools convert, buy, or sell custodial staff?

NO! As of July 1st, 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.

29. 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) 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 all of these funds in the year received since they do not carryover into the subsequent year. Again, it would not be a best practice for these funds to be considered a teacher “allowance.” However, we 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 as follows:

Elementary schools – John Roberts – John.roberts@jefferson.kyschools.us

Middle schools – Angelique Scherer – Angelique.scherer@jefferson.kyschools.us

High Schools – Boyd Gudgel – Boyd.Gudgel@jefferson.kyschools.us

30. 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. For specific questions and approval on budget transfers, contact Tammy Thompson in the Library Media Services Department – Tammy.Thompson@jefferson.kyschools.us

31. 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 Executive Administrator Budget in order to determine whether your school is eligible for District coverage of the class-size overage costs.

32. Are class-size overage costs paid by the District or the school if the overage is 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 Executive Administrator Budget for directions on the reimbursement process.

33. Are case-load overage costs related to ECE teachers reimbursable?

Yes; please contact Mariann Arnold in ECE (mariann.arnold@jefferson.kyschools.us) as soon as you are aware of a caseload overage. Ms. Arnold’s confirmation of the case-load overage will be the first step in the school receiving a reimbursement for these expenses.

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.

35. What are the primary project numbers supporting State Agency in General Fund?

Accounts codes with project 103X represents flex budget. The budgets for these account codes are established by the principal of the program at the onset of the budget cycle. In late July of the year being budgeted, these codes are again available for the state agency sites to be able to transfer between the codes as needed.

Account codes with project 103XA represent non-flex budget. The budgets for these account codes represent the special program components of the State Agency sites that define the particular financial needs of the program. These budgets do not have ultimate flexibility in as much as budget changes cannot occur without formal processes being pursued through the Budget Department. Contact the Budget Department for further details.

36. What are the primary project numbers supporting Special Schools in General Fund?

Accounts codes with project 900XS represents flex budget. The budgets for these account codes are established by each principal of a particular school at the onset of the budget cycle. In late July of the year being budgeted, these codes are again available for the state agency sites to be able to transfer between the codes as needed.

Account codes with project SPCXN represent non-flex budget. The budgets for these account codes represent the special program components of the State Agency sites that define the particular financial needs of each school. These budgets do not have ultimate flexibility in as much as budget changes cannot occur without formal processes being pursued through the Budget Department. Additionally, project 900XA represents special allocations for specific program and operational needs. Contact the Budget Department for further details regarding projects SPCXN and 900XA.

37. What are the primary project numbers supporting ECE Schools in General Fund?

Accounts codes with project 900XS represents flex budget. The budgets for these account codes are established by each principal of a particular school at the onset of the budget cycle. In late July of the year being budgeted, these codes are again available for the state agency sites to be able to transfer between the codes as needed.

Account codes with project ECEXN represent non-flex budget. The budgets for these account codes represent the special program components of the State Agency sites that define the particular financial needs of each school. These budgets do not have ultimate flexibility in as much as budget changes cannot occur without formal processes being pursued through the Budget Department. Additionally, project 900XA represents special allocations for specific program and operational needs. Contact the Budget Department for further details regarding projects ECEXN and 900XA.

37. Is there a process for using ECE certified teachers in lieu of ECE Instructional Assistants at schools?

Yes, and principals should contact ECE for approval and to obtain the correct process prior to using the certified sub teacher. Otherwise, the related expense could end up being a school cost.