

## Flexibility/Furlough/Expenditure Reporting Procedures (FY 2015-2016)

Under Provisos 1.28, 1.33 and 1A.15 for Fiscal Year 2015-2016, all school districts and special schools of this State may transfer and expend funds...”to ensure the delivery of academic and arts instruction to students”.

### Financial Flexibility

1. All transfers must be completed and submitted to SCDE by June 30, 2016. Quarterly reports are encouraged. Only submit reports quarterly if an action is approved by your school board.
2. Districts may transfer and expend funds among appropriated state general fund revenues, Education Improvement Act funds, and Education Lottery Act funds. No federal funds may be flexed.
3. In order to take advantage of the financial flexibility provisions, at least seventy-five (75) percent of the school district’s expenditures must be utilized within the In\$ite categories of instruction, instructional support and non-instructional pupil services. Those functional areas are outlined in Item #4 under Reporting Requirements.
4. If you choose to take advantage of this flexibility, you **must** maintain the integrity of the program guidelines as outlined in the Funding Manual.
5. The only appropriations that are **excluded** from this flexibility are as follows:

NBC Salary Supplement (Revenue 3532)  
Teacher of the Year (Revenue 3533)  
Teacher Salary Increase (Revenue 3550)  
Teacher Salary Increase Fringe (Revenue 3555)  
Technical Assistance – State Priority Schools (Revenue 3571)  
Teacher Supplies (Revenue 3577)  
Aid to Districts – Special Ed (Revenue 3585)

6. Judicious caution should be used when transferring those funds received through a competitive grant process.
7. No programs serving students with special needs may be flexed in the 2015-16 year.
8. Prior to implementing the flexibility provisions, school districts **must** provide to public charter schools the per pupil allocation due to the charter schools for each categorical program for which they are eligible to receive funding.
9. For the 2015-2016, Section 59-21-1030 (Maintenance of Effort) is suspended.

### Staffing Flexibility/Maximizing Resources

1. Districts may suspend professional staffing ratios, except for four-year-old programs and programs serving students with disabilities.
2. To further ensure resources are maximized, districts are encouraged to: (1) limit the number of low enrollment courses (2) reduce travel for staff and

board (3) reduce and limit activities requiring dues and fees (4) reduce transportation costs for extracurricular and academic competitions and (5) expand virtual education.

## Reporting Requirements

1. By June 30, 2016, districts must certify where non-instructional or nonessential programs have been suspended.
2. Certification must be in writing, signed by the board chairman and the superintendent, and delivered electronically to the State Superintendent of Education. The SCDE will forward to the following: the Chairman of the Senate Finance Committee, the Chairman of the Senate Education Committee, the Chairman of the House Ways and Means Committee, and the Chairman of the House Education and Public Works Committee.
3. The certification must be presented publicly at a regularly called school board meeting, and the certification must be posted on the Internet website maintained by the school district.
4. Districts must report as of June 30, 2016, using the In\$ite categories, all expenditures in Instructional, Instructional Support and non-Instructional student services. The following functions must be reported:

<u>Function Name</u>	<u>Function Number</u>
a. Instruction	All 100 functions
b. Attendance & Social Work	211
c. Guidance	212
d. Health Services	213
e. Psychological Services	214
f. Exceptional Program Services	215
g. Vocational Placement	216
h. Career Specialists	217
i. Curriculum Development	221
j. Library Media	222
k. In-Service/Staff Training	224
l. School Administration	233
m. Pupil Transportation	251, 255
n. Food Service	256
o. Security/Safety	258
p. Planning	262
q. Pupil Activities	271, 272, 273
r. Community Services	All 300 functions