

NCASBO Conference 2011

Salary Administration Updates NCDPI – Financial Business Services School Business Division

Susan Holly, Salary Analyst
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Agenda

- Salary Overview
- Legislative Updates
- School Based Administrators
- Salary Issues / Audits
 - What is a Salary Audit Exception?
 - Main Causes of Audit Exceptions
 - Form G
 - New Teacher Orientation
 - Foreign Exchange Teachers – VIF
 - NBPTS
- Position Allotment Overdrafts
- Installment Pay Requirements
- Substitute Teachers & Non-Certified Personnel
- Who Does What?
- Questions

Salary Overview

Salary Manual & Salary Schedules

- Salary Manual contains legislative updates & all salary related information.

- Salary schedules are approved annually by the General Assembly and sets a minimum pay based on the educator's years of experience and education level.

- online at

www.ncpublicschools.org/fbs/finance/salary

- Attach A** – lists certified budget codes and their required licensure areas for salary calculation purposes.

- online at

www.ncpublicschools.org/fbs/finance/salary

Attach A

http://www.ncpublicschools.org/docs/tbs/finance/reporting/coa/2011/attach10-11.pdf - Windows Internet Explorer provided by Yah

File Edit Go To Favorites Help

Address http://www.ncpublicschools.org/docs/tbs/finance/reporting/coa/2011/attach10-11.pdf

Attachment "A"- Fiscal Year 2011 11/9/2011


Budget Code	Level	Description	Required License Area
1-6115-001-121	Elem. Or High School	Regular Curricular - Salary - Teacher	Any teaching area (plus area 00074) except Restricted Career Technical and 00999 (JROTC)
1-6115-001-123	High School	Regular Curricular - Salary - JROTC Teacher	Junior ROTC
1-6115-001-125	Elem. Or High School	Regular Curricular - Salary - New Teacher Orientation	Any teaching area (plus area 00074) except Restricted Career Technical and 00999 (JROTC)
1-6125-001-121	Elem. Or High School	CTE - Salary - Teacher	Any Career Technical area
1-6125-001-125	Elem. Or High School	CTE - Salary - New Teacher Orientation	Any Career Technical area
1-6215-001-121	Elem. Or High School	EC - Salary - Teacher	Any Exceptional Child teaching area (except 88067)
1-6215-001-125	Elem. Or High School	EC - Salary - New Teacher Orientation	Any Exceptional Child teaching area (except 88067, 88062 and 88063)
1-6225-001-121	Elem. Or High School	CTE-EC - Salary - Teacher	Any Career Technical area
1-6225-001-125	Elem. Or High School	CTE-EC - Salary - New Teacher Orientation	Any Career Technical area
1-6295-001-121	Elem. Or High School	AIG - Salary - Teacher	Academically Gifted
1-6295-001-125	Elem. Or High School	AIG - Salary - New Teacher Orientation	Academically Gifted
1-6275-001-121	Elem. Or High School	LEP - Salary - Teacher	English as a Second Language
1-6275-001-125	Elem. Or High School	LEP - Salary - New Teacher Orientation	English as a Second Language
1-6315-001-121	Elem. Or High School	Alternative K-12 - Salary - Teacher	Any teaching area (plus area 00074) except Restricted Career Technical and 00999 (JROTC)
1-6330-001-121	Elem. Or High School	Remedial & Suppl K-12 - Salary - Teacher	Any teaching area (plus area 00074) except Restricted Career Technical and 00999 (JROTC)
1-6330-001-125	Elem. Or High School	Remedial & Suppl K-12 - Salary - New Teacher Orientation	Any teaching area (plus area 00074) except Restricted Career Technical and 00999 (JROTC)
1-6430-005-114	Elem. Or High School	School Leadership - Salary - Classified Principal/Headmaster	School Administrator
1-6430-005-116	Elem. Or High School	School Leadership - Salary - Assistant Principal (Non-teaching)	School Administrator
1-6430-005-117	Elem. Or High School	School Leadership - Salary - Other Asst. Principal Assignment	Provisional Principal
1-6115-007-121	Elem. Or High School	Regular Curricular - Salary - Teacher	Any teaching area (plus area 00074) except Restricted Career Technical and 00999 (JROTC)
1-6115-007-135	Elem. Or High School	Regular Curricular - Salary - Lead Teacher	Any teaching area (plus area 00074) except Restricted Career Technical and 00999 (JROTC)
1-6125-007-121	Elem. Or High School	CTE - Salary - Teacher	Any Career Technical area
1-6215-007-121	Elem. Or High School	EC - Salary - Teacher	Any Exceptional Child teaching area (except 88067)
1-6215-007-131	Elem. Or High School	EC - Salary - Instruct. Support I - Reg.	Any Exceptional Child teaching area (except 88067)
1-6215-007-133	Elem. Or High School	EC - Salary - Psychologists	School Psychologists
1-6225-007-121	Elem. Or High School	CTE-EC - Salary - Teacher	Any Career Technical area
1-6245-007-132	Elem. Or High School	Speech & Language - Salary - Instruct. Support II - Adv.	Speech-Language Pathologist
1-6250-007-132	Elem. Or High School	Audiology - Salary - Instruct. Support II - Adv.	Audiologist
1-6295-007-121	Elem. Or High School	AIG - Salary - Teacher	Academically Gifted
1-6295-007-135	Elem. Or High School	AIG - Salary - Psychologists	School Psychologists
1-6275-007-121	Elem. Or High School	LEP - Salary - Teacher	English as a Second Language
1-6315-007-121	Elem. Or High School	Alternative K-12 - Salary - Teacher	Any teaching area (plus area 00074) except Restricted Career Technical and 00999 (JROTC)
1-6315-007-133	Elem. Or High School	Alternative K-12 - Salary - Psychologists	School Psychologists
1-6325-007-131	Elem. Or High School	Social Work & Attendance - Salary - Instruct. Support I - Reg.	School Social Worker
1-6335-007-121	Elem. Or High School	Remedial & Suppl K-12 - Salary - Teacher	Any teaching area (plus area 00074) except Restricted Career Technical and 00999 (JROTC)


(A) Foreign Exchange Teachers, Health Services Personnel and Job Ready Coordinators salaries are assigned at the local level.
 (B) Fund 1 = State, 2 = Local, 3 = Federal

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 **Uniform Chart of Accounts** – provides the allowable current year accounting codes for each program funded from state or federal funds; shows how these funds were expended.

 Most accurate COA can be found in AS400 (BUD). However, the COA is also on the FBS website.

 Financial communication between LEAs & DPI.

Chart of Accounts

-  Provides consistency among LEAs.
-  DPI uses this data to communicate to the State Legislature, State Budget Office, the media & Federal Government.
-  **Decision making tool.**

■ Chart of Accounts

■ Account String

Fund – Purpose – PRC – Object

■ Fund: State (1), Local (2, 7, 8),
Federal (3)

■ Purpose: Instructional (5000);
System-Wide Support Services (6000)

–5110 Regular Instruction

–5260 AIG

- PRC – Program Report Code:
Classroom Teachers (001),
Instructional Support Personnel (007)

- Object: Salaries (100), Employee
Provided Benefits (200), Purchased
Services (300)
 - 114 Principal
 - 121 Classroom Teacher
 - 131 Instructional Support

■ How to Read Account Code:

- » 1-5110-001-121 – State, Regular Instruction, Classroom Teacher Salary
- » 3-5210-050-142 – Federal, Exceptional Children, TA salary

Salary Overview

■ Salary Administration System

■ LicSal

■ License Information

- Renewal
- Initial Issue Date
- Expiration Date

■ Teaching / Non-teaching experience

■ Licensure Areas

■ Degree(s) with date received

■ Employment History

■ Form G information

■ Contact Helpdesk at (919) 807-HELP (4357)

■ Email: dpi.incidents@its.nc.gov

LEA License & Salary Info Center

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Employment Inquiry - Search Results

Search Criteria

SSN ██████████

Results

Name: MAHAR, CHRISTINA CHIARELLA

Partial Year Experience

License Status Dates
Effective: 07/01/2010
Expiration: 06/30/2015
Issue Date: 08/27/2010
Initial Date: 08/16/2004

Pay Incentive														
FY	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
ABC														
Safe														

Experience Change	
Effective Date	K-12 T
	NT
	OT
Change Date	

Education	
Level	Grad Date
Bachelor	05/06/2000
Master	05/10/2003

Certification			
Prog	0T	0T	01
HO	0T	0T	0T
Cert Area	00015	00025	00110
Class	A	A	M
Years	8	8	8

No Form G approval information found.

Employment													
History	AT	FY	Unit	School	Pos Cd	Edge Code	Pay Level	Cent Sal	90 Emp	Misc	Inst Ind	Rep/HR	TC
		2011	600	501	990201	1-3270-034-121	M09	\$4,148.00	100.00%	4.00	0	1	0 N/A
		2010	600	501	990201	1-3270-034-121	M08	\$4,148.00	100.00%	10.00	0	1	0 N/A
		2009	600	501	990201	1-3270-034-121	M07	\$4,148.00	100.00%	4.00	0	1	0 N/A
		2008	600	501	990201	1-3270-034-121	A 06	\$3,620.00	100.00%	10.00	0	1	0 N/A
		2007	600	501	990201	1-3100-034-121	A 05	\$3,367.00	100.00%	10.00	0	1	0 N/A
		2007	600	501	990201	3-3200-030-121	A 05	\$3,367.00	73.30%	1.17	0	1	0 N/A
		2006	600	501	990201	1-2100-034-121	A 04	\$3,043.00	100.00%	9.00	0	1	0 N/A

Salary Administration System

LicSal

Voucher Inquiry – detailed check info.

- Net gross amount
- Days pd/emp
- %emp
- Dayspp
- Sch#

Address bar: https://licsalweb.dpi.state.nc.us/licsal/salary/voucher_inquiry.asp

Search engines: Google, Yahoo!

Navigation: Back, Forward, Home, Stop, Refresh, Print, Page, Safety, Tools

Page: <http://www.ncpublicschools...> Voucher Inquiry - Search ...



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Voucher Inquiry - Search Results

Search Criteria

SSN: [REDACTED]
 Fiscal Year: 2011
 Unit: 600

Results

State Voucher Count: 4
 Federal Voucher Count: 0
 Local Voucher Count: 4

Name: MAHAR, CHRISTINA CHIARELLA


State Results

History/TC	Vch #	FP	Budget Code	Curr Sal	Payl Gross	Adj	Net Gross	D Paid	D Emp	D PP	00 Emp	Skc	Rate	Ind	Abs	Days
	02484427	2	1-3270-054-121	\$4,148.00	\$4,148.00	\$0.00	\$4,148.00	21.5	21.5	21.5	100.00%	501	0	0	0	3
	02312264	3	1-3270-054-121	\$4,148.00	\$4,148.00	\$0.00	\$5,599.98	21.5	21.5	21.5	100.00%	501	0	0	0	0
	02340247	4	1-3270-054-121	\$4,148.00	\$4,148.00	\$0.00	\$4,148.00	21.5	21.5	21.5	100.00%	501	0	0	0	0
	02359359	5	1-3270-054-121	\$4,148.00	\$4,148.00	\$0.00	\$4,099.00	21.5	21.5	21.5	100.00%	501	0	0	0	1
Amount Paid				\$0.00												
Amount Calculated				\$0.00												
Overpay/Underpay				\$0.00												

Local Results

History/TC	Vch #	FP	Budget Code	Curr Sal	Payl Gross	Adj	Net Gross	D Paid	D Emp	D PP	00 Emp	Skc	Rate	Ind	Abs	Days
	02484427	2	1-3270-054-181	\$0.00	\$0.00	\$0.00	\$559.98	0	0	21.5	100.00%	501	0	0	0	0
	02312264	3	1-3270-054-181	\$0.00	\$0.00	\$0.00	\$559.98	0	0	21.5	100.00%	501	0	0	0	0
	02340247	4	1-3270-054-181	\$0.00	\$0.00	\$0.00	\$559.98	0	0	21.5	100.00%	501	0	0	0	0
Amount Paid				\$0.00												
Amount Calculated				\$0.00												
Overpay/Underpay				\$0.00												

BUD: Budget Utilization Development System

-  Used by the LEA's Finance Department to clear salary audit exceptions that were created from your monthly payroll data file transactions.

■ Functions performed in BUD:

- UTR – transfer within same fund
 - Moving from PRC 001 and 007 within State Funds
- REF – refund from one fund to a different fund
 - Moving from Fund 1 (State) to Fund 2 (Local)
- PYR – refund from one fund to a different fund in the prior year
 - Currently in FY2011 moving money from local to state or federal to clear audit exception in FY2010




BUD

Functions performed in BUD:





IPC (Instructional Personnel Changes) – to change information on voucher other than budget code & money

- Days pd/emp
- %employed
- School location
- Absences

Important Notes – BUD batches

-  Please be sure to check voucher inquiry before submitting BUD batches since voucher detail information can change daily. This will reduce the chances of denied batches.
 -  Multiple Updates to same voucher on same day
 -  Incorrect Payline Gross Amount

More Important Notes – BUD batches

-  You cannot split vouchers in BUD. Contact Sue or Tiandra to split a voucher before transmitting a BUD batch on the voucher.
-  Please contact both Sue & Tiandra if you have Negative Net Gross batches.
 -  Batch will automatically deny.
 -  Copy both of us on emails.

Paper 202

- Used for prior, prior year refunds, prior year adjustments (within the same fund and PRC) & **current year invalid account codes.**
 - Can be submitted electronically to Sue or Tiandra.

Legislative Updates

(All Updates can be found on pgs. A-3 through A-5 in the 2010-2011 Salary Manual)

- No pay increase – everyone earns same pay as last year; with the exception of principals, a change in experience, education or job assignment.
- NBPTS – Board certified teachers becoming AP's will retain their NBPTS salary.
- Principals will not earn 1 for 3 again this year.
- No Bump – worked less than 6 months in prior year
 - No Bump report available on LicSal
 - Add additional year for pay level only to keep salary

Legislative Updates

(All Updates can be found on pgs. A-3 through A-5 in the 2010-2011 Salary Manual)

- **NEW UPDATE:** For those that were on approved leave FY2010 & without work history for the year, please contact Salary Administration with details for reconsideration of held harmless salary. These will be considered on a case by case basis.
- Provisional Principals (obj. 117) – Keep NBPTS pay if their last assignment was classroom teacher (also includes Principal Fellows & MSA).
- PRC 022 – Mentor Funding – has been eliminated; however, there are other mentor PRCs found in Attach A that can be used.

Trivia: Can You Recall?

1. What is the Attach A and where can it be found?

- It is a list of certified budget codes & their required licensure areas for salary calculation purposes. It can be found on DPI's website (www.ncpublicschools.org/fbs/finance/salary)

2. Fill in the blank: The COA is a _____ tool.

- decision making

3. What does IPC stand for?

- Instructional Personnel Changes

Trivia: Can You Recall?

4. Paper 202s should only be submitted for prior, prior year refunds, prior year adjustments within the same fund & PRC and _____.

- Current year invalid account codes

5. You cannot _____ vouchers in BUD.

- Split

School Based Administrators





- Principals will not earn 1 for 3 again this year.
- **Teacher Count calculated at 3pp, 7pp and 11pp.** Any changes to count have to be made before these pay periods and salary is retro to July 1st.
- Teacher Count includes state funded teachers, student service personnel, Assistant Principals, and ARRA PRC 140 funded personnel with at least 5 months of service.

Salary Issues / Audits


What is a Salary Audit Exception?


- DPI reviews the salaries of public school employees and compares what they are paid to what they should be paid.
 - Certified salary in voucher inquiry is what DPI says they should be paid and Payline Gross is what the LEA is actually paying the employee.
 - **When Certified Salary & Payline Gross differ, you get an audit exception.**
- Audit Exceptions are only created on State and Federal paid certified budget codes.

Main Causes of Audit Exceptions

-  Incorrect budget code
-  Timing issues
-  “Zero Sal Probable Out of Field”
-  Entering incorrect salary

Incorrect Budget Code

 A budget code is assigned to the individual that is incompatible with their function.

 **Example:** A psychologist coded as a classroom teacher.

 Attachment A lists the licenses that are valid for each account.

 www.ncpublicschools.org/fbs/finance/salary






Timing Issues

- ❑ The LEA receives documentation from the teacher (a copy of the degree) and assigns the new salary in the system at M-10.
- ❑ The Licensure Section has not updated license information on employment inquiry screen in the LicSal system.
- ❑ As a result, you get an audit exception because DPI would still pay at A-10 instead of M-10.
- ❑ The adjustment will be made to the salary once the Licensure Section has updated the teacher's license information.

❏ “Zero Sal Probable Out of Field”

- ❏ Salary system could not calculate a salary, therefore a zero certified salary was assigned.
 - ❏ Incorrect budget code
 - ❏ Manual Teacher Orientation certification needed
 - ❏ No License information available.







Entering Incorrect Salary

-  LEA paid the individual on the wrong step.
 -  Assigning incorrect years
 -  Incorrect level of education
 -  Bump / No Bump
-  Incorrect school location.

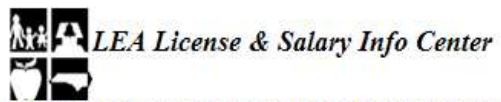
Form G

- Licensure Section grants approval for pay to the teacher/administrator who holds a master's, advanced, or doctorate degree in a non-teaching area and the degree is directly relevant to the teacher's/administrator's area of assignment.
- As assignments change (school location or LEA), LEAs should submit a new Form G to Licensure.
- Form G is LEA & school specific.
- They must be submitted & approved **before** the end of the fiscal year.

Form G Process

-  List of individuals on the web by LEA that currently have Form G approval.
 -  Log onto LicSal
 -  Click on Licensure
 -  Scroll down and click on “Form G approval list”
-  List of individuals on the web by LEA that currently have Form G approval.
-  Send Form G to Licensure for additions or deletions.





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Form G Approval List

Search Criteria
 Unit **600**
 Fiscal Year **2011**
 Record Count **1358**




Full Name	SSN	School	Level	Effective Date	End Date
AARON, ETHEL		79	5	07/31/2007	
ABELS, KATHRYN		09	5	07/01/2007	
ABELS, KATHRYN		41	5	01/19/2005	06/30/2007
ABRAHAM, SHEILA		64	5	07/01/2002	
ADAMS, SHELIA		76	5	07/01/2006	
ADAMS, TAMARLA		02	5	07/01/2006	
ADANSI-PIPIM, JOSEPH		97	5	07/01/2007	06/30/2008
AKPAITA, PRISCILLA		81	5	01/03/2006	06/30/2009
AKRON, DAVID		28	5	07/01/2005	
ALBAIN, MAHAILEY		96	5	07/01/2007	
ALDERMAN, DANA		61	5	03/09/2006	06/30/2010
ALDERMAN, DANA		67	5	07/01/2010	
ALDRIDGE, JENNIFER		80	5	07/01/2010	
ALDRIDGE, JENNIFER		79	5	07/01/2006	06/30/2010
ALLIEN, JAY		00	5	07/01/2007	06/30/2008



New Teacher Orientation

-  **The State will fund 3 days of new teacher orientation pay.** Individuals are eligible for new teacher orientation if they:
 -  have never taught before;
 -  have taught less than 6 months;
 -  are lateral entry teachers with only non-teaching work experience on their license;
 -  are workforce development (vocational) teachers with only non-teaching work experience on their license; or
 -  are employed with an emergency permit to practice; **and**
 -  in prior years never participated in the new teacher orientation program.
-  The salary system is programmed not to certify NTO. Contact Salary Administration if you see that NTO has not certified and you think it should have.

Foreign Exchange – VIF

-  Salary for these teachers is determined by VIF.
-  They should be coded to obj. 124.
-  If coded to classroom teacher (obj. 121), the system will produce an audit exception.

Trivia: Can You Recall?

1. Teacher Count is calculated at what 3 pay periods?
 - 3pp, 7pp & 11pp
2. How many months of employment is required to be included in the principal's teacher count?
 - 5 months
3. If there is a difference between the certified salary & payline gross, you will get what?
 - An audit exception

Trivia: Can You Recall?

4. When is the deadline to submit & receive approval for Form G's?
 - the end of the fiscal year
5. The state will cover how many days pay for New Teacher Orientation?
 - 3 days
6. How many months of employment is required to earn another year on a NC license?
 - 6 months

Salary Issues / Audits

■ National Board for Professional Teaching Standards (NBPTS)

To qualify:

- Teacher must spend at least 70% of their time teaching in the classroom.
 - This does not mean they must be 100% employed. If a teacher is 50% employed, 70% of that time must be spent in classroom instruction.

Other areas that qualify for NBPTS pay:

- Media Coordinator
- Guidance Counselor
- Full-Time Mentor (expires June 30, 2011)
- Career Development Coordinator

■ Additional questions regarding
NBPTS, contact:

■ Beth Edwards, MAEd, NBCT

Office: (919) 807-3358

Fax: (919) 807-3362

Email: eedwards@dpi.state.nc.us

Installment Pay Requirements

- Must be a 10 month employee to be eligible for installments.
- Must opt-in at beginning of the year – not midyear or otherwise.
- If employee is split funded, installments must be paid proportionate to how the person is paid during the year.
 - Example: paid 50% State & 50% Federal
 - Then 50% of installments must come out of state; all installment pay **should not** come out of state funds.

Position Allotment Overdrafts

- LEA used more positions than was allotted for the year.
- View positions allotted vs. months used on LicSal website (Allotment Reports).
 - Running total updated instantly after changes to days pd/emp on a voucher.
- Overdrafts refunded through BUD.
- Refund both days & money.

Overdraft Calculations

- Everyone except Admin. are paid based on 21.5 days in the pay period.
 - Negative amt. x 21.5 = # of days to be refunded.
 - Calculate daily rate of **lowest paid person** paid from that PRC (their certified salary); not on installments
 - Multiple daily rate x # of days to be refunded = net gross amount to refund
- Administrative Personnel calculated on 22 days in the pay period.

Windows Internet Explorer browser window showing the URL: https://licsalweb.dpi.state.nc.us/licsal/salary/allotment_report.asp

Browser menu: File Edit View Favorites Tools Help

Search engines: Google, Yahoo!, WEB SEARCH

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Months Allocated vs Months Used - Search Results

Search Criteria

Unit **960**
 Fiscal Year **2011**
 Pay Period **1**
 Record Count **28**

Results

Classroom Teachers					
Category	Allotted	Months Allotted	Pay Period	Months Used	Months Available
Classroom Teachers	854.86	8,548.60	1	16.00	8,532.60
Classroom Teachers	854.86	8,548.60	2	838.17	7,694.43
Classroom Teachers	854.86	8,548.60	3	843.05	6,851.38
Classroom Teachers	854.86	8,548.60	4	845.01	6,006.37
Classroom Teachers	854.86	8,548.60	5	841.27	5,165.10
Classroom Teachers	854.86	8,548.60	6	835.84	4,329.26
Classroom Teachers	854.86	8,548.60	7	833.50	3,495.76

Substitute Teachers & Non-Certified Personnel

- The State sets the minimum & maximum salaries by grade for non-cert employees.
- The LEA determines the specific salary amount.

Who Does What?

- Licensure Section: (919) 807-3310
 - Education & License Updates, Experience Changes, Form Gs
- Roxane Bernard: (919) 807-3725
 - General Reporting Issues, Chart of Accounts, MFR/AFR Issues
- Richard Smith: (919) 807-3729
 - Zero-Out, Datafile, Invalid Account Codes
- Chris Pond: (919) 807-3720
 - State Expenditures and Adjustments
- Barbara Chalk: (919) 807-3716
 - Federal Expenditures and Adjustments
- Ally Barfield: (919) 807-3715
 - UERS Compliance, Retirement Questions



Who Does What?

■ Susan Holly: (919) 807-3735

■ sholly@dpi.state.nc.us

■ Tiandra Alli: (919) 807-3736

■ talli@dpi.state.nc.us

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Exceptions, Salary Administration
System, BUD processing, Position
Allotment Overdrafts, Paper 202s.