LAST UPDATED MARCH 28th, 2025

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If you have additional questions not outlined in this document, please contact schoolfinancialreporting@dpi.nc.gov.

Legislative Summary

- Disaster extended to June 30, 2025
- Session Law 2024-51 Disaster Recovery Act of 2024
 - o Initial legislation
 - Includes items applicable to Hurricane Helene disaster areas AND New Hanover/Brunswick counties related to Potential Tropical Cyclone 8 (PTC8)
 - o Section 8.1 is the primary section that pertains to public schools
- Session Law 2024-53 Disaster Recovery Act of 2024 Part II
 - o Committee Money Report
 - o Includes items applicable to PSUs in Hurricane Helene disaster areas. <u>Section 4A</u> is the primary section that pertains to public schools.
- Session Law 2024-57 Disaster Relief 3
 - Extends funding for employee compensation for deemed complete days from October to November 2024
- Session Law 2025-2 Disaster Recovery Act of 2025 Part I
 - Establishes the School Extension Learning Recovery Program for summer school learning for selected PSUs
 - o Contains additional calendar flexibility and employee compensation provisions
- DPI will use PRC 230 for allocating any funding related to these acts to the PSUs
 - Currently that includes School Nutrition funding to cover lost wages, technology replacement, mental health services, and School Extension programs

Calendar Flexibility

SL 2024-51 (Section 8.1.(a))

- All PSUs may deem up to two days as completed:

 For any public school unit not identified in subdivision (1) of this subsection, governing body of the public school unit may (i) make up any number of the instructional days or equivalent hours missed, (ii) deem as completed any number of the instructional days or equivalent hours missed up to a total of two days, or (iii) implement a combination of both of the above.
- Helene PSUs may deem up to 20 days as completed:

If the school is located in a public school unit that is located in a county designated before, on, or after the effective date of this act under a major declaration by the President of the United States under the Stafford Act (P.L. 93-288) as a result of Hurricane Helene, in the discretion of its governing body, the public school unit may (i) make up any number of the instructional days or equivalent hours missed, (ii) deem as completed any number of the instructional days or equivalent hours missed up to a total of 20 days, or (iii) implement a combination of both of the above.

SL 2024-51 (Section 4A.1.)

• Helene PSUs – may request up to 20 additional days as completed: Upon request of a public school unit, the Superintendent of Public Instruction may allow a public school unit to deem as complete up to 20 instructional days or equivalent hours in addition to the 20 days granted under subdivision (1) of this subsection. The Superintendent shall only authorize additional days under this subdivision to the extent necessary to address the extreme extenuating circumstances of the requesting public school unit.

SL 2025-2 (Section 5.8.(a))

 Helene Winter Inclement Weather PSUs (Ashe, Avery, Buncombe, Burke, Haywood, Henderson, Madison, McDowell, Mitchell, Rutherford, Transylvania, Watauga, and Yancey counties only, including charters and Asheville City Schools) – may deem an additional 10 missed days due to inclement weather in December 2024 through February 2025 as completed:

Notwithstanding G.S. 115C-84.2(a)(1) or any other provision of State law to the contrary, for any instructional days or equivalent hours missed due to inclement weather during the months of December 2024 through February 2025, the governing body of a public school unit may, in their discretion, (i) make up any number of the instructional days or equivalent hours missed, (ii) deem as completed any number of the instructional days or equivalent hours missed up to a total of 10 days, or (iii) implement a combination of both of the above.

Additional Remote Instruction (SL 2024-51 Section 8.1.(b))

- New Hanover and Brunswick counties (PTC8) may use up to 10 days or 60 hours: Public school units located in a county identified in Section 5(b) of this act as affected by PTC8 may use additional remote instruction days or equivalent remote instruction hours toward the required instructional days or hours for the school year, up to a total of 10 remote instruction days or 60 remote instruction hours for the public school unit for the school year.
- Helene counties may use up to 30 days or 180 hours:

 Public school units located in a county designated before, on, or after the effective date of this act under a major disaster declaration by the President of the United States under the Stafford Act (P.L. 93-288) as a result of Hurricane Helene may use additional remote instruction days or equivalent remote instruction hours toward the required instructional days or hours for the

school year, up to a total of 30 remote instruction days or 180 remote instruction hours for the public school unit for the school year.

Employee Compensation

• For those PSUs impacted by Hurricane Helene and are in a declared disaster area, please use ABSENCE CODE 55 to track staff absences due to the impacts of Helene. This code will not carry a deduction. This will enable the PSU and NCDPI to report on those days as may be required. Please use this code for the time period immediately preceding the Hurricane event and on-going as you continue to recover, including for any days deemed completed due to winter inclement weather in December 2024 through February 2025, if applicable (please see the Calendar Flexibility section above for more information).

SL 2024-51 Section 8.1.(c) and SL 2024-57 Section 1B.1.

- Helene counties: Employees and contractors of LEAs shall be paid for any days missed in September through November 2024 that the LEA has deemed completed. IPS may choose to provide the same compensation:
 Except in the case of a charter school, all employees and contractors of a public school unit shall be deemed to be measurabled for any school all instructional days missed due to Hymiograe Helene
 - be deemed to have worked for any scheduled instructional days missed due to Hurricane Helene during the months of September, October, and November 2024 that a public school unit has deemed completed and is not required to make up. Employees and contractors shall be compensated in the same manner they would have if they had worked on the scheduled instructional days missed. The board of directors of a charter school may, but is not required to, provide such compensation for its employees and contractors.
 - Deemed complete instructional days are already funded within your budget and allotments provided to-date.
- School Nutrition will receive funding **through PRC 230** to compensate PSU employees and contractors for instructional days deemed complete:
 - Of the funds allocated to the Department of Public Instruction from the Helene Fund, the sum of up to sixteen million dollars (\$16,000,000) in nonrecurring funds for the 2024-2025 fiscal year shall be used to provide compensation authorized by this section to public school unit employees and contractors of schools participating in the National School Lunch Program or School Breakfast Program for scheduled instructional days when compensation would have been provided by school meal receipts or by federal funds. Employees and contractors compensated using funds described in this section shall be compensated in the same manner they would have had they worked on the scheduled instructional days missed.

SL 2025-2 Section 5.8.(b) and (c)

 Helene Winter Inclement Weather PSUs (Ashe, Avery, Buncombe, Burke, Haywood, Henderson, Madison, McDowell, Mitchell, Rutherford, Transylvania, Watauga and Yancey Counties only, including charters and Asheville City Schools): Employees

and contractors of PSUs shall be paid for any days missed in December 2024 through February 2025 that the PSU has deemed completed:

All employees and contractors of a public school unit granted school calendar flexibility under subsection (a) of this section shall be deemed to have worked for any scheduled instructional days missed due to inclement weather during the months of December 2024 through February 2025 that a public school unit has deemed completed and is not required to make up. Employees and contractors shall be compensated in the same manner they would have if they had worked on the scheduled instructional days missed.

- School Nutrition employees and contractors should be compensated for instructional
 days deemed complete, as well as days moved to remote instruction (up to 30 days
 per SL 2024-51). No additional funds were appropriated by the General Assembly for
 this purpose; SBS will update the allotment in PRC 230 to match the expenditures
 recorded in the April datafiles for any deemed complete or remote days that are now
 permitted to be reimbursed:
 - Notwithstanding any provision of Section 6.1(a)(2) of S.L. 2024-51 to the contrary, of the funds appropriated to the Department of Public Instruction in Section 6.1(a)(2) of S.L. 2024-51, the Department shall provide, from within funds available, compensation to public school unit employees and contractors of schools participating in the National School Lunch Program or School Breakfast Program for scheduled instructional days when compensation would have been provided by school meal receipts or by federal funds either (i) as authorized by this section, or (ii) for a scheduled instructional day which was provided remotely pursuant to Section 8.1(b) of S.L. 2024-51. Employees and contractors compensated using funds described in this section shall be compensated in the same manner they would have had they worked on the scheduled instructional days missed or provided remotely.
 - We are interpreting this legislation to mean that PSUs in ALL Heleneimpacted counties that used any of the up to 30 remote instruction days permitted in SL 2024-51 should compensate their School Nutrition employees and contractors as if they were regular days worked on-site.
 - PTC8 PSUs should compensate their School Nutrition employees and contractors for any remote instruction days (up to 10 days per SL 2024-51) as if they had worked.

Extend Deadline for Principal Bonuses (SL 2024-51 Section 8.2.)

- Helene Counties: Principal Bonuses to principals employed as of 10/1 will be paid by 11/30:
 - Notwithstanding Section 1.3(e) of S.L. 2024-39, the bonuses provided to qualifying principals pursuant to Section 1.3 of S.L. 2024-39 shall be paid no later than November 30, 2024, to qualifying principals employed as of October 1, 2024. This section applies only to qualifying principals employed in a public school unit that is located in a county (i) declared a major

disaster by the President of the United States under the Stafford Act (P.L. 93-288) as a result of Hurricane Helene or (ii) listed in Section 5.1(b) of this act.

Readmission of Displaced Charter School Students (SL2024-53 Section 4A.2.)

• Helene PSUs – Readmission waiver for students withdrawn in 2024-25: If a student was enrolled in a charter school located in the affected area during the 2024-2025 school year and withdrew from the school due to the impacts of Hurricane Helene, the charter school shall consider the student to have been continuously enrolled for the entire 2024-2025 school year for admission purposes and, pursuant to G.S. 115C-218.45(h), the student shall not be required to reapply to the school for the 2025-2026 school year.

Increased School Mental Health Support (SL 2024-53 Section 4A.8.)

 Helene PSUs will receive funding through PRC 230 for mental health support of students, families, and personnel:

Of the funds appropriated in this act from the Helene Fund to the Department of Public Instruction, the sum of five million dollars (\$5,000,000) in nonrecurring funds shall be used to provide increased mental health services to students, families, and school personnel in eligible public school units to assist with the recovery process, trauma care, and reintegration into academic life following the impacts of Hurricane Helene. The Department shall determine the amount to be allocated to each eligible public school unit by allocating each eligible public school unit an initial amount of thirty thousand dollars (\$30,000) and then distributing the remaining funds on the basis of allotted average daily membership.

Funds may be used for contracting with community partners, hiring or contracting for services of school health personnel, as defined in G.S.115C-316.2, or hiring or contracting licensed mental health professionals. Funds may be used for any services, including assessment, diagnosis, treatment, or counseling, offered in an individual, family, or group setting for the maintenance or enhancement of mental health or the treatment of mental or substance use disorders.

Requirements for Alternative Funding Sources for Helene Losses (SL 2024-53 Section 3.1.(b))

• A recipient of State funds under this act shall use best efforts and take all reasonable steps to obtain alternative funds that cover the losses or needs for which the State funds are provided, including funds from insurance policies in effect and available federal aid. State funds paid under this act are declared to be excess over funds received by a recipient from the settlement of a claim for loss or damage covered under the recipient's applicable insurance policy in effect or federal aid. Where a recipient is an institution of higher education or a non-State entity, the requirement regarding alternative funds, and the calculation of alternative funds received, under this subsection includes seeking

private donations to help cover the losses or needs for which State funds are provided. An agency awarding State funds for disaster relief shall include a notice to the recipient of the requirements of this subsection.

Capital Recovery Funds for Public School Facilities (SL 2024-53 Money Report Item 7)

• \$50 million to be distributed by **the Office of School Facilities**Allocates funds to DPI for repair and renovation of facilities in counties with a federal disaster declaration due to Hurricane Helene for local school administrative units and lab schools. These funds are for unmet needs not covered by insurance or available federal aid.

PSUs located in counties covered by the disaster declaration, and who experienced school facility damage caused by Hurricane Helene, may submit requests for this funding using this form. Submit completed and signed requests by email to nathan.maune@dpi.nc.gov.

Code Revenues as Fund 4, Revenue 32000, then either use a PRC or a Local Use Code of 0230 to ease the required reporting for these revenues and expenditures.

Technology Funds for Public Schools (SL 2024-53 Money Report Item 8)

• \$5 million to be distributed **through PRC 230**Allocates funds to DPI for replacement of school technology, particularly student and teacher devices, in counties with a federal disaster declaration due to Hurricane Helene.

School Nutrition Food, Supplies, and Equipment Loss (SL 2024-53 Money Report Item 9)

- \$5 million to be distributed **through School Nutrition** Please review the <u>instructions</u> and complete the <u>Attestation Form</u>.

 Allocates funds to DPI to be used to repair or replace food nutrition equipment, food, and food nutrition supplies in public school units participating in the National School Lunch Program or School Breakfast Program in counties with a federal disaster declaration due to Hurricane Helene.
- You may code this to Fund 8 PRC 0230. That may make it easier to match the revenues to the expenditures since it is not School Nutrition Traditional funds and these are state disaster relief funds. Use Revenue Code: 32000 (Other State not allotted). It will also enable DPI to pull your PRC 0230 expenditures and revenues for reporting purposes.

School Extension Learning Recovery Program (SL 2025-25 Section 2G.1.)

• \$9 million to be distributed **through PRC 230** for additional summer instruction for students in grades 4 through 8. PSUs in Ashe, Avery, Buncombe, Burke, Haywood,

Henderson, Madison, McDowell, Mitchell, Rutherford, Transylvania, Watauga, and Yancey are eligible to participate, including charters and Asheville City Schools. Of the funds appropriated to the Department of Public Instruction in this act, the sum of nine million dollars (\$9,000,000) in nonrecurring funds shall be used for the School Extension Learning Recovery Program, as established by this section. The Department shall allocate these funds to participating school units as follows:

- (1) Up to two hundred thousand dollars (\$200,000) may be used statewide for the assessments required by subsection (h) of this section.
- (2) Twenty thousand dollars (\$20,000) to each participating school unit.
- (3) The remainder of the funds under this section shall be allocated on the basis of average daily membership in grades four through eight.
- Allotment and Expenditures will be coded to Fund 1 PRC 0230. You will use purpose code 5350 for the program costs associated.
- Separate Guidance document will be provided related to the program and employment requirements. The language in the legislation follows similarly to that from the ESSER Required summer learning opportunities.

Reporting Requirement

SL 2024-51 Section 8.1(d)

- In February, Helene and PTC8 PSUs will have to report on:
 - (1) Any days missed due to Hurricane Helene or PTC8 before, on, or after the effective date of this section.
 - (2) Of the days missed, any scheduled makeup days due to Hurricane Helene or PTC8 before, on, or after the effective date of this section, and the dates of those makeup days.
 - (3) Of the days missed, any days and hours deemed completed by the public school unit as a result of this section.
 - (4) Any compensation provided to employees and contractors pursuant to subsection (c) of this section.

For each component of the report, separate information shall be included on any individual schools within the public school unit whose information differs from the rest of the unit as a whole.

SBS will coordinate a survey to collect this data in December. Please be sure to record it in your respective SIS.

SL 2025-2 Section 5.8.(d)

- In April 2025, PSUs in Ashe, Avery, Buncombe, Burke, Haywood, Henderson, Madison, McDowell, Mitchell, Rutherford, Transylvania, Watauga, and Yancey counties, including charters and Asheville City Schools, will have to report on:
 - (1) The number of instructional days or hours missed due to inclement weather during the months of December 2024 through February 2025.
 - (2) The number of days deemed complete pursuant to this section.

- (3) Any makeup days scheduled for days missed during the months of December 2024 through February 2025.
- (4) Any compensation provided to employees and contractors pursuant to subsection (c) of this section.

SBS will SBS will notify those PSUs individually when the survey to collect this information becomes available.

Educator Preparation Program

- SL 2024-51 Section 8.3. Students enrolled in an educator preparation program (EPP) may have their clinical internship requirement deemed completed, should they meet certain conditions.
- SL 2024-53 Section 4A.5. Certain institutions of higher education in the Hurricane Helene impact area may waive the admissions criteria in spring 2025 only.
- For more information, please contact Tom Tomberlin at thomas.tomberlin@dpi.nc.gov.

Regulatory Flexibility for Employment-Related Certifications (SL 2024-53 Section 4E.1.)

- State agencies may delay employment-related certification renewal dates or delay or modify any educational or examination requirements for residents in a Helene impact area.
- For more information, please contact Tom Tomberlin at thomas.tomberlin@dpi.nc.gov.

Waiver of Penalties for Late Retirement Contributions (SL 2024-53 Section 4F.2.)

• The State Treasurer may waive penalties and extend deadlines for employee or employer retirement contributions for Helene impacted PSUs. Contact NC.Retirement@nctreasurer.com with questions on this section.

Remove Barriers to Allow State Retirees to Return to Work (SL 2024-51 Section 12.1. and SL 2025-2 Section 5.11)

- Employees who retired under TSERS between April 1, 2024, and March 1, 2025 are exempt from the 6 month waiting period. They are only required to have a one-month separation before returning to work, as long as their position and work is needed due to the state of emergency related to Hurricane Helene or recovery efforts. This includes retired teachers and central office staff.
- Retirees may contact NC.Retirement@nctreasurer.com with questions on this section.

Relief from Temporary Employment Restrictions (SL 2024-51 Section 12.2.)

• Temporary employees who are working through Temporary Solutions to support disaster recovery response efforts are exempt from the mandatory separation requirement for the duration of the state of emergency related to Hurricane Helene or associated Hurricane Helene recovery efforts:

Effective October 1, 2024, notwithstanding G.S. 126-6.3(a1), temporary employees, as defined by G.S. 126-6.3(c)(7), who are working to support disaster recovery response efforts are exempt from the mandatory separation requirement for the duration of the state of emergency related to Hurricane Helene or associated Hurricane Helene recovery efforts, as certified to the Office of State Human Resources by the employing agency. The provisions of G.S. 126-6.3(a4) contrary to this section will not apply and these employees may comply with the mandatory separation requirement within six months after the cessation of the state of emergency.

Frequently Asked Questions

Calendar Questions

- 1. While my LEA missed days due to Helene or PTC8, our scheduled instructional hours still satisfy the 1,025 minimum. Are we required to make up any time?
 No. If a LEA's school calendar meets the statutory requirement of 1,025 hours or 185 days even after accounting for lost instructional time due to Helene or PTC8, then no make-up time is required, regardless of whether the LEA is located in a declared disaster area.
- 2. Can an impacted LEA extend its traditional school calendar year beyond the Friday closest to June 11 (i.e., the last-day-of-school date contemplated by the calendar law)? Yes. While the calendar law contemplates that an LEA's planned traditional school calendar may not extend past the closest Friday to June 11, the statute allows LEAs to schedule instructional days/time after that date if additional hours/days are needed for district to meet the minimum instructional requirements. Please note, however, that the school year shall not go past June 30, the end of the fiscal year.
- 3. Added 10/29 How should PSUs request additional waived instructional days from the State Superintendent?

To request additional waived instructional days from the State Superintendent, please email StateSuperintendent@dpi.nc.gov and cc Alexis.Schauss@dpi.nc.gov.

4. Added 11/4 – How should days closed or waived be recorded in the SIS?

The number of days in the PMR interval must stay at 20. Waived days should be counted as completed instructional days with everyone who is not suspended marked Present. If the days are deemed completed, schools can pay staff for the day. If the days aren't counted as completed instructional days, staff will have to take leave or not be paid.

5. Added 3/19 – How should additional snow days deemed completed be recorded in the SIS?

If the days are deemed completed, schools can pay staff for the day. If the days aren't counted as completed instructional days, staff will have to take leave or not be paid. Waived days should be counted as completed instructional days with every student who is not suspended marked Present. A note, such as, "Snow Day—Helene" should be added to the calendar for tracking purposes.

PSUs that are located in the following counties may deem up to 10 inclement weather days as completed: Avery County, Madison County, Mitchell County, Swain County, Watauga County, Yancey County.

The NCSIS team has provided refreshers on updating these changes in the SIS.

• How to Adjust an Instructional Day in NCSIS

- o Inclement Weather/Emergency Closure
- How to Adjust an Instructional Day in PowerSchool
 - o PS QRD: Calendar Changes Document

Mental Health - Added 12/3

6. Added 12/3 - Can we move expenses to PRC 230 to cover current mental health staff salaries?

No, this funding is intended for additional mental health staff only.

7. Added 12/3 - Do noncertified staff qualify for mental health funding under PRC 230? No, this funding may be used only for certified staff.

Remote Instruction

8. If my PSU was impacted by Helene or PTC8, can we utilize any remote instruction days to make up for time lost?

Yes, PSUs impacted by Helene may use a total of 30 remote instruction days or 180 remote instruction hours. PSUs impacted by PTC8 located in Brunswick and New Hanover counties may use a total of 10 remote instruction days or 60 remote instruction hours.

Added 4/9 – Note: School Nutrition employees and contractors must be compensated for remote days as if they were a regular instructional day.

9. Added 10/14 - If a PSU chooses to utilize the additional remote instruction hours, can they be combined with in-person instructional hours to make a complete instructional day?

Yes, PSUs have the discretion to use any combination of in-person and remote instructional hours to complete their instructional days.

School Nutrition Loss

10. Added 10/29 - Can the School Nutrition program be reimbursed for inventory losses from the \$16M?

No, inventory losses would be filed under the district's insurance policy and/or FEMA. Any losses not covered by FEMA, donations, insurance, or other funds may be covered by the \$5M that will distributed by School Nutrition.

11. Added 10/29 - Can the PSU use the inventory losses as the deductible for the insurance claim?

No. The inventory losses for the school nutrition program would be considered part of the PSU claim and the deductible would be shared districtwide.

12. Added 10/29 - Is there an expectation that the School Nutrition program will only receive the funds if they are not financially solvent?

No. The funds are available to meet payroll for employees that were scheduled to work but due to natural disaster were unable to do so.

Compensation

13. Added 12/3 - Can overtime be paid to School Nutrition employees with these funds?

Overtime is allowed, but State funds can only be used for the deemed completed days. This would only include normal overtime, defined as a dual employee's normal standard hours on a normal instructional day.

14. Added 12/3 - Can employees be paid for overtime hours outside of normal standard hours?

Any work related to mitigation needs to be recorded locally under a FEMA PRC to track insurance claims. Time outside the normal work hours for an employee cannot be paid from state funds.

15. Added 10/30 – Are 21st Century Afterschool Program staff covered under Absence Code 55?

No. Optional or tuition-based afterschool programing is not part of the normal instructional day and would not be covered by state funds.

16. Added 10/29 - If School Nutrition employees were paid from Fund 5 instead of the new PRC 230, will the amount paid be refunded?

Yes. The total amount of salaries and benefits provided to employees eligible will be refunded. Please collaborate with SBS to ensure the transfer of funds is completed. The funds would be recorded as a "Transfer from State Funds".

17. Added 10/29 - Will School Nutrition be required to submit a report on the total amount of salaries provided to the Office of School Nutrition?

No. The PSU will be required to report on the use of funds and school nutrition will be included in that report.

18. Added 10/29 - Several school employees had been approved for leave during the time school was closed, are they eligible to be paid from these funds?

No. The funding is available to compensate employees that were scheduled to work on the instructional day, but unable to do so. If the employees were approved for leave, then they would not have worked on the instructional day.

19. Added 10/29 - For the hourly employees, how many hours are they eligible to be paid for?

The employee would be compensated for the number of hours they typically work. If the employee is a four-hour employee, then they would be paid for the four hours at their hourly rate.

- 20. Added 10/29 If a substitute was already scheduled to work, can they be compensated? Yes. If the substitute had already been approved to work on the instructional day, with supporting documentation of the preapproval.
- 21. Added 10/29 Are only full-time school nutrition employees eligible for compensation? No. All employees employed during the instructional day are eligible if they were not on scheduled leave.
- 22. Added 10/14 If instructional days were changed to remote learning, should absences be recorded as code 55?

This is a local decision. PSUs have discretion to determine the make up days, the days deemed as completed, or a combination up to 20 days. PSUs impacted by Helene and PTC8 were also given additional remote instruction days.

Instructional days deemed completed or not worked would use code 55 for staff absences, and they would be paid as if they worked their normal schedule for those days. If a district was able to have a remote learning day, that would be considered an instructional day and everyone would be paid for that instructional day as normal.

Added 4/9 – Note: School Nutrition contractors and employees should be paid for remote days as if they had worked.

23. If a PSU has some schools open and others closed, do the staff in the closed schools remain on absence code 55?

Yes, employees in closed schools should remain on absence code 55 even if other schools are open in the PSU. The local board of education has discretion on which schools to direct those staff to work.

24. If a PSU would like to rehire a temporary employee or a retired state employee to assist in recovery efforts, would they need to wait the required time period before doing so? Employees who retired under TSERS between April 1, 2024, and October 1, 2024 are exempt from the 6 month waiting period. They are only required to have a one-month separation before returning to work, as long as their position and work is needed due to the state of emergency related to Hurricane Helene or recovery efforts.

Temporary employees who are working through Temporary Solutions to support disaster recovery response efforts are exempt from the mandatory separation requirement for the duration of the state of emergency related to Hurricane Helene or associated Hurricane Helene recovery efforts.

Retirees may contact NC.Retirement@nctreasurer.com with questions.

- 25. If an employee is not able to return to work due to the disaster when instructional days resume, should their absences be recorded as their own leave or with code 55?

 Once instructional activities resume, Code 55 may no longer be used to record leave for any employees. Employees not returning to work should use their own leave.
- 26. Can a displaced teacher or other staff member that temporarily relocated to another district work part-time as a substitute or interim until their PSU resumes operations and get paid for the dual employment?

No, teachers or other staff cannot be paid for the same hours under absence code 55 and work and be dually compensated for those same hours.

27. Should hourly employee's absences be recorded using absence code 55, or do they need to apply for unemployment?

Yes, all employees and contractors should have their absences recorded as code 55 until the district returns to instructional operation.

- 28. Some PSUs closed the Thursday (9/26) and/or Friday (9/27). Should those days missed be recorded with absence code 55? Are they covered by legislation?

 Any absences due to Hurricane Helene should be recorded as code 55. All PSUs may deem up to 2 missed days as completed, while Helene PSUs may deem up to 20 days under this legislation.
- 29. Updated 10/15 If a LEA missed instructional days but still meets the statutory minimum for instructional time (1,025 hours or 185 days) without making up any days, is that LEA required to pay the employees for the missed instructional days?

 Yes. Employees are required to be paid (as a day worked or with code 55) or take leave for all scheduled instructional days.
- 30. If a LEA missed instructional days and then later decides to make ups some or all of the days, are the employees paid for both the missed days and the make-up days? No. Employees are not eligible to be paid twice. The following may be common scenarios:
 - If the LEA elects not to schedule make-up days for lost days, then employees are to be paid for the days that the LEA deemed "completed";

OR

• If the LEA elects to schedule a make-up day, then employees are to be paid for the days the LEA "deemed completed" and the make up days.

Illustration: An affected LEA missed five instructional days because of Hurricane Helene and chose to waive two days and schedule three make-up days. Under this circumstance:

(a) the LEA pays the employees for the two waived days now and (b)the LEA pays the employees for the three make-up days as actual work days.

The three make-up days are treated as regular work days; therefore, if an employee takes leave on a make-up day, the employee should code the time to annual leave or LWOP.

31. Are charter schools required to pay their employees for missed days?

No. Charter schools have the option to pay the employees. The board of directors of a charter school may, but is not required to, provide such compensation for its employees and contractors.

32. From what funds do the LEAs pay the employees?

Employees must be paid for the instructional days missed from the source of funds they would have been paid had the day not been missed due to Helene.

33. Did the General Assembly appropriate funds to pay for the missed days?

The General Assembly appropriated \$16M to pay for school nutrition workers only. These funds are to provide funding in lieu of the of the lost lunch receipts. Funding for other staff is already funded within your budget and allotments provided todate.

34. What if the employee was paid from a closed grant in September such as ESSER. What is the funding source for those salary payments?

The district would have already determined where those employees were to be paid for October 2024 and should pay according to where those salaries are now budgeted. Otherwise, the funding source that normally supports the employee or contractor should be used.

35. Are employees funded from an enterprise fund, other than school nutrition, eligible for compensation for missed instructional days?

The legislation does not specifically address the payments to receipt supported employees, other than school nutrition employees as they are not during the instructional day e.g., before and after school. LEAs have the option to pay these employees from receipt funds available.

36. Which employees are LEAs required to compensate for missed days?

ALL employees employed during the instructional day. This includes salaried and hourly employees. Full time and part time, regardless of number of days employed in a year.

37. Are independent contractors required to be compensated for missed days?

The intent of the General Assembly is to include contracted employees paid directly by the LEA. If a LEA has a contractual agreement with a vendor, the LEA should consult with its attorney related to the terms of the contract.

38. Are substitutes eligible for compensation for a missed day?

A substitute that was scheduled to work on the instructional day is eligible for compensation. Illustration: Mr. Jones is a substitute for Ms. Knight, who is on maternity leave for September 1 to November 30. Mr. Jones is eligible for compensation for a missed instructional day.

In contrast, an ad hoc substitute who was not scheduled to work on a missed instructional day is not eligible for compensation.

39. Updated 10/15 - How do we determine the amount to compensate the hourly employees, such as bus drivers?

The legislation states "Employees and contractors shall be compensated in the same manner they would have if they had worked on the scheduled instructional days missed" (Section 8.1.(c)). Therefore, the LEA should pay the hourly employees for the number of hours they would have worked. Such payment may be based upon an estimate based on past work history and/or work schedules and is not limited to 8 hours per day/40 hours per week, if the employee typically worked over that time and was scheduled to work those hours prior to the impact of the hurricane.

40. Can hourly staff get paid overtime for their work cleaning and repairing PSUs in addition to absence code 55?

Yes, hourly staff may be paid from local or federal funds in addition to absence code 55.

41. Is the compensation subject to social security and retirement contribution? Yes.

42. Updated 10/15 - An LEA had resignations and start dates during the days we were closed due to the hurricane. Should that LEA pay teachers based on the effective start or resignation date in these situations?

The LEA is required to pay all employees for the time that they were employed. If the resignation day is during the window that the LEA missed instructional days, the employee is eligible for compensation for those days before the resignation.

In an employee's scheduled onboarding date was intended to be one of the instructional days missed due to Helene, they can be coded as 55 from that day onward. Should PSUs have a policy that would not allow that, they may meet with their attorney and discuss any needed adjustments.

An employee who did not start employment until after the period of instructional days missed due to Hurricane Helene is not eligible for compensation.

43. If waiving an instructional day is allowable, how do LEAs handle pay for personnel who reported in for an optional workday?

Employees are only compensated for missed scheduled instructional days. If the day was originally an instructional day and then was changed to an optional workday, the employee is eligible for compensation.

If the employee took annual leave on the optional work day, the LEA should credit the annual leave back and compensate the employee.

44. Added 10/14 – If a PSU recorded all absences as optional workdays, should staff who were absent be recorded as code 55, regardless of the reason for their absence?

The intent of the legislation is to ensure that employees are compensated for instructional days missed per their committed schedule prior to the hurricane. If this absence was not due to the hurricane, not originally on an instructional day, and the employee previously scheduled their leave, then the leave should still be scheduled as if the PSU was operating normally.

45. Added 10/14 - Employees came to work or worked remotely, but elected to leave early using annual or sick leave to complete their time for the day. Should their leave be credited back, and the time not working charged to absence code 55?

The intent of legislation is to ensure employees are compensated for the instructional days missed <u>AS IF</u> they had normally worked their committed schedule for those days. If the employee already had that time scheduled as sick or annual leave and would have left early regardless of the hurricane, then they should be taking leave as if it was a normal day.

If they did not have leave scheduled and would not have left early if the hurricane had not occurred, they would have worked a full day had school been in session. In that case, the leave time may be given back and credit given to code 55 to make the employee whole for that day.

46. Can comp days be provided to employees who worked on a waived instructional day since employees who did not report to work are required by law to be paid as if they had worked?

PSUs may not provide comp days to employees who worked on a waived instructional day.

47. Are employees on leave of absence eligible for compensation for missed instructional days?

An employee who was on <u>scheduled</u> leave (sick, vacation, FMLA) on a missed instructional day would not have been scheduled to work on the missed instructional day and is, therefore, not eligible for compensation under SB2.

Other

48. What PRCs are available for Hurricane relief?

Please use local PRCs 0318-0327 for FEMA assistance. Please flag the revenue and expenditures as federal and use federal revenue code 37000-Federal Revenue-Other Funds. Since it is a local PRC, DPI will not provide account codes, but your PSU will still need to follow the valid account codes located within DPI's chart of accounts.

State PRC 0230 – Hurricane Relief and Recovery should be used for School Nutrition compensation funds allotted by DPI. A Chart of Accounts has been made available.

PRC 0426 should be used for local Hurricane Relief. Please flag the revenue and expenditures as state and use state revenue code 32000-State Revenue-Other Funds. Since it is a local PRC, DPI will not provide account codes, but your PSU will still need to follow the valid account codes located within DPI's chart of accounts.

Local PRC 0427 should be used for Aid to Students and Teachers of NC (FAST NC). Please flag the revenue and expenditures as state and use state revenue code 32000-State Revenue-Other Funds. Since it is a local PRC, DPI will not provide account codes, but your PSU will still need to follow the valid account codes located within DPI's chart of accounts.

49. If a PSU has some remaining C-19 inventory, can they use those items for this disaster relief and cleanup effort?

PSUs may use those supplies. However, be sure to keep receipts and funding sources documented. Keep in mind that if you get reimbursed with Federal disaster funds and you originally used Federal COVID funds, the feds won't want to pay for the same thing twice.

50. Added 10/14 - When will growth in ADM be determined for FY2024-25 for Helene impacted PSUs?

The Best 1 of 2 will be used to determine growth. Funding is provided on a dollar per Pupil basis based on the Initial Allotted ADM PRCs (again defined in the APM).

Because growth money is distributed within funds available in the budget, it will not be determined until we have the Best 1 of 2 for all PSUs. This is typically in mid-November; however, this may be delayed due to Hurricane Helene and the Infinite Campus implementation.

51. Added 3/19 – When will reversions take place for Helene and PTC8 unspent funds?

Unspent funds in 230 for School Extension Learning Recovery Programs will revert on October 15, 2025. School Nutrition Compensation Funds revert June 30, 2025. All other funds in PRC 230 will revert June 30th every year during the state rollup period, but will be reallotted in July until the final reversion on June 30th, 2030.

Reporting Requirements

52. What will the public schools be required to report on?

- (1) Any days missed due to Hurricane Helene before, on, or after the effective date of this act.
- (2) Of the days missed, any scheduled make up days due to Hurricane Helene before, on, or after the effective date of this act, and the dates of those make up days.
- (3) Of the days missed, any days and hours deemed completed by the public school unit as a result of this act.
- (4) Any compensation provided to employees for instructional days missed and compensated.
- (5) Any other information requested by Fiscal Research.

For each component of the report, separate information shall be included on any individual schools within the public school unit whose information differs from the rest of the unit as a whole.

Added 3/19: PSUs eligible for deemed complete days in December 2024 through February 2025 must complete a similar report in April 2025 for their winter inclement weather days. SBS will notify those PSUs individually when the survey becomes available.

53. Who is required to report?

All public school units (LEAs, Lab schools, charter schools, and regional school). DPI will send out more information about how PSUs should complete the report later this fall.

54. Who will receive the information? The Joint Legislative Education Oversight Committee, and the Fiscal Research Division of the General Assembly

55. When is the report due?

Public school units are to report by February 15, 2025. SBS will issue a survey in December to collect this information.

State Superintendent will submit by March 15, 2025.