

Jefferson County Public Schools
COLA and EHS Start-Up Supplement Application

Table of Contents

Application Narrative.....	2
Budget Justification	3
Detailed Budget	5
Indirect Cost Rate Agreement.....	13

Application Narrative

Through this supplement application, Jefferson County Public Schools (JCPS) proposes to retain high-quality staff, address higher operating costs, and equip its recently expanded Early Head Start program.

Retain High-Quality Staff

Pursuant to the Consolidated Appropriations Act of 2016, JCPS requests cost-of-living adjustment (COLA) funding. The 1.8% COLA appropriation will complement our efforts to retain and reward Head Start and Early Head Start employees, whose salaries accord with the district's salary and compensation scale. Each year, HS/EHS employees receive the COLA increase approved by the Jefferson County Board of Education. Since 2005, the annual COLA increase has been an average of 2.16%. In addition, staff also receive automatic step increases based on the employee grade and salary schedules, on average a 1.0% increase, which have been negotiated with each of their union's collective bargaining agreements. This year the Jefferson County Board of Education is currently negotiating the cost of living adjustment to be applied to budgeted employees' salaries plus their appropriate step increase if applicable. The 1.8% increase in COLA will be used to address the pay raise for all HS/EHS staff that results from this negotiation process.

Address Higher Operating Costs

The COLA increase will also assist JCPS in offsetting higher operating expenses for its HS/EHS programs. We propose specifically to address the rising cost of family and community engagement services and health services. As part of its recently awarded 5-year grant, JCPS proposed to procure these services from Shine Early Learning. In the rollout of these services, JCPS and Shine have identified a significant programmatic cost for both our HS and EHS

programs. The delivery of services requires a high-performing technological infrastructure. Specifically, system modifications are needed to allow Shine's data tracking system and our Infinite Campus system to interface. These modifications are necessary for JCPS to produce program information reports and complete other data processing functions.

Early Head Start Start-Up

This supplemental application also includes a request for EHS start-up costs associated with our new five year grant award. Start-up funding of \$466,047 will support ten additional Early Head Start classrooms, on-boarding and transitioning of staff, upgrading of facilities and outdoor spaces, and ensuring classroom compliance and quality in each of our locations. Costs for each of these needs are included in the budget narrative.

Budget Justification Narrative

Supplement Request. The budget (p. 5-12) requests funds for four object class categories—personnel, fringe benefits, other, and indirect costs.

Personnel costs (p. 5-7) account for additional costs in 2016-17 that result from the 1.8% COLA increase to each HS/EHS employee's salary. **Fringe Benefit** costs are related to the increased personnel costs. Fringe Benefits that are calculated as percentage of income—including life insurance, disability insurance, FICA, Medicare match, retirement, and workers compensation—are affected by the COLA increase. The specific fringe benefit increase for each employee is listed in the detailed budget (p. 9-11). **Other** costs include the start-up costs for expansion of our EHS program (p. 12). **Indirect** costs reflect our negotiated indirect rate of 2.96% of direct costs. In determining indirect costs, contracts in excess of \$25,000 have been removed from the pool of direct costs.

Non-Federal Share. The required non-federal share is \$186,211. We will meet the non-federal share (NFS) requirement by drawing upon our annual reserve of NFS.

The **annual reserve of NFS** is the amount of in-kind JCPS collects beyond the 20% NFS requirement. Our required Head Start NFS for 2015-16 was \$3,264,653. However, we projected to secure \$4,744,612 of NFS. Our projected annual reserve was \$1,479,959. This reserve consisted of transportation costs, contractual services, student liability insurance, and utilities. As the Office of Head Start factors the duration supplement into our base, we have a sufficient reserve of NFS to cover the remaining required NFS. The use of reserve is reflected on the HSES budget tab, line item "Other, 4. Utilities, Telephone."

COLA Budget Narrative
Personnel

	# of FTEs	Annual Base/ FTE (\$)	HS (%)	EHS (%)	Other ¹³ (%)	Total HS Salary	HS 1.8% COLA	Total EHS Salary	EHS 1.8% COLA
<u>Teaching teams</u>									
Certified Teachers (PK-HS Rooms)	140	54,939	22	0	78	1,692,113	30,458	0	0
Classified teachers (HS only rooms)	42	29,607	100	0	0	1,243,485	22,383	0	0
EHS Teachers (direct)	52	29,453	0	84	16			1,286,485	23,157
EHS Teachers (partners)	3	29,453	0	84	16			74,220	1,336
Instructional Assistants (PK-HS)	140	22,528	22	0	78	693,859	12,489	0	0
Instructional Assistants (HS Only)	42	24,137	100	0	0	1,013,755	18,248	0	0
Instructional Assistants (Early, prev. Bus Monitors; PK & HS)	103	17,549	44	0	99	795,319	14,316	0	0
<u>Central Office Support</u>									
Director, Early Childhood	1	141,397	0	0	100	0	0	0	0
Secretary	1	38,799	0	0	100	0	0	0	0
Specialist II, Family & Health Services (PK - EC)	1	102,798	0	0	100	0	0	0	0
Coordinator, Family & Health Services	2	114,039	0	0	100	0	0	0	0
EHC Instructors II and III	4	30,423	0	0	100	0	0	0	0
Clerk II	3	34,769	0	0	100	0	0	0	0
Specialist II, Compliance	1	119,000	41	7	5	48,786	878	8,329	150
Clerk / Analyst	2	35,000	41	7	52	28,703	517	4,900	88
ERSEA Team	12	31,216	41	7	52	153,550	2,764	26,216	472
Coordinator I, Community Partnerships & Shine Monitoring	1	114,000	41	7	52	46,741	841	7,980	144
Secretary	1	32,151	41	7	52	13,183	237	2,251	41
Academic Program Consultant, ECE Services	1	119,000	41	7	52	48,786	878	8,329	150
Resource Teachers, Early Childhood Programs	23	74,288	41	7	52	700,515	12,609	119,600	2,153
Response to Intervention Classroom Unseld: Cert. Teacher	1	73,635	0	0	100	0	0	0	0
Response to Intervention Speech Pathologist	1	69,635	0	0	100	0	0	0	0

Personnel	# of FTEs	Annual Base/ FTE (\$)	HS (%)	EHS (%)	Other ¹³ (%)	Total HS Salary	HS 1.8% COLA	Total EHS Salary	1.8% COLA
Family Service Facilitators	2	70,168	5	0	95	7,016	126	0	0
Specialist I, ECE Placement	1	98,439	41	7	52	40,364	727	6,891	124
ECH Instructors III, Bilingual	1	28,842	0	0	100	0	0	0	0
Manager, Finance	1	100,000	41	7	52	41,000	738	7,000	126
Data Management Technician	1	40,000	41	7	52	16,397	295	2,799	50
Accounting Clerk	1	43,837	41	7	52	17,969	323	3,068	55
Clerk II	2	35,000	41	7	52	28,703	517	4,900	88
Clerk II - Front Office	4	35,000	41	7	52	57,405	1,033	9,801	176
Specialist II, HR	1	90,000	41	7	52	36,901	664	6,300	113
Clerk II - Prof. Development	1	35,000	41	7	52	14,351	258	2,450	44
Secretary	1	38,289	41	7	52	15,701	283	2,681	48
Manager, Operations	1	100,000	41	7	52	41,000	738	7,000	126
Data Management Technician	1	44,605	41	7	52	18,287	329	3,122	56
Coordinator, Transportation	1	65,000	41	7	52	26,649	480	4,550	82
Coordinator, Facilities	1	50,000	41	7	52	20,496	369	3,499	63
Specialist II, Curriculum	1	120,000	0	0	100	0	0	0	0
Coordinator, Transition	1	49,686	0	0	100	0	0	0	0
Resource Teachers	7	74,288	0	0	100	0	0	0	0
Resource Teachers, Early Childhood	11	74,288	0	0	100	0	0	0	0
Mentoring									
ECH Instructors II and II (Bilingual)	5	30,423	0	0	100	0	0	0	0
Specialist I, School Readiness	1	100,000	0	0	100	0	0	0	0
Coordinator, PLCs	1	115,000	0	0	100	0	0	0	0
Clerk II	1	35,000	0	0	100	0	0	0	0
						COLA Total	123,499	COLA Total	28,843

Substitutes

	Base Rate (\$)	HS 1.8% COLA	EHS 1.8% COLA
Substitute instructors (Cert. HS) - 2 days of instruction per certified teacher; \$34.09 / day	9,545	172	
Substitute Instructors (Classified HS) - 4 days of substitute instruction per classified instructor at an average of average of \$78.95/day	13,264	239	
Substitute Instructional Assistants (HS) - Will provide approximately 8 days of substitute assistance per assistant in the classroom at an average of \$62.50/day.	91,000	1,638	
Substitute Bus Monitors (HS) - Will provide approximately 3 days per employee of substitute assistance in the transportation of students at an average of \$69.80/day.	21,568	388	
EHS Substitutes - Will provide approximately 46 days of substitute instructional time for classified instructors at an average of \$60.00 per day.	2,760		50
EHS extra service staff: Provide approximately 218 hours of regular extra service and/or overtime for classified instructors to maintain staff coverage and meet all infant and toddlers needs at an average of \$20.00 per hour	4,360		78

COLA Total 2,437 128

HS EHS

Personnel and Substitute Total	125,935	28,971
Fringe Benefits Total	29,135	7,523

Fringe Benefits (See separate calculations page)

Contractual	Annual Base/ FTE (\$)	HS (%)	EHS (%)	Other¹³ (%)	Increased HS Operational Costs	Increased EHS Operational Costs
Shine Family & Community Engagement and Health Services Contract	2,289,702	41	7	52	51,920	15,734
Indirect Costs (2.96% of Direct Costs, excluding contractual costs > \$25,000)					Indirect	4,590 1,546
						HS EHS
Total					Total	211,580 53,774

COLA Budget Narrative

	Head Start							Early Head Start						
Increased Fringe Benefits	Life Ins	Long-Term Dis-ability	FICA	Medi-care Match	Retire-ment	Workers' Comp	HS Total	Life Ins	Long-Term Dis-ability	FICA	Medi-care Match	Retire-ment	Workers' Comp	EHS Total
Teaching teams														
Certified Teachers (PK-HS Rooms)		92		441	4905	82	5520							
Classified teachers (HS only rooms)	24	68	1388	324	4181	61	6046							
EHS Teachers (direct)							25	70	1436	336	4326	62		6255
EHS Teachers (partners)							2	4	82	20	250	4		362
Instructional Assistants (PK-HS)	14	37	775	181	2333	34	3374							
Instructional Assistants (HS Only)	20	55	1131	265	3409	49	4929							
Instructional Assistants (Early, prev. Bus Monitors; PK & HS)	15	43	887	208	2674	39	3866							
Central Office Support														
Director, Early Childhood														
Secretary														
Specialist II, Family & Health Services (PK - EC)														
Coordinator, Family & Health Services														
EHC Instructors II and III														
Clerk II														
Specialist II, Compliance				13	141	2	156			2	25	1		28
Clerk / Analyst	1	2	32	8	96	2	141			5	1	17		23
ERSEA Team	3	8	171	41	517	7	747	1	1	30	7	88	1	128
Coordinator I, Community				12	135	2	149				2	23		25
Secretary				15	4	44	63				2	8		10
Academic Program Consultant, ECE					13	141	2				2	25	1	28
Resource Teachers, Early Childhood					183	2031	34	2248			31	346	6	383

Response to Intervention Classroom Unseld:
 Cert. Teacher
 Response to Intervention Speech Pathologist
Personnel

Family Service Facilitators			2	20		22							
Specialist I, ECE Placement			11	117	2	130		2	20			22	
ECH Instructors III, Bilingual													
Manager, Finance			10	119	2	131		1	21			22	
Data Management Technician	1	1	18	4	55	1	79	1	3	9		13	
Accounting Clerk			20	4	60		86	4	1	10		15	
Clerk II	1	2	32	8	96	2	141	5	1	17		23	
Clerk II - Front Office	1	3	64	15	193	3	279	1	11	3	33	1	49
Specialist II, HR			10	107	1	118		2	18			20	
Clerk II - Prof. Development	1	1	16	4	48		70		3	8		11	
Secretary	1	18	4	53	1	77		1	3	9		13	
Manager, Operations			10	119	2	131		1	21			22	
Data Management Technician	1	20	5	62	1	89	1	3	1	11	1	17	
Coordinator, Transportation		1	7	77	1	86		1	13	1		15	
Coordinator, Facilities		2	6	59	1	68		1	1	10	1	13	
Specialist II, Curriculum													
Coordinator, Transition													
Resource Teachers													
Resource Teachers, Early Childhood													
ECH Instructors II and II (Bilingual)													
Specialist I, School Readiness													
Coordinator, PLCs													
Clerk II													

Substitute instructors (Cert. HS) - 2 days
of instruction per certified teacher; \$34.09 /
day

3 28 2 33

15 4 2 **21**

102	23	16	4	145
-----	----	----	---	-----

24 5 4 1 34

3 1 1 5

5 1 15 **21**

Totals	80	315	4701	1851	21800	388	29135	28	77	1582	432	5308	96	7523
	Life Ins	Long-Term Disability	FICA	Medicare Match	Retirement	Workers' Comp	HS Total	Life Ins	Long-Term Disability	FICA	Medicare Match	Retirement	Workers' Comp	EHS Total

Start-Up Budget Narrative

<u>Item</u>	<u>Per-Unit Cost</u>	<u>Units</u>	<u>Costs</u>	<u>Notes</u>
New EHS classroom setup	\$30,635.05	10	\$306,351	
New staff training for general staff	\$24,111/day	4	\$96,445	4 days of PD x 15% of staff
New staff training for EHS instructors	\$4,508/day	4	\$18,031	4 days of PD x 20 FTEs (including staff at contracted sites)
Indoor Gross Motor Supplies	\$2,717/unit	5	\$13,586	Supporting new EHS sites/areas
New EHS playgrounds	\$15,817	2	\$31,634.00	Supporting compliant outdoor spaces for new EHS sites.
Total			\$466,047	

**Kentucky Department of Education
Indirect Cost Report used for FY 2016 - 2017
Jefferson County School District
Based on FYE 2014 - 2015**

Munis Code	Program Name	Expenditure			
		Total	Direct and Unallowed	Indirect	Excluded

Fund 1

1000	Instruction	553,492,617.00	430,335,705.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	120,541,646.00
	0533 On-Behalf Technology 16M	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	2,615,266.00
2100	Student Support Services	50,170,141.00	39,155,124.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	10,909,506.00
	0533 On-Behalf Technology 16M	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	105,511.00
2200	Instruction Support Services	93,493,757.00	72,721,091.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	18,922,819.00
	0533 On-Behalf Technology 16M	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	1,849,847.00
2300	District Administration	3,987,782.00	3,340,008.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	640,795.00
	0342 Auditing Services	0.00	0.00	0.00	0.00
	0344 Financial Services	0.00	0.00	0.00	0.00
	0533 On-Behalf Technology 16M	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	6,979.00
2400	School Admin Support	86,582,157.00	69,986,368.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	15,023,494.00
	0533 On-Behalf Technology 16M	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	1,572,295.00
2500	Business Support	38,771,374.00	0.00	28,719,324.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	4,255,218.00
	0533 On-Behalf Technology 16M	0.00	0.00	0.00	508,579.00
	0700 Property	0.00	0.00	0.00	5,288,253.00

Division of District Support
15th Floor Capital Plaza Tower
500 Mero Street
Frankfort, KY 40601



Support Education Excellence in Kentucky
Page 1 of 4

**Kentucky Department of Education
Indirect Cost Report used for FY 2016 - 2017
Jefferson County School District
Based on FYE 2014 - 2015**

Munis Code	Program Name	Expenditure			
		Total	Direct and Unallowed	Indirect	Excluded
2600	Plant Operations and Maintenance	107,531,470.00	0.00	98,462,735.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	7,461,149.00
	0700 Property	0.00	0.00	0.00	1,607,586.00
2700	Student Transportation	76,919,959.00	67,129,785.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	6,465,309.00
	0700 Property	0.00	0.00	0.00	3,324,865.00
2900	Other Support Services	27,404.00	27,404.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
3100	Food Service Operations	18,892.00	18,892.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
3200	Day Care Operations	0.00	0.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
3300	Community Service Operations	2,540,172.00	2,002,533.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	537,765.00
	0700 Property	0.00	0.00	0.00	-126.00
3400	Adult Education Operations	0.00	0.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
3900	Other Non-Instructional Services	0.00	0.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
4XXX	Facilities	886,842.00	0.00	0.00	886,842.00
5XXX	Fund Transfers/Debt Service	5,461,710.00	0.00	0.00	5,461,710.00
Totals Fund 1 :		1,019,884,277.00	684,716,910.00	127,182,059.00	207,985,308.00

Division of District Support
15th Floor Capital Plaza Tower
500 Mero Street
Frankfort, KY 40601



Support Education Excellence in Kentucky
Page 2 of 4

**Kentucky Department of Education
Indirect Cost Report used for FY 2016 - 2017
Jefferson County School District
Based on FYE 2014 - 2015**

Munis Code	Program Name	Expenditure			
		Total	Direct and Unallowed	Indirect	Excluded

Fund 2

1000	Instruction	72,605,802.00	70,830,987.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	1,774,815.00
2100	Student Support Services	3,728,451.00	3,725,136.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	3,315.00
2200	Instruction Support Services	43,102,030.00	37,156,110.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	5,945,920.00
2300	District Admin Support	86,339.00	86,339.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
2400	School Admin Support	124,654.00	124,654.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
2500	Business Support	1,353,317.00	0.00	1,338,317.00	0.00
	0700 Property	0.00	0.00	0.00	15,000.00
2600	Plant Operations and Maintenance	299,232.00	0.00	261,900.00	0.00
	0700 Property	0.00	0.00	0.00	37,332.00
2700	Student Transportation	3,895,603.00	3,895,603.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
2900	Other Support Services	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
3100	Food Service Operations	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
3200	Day Care Operations	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
3300	Community Service Operations	7,245,627.00	7,197,560.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	48,067.00
3400	Adult Education Operations	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00

Division of District Support
15th Floor Capital Plaza Tower
500 Mero Street
Frankfort, KY 40601



**Kentucky Department of Education
Indirect Cost Report used for FY 2016 - 2017
Jefferson County School District
Based on FYE 2014 - 2015**

Munis Code	Program Name	Expenditure			
		Total	Direct and Unallowed	Indirect	Excluded
3900	Other Non-Instructional Services	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	0.00
4XXX	Facilities	96,499.00	0.00	0.00	96,499.00
5XXX	Fund Transfers/Debt Service	3,009,041.00	0.00	0.00	3,009,041.00
Totals Fund 2 :		135,546,595.00	123,016,389.00	1,600,217.00	10,929,989.00

Fund 51

	Total Fund 51 Expenditures	62,764,059.00	7,849,215.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	3,602,521.00
0700	Property	0.00	0.00	0.00	2,292,358.00
4500	Federal Reimbursement	0.00	0.00	0.00	46,322,797.00
4900	Federal Reimbursement	0.00	0.00	0.00	2,556,333.00
5XXX	Fund Transfers/Debt Service	0.00	0.00	0.00	140,835.00
Totals Fund 51:		62,764,059.00	7,849,215.00	0.00	54,914,844.00
Grand Total From Fund 1, Fund 2, Fund 51 Calculations:		1,218,194,931.00	815,582,514.00	128,782,276.00	273,830,141.00
District Adjustments:		0.00	0.00	0.00	0.00
Grand Total After Adjustments:		1,218,194,931.00	815,582,514.00	128,782,276.00	273,830,141.00
District Adjustment Pertaining to Function 2300 & 2600:				0.00	

Indirect Cost Rate calculator for FY 2016 - 2017

Non Restricted Indirect Cost Rate: $(128,782,276.00 * 90\%) / 815,582,514.00 = 14.21\%$

Restricted Indirect Cost Rate: $(30,057,641.00 * 90\%) / 914,307,149.00 = 2.96\% **$

** Non Restricted Indirect 128,782,276.00 Less Plant Operations and Maintenance & Admin 98,724,635.00

Non Restricted Direct 815,582,514.00 Plus Plant Operations and Maintenance & Admin 98,724,635.00

Division of District Support
15th Floor Capital Plaza Tower
500 Mero Street
Frankfort, KY 40601



Jefferson County Public Schools
COLA and EHS Start-Up Supplement Application

Support Education Excellence in Kentucky
Page 4 of 4

Jefferson County Board of Education
Jefferson County, Louisville, Kentucky
Grant # 04CH0280

The Head Start and Early Head Start employees of the Jefferson County Public Schools are paid in accordance with the school district's salary and compensation scale. When the Jefferson County Board of Education approves a salary increase the staffs in the Head Start and Early Head Start (HS/EHS) programs receive the same cost of living increases. In addition, staff also receive automatic step increases based on the employee grade and salary schedules, on average a 1.0% increase, which have been negotiated with each of their union's collective bargaining agreements. This year the Jefferson County Board of Education is currently negotiating the cost of living adjustment to be applied to budgeted employees' salaries plus their appropriate step increase if applicable. Therefore, the HS/EHS employees will receive the same as part of their collective bargaining agreement and contract for all Jefferson County Public School employees. The 1.8% increase in COLA has been applied to all Jefferson County Public School (JCPS) Board of Education Head Start/Early Head Start employees' salaries.

Cost of Living Adjustments Received by HS/EHS Staff from JCPS School District

<u>Fiscal Year End</u>	<u>Provided By the School District</u>	<u>Provided By HS/EHS</u>
2005	2.5%	
2006	3.5%	
2007	4.0%	
2008	5.0%	
2009	2.0%	
2010	1.0%	1.84%
2011	1.0%	
2012	2.5%	
2013	1.0%	0.72%
2014	1.0%	
<u>2015</u>	1.36%	1.30%
<u>2016</u>	1.0%	
<u>2017</u>	Under Negotiation	1.8%
<u>TOTAL</u>	<u>25.86%</u>	<u>5.66%</u>