



DANVILLE

INDEPENDENT SCHOOLS

Budget Planning Update

December 9, 2019

Presentation Information

- General Budget
- Calendar Costs
- Payroll
- Extra Duty Stipends



Academic Success:

Academic success in the Danville Independent School District means that all students will receive a rigorous education in the core curriculum encompassing core subject areas, arts, technology, critical thinking, and provides creative learning opportunities based on individual interests in order to prepare students for the postsecondary pathways of their choosing.



Operations:

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Needs Assessment

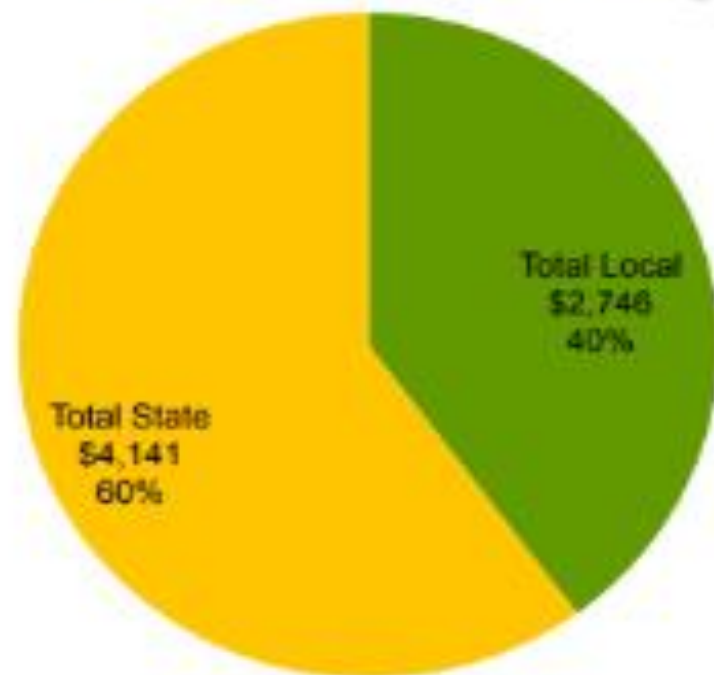
- Strategic Planning Process and Monitoring
 - Included community members, parents and students
 - Specific goals
 - Detailed prioritized strategies
- Principal and director (July retreat then September through November planning process)
- Consolidated District Improvement Plan
- Consolidated School Improvement Plan (school level teams)
- Site Based Meetings (requests through principals year round and requests to board in April/May)
- Perkins (CTE) needs assessment report

SEEK OVERVIEW 2008-2018

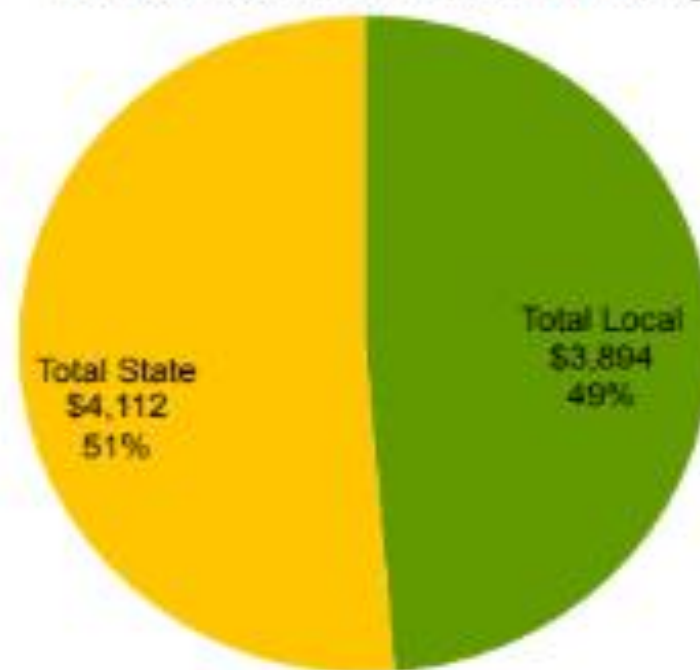
Statewide Edition

SEEK is Kentucky's main funding formula for P-12 public education, combining state and local dollars. This overview shows inflation-adjusted figures in 2018 dollars, showing how buying power has changed in recent years. CBE offers versions of this report for each district and for the state as a whole at www.kycbe.com. Versions showing the inflation-adjusted buying power of the available dollars are also available.

2008 State and Local SEEK Funding



2018 State and Local SEEK Funding



Courtesy of The Kentucky Council for Better Education

General Fund Balance

	FY2016	FY2017	FY2018	FY2019	FY2020
Start of Year Total Fund Balance	4,825,073.81	4,139,541.65	5,108,462.40	4,359,732.74	2,906,534.52
July	5,034,713.63	4,181,506.34	5,114,192.43	4,205,483.25	3,166,547.09
August	4,472,264.59	3,980,283.55	4,758,275.00	4,095,160.52	2,857,418.52
September	3,790,804.34	3,304,813.85	4,225,925.47	3,612,925.03	2,281,861.75
October	4,158,324.55	2,676,519.43	4,450,436.51	4,056,638.30	2,934,378.65
November	7,847,325.99	7,169,074.48	8,098,222.79	6,653,421.33	
December	8,199,186.98	7,890,004.09	8,005,378.06	7,832,483.44	
January	7,829,536.35	7,780,139.50	7,962,112.83	7,706,873.30	
February	6,727,707.28	7,504,517.08	7,346,600.79	7,419,644.40	
March	6,558,049.56	7,165,232.63	6,847,710.34	7,084,889.49	
April	6,644,092.62	7,025,907.99	6,510,385.43	6,581,518.02	
May	6,150,293.72	6,649,921.56	6,310,223.79	5,361,542.81	
June	4,139,541.65	5,108,462.40	4,359,732.74	2,906,534.52	
End of Year Total Fund Balance	4,223,280.91	5,097,112.31	4,308,613.67	3,069,469.70	

* Includes: On behalf, restricted funds (sick leave payout, construction, etc...)

Contingency

- 2% Contingency for FY19 annual expenses is \$318,000
- 5% Contingency for FY19 annual expenses is \$795,000
- Current monthly payroll is 1.2 million
- Danville Schools needs to be at 9% to meet 1 month's payroll (this does not include regular monthly expenses like utilities and diesel)
- Current monthly utilities average \$42,300 (Water/Sewer \$2,700; KU \$36,000; Atmos \$3,600)
- Current monthly diesel averages \$5,400

GOAL
7

The Danville Independent School District is committed to sound financial practices with transparency to all stakeholders. We will demonstrate effective and efficient financial planning and fiscal responsibility to ensure a financially sound future for the school district.



District	Enrollment FY2019	Tax Levy FY2019	Total Spending FY2018	Per Pupil Expenditures FY2018	High School State Ranking (out of 228) FY2019	High School Overall Accountability Score FY2019
Danville Independent	1,827	94.6	\$33,462,550	18,117	2★ 194 ATSI	56.3
Boyle County	2,616	71.8	\$35,211,825	\$13,522	4★ 23	76.3
Bardstown Independent	2,454	83.7	\$34,293,973	\$13,975	3★ 127	64.1
Corbin Independent	2,968	68.7	\$48,277,681	\$16,012	4★ 23	76.3
Elizabethtown Independent	2,384	83.4	\$29,206,048	\$12,381	4★ 22	76.5
Glasgow Independent	2,160	85.2	\$37,085,945	\$16,973	3★ 31	74.9
Mayfield Independent	1,768	72.1	\$23,464,307	\$13,272	2★ 192	56.5



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Academic Success:

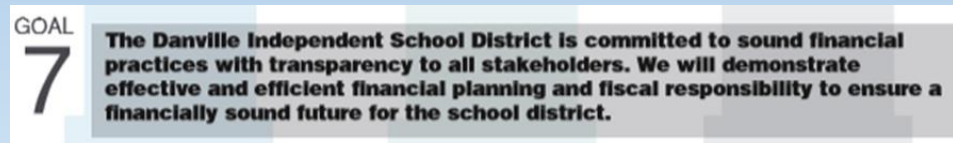
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Reduction in Grant Funding FY2021

Grant	School	End Date	Amount Per Year
Math Achievement	MGH	June 2021	\$48,000
Read to Achieve	ELT	June 2021	\$47,200
Striving Readers	All	Sept. 2020	\$217,917 (2019-20) \$290,000 (2018-19)

Additional Costs FY2021

Item	Description	Amount
CERS	Retirement (based on FY2020 staffing)	\$80,779.60
Wausau Paper	Tangible Property Refund	\$111,570



Other Considerations in the Budget Process

- Debt Services
 - 2020-21 - \$1,362,000
- Bonding Capacity
 - Currently is \$1,522,000
- Capital Outlay
 - We do not have any significant capital outlay needs currently

Revenue vs. Expenses

- In 2019 DIS spent \$368,944 on general expenses and \$820,000 on the building more than we took in
- In 2018 DIS spent \$811,744 more than we took in
- In 2017 DIS took in \$869,832 than we spent

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Salaries Percent of Budget

- KDE recommends payroll to be within 74% to 78% of the total GF budget
- Danville has been over 80% for the past 4 years
 - FY2016 – 84.3%
 - FY2017 - 84%
 - FY2018 - 84.1%
 - FY2019 - 83.2%

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Payroll

Year	Full-Time Certified Employees	Full-Time Classified Employees	Total Full Time Employees	Payroll as of June 30 Each Year	% Raise
FY2015	166.4	165.7	332.1	\$15,100,437.33	1%
FY2016	169.0	168.5	337.5	\$15,120,141.27	3%
FY2017	180.5	172.5	353	\$16,032,872.28	none
FY2018	179.2	176.3	355.5	\$16,175,881.51	1%
FY2019	185.5	176.4	361.9	\$16,457,560.50	1%

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Increase in Expenses & Payroll

	Total Expense Increase (Decrease)	Payroll Increase	Payroll Increase as a % of Total Increase
FY2017	\$(282,359)	\$628,459	100%
FY2018	\$1,123,327	\$953,886	84.9%
FY2019	\$705,988	\$451,756	64%

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Payroll Change vs. Revenue Change

	Revenue Increase	Payroll Increase	Payroll increase vs. Revenue increase
FY2017	\$974,275	\$628,459	Revenue increased by \$(345,816) more than payroll
FY2018	\$320,273	\$953,886	Payroll increased by \$633,613 more than revenue
FY2019	\$96,831	\$451,756	Payroll increased by \$354,925 more than revenue

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Total Payroll			
	2017	2018	2019
Total Payroll from GF	\$ 11,812,904.00	\$ 12,766,790.00	\$ 13,218,546.00
At 74%	\$ 10,405,807.00	\$ 11,237,069.00	\$ 11,759,501.00
Overage	\$ 1,407,097.00	\$ 1,529,721.00	\$ 1,459,045.00

Total Payroll			
	2017	2018	2019
Total Payroll from GF			
Current	\$ 11,812,904.00	\$ 12,766,790.00	\$ 13,218,546.00
At 78%	\$ 10,968,284.00	\$ 11,844,479.00	\$ 12,395,149.00
Overage	\$ 844,620.00	\$ 922,311.00	\$ 823,397.00

General Fund Budget Process

Year	Revenue From Previous Year (from Annual Finance Report)	Total Approved Working Budget – GF only	Over/Under in Working Budget and Revenue From Previous Year
FY2015	\$16,962,633	\$18,620,241	\$1,657,608
FY2016	\$18,236,359	\$19,539,540	\$1,303,181
FY2017	\$18,831,296	\$19,439,170	\$607,874
FY2018	\$18,359,143	\$20,518,902	\$2,159,759
FY2019	\$22,145,750	\$24,133,694	\$1,987,944

General Fund Budgeted vs. Actuals

Year	Actual GF Revenue	Actual GF Spending from Annual Financial Report (AFR)	Difference – Over/Under
FY2015	\$17,972,288	\$18,236,359	\$264,071
FY2016	\$18,217,259	\$18,831,296	\$614,037
FY2017	\$19,232,974	\$18,359,143	\$873,831
FY2018	\$21,357,252	\$22,145,750	\$788,498
FY2019	\$21,879,229	\$23,118,374	\$1,239,145

*FY2019 purchase 820,000 for new building

KY School Calendars Contract Days

- 46 districts have 187-189 days
- 28 districts have 186 days
- 98 districts have 185 days
- **Currently DIS is 187**

GOAL
7

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KY School Calendars Instructional Days

- 8 districts have students 171 days
- 23 districts have students 172 days
- 26 districts have students 173 days
- 16 districts have students 174 days
- 49 districts have students 175 days
- 4 districts have students 176 days
- 9 districts have students 177 days
- **Currently DIS is 171**

GOAL
1

The average ACT composite score for junior students in the Danville Independent School District will increase to 21 by the year of 2022 (2018-19: 19.5, 2019-20: 20.0, 2020-21: 20.5, 2021-22: 21.0).

GOAL
2

The Danville Independent School District will be at or above state average in both reading and math by 2022, as measured by state assessments, while implementing strategies in order to close the achievement gap.

GOAL
3

The Danville Independent School District will provide equitable access to education and growth via a rigorous and relevant curriculum in all subject areas, regardless of student performance level. In order to help close the achievement gap, the Danville Independent School District will provide a well-rounded education that allows students to develop skills and competencies that help them reach academic and career readiness.

187 Days vs. 185 (186) Days

- Current Danville policy 8.3 has 187 contract days
- Students attend 171 days
- The 2 extra days (above 185 state minimum) are currently used for planning days
- The 2 (1) extra day(s) costs the district on average \$106,670 (\$53,335) per year
- Current planning days are not aligned with the strategic plan

Calendar Options

Current DIS

- 171 Student Days
 - 187 teacher days
 - 10 professional days
 - 4 holidays
 - 2 open/closing days
- 16 teacher days without students

Option 1 (increase instruction/\$106,670 to redirect)

- 173 Student Days (adds 2 student days)
 - 185 teacher days (subtracts 2 teacher days)
 - 6 professional days
 - 4 holidays
 - 2 open/closing days
- 12 teacher days without students

Option 2 (increase instruction/\$53,335 to redirect)

- 174 Student Days (adds 3 student days)
 - 186 teacher days (subtracts 1 teacher day)
 - 6 professional days
 - 4 holidays
 - 2 open/closing days
- 12 teacher days without students

Option 3 (increase instruction/no savings)

- 175 Student Days (adds 4 student days)
 - 187 teacher days (teacher days same)
 - 6 professional days
 - 4 holidays
 - 2 open/closing days
- 12 teacher days without students

Extra Duty Stipends

MGH Extra Duty Stipends

Position	# of Positions	Stipend Cost
Builders Club	1	\$500
Book Club	1	\$500
Book Club	1	\$500
Drama Club	1	\$500
Math Club	1	\$500
Nature Club	1	\$500
Total	6	\$3,000

ELT Extra Duty Stipends

Position	# of Positions	Stipend Cost
Academic Team	1	\$1,500
Future Problem Solvers (FPS)	1	\$1,500
Odyssey of the Mind	1	\$1,500
Choir	1	\$1,000
Forensics	1	\$1,000
Robotics	1	\$1,000
Student Technology Leadership Program (STLP)	1	\$1,000
Chess	1	\$500
Mindful Moments	1	\$500
Soccer	1	\$500
TBD	1	\$500
Total	11	\$10,500

JW Bate Extra Duty Stipends

Position	# of Positions	Stipend Cost
Academic Team Coordinator	1	1,200
Academic Team Coach -Quick Recall	1	2,800
Academic Team Coach- Future Problem Solving (FPS)	1	2,800
Academic Team Coach-Written Assessment Social Studies	1	50
Academic Team Coach-Written Assessment Science	1	50
Academic Team Coach-Written Assessment Math	1	50
Academic Team Coach-Written Assessment Language Arts	1	50
Project Make	1	1,400
Director Drama Production	1	1,000
Set Design - Set Design	1	500
Vocational Coordinator - Perkins Grant	1	300
Social Media & Web Design	1	1,000
Robotics	1	1,400
Total	13	\$12,600

JW Bate Extra Duty Classroom Stipends

- Teacher Leaders \$500 each
 - Related Arts
 - 6th Grade
 - 7th Grade
 - 8th Grade
 - Special Education
- Department Chairs \$500 each
 - Math
 - English Language Arts
 - Science
 - Social Studies
- **Total \$4,500**

High School Extra Duty Stipends

Position	# of Positions	Stipend Cost
Journalism	1	440
Student Council	1	525
Yearbook	1	660
Prom Coordinator	1	660
Academic Team	5	6500
Forensics	6	15,400
Band Director	2	11,000
Play Director	7	6,000
Social Media	1	1,000
Junior Statesmen of America Coach	1	3,000
Robotics	1	1,400
CTE Perkins Grant	1	1,000
Total	28	\$47,585

High School Extra Duty Classroom Stipends

- Teacher Leaders \$1,000 each
 - Arts & Humanities
 - Language Arts
 - Math
 - Science
 - Social Studies
 - Special Education
 - CTE
- **Total \$7,000**

Danville Schools Total Spending – Extra Duty Stipends

- MGH \$3,000
- ELT \$10,500
- JWBMS \$17,100
- DHS \$54,585

Total \$85,185



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Operations:

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Danville Schools Total Spending - Athletics

- DHS Athletic Stipends \$214,600
- DHS Transportation, Equipment, etc. \$60,000
- JWBMS Athletic Stipends \$51,000
- JWBMS Transportation, Equipment, etc. \$12,000
- DHS & JWBMS Football Helmet Reconditioning \$6,000
- UK Athletic Trainer Salary \$25,000

Total \$368,600



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Options for FY2021 Savings

- **Reduce Expenditures**

- Reduce overall spending by 3%
- Draft budget total is less than FY20 revenue (income)
- Eliminate overtime with the exception of emergencies
- All professional trainings in-house
- Evaluate spending and reduce slightly across all areas

- **Focus on Instruction**

- Add 2 to 4 instructional days for students
- Focus funds on instruction and professional learning that aligns to the strategic plan
- Reduce contract days and focus savings on targeted professional learning



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Options for FY2021 Savings

Options for Reductions in Budget	
Options	Possible Savings Amount
Payroll	865,000
Substitutes Salary Scale (retired certified only)	40,000
Overtime (except emergencies)	45,000
Chromebook Replacement moved to Title I funds	10,000
Maintenance and Repair	40,000
Athletics	19,475
Athletic Trainer (UK)	25,000
Trainings in-house	20,000
Outside Training Reimbursements	8,000
Seek to schools 120 vs 140 per student	36,600
Contract Days 185 vs 187	106,670
National Board Salary Scale (not in area)	
Academic Stipends	5,500
Total	1,221,245



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Questions?