

District Expenditure Subsets and Prioratations - February 11, 2020

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1	Program	Legally Required	Supplemental	Discretionary	Staff Cost	Program Cost	Purpose	Impact
2	Academic Teams			\$18,000.00		\$18,000.00	Funds to support travel to academic competitions	Requires additional fundraisers, reduction in competitions, increase costs to parents
3	Adult Ed Program			\$58,300.00		\$58,300.00	Operational costs for Adult Ed program	Reduction in services and opportunities in adult education
4	Athletics Operational Expenses - High School			\$92,345.00		\$92,345.00	Funds utilities at Falling Springs and in part transportation	Increased costs to parents and/or decreased extra-curricular opportunities for students
5	Athletics Operational Expenses - Middle School			\$21,500.00		\$21,500.00	Funds sanitation services, field maintenance, security, etc	Increased costs to parents and/or decreased extra-curricular opportunities for students
6	Attendance Data/IC Clerk Program			\$165,938.20	\$165,938.20		Funds 6 attendance clerks-1 at each school	Responsibilities would fall to other office staff to coordinate attendance at each school
7	Band - High School			\$11,840.00		\$11,840.00	Supports band program: instruments, music, travel, etc	Reduction in direct support to students and increased costs to parents
8	Band - Middle School			\$2,700.00		\$2,700.00	Supports band program: instruments, music, travel, etc	parents
9	Board Activities	\$463,700.00	\$5,800.00	\$76,896.00	\$32,496.00	\$513,900.00	These funds cover the following costs: Sheriff's tax collection	Most items are required.
10	CERS Sick Leave Payouts	\$6,000.00			\$6,000.00		Funds employer portion of sick leave payout for retiring	Required
11	Coaches Pay (WCMS & WCHS)			\$246,604.02	\$246,604.02		Funds athletic extracurricular stipends	Fewer staff to take on positions.
12	Co Curricular Activities			\$110,429.06	\$110,429.06		Funds non-athletic co-curricular stipends	Fewer staff to take on positions.
13	Community Ed - Gen Fund Supplement			\$13,643.36	\$13,643.36		Required State Match	\$20,000 impact to general fund for salaries if no district match
14	Curriculum & Instruction			\$125,000.00		\$125,000.00	Funds best practice academy, teacher professional learning	Inability to support the teaching and learning at all schools
15	Curriculum & Instruction Equity Action Plan			\$45,000.00		\$45,000.00	Implementation of the Equity Action Plan	Training components of the Equity Action Plan would be delayed
16	Curriculum & Instruction Salaries			\$407,620.52	\$407,620.52		Funds Chief Academic Officer, Director of Student Achievement	Reduction in direct supports to schools
17	District Activities-Opening Day/Benefits Fair			\$4,250.00		\$4,250.00	Create a unifying experience to kick-off school year and	May negatively impact staff morale
18	District Chorus Program (WCMS & WCHS)			\$11,000.00		\$11,000.00	Funds music, copyright fees, minimal staff/student travel	Reduction in funds would be detrimental to chorus program and would reduce opportunities for students
19	District Operations & Maintenance	\$811,887.00		\$1,578,021.17	\$590,621.17	\$1,799,287.00	Funds 5.6 district-wide maintenance positions and coverage	Would limit district's ability to maintain our facilities and could potentially increase costs if outsourcing was necessary
20	District Orchestra Program Grades 5-12			\$19,650.00		\$19,650.00	Funds minimal staff/student travel, student instruments	Reduction in funds would be detrimental to orchestra program and would reduce opportunities for students
21	District Orchestra Salaries			\$52,639.71	\$52,639.71		Funds orchestra director	Elimination of the entire orchestra program
22	District Security Operations			\$406,723.50	\$292,193.50	\$114,530.00	Funds salaries and benefits for district-employed resources	Reduce the security coverage and presence in our schools
23	District Technology			\$50,000.00		\$50,000.00	Funds for professional learning opportunities, costs for	Reduce staff learning opportunities, eliminate STLP, costs of district-wide purchases would have to be shifted to other sources
24	District Technology Salaries			\$399,789.66	\$399,789.66		Funds Director of Technology; Network Supervisor, Administrator	Reduction or elimination of district-wide technology support for staff and students
25	District Wide Tests		\$40,000.00	\$42,000.00		\$82,000.00	Funds to purchase MAP/FAST, Sophomore ACT, Gifted	Elimination of the current nationally normed and researched based solutions to identify student needs and monitor student progress
26	District-Wide Board-Paid			\$1,050,000.00	\$525,000.00	\$475,000.00	Funds district substitutes (except PD), board paid 30%	Elimination of programs and potential for slight increase in costs to parents
27	Dual Credit Scholarships			\$12,000.00		\$12,000.00	Supplemental funds used to support dual credit options	Loss of student opportunities and/or increased costs to parents
28	Energy Management Services			\$46,470.42	\$23,235.21	\$15,000.00	Funds portion of Energy Manager salary	Less oversight for district-wide energy management practices; potential increase in utility costs if not managed
29	Finance Department	\$14,500.00		\$70,500.00		\$85,000.00	MUNIS Accounting Software, Time Clock program and	MUNIS is state mandated. Legally required training for ongoing professional growth and learning
30	Finance Department Salaries			\$414,553.42	\$414,553.42		Funds 5.5 positions in business and finance area	Payroll, accounts payable and financial services are essential to the operation of the school district
31	Flex Focus - Professional Development			\$55,000.00		\$55,000.00	Due to state budget cuts the district continues to provide	Elimination of professional learning opportunities for teachers which negatively impacts recruitment and retention of high quality staff. This is the number one priority in the district's improvement plan.
32	Flex Focus Instructional Resources - All other Schools			\$95,000.00		\$95,000.00	Due to state budget cuts the district continues to provide	Fewer classroom resources would be available to support classroom instruction and student learning
33	Flex Focus Instructional Resources - High School			\$50,000.00		\$50,000.00	District provides funds for instructional resources (classroom	Fewer classroom resources would be available to support classroom instruction and student learning
34	Fund Transfers-KETS Match			\$95,000.00		\$95,000.00	School districts are required to contribute in order to receive	Loss of state revenue for technology
35	Fund Transfers-New WCHS Construction			\$950,000.00		\$950,000.00	Funds restricted to increase bonding capacity	If funds were unrestricted, the current deficit would be significantly reduced. Unrestricting funds would delay construction of a new high school.
36	Gifted and Talented-Gen Fund Supplement		\$29,000.00	\$134,025.32	\$155,025.32	\$8,000.00	Covers two teachers salaries and a portion of the gifted	Elimination of GATE and restructure of gifted and talented support throughout the district
37	Health Services		\$58,000.00	\$276,507.50	\$306,957.50	\$27,550.00	Funds 6 nurses and supplies	Decrease ability to address student health needs
38	Homebound Services				\$69,121.00	\$2,750.00	Funds two part-time teachers	Eliminates personnel that provides mandated required services
39	KDE Supplement Stipends for Supervising Staff	\$1,800.00			\$1,800.00		KDE pays stipend to staff that supervisors new teacher	Required matching taxes for salary payments
40	KEA SUBS	\$750.00			\$750.00		Provide subs for teachers to attend Annual KEA Day	

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1	Program	Legally Required	Supplemental	Discretionary	Staff Cost	Program Cost	Purpose	Impact
41	KSD/KSB Transportation	\$2,500.00			\$2,500.00		Funds for mandated transportation for Kentucky School	Would not meet federal regulations required for delivery of special education services
42	K-Tip Teacher Mentor Program			\$60,000.00	\$60,000.00		Due to state budget cuts and the elimination of KTIP (s	Elimination of supports for beginning teachers which negatively impacts recruitment and retention of high quality staff. This is the number one priority in the district's improvement plan.
43	National Board Certification	\$87,884.01			\$87,884.01		Funds annual stipend for each National Board Certified	Reduce support for teachers pursuing National Board certification. May affect recruitment and retention which is the number one priority in the district's improvement plan.
44	One-To-One Device Project			\$155,000.00		\$155,000.00	Funds to purchase Chromebook and the data plans for	Potentially reduce grade levels included in one-to-one and limit access for students who do not have home internet
45	Personnel Services		\$8,200.00	\$48,230.00		\$56,430.00	Funds TalentEd (application management system), Abs	Eliminates efficient practices for filling substitutes, recruitment of staff, job application process, hiring process, and required staff trainings
46	Personnel Services Dept Salaries			\$96,655.14	\$96,655.14		Funds 2 positions in the human resources area	Reduce the support and efficiency in the area of human resources
47	PreSchool General Fund Supplement to Grant	\$51,399.33	\$376,698.00		\$362,977.33	\$65,120.00	Provide PreSchool Services and Transportation Cost a	Reduces support for the preschool program
48	Public Information Services			\$11,200.00		\$11,200.00	Funds operational budget including equipment, softwar	Reduces support for essential functions of communications and public relations
49	Public Information Services Salaries			\$53,460.86	\$53,460.86		Funds communication/public relations position	Reduces district's ability to engage parents/guardians, families, staff, students and community. Reduces the frequency and level of communication across the district
50	Safe Crisis Training	\$9,000.00	\$5,000.00			\$14,000.00	Funds to pay for training requirements for restraint and	Failure to comply with restraint and seclusion law
51	Safe Harbor Staff & Supplies			\$310,783.91	\$304,468.91	\$6,315.00	Provide supports to students in a non-traditional school	Complete restructure of alternative programs in the traditional middle and high school settings
52	SBDM Training	\$5,500.00				\$5,500.00	Funds to pay SBDM trainers	SBDM training is required by law
53	School Within A School			\$135,067.41	\$135,067.41		Funds 2 school within a school positions	Reduction in alternative support options within our schools
54	School-Based Maint Supplies			\$41,000.00		\$41,000.00	Supports small furniture/equipment purchases for scho	Shift in costs to other sources
55	Section 4 Certified Staff Allocation	\$12,241,888.26			\$12,241,888.26		Board Staffing Policy and Procedure	Adjustment to current staffing policy and procedure would be required
56	Section 5 Classified Staff Allocation	\$1,979,914.98			\$1,979,914.98		Board Staffing Policy and Procedure	Adjustment to current staffing policy and procedure would be required
57	Section 6 Hunteartown Elementary School	\$43,500.00		\$12,500.00		\$56,000.00	Full 3.5% (\$140 per child) of SEEK base per ADA (aver	Reduction of site-based council allocations for school resources and initiatives.
58	Section 6 Northside Elementary School	\$32,300.00		\$9,700.00		\$42,000.00	Full 3.5% (\$140 per child) of SEEK base per ADA (aver	Reduction of site-based council allocations for school resources and initiatives.
59	Section 6 Simmons Elementary School	\$36,800.00		\$10,800.00		\$47,600.00	Full 3.5% (\$140 per child) of SEEK base per ADA (aver	Reduction of site-based council allocations for school resources and initiatives.
60	Section 6 Southside Elementary School	\$55,000.00		\$17,100.00		\$72,100.00	Full 3.5% (\$140 per child) of SEEK base per ADA (aver	Reduction of site-based council allocations for school resources and initiatives.
61	Section 6 Woodford County High School	\$123,500.00		\$36,800.00		\$160,300.00	Full 3.5% (\$140 per child) of SEEK base per ADA (aver	Reduction of site-based council allocations for school resources and initiatives.
62	Section 6 Woodford County Middle School	\$94,400.00		\$28,100.00		\$122,500.00	Full 3.5% (\$140 per child) of SEEK base per ADA (aver	Reduction of site-based council allocations for school resources and initiatives.
63	Social Worker Services		\$67,204.10	\$78,504.10	\$134,408.20	\$11,300.00	Funds two district social worker positions, supplies, trav	Reduction in supports and services for students and families
64	Special Education-Board Paid	\$2,483,572.49			\$2,393,572.49	\$90,000.00	Funds to support individualized student needs (IEP) per	Contracting with outside agencies to satisfy federal requirements and meet student needs would be an increase cost to the district
65	Special's Teachers-Art Music PE (Elementary)			\$663,808.22	\$663,808.22		Board Staffing Policy and Procedure	Adjustment to staffing policy and procedure would be required
66	Stem-Science-Tech-Engine-Math			\$100,000.00		\$100,000.00	Supports Project Lead the Way instructional materials a	Reduction in supports in highly critical areas of science, technology, engineering and math
67	Student Attendance Service	\$30,310.00	\$2,856.00	\$56,934.00		\$90,100.00	Infinite Campus, student drug testing, attendance flags,	Infinite Campus is state required.
68	Student Attendance Service Salaries	\$107,000.00		\$95,596.37	\$202,596.37		Funds salaries for Infinite Campus Coordinator, half rec	DPP position is required by state law and other positions support overall operation of the district.
69	Summer School Tuesday/Thursday Program			\$102,000.00	\$42,000.00	\$60,000.00	Provide summer reading instruction for students 25th p	Our most struggling readers would not have the opportunity to maintain reading levels throughout the summer
70	Summer School Wednesday Program			\$87,700.00	\$37,700.00	\$50,000.00	Provide science and math enrichment opportunities for	Elimination of enrichment opportunities for students
71	Superintendent's Office		\$6,000.00	\$144,000.00		\$150,000.00	Funds cover costs of district-wide professional develop	Elimination or reduction in supports and services district-wide
72	Superintendents Office Salaries	\$185,000.00		\$66,913.17	\$251,913.17		Funds superintendent and superintendent's administrati	Superintendent is required by law. Administrative Assistant provides support to superintendent, the board and district-wide staff
73	Teacher Out-Of-Pocket Expense Reimbursement			\$6,800.00		\$6,800.00	Funds to reimburse out of pocket staff expenses at \$50	Diminishes staff supports which may negatively impact staff morale
74	Title III EL Gen Fund Supplement (English Learners)			\$416,089.62	\$409,589.62	\$6,500.00	Provide additional staffing (4.7 teachers and 3 instructi	Elimination of English Learner positions and loss of corresponding student support

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1	Program	Legally Required	Supplemental	Discretionary	Staff Cost	Program Cost	Purpose	Impact
75	Transportation		\$2,238,017.93		\$1,365,517.93	\$872,500.00	Funds over 40% of transportation operation including the regular routes and trips and State Funding would be reduced as a result of buses that over 14 years old	Buses that are out of depreciation (14 years) would be used for regular routes and trips and State Funding would be reduced as a result of buses that over 14 years old
76	Volunteer & Staff Crime Checks			\$17,000.00		\$17,000.00	Funds cover costs of volunteer background checks	Increased cost to volunteers, primarily parents
77	WCHS Graduation			\$11,506.18		\$11,506.18	Funds all expenses for graduation including transportation	Decrease in celebration of senior class
78	WCHS Intramural/PBIS Student Incentives			\$1,600.00		\$1,600.00	Funds a portion of PBIS incentive program	Reduction in student rewards for positive behavior
79	WCHS Video Equipment			\$6,400.00		\$6,400.00	Funds media program equipment purchases	Reduction in direct support to students and increased costs to parents
80	WCMS Intramural/PBIS Student Incentives			\$5,000.00		\$5,000.00	Funds a portion of PBIS incentive program	Reduction in student rewards for positive behavior
81	WCPS Hall Of Fame			\$1,600.00		\$1,600.00	Supports WCPS Hall of Fame: banquet expenses	Decrease in community support
82	WEEF Transportation & Subs			\$10,000.00		\$10,000.00	These funds supplement costs for students to attend at	Reduce outside arts opportunities for students
83		\$18,868,106.07	\$2,836,776.03	\$10,106,795.84	\$24,640,340.55	\$7,184,973.18		\$31,825,313.73

Explanation for expenditure placement in a particular subset.

For example, C36 references the \$29,000 in Gifted and Talented-Gen Fund Supplement.

Cell: D3 Comment: Board Policy 08.4

Cell: B9 Comment: Tax Collections, Insurance, Audit, Legal Services \$10k

Cell: C9 Comment: Board Registration

Cell: D9 Comment: Board Per Diem

Cell: B19 Comment: Electricity, Water, Garbage/Sewer, Property Insurance

Cell: D22 Comment: KRS 158.4414 SROs are required "as funds and qualified personnel become available"

Cell: C25 Comment: Universal screeners for State required RTI implementation

Cell: D26 Comment: Required by Sick Leave Board Policy 03.173 & 03.273 but KRS 161.155 states "districts may"

Cell: B29 Comment: MUNIS and CFO Required CPE Training (registration only)

Cell: C36 Comment: Additional dollars to fund one full time gifted position in the district

Cell: C45 Comment: Safe Schools for required staff training

Cell: B55 Comment: Required Board Policy 02.4331 and Procedure 02.4331 AP.1

Cell: B56 Comment: Required Board Policy 02.4331 and Procedure 02.4331 AP.1

Cell: D65 Comment: Required Board Policy 02.4331 and Procedure 02.4331 AP.1

Cell: B67 Comment: Code of Conduct and IC software

Cell: C67 Comment: Gifted Student Service Plan

Cell: C71 Comment: Board Policy KSBA Services

Section Two: Requested Prioritizations and Rationales

Recommendation:

After consultation with my District Cabinet and an extensive review of expenditures, my recommendation contains two parts.

Part One:

First, unrestrict all funds transferred from the general fund for the purpose of increasing our bonding capacity. The initial restriction of funds occurred in September 2018, which is fiscal year 2019 (FY19), creating a recurring transfer of \$600,000 from the general fund. This restriction creates a cumulative effect on the general fund. Unrestricting these funds releases \$600,000 from FY19, \$600,000 from FY20, and \$600,000 from FY21.

Part Two:

Second, return the \$350,000 from FY20 to the contingency fund. The board voted in October 2019 to restrict an additional \$350,000, taking the total recurring restriction from \$600,000 to \$950,000. The following month, the board voted to reduce the contingency balance by \$350,000 to cover the October restriction in FY20.

Summary:

My recommendation detailed in part one and two above will return \$600,000 from FY19, \$600,000 from FY20, and \$950,000 from FY21 for a total of \$2,150,000 to the general fund. These actions will eliminate any deficit from both the current budget and FY21 budget as well as restore contingency to the FY20 working budget level.

FY19 is fiscal year July 1, 2018 - June 30, 2019

FY20 is fiscal year July 1, 2019 - June 30, 2020

FY21 is fiscal year July 1, 2020 - June 30, 2021

Alternate Option:

My recommendation eliminates the deficit in the current year and in FY21. Should the board choose a different direction, the alternate option provided makes cuts of \$300,000 from the district's discretionary expenditures.

Program	Discretionary- Current	Discretionary- Proposed	Explanation of Cuts
Recommendation			
Fund Transfers-New WCHS Construction	\$950,000.00	\$0.00	Since the initial restriction of funds occurred in 2018, there is a cumulative effect on the general fund to unrestricting all funds. Unrestricting releases \$600,000 from FY 19, \$600,000 from FY 20, and \$950,000 from FY 21. This eliminates any deficit from the current budget and the FY 21 budget. It also restores the contingency to the FY 20 working budget level.
Alternate Option if Recommendation 1 is not selected			
Superintendent's Office	\$144,000.00	\$94,000.00	Reduction in Superintendent's Budget (\$25,000) and elimination of Woodford READS (\$25,000)
District-Wide Board-Paid	\$1,050,000.00	\$1,000,000.00	Elimination of Employee Attendance Incentive Program (\$50,000)
Summer School Wednesday Program	\$87,700.00	\$0.00	Elimination of Wednesday Summer Enrichment Program (\$87,700)
District Security Operations	\$406,723.50	\$346,723.50	Savings from Insurance and Retirement Waiver from State (\$60,000)
District Operations & Maintenance	\$1,578,021.17	\$1,525,721.17	Reduction in District Operations & Maintenance Budget (\$52,300)
	\$3,266,444.67	\$2,966,444.67	\$300,000.00
Academic Teams	\$18,000.00	\$18,000.00	
Adult Ed Program	\$58,300.00	\$58,300.00	
Athletics Operational Expenses - High School	\$92,345.00	\$92,345.00	
Athletics Operational Expenses - Middle School	\$21,500.00	\$21,500.00	
Attendance Data/IC Clerk Program	\$165,938.20	\$165,938.20	
Band - High School	\$11,840.00	\$11,840.00	
Band - Middle School	\$2,700.00	\$2,700.00	
Board Activities	\$76,896.00	\$76,896.00	

Program	Discretionary- Current	Discretionary- Proposed	Explanation of Cuts
Coaches Pay (WCMS & WCHS)	\$246,604.02	\$246,604.02	
Co Curricular Activities	\$110,429.06	\$110,429.06	
Community Ed - Gen Fund Supplement	\$13,643.36	\$13,643.36	
Curriculum & Instruction	\$125,000.00	\$125,000.00	
Curriculum & Instruction Equity Action Plan	\$45,000.00	\$45,000.00	
Curriculum & Instruction Salaries	\$407,620.52	\$407,620.52	
District Activities-Opening Day/Benefits Fair	\$4,250.00	\$4,250.00	
District Chorus Program (WCMS & WCHS)	\$11,000.00	\$11,000.00	
District Orchestra Program Grades 5-12	\$19,650.00	\$19,650.00	
District Orchestra Salaries	\$52,639.71	\$52,639.71	
District Technology	\$50,000.00	\$50,000.00	
District Technology Salaries	\$399,789.66	\$399,789.66	
District Wide Tests	\$42,000.00	\$42,000.00	
Dual Credit Scholarships	\$12,000.00	\$12,000.00	
Energy Management Services	\$46,470.42	\$46,470.42	
Finance Department	\$70,500.00	\$70,500.00	
Finance Department Salaries	\$414,553.42	\$414,553.42	
Flex Focus - Professional Development	\$55,000.00	\$55,000.00	
Flex Focus Instructional Resources - All other Sch	\$95,000.00	\$95,000.00	
Flex Focus Instructional Resources - High School	\$50,000.00	\$50,000.00	
Fund Transfers-KETS Match	\$95,000.00	\$95,000.00	
Gifted and Talented-Gen Fund Supplement	\$134,025.32	\$134,025.32	
Health Services	\$276,507.50	\$276,507.50	
K-Tip Teacher Mentor Program	\$60,000.00	\$60,000.00	
One-To-One Device Project	\$155,000.00	\$155,000.00	
Personnel Services	\$48,230.00	\$48,230.00	
Personnel Services Dept Salaries	\$96,655.14	\$96,655.14	
Public Information Services	\$11,200.00	\$11,200.00	
Public Information Services Salaries	\$53,460.86	\$53,460.86	
Safe Harbor Staff & Supplies	\$310,783.91	\$310,783.91	

Program	Discretionary- Current	Discretionary- Proposed	Explanation of Cuts
School Within A School	\$135,067.41	\$135,067.41	
School-Based Maint Supplies	\$41,000.00	\$41,000.00	
Section 6 Huntertown Elementary School	\$12,500.00	\$12,500.00	
Section 6 Northside Elementary School	\$9,700.00	\$9,700.00	
Section 6 Simmons Elementary School	\$10,800.00	\$10,800.00	
Section 6 Southside Elementary School	\$17,100.00	\$17,100.00	
Section 6 Woodford County High School	\$36,800.00	\$36,800.00	
Section 6 Woodford County Middle School	\$28,100.00	\$28,100.00	
Social Worker Services	\$78,504.10	\$78,504.10	
Special's Teachers-Art Music PE (Elementary)	\$663,808.22	\$663,808.22	
Stem-Science-Tech-Engine-Math	\$100,000.00	\$100,000.00	
Student Attendance Service	\$56,934.00	\$56,934.00	
Student Attendance Service Salaries	\$95,596.37	\$95,596.37	
Summer School Tuesday/Thursday Program	\$102,000.00	\$102,000.00	
Superintendents Office Salaries	\$66,913.17	\$66,913.17	
Teacher Out-Of-Pocket Expense Reimbursement	\$6,800.00	\$6,800.00	
Title III EL Gen Fund Supplement (English Learner)	\$416,089.62	\$416,089.62	
Volunteer & Staff Crime Checks	\$17,000.00	\$17,000.00	
WCHS Graduation	\$11,506.18	\$11,506.18	
WCHS Intramural/PBIS Student Incentives	\$1,600.00	\$1,600.00	
WCHS Video Equipment	\$6,400.00	\$6,400.00	
WCMS Intramural/PBIS Student Incentives	\$5,000.00	\$5,000.00	
WCPS Hall Of Fame	\$1,600.00	\$1,600.00	
WEEF Transportation & Subs	\$10,000.00	\$10,000.00	
Discretionary Total: Recommendation	\$10,106,795.84	\$9,156,795.84	
Discretionary Total: Alternate Option	\$10,106,795.84	\$9,806,795.84	