



# BUDGET COMMITTEE PROCESS

MR. JOE BELFORD, MR. LOGAN NANCE, MR. RYAN WILSON

TO PROVIDE STRATEGIC FINANCIAL RECOMMENDATIONS TO THE WCPS SCHOOL BOARD, THE COMMITTEE'S PURPOSE IS TO ANALYZE TRENDS AND PROVIDE TRANSPARENCY, AND REPRESENT ALL STAKEHOLDER VOICES. OUR GOAL IS TO IDENTIFY OPPORTUNITIES FOR OPERATIONAL EFFICIENCY AND THE BEST USE OF PUBLIC FUNDS.



# Woodford County Public Schools

# BUDGET PRESENTATION

January 2026



## STEWARDSHIP

**Team Woodford commits**  
to the careful and  
responsible management of  
facilities, operations, and  
processes.

**Best practices for budgeting, purchasing,  
staffing, and maintenance to ensure  
sustainability of district assets**



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Draft  
Budget

Jan. 31

Tentative  
Budget

May 30

Working  
Budget

Sept. 30



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## **KRS 160.470(6)(a)**

Requires local boards of education to formally and publicly examine anticipated receipts and expenditures for the next fiscal year by January 31 of the preceding year.

The Draft Budget need not be submitted to the Department of Education



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## Draft Budget

Begins the budgeting process

- Revenue Analysis (Actual vs. Projection)
- Significant Increase/Decrease in Expenses
- Anything on the horizon
- Not a lot of new information to make significant changes



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Projections	FY 26	FY 27
Beginning Balance	\$4,882,567.48	\$2,987,981.00
Contingency	\$1,992,980.62	\$2,832,086.90
Revenue (Less OB) <b>\$10,737,246.31</b>	\$41,524,930.26	\$39,571,344.24
Expenses (Less OB)	\$41,524,930.26	\$39,571,344.24
Total	\$0	\$0



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# Budget Committee Priorities

## PRIORITIES

- Lowest Impact on Classroom Instruction
- Student-Centered Budgeting Prioritization
- Maintaining as many current student programs (CTE, Arts, Electives, Class Offerings, etc. as possible)
- Maintaining step increases for staff



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# Budget Committee Priorities

## *Maintaining Step Increases for Staff*

From FY 26 to FY 27, a 1.5% (Average Step Increase) was added to all salary positions.

Total Cost- \$485,244,77



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# Budget Committee Priorities

*Maintaining as many current student programs (CTE, Arts, Electives, Class Offerings, etc. as possible)*

*Lowest Impact on Classroom Instruction*



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# Budget Committee Priorities

From FY 26 to FY 27, we will optimize school staffing levels to align with state standards. This reduction is designed to minimize disruption and prioritize continued support for classroom teachers and students.

The majority of the proposed budget cuts are from district operating procedures, through a collaborative review, and district (central office) personnel, while reviewing neighboring districts.



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## School Level Changes

Elementary Schools	FY 26	FY 27
	Currently offer one interventionist	Remove interventionist Net Savings (\$260,000) 0001118 0110
	Custodial Staffing: 1:20,000 ft <sup>2</sup>	Custodial Staffing 1:25,000 ft <sup>2</sup> (2 total positions) Net Savings (\$80,000) 0001987 0130



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## School Level Changes

	FY 26	FY 27
Middle School	1:27 ratio to teacher to students  Custodial Staffing: 1:20,000 ft <sup>2</sup>	1:29 ratio teachers to students  Net Savings (\$130,000) 0851118 0110  Custodial Staffing 1:25,000 ft <sup>2</sup> (1 total positions)  Net Savings (\$40,000) 0001987 0130



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## School Level Changes

	FY 26	FY 27
High School	1:22 ratio teacher to students  Custodial Staffing: 1:20,000 ft <sup>2</sup>	1:24 ratio teachers to students  Net Savings (\$260,000) 0841118 0110  Custodial Staffing 1:25,000 ft <sup>2</sup> (2 total positions)  Net Savings (\$80,000) 0001987 0130



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## School Level Changes

	FY 26	FY 27
All School	\$147/Student Section 6 Allocation  ~\$32.5/Student Section 7 Flex Focus Match Allocation	\$100/Student Section 6 Allocation  Net Savings (\$188,000) 0001118 0610  Reduction to \$0/Student  Net Savings (~\$100,000) 0001118 0610



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## School Level Changes

	FY 26	FY 27
Travel Assistance	~\$116,000 allocated for team/sports/academic travel support	Reduction to \$49,444 Net Savings of (\$66,556.00) 0001019 0895



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## Operational Changes

	FY 26	FY 27
Energy Efficiency	Central Office Use of Space	Energy savings at central office and consolidation of space (\$20,000) <i>Currently Not Reflected</i>
Vacation Payout & Accruals	Accrual up to 80 vacation days at full payout upon leaving for any reason <i>Currently Not Budgeted</i>	Reduce vacation liability from 80 days to 40 days with a payout program <i>Currently Not Budgeted</i>



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## Operational Changes

	FY 26	FY 27
Centralized Purchasing	Allowing schools/departments to purchase goods/services at need	Utilizing purchasing agreements to bulk purchase and store.
Discontinuing Interest Payments	Current interest rate 2.3% to schools, grants, and projects	Keeping interest payments to schools but keeping interest payment in the general fund instead of projects



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## Operational Changes

	FY 26	FY 27
403B Match	1% Salary Match (\$89,600)	Net Savings of (\$89,600) 0001118 0292
Natural Gas	Budgeted \$119,642.88	Reduce to \$37,000 Net Savings of (\$82,642.88) 0001987 0621



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## Operational Changes

	FY 26	FY 27
Tech Devices	Budgeted \$63,000	Net Savings of (\$63,000) 0001918 0651
Debt Services	Budgeted \$51,138.19	Net Savings of (\$51,138.19) 0001113 0914



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## Staffing Changes

	FY 26	FY 27
All Certified	188 Base Pay	187 Base Pay Net Savings of (\$102,000) 0001118 0110
Grant Funding		Shifting positions to grants Net Savings of (\$600,000) 0001121 0110



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## Staffing Changes

	FY 26	FY 27
Certified Substitute Pay	Current practice DWT up to \$300	Proposed DWT up to \$225 Net Savings of (~\$200,000) 0001118 0120



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## Central Office Changes

	FY 26	FY 27
Staffing Reductions		<p>All Departments Classified Positions Net Savings of (\$700,000) 0011075 0130</p> <p>Certified Positions Net Savings of (\$185,000) 0011075 0110</p>



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