AN INDEPENDENT REVIEW OF PUBLIC RECORDS

Saving North Middletown Elementary School

A Close Look at Bourbon County Schools

Prepared for the North Middletown community and the members of the Bourbon County Board of Education

Paris and North Middletown, Kentucky • July 2026

Written by a former NMES King, with the help of an AI research assistant

Version 3.7 • July 26, 2026

This review relies only on public records: the district's audited financial statements for the fiscal years ending June 30, 2024 and June 30, 2025; Kentucky Department of Education funding, facility, and school report card data; federal enrollment records; municipal bond disclosures; state regulations; and contemporaneous local reporting. Where a figure is an estimate rather than a published number, it is labeled as an estimate and its assumptions are stated. This document is not an audit, and it alleges no misconduct by any person; both years of the district's financial statements received clean opinions from its independent auditors. Its purpose is narrower and simpler: to lay out what the public record shows, and what it does not yet show, before an irreversible decision is made about a community's school. I am an alumnus of this school, and I wrote this report with the help of Claude, an AI research assistant from Anthropic; every figure should be re-verified against the cited primary sources before formal submission or republication.

1. Executive Summary

On July 15, 2026, the Local Planning Committee of Bourbon County Schools voted to reclassify North Middletown Elementary School from a “permanent” to a “transitional” facility in the district's draft four-year facility plan, the procedural first step toward closing the school. The committee's vote is advisory. The decision belongs to the elected Board of Education, and under state regulation it cannot take effect without further committee action, a public hearing, and approval by the Kentucky Board of Education. Superintendent Larry Begley has said publicly that “the decision is not final.”

I wrote this report to examine the district's finances in depth, so the Board and the public can weigh that decision on the actual record. Three conclusions follow from it.

First, the district's budget problem is real. The General Fund ran operating deficits before transfers of $2.54 million in fiscal 2024 and $2.65 million in fiscal 2025, and reserves have fallen from $6.58 million to $4.29 million in two years. The causes are clear: about $2.95 million in one-time federal pandemic aid expired; attendance-based state funding fell as roughly 248 students' worth of Average Daily Attendance disappeared after the pandemic hold-harmless ended; and several district-controlled costs grew quickly, led by central-office administration, up 44.8 percent in two years. Behind the attendance line sits a demographic fact I will not dodge: Bourbon County has hovered near twenty thousand residents for fifty years and is projected to shrink slightly by 2040.

Second, North Middletown Elementary did not cause the problem, and closing it will not fix it. The school's costs are long-standing and stable. The “over a million dollars” figure cited for keeping it open is a gross site cost, not a savings estimate: the 128 students do not disappear, their teachers and their state funding move with them, and the district's fastest-growing expense, transportation, up 20.3 percent last year, would rise further with longer bus routes. Most building money in Kentucky school finance is legally restricted and cannot pay teachers in any case. The receiving schools' approved ratings are 521 at Bourbon Central and 422 at Cane Ridge; at today's enrollment that is a net 31 uncommitted seats for 128 children, with Cane Ridge already 31 students over its rating. Section 4 prices every defensible combination of the closure's costs and savings: the net effect runs from losing $385,000 a year to saving $565,000, the median is a $91,000 saving, about three cents of the district's one-dollar problem, and 29 percent of scenarios lose money outright. Several alternatives that harm no one save more than the median.

Third, the district has not yet shown its work. No line-item net-savings analysis, transportation model, receiving-school capacity study, or alternatives comparison has been published. The one technical document that has surfaced, the architect's KFICS condition assessment presented in July, strengthens the keep-open case: it prices North Middletown's needs at $8.5 million, second lowest of the district's schools, against $23.2 million at the two receiving schools combined and $98.4 million districtwide (Section 7). Meanwhile the school proposed for closure is, on the state's official 2024-25 assessments, the county's highest-performing elementary: first among all four elementary schools in Bourbon County in every tested subject, reading, mathematics, science, social studies, and writing, and above the statewide elementary average in science and writing. The state's historical files complete the arc: county math leader in every pre-COVID year on record and an official Distinguished rating in 2016 (Section 5).

The report closes with ten questions the administration should have to answer in writing before any vote, a list of revenue and cost measures worth an estimated $1.1 to $2.1 million a year without closing a school, and recommendations that come in stages, each with a clear number for when the Board should act. The district retains roughly $4.3 million in General Fund balance and is drawing it down at $1.1 to $1.2 million a year. There is a real problem here, and there is also time to solve it well. I am asking for one thing, and it is specific: pause any vote until the ten questions in this report are answered in writing.

2. Where Things Stand: The Decision and the Process

Date (2026)	Event
Early July	As the district develops its four-year District Facility Plan, word spreads that closure of North Middletown Elementary is under discussion. North Middletown Mayor Jeff McFarland calls closure “possible and maybe even a probable outcome,” and notes that “the past several years, North Middletown has been right at the top of the county” on state testing.
July 9	First Local Planning Committee public session; community concern grows.
July 15	Second committee session and public forum at Bourbon County High School. Roughly 100 supporters attend; a 30-minute forum runs about an hour and a half. Afterward the committee votes to classify the school as “transitional” rather than “permanent,” allowing a draft facility plan to be prepared without it. The committee can only recommend; it cannot close a school.
July 15-16	Superintendent Larry Begley states the school serves about 100 students (federal records show 128), that keeping it open “cost over a million dollars last school year,” and that “the decision is not final.”
July 23 (scheduled)	Community meeting set for 6:30 p.m. at the North Middletown Community Center, next to the fire department on Church Street; students and alumni invited to write letters of support.
July 29 (scheduled)	Next Local Planning Committee public forum on the draft facility plan.

Figure 1. Timeline of the North Middletown Elementary decision, compiled from local reporting (WKYT; FOX 56; The Bourbon County Citizen), July 2026.

The remaining process is set by state regulation (702 KAR 4:180 and the Kentucky School Facilities Planning Manual). After the committee finishes its draft, the plan goes to the Kentucky Department of Education for review, returns to the committee for a vote, must be adopted by the local Board of Education, is subject to a formal public hearing, and finally requires approval by the Kentucky Board of Education. A “transitional” label in a facility plan is a planning classification, not a closure: no school closes unless and until the elected local Board votes to close it. Each of those steps is a point at which Board members and the public can insist on the documentation this report describes, and at which written objections become part of the official record that goes to Frankfort.

3. The District's Finances: A Real Problem With Clear Causes

I do not dispute that Bourbon County Schools faces genuine budget pressure. The district's own audited statements, prepared by Summers, McCrary and Sparks, PSC and posted by the Kentucky Department of Education, show it plainly.

General Fund (audited)	FY2023	FY2024	FY2025
Revenues, before transfers	$27,668,655	$24,952,644	$26,449,318
Expenditures, before transfers	$27,905,775	$27,487,732	$29,097,404
Operating result before transfers	($237,120)	($2,535,088)	($2,648,086)
Net transfers and other sources		$1,469,431	$1,422,621
Change in fund balance		($1,065,657)	($1,225,465)
Ending fund balance	$6,582,802	$5,516,305	$4,290,840
Unassigned portion		$5,301,744	$3,925,193

Figure 2. Three-year General Fund summary, from the district's audited financial statements for the years ended June 30, 2024 and June 30, 2025. The fiscal 2023 revenue figure reflects a different presentation of state pension payments made on the district's behalf and is shown for context. The fiscal 2024 change line differs from the balance movement by $840, a residual carried in the audit and noted in the companion workbook.

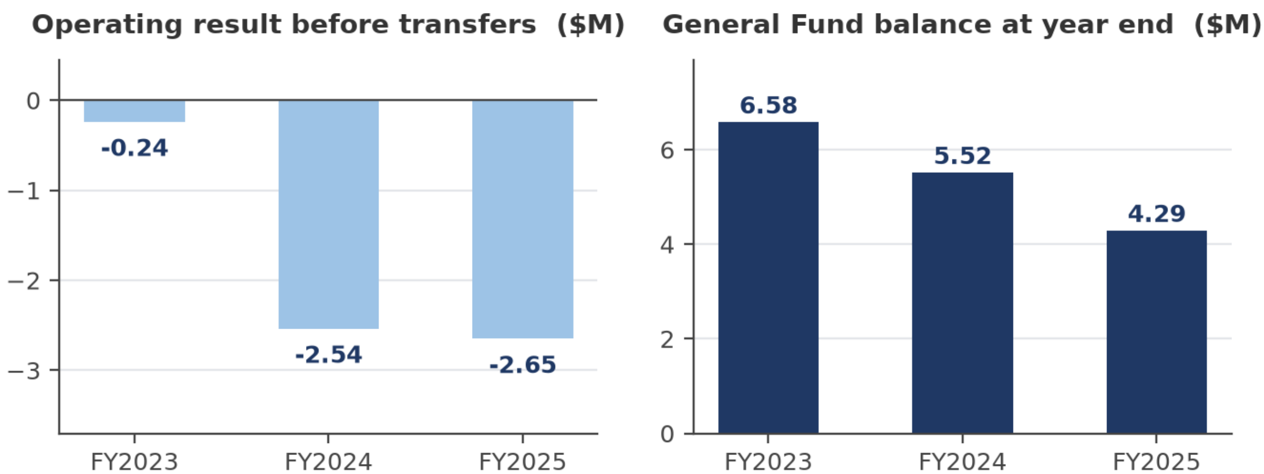


Figure 3. The operating gap and the drawdown. The district spends roughly $2.5 to $2.6 million more from its General Fund than it takes in before transfers, and reserves have fallen about $2.3 million in two years. Source: audited financial statements, FY2024 and FY2025.

A note on the transfers line, because it changes how the numbers look, not the math itself: “net transfers and other sources” of roughly $1.4 million a year are moves between the district's own funds, indirect cost recoveries from grants and self-supporting operations and similar interfund items detailed in the audits' fund statements, not new money from outside. They cushion the General Fund's reported change in fund balance, which is why the honest measure of the structural problem is the operating result before transfers: the district spends about $2.6 million more than it takes in, and interfund transfers, some of them recurring and legitimate resources, some of them not sustainable, cover roughly half the gap while reserves absorb the rest. Which transfers can be sustained is itself a question the district's finance office should answer in writing.

Why it happened

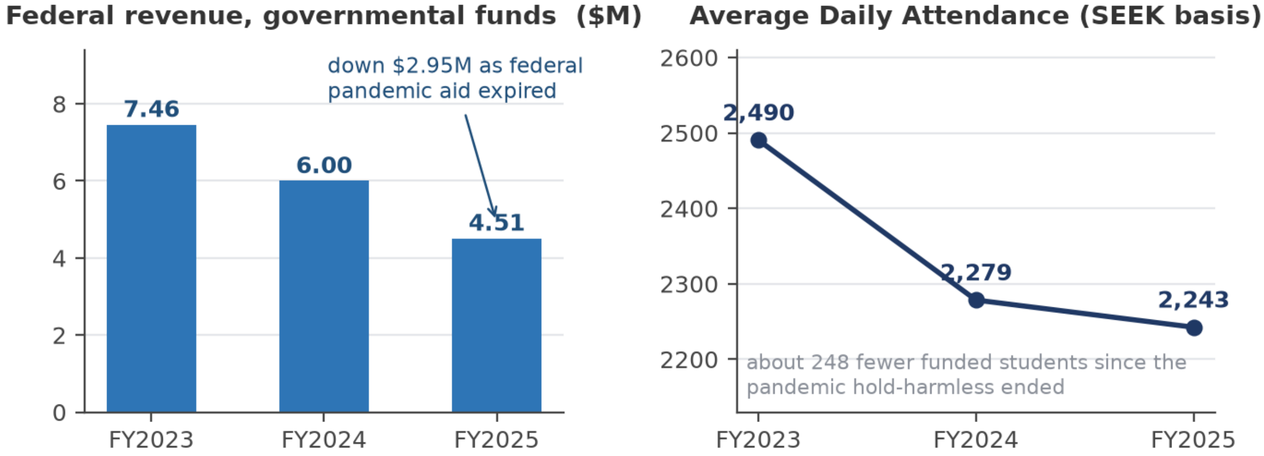


Figure 4. The two revenue shocks. Federal revenue in the governmental funds fell $2.95 million from FY2023 to FY2025 as ESSER pandemic aid expired, and attendance-based state funding fell with roughly 248 fewer funded students. Sources: audited financial statements; SEEK attendance figures reported in the audits.

Three forces converged. One-time federal pandemic relief, the ESSER programs, wound down, taking about $2.95 million a year with it while the staff and programs it paid for remained. Average Daily Attendance, the basis of Kentucky's SEEK funding formula, fell from a pandemic hold-harmless figure of 2,490 to 2,243, a recurring revenue loss on the order of $1.1 million a year at the fiscal 2026 base guarantee of $4,586 per student. And the state's new two-year budget offers little relief: the SEEK base rises less than one percent in fiscal 2027, and state school-bus funding is frozen roughly $90 million a year below what Kentucky statute calls for, statewide.

At the same time, several costs the district controls grew quickly: a two-percent raise in fiscal 2024 with “some employees receiving much more,” in the words of the district's own audit narrative, step increases in fiscal 2025, transportation up 20.3 percent in a single year, and central-office administration up 44.8 percent in two years (Section 8). A $6.055 million bond issued in 2024 helped push the district's debt-service payments up by about $430,000 this year (Section 6).

Two more facts fill in the rest of the picture, and both cut in the community's favor. The district has already shown it can fix a money-losing operation without closing anything: between fiscal 2024 and 2025 it cut the day-care fund's loss from $722,828 to $79,010 and swung food service from a $610,606 loss to a $179,197 surplus, a combined improvement of about $1.4 million in one year. Even if part of that swing reflects one-time pricing and reimbursement changes, it shows that focused management can move seven figures without touching a school. And the district is not in collapse: both audits carry clean opinions, the fiscal 2026 budget holds a $1,489,853 contingency, well above the state's two-percent minimum, and at the current pace of drawdown the unassigned reserve lasts roughly three more budget cycles. The problem is real. So is the time to fix it right.

4. The Million-Dollar Question: What Closing the School Would Actually Save

The case for closure rests on a single public statement: that keeping North Middletown Elementary open “cost over a million dollars last school year.” No supporting worksheet has been released. The state's own school spending data put that number in context.

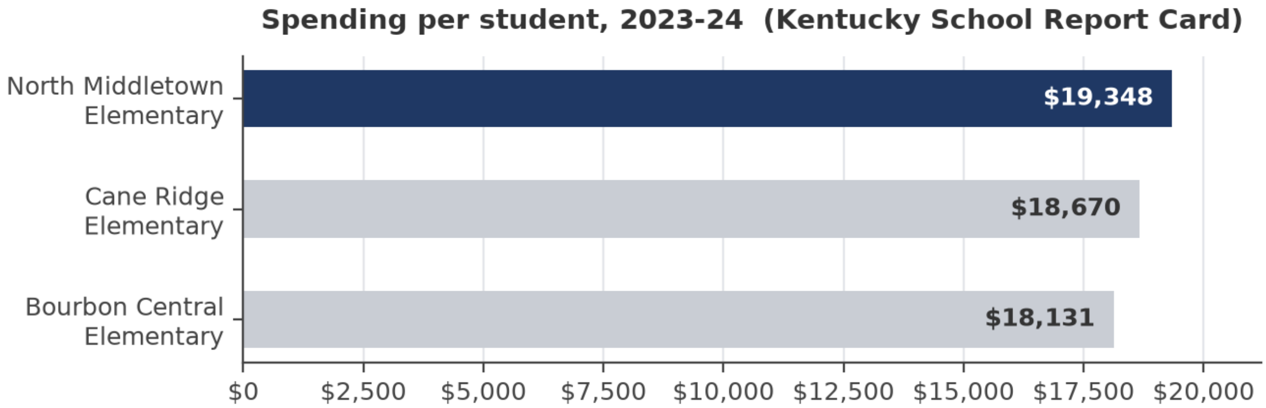


Figure 5. Per-student spending at the district's three elementary schools, 2023-24, as published in the Kentucky School Report Card's school-level expenditure data (total of state, local, and federal dollars).

North Middletown's $19,348 per student is the highest of the three elementaries, and that is exactly what the math predicts for a small school, because one principal, one office, one kitchen, and one heated building divide across 128 children instead of 450. Multiplied out, the school's total site spending is about $2.5 million, of which roughly $1.8 million is state and local money. But almost none of that total is what a closure would save, for a simple reason: **closing a school does not delete its students.**

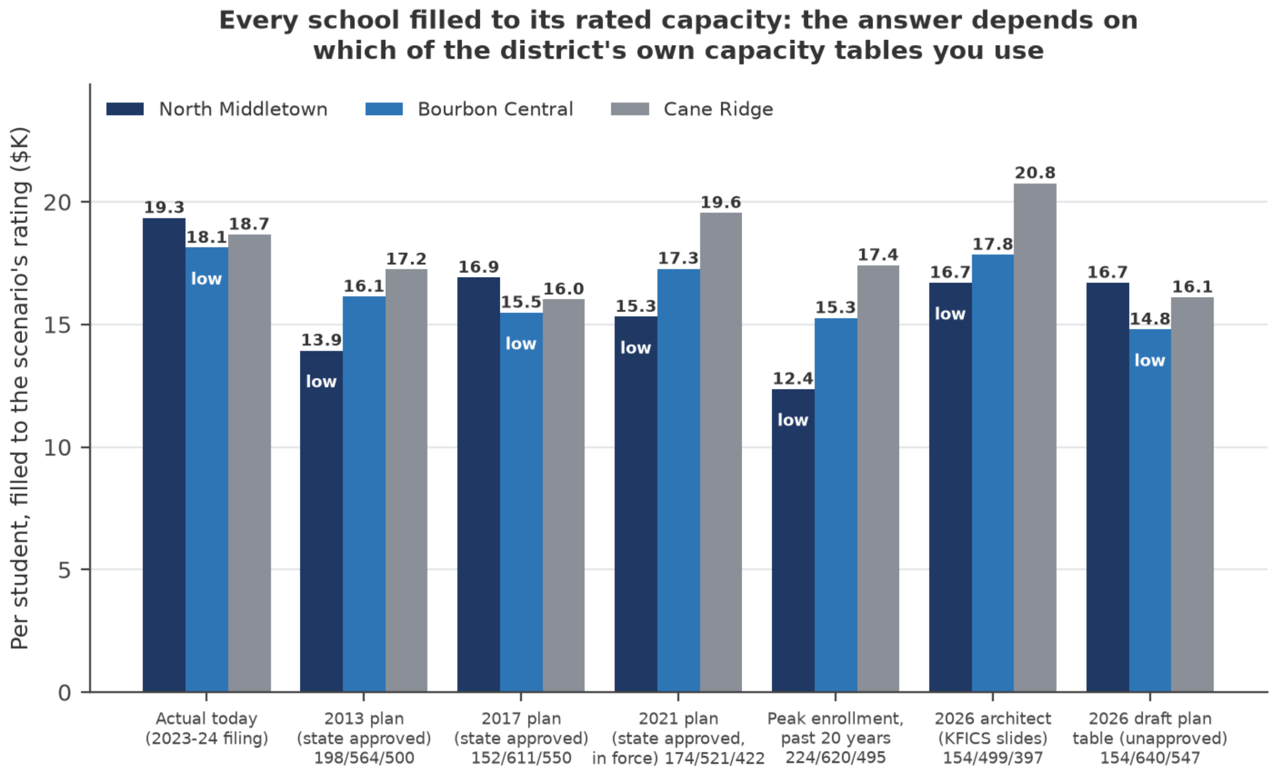


Figure 6. Every school filled to its rated capacity, priced with step variable costs ($400 of supplies per student added or removed, plus or minus an $85,000 loaded section wherever KRS 157.360 class caps require one), on the district's 2023-24 state filings. Seven capacity sets, all from the district's own documents or federal data: the three state-approved plans (2013, 2017, 2021), each school's twenty-year peak enrollment, the district's own architect's 2026 KFICS capacities, and the unapproved 2026 draft table. North Middletown comes out cheapest under the 2013 plan, the 2021 plan in force, the twenty-year peaks, and the architect's own numbers; Bourbon Central comes out cheapest under today's actuals, the 2017 plan, and the draft table. The 2017 plan, recovered from the Internet Archive and corroborated by the June 7, 2017 state board minutes, rated North Middletown at 152 seats with 154 enrolled: the school now described as half empty was listed OVER capacity nine years ago.

Five years of the district's own filings say the same thing in time series: North Middletown's total site spending grew the **least** of the three elementaries, up 16 percent since 2019-20 against 37 percent at Bourbon Central and 47 percent at Cane Ridge. What grew is the empty space around each student as enrollment slid from 166 to 128. Divide a nearly flat cost by a shrinking class and the per-student figure climbs; that is division, not an expensive school. Fill the seats and the same division runs in reverse: at 174 students the school's per-student cost drops to about $14,339, roughly $3,800 under either receiving school, and the students who fill it come from the exact schools that are over or near their rated capacity today.

The capacity ratings themselves deserve the scrutiny they have never gotten, because the same three unchanged buildings have been rated wildly differently by four consecutive plans: North Middletown 198, then 152, then 174, then the draft's 154; Bourbon Central 564, 611, 521, 640; Cane Ridge 500, 550, 422, 547. No major construction happened at any of the three after 2009. Ratings that swing by up to 128 seats between cycles are policy choices, not walls, and whichever school the chosen table shortchanges will look expensive at capacity. The two 2026 documents disagree with each other by 141 and 150 seats on the receiving schools in the same planning cycle. The cost conclusion is validated against actuals three ways: at bare supplies ($400), the filled school runs $14,339 at the approved 174 rating and $16,149 at the draft's 154; with class-cap staffing added, $15,316 and $16,701; and even pricing every added student at $9,848, the actual per-student cost difference between the district's own two large schools on the same filing, $16,837 and $17,744. Every one of those lands below both receiving schools ($18,131 and $18,670). In the pandemic-aid years the filled school would have run within 1 to 3 percent of the others, a tie; in the district's current cost structure the result is not close.

One symmetry this report applies to itself: per-student numbers move wherever the students move. Send students out of Bourbon Central and Cane Ridge and their per-student costs rise for the same denominator reason, to roughly $18,700 and $19,300 in the workbook's scenario, because a departing student takes only variable costs while the fixed costs stay. A pure shuffle leaves total district spending nearly unchanged in either direction. That is the point: cost per student is a utilization measure, not a verdict on a building, and on the honest post-move comparison a filled North Middletown is still the cheapest of the three, by a wider margin than before the move. The cash case for filling the school is booked separately and conservatively in the workbook: one to two consolidated sections at the sending schools, new SEEK revenue from out-of-county transfers under HB 563, and capacity relief at Cane Ridge. And the same symmetry runs the other way: closing North Middletown would improve the receiving schools' per-student optics while saving almost nothing in total, which is this report's Section 4 finding restated in one sentence.

The 128 children would still need teachers, about eight to nine classrooms' worth at the district's average ratios, and Bourbon Central (459 students) and Cane Ridge (453 students) would each absorb roughly 64 more children across six grade levels, adding sections in several of them. The children's SEEK funding transfers with them. Food service, now a self-supporting operation, follows the meal counts. What is genuinely avoidable is the fixed cost of running the building: the principal and office staff, custodial time, utilities, and insurance, and only if the building is sold or fully repurposed rather than mothballed. Against those savings run the new costs: longer bus routes in the district's fastest-growing and worst-reimbursed budget line (families have warned of rides exceeding two hours a day), any staffing or space additions at the receiving schools, transition costs, and the quiet revenue risk that some families leave the district altogether, each departure taking at least $4,626 a year in base state funding with it, permanently (the fiscal 2027 base, the first year a closure could take effect; this report uses the fiscal 2027 figure for anything that would happen after a closure).

Before totaling it up, one correction this version makes to its own earlier math, and it ran in the district's favor: prior versions credited $85,000 for every eliminated position. That is the right all-in figure for comparing spending filings, but it is the wrong figure for the General Fund, because Kentucky pays teacher retirement and health insurance on behalf of districts; the district's own year-end packet books $6.94 million of such on-behalf payments, and its own published salary schedule runs from $41,718 for a new Rank III teacher to $71,447 at the top of Rank I. The General Fund itself keeps only salary plus roughly five percent when a position goes away: **$50,000 to $75,000 per position, not $85,000**.

This version also prices what earlier versions only named: the class-size caps that force the receiving schools to re-create sections (they add about four while North Middletown's nine dissolve), the busing a 110-square-mile zone actually requires, the families a closure sends to other districts, the capacity construction a 103-students-over-rating Cane Ridge would need, and the property-base erosion this county has already watched in Millersburg. Run every defensible combination of those inputs, 1,944 in all, enumerated by build/closure_grid.py in this repository, published lever by lever in the workbook, and the result is Figure 7: the net yearly effect of closing North Middletown falls between **losing $385,000 and saving $565,000**, the middle half of all scenarios lands between an $18,000 loss and a $200,000 saving, the median is a **$91,000 saving, about three cents of the district's one-dollar problem**, and 29 percent of scenarios lose money outright, before $100,000 to $300,000 of one-time transition costs in the first year. The prior planning range of $250,000 to $640,000 sits in the optimistic half of the honest distribution, and the plan's own requirement, $800,000 to $1,000,000 a year, sits entirely outside it. One more thing closure does not buy: borrowing room. Bonding capacity is built from restricted revenue streams that do not grow when a school closes (Section 6).

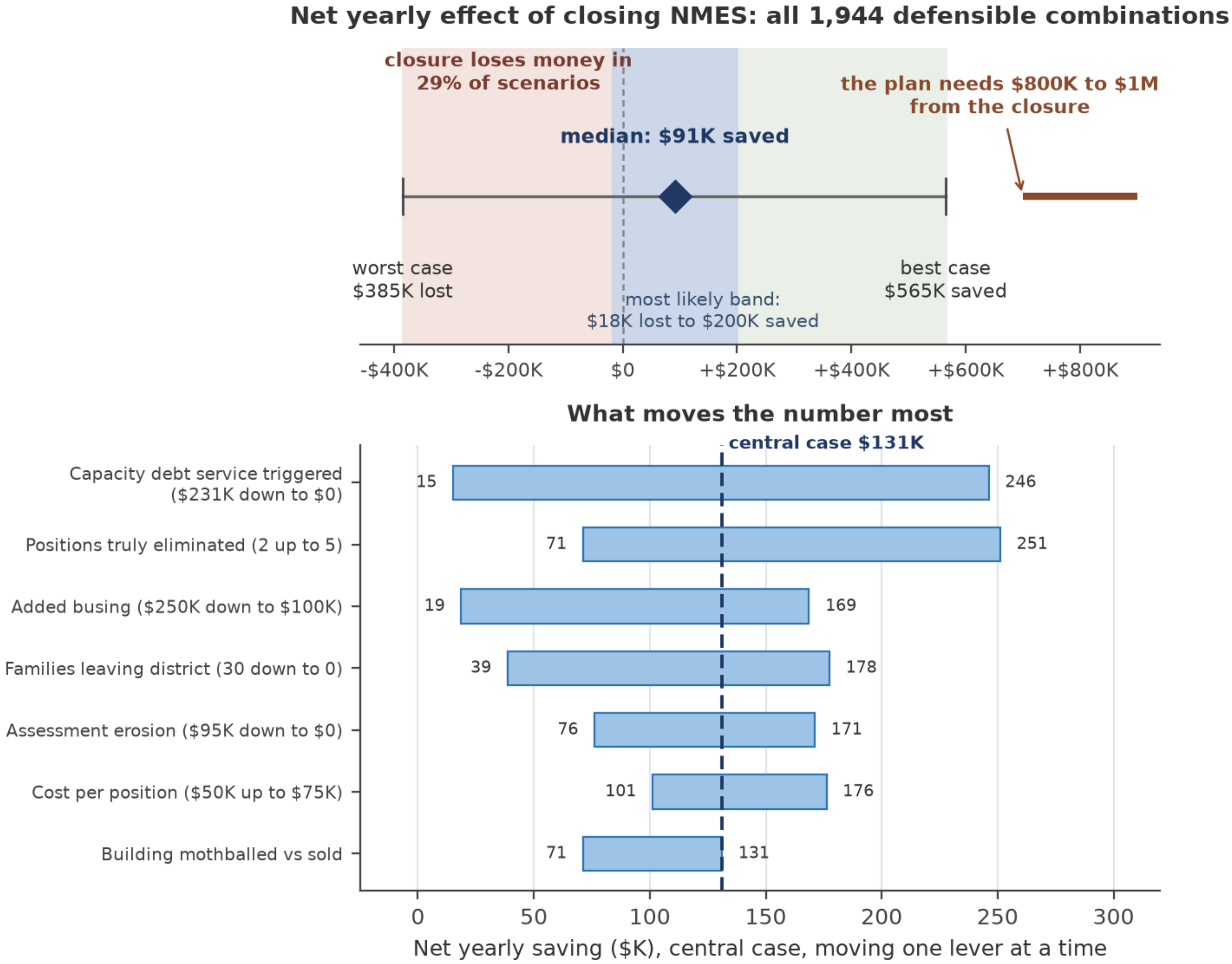


Figure 7. The honest range. Top: the net yearly effect of closure across all 1,944 combinations of the seven sourced inputs, from losing $385,000 to saving $565,000, with the middle half of scenarios between an $18,000 loss and a $200,000 saving and the median at a $91,000 saving. The plan's own $800,000 to $1,000,000 requirement lies entirely outside the defensible range. Bottom: how far each input moves the central case by itself. Inputs: the district's published salary schedule, its KDE filings, KRS 157.360 class caps, the federal attendance-zone map, and the Millersburg precedent; every lever and formula is in the workbook's Closure_Model tab.

Bourbon County has run this play before: Millersburg, 2006

Millersburg Elementary, about nine road miles from Paris, closed in 2006 with a final enrollment of 119 students, nearly the size of North Middletown today. Its students went to Cane Ridge, whose addition the district's own facility plan dates to 2007. What happened next is on the census rolls, Figure 8: Millersburg fell from 842 people in 2000 to 792 in 2010 to 747 in 2020, down 11 percent, while the county grew 4.6 percent. No single closure did that alone, and this report is careful not to conflate the town's two lost schools: the private Millersburg Military Institute, after a temporary 2003 closure, shut permanently in July 2006, and the public elementary never opened that fall. The Joy Global plant followed in 2013, taking 197 jobs and, by the town's own accounting, half its operating budget. That is the honest lesson, and it is worse, not better: small towns lose their anchors in cascades, each loss making the next more likely. Twenty years later the district is over capacity at the school that absorbed Millersburg's children and proposes to solve it by closing another small school. North Middletown's attendance zone holds 2,625 people. The records ask writes itself: produce the savings analysis from the 2007 closure and the savings actually realized, so this community can compare projection to outcome before the same projection is made again.

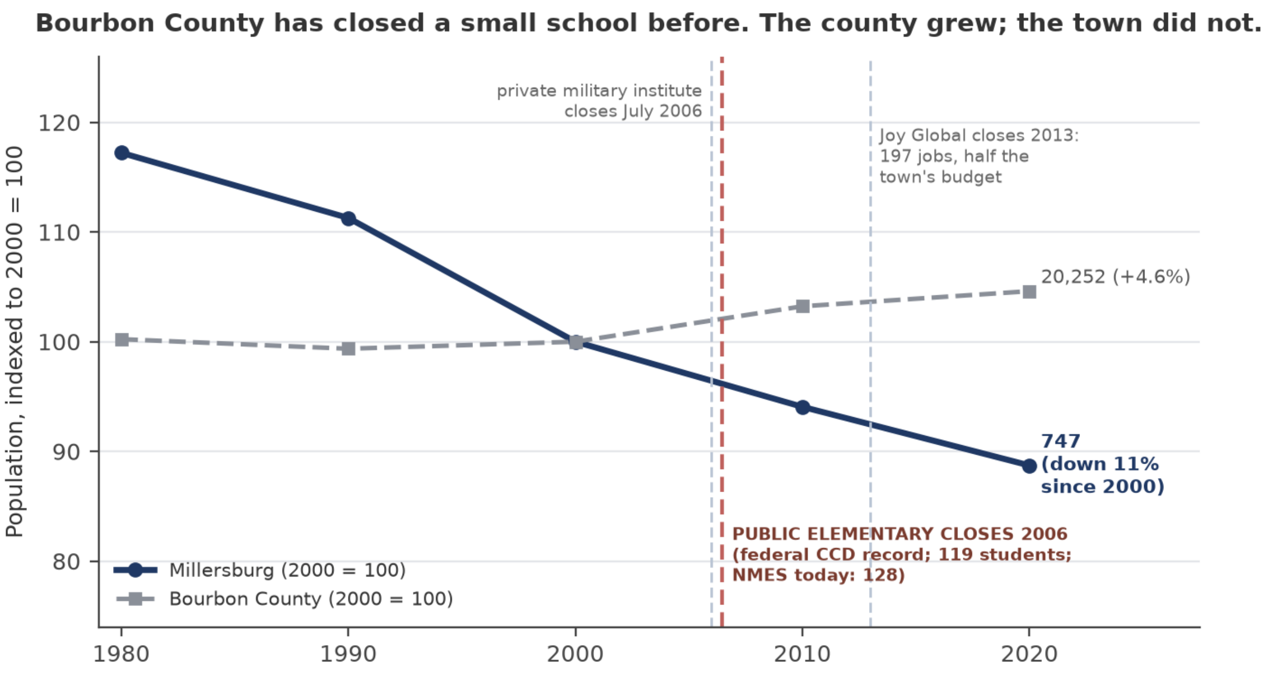


Figure 8. Millersburg and Bourbon County population, indexed to 2000, with the town's three institutional losses marked. The elementary's 2006 date is its federal record: enrolled through 2005-06, status closed in the 2006-07 CCD universe file; the military institute is a separate, private school that closed permanently in July 2006. Decennial census counts: Millersburg 987, 937, 842, 792, 747; the county grew 4.6 percent from 2000 to 2020. Millersburg Elementary's final enrollment was 119 students; North Middletown enrolls 128 today.

Has this ever worked in Kentucky? We checked all thirty years

Before looking at other states, I tested this state. From the federal Common Core of Data, every Kentucky public school, every year, 1994 through 2023, I built the complete record: **339 rural and small-town school closures since 1995**, after screening out renames, rebuilds under new federal IDs, and non-community programs, and **72 towns that lost their last public school entirely**. Millersburg 2006 is one of them, which independently validates the method. The full lists and every input are archived in this repository as spreadsheets anyone can check. Three findings follow.

First, the money. For the 163 closure events with clean finance data, I compared each district's spending, from the year before closure to three years after, against the statewide trend and against districts of similar size, credited the ENTIRE gap to the closure, the most generous possible reading, and priced it per displaced student. Figure 9 shows the whole distribution, nothing hidden. The median closure produced **$1,102 per displaced student** ($818 among the physically plausible cases), and **40 percent of districts spent MORE than trend after closing**. Both tails hold events beyond $13,000 per child in each direction, more than any school even costs to run per student, which is proof those gaps reflect budget-wide events rather than closures, and why this report prices closure bottom-up from positions, busing, and state funding instead. One number deserves its own sentence because anyone can compute it from the archived spreadsheet: the raw median for the 27 closures most like this plan prints $8,440, and it is an artifact, whole-district budget noise divided by 60-to-320-student denominators, with 11 of the 27 beyond the physical ceiling; inside the plausible window that median is **$541**. Now the yardstick: the plan before this county needs **$6,250 to $7,813 per displaced child**, above the record's 75th percentile. Among rural elementary closures, the one clean comparable with nothing built, Webster County's closure of Slaughters Elementary in 2012, paid $3,525; every case at or near the plan's number came with a brand-new school (Perry 2017, Adair 2006, Metcalfe 2013) or was a city or county-seat grade reshuffle rather than a rural closure (Somerset 1999; Montgomery 2018, which opened a new elementary the same year). And the convergence is the point: thirty years of budget outcomes put the plausible median at $818 per displaced student, and this report's own bottom-up model, built without ever looking at that history, puts its median at $713. Two independent methods, one answer, and the plan needs nine times it.

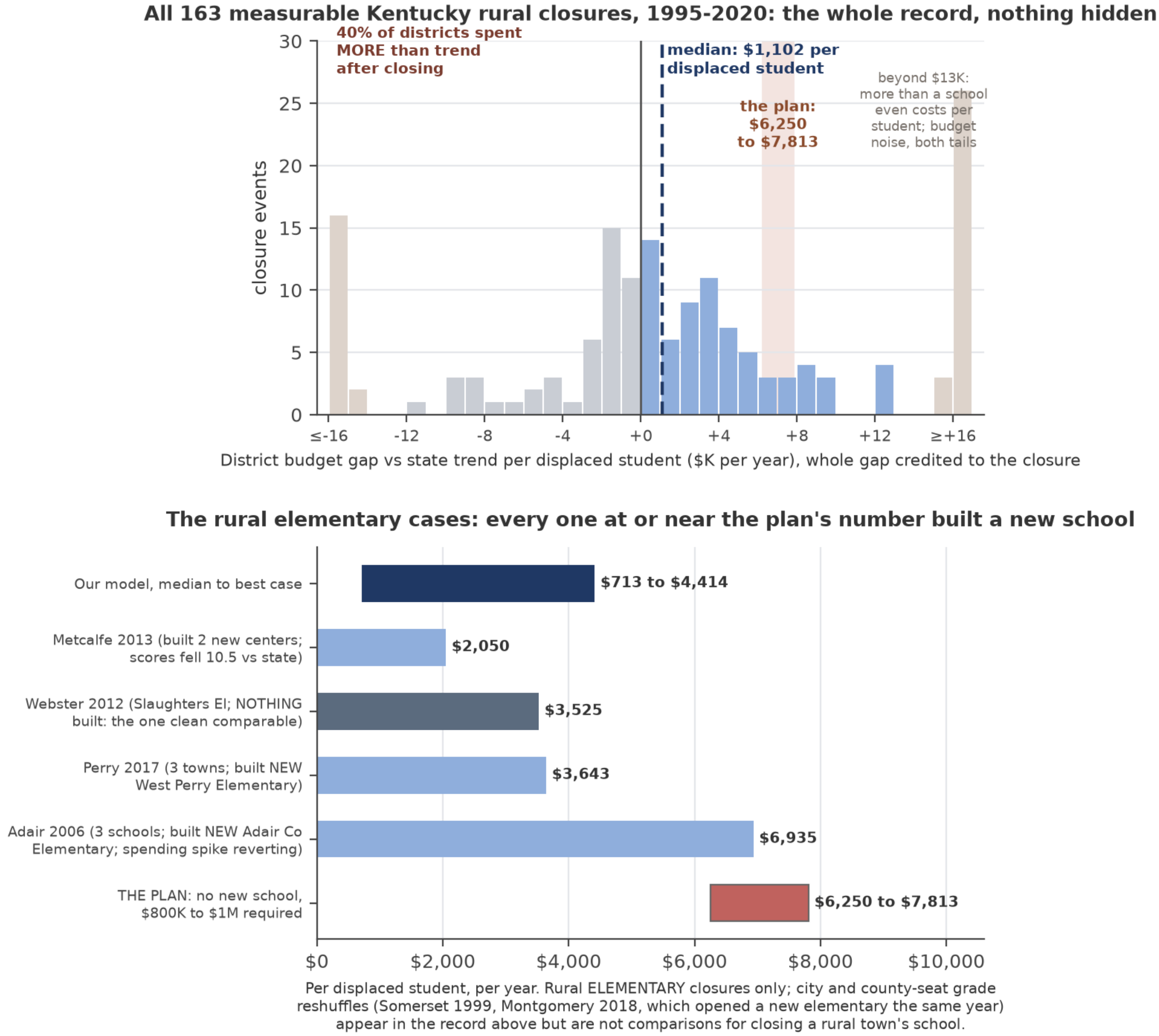


Figure 9. Top: all 163 measurable Kentucky rural closures, priced per displaced student with each district's entire budget gap against the state trend credited to its closure. The median is $1,102; 40 percent of districts spent more than trend after closing; the shaded tails beyond $13,000 per child exceed what any school costs to run per student and mark budget-wide noise, not closure effects. Bottom: the rural elementary cases only. The one clean no-construction comparable (Webster 2012) paid $3,525 per displaced student; Perry, Adair, and Metcalfe built new schools; the plan requires $6,250 to $7,813 while building nothing. City and county-seat grade reshuffles (Somerset 1999; Montgomery 2018, which opened a new elementary the same year) appear in the top panel but are not comparisons for a rural closure. Data: build/ky_closure_events_full.csv (every event, every input), build/ky_rural_closures_1995_2023.csv, and build/ky_closure_dollar_cases.csv.

Second, the classrooms. Test scores can only be compared within one accountability system, so I tested the 42 closure events measurable inside the 2012 to 2019 window on the uniform federal proficiency series. Eleven districts improved three or more points against the state, ten declined, twenty-one were flat: a wash, median half a point down. And the pattern inside the wash points one way: the more children a closure displaced, the worse the trend. Events moving fifteen percent or more of a district's students ran a median two points down; the improvers were overwhelmingly small closures inside eastern Kentucky's broad mid-decade testing rebound, gains far too large for schools that were one to eight percent of their districts to explain. Exactly **one** event in the record shows both clear savings and clear gains: Leslie County 2013, which folded its middle school into an existing campus in the same community. No case exists of a district closing a rural town's elementary school, clearly saving money, and clearly improving scores.

Third, the two best cases, disclosed by us so no one has to discover them. Perry County closed three rural elementaries in 2017 and shows real, modest savings, about $3,600 per displaced student, with scores continuing a climb that began years earlier; it did so by building the new West Perry Elementary for the children it moved. Johnson County closed 178-student Meade Memorial Elementary in 2016 with nothing built and spending ran about six points under the state trend afterward, while scores stayed flat: savings without improvement, in proportion to the school's five percent share of the district, which is our own model's median arriving on schedule. Those are the strongest cards the record deals a closure advocate, and neither resembles what this plan promises. Two honest limits belong here too: closures before 2012 and after 2016 cannot be score-tested across Kentucky's assessment-system changes, and small towns that kept their schools also declined in population at nearly the same rate as towns that lost them, so I make no claim that closure causes population decline. What the record does show is narrower and harder: no measurable precedent for the savings this plan requires, and none for academic improvement from a closure like this one. If the board believes it will be the first in thirty years, show us the data.

What happened when other districts tried this

- **Chicago, 2013.** The district closed about fifty schools projecting roughly $1 billion over a decade, including $43 million a year in operations. A 2023 Sun-Times and WBEZ analysis found actual labor savings of about $25 million a year, some $18 million short, while the district borrowed $329 million to prepare receiving schools, and a decade on more than half of the 46 emptied buildings still sat unused. The University of Chicago's own research consortium found displaced students' math scores depressed for up to four years.
- **Twelve districts, 2013.** The Pew Charitable Trusts studied a dozen districts that had closed schools and found 301 buildings still sitting unused, with those that did sell typically fetching $200,000 to $1 million, well below initial projections.
- **West Virginia, 1990-2002.** The state closed more than 300 schools and spent over $1 billion consolidating; the head of its own School Building Authority conceded in 2002 that the closings did not save taxpayers money. Local administrative staff grew 16 percent while enrollment fell 13 percent, and the state came to spend more of its education dollar on busing than any other.
- **Vermont, 2017-2020.** A 2024 Yale economics thesis by Grace Miller, studying 109 districts merged under Act 46, found no significant change in per-pupil spending or tax rates: administrative savings were absorbed almost entirely by higher salaries, benefits, and transportation.
- **California, 2026.** A Stanford analysis for the Getting Down to Facts project found that after closures amid enrollment decline, spending fell about $440 per pupil, and revenue fell by effectively the same amount, with no reduction in teachers or staff. Districts broke even. Earlier research puts typical closure savings below five percent of a district's budget.

The costs to children pile on top of the costs to the budget: a 2024 national study following 470 Texas closures found displaced children, low-income children most of all, absent more often, disciplined more often, and earning less as adults. Roughly three-quarters or more of North Middletown's students qualify for free or reduced-price meals. If Bourbon County believes its closure would beat this record, the burden is on the administration to show the math.

When the district shows its numbers in public, watch four ways it can frame them, because each can make closure look better than it is: gross site cost presented as savings; restricted building dollars presented as operating relief; per-pupil cost cited without noting that state funding follows the student; and district-wide cost growth attributed to one small school. I have tried to avoid the mirror-image errors, and I flag my own judgment calls where they occur.

Whatever the true net number proves to be, one comparison frames the decision, and it holds on either honest yardstick. Against the $2.6 million structural deficit before transfers, closing North Middletown addresses at best a small fraction; against the roughly $1.15 million the district actually draws from reserves each year, the favorable case reaches a bit over half, and the base case under a third. On either measure it is a partial fix, while the measures in Section 9 total more, harm no student, and close no town's school.

5. Academic Performance: The District Would Be Closing Its Best Elementary School

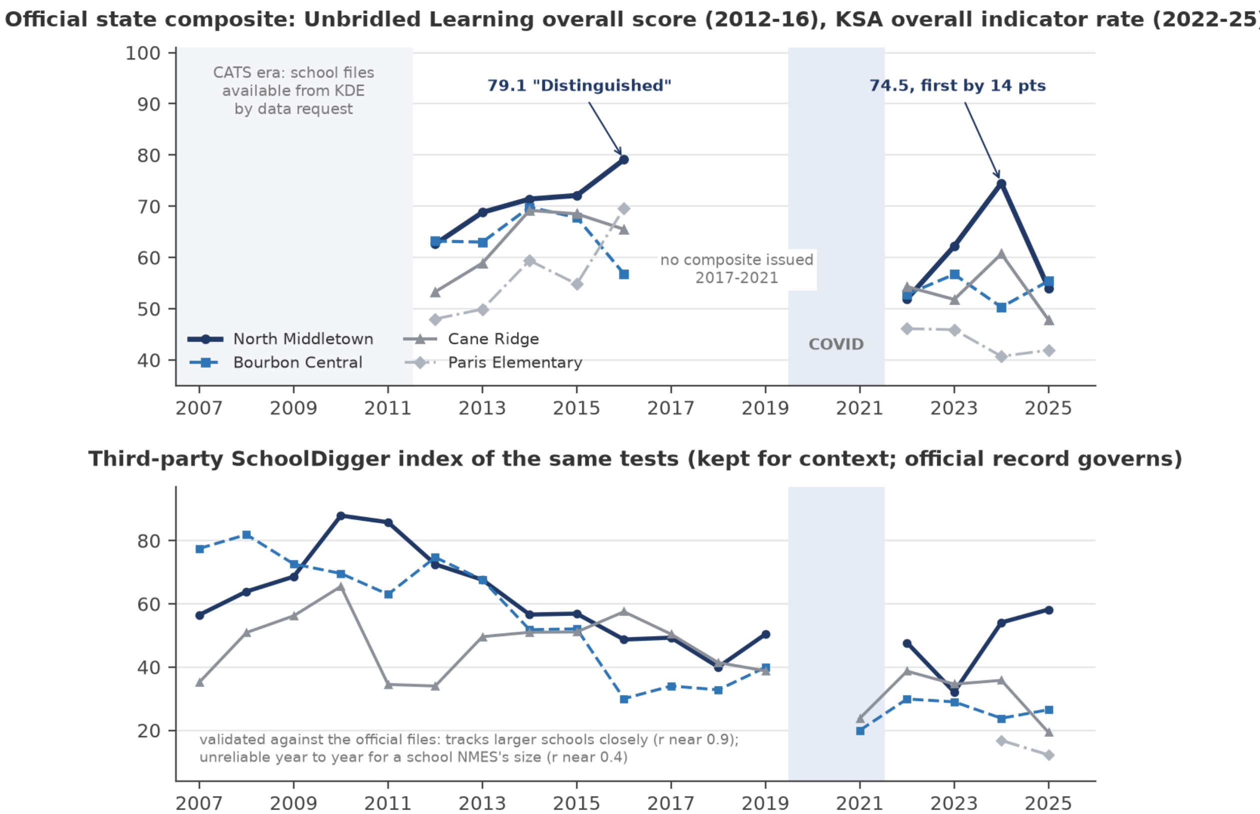


Figure 10. Top: the official state record, Kentucky's overall accountability composite in its two comparable eras (Unbridled Learning overall score, 2012-2016; KSA overall indicator rate, 2022-2025). No composite was issued from 2017 through 2021 (system transition, star-rating years, then COVID), and CATS-era school files (2006-2011) are available from KDE by data request. Bottom: SchoolDigger's third-party 0-100 index of the same tests, retained for context and validated against the official record; wherever the two disagree, the official record governs. Sources: KDE historical datasets, archived in this repository as build/kde_scores_history.json.

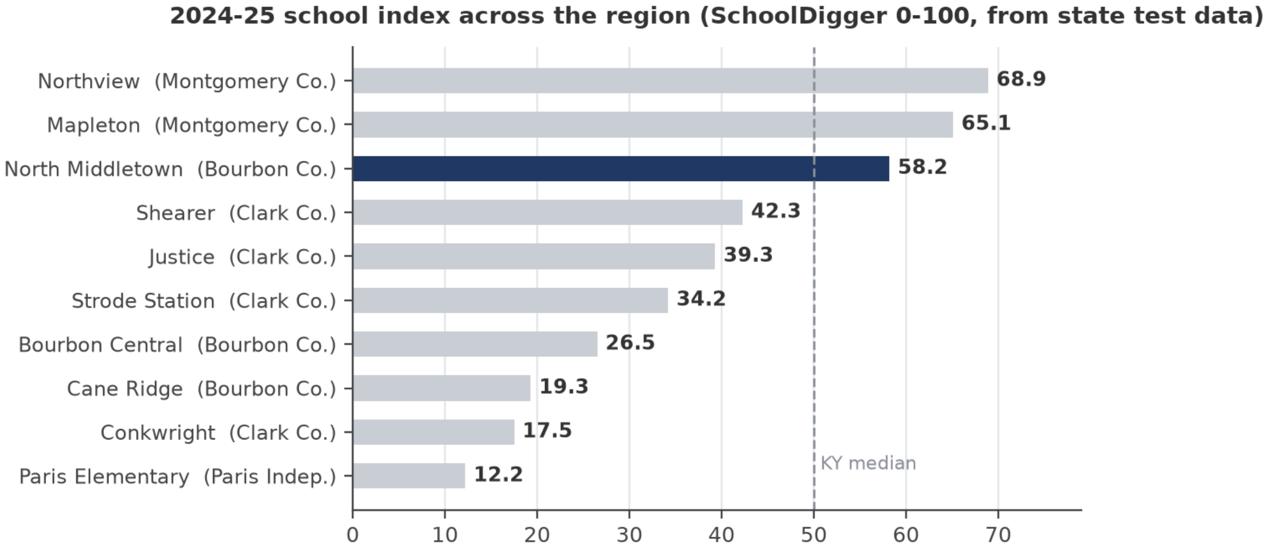


Figure 11. SchoolDigger's normalized 0-100 index for 2024-25 across the region's elementary schools, computed from state test data (not KDE's official rating). Montgomery County operates four elementaries; the two with retrieved index values are shown, and Montgomery County's two elementaries outscore North Middletown; every elementary in Bourbon County, Clark County, and Paris Independent trails it.

The state's own numbers, first

Before any index or ranking, here is the primary record: the Kentucky Department of Education's school-level assessment file for the 2024-25 Kentucky Summative Assessments, archived in this repository (build/kde_ksa_2024_25.json) so anyone can check it. On the state's own tests, North Middletown is first among all four elementary schools in Bourbon County, county district and Paris Independent alike, in every tested subject, and it beats the **statewide** elementary average in science and writing.

Subject (percent proficient or distinguished)	NMES	Bourbon Central	Cane Ridge	Paris Elem.	KY average
Reading	41	38	37	25	49
Mathematics	31	28	27	29	43
Science	53	26	*	*	37
Social Studies	36	31	27	22	38
Combined Writing	56	40	27	4	43

Kentucky Summative Assessment results, 2024-25, all students, percent scoring proficient or distinguished. Source: KDE School Report Card assessment dataset, archived in this repository. Asterisks are cells the state suppresses for small groups; the Kentucky average is the statewide elementary level. North Middletown leads all four county schools in all five subjects.

Here is the full arc, straight from the state's own files (Figure 10, top panel). Through the Unbridled Learning era North Middletown's official overall score rose every single year, 62.6 to 68.8 to 71.4 to 72.1 to **79.1**, closing 2015-16 with a formal **Distinguished** classification, the county's best score by nearly ten points. The same files show the school **first in the county in elementary mathematics in every pre-COVID administration on record**, 2011-12 through 2018-19, eight straight. The pandemic cratered every school in the county; the recovery is where they separate. North Middletown's overall indicator rate climbed 51.9 to 62.2 to **74.5** in 2023-24, first in the county by fourteen points, with reading and math both at 45 percent proficient or better. In 2024-25 a tested cohort of roughly sixty children slipped to 41 and 31 while statewide averages ticked up, a real single-year decline worth watching, and the school still finished first among all four county elementaries in every subject where the state publishes comparable results (two schools' science scores are state-suppressed small groups). Small schools swing hard in single years, in both directions; the record above is why one soft year argues for attention, not for closure.

I keep the SchoolDigger index in Figure 10's lower panel and in Figure 11 only as outside context, with its limits printed. Tested against the official record, it tracks the county's larger schools closely (correlation near 0.9) but is unreliable year to year for a school North Middletown's size (near 0.4), and it named the wrong county leader in three of the ten years both sources cover, twice against North Middletown, including the year the state rated the school Distinguished. It still adds one thing the official archive cannot yet show: the Blue Ribbon-era view, where North Middletown's index reached 87.9 and 85.8 around 2010 and 2011; the official CATS files for those years are on request with KDE. Wherever the index and the official record disagree, the official record governs in this report.

The details underneath the headline numbers are worth a closer look. In 2023-24 North Middletown matched the statewide elementary average in reading (45 percent proficient or better against 47) and beat it in mathematics (45 against 42); in 2024-25 it beat the state decisively in writing (56 against 43) and science (53 against 37). Most striking for a school where about three-quarters of children qualify for free or reduced-price meals: on the third-party index, its economically disadvantaged students alone rank in the 62nd percentile of all Kentucky schools, evidence that this environment lifts precisely the students the research says are hardest to lift.

This is not a new story. In 2011 the U.S. Department of Education named North Middletown Elementary a **National Blue Ribbon School**, one of just five Kentucky public schools honored that year, an award reserved for schools performing in roughly the top ten percent of their state in reading and mathematics, and the state's education department separately gave it an inaugural Distinguished Winners Circle Award. In the years around that recognition the school ranked 36th of 683 Kentucky elementary schools (2010) and 51st of 688 (2011). The school the district proposes to close is not a school with a history of failure; it is a school with a history of excellence, now climbing back toward it.

The record has always been built by people, and I will name the two who anchor it: Mrs. Beverly Craycraft and Mrs. Roxanne Mitchell. Every alumnus I talk to mentions them. For generations of North Middletown families, mine included, those two classrooms were where the standard for kindergarten through fifth grade was set. Mrs. Mitchell said it best herself, twenty years into her fifth grade room when the Blue Ribbon arrived, crediting the earlier grades with “providing the foundation my students need in basic geography skills” and pointing to traditions that reached beyond the walls: “It has been customary for 3rd-grade students to tour stops along the Underground Railroad in northern Kentucky.” The honors around them are documented: Alison Cloyd (2014) and Lydia Austin (2017) each received Campbellsville University's Excellence in Teaching Award, the statewide honor for which a district puts forward one teacher at a time, and the Blue Ribbon culture ran on programs the community itself powered, none more distinctive than “ArtBurst,” which threaded the performing and creative arts through core academics with volunteers teaching art forms and students performing weekly. Those educators set a standard, and the school's history belongs to them. Its present belongs to a new set of educators proving equal to it: under principal Hannah Southall, the current staff took the school from its COVID-era trough back to the county's best official overall rate, 74.5 in 2023-24, and the county's top marks in every state-reported subject in 2024-25, keeps a gifted-and-talented program running, and draws the kind of testimony money cannot buy, a parent writing this month that her child “feels so loved and welcomed by each and every teacher.” The people who set the standard have successors already making the climb. What that faculty needs is not consolidation. It is time, and a district willing to back them.

Two honest caveats belong here. Small schools produce noisier year-to-year scores, 128 students is a small sample, and subgroup results vary widely: the school's girls (85.7, the 91st percentile) far outpace its boys (28.8), a gap the district should be helping the school close rather than closing the school. The same caution cuts both ways: no single year should define any school, which is why three-year averages matter, and they tell the same story. On the SchoolDigger index, third-party and kept only for context, North Middletown averages 48.1 for 2023 through 2025, against 26.4 at Bourbon Central and 29.9 at Cane Ridge. Neither caveat changes the central fact: the consolidation on the table would move children from the district's strongest elementary environment into its weakest ones. If the administration believes those receiving schools can preserve these students' outcomes, that belief should be supported in writing, with a transition plan, before any vote, not assumed after one.

6. Bonds, Buildings, and Two Different Pots of Money

Kentucky school finance separates operating money from building money, and that split decides what closing a school can and cannot do. Districts do not borrow directly: a Finance Corporation, a separate body on paper but made up of the same people as the Board, issues bonds and leases the buildings back to the district. The state's School Facilities Construction Commission (SFCC) pays part of qualifying debt; the local share comes from restricted facility revenues, chiefly the “nickel” building tax (about $2.05 million in fiscal 2025) and the capital outlay allotment. **None of that money can lawfully pay teachers or plug the operating deficit.** “We spend a great deal on buildings” and “we cannot afford to operate a school” describe two different pots, and the public conversation should keep them separate.

Series	Original amount	Interest rate	Final maturity	Outstanding 6/30/25
2013	$2,255,000	1.90-2.10%	2026	$348,000
2013R (refunding)	$468,000 *	2.75-4.05%	2033 *	$585,000 *
2016	$5,700,000	1.00-3.00%	2029	$3,145,000
2018	$1,850,000	3.50%	2038	$1,560,000
2020	$3,620,000	0.50-1.85%	2031	$3,405,000
2023	$810,000	3.65-4.00%	2034	$755,000
2024	$6,055,000	4.00-5.00%	2044	$5,945,290
Total	**$20,758,000**			**$15,743,290**

*Figure 12. Outstanding bonds of the Bourbon County School District Finance Corporation, from Note 4 of the FY2025 audited financial statements. The 2016 issue refinanced $5,315,000 of 2009 bonds (saving $314,834 in present value) and the 2020 issue refinanced $3,410,000 of 2011 bonds (saving $106,627). * The audit's figures for the 2013R issue are internally inconsistent: the outstanding balance exceeds the listed original amount, and the stated maturity contains an obvious typographical error. Both are details the finance office should correct on the record.*

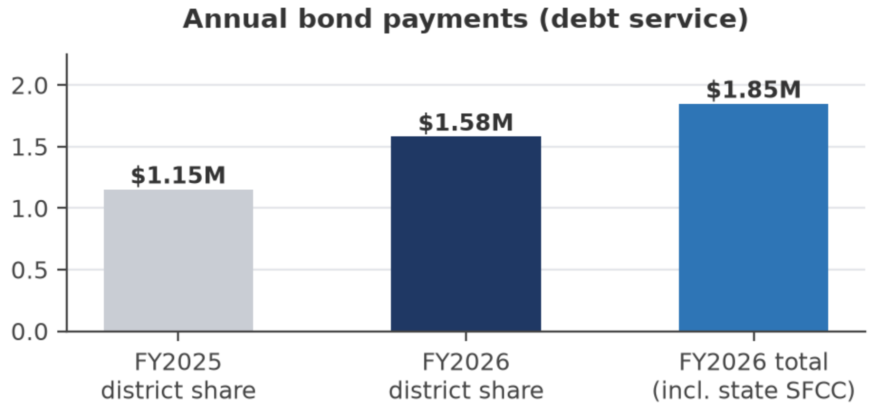


Figure 13. Annual bond payments are rising as the 2024 issue comes online. The state's SFCC pays $1,568,809 of the outstanding principal over the life of the bonds. Source: FY2024 and FY2025 audits.

Three things in the bond record deserve the Board's attention.

- **The 2024 borrowing's stated purpose is on the public record, and it names the high school, not any elementary.** The SFCC Bond Payee Disclosure reviewed and approved by the legislature's Capital Projects and Bond Oversight Committee on June 20, 2024 states the purpose of the Series of 2024 bonds: various construction projects including roof replacement at Bourbon County High School and a districtwide audio system. The issue was presented at an estimated $10 million with an 18 percent SFCC share and sold at $6.055 million; the proceeds flowed into the Construction Fund, where construction in progress grew from $3.65 million to $7.41 million during fiscal 2025, matching that fund's spending almost to the dollar. The disclosure and the committee minutes are archived in this repository. The BG-1 project applications would complete the project-by-project accounting, and Question 7 asks for them.
- **No bond issue on record names North Middletown Elementary.** The capital program has flowed elsewhere for years, and the 2021 facility plan shows where: its in-biennium priority was the $6.66 million high school Career and Technical Center, while North Middletown's $3.62 million renovation sat scheduled after the biennium. That raises a fairness question the administration should answer directly: how much has been invested in this building compared with the district's other schools over the past decade? The records requested in Appendix B would answer it.
- **The construction fund ran a negative $1.43 million restricted balance at June 30, 2024**, project spending ran ahead of the borrowing that later covered it. Not improper in itself, but it shows a capital program being prioritized and paid for out of cash flow in the same years the operating budget went into deficit. The fiscal 2024 audit also notes the district held $23.5 million in unused bonding capacity as of June 30, 2024, borrowing room for buildings that, again, cannot pay teachers either way.

What closing a school does, and does not do, to bonding capacity

A district's ability to borrow for buildings is simple math set by statute and regulation, and it is worth walking through, because "bonding capacity" is likely to surface in the closure debate. Kentucky districts build capacity from two restricted streams: the capital outlay allotment of $100 per student in average daily attendance (KRS 157.420), of which regulation lets a district pledge 80 percent, the rest held back as a safety factor (702 KAR 4:160), and the restricted building-fund levy, the "nickel," with its state FSPK equalization (KRS 157.440). Set existing debt payments against those streams and what remains is the room for new debt. On the fiscal 2025 numbers: roughly $224,000 a year of capital outlay, about $2.05 million of building-fund tax, and $1.58 million of district-paid debt service in fiscal 2026. The fiscal 2024 audit states the bottom line plainly: about $23.5 million of unused bonding capacity as of June 30, 2024. The companion workbook lays the components side by side on the Debt_Service tab.

Nothing in that math grows when a school closes. Closing North Middletown adds no assessment, no attendance, and no levy. What it changes is the plan, not the capacity: a "transitional" label removes the school's modest listed needs from the priority list and steers future SFCC offers of assistance (KRS 157.622), and the district's own borrowing, toward other projects, such as the career-and-technical center ambition in the district's planning documents. That is a choice about priorities, and it deserves to be argued openly as one, with the bonding potential statement on the table. The math can also run against the district: every family that responds to closure by leaving takes $100 a year out of capital outlay and the SEEK base out of operations, permanently. Nor is an emptied building a windfall: the Pew study in Section 4 found districts typically realized $200,000 to $1 million on sales, one-time money that is itself restricted to capital use.

As for where the 2024 borrowing went: the $6.055 million issue, at 4.00 to 5.00 percent interest through 2044, flowed into the Construction Fund, where construction in progress grew from $3.65 million to $7.41 million during fiscal 2025, matching that fund's spending almost to the dollar. As it and the other series settle into their schedules, the district's total debt-service payment steps up by about $430,000, from $1.15 million in fiscal 2025 to $1.58 million in fiscal 2026 (that $430,000 is the net change across all seven series, some rising and the 2013 issue maturing, not the 2024 bond's payment alone). The state's SFCC participates in the qualifying issues, paying $1,568,809 of principal over the life of the bonds. None of the seven outstanding issues names North Middletown Elementary, and the 2024 issue's stated purpose on the state disclosure, roof replacement at the high school and a districtwide audio system, confirms the pattern: the active capital program serves other buildings. The BG-1 project applications would complete the accounting, and Question 7 asks for them.

The $14 million plan, and the levers not on the table

At the July 15, 2026 planning committee meeting, the superintendent stated that the district must free up $800,000 to $1,000,000 a year in operating money to bond $14 million. That is a general-fund bond: the payment would come from the budget that pays teachers. Debt service on $14 million runs roughly $0.8 to $1.1 million a year depending on term, about the same size as the school's claimed operating cost, so money saved by a closure would go to debt service and the general fund deficit itself would not shrink. The published savings estimates also do not support a bond of that size: bond capacity is annual savings capitalized, and the district's own KDE-filed school-level spending puts North Middletown's full excess cost near $121,000 a year, which supports about $1.6 million of bonds. This report's two-tailed best case, $565,000, supports about $7.3 million, and its median, $91,000, about $1.2 million. Of the available estimates, only the administration's own unpublished figure reaches $14 million. The workbook's Debt_Service tab runs every scenario.

Three funding sources are available that do not involve a closure. First, the restricted capacity itself: the FY2024 audit's $23.5 million, less the local share of the 2024 issue, leaves roughly $18 million, and the district's own debt schedule shows why it is usable now: district-paid payments hold near $1.58 million a year through 2030, fall to about $1.32 million in 2031 to 2035, and drop below $400,000 after 2035 as the 2013, 2016, and 2020 series retire. A standard wrap-around structure is designed to fill exactly that shape. Second, the nickel stream is stronger than this report first described, and the correction runs in the district's favor on capacity: KDE's SEEK payment schedules and its Nickel Levy Chart show Bourbon already levies a recallable nickel alongside the original facilities nickel. The board levied it on August 17, 2023, and the recall window closed with no petition, so the community has already accepted a facilities tax, twice; KDE's current levied-rates file decomposes the 52.4-cent rate as 41.0 general fund plus 5.7 FSPK plus 5.7 recallable. State equalization on that nickel is phasing in, $82,866 on the FY2025 schedule and $276,246 a year at full value on the FY2027 schedule, new restricted revenue that expands bonding capacity with no board action at all. For scale, the same KDE file puts Paris Independent, the other district in this county, at 71.5 cents with 17.4 cents of recallable building levies. Third, SFCC offers of assistance, the state participation already carrying $1.57 million of current principal. These sources raise amounts comparable to the plan's $14 million, so the decision before the board is a choice among funding mechanisms, and it should be made with the fiscal agent's current bonding potential statement public. The workbook's Debt_Service tab combines them into a balanced-budget scenario: close the operating gap first from the levy increments and cost reductions, then fund construction from the remainder plus the new nickel equalization, with the capital-to-operations sweep ended in both cases so the building-fund stream is free to pledge. It supports roughly $21 million of total capacity in the conservative case, treating the FY2026 miscellaneous receipt as one-time, and about $25 million on the FY2026 trend. On the trend the budget balances with about $283,000 to spare; the conservative case remains about $1.24 million short, which its capacity total respects by leaning only on equalization and existing restricted room in both cases and no school closed.

The June 2026 capital transfer: what the year-end packet reveals

The June 2026 year-end packet, archived in this repository, documents a transaction that decodes the plan. In June 2026 the district moved $1,320,939 of restricted capital money into the general fund: $1,098,663 from the Building Fund and $222,276 from Capital Outlay, which ended the year at exactly zero. The transfer is lawful, under a flexibility provision Kentucky's budget acts have carried since 2020, exercised through a Capital Funds Request to the state. The Building Fund piece sat in the district's own working budget from September 2025 at $1,120,203; the $222,276 Capital Outlay piece appears in no version of the FY2026 budget, and the packet's sending-fund page books the Building Fund transfer $30 below its own General Fund ledger, the figure used here. Its significance is simple. The Building Fund collects about $2.5 million a year from the two facilities nickels; debt service consumes about $1.38 million; the roughly $1.1 million residual is precisely the restricted stream that could service a $14 million bond. In fiscal 2026 that residual plugged the operating budget instead. So the plan, decoded from the district's own books: let the general fund stand on its own, stop the sweep, and pledge the nickel residual to the bond. Any recurring million dollars performs that function, the untaken 4 percent levy, the alternatives package, or reductions elsewhere in a $22 million budget. The closure is one candidate among several, and the smallest-yield one.

Where the general fund is actually trending: the unaudited FY2026 close

The district's own KDE Budget Monitoring Tool, included in the June 2026 financial packet on the board's July 16, 2026 agenda and archived in this repository, shows fiscal 2026 closing down roughly $374,000, the best result in three years, against audited drawdowns of $1.07 million in fiscal 2024 and $1.23 million in fiscal 2025. The same packet shows how that headline was built. Two June entries account for nearly all of it: the $1,320,939 capital transfer described above, and a $1,413,929 receipt booked to miscellaneous revenue in period 12 against a budget of zero, in a line that produced about $154,000 across the other eleven months combined. June revenue totaled $3.92 million against $1.13 million in June of the prior year, and those two entries are 98 percent of the difference. The packet's variance row reconciles to the dollar: the projected $4.08 million fund balance equals the $1.49 million budgeted contingency, plus revenue $2.23 million over budget, of which the June miscellaneous entry is 63 percent, plus salaries $588,000 under budget and $224,000 below the prior year, less other expenses $224,000 over budget. The genuine improvements are real but modest: SEEK revenue $402,000 over budget and payroll falling through ordinary attrition. Excluding the capital transfer, the year is down about $1.7 million; excluding the unidentified June receipt as well, about $3.1 million, the same range as the audited years. These figures are unaudited, the general fund balance sheet shows no receivable behind the June receipt, and the packet does not identify its source. The district should identify it on the record before this close is cited to justify anything, in either direction, and a decision as permanent as a school closure should be evaluated against audited actuals as well as budgets.

7. The North Middletown Building Itself

If the closure case rests on the building, the record so far does not support it. The school's sections date to 1948, 1963, and 1964, an older building, like much of the district. The state-approved District Facility Plan (adopted with Kentucky Board of Education approval in 2021) classifies North Middletown as a **permanent** kindergarten-through-five center with a capacity of 174, comfortably above its current 128 students. That plan, archived in this repository alongside its predecessor, prices the school's needs plainly: $317,660 of life-safety work, a $325,000 accessibility ramp and elevator, and a $3.62 million major renovation of the building's mechanical, electrical, and plumbing systems, about $4.26 million in all. The life-safety and accessibility items, $642,660 together, sit within the 2022-24 biennium schedule; the $3.62 million major renovation is scheduled **after** it. The biennium's headline priority was the $6.66 million high school Career and Technical Center. The district-wide capital need it assesses is roughly $43.4 million, concentrated at the high school and middle school, not at North Middletown.

What the district's own facility plans show

The prior facility plan, approved by the Kentucky Board of Education in June 2013 and recovered from the Internet Archive's captures of the state's own posting, settles what earlier versions of this report could only infer. Both plans are archived in this repository, and the comparison speaks for itself.

School	2013 plan: enrolled / capacity	2021 plan: enrolled / capacity	Today
North Middletown Elementary	169 / 198	161 / 174	128 enrolled
Cane Ridge Elementary	461 / 500	480 / 422	453 enrolled, 31 over its rating
Bourbon Central Elementary	602 / 564	535 / 521	459 enrolled, 62 open at its approved 521
Preschool/Head Start Center	296 / 180	272 / 200	over capacity in both plans

Enrollment and rated capacity in the district's two most recent state-approved facility plans (KBE June 2013 and KBE August 2021; both archived under build/ in this report's repository), with current 2024-25 enrollment. Bourbon Central's approved rating is 521; the plan's 549 is a contingent To-Become figure tied to an expansion never built, per its own 2021 plan. The reading order, enrollment first, is confirmed by the 2021 plan's own preschool note (272 = 80 full-day plus 192 half-day students).

Three facts fall out of that table. First, the rated capacity of North Middletown was written down from 198 to 174 between the two plans, while the same 1948 and 1964 walls held 261 students at the 1988-89 peak. The write-down was not unique: Cane Ridge fell from 500 to 422 and Bourbon Central from 564 to 521. What changes a rated capacity under the state's facilities planning manual (702 KAR 4:180, unamended since 2008 and re-certified by the state as recently as March 2025) is how rooms are counted: elementary capacity is the number of standard classrooms in the district's own room inventory times a cap set by room size (25, 22, or 20 students), with no utilization discount, so every room relabeled from standard classroom to preschool, intervention, special education services, or a computer lab lowers the official number without a brick moving. The manual itself says the quiet part aloud, twice: “Different use of the facility spaces shall not reduce the capacity of the facility” (sections 302.2.2 and 302.3.1). Rated capacity is a number the district sets through its own room assignments and planning submissions, and it can be raised the same way it was lowered. That cuts against the closure case: if room assignments can be re-rated to make space for 128 more children in Paris, the same pencil can raise North Middletown's rating back toward the 198 it carried in 2013, or toward the 261 the building has actually held, and every seat restored there can be filled with revenue-bearing students rather than vacated. The room-by-room worksheets behind each rating, and the intermediate 2017-cycle plan, remain requested in Appendix B. Second, as recently as the 2021 plan North Middletown stood at 161 students against its rating of 174: **93 percent full**. The “half-empty school” is four years old, not a generation old, and its window coincides with the district-wide attendance decline after the pandemic. Third, the 2013 plan classified North Middletown as permanent, with a long-range plan to reorganize it as a grade-band center, and the 2021 plan classified it as permanent with no change proposed at all. The transitional label in the 2026 draft is a reversal of two consecutive state-approved plans, which is precisely why the community is entitled to the analysis behind it.

The 2026 planning cycle sharpens the point to a fine edge. The draft plan presented at the July 15 forum, an annotated attendee copy of which is archived in this repository, carries no KDE approval date yet and re-rates the same buildings again, this time on the state facilities inventory (KFICS) basis: Cane Ridge rises from 422 to 547 and Bourbon Central to 640, while North Middletown falls again, from 174 to 154. The draft's own new-construction sections read **None**, so not one of those 216 new paper seats at the receiving schools comes from a brick. Ratings that can move 125 seats in a single planning cycle are policy, not walls. That has been the point all along. Two more details sit on the same page: even at its reduced 154 rating, North Middletown stands 83 percent full today, and the draft as presented that day, before the committee's amendment, still listed the school as **permanent**. Its headline capital priority is an $18.6 million major renovation of the high school's 1968 and 1981 sections, the same direction the two approved plans already show.

The investment record runs alongside. The 2013 plan priced a $1.92 million major renovation for North Middletown: a security vestibule, enlarged music and computer classrooms, media center and kitchen, gymnasium upgrades, new flooring, window and door replacement, electrical upgrades, and HVAC replacement. The 2021 plan prices much of the same scope again, higher, at $4.26 million all told, with the major renovation again scheduled after the biennium. Whether any of the 2013-priced work was ever completed is exactly what the maintenance and project records requested in Appendix B would show. A fair question for the administration follows: when the same needs are priced in two consecutive plans, eight years apart, and the capital program builds elsewhere both times, at what point does deferred investment itself become the closure case?

The fresh architect-and-engineer assessment this cycle rests on has now surfaced: the KFICS Facilities Assessment prepared by RossTarrant Architects and presented in slides at the July meeting, archived in this repository. Earlier versions of this report asked for exactly this document, and its numbers deserve to be read aloud. North Middletown's total need is **$8,530,093**: $5,648,434 of building condition work (led by exterior walls, windows, electrical service, and water distribution) plus $2,881,659 of instructional-space items. That is the **second lowest** of the district's schools. The two receiving schools need $23.2 million combined: $8,840,267 at Bourbon Central and $14,387,595 at Cane Ridge, a 1992 building that needs two thirds more than the 1948 one proposed for closure. The high school needs $27.5 million, the middle school $22.4 million, and the districtwide total is **$98,441,294**, more than four times the unused bonding capacity in Section 6. So the assessment answers one question and raises a better one: closing the district's second-least-needy building avoids $8.5 million of restricted-fund need while moving its children into buildings that need $23.2 million, and it does nothing about a $98 million problem. The full report behind the slides, with its room-by-room data and assumptions, remains unpublished and remains requested in Appendix B. Two further points keep the building question in proportion. First, whatever renovation the school needs would be paid from the restricted facility funds described in Section 6, money that cannot close the operating deficit whether the school stays open or not. Second, the receiving schools have no room to spare: the approved ratings are 521 at Bourbon Central and 422 at Cane Ridge. At today's enrollments of 459 and 453 that leaves 90 seats open at Bourbon Central and puts Cane Ridge 31 students **over** its rating, a net 31 uncommitted seats for 128 children. The seats are not there. And if the administration's answer is that ratings can be adjusted with room assignments, that concedes the point: the same adjustment raises North Middletown's capacity and makes the room for growth there instead. The 2026 draft, which adds 244 paper seats in Paris and subtracts 20 at North Middletown with no construction anywhere in it, demonstrates the pencil at work. The architect's own KFICS slides print a third set entirely: 499 at Bourbon Central and 397 at Cane Ridge, capacities at which the receiving schools have **negative** net room at today's enrollment. Three documents, three sets of capacities for the same unchanged buildings; under two of the three, the seats for 128 children are not there. Run the seat math under every printed set: 31 uncommitted at the approved 521 and 422; 59 only under the 2021 plan's contingent 549, a To-Become rating tied to an expansion never built (the building's square footage is unchanged in every document through the state's July 2026 report); minus 16 at the architect's 499 and 397. Only the draft table's unexplained 640 and 547 produces room, and that is the set that added 244 paper seats with no construction. Moving 128 children into those schools is not free of capital cost. An empty building, finally, is not free: it must be secured, insured, minimally heated, and eventually disposed of, while the town loses its largest civic anchor, a community of about 610 people whose residents told the planning committee the school is “the heartbeat” of the town.

The state's own condition index: the district's best-trending building

The architect's slides are one reading of the building. The state publishes its own, and it is stronger. Kentucky's facilities inventory system (KFICS) assigns every public school building a Condition Index, defined in the state reports as one minus the ratio of repairs coming due within four years to the cost of replacing the building outright, so a higher number means a healthier building. KDE has published exactly three statewide reports: the official October 2023 report, the official October 2025 report (both resting on inspections done in 2020 and early 2021, with costs updated between them), and an updated report generated July 2, 2026 that carries the first fresh inspections, completed in April 2026 by the district's own third-party architect and reviewed by KDE. Figure 14 plots every number the state has ever published for the three elementary schools.

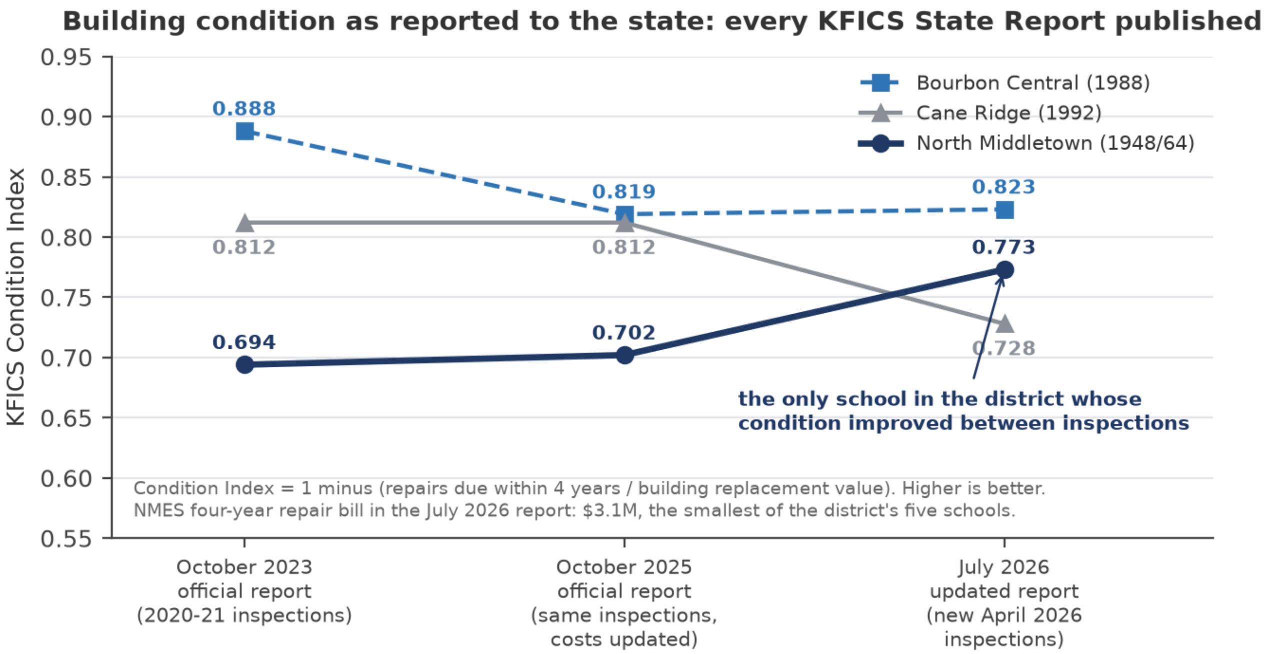


Figure 14. The KFICS Condition Index for Bourbon County's three elementary schools in every statewide report the state has published: October 2023 official, October 2025 official, and the July 2, 2026 update. The 2023 and 2025 reports rest on the same 2020-21 inspections; the July 2026 report is the first with fresh April 2026 inspections. Source: KDE, KFICS State Reports, downloadable from the department's facilities pages and archived under build/ in this repository; Bourbon County is district 041.

Three findings sit in that figure. First, in the newest KDE-reviewed data, North Middletown's condition index is **0.773**: better than Cane Ridge (0.728), within six points of Bourbon Central (0.823), and far ahead of the middle school (0.596), the district's other 1948 building. Second, North Middletown is the **only school in the district whose condition improved** between the 2020-21 and April 2026 inspection cycles, from 0.694 to 0.773, while every other school's index fell or held: the repairs coming due within four years at NMES dropped from about $4.1 million to **$3.1 million, the smallest four-year repair bill of the district's five schools**. Cane Ridge, a 1992 building, moved the other way, from 0.812 to 0.728 with a $4.8 million four-year bill. Third, the numbers reconcile with the architect's own $8.5 million total-need figure for NMES quoted above: that larger total includes longer-horizon work and $2.9 million of instructional-space items, while the condition index counts what is actually due within four years. On either reading NMES is near the bottom of the district's need list. One caveat belongs in the record, and it favors caution rather than the closure case: NMES's Educational Suitability score, the separate survey of how well the 1948 layout matches modern program standards, prints 0.21725 in the July 2026 report, identical to five decimal places to the 2023 report, so that half of the aggregate score appears to have been carried forward rather than re-surveyed in April 2026 even as the condition half was refreshed. The building the draft plan proposes to close is, on the state's newest published data, the healthiest small asset the district owns: best trend in the county, smallest near-term repair bill, and a condition index that beats a receiving school 44 years its junior.

8. Where the Money Is Actually Going: Administrative Growth

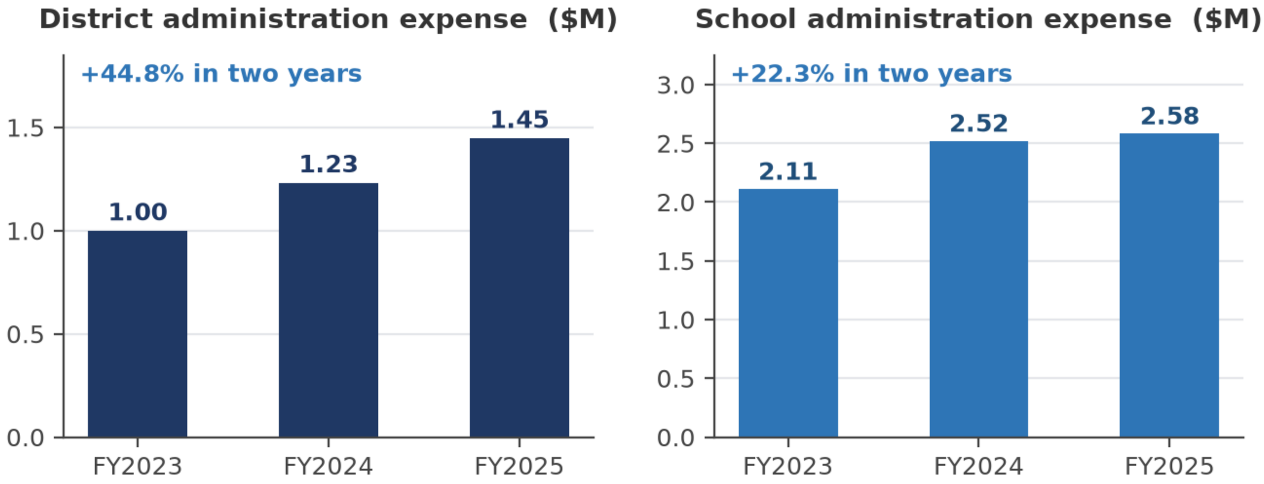


Figure 15. Administration expense from the district's audited statements of activities. District (central office) administration grew from $999,727 in FY2023 to $1,447,164 in FY2025; school administration grew from $2,110,039 to $2,581,412 over the same two years.

The biggest cost jump in the audits, and one the district controls, is not at North Middletown. Central-office administration grew 44.8 percent in two years, an increase of $447,000 a year, as much as or more thanany realistic net saving from closing the school, while enrollment and attendance fell. School-level administration grew 22.3 percent. Transportation grew 20.3 percent in fiscal 2025 alone, alongside bus purchases of roughly $888,000 and $691,000 in consecutive years. Single-year jumps can carry one-time costs, so the fair question is the multi-year trend and the routing, not any one invoice. Federal data most recently on file show the district reporting four central-office administrators and fifteen school administrators; matching that headcount against the dollar growth, position by position, is a fair thing to ask before any classroom building closes.

A caution belongs beside that number, offered here before anyone else raises it: functional expense lines in Kentucky school audits include allocated state pension payments made on the district's behalf, and reclassifications between categories can move money on paper without a single new hire. Some share of the 44.8 percent may be accounting rather than administration. That possibility is not a defense of the trend; it is the reason I ask for a position-by-position accounting instead of assuming the worst. The growth is a question to be answered, not a verdict.

I deliberately rely on the audited totals rather than individual salaries, because individual figures should come from official records: the Kentucky Department of Education's annual superintendent salary file and the district's own board-adopted administrator salary schedule, which sets pay by formula, a base teacher salary multiplied by a responsibility increment and an extended work year. Publishing those records, current and for the past five years, is exactly the kind of openness this moment calls for, and appears among the questions in Section 10.

9. The Alternatives on the Table: Grow, Don't Close

Every option below is available under current Kentucky law, and each comes with the question the administration should answer about it. Dollar values are planning estimates from the audited base figures, labeled as such; several overlap and cannot simply be summed. Even conservatively combined, they exceed both the realistic saving from closure and the district's annual reserve drawdown. One honesty note before the menu: the first revenue option is a tax adjustment, and I will not dress that up; the full rate analysis follows the menu, and it shows a district taxing near the bottom of its region. It asks the community to weigh a modest, no-recall increase against losing its school.

First among them: grow the Kings into the region's premier elementary school

The strongest alternative is not defensive. Kentucky law already gives the district a way to grow: under House Bill 563 (2021), codified at KRS 157.350, a district that adopts a nonresident-student policy may, since July 2022, enroll students from other counties and count them in its attendance for state SEEK funding, with no agreement from the child's home district required and tuition at the board's discretion. Every family North Middletown attracts brings at least the $4,626 base guarantee (fiscal 2027), plus applicable add-ons.

North Middletown is built to compete for those families. It is a 2011 National Blue Ribbon school with a gifted-and-talented program, a 13.6-to-1 student-teacher ratio, state results that lead every elementary school in Bourbon County in every state-reported subject, and a third-party index that also tops every school in neighboring Clark County and Paris Independent (Conkwright 17.5, Strode Station 34.2, Justice 39.3, Shearer 42.3, Paris Elementary 12.2). Its state-approved capacity is 174 against 128 enrolled: forty-six open seats which, filled with transfer students at the base guarantee alone, represent roughly $213,000 a year in new recurring revenue at little marginal cost, before tuition, add-ons, or the further growth a signature program (advanced learners is one natural fit), a preschool satellite, and a serious marketing effort could generate along the U.S. 460 corridor, within a short drive of five surrounding counties. The question for the administration is why the district's only nationally honored school is proposed for reclassification instead of expansion.

Honesty requires naming the headwind first. Bourbon County has hovered near twenty thousand residents for more than fifty years, from 18,476 in 1970 to 20,252 in 2020, and the Kentucky State Data Center projects a decline of roughly four percent by 2040. The county is aging, its share of children is shrinking, and its celebrated horse-farm land base, the second largest stock of conserved farmland in Kentucky, structurally limits new subdivisions. The regional boom passed to the west: neighboring Scott County is projected to grow 46 percent by 2050 and Fayette nearly ten, while Bourbon sits outside that corridor. The district's enrollment decline is real and structural, and I will not pretend otherwise. North Middletown Elementary itself tells the story: it held 261 children in 1988-89, about double today's 128 (Figure 16).

But a school's enrollment does not have to wait on a county's birth rate, because the board controls two levers that demographics do not. The first is redistricting: attendance boundaries are the board's to draw, and with Bourbon Central at 459 students and Cane Ridge at 453 while the district's best elementary sits at 128 of a rated 174, redrawing lines on the eastern side of the current zones, starting with families who already live closer to North Middletown than to their assigned school, would fill its open seats with children the district already educates, relieve the crowded Paris schools, and shorten those children's rides rather than lengthen them. The second is the county's edges: under House Bill 563, families just across the line in Clark, Nicholas, Bath, and Harrison counties can enroll at North Middletown and bring their state funding with them, and every nearby comparison school with a published score sits far below it, from Nicholas County Elementary near 16 and Conkwright at 17.5 to Strode

Station at 34.2. The pitch is not that the region is growing. It is that the region's best small elementary has empty seats within a short drive of families across four counties whose current options score a third as high.

The seats deserve a destination, not just a headcount, and the school already holds the ingredients: a National Blue Ribbon history, the county's top results on the state's 2024-25 assessments, an existing gifted-and-talented program, and open seats no other school in the area can offer. Build on them and North Middletown becomes the region's premier elementary. One natural path, though not the only one, is a specialized program for advanced learners that families apply into from across the district and, under House Bill 563, from the surrounding counties; Kentucky's larger districts have run magnet and specialized-program schools for decades precisely because a distinctive program pulls enrollment to the building that hosts it. A preschool satellite, or simply growing the neighborhood school it has always been, would serve the same end. Under any of them, every child in the zone keeps their seat; the program adds students, it never displaces one. A district that needs students has every reason to run a growth play at the school best credentialed to anchor it, whichever form the community and the Board choose together.

Framed this way, growth means moving and recruiting students on the strength of a good school, not betting on a population rebound, and the near-term target is modest: returning to the 160 students the school enrolled as recently as 2019-20 takes just 32 children from a district of 2,600 and four neighboring counties.

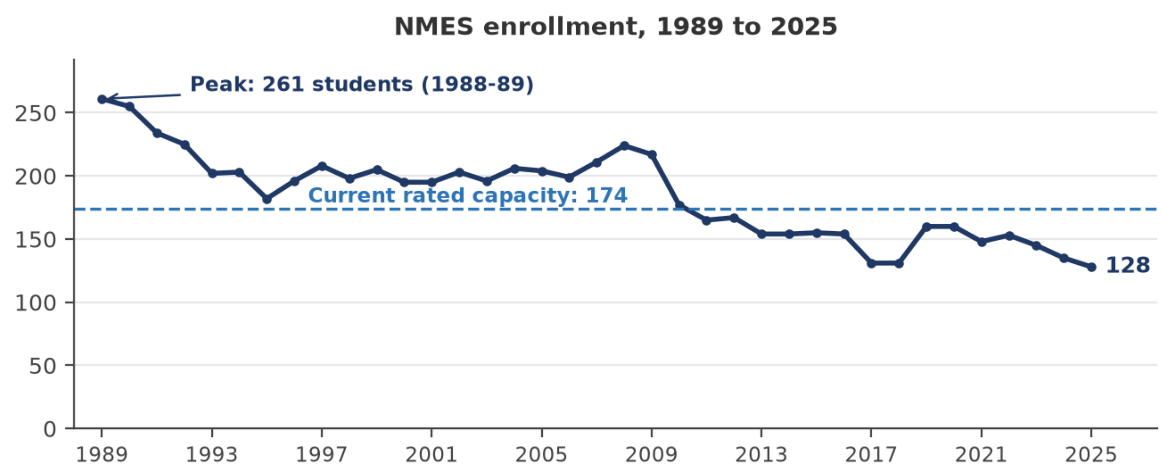


Figure 16. NMES enrollment from 1989 through 2025 against its current state-rated capacity of 174. The school held 261 students at its 1988-89 peak, roughly double today's official count of 128. History compiled from federal school-level data. The long decline mirrors the county's flat population, which is exactly why this plan relies on boundary decisions and cross-county enrollment rather than demographics.

The decline itself deserves questions, not just measurement, because its milestones track the district's own planning documents: 261 at the 1988-89 peak, 169 in the 2013 facility plan, 161 in the 2021 plan, 128 today. The town did not empty out; North Middletown holds about 610 people and the zone's boundaries are unchanged in the federal record since at least 2015-16. Over the same years the district centralized preschool at the Paris center, so many zone families now start their school lives in Paris; the renovation priced for the building in 2013 reappears in the 2021 plan, priced higher; the rated capacity was written down from 198 to 174; and no public recruitment or transfer program has marketed the county's highest-scoring elementary to anyone. Each of those is a district decision, not a demographic fact, and the records requested in Appendix B would show how much of the decline they explain. A school that stood 93 percent full against its rating in the 2021 plan did not become surplus in four years by itself.

A worked example: rebalance the map, fill the school

Here is one concrete scenario, math anyone can check, run in the workbook's Redistricting tab. Rezone 30 students to North Middletown from the adjacent edges of the Cane Ridge and Bourbon Central zones, drawing only from families who already live closer to North Middletown than to their assigned school, and recruit 16 cross-county transfers under House Bill 563. The school reaches exactly its rated 174. Bourbon Central eases from 459 to about 444 and Cane Ridge from 453 to about 438. No teacher is added at North Middletown: its nine classroom sections go from an average of about 14 students to about 19, still under the statutory caps of 24 in the primary grades (KRS 157.360). The 16 transfers bring roughly $74,000 a year of new SEEK revenue, supplies for all 46 added students cost about $18,000, and if the relief lets the receiving schools avoid or redeploy even one to two sections as the Paris side grows, priced at the same $60,000 General Fund rate this report applies to eliminated positions, the package is worth roughly **$116,000 to $176,000 a year, recurring**, while cutting North Middletown's much-cited cost per student from $19,348 to about $14,339, a 26 percent drop, purely by filling seats. Two assumptions are flagged in yellow in the workbook for the district to replace with real data: that rezoned students' bus routes shorten or hold even because they are chosen by proximity, and the receiving schools' grade-by-grade capacities, already a records ask in Question 3. This is what an unbiased boundary study looks like in miniature. The district holds the geocoded student counts and the routing data to run the full version, and it should, before any vote.

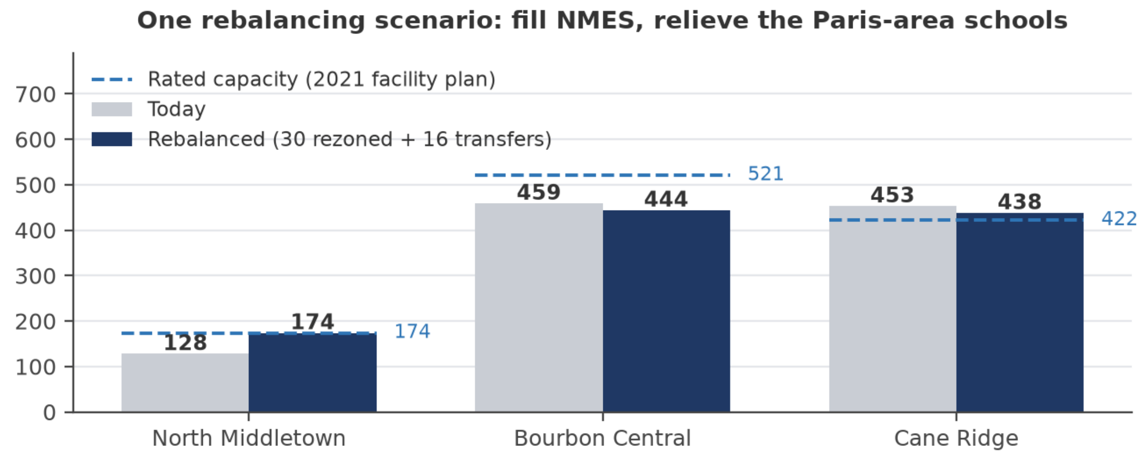


Figure 17. One rebalancing scenario: North Middletown fills to its rated 174 while Bourbon Central and Cane Ridge each ease by about fifteen students. Dashed lines mark each school's rated capacity (174, 521, 422); Cane Ridge enrolls above its rating today and remains above it even rebalanced, which is the receiving-capacity problem closure would compound. The scenario levers (30 rezoned, 16 cross-county transfers) are adjustable in the companion workbook's Redistricting tab.

Where the students come from: the pool is measured, and it is large

A fair objection to any fill-the-seats plan is that the students are hypothetical. They are not, and the public record now measures the pool three separate ways, all archived in this repository. First, the districts' own records: families who homeschool in Kentucky must file a letter of intent with the local superintendent (KRS 159.160), and the counts the two districts themselves reported, collected by the Washington Post's records project, show **236 registered homeschool students in the Bourbon County district and 23 in Paris Independent** in 2022-23, about 259 in all, up roughly half since 2018-19. Because compliance with the filing statute is famously incomplete, that is a floor. Second, the Census: the American Community Survey asks households directly, counting private school and homeschooling as one combined answer, and for 2019-2023 it puts that combined group at **about one in three of the county's roughly 3,350 school-age children**, up from about one in eight in the 2014-2018 window, with wide margins at county size but a shift far larger than the margins. The county's only private school, St. Mary in Paris, enrolls 96 students in the federal Private School Survey, so nearly all of that group is homeschooling or commuting to private schools outside the county. Third, the state: KDE's Non-Resident Student report for 2024-25 shows this district already **wins** the cross-district competition it is in: 436 nonresident students enroll in Bourbon County schools (305 Paris Independent residents plus 131 from out of county, **including 54 from Fayette County**) against 247 residents enrolled elsewhere, a net import of 189. Only 76 county-district residents attend any out-of-county public school. Ten of those are enrolled in Cloverport Independent, 150 miles away, which hosts the statewide virtual academy: that is the virtual competition already collecting this district's SEEK money today, small so far, and the counteroffer to it is a good school with room.

The revenue side is symmetric with the closure math in Section 4, on purpose, using the same $4,626 SEEK base cell in the workbook. A homeschool or private-school student generates no state funding for the district today, so each one who enrolls is entirely new money: about $4,226 net of supplies. Filling all 46 open seats at the rated 174 from this pool alone is worth about **$213,000 a year, recurring**, and requires fewer than one in five of the registered homeschoolers, or about one in twenty-five of the Census pool. The fill planner on the site and the Redistricting tab now carry a returning-student lever alongside the rezone and transfer levers, capped together at the 46 open seats, and set to zero by default so the $116,000 to $176,000 package above claims nothing from it. What would move these families is not a mystery either: the county's top test scores, the state's best-trending building, and small classes are precisely the product homeschool and private-school families shopped for when they left. Two records asks sharpen this: the letter-of-intent counts by year at both districts, which are public records, and the school-level split of the 131 out-of-county students already here. Closing the school with the open seats forfeits the one asset this recruitment case runs on.

The transportation map, drawn from the official boundaries

The zone geometry here is official: the federal School Attendance Boundary Survey (2015-16, the last national collection) published the district's actual attendance boundaries, and this report draws them directly. The district has still not published its geocoded student counts or its annual T-1 transportation report, so the cost inputs sit in yellow in the workbook's Transport_Geo tab. Bourbon County is about 290 square miles of land. Its people cluster west: Paris holds 10,171 of the county's 20,252 residents, against 747 in Millersburg and 610 in North Middletown. The federal boundary file settles the map: North Middletown's zone covers 110 square miles, 38 percent of the county, Cane Ridge serves the north including Millersburg, and Bourbon Central the southwest. The math follows: about 1.2 elementary students per square mile in the NMES zone, against roughly 5.1 across the two Paris-based schools' zones and 3.6 district-wide. That density gap is not a detail; it is the exact variable state law funds on. KRS 157.370 sets transportation aid by transported pupils per square mile, paying more where density is low because low density costs more to serve. The funding history sharpens the point: the formula ran underfunded for two decades, the 2024-2026 state budget restored it to 90 and then 100 percent, computed on lagged fiscal 2023 costs, and the 2026-2028 budget froze it again below the statute. A district that closes its one eastern school keeps every square mile of that coverage area and serves it with longer rides.

Zone	Approx. area (sq mi)	Elementary students	Students per sq mi
North Middletown zone (southeast)	110	128	~1.2
Cane Ridge zone (north)	120	453	~3.8
Bourbon Central zone (southwest)	59	459	~7.8
District overall	289	1,040	3.6

Official zone areas from the federal School Attendance Boundary Survey (2015-16 collection); students shown are each school's cited enrollment, the closest public proxy for zone residents. The vintage is the caveat: the district should confirm nothing has moved since (Appendix B).

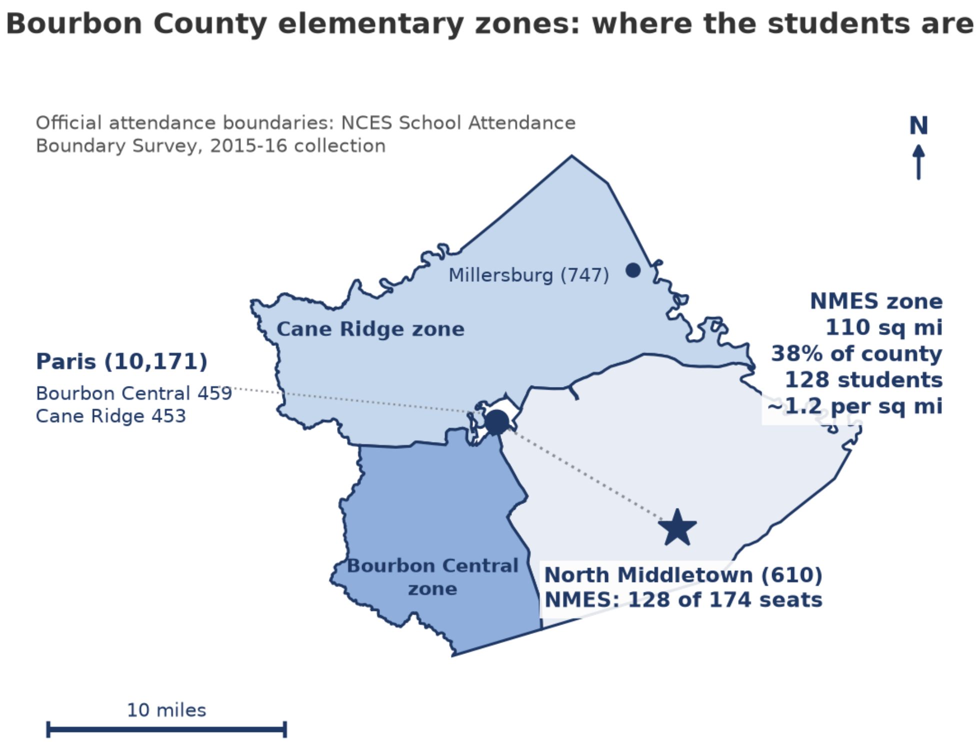


Figure 18. Where the students are: the district's official attendance zones from the federal School Attendance Boundary Survey (2015-16 collection), fetched by the repository's build/fetch_sabs.py. Paris holds half the county's people and both receiving schools; Millersburg sits in Cane Ridge's northern zone; the NMES zone runs about 1.2 students per square mile across 110 square miles of the southeast.

Now the closure math, from the bottom up, with the distances measured on the official zone geometry rather than assumed (the workbook's Transport_Geo tab and build/zone_distances.py carry the computation). North Middletown sits ten road miles from the Paris schools on US 460, against 8.9 miles straight-line, a road factor of 1.13 on the one pair that can be measured exactly; a conservative 1.2 is applied everywhere else. Roughly 109 of the school's 128 students ride the bus on an estimated three rural routes. Extend those routes to Paris and each one adds about 40 bus-miles a day, out and back, morning and afternoon: about 20,400 added bus-miles a year. At a marginal cost of $2.50 to $4.50 per bus-mile that is $51,000 to $92,000 a year, and if the longer runs break the route tiering and force even one additional bus, add roughly $55,000 more. The bottom-up estimate therefore lands at about $51,000 to $147,000, squarely inside the $75,000 to $200,000 planning range this report has used from the start, and it validates the $137,500 midpoint in the closure model. The geometry also prices the quieter cost. Averaged over the zone's area, closure adds an estimated 4 road miles each way to a child's trip. At the far corner, near the Nicholas County line, a kindergartner who today rides about 10 road miles to North Middletown would ride about 18 to Paris, roughly 15 to 20 added minutes each way at rural bus speeds. And 78 percent of the zone's area lies closer to North Middletown than to Paris, which is the whole map's point in a single number.

Run the same math on the rebalancing scenario and the sign flips. Rezoned students already ride district buses today, ten miles west to the Paris schools; rezoning moves them to the school they live closest to, so the affected routes shorten, an estimated $10,000 to $18,000 a year saved (each rezoned student cutting about 136 bus-miles a year at $2.50 to $4.50 a mile, an estimate the district's T-1 route data would replace). Rebalancing is transport-neutral at worst and modestly positive at best, while closure is a guaranteed transport increase. District-wide, the optimization lever in the menu below, routing software, tiered bells, and a right-sized fleet, remains worth 5 to 10 percent of the $2.9 million line, $145,000 to $290,000 a year, whichever way the boundary question is decided.

The state-revenue side seals the comparison. Because the 2026-2028 appropriation is frozen at flat dollars computed on old costs, the marginal state reimbursement on any NEW busing mile is zero: every dollar of closure's added routes is district money. Rebalancing changes no transported-pupil count, so the district's KRS 157.370 allotment is untouched, and its SEEK revenue is untouched because the same students attend the same district. Cross-county transfer students add SEEK revenue while adding no required busing at all: under KRS 157.350 the receiving district sets its own transportation policy for nonresident students, and most Kentucky districts have families drive or meet routes at the county line. Redistricting, in short, does not raise transportation costs; by this math it trims them while the revenue side only gains.

How a real optimization would run, and who already runs them

None of this requires inventing anything. The method is standard: geocode enrolled students from the student information system; aggregate to small planning zones; build a travel-time matrix from each zone to each school on the actual road network; then assign zones to schools to minimize total ride time, subject to building capacities, statutory class sizes, and keeping neighborhoods together, with bus routes re-optimized afterward. Kentucky districts already do versions of this. Fayette County convenes boundary working groups of parents, staff, and community members over GIS scenarios whenever it opens or rebalances schools, and publishes the maps. Jefferson County publishes its assignment boundary documents and has contracted route-optimization modeling for its bus system. Every district, Bourbon County included, already files the T-1 annual transportation report and keeps the address data the analysis needs. The tools are commodity software; the working group is a policy choice. A district facing a closure vote over money owes the public this study first, and the workbook's Transport_Geo and Redistricting tabs are built to receive its outputs.

The savings from doing this well are documented, not hypothetical. Boston Public Schools ran the signature version in 2017: an MIT-built routing algorithm produced bus routes 20 percent more efficient than the hand-built ones, cut 50 buses, about 8 percent of the fleet, eliminated a million bus-miles in the first year, and saved roughly $5 million that the district returned to classrooms. Bourbon County's transportation line is $2.9 million; the 5 to 10 percent captured in the menu below is $145,000 to $290,000 a year, and Boston's 20 percent shows the ceiling sits higher than the menu assumes. One more check anyone can run without waiting on the district: the federal School Attendance Boundary Survey (NCES EDGE) published the district's actual attendance-zone boundaries as free GIS files in its 2015-16 collection, and NCES publishes geocoded school locations. Figure 18 is drawn directly from that file, fetched by the repository's build/fetch_sabs.py, so anyone can reproduce it in one step. Appendix B lists the datasets alongside the records only the district can produce.

Measure	Estimated annual value	How it works
Take the annual 4% property-tax adjustment	$350,000-$450,000, recurring	State law (KRS 160.470) lets the Board collect up to 4% more revenue from existing property each year without a recall election. Assessments grew 7.4% last year; each year the adjustment is skipped is revenue foregone permanently.
Improve delinquent-tax recovery (partial)	$60,000-$120,000	FY2025 collections ran $239,126 (2.4 percent) below certified yield, an ordinary delinquency level; assumes one quarter to one half is recoverable through routine county channels.
Attendance recovery	$100,000+ per 1% of ADA	SEEK pays per day of attendance. A chronic-absenteeism campaign is the cheapest revenue in school finance.

Measure	Estimated annual value	How it works
Staffing alignment through attrition	$300,000-$425,000	Attendance is down roughly 250 students from the funded peak. Not replacing four to five positions district-wide as retirements occur spreads the adjustment fairly instead of extracting it from one town.
Administrative restraint	$200,000-$450,000	Return central-office spending toward its FY2023 level before any classroom building closes.
Transportation optimization	$145,000-$290,000	Routing software, tiered bell times, right-sized fleet, and a pause on bus purchases after $1.58 million in two years.
Medicaid billing, E-rate, and universal-meals eligibility	$100,000-$250,000	Federal reimbursements many districts under-collect: health services for students with special needs, technology discounts, and the Community Eligibility Provision for meals in high-poverty schools.
Energy performance contracting	10-25% of utility spend	State regulation (702 KAR 4:160) authorizes contracts in which guaranteed energy savings pay for the upgrades. No such contract is currently in place district-wide.
Nonresident student agreements	$4,600+ per student	State funding follows students who transfer in. Growth, not shrinkage, is the durable fix for a small-district budget.
Shared services with Paris Independent	$100,000-$300,000	Two school districts operate in one small county. Shared transportation, food service, and back-office functions deserve a serious, public study.
Fill North Middletown to capacity instead of closing it	$116,000 to $176,000 net, recurring	Rebalance eastern attendance boundaries and recruit cross-county transfers under House Bill 563 to fill all 46 open seats; the worked example above and the workbook's Redistricting tab show the math. A preschool or day-care satellite is an additional lever on top.

Figure 19. Measures available without closing a school. The menu deliberately mixes two kinds of lines, new recurring revenue and recurring cost reductions, and the workbook's Alternatives tab labels each one by type with a confidence rating and what would firm it up. Values are estimates derived from the district's audited figures and state data; ranges overlap and are not additive to the penny. The rows sum to roughly $1.6 to $2.8 million raw; the published $1.1 to $2.1 million a year applies a conservative haircut for overlap and implementation risk, against an annual reserve drawdown of $1.1 to $1.2 million.

The tax question, faced squarely

The rate history strengthens rather than weakens the community's hand. Bourbon County Schools levies 52.4 cents per $100 on real estate, second lowest among nine area districts and roughly 13 cents below the statewide school average of 65.1. Fayette levies 80.9, Paris Independent, in this same county, 71.5, Clark 66.8, Bath 63.4, Scott 62.9, and Harrison 57.7; only Nicholas County, at 43.1, sits lower, and Montgomery is essentially tied at 52.5 (Figure 20). The trend runs the same direction: the levied rate has fallen from 61.3 cents in 2018 to 52.4 today, a decline that largely reflects Kentucky's rollback mechanics, in which a rising assessment base pushes the cent rate down to hold revenue roughly level. The one year with a documented rate-type decision, 2019, shows the board taking the full four percent revenue option, and nothing in the record shows the board leaving levy authority on the table.

Where the money lands is equally clear. Of the $9.9 million the property tax produced in fiscal 2025, $7.8 million went to the General Fund and $2.1 million to the building and debt funds; set against $29.1 million of General Fund spending, the local levy covers barely a quarter of operations, with state SEEK dollars carrying most of the rest. Two corrections belong on the record here. First, the rate confusion in the audits resolves cleanly: 52.4 cents is the levied real estate rate, the 54.2 in one audit note is a digit transposition of it, and 54.7 is the separate motor vehicle rate. Second, the collection shortfalls visible in the audits, $387,840 in fiscal 2024 and $239,126 in fiscal 2025, are ordinary delinquencies of roughly two to four percent of certified yield, the kind every Kentucky district carries, not revenue the board declined to levy. The menu above counts only a partial recovery of them for exactly that reason: honest numbers cut both ways, and I built this report to take the cut.

What remains is the option the board controls every August. Under KRS 160.470 the board may set a rate producing four percent more revenue from existing property than the compensating rate, with no recall exposure attached. Taken on the General Fund levy of $7,829,060, the part that can actually pay teachers, that is roughly $313,000 of new recurring revenue in year one, about $639,000 a year by year two, and about $978,000 a year by year three, more than a third of the structural deficit and over four fifths of the annual reserve drawdown, from a district that would still tax below Harrison, Scott, Bath, Clark, Paris Independent, and Fayette. (The restricted building-fund levy, which cannot pay operating costs, is excluded from this base, the same restricted-funds rule this report applies to closure.) Section 12 carries the recommendation and the companion workbook carries the math. To be clear, the levy is one option, not the only one: the menu above lists other revenue and cost measures, and deeper spending reductions are always available to a board willing to make them. But the math is simple and it does not bend. Either spending comes down or revenue goes up, and a district drawing down a million dollars of reserves a year does not get to choose neither. The board and superintendent owe the public a chosen path, in writing, with the work shown. What they do not owe anyone is the closure of the district's best performing school presented as the only choice.

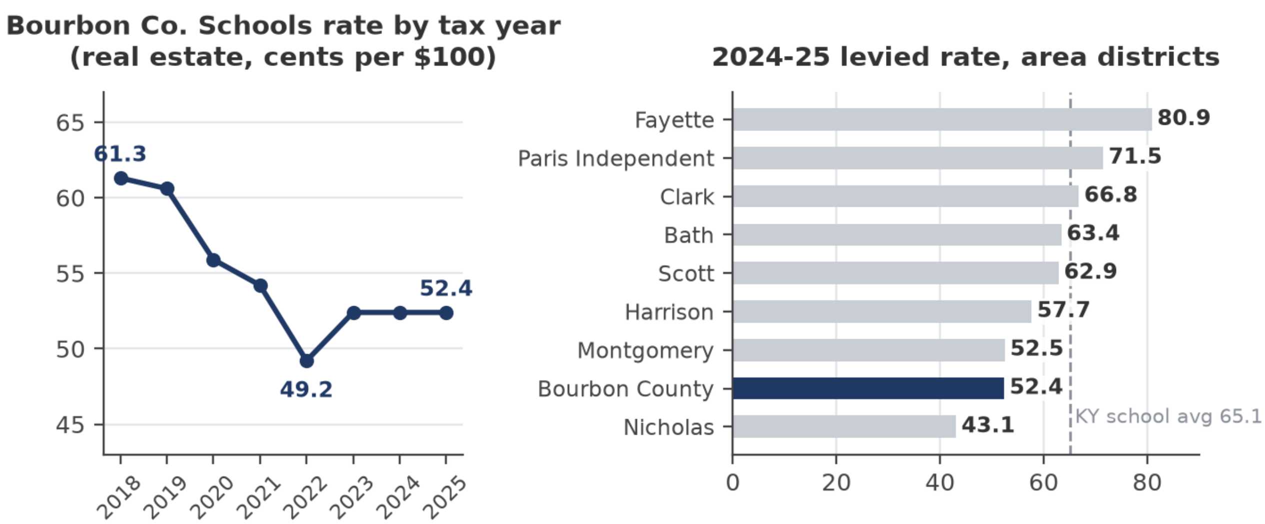
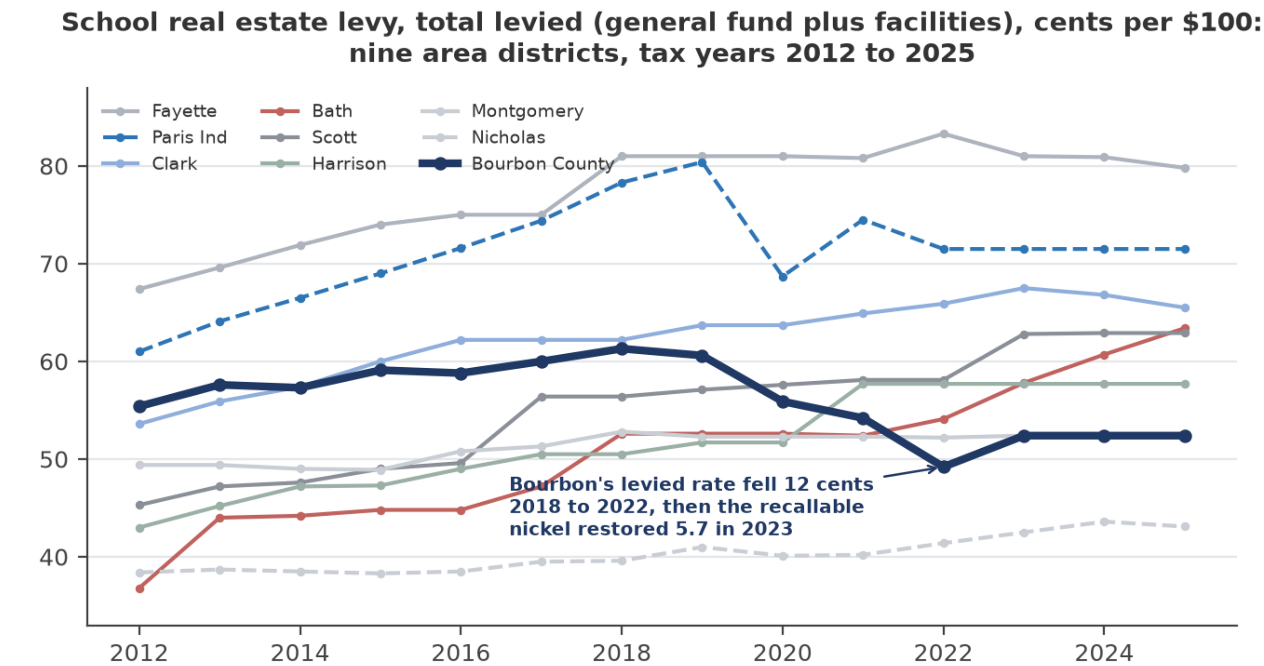


Figure 20. Left: the Bourbon County Schools real estate rate by tax year, from Kentucky Department of Revenue rate books; years before 2018 could not be retrieved and are not interpolated. Right: current levied real estate rates across nine area districts against the statewide school average of 65.1 cents. Fayette and Clark are from local reporting of their board votes; all other rates are Department of Revenue rate book lines. Bath's bar is its 2025 rate (2024 was 60.7); Nicholas is shown at its real estate rate of 43.1 (its tangible rate is 43.7).

The fourteen-year record settles how unusual this county's levy path is. KDE publishes every district's levied rates back to tax year 2012, and Figure 21 plots all nine area districts on the same axis: every neighboring district's levied rate is higher today than it was fourteen years ago, most by double-digit percentages, Bath by 72 percent. Bourbon County's is **5.4 percent lower**, the only decline in the region, falling from second highest among the nine in 2012 to seventh today. Two honesty notes belong in the reading. First, these are levied RATES: under House Bill 44 a rate can drift down while collections hold, because the compensating rate falls as assessments grow, so the chart measures the net of each board's levy choices against its assessment growth, and by that measure every other board in the region chose to keep or grow its rate while Bourbon's slid. Second, Bourbon did take the four percent revenue option in five of the last twelve years, by KDE's own levied-type file; the rate fell anyway because the other seven years took the compensating rate or less, including the twelve-cent slide from 2018 to 2022, the exact years the drawdowns began. The neighbors that rose took the four percent seven, eight, and nine times over the same window. The community that has twice declined to petition against a facilities nickel has never been asked to vote against the operating levy that pays teachers; the board simply has not levied it.



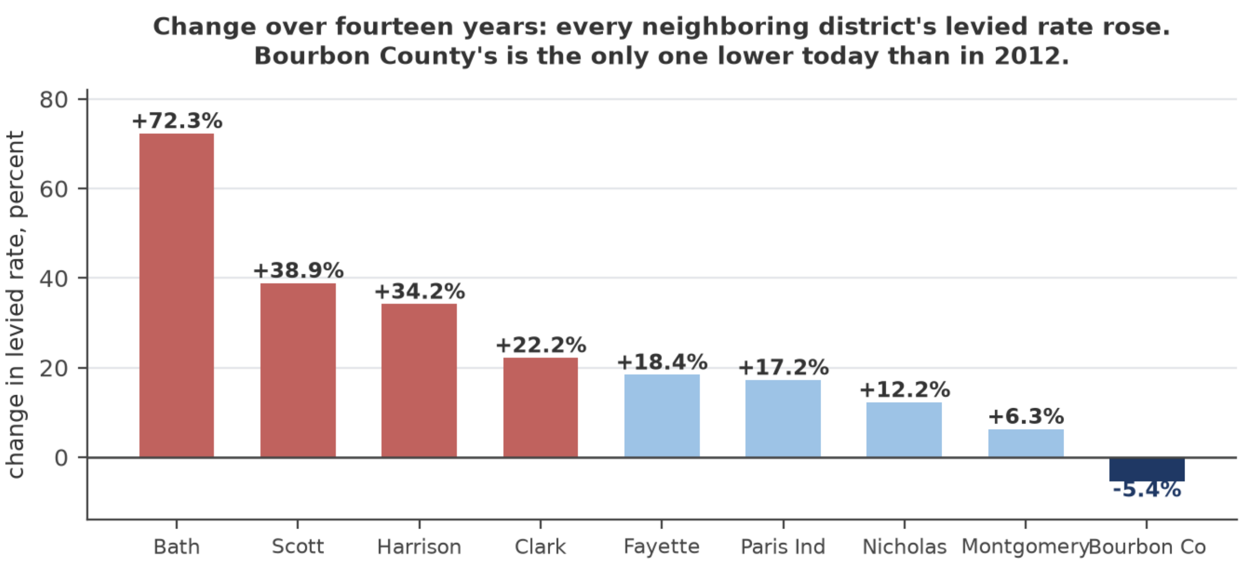


Figure 21. Fourteen years of school levies, nine area districts, from KDE's Local District Tax Levies files (total real estate column: general fund plus all facilities levies), cross-checked against the Department of Revenue rate books for 2024 and 2025, where all nine districts reconcile exactly. Top: levied rates by tax year. Bottom: percentage change from 2012 to 2025. Bourbon County is the only district in the region whose levied rate is lower today than in 2012. Rates are levied rates, not revenue effort; see the House Bill 44 note in the text. Data archived as build/ky_levy_history_2012_2026.csv.

Beyond the four percent: the recallable levy options

The four percent option is the largest increase the board can take without offering voters a veto. It is not the ceiling. Kentucky law (KRS 160.470) lets the board levy any rate, with the portion above four percent subject to a voter recall petition, and that is exactly how every neighboring district in Figure 21 climbed past Bourbon. Each option below is priced at Bourbon's own audited yield of about $191,000 per cent of rate: $7,829,060 of General Fund collections across the 41.0 General Fund cents in KDE's levied-rates file, real estate only, so the figures are conservative. The household cost is priced on the county's median owner-occupied home of $211,600 (Census ACS 2019-2023): each added cent costs that household $21.16 a year, about $1.76 a month. Vehicle rates are untouched; the homestead exemption shields about $46,000 of a senior homeowner's value, so most retirees pay less; farmland is assessed at agricultural value, not market; renters pay only what landlords pass through.

Option	New rate	Added cents	Median-home cost	New recurring revenue
Match Harrison County	57.7	+5.3	$112/yr ($9.35/mo)	about $1.01 million
Match the regional median (Fayette excluded)	60.3	+7.9	$167/yr ($13.93/mo)	about $1.51 million
Restore Bourbon's own 2018 rate	61.3	+8.9	$188/yr ($15.69/mo)	about $1.70 million
Match Clark County	65.5	+13.1	$277/yr ($23.10/mo)	about $2.50 million

Recallable levy options at Bourbon's own per-cent yield. Rates are 2025-26 levied real estate rates; the regional median is the median of the eight area districts with Fayette excluded. Every formula is live in the model's Tax_History tab, rows 70 to 91.

Restoring the rate this district itself levied in 2018 closes about two thirds of the structural gap on its own; matching Clark closes nearly all of it. And the sequencing is where the plan's own goal comes within reach. The first call on any new recurring money is closing the operating gap ($373,989 on the FY2026 trend) and ending the $1,320,939 capital-to-General-Fund sweep, $1,694,928 in all, because ending the sweep is what frees the restricted building stream to carry bonds. Restoring the 2018 rate raises $1,699,479, covering that requirement to within $4,551. The rate this board itself levied eight years ago is, almost to the dollar, the make-the-General-Fund-stand-alone rate. Once the General Fund stands alone, the nickel residual carries the $14 million renovation, the roughly $17.6 million of unused restricted capacity becomes genuinely pledgeable, and the phasing-in nickel equalization adds about $3.6 million more: roughly $35 million of construction capacity, for $15.69 a month on the median home, without pledging a cent of the new levy to a bond and without closing anything. Pledged straight to construction instead, the four options carry about $13.2, $19.6, $22.1, and $32.5 million at the model's 4.5 percent, 20-year assumption. The Harrison and median options are honest partial steps; they leave about $680,000 and $190,000 a year still to find from the alternatives menu before the sweep can end.

None of this is a recommendation of a particular number, and none of it is counted in the alternatives package of Section 9. The point is narrower: a menu of options exists between cut nothing and close a school, every one of them prices out larger than the most generous closure estimate, and every one of them carries a built-in democratic check. **A levy above four percent can be recalled by the voters it taxes. A closed school cannot be recalled by the children it displaces.** This community was offered that veto twice on the facilities nickels and twice declined to use it. It has never been offered the same vote on the operating levy that pays teachers.

10. What Can't Be Quantified: A Town and Its Heartbeat

> *"The school is the heartbeat of our small, but vital community."*
> Rev. Dr. Stephanie Moon, North Middletown pastor, July 2026

Everything to this point can be argued in dollars. This section cannot, and it belongs in the record anyway. North Middletown is a town of about 610 people. Its school has stood on College Street since 1948, educating grandparents, parents, and children in the same classrooms; this month those children were invited to write love letters to it. When a place that small loses its school, it loses its largest engine of civic life: the gym where the town gathers, the stage for every concert, the reason young families give for staying.

The research on what follows a closure is unusually consistent. Cornell sociologist Thomas Lyson, studying 297 rural New York villages, found that in the smallest of them, 500 people or fewer, the presence of a school went with home values roughly a quarter higher ($59,508 versus $47,782), better water and sewer infrastructure, and more residents working in town; he warned that money saved through consolidation "could be forfeited in lost taxes." A North Dakota State University study that followed eight communities through consolidation found that in the towns that lost their schools, businesses, retail trade, and participation in community organizations all declined. A 2022 Brown University analysis of Arkansas's forced consolidations estimated that affected communities lost 13 to 15 percent of their population and roughly $1,300 in assessed value per property, with communities of color hit hardest. And a case study of Limerick, Saskatchewan documented the quieter losses after a school closed: volunteerism, community recreation, and the everyday ties between generations all frayed, felt even by residents with no children in school.

There is a fiscal irony buried in that research: a district closing a school to protect its budget risks shrinking the very tax base the budget stands on. Property values, population, and local business activity are not sentimental line items. They are the assessment roll.

The people closest to this school have already said what the studies measure. An alumna planning to enroll her own children told reporters that closing it "just makes no sense when the other schools are already so packed." Mayor Jeff McFarland calls closure "a disservice to the community." None of this appears in a savings worksheet. All of it should appear in the Board's deliberation, because a decision that counts only what is easy to count is not a complete accounting.

My own personal note

> I grew up in this school and in this town, and I cannot overstate what they made of me. Our academic team won a regional championship in that building. I played basketball as an NMES King and kickball on that playground. I learned from teachers like Mrs. Craycraft, Mrs. Johnson, and Mrs. Mitchell, the kind of teachers a child remembers for the rest of his life. Whatever I have become, the foundation was poured there, early, by people who knew my name. And the debt runs wider than one building: Bourbon County Schools carried me from elementary through high school, and I loved every year of it.
>
> I also remember that this fight is not new. When I was a student, the board of that era tried to attach this same transitional label to this school. My parents and their neighbors chose to fight, and North Middletown Elementary stayed permanent. It was the lifeblood of this town then. It is the lifeblood of this town now.
>
> Bourbon County is no longer my home, or my family's. But the grit and perseverance it and NMES gave me still remain. Some things are worth fighting for wherever life takes you, and this school is one of them.
>
> A former NMES King

11. Ten Questions the Board Should Require Answered, In Writing, Before Any Vote

These are not rhetorical. Each has a document behind it that the administration either already holds or should be required to produce.

1. What is the line-item **net recurring General Fund saving** from closure: costs that truly disappear, minus added transportation, receiving-school costs, and the carrying or disposal cost of the building? Publish the worksheet.
2. What exactly is inside the “over a million dollars” figure, and how does it reconcile with the state's published per-student spending data for the school? And which enrollment count is the administration using, federal data show 128 students, while public statements have ranged lower.
3. Grade by grade, what is the real capacity at Bourbon Central and Cane Ridge, and what staff, sections, or space must be added to absorb 128 more children, at what cost, from which fund? The district's own 2021 facility plan rates them at 521 and 422 (549 only if an expansion never built is granted); at today's 459 and 453 enrolled, that is a net 31 uncommitted seats. Reconcile the ratings while at it: the approved plans and the 2026 draft print three different capacities for the same unchanged buildings. And publish the geocoded student counts by attendance area that any honest boundary study, including the rebalancing scenario in Section 9, needs.
4. What are the modeled bus routes, and what is the longest one-way ride a North Middletown kindergartner would face?
5. Where is the full report behind the KFICS assessment slides? The presentation, prepared by RossTarrant Architects, attaches $8.5 million to North Middletown, second lowest of the district's schools, against $98.4 million districtwide; publish the complete assessment, its room-by-room data, and its assumptions.

6. Which of the claimed savings are General Fund dollars that can pay teachers, and which are restricted facility dollars that cannot?
7. The 2024 $6.055 million bond's stated purpose is now on the public record (high school roof and a districtwide audio system, per the state bond disclosure archived here). Publish the BG-1 project applications behind it, and state when North Middletown Elementary last received meaningful capital investment.
8. Why did central-office administration grow 44.8 percent in two years while attendance fell, and what rollback is on the table before a school closes? Publish administrator compensation from the official state records.
9. What is the written plan to protect the academic outcomes of students moved from the school that leads the county in every state-reported subject on the 2024-25 assessments into the two schools it outscores, and what happens to the district's Title I allocations when they move?
10. Which alternatives in Section 9 has the administration actually modeled, with what results, and if none, why is closure first on the list rather than last?

12. Recommendations

The decision before the Board is often framed as closure versus no closure. That is the wrong frame. The deficit is a districtwide problem: every school stays on the same path under Plan 1, and North Middletown, whose realistic closure saving covers under a quarter of the gap, did not cause it. The real question is which full operating plan gives the best five-year result once you check it against real numbers, and there are at least three on the table. The comparison below is an illustration, not a forecast, built on this report's stated assumptions and a straight-line projection from the fiscal 2025 balance; the workbook's Scenarios tab carries the math, and the district should replace every assumption with actuals. One-time closure transition costs, which the district has not published, are not included and would reduce Plan 2's early-year figures. Two yardsticks are in play throughout this report, and they measure different things: coverage percentages run against the $2.65 million operating gap before transfers, while these balance projections run on the roughly $1.15 million net drawdown after transfers. A plan can restore the reported balance while covering only part of the before-transfers gap, which is why both numbers are always shown side by side.

Plan	Recurring impact, year 3	Projected FY2029 balance	What it requires
1. Districtwide status quo (change nothing)	None	Fully drawn down	No decisions; the districtwide drawdown simply continues, with or without North Middletown
2. Close NMES and consolidate	-$385,000 to +$565,000 (median +$91,000)	Median: gone; central case about $0.1M; best case $1.4M	Closure vote; median covers three cents of the gap; longer rides; enrollment-loss risk
3. Districtwide recovery plan (menu plus levy)	$1.1-$2.1 million a year	About $3.7 million	Revenue votes, administrative rollback, boundary action and HB 563 recruitment, implementation discipline; every school stays open

Three complete plans, compared on the same assumptions. At the v3 median, Plan 2 moves the empty-reserves date by only months; only its best case buys a meaningful cushion, and its losing scenarios drain reserves faster than doing nothing. Plan 3 restores balance while keeping every school open, and rebalancing and growing North Middletown ($116,000 to $176,000 a year, Section 9) is one line inside its menu. Scenarios and Runway tabs of the companion workbook.

The ask, plainly stated: the community requests that the Board of Education pause any vote on the facility plan, or on the future of North Middletown Elementary, until the ten questions in Section 11 are answered in writing and in public. A pause is fully within the Board's power: boards control their own agendas, a resolution deferring adoption of the plan requires only a majority, and if the four-year planning deadline presses, the governing regulation (702 KAR 4:180) allows a district to request a waiver or extension from the Kentucky Department of Education, relief the Department has granted other districts. Nothing in state law forces a rushed decision.

Before the July 29 forum and any Board action

- Adopt a formal Board position that closure is a last resort, to be considered only after the ten questions above are answered in writing and the alternatives in Section 9 have been costed.
- Decline to adopt any facility plan carrying a "transitional" designation for North Middletown until the net-savings worksheet, the complete KFICS assessment behind the July slides, the 2024 bond project applications (the BG-1s behind the already-public high school roof and audio-system purpose), and the school-level climate-and-safety survey results are public.
- A working threshold for the Board: if documented net recurring General Fund savings fall below roughly $400,000 to $500,000 a year, a range the four percent revenue option alone reaches by its second year without closing a school, closure fails on its own financial terms.
- Face the levy each August with the numbers on the table: the four percent option adds roughly $313,000 of recurring revenue in year one and about $978,000 a year by year three if taken three years running, while Bourbon would still tax below six of its eight neighbors. Take it or reject it, but decide on the record, alongside the spending decisions, because standing idle is the one answer I rule out.

Over the next twelve months

- Pursue the low-harm levers first: the collections-gap reconciliation, the 4-percent levy decision at the September tax setting, Medicaid and meals reimbursements, transportation routing, attrition-based staffing, and an administrative cost review, with quarterly public reporting against a target of cutting the operating deficit from $2.6 million to under $1.5 million by fiscal 2027 and under $800,000 by fiscal 2028.
- Set up a North Middletown sustainability committee, district, city, parents, and business, to design the signature program, community uses of the building, and a transfer-in program for the 2027-28 school year.
- Give that plan a real test: two years, a public target of at least 145 students at the fall 2028 count, and quarterly reporting against it. If the community's plan misses its own number, the conversation changes; if it hits, the question is settled. Either way, the decision will have been earned rather than assumed.

If consolidation is ever revisited

- Require an independent review of the savings estimate, a receiving-school capacity study, and a student transition plan, and cost grade reconfiguration (for example, a primary center at North Middletown) as the explicit alternative to outright closure.

The district holds about $4.3 million in General Fund balance and is drawing it down at $1.1 to $1.2 million a year. That is a serious problem, and roughly three budget cycles in which to fix it properly. Closing the county's best elementary school, in the town that would lose the most, on the strength of an unpublished number, would be a permanent answer to a solvable problem. The community is not asking the Board to ignore the deficit. It is asking the administration to show its work. Before an irreversible decision, the district should publish the staffing, receiving-school capacity, transportation, building, enrollment-retention, tax, and interfund-transfer analyses needed to compare closure against complete keep-open and districtwide recovery plans. Revenue or reductions, the Board must choose one and own it; standing still simply spends the reserves and settles nothing. Pause the vote. Answer the questions. Then decide with the whole record on the table.

Notes on the Data

I built this report from public records, and I want it held to that standard. The audited figures come from the district's financial statements for the years ended June 30, 2024 and June 30, 2025, both of which carry clean opinions. Per-student spending is the state's published school-level data for 2023-24, the most recent full year posted, and should be refreshed when the next year appears. The multi-year score series in Figure 10 is SchoolDigger's normalized 0-100 rendering of Kentucky Department of Education test data, a consistent yardstick across years but not KDE's official rating. Where this report says first in every tested subject, that is the state's own 2024-25 assessment file, archived in the repository; third-party rankings built on older data or different weights may order schools differently, and the state's current file is the primary academic record here; the underlying state assessments changed in 2012 and again in 2021-22. Demographic figures come from the U.S. Census Bureau, the Kentucky State Data Center's projections as reported in county planning documents, and the county's Envision 2040 plan. Enrollment counts from 1989 through 2014 are compiled from federal data by PublicSchoolReview; the 2015 through 2025 counts match the federal figures directly. Every dollar range labeled an estimate is mine, its assumptions are stated where it appears, and every one of them is adjustable in the companion workbook. The boundary rebalancing scenario in Section 9 is simple math on the cited enrollment counts, not a routing study; the geocoded student counts and routing data a full study needs are held by the district and requested in Question 3. The transportation estimates beside it use the official federal zone boundaries (SABS, 2015-16), a highway distance, and labeled cost-per-mile bands; the district's annual T-1 transportation report would replace the cost inputs, and the Transport_Geo tab is built to take them.

A few items in the record need the district, not me, to resolve. The real-estate tax rate appears three ways in public records, as 52.4, 54.2, and 54.7 cents; that confusion is resolved in Section 9: 52.4 cents is the levied rate, 54.2 a transposition typo, 54.7 the motor vehicle rate; still open are the General Fund versus building fund cent split, the levied rate type by year, and the pre-2018 rate history, all in state files the district can produce. The 2013R bond figures are internally inconsistent as printed. The 2024 bond's stated purpose is now on the public record through the state's June 2024 bond disclosure (high school roof and a districtwide audio system); the 2023 issue's project detail and both years' BG-1 applications are still open. The school-level climate and safety survey results were not publicly retrievable. And the enrollment count itself: federal data show 128, public statements have said around 100, and a 118 figure appears in no official record I could find. Reported free and reduced-price meal shares for the school range from roughly 76 to 93 percent across federal and state sources. My recollection in Section 10 of an earlier transitional episode comes from personal discussions with my father, who served as mayor of North Middletown; it is offered as memory, and the pre-2021 planning records that would confirm it are requested in Section 12. One more for the record: the fiscal 2025 audit misprints the prior year's attendance as 2,278.527; the correct figure, 2,278.537, comes from the fiscal 2024 audit itself.

I prepared this report myself, with Claude, an AI research assistant from Anthropic, doing the digging alongside me, and I disclose that on purpose: check my work. Every figure traces to a source below, and every school and district named is the Kentucky one. Before release I stress-tested this report against its own bias, which is why the cautions on pension allocations inside expense lines, one-time swings, single-year score noise, and the tax cost of the levy option sit beside the numbers they qualify. The Kings mascot and the blue and white of these pages are the school's own, as every King knows. Last: this report criticizes decisions and asks for documents. It attributes no motive and alleges no wrongdoing to the superintendent, the finance office, the Board, or any member of the planning committee, and nothing in it should be read otherwise.

Corrections policy: errors identified in this report will be corrected publicly and promptly, and each corrected version will carry a new version number and date. Every version, and the complete line-by-line history of every change to the report, the model, and the website, is archived in the public repository at github.com/ryanuspsagm/SaveNMES. Send corrections, with the source that supports them, to ryanuspsagm@gmail.com. The same standard is asked of the district: publish the worksheet, and if this report's numbers are wrong, its own records are the fastest way to show it.

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46. KRS 160.470 (school district tax rate limits, hearing, and the four percent revenue option); KRS 160.473

47. Winchester Sun, Clark County Board of Education tax rate adoption (September 2024); Lexington Herald-Leader coverage of the Fayette County Public Schools 2024-25 rate

48. Kentucky Department of Education, Local District Tax Levies files, SEEK Taxes page (rate type by year; cited as an open records item)

Appendix A: Plain-Language Glossary

ADA (Average Daily Attendance)	The average number of students actually present each day; the main driver of state funding.
BG-1	The state form that authorizes a school construction project's scope and budget.
Bond / debt service	Borrowing for buildings, and the annual principal-and-interest payments that repay it.
Bonding potential / capacity	The new building debt a district's restricted revenues can support, as computed by KDE; built from the capital outlay and nickel streams, minus existing debt service. See Section 6.
Capital outlay	A state allotment restricted to buildings and equipment; it cannot pay salaries.
Compensating rate	The property-tax rate that produces the same revenue as the year before.
Contingency	The required budget cushion; Kentucky law sets a two-percent minimum.
DFP (District Facility Plan)	The state-approved four-year plan listing every building's status and capital priorities.
ESSER	Federal pandemic relief for schools (Elementary and Secondary School Emergency Relief), now expired.
Finance Corporation	The legal entity, with the same members as the Board, that issues a district's bonds.
4% rate (KRS 160.470)	The state law allowing a board to collect up to four percent more property-tax revenue each year without a recall election.
FRPL	Free and reduced-price lunch eligibility; a standard measure of student poverty.
FSPK / the "nickel"	A restricted building tax (five cents per $100 of property value) that funds facilities and bond payments.
Fund balance / unassigned	The district's accumulated reserves; the unassigned portion is not committed to any purpose.
General Fund	The district's main operating account, salaries, utilities, and daily costs.
Hold-harmless	A temporary rule that let districts keep pandemic-era funding based on older, higher attendance.
KDE / KBE	The Kentucky Department of Education and the Kentucky Board of Education, which must approve facility plans.
KSA	The Kentucky Summative Assessment, the state tests behind school accountability scores.
LPC (Local Planning Committee)	The citizen-and-staff committee that drafts the facility plan; it recommends, but cannot close a school.
Official statement	A bond's public prospectus describing its purpose, projects, and repayment terms.
On-behalf payments	Pension and benefit costs the state pays directly for district employees, shown in the audit as both revenue and expense.
SEEK	Support Education Excellence in Kentucky, the state's per-student funding formula ($4,586 base in fiscal 2026, rising to $4,626 in fiscal 2027).
SFCC	The School Facilities Construction Commission, a state body that pays part of qualifying school-construction debt.
Tier I	An optional layer of local tax effort that the state partially matches.
Title I	Federal funding for schools serving many low-income students.
"Transitional" center	A facility-plan label meaning a school is slated for possible consolidation; a classification, not a closure.
702 KAR 4:180	The state regulation governing facility planning and the school-closure process.

Appendix B: The Open Records Checklist

Kentucky's Open Records Act (KRS 61.870 to 61.884; inspection rights and request procedures in KRS 61.872, agency response requirements in KRS 61.880) entitles any resident to these documents on request to the district's records custodian, with a response due within five business days. Each request names the labeled estimate in this report or the companion workbook that it would replace. Nothing here seeks student-identifiable information, and I will publish, and correct against, whatever comes back.

Request	What it settles
The money. The net-savings worksheet behind the “over a million dollars” statement	Replaces the published two-tailed range, minus $385,000 to plus $565,000 (Sections 1, 4)
Any alternatives modeling the administration has performed	Whether closure was compared to anything (Section 9)
Administrator salary schedule and five years of compensation, position by position	How much of the 44.8 percent central-office growth is people versus accounting (Section 8)
KDE levy files: rate type elected each year; General Fund versus building fund cent split	The two open cells in the tax history (Section 9)
The buildings and bonds. The 2024 bond's official statement and BG-1; the 2023 issue's purpose	Where $6.9 million of recent borrowing went (Section 6)
KDE's bonding potential statement for the district	Real borrowing headroom beside the audit's $23.5 million (Section 6)
The complete KFICS assessment behind the RossTarrant slides, with room-by-room data and assumptions	The slides are public (archived on this site); the full report is not (Section 7)
The room-by-room worksheet behind the 174 capacity rating; the pre-2021 facility plans	Whether capacity is a wall or a room schedule (Section 7)
The boundaries and buses. The district's current GIS attendance-zone map	Confirms the official 2015-16 federal boundaries in Figure 18 are still in force
Geocoded student counts by attendance area or planning zone	Validates the density analysis; enables real boundary optimization (Section 9)
The T-1 annual transportation report, route sheets, and cost per bus-mile	Replaces every yellow busing input in the Transport_Geo tab
Modeled post-closure routes and the longest one-way ride for the youngest riders	Question 4's answer in minutes rather than adjectives
The students. The written academic transition plan and Title I reallocation analysis	What happens to the children academically (Section 5)
Grade-by-grade capacity, sections, and space at Bourbon Central and Cane Ridge	Absorption costs, and the rebalancing scenario's relief estimate (Sections 4, 9)
School-level climate and safety survey results for all three elementaries	The state's own measure of the school communities involved (Section 5)

Fifteen requests in four groups. Each cites the section whose labeled estimate it replaces.

Already public, no request needed

- School Attendance Boundary Survey (NCES EDGE, 2015-16): the district's attendance-zone GIS files, school locations, and enrollment files at nces.ed.gov/programs/edge, with the prepared query in this repository as build/fetch_sabs.py. Also public: U.S. Census TIGER county boundaries and block-level population counts (census.gov/geographies), and KDE SEEK transportation calculation files (education.ky.gov/districts/SEEK).