Board Member Q&A

September 01, 2026

Duncan 8/31	L - How do we explain the projected jump in unassigned Fund Balance from $198 mill in 2028 to $257 mill in 2030?	We forecast the Board to approve a tax rate that will provide for a 4% increase in Property tax revenues for each of the years within this timeframe. This increase, along with other forecasted changes to revenues and a decrease in the District deficit will provide for the "rebound" increase in Unassigned Fund Balance as noted. This forecast does NOT include any future COLAs or other salary adjustments aside for natural progression of employees on Salary Schedule steps.
8/28/26 Everett	For the two professional services contracts, I don't see any outcomes tied to the services? I see where they put on events and help kids in school but nothing about outcomes they are held to showing that our kids improved from the service?	I believe this inquiry is in reference to Alpha Lambda Center and Amelia Rowan. The Amelia Rowan contract is for a PNP school, which does not have to follow JCPS Board policy regarding contracts. Alpha Lambda Center contract is for $55,000, which is below the $100,000 threshold that requires outcomes tied to service pursuant to Fiscal Management Administrative Procedures 04.32 AP.111. Note: All contracts, regardless of amount, must describe itemized and quantifiable "deliverables". Contracts $100,000 or more have the additional requirements for contract performance and a review cycle. **Review of Contract Performance** The District shall establish a systematic, differentiated evaluation model to review vendor performance in fulfilling selected contracts that shall: 1. Evaluate all contracts with a vendor with an aggregate annual amount of one hundred thousand dollars ($100,000) or more; and 2. Determine whether, and the degree to which, the specific terms of the contract were fulfilled. The differentiated evaluation review model shall have three tiers differentiated based on the level and depth of the evaluation of the investment:

		1. The Strategic Investment Cycle Review shall provide the most in-depth analysis of the investment; 2. The Implementation Quality Review shall provide a medium level of analysis of the investment; and 3. The Service Delivery Review shall provide a basic contract compliance check of the investment. **Strategic Investment Review Cycle** For recurring General Fund program investments of one hundred thousand ($100,000) or more, the District shall utilize a strategic investment cycle review process with a three (3) year review cycle to evaluate whether the return on investment warrants renewal of the investment…
8/28/26 Everett	It looks like we may need to liquidate all of our investments, rather than just some, is this temporary or more long term?	The simple answer is, "yes", we expect this to be temporary. More specifically, to address the question about liquidating our assets, please reference the Monthly Financial Report for September 1st section titled *Investments*. "JCPS has Investments, MUNIS account 10 6111, of $80 million as of July 1, 2026. As cash flows get low, we may liquidate some, or all, of our Investments, to maintain sufficient Cash in bank. With the additional financial "tool" of the Tax Revenue Anticipation Note (aka, "line of credit'), we have the additional option of temporarily drawing from the line of credit rather than fully liquidating our Investments if this is more strategically advantageous." Regarding the duration, please note the Monthly Financial Report for September 1st section titled *Change in Net Position.*We expect to remain in a state of financial recovery for the next two years, which will include a declining Fund Balance on July 1st, 2027, compared to July 1st, 2026.
8/28/26 Everett	I may be missing it but we have a budget to actuals for all last year on spend and revenue? I'm just looking for how much we brought in and how much we actually spent last fiscal year.	The Budget-to-Actuals for **2025-26** is available on the 2025-26 General Fund Dashboard. The Revised Budget of $1,499,658,290 includes all new year revenues ("Receipts") as well as prior year Fund Balance. What we actually spent last year is shown as Actuals, $1,279,185,461 . The Encumbrances of $28,725,190 become this year's Carry Forward. When you take the Revised Budget and subtract Actuals and Encumbrances, the net result is the estimated Unassigned Fund Balance of $191,747,639 for July 1st, 2026.

		To understand better what this means in terms of gains/losses in financial standing, you have to review our changes in "net position", which is detailed in the Monthly Financial Report for September 1st section titled *Change in Net Position.* Our (General Fund) Fund Balance change in net positon from July 1st 2025 to July 1st 2026 is a negative $91,848,996.
8/28/26 Everett	Do we have a budget to actuals report for the start of this fiscal year thus far?	The Budget-to-Actuals for **2026-27** is available on the 2026-27 General Fund Dashboard. This dashboard will be updated on the first of each month. Note, the October 1st update will include updates to the Revised Budget (which balances with Revenues) based on best-known information for forecasting at the time of the Working Budget in September.
Duncan 8/11/26	What benefits can we expect from the services Blueprint 502 is providing? How will we know they made a difference?	These services are designed to support students requiring Tier 2 and Tier 3 interventions and are intended to increase student attendance and educational attainment while reducing behavior concerns, truancy, and suspensions. The program will target up to 75 students annually and provide up to four staff members to work directly with participating students. The impact of Blueprint 502's services can be evaluated by monitoring changes in student attendance, truancy, academic performance, and behavior. Baseline information for participating students can be compared with data collected throughout and following program participation to determine whether students demonstrate improvement in these targeted areas.
Everett 8/3/26	Now that we are through the transfer window, where do we stand on the plan to reduce the cost and headcount of the central office? Specifically where did we stand at the end of last school year compared to where we are today?	The team is in the process of gathering this information.