

## **Revenue Advisory Task Force Meeting – 8/25/25**

### Call to Order – Chair Craig

- Review of minutes from 8/11/25
- Approval of minutes
  - 1<sup>ST</sup> motion made by Marina Gomez
  - 2<sup>nd</sup> motion made by David Beyer

### Introduction/Update – Chair Craig

- Discussion of how spending has increased

### Dr. Yearwood

- Working through deficit, which is for the board to address, not this committee

### Expense Discussion – Chief Muns

- Building the future - laying the foundation; whether we do the referendum or not, making decisions based on what we see here
- Looking at the trend – 2010 vs 2025
- 74% budgeted for schools; 3% to admin
- Salaries to schools – General fund only, no food costs
- 85% salaries, wages, benefits – not included insurance, utilities
- Light green (not nutrition) – provide services to school
  - Operations (transportation, maintenance, grounds, custodians, vehicle maintenance, safety)
  - Academics
  - Ece – Special education
  - Diversity, Equity, Poverty
  - District Wide school cost – i.e. subs
- Revenue increased by 15%; 15-year trend of expenses by function
  - Instruction – direct classroom instruction; supports that teacher and teaching supplies
  - Student Support – counselors
  - District Admin – IT, CFO, etc
  - Food Service
  - Plant Operations – Safety Resource Officers, Facilities
- %'s represent increase over 15 years compared to revenue
- Community Service – Family Resource (FRSC)

**Question – where are the learning hub expenses – student support? Need to verify**

Increase in Instruction – pause on – will discuss during next meeting

Increase in Student Support

- Mental health tech – every school

- Very diff compared to 2010
- 1<sup>st</sup> district in state with bullying hotline
- Counseling services
- Instruction staff support – deliver curriculum in different method
  - ECE implementation coaches

#### Increase in District Administration

- General Counsel expanded 0->2->9; includes 4 attorneys
- Chief of Staff dept expanded to 5
- DEP expanded to 41

#### Increase in bus drivers

Question – where are all the Chiefs paid out of?

Craig – will have access to org chart

#### Another way to look at data – vs function

- Salaries, fringes
  - Fringes include Employer portion of KY Teacher Retirement and Health Insurance paid by state
  - Offsetting Revenue/Expense
  - Change in Accounting practice pushed down to district to reflect carrying value of fringes on balance sheet
- Services
  - Licenses, contractors, educations, auditors, nurses – in each school
  - Why do contract nurses
    - Hard to hire, pay, same issue as mental health

Question – any revenue back from Medicaid? – about 2.2 million; looking at billing more services

- Property Services
  - Repairs and Maintenance
  - Other Services – contracts like Tarc, transportation related, stipends to parents

Question – Do we have surplus property? The goal is to get off books immediately. We have less than 5 properties now

Question – Do we landbank? Yes, we have, but we have sold. Plus, would not amount to a large enough property for a school

#### We have gone through many changes since 2010

- 1:1 technology
- District Wide Curriculum – Journey to Success

- Mental health
- Increased multilingual learners
- JCPS Police
- Achievement gap - DEP

#### 1:1 technology

- Every student has laptop
- Comes with challenges – cost to repair, cost to purchase

#### District Wide Curriculum – Journey to Success

- Significant curriculum/training
- Changing schools no longer issue
- Efficient training
- 23/24 – reading
- 24/25 – math
- 3-5 year span before realizable

#### Mental Health

- Bullying hotline
- Practitioner in every building
- 24/7

#### Multilingual Learners

- Challenge to understand
- Data that numbers show decrease with deportation, BUT we continue to increase
- All data points do not show the same increase; different categories for deportation
- Several language and dialects within
- Increase in numbers changes the way we deliver

#### JCPS Police

- 73 officer team – 7<sup>th</sup> largest
- Full authority on campus
- Weapons detection in middle and high schools
- 22/23 – 30 guns
- 24/25 – 5 guns } definite impact
- Evolve technology – metal and AI technology; can tell difference between 3-ring binder and gun
  - 4.1 million for cost of equipment
  - 2 million for maintenance

#### Achievement Gaps

- Require DEP
- 2010 couple employees
- Change from reactive to proactive
- 2025 DEP include team promoting student achievement
- Equity instruction

Question – do we expect DEP to be eliminated? – not going to solve here, but state legislative tells us to take away. We are not worried about, always something from Frankfort. Dr. Yearwood – will not happen. Majority of our students are not white; have to continue. The priority is students.

## Open Discussion

Dr. Yearwood

See nationally the growth/challenges especially in expenditures, deficits in budgets everywhere

Maddie Shepard

All experience same labor cost issue

Seek funding responsibilities changing from state to local

Lexington is experiencing the same thing – ours is bigger scale

Question – see top 20 or 10 to see similarities; to see that the issue not universal to our district

Still living under 90's model, but with different needs

Salary issues are significant issue, especially 5-10 years from now; already with pressure and cannot attract new hires; not just JCPS; its all of us

Big challenge, big risk – risk of future

2 parallels - Get the house right and this conversation, but come together

Question – When have charts and questions answered from 8/11 meeting? Should have by 9/22

Reminder for HR meeting – Cliff of employees by age – to understand upcoming retirements

Comment – pension package not close to what it was

Next meetings:

- 9/22 – Salary and HR
- 10/6

Adjournment

- 1<sup>st</sup> motion made by Nicole Humphrey
- 2<sup>nd</sup> motion made by Maddie Shepard