

Revenue Advisory Task Force Meeting – 11/17/25

Call to Order – Chair Craig

- Review of minutes from 10/27/25
- Approval of minutes
 - 1ST motion made by David Beyer
 - 2nd motion made by Brittany Abdelahad

Introduction and update by Chair Craig

- Need to hear a few more comments
- Chay Ritter speaking tonight from KDE
- IT overview
- Communications provided written report and is available for questions
- Yearwood will give update on budget

KDE Discussion – Chay Ritter

- What options are available for levying local taxes and SEEK
- JCPS is in a unique situation due to our size
- We currently tax 4 types; property, tangible/personal, motor vehicle, aircraft/watercraft
- Water – coastguard registered (not pontoon, which is under motor vehicle)
- JCPS occupational tax is at the max (.75)

4- tax rate calculations – local board would levy the rate

- Compensating – excludes new property
- Subsection
 - Could potentially add 80 million but tax rate be higher
- 4% rate – this is the cap
- HB 940
 - Keeps low so we hit max tier

Closest competitor is Fayette County

KDE looks at expected revenue (zero delinquencies)

JCPS has reached max on motor vehicle tax rate

Utility Gross Receipts

- Do not tax now
- Cannot exceed 3%
- If levied, is subject to voter recall

Excise Tax

- Up to 20%
- No district does

- Subject to voter recall

Recall

-
- 5 voters to commence
- Petition process
- County clerk require to submit
- 10% or 5%

	Districts	Districts
Tax	Don't	Do
Utility	14	157
Occupational	163	8
Excise	171	0
Air	85	86
Water	87	84

Recallable vs Recallable Nickle

- Exceeds 4% rate
- Recallable is simply amount above 4%
- Recallable nickel is equal to most recent nickel amount (5.5 cents) and amount is restricted for facilities renovation or new construction

Recall

- 3 voters commence petition process
- Needs to be signed by 5,000 voters or an amount to equal 10% total number of votes

Nickel Equivalent Taxes

- FSPK – Facility Support Project of KY
- Recallable Nickel

Bonding ratio is 12:1

Local Effort

- 30 cents per \$100 of prop assessment including motor vehicle, is reduced from SEEK Formula
- Specific to school district
- JCPS is reduced by 351 million or 4k per AADA
- 5th highest in the state
- Because of reduction, we have to generate more from community

Property wealth

- Per pupil assessment for JCPS is \$1,364,022

- 5th highest per pupil out of 171 districts
- Amount exceeds statewide per pupil (\$1,211,000) which results in no state equalization for JCPS – nickel or tier 1 funding; JCPS gets 0

IT Discussion

Rethinking educational delivery (i.e. AI)

Providing equitable access technology to kids

IT framework – 4 major sectors

Technology footprint; 11,000 wireless access points & 125k Chromebooks to name a few

Technology has changed since 2019

- Growth in devices – 10,000 to 200,000
- 1:1 devices
- Interactive panels
- 24/25 – connectivity for students
 - Outside of school buildings
 - TMobile for free

Learning labs with Verizon

KETS funding provides 1.8 million annually

E-rate – sponsored by FCC – received 30million over past decade

Link2Learn

- New network for JCPS
- Fiber west of 65
- Building our own vs lease
- Becoming independent of E-rate
- Save 500 million

Cybersecurity

- Build out team
- Automate mitigation

Tech Division Funding

- Intentional find/maximizing funding source
- Migration to Gmail
- Moving workload from VMware

Reviewing Purchasing power

- Chromebook 1-\$317 vs 10k-\$180
- Staff 1-\$682 vs 1,500-\$552

Opportunities

- Maximize purchasing/Google partnership

- Risk assessment
- AI applications
- Transition work from vendors to in house

Question – are there AI applications available for HR?

Dr. Yearwood message

- Critical inflection point
- Spending points projected liquidity crisis in 26
- 132 million deficit in 26/27
 - Reductions in central office
 - Salaries preserved
 - Classroom integrity
- Central office headcount reduction
- Some program reductions
- Strengthen fiscal discipline
- New budget and staffing process
- Contract oversight for agreements over 100k
- Stabilizing finances
- Foundation for responsibility for growth
- 85% complete
- Cuts
 - Contracts
 - Minimize central office positions (admin level)
 - Reduce duplicate work
 - Closure of schools
 - Aligning with personnel needed to run schools
 - Support embedded at school level
 - Adjust calendar days for admin level
- Decisions are difficult and unavoidable

Recommended reconvening in February 2026 after hearing draft budget presentation in January. Make recommendations in mid-April regarding tax rate. This was unanimously decided by the committee.