

Jefferson County Teachers Association

WHERE DO YOUR UNION DUES GO?

A LOOK AT JCTA SPENDING IN FISCAL YEAR 2025 (September 1, 2024 – August 31, 2025)

The Jefferson County Teachers Association is sitting on \$7.5 million. That is more than three times everything the Louisville teachers' union spends in an entire year — a reserve built from members' dues that has nearly doubled since 2018, banked by an organization that employs just eight people. JCTA, the largest local teachers' union in Kentucky and the bargaining agent for Jefferson County Public Schools educators, took in \$2.8 million in FY2025, spent \$2.4 million, and added another \$401,592 to a fund that now stands at \$7.5 million.¹

Where the money goes does not, on its face, resemble classroom advocacy. After \$549,988 in staff wages and \$286,458 in officer compensation, JCTA's single largest outlay was \$245,300 on travel — more than 10 cents of every dollar it spent. Layer in \$160,154 on member communications, \$141,995 on stipends and honorariums, \$73,781 on meals, and \$66,721 on 'leadership expenses,' and a small local spent \$527,797 on travel, stipends, meals, and leadership perks in a single year — more than half a million dollars.²

JCTA's political footprint dwarfs its modest size. Through Better Schools Kentucky — the political action committee that functions as the union's political and lobbying arm — JCTA-aligned money has poured \$4.6 million into Kentucky politics since 2017, including \$2.6 million in direct contributions to candidates and committees. Of that candidate money, 99.2% went to Democrats and just 0.8% — \$21,900 across nine years — to Republicans.³ The PAC's largest checks went not to classrooms but to a cluster of Democratic-aligned committees with reassuring names: \$840,000 to 'Kentucky Family Values,' \$400,000 to the 'Commonwealth Conservative Coalition,' and \$200,000 to 'Liberty & Justice for Kentucky' — all classified, on the audited record, as Democratic vehicles. In Frankfort, JCTA lobbies the General Assembly directly through its own president and vice president, who have served as the union's volunteer legislative agents since 2021, while its parent — the Kentucky Education Association — ranks among the largest lobbying spenders in the state. Among the candidates it funded was Keturah Herron — Kentucky's first openly LGBTQ legislator and a leading opponent of the state's restrictions on gender-affirming care for minors — who took \$6,000 from the PAC in 2022.⁴

At the top of the payroll sits Executive Director DeeAnn Flaherty, whose \$184,468 in compensation consumed 7.8% of the union's entire budget — and has climbed every year, from \$148,963 in 2018.⁵ President Maddie Shepard drew a further \$30,694 from JCTA while released

from her teaching duties to lobby in Frankfort. The other thirty-one members of JCTA's board collected nothing — but the two paid leaders together cost the union \$215,162.

And the surplus only grows. JCTA's expenses rose 34% from 2018 to 2025 while its revenue rose just 11%, yet the union still banks more than it spends every year — its net assets have grown from \$3.9 million in 2018 to \$7.5 million, a 94% increase, or roughly \$1,300 in reserves for each of the estimated 5,800 educators it represents.⁶ This is not an organization under financial strain. It is one choosing to stockpile teachers' dues.

A teachers' union exists to defend teachers — at the bargaining table, in the grievance process, and in the statehouse. JCTA's own filings show an organization that has drifted from that promise: it pays its director \$184,468, banks a \$7.5 million fund, spends more on travel and stipends than many of its members earn in a year, and routes millions through a PAC that backs one party 99 to 1. Kentucky's public school teachers deserve to know that the dues deducted from their paychecks fund a political operation and a growing endowment far more reliably than they fund their own representation.

FINANCIAL POSITION

JCTA is, by any measure, financially flush. The union closed FY2025 with \$8.2 million in total assets against just \$679,607 in liabilities, leaving \$7.5 million in net assets — a reserve equal to more than three years of its total annual spending.⁷ Nearly all of it is liquid: \$6.3 million in non-interest-bearing cash, another \$713,713 in savings, and \$743,689 in publicly traded securities.

That cushion has grown relentlessly. Net assets stood at \$3.9 million in 2018 and have climbed every year since to \$7.5 million — a 94% increase in seven years, accumulated from the dues of a union that represents roughly 5,800 Jefferson County educators. This is not a strike fund being prudently built against hard times; it is a surplus that grows because the union consistently collects far more than it spends on its members.

Item	Amount
Total Assets	\$8,217,220
Total Liabilities	\$679,607
Net Assets	\$7,537,613
Cash (non-interest-bearing)	\$6,261,819
Savings & temporary cash	\$713,713
Investments (publicly traded securities)	\$743,689

SPENDING BREAKDOWN

Of the \$2.4 million JCTA spent in FY2025, the largest single category was employee compensation — \$549,988 in staff salaries and \$286,458 in officer pay, plus \$119,304 in pension contributions and \$36,345 in payroll taxes. But the next-largest line item was not representation: it was \$245,300 on travel, 10.4% of the entire budget.⁸

The pattern of discretionary spending is striking for a local of its size. Beyond travel, JCTA spent \$160,154 on member communications, \$141,995 on stipends and honorariums, \$73,781 on meals, and \$66,721 on 'leadership expenses' — and handed \$66,492 in grants to outside organizations. Its IRS filing reports no functional allocation between program services and overhead, so there is no disclosed figure for how much of this reached an actual grievance, contract negotiation, or classroom.

Category	Amount	% of Total
Other Salaries & Wages	\$549,988	23.4%
Officer & Director Compensation	\$286,458	12.2%
Travel	\$245,300	10.4%
Occupancy	\$178,100	7.6%
Member Communications	\$160,154	6.8%
Stipends & Honorariums	\$141,995	6.0%
Pension Contributions	\$119,304	5.1%
Office Expenses	\$101,510	4.3%
Meals	\$73,781	3.1%
Leadership Expenses	\$66,721	2.8%
Grants to Organizations	\$66,492	2.8%
All Other (IT, legal, accounting, insurance, advertising, payroll taxes, depreciation, etc.)	\$364,394	15.5%

What Do These Categories Mean?

Other Salaries & Wages: Wages for non-officer staff (Form 990, Part IX line 7). JCTA reported eight total employees.
Officer & Director Compensation: Pay to officers and directors (Part IX line 5). In practice this went almost entirely to two people — the executive director and the president.
Travel: Travel costs (Part IX line 17). At \$245,300, this was JCTA's largest non-salary expense — more than 10% of the entire budget.
Member Communications: Newsletters, mailings, and other member outreach (reported as a Part IX line 24 'other expense').
Stipends & Honorariums: Payments to individuals for service or appearances (Part IX line 24). Distinct from regular salaries.

Pension Contributions: Employer retirement contributions for JCTA's own staff (Part IX line 8).
Meals: Food and meal expenses (Part IX line 24), separate from travel and conferences.
Leadership Expenses: A JCTA-defined 'other expense' category (Part IX line 24) covering costs attributed to union leadership.
Grants to Organizations: Cash grants to outside domestic organizations (Part IX line 1).
All Other: The remaining smaller lines — information technology, legal and accounting fees, insurance, advertising, payroll taxes, depreciation, conferences, and miscellaneous.

PAC POLITICAL SPENDING

JCTA's political money runs through Better Schools Kentucky, the political action committee registered as the union's political and lobbying arm. Since 2017 the PAC has disbursed \$4.6 million — of which \$2.6 million went directly to candidates and political committees, \$1.8 million to operating vendors (largely Democratic-aligned Kentucky consulting and media firms), and the remainder to internal transfers and unclassified payments.⁹

The partisan tilt is nearly absolute. Of the \$2.6 million in candidate and committee contributions, 99.2% — about \$2.6 million — went to Democrats, against \$21,900 (0.8%) to Republicans across the entire nine-year window. Every Republican payment was individually name-verified against Kentucky Registry of Election Finance filings; the largest was \$6,000. The PAC's biggest beneficiaries were not individual teachers' champions but Democratic-aligned committees operating under deliberately anodyne names — 'Kentucky Family Values' (\$840,000), the 'Commonwealth Conservative Coalition' (\$400,000), and 'Liberty & Justice for Kentucky' (\$200,000) — alongside the Kentucky Democratic Party, the House and Senate Democratic caucus committees, and the Democratic Attorneys General Association's 'People's Lawyer Project.'¹⁰ Among the individual candidates on the receiving end was Keturah Herron — Kentucky's first openly LGBTQ state legislator and one of the General Assembly's most outspoken opponents of the state's restrictions on gender-affirming care for minors — who collected \$6,000 from Better Schools Kentucky in 2022, including the contribution that helped power her February 2022 special-election win.

Recipient	Amount	Party
Kentucky Family Values	\$840,000	D
Commonwealth Conservative Coalition	\$400,000	D
Liberty & Justice for Kentucky	\$200,000	D
Common Sense Kentucky PAC	\$140,000	D
Kentucky Education Defense Fund	\$120,000	D
Jason Nemes (top Republican recipient)	\$6,000	R
TOTAL	\$2,614,173 in candidate & committee	

	contributions (99.2% Democratic / 0.8% Republican)	
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For the teachers who remain members, none of this is put to a vote. Union leadership, not the rank and file, decides that the money flows to a six-figure director, a multimillion-dollar reserve, and a PAC that funds one party 99 to 1.

JCTA represents public school employees, and under the Supreme Court's 2018 decision in Janus v. AFSCME, no public employee can be compelled to pay union dues or fees as a condition of employment. Contributions to Better Schools Kentucky are legally voluntary — but the PAC's overwhelmingly one-sided agenda reflects the priorities of union leadership, not necessarily of the thousands of Jefferson County teachers whose dues sustain the organization that runs it.

TOP COMPENSATION

For an organization with eight employees, JCTA pays its top executive handsomely. Executive Director DeeAnn Flaherty received \$184,468 in FY2025 — 7.8% of the union's total budget, consumed by a single salary.¹¹ Her compensation has risen every year, from \$148,963 in 2018 to \$184,468 in 2025, a 23.8% increase. President Maddie Shepard received \$30,694 from JCTA while released from her Jefferson County Public Schools teaching position to lobby and serve at the union; the remaining thirty-one board members were unpaid.¹²

The contrast is the point: a Louisville teacher's average salary runs well below six figures, yet the union's director out-earns nearly every principal in the district — and her pay, the union's \$7.5 million reserve, and its \$245,300 travel budget are all funded by the same dues those teachers pay.

Employee		Total Compensation
1. DeeAnn Flaherty — Executive Director		\$184,468
2. Maddie Shepard — President		\$30,694
TOTAL OFFICER/KEY COMPENSATION		\$215,162
Officer	Title	Total Compensation
DeeAnn Flaherty	Executive Director	\$184,468
TOP OFFICER		\$184,468

YOUR RIGHT TO LEAVE

If you are a Jefferson County public school teacher and you don't believe your dues should fund a \$7.5 million surplus, a six-figure executive director, and a PAC that bankrolls one party 99 to 1, you are not required to pay. Under Janus v. AFSCME (2018), no public employee can be

compelled to join a union or pay it dues or fees as a condition of employment. You can resign your membership, stop your dues, and keep your job and your benefits.

If you'd like help understanding your rights or leaving your union, contact Americans for Fair Treatment. Visit americansforfairtreatment.org or call (833) 969-FAIR.

Data sourced from the Jefferson County Teachers Association IRS Form 990 (EIN 61-0658568) for the fiscal year ending August 31, 2025, and historical Form 990 filings 2018–2025, via the IRS Tax-Exempt Organization Search. PAC data from Better Schools Kentucky filings with the Kentucky Registry of Election Finance (2017–2026), cross-verified against the KREF candidate registry. Kentucky lobbying information from the Kentucky Legislative Ethics Commission register (apps.klec.ky.gov) and JCTA public statements.

NUMBERS TO HIGHLIGHT

Key statistics from JCTA's FY2025 (September 1, 2024 – August 31, 2025) 990 filing

\$7.5M Net assets banked — 3.2x annual spending, up 94% since 2018

99.2% Of PAC candidate money to Democrats; 0.8% to Republicans

\$184,468 Executive Director compensation — 7.8% of the entire budget

\$4.6M Better Schools Kentucky PAC spending since 2017

\$2.6M PAC contributions to Democratic candidates & committees

\$21,900 Total PAC dollars to Republicans over nine years

\$840K To 'Kentucky Family Values' — a Democratic-aligned committee

\$245,300 Spent on travel in one year by an 8-employee local

\$528K Travel, stipends, meals & leadership combined in FY2025

8 Total employees — funding a \$7.5M reserve

¹ IRS Form 990 (EIN 61-0658568), Part I — Summary; Part X — Balance Sheet.

² IRS Form 990 (EIN 61-0658568), Part IX — Statement of Functional Expenses.

³ Better Schools Kentucky PAC (the registered state PAC of the Jefferson County Teachers Association), Kentucky Registry of Election Finance (KREF) filings 2017–2026, cross-verified against the KREF candidate registry.

⁴ Kentucky Legislative Ethics Commission lobbying register (apps.klec.ky.gov); JCTA public statements describing its president and vice president as the union's volunteer legislative agents since 2021; IRS Form 990 (EIN 61-0658568), Part IX line 11d (Fees for services — Lobbying), reported as \$0.

⁵ IRS Form 990 (EIN 61-0658568), Part VII — Compensation of Officers, Directors, Trustees, and Key Employees; Schedule J.

⁶ IRS Form 990 historical filings 2018–2025 (EIN 61-0658568), Parts I and X; JCTA membership figure (~5,800) per public reporting (Louisville Public Media, 2024).

⁷ IRS Form 990 (EIN 61-0658568), Part X — Balance Sheet (Lines 1, 2, 11, 16, 26, 32).

⁸ IRS Form 990 (EIN 61-0658568), Part IX — Statement of Functional Expenses.

⁹ Better Schools Kentucky PAC (the registered state PAC of the Jefferson County Teachers Association), Kentucky Registry of Election Finance (KREF) filings 2017–2026, cross-verified against the KREF candidate registry.

¹⁰ Better Schools Kentucky PAC, KREF filings 2017–2026 (recipient-level detail); party classifications audited against the KREF candidate registry.

¹¹ IRS Form 990 (EIN 61-0658568), Part VII — Compensation of Officers, Directors, Trustees, and Key Employees; Schedule J.

¹² IRS Form 990 (EIN 61-0658568), Part VII and Compensation History (FY2018–FY2025).