2026-27 Enrollment Projections

- **Develop student enrollment projections** for initial budget allocations

- **Compile annual room usage surveys, floor plans, building walk-throughs, and Infinite Campus schedules** in order to determine optimal building capacities

- **Analyze daily projected enrollments** to identify past patterns and predict future trends in order to ensure funds are allocated properly to schools
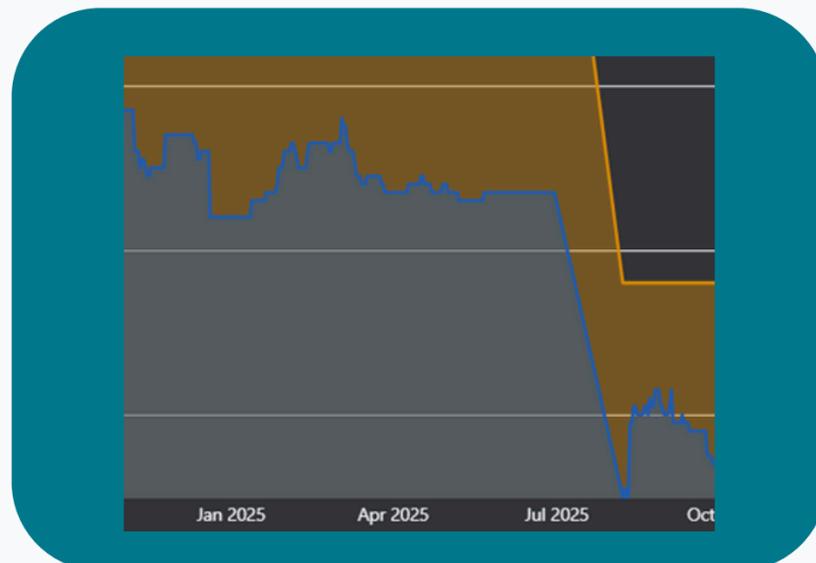
Optimal Capacity

- **100% is THE ideal** target based on the design of the building, but it does not mean a school is completely full
- **A range of 85-115% is optimal**, allowing schools to decide how to use their flexible space
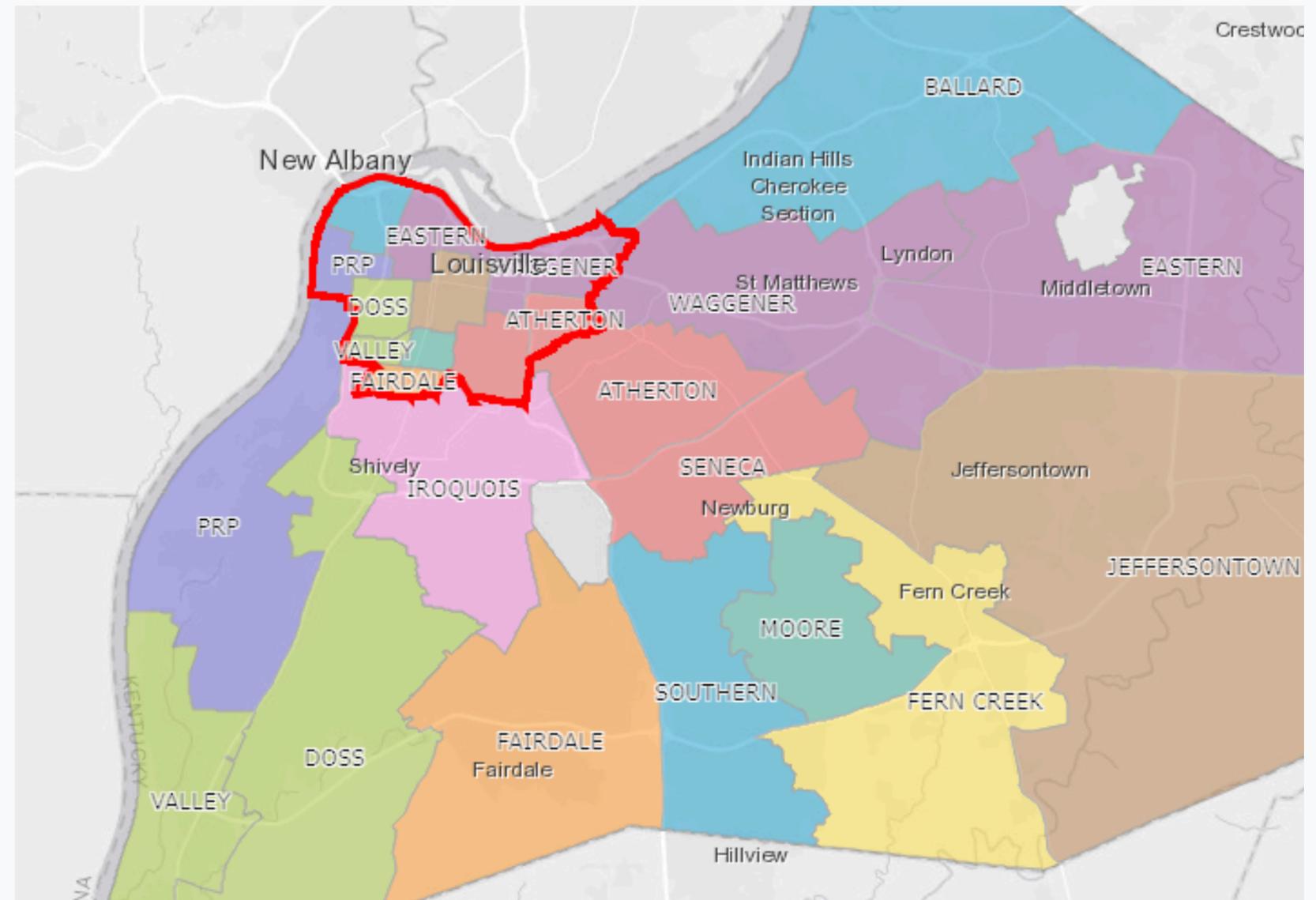
2026-27 Enrollment Projections

**Geographic Information Systems (GIS) is used to develop and maintain data**

Data sources
- JCPS district and school enrollment history and trends
- Birth rates
- Louisville-Jefferson County Information Consortium (LOJIC)
- Kids Count Data Center
- Jefferson County Planning & Zoning
- American Community Survey
- U.S. Census Bureau

2026-27 Enrollment Projections

JEFFERSON COUNTY PUBLIC SCHOOLS

FIVE YEAR ENROLLMENT PROJECTIONS

ATTACHMENT A

	1ST MO ENROLL 2016-17	1ST MO ENROLL 2017-18	1ST MO ENROLL 2018-19	1ST MO ENROLL 2019-20	1ST MO ENROLL 2020-21	1ST MO ENROLL 2021-22	1ST MO ENROLL 2022-23	1ST MO ENROLL 2023-24	1ST MO ENROLL 2024-25	1ST MO ENROLL 2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
K	7420	6183	7180	7412	6761	6820	6861	6820	6661	6670	6618	6637	6658	6645	6627
1	7430	7393	6232	7192	7231	6518	7077	6988	7012	6664	6738	6651	6687	6708	6678
2	7553	7328	7334	6195	7023	6842	6745	7132	7111	6960	6599	6725	6701	6737	6742
3	7629	7498	7307	7270	6141	6646	7021	6809	7356	7025	6948	6553	6775	6751	6771
4	7591	7552	7317	7222	7108	5794	6851	7126	6950	7355	7092	6983	6602	6826	6785
5	7329	7541	7429	7242	7107	6664	6021	6984	7228	6927	7399	7106	7035	6652	6860
6	6943	7018	7314	7213	7033	6557	6589	6063	6911	6976	6780	6890	6727	6619	6386
7	6692	6901	7020	7229	7075	6690	6553	6679	6076	6889	6983	6794	6522	6329	6355
8	6810	6684	6794	6917	7187	6826	6664	6795	6700	6088	6962	7032	6431	6137	6076
9	7878	7740	7527	7715	7533	8073	7944	7654	7740	7455	6924	7784	7830	7161	6843
10	7294	7368	7238	7101	7528	7115	7699	7597	7492	7313	7166	6578	7365	7409	6786
11	6618	6535	6577	6480	6594	6309	6327	6824	6819	6659	6558	6406	5857	6558	6607
12	5858	6134	6084	5978	5947	5643	5727	5702	5975	6034	5999	5837	5679	5192	5822
K-12	**93045**	**91875**	**91353**	**91166**	**90268**	**86497**	**88079**	**89173**	**90031**	**89015**	**88766**	**87976**	**86869**	**85724**	**85338**
JCHS	243	428	383	472	554										
Pathfinder K-12						3176	1851	1447	956	933	900	900	900	900	900
SUB-TOTAL	93288	92303	91736	91638	90822	89673	89930	90620	90987	89948	89666	88876	87769	86624	86238
LRE - 6C	2058	2108	2196	2296	2496	2269	2278	2423	2205	2105	2034	2100	2100	2100	2100
Special Schools	1094	992	1024	982	885	913	847	717	1051	673	688	685	685	685	685
Early Childhood	3441	3849	3521	3374	2512	2420	2786	2428	2355	2242	2111	2100	2100	2100	2100
eSCHOOL	237														
DISTRICT TOTAL	**100118**	**99252**	**98477**	**98290**	**96715**	**95275**	**95841**	**96188**	**96598**	**94968**	**94499**	**93761**	**92654**	**91509**	**91123**

JCPS
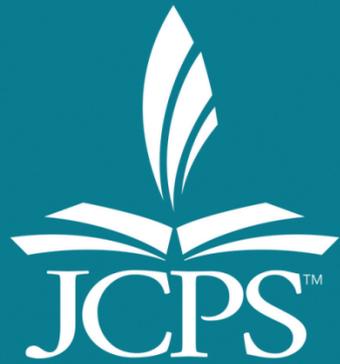
2026-27
SCHOOL FUNDING ALLOCATION FORMULA

School Funding Allocation Formula

Compliance: School Allocation Standards comply with 702 KAR 3:246

Data-Supported: All schools are funded based on student counts and specific student needs

Formula: Funding formula allocates certified staff (section 4), classified staff (section 5), and supplies (section 6) to all locations at required levels

Additional Expenses: Indirect operating expenses (utilities, facility needs, etc.) are provided outside of the school allocation formula as required by section 3

School Funding Allocation Formula

Additional funding beyond required levels may be allocated to schools as desired by local school districts

JCPS makes additional investments in our schools by allocating certified teaching staff at a **better-than-the state-required student-teacher ratio**

	JCPS allocation	State allocation
K-3rd	24 to 1	24 to 1
4th	24 to 1	28 to 1
5th	24 to 1	29 to 1
6th-8th	26 to 1	29 to 1
9th-12th	26 to 1	31 to 1

School Funding Allocation Formula

Non-teaching staff are allocated as follows:

Elementary

- **Principal:** One per school
- **Assistant Principals:** One per school
- **School Counselor:** based on enrollment
- **Librarian**: one per school
- **Library Media Clerk:** based on enrollment
- **School Secretary:** One per school
- **School Clerk:** One per school
- **Lunchroom Office Assistant:** One per school
- **Instructional Assistant:** One per school

High

- **Principal:** One per school
- **Assistant Principals:** Based on enrollment
- **School Counselor:** based on enrollment
- **Librarian:** one per school
- **Library Media Clerk:** Based on enrollment
- **School Secretary:** One per school
- **School Bookkeeper:** One per school
- **School Clerk (8 hr):** One per school
- **School Clerk (6.5 hr):** Two per school
- **Records Clerk:** One per school
- **Attendance Clerk:** Based on enrollment

Middle

- **Principal:** One per school
- **Assistant Principals:** Based on enrollment
- **School Counselor:** based on enrollment
- **Librarian:** one per school
- **Library Media Clerk:** One per school
- **School Secretary:** One per school
- **School Bookkeeper:** One per school
- **School Clerk:** Based on enrollment
- **Records Clerk:** One per school

Operational Support
beyond the $160.50 per pupil allocation

(SEEK per pupil $4,586 times 3.5% = $160.50)

Middle, and High Schools: $35 per pupil Textbook Allocation in flexible funding

Elementary Schools: $35 per pupil for Textbook Allocation in flexible funding

School Funding Allocation Formula

JCPS School Funding Allocation Formula meets or exceeds all state school allocation requirements

Additional school funding allocated by JCPS
- Student Needs-Based funding
- Exceptional Child Education funding
- Multilingual Learners funding, including ELD Teachers and Counselors
- Special funding for school programs such as Magnet programs, Academies of Louisville, and Explore Academies

School Funding Allocation Formula : Student Needs-Based Funds

Based on JCPS Student Needs Index

- JCPS Needs Index = 0.5 (%FRL) + 0.3 (%Mobility) + 0.15 (%ECE) + 0.05 (%ELL)
  - % Free Reduced Lunch – 0.5
  - % Mobility – 0.3
  - % Exceptional Child Education – 0.15
  - % English Language Learner – 0.05

School Funding Allocation Formula : Student Needs-Based Funds

Based on JCPS Student Needs Index

- All Elementary, Middle, and High schools receive flexible Student Needs-Based Funds
- Enhanced Support for Zone Schools
    - Permanent Auxiliary Teacher / In-School Security Monitor
    - Teachers Class Sized Reductions

2026-27
DRAFT
BUDGET

Responsible | Transparent | Realigned

Process

Draft Budget
Deadline: January 31
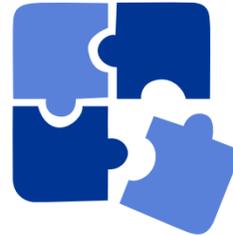
Tentative Budget
Deadline: May 30

Working Budget
Deadline: September 30

Protecting and prioritizing student education

Assumptions

**Revenue Growth:** Anticipating a 4% tax increase in property tax revenue and a 4.5% increase in property tax assessments.
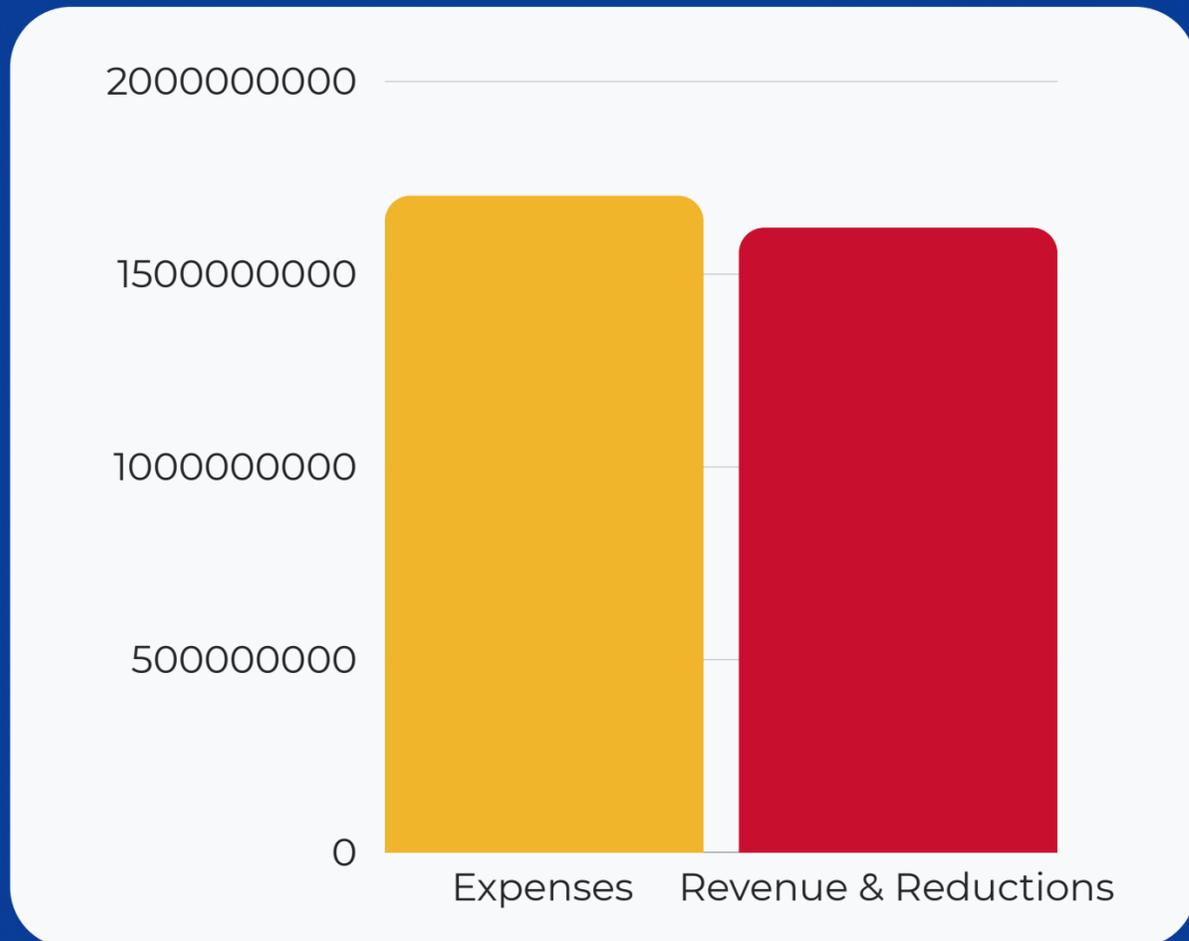
State Funding: SEEK base per-pupil funding is assumed to remain stable at $4,586.

Expense Controls:

- Removal of one-time expenses.
- Cost of utilities remains stable.
- No Cost-of-Living Allowance (COLA) included.
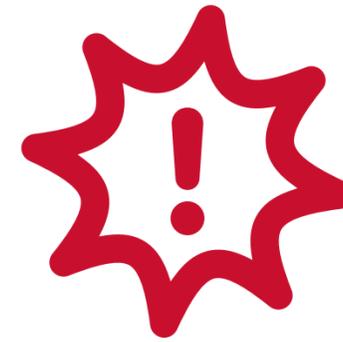- Continuation of annual step increases for employees.
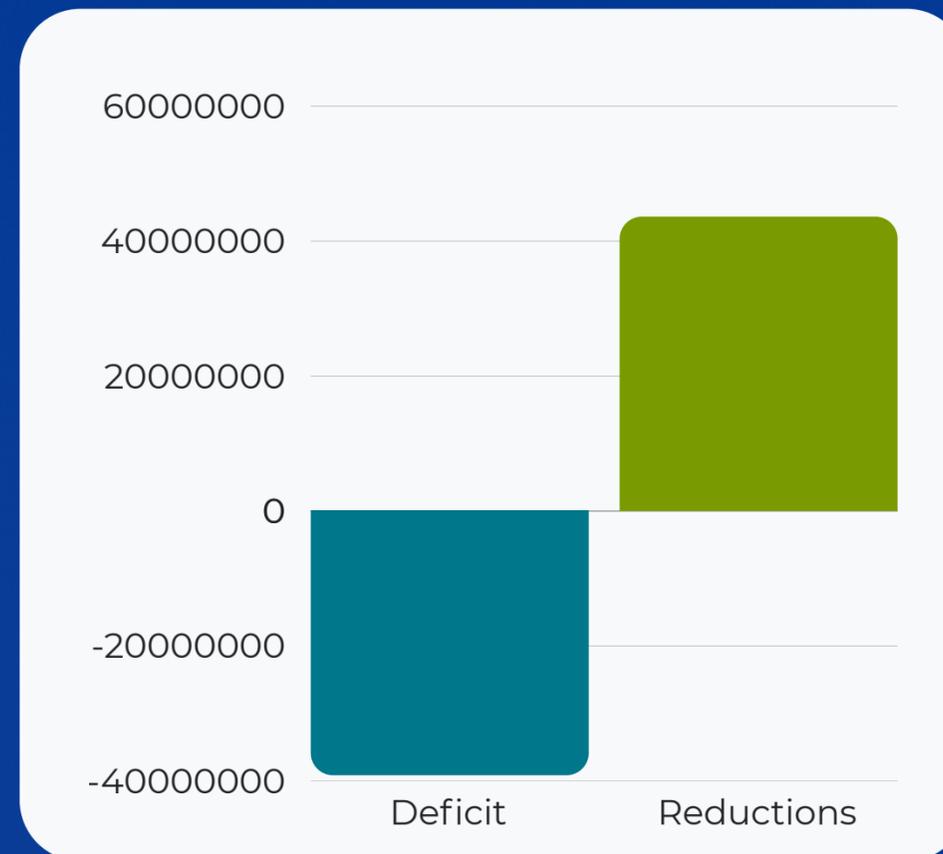
Budget Reductions

Historical Deficit Spending

JCPS has operated with annual expenses exceeding revenues by relying on the Fund Balance and Unused Salaries to cover the shortfall.

Critical Juncture

The Beginning Fund Balance is being depleted as expenses continue to outpace revenues.

Reducing Expenses

Immediate action is being taken to reduce total expenses to prevent the Fund Balance from falling below the level necessary to maintain the required cash flow and Contingency balance.

Forecasting Model

Forecasting Model Verification per Alvarez & Marsal

The JCPS Financial Forecasting Model provides a directionally accurate overview of JCPS's structural deficit in FY27 and in future years, but the realized deficit may be materially above or below what the model produces:
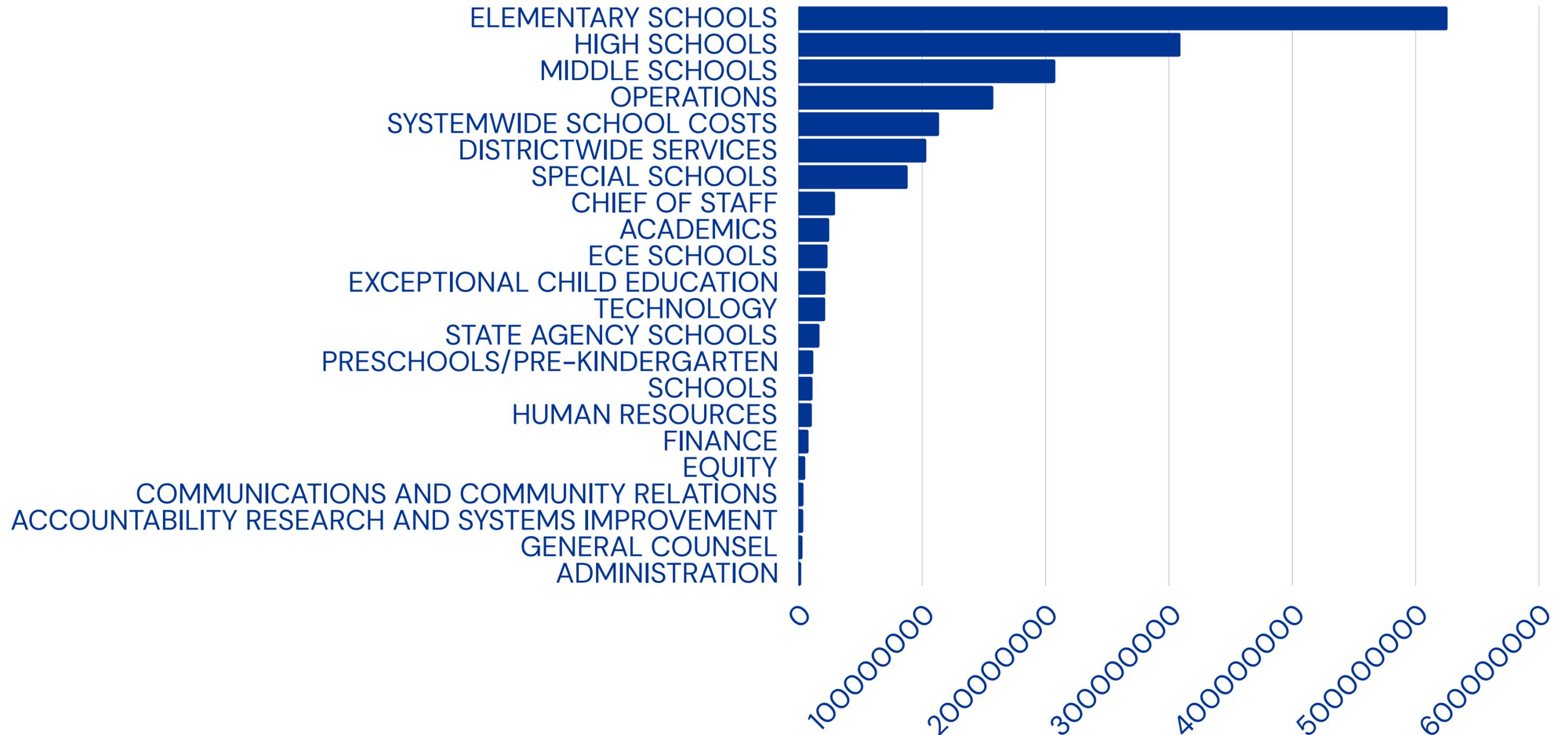
- The model provides a strong perspective of financial outcome for the current fiscal year, but there are significant challenges with long-term forecasting
- Revenue projections are realistic, with some assumptions backed by analysis, while others need enhancement for accuracy
- Expense growth is less precise and may leave out expected increases in non-personnel increases
- The model has some functionality to test scenarios, such as COLA increases and total reductions, allowing for limited scenario planning

2026-27 Budget **Revenues**
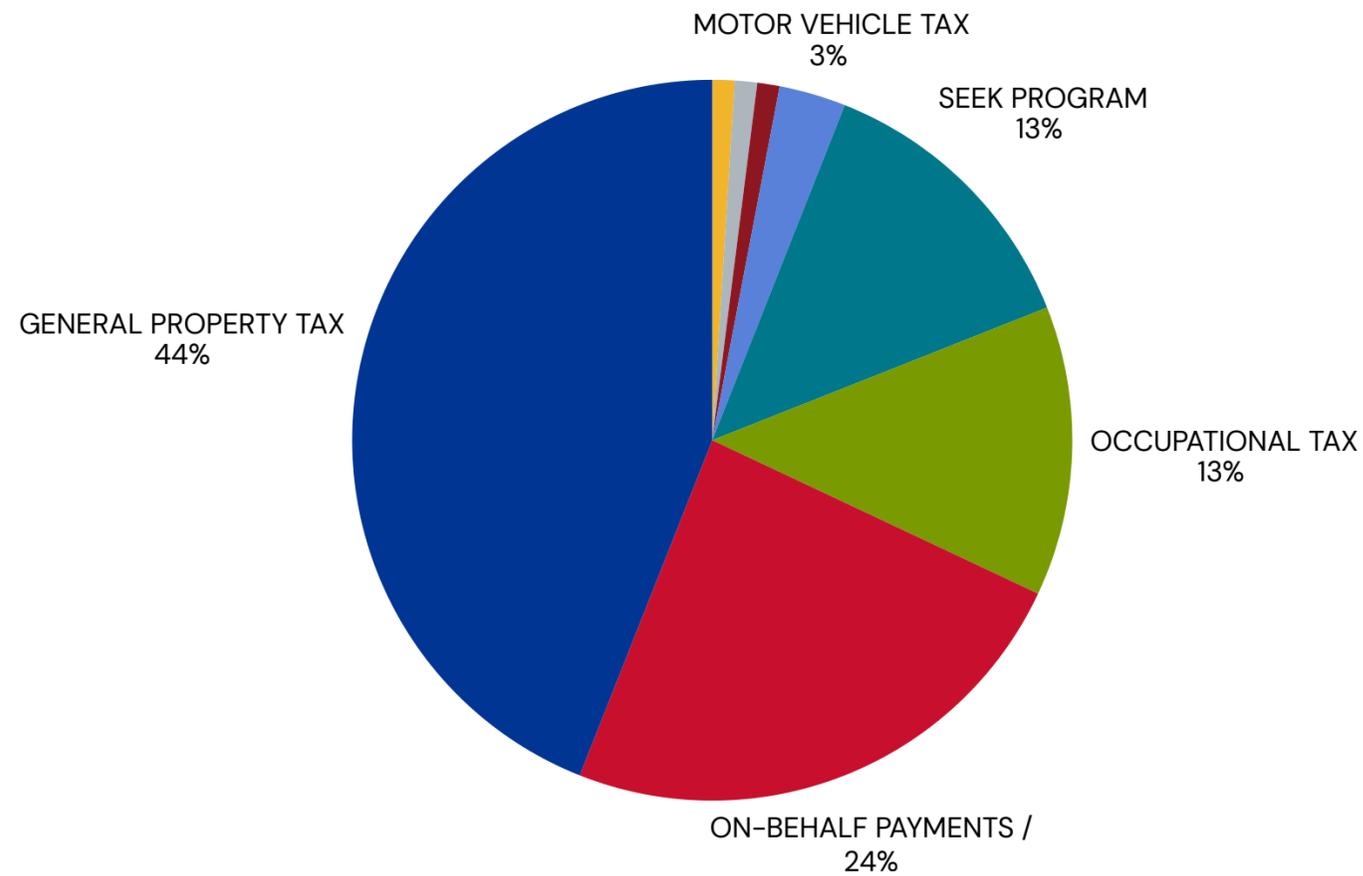
Description	2027 Budget
OTHER REVENUE	-10,763,867
DELINQUENT PROPERTY	-6,000,000
OMITTED PROPERTY TAX	-6,057,026
INDIRECT COSTS TRANS	-7,000,000
INTEREST ON INVESTMENT	-15,500,000
FRANCHISE TAX	-20,744,780
MOTOR VEHICLE TAX	-42,000,000
SEEK PROGRAM	-205,703,592
OCCUPATIONAL TAX	-212,522,322
ON-BEHALF PAYMENTS /	-382,783,226
GENERAL PROPERTY TAX	-711,689,348

2026-27 Budget **Expenses** by Instructional Level

Category	
ELEMENTARY SCHOOLS	
HIGH SCHOOLS	
MIDDLE SCHOOLS	
OPERATIONS	
SYSTEMWIDE SCHOOL COSTS	
DISTRICTWIDE SERVICES	
SPECIAL SCHOOLS	
CHIEF OF STAFF	
ACADEMICS	
ECE SCHOOLS	
EXCEPTIONAL CHILD EDUCATION	
TECHNOLOGY	
STATE AGENCY SCHOOLS	
PRESCHOOLS/PRE-KINDERGARTEN	
SCHOOLS	
HUMAN RESOURCES	
FINANCE	
EQUITY	
COMMUNICATIONS AND COMMUNITY RELATIONS	
ACCOUNTABILITY RESEARCH AND SYSTEMS IMPROVEMENT	
GENERAL COUNSEL	
ADMINISTRATION	

X-axis: 0, 100000000, 200000000, 300000000, 400000000, 500000000, 600000000

2026-27 Budget **Expenses** by Instructional Level

Schools	76%	
Operations	9%	
Utilities and Insurance	6%	
Other District-Level School Support	6%	
Business Office (Finance, HR, IT)	3%	
Administration	>1%	