



501 Manhattan Blvd.
Harvey, Louisiana 70058

Fiscal Year 2025-2026 General Fund Budget
June 4, 2025

Prepared By:

SARAH B. CARUSO
Chief Financial Officer

Submitted by:

DR. JAMES GRAY
Superintendent of Schools

**JEFFERSON PARISH SCHOOLS
OFFICIALS**

Dr. James Gray, Superintendent

SCHOOL BOARD MEMBERS

Gerard LeBlanc, District I

Ricky Johnson, District II

Kriss Fairbairn Furtunato, District III

Clay Moise, District IV

Derrick Shepherd, District V

Michael Pedalino, District VI

Ralph Brandt, District VII

Chad Nugent, District VIII

Steven Gutterrez, District IX



Dr. James Gray
Superintendent

Sarah Caruso
Chief Financial Officer

June 4, 2025

RE: THE FISCAL YEAR 2026 GENERAL FUND BUDGET

TO: CITIZENS OF JEFFERSON PARISH AND MEMBERS OF THE JEFFERSON PARISH SCHOOL BOARD:

In accordance with Louisiana Revised Statutes 17:02, 17:82, 17:88(A) and 39:1301, et. Seq., as amended, the Jefferson Parish School System Superintendent recommends to the School Board the proposed Fiscal Year (FY) 2026 Fund Budget. The Jefferson Parish School Board, in order to consider adoption, must first:

- Publish a general summary of the proposed new budget (This booklet will suffice.)
- Hold at least one public hearing. The Superintendent recommends the following date, time and place: June 4, 2025 5:00 p.m., West Bank, Boardroom, 501 Manhattan Blvd, Harvey, Louisiana.
 - In July 2024, the School Board revised the budget hearing process to host a second budget hearing on the opposing side of the river. In order to host a board meeting, the School Board must be able to stream the public meeting. The eastbank board room is under construction; therefore, a second budget hearing on the eastbank will not be completed for the FY 2026 budget process. We will begin hosting a second budget hearing for the FY 2027 budget year.
- Advertise notice of the public hearing in the official journal at least 10 (ten) days prior to holding such hearing. (Advertisement in the New Orleans Advocate on May 24, 2025)

THIS BUDGET INCLUDES

This budget package follows an intensive budget preparation process that began in February 2025. It is a reflection of the financial plan for meeting the educational needs of the children in our Parish. This budget includes the responsibilities of the School System to provide a safe and encouraging learning environment for the future of our Parish.

The priorities of 2028: *The Road to Transformation Innovation and Excellence* are incorporated into this document and are as follows:

Priority 1: Provide safe, healthy, and modern schools

Priority 2: Hire, grow and keep the best teachers

Priority 3: Use high-quality instructional materials and effective instruction

Priority 4: Prioritize access, equity, and opportunity

Priority 5: Engage with students, employees, families, community members, School Board members, agencies, and other stakeholders

While the main retirement system for the District (TRSL) actually decreased .56%, in comparison to the 2024-25 fiscal year, the District is still projected to spend \$53.2 million in employee retirement costs for FY 2025-2026. This is approximately 9% of the budget. In addition to high retirement contribution rates, the District pays for retiree health benefits at a cost of approximately \$27.76 million or 4% of the budget. The chart below shows the retirement contribution rates for fiscal years 2025-26, 2024-25, and 2023-24.

	2023-24	2024-25	2025-26
TRSL	24.1%	21.51%	20.95%
TRSL- ORP	26.4%	22.10%	21.37%
LSERS	27.6%	25.80%	22.00%
LASERS	41.3%	34.74%	33.15%
Total retirement contribution	\$ 56,898,993	\$ 59,049,957*	\$ 53,167,442*

** Projected figures*

REVENUE/OTHER FINANCING SOURCES

This budget instrument uses the following methodology to determine revenue figures:

Ad Valorem Taxes. The District uses historical collection data along with netting the debt service requirements. In current year, the General Fund collections are remaining consistent from FY 2025 amended budget; however, the debt service requirements have decreased from prior year making it appear as if the ad valorem taxes are increasing.

Sales and Use Taxes. The District uses historical collection data less \$10M to cover debt service requirements. In current year, to be conservative, the District used a combination of averages over the last three years, by month, to determine the budget on a monthly basis. In addition, the District reduced the amount of sales tax used to cover debt service requirements from \$17M to \$10M. The \$10M will be sufficient to cover the debt service requirements in current year and the foreseeable future.

Other Local. These are miscellaneous revenues of the District. For example, interest income, use of facilities charges, id badge replacement, donations, copies, transcripts, etc. These figures are determined using historical information.

State Sources. Most of this budget line item is MFP funding. The funding amount is determined from LDOE's March projected budget letter.

Federal Sources. This is revenue associated with the partial reimbursement of the JROTC teacher salaries and related benefits.

Transfer In. Budget relates to the transfer in of indirect costs from the federal funds. The District saw a multiyear spike in transfer in during the ESSER funding era. Since ESSER funding has ended, the projections have been reduced to factor in the "loss" of ESSER indirect cost.

Proceeds from Sale of Assets. Budget is based on historical collections with the exclusion of sale of properties.

EXPENDITURES/OTHER FINANCING USES

This budget instrument uses the following methodology to determine expenditures figures:

Salaries and Benefits: Derived from using school staffing sheets and central office organizational chart. The salary amount reflects employee step raises. Overtime, temporary employees and pay for additional work performed is based on historical spending.

Purchased Professional and Technical Services. This line item includes but not limited to sales tax collection fees, property tax pension expense, assessor fee, Kelly Services substitute contract, officer details, legal fees, audit fees, and a plethora of technology services.

Purchases Property Services. This line item includes but not limited to maintenance costs including lawn and property, water bills, garbage collection, bus rental/leasing, pest control, copy machines, and shredding services.

Other Purchased Services. This line item includes but not limited to insurance, teaching and learning software, telecommunications, employee travel, printing, and postage

Supplies. This line item includes but not limited to Entergy, Atmos Energy, Fuel, teacher allotment, band allocation, textbook, workbooks and other instructional materials.

Property. This line item consists of funds for 2 student activity fund buses, holding account for replacement tractors and lawn mowers, and other capitalized items purchased through the facilities team as part of maintenance.

Debt Service and Miscellaneous. This is the holding account for the school General Fund allocation checks. At the end of the year, Finance posts an entry to record how the schools actually spent the funds. This line item also includes but not limited to membership dues, fees and academic games registration.

Payments to Other LEAs. Calculated based on projected enrollment for next year times local per pupil plus state per pupil. Students enrolled in CTE, at risk, G&T or a student with disability also receive an additional funding.

Transfer Out. Based on the projections of special funds operating at a deficit. This is the general fund eliminating the operating deficit. This also includes a transfer for technology and facilities set asides.

BUDGET CONCERNS

In FY 2025, the District is projected to make "Payments to Other LEAS" of approximately \$100.78 million or 16% of the budget. The below chart is the breakdown of payments to other LEAs over the last ten years, which is when charter movement started in Jefferson Parish. At this time, charter enrollment will fluctuate but will not have as much growth as previous years. Currently, the charters have all reached their terminal grades in growth.

Fiscal Year	Total Payments*	Total Charter Enrollment	Traditional/Charter School Count	Total School Count
2012	\$ 1,180,312	N/A	87/1	88
2013	6,682,590	407	77/2	79
2014	15,255,064	1,328	76/4	80
2015	21,967,668	1,890	76/4	81
2016	28,432,309	2,593	77/7	84
2017	35,339,392	3,070	77/7	84
2018	36,746,769	3,101	78/6	84
2019	45,288,295	3,385	79/5	84
2020	52,994,573	4,059	76/5	81
2021	69,638,804	4,954	73/7	80
2022	82,112,963	5,461	74/7	81
2023	89,532,407	5,588	74/7	81
2024	95,066,077	5,800	67/7	74
2025	99,876,889	6,016	67/7	74
2026	100,781,175	6,248 *	67/7	74

* Data based on the charter school's self-reported projections.

	FY 2024 actual	FY 2026 Proposed	2 year difference
Total MFP	\$ 242,454,736	\$ 252,469,660	\$ 10,014,925
Payments to Charters	95,066,077	100,781,175	5,715,098
Net MFP for District	\$ 147,388,659	\$ 151,688,485	\$ 4,299,826

When the District began investing in charter schools and enrollment in those schools began to increase, the District failed to implement corresponding spending reductions to accommodate payments to charters. In fact, the District increased the number of District-operated schools and employees while also authorizing charters. These two actions are, in fact, counterproductive to each other. As results of inflation also having an impact on operational costs, we have not seen the Constitutionally-authorized 2.75% annual MFP increase for a decade with the exception of the fiscal years 2014-2015 (2.75%) and 2020-2021 (1.375%). Inflationary impacts, costs relative to 21st century learning such as technology, school security, health insurance costs, fuel, contract costs, increasing payments to other LEAs without significant corresponding reductions as offsets, and the lack of decades worth of MFP increases have placed the District in an unfortunate financial situation that must be continuously addressed to ensure district solvency moving into future years. The District has been actively trying to "right size" the District since 2020. As a result, for FY 2024, the School Board approved the 2023 Infrastructure and Efficiency Plan. This plan included the consolidation of 7 schools.

BUDGET OVERVIEW AND HIGHLIGHTS

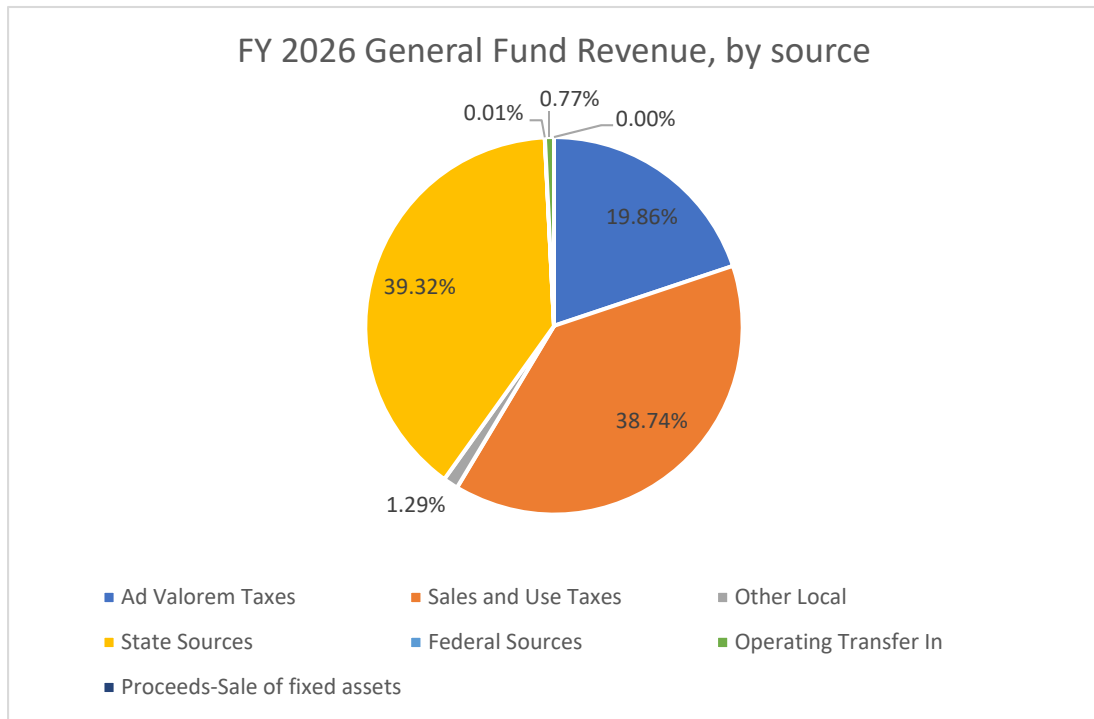
The summary of the General Fund budget for FY 2025 includes revenues and other financing sources of approximately \$630.93 million and expenditures and other financing uses of approximately \$628.11 million.

This budget book includes the following changes:

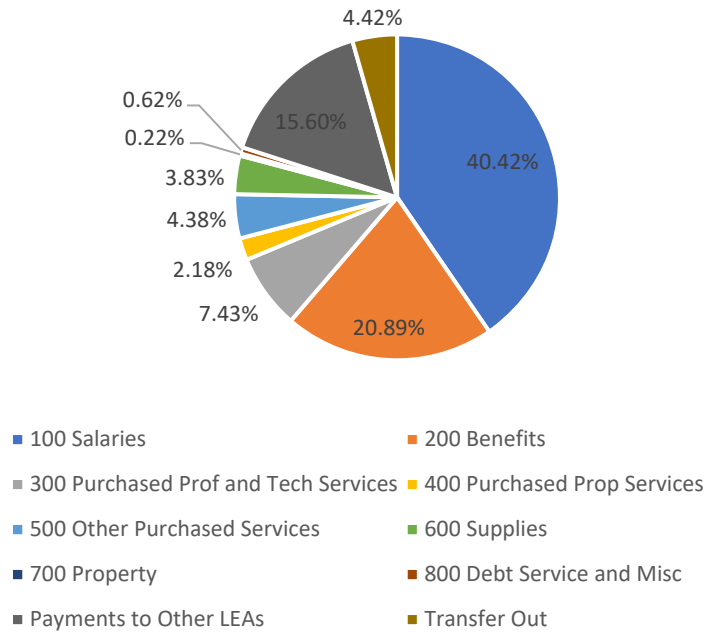
- Increase of approximately 2% to the base teacher pay scale (certified and non-certified) and a \$500 increase to the base for all other pay scales (pay scale approved separately)
- Middle School Track Programs which includes the salaries and benefits of the coaches and the related increase to the General Fund allocation.
- Creation of a new stipend- Gifted and Talented Theatre Stipend of \$1,200 (Eligibility criteria to be approved separately)
- Creation of a new stipend- School Webmaster Stipend of \$750 (Eligibility criteria to be approved separately)

- Pilot of the creation of an internal landscaping crew. The crew will consist of four (4) employees to cut grass across vacant property across the district. The program would be offset with a reduction of contracted services.

Sales tax collections and ad valorem taxes make up 59% of budgeted revenues for General Fund which is up from 57% in FY 2024. See the below chart for the budgeted revenue "make-up" for the General Fund:



FY 2026 General Fund Expenditures, by object code



Prepared By:

Respectfully Submitted:

Sarah B. Caruso
Chief Financial Officer

Dr. James Gray
Superintendent

JEFFERSON PARISH SCHOOLS
FY 2026 GENERAL FUND BUDGET BOOK- SUMMARY

	2024 Actual	2025 Amended	2026 Proposed
REVENUES			
Ad Valorem Taxes	\$ 125,312,970	\$ 126,686,998	\$ 128,380,254
Sales and Use Taxes	245,044,823	245,881,228	250,450,549
Other Local	17,361,279	12,953,587	8,320,084
State Sources	258,539,331	267,840,305	254,203,232
Federal Sources	109,334	87,161	87,160
Total Revenues	646,367,737	653,449,279	641,441,279
EXPENDITURES			
100 Salaries	241,890,194	275,099,449	261,130,525
200 Benefits	128,058,881	136,460,176	134,939,174
300 Purchased Prof and Tech Services	40,139,189	48,975,686	48,014,029
400 Purchased Prop Services	20,823,875	21,527,307	14,099,398
500 Other Purchased Services	25,307,694	28,914,767	28,300,818
600 Supplies	21,976,040	23,094,259	24,751,122
700 Property	1,403,095	1,281,647	1,406,700
800 Debt Service and Misc	321,577	6,110,881	4,003,060
Payments to Other LEAs	95,066,077	99,876,889	100,781,175
Total Expenditures	574,986,622	641,341,062	617,426,001
Excess (Deficiency) of Revenue over Expenditures	71,381,115	12,108,218	24,015,278
OTHER FINANCING SOURCES (USES)			
Operating Transfer In	37,112,841	11,479,138	5,000,000
Operating Transfer Out	(105,854,149)	(21,402,286)	(28,569,902)
Lease Financing	1,383,856	-	-
Proceeds-Sale of fixed assets	29,117	20,435	10,000
APPROVED TRANSFERS FOR THE FY 2025 AMENDED BUDGET UPON CLOSE OF THE FISCAL YEAR:			
1. First \$5M surplus to go to increasing General Fund Balance	-	-	-
2. Next, set aside funding for up to 30 buses at a cost of approximately \$4.3M	-	-	-
3. Remaining amount to be transferred to the facilities set aside	-	-	-
Total Other Financing Sources (Uses)	(67,328,335)	(9,902,713)	(23,559,902)
Net Change in Fund Balance	4,052,781	2,205,505	455,376
Fund Balance- Beginning	200,143,510	204,196,291	206,401,795
Fund Balance- Ending	\$ 204,196,291	\$ 206,401,795	\$ 206,857,172

JEFFERSON PARISH SCHOOLS
FY 2026 GENERAL FUND BUDGET BOOK- BY OBJECT, BY FUNCTION

OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	2024 Actual	2025 Amended	2026 Proposed
LOCAL REVENUES				
	Ad Valorem Taxes	\$ 125,312.970	\$ 126,686.998	\$ 128,380.254
	Sales and Use Taxes	245,044.823	245,881.228	250,450.549
	Earnings on investments	15,626.263	11,552.910	6,806.000
	Other revenues from local sources	1,735.016	1,400.677	1,514.084
TOTAL LOCAL REVENUES		387,719.073	385,521.813	387,150.887
STATE SOURCES				
	MFP- State Public School Fund	242,454.736	251,775.575	252,469.660
	Retirement- PIP	28,468	26,740	26,740
	Revenue in Lieu of Taxes (Revenue Sharing)	1,614.963	1,599.000	1,599.000
	State Restricted Grants-In-Aid (PIP, NonPub)	14,441.164	14,438.990	107.832
TOTAL STATE REVENUES		258,539.331	267,840.305	254,203.232
FEDERAL REVENUES				
	JROTC Federal	109.334	87.161	87.160
TOTAL FEDERAL REVENUES		109.334	87.161	87.160
TOTAL REVENUES		\$ 646,367.737	\$ 653,449.279	\$ 641,441.279
EXPENDITURES				
100 Salaries of Regular Employees	Central Services- Planning, Research, Developmer	2,348,000	1,178,000	-
100 Salaries of Regular Employees	Other Instructional Staff Services	-	125,000	-
100 Salaries of Regular Employees	Other Pupil Support Services	879,000	805,000	-
100 Salaries of Regular Employees	Regular Programs- K, Elem, Secondary	7,234,000	14,872,500	-
100 Salaries of Regular Employees	School Administration	-	670,000	-
100 Salaries of Regular Employees Total		10,461,000	17,650,500	-
110 Salaries of Regular Employees	Regular Programs- K, Elem, Secondary	26,015	-	-
110 Salaries of Regular Employees Total		26,015	-	-
111 Salaries- Officials/Administrators/Managers	Board of Education Services	87,600	100,000	87,600
111 Salaries- Officials/Administrators/Managers	Business Services	486,355	520,000	521,600
111 Salaries- Officials/Administrators/Managers	Central Services- Planning, Research, Developmer	1,652,186	1,760,000	1,989,900
111 Salaries- Officials/Administrators/Managers	Executive Administrative Services	568,142	630,000	628,425
111 Salaries- Officials/Administrators/Managers	Guidance Services	83,085	100,000	90,625
111 Salaries- Officials/Administrators/Managers	Health Services	203,173	200,000	197,250
111 Salaries- Officials/Administrators/Managers	Improvement of Instructional Staff Services	2,127,708	2,300,000	2,511,913
111 Salaries- Officials/Administrators/Managers	Instruction and Curriculum Development Services	819,628	750,000	690,079
111 Salaries- Officials/Administrators/Managers	Instructional Staff Training Services	69,031	80,000	75,000
111 Salaries- Officials/Administrators/Managers	Operations and Maintenance of Plant Services	340,380	380,000	371,346
111 Salaries- Officials/Administrators/Managers	Other Pupil Support Services	238,989	250,000	252,669
111 Salaries- Officials/Administrators/Managers	Psychological and Educational Assessment Services	166,420	180,000	176,225
111 Salaries- Officials/Administrators/Managers	Pupil Support Services	363,390	450,000	475,600
111 Salaries- Officials/Administrators/Managers	School Administration	14,099,375	15,960,000	16,338,364
111 Salaries- Officials/Administrators/Managers	Speech Pathology and Audiology Services	91,785	100,000	97,150
111 Salaries- Officials/Administrators/Managers	Student Transportation Services	170,924	190,000	188,025
111 Salaries- Officials/Administrators/Managers Total		21,568,171	23,950,000	24,691,771
112 Salaries- Teachers	Career and Technical Education Programs	857,798	970,000	925,000
112 Salaries- Teachers	Instructional Staff Training Services	5,027	100,000	-
112 Salaries- Teachers	Library/Media Services	3,965,846	4,300,000	4,241,023
112 Salaries- Teachers	Other Instructional Programs	2,284,268	2,490,000	2,274,866
112 Salaries- Teachers	Regular Programs- K, Elem, Secondary	86,548,935	98,030,500	99,208,557
112 Salaries- Teachers	Special Education Programs	24,988,015	30,300,000	30,225,693
112 Salaries- Teachers	Special Education Programs- Gifted and Talented	6,009,046	6,750,000	6,602,482
112 Salaries- Teachers	Special Programs- (NCLB), (Title III), Pre-K, and Oth	11,533,390	14,430,000	14,617,347
112 Salaries- Teachers Total		136,192,325	157,370,500	158,094,968
113 Salaries- Therapists/Specialists/Counselors	Guidance Services	2,165,177	2,710,000	2,760,864
113 Salaries- Therapists/Specialists/Counselors	Instruction and Curriculum Development Services	472,017	800,000	1,032,000
113 Salaries- Therapists/Specialists/Counselors	Occupational Therapy and Related Services	1,449,830	1,560,000	1,595,500
113 Salaries- Therapists/Specialists/Counselors	Psychological and Educational Assessment Services	6,341,652	6,760,000	6,490,192
113 Salaries- Therapists/Specialists/Counselors	Pupil Support Services	2,326,632	2,290,000	2,112,575
113 Salaries- Therapists/Specialists/Counselors	Speech Pathology and Audiology Services	4,464,363	4,500,000	4,365,732
113 Salaries- Therapists/Specialists/Counselors Total		17,219,670	18,620,000	18,356,863
114 Salaries- Clerical/Secretarial	Board of Education Services	51,650	80,000	76,475
114 Salaries- Clerical/Secretarial	Business Services	552,702	570,000	642,542
114 Salaries- Clerical/Secretarial	Central Services- Planning, Research, Developmer	997,609	1,030,000	1,073,317
114 Salaries- Clerical/Secretarial	Executive Administrative Services	92,450	110,000	94,300
114 Salaries- Clerical/Secretarial	Health Services	39,032	40,000	39,532
114 Salaries- Clerical/Secretarial	Improvement of Instructional Staff Services	468,188	520,000	606,304
114 Salaries- Clerical/Secretarial	Instruction and Curriculum Development Services	39,150	50,000	41,150
114 Salaries- Clerical/Secretarial	Operations and Maintenance of Plant Services	165,750	180,000	172,750
114 Salaries- Clerical/Secretarial	Other Pupil Support Services	40,675	50,000	42,650
114 Salaries- Clerical/Secretarial	Psychological and Educational Assessment Services	31,150	40,000	33,150
114 Salaries- Clerical/Secretarial	Pupil Support Services	34,170	40,000	34,670
114 Salaries- Clerical/Secretarial	School Administration	5,855,487	7,440,000	6,124,283
114 Salaries- Clerical/Secretarial	Student Transportation Services	314,786	340,000	350,000
114 Salaries- Clerical/Secretarial Total		8,682,800	10,490,000	9,331,123

JEFFERSON PARISH SCHOOLS
FY 2026 GENERAL FUND BUDGET BOOK- BY OBJECT, BY FUNCTION

OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	2024 Actual	2025 Amended	2026 Proposed
115 Salaries- Para-professionals/Aides	Other Instructional Programs	59,691	40,000	27,925
115 Salaries- Para-professionals/Aides	Special Education Programs	8,760,733	11,120,000	10,918,043
115 Salaries- Para-professionals/Aides	Special Programs- (NCLB), (Title III), Pre-K, and Oth	5,609,691	6,780,000	6,770,160
115 Salaries- Para-professionals/Aides	Student Transportation Services	1,275,254	1,590,000	1,718,496
115 Salaries- Para-professionals/Aides	Support of Individual Special Needs Students	1,497,223	1,950,000	1,978,760
115 Salaries- Para-professionals/Aides Total		17,202,593	21,480,000	21,413,384
116 Salaries- Service Workers	Business Services	326,314	360,000	365,000
116 Salaries- Service Workers	Operations and Maintenance of Plant Services	8,704,885	9,150,000	9,717,089
116 Salaries- Service Workers	Student Transportation Services	5,810,911	4,850,000	6,181,654
116 Salaries- Service Workers Total		14,842,110	14,360,000	16,263,743
117 Salaries- Skilled Crafts	Operations and Maintenance of Plant Services	132,213	130,000	136,660
117 Salaries- Skilled Crafts Total		132,213	130,000	136,660
118 Salaries- Degreed Professionals	Board of Education Services	142,425	150,000	150,750
118 Salaries- Degreed Professionals	Business Services	710,557	750,000	835,595
118 Salaries- Degreed Professionals	Central Services- Planning, Research, Developmer	621,661	720,000	892,350
118 Salaries- Degreed Professionals	Health Services	2,743,741	2,170,000	2,718,100
118 Salaries- Degreed Professionals Total		4,218,383	3,790,000	4,596,795
119 Salaries- Other Salaries	Business Services	63,960	70,000	69,600
119 Salaries- Other Salaries	Central Services- Planning, Research, Developmer	817,963	850,000	1,027,600
119 Salaries- Other Salaries	Improvement of Instructional Staff Services	55,056	60,000	29,650
119 Salaries- Other Salaries	Parental/Family Involvement	18,398	20,000	19,880
119 Salaries- Other Salaries	Pupil Support Services	48,137	80,000	90,625
119 Salaries- Other Salaries	Speech Pathology and Audiology Services	229,256	250,000	921,015
119 Salaries- Other Salaries Total		1,232,769	1,330,000	2,158,370
123 Salaries of Temporary Employees	Regular Programs- K, Elem, Secondary	926	598	598
123 Salaries of Temporary Employees Total		926	598	598
124 Salaries of Temporary Employees	Central Services- Planning, Research, Developmer	34,111	33,897	33,897
124 Salaries of Temporary Employees	School Administration	24,894	27,846	27,846
124 Salaries of Temporary Employees Total		59,005	61,743	61,743
125 Salaries of Temporary Employees	Special Education Programs	259,469	242,267	242,267
125 Salaries of Temporary Employees	Student Transportation Services	5,490	11,661	11,661
125 Salaries of Temporary Employees Total		264,959	253,928	253,928
126 Salaries of Temporary Employees	Food Services Operations	12,848	8,685	8,685
126 Salaries of Temporary Employees	Operations and Maintenance of Plant Services	96,467	76,232	76,232
126 Salaries of Temporary Employees	Student Transportation Services	4,908	13,227	13,227
126 Salaries of Temporary Employees Total		114,222	98,144	98,144
129 Salaries of Temporary Employees	Community Services Operations	152	-	-
129 Salaries of Temporary Employees Total		152	-	-
131 Salaries for extra work performed	School Administration	1,300	-	-
131 Salaries for extra work performed Total		1,300	-	-
132 Salaries for extra work performed	Career and Technical Education Programs	1,750	2,118	2,118
132 Salaries for extra work performed	Instructional Staff Training Services	750	2,118	2,118
132 Salaries for extra work performed	Library/Media Services	20,450	2,824	2,824
132 Salaries for extra work performed	Other Instructional Programs	1,559,962	2,038,584	2,127,984
132 Salaries for extra work performed	Regular Programs- K, Elem, Secondary	152,302	70,496	139,496
132 Salaries for extra work performed	School Administration	3,640	-	-
132 Salaries for extra work performed	Special Education Programs	11,790	25,843	25,843
132 Salaries for extra work performed	Special Education Programs- Gifted and Talented	5,020	21,177	21,177
132 Salaries for extra work performed	Special Programs- (NCLB), (Title III), Pre-K, and Oth	5,258	23,296	23,296
132 Salaries for extra work performed Total		1,760,923	2,186,456	2,344,856
133 Salaries for extra work performed	Guidance Services	-	706	706
133 Salaries for extra work performed	Psychological and Educational Assessment Service	1,564	6,269	6,269
133 Salaries for extra work performed	Pupil Support Services	1,100	1,412	1,412
133 Salaries for extra work performed	Speech Pathology and Audiology Services	250	353	353
133 Salaries for extra work performed Total		2,914	8,740	8,740
134 Salaries for extra work performed	Board of Education Services	5,888	7,466	7,466
134 Salaries for extra work performed	Business Services	10,311	4,553	4,553
134 Salaries for extra work performed	Central Services- Planning, Research, Developmer	56,444	55,575	55,575
134 Salaries for extra work performed	Executive Administrative Services	7,093	8,649	8,649
134 Salaries for extra work performed	Improvement of Instructional Staff Services	7,435	5,213	5,213
134 Salaries for extra work performed	Instruction and Curriculum Development Services	106	144	144
134 Salaries for extra work performed	Library/Media Services	75	-	-
134 Salaries for extra work performed	Operations and Maintenance of Plant Services	10,935	9,892	9,892
134 Salaries for extra work performed	Other Pupil Support Services	1,798	207	207
134 Salaries for extra work performed	Psychological and Educational Assessment Service	37	7	7
134 Salaries for extra work performed	Pupil Support Services	20	-	-
134 Salaries for extra work performed	Regular Programs- K, Elem, Secondary	3,830	-	-
134 Salaries for extra work performed	School Administration	121,918	20,818	20,818
134 Salaries for extra work performed	Student Transportation Services	55,146	77,643	77,643
134 Salaries for extra work performed Total		281,036	190,167	190,167
135 Salaries for extra work performed	Other Instructional Programs	127	-	-
135 Salaries for extra work performed	Regular Programs- K, Elem, Secondary	783	-	-
135 Salaries for extra work performed	Special Education Programs	51,640	67,198	67,198
135 Salaries for extra work performed	Special Programs- (NCLB), (Title III), Pre-K, and Oth	26,545	25,717	25,717
135 Salaries for extra work performed	Student Transportation Services	232,254	228,657	228,657

JEFFERSON PARISH SCHOOLS
FY 2026 GENERAL FUND BUDGET BOOK- BY OBJECT, BY FUNCTION

OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	2024 Actual	2025 Amended	2026 Proposed
135 Salaries for extra work performed	Support of Individual Special Needs Students	11,146	14,815	14,815
135 Salaries for extra work performed Total		322,494	336,387	336,387
136 Salaries for extra work performed	Business Services	5,919	4,623	4,623
136 Salaries for extra work performed	Operations and Maintenance of Plant Services	1,107,266	1,222,450	1,222,450
136 Salaries for extra work performed	Other Instructional Programs	21,948	-	-
136 Salaries for extra work performed	Regular Programs- K, Elem, Secondary	4,951	-	-
136 Salaries for extra work performed	School Administration	3,961	-	-
136 Salaries for extra work performed	Student Transportation Services	1,411,339	1,209,243	1,209,243
136 Salaries for extra work performed Total		2,555,384	2,436,316	2,436,316
137 Salaries for extra work performed	Operations and Maintenance of Plant Services	53,934	73,111	73,111
137 Salaries for extra work performed Total		53,934	73,111	73,111
138 Salaries for extra work performed	Health Services	6,896	12,824	12,824
138 Salaries for extra work performed Total		6,896	12,824	12,824
139 Salaries for extra work performed	Central Services- Planning, Research, Developmer	17,088	24,877	24,877
139 Salaries for extra work performed	Food Services Operations	23,675	-	-
139 Salaries for extra work performed	Operations and Maintenance of Plant Services	760	-	-
139 Salaries for extra work performed	Other Instructional Programs	4,363	-	-
139 Salaries for extra work performed	Other Pupil Support Services	682	-	-
139 Salaries for extra work performed	Parental/Family Involvement	29,281	31,279	31,279
139 Salaries for extra work performed	Psychological and Educational Assessment Services	226,623	210,881	210,881
139 Salaries for extra work performed	Regular Programs- K, Elem, Secondary	22,007	-	-
139 Salaries for extra work performed	School Administration	16,601	-	-
139 Salaries for extra work performed	Speech Pathology and Audiology Services	106	998	998
139 Salaries for extra work performed Total		341,187	268,035	268,035
150 Stipend Pay	Central Services- Planning, Research, Developmer	541,374	-	-
150 Stipend Pay	Instructional Staff Training Services	3,805,438	2,000	2,000
150 Stipend Pay Total		4,346,812	2,000	2,000
210 Group Insurance	Board of Education Services	17,878	19,500	22,657
210 Group Insurance	Business Services	325,206	348,300	396,748
210 Group Insurance	Career and Technical Education Programs	115,878	101,100	105,043
210 Group Insurance	Central Services- Planning, Research, Developmer	670,702	701,700	804,148
210 Group Insurance	Executive Administrative Services	35,923	45,300	47,100
210 Group Insurance	Guidance Services	303,702	315,200	352,159
210 Group Insurance	Health Services	419,624	405,500	421,392
210 Group Insurance	Improvement of Instructional Staff Services	286,832	292,500	371,792
210 Group Insurance	Instruction and Curriculum Development Services	160,829	165,600	215,575
210 Group Insurance	Instructional Staff Training Services	(3,999)	212,400	15,848
210 Group Insurance	Library/Media Services	583,958	582,300	626,468
210 Group Insurance	Occupational Therapy and Related Services	235,971	249,900	263,996
210 Group Insurance	Operations and Maintenance of Plant Services	1,811,838	1,757,300	2,050,359
210 Group Insurance	Other Instructional Programs	300,626	347,000	329,383
210 Group Insurance	Other Pupil Support Services	30,585	31,800	33,061
210 Group Insurance	Parental/Family Involvement	8,381	19,500	10,640
210 Group Insurance	Psychological and Educational Assessment Services	998,042	998,400	1,073,557
210 Group Insurance	Pupil Support Services	381,984	359,900	368,519
210 Group Insurance	Regular Programs- K, Elem, Secondary	13,100,487	13,566,100	14,462,901
210 Group Insurance	School Administration	2,910,579	3,143,300	3,342,092
210 Group Insurance	Special Education Programs	5,508,782	6,413,400	6,773,997
210 Group Insurance	Special Education Programs- Gifted and Talented	949,075	955,100	986,560
210 Group Insurance	Special Programs- (NCLB), (Title III), Pre-K, and Oth	2,532,104	3,253,000	3,489,903
210 Group Insurance	Speech Pathology and Audiology Services	719,923	745,400	1,019,073
210 Group Insurance	Student Transportation Services	1,329,076	1,463,400	1,576,552
210 Group Insurance	Support of Individual Special Needs Students	271,090	260,200	314,474
210 Group Insurance Total		34,005,076	36,753,100	39,473,998
220 FICA Contributions	Central Services- Planning, Research, Developmer	47,749	-	-
220 FICA Contributions	Food Services Operations	1,102	-	-
220 FICA Contributions	Instructional Staff Training Services	1,488	-	-
220 FICA Contributions	Occupational Therapy and Related Services	2,444	-	-
220 FICA Contributions	Operations and Maintenance of Plant Services	98,414	107,047	116,104
220 FICA Contributions	Other Instructional Programs	13,711	-	-
220 FICA Contributions	Psychological and Educational Assessment Services	4,197	-	-
220 FICA Contributions	Pupil Support Services	1,632	-	-
220 FICA Contributions	Regular Programs- K, Elem, Secondary	2,034	-	2,647
220 FICA Contributions	School Administration	31,949	28,647	36,892
220 FICA Contributions	Special Education Programs	12,347	-	5,766
220 FICA Contributions	Special Education Programs- Gifted and Talented	1,333	-	-
220 FICA Contributions	Special Programs- (NCLB), (Title III), Pre-K, and Oth	44	-	2,880
220 FICA Contributions	Speech Pathology and Audiology Services	936	-	-
220 FICA Contributions	Student Transportation Services	5,867	7,972	5,005
220 FICA Contributions Total		225,245	143,666	169,294
225 Medicare Contributions	Board of Education Services	2,821	4,893	3,404
225 Medicare Contributions	Business Services	28,838	33,048	35,445
225 Medicare Contributions	Career and Technical Education Programs	12,094	14,095	13,445
225 Medicare Contributions	Central Services- Planning, Research, Developmer	96,435	81,959	74,311
225 Medicare Contributions	Executive Administrative Services	9,853	10,856	10,606

JEFFERSON PARISH SCHOOLS
FY 2026 GENERAL FUND BUDGET BOOK- BY OBJECT, BY FUNCTION

OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	2024 Actual	2025 Amended	2026 Proposed
225 Medicare Contributions	Food Services Operations	282	125	635
225 Medicare Contributions	Guidance Services	30,834	40,755	41,741
225 Medicare Contributions	Health Services	41,044	35,131	43,311
225 Medicare Contributions	Improvement of Instructional Staff Services	36,554	41,835	45,990
225 Medicare Contributions	Instruction and Curriculum Development Services	19,242	23,202	25,570
225 Medicare Contributions	Instructional Staff Training Services	56,148	2,641	1,734
225 Medicare Contributions	Library/Media Services	55,115	62,390	62,667
225 Medicare Contributions	Occupational Therapy and Related Services	18,846	22,620	23,135
225 Medicare Contributions	Operations and Maintenance of Plant Services	145,230	162,711	171,507
225 Medicare Contributions	Other Instructional Programs	54,206	66,248	64,453
225 Medicare Contributions	Other Instructional Staff Services	-	1,813	-
225 Medicare Contributions	Other Pupil Support Services	16,637	16,026	4,286
225 Medicare Contributions	Parental/Family Involvement	610	744	746
225 Medicare Contributions	Psychological and Educational Assessment Services	92,271	104,358	101,393
225 Medicare Contributions	Pupil Support Services	38,084	41,490	39,569
225 Medicare Contributions	Regular Programs- K, Elem, Secondary	1,282,895	1,520,613	1,450,100
225 Medicare Contributions	School Administration	275,900	349,719	329,952
225 Medicare Contributions	Special Education Programs	471,358	605,447	608,339
225 Medicare Contributions	Special Education Programs- Gifted and Talented	82,310	98,181	96,624
225 Medicare Contributions	Special Programs- (NCLB), (Title III), Pre-K, and Oth	234,083	308,251	312,693
225 Medicare Contributions	Speech Pathology and Audiology Services	65,160	70,345	78,181
225 Medicare Contributions	Student Transportation Services	127,169	123,402	146,663
225 Medicare Contributions	Support of Individual Special Needs Students	21,921	28,488	29,224
225 Medicare Contributions Total		3,315,940	3,871,386	3,815,722
231 TRSL Retirement Contribution	Board of Education Services	51,441	45,631	49,802
231 TRSL Retirement Contribution	Business Services	401,232	404,818	398,893
231 TRSL Retirement Contribution	Career and Technical Education Programs	184,810	171,621	166,682
231 TRSL Retirement Contribution	Central Services- Planning, Research, Developmer	1,396,394	937,176	1,053,605
231 TRSL Retirement Contribution	Community Services Operations	-	15	-
231 TRSL Retirement Contribution	Executive Administrative Services	142,341	151,209	153,224
231 TRSL Retirement Contribution	Food Services Operations	1,399	40	1,912
231 TRSL Retirement Contribution	Guidance Services	526,881	657,841	582,842
231 TRSL Retirement Contribution	Health Services	713,585	754,312	609,374
231 TRSL Retirement Contribution	Improvement of Instructional Staff Services	635,122	682,996	660,859
231 TRSL Retirement Contribution	Instruction and Curriculum Development Services	300,518	313,481	349,986
231 TRSL Retirement Contribution	Instructional Staff Training Services	903,809	16,794	16,576
231 TRSL Retirement Contribution	Library/Media Services	873,867	849,667	823,953
231 TRSL Retirement Contribution	Occupational Therapy and Related Services	297,666	304,632	293,719
231 TRSL Retirement Contribution	Operations and Maintenance of Plant Services	149,491	492,285	391,546
231 TRSL Retirement Contribution	Other Instructional Programs	879,097	1,133,600	928,516
231 TRSL Retirement Contribution	Other Pupil Support Services	265,449	64,905	61,913
231 TRSL Retirement Contribution	Parental/Family Involvement	11,291	16,559	10,724
231 TRSL Retirement Contribution	Psychological and Educational Assessment Services	1,428,512	1,292,276	1,324,624
231 TRSL Retirement Contribution	Pupil Support Services	576,604	555,008	475,970
231 TRSL Retirement Contribution	Regular Programs- K, Elem, Secondary	22,238,365	23,977,821	20,270,708
231 TRSL Retirement Contribution	School Administration	4,567,564	4,653,304	4,463,356
231 TRSL Retirement Contribution	Special Education Programs	8,127,731	9,122,627	8,498,711
231 TRSL Retirement Contribution	Special Education Programs- Gifted and Talented	1,420,083	1,483,427	1,342,770
231 TRSL Retirement Contribution	Special Programs- (NCLB), (Title III), Pre-K, and Oth	4,122,766	4,419,739	4,415,502
231 TRSL Retirement Contribution	Speech Pathology and Audiology Services	1,124,352	1,217,404	1,085,832
231 TRSL Retirement Contribution	Student Transportation Services	192,765	539,731	500,541
231 TRSL Retirement Contribution	Support of Individual Special Needs Students	382,199	376,962	410,625
231 TRSL Retirement Contribution Total		51,915,335	54,635,880	49,342,764
233 LSERS Retirement Contribution	Business Services	79,839	82,521	69,817
233 LSERS Retirement Contribution	Central Services- Planning, Research, Developmer	192,728	-	-
233 LSERS Retirement Contribution	Food Services Operations	91	-	-
233 LSERS Retirement Contribution	Instructional Staff Training Services	690	-	-
233 LSERS Retirement Contribution	Operations and Maintenance of Plant Services	2,240,968	1,980,834	1,674,525
233 LSERS Retirement Contribution	Other Pupil Support Services	276	-	-
233 LSERS Retirement Contribution	Parental/Family Involvement	205	-	-
233 LSERS Retirement Contribution	Psychological and Educational Assessment Services	710	-	-
233 LSERS Retirement Contribution	Regular Programs- K, Elem, Secondary	8,433	-	8,745
233 LSERS Retirement Contribution	School Administration	4,662	8,528	4,285
233 LSERS Retirement Contribution	Special Education Programs	7,664	7,395	5,711
233 LSERS Retirement Contribution	Special Programs- (NCLB), (Title III), Pre-K, and Oth	7,792	7,395	11,259
233 LSERS Retirement Contribution	Student Transportation Services	1,914,741	1,869,157	1,613,906
233 LSERS Retirement Contribution	Support of Individual Special Needs Students	7,844	7,395	6,248
233 LSERS Retirement Contribution Total		4,466,644	3,963,225	3,394,495
239 Other Retirement Contribution	Business Services	66,568	60,597	57,921
239 Other Retirement Contribution	Central Services- Planning, Research, Developmer	30,686	23,683	22,675
239 Other Retirement Contribution	Health Services	22,433	20,093	19,559
239 Other Retirement Contribution	Instruction and Curriculum Development Services	34,333	31,204	30,763
239 Other Retirement Contribution	Instructional Staff Training Services	6,818	-	-
239 Other Retirement Contribution	Library/Media Services	16,635	14,991	14,155
239 Other Retirement Contribution	Occupational Therapy and Related Services	50,248	45,182	42,764

JEFFERSON PARISH SCHOOLS
FY 2026 GENERAL FUND BUDGET BOOK- BY OBJECT, BY FUNCTION

OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	2024 Actual	2025 Amended	2026 Proposed
239 Other Retirement Contribution	Operations and Maintenance of Plant Services	83	-	-
239 Other Retirement Contribution	Other Instructional Programs	298	-	-
239 Other Retirement Contribution	Other Pupil Support Services	10,331	-	-
239 Other Retirement Contribution	Psychological and Educational Assessment Services	146,818	133,046	126,467
239 Other Retirement Contribution	Pupil Support Services	63,389	64,953	61,659
239 Other Retirement Contribution	Regular Programs- K, Elem, Secondary	45,820	38,222	36,200
239 Other Retirement Contribution	Special Education Programs	12,343	9,957	9,415
239 Other Retirement Contribution	Support of Individual Special Needs Students	10,208	8,924	8,606
239 Other Retirement Contribution Total		517,013	450,852	430,183
240 Educational Reimbursement	Instructional Staff Training Services	500	400	-
240 Educational Reimbursement Total		500	400	-
250 Unemployment Compensation	Board of Education Services	0	184	128
250 Unemployment Compensation	Business Services	1	1,235	1,322
250 Unemployment Compensation	Career and Technical Education Programs	0	528	502
250 Unemployment Compensation	Central Services- Planning, Research, Development	(363)	3,068	2,774
250 Unemployment Compensation	Executive Administrative Services	0	407	396
250 Unemployment Compensation	Food Services Operations	-	7	31
250 Unemployment Compensation	Guidance Services	1	1,526	1,556
250 Unemployment Compensation	Health Services	1	1,310	1,614
250 Unemployment Compensation	Improvement of Instructional Staff Services	1	1,571	1,719
250 Unemployment Compensation	Instruction and Curriculum Development Services	0	866	953
250 Unemployment Compensation	Instructional Staff Training Services	366	106	67
250 Unemployment Compensation	Library/Media Services	1	2,348	2,339
250 Unemployment Compensation	Occupational Therapy and Related Services	0	844	862
250 Unemployment Compensation	Operations and Maintenance of Plant Services	3	6,191	6,473
250 Unemployment Compensation	Other Instructional Programs	1	2,506	2,435
250 Unemployment Compensation	Other Instructional Staff Services	-	68	-
250 Unemployment Compensation	Other Pupil Support Services	0	599	160
250 Unemployment Compensation	Parental/Family Involvement	0	33	33
250 Unemployment Compensation	Psychological and Educational Assessment Services	29	3,907	3,785
250 Unemployment Compensation	Pupil Support Services	1	1,564	1,476
250 Unemployment Compensation	Regular Programs- K, Elem, Secondary	35	56,721	54,101
250 Unemployment Compensation	School Administration	6	13,184	12,345
250 Unemployment Compensation	Special Education Programs	14	22,749	22,762
250 Unemployment Compensation	Special Education Programs- Gifted and Talented	2	3,681	3,608
250 Unemployment Compensation	Special Programs- (NCLB), (Title III), Pre-K, and Oth	5	11,638	11,718
250 Unemployment Compensation	Speech Pathology and Audiology Services	1	2,642	2,916
250 Unemployment Compensation	Student Transportation Services	2	4,602	5,470
250 Unemployment Compensation	Support of Individual Special Needs Students	1	1,101	1,107
250 Unemployment Compensation Total		109	145,186	142,650
260 Workers Compensation	Board of Education Services	3,434	8,498	5,911
260 Workers Compensation	Business Services	37,127	57,390	61,551
260 Workers Compensation	Career and Technical Education Programs	15,001	24,479	23,346
260 Workers Compensation	Central Services- Planning, Research, Development	115,311	142,325	129,038
260 Workers Compensation	Executive Administrative Services	11,465	18,851	18,417
260 Workers Compensation	Food Services Operations	255	207	1,094
260 Workers Compensation	Guidance Services	38,686	70,775	72,482
260 Workers Compensation	Health Services	51,739	61,007	75,211
260 Workers Compensation	Improvement of Instructional Staff Services	45,848	72,649	79,861
260 Workers Compensation	Instruction and Curriculum Development Services	22,855	40,292	44,402
260 Workers Compensation	Instructional Staff Training Services	71,993	4,587	3,007
260 Workers Compensation	Library/Media Services	69,762	108,359	171,117
260 Workers Compensation	Occupational Therapy and Related Services	24,995	39,280	40,175
260 Workers Compensation	Operations and Maintenance of Plant Services	184,099	282,575	297,776
260 Workers Compensation	Other Instructional Programs	66,825	115,049	111,895
260 Workers Compensation	Other Instructional Staff Services	-	3,148	-
260 Workers Compensation	Other Pupil Support Services	19,944	27,829	7,442
260 Workers Compensation	Parental/Family Involvement	819	1,291	1,294
260 Workers Compensation	Psychological and Educational Assessment Services	117,382	181,235	176,067
260 Workers Compensation	Pupil Support Services	47,802	72,054	68,712
260 Workers Compensation	Regular Programs- K, Elem, Secondary	1,628,732	2,640,655	2,954,243
260 Workers Compensation	School Administration	348,436	607,307	696,521
260 Workers Compensation	Special Education Programs	600,378	1,051,413	1,461,726
260 Workers Compensation	Special Education Programs- Gifted and Talented	104,743	170,503	167,781
260 Workers Compensation	Special Programs- (NCLB), (Title III), Pre-K, and Oth	357,461	535,314	564,834
260 Workers Compensation	Speech Pathology and Audiology Services	82,999	122,163	135,762
260 Workers Compensation	Student Transportation Services	143,001	214,240	348,683
260 Workers Compensation	Support of Individual Special Needs Students	28,412	49,472	71,481
260 Workers Compensation Total		4,239,501	6,722,947	7,789,826
270 Retiree Health Benefits	Board of Education Services	50,322	69,352	70,698
270 Retiree Health Benefits	Business Services	405,015	553,884	564,628
270 Retiree Health Benefits	Career and Technical Education Programs	77,462	69,167	70,508
270 Retiree Health Benefits	Central Services- Planning, Research, Development	741,905	1,013,948	1,033,615
270 Retiree Health Benefits	Community Services Operations	123,859	152,723	155,686
270 Retiree Health Benefits	Executive Administrative Services	117,352	159,942	163,044

JEFFERSON PARISH SCHOOLS
FY 2026 GENERAL FUND BUDGET BOOK- BY OBJECT, BY FUNCTION

OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	2024 Actual	2025 Amended	2026 Proposed
270 Retiree Health Benefits	Facilities Acquisition and Construction Services	80,804	111,360	113,520
270 Retiree Health Benefits	Food Services Operations	845,408	764,257	779,080
270 Retiree Health Benefits	Guidance Services	276,756	254,076	259,005
270 Retiree Health Benefits	Health Services	377,834	371,968	379,184
270 Retiree Health Benefits	Improvement of Instructional Staff Services	632,056	841,343	857,661
270 Retiree Health Benefits	Instruction and Curriculum Development Services	363,002	502,996	512,752
270 Retiree Health Benefits	Instructional Staff Training Services	593,523	477,411	486,671
270 Retiree Health Benefits	Library/Media Services	350,475	305,546	311,472
270 Retiree Health Benefits	Occupational Therapy and Related Services	126,649	107,491	109,575
270 Retiree Health Benefits	Operations and Maintenance of Plant Services	1,529,202	2,029,182	2,068,541
270 Retiree Health Benefits	Other Instructional Programs	363,463	310,289	316,306
270 Retiree Health Benefits	Other Pupil Support Services	49,998	68,925	70,262
270 Retiree Health Benefits	Parental/Family Involvement	20,887	19,395	19,771
270 Retiree Health Benefits	Psychological and Educational Assessment Services	601,142	558,974	569,816
270 Retiree Health Benefits	Pupil Support Services	363,842	369,321	376,485
270 Retiree Health Benefits	Regular Programs- K, Elem, Secondary	7,868,174	6,860,429	6,993,496
270 Retiree Health Benefits	School Administration	3,413,660	4,425,871	4,511,716
270 Retiree Health Benefits	Special Education Programs	3,459,645	3,027,147	3,085,862
270 Retiree Health Benefits	Special Education Programs- Gifted and Talented	527,892	460,154	469,079
270 Retiree Health Benefits	Special Programs- (NCLB), (Title III), Pre-K, and Oth	2,402,730	2,096,193	2,136,851
270 Retiree Health Benefits	Speech Pathology and Audiology Services	499,165	433,322	441,726
270 Retiree Health Benefits	Student Transportation Services	730,082	683,925	697,191
270 Retiree Health Benefits	Support of Individual Special Needs Students	147,124	128,744	131,241
270 Retiree Health Benefits Total		27,139,428	27,227,335	27,755,442
281 Sick Leave Severance Pay	Business Services	3,095	800	800
281 Sick Leave Severance Pay	Career and Technical Education Programs	8,579	-	-
281 Sick Leave Severance Pay	Central Services- Planning, Research, Development	416	15,100	15,100
281 Sick Leave Severance Pay	Executive Administrative Services	16,868	-	-
281 Sick Leave Severance Pay	Food Services Operations	4,591	34,500	34,500
281 Sick Leave Severance Pay	Guidance Services	-	26,300	26,300
281 Sick Leave Severance Pay	Health Services	34,133	19,200	19,200
281 Sick Leave Severance Pay	Improvement of Instructional Staff Services	10,789	18,400	18,400
281 Sick Leave Severance Pay	Instruction and Curriculum Development Services	5,243	-	-
281 Sick Leave Severance Pay	Instructional Staff Training Services	11,912	40,200	40,200
281 Sick Leave Severance Pay	Library/Media Services	5,557	15,300	15,300
281 Sick Leave Severance Pay	Operations and Maintenance of Plant Services	50,895	43,200	43,200
281 Sick Leave Severance Pay	Other Instructional Programs	25,351	11,800	11,800
281 Sick Leave Severance Pay	Psychological and Educational Assessment Services	16,475	75,400	75,400
281 Sick Leave Severance Pay	Pupil Support Services	8,591	13,900	13,900
281 Sick Leave Severance Pay	Regular Programs- K, Elem, Secondary	168,864	217,300	217,300
281 Sick Leave Severance Pay	School Administration	66,998	117,600	117,600
281 Sick Leave Severance Pay	Special Education Programs	147,254	63,800	63,800
281 Sick Leave Severance Pay	Special Education Programs- Gifted and Talented	20,973	39,500	68,100
281 Sick Leave Severance Pay	Special Programs- (NCLB), (Title III), Pre-K, and Oth	66,711	102,300	102,300
281 Sick Leave Severance Pay	Speech Pathology and Audiology Services	9,528	6,300	6,300
281 Sick Leave Severance Pay	Student Transportation Services	28,683	41,400	41,400
281 Sick Leave Severance Pay Total		711,505	902,300	930,900
282 Annual Leave Severance Pay	Central Services- Planning, Research, Development	-	11,800	11,800
282 Annual Leave Severance Pay	Executive Administrative Services	3,553	-	-
282 Annual Leave Severance Pay Total		3,553	11,800	11,800
291 Other Employee Benefits	Business Services	1,617	1,700	2,057
291 Other Employee Benefits	Career and Technical Education Programs	768	600	356
291 Other Employee Benefits	Central Services- Planning, Research, Development	4,505	4,400	5,048
291 Other Employee Benefits	Executive Administrative Services	116	600	32
291 Other Employee Benefits	Guidance Services	1,056	800	2,041
291 Other Employee Benefits	Health Services	905	500	1,069
291 Other Employee Benefits	Improvement of Instructional Staff Services	1,209	1,200	2,540
291 Other Employee Benefits	Instruction and Curriculum Development Services	288	500	1,134
291 Other Employee Benefits	Instructional Staff Training Services	(15)	500	-
291 Other Employee Benefits	Library/Media Services	3,086	2,100	2,547
291 Other Employee Benefits	Occupational Therapy and Related Services	112	100	648
291 Other Employee Benefits	Operations and Maintenance of Plant Services	5,394	5,300	4,704
291 Other Employee Benefits	Other Instructional Programs	1,737	1,400	745
291 Other Employee Benefits	Psychological and Educational Assessment Services	2,186	2,300	5,119
291 Other Employee Benefits	Pupil Support Services	1,000	800	2,786
291 Other Employee Benefits	Regular Programs- K, Elem, Secondary	42,773	39,100	61,152
291 Other Employee Benefits	School Administration	10,644	11,700	16,751
291 Other Employee Benefits	Special Education Programs	21,332	21,800	25,583
291 Other Employee Benefits	Special Education Programs- Gifted and Talented	5,103	4,400	4,432
291 Other Employee Benefits	Special Programs- (NCLB), (Title III), Pre-K, and Oth	6,427	6,000	10,141
291 Other Employee Benefits	Speech Pathology and Audiology Services	1,936	2,100	4,964
291 Other Employee Benefits	Student Transportation Services	5,864	5,800	5,573
291 Other Employee Benefits	Support of Individual Special Needs Students	764	300	369
291 Other Employee Benefits Total		118,808	114,000	159,794
293 Other Employee Benefits	Board of Education Services	643	900	807

JEFFERSON PARISH SCHOOLS
FY 2026 GENERAL FUND BUDGET BOOK- BY OBJECT, BY FUNCTION

OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	2024 Actual	2025 Amended	2026 Proposed
293 Other Employee Benefits	Business Services	12,503	16,500	14,072
293 Other Employee Benefits	Career and Technical Education Programs	4,715	4,900	4,842
293 Other Employee Benefits	Central Services- Planning, Research, Developmer	23,837	30,800	26,854
293 Other Employee Benefits	Executive Administrative Services	1,555	2,000	1,614
293 Other Employee Benefits	Food Services Operations	16	-	-
293 Other Employee Benefits	Guidance Services	11,236	12,400	13,572
293 Other Employee Benefits	Health Services	15,407	14,600	14,493
293 Other Employee Benefits	Improvement of Instructional Staff Services	11,726	14,900	13,748
293 Other Employee Benefits	Instruction and Curriculum Development Services	5,902	7,300	7,424
293 Other Employee Benefits	Instructional Staff Training Services	268	400	323
293 Other Employee Benefits	Library/Media Services	21,512	19,100	21,348
293 Other Employee Benefits	Occupational Therapy and Related Services	7,824	8,100	8,070
293 Other Employee Benefits	Operations and Maintenance of Plant Services	98,702	116,500	106,206
293 Other Employee Benefits	Other Instructional Programs	12,530	11,100	11,958
293 Other Employee Benefits	Other Pupil Support Services	965	1,200	968
293 Other Employee Benefits	Parental/Family Involvement	216	200	226
293 Other Employee Benefits	Psychological and Educational Assessment Service	35,255	32,700	34,131
293 Other Employee Benefits	Pupil Support Services	14,561	13,200	13,427
293 Other Employee Benefits	Regular Programs- K, Elem, Secondary	494,871	510,200	519,927
293 Other Employee Benefits	School Administration	115,071	142,400	119,907
293 Other Employee Benefits	Special Education Programs	239,806	271,700	275,975
293 Other Employee Benefits	Special Education Programs- Gifted and Talented	33,015	33,200	33,230
293 Other Employee Benefits	Special Programs- (NCLB), (Title III), Pre-K, and Oth	124,378	139,100	152,933
293 Other Employee Benefits	Speech Pathology and Audiology Services	26,550	24,200	33,277
293 Other Employee Benefits	Student Transportation Services	70,202	74,900	74,656
293 Other Employee Benefits	Support of Individual Special Needs Students	16,958	15,600	18,317
293 Other Employee Benefits Total		1,400,224	1,518,100	1,522,306
311 Assessor Fees	Board of Education Services	1,240,509	1,274,000	1,274,000
311 Assessor Fees Total		1,240,509	1,274,000	1,274,000
312 Sheriff Fees	Board of Education Services	63,571	69,000	69,000
312 Sheriff Fees Total		63,571	69,000	69,000
313 Pension Fund	Board of Education Services	3,874,806	4,002,000	4,002,000
313 Pension Fund Total		3,874,806	4,002,000	4,002,000
314 Sales Tax Collection Fees	Board of Education Services	21,642,025	23,615,253	23,440,549
314 Sales Tax Collection Fees Total		21,642,025	23,615,253	23,440,549
316 Election Fees	Board of Education Services	202,075	100,000	-
316 Election Fees Total		202,075	100,000	-
320 Purchased Educational Services	Career and Technical Education Programs	22,548	47,000	47,000
320 Purchased Educational Services	Central Services- Planning, Research, Developmer	372	1,305	1,355
320 Purchased Educational Services	Community Services Operations	8,500	10,000	10,000
320 Purchased Educational Services	Health Services	6,431	10,000	-
320 Purchased Educational Services	Instructional Staff Training Services	36,938	396,450	394,450
320 Purchased Educational Services	Library/Media Services	815	353	353
320 Purchased Educational Services	Other Instructional Programs	45,418	79,500	85,000
320 Purchased Educational Services	Pupil Support Services	-	696,304	696,304
320 Purchased Educational Services	Regular Programs- K, Elem, Secondary	2,285,365	4,222,106	5,063,985
320 Purchased Educational Services	School Administration	5,007	26,000	45,000
320 Purchased Educational Services	Special Education Programs	460,364	811,899	703,037
320 Purchased Educational Services	Special Education Programs- Gifted and Talented	40,347	17,000	17,000
320 Purchased Educational Services	Special Programs- (NCLB), (Title III), Pre-K, and Oth	116,404	135,000	134,000
320 Purchased Educational Services	Speech Pathology and Audiology Services	174,807	653,427	548,707
320 Purchased Educational Services	Student Transportation Services	12,249	38,202	12,554
320 Purchased Educational Services Total		3,215,565	7,144,545	7,758,744
331 Occupational/Physical Therapist Services	Occupational Therapy and Related Services	390	-	-
331 Occupational/Physical Therapist Services Total		390	-	-
332 Legal Services	Board of Education Services	455,659	291,285	589,305
332 Legal Services	Business Services	371,970	360,270	-
332 Legal Services	Central Services- Planning, Research, Developmer	53,793	57,710	15,000
332 Legal Services Total		881,422	709,265	604,305
333 Audit/Accounting Services	Board of Education Services	158,000	162,000	162,000
333 Audit/Accounting Services	Business Services	-	43,000	45,000
333 Audit/Accounting Services	Central Services- Planning, Research, Developmer	750	39,287	59,797
333 Audit/Accounting Services Total		158,750	244,287	266,797
334 Architect/Engineering Services	Central Services- Planning, Research, Developmer	1,333,138	1,450,000	1,450,000
334 Architect/Engineering Services	Operations and Maintenance of Plant Services	60,645	3,768	27,459
334 Architect/Engineering Services Total		1,393,783	1,453,768	1,477,459
335 Medical Services	Central Services- Planning, Research, Developmer	5,700	6,200	6,200
335 Medical Services	Health Services	4,513	564,500	11,500
335 Medical Services	Other Instructional Programs	3,715	7,550	7,550
335 Medical Services	Student Transportation Services	28,969	18,400	20,000
335 Medical Services	Support of Individual Special Needs Students	3,140	50,000	-
335 Medical Services Total		46,037	646,650	45,250
339 Other Professional Services	Board of Education Services	163,406	461,950	518,200
339 Other Professional Services	Business Services	35,490	81,663	81,275
339 Other Professional Services	Career and Technical Education Programs	323	20,000	20,000

JEFFERSON PARISH SCHOOLS
FY 2026 GENERAL FUND BUDGET BOOK- BY OBJECT, BY FUNCTION

OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	2024 Actual	2025 Amended	2026 Proposed
339 Other Professional Services	Central Services- Planning, Research, Developmer	302,582	138,309	239,011
339 Other Professional Services	Executive Administrative Services	300	67,500	67,500
339 Other Professional Services	Improvement of Instructional Staff Services	138,551	264,000	248,000
339 Other Professional Services	Library/Media Services	149,706	251,760	141,760
339 Other Professional Services	Operations and Maintenance of Plant Services	2,002,548	2,598,449	2,532,843
339 Other Professional Services	Other Instructional Programs	262,808	417,306	450,686
339 Other Professional Services	Other Pupil Support Services	15,224	15,240	15,240
339 Other Professional Services	Parental/Family Involvement	-	1,000	1,000
339 Other Professional Services	Psychological and Educational Assessment Service	23,373	-	6,000
339 Other Professional Services	Regular Programs- K, Elem, Secondary	20,270	-	-
339 Other Professional Services	School Administration	40,685	-	-
339 Other Professional Services	Special Programs- (NCLB), (Title III), Pre-K, and Oth	-	145,500	145,500
339 Other Professional Services	Student Transportation Services	13,371	9,891	8,291
339 Other Professional Services Total		3,168,638	4,472,568	4,475,307
340 Purchased Technical Services	Business Services	491,430	831,066	829,874
340 Purchased Technical Services	Central Services- Planning, Research, Developmer	3,511,739	3,375,939	3,349,773
340 Purchased Technical Services	Library/Media Services	13,156	18,870	18,870
340 Purchased Technical Services	Operations and Maintenance of Plant Services	223,470	891,771	225,304
340 Purchased Technical Services	Parental/Family Involvement	-	126,397	126,397
340 Purchased Technical Services	Regular Programs- K, Elem, Secondary	5,513	-	-
340 Purchased Technical Services	School Administration	5,040	-	-
340 Purchased Technical Services	Student Transportation Services	1,272	307	50,400
340 Purchased Technical Services Total		4,251,620	5,244,350	4,600,618
411 Utility Services	Operations and Maintenance of Plant Services	1,972,047	2,055,000	2,055,000
411 Utility Services Total		1,972,047	2,055,000	2,055,000
421 Cleaning Services	Business Services	39,292	20,000	20,000
421 Cleaning Services	Central Services- Planning, Research, Developmer	1,783	4,700	700
421 Cleaning Services	Executive Administrative Services	2,210	2,000	2,000
421 Cleaning Services	Improvement of Instructional Staff Services	6,630	6,000	6,000
421 Cleaning Services	Operations and Maintenance of Plant Services	594,181	662,892	13,640
421 Cleaning Services	Other Pupil Support Services	5,120	15,000	10,000
421 Cleaning Services	Parental/Family Involvement	2,544	2,000	2,000
421 Cleaning Services	Psychological and Educational Assessment Service	11,047	20,000	40,000
421 Cleaning Services Total		662,806	732,592	94,340
423 Cleaning Services	Operations and Maintenance of Plant Services	34,575	33,840	24,765
423 Cleaning Services Total		34,575	33,840	24,765
424 Cleaning Services	Operations and Maintenance of Plant Services	839,925	813,015	472,769
424 Cleaning Services Total		839,925	813,015	472,769
430 Repairs and Maintenance	Central Services- Planning, Research, Developmer	209,900	150,269	150,269
430 Repairs and Maintenance	Food Services Operations	-	115,230	-
430 Repairs and Maintenance	Library/Media Services	-	420	420
430 Repairs and Maintenance	Operations and Maintenance of Plant Services	12,148,611	14,083,758	8,086,886
430 Repairs and Maintenance	Other Instructional Programs	17,135	-	-
430 Repairs and Maintenance	Regular Programs- K, Elem, Secondary	11,818	-	-
430 Repairs and Maintenance	School Administration	4,488	-	-
430 Repairs and Maintenance	Student Transportation Services	186,459	345,295	383,570
430 Repairs and Maintenance Total		12,578,410	14,694,972	8,621,145
440 Rentals	Special Programs- (NCLB), (Title III), Pre-K, and Oth	6,075	1,900	-
440 Rentals Total		6,075	1,900	-
441 Rentals	Instructional Staff Training Services	-	100	-
441 Rentals	Operations and Maintenance of Plant Services	55,489	19,985	19,985
441 Rentals	Other Pupil Support Services	1,000	-	-
441 Rentals	School Administration	5,384	-	-
441 Rentals Total		61,873	20,085	19,985
442 Rentals	Business Services	102,437	141,500	141,500
442 Rentals	Operations and Maintenance of Plant Services	675,734	428,644	630,776
442 Rentals	Regular Programs- K, Elem, Secondary	259,707	-	-
442 Rentals	School Administration	286,717	-	-
442 Rentals	Special Education Programs	1,516	-	-
442 Rentals	Special Programs- (NCLB), (Title III), Pre-K, and Oth	-	1,000	1,000
442 Rentals	Student Transportation Services	1,217,814	1,540,000	1,540,000
442 Rentals Total		2,543,925	2,111,144	2,313,276
450 Construction Services	Facilities Acquisition and Construction Services	1,652,578	326,250	162,075
450 Construction Services Total		1,652,578	326,250	162,075
490 Other Purchased Property Services	Operations and Maintenance of Plant Services	471,660	738,509	336,043
490 Other Purchased Property Services Total		471,660	738,509	336,043
513 Student Transportation Services	Central Services- Planning, Research, Developmer	-	90	-
513 Student Transportation Services	Student Transportation Services	5,461	7,500	4,500
513 Student Transportation Services Total		5,461	7,590	4,500
519 Student Transportation Services	Other Instructional Programs	1,436	-	-
519 Student Transportation Services	Other Pupil Support Services	286	-	-
519 Student Transportation Services	Student Transportation Services	10,407,548	10,677,471	10,691,571
519 Student Transportation Services Total		10,409,270	10,677,471	10,691,571
521 Insurance (Other than Employee Benefits)	Board of Education Services	1,285,148	1,437,308	1,437,308
521 Insurance (Other than Employee Benefits) Total		1,285,148	1,437,308	1,437,308

JEFFERSON PARISH SCHOOLS
FY 2026 GENERAL FUND BUDGET BOOK- BY OBJECT, BY FUNCTION

OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	2024 Actual	2025 Amended	2026 Proposed
522 Insurance (Other than Employee Benefits)	Operations and Maintenance of Plant Services	7,927,645	8,234,695	8,234,695
522 Insurance (Other than Employee Benefits) Total		7,927,645	8,234,695	8,234,695
523 Insurance (Other than Employee Benefits)	Operations and Maintenance of Plant Services	38,172	35,978	35,978
523 Insurance (Other than Employee Benefits)	Student Transportation Services	543,556	1,037,642	1,037,642
523 Insurance (Other than Employee Benefits) Total		581,728	1,073,620	1,073,620
524 Insurance (Other than Employee Benefits)	Board of Education Services	305,261	530,534	530,534
524 Insurance (Other than Employee Benefits) Total		305,261	530,534	530,534
525 Insurance (Other than Employee Benefits)	Board of Education Services	11,004	11,004	11,004
525 Insurance (Other than Employee Benefits) Total		11,004	11,004	11,004
530 Communications	Board of Education Services	15,750	16,600	15,000
530 Communications	Business Services	4,014	-	-
530 Communications	Career and Technical Education Programs	6,900	47,200	50,505
530 Communications	Central Services- Planning, Research, Developmer	12,695	27,928	12,885
530 Communications	Executive Administrative Services	6,258	5,428	4,428
530 Communications	Health Services	157	179	150
530 Communications	Improvement of Instructional Staff Services	14,827	17,000	32,000
530 Communications	Instructional Staff Training Services	144	-	-
530 Communications	Library/Media Services	133,225	119,285	119,285
530 Communications	Other Instructional Programs	23,824	41,000	41,000
530 Communications	Pupil Support Services	555,454	562,172	542,720
530 Communications	Regular Programs- K, Elem, Secondary	2,009,184	3,720,625	3,098,017
530 Communications	School Administration	2,114	-	-
530 Communications	Student Transportation Services	9,924	5,645	-
530 Communications Total		2,794,469	4,563,061	3,915,990
531 Communications	Central Services- Planning, Research, Developmer	-	309,098	309,098
531 Communications	Operations and Maintenance of Plant Services	813,977	864,802	861,002
531 Communications	Regular Programs- K, Elem, Secondary	3,201	-	-
531 Communications	School Administration	194,113	198,903	193,903
531 Communications Total		1,011,291	1,372,803	1,364,003
534 Communications	Board of Education Services	-	225	225
534 Communications	Business Services	43,292	50,000	50,000
534 Communications	Central Services- Planning, Research, Developmer	47	600	600
534 Communications	Library/Media Services	-	500	500
534 Communications	Operations and Maintenance of Plant Services	138	-	-
534 Communications	Other Instructional Programs	67	-	-
534 Communications	Other Pupil Support Services	340	500	500
534 Communications	Regular Programs- K, Elem, Secondary	1,771	-	-
534 Communications	School Administration	44,047	-	-
534 Communications	Special Education Programs	18	-	-
534 Communications	Speech Pathology and Audiology Services	-	100	100
534 Communications Total		89,720	51,925	51,925
540 Advertising and Public Notices	Board of Education Services	865	6,000	6,000
540 Advertising and Public Notices	Business Services	-	1,280	1,280
540 Advertising and Public Notices	Career and Technical Education Programs	-	1,250	-
540 Advertising and Public Notices	Central Services- Planning, Research, Developmer	1,477	102,975	202,975
540 Advertising and Public Notices	Executive Administrative Services	4,000	2,500	2,500
540 Advertising and Public Notices	Library/Media Services	4,236	4,400	4,400
540 Advertising and Public Notices	Operations and Maintenance of Plant Services	1,125	43	2,000
540 Advertising and Public Notices	School Administration	150	-	-
540 Advertising and Public Notices Total		11,853	118,448	219,155
550 Printing and Binding	Board of Education Services	70	1,250	1,250
550 Printing and Binding	Business Services	21,207	20,965	20,965
550 Printing and Binding	Central Services- Planning, Research, Developmer	17,232	4,292	4,392
550 Printing and Binding	Executive Administrative Services	29,493	50,700	24,700
550 Printing and Binding	Health Services	638	2,771	750
550 Printing and Binding	Improvement of Instructional Staff Services	2,083	4,000	3,000
550 Printing and Binding	Instruction and Curriculum Development Services	86,880	80,000	80,000
550 Printing and Binding	Library/Media Services	11,276	-	-
550 Printing and Binding	Operations and Maintenance of Plant Services	1,570	8,199	1,000
550 Printing and Binding	Other Instructional Programs	6,173	3,500	3,500
550 Printing and Binding	Regular Programs- K, Elem, Secondary	19,549	-	-
550 Printing and Binding	School Administration	17,668	-	-
550 Printing and Binding	Special Programs- (NCLB), (Title III), Pre-K, and Oth	1,389	1,500	-
550 Printing and Binding	Speech Pathology and Audiology Services	-	600	600
550 Printing and Binding	Student Transportation Services	1,371	3,700	1,700
550 Printing and Binding Total		216,599	181,477	141,857
564 Tuition	Executive Administrative Services	-	2,000	2,000
564 Tuition Total		-	2,000	2,000
582 Travel	Board of Education Services	40,326	19,000	27,000
582 Travel	Business Services	3,862	7,100	7,100
582 Travel	Central Services- Planning, Research, Developmer	45,417	59,240	33,340
582 Travel	Executive Administrative Services	43,450	40,780	31,780
582 Travel	Food Services Operations	58	-	-
582 Travel	Health Services	10,401	9,900	10,000
582 Travel	Improvement of Instructional Staff Services	60,040	60,469	54,204

JEFFERSON PARISH SCHOOLS
FY 2026 GENERAL FUND BUDGET BOOK- BY OBJECT, BY FUNCTION

OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	2024 Actual	2025 Amended	2026 Proposed
582 Travel	Instructional Staff Training Services	18,819	42,975	37,137
582 Travel	Library/Media Services	2,678	15,000	5,000
582 Travel	Occupational Therapy and Related Services	20,412	22,251	26,478
582 Travel	Operations and Maintenance of Plant Services	13,628	19,348	10,000
582 Travel	Other Instructional Programs	10,482	10,264	11,926
582 Travel	Psychological and Educational Assessment Services	6,880	13,100	22,876
582 Travel	Pupil Support Services	216	2,000	3,492
582 Travel	Regular Programs- K, Elem, Secondary	10,134	16,816	2,116
582 Travel	School Administration	14,740	-	-
582 Travel	Special Education Programs	30,106	32,774	39,002
582 Travel	Special Education Programs- Gifted and Talented	15,465	20,448	30,691
582 Travel	Speech Pathology and Audiology Services	33,107	35,516	42,264
582 Travel	Student Transportation Services	2,928	4,600	7,000
582 Travel Total		383,150	431,580	401,406
590 Miscellaneous Purchased Services	Other Instructional Programs	3,921	3,750	3,750
590 Miscellaneous Purchased Services	Regular Programs- K, Elem, Secondary	262,756	205,000	205,000
590 Miscellaneous Purchased Services	Special Programs- (NCLB), (Title III), Pre-K, and Oth	-	12,500	12,500
590 Miscellaneous Purchased Services Total		266,677	221,250	221,250
591 Miscellaneous Purchased Services	Other Instructional Programs	4,349	-	-
591 Miscellaneous Purchased Services	Regular Programs- K, Elem, Secondary	2,954	-	-
591 Miscellaneous Purchased Services	School Administration	1,118	-	-
591 Miscellaneous Purchased Services Total		8,420	-	-
610 Materials and Supplies	Board of Education Services	16,686	14,721	26,000
610 Materials and Supplies	Business Services	183,336	251,498	254,124
610 Materials and Supplies	Career and Technical Education Programs	23,981	107,418	117,418
610 Materials and Supplies	Central Services- Planning, Research, Developmer	205,633	575,664	573,164
610 Materials and Supplies	Executive Administrative Services	42,440	62,892	70,642
610 Materials and Supplies	Food Services Operations	7,647	-	-
610 Materials and Supplies	Health Services	26,992	23,495	19,000
610 Materials and Supplies	Improvement of Instructional Staff Services	99,672	180,966	202,933
610 Materials and Supplies	Instruction and Curriculum Development Services	275	100	500
610 Materials and Supplies	Instructional Staff Training Services	13,606	316,482	316,275
610 Materials and Supplies	Library/Media Services	20,055	31,226	5,447
610 Materials and Supplies	Operations and Maintenance of Plant Services	1,277,877	232,614	148,107
610 Materials and Supplies	Other Instructional Programs	318,082	359,398	351,649
610 Materials and Supplies	Other Pupil Support Services	50,896	-	-
610 Materials and Supplies	Parental/Family Involvement	158	-	-
610 Materials and Supplies	Psychological and Educational Assessment Services	147	30,880	60,880
610 Materials and Supplies	Regular Programs- K, Elem, Secondary	4,395,435	4,287,875	5,536,116
610 Materials and Supplies	School Administration	561,476	-	-
610 Materials and Supplies	Special Education Programs	4,139	21,807	21,807
610 Materials and Supplies	Special Education Programs- Gifted and Talented	1,823	511	-
610 Materials and Supplies	Special Programs- (NCLB), (Title III), Pre-K, and Oth	2,597	7,090	-
610 Materials and Supplies	Student Transportation Services	28,639	9,475	19,400
610 Materials and Supplies Total		7,281,589	6,514,112	7,723,462
613 Materials and Supplies	Other Instructional Programs	1,554	1,499	1,500
613 Materials and Supplies	Psychological and Educational Assessment Services	837	4,039	10,500
613 Materials and Supplies	Regular Programs- K, Elem, Secondary	378,018	324,992	814,000
613 Materials and Supplies	Special Education Programs	11,821	27,663	18,500
613 Materials and Supplies Total		392,230	358,193	844,500
615 Supplies- Technology Related	Business Services	8,312	6,200	5,000
615 Supplies- Technology Related	Central Services- Planning, Research, Developmer	110,168	148,000	147,000
615 Supplies- Technology Related	Executive Administrative Services	3,175	8,000	8,000
615 Supplies- Technology Related	Food Services Operations	84	-	-
615 Supplies- Technology Related	Health Services	-	305	-
615 Supplies- Technology Related	Improvement of Instructional Staff Services	225	325	-
615 Supplies- Technology Related	Library/Media Services	775	2,000	2,000
615 Supplies- Technology Related	Operations and Maintenance of Plant Services	1,060	-	1,000
615 Supplies- Technology Related	Other Instructional Programs	477	-	-
615 Supplies- Technology Related	Other Instructional Staff Services	934	1,000	1,000
615 Supplies- Technology Related	Psychological and Educational Assessment Services	-	10,000	17,530
615 Supplies- Technology Related	Regular Programs- K, Elem, Secondary	26,526	-	-
615 Supplies- Technology Related	School Administration	47,551	-	-
615 Supplies- Technology Related	Special Education Programs	200	-	-
615 Supplies- Technology Related	Student Transportation Services	446	1,950	-
615 Supplies- Technology Related Total		199,934	177,780	181,530
616 Supplies- Technology Related	Business Services	-	1,000	1,000
616 Supplies- Technology Related	Central Services- Planning, Research, Developmer	-	-	13,000
616 Supplies- Technology Related	Food Services Operations	215,061	604,005	-
616 Supplies- Technology Related	Health Services	-	8,500	8,500
616 Supplies- Technology Related	Operations and Maintenance of Plant Services	549,355	810,394	400,000
616 Supplies- Technology Related	Other Instructional Programs	88,006	-	-
616 Supplies- Technology Related	Other Pupil Support Services	1,395	-	-
616 Supplies- Technology Related	Regular Programs- K, Elem, Secondary	1,900	-	-
616 Supplies- Technology Related	School Administration	10,959	-	-

JEFFERSON PARISH SCHOOLS
FY 2026 GENERAL FUND BUDGET BOOK- BY OBJECT, BY FUNCTION

OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	2024 Actual	2025 Amended	2026 Proposed
616 Supplies- Technology Related	Special Education Programs	-	-	-
616 Supplies- Technology Related Total		866,677	1,423,899	422,500
617 Supplies- Technology Related	Business Services	5,224	14,674	9,000
617 Supplies- Technology Related	Career and Technical Education Programs	-	2,055	-
617 Supplies- Technology Related	Central Services- Planning, Research, Developmer	211,415	1,051,206	1,040,197
617 Supplies- Technology Related	Community Services Operations	8,320	-	-
617 Supplies- Technology Related	Executive Administrative Services	6,433	33,600	33,600
617 Supplies- Technology Related	Health Services	10,244	12,900	11,650
617 Supplies- Technology Related	Improvement of Instructional Staff Services	2,128	13,000	13,000
617 Supplies- Technology Related	Library/Media Services	3,202	-	-
617 Supplies- Technology Related	Operations and Maintenance of Plant Services	440	2,624	3,000
617 Supplies- Technology Related	Other Instructional Programs	58,090	-	-
617 Supplies- Technology Related	Other Instructional Staff Services	12,214	9,500	10,000
617 Supplies- Technology Related	Regular Programs- K, Elem, Secondary	108,569	38,340	-
617 Supplies- Technology Related	School Administration	57,928	-	-
617 Supplies- Technology Related	Special Programs- (NCLB), (Title III), Pre-K, and Oth	-	5,000	-
617 Supplies- Technology Related	Student Transportation Services	2,182	1,695	20,000
617 Supplies- Technology Related Total		486,390	1,184,594	1,140,447
621 Energy	Operations and Maintenance of Plant Services	756,631	806,128	806,128
621 Energy Total		756,631	806,128	806,128
622 Energy	Operations and Maintenance of Plant Services	9,900,687	10,084,371	10,084,371
622 Energy Total		9,900,687	10,084,371	10,084,371
626 Energy	Instructional Staff Training Services	145	-	-
626 Energy	Operations and Maintenance of Plant Services	63,890	33,339	37,200
626 Energy	Regular Programs- K, Elem, Secondary	1,992	-	-
626 Energy	School Administration	247	-	-
626 Energy	Student Transportation Services	1,688,639	1,923,000	1,923,000
626 Energy Total		1,754,913	1,956,339	1,960,200
630 Purchased Food	Central Services- Planning, Research, Developmer	681	-	-
630 Purchased Food Total		681	-	-
631 Purchased Food	Food Services Operations	-	5,859	-
631 Purchased Food Total		-	5,859	-
641 Textbooks/Workbooks/Lib Books/Periodicals	Library/Media Services	4,368	-	-
641 Textbooks/Workbooks/Lib Books/Periodicals Total		4,368	-	-
642 Textbooks/Workbooks/Lib Books/Periodicals	Improvement of Instructional Staff Services	-	348,392	1,148,392
642 Textbooks/Workbooks/Lib Books/Periodicals	Regular Programs- K, Elem, Secondary	158	-	-
642 Textbooks/Workbooks/Lib Books/Periodicals Total		158	348,392	1,148,392
643 Textbooks/Workbooks/Lib Books/Periodicals	Other Instructional Programs	474	-	-
643 Textbooks/Workbooks/Lib Books/Periodicals	Regular Programs- K, Elem, Secondary	330,177	233,443	438,443
643 Textbooks/Workbooks/Lib Books/Periodicals Total		330,651	233,443	438,443
644 Textbooks/Workbooks/Lib Books/Periodicals	Executive Administrative Services	223	1,150	1,150
644 Textbooks/Workbooks/Lib Books/Periodicals	Library/Media Services	908	-	-
644 Textbooks/Workbooks/Lib Books/Periodicals Total		1,131	1,150	1,150
731 Machinery, Vehicles, Furniture, Equipment	Business Services	-	36,760	-
731 Machinery, Vehicles, Furniture, Equipment	Central Services- Planning, Research, Developmer	-	5,200	-
731 Machinery, Vehicles, Furniture, Equipment	Health Services	8,000	-	-
731 Machinery, Vehicles, Furniture, Equipment	Operations and Maintenance of Plant Services	177,938	164,632	234,000
731 Machinery, Vehicles, Furniture, Equipment	Other Instructional Programs	7,186	-	-
731 Machinery, Vehicles, Furniture, Equipment Total		193,124	206,592	234,000
732 Machinery, Vehicles, Furniture, Equipment	Operations and Maintenance of Plant Services	-	-	75,000
732 Machinery, Vehicles, Furniture, Equipment	Student Transportation Services	274,406	495	272,700
732 Machinery, Vehicles, Furniture, Equipment Total		274,406	495	347,700
733 Machinery, Vehicles, Furniture, Equipment	Operations and Maintenance of Plant Services	702,791	949,560	700,000
733 Machinery, Vehicles, Furniture, Equipment	Other Instructional Programs	11,573	-	-
733 Machinery, Vehicles, Furniture, Equipment Total		714,364	949,560	700,000
734 Machinery, Vehicles, Furniture, Equipment	Central Services- Planning, Research, Developmer	208,741	125,000	125,000
734 Machinery, Vehicles, Furniture, Equipment	School Administration	6,400	-	-
734 Machinery, Vehicles, Furniture, Equipment Total		215,141	125,000	125,000
739 Other equipment	Other Instructional Programs	6,060	-	-
739 Other equipment Total		6,060	-	-
810 Dues and Fees	Board of Education Services	995	46,025	46,025
810 Dues and Fees	Business Services	8,273	726,149	729,405
810 Dues and Fees	Career and Technical Education Programs	250	-	-
810 Dues and Fees	Central Services- Planning, Research, Developmer	90	239	139
810 Dues and Fees	Executive Administrative Services	1,916	4,834	4,584
810 Dues and Fees	Health Services	180	500	500
810 Dues and Fees	Instructional Staff Training Services	1,390	950	950
810 Dues and Fees	Operations and Maintenance of Plant Services	2,614	5,411	1,320
810 Dues and Fees	Other Instructional Programs	2,732	646	646
810 Dues and Fees	Other Pupil Support Services	2,100	-	-
810 Dues and Fees	Psychological and Educational Assessment Service	-	50	50
810 Dues and Fees	Regular Programs- K, Elem, Secondary	22,753	16,000	22,000
810 Dues and Fees	School Administration	11,479	-	-
810 Dues and Fees	Student Transportation Services	164	-	-
810 Dues and Fees Total		54,936	800,804	805,619

JEFFERSON PARISH SCHOOLS
FY 2026 GENERAL FUND BUDGET BOOK- BY OBJECT, BY FUNCTION

OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	2024 Actual	2025 Amended	2026 Proposed
811 Dues and Fees	School Administration	55	-	-
811 Dues and Fees Total		55	-	-
820 Legal Reserve	Board of Education Services	231,994	2,000,000	-
820 Legal Reserve Total		231,994	2,000,000	-
890 Miscellaneous Expenditure	Central Services- Planning, Research, Developmer	3,085	10,000	-
890 Miscellaneous Expenditure	Library/Media Services	186	205	-
890 Miscellaneous Expenditure	Special Education Programs- Gifted and Talented	31,320	31,500	31,500
890 Miscellaneous Expenditure Total		34,592	41,705	31,500
891 School Allocations	Regular Programs- K, Elem, Secondary	-	3,268,372	3,165,941
891 School Allocations Total		-	3,268,372	3,165,941
940 Local Revenue Transfer Out	Local Revenue Transfer to another LEA	95,066,077	99,876,889	100,781,175
940 Local Revenue Transfer Out Total		95,066,077	99,876,889	100,781,175
TOTAL EXPENDITURES		\$ 574,986,621.78	\$ 641,341,061.58	\$ 617,426,000.87
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES		\$ 71,381,115.21	\$ 12,108,217.55	\$ 24,015,278.13
OTHER FINANCING SOURCES (USES)				
	Fund Transfers	\$ (105,854,149)	\$ (21,402,286)	\$ (28,569,902)
	Lease Financing	1,383,856	-	-
	Transfer of Indirect Costs	26,766,174	11,479,138	5,000,000
	Operating Transfer In	10,346,667	-	-
	Proceeds-Sale of fixed assets	29,117	20,435	10,000
APPROVED TRANSFERS FOR THE FY 2025 AMENDED BUDGET UPON CLOSE OF THE FISCAL YEAR:				
1. First \$5M surplus to go to increasing General Fund Balance				
2. Next, set aside funding for up to 30 buses at a cost of approximately \$4.3M				
3. Remaining amount to be transferred to the facilities set aside				
TOTAL OTHER FINANCING SOURCES (USES)		\$ (67,328,335)	\$ (9,902,713)	\$ (23,559,902)
NET CHANGE IN FUND BALANCE		\$ 4,052,780.63	\$ 2,205,504.87	\$ 455,376.07
Fund Balance- Beginning		200,143,510	\$ 204,196,291	\$ 206,401,795
Fund Balance- Ending		\$ 204,196,291	\$ 206,401,795	\$ 206,857,172