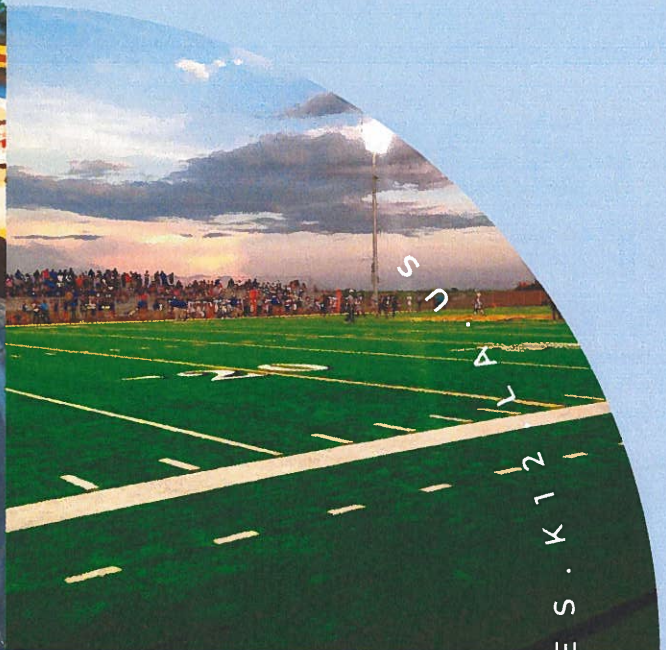


ST JAMES PARISH SCHOOLS

BUDGET DOCUMENT

2025-2026

GENERAL FUND
SPECIAL REVENUE FUNDS
CAPITAL PROJECTS FUNDS



225.258.4500
Lutcher, LA 70071

W W W . S T J A M E S . K 1 2

Chris M. Kimball
Superintendent

Nicole Florent
President
District 6

Marty Poche
Vice President
District 4



ST. JAMES PARISH SCHOOLS

Inspiring Hope and Purpose

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Lutcher, LA 70071

Diana Cantillo
District 1

Tim Detillier
District 2

Sue Beier
District 3

Angela Washington
District 5

Raymond Gros
District 7

To: Finance Committee / School Board Members

From: Ashley Montz, Chief Financial Officer

Date: July 8, 2025

Re: Discussion and Approval of Fiscal Year 2026
Original Budgets – General Fund, Special Revenue Funds, and Capital Projects Funds

The original Fiscal Year 2026 budgets for the General Fund and the Board’s Special Revenue and Capital Projects Funds are attached for the Finance Committee and full Board consideration. State law requires that The Board adopt budgets for its General Fund and Special Revenue Funds by September 15th of each year.

FY 2026 General Fund Budget Overview

The original FY 2026 General Fund budget, as attached, estimates an ending fund balance of approximately \$26 million as of June 30, 2026. This balance represents roughly 35.6% of annual expenditures. While this is a positive position, it is essential that we continue to build the fund balance given the uncertainty surrounding the upcoming years. The spending plan presented herein is subject to adjustments as circumstances evolve. The budget includes total expenditures and other financing sources of \$73,299,668, with total revenues and other financing sources of \$73,336,968, resulting in a slight budget surplus of \$37,300. As with all aspects of St. James Parish School Board operations, this budget process remains somewhat uncertain, similar to the prior year, due to the ongoing unpredictability of Ad Valorem and Sales Tax collections, which are influenced by the current economic conditions.

FY 2026 Budget Overview

Revenues	69,935,658	
Other Financing Sources	3,401,310	
Total Revenues and Other Financing Sources		<u>\$ 73,336,968</u>
Expenditures	73,079,668	
Other Financing Uses	220,000	
Total Expenditures and Other Financing Uses		<u>\$ 73,299,668</u>
Surplus for FY26 Budget		<u><u>\$ 37,300</u></u>

REVENUES

Entering the new fiscal year with a fund balance of approximately \$26 million, the Board is in a significantly stronger financial position than it was just a couple of years ago. However, it remains crucial to continue building the fund balance to ensure financial stability in the event of a catastrophic event or unexpected loss. Furthermore, maintaining a balance between recurring expenditures and recurring revenues will be key to ensuring sustainable financial health moving forward.

Two of the three primary revenue sources are still somewhat unknown at this point:

- Ad Valorem Taxes have increased by \$1.4 million, bringing the total to \$30.6 million for budgetary purposes, compared to \$29.2 million received in the prior year. Based on current information and ongoing discussions with the parish assessor, ad valorem revenues for the current year are projected to rise approximately 5% over last year's collections.

- Sales and Use Tax revenue has consistently served as the Board's primary indicator of financial health. This revenue stream is entirely dependent on industrial activity at the parish's plants, and due to its unpredictable nature, there is no reliable method to forecast it with precision. For FY 2026, projected sales tax revenue is estimated at \$20.5 million, representing a decrease of \$818,000 from the prior year. It is important to note that this is a preliminary estimate and may fluctuate throughout the year. The previous year's revenue included audit findings and back taxes, which are not factored into the FY 2026 projection.

- Minimum Foundation Program (MFP) Funding for the District is projected to remain stable, with a slight increase of approximately \$12,000, bringing the total to \$13.4 million. This estimate is based on the July funding formula released by the Louisiana Department of Education. As is customary, this amount is subject to revision in March, following the February 1 student enrollment counts.

A summary of the significant revenue changes from 2025 to 2026 follows:

Fiscal Year 2025 General Fund Total Revenues	\$ 69,444,920
Reduction in Sales and Use Tax	(818,389)
Reduction in FEMA Funding	(160,816)
Increase in Ad Valorem Taxes	1,400,719
Other Changes, net	<u>69,224</u>
Net Change in Total Revenues from 2025 to 2026	<u>490,738</u>
Fiscal Year 2026 General Fund Total Revenues	<u>\$ 69,935,658</u>

EXPENDITURES

A schedule of the significant changes in expenditures for the upcoming budget year follows:

Fiscal Year 2025 General Fund Total Expenditures	\$ 69,816,927
Increase in Salaries	2,014,989
Increase in Benefits	146,617
Increase in Regular Instruction	1,373,186
Increase in First Student Services	110,900
Increase in Capital Outlay	1,450,828
Decrease in Pupil Support Contracts (Nursing, Speech, Psych, OT)	(506,651)
Decrease in Legal Services	(127,543)
Decrease in Sales Tax Judgement Claim Liability	(100,285)
Decrease in Copier Lease and Managed Print Services	(149,855)
Decrease in Maintenance	(838,766)
Other changes, net	<u>(110,679)</u>
Net Change in Total Expenditures from 2025 to 2026	<u>3,262,741</u>
Fiscal Year 2026 General Fund Total Expenditures	<u>\$ 73,079,668</u>

The significant points to note for expenditure changes are as follows:

- Salaries increased by approximately \$2 million, primarily due to the new Salary Structure and Schedule approved by the Board in April 2025, which included salary increases for all employees. Projections were based on individual employee letters distributed on May 1. The budget also accounts for two \$333 Professional Development Days per employee. Additionally, this budget includes the state-approved one-time stipends: \$2,000 for teachers and \$1,000 for support staff. Although state funding excludes Pre-K and Head Start employees from these stipends, the district has opted to include them and has allocated funds accordingly. Staffing changes also impacted salary totals. These changes include:
 - Decreases: 3 secondary teachers and 1 Pre-K teacher
 - Increases: 3 SPED teachers, 12 paraprofessionals, 1 agriculture teacher, 1 psychologist, 1 counselor, 3 speech pathologists (previously contracted), 1 full-time occupational therapist, 1 part-time nurse, and 1 licensed practical nurse (LPN)
- Benefits increased by approximately \$146,000. This increase is primarily driven by higher salary levels and corresponding retirement contributions, calculated using the new reduced rate of 20.95%. Both active and retiree insurance premiums were also increased by 2% over FY2025 actuals. However, the overall increase in benefits was largely offset by a planned “Premium Holiday”, which provides employees with Board-covered insurance one month of premium-free coverage. This initiative is expected to save the district approximately \$575,000 by not transferring that month’s employer portion premium to the Health Reserve Fund. With the Health Reserve Fund Balance currently nearing \$7 million, the costs for December premiums will be covered by this fund.
- The Regular Instruction line item shows a significant increase of \$1,373,186, driven by multiple factors. A major contributor is the One-to-One Computer Program, which includes the first lease payment under the Apple upgrade plan, totaling \$635,328, along with additional costs for necessary accessories and support for the new devices. Another contributing factor is the increase in purchased technical services and the textbooks and licenses line item, which rose by approximately \$843,000. This increase is primarily due to the expiration of ESSER funds, which previously covered these expenditures. When comparing total spending

from both General Fund and ESSER sources in the prior year to current General Fund-only expenditures, the overall spending levels remain relatively consistent year over year.

- The Board is projected to see an increase of approximately \$111,000 in First Student Contract Services. This rise is primarily due to the contract's built-in annual increase of 2.95%, which has been accounted for in the budget. Additionally, further cost adjustments were made to reflect retirements of Board-employed drivers. The budget also includes funding for extra transportation services, specifically for Salute First activities and other supplemental trips.
- The Capital Outlay budget reflects a significant increase of approximately \$1.45 million. The primary reason for this increase is the requirement to record the full value of the Apple Lease in the Capital Outlay line item, which is offset by an equal amount under Other Financing Sources. In addition to the Apple Lease, the budget includes funding for several major capital projects, including: St. James High School Media Broadcast Studio, Lutcher High School Softball Renovation and Addition, Lutcher High School Drainage Project, Parking lot restriping at St. James High and Cypress Grove Montessori, Phase 2 of LED lighting upgrades at Gramercy Elementary, Public Relations Building Renovations.
- The Board will see a decrease of \$506,651 in Pupil Support contracted services. This reduction is primarily due to the elimination of contracted speech and psychologist services, as the district is now fully staffed in both areas. Additionally, the need for contracted nursing services will be eliminated with the addition of an extra LPN to the district's permanent staff.
- The Board will see a decrease of \$127,543 in legal services, bringing the total budgeted amount to \$175,000. The significant increase in the prior year was primarily due to extensive preparation and trial-related costs associated with the desegregation case. While desegregation-related legal work will continue, costs are expected to decline this year. Additionally, funding for the District Attorney's services will return to the standard \$25,000 annual amount, as the prior year included two payments due to timing.
- A decrease will be reflected in the Sales Tax Department budget due to the final payout of the claim liability judgment, totaling \$100,285. This liability had previously been included as both a revenue and expenditure item each year. Now that the obligation has been fully satisfied, the amount has been removed from both the revenue and expenditure sides for FY 2026, resulting in a net budget reduction.
- The Board will see a decrease of nearly \$150,000 in costs associated with the Copier Lease and Managed Print Services. In January 2025, following a formal RFP process, the Board approved a new contract for these services. The new agreement is projected to save the district approximately \$150,000 annually compared to the previous contract.
- Maintenance expenditures have decreased by approximately \$839,000 across various line items. Key changes include: a \$317,000 reduction in building and equipment repair and upkeep, due to the absence of large one-time repairs that were included in the prior year and the removal of \$504,000 in prior-year costs for emergency remediation related to the St. James High gymnasium and Hurricane Francine, which are not part of the current year's budget. While many maintenance areas saw decreases, the HVAC line item increased significantly. In the prior year, Quarter 1 payments for HVAC services were covered by ESSER funds. The current budget includes the full annual cost of the HVAC Service Provider, totaling \$905,928, plus an additional \$60,000 for air filter services and other non-contractual repairs. In addition, as shared during the June Insurance Meeting, the Board will benefit from a \$121,000 reduction in property insurance premiums—the first such decrease in many years. The district now has a total of eight weapons detection systems in place across various sites. Since the systems are already in place, this line item has been removed from the current year's budget.

OTHER FINANCING SOURCES/(USES)

The final items affecting the FY26 budget are the other financing sources and uses. These items must be reported differently than normal revenues and expenditures but still affect the fund balance's bottom line.

A schedule of other financing sources for the upcoming budget year follows:

Indirect Cost Transfer In	230,000
Proceeds from Lease (Apple)	2,541,310
Proceeds from Disposal of Fixed Assets	630,000
Operating Transfer to School Food Service	<u>(220,000)</u>
Other Financing Sources/(Uses)	<u>\$ 3,181,310</u>

- An indirect cost transfer is the indirect cost that the general fund receives from various federal grants to be used for indirect costs (salaries, buildings, utilities, transportation, etc.) used to help run the programs.
- The Proceeds from Lease (Apple) accounts for the full value of the Apple lease that is also reported as the full value under Capital Outlay Expenditures. This is a reporting requirement under GASB 87 (Leases).
- The Proceeds from Disposal of Fixed Assets includes the estimated amount expected from the Apple buy-back program that will take place when the new devices are deployed.
- The operating transfer to School Food Service includes the electricity and at-cost meals that General Fund dollars must cover.

SPECIAL REVENUE FUNDS

With the exception of the School Food Service Fund, all Special Revenue Funds are reimbursement-based programs. The amounts presented as the 2026 budgets represent the final 2025 budgeted programmatic amounts for the grant funds. The proposed 2026 budget for the School Food Service fund has been prepared using 2025 as a historical guide, with projected increases and decreases in line items as necessary. The Food Services Warehouse Freezer / Cooler Replacement Project is also budgeted for in the FY 2026 budget. In FY 2022, GASB 84 required the presentation of School Activity Funds as a Special Revenue Fund; therefore, the School Activity Funds are also budgeted here.

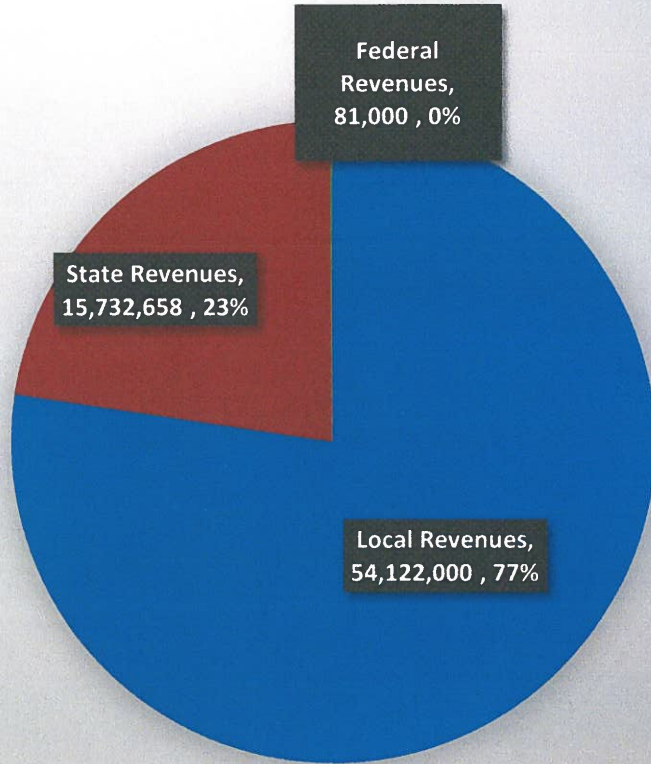
CAPITAL PROJECTS FUNDS

Louisiana Law does not require the adoption of Capital Projects Funds, but due to the funding of the Hurricane Recovery Notes in FY 2022, the district has included this budget for the current year. The Capital Projects Fund contains expenditures exclusive to the damages caused by Hurricane Ida in August 2021. FY 2026 will consist of the second principal payment for the Hurricane Recovery Notes.

Based on FY 2026 Budget Amounts

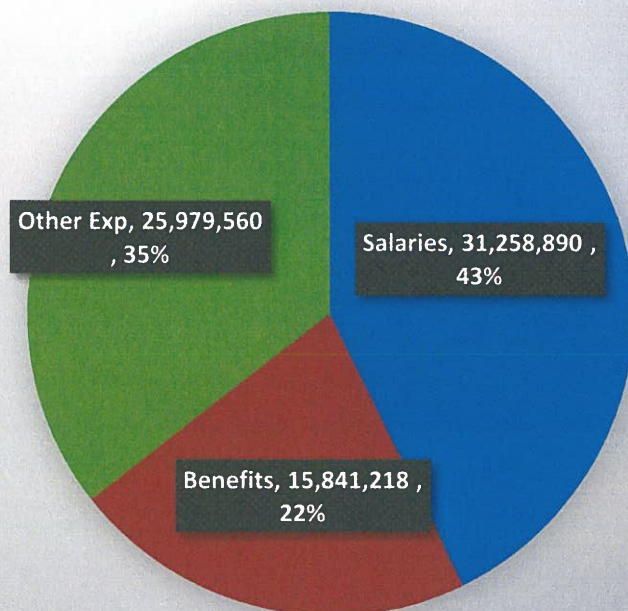
Revenues by Type

Of Total Revenues:
44% - Ad Valorem
29% - Sales Tax
19% - MFP



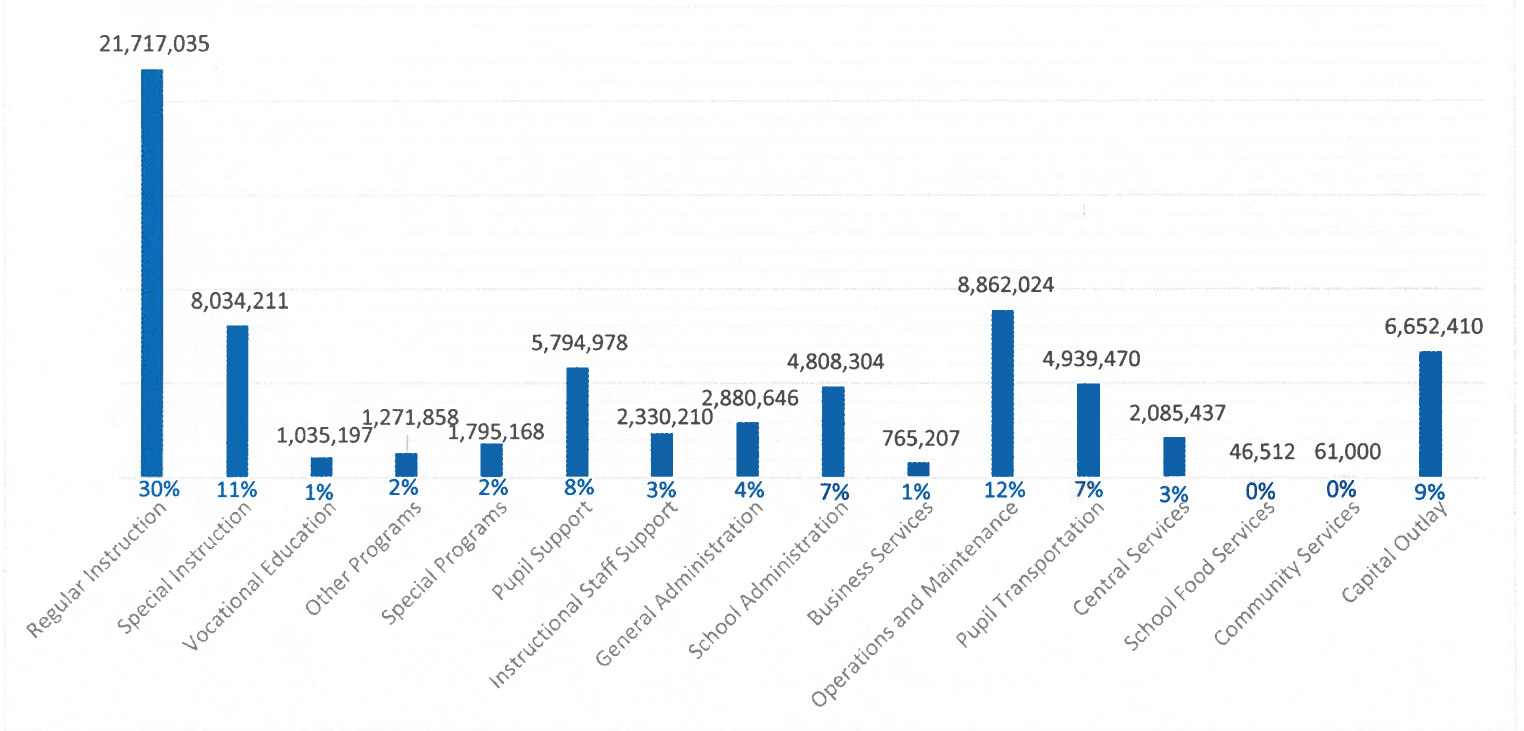
Expenditures by Type

65% - Salaries & Benefits
12% - O&M (non-payroll)
6% - Transportation (non-payroll)
9% - Capital Outlay (Includes full Apple Lease Value)



Based on FY 2026 Budget Amounts

Expenditures by Function



ST. JAMES PARISH SCHOOL BOARD
General Fund FY 2026 Original Budget

Line Item	Page	Function Description	FY 2025			FY 2026	
			ORIGINAL	REVISED BUDGET	DIFFERENCE	ORIGINAL BUDGET	CHANGE
Local Revenues	2	Sales Tax, Property Tax, Other	48,924,000	53,512,703	4,588,703	54,122,000	609,297
State Revenues	2	Minimum Foundation Program (MFP), Grants	16,255,298	15,689,605	(565,693)	15,732,658	43,053
Federal Revenues	2	Grants	76,800	242,612	165,812	81,000	(161,612)
		TOTAL REVENUES	65,256,098	69,444,920	4,188,822	69,935,658	490,738
Regular Instruction	3	Core Curriculum Instructional Services	21,102,008	20,126,872	975,136	21,717,035	1,590,163
Special Instruction	4	Special Education Instructional Services	7,044,947	7,075,091	(30,144)	8,034,211	959,120
Vocational Education	5	Agriculture, Industry, Consumer, Health, Cosmo	908,019	769,882	138,137	1,035,197	265,316
Other Programs	6	Athletics, Cocurricular, Aquatic Center	1,130,322	1,253,417	(123,095)	1,271,858	18,441
Special Programs	7	Pre-Kindergarten Instructional Services	1,791,227	1,899,678	(108,451)	1,795,168	(104,510)
Pupil Support	8	Child Welfare, Pupil Appraisal, Counselors, Therapists	5,486,458	5,632,757	(146,299)	5,794,978	162,221
Instructional Staff Support	9	Curriculum Supervisors, Media Centers	2,281,723	2,436,126	(154,403)	2,330,210	(105,916)
General Administration	10	School Board, Superintendent, Sales Tax	2,822,307	3,038,453	(216,145)	2,880,646	(157,807)
School Administration	11	School Site Administration and Operational Costs	4,832,963	4,849,744	(16,781)	4,808,304	(41,441)
Business Services	12	Finance, Payroll, and Accounting	742,482	769,513	(27,031)	765,207	(4,306)
Operations and Maintenance	13	Facility and Grounds Maintenance Services	8,519,920	9,698,044	(1,178,124)	8,862,024	(836,020)
Pupil Transportation	14	Transportation Services	4,913,411	4,867,207	46,204	4,939,470	72,264
Central Services	15	Human Resources, Administrative Technology	1,961,081	2,026,390	(65,310)	2,085,437	59,047
School Food Services	16	School Food Services	114,968.00	112,171	2,797	46,512	(65,659)
Community Services	16	Canning Center Operations	61,000	60,000	1,000	61,000	1,000
Capital Outlay	17	Buildings, Furniture, Fixtures, Equipment, Leases	2,135,000	5,201,582	(3,066,582)	6,652,410	1,450,828
		TOTAL EXPENDITURES	65,847,836	69,816,927	(3,969,092)	73,079,668	3,262,741
		EXCESS REVENUES / (EXPENDITURES)	(591,738)	(372,007)	219,730	(3,144,010)	(2,772,003)
		Other Financing Sources:					
		Indirect Cost Transfer In	400,000	447,124	47,124	230,000	(217,124)
		Insurance Proceeds	650,000	654,400	4,400	-	(654,400)
		Proceeds from Lease (Copiers)	-	633,058	633,058	-	(633,058)
		Proceeds from Lease (Door Readers)	-	1,464,445	1,464,445	-	(1,464,445)
		Proceeds from Lease (Apple)	-	-	-	2,541,310	2,541,310
		Proceeds from disposal of Fixed Assets	-	13,082	13,082	630,000	616,918
		Other Financing Uses:					
		Operating Transfer to School Food Service	(220,000)	(220,000)	-	(220,000)	-
		OTHER FINANCING SOURCES / (USES)	830,000	2,992,110	2,162,110	3,181,310	189,200
		EXCESS INFLOW / (OUTFLOW)	238,262	2,620,102	2,381,840	37,300	(2,582,803)
		ACTUAL BEGINNING FUND BALANCE	20,346,598	23,394,366 *	3,047,768	26,014,468	2,620,102
		ENDING FUND BALANCE	20,584,860	26,014,468	5,429,608	26,051,768	37,300

* \$6,905,955 is committed to Health Reserve at FYE24

ST. JAMES PARISH SCHOOL BOARD

General Fund FY 2026 Original Budget

REVENUES

		FY 2025			FY 2026	
		ORIGINAL	REVISED BUDGET	DIFFERENCE	ORIGINAL BUDGET	CHANGE
Ad Valorem (Property) Tax	Voter-approved millages	27,000,000	29,199,281	2,199,281	30,600,000	1,400,719
Sales and Use Tax	Voter-approved tax rates	19,600,000	21,318,389	1,718,389	20,500,000	(818,389)
Sheriff's Pension Collection	Statutory contribution to retirement	745,000	831,248	86,248	865,000	33,752
Medicaid Services	Reimbursement for services provided	650,000	600,626	(49,374)	600,000	(626)
Tuitions	Virtual School and Dual Enrollment	15,000	6,858	(8,142)	8,000	1,142
Sales Tax Collection Fees	From taxing bodies in the parish	144,000	171,219	27,219	144,000	(27,219)
Computer Fees and Sales	Student usage fees and break/fix fees	150,000	147,925	(2,075)	150,000	2,075
School Reimbursements	School funds for after-care, bus driver, other costs	120,000	136,530	16,530	120,000	(16,530)
Miscellaneous Local Revenue	Copy costs, fees, other	35,000	69,797	34,797	35,000	(34,797)
Interest Earnings	Interest income	50,000	727,495	677,495	800,000	72,505
Facilities Rental	Community usage of facilities	5,000	7,390	2,390	5,000	(2,390)
Aquatic Center Operations	Swim Club, Swim Lessons, Lifeguard	60,000	79,105	19,105	75,000	(4,105)
Contributions and Donations	Local financial gifts	350,000	216,842	(133,158)	220,000	3,158
	LOCAL REVENUES	48,924,000	53,512,703	4,588,703	54,122,000	609,297
Minimum Foundation (MFP)	Equalization; legislative allocation	14,042,748	13,425,984	(616,764)	13,438,214	12,230
State Restricted Funds	Certificated and support staff one time stipends	1,195,155	1,139,493	(55,662)	1,140,000	507
Cecil Picard LA 4 Early Childhood	State grant	390,600	390,600	-	390,600	-
BESE 8(g) Early Childhood Grant	State grant	74,000	69,488	(4,512.21)	75,444	5,956
High Dosage Tutoring	State Grant	-	136,007	136,007	120,000	(16,007)
State Revenue Sharing	State grant	77,000	78,464	1,464	79,000	536
Excellence in Education	State grant	62,000	10,514	(51,486)	130,000	119,486
Early Childhood Community Network	State grant	4,500	-	(4,500)	-	-
Non-Public Textbooks	State grant	6,700	6,917	217	6,700	(217)
Profssnl Imprvmt Prgm (PIP)	Reimbursement of PIP salaries paid	1,000	1,298	298	1,300	2
16th Section Land Interest	Statutory	1,595	1,000	(595)	1,400	400
State Legislative Allocations	State Appropriation - Intern/Cosmo, Salute 1st, Media	400,000	400,000	-	350,000	(50,000)
Other State Restricted Funding	SWE & GES Safety Grants, SPED Camera, Mera Grant	-	29,840	29,840	-	(29,840)
	STATE REVENUES	16,255,298	15,689,605	(565,693)	15,732,658	43,053
JAG Grant	Federal grant	67,000	67,621	621	67,000	(621)
FEMA	Hurricane Francine Reimbursement	-	160,816	160,816	-	(160,816)
Early Childhood Community Network	Federal grant	9,800	14,175	4,375	14,000	(175)
	FEDERAL REVENUES	76,800	242,612	165,812	81,000	(161,612)
	TOTAL REVENUES	65,256,098	69,444,920	4,188,822	69,935,658	490,738

ST. JAMES PARISH SCHOOL BOARD

General Fund FY 2026 Original Budget

REGULAR INSTRUCTION

Kindergarten Teachers, Elementary Teachers, Secondary Teachers, Paraprofessionals, Substitutes, Core Instructional Curriculum

			FY 2025			FY 2026	
			ORIGINAL	REVISED	DIFFERENCE	ORIGINAL	CHANGE
				BUDGET		BUDGET	
Salaries	18	Teachers, Paraprofessionals, Substitutes	13,205,242	12,712,862	492,379	13,027,092	314,229
Employee Benefits	21	Retirement, Health, Medicare Tax, Wrkrs Comp, etc	6,951,216	6,739,558	211,658	6,642,306	(97,252)
		Personnel Cost	20,156,458	19,452,421	704,037	19,669,398	216,977
One to One Computer Program		Software and programs to run one to one computers	150,000	127,356	22,644	752,328	624,972
Purchased Technical Services		Various purchased professional services	175,450	75,827	99,623	402,947	327,120
Textbooks		Textbooks and licenses for classroom instruction	269,200	49,379	219,821	565,262	515,883
High Dosage Tutoring		State funded initiative	-	99,960	(99,960)	-	(99,960)
Dual Enrollment		Curriculum and materials	130,000	113,039	16,961	115,000	1,961
Classroom Furniture		Various classroom furniture	6,000	11,329	(5,329)	6,000	(5,329)
Travel Expense Reimbursement		Classroom teacher travel reimbursements	7,000	2,218	4,782	4,000	1,782
Virtual School		Curriculum and materials	16,500	15,661	839	17,100	1,439
Instructional Materials and Supplies							
Montessori		Items specific to Montessori instruction	12,000	9,370	2,630	10,000	630
Non-Public Textbook Allocation		Allocation for Non-Public Textbooks through LDOE	6,000	7,037	(1,037)	7,000	(37)
Teacher Tax		\$100 per teacher for classroom supplies	28,000	27,039	961	28,000	961
School Tax		\$5 per student for school-determined instruction costs	14,500	12,783	1,717	13,000	217
Art		Art materials allocated to schools	4,500	3,591	909	4,000	409
Science		Science instruction	8,500	7,416	1,084	7,500	84
Band / Music		Band (high schools) and music instruction (elementary)	33,400	31,253	2,147	32,000	747
Copy Paper		School allotments based on enrollment	46,000	47,666	(1,666)	50,000	2,334
Teacher Mini Grants		Education Excellence Fund Mini Grants	30,000	25,310	4,690	25,000	(310)
Other		Instructional materials not categorized elsewhere	8,500	8,217	283	8,500	283
		Instructional Materials and Supplies	191,400	179,682	11,718	185,000	5,318
		Total Non-Personnel Cost	945,550	674,451	271,099	2,047,637	1,373,186
		TOTAL REGULAR INSTRUCTION	21,102,008	20,126,872	975,136	21,717,035	1,590,163

ST. JAMES PARISH SCHOOL BOARD

General Fund FY 2026 Original Budget

SPECIAL INSTRUCTION

Special Education Teachers, Special Education Paraprofessionals, Substitutes, Special Education Curriculum

			FY 2025			FY 2026	
			ORIGINAL	REVISED BUDGET	DIFFERENCE	ORIGINAL BUDGET	CHANGE
Salaries	18	Special Education Teachers and Paras, Substitutes	4,710,104	4,661,499	48,606	5,508,864	847,366
Employee Benefits	21	Retirement, Health, Medicare Tax, Wrkrs Comp, etc	2,267,543	2,312,303	(44,760)	2,455,647	143,343
		Personnel Cost	<u>6,977,647</u>	<u>6,973,802</u>	<u>3,845</u>	<u>7,964,511</u>	<u>990,709</u>
<u>Special Needs Instruction:</u>							
Special Olympics		Expenditures for Special Olympics	5,000	5,571	(571)	5,500	(71)
Travel Expense Reimbursement		Travel reimbursements for Special Education teachers	7,000	5,636	1,364	6,000	364
Contracted Sped Services		Contracted Special Education Teachers	-	30,598	(30,598)	-	(30,598)
			<u>12,000</u>	<u>41,805</u>	<u>(29,805)</u>	<u>11,500</u>	<u>(30,305)</u>
<u>Gifted and Talented:</u>							
Purchased Services		Services for Gifted/Talented	1,000	3,400	(2,400)	2,400	(1,000)
Instructional Materials and Supplies		Materials and supplies for Gifted/Talented teachers	2,500	3,713	(1,213)	3,500	(213)
Travel Expense Reimbursement		Travel reimbursements for Gifted/Talented teachers	3,800	4,371	(571)	4,300	(71)
			<u>7,300</u>	<u>11,484</u>	<u>(4,184)</u>	<u>10,200</u>	<u>(1,284)</u>
<u>Jobs for American Graduates:</u>							
JAG Contract Services		Contract with XP Synergy for JAG	48,000	48,000	-	48,000	-
			<u>48,000.00</u>	<u>48,000</u>	<u>-</u>	<u>48,000</u>	<u>-</u>
		Total Non-Personnel Cost	<u>67,300</u>	<u>101,289</u>	<u>(33,989)</u>	<u>69,700</u>	<u>(31,589)</u>
		TOTAL SPECIAL INSTRUCTION	<u><u>7,044,947</u></u>	<u><u>7,075,091</u></u>	<u><u>(30,144)</u></u>	<u><u>8,034,211</u></u>	<u><u>959,120</u></u>

ST. JAMES PARISH SCHOOL BOARD

General Fund FY 2026 Original Budget

VOCATIONAL EDUCATION

Agriculture, Trade and Industry, Family and Consumer Science, Business, Health, Cosmetology

			FY 2025			FY 2026	
			ORIGINAL	REVISED BUDGET	DIFFERENCE	ORIGINAL BUDGET	CHANGE
Salaries	18	Ag, Trade and Industry, Business, FACS, Health, Cosmo	478,724	379,986	98,738	577,234	197,248
Employee Benefits	22	Retirement, Health, Medicare Tax, Wrkrs Comp, etc	221,995	191,686	30,309	237,963	46,277
		Personnel Cost	700,719	571,673	129,046	815,197	243,525
Materials and Supplies:							
Business of Retail		Materials and licenses for Business of Retail courses	-	3,567	(3,567)	3,500	(67)
JAG Materials		Materials for JAG courses	-	2,209	(2,209)	2,000	(209)
Family and Consumer Science		Food and other supplies used in classroom instruction	3,500	3,745	(245)	3,500	(245)
		Instructional Materials and Supplies	3,500	9,522	(6,022)	9,000	(522)
Career Development / Jump Start:							
Purchased Technical Services		Software licenses for instructional programs	50,000	62,091	(12,091)	60,000	(2,091)
Materials and supplies		Various instructional supplies	90,000	72,940	17,060	90,000	17,060
Travel Expense Reimbursement		Reimbursements for Career Development teachers	3,800	-	3,800	-	0
		Career Development / Jump Start	143,800	135,031	8,769	150,000	14,969
CCC Supplemental Fund							
Student Payments		State Appropriation for CCC Student intern payments	60,000	53,240	6,760	60,000	6,760
Materials & Supplies		materials & supplies related to programs	-	416	(416)	1,000	584
		CCC Supplement Fund	60,000	53,656	6,344	61,000	7,344
		Total Non-Personnel Cost	207,300	198,209	9,091	220,000	21,791
		TOTAL VOCATIONAL EDUCATION	908,019	769,882	138,137	1,035,197	265,316

ST. JAMES PARISH SCHOOL BOARD

General Fund FY 2026 Original Budget

OTHER PROGRAMS

Coaching, Cocurricular Activities, Athletics

			FY 2025			FY 2026	
			ORIGINAL	REVISED BUDGET	DIFFERENCE	ORIGINAL BUDGET	CHANGE
Salaries	18	Athletics, Coaching, Cocurricular	803,012	778,175	24,837	836,805	58,630
Employee Benefits	22	Retirement, Health, Medicare Tax, Wrkrs Comp, etc	228,810	188,795	40,015	226,054	37,259
		Personnel Cost	<u>1,031,822</u>	<u>966,970</u>	<u>64,852</u>	<u>1,062,858</u>	<u>95,889</u>
Aquatic Center		Pool equipment and supplies	25,000	41,430	(16,430)	40,000	(1,430)
Travel Expense Reimbursement		In parish and out of parish travel	3,000	2,516	484	2,500	(16)
Athletics Materials and Maintenance		Athletics supplies and maintenance	35,000	70,054	(35,054)	35,000	(35,054)
Purchased Technical Services		Drug screens for athletes	500	500	-	500	-
Alternative Center		Alternative Center materials & supplies	5,000	16,522	(11,522)	16,000	(522)
Salute 1st Program		State Appropriation Funded Salute 1st Program	-	90,000	(90,000)	50,000	(40,000)
High School Security		Football games and other athletic events	<u>30,000</u>	<u>65,425</u>	<u>(35,425)</u>	<u>65,000</u>	<u>(425)</u>
		Total Non-Personnel Cost	<u>98,500</u>	<u>286,448</u>	<u>(187,948)</u>	<u>209,000</u>	<u>(77,448)</u>
		TOTAL OTHER PROGRAMS	<u><u>1,130,322</u></u>	<u><u>1,253,417</u></u>	<u><u>(123,095)</u></u>	<u><u>1,271,858</u></u>	<u><u>18,441</u></u>

ST. JAMES PARISH SCHOOL BOARD
General Fund FY 2026 Original Budget

SPECIAL PROGRAMS

Pre-Kindergarten Teachers, Paraprofessionals, Substitutes

			FY 2025			FY 2026	
			ORIGINAL	REVISED BUDGET	DIFFERENCE	ORIGINAL BUDGET	CHANGE
Salaries	18	Pre-Kindergarten Teachers and Paras, Substitutes	1,094,575	1,130,465	(35,890)	1,064,709	(65,756)
Employee Benefits	23	Retirement, Health, Medicare Tax, Wrkrs Comp, etc	688,652	756,196	(67,544)	716,459	(39,738)
		Personnel Cost	<u>1,783,227</u>	<u>1,886,661</u>	<u>(103,434)</u>	<u>1,781,168</u>	<u>(105,494)</u>
Pre-K Program		Materials and supplies, purchased services, and travel	-	5,820	(5,820)	6,000	180
Instructional Materials and Supplies		Pre-kindergarten grant funding	<u>8,000</u>	<u>7,197</u>	<u>803</u>	<u>8,000</u>	<u>803</u>
		Total Non-Personnel Cost	<u>8,000</u>	<u>13,017</u>	<u>(5,017)</u>	<u>14,000</u>	<u>983</u>
		TOTAL SPECIAL PROGRAMS	<u><u>1,791,227</u></u>	<u><u>1,899,678</u></u>	<u><u>(108,451)</u></u>	<u><u>1,795,168</u></u>	<u><u>(104,510)</u></u>

ST. JAMES PARISH SCHOOL BOARD

General Fund FY 2026 Original Budget

PUPIL SUPPORT

Child Welfare and Attendance, Student Services, Pupil Appraisal, Counselors, School Nurses, OT/PT

			FY 2025			FY 2026	
			ORIGINAL	REVISED BUDGET	DIFFERENCE	ORIGINAL BUDGET	CHANGE
Salaries	19	CWA, PA, Counselors, Speech, Indvdl Paras, Health	3,542,589	3,165,092	377,497	3,804,907	639,815
Employee Benefits	23	Retirement, Health, Medicare Tax, Wrkrs Comp, etc	1,711,269	1,713,324	(2,055)	1,759,071	45,747
		Personnel Cost	5,253,858	4,878,416	375,442	5,563,978	685,562
Contract Nursing Services		Nursing Services	30,000	80,815	(50,815)	-	(80,815)
High School Resource Officers		SRO for Lutcher High and St. James High	50,000	52,847	(2,847)	53,000	153
Medicaid Cost Recovery		Administrative fees for management of cost recovery	65,000	73,180	(8,180)	70,000	(3,180)
FINS Coordinator		Families in Need of Services program billed by court	25,000	28,354	(3,354)	28,000	(354)
Purchased Technical Services		Drug screens	15,000	23,033	(8,033)	23,000	(33)
Purchased Services		Contract Speech Pathology	-	327,311	(327,311)	-	(327,311)
Purchased Services		Contract Psychologist	-	81,546	(81,546)	-	(81,546)
Purchased Services		Contract OT	-	16,979	(16,979)	-	(16,979)
Parish Health Unit		State mandate; billed by Louisiana DHH	4,000	4,000	-	4,000	-
Materials and Supplies		Pupil appraisal staff, nurses, OT/PT, speech pathologists	25,000	48,373	(23,373)	35,000	(13,373)
Travel Expense Reimbursement:							
Child Welfare and Attendance		Travel to homes of students and to conferences	9,400	6,466	2,934	6,500	34
Nurses / OT / PT		Travel to, from, and between school sites	2,200	5,086	(2,886)	5,100	14
Counselors		Travel between school sites	1,400	2,576	(1,176)	2,600	24
Pupil Appraisal		Travel to, from, and between school sites	2,800	2,588	212	2,600	12
Speech Pathologists		Travel between school sites	2,800	1,188	1,612	1,200	12
		Travel Expense Reimbursement	18,600	17,903	697	18,000	97
		Total Non-Personnel Cost	232,600	754,341	(521,741)	231,000	(523,341)
		TOTAL PUPIL SUPPORT	5,486,458	5,632,757	(146,299)	5,794,978	162,221

ST. JAMES PARISH SCHOOL BOARD

General Fund FY 2026 Original Budget

INSTRUCTIONAL STAFF SUPPORT

Curriculum Supervisors, Media Specialists, Curriculum Consultants, Media Center Operations

			FY 2025			FY 2026	
			ORIGINAL	REVISED BUDGET	DIFFERENCE	ORIGINAL BUDGET	CHANGE
Salaries	19	Admin Director, Curriculum Supervisors, Media Centers	1,355,024	1,380,162	(25,138)	1,309,807	(70,355)
Employee Benefits	24	Retirement, Health, Medicare Tax, Wrkrs Comp, etc	757,699	746,838	10,861	754,403	7,565
		Personnel Cost	<u>2,112,723</u>	<u>2,127,000</u>	<u>(14,277)</u>	<u>2,064,210</u>	<u>(62,789)</u>
Montessori Operations		Certifications, materials, supplies, travel/PD	10,000	91,557	(81,557)	10,000	(81,557)
Other Purchased Services		Teacher trainings and in-services, licenses (includes EEF Funding)	45,000	91,923	(46,923)	137,000	45,077
Travel / Professional Development		Lodging, dues, fees, registrations, meals, mileage reimbursements	10,000	13,893	(3,893)	10,000	(3,893)
Materials and Supplies		For instructional support staff	20,000	29,964	(9,964)	25,000	(4,964)
Media Center Operations		School allocations for media center supplies	75,000	72,859	2,141	75,000	2,141
Meeting Expense		Supplies for in-house meetings and training sessions	9,000	8,931	69	9,000	69
		Total Non-Personnel Cost	<u>169,000</u>	<u>309,126</u>	<u>(140,126)</u>	<u>266,000</u>	<u>(43,126)</u>
		TOTAL INSTRUCTIONAL STAFF SUPPORT	<u><u>2,281,723</u></u>	<u><u>2,436,126</u></u>	<u><u>(154,403)</u></u>	<u><u>2,330,210</u></u>	<u><u>(105,916)</u></u>

ST. JAMES PARISH SCHOOL BOARD

General Fund FY 2026 Original Budget

GENERAL ADMINISTRATION

School Board, Superintendent, Executive Secretary, Receptionist, Sales Tax Department, General Liability Insurance, Insurance Consultants

			FY 2025			FY 2026	
			ORIGINAL	REVISED BUDGET	DIFFERENCE	ORIGINAL BUDGET	CHANGE
Salaries	19	Board Members, Superintendent and Staff, Sales Tax	695,524	705,598	(10,073)	745,522	39,924
Employee Benefits	24	Retirement, Health, Medicare Tax, Wrks Comp, etc Personnel Cost	337,998	377,693	(39,695)	393,124	15,431
			<u>1,033,522</u>	<u>1,083,291</u>	<u>(49,768)</u>	<u>1,138,646</u>	<u>55,355</u>
Pension Contributions		Statutory; ad valorem tax collector remits to state	830,000	925,141	(95,141)	930,000	4,859
Liability Insurances		General liability, small claims, student accident	150,000	157,427	(7,427)	160,000	2,573
Audit Services		Audit of financial statements, controls, compliance	115,000	111,715	3,285	115,000	3,285
Insurance Consultants		Property and casualty \$20K	20,000	-	20,000	-	-
<u>Legal Services:</u>							
Time and Materials		As needed on-call legal services	200,000	252,543	(52,543)	150,000	(102,543)
District Attorney		Annual funding for legal counsel	25,000	50,000	(25,000)	25,000	(25,000)
		Legal Services	<u>225,000</u>	<u>302,543</u>	<u>(77,543)</u>	<u>175,000</u>	<u>(127,543)</u>
Assessor Fees / Election Costs		Funding for Assessor's Office; state billing for election	34,000	21,474	12,526	20,000	(1,474)
Dues / Fees / Conferences		NSBA, LSBA, retreats, other misc. fees	20,000	19,995	5	23,000	3,005
Travel Expense Reimbursement		Reimbursements for out of pocket travel costs	55,000	65,042	(10,042)	65,000	(42)
Advertising		Official journal, billboard advertising, mailouts, Simbli	25,000	47,656	(22,656)	46,500	(1,156)
Postage		Pitney Bowes postage and stamps	9,000	6,538	2,462	8,000	1,462
Materials and Supplies		Various materials and supplies	20,000	11,650	8,350	14,000	2,350
<u>Sales Tax Department:</u>							
Legal Fees		Legal services on sales tax issues	20,000	27,136	(7,136)	20,000	(7,136)
Audit Fees		Contract audit services	72,000	129,408	(57,408)	72,000	(57,408)
Website		Maintenance of website for sales tax remittance	9,000	8,383	617	9,000	617
Postage / Printing		Sales tax operations	6,500	13,867	(7,367)	6,500	(7,367)
Travel / Dues / Fees / Materials		Professional associations, travel reimbursements	8,000	6,903	1,097	8,000	1,097
New Software		New Sales Tax revenue collection software	70,000	-	70,000	70,000	70,000
Claim Liability		Amount due from judgement	100,285	100,285	-	-	(100,285)
		Sales Tax Department	<u>285,785</u>	<u>285,982</u>	<u>(197)</u>	<u>185,500</u>	<u>(100,482)</u>
		Total Non-Personnel Cost	<u>1,788,785</u>	<u>1,955,162</u>	<u>(166,377)</u>	<u>1,742,000</u>	<u>(213,162)</u>
		TOTAL GENERAL ADMINISTRATION	<u>2,822,307</u>	<u>3,038,453</u>	<u>(216,145)</u>	<u>2,880,646</u>	<u>(157,807)</u>

ST. JAMES PARISH SCHOOL BOARD

General Fund FY 2026 Original Budget

SCHOOL ADMINISTRATION

Principals, Assistant Principals, School Secretaries, Copier Lease

			FY 2025			FY 2026	
			ORIGINAL	REVISED BUDGET	DIFFERENCE	ORIGINAL BUDGET	CHANGE
Salaries	20	Principals, Assistant Principals, School Secretaries	2,884,221	2,857,026	27,195	2,976,577	119,550
Employee Benefits	25	Retirement, Health, Medicare Tax, Wrkrs Comp, etc	1,487,142	1,491,456	(4,314)	1,518,127	26,671
		Personnel Cost	<u>4,371,363</u>	<u>4,348,482</u>	<u>22,881</u>	<u>4,494,704</u>	<u>146,221</u>
Copier Lease		Monthly lease for all schools	425,000	424,855	145	275,000	(149,855)
Travel Expense Reimbursement		Principals, assistant principals, school secretaries	3,600	7,226	(3,626)	7,000	(226)
Administrative Furniture		Various administrative furniture	4,000	2,801	1,199	3,000	199
School Sign		New school sign for VES - paid for by VES	-	23,900	(23,900)	-	(23,900)
Administrative Software		Upbeat Survey, FinalSite Website	<u>29,000</u>	<u>42,480</u>	<u>(13,480)</u>	<u>28,600</u>	<u>(13,880)</u>
		Total Non-Personnel Cost	<u>461,600</u>	<u>501,262</u>	<u>(39,662)</u>	<u>313,600</u>	<u>(187,662)</u>
		TOTAL SCHOOL ADMINISTRATION	<u><u>4,832,963</u></u>	<u><u>4,849,744</u></u>	<u><u>(16,781)</u></u>	<u><u>4,808,304</u></u>	<u><u>(41,441)</u></u>

ST. JAMES PARISH SCHOOL BOARD

General Fund FY 2026 Original Budget

BUSINESS SERVICES

Business Services Staff, Business Software, Banking

			FY 2025			FY 2026	
			ORIGINAL	REVISED BUDGET	DIFFERENCE	ORIGINAL BUDGET	CHANGE
Salaries	20	Admin Director, Payroll, Accounting	414,583	413,261	1,322	417,692	4,431
Employee Benefits	25	Retirement, Health, Medicare Tax, Wrkrs Comp, etc	246,699	250,385	(3,686)	243,516	(6,869)
		Personnel Cost	661,282	663,646	(2,364)	661,207	(2,438)
Business Software		Alio accounting software and SFO school software	66,000	71,144	(5,144)	73,800	2,656
Banking Fees		Service charges for online payments, TRSL wire fees	7,000	6,220	780	7,000	780
Materials and Supplies		Computer, shredding service, various other	5,500	24,479	(18,979)	15,000	(9,479)
Travel Expense Reimbursement		Business Services staff travel and professional development	2,500	4,024	(1,524)	8,000	3,976
Postage		Business related postage and shipping	200	0	200	200	200
		Total Non-Personnel Cost	81,200	105,867	(24,667)	104,000	(1,867)
		TOTAL BUSINESS SERVICES	742,482	769,513	(27,031)	765,207	(4,306)

ST. JAMES PARISH SCHOOL BOARD
General Fund FY 2026 Original Budget

PLANT SERVICES (OPERATIONS AND MAINTENANCE)

Maintenance Personnel, Safety Personnel, Custodial and Maintenance Contract, Grounds Upkeep, Warehousing, Repair and Upkeep, Utilities, Property Insurance

			FY 2025			FY 2026	
			REVISED		DIFFERENCE	ORIGINAL	CHANGE
			ORIGINAL	BUDGET		BUDGET	
Salaries	20	Supervisor of Maintenance and Supervisor of Safety	178,260	177,706	553	182,589	4,883
Employee Benefits	26	Retirement, Health, Medicare Tax, Wrks Comp, etc	289,111	209,082	80,029	206,946	(2,136)
		Personnel Cost	<u>467,371</u>	<u>386,788</u>	<u>80,582</u>	<u>389,535</u>	<u>2,746</u>
Maintenance Consultant		Kern Consulting LLC	135,000	129,031	5,969	135,000	5,969
Temporary Labor		Additional warehouse labor, moving labor, etc	25,000	48,335	(23,335)	30,000	(18,335)
Property Insurance		Buildings and Contents, machinery, flood insurance	2,219,047	2,224,434	(5,387)	2,103,008	(121,425)
Grounds Upkeep		Lawn care, fencing, ground work, minor site improvements	255,000	293,130	(38,130)	265,000	(28,130)
Materials and Supplies and Travel		Maintenance and Safety supplies, School Dude SW	25,000	23,057	1,943	20,000	(3,057)
Safety Materials and Supplies and Travel		Materials and Supplies and travel to Safety	-	-	-	15,000	15,000
Safety Equipment		Weapons Detection Systems	-	158,749	(158,749)	-	(158,749)
Playground Equipment		New playground equipment at GES and SLA (reimbursed)	-	49,003	(49,003)	-	(49,003)
New Vehicles and Equipment		New vehicle and lift for maintenance department	-	-	-	110,000	110,000
<u>ABM Contract:</u>							
Custodial Services - Regular		Custodians at all facilities parish wide	1,341,715	1,356,696	(14,981)	1,383,830	27,134
Custodial Services - Extra		Rentals, athletics, other events	54,510	54,476	34	55,565	1,090
Maintenance		Three full-time maintenance personnel	205,596	131,780	73,816	209,708	77,928
Warehousing		One full-time warehousing personnel	58,011	58,475	(464)	59,644	1,169
Rug Program		Weekly rug program in schools	19,453	17,686	1,767	18,040	354
		Total ABM Contract	<u>1,679,285</u>	<u>1,619,112</u>	<u>60,173</u>	<u>1,726,787</u>	<u>107,675</u>
<u>Heating, Ventilation, and Air Conditioning (HVAC):</u>							
HVAC Services		Full Service HVAC Service Provider, filter service, controls repairs not covered under contract	899,988	797,209	102,779	965,928	168,719
		Total HVAC	<u>899,988</u>	<u>797,209</u>	<u>102,779</u>	<u>965,928</u>	<u>168,719</u>
<u>Utilities:</u>							
Electricity		Entergy monthly billings all sites	1,714,000	1,721,324	(7,324)	1,700,000	(21,324)
Natural Gas		Atmos, St. James Parish Utilities	240,267	257,318	(17,051)	265,037	7,720
Water and Sewerage		Gramercy, Lutchter, St. James Parish Utilities	52,984	68,626	(15,642)	70,685	2,059
Telephone		District wide cell phones	48,000	85,646	(37,646)	48,000	(37,646)
Disposal Services		Republic Services Dumpsters	58,978	64,804	(5,826)	68,044	3,240
		Total Utilities	<u>2,114,229</u>	<u>2,197,718</u>	<u>(83,489)</u>	<u>2,151,766</u>	<u>(45,952)</u>
Hurricane Francine		Cost of repairs and remediation due to Hurricane Francine	-	243,995	(243,995)	-	(243,995)
Emergency Remediation		Emergency Rememedation at SJH Gym	-	260,000	(260,000)	-	(260,000)
Building Repair and Upkeep		Floors, doors, locks, electrical, paint, pest control, other	350,000	632,607	(282,607)	500,000	(132,607)
Equipment Repair and Upkeep		Fire suppression, security, plumbing, sewerage, other	350,000	634,875	(284,875)	450,000	(184,875)
		Total Non-Personnel Cost	<u>8,052,549</u>	<u>9,311,256</u>	<u>(1,258,707)</u>	<u>8,472,490</u>	<u>(838,766)</u>
		TOTAL PLANT SERVICES	<u>8,519,920</u>	<u>9,698,044</u>	<u>(1,178,124)</u>	<u>8,862,024</u>	<u>(836,020)</u>

ST. JAMES PARISH SCHOOL BOARD

General Fund FY 2026 Original Budget

PUPIL TRANSPORTATION

Bus Drivers, Bus Attendants, Transportation Contract, Fuel, Fleet Insurance

			FY 2025			FY 2026	
			ORIGINAL	REVISED BUDGET	DIFFERENCE	ORIGINAL BUDGET	CHANGE
Salaries	20	Supervisors, Bus Drivers, Bus Attendants	287,959	236,405	51,554	197,895	(38,510)
Employee Benefits	26	Retirement, Health, Medicare Tax, Wrkrs Comp, etc	433,774	380,463	53,311	369,388	(11,075)
		Personnel Cost	721,733	616,869	104,864	567,284	(49,585)
Bus Fuel		Fuelman service used by employees and contract drivers	380,000	311,003	68,997	315,000	3,997
Bus Fleet Insurance		LARMA Risk Pool coverage on busses	98,000	112,713	(14,713)	115,000	2,287
Bus Turnarounds		Bus Turnarounds throughout the district	20,000	10,835	9,165	15,000	4,165
Travel		Travel for transportation supervisor	2,000	1,000	1,000	1,500	500
<u>First Student Contract:</u>							
Contract Drivers		First Student drivers	1,266,807	1,235,105	31,703	1,272,158	37,053
Contract Attendants		First Student attendants	318,323	401,978	(83,655)	414,037	12,059
Substitute Drivers and Attendants		First Student drivers/attendants subbing for Board personnel	17,206	37,169	(19,963)	38,284	1,115
		Total Contract Personnel Cost	1,602,336	1,674,252	(71,916)	1,724,479	50,228
Daily Bus Fee		Per bus charges	1,726,751	1,704,585	22,166	1,755,722	51,138
Shuttle Routes		Per route charges	131,932	154,365	(22,433)	158,996	4,631
Athletic Routes		Per route charges	49,688	39,273	10,415	40,452	1,178
Extra Trips		Per route charges	30,971	44,697	(13,726)	46,038	1,341
		Total Contract Route Cost	1,939,342	1,942,920	(3,578)	2,001,207	58,288
Headstart Buses		Total for Headstart buses that grant does not cover	150,000	197,615	(47,615)	200,000	2,385
		Total First Student Contract Cost	3,691,678	3,814,786	(123,108)	3,925,687	110,900
		Total Non-Personnel Cost	4,191,678	4,250,338	(58,660)	4,372,187	121,849
TOTAL PUPIL TRANSPORTATION			4,913,411	4,867,207	46,204	4,939,470	72,264

ST. JAMES PARISH SCHOOL BOARD

General Fund FY 2026 Original Budget

CENTRAL SERVICES

Human Resources, Personnel, Technology Administration and Infrastructure

			FY 2025			FY 2026	
			ORIGINAL	REVISED BUDGET	DIFFERENCE	ORIGINAL BUDGET	CHANGE
Salaries	20	Admin Director, Human Resources, Data Manager, Network Staff	573,163	554,414	18,749	571,198	16,784
Employee Benefits	27	Retirement, Health, Medicare Tax, Wrkrs Comp, etc	322,118	315,899	6,219	309,702	(6,197)
		Personnel Cost	895,281	870,313	24,967	880,901	10,587
<u>Human Resources Operations</u>							
Frontline Technologies		Time and attendance software and hardware	47,000	47,016	(16)	49,367	2,351
School Board Policy Manual		School Board policy services	5,600	13,150	(7,550)	13,150	-
HR Online Platform		Online platform for HR and benefits	39,000	39,134	(134)	51,091	11,957
Safe Schools		Online training service required for all employees	6,000	6,407	(407)	6,400	(7)
Fingerprinting/Background Checks		State Police background checks required by law	11,000	6,860	4,140	8,000	1,140
HR Consulting Contract		Compensation Study	5,800.00	6,780	(980)	-	(6,780)
Travel / Materials and Supplies		HR Staff Travel, Job Fairs, Materials	15,000	13,803	1,197	14,000	197
		Human Resources	129,400	133,150	(3,750)	142,008	8,858
<u>Technology Operations</u>							
Contract Technicians and Temp Labor		Technicians at school sites for one to one program	180,000	178,673	1,327	261,000	82,327
Email, internet, phones, ethernet, Network Main		Annual maintenance plan - REV Solutions	120,000	109,894	10,106	115,000	5,106
Server Maintenance		Annual maintenance plan - General Informatics	70,000	77,505	(7,505)	75,500	(2,005)
Materials, Supplies, Equipment		Repair items, accessories, small equipment, computers, switches, etc.	110,000	151,325	(41,325)	110,000	(41,325)
Purchased Services		Yearly Renewals, Alarm Security, licenses	85,000	138,257	(53,257)	104,762	(33,495)
Travel / Professional Development		In-house technology staff travel	15,000	10,873	4,127	30,000	19,127
Equipment		Vape Sensor Replacement (expires Sept 2025)	-	-	-	31,200	31,200
Security Cameras Software		Renewal of camera software license	356,400	356,400	-	-	(356,400)
Door Access Control		Payment for Year 1 of Door Access Control Lease	-	-	-	335,067	335,067
		Technology	936,400	1,022,927	(86,527)	1,062,529	39,602
		Total Non-Personnel Cost	1,065,800	1,156,077	(90,277)	1,204,537	48,460
		TOTAL CENTRAL SERVICES	1,961,081	2,026,390	(65,310)	2,085,437	59,047

ST. JAMES PARISH SCHOOL BOARD

General Fund FY 2026 Original Budget

SCHOOL FOOD SERVICES

School Food Services Operations

			FY 2025			FY 2026	
			ORIGINAL	REVISED BUDGET	DIFFERENCE	ORIGINAL BUDGET	CHANGE
Salaries	20	One-Time Stipend pay - Retention/Recruitment and State	93,500.00	91,250	2,250	38,000	(53,250)
Employee Benefits	27	Benefits related to One-Time Stipend	21,468.00	20,921	547	8,512	(12,409)
Personnel Cost			<u>114,968.00</u>	<u>112,171</u>	<u>2,797</u>	<u>46,512</u>	<u>(65,659)</u>
TOTAL SCHOOL FOOD SERVICES			<u>114,968.00</u>	<u>112,171</u>	<u>2,797</u>	<u>46,512</u>	<u>(65,659)</u>

ST. JAMES PARISH SCHOOL BOARD

General Fund FY 2026 Original Budget

COMMUNITY SERVICES

Community Events and Services, Canning Center Operations

			FY 2024			FY 2026	
			ORIGINAL	REVISED BUDGET	DIFFERENCE	ORIGINAL BUDGET	CHANGE
LSU Extension Service		Educational activities provided by LSU and 4-H	60,000	60,000	-	60,000	-
Canning Center Operations		Repairs and upkeep of Canning Center	1,000	-	1,000	1,000	1,000
TOTAL COMMUNITY SERVICES			<u>61,000</u>	<u>60,000</u>	<u>1,000</u>	<u>61,000</u>	<u>1,000</u>

ST. JAMES PARISH SCHOOL BOARD

General Fund FY 2026 Original Budget

FACILITY ACQUISITION AND CONSTRUCTION (CAPITAL OUTLAY)

New Construction, Additions, Repairs and Renovations, Equipment Purchases with a Useful Life in Excess of One Year

		FY 2025			FY 2026	
		ORIGINAL	REVISED BUDGET	DIFFERENCE	ORIGINAL BUDGET	CHANGE
LHS Weight room Addition	Legislative Appropriation Funded	-	87,282	(87,282)	-	(87,282)
CCC Chiller Replacement	Expect Insurance to cover over \$50K deductible	-	190,278	(190,278)	-	(190,278)
Renovation for CGM	Strategic Plan	-	547,890	(547,890)	-	(547,890)
LED Lighting Project - complete PES	Strategic Plan	-	5,000	(5,000)	-	(5,000)
LED Lighting Project - VES	covered by donation from OXY Chem	-	76,920	(76,920)	-	(76,920)
LED Lighting Project - GES	covered by donation from OXY Chem	-	46,140	(46,140)	-	(46,140)
LED Lighting Project - C3	covered by donation from OXY Chem	-	37,700	(37,700)	-	(37,700)
LHS Gym Renovation	Strategic Plan	1,730,000	1,802,630	(72,630)	-	(1,802,630)
Replace Chiller at MACE	Strategic Plan	175,000	151,360	23,640	-	(151,360)
Parking Lot Restriping - PES, C3, CGMA, SWE, LHS	Strategic Plan	70,000	-	70,000	-	-
LED Lighting Project - SWES	Strategic Plan	60,000	60,937	(937)	-	(60,937)
St. James High Media Broadcast Studio	Strategic Plan and State Appropriation Funded (\$100K)	100,000	97,942	2,058	666,000	568,058
Copiers/Printer Lease Value	Reporting requirement of full value of lease	-	633,058	(633,058)	-	(633,058)
Door Readers Lease Value	Reporting requirement of full value of lease	-	1,464,445	(1,464,445)	-	(1,464,445)
LHS Softball Renovation/Addition	Renovation of LHS Softball Locker Rooms and facility				1,080,000	1,080,000
LHS Drainage Project	Strategic Plan - complete drainage project				2,100,000	2,100,000
Parking Lot Restriping - SJH and CGMA	Strategic Plan				55,100	55,100
LED Lighting Project - GES	Strategic Plan				60,000	60,000
PR Building Renovation	Renovation of PR Building meeting area and restrooms				150,000	150,000
Apple Lease Value	Reporting requirement of full value of lease				2,541,310	2,541,310
TOTAL CAPITAL OUTLAY		2,135,000	5,201,582	(3,066,582)	6,652,410	1,450,828

ST. JAMES PARISH SCHOOL BOARD

FY 2026 General Fund Salaries

						FY 2025			FY 2026	
	2023	2024	2025	2026		ORIGINAL	REVISED	VARIANCE	ORIGINAL	VARIANCE
						BUDGET			BUDGET	
REGULAR INSTRUCTION										
Kindergarten Teachers	11.00	11.00	11.00	11.00	-	753,597	638,694	114,904	688,152	49,458
Elementary Teachers	125.10	127.10	117.00	117.00	-	7,161,245	6,774,886	386,360	7,596,792	821,906
Secondary Teachers	59.00	56.00	60.00	57.00	(3.0)	3,962,029	3,716,789	245,240	3,713,238	(3,551)
Paraprofessionals	2.00	5.00	8.00	3.00	(5.0)	21,120	173,106	(151,986)	75,910	(97,196)
Substitutes	-	-	-	-	-	300,000	354,223	(54,223)	275,000	(79,223)
PD/Assessment/Numerous/Summer	-	-	-	-	-	45,000	45,000	-	35,000	(10,000)
Differentiated Compensation	-	-	-	-	-	-	-	-	245,000	245,000
High Dosage Tutoring	-	-	-	-	-	-	28,065	(28,065)	25,000	(3,065)
One Time Payment	-	-	-	-	-	962,250	982,100	(19,850)	373,000	(609,100)
TOTALS	197.10	199.10	196.00	188.00		13,205,242	12,712,862	492,379	13,027,092	314,229
SPECIAL INSTRUCTION										
Special Education Teachers	46.00	48.00	50.00	53.00	3.0	2,876,221	2,868,235	7,986	3,420,278	552,042
Gifted and Talented Teachers	3.00	3.00	4.00	4.00	-	227,227	241,040	(13,813)	262,434	21,394
Special Education Paraprofessionals	28.00	30.00	42.00	59.00	17.0	1,096,193	1,031,205	64,988	1,508,153	476,947
Special Education Para Subs	-	-	5.00	5.00	-	-	-	-	75,000	75,000
Special Education Substitutes	-	-	-	-	-	120,000	145,268	(25,268)	70,000	(75,268)
One Time Payment	-	-	-	-	-	390,463	375,750	14,713	173,000	(202,750)
TOTALS	77.00	81.00	101.00	121.00		4,710,104	4,661,499	48,606	5,508,864	847,366
VOCATIONAL EDUCATION										
Agriculture Teacher	1.00	1.00	0.00	1.00	1.0	82,383	7,074	75,309	75,565	68,491
Family & Consumer Science Teachers	1.00	2.00	1.00	1.00	-	60,091	59,346	745	59,195	(151)
Trade & Industry Teacher	1.00	0.00	2.00	2.00	-	57,566	63,011	(5,445)	126,091	63,080
Business Administration Teachers	1.00	1.00	2.00	2.00	-	91,337	93,185	(1,848)	131,042	37,857
Health Science Teacher	1.00	1.00	1.00	1.00	-	53,931	35,214	18,718	66,246	31,033
Cosmetology Teacher	-	1.00	1.00	1.00	-	53,416	68,451	(15,035)	58,095	(10,356)
Stipends - Intern Appropriation	-	-	-	-	-	45,000	38,705	6,295	45,000	6,295
One Time Payment	-	-	-	-	-	35,000	15,000	20,000	16,000	1,000
TOTALS	5.00	6.00	7.00	8.00		478,724	379,986	98,738	577,234	197,248
OTHER PROGRAMS										
Coaching	-	-	-	-	-	613,747	592,220	21,527	645,519	53,300
Aquatic Center Manager/Athletic Trainer	1.00	1.00	2.00	2.00	-	129,265	128,867	398	141,285	12,419
Aquatic Center Staff	-	-	-	-	-	20,000	24,529	(4,529)	24,000	(529)
Co-Curricular	-	-	-	-	-	30,000	24,560	5,440	24,000	(560)
One Time Payment	-	-	-	-	-	10,000	8,000	2,000	2,000	(6,000)
TOTALS	1.00	1.00	2.00	2.00		803,012	778,175	24,837	836,805	58,630
SPECIAL PROGRAMS										
Pre-Kindergarten Teachers	11.50	11.50	12.00	11.00	(1.0)	670,893	762,266	(91,374)	730,057	(32,209)
Pre-Kindergarten Paraprofessionals	15.00	15.00	9.00	10.00	1.0	253,088	202,315	50,773	251,652	49,336
Reading Intervention Paraprofessionals	3.00	3.00	-	-	-	-	-	-	-	-
Bilingual Translator	2.00	2.00	1.00	1.00	-	21,844	7,383	14,461	15,000	7,617
One Time Payment	-	-	-	-	-	148,750	158,500	(9,750)	68,000	(90,500)
TOTALS	31.50	31.50	22.00	22.00		1,094,575	1,130,465	(35,890)	1,064,709	(65,756)

ST. JAMES PARISH SCHOOL BOARD

FY 2026 General Fund Salaries

						FY 2025			FY 2026	
	2023	2024	2025	2026		ORIGINAL	REVISED	VARIANCE	ORIGINAL	VARIANCE
		(original)				BUDGET			BUDGET	
CLASSROOM INSTRUCTION	311.60	318.60	328.00	341.00		20,291,657	19,662,987	628,670	21,014,703	1,351,717
% of Total General Fund	70.03%	68.37%	68.89%	68.83%		66.93%	67.24%	58.61%	67.23%	67.08%
PUPIL SUPPORT										
Child Welfare and Attendance	4.00	4.50	4.50	4.50	-	297,500	326,709	(29,209)	328,797	2,088
Social Worker and Psychologists	2.00	4.00	5.00	6.00	1.0	311,751	355,680	(43,929)	462,136	106,457
Educational Diagnosticians / PA Coordinator	1.17	1.17	2.17	2.17	-	157,765	143,442	14,323	165,870	22,427
Counselors	9.00	10.00	11.00	12.00	1.0	788,679	657,301	131,378	833,629	176,328
Speech Pathologists	8.70	9.70	8.70	11.50	2.8	655,915	500,887	155,028	735,816	234,930
Occupational/Physical Therapsts	3.00	4.00	3.00	4.00	1.0	199,971	171,904	28,067	200,540	28,636
SBLC/504 Chairs	-	4.00	4.00	4.00	-	261,291	254,008	7,283	281,378	27,369
School Nurses	4.50	5.50	5.25	5.75	0.5	376,348	341,821	34,527	399,351	57,530
Paraprofessionals - Spec Needs (LPN)	10.00	12.00	6.00	7.00	1.0	203,373	174,914	28,459	261,910	86,996
Pupil Appraisal Secretary	1.00	1.00	1.00	1.00	-	45,995	18,176	27,820	36,480	18,304
One Time Payment	-	-	-	-	-	244,000	220,250	23,750	99,000	(121,250)
TOTALS	43.37	55.87	50.62	57.92		3,542,589	3,165,092	377,497	3,804,907	639,815
INSTRUCTIONAL STAFF SUPPORT										
Chief of Academics/Directors	3.00	3.00	3.00	3.00	-	279,542	316,247	(36,705)	296,225	(20,022)
Special Education Director	1.00	1.00	1.00	1.00	-	92,197	91,853	344	99,036	7,183
Early Childhood Director	0.50	0.50	0.50	0.50	-	47,189	47,006	183	47,750	743
Curriculum Technology/Testing Sprvsr	1.50	1.50	1.50	1.50	-	129,495	84,522	44,973	132,714	48,192
Media Specialists / Instructional Tech / IC	7.00	7.00	9.00	9.00	-	512,200	566,514	(54,314)	615,072	48,558
10 month teachers (CGMA)	-	-	2.00	1.00	(1.0)	133,276	137,770	(4,494)	71,011	(66,760)
Clerical	-	-	-	-	-	15,000	-	15,000	-	-
One Time Payment	-	-	-	-	-	146,125	136,250	9,875	48,000	(88,250)
TOTALS	13.00	13.00	17.00	16.00		1,355,024	1,380,162	(25,138)	1,309,807	(70,355)
GENERAL ADMINISTRATION										
School Board Members	7.00	7.00	7.00	7.00	-	68,400	68,400	-	68,400	-
Superintendent	1.00	1.00	1.00	1.00	-	183,165	192,124	(8,958)	215,000	22,876
Admin Assis to Superintndnt/Receptionist	2.00	2.00	2.00	2.00	-	88,281	88,691	(410)	99,963	11,273
Public Relations Manager	-	1.00	1.00	1.00	-	56,890	58,725	(1,835)	67,409	8,684
Chief of Taxation and Revenue	1.00	1.00	1.00	1.00	-	97,362	96,991	371	104,814	7,823
Sales Tax Auditor / Supervisor	2.00	2.00	2.00	2.00	-	124,930	125,627	(697)	133,145	7,517
Sales Tax Secretary	1.00	1.00	1.00	1.00	-	45,995	45,540	455	46,790	1,250
One Time Payment	-	-	-	-	-	30,500	29,500	1,000	10,000	(19,500)
TOTALS	14.00	15.00	15.00	15.00		695,524	705,598	(10,073)	745,522	39,924

ST. JAMES PARISH SCHOOL BOARD

FY 2026 General Fund Salaries

						FY 2025			FY 2026	
	2023	2024	2025	2026		ORIGINAL	REVISED	VARIANCE	ORIGINAL	VARIANCE
		(original)				BUDGET			BUDGET	
SCHOOL ADMINISTRATION										
Principals	8.00	8.00	8.00	8.00	-	745,800	739,852	5,948	779,484	39,632
Associate/Assistant Principals/Dean	12.00	13.00	16.00	16.00	-	1,262,508	1,233,274	29,234	1,315,901	82,628
Athletic Directors	2.00	2.00	2.00	2.00	-	182,100	180,866	1,234	192,767	11,901
School Secretaries	14.00	16.00	17.00	17.00	-	525,563	540,285	(14,721)	619,425	79,140
One Time Payment	-	-	-	-	-	168,250	162,750	5,500	69,000	(93,750)
TOTALS	36.00	39.00	43.00	43.00		2,884,221	2,857,026	27,195	2,976,577	119,550
BUSINESS SERVICES										
Chief Financial Officer/Supervisor of Payroll	2.00	2.00	2.00	2.00	-	181,573	198,177	(16,604)	188,666	(9,511)
Supervisor of Accounting	1.00	1.00	1.00	1.00	-	65,352	65,562	(210)	71,454	5,892
Payroll and Acctg Coordinators	3.00	3.00	3.00	3.00	-	147,158	129,022	18,136	148,572	19,550
One Time Payment	-	-	-	-	-	20,500	20,500	-	9,000	(11,500)
TOTALS	6.00	6.00	6.00	6.00		414,583	413,261	1,322	417,692	4,431
OPERATIONS & MAINTENANCE										
Maintenance Supervisor	1.00	1.00	1.00	1.00	-	78,264	77,700	564	83,852	6,152
Safety Supervisor	-	-	1.00	1.00	-	83,377	83,376	1	90,560	7,184
Custodians	1.25	0.25	0.10	0.10	-	8,619	8,630	(12)	4,078	(4,553)
One Time Payment	-	-	-	-	-	8,000	8,000	-	4,100	(3,900)
TOTALS	2.25	1.25	2.10	2.10		178,260	177,706	553	182,589	4,883
PUPIL TRANSPORTATION										
Transportation Supervisor	0.00	0.50	0.50	0.50	-	43,654	25,623	18,031	45,981	20,358
Bus Attendants	1.00	1.00	1.00	1.00	-	19,769	19,384	385	20,602	1,219
Bus Drivers	8.75	6.75	3.90	3.90	-	206,286	176,898	29,388	125,412	(51,487)
One Time Payment	-	-	-	-	-	18,250	14,500	3,750	5,900	(8,600)
TOTAL	9.75	8.25	5.40	5.40		287,959	236,405	51,554	197,895	(38,510)
CENTRAL SERVICES										
Chief of Human Resources/Risk Mgmt	1.00	1.00	1.00	1.00	-	98,560	98,178	382	106,720	8,542
HR Specialist	-	1.00	1.00	1.00	-	52,096	52,096	0	56,174	4,078
Technology Supervisor	1.00	1.00	1.00	1.00	-	83,064	82,812	252	88,883	6,071
Data Manager	1.00	1.00	1.00	1.00	-	79,621	79,404	217	85,529	6,125
Network Support	6.00	5.00	5.00	5.00	-	208,821	205,320	3,501	216,893	11,573
Seasonal / Student Workers	-	-	-	-	-	15,000	4,604	10,396	5,000	396
One Time Payment	-	-	-	-	-	36,000	32,000	4,000	12,000	(20,000)
TOTAL	9.00	9.00	9.00	9.00		573,163	554,414	18,749	571,198	16,784
School Food Services										
One Time Payment	-	-	-	-	-	93,500	91,250	2,250	38,000	(53,250)
TOTAL	0.00	0.00	0.00	0.00		93,500	91,250	2,250	38,000	(53,250)
TOTAL GENERAL FUND	444.97	465.97	476.12	495.42	19.30	30,316,479.56	29,243,901.18	1,072,578.38	31,258,890.41	2,014,989.22

ST. JAMES PARISH SCHOOL BOARD
General Fund Employee Benefits Budgets - Fiscal Year 2026

**** used budgeted salaries by function and new contribution rate of 20.95%**

**** increased Active and Retirees Group Health Insurance by 2% of FY25 Actuals.**

**** included "Holiday Premium" for one month of premiums for both employee and employer portion.**

		FY 2025 Budget			FY 2026 Budget	
		ORIGINAL BUDGET	REVISED BUDGET	CHANGE	Budget	Change
Teachers Retirement System	State mandate; 20.95% of employee salary	2,840,447	2,654,312	186,135	2,729,176	74,863
School Employees Retirement System	State mandate; 22% of employee salary	-	12,095.52	(12,096)	-	(12,096)
FICA - Social Security	Federal mandate; 6.2% of sub/temp salaries	13,321	12,106	1,215	12,348	242
RETIREMENT		<u>2,853,768</u>	<u>2,678,514</u>	<u>175,254</u>	<u>2,741,524</u>	<u>63,010</u>
Health and Life Insurance - Active	Board-approved premium contributions	2,705,085	2,721,365	(16,280)	2,512,855	(208,510)
Health and Life Insurance - Retiree	Regular Board plan and Humana plan	1,065,579	1,076,687	(11,108)	1,098,221	21,534
GROUP INSURANCE		<u>3,770,664</u>	<u>3,798,052</u>	<u>(27,388)</u>	<u>3,611,076</u>	<u>(186,976)</u>
Medicare Tax	Federal mandate; 1.45% of employee salary	191,476	172,607	18,869	188,893	16,286
Workers Compensation	Accident and injury claims	74,308	64,834	9,474	65,482	648
Unemployment Compensation	Assessment of total payroll and direct claims	1,000	328	672	331	3
Severance Pay	Sick, vacation leave pay upon termination	60,000	25,223	34,777	35,000	9,777
REGULAR INSTRUCTION		<u>6,951,216</u>	<u>6,739,558</u>	<u>211,658</u>	<u>6,642,306</u>	<u>(97,252)</u>
Teachers Retirement System	State mandate; 20.95% of employee salary	1,013,143	962,028	51,115	1,154,107	192,079
School Employees Retirement System	State mandate; 22% of employee salary	-	-	-	-	-
FICA - Social Security	Federal mandate; 6.2% of sub/temp salaries	11,056	6,818	4,238	6,955	136
RETIREMENT		<u>1,024,199</u>	<u>968,847</u>	<u>55,352</u>	<u>1,161,061.89</u>	<u>192,215</u>
Health and Life Insurance - Active	Board-approved premium contributions	847,980	920,686	(72,706)	850,144	(70,543)
Health and Life Insurance - Retiree	Regular Board plan and Humana plan	216,224	214,632	1,592	218,925	4,293
GROUP INSURANCE		<u>1,064,204</u>	<u>1,135,318</u>	<u>(71,114)</u>	<u>1,069,068</u>	<u>(66,250)</u>
Medicare Tax	Federal mandate; 1.45% of employee salary	68,297	63,942	4,355	79,879	15,937
Workers Compensation	Accident and injury claims	110,843	142,256	(31,413)	143,678	1,423
Unemployment Compensation	Assessment of total payroll and direct claims	-	1,940	(1,940)	1,960	19
Severance Pay	Sick, vacation leave pay upon termination	-	-	-	-	-
SPECIAL INSTRUCTION		<u>2,267,543</u>	<u>2,312,303</u>	<u>(44,760)</u>	<u>2,455,647</u>	<u>143,343</u>

ST. JAMES PARISH SCHOOL BOARD
General Fund Employee Benefits Budgets - Fiscal Year 2026

		FY 2025 Budget			FY 2026 Budget	
		ORIGINAL BUDGET	REVISED BUDGET	CHANGE	Budget	Change
Teachers Retirement System	State mandate; 20.95% of employee salary	102,974	73,375	29,599	120,931	47,556
School Employees Retirement System	State mandate; 22% of employee salary	-	-	-	-	-
FICA - Social Security	Federal mandate; 6.2% of sub/temp salaries	7,061	5,347	1,714	5,454	107
RETIREMENT		110,035	78,722	31,313	126,385	47,662
Health and Life Insurance - Active	Board-approved premium contributions	53,508	59,292	(5,784)	54,749	(4,543)
Health and Life Insurance - Retiree	Regular Board plan and Humana plan	51,511	47,509	4,002	48,460	950
GROUP INSURANCE		105,019	106,801	(1,782)	103,208	(3,593)
Medicare Tax	Federal mandate; 1.45% of employee salary	6,941	6,164	777	8,370	2,206
Workers Compensation	Accident and injury claims	-	-	-	-	-
Unemployment Compensation	Assessment of total payroll and direct claims	-	(1)	1	-	1
Severance Pay	Sick, vacation leave pay upon termination	-	-	-	-	-
VOCATIONAL EDUCATION		221,995	191,686	30,309	237,963	46,277
Teachers Retirement System	State mandate; 20.95% of employee salary	172,728	138,612	34,116	175,311	36,699
School Employees Retirement System	State mandate; 22% of employee salary	-	-	-	-	-
FICA - Social Security	Federal mandate; 6.2% of sub/temp salaries	5,905	7,559	(1,654)	7,710	151
RETIREMENT		178,633	146,171	32,462	183,021	36,850
Health and Life Insurance - Active	Board-approved premium contributions	24,205	22,875	1,330	21,122	(1,753)
Health and Life Insurance - Retiree	Regular Board plan and Humana plan	14,328	9,585	4,743	9,777	192
GROUP INSURANCE		38,533	32,460	6,073	30,899	(1,561)
Medicare Tax	Federal mandate; 1.45% of employee salary	11,644	10,164	1,480	12,134	1,970
Workers Compensation	Accident and injury claims	-	-	-	-	-
Unemployment Compensation	Assessment of total payroll and direct claims	-	-	-	-	-
Severance Pay	Sick, vacation leave pay upon termination	-	-	-	-	-
OTHER PROGRAMS		228,810	188,795	40,015	226,054	37,259

ST. JAMES PARISH SCHOOL BOARD
General Fund Employee Benefits Budgets - Fiscal Year 2026

		FY 2025 Budget			FY 2026 Budget	
		ORIGINAL BUDGET	REVISED BUDGET	CHANGE	Budget	Change
Teachers Retirement System	State mandate; 20.95% of employee salary	235,443	244,131	(8,688)	223,056	(21,075)
School Employees Retirement System	State mandate; 22% of employee salary	-	-	-	-	-
FICA - Social Security	Federal mandate; 6.2% of sub/temp salaries	-	264	(264)	269	5
RETIREMENT		<u>235,443</u>	<u>244,395</u>	<u>(8,952)</u>	<u>223,325</u>	<u>(21,070)</u>
Health and Life Insurance - Active	Board-approved premium contributions	285,703	287,661	(1,958)	265,621	(22,041)
Health and Life Insurance - Retiree	Regular Board plan and Humana plan	119,463	119,141	322	121,524	2,383
GROUP INSURANCE		<u>405,166</u>	<u>406,802</u>	<u>(1,636)</u>	<u>387,144</u>	<u>(19,658)</u>
Medicare Tax	Federal mandate; 1.45% of employee salary	15,871	15,345	526	15,438	93
Workers Compensation	Accident and injury claims	32,172	86,785	(54,613)	87,653	868
Unemployment Compensation	Assessment of total payroll and direct claims	-	2,869	(2,869)	2,898	29
Severance Pay	Sick, vacation leave pay upon termination	-	-	-	-	-
SPECIAL PROGRAMS		<u>688,652</u>	<u>756,196</u>	<u>(67,544)</u>	<u>716,459</u>	<u>(39,738)</u>
Teachers Retirement System	State mandate; 20.95% of employee salary	762,011	677,559	84,452	797,128	119,569
School Employees Retirement System	State mandate; 22% of employee salary	-	25,800.61	(25,801)	-	(25,801)
FICA - Social Security	Federal mandate; 6.2% of sub/temp salaries	137	14	123	15	1
RETIREMENT		<u>762,148</u>	<u>703,373</u>	<u>58,775</u>	<u>797,143</u>	<u>93,770</u>
Health and Life Insurance - Active	Board-approved premium contributions	700,840	692,515	8,325	639,454	(53,060)
Health and Life Insurance - Retiree	Regular Board plan and Humana plan	174,987	183,394	(8,407)	187,062	3,668
GROUP INSURANCE		<u>875,827</u>	<u>875,909</u>	<u>(82)</u>	<u>826,517</u>	<u>(49,392)</u>
Medicare Tax	Federal mandate; 1.45% of employee salary	51,368	44,929	6,439	55,171	10,242
Workers Compensation	Accident and injury claims	16,926	39,842	(22,916)	40,240	398
Unemployment Compensation	Assessment of total payroll and direct claims	-	-	-	-	-
Severance Pay	Sick, vacation leave pay upon termination	5,000	49,270	(44,270)	40,000	(9,270)
PUPIL SUPPORT		<u>1,711,269</u>	<u>1,713,324</u>	<u>(2,055)</u>	<u>1,759,071</u>	<u>45,747</u>

ST. JAMES PARISH SCHOOL BOARD
General Fund Employee Benefits Budgets - Fiscal Year 2026

		FY 2025 Budget			FY 2026 Budget	
		ORIGINAL BUDGET	REVISED BUDGET	CHANGE	Budget	Change
Teachers Retirement System	State mandate; 20.95% of employee salary	291,466	253,189	38,277	274,405	21,216
School Employees Retirement System	State mandate; 22% of employee salary	-	-	-	-	-
FICA - Social Security	Federal mandate; 6.2% of sub/temp salaries	-	157	(157)	160	3
RETIREMENT		291,466	253,346	38,120	274,564	21,219
Health and Life Insurance - Active	Board-approved premium contributions	242,276	290,416	(48,140)	268,165	(22,252)
Health and Life Insurance - Retiree	Regular Board plan and Humana plan	186,608	183,400	3,208	187,068	3,668
GROUP INSURANCE		428,884	473,817	(44,933)	455,233	(18,584)
Medicare Tax	Federal mandate; 1.45% of employee salary	19,648	19,068	580	18,992	(76)
Workers Compensation	Accident and injury claims	2,701	608	2,093	614	6
Unemployment Compensation	Assessment of total payroll and direct claims	-	-	-	-	-
Severance Pay	Sick, vacation leave pay upon termination	15,000	-	15,000	5,000	5,000
INSTRUCTIONAL STAFF SUPPORT		757,699	746,838	10,861	754,403	7,565
Teachers Retirement System	State mandate; 20.95% of employee salary	149,607	137,147	12,460	156,187	19,040
School Employees Retirement System	State mandate; 22% of employee salary	-	-	-	-	-
FICA - Social Security	Federal mandate; 6.2% of sub/temp salaries	3,719	3,646	73	3,719	73
RETIREMENT		153,326	140,792	12,534	159,905	19,113
Health and Life Insurance - Active	Board-approved premium contributions	78,715	79,637	(922)	73,536	(6,102)
Health and Life Insurance - Retiree	Regular Board plan and Humana plan	23,811	24,545	(734)	25,036	491
GROUP INSURANCE		102,526	104,183	(1,657)	98,572	(5,611)
Medicare Tax	Federal mandate; 1.45% of employee salary	10,085	9,901	184	10,810	909
Workers Compensation	Accident and injury claims	68,061	103,921	(35,860)	104,960	1,039
Unemployment Compensation	Assessment of total payroll and direct claims	4,000	6,809	(2,809)	6,877	68
Severance Pay	Sick, vacation leave pay upon termination	-	12,087	(12,087)	12,000	(87)
GENERAL ADMINISTRATION		337,998	377,693	(39,695)	393,124	15,431

ST. JAMES PARISH SCHOOL BOARD
General Fund Employee Benefits Budgets - Fiscal Year 2026

		FY 2025 Budget			FY 2026 Budget	
		ORIGINAL BUDGET	REVISED BUDGET	CHANGE	Budget	Change
Teachers Retirement System	State mandate; 20.95% of employee salary	620,396	564,793	55,603	623,593	58,800
School Employees Retirement System	State mandate; 22% of employee salary	-	-	-	-	-
FICA - Social Security	Federal mandate; 6.2% of sub/temp salaries	43	42	1	43	1
RETIREMENT		620,439	564,835	55,604	623,636	58,800
Health and Life Insurance - Active	Board-approved premium contributions	478,211	561,142	(82,931)	518,147	(42,994)
Health and Life Insurance - Retiree	Regular Board plan and Humana plan	303,267	307,130	(3,863)	313,273	6,143
GROUP INSURANCE		781,478	868,272	(86,794)	831,420	(36,852)
Medicare Tax	Federal mandate; 1.45% of employee salary	41,821	38,731	3,090	43,160	4,429
Workers Compensation	Accident and injury claims	3,404.00	11,743	(8,339)	11,860	117
Unemployment Compensation	Assessment of total payroll and direct claims	-	1,040	(1,040)	1,051	10
Severance Pay	Sick, vacation leave pay upon termination	40,000	6,835	33,165	7,000	165
SCHOOL ADMINISTRATION		1,487,142	1,491,456	(4,314)	1,518,127	26,671
Teachers Retirement System	State mandate; 20.95% of employee salary	89,177	88,898	279	87,506	(1,391)
School Employees Retirement System	State mandate; 22% of employee salary	-	-	-	-	-
FICA - Social Security	Federal mandate; 6.2% of sub/temp salaries	-	-	-	-	-
RETIREMENT		89,177	88,898	279	87,506	(1,391)
Health and Life Insurance - Active	Board-approved premium contributions	86,545	96,529	(9,984)	89,133	(7,396)
Health and Life Insurance - Retiree	Regular Board plan and Humana plan	64,966	59,628	5,338	60,820	1,193
GROUP INSURANCE		151,511	156,156	(4,645)	149,952.79	(6,203)
Medicare Tax	Federal mandate; 1.45% of employee salary	6,011	5,331	680	6,057	725
Workers Compensation	Accident and injury claims	-	-	-	-	-
Unemployment Compensation	Assessment of total payroll and direct claims	-	-	-	-	-
Severance Pay	Sick, vacation leave pay upon termination	-	-	-	-	-
BUSINESS SERVICES		246,699	250,385	(3,686)	243,516	(6,869)

ST. JAMES PARISH SCHOOL BOARD
General Fund Employee Benefits Budgets - Fiscal Year 2026

		FY 2025 Budget			FY 2026 Budget	
		ORIGINAL BUDGET	REVISED BUDGET	CHANGE	Budget	Change
Teachers Retirement System	State mandate; 20.95% of employee salary	18,934	18,795	139	17,567	(1,228)
School Employees Retirement System	State mandate; 22% of employee salary	93,416	23,305	70,111 %	21,722	(1,583)
FICA - Social Security	Federal mandate; 6.2% of sub/temp salaries	-	-	-	-	-
RETIREMENT		112,350	42,100	70,250	39,289	(2,811)
Health and Life Insurance - Active	Board-approved premium contributions	19,702	28,861	(9,159)	26,650	(2,211)
Health and Life Insurance - Retiree	Regular Board plan and Humana plan	154,474	135,647	18,827	138,359	2,713
GROUP INSURANCE		174,176	164,507	9,669	165,009	502
Medicare Tax	Federal mandate; 1.45% of employee salary	2,585	2,475	110	2,648	173
Workers Compensation	Accident and injury claims	-	-	-	-	-
Unemployment Compensation	Assessment of total payroll and direct claims	-	-	-	-	-
Severance Pay	Sick, vacation leave pay upon termination	-	-	-	-	-
OPERATIONS AND MAINTENANCE		289,111	209,082	80,029	206,946	(2,136)
Teachers Retirement System	State mandate; 20.95% of employee salary	9,890	5,512	4,378	5,500	(12)
School Employees Retirement System	State mandate; 22% of employee salary	132,322	110,629	21,693	103,537	(7,092)
FICA - Social Security	Federal mandate; 6.2% of sub/temp salaries	-	-	-	-	-
RETIREMENT		142,212	116,141	26,071	109,037	(7,104)
Health and Life Insurance - Active	Board-approved premium contributions	91,081	69,151	21,930	63,852	(5,298)
Health and Life Insurance - Retiree	Regular Board plan and Humana plan	196,180	179,537	16,643	183,128	3,591
GROUP INSURANCE		287,261	248,688	38,573	246,980	(1,708)
Medicare Tax	Federal mandate; 1.45% of employee salary	4,175	3,298	877	2,869	(429)
Workers Compensation	Accident and injury claims	126	8,417	(8,291)	8,502	84
Unemployment Compensation	Assessment of total payroll and direct claims	-	-	-	-	-
Severance Pay	Sick, vacation leave pay upon termination	-	3,919	(3,919)	2,000	(1,919)
PUPIL TRANSPORTATION		433,774	380,463	53,311	369,388	(11,075)

ST. JAMES PARISH SCHOOL BOARD
General Fund Employee Benefits Budgets - Fiscal Year 2026

		FY 2025 Budget			FY 2026 Budget	
		ORIGINAL BUDGET	REVISED BUDGET	CHANGE	Budget	Change
Teachers Retirement System	State mandate; 20.95% of employee salary	123,287	118,712	4,575	119,666	954
School Employees Retirement System	State mandate; 22% of employee salary	-	-	-	-	-
FICA - Social Security	Federal mandate; 6.2% of sub/temp salaries	781	192	589	196	4
RETIREMENT		124,068	118,904	5,164	119,862	958
Health and Life Insurance - Active	Board-approved premium contributions	115,037	121,042	(6,005)	111,768	(9,274)
Health and Life Insurance - Retiree	Regular Board plan and Humana plan	74,702	68,421	6,281	69,790	1,368
GROUP INSURANCE		189,739	189,463	276	181,557.32	(7,906)
Medicare Tax	Federal mandate; 1.45% of employee salary	8,311	7,532	779	8,282	750
Workers Compensation	Accident and injury claims	-	-	-	-	-
Unemployment Compensation	Assessment of total payroll and direct claims	-	-	-	-	-
Severance Pay	Sick, vacation leave pay upon termination	-	-	-	-	-
CENTRAL SERVICES		322,118	315,899	6,219	309,702	(6,197)
Teachers Retirement System	State mandate; 20.95% of employee salary	20,112	19,544	568	7,961	(11,583)
Medicare Tax	Federal mandate; 1.45% of employee salary	1,356	1,377	(21)	551	(826)
SCHOOL FOOD SERVICES		21,468	20,921	547	8,512	(12,409)
Teachers Retirement System	State mandate; 20.95% of employee salary	6,449,615	5,956,606	493,009	6,492,093	535,487
School Employees Retirement System	State mandate; 22% of employee salary	225,738	171,831	53,907	125,259	(46,571)
FICA - Social Security	Federal mandate; 6.2% of sub/temp salaries	42,023	36,145	5,878	36,868	724
RETIREMENT		6,717,376	6,164,581	552,795	6,654,220	489,639
Health and Life Insurance - Active	Board-approved premium contributions	5,728,888	5,951,171	(222,283)	5,495,194	(455,977)
Health and Life Insurance - Retiree	Regular Board plan and Humana plan	2,646,100	2,609,257	36,843	2,661,442	52,185
GROUP INSURANCE		8,374,988	8,560,428	(185,440)	8,156,637	(403,791)
Medicare Tax	Federal mandate; 1.45% of employee salary	439,589	400,865	38,724	453,254	52,389
Workers Compensation	Accident and injury claims	308,541	458,406	(149,865)	462,990	4,584
Unemployment Compensation	Assessment of total payroll and direct claims	5,000	12,986	(7,986)	13,117	131
Severance Pay	Sick, vacation leave pay upon termination	120,000	97,334	22,666	101,000	3,666
TOTAL GENERAL FUND		15,965,494	15,694,601	270,893	15,841,218	146,617

ST. JAMES PARISH SCHOOL BOARD

SPECIAL REVENUE FUNDS BUDGETS

Original Budgets for the Fiscal Year Ending June 30, 2026

	ESSA Title I	ESSA Title II,III,IV, DSS, CSLD, Believe	IDEA 611 and 619	Vocational Education	Head Start	School Food Service	School Activity Funds	TOTALS
Local Revenues	-	-	-	-	-	73,000	1,846,992	1,919,992
Federal Revenues	1,181,017	354,672	1,488,881	53,479	1,844,523	2,947,084	-	7,869,656
TOTAL REVENUES	1,181,017	354,672	1,488,881	53,479	1,844,523	3,020,084	1,846,992	9,789,648
Programmatic Expenditures	1,128,817	349,172	1,428,881	53,479	1,728,623	3,209,019	2,006,743	9,904,734
Capital Outlay						725,085		725,085
TOTAL EXPENDITURES	1,128,817	349,172	1,428,881	53,479	1,728,623	3,934,104	2,006,743	10,629,819
EXCESS REVENUES / (EXPENDITURES)	52,200	5,500	60,000	-	115,900	(914,020)	(159,751)	(840,170)
Operating Transfers In	-	-	-	-	-	220,000	-	220,000
Operating Transfers Out	(52,200)	(5,500)	(60,000)	-	(115,900)	-	-	(233,600)
BEGINNING FUND BALANCE	-	-	-	-	-	1,108,541	1,019,827	2,128,368
ENDING FUND BALANCE	-	-	-	-	-	414,521	860,076	1,274,598

ST. JAMES PARISH SCHOOL BOARD

Capital Projects Fund (Hurricane Ida)

Original and Revised Budget for the Fiscal Year Ending June 30, 2026

Construction Projects

Total Construction Costs remaining for FY23 by project inclusive of contract costs, design costs, and related construction costs

Baseball/Soft Turf Replacement	Replacement of Turf on BB/SB fields at LHS and SJH	-
Athletic Facility Repairs	Repairs to all Athletic Facilities at LHS and SJH	-
Roof Repairs	Roofing Repairs for all facilities across district	-
Interior/Exterior Repairs	Interior & Exterior repairs for all facilities across district	-
	Total Construction Projects	<u>-</u>

Other Expenditures

Expenditures incurred following the aftermath of Hurricane Ida and materials and supplies lost due to damage

Project Consultants	Project Management, FEMA Consultant, Furniture Consultant	20,000
Purchased Services	Engineering, ABM Services, etc	-
Building/Equipment Repairs & Upkeep	Includes roofwork, building, equipment, grounds	-
Materials & Supplies	Includes instructional, athletics, O&M	-
Furniture & Fixtures	Furniture and fixtures replaced due to damage	-
Interest Payment	Interest payment on bonds due September 2025, March 2026	719,207
Principal Payments	Principal Payment due March 2026	5,805,000
	Total Other Expenditures	<u>6,544,207</u>
	Total Expenditures	<u>6,544,207</u>