



501 Manhattan Blvd.
Harvey, Louisiana 70058

Fiscal Year 2026-2027 General Fund Budget
August 5, 2026

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

Kevin Delahoussaye, District IX



Dr. James Gray
Superintendent

Sarah Caruso
Chief Financial Officer

August 5, 2026

RE: THE FISCAL YEAR 2027 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) 2027 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 two public hearings with one on each side of the river. The Superintendent recommends the following dates, time and place:
 - August 3, 2026 11:30 a.m, East Bank, Bonabel High School Board Room, 2801 Bruin Drive, Kenner, Louisiana
 - August 3, 2026 2:00 p.m., West Bank, Administration Building Board Room, 501 Manhattan Blvd, Harvey, Louisiana
- 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 July 24, 2026)

THIS BUDGET INCLUDES

This budget package follows an intensive budget preparation process that began in February 2026. 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 1.84%, in comparison to the 2025-26 fiscal year, the District is still projected to spend \$50.1 million in employee retirement costs for FY 2026-2027 relating to General Fund funded employees. This is approximately 8% of the budget. In addition to high retirement contribution rates, the District pays for retiree health benefits at a cost of approximately \$28.04 million or 4% of the budget. The chart below shows the retirement contribution rates for fiscal years 2026-27, 2025-26, and 2024-25.

	2024-25	2025-26	2026-27
TRSL	21.51%	20.95%	19.11%
TRSL- ORP	22.10%	21.37%	19.345%
LSERS	25.80%	22.00%	19.50%
LASERS	34.74%	33.15%	31.71%
Total retirement contribution	\$ 53,800,873	\$ 57,244,438*	\$ 50,133,701*

** 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 2026 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.

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. Traditionally, the funding amount is determined from LDOE's March projected budget letter. However, for FY 2027, LDOE released a revised budget letter in July incorporating the impacts of the executive order.

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.

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 and employee stipends directed by Executive Order 26-047. 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, transportation contracts 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 set asides and the FEMA local match. The technology set aside fund is not being fully funded in the original FY 2027 General Fund budget (this instrument) in order to balance the budget associated with the employee stipends required under Executive Order 26-047.

BUDGET CONCERNS

In FY 2027, the District is projected to make "Payments to Other LEAS" of approximately \$104.20 million or 16.20% of the budget. The below chart is the breakdown of payments to other LEAs over the last ten plus 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.

In FY 2026, a Type 2 charter that was located in Jefferson Parish opted to cease operations beginning for the 2026-2027 school year. As a result, one of JPS' authorized Type 1 charters purchased the building and as a result, JPS authorized an enrollment expansion to meet the requirements of the bond holders of the building. As a result, our payment to our Type 1 charter has increased; however, there is an offsetting decrease in payments in the Type 2 since the Type 2 ceased operations

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	99,891,471	6,016	67/7	74
2026	106,777,669	6,194 *	67/7	74
2027	104,196,339	6,609 *	66/7	73

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

	FY 2025 actual	FY 2027 Proposed	2 year difference
Total MFP	\$ 251,351,659	\$ 237,743,029	\$ (13,608,630)
Payments to Charters	99,891,471	104,196,339	4,304,868
Net MFP for District	\$ 151,460,188	\$ 133,546,690	\$ (17,913,498)

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 more than 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. In addition, in FY 2027, the construction of two new schools is slated to be completed and the schools will open for/during FY 2027. One of these schools will result in the relocation of one campus from their old campus to their new campus (Bunche/Washington). The second school will allow for the closure of one school and the opening of a new school (B.A. St. Ville School). In addition, in FY 2026, the School Board approved a school consolidation plan which involved the closing of one school. Therefore, for FY 2027, the District will have one less school to operate.

On May 16, 2026, the voters of Louisiana rejected a constitutional amendment that would have given teachers and support staff a permanent pay raise. On May 18, 2026, the District made available a FY 2027 General Fund budget book to the school board members then on May 22, 2026, made the same budget instrument available for public inspection. This budget book had budget hearings scheduled for June 2, 2026 and a budget adoption on June 3, 2026. This budget book was reflective of the failed constitutional amendment but did include a 3rd consecutive year self-funded pay raise. This pay raise included an increase of \$1,000 to the base of the certified teacher pay scale, increase of \$800 to the base of the noncertified teacher pay scale and a \$500 increase to the base for all other pay scales.

However, on May 26, 2026, the Louisiana Governor held a press conference which announced the creation of an MFP Task Force that would study the MFP formula to create a sustainable, permanent pay raise. This task force was charged to complete the study in December 2026. This would impact the 2027-28 MFP Formula. The governor also noted that the previously funded state stipends would continue for 2026-27 but the funding was unknown.

On June 2, 2026, the Louisiana Governor held another press conference which announced Executive Order 26-047 that directed the stipends to continue for 2026-27 by reallocating "non instruction" MFP funds. This Executive Order allows districts to deficit spend to cover the costs of the stipends or to cut certain non-instruction expenses. This Executive Order called for a vote of legislators by June 23, 2026 which ultimately passed.

Preemptively, on May 27, 2026, the district cancelled the June 2, 2026 budget hearings and June 3, 2026 budget adoption, as well as, removed the proposed FY 2027 budget book from public inspection. The district administrators felt it was necessary to pull this budget book to regroup during this time of uncertainty.

This budget book contemplates both the immediate circumstances related to the Executive Order and also the possibility of future changes, pending the work of the MFP task force. As the MFP task force concludes in December 2026 and based on the results of the task force, the District could potentially need to begin the budget reduction process for the 27-28 school year.

BUDGET OVERVIEW AND HIGHLIGHTS

The summary of the General Fund budget for FY 2026 includes revenues and other financing sources of approximately \$655.24 million and expenditures and other financing uses of approximately \$655.24 million.

This budget book includes the following changes:

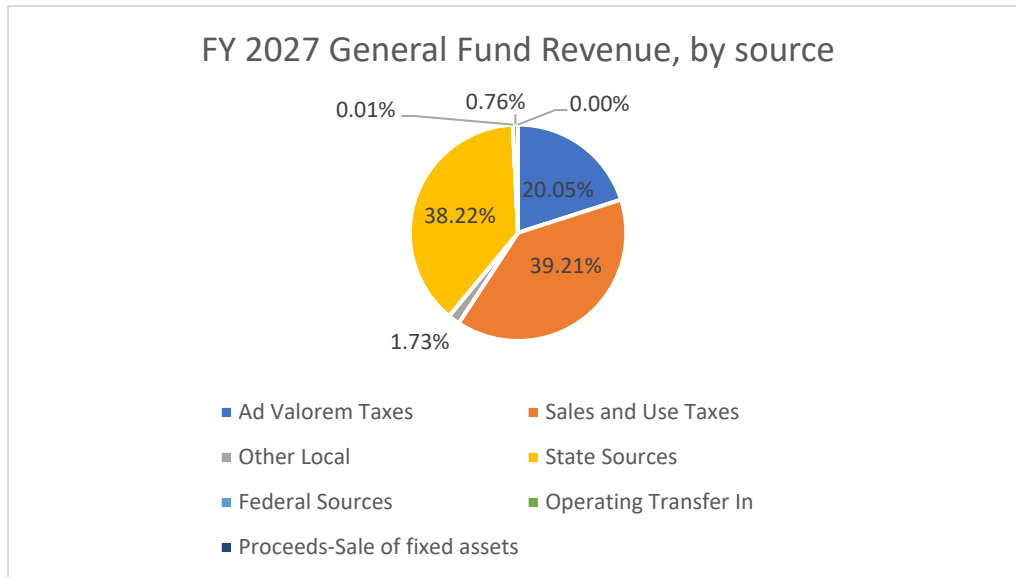
- Incorporates the State mandated stipends of Executive Order 26-047 in the amounts of \$2,000 and \$1,000. (eligible personnel will be consistent with prior years; however, employment dates and paydate are undetermined and will be approved separately). **(\$12.6 million cost)**
- Increased school allocations for two components: (1) Increased the allocations of Jefferson Virtual High School and Strehle Community School by \$2,500 to account for a "building rental" which will help cover graduation costs and (2) Increase allocations by including PK students in the overall student enrollment count. **(\$93 thousand cost)**
- Adjusted the Academy High School Custodial formulas to replicate a traditional high school staffing formula. **(\$400 thousand cost)**
- Expansion of the internal landscaping crew. This will be the second crew that consists of four (4) employees to cut grass across vacant property across the district. The pilot program in FY 2026 was successful. **(\$190 thousand cost)**

In order to offset the costs of Executive Order 26-047, the District eliminated the following expenses from the budget book:

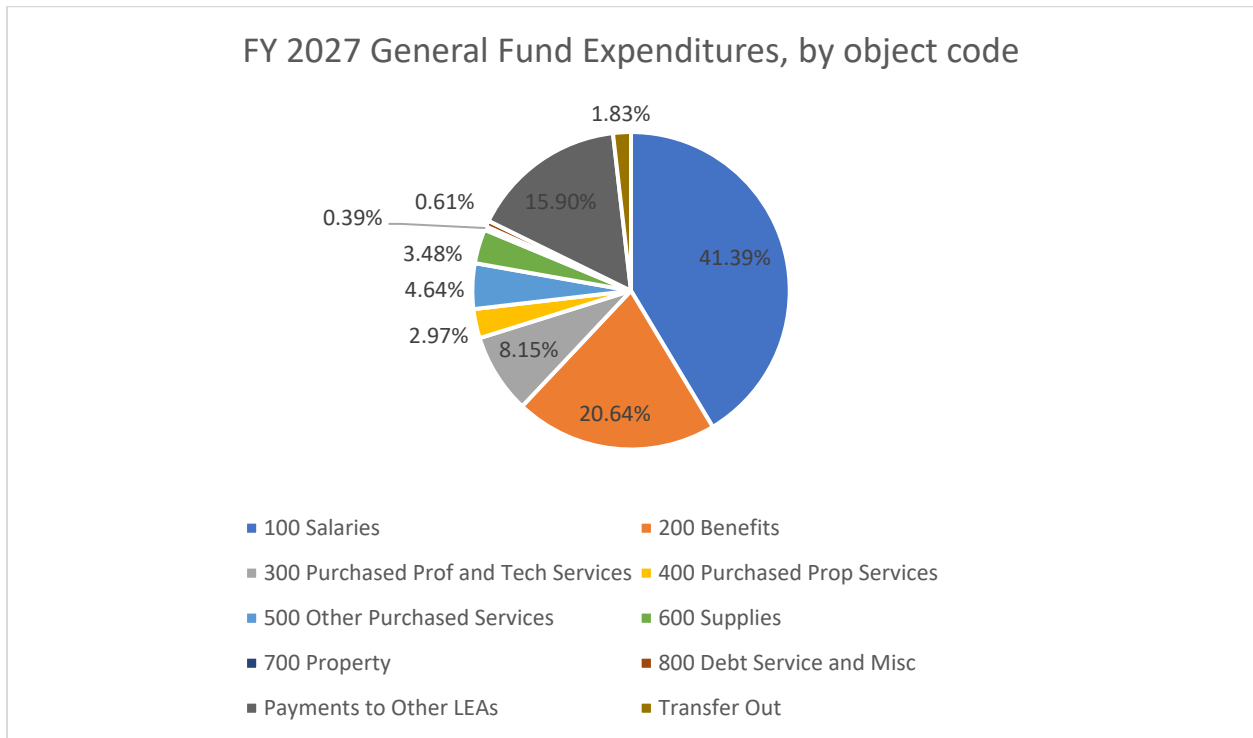
- Removed the proposed self-funded pay raise. This would have been the 3rd consecutive year that the District self funded a pay raise. Estimated cost of \$6 million to the General Fund.
- Shifted the funding source of the consolidated costs associated with the closure of two schools and the opening of two new construction schools from the General Fund to Facilities Set Aside. Estimated cost \$2.1M shifted from General Fund to Facilities Set Aside.
- Removed the fully funding of the technology set aside transfer. In order to fully fund the future technology needs of the students and teachers, the District should fund the technology set aside fund by \$4.3 million. The impact of this will not be felt immediately but in future years, this shortage will need to be made up in order to continue to be 1 to 1 for student devices. As well as this fund, ensures that teachers and administrators have access to devices. It is

unsustainable for the District to continue to cut this budget line beyond 2026-27. Estimated cost: 1.8M million is not being funded of the \$4.3 million.

Sales tax collections and ad valorem taxes make up 60% of budgeted revenues for General Fund which is up from 58% in FY 2026. See the below chart for the budgeted revenue "make-up" for the General Fund:



Salaries, benefits and payments to other LEAs make up 79% of budgeted expenditures for General Fund which is down from 80% in FY 2026. See the below chart for the budgeted expenditures “make-up” for the General Fund:



Prepared By:

Respectfully Submitted:

Sarah B. Caruso
Chief Financial Officer

Dr. James Gray
Superintendent

JEFFERSON PARISH SCHOOLS
FY 2027 GENERAL FUND BUDGET BOOK- SUMMARY

	2025 Actual	2026 Amended	2027 Proposed
REVENUES			
Ad Valorem Taxes	\$ 128,038,799	\$ 131,114,223	\$ 131,392,209
Sales and Use Taxes	251,282,567	256,348,525	256,934,605
Other Local	17,932,864	11,121,917	11,360,140
State Sources	267,407,492	266,034,266	250,449,545
Federal Sources	101,968	87,160	87,160
Total Revenues	664,763,690	664,706,091	650,223,659
EXPENDITURES			
100 Salaries	255,673,100	272,601,145	271,232,202
200 Benefits	127,522,035	138,037,053	135,261,196
300 Purchased Prof and Tech Services	44,097,094	49,540,033	53,382,169
400 Purchased Prop Services	23,189,216	19,564,937	19,469,169
500 Other Purchased Services	27,075,632	30,797,644	30,404,696
600 Supplies	21,184,260	24,433,630	22,789,695
700 Property	1,915,055	2,922,702	2,542,082
800 Debt Service and Misc	896,459	3,964,868	3,999,706
Payments to Other LEAs	99,891,471	106,777,669	104,196,339
Total Expenditures	601,444,323	648,639,681	643,277,254
Excess (Deficiency) of Revenue over Expenditures	63,319,367	16,066,410	6,946,405
OTHER FINANCING SOURCES (USES)			
Operating Transfer In	16,419,611	5,000,000	5,000,000
Operating Transfer Out	(78,532,187)	(19,480,003)	(11,967,635)
Lease Financing	3,374,114	-	-
Proceeds- Insurance Loss	-	40,868	-
Proceeds-Sale of fixed assets	21,680	26,692	21,230
APPROVED TRANSFERS FOR THE FY 2026 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 buse	-	-	-
3. Remaining amount to be transferred to the facilities set aside	-	-	-
Total Other Financing Sources (Uses)	(58,716,782)	(14,412,443)	(6,946,405)
Net Change in Fund Balance	4,602,585	1,653,967	-
Fund Balance- Beginning	205,143,507	209,746,092	211,400,059
Fund Balance- Ending	\$ 209,746,092	\$ 211,400,059	\$ 211,400,059

JEFFERSON PARISH SCHOOLS
FY 2027 GENERAL FUND BUDGET BOOK- BY OBJECT, BY FUNCTION

OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	2025 Actual	2026 Amended	2027 Proposed
LOCAL REVENUES				
	Ad Valorem Taxes	\$ 128,038,799	\$ 131,114,223	\$ 131,392,209
	Sales and Use Taxes	251,282,567	256,348,525	256,934,605
	Earnings on investments	15,456,251	9,264,949	9,264,348
	Other revenues from local sources	2,476,613	1,856,969	2,095,792
TOTAL LOCAL REVENUES		397,254,231	398,584,665	399,686,954
STATE SOURCES				
	MFP- State Public School Fund	251,351,659	250,165,612	237,743,029
	Retirement- PIP	17,388	22,872	17,300
	Revenue in Lieu of Taxes (Revenue Sharing)	1,599,455	1,598,000	1,598,000
	State Restricted Grants-In-Aid (PIP, NonPub)	14,438,990	14,247,782	11,091,216
TOTAL STATE REVENUES		267,407,492	266,034,266	250,449,545
FEDERAL REVENUES				
	JROTC Federal	101,968	87,160	87,160
TOTAL FEDERAL REVENUES		101,968	87,160	87,160
TOTAL REVENUES		\$ 664,763,690	\$ 664,706,091	\$ 650,223,659
EXPENDITURES				
100 Salaries of Regular Employees	Central Services- Planning, Research, Development, and Evaluation Services	1,178,000	1,340,000	1,340,000
100 Salaries of Regular Employees	Other Instructional Staff Services	125,000	157,000	157,000
100 Salaries of Regular Employees	Other Pupil Support Services	805,000	847,000	847,000
100 Salaries of Regular Employees	Regular Programs- K, Elem, Secondary	6,769,000	12,748,800	6,901,000
100 Salaries of Regular Employees	School Administration	670,000	572,000	572,000
100 Salaries of Regular Employees Total		9,547,000	15,664,800	9,817,000
110 Salaries of Regular Employees	Regular Programs- K, Elem, Secondary	42,318	-	-
110 Salaries of Regular Employees Total		42,318	-	-
111 Salaries- Officials/Administrators/Managers	Board of Education Services	87,600	87,600	87,600
111 Salaries- Officials/Administrators/Managers	Business Services	507,960	521,600	525,100
111 Salaries- Officials/Administrators/Managers	Central Services- Planning, Research, Development, and Evaluation Services	1,723,905	1,663,436	1,689,400
111 Salaries- Officials/Administrators/Managers	Executive Administrative Services	604,725	612,375	615,750
111 Salaries- Officials/Administrators/Managers	Guidance Services	89,610	90,625	91,350
111 Salaries- Officials/Administrators/Managers	Health Services	191,980	292,225	295,325
111 Salaries- Officials/Administrators/Managers	Improvement of Instructional Staff Services	2,242,673	2,609,105	2,681,363
111 Salaries- Officials/Administrators/Managers	Instruction and Curriculum Development Services	722,016	683,699	700,750
111 Salaries- Officials/Administrators/Managers	Instructional Staff Training Services	72,960	75,000	75,600
111 Salaries- Officials/Administrators/Managers	Operations and Maintenance of Plant Services	362,276	371,430	372,880
111 Salaries- Officials/Administrators/Managers	Other Pupil Support Services	248,229	251,145	251,145
111 Salaries- Officials/Administrators/Managers	Psychological and Educational Assessment Services	173,045	176,225	176,225
111 Salaries- Officials/Administrators/Managers	Pupil Support Services	448,019	475,600	477,050
111 Salaries- Officials/Administrators/Managers	School Administration	15,653,059	15,454,330	16,152,594
111 Salaries- Officials/Administrators/Managers	Speech Pathology and Audiology Services	95,410	97,150	97,150
111 Salaries- Officials/Administrators/Managers	Student Transportation Services	193,911	188,025	188,750
111 Salaries- Officials/Administrators/Managers Total		23,417,377	23,649,570	24,478,032
112 Salaries- Teachers	Career and Technical Education Programs	902,649	884,872	864,500
112 Salaries- Teachers	Instructional Staff Training Services	5,416	4,973	-
112 Salaries- Teachers	Library/Media Services	3,944,831	4,155,470	4,168,523
112 Salaries- Teachers	Other Instructional Programs	2,215,181	2,577,165	2,471,466
112 Salaries- Teachers	Regular Programs- K, Elem, Secondary	90,583,892	95,554,452	93,871,707
112 Salaries- Teachers	Special Education Programs	28,623,402	31,702,446	33,619,194
112 Salaries- Teachers	Special Education Programs- Gifted and Talented	6,428,974	7,083,886	7,289,784
112 Salaries- Teachers	Special Programs- (NCLB), (Title III), Pre-K, and Other	13,680,012	14,622,774	15,362,047
112 Salaries- Teachers Total		146,384,357	156,586,038	157,647,221
113 Salaries- Therapists/Specialists/Counselors	Guidance Services	2,555,128	2,580,005	2,664,578
113 Salaries- Therapists/Specialists/Counselors	Instruction and Curriculum Development Services	619,890	1,087,175	1,221,900
113 Salaries- Therapists/Specialists/Counselors	Occupational Therapy and Related Services	1,497,246	1,648,452	1,719,000
113 Salaries- Therapists/Specialists/Counselors	Psychological and Educational Assessment Services	6,358,625	6,683,910	6,360,292
113 Salaries- Therapists/Specialists/Counselors	Pupil Support Services	2,037,137	2,400,700	2,349,811
113 Salaries- Therapists/Specialists/Counselors	Speech Pathology and Audiology Services	4,229,199	4,008,699	3,959,816
113 Salaries- Therapists/Specialists/Counselors Total		17,297,225	18,408,941	18,275,397
114 Salaries- Clerical/Secretarial	Board of Education Services	67,000	75,975	76,225
114 Salaries- Clerical/Secretarial	Business Services	561,310	585,017	586,542
114 Salaries- Clerical/Secretarial	Central Services- Planning, Research, Development, and Evaluation Services	1,009,520	1,033,511	1,073,950
114 Salaries- Clerical/Secretarial	Executive Administrative Services	93,300	94,300	94,300
114 Salaries- Clerical/Secretarial	Health Services	39,032	37,971	39,032
114 Salaries- Clerical/Secretarial	Improvement of Instructional Staff Services	484,635	474,926	613,987
114 Salaries- Clerical/Secretarial	Instruction and Curriculum Development Services	40,150	41,150	41,650
114 Salaries- Clerical/Secretarial	Operations and Maintenance of Plant Services	169,250	167,938	173,750
114 Salaries- Clerical/Secretarial	Other Pupil Support Services	42,426	43,226	42,650
114 Salaries- Clerical/Secretarial	Psychological and Educational Assessment Services	32,128	33,150	33,650
114 Salaries- Clerical/Secretarial	Pupil Support Services	34,170	34,170	34,170
114 Salaries- Clerical/Secretarial	School Administration	5,850,340	7,329,440	6,148,656
114 Salaries- Clerical/Secretarial	Student Transportation Services	339,539	332,607	354,500
114 Salaries- Clerical/Secretarial Total		8,762,801	10,283,381	9,313,062
115 Salaries- Para-professionals/Aides	Other Instructional Programs	28,101	58,302	51,175
115 Salaries- Para-professionals/Aides	Regular Programs- K, Elem, Secondary	-	90	-
115 Salaries- Para-professionals/Aides	Special Education Programs	6,236,945	11,774,826	12,246,056
115 Salaries- Para-professionals/Aides	Special Programs- (NCLB), (Title III), Pre-K, and Other	5,909,573	6,163,887	6,046,560
115 Salaries- Para-professionals/Aides	Student Transportation Services	1,540,165	1,712,363	1,782,960
115 Salaries- Para-professionals/Aides	Support of Individual Special Needs Students	1,607,592	2,137,791	2,186,867
115 Salaries- Para-professionals/Aides Total		15,322,375	21,847,259	22,313,618
116 Salaries- Service Workers	Business Services	341,043	318,582	364,000
116 Salaries- Service Workers	Food Services Operations	-	70	-
116 Salaries- Service Workers	Operations and Maintenance of Plant Services	8,848,383	8,835,307	9,986,012
116 Salaries- Service Workers	Student Transportation Services	5,910,361	5,083,029	7,018,725
116 Salaries- Service Workers Total		15,099,787	14,236,988	17,368,737
117 Salaries- Skilled Crafts	Operations and Maintenance of Plant Services	125,021	135,623	137,785
117 Salaries- Skilled Crafts Total		125,021	135,623	137,785
118 Salaries- Degreed Professionals	Board of Education Services	148,050	151,464	150,750
118 Salaries- Degreed Professionals	Business Services	741,409	782,507	835,335
118 Salaries- Degreed Professionals	Central Services- Planning, Research, Development, and Evaluation Services	704,763	927,956	978,160
118 Salaries- Degreed Professionals	Health Services	2,616,064	2,175,118	2,647,600

JEFFERSON PARISH SCHOOLS
FY 2027 GENERAL FUND BUDGET BOOK- BY OBJECT, BY FUNCTION

OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	2025 Actual	2026 Amended	2027 Proposed
118 Salaries- Degreed Professionals Total		4,210,286	4,037,045	4,611,845
119 Salaries- Other Salaries	Business Services	67,560	69,600	102,850
119 Salaries- Other Salaries	Central Services- Planning, Research, Development, and Evaluation Services	839,886	852,147	939,700
119 Salaries- Other Salaries	Improvement of Instructional Staff Services	47,473	56,391	59,800
119 Salaries- Other Salaries	Parental/Family Involvement	21,275	15,503	72,880
119 Salaries- Other Salaries	Pupil Support Services	78,141	90,625	91,350
119 Salaries- Other Salaries	Speech Pathology and Audiology Services	230,109	305,536	284,925
119 Salaries- Other Salaries Total		1,284,445	1,389,802	1,551,505
123 Salaries of Temporary Employees	Regular Programs- K, Elem, Secondary	484	148	484
123 Salaries of Temporary Employees Total		484	148	484
124 Salaries of Temporary Employees	Central Services- Planning, Research, Development, and Evaluation Services	33,001	31,066	15,967
124 Salaries of Temporary Employees	School Administration	24,119	25,183	24,119
124 Salaries of Temporary Employees Total		57,120	56,249	40,086
125 Salaries of Temporary Employees	Special Education Programs	251,143	235,536	251,144
125 Salaries of Temporary Employees	Student Transportation Services	13,713	3,667	13,713
125 Salaries of Temporary Employees Total		264,856	239,203	264,857
126 Salaries of Temporary Employees	Food Services Operations	7,860	6,596	7,860
126 Salaries of Temporary Employees	Operations and Maintenance of Plant Services	75,183	91,936	75,183
126 Salaries of Temporary Employees	Student Transportation Services	10,132	6,024	10,132
126 Salaries of Temporary Employees Total		93,174	104,556	93,175
129 Salaries of Temporary Employees	Community Services Operations	-	35	-
129 Salaries of Temporary Employees Total		-	35	-
131 Salaries for extra work performed	Operations and Maintenance of Plant Services	347	-	347
131 Salaries for extra work performed	School Administration	5,000	1,309	-
131 Salaries for extra work performed Total		5,347	1,309	347
132 Salaries for extra work performed	Career and Technical Education Programs	1,500	1,059	1,500
132 Salaries for extra work performed	Instructional Staff Training Services	1,500	2,471	1,500
132 Salaries for extra work performed	Library/Media Services	32,500	3,763	2,000
132 Salaries for extra work performed	Other Instructional Programs	1,845,785	2,200,559	1,927,864
132 Salaries for extra work performed	Regular Programs- K, Elem, Secondary	1,714,423	81,800	118,681
132 Salaries for extra work performed	School Administration	7,753	-	-
132 Salaries for extra work performed	Special Education Programs	18,303	27,432	15,461
132 Salaries for extra work performed	Special Education Programs- Gifted and Talented	15,000	5,662	13,814
132 Salaries for extra work performed	Special Programs- (NCLB), (Title III), Pre-K, and Other	16,500	13,134	16,500
132 Salaries for extra work performed Total		3,653,263	2,335,880	2,097,320
133 Salaries for extra work performed	Guidance Services	500	3,052	500
133 Salaries for extra work performed	Psychological and Educational Assessment Services	4,440	3,226	6,381
133 Salaries for extra work performed	Pupil Support Services	1,000	1,837	1,000
133 Salaries for extra work performed	Speech Pathology and Audiology Services	250	1,306	1,878
133 Salaries for extra work performed Total		6,190	9,421	9,759
134 Salaries for extra work performed	Board of Education Services	9,218	6,993	9,218
134 Salaries for extra work performed	Business Services	3,707	404	3,710
134 Salaries for extra work performed	Central Services- Planning, Research, Development, and Evaluation Services	50,736	50,674	48,877
134 Salaries for extra work performed	Executive Administrative Services	8,558	7,379	8,558
134 Salaries for extra work performed	Food Services Operations	-	-	-
134 Salaries for extra work performed	Improvement of Instructional Staff Services	4,507	3,739	7,739
134 Salaries for extra work performed	Instruction and Curriculum Development Services	102	-	102
134 Salaries for extra work performed	Operations and Maintenance of Plant Services	10,424	34,662	10,424
134 Salaries for extra work performed	Other Pupil Support Services	689	474	608
134 Salaries for extra work performed	Psychological and Educational Assessment Services	5	-	-
134 Salaries for extra work performed	Regular Programs- K, Elem, Secondary	3,549	-	-
134 Salaries for extra work performed	School Administration	94,235	27,704	15,260
134 Salaries for extra work performed	Student Transportation Services	70,841	76,976	70,841
134 Salaries for extra work performed Total		256,571	209,005	175,337
135 Salaries for extra work performed	Other Instructional Programs	11	15	11
135 Salaries for extra work performed	Regular Programs- K, Elem, Secondary	2,272	-	-
135 Salaries for extra work performed	School Administration	1,385	-	-
135 Salaries for extra work performed	Special Education Programs	65,405	73,668	65,547
135 Salaries for extra work performed	Special Programs- (NCLB), (Title III), Pre-K, and Other	25,431	30,383	25,435
135 Salaries for extra work performed	Student Transportation Services	232,355	196,670	232,355
135 Salaries for extra work performed	Support of Individual Special Needs Students	16,191	18,037	16,193
135 Salaries for extra work performed Total		343,049	318,773	339,541
136 Salaries for extra work performed	Business Services	5,276	10,852	5,276
136 Salaries for extra work performed	Operations and Maintenance of Plant Services	1,161,132	1,370,598	1,161,135
136 Salaries for extra work performed	Other Instructional Programs	44,554	-	-
136 Salaries for extra work performed	Regular Programs- K, Elem, Secondary	2,037	-	-
136 Salaries for extra work performed	School Administration	10,851	-	-
136 Salaries for extra work performed	Student Transportation Services	1,224,361	1,312,953	1,222,344
136 Salaries for extra work performed Total		2,448,211	2,694,403	2,388,755
137 Salaries for extra work performed	Operations and Maintenance of Plant Services	70,620	79,188	70,620
137 Salaries for extra work performed Total		70,620	79,188	70,620
138 Salaries for extra work performed	Health Services	9,334	15,531	12,500
138 Salaries for extra work performed	School Administration	2,824	-	-
138 Salaries for extra work performed Total		12,158	15,531	12,500
139 Salaries for extra work performed	Central Services- Planning, Research, Development, and Evaluation Services	24,592	26,589	28,858
139 Salaries for extra work performed	Food Services Operations	8,337	-	-
139 Salaries for extra work performed	Improvement of Instructional Staff Services	4,122	3,787	4,122
139 Salaries for extra work performed	Instructional Staff Training Services	80	-	-
139 Salaries for extra work performed	Operations and Maintenance of Plant Services	421	-	-
139 Salaries for extra work performed	Other Instructional Programs	6,591	-	-
139 Salaries for extra work performed	Other Pupil Support Services	52	-	-
139 Salaries for extra work performed	Parental/Family Involvement	27,866	54,594	27,867
139 Salaries for extra work performed	Psychological and Educational Assessment Services	163,683	211,892	163,683
139 Salaries for extra work performed	Regular Programs- K, Elem, Secondary	5,298	-	-
139 Salaries for extra work performed	School Administration	19,112	-	-
139 Salaries for extra work performed	Speech Pathology and Audiology Services	912	1,135	689
139 Salaries for extra work performed Total		261,064	297,997	225,219
150 Stipend Pay	Central Services- Planning, Research, Development, and Evaluation Services	1,098,750	-	-
150 Stipend Pay	Instructional Staff Training Services	5,609,250	-	-
150 Stipend Pay Total		6,708,000	-	-
210 Group Insurance	Board of Education Services	20,296	23,200	24,304
210 Group Insurance	Business Services	353,990	358,100	404,814
210 Group Insurance	Career and Technical Education Programs	103,460	105,200	110,706

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OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	2025 Actual	2026 Amended	2027 Proposed
210 Group Insurance	Central Services- Planning, Research, Development, and Evaluation Services	711,395	699,800	783,424
210 Group Insurance	Executive Administrative Services	46,167	48,200	50,532
210 Group Insurance	Guidance Services	316,361	350,800	399,319
210 Group Insurance	Health Services	398,248	444,400	469,409
210 Group Insurance	Improvement of Instructional Staff Services	304,952	382,900	456,044
210 Group Insurance	Instruction and Curriculum Development Services	167,266	207,200	268,219
210 Group Insurance	Instructional Staff Training Services	13,375	216,300	17,033
210 Group Insurance	Library/Media Services	590,023	611,500	670,266
210 Group Insurance	Occupational Therapy and Related Services	253,398	265,800	305,549
210 Group Insurance	Operations and Maintenance of Plant Services	1,783,292	1,795,300	2,061,182
210 Group Insurance	Other Instructional Programs	312,497	401,300	375,261
210 Group Insurance	Other Pupil Support Services	32,392	33,900	35,492
210 Group Insurance	Parental/Family Involvement	11,324	20,200	30,592
210 Group Insurance	Psychological and Educational Assessment Services	1,021,804	1,074,900	1,138,761
210 Group Insurance	Pupil Support Services	359,105	406,000	442,779
210 Group Insurance	Regular Programs- K, Elem, Secondary	13,750,111	14,050,300	15,072,941
210 Group Insurance	School Administration	3,209,657	3,280,100	3,481,122
210 Group Insurance	Special Education Programs	5,490,488	7,209,000	8,054,861
210 Group Insurance	Special Education Programs- Gifted and Talented	976,025	1,062,900	1,207,107
210 Group Insurance	Special Programs- (NCLB), (Title III), Pre-K, and Other	2,998,455	3,500,400	3,476,141
210 Group Insurance	Speech Pathology and Audiology Services	753,692	729,700	722,712
210 Group Insurance	Student Transportation Services	1,492,176	1,595,800	1,954,520
210 Group Insurance	Support of Individual Special Needs Students	261,498	324,000	333,414
210 Group Insurance Total		35,731,449	39,197,200	42,346,504
220 FICA Contributions	Business Services	57	-	-
220 FICA Contributions	Central Services- Planning, Research, Development, and Evaluation Services	45,059	31,620	-
220 FICA Contributions	Food Services Operations	2,401	-	-
220 FICA Contributions	Guidance Services	788	-	-
220 FICA Contributions	Health Services	1,529	-	-
220 FICA Contributions	Instructional Staff Training Services	2,465	-	-
220 FICA Contributions	Occupational Therapy and Related Services	2,350	-	-
220 FICA Contributions	Operations and Maintenance of Plant Services	100,289	116,104	112,102
220 FICA Contributions	Other Instructional Programs	16,999	-	-
220 FICA Contributions	Psychological and Educational Assessment Services	7,807	-	-
220 FICA Contributions	Pupil Support Services	2,339	-	-
220 FICA Contributions	Regular Programs- K, Elem, Secondary	1,592	3,438	-
220 FICA Contributions	School Administration	38,699	40,116	30,978
220 FICA Contributions	Special Education Programs	12,886	5,766	8,415
220 FICA Contributions	Special Education Programs- Gifted and Talented	1,159	-	-
220 FICA Contributions	Special Programs- (NCLB), (Title III), Pre-K, and Other	(232)	2,880	3,534
220 FICA Contributions	Speech Pathology and Audiology Services	894	-	-
220 FICA Contributions	Student Transportation Services	5,439	5,005	7,323
220 FICA Contributions	Support of Individual Special Needs Students	-	-	2,906
220 FICA Contributions Total		242,518	204,929	165,258
225 Medicare Contributions	Board of Education Services	3,221	3,400	3,426
225 Medicare Contributions	Business Services	29,906	33,183	35,132
225 Medicare Contributions	Career and Technical Education Programs	12,804	12,846	12,559
225 Medicare Contributions	Central Services- Planning, Research, Development, and Evaluation Services	90,845	85,919	88,671
225 Medicare Contributions	Executive Administrative Services	10,062	10,354	10,421
225 Medicare Contributions	Food Services Operations	563	95	117
225 Medicare Contributions	Guidance Services	36,699	38,768	39,972
225 Medicare Contributions	Health Services	38,870	36,552	43,420
225 Medicare Contributions	Improvement of Instructional Staff Services	38,710	45,647	48,825
225 Medicare Contributions	Instruction and Curriculum Development Services	18,994	26,274	28,485
225 Medicare Contributions	Instructional Staff Training Services	82,708	1,197	1,119
225 Medicare Contributions	Library/Media Services	55,055	60,308	61,378
225 Medicare Contributions	Occupational Therapy and Related Services	19,560	23,903	24,926
225 Medicare Contributions	Operations and Maintenance of Plant Services	147,841	160,752	173,919
225 Medicare Contributions	Other Instructional Programs	56,509	70,126	64,574
225 Medicare Contributions	Other Instructional Staff Services	1,813	2,277	2,277
225 Medicare Contributions	Other Pupil Support Services	15,696	16,558	16,551
225 Medicare Contributions	Parental/Family Involvement	614	1,034	1,467
225 Medicare Contributions	Psychological and Educational Assessment Services	92,151	103,074	97,737
225 Medicare Contributions	Pupil Support Services	35,782	43,544	42,832
225 Medicare Contributions	Regular Programs- K, Elem, Secondary	1,359,842	1,486,689	1,467,019
225 Medicare Contributions	School Administration	304,305	339,407	334,056
225 Medicare Contributions	Special Education Programs	486,496	635,289	675,832
225 Medicare Contributions	Special Education Programs- Gifted and Talented	88,147	102,798	105,909
225 Medicare Contributions	Special Programs- (NCLB), (Title III), Pre-K, and Other	267,625	302,038	311,081
225 Medicare Contributions	Speech Pathology and Audiology Services	61,349	64,001	62,997
225 Medicare Contributions	Student Transportation Services	130,205	129,187	159,443
225 Medicare Contributions	Support of Individual Special Needs Students	23,612	31,262	32,259
225 Medicare Contributions Total		3,509,983	3,866,481	3,946,404
231 TRSL Retirement Contribution	Board of Education Services	49,136	51,201	45,492
231 TRSL Retirement Contribution	Business Services	369,716	410,102	358,764
231 TRSL Retirement Contribution	Career and Technical Education Programs	169,847	171,366	140,173
231 TRSL Retirement Contribution	Central Services- Planning, Research, Development, and Evaluation Services	1,167,212	1,083,211	1,147,751
231 TRSL Retirement Contribution	Executive Administrative Services	152,055	157,529	75,983
231 TRSL Retirement Contribution	Food Services Operations	1,547	1,966	-
231 TRSL Retirement Contribution	Guidance Services	554,668	599,220	499,748
231 TRSL Retirement Contribution	Health Services	600,146	626,498	572,241
231 TRSL Retirement Contribution	Improvement of Instructional Staff Services	601,198	679,430	621,948
231 TRSL Retirement Contribution	Instruction and Curriculum Development Services	276,395	359,821	336,399
231 TRSL Retirement Contribution	Instructional Staff Training Services	1,175,939	17,041	14,734
231 TRSL Retirement Contribution	Library/Media Services	793,322	847,106	747,269
231 TRSL Retirement Contribution	Occupational Therapy and Related Services	275,826	301,973	303,849
231 TRSL Retirement Contribution	Operations and Maintenance of Plant Services	116,074	402,550	76,126
231 TRSL Retirement Contribution	Other Instructional Programs	805,335	954,607	838,048
231 TRSL Retirement Contribution	Other Instructional Staff Services	25,620	32,481	33,551
231 TRSL Retirement Contribution	Other Pupil Support Services	225,828	232,736	237,265
231 TRSL Retirement Contribution	Parental/Family Involvement	10,575	11,025	15,458
231 TRSL Retirement Contribution	Psychological and Educational Assessment Services	1,293,009	1,361,846	1,186,719
231 TRSL Retirement Contribution	Pupil Support Services	472,418	489,345	479,415

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OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	2025 Actual	2026 Amended	2027 Proposed
231 TRSL Retirement Contribution	Regular Programs- K, Elem, Secondary	20,840,679	23,121,021	18,788,113
231 TRSL Retirement Contribution	School Administration	4,504,760	4,678,699	4,114,303
231 TRSL Retirement Contribution	Special Education Programs	7,492,718	8,737,526	8,625,905
231 TRSL Retirement Contribution	Special Education Programs- Gifted and Talented	1,341,519	1,380,502	1,370,196
231 TRSL Retirement Contribution	Special Programs- (NCLB), (Title III), Pre-K, and Other	4,196,100	4,539,578	4,004,728
231 TRSL Retirement Contribution	Speech Pathology and Audiology Services	940,931	1,116,345	796,747
231 TRSL Retirement Contribution	Student Transportation Services	188,824	514,606	230,067
231 TRSL Retirement Contribution	Support of Individual Special Needs Students	369,933	422,164	400,838
231 TRSL Retirement Contribution Total		49,011,330	53,301,494	46,061,830
233 LSERS Retirement Contribution	Business Services	76,979	71,779	62,718
233 LSERS Retirement Contribution	Central Services- Planning, Research, Development, and Evaluation Services	219,381	-	-
233 LSERS Retirement Contribution	Food Services Operations	-	-	1,535
233 LSERS Retirement Contribution	Instructional Staff Training Services	1,159	-	-
233 LSERS Retirement Contribution	Operations and Maintenance of Plant Services	2,102,732	1,721,579	1,809,093
233 LSERS Retirement Contribution	Other Pupil Support Services	258	440	-
233 LSERS Retirement Contribution	Psychological and Educational Assessment Services	542	-	-
233 LSERS Retirement Contribution	Regular Programs- K, Elem, Secondary	11,339	10,091	8,327
233 LSERS Retirement Contribution	School Administration	2,137	4,626	8,975
233 LSERS Retirement Contribution	Special Education Programs	9,624	5,872	5,151
233 LSERS Retirement Contribution	Special Programs- (NCLB), (Title III), Pre-K, and Other	11,775	11,575	10,689
233 LSERS Retirement Contribution	Student Transportation Services	1,968,172	1,659,257	1,855,252
233 LSERS Retirement Contribution	Support of Individual Special Needs Students	7,222	6,424	4,885
233 LSERS Retirement Contribution Total		4,411,319	3,491,641	3,766,625
239 Other Retirement Contribution	Business Services	49,871	59,549	55,805
239 Other Retirement Contribution	Central Services- Planning, Research, Development, and Evaluation Services	22,660	23,312	26,668
239 Other Retirement Contribution	Health Services	16,833	20,108	-
239 Other Retirement Contribution	Instruction and Curriculum Development Services	29,110	31,628	29,657
239 Other Retirement Contribution	Instructional Staff Training Services	6,170	-	-
239 Other Retirement Contribution	Library/Media Services	14,303	14,553	18,392
239 Other Retirement Contribution	Occupational Therapy and Related Services	29,899	43,965	20,453
239 Other Retirement Contribution	Operations and Maintenance of Plant Services	30	-	-
239 Other Retirement Contribution	Other Instructional Programs	336	-	-
239 Other Retirement Contribution	Other Instructional Staff Services	588	695	-
239 Other Retirement Contribution	Other Pupil Support Services	7,345	6,601	-
239 Other Retirement Contribution	Psychological and Educational Assessment Services	106,298	130,021	60,249
239 Other Retirement Contribution	Pupil Support Services	53,290	63,392	59,298
239 Other Retirement Contribution	Regular Programs- K, Elem, Secondary	35,681	38,954	17,282
239 Other Retirement Contribution	Special Education Programs	(1,610)	9,679	9,006
239 Other Retirement Contribution	Support of Individual Special Needs Students	7,419	8,848	8,376
239 Other Retirement Contribution Total		378,223	451,303	305,246
240 Educational Reimbursement	Instructional Staff Training Services	500	475	-
240 Educational Reimbursement Total		500	475	-
250 Unemployment Compensation	Board of Education Services	44	129	129
250 Unemployment Compensation	Business Services	441	1,243	1,311
250 Unemployment Compensation	Career and Technical Education Programs	182	481	469
250 Unemployment Compensation	Central Services- Planning, Research, Development, and Evaluation Services	1,319	3,213	3,308
250 Unemployment Compensation	Executive Administrative Services	139	389	389
250 Unemployment Compensation	Food Services Operations	1	5	7
250 Unemployment Compensation	Guidance Services	525	1,459	1,488
250 Unemployment Compensation	Health Services	566	1,363	1,617
250 Unemployment Compensation	Improvement of Instructional Staff Services	551	1,715	1,821
250 Unemployment Compensation	Instruction and Curriculum Development Services	273	981	1,061
250 Unemployment Compensation	Instructional Staff Training Services	1,125	52	43
250 Unemployment Compensation	Library/Media Services	805	2,279	2,300
250 Unemployment Compensation	Occupational Therapy and Related Services	297	891	928
250 Unemployment Compensation	Operations and Maintenance of Plant Services	2,150	6,131	6,557
250 Unemployment Compensation	Other Instructional Programs	807	2,654	2,440
250 Unemployment Compensation	Other Instructional Staff Services	25	85	85
250 Unemployment Compensation	Other Pupil Support Services	216	618	617
250 Unemployment Compensation	Parental/Family Involvement	10	82	60
250 Unemployment Compensation	Psychological and Educational Assessment Services	1,343	3,861	3,643
250 Unemployment Compensation	Pupil Support Services	514	1,643	1,596
250 Unemployment Compensation	Regular Programs- K, Elem, Secondary	19,772	58,624	54,728
250 Unemployment Compensation	School Administration	4,430	12,798	12,501
250 Unemployment Compensation	Special Education Programs	5,785	23,884	25,274
250 Unemployment Compensation	Special Education Programs- Gifted and Talented	1,281	3,857	3,950
250 Unemployment Compensation	Special Programs- (NCLB), (Title III), Pre-K, and Other	3,924	11,393	11,661
250 Unemployment Compensation	Speech Pathology and Audiology Services	903	2,400	2,350
250 Unemployment Compensation	Student Transportation Services	1,795	4,822	5,946
250 Unemployment Compensation	Support of Individual Special Needs Students	350	1,212	1,218
250 Unemployment Compensation Total		49,574	148,264	147,497
260 Workers Compensation	Board of Education Services	4,008	5,904	5,950
260 Workers Compensation	Business Services	39,967	57,627	61,007
260 Workers Compensation	Career and Technical Education Programs	16,454	22,308	21,807
260 Workers Compensation	Central Services- Planning, Research, Development, and Evaluation Services	118,099	149,203	153,978
260 Workers Compensation	Executive Administrative Services	12,629	17,981	18,095
260 Workers Compensation	Food Services Operations	134	165	200
260 Workers Compensation	Guidance Services	47,590	67,325	69,407
260 Workers Compensation	Health Services	51,311	63,474	75,401
260 Workers Compensation	Improvement of Instructional Staff Services	49,900	79,264	84,783
260 Workers Compensation	Instruction and Curriculum Development Services	24,728	45,627	49,405
260 Workers Compensation	Instructional Staff Training Services	101,615	2,076	1,943
260 Workers Compensation	Library/Media Services	72,934	104,729	168,891
260 Workers Compensation	Occupational Therapy and Related Services	26,980	41,508	43,284
260 Workers Compensation	Operations and Maintenance of Plant Services	194,441	279,143	301,926
260 Workers Compensation	Other Instructional Programs	73,069	121,777	112,100
260 Workers Compensation	Other Instructional Staff Services	2,234	3,953	3,953
260 Workers Compensation	Other Pupil Support Services	19,595	28,751	28,740
260 Workers Compensation	Parental/Family Involvement	878	1,748	2,542
260 Workers Compensation	Psychological and Educational Assessment Services	121,683	178,986	169,721
260 Workers Compensation	Pupil Support Services	46,566	75,616	74,364
260 Workers Compensation	Regular Programs- K, Elem, Secondary	1,789,400	2,728,985	2,825,559
260 Workers Compensation	School Administration	401,418	589,464	703,677

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OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	2025 Actual	2026 Amended	2027 Proposed
260 Workers Compensation	Special Education Programs	618,109	1,103,242	1,580,030
260 Workers Compensation	Special Education Programs- Gifted and Talented	116,130	178,515	183,909
260 Workers Compensation	Special Programs- (NCLB), (Title III), Pre-K, and Other	355,374	524,502	540,177
260 Workers Compensation	Speech Pathology and Audiology Services	81,819	111,141	109,395
260 Workers Compensation	Student Transportation Services	162,639	224,340	378,645
260 Workers Compensation	Support of Individual Special Needs Students	31,678	54,284	76,753
260 Workers Compensation Total		4,581,381	6,861,638	7,845,702
270 Retiree Health Benefits	Board of Education Services	50,788	62,910	63,083
270 Retiree Health Benefits	Business Services	412,566	486,354	487,690
270 Retiree Health Benefits	Career and Technical Education Programs	76,378	66,209	66,391
270 Retiree Health Benefits	Central Services- Planning, Research, Development, and Evaluation Services	752,306	885,812	888,247
270 Retiree Health Benefits	Community Services Operations	105,963	215,586	216,179
270 Retiree Health Benefits	Executive Administrative Services	119,438	140,575	140,962
270 Retiree Health Benefits	Facilities Acquisition and Construction Services	75,625	80,430	80,651
270 Retiree Health Benefits	Food Services Operations	720,520	741,702	743,741
270 Retiree Health Benefits	Guidance Services	273,167	250,775	251,465
270 Retiree Health Benefits	Health Services	371,369	383,053	384,105
270 Retiree Health Benefits	Improvement of Instructional Staff Services	641,240	955,129	957,753
270 Retiree Health Benefits	Instruction and Curriculum Development Services	344,997	417,228	418,374
270 Retiree Health Benefits	Instructional Staff Training Services	565,984	565,991	567,546
270 Retiree Health Benefits	Library/Media Services	332,383	315,667	316,534
270 Retiree Health Benefits	Occupational Therapy and Related Services	126,411	126,534	126,882
270 Retiree Health Benefits	Operations and Maintenance of Plant Services	1,487,822	1,741,818	1,746,605
270 Retiree Health Benefits	Other Instructional Programs	313,362	313,805	314,668
270 Retiree Health Benefits	Other Pupil Support Services	49,981	59,076	59,239
270 Retiree Health Benefits	Parental/Family Involvement	23,329	19,923	19,977
270 Retiree Health Benefits	Psychological and Educational Assessment Services	582,517	552,389	553,909
270 Retiree Health Benefits	Pupil Support Services	455,151	367,699	368,710
270 Retiree Health Benefits	Regular Programs- K, Elem, Secondary	7,835,208	7,287,504	7,307,531
270 Retiree Health Benefits	School Administration	3,409,954	3,936,731	3,947,551
270 Retiree Health Benefits	Special Education Programs	3,695,295	3,695,742	3,705,899
270 Retiree Health Benefits	Special Education Programs- Gifted and Talented	549,297	552,262	553,780
270 Retiree Health Benefits	Special Programs- (NCLB), (Title III), Pre-K, and Other	2,464,561	2,377,327	2,383,862
270 Retiree Health Benefits	Speech Pathology and Audiology Services	476,852	424,094	425,259
270 Retiree Health Benefits	Student Transportation Services	747,651	770,568	772,686
270 Retiree Health Benefits	Support of Individual Special Needs Students	153,900	174,334	174,813
270 Retiree Health Benefits Total		27,214,014	27,967,227	28,044,092
281 Sick Leave Severance Pay	Business Services	539	800	539
281 Sick Leave Severance Pay	Central Services- Planning, Research, Development, and Evaluation Services	10,082	15,100	10,082
281 Sick Leave Severance Pay	Food Services Operations	32,220	34,500	32,220
281 Sick Leave Severance Pay	Guidance Services	17,500	26,300	17,500
281 Sick Leave Severance Pay	Health Services	12,795	19,200	12,795
281 Sick Leave Severance Pay	Improvement of Instructional Staff Services	26,004	18,400	26,005
281 Sick Leave Severance Pay	Instructional Staff Training Services	35,683	40,200	35,683
281 Sick Leave Severance Pay	Library/Media Services	11,720	15,300	11,720
281 Sick Leave Severance Pay	Operations and Maintenance of Plant Services	43,537	43,200	43,536
281 Sick Leave Severance Pay	Other Instructional Programs	7,896	11,800	7,896
281 Sick Leave Severance Pay	Psychological and Educational Assessment Services	50,300	75,400	50,300
281 Sick Leave Severance Pay	Pupil Support Services	9,284	13,900	9,284
281 Sick Leave Severance Pay	Regular Programs- K, Elem, Secondary	248,712	217,300	248,712
281 Sick Leave Severance Pay	School Administration	120,135	117,600	120,134
281 Sick Leave Severance Pay	Special Education Programs	80,595	63,800	80,597
281 Sick Leave Severance Pay	Special Education Programs- Gifted and Talented	26,292	68,100	26,292
281 Sick Leave Severance Pay	Special Programs- (NCLB), (Title III), Pre-K, and Other	74,719	102,300	74,716
281 Sick Leave Severance Pay	Speech Pathology and Audiology Services	4,626	6,300	4,627
281 Sick Leave Severance Pay	Student Transportation Services	42,441	41,400	42,441
281 Sick Leave Severance Pay Total		855,141	930,900	855,139
282 Annual Leave Severance Pay	Board of Education Services	3,080	-	3,080
282 Annual Leave Severance Pay	Business Services	4,826	-	4,826
282 Annual Leave Severance Pay	Central Services- Planning, Research, Development, and Evaluation Services	15,197	11,800	15,198
282 Annual Leave Severance Pay	Improvement of Instructional Staff Services	10,993	-	10,993
282 Annual Leave Severance Pay	Pupil Support Services	3,630	-	3,630
282 Annual Leave Severance Pay Total		37,726	11,800	37,727
291 Other Employee Benefits	Business Services	1,574	1,200	2,900
291 Other Employee Benefits	Career and Technical Education Programs	510	200	356
291 Other Employee Benefits	Central Services- Planning, Research, Development, and Evaluation Services	3,961	1,500	4,787
291 Other Employee Benefits	Executive Administrative Services	-	-	32
291 Other Employee Benefits	Guidance Services	869	300	2,268
291 Other Employee Benefits	Health Services	411	200	1,037
291 Other Employee Benefits	Improvement of Instructional Staff Services	963	300	4,398
291 Other Employee Benefits	Instruction and Curriculum Development Services	406	300	2,916
291 Other Employee Benefits	Instructional Staff Training Services	300	100	-
291 Other Employee Benefits	Library/Media Services	2,153	1,100	2,818
291 Other Employee Benefits	Occupational Therapy and Related Services	96	100	648
291 Other Employee Benefits	Operations and Maintenance of Plant Services	5,086	4,100	10,666
291 Other Employee Benefits	Other Instructional Programs	1,182	600	1,607
291 Other Employee Benefits	Parental/Family Involvement	-	-	648
291 Other Employee Benefits	Psychological and Educational Assessment Services	2,205	1,500	4,438
291 Other Employee Benefits	Pupil Support Services	734	100	2,460
291 Other Employee Benefits	Regular Programs- K, Elem, Secondary	34,678	18,300	61,969
291 Other Employee Benefits	School Administration	11,009	6,300	20,856
291 Other Employee Benefits	Special Education Programs	18,580	12,500	37,807
291 Other Employee Benefits	Special Education Programs- Gifted and Talented	3,861	3,100	4,853
291 Other Employee Benefits	Special Programs- (NCLB), (Title III), Pre-K, and Other	4,575	4,900	16,523
291 Other Employee Benefits	Speech Pathology and Audiology Services	1,926	1,400	3,726
291 Other Employee Benefits	Student Transportation Services	5,361	3,400	11,288
291 Other Employee Benefits	Support of Individual Special Needs Students	121	200	668
291 Other Employee Benefits Total		100,558	61,700	199,669
293 Other Employee Benefits	Board of Education Services	735	1,000	782
293 Other Employee Benefits	Business Services	12,795	15,700	12,994
293 Other Employee Benefits	Career and Technical Education Programs	4,855	4,500	4,503
293 Other Employee Benefits	Central Services- Planning, Research, Development, and Evaluation Services	24,055	30,300	25,016
293 Other Employee Benefits	Executive Administrative Services	1,614	2,000	1,563

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OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	2025 Actual	2026 Amended	2027 Proposed
293 Other Employee Benefits	Guidance Services	12,276	12,500	13,511
293 Other Employee Benefits	Health Services	14,006	14,900	13,946
293 Other Employee Benefits	Improvement of Instructional Staff Services	11,942	17,000	14,918
293 Other Employee Benefits	Instruction and Curriculum Development Services	5,704	8,400	8,037
293 Other Employee Benefits	Instructional Staff Training Services	323	400	313
293 Other Employee Benefits	Library/Media Services	20,108	19,900	21,403
293 Other Employee Benefits	Occupational Therapy and Related Services	7,879	8,400	8,444
293 Other Employee Benefits	Operations and Maintenance of Plant Services	95,000	117,700	105,613
293 Other Employee Benefits	Other Instructional Programs	11,635	13,000	12,576
293 Other Employee Benefits	Other Pupil Support Services	968	1,200	938
293 Other Employee Benefits	Parental/Family Involvement	246	200	844
293 Other Employee Benefits	Psychological and Educational Assessment Services	33,364	32,700	32,441
293 Other Employee Benefits	Pupil Support Services	12,915	14,600	14,092
293 Other Employee Benefits	Regular Programs- K, Elem, Secondary	501,508	495,300	499,791
293 Other Employee Benefits	School Administration	118,494	143,400	117,781
293 Other Employee Benefits	Special Education Programs	223,329	292,400	315,563
293 Other Employee Benefits	Special Education Programs- Gifted and Talented	33,106	35,700	38,224
293 Other Employee Benefits	Special Programs- (NCLB), (Title III), Pre-K, and Other	137,829	142,600	149,637
293 Other Employee Benefits	Speech Pathology and Audiology Services	24,631	22,400	21,971
293 Other Employee Benefits	Student Transportation Services	72,690	76,000	82,635
293 Other Employee Benefits	Support of Individual Special Needs Students	16,313	19,800	21,967
293 Other Employee Benefits Total		1,398,319	1,542,000	1,539,503
311 Assessor Fees	Board of Education Services	1,234,781	1,220,000	1,220,000
311 Assessor Fees Total		1,234,781	1,220,000	1,220,000
312 Sheriff Fees	Board of Education Services	112,516	73,000	73,000
312 Sheriff Fees Total		112,516	73,000	73,000
313 Pension Fund	Board of Education Services	3,895,066	4,086,000	4,086,000
313 Pension Fund Total		3,895,066	4,086,000	4,086,000
314 Sales Tax Collection Fees	Board of Education Services	21,953,132	22,601,269	23,945,364
314 Sales Tax Collection Fees Total		21,953,132	22,601,269	23,945,364
316 Election Fees	Board of Education Services	39,750	-	39,751
316 Election Fees Total		39,750	-	39,751
320 Purchased Educational Services	Career and Technical Education Programs	35,933	49,900	12,775
320 Purchased Educational Services	Central Services- Planning, Research, Development, and Evaluation Services	375	-	75
320 Purchased Educational Services	Community Services Operations	10,000	9,500	9,500
320 Purchased Educational Services	Health Services	8,274	253,330	600
320 Purchased Educational Services	Instructional Staff Training Services	11,632	60,212	65,117
320 Purchased Educational Services	Library/Media Services	1,900	1,370	-
320 Purchased Educational Services	Other Instructional Programs	47,063	68,536	-
320 Purchased Educational Services	Parental/Family Involvement	-	8,064	8,064
320 Purchased Educational Services	Psychological and Educational Assessment Services	-	654,675	-
320 Purchased Educational Services	Pupil Support Services	-	975,634	56,715
320 Purchased Educational Services	Regular Programs- K, Elem, Secondary	4,116,038	4,141,300	6,853,415
320 Purchased Educational Services	School Administration	17,029	25,000	-
320 Purchased Educational Services	Special Education Programs	759,320	2,238,500	985,722
320 Purchased Educational Services	Special Education Programs- Gifted and Talented	21,422	18,000	400
320 Purchased Educational Services	Special Programs- (NCLB), (Title III), Pre-K, and Other	105,984	140,700	262,277
320 Purchased Educational Services	Speech Pathology and Audiology Services	31,471	36,400	-
320 Purchased Educational Services	Student Transportation Services	37,373	38,793	50,119
320 Purchased Educational Services Total		5,203,814	8,719,914	8,304,779
331 Occupational/Physical Therapist Services	Occupational Therapy and Related Services	369	-	-
331 Occupational/Physical Therapist Services Total		369	-	-
332 Legal Services	Board of Education Services	361,883	908,508	828,708
332 Legal Services	Business Services	419,362	15,000	15,000
332 Legal Services	Central Services- Planning, Research, Development, and Evaluation Services	60,234	88,028	60,234
332 Legal Services Total		841,479	1,011,536	903,942
333 Audit/Accounting Services	Board of Education Services	158,000	158,000	166,500
333 Audit/Accounting Services	Business Services	-	45,000	-
333 Audit/Accounting Services	Central Services- Planning, Research, Development, and Evaluation Services	5,019	59,647	5,019
333 Audit/Accounting Services Total		163,019	262,647	171,519
334 Architect/Engineering Services	Central Services- Planning, Research, Development, and Evaluation Services	1,253,224	1,450,000	1,344,443
334 Architect/Engineering Services	Operations and Maintenance of Plant Services	2,198	35,140	35,140
334 Architect/Engineering Services Total		1,255,421	1,485,140	1,379,583
335 Medical Services	Central Services- Planning, Research, Development, and Evaluation Services	5,485	6,200	5,485
335 Medical Services	Health Services	502,881	212,000	11,500
335 Medical Services	Other Instructional Programs	7,523	7,550	7,523
335 Medical Services	Student Transportation Services	33,403	20,000	33,403
335 Medical Services Total		549,292	245,750	57,911
339 Other Professional Services	Board of Education Services	145,860	398,200	159,425
339 Other Professional Services	Business Services	71,963	84,103	71,195
339 Other Professional Services	Career and Technical Education Programs	-	19,200	-
339 Other Professional Services	Central Services- Planning, Research, Development, and Evaluation Services	279,375	133,756	276,624
339 Other Professional Services	Executive Administrative Services	37,000	67,500	97,000
339 Other Professional Services	Food Services Operations	118	-	-
339 Other Professional Services	Improvement of Instructional Staff Services	109,016	248,000	109,276
339 Other Professional Services	Instructional Staff Training Services	294	-	-
339 Other Professional Services	Library/Media Services	228,697	139,505	233,768
339 Other Professional Services	Operations and Maintenance of Plant Services	2,244,301	2,639,894	2,243,458
339 Other Professional Services	Other Instructional Programs	335,336	464,506	422,427
339 Other Professional Services	Other Pupil Support Services	8,391	13,540	10,784
339 Other Professional Services	Parental/Family Involvement	-	1,000	1,000
339 Other Professional Services	Psychological and Educational Assessment Services	312	10,000	12,000
339 Other Professional Services	Regular Programs- K, Elem, Secondary	16,551	-	-
339 Other Professional Services	School Administration	39,375	-	-
339 Other Professional Services	Student Transportation Services	15,680	18,791	22,769
339 Other Professional Services Total		3,532,272	4,237,995	3,659,726
340 Purchased Technical Services	Business Services	829,817	849,139	863,834
340 Purchased Technical Services	Central Services- Planning, Research, Development, and Evaluation Services	3,296,034	3,880,716	7,863,092
340 Purchased Technical Services	Library/Media Services	7,238	12,770	7,569
340 Purchased Technical Services	Operations and Maintenance of Plant Services	1,053,944	657,841	607,210
340 Purchased Technical Services	Parental/Family Involvement	53,200	53,200	53,200
340 Purchased Technical Services	Regular Programs- K, Elem, Secondary	8,312	85,717	88,289
340 Purchased Technical Services	School Administration	11,078	-	-

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OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	2025 Actual	2026 Amended	2027 Proposed
340 Purchased Technical Services	Student Transportation Services	56,560	57,400	57,400
340 Purchased Technical Services Total		5,316,183	5,596,782	9,540,594
411 Utility Services	Operations and Maintenance of Plant Services	1,683,247	1,683,247	1,693,300
411 Utility Services Total		1,683,247	1,683,247	1,693,300
421 Cleaning Services	Business Services	19,527	21,200	21,675
421 Cleaning Services	Central Services- Planning, Research, Development, and Evaluation Services	6,420	2,000	864
421 Cleaning Services	Executive Administrative Services	2,164	2,000	2,165
421 Cleaning Services	Improvement of Instructional Staff Services	6,493	6,000	6,164
421 Cleaning Services	Operations and Maintenance of Plant Services	481,910	529,920	529,270
421 Cleaning Services	Other Pupil Support Services	5,676	10,000	6,000
421 Cleaning Services	Parental/Family Involvement	2,164	2,000	2,165
421 Cleaning Services	Psychological and Educational Assessment Services	15,236	40,000	30,000
421 Cleaning Services Total		539,592	613,120	598,303
423 Cleaning Services	Operations and Maintenance of Plant Services	26,571	2,744	2,744
423 Cleaning Services Total		26,571	2,744	2,744
424 Cleaning Services	Operations and Maintenance of Plant Services	677,960	673,545	681,240
424 Cleaning Services Total		677,960	673,545	681,240
430 Repairs and Maintenance	Central Services- Planning, Research, Development, and Evaluation Services	226,260	150,269	120,500
430 Repairs and Maintenance	Food Services Operations	213,314	87,777	-
430 Repairs and Maintenance	Library/Media Services	-	420	-
430 Repairs and Maintenance	Operations and Maintenance of Plant Services	12,549,203	12,813,333	12,815,814
430 Repairs and Maintenance	Other Instructional Programs	13,220	-	-
430 Repairs and Maintenance	Regular Programs- K, Elem, Secondary	6,643	-	-
430 Repairs and Maintenance	School Administration	7,107	-	-
430 Repairs and Maintenance	Student Transportation Services	417,768	831,076	830,255
430 Repairs and Maintenance Total		13,433,515	13,882,875	13,766,569
440 Rentals	Special Programs- (NCLB), (Title III), Pre-K, and Other	2,550	-	-
440 Rentals Total		2,550	-	-
441 Rentals	Instructional Staff Training Services	100	200	-
441 Rentals	Operations and Maintenance of Plant Services	10,420	19,985	10,420
441 Rentals	Other Instructional Programs	599	-	-
441 Rentals	Regular Programs- K, Elem, Secondary	21,380	-	-
441 Rentals	School Administration	18	-	-
441 Rentals Total		32,516	20,185	10,420
442 Rentals	Business Services	106,663	141,500	106,663
442 Rentals	Central Services- Planning, Research, Development, and Evaluation Services	300	150	300
442 Rentals	Food Services Operations	0	-	-
442 Rentals	Operations and Maintenance of Plant Services	347,868	342,750	342,750
442 Rentals	Other Instructional Programs	786	-	-
442 Rentals	Regular Programs- K, Elem, Secondary	249,765	-	-
442 Rentals	School Administration	390,929	-	-
442 Rentals	Special Education Programs	3,124	-	-
442 Rentals	Special Programs- (NCLB), (Title III), Pre-K, and Other	150	4,225	5,500
442 Rentals	Student Transportation Services	1,537,165	1,696,636	1,757,520
442 Rentals Total		2,636,750	2,185,261	2,212,733
450 Construction Services	Facilities Acquisition and Construction Services	3,616,646	-	-
450 Construction Services Total		3,616,646	-	-
490 Other Purchased Property Services	Operations and Maintenance of Plant Services	539,870	503,960	503,860
490 Other Purchased Property Services Total		539,870	503,960	503,860
513 Student Transportation Services	Student Transportation Services	8,008	6,800	6,800
513 Student Transportation Services Total		8,008	6,800	6,800
519 Student Transportation Services	Student Transportation Services	11,569,676	11,928,180	11,928,180
519 Student Transportation Services Total		11,569,676	11,928,180	11,928,180
521 Insurance (Other than Employee Benefits)	Board of Education Services	1,261,832	1,437,308	2,090,177
521 Insurance (Other than Employee Benefits) Total		1,261,832	1,437,308	2,090,177
522 Insurance (Other than Employee Benefits)	Operations and Maintenance of Plant Services	7,480,613	8,234,695	6,241,840
522 Insurance (Other than Employee Benefits) Total		7,480,613	8,234,695	6,241,840
523 Insurance (Other than Employee Benefits)	Operations and Maintenance of Plant Services	38,252	35,978	22,107
523 Insurance (Other than Employee Benefits)	Student Transportation Services	1,223,805	1,496,674	1,853,075
523 Insurance (Other than Employee Benefits) Total		1,262,057	1,532,652	1,875,182
524 Insurance (Other than Employee Benefits)	Board of Education Services	322,356	530,534	477,917
524 Insurance (Other than Employee Benefits) Total		322,356	530,534	477,917
525 Insurance (Other than Employee Benefits)	Board of Education Services	11,004	11,004	11,074
525 Insurance (Other than Employee Benefits) Total		11,004	11,004	11,074
530 Communications	Board of Education Services	16,538	20,955	22,260
530 Communications	Business Services	-	23,533	91,372
530 Communications	Career and Technical Education Programs	21,000	50,505	27,565
530 Communications	Central Services- Planning, Research, Development, and Evaluation Services	15,043	105,255	105,256
530 Communications	Executive Administrative Services	7,312	8,336	8,121
530 Communications	Health Services	150	160	160
530 Communications	Improvement of Instructional Staff Services	17,000	33,750	36,459
530 Communications	Library/Media Services	121,487	120,485	133,360
530 Communications	Operations and Maintenance of Plant Services	-	2,199	62,550
530 Communications	Other Instructional Programs	25,153	22,100	50,000
530 Communications	Psychological and Educational Assessment Services	-	2,020	-
530 Communications	Pupil Support Services	562,172	574,045	572,568
530 Communications	Regular Programs- K, Elem, Secondary	2,350,980	3,816,558	4,649,135
530 Communications	School Administration	640	-	-
530 Communications	Special Programs- (NCLB), (Title III), Pre-K, and Other	-	40,000	33,000
530 Communications	Student Transportation Services	25,599	51,771	51,772
530 Communications Total		3,163,073	4,871,672	5,843,578
531 Communications	Central Services- Planning, Research, Development, and Evaluation Services	3,100	309,098	-
531 Communications	Operations and Maintenance of Plant Services	811,333	861,002	919,520
531 Communications	Regular Programs- K, Elem, Secondary	2,622	-	-
531 Communications	School Administration	113,137	193,903	-
531 Communications Total		930,192	1,364,003	919,520
534 Communications	Board of Education Services	-	225	-
534 Communications	Business Services	47,329	50,000	42,734
534 Communications	Central Services- Planning, Research, Development, and Evaluation Services	10	600	500
534 Communications	Library/Media Services	-	500	-
534 Communications	Other Pupil Support Services	-	500	250
534 Communications	Regular Programs- K, Elem, Secondary	4,036	-	-
534 Communications	School Administration	28,389	-	-

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OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	2025 Actual	2026 Amended	2027 Proposed
534 Communications	Speech Pathology and Audiology Services	-	100	-
534 Communications Total		79,764	51,925	43,484
540 Advertising and Public Notices	Board of Education Services	388	6,000	388
540 Advertising and Public Notices	Business Services	-	1,280	-
540 Advertising and Public Notices	Career and Technical Education Programs	1,250	-	1,250
540 Advertising and Public Notices	Central Services- Planning, Research, Development, and Evaluation Services	79,566	111,000	106,098
540 Advertising and Public Notices	Executive Administrative Services	-	2,500	1,500
540 Advertising and Public Notices	Library/Media Services	2,900	6,655	6,655
540 Advertising and Public Notices	Operations and Maintenance of Plant Services	120	220	220
540 Advertising and Public Notices	Other Instructional Programs	26	30	26
540 Advertising and Public Notices	School Administration	100	-	-
540 Advertising and Public Notices	Special Programs- (NCLB), (Title III), Pre-K, and Other	-	24	24
540 Advertising and Public Notices Total		84,348	127,709	116,161
550 Printing and Binding	Board of Education Services	57	1,250	57
550 Printing and Binding	Business Services	20,808	19,865	20,877
550 Printing and Binding	Central Services- Planning, Research, Development, and Evaluation Services	13,301	4,392	13,350
550 Printing and Binding	Executive Administrative Services	56,958	24,767	56,960
550 Printing and Binding	Health Services	2,374	966	1,000
550 Printing and Binding	Improvement of Instructional Staff Services	1,506	2,064	2,360
550 Printing and Binding	Instruction and Curriculum Development Services	73,586	54,647	73,586
550 Printing and Binding	Instructional Staff Training Services	1,169	-	-
550 Printing and Binding	Operations and Maintenance of Plant Services	5,256	500	500
550 Printing and Binding	Other Instructional Programs	8,100	3,500	3,961
550 Printing and Binding	Regular Programs- K, Elem, Secondary	27,337	27,000	14,304
550 Printing and Binding	School Administration	42,535	-	-
550 Printing and Binding	Special Education Programs- Gifted and Talented	-	195	-
550 Printing and Binding	Special Programs- (NCLB), (Title III), Pre-K, and Other	394	478	522
550 Printing and Binding	Speech Pathology and Audiology Services	-	600	600
550 Printing and Binding	Student Transportation Services	4,198	4,400	4,400
550 Printing and Binding Total		257,580	144,624	192,477
564 Tuition	Executive Administrative Services	-	2,000	-
564 Tuition Total		-	2,000	-
582 Travel	Board of Education Services	23,698	27,000	27,000
582 Travel	Business Services	5,287	5,900	5,379
582 Travel	Central Services- Planning, Research, Development, and Evaluation Services	43,803	53,340	46,726
582 Travel	Executive Administrative Services	31,525	48,580	40,686
582 Travel	Food Services Operations	133	-	-
582 Travel	Health Services	10,627	11,000	11,064
582 Travel	Improvement of Instructional Staff Services	66,009	63,977	66,440
582 Travel	Instructional Staff Training Services	34,281	25,557	25,498
582 Travel	Library/Media Services	7,305	11,375	7,305
582 Travel	Occupational Therapy and Related Services	17,800	21,478	20,164
582 Travel	Operations and Maintenance of Plant Services	13,841	9,820	9,820
582 Travel	Other Instructional Programs	10,374	8,926	10,707
582 Travel	Psychological and Educational Assessment Services	8,896	22,876	18,203
582 Travel	Pupil Support Services	408	3,492	1,651
582 Travel	Regular Programs- K, Elem, Secondary	17,399	610	628
582 Travel	School Administration	16,333	-	-
582 Travel	Special Education Programs	25,183	27,002	34,429
582 Travel	Special Education Programs- Gifted and Talented	15,674	34,581	26,207
582 Travel	Speech Pathology and Audiology Services	36,412	42,264	54,700
582 Travel	Student Transportation Services	2,595	11,411	11,410
582 Travel Total		387,583	429,188	418,017
590 Miscellaneous Purchased Services	Other Instructional Programs	3,158	3,750	3,158
590 Miscellaneous Purchased Services	Regular Programs- K, Elem, Secondary	235,286	115,000	235,286
590 Miscellaneous Purchased Services	Special Programs- (NCLB), (Title III), Pre-K, and Other	1,845	6,600	1,845
590 Miscellaneous Purchased Services Total		240,289	125,350	240,289
591 Miscellaneous Purchased Services	Instructional Staff Training Services	49	-	-
591 Miscellaneous Purchased Services	Other Instructional Programs	7,653	-	-
591 Miscellaneous Purchased Services	Regular Programs- K, Elem, Secondary	8,117	-	-
591 Miscellaneous Purchased Services	School Administration	1,440	-	-
591 Miscellaneous Purchased Services Total		17,259	-	-
610 Materials and Supplies	Board of Education Services	16,206	19,295	17,156
610 Materials and Supplies	Business Services	202,504	228,074	207,107
610 Materials and Supplies	Career and Technical Education Programs	17,455	12,500	16,505
610 Materials and Supplies	Central Services- Planning, Research, Development, and Evaluation Services	411,284	367,382	103,785
610 Materials and Supplies	Executive Administrative Services	56,763	61,822	75,295
610 Materials and Supplies	Food Services Operations	1,686	-	-
610 Materials and Supplies	Health Services	30,279	24,166	19,000
610 Materials and Supplies	Improvement of Instructional Staff Services	37,149	197,923	189,637
610 Materials and Supplies	Instruction and Curriculum Development Services	1,420	3,500	1,420
610 Materials and Supplies	Instructional Staff Training Services	15,879	-	-
610 Materials and Supplies	Library/Media Services	40,150	6,006	32,160
610 Materials and Supplies	Operations and Maintenance of Plant Services	1,293,264	264,427	268,148
610 Materials and Supplies	Other Instructional Programs	297,985	319,199	355,437
610 Materials and Supplies	Other Pupil Support Services	2,854	-	-
610 Materials and Supplies	Psychological and Educational Assessment Services	26,356	49,860	74,365
610 Materials and Supplies	Regular Programs- K, Elem, Secondary	3,559,638	7,181,805	5,480,731
610 Materials and Supplies	School Administration	617,565	-	-
610 Materials and Supplies	Special Education Programs	6,268	2,454	2,500
610 Materials and Supplies	Special Education Programs- Gifted and Talented	511	3,244	2,456
610 Materials and Supplies	Special Programs- (NCLB), (Title III), Pre-K, and Other	4,630	-	-
610 Materials and Supplies	Speech Pathology and Audiology Services	-	500	9,403
610 Materials and Supplies	Student Transportation Services	15,135	17,726	17,727
610 Materials and Supplies Total		6,654,980	8,759,884	6,872,832
613 Materials and Supplies	Guidance Services	-	500	330
613 Materials and Supplies	Health Services	-	20,058	11,990
613 Materials and Supplies	Other Instructional Programs	1,197	4,993	3,630
613 Materials and Supplies	Psychological and Educational Assessment Services	1,773	39,194	27,280
613 Materials and Supplies	Pupil Support Services	-	9,513	8,470
613 Materials and Supplies	Regular Programs- K, Elem, Secondary	370,208	805,726	831,980
613 Materials and Supplies	Special Education Programs	12,263	2,273	2,090
613 Materials and Supplies	Speech Pathology and Audiology Services	-	30,770	24,530

JEFFERSON PARISH SCHOOLS
FY 2027 GENERAL FUND BUDGET BOOK- BY OBJECT, BY FUNCTION

OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	2025 Actual	2026 Amended	2027 Proposed
613 Materials and Supplies Total		385,440	913,027	910,300
615 Supplies- Technology Related	Business Services	11,664	5,000	11,700
615 Supplies- Technology Related	Central Services- Planning, Research, Development, and Evaluation Services	93,992	147,000	22,501
615 Supplies- Technology Related	Executive Administrative Services	2,799	4,342	2,800
615 Supplies- Technology Related	Food Services Operations	745	-	-
615 Supplies- Technology Related	Health Services	305	-	-
615 Supplies- Technology Related	Improvement of Instructional Staff Services	273	1,118	500
615 Supplies- Technology Related	Library/Media Services	98	2,290	-
615 Supplies- Technology Related	Operations and Maintenance of Plant Services	1,792	-	-
615 Supplies- Technology Related	Other Instructional Programs	305	-	-
615 Supplies- Technology Related	Other Instructional Staff Services	245	1,000	245
615 Supplies- Technology Related	Psychological and Educational Assessment Services	-	13,530	20,000
615 Supplies- Technology Related	Regular Programs- K, Elem, Secondary	34,218	-	218,527
615 Supplies- Technology Related	School Administration	17,979	-	-
615 Supplies- Technology Related	Special Education Programs	615	-	-
615 Supplies- Technology Related	Student Transportation Services	1,868	2,175	2,175
615 Supplies- Technology Related Total		166,898	176,454	278,448
616 Supplies- Technology Related	Business Services	-	1,000	-
616 Supplies- Technology Related	Central Services- Planning, Research, Development, and Evaluation Services	4,212	6,258	4,212
616 Supplies- Technology Related	Food Services Operations	145,713	-	-
616 Supplies- Technology Related	Health Services	-	-	8,000
616 Supplies- Technology Related	Library/Media Services	-	2,846	-
616 Supplies- Technology Related	Operations and Maintenance of Plant Services	807,086	666,180	675,378
616 Supplies- Technology Related	Other Instructional Programs	3,800	-	-
616 Supplies- Technology Related	Regular Programs- K, Elem, Secondary	9,098	-	-
616 Supplies- Technology Related	School Administration	17,613	-	-
616 Supplies- Technology Related Total		987,523	676,284	687,590
617 Supplies- Technology Related	Business Services	28,179	12,630	27,690
617 Supplies- Technology Related	Career and Technical Education Programs	2,055	3,300	2,055
617 Supplies- Technology Related	Central Services- Planning, Research, Development, and Evaluation Services	1,011,191	604,408	165,950
617 Supplies- Technology Related	Executive Administrative Services	25,137	13,777	6,500
617 Supplies- Technology Related	Food Services Operations	529	-	-
617 Supplies- Technology Related	Health Services	13,506	13,259	11,650
617 Supplies- Technology Related	Improvement of Instructional Staff Services	2,101	14,582	12,101
617 Supplies- Technology Related	Library/Media Services	2,510	-	-
617 Supplies- Technology Related	Operations and Maintenance of Plant Services	3,005	9,320	9,320
617 Supplies- Technology Related	Other Instructional Staff Services	9,092	7,976	9,092
617 Supplies- Technology Related	Regular Programs- K, Elem, Secondary	61,881	3,679	137,775
617 Supplies- Technology Related	School Administration	44,458	-	-
617 Supplies- Technology Related	Student Transportation Services	-	12,873	12,873
617 Supplies- Technology Related Total		1,203,644	695,803	395,006
619 Supplies- Technology Related	Operations and Maintenance of Plant Services	-	-	23,996
619 Supplies- Technology Related Total		-	-	23,996
621 Energy	Operations and Maintenance of Plant Services	826,656	966,900	826,800
621 Energy Total		826,656	966,900	826,800
622 Energy	Operations and Maintenance of Plant Services	9,545,354	9,809,544	9,545,400
622 Energy Total		9,545,354	9,809,544	9,545,400
626 Energy	Operations and Maintenance of Plant Services	59,379	39,280	32,652
626 Energy	Other Instructional Programs	5,208	-	-
626 Energy	Regular Programs- K, Elem, Secondary	1,486	-	-
626 Energy	School Administration	321	-	-
626 Energy	Student Transportation Services	1,323,356	1,860,900	1,925,000
626 Energy Total		1,389,751	1,900,180	1,957,652
631 Purchased Food	Food Services Operations	5,859	-	-
631 Purchased Food Total		5,859	-	-
641 Textbooks/Workbooks/Lib Books/Periodicals	Library/Media Services	9,093	-	-
641 Textbooks/Workbooks/Lib Books/Periodicals Total		9,093	-	-
642 Textbooks/Workbooks/Lib Books/Periodicals	Regular Programs- K, Elem, Secondary	3,385	-	-
642 Textbooks/Workbooks/Lib Books/Periodicals	School Administration	3,449	-	-
642 Textbooks/Workbooks/Lib Books/Periodicals Total		6,833	-	-
643 Textbooks/Workbooks/Lib Books/Periodicals	Regular Programs- K, Elem, Secondary	791	534,404	1,290,982
643 Textbooks/Workbooks/Lib Books/Periodicals Total		791	534,404	1,290,982
644 Textbooks/Workbooks/Lib Books/Periodicals	Executive Administrative Services	689	1,150	689
644 Textbooks/Workbooks/Lib Books/Periodicals	Library/Media Services	750	-	-
644 Textbooks/Workbooks/Lib Books/Periodicals Total		1,439	1,150	689
731 Machinery, Vehicles, Furniture, Equipment	Business Services	36,760	158,227	75,542
731 Machinery, Vehicles, Furniture, Equipment	Operations and Maintenance of Plant Services	136,943	120,241	150,000
731 Machinery, Vehicles, Furniture, Equipment Total		173,703	278,468	225,542
732 Machinery, Vehicles, Furniture, Equipment	Food Services Operations	-	159,036	-
732 Machinery, Vehicles, Furniture, Equipment	Operations and Maintenance of Plant Services	-	284,092	154,000
732 Machinery, Vehicles, Furniture, Equipment	Student Transportation Services	2,249	303,217	310,000
732 Machinery, Vehicles, Furniture, Equipment Total		2,249	746,345	464,000
733 Machinery, Vehicles, Furniture, Equipment	Operations and Maintenance of Plant Services	1,649,241	1,727,540	1,727,540
733 Machinery, Vehicles, Furniture, Equipment	School Administration	5,175	-	-
733 Machinery, Vehicles, Furniture, Equipment Total		1,654,416	1,727,540	1,727,540
734 Machinery, Vehicles, Furniture, Equipment	Central Services- Planning, Research, Development, and Evaluation Services	84,687	170,350	125,000
734 Machinery, Vehicles, Furniture, Equipment Total		84,687	170,350	125,000
810 Dues and Fees	Board of Education Services	1,128	6,025	1,129
810 Dues and Fees	Business Services	772,772	729,505	773,253
810 Dues and Fees	Central Services- Planning, Research, Development, and Evaluation Services	98	239	155
810 Dues and Fees	Executive Administrative Services	4,395	9,148	5,954
810 Dues and Fees	Health Services	-	500	-
810 Dues and Fees	Instructional Staff Training Services	4,580	950	1,400
810 Dues and Fees	Operations and Maintenance of Plant Services	6,324	1,700	1,700
810 Dues and Fees	Other Instructional Programs	12,682	646	535
810 Dues and Fees	Other Pupil Support Services	-	-	-
810 Dues and Fees	Psychological and Educational Assessment Services	25	50	-
810 Dues and Fees	Regular Programs- K, Elem, Secondary	20,643	19,000	16,000
810 Dues and Fees	School Administration	10,766	-	-
810 Dues and Fees	Student Transportation Services	10	-	-
810 Dues and Fees Total		833,423	767,763	800,126
820 Legal Reserve	Board of Education Services	18,000	-	-
820 Legal Reserve Total		18,000	-	-

JEFFERSON PARISH SCHOOLS
FY 2027 GENERAL FUND BUDGET BOOK- BY OBJECT, BY FUNCTION

OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	2025 Actual	2026 Amended	2027 Proposed
890 Miscellaneous Expenditure	Central Services- Planning, Research, Development, and Evaluation Services	6,875	-	6,900
890 Miscellaneous Expenditure	Library/Media Services	203	200	300
890 Miscellaneous Expenditure	Special Education Programs- Gifted and Talented	37,959	31,500	31,300
890 Miscellaneous Expenditure Total		45,037	31,700	38,500
891 School Allocations	Regular Programs- K, Elem, Secondary	-	3,165,405	3,161,080
891 School Allocations Total		-	3,165,405	3,161,080
940 Local Revenue Transfer Out	Local Revenue Transfer to another LEA	99,891,471	106,777,669	104,196,339
940 Local Revenue Transfer Out Total		99,891,471	106,777,669	104,196,339
TOTAL EXPENDITURES		\$ 601,444,323	\$ 648,639,681	\$ 643,277,254
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES		\$ 63,319,366.67	\$ 16,066,409.85	\$ 6,946,405.00
OTHER FINANCING SOURCES (USES)				
	Fund Transfers	\$ (78,532,187)	\$ (19,480,003)	\$ (11,967,635)
	Lease Financing	3,374,114.00	-	-
	Transfer of Indirect Costs	12,780,879	5,000,000	5,000,000
	Operating Transfer In	3,638,731.83	-	-
	Proceeds- Insurance Loss	-	40,868.19	-
	Proceeds-Sale of fixed assets	21,679.91	26,692.21	21,230.00
APPROVED TRANSFERS FOR THE FY 2026 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 buse	-	-	-
	3. Remaining amount to be transferred to the facilities set aside	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)		\$ (58,716,782)	\$ (14,412,443)	\$ (6,946,405)
NET CHANGE IN FUND BALANCE		\$ 4,602,584.53	\$ 1,653,967.25	\$ -
Fund Balance- Beginning		\$ 205,143,507	\$ 209,746,092	\$ 211,400,059
Fund Balance- Ending		\$ 209,746,092	\$ 211,400,059	\$ 211,400,059