



ST. JAMES

— PARISH SCHOOL BOARD —

EDUCATE • ENGAGE • EMPOWER



2026-2027

BUDGET

— FISCAL YEAR 2027 —



Working Together for Excellence in Education

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PARISH SCHOOLS
Inspiring Hope and Purpose

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To: Finance Committee / School Board Members

From: Ashley Montz, Chief Financial Officer

Date: July 14, 2026

Re: Discussion and Approval of Fiscal Year 2027
Original Budgets – General Fund, Special Revenue Funds, and Capital Projects Funds

The original Fiscal Year 2027 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 2027 General Fund Budget Overview

The original FY 2027 General Fund budget, as attached, estimates an ending fund balance of approximately \$26 million as of June 30, 2027. This balance represents roughly 35.7% of annual expenditures. The spending plan presented herein is subject to adjustments as circumstances evolve. The budget includes total expenditures and other financing sources of \$73,245,745, with total revenues and other financing sources of \$69,248,339, resulting in a budget deficit of \$3,997,406. 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.

We plan to use some of the general fund dollars that we have accumulated by budgeting and spending conservatively over the past few years to cover the cost of the following:

- Governor Landry's Executive Order requires the budget to include one-time stipends. This will apply to all employees and follow the same guidelines used to process the 2025 Recruitment and Retention Stipends. The total projected cost of these stipends is approximately \$1.2 million.
- One-time capital expenditures that include three major approved projects in our school district:
 - St. James High School Tennis Courts
 - Lutcher High School Drainage – Phase 2 (originally budgeted for the prior fiscal year)
 - Lutcher High School Interior Renovations (Science Labs and School Store)

FY 2027 Budget Overview

Revenues	69,018,339	
Other Financing Sources	230,000	
Total Revenues and Other Financing Sources		<u>\$ 69,248,339</u>
Expenditures	73,025,745	
Other Financing Uses	220,000	
Total Expenditures and Other Financing Uses		<u>\$ 73,245,745</u>
Deficit for FY27 Budget		<u><u>\$ 3,997,406</u></u>

REVENUES

Revenue projections have been developed using the most current information available at the time of budget adoption. While the district has made every effort to estimate revenues as accurately as possible, certain revenue sources remain uncertain. Other state and local revenues have also been estimated conservatively based on current trends and available information. Revenue estimates will continue to be monitored throughout the fiscal year and adjusted as necessary through future budget revisions.

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

- Ad Valorem tax revenues have been budgeted at \$30.6 million, consistent with the prior fiscal year. Based on current information and discussions with the Parish Assessor, the amount of ad valorem revenue for the upcoming fiscal year remains uncertain, as the tax rolls have not yet been finalized. Therefore, the district has taken a conservative approach by budgeting these revenues at the same level as the previous year until more definitive information becomes available.
- 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 2027, projected sales tax revenue is estimated at \$21 million, representing a decrease of nearly \$1.6M 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 2027 projection.
- Minimum Foundation Program (MFP) funding is projected at approximately \$12.2 million, a decrease of approximately \$1.3 million from the prior year. This estimate is based on the July funding formula released by the Louisiana Department of Education and reflects the reduction associated with the Governor's Executive Order. As with prior years, the district's MFP allocation is subject to revision in March following the February 1 student enrollment count.

A summary of the significant revenue changes from 2026 to 2027 follows:

Fiscal Year 2026 General Fund Total Revenues	\$ 72,162,071
Reduction in Sales and Use Tax	(1,591,827)
Reduction in MFP Funding	(1,281,121)
Reduction in PY Stipend Funding	(1,094,375)
Reduction in State Appropriations	(285,711)
Increase in Medicaid Funding	130,781
Increase in MFP Adjustment (executive order)	809,540
Increase in EEF Funding	102,051
Other Changes, net	<u>66,930</u>
Net Change in Total Revenues from 2026 to 2027	<u>(3,143,732)</u>
Fiscal Year 2027 General Fund Total Revenues	<u><u>\$ 69,018,339</u></u>

EXPENDITURES

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

Fiscal Year 2026 General Fund Total Expenditures	\$ 74,935,228
Increase in Salaries	678,852
Increase in Benefits	4,338
Increase in Regular Instruction Textbooks/Licenses	201,554
Decrease in Athletic Expenditures	(130,638)
Decrease in Speech Contracts	(92,709)
Decrease in Property Insurance	(458,267)
Decrease in Operations & Maintenance	(651,442)
Decrease in First Student Services	(128,379)
Decrease in Technology Expenditures	(164,545)
Decrease in Capital Outlay	(985,906)
Other changes, net	<u>(182,341)</u>
Net Change in Total Expenditures from 2026 to 2027	<u>1,909,483</u>
Fiscal Year 2027 General Fund Total Expenditures	<u>\$ 73,025,745</u>

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

- Salaries are projected to increase by approximately \$679,000, primarily due to step increases for eligible employees and changes in staffing. Salary projections were developed using anticipated staffing levels at each site and department. The budget also includes one \$333 Professional Development Day for all eligible employees. Additionally, the budget includes one-time employee stipends of \$2,000 and \$1,000 for eligible employees. While the Governor's Executive Order excludes certain employee groups from receiving these stipends, the district has elected to provide stipends to all employees and has budgeted local funds accordingly. The district will administer these payments using the same guidelines that were implemented for the 2025 Recruitment and Retention Stipends.
Staffing adjustments also impacted salary expenditures. Budgeted position changes include the following:
 - Decreases: 3.75 regular instruction teachers, 7 paraprofessionals, 2 PreK teachers, 1 Testing Supervisor, 1 bus driver
 - Increases: 5 SPED teachers, 1 FACS teacher, 1 Behavior Strategist, 1 counselor, 2 Speech Pathologists, 3 Media Specialists/Instructional Coaches, 1 Assistant Principal, 4 Dean of Students (reclassified from another budget category)
- Overall employee benefit costs remain relatively consistent with the prior fiscal year, with a slight net increase of approximately \$4,300. Employer retirement contributions decreased by approximately \$169,000 due to the reduced employer contribution rates of 19.11% for the Teachers' Retirement System of Louisiana (TRSL) and 19.50% for the Louisiana School Employees' Retirement System (LSERS). Health insurance costs for both active employees and retirees were budgeted with a 2% increase over FY2026 actual expenditures, resulting in an increase of approximately \$170,000. The FY2027 budget also includes funding to cover the Board's employer contribution toward employee health insurance premiums for one month. The district's Health Insurance Reserve continues to maintain a strong fund balance, and utilizing a portion of those reserves in this manner allows the district to responsibly reduce the reserve balance while providing a financial benefit to the General Fund.

- The Regular Instruction Textbooks/Licenses line item increased by approximately \$201,000 compared to the prior year. The primary drivers of this increase are the adoption of a new secondary English curriculum and expanded implementation of the Tier 3 Response to Intervention (RTI) curriculum, Readsters, for students in grades K–3. In addition, the district continues to experience cost increases for instructional materials and software licenses across multiple curriculum vendors.
- The district is projecting a decrease of approximately \$131,000 in athletics expenditures compared to the prior fiscal year. This decrease is primarily due to several one-time expenditures incurred in the prior year, including band uniform contributions, the softball scoreboard purchase, athletic lighting installations, and ice machine purchases. These items are not recurring expenditures in the current budget, resulting in the overall reduction.
- The district will see a decrease of \$92,709 in Pupil Support contracted services. This reduction is primarily due to the elimination of contracted speech services, as the district is now fully staffed and added an additional Speech Language Pathologist.
- Property insurance expenditures decreased by approximately \$458,267 compared to the prior fiscal year. This reduction reflects lower property insurance premiums resulting from the renewal rates approved by the Board at the June Insurance Committee meeting. The decrease provides a significant cost savings to the district while maintaining the necessary property insurance coverage.
- Maintenance expenditures decreased by approximately \$651,000 across several line items. The primary factors contributing to this decrease include a \$107,102 reduction resulting from the one-time purchase of a maintenance vehicle and lift in the prior year, a \$276,000 decrease in utility costs for electricity and disposal services, and a \$267,000 reduction in building and equipment repair and maintenance expenditures. The decrease in repair and maintenance costs is primarily attributable to the absence of significant one-time repairs that were budgeted in the previous fiscal year.
- The district is projecting a decrease of approximately \$128,000 in First Student Contract Services compared to the prior fiscal year. This reduction is primarily due to a projected decrease of four bus routes included in the current year budget compared to the prior year. The budget also accounts for the contract's annual built-in increase of 2.95%.
- The district is projecting a decrease of approximately \$165,000 in technology expenditures compared to the prior fiscal year. This decrease is primarily due to the completion of several one-time purchases included in the prior year budget, including approximately \$123,000 for replacement time clocks and vape sensors. Additional reductions are reflected in the general materials, supplies, and equipment line items due to one-time purchases made in the prior year. These purchases included additional door readers installed during the district-wide replacement of the access control system, as additional doors were added to the project scope during implementation.
- The Capital Outlay budget reflects a decrease of approximately \$986,000 compared to the prior fiscal year. The primary factor contributing to this decrease is the one-time requirement in the prior year to record the full value of the Apple Lease in the Capital Outlay line item, totaling \$2,541,310. This decrease is partially offset by continued investment in several major capital projects planned for the current fiscal year, including equipment for St. James High Media Broadcast Studio, Lutchter High School Drainage Project - Phase 2, Sixth Ward Elementary Safety Vestibule Addition, Lutchter High School Interior Renovations (Science Labs and School Store), St. James High Tennis Courts Addition and Baseball/Softball Complex Renovation, and Vacherie Elementary LED Lighting Project.

OTHER FINANCING SOURCES/(USES)

The final items affecting the FY27 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
Operating Transfer to School Food Service	<u>(220,000)</u>
Other Financing Sources/(Uses)	<u>\$ 10,000</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 operating transfer to School Food Service includes the electricity and at-cost meals that General Fund dollars must cover.
- It is important to note the significant decrease in Other Financing Sources compared to the prior fiscal year. The FY2026 budget included one-time proceeds of \$2,541,310 from the Apple lease financing and \$508,627 from the disposal of fixed assets. As these were nonrecurring revenue sources, they are not included in the current budget

SPECIAL REVENUE FUNDS

With the exception of the School Food Service Fund, all Special Revenue Funds are reimbursement-based programs. Because grant allocations for FY2027 have not yet been finalized, the proposed FY2027 budgets for these funds are based on the final FY2026 budgeted program amounts and will be amended as grant awards become available.

The proposed FY2027 budget for the School Food Service Fund was developed using FY2026 as a historical guide, with projected increases and decreases in revenues and expenditures as appropriate. Capital expenditures included in the prior year budget for the freezer/cooler replacement project have been removed, as that project has been completed.

In accordance with GASB Statement No. 84, School Activity Funds are required to be reported as a Special Revenue Fund. Therefore, the FY2027 budget also includes the School Activity Funds within the Special Revenue Funds category.

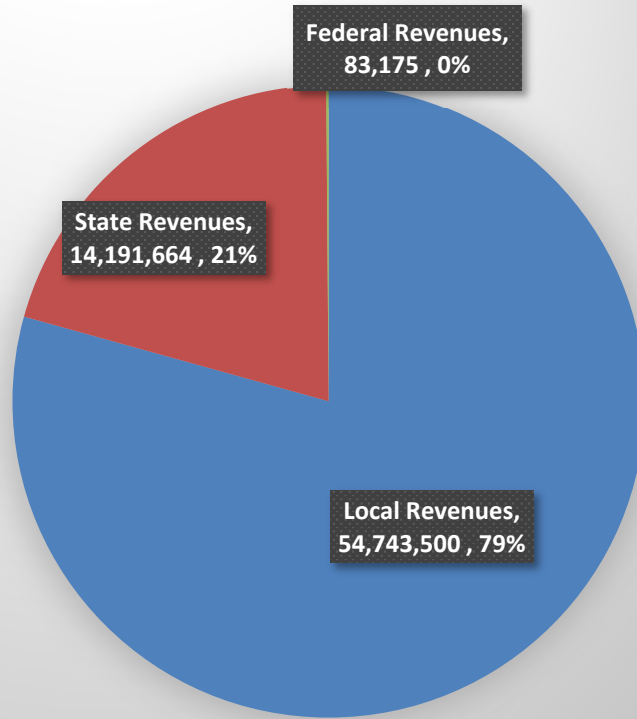
CAPITAL PROJECTS FUNDS

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 2027 will consist of the third principal payment for the Hurricane Recovery Notes.

Based on FY 2027 Budget Amounts

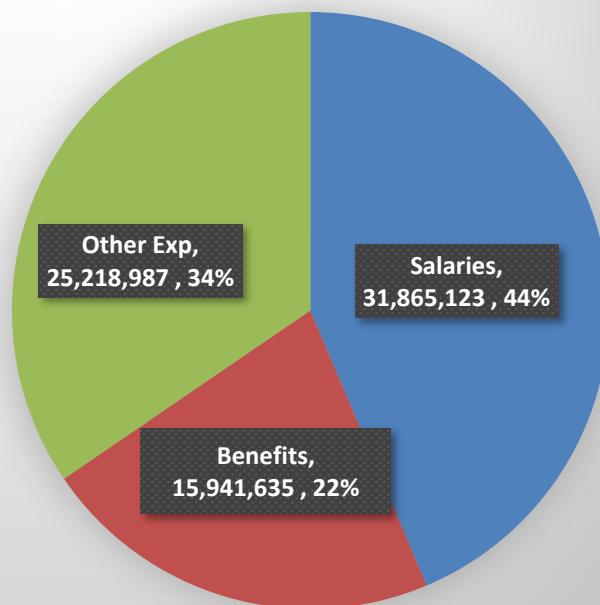
Revenues by Type

Of Total Revenues:
44% - Ad Valorem
30% - Sales Tax
18% - MFP



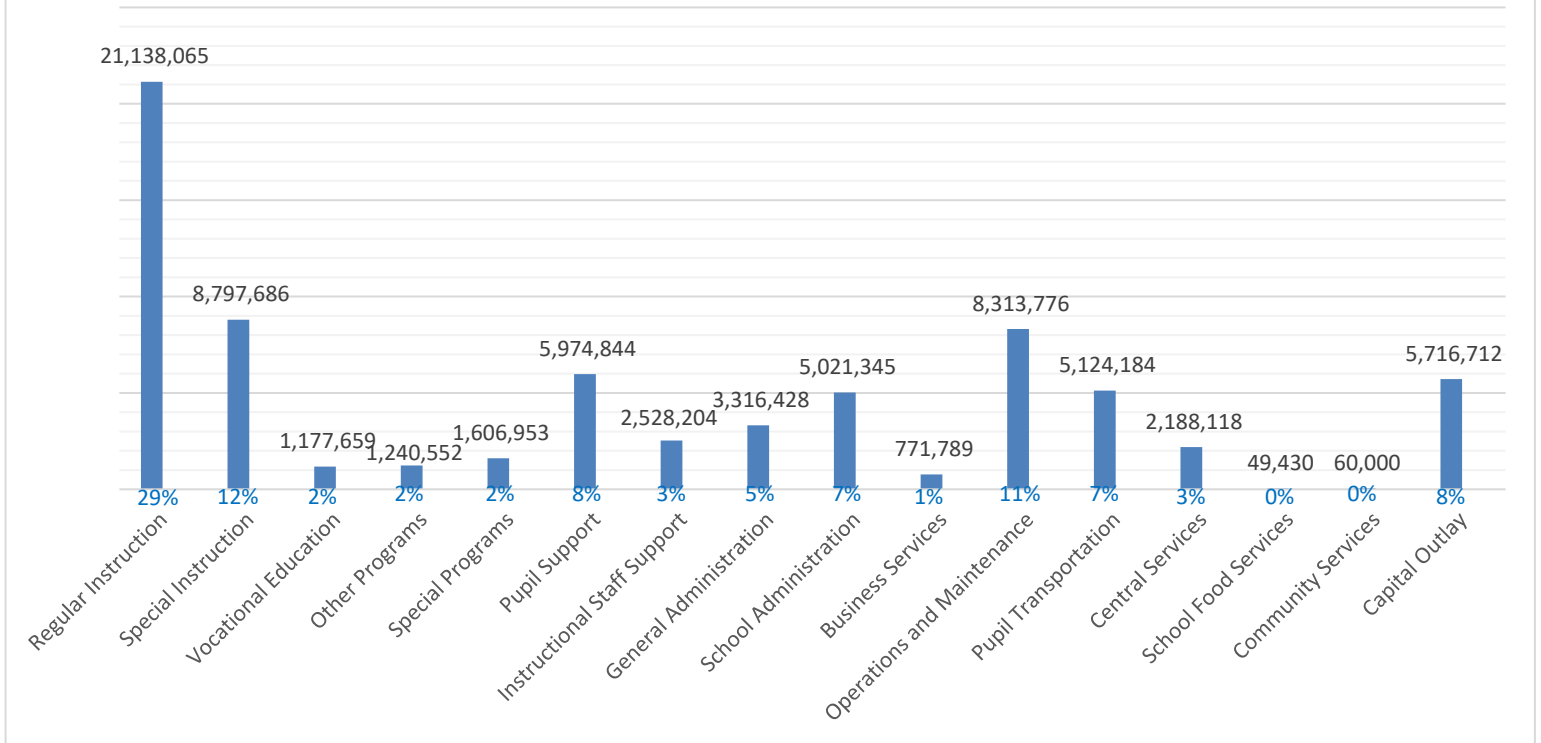
Expenditures by Type

65% - Salaries & Benefits
11% - O&M (non-payroll)
6% - Transportation (non-payroll)
8% - Capital Outlay



Based on FY 2027 Budget Amounts

Expenditures by Function



ST. JAMES PARISH SCHOOL BOARD
General Fund FY 2027 Original Budget

Line Item	Page	Function Description	FY 2026			FY 2027	
			ORIGINAL	REVISED BUDGET	DIFFERENCE	ORIGINAL BUDGET	CHANGE
Local Revenues	2	Sales Tax, Property Tax, Other	54,122,000	56,133,931	2,011,931	54,743,500	(1,390,431)
State Revenues	2	Minimum Foundation Program (MFP), Grants	15,732,658	15,943,635	210,977	14,191,664	(1,751,971)
Federal Revenues	2	Grants	81,000	84,505	3,505	83,175	(1,330)
TOTAL REVENUES			69,935,658	72,162,071	2,226,413	69,018,339	(3,143,732)
Regular Instruction	3	Core Curriculum Instructional Services	21,717,035	21,532,105	184,930	21,138,065	(394,040)
Special Instruction	4	Special Education Instructional Services	8,034,211	8,260,705	(226,494)	8,797,686	536,981
Vocational Education	5	Agriculture, Industry, Consumer, Health, Cosmo	1,035,197	1,121,786	(86,589)	1,177,659	55,873
Other Programs	6	Athletics, Cocurricular, Aquatic Center	1,271,858	1,392,221	(120,363)	1,240,552	(151,669)
Special Programs	7	Pre-Kindergarten Instructional Services	1,795,168	1,752,043	43,124	1,606,953	(145,090)
Pupil Support	8	Child Welfare, Pupil Appraisal, Counselors, Therapists	5,794,978	5,845,923	(50,945)	5,974,844	128,921
Instructional Staff Support	9	Curriculum Supervisors, Media Centers	2,330,210	2,325,336	4,874	2,528,204	202,868
General Administration	10	School Board, Superintendent, Sales Tax	2,880,646	3,222,947	(342,301)	3,316,428	93,481
School Administration	11	School Site Administration and Operational Costs	4,808,304	4,762,229	46,074	5,021,345	259,116
Business Services	12	Finance, Payroll, and Accounting	765,207	768,089	(2,881)	771,789	3,700
Operations and Maintenance	13	Facility and Grounds Maintenance Services	8,862,024	9,420,594	(558,570)	8,313,776	(1,106,818)
Pupil Transportation	14	Transportation Services	4,939,470	5,364,446	(424,976)	5,124,184	(240,262)
Central Services	15	Human Resources, Administrative Technology	2,085,437	2,357,552	(272,115)	2,188,118	(169,434)
School Food Services	16	School Food Services	46,512.00	46,634	(122)	49,430	2,796
Community Services	16	Canning Center Operations	61,000	60,000	1,000	60,000	-
Capital Outlay	17	Buildings, Furniture, Fixtures, Equipment, Leases	6,652,410	6,702,618	(50,208)	5,716,712	(985,906)
TOTAL EXPENDITURES			73,079,668	74,935,228	(1,855,560)	73,025,745	(1,909,483)
EXCESS REVENUES / (EXPENDITURES)			(3,144,010)	(2,773,157)	370,853	(4,007,406)	(1,234,249)
Other Financing Sources:							
		Indirect Cost Transfer In	230,000	225,000	(5,000)	230,000	5,000
		Insurance Proceeds	-	5,305	5,305	-	(5,305)
		Proceeds from Lease (Apple)	2,541,310	2,541,310	-	-	(2,541,310)
		Proceeds from disposal of Fixed Assets	630,000	508,627	(121,373)	-	(508,627)
Other Financing Uses:							
		Operating Transfer to School Food Service	(220,000)	(220,000)	-	(220,000)	-
OTHER FINANCING SOURCES / (USES)			3,181,310	3,060,242	(121,068)	10,000	(3,050,242)
EXCESS INFLOW / (OUTFLOW)			37,300	287,085	249,785	(3,997,406)	(4,284,491)
ACTUAL BEGINNING FUND BALANCE			26,014,468	29,795,354 *	3,780,886	30,082,439	287,085
ENDING FUND BALANCE			26,051,768	30,082,439	4,030,671	26,085,033	(3,997,406)

* \$8,244,497 is committed to Health Reserve at FYE25

ST. JAMES PARISH SCHOOL BOARD

General Fund FY 2027 Original Budget

REVENUES

		FY 2026			FY 2027	
		ORIGINAL	REVISED BUDGET	DIFFERENCE	ORIGINAL BUDGET	CHANGE
Ad Valorem (Property) Tax	Voter-approved millages	30,600,000	30,675,239	75,239	30,600,000	(75,239)
Sales and Use Tax	Voter-approved tax rates	20,500,000	22,591,827	2,091,827	21,000,000	(1,591,827)
Sheriff's Pension Collection	Statutory contribution to retirement	865,000	874,018	9,018	880,000	5,982
Medicaid Services	Reimbursement for services provided	600,000	614,219	14,219	745,000	130,781
Tuitions	Virtual School and Dual Enrollment	8,000	5,272	(2,728)	8,000	2,728
Sales Tax Collection Fees	From taxing bodies in the parish	144,000	180,000	36,000	180,000	-
Computer Fees and Sales	Student usage fees and break/fix fees	150,000	145,134	(4,866)	150,000	4,866
School Reimbursements	School funds for after-care, bus driver, other costs	120,000	123,881	3,881	125,000	1,119
Miscellaneous Local Revenue	Copy costs, fees, other	35,000	27,317	(7,683)	30,000	2,683
Interest Earnings	Interest income	800,000	588,378	(211,622)	615,000	26,622
Facilities Rental	Community usage of facilities	5,000	5,548	548	5,500	(48)
Aquatic Center Operations	Swim Club, Swim Lessons, Lifeguard	75,000	76,227	1,227	85,000	8,773
Contributions and Donations	Local financial gifts	220,000	226,870	6,870	320,000	93,130
LOCAL REVENUES		54,122,000	56,133,931	2,011,931	54,743,500	(1,390,431)
Minimum Foundation (MFP)	Equalization; legislative allocation	13,438,214	13,461,801	23,587	12,180,680	(1,281,121)
MFP - Executive Order	Executive Order - One-Time Stipend				809,540	809,540
State Restricted Funds	Certificated and support staff one time stipends	1,140,000	1,094,375	(45,625)	-	(1,094,375)
Cecil Picard LA 4 Early Childhood	State grant	390,600	390,600	-	390,600	-
BESE 8(g) Early Childhood Grant	State grant	75,444	75,444	0.32	75,444	(0)
High Dosage Tutoring	State Grant	120,000	137,783	17,783	135,000	(2,783)
State Revenue Sharing	State grant	79,000	78,100	(900)	79,000	900
Excellence in Education	State grant	130,000	127,949	(2,051)	230,000	102,051
Non-Public Textbooks	State grant	6,700	6,714	14	6,700	(14)
Profssnl Imprvmt Prgrm (PIP)	Reimbursement of PIP salaries paid	1,300	1,298	(2)	1,300	2
16th Section Land Interest	Statutory	1,400	1,000	(400)	1,400	400
State Legislative Allocations	State Appropriation - Intern/Cosmo, Athletics	350,000	560,711	210,711	275,000	(285,711)
Other State Restricted Funding	SPED Camera	-	7,860	7,860	7,000	(860)
STATE REVENUES		15,732,658	15,943,635	210,977	14,191,664	(1,751,971)
JAG Grant	Federal grant	67,000	65,000	(2,000)	69,000	4,000
FEMA	Hurricane Francine Reimbursement	-	5,330	5,330	-	(5,330)
Early Childhood Community Network	Federal grant	14,000	14,175	175	14,175	-
FEDERAL REVENUES		81,000	84,505	3,505	83,175	(1,330)
TOTAL REVENUES		69,935,658	72,162,071	2,226,413	69,018,339	(3,143,732)

ST. JAMES PARISH SCHOOL BOARD

General Fund FY 2027 Original Budget

REGULAR INSTRUCTION

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

			FY 2026			FY 2027	
			ORIGINAL	REVISED BUDGET	DIFFERENCE	ORIGINAL BUDGET	CHANGE
Salaries	18	Teachers, Paraprofessionals, Substitutes	13,027,092	13,033,000	(5,908)	12,629,466	(403,534)
Employee Benefits	21	Retirement, Health, Medicare Tax, Wrkrs Comp, etc	6,642,306	6,601,766	40,541	6,474,259	(127,506)
		Personnel Cost	19,669,398	19,634,765	34,633	19,103,725	(531,040)
One to One Computer Program		Software and programs to run one to one computers	752,328	754,480	(2,152)	731,137	(23,343)
Purchased Technical Services		Various purchased professional services	402,947	301,275	101,672	255,598	(45,677)
Textbooks / Licenses		Textbooks and licenses for classroom instruction	565,262	514,951	50,311	716,505	201,554
Dual Enrollment		Curriculum and materials	115,000	105,498	9,502	115,000	9,502
Classroom Furniture		Various classroom furniture	6,000	-	6,000	6,000	6,000
Travel Expense Reimbursement		Classroom teacher travel reimbursements	4,000	3,877	123	4,000	123
Virtual School		Curriculum and materials	17,100	18,309	(1,209)	20,000	1,691
<u>Instructional Materials and Supplies</u>							
Montessori		Items specific to Montessori instruction	10,000	10,621	(621)	3,600	(7,021)
Non-Public Textbook Allocation		Allocation for Non-Public Textbooks through LDOE	7,000	6,915	85	7,000	85
Teacher Tax		\$100 per teacher for classroom supplies	28,000	28,199	(199)	28,000	(199)
School Tax		\$5 per student for school-determined instruction costs	13,000	12,537	463	13,000	463
Art		Art materials allocated to schools	4,000	4,292	(292)	4,000	(292)
Science		Science instruction	7,500	8,709	(1,209)	8,500	(209)
Band / Music		Band (high schools) and music instruction (elementary)	32,000	31,914	86	32,000	86
Copy Paper		School allotments based on enrollment	50,000	51,265	(1,265)	50,000	(1,265)
Teacher Mini Grants		Education Excellence Fund Mini Grants	25,000	27,051	(2,051)	25,000	(2,051)
Other		Instructional materials not categorized elsewhere	8,500	17,447	(8,947)	15,000	(2,447)
		Instructional Materials and Supplies	185,000	198,949	(13,949)	186,100	(12,849)
		Total Non-Personnel Cost	2,047,637	1,897,339	150,297	2,034,340	137,001
		TOTAL REGULAR INSTRUCTION	21,717,035	21,532,105	184,930	21,138,065	(394,040)

ST. JAMES PARISH SCHOOL BOARD

General Fund FY 2027 Original Budget

SPECIAL INSTRUCTION

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

			FY 2026			FY 2027	
			REVISED			ORIGINAL	
			ORIGINAL	BUDGET	DIFFERENCE	BUDGET	CHANGE
Salaries	18	Special Education Teachers and Paras, Substitutes	5,508,864	5,577,149	(68,285)	6,082,865	505,716
Employee Benefits	21	Retirement, Health, Medicare Tax, Wrkrs Comp, etc	2,455,647	2,592,927	(137,281)	2,642,822	49,894
Personnel Cost			7,964,511	8,170,076	(205,565)	8,725,686	555,610
<u>Special Needs Instruction:</u>							
Special Olympics		Expenditures for Special Olympics	5,500	6,830	(1,330)	6,500	(330)
Travel Expense Reimbursement		Travel reimbursements for Special Education teachers	6,000	8,932	(2,932)	8,500	(432)
Contracted Sped Services		Contracted Special Education Teachers	-	-	-	-	-
SPED Cameras		Cameras purchased for SPED Classrooms - state funded	-	11,594	(11,594)	-	(11,594)
			11,500	27,356	(15,856)	15,000	(12,356)
<u>Gifted and Talented:</u>							
Purchased Services		Services for Gifted/Talented	2,400	800	1,600	1,000	200
Instructional Materials and Supplies		Materials and supplies for Gifted/Talented teachers	3,500	2,094	1,406	2,500	406
Travel Expense Reimbursement		Travel reimbursements for Gifted/Talented teachers	4,300	5,899	(1,599)	5,500	(399)
			10,200	8,793	1,407	9,000	207
<u>Jobs for American Graduates:</u>							
JAG Contract Services		Contract with XP Synergy for JAG	48,000	54,480	(6,480)	48,000	(6,480)
			48,000.00	54,480	(6,480)	48,000	(6,480)
Total Non-Personnel Cost			69,700	90,629	(20,929)	72,000	(18,629)
TOTAL SPECIAL INSTRUCTION			8,034,211	8,260,705	(226,494)	8,797,686	536,981

ST. JAMES PARISH SCHOOL BOARD

General Fund FY 2027 Original Budget

VOCATIONAL EDUCATION

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

			FY 2026			FY 2027	
			REVISED			ORIGINAL	
			ORIGINAL	BUDGET	DIFFERENCE	BUDGET	CHANGE
Salaries	18	Ag, Trade and Industry, Business, FACS, Health, Cosmo	577,234	581,823	(4,589)	626,882	45,059
Employee Benefits	22	Retirement, Health, Medicare Tax, Wrkrs Comp, etc	237,963	266,108	(28,145)	269,777	3,669
Personnel Cost			815,197	847,931	(32,734)	896,659	48,728
Business of Retail		Materials and licenses for Business of Retail courses	3,500	2,575	925	2,500	(75)
JAG Materials		Materials for JAG courses	2,000	-	2,000	500	500
Family and Consumer Science		Food and other supplies used in classroom instruction	3,500	3,300	200	3,500	200
Instructional Materials and Supplies			9,000	5,875	3,125	6,500	625
<u>Career Development / Jump Start:</u>							
Purchased Technical Services		Software licenses for instructional programs	60,000	103,952	(43,952)	115,000	11,048
Materials and supplies		Various instructional supplies	90,000	60,624	29,376	60,000	(624)
Travel Expense Reimbursement		Reimbursements for Career Development teachers	-	3,554	(3,554)	3,500	(54)
Career Development / Jump Start			150,000	168,130	(18,130)	178,500	10,370
<u>CCC Supplemental Fund</u>							
Student Payments		Student intern payments	60,000	97,683	(37,683)	95,000	(2,683)
Materials & Supplies		materials & supplies related to programs	1,000	2,167	(1,167)	1,000	(1,167)
CCC Supplement Fund			61,000	99,850	(38,850)	96,000	(3,850)
Total Non-Personnel Cost			220,000	273,855	(53,855)	281,000	7,145
TOTAL VOCATIONAL EDUCATION			1,035,197	1,121,786	(86,589)	1,177,659	55,873

ST. JAMES PARISH SCHOOL BOARD

General Fund FY 2027 Original Budget

OTHER PROGRAMS

Coaching, Cocurricular Activities, Athletics

			FY 2026			FY 2027	
			ORIGINAL	REVISED BUDGET	DIFFERENCE	ORIGINAL BUDGET	CHANGE
Salaries	18	Athletics, Coaching, Cocurricular	836,805	824,169	12,636	838,415	14,246
Employee Benefits	22	Retirement, Health, Medicare Tax, Wrks Comp, etc	226,054	184,819	41,235	208,637	23,818
		Personnel Cost	1,062,858	1,008,988	53,870	1,047,052	38,064
Aquatic Center		Pool equipment and supplies	40,000	41,691	(1,691)	40,000	(1,691)
Travel Expense Reimbursement		In parish and out of parish travel	2,500	3,071	(571)	3,000	(71)
Athletics Materials and Maintenance		Athletics supplies and maintenance	35,000	137,591	(102,591)	40,000	(97,591)
Purchased Technical Services		Drug screens for athletes	500	500	-	500	-
Alternative Center		Alternative Center materials & supplies	16,000	36,444	(20,444)	35,000	(1,444)
Salute 1st Program		State Appropriation Funded Salute 1st Program	50,000	50,000	-	-	(50,000)
Athletic Equipment		LHS Softball ScoreBoard	-	33,047	(33,047)	-	(33,047)
High School Security		Football games and other athletic events	65,000	80,890	(15,890)	75,000	(5,890)
Total Non-Personnel Cost			209,000	383,233	(174,233)	193,500	(189,733)
TOTAL OTHER PROGRAMS			1,271,858	1,392,221	(120,363)	1,240,552	(151,669)

ST. JAMES PARISH SCHOOL BOARD

General Fund FY 2027 Original Budget

SPECIAL PROGRAMS

Pre-Kindergarten Teachers, Paraprofessionals, Substitutes

			FY 2026			FY 2027	
			REVISED			ORIGINAL	
			ORIGINAL	BUDGET	DIFFERENCE	BUDGET	CHANGE
Salaries	18	Pre-Kindergarten Teachers and Paras, Substitutes	1,064,709	1,086,085	(21,376)	961,342	(124,743)
Employee Benefits	23	Retirement, Health, Medicare Tax, Wrkrs Comp, etc	716,459	636,601	79,858	614,569	(22,032)
Personnel Cost			1,781,168	1,722,686	58,481	1,575,911	(146,776)
Pre-K Program		Materials and supplies, purchased services, and travel	6,000	18,852	(12,852)	22,542	3,690
Instructional Materials and Supplies		Pre-kindergarten grant funding	8,000	9,825	(1,825)	8,000	(1,825)
Community Outreach		Meals for Community Outreach - donations	-	679	(679)	500	(179)
Total Non-Personnel Cost			14,000	29,357	(15,357)	31,042	1,685
TOTAL SPECIAL PROGRAMS			1,795,168	1,752,043	43,124	1,606,953	(145,090)

ST. JAMES PARISH SCHOOL BOARD

General Fund FY 2027 Original Budget

PUPIL SUPPORT

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

			FY 2026			FY 2027	
			REVISED			ORIGINAL	
			ORIGINAL	BUDGET	DIFFERENCE	BUDGET	CHANGE
Salaries	19	CWA, PA, Counselors, Speech, Indvdl Paras, Health	3,804,907	3,672,815	132,092	3,916,602	243,787
Employee Benefits	23	Retirement, Health, Medicare Tax, Wrkrs Comp, etc	1,759,071	1,775,957	(16,886)	1,793,542	17,586
		Personnel Cost	5,563,978	5,448,772	115,206	5,710,144	261,372
High School Resource Officers		SRO for Lutchter High and St. James High	53,000	69,346	(16,346)	60,000	(9,346)
Medicaid Cost Recovery		Administrative fees for management of cost recovery	70,000	70,889	(889)	71,000	111
FINS Coordinator		Families in Need of Services program billed by court	28,000	37,480	(9,480)	35,000	(2,480)
Purchased Technical Services		Drug screens	23,000	30,320	(7,320)	30,000	(320)
Purchased Services		Contract Speech Pathology	-	92,709	(92,709)	-	(92,709)
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	35,000	72,524	(37,524)	45,000	(27,524)
<u>Travel Expense Reimbursement:</u>							
Child Welfare and Attendance		Travel to homes of students and to conferences	6,500	4,356	2,144	4,400	44
Nurses / OT / PT		Travel to, from, and between school sites	5,100	4,638	462	4,600	(38)
Counselors		Travel between school sites	2,600	4,459	(1,859)	4,500	41
Pupil Appraisal		Travel to, from, and between school sites	2,600	4,188	(1,588)	4,000	(188)
Speech Pathologists		Travel between school sites	1,200	2,242	(1,042)	2,200	(42)
		Travel Expense Reimbursement	18,000	19,884	(1,884)	19,700	(183)
Total Non-Personnel Cost			231,000	397,151	(166,151)	264,700	(132,451)
TOTAL PUPIL SUPPORT			5,794,978	5,845,923	(50,945)	5,974,844	128,921

ST. JAMES PARISH SCHOOL BOARD

General Fund FY 2027 Original Budget

INSTRUCTIONAL STAFF SUPPORT

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

			FY 2026			FY 2027	
			REVISED			ORIGINAL	
			ORIGINAL	BUDGET	DIFFERENCE	BUDGET	CHANGE
Salaries	19	Admin Director, Curriculum Supervisors, Media Centers	1,309,807	1,282,529	27,278	1,452,909	170,380
Employee Benefits	24	Retirement, Health, Medicare Tax, Wrkrs Comp, etc	754,403	675,762	78,642	744,295	68,533
		Personnel Cost	2,064,210	1,958,291	105,919	2,197,204	238,913
Montessori Operations		Certifications, materials, supplies, travel/PD	10,000	8,480	1,520	8,500	20
Other Purchased Services		Teacher trainings and in-services, licenses (includes EEF Funding)	137,000	219,850	(82,850)	187,500	(32,350)
Travel / Professional Development		Lodging, dues, fees, registrations, meals, mileage reimbursements	10,000	22,019	(12,019)	20,000	(2,019)
Materials and Supplies		For instructional support staff	25,000	39,047	(14,047)	30,000	(9,047)
Media Center Operations		School allocations for media center supplies	75,000	67,425	7,575	75,000	7,575
Meeting Expense		Supplies for in-house meetings and training sessions	9,000	10,225	(1,225)	10,000	(225)
		Total Non-Personnel Cost	266,000	367,045	(101,045)	331,000	(36,045)
		TOTAL INSTRUCTIONAL STAFF SUPPORT	2,330,210	2,325,336	4,874	2,528,204	202,868

ST. JAMES PARISH SCHOOL BOARD

General Fund FY 2027 Original Budget

GENERAL ADMINISTRATION

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

			FY 2026			FY 2027	
			REVISED			ORIGINAL	
			ORIGINAL	BUDGET	DIFFERENCE	BUDGET	CHANGE
Salaries	19	Board Members, Superintendent and Staff, Sales Tax	745,522	758,136	(12,614)	780,043	21,907
Employee Benefits	24	Retirement, Health, Medicare Tax, Wrkrs Comp, etc	393,124	475,525	(82,401)	474,985	(540)
		Personnel Cost	1,138,646	1,233,662	(95,015)	1,255,028	21,366
Pension Contributions		Statutory; ad valorem tax collector remits to state	930,000	977,254	(47,254)	980,000	2,746
Liability Insurances		General liability, small claims, student accident	160,000	182,056	(22,056)	185,000	2,944
Audit Services		Audit of financial statements, controls, compliance	115,000	109,115	5,885	110,000	885
<u>Legal Services:</u>							
Time and Materials		As needed on-call legal services	150,000	376,062	(226,062)	375,000	(1,062)
District Attorney		Annual funding for legal counsel	25,000	25,000	-	25,000	-
		Legal Services	175,000	401,062	(226,062)	400,000	(1,062)
Assessor Fees / Election Costs		Funding for Assessor's Office; state billing for election	20,000	15,402	4,598	15,000	(402)
Dues / Fees / Conferences		LSBA, AASA, LASS, retreats, other misc. fees	23,000	19,519	3,481	20,000	481
Travel Expense Reimbursement		Reimbursements for out of pocket travel costs	65,000	62,211	2,789	65,000	2,789
Advertising		Official journal, billboard advertising, mailouts, Simbli	46,500	43,851	2,649	55,500	11,649
Postage		Pitney Bowes postage and stamps	8,000	10,472	(2,472)	8,000	(2,472)
Materials and Supplies		Various materials and supplies	14,000	12,877	1,123	14,000	1,123
<u>Sales Tax Department:</u>							
Legal Fees		Legal services on sales tax issues	20,000	9,300	10,700	20,000	10,700
Audit Fees		Contract audit services	72,000	118,030	(46,030)	80,000	(38,030)
Website		Maintenance of website for sales tax remittance	9,000	1,742	7,258	12,200	10,458
Postage / Printing		Sales tax operations	6,500	12,146	(5,646)	14,000	1,854
Travel / Dues / Fees / Materials		Professional associations, travel reimbursements	8,000	14,250	(6,250)	12,700	(1,550)
New Software		New Sales Tax revenue collection software	70,000	-	70,000	70,000	70,000
Claim Liability		Amount due from judgement	-	-	-	-	-
		Sales Tax Department	185,500	155,468	30,032	208,900	53,432
		Total Non-Personnel Cost	1,742,000	1,989,286	(247,286)	2,061,400	72,114
TOTAL GENERAL ADMINISTRATION			2,880,646	3,222,947	(342,301)	3,316,428	93,481

ST. JAMES PARISH SCHOOL BOARD

General Fund FY 2027 Original Budget

SCHOOL ADMINISTRATION

Principals, Assistant Principals, School Secretaries, Copier Lease

				FY 2026			FY 2027	
				REVISED			ORIGINAL	
				ORIGINAL	BUDGET	DIFFERENCE	BUDGET	CHANGE
Salaries	20	Principals, Assistant Principals, School Secretaries		2,976,577	2,971,967	4,610	3,177,960	205,993
Employee Benefits	25	Retirement, Health, Medicare Tax, Wrkrs Comp, etc		1,518,127	1,468,144	49,983	1,529,785	61,642
		Personnel Cost		4,494,704	4,440,110	54,593	4,707,745	267,635
Copier Lease		Monthly lease for all schools		275,000	284,535	(9,535)	275,000	(9,535)
Travel Expense Reimbursement		Principals, assistant principals, school secretaries		7,000	7,327	(327)	7,000	(327)
Administrative Furniture		Various administrative furniture		3,000	500	2,500	3,000	2,500
Administrative Software		Upbeat Survey, FinalSite Website		28,600	29,757	(1,157)	28,600	(1,157)
Total Non-Personnel Cost				313,600	322,119	(8,519)	313,600	(8,519)
TOTAL SCHOOL ADMINISTRATION				4,808,304	4,762,229	46,074	5,021,345	259,116

ST. JAMES PARISH SCHOOL BOARD

General Fund FY 2027 Original Budget

BUSINESS SERVICES

Business Services Staff, Business Software, Banking

			FY 2026			FY 2027	
			ORIGINAL	REVISED BUDGET	DIFFERENCE	ORIGINAL BUDGET	CHANGE
Salaries	20	Admin Director, Payroll, Accounting	417,692	414,692	2,999	424,590	9,898
Employee Benefits	25	Retirement, Health, Medicare Tax, Wrks Comp, etc	243,516	250,178	(6,662)	248,099	(2,079)
		Personnel Cost	661,207	664,870	(3,663)	672,689	7,819
Business Software		Alto accounting software and SFO school software	73,800	72,989	811	73,800	811
Banking Fees		Service charges for online payments, TRSL wire fees	7,000	5,861	1,139	5,300	(561)
Materials and Supplies		Computer, shredding service, various other	15,000	15,271	(271)	12,000	(3,271)
Travel Expense Reimbursement		Business Services staff travel and professional development	8,000	9,098	(1,098)	8,000	(1,098)
Postage		Business related postage and shipping	200	-	200	-	-
Total Non-Personnel Cost			104,000	103,219	781	99,100	(4,119)
TOTAL BUSINESS SERVICES			765,207	768,089	(2,881)	771,789	3,700

ST. JAMES PARISH SCHOOL BOARD

General Fund FY 2027 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 2026			FY 2027	
			ORIGINAL	REVISED BUDGET	DIFFERENCE	ORIGINAL BUDGET	CHANGE
Salaries	20	Supervisor of Maintenance and Supervisor of Safety	182,589	186,515	(3,926)	186,757	242
Employee Benefits	26	Retirement, Health, Medicare Tax, Wrkrs Comp, etc	206,946	202,229	4,716	207,394	5,164
		Personnel Cost	389,535	388,745	790	394,151	5,406
Maintenance Consultant		Kern Consulting LLC	135,000	136,911	(1,911)	135,000	(1,911)
Temporary Labor		Additional warehouse labor, moving labor, etc	30,000	30,976	(976)	30,000	(976)
Property Insurance		Buildings and Contents, machinery, flood insurance	2,103,008	2,107,216	(4,208)	1,648,950	(458,267)
Grounds Upkeep		Lawn care, fencing, ground work, minor site improvements	265,000	315,739	(50,739)	290,000	(25,739)
Materials and Supplies and Travel		Maintenance and Safety supplies, School Dude SW	20,000	29,240	(9,240)	20,000	(9,240)
Safety Materials and Supplies and Travel		Materials and Supplies and travel to Safety	15,000	3,137	11,863	8,000	4,863
New Vehicles and Equipment		New vehicle and lift for maintenance department	110,000	107,102	2,898	-	(107,102)
<u>ABM Contract:</u>							
Custodial Services - Regular		Custodians at all facilities parish wide	1,383,830	1,378,667	5,163	1,406,240	27,573
Custodial Services - Extra		Rentals, athletics, other events	55,565	66,298	(10,733)	67,624	1,326
Maintenance		Three full-time maintenance personnel	209,708	208,457	1,251	212,626	4,169
Warehousing		One full-time warehousing personnel	59,644	59,644	(0)	60,837	1,193
Rug Program		Weekly rug program in schools	18,040	18,413	(373)	18,782	368
		Total ABM Contract	1,726,787	1,731,479	(4,692)	1,766,109	34,630
<u>Heating, Ventilation, and Air Conditioning (HVAC):</u>							
HVAC Services		Full Service HVAC Service Provider, filter service, controls repairs not covered under contract	965,928	997,490	(31,562)	993,348	(4,142)
		Total HVAC	965,928	997,490	(31,562)	993,348	(4,142)
<u>Utilities:</u>							
Electricity		Entergy monthly billings all sites	1,700,000	1,963,394	(263,394)	1,700,000	(263,394)
Natural Gas		Atmos, St. James Parish Utilities	265,037	319,640	(54,603)	326,033	6,393
Water and Sewerage		Gramercy, Lutchet, St. James Parish Utilities	70,685	96,264	(25,579)	98,189	1,925
Telephone		District wide cell phones	48,000	45,350	2,650	45,000	(350)
Disposal Services		Republic Services Dumpsters	68,044	80,394	(12,349)	58,996	(21,398)
		Total Utilities	2,151,766	2,505,042	(353,276)	2,228,218	(276,824)
Building Repair and Upkeep		Floors, doors, locks, electrical, paint, pest control, other	500,000	609,900	(109,900)	450,000	(159,900)
Equipment Repair and Upkeep		Fire suppression, security, plumbing, sewerage, other	450,000	457,616	(7,616)	350,000	(107,616)
		Total Non-Personnel Cost	8,472,490	9,031,849	(559,360)	7,919,625	(1,112,225)
		TOTAL PLANT SERVICES	8,862,024	9,420,594	(558,570)	8,313,776	(1,106,818)

ST. JAMES PARISH SCHOOL BOARD

General Fund FY 2027 Original Budget

PUPIL TRANSPORTATION

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

			FY 2026			FY 2027	
			ORIGINAL	REVISED BUDGET	DIFFERENCE	ORIGINAL BUDGET	CHANGE
Salaries	20	Supervisors, Bus Drivers, Bus Attendants	197,895	167,318	30,577	140,008	(27,310)
Employee Benefits	26	Retirement, Health, Medicare Tax, Wrkrs Comp, etc	369,388	457,108	(87,720)	395,040	(62,068)
		Personnel Cost	567,284	624,426	(57,143)	535,048	(89,379)
Bus Fuel		Fuelman service used by employees and contract drivers	315,000	334,634	(19,634)	315,000	(19,634)
Bus Fleet Insurance		LARMA Risk Pool coverage on busses	115,000	118,177	(3,177)	115,000	(3,177)
Bus Turnarounds		Bus Turnarounds throughout the district	15,000	10,000	5,000	10,000	-
Travel		Travel for transportation supervisor	1,500	693	807	1,000	307
<u>First Student Contract:</u>							
Contract Drivers		First Student drivers	1,272,158	1,459,961	(187,803)	1,403,760	(56,201)
Contract Attendants		First Student attendants	414,037	415,313	(1,275)	427,772	12,459
Substitute Drivers and Attendants		First Student drivers/attendants subbing for Board personnel	38,284	21,654	16,630	22,304	650
		Total Contract Personnel Cost	1,724,479	1,896,928	(172,448)	1,853,835	(43,092)
Daily Bus Fee		Per bus charges	1,755,722	1,836,685	(80,963)	1,791,785	(44,899)
Shuttle Routes		Per route charges	158,996	79,911	79,085	82,309	2,397
Athletic Routes		Per route charges	40,452	82,581	(42,129)	85,058	2,477
Extra Trips		Per route charges	46,038	34,126	11,912	35,149	1,024
		Total Contract Route Cost	2,001,207	2,033,302	(32,095)	1,994,301	(39,001)
Headstart Buses		Total for Headstart buses that grant does not cover	200,000	346,286	(146,286)	300,000	(46,286)
		Total First Student Contract Cost	3,925,687	4,276,516	(350,829)	4,148,137	(128,379)
		Total Non-Personnel Cost	4,372,187	4,740,020	(367,833)	4,589,137	(150,883)
		TOTAL PUPIL TRANSPORTATION	4,939,470	5,364,446	(424,976)	5,124,184	(240,262)

ST. JAMES PARISH SCHOOL BOARD

General Fund FY 2027 Original Budget

CENTRAL SERVICES

Human Resources, Personnel, Technology Administration and Infrastructure

			FY 2026			FY 2027	
			REVISED			ORIGINAL	
			ORIGINAL	BUDGET	DIFFERENCE	BUDGET	CHANGE
Salaries	20	Admin Director, Human Resources, Data Manager, Network Staff	571,198	592,072	(20,873)	606,285	14,213
Employee Benefits	27	Retirement, Health, Medicare Tax, Wrks Comp, etc	309,702	341,540	(31,838)	330,003	(11,537)
Personnel Cost			880,901	933,612	(52,711)	936,287	2,676
<u>Human Resources Operations</u>							
Frontline Technologies		Time and attendance software and hardware	49,367	49,367	0	51,342	1,975
School Board Policy Manual		School Board policy services	13,150	8,650	4,500	9,650	1,000
HR Online Platform		Online platform for HR and benefits	51,091	51,193	(102)	42,735	(8,458)
Safe Schools		Online training service required for all employees	6,400	6,597	(197)	6,600	3
Fingerprinting/Background Checks		State Police background checks required by law	8,000	11,624	(3,624)	12,000	376
HR Consulting Contract		Compensation Study	-	3,000	(3,000)	-	(3,000)
Travel / Materials and Supplies		HR Staff Travel, Job Fairs, Materials	14,000	11,460	2,540	12,000	540
Human Resources			142,008	141,891	117	134,327	(7,564)
<u>Technology Operations</u>							
Method's Contract Technicians and Temp Labor		Technicians at school sites for one to one program	261,000	261,000	0	264,915	3,915
Email, internet, phones, ethernet, Network Main		Annual maintenance plan - REV Solutions	115,000	129,472	(14,472)	120,000	(9,472)
Server Maintenance		Annual maintenance plan - General Informatics	75,500	66,767	8,733	70,000	3,233
		Repair items, accessories, small equipment, computers, switches, etc.	110,000	244,614	(134,614)	179,709	(64,905)
Materials, Supplies, Equipment		Yearly Renewals, Alarm Security, licenses	104,762	111,715	(6,953)	122,813	11,098
Purchased Services		In-house technology staff travel	30,000	10,562	19,438	25,000	14,438
Travel / Professional Development		Replacement of out dated time clocks		80,000	(80,000)	-	(80,000)
Replacement of Time Clocks		Vape Sensor Replacement (expires Sept 2025)	31,200	42,853	(11,653)	-	(42,853)
Equipment							
Door Access Control		Payment for Year 1 of Door Access Control Lease	335,067	335,067	-	335,067	-
Technology			1,062,529	1,282,049	(219,520)	1,117,504	(164,545)
Total Non-Personnel Cost			1,204,537	1,423,941	(219,404)	1,251,831	(172,110)
TOTAL CENTRAL SERVICES			2,085,437	2,357,552	(272,115)	2,188,118	(169,434)

ST. JAMES PARISH SCHOOL BOARD**General Fund FY 2027 Original Budget****SCHOOL FOOD SERVICES**

School Food Services Operations

			FY 2026			FY 2027	
			REVISED			ORIGINAL	
			ORIGINAL	BUDGET	DIFFERENCE	BUDGET	CHANGE
Salaries	20	One-Time Stipend pay - Retention/Recruitment and State	38,000	38,000	0	41,000	3,000
Employee Benefits	27	Benefits related to One-Time Stipend	8,512	8,634	(122)	8,430	(204)
		Personnel Cost	46,512.00	46,634	(122)	49,430	2,796
TOTAL SCHOOL FOOD SERVICES			46,512.00	46,634	(122)	49,430	2,796

ST. JAMES PARISH SCHOOL BOARD**General Fund FY 2027 Original Budget****COMMUNITY SERVICES**

Community Events and Services, Canning Center Operations

			FY 2026			FY 2027	
			REVISED			ORIGINAL	
			ORIGINAL	BUDGET	DIFFERENCE	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	-	-
TOTAL COMMUNITY SERVICES			61,000	60,000	1,000	60,000	-

ST. JAMES PARISH SCHOOL BOARD

General Fund FY 2027 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 2026			FY 2027	
		ORIGINAL	REVISED BUDGET	DIFFERENCE	ORIGINAL BUDGET	CHANGE
LHS Gym Renovation	Strategic Plan	-	802,198	(802,198)	-	(802,198)
Replace Chiller at MACE	Strategic Plan	-	147,790	(147,790)	-	(147,790)
St. James High Media Broadcast Studio	Strategic Plan and State Appropriation Funded (\$100K)	666,000	530,401	135,599	100,000	(430,401)
LHS Softball Renovation/Addition	Renovation of LHS Softball Locker Rooms and facility	1,080,000	1,567,274	(487,274)		(1,567,274)
LHS Drainage Project	Strategic Plan - complete drainage project	2,100,000	102,513	1,997,487	2,004,712	1,902,199
Parking Lot Restriping - SJH and CGMA	Strategic Plan	55,100	-	55,100		-
LED Lighting Project - GES	Strategic Plan	60,000	53,430	6,570		(53,430)
LED Lighting Project - SLA	covered by donation from OXY Chem	-	80,305	(80,305)		(80,305)
LED Lighting Project - CGMA	covered by donation from OXY Chem	-	56,018	(56,018)		(56,018)
PR Building Renovation	Renovation of PR Building meeting area and restrooms	150,000	521,379	(371,379)		(521,379)
CGMA Resource Room and Gym Reno	Creation of office space in resource room and gym reno	-	100,000	(100,000)		(100,000)
SLA Window Replacement	Strategic Plan	-	100,000	(100,000)		(100,000)
SWES Safety Vestibule	Strategic Plan			-	80,000	80,000
LHS Interior Renovations	LHS School Store / Science Lab	-	100,000	(100,000)	1,660,000	1,560,000
Apple Lease Value	Reporting requirement of full value of lease	2,541,310	2,541,310	-	-	(2,541,310)
SJH Tennis Courts	Strategic Plan			-	1,812,000	1,812,000
LED Lighting Project - VES	Strategic Plan			-	60,000	60,000
TOTAL CAPITAL OUTLAY		6,652,410	6,702,618	(50,208)	5,716,712	(985,906)

ST. JAMES PARISH SCHOOL BOARD

FY 2027 General Fund Salaries

						FY 2026			FY 2027	
	2023	2024	2025	2026	2027	ORIGINAL BUDGET	REVISED	VARIANCE	ORIGINAL BUDGET	VARIANCE
REGULAR INSTRUCTION										
Kindergarten Teachers	11.00	11.00	11.00	10.00	9.00	688,152	617,301	70,850	563,663	(53,638)
Elementary Teachers	125.10	127.10	117.00	117.00	115.00	7,596,792	7,529,575	67,217	7,408,347	(121,228)
Secondary Teachers	59.00	56.00	60.00	60.00	59.25	3,713,238	3,716,504	(3,266)	3,806,852	90,348
Paraprofessionals	2.00	5.00	8.00	0.00	0.00	75,910	4,457	71,453	-	(4,457)
Substitutes	-	-	-	-	-	275,000	428,493	(153,493)	225,000	(203,493)
PD/Assessment/Numerous/Summer	-	-	-	-	-	35,000	45,000	(10,000)	45,000	-
Differentiated Compensation	-	-	-	-	-	245,000	227,771	17,229	120,000	(107,771)
High Dosage Tutoring	-	-	-	3.00	3.00	25,000	85,898	(60,898)	91,104	5,206
One Time Payment	-	-	-	-	-	373,000	378,000	(5,000)	369,500	(8,500)
TOTALS	197.10	199.10	196.00	190.00	186.25	13,027,092	13,033,000	(5,908)	12,629,466	(403,534)
SPECIAL INSTRUCTION										
Special Education Teachers	46.00	48.00	50.00	57.00	62.00	3,420,278	3,466,658	(46,381)	3,972,371	505,712
Gifted and Talented Teachers	3.00	3.00	4.00	4.00	4.00	262,434	258,083	4,351	265,620	7,537
Special Education Paraprofessionals	28.00	30.00	42.00	61.00	59.00	1,508,153	1,474,033	34,120	1,503,874	29,841
Special Education Para Subs			5.00	8.00	4.00	75,000	-	75,000	80,000	80,000
Special Education Substitutes	-	-	-	-	-	70,000	194,091	(124,091)	70,000	(124,091)
Differentiated Compensation	-	-	-	-	-	-	4,284	(4,284)	-	(4,284)
One Time Payment	-	-	-	-	-	173,000	180,000	(7,000)	191,000	11,000
TOTALS	77.00	81.00	101.00	130.00	129.00	5,508,864	5,577,149	(68,285)	6,082,865	505,716
VOCATIONAL EDUCATION										
Agriculture Teacher	1.00	1.00	0.00	1.00	1.00	75,565	80,924	(5,359)	75,963	(4,961)
Family & Consumer Science Teachers	1.00	2.00	1.00	1.00	2.00	59,195	64,813	(5,618)	120,142	55,329
Trade & Industry Teacher	1.00	0.00	2.00	2.00	2.00	126,091	124,405	1,686	126,526	2,121
Business Administration Teachers	1.00	1.00	2.00	2.00	2.00	131,042	130,130	912	131,476	1,346
Health Science Teacher	1.00	1.00	1.00	1.00	1.00	66,246	65,913	333	66,463	550
Cosmetology Teacher	-	1.00	1.00	1.00	1.00	58,095	74,785	(16,690)	58,312	(16,473)
Stipends - Intern Appropriation	-	-	-	-	-	45,000	24,853	20,148	30,000	5,148
One Time Payment	-	-	-	-	-	16,000	16,000	-	18,000	2,000
TOTALS	5.00	6.00	7.00	8.00	9.00	577,234	581,823	(4,589)	626,882	45,059
OTHER PROGRAMS										
Coaching	-	-	-	-	-	645,519	632,210	13,309	643,274	11,064
Aquatic Center Manager/Athletic Trainer	1.00	1.00	2.00	2.00	2.00	141,285	140,739	547	143,141	2,402
Aquatic Center Staff	-	-	-	-	-	24,000	23,218	782	24,000	782
Co-Curricular	-	-	-	-	-	24,000	26,002	(2,002)	26,000	(2)
One Time Payment	-	-	-	-	-	2,000	2,000	-	2,000	-
TOTALS	1.00	1.00	2.00	2.00	2.00	836,805	824,169	12,636	838,415	14,246
SPECIAL PROGRAMS										
Pre-Kindergarten Teachers	11.50	11.50	12.00	12.00	10.00	730,057	782,865	(52,808)	651,581	(131,284)
Pre-Kindergarten Paraprofessionals	15.00	15.00	9.00	10.00	9.00	251,652	234,935	16,716	233,761	(1,174)
Reading Intervention Paraprofessionals	3.00	3.00	-	-	-	-	-	-	-	-
Bilingual Translator	2.00	2.00	1.00	1.00	1.00	15,000	3,785	11,215	10,000	6,215
One Time Payment	-	-	-	-	-	68,000	64,500	3,500	66,000	1,500
TOTALS	31.50	31.50	22.00	23.00	20.00	1,064,709	1,086,085	(21,376)	961,342	(124,743)

ST. JAMES PARISH SCHOOL BOARD

FY 2027 General Fund Salaries

						FY 2026			FY 2027	
	2023	2024	2025	2026	2027	ORIGINAL BUDGET	REVISED	VARIANCE	ORIGINAL BUDGET	VARIANCE
		(original)								
CLASSROOM INSTRUCTION	311.60	318.60	328.00	353.00	346.25	21,014,703	21,102,226	(87,523)	21,138,969	36,743
% of Total General Fund	70.03%	68.37%	68.89%	70.05%	68.68%	67.23%	67.67%	-120.52%	66.34%	5.41%
PUPIL SUPPORT										
Child Welfare and Attendance	4.00	4.50	4.50	2.75	2.75	328,797	232,352	96,445	192,977	(39,375)
Social Worker/Psychologists/Behavior Strat	2.00	4.00	5.00	6.00	7.00	462,136	486,232	(24,096)	545,526	59,293
Educational Diagnosticians / PA Coordinator	1.17	1.17	2.17	2.17	2.17	165,870	165,260	610	167,592	2,332
Counselors	9.00	10.00	11.00	11.00	12.00	833,629	802,849	30,781	849,146	46,297
Speech Pathologists	8.70	9.70	8.70	10.50	12.50	735,816	703,334	32,482	822,475	119,140
Occupational/Physical Therapsts	3.00	4.00	3.00	3.00	3.00	200,540	196,939	3,601	213,173	16,234
SBLC/504 Chairs	-	4.00	4.00	4.00	4.00	281,378	279,198	2,180	282,481	3,283
School Nurses	4.50	5.50	5.25	6.25	6.25	399,351	419,256	(19,905)	435,662	16,407
Paraprofessionals - Specd Needs (LPN)	10.00	12.00	6.00	7.00	7.00	261,910	245,394	16,516	261,366	15,972
Pupil Appraisal Secretary	1.00	1.00	1.00	1.00	1.00	36,480	35,502	978	36,955	1,453
One Time Payment	-	-	-	-	-	99,000	106,500	(7,500)	109,250	2,750
TOTALS	43.37	55.87	50.62	53.67	57.67	3,804,907	3,672,815	132,092	3,916,602	243,787
INSTRUCTIONAL STAFF SUPPORT										
Academics - Chief/Exec Director/Directors	3.00	3.00	3.00	4.00	4.00	296,225	357,950	(61,725)	409,638	51,688
Special Education Executive Director	1.00	1.00	1.00	1.00	1.00	99,036	99,036	0	102,299	3,263
Early Childhood Director	0.50	0.50	0.50	0.50	1.50	47,750	47,750	(0)	149,439	101,689
Curriculum Technology/Testing Sprvsr	1.50	1.50	1.50	1.50	0.50	132,714	126,926	5,788	46,866	(80,061)
Media Specialists / Instructional Tech / IC	7.00	7.00	9.00	8.00	11.00	615,072	528,085	86,987	690,668	162,583
10 month teachers (CGMA)			2.00	1.00	0.00	71,011	70,783	228	-	(70,783)
Clerical	-	-	-	-	-	-	-	-	-	-
One Time Payment	-	-	-	-	-	48,000	52,000	(4,000)	54,000	2,000
TOTALS	13.00	13.00	17.00	16.00	18.00	1,309,807	1,282,529	27,278	1,452,909	170,380
GENERAL ADMINISTRATION										
School Board Members	7.00	7.00	7.00	7.00	7.00	68,400	68,400	-	68,400	-
Superintendent	1.00	1.00	1.00	1.00	1.00	215,000	233,831	(18,831)	240,000	6,169
Admin Assis to Superintndnt/Receptionist	2.00	2.00	2.00	2.00	2.00	99,963	94,864	5,099	100,857	5,993
Public Relations Manager	-	1.00	1.00	1.00	1.00	67,409	67,409	0	68,757	1,348
Chief of Taxation and Revenue	1.00	1.00	1.00	1.00	1.00	104,814	104,814	0	106,720	1,906
Sales Tax Auditor / Supervisor	2.00	2.00	2.00	2.00	2.00	133,145	133,028	117	135,182	2,154
Sales Tax Secretary	1.00	1.00	1.00	1.00	1.00	46,790	46,790	0	47,127	337
One Time Payment	-	-	-	-	-	10,000	9,000	1,000	13,000	4,000
TOTALS	14.00	15.00	15.00	15.00	15.00	745,522	758,136	(12,614)	780,043	21,907

ST. JAMES PARISH SCHOOL BOARD

FY 2027 General Fund Salaries

						FY 2026			FY 2027	
	2023	2024 (original)	2025	2026	2027	ORIGINAL BUDGET	REVISED	VARIANCE	ORIGINAL BUDGET	VARIANCE
SCHOOL ADMINISTRATION										
Principals / Director	8.00	8.00	8.00	8.00	9.00	779,484	781,785	(2,301)	870,133	88,348
Associate/Assistant Principals	12.00	13.00	16.00	16.00	14.00	1,315,901	1,311,738	4,164	1,146,285	(165,453)
Dean of Students					4.00				274,043	274,043
Athletic Directors	2.00	2.00	2.00	2.00	2.00	192,767	192,767	0	196,304	3,537
School Secretaries	14.00	16.00	17.00	17.00	17.00	619,425	621,677	(2,253)	624,195	2,518
One Time Payment	-	-	-	-	-	69,000	64,000	5,000	67,000	3,000
TOTALS	36.00	39.00	43.00	43.00	46.00	2,976,577	2,971,967	4,610	3,177,960	205,993
BUSINESS SERVICES										
Chief Financial Officer/Supervisor of Payroll	2.00	2.00	2.00	2.00	2.00	188,666	188,666	(0)	192,249	3,583
Supervisor of Accounting	1.00	1.00	1.00	1.00	1.00	71,454	71,454	(0)	72,802	1,348
Payroll and Acctg Coordinators	3.00	3.00	3.00	3.00	3.00	148,572	148,572	(0)	150,539	1,967
One Time Payment	-	-	-	-	-	9,000	6,000	3,000	9,000	3,000
TOTALS	6.00	6.00	6.00	6.00	6.00	417,692	414,692	2,999	424,590	9,898
OPERATIONS & MAINTENANCE										
Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00	83,852	83,817	34	85,529	1,712
Safety Supervisor	-	-	1.00	1.00	1.00	90,560	91,832	(1,272)	93,914	2,082
Custodians	1.25	0.25	0.10	0.10	0.10	4,078	8,867	(4,789)	3,214	(5,652)
One Time Payment	-	-	-	-	-	4,100	2,000	2,100	4,100	2,100
TOTALS	2.25	1.25	2.10	2.10	2.10	182,589	186,515	(3,926)	186,757	242
PUPIL TRANSPORTATION										
Transportation Supervisor	0.00	0.50	0.50	0.50	0.50	45,981	45,572	409	46,866	1,293
Bus Attendants	1.00	1.00	1.00	1.00	0.00	20,602	12,723	7,879	-	(12,723)
Bus Drivers	8.75	6.75	3.90	3.90	2.90	125,412	106,023	19,389	89,243	(16,780)
One Time Payment	-	-	-	-	-	5,900	3,000	2,900	3,900	900
TOTAL	9.75	8.25	5.40	5.40	3.40	197,895	167,318	30,577	140,008	(27,310)
CENTRAL SERVICES										
Chief of Human Resources/Risk Mgmt	1.00	1.00	1.00	1.00	1.00	106,720	103,012	3,708	104,814	1,802
HR Specialist	-	1.00	1.00	1.00	1.00	56,174	56,174	0	57,298	1,124
HR Admin Asst				0.75	0.75	-	32,581	(32,581)	32,815	234
Technology Supervisor	1.00	1.00	1.00	1.00	1.00	88,883	88,883	(0)	90,560	1,677
Data Manager	1.00	1.00	1.00	1.00	1.00	85,529	85,529	(0)	87,206	1,677
Network Support	6.00	5.00	5.00	5.00	5.00	216,893	216,893	(0)	219,842	2,949
Seasonal / Student Workers	-	-	-	-	-	5,000	-	5,000	-	-
One Time Payment	-	-	-	-	-	12,000	9,000	3,000	13,750	4,750
TOTAL	9.00	9.00	9.00	9.75	9.75	571,198	592,072	(20,873)	606,285	14,213
School Food Services										
One Time Payment	-	-	-	-	-	38,000	38,000	-	41,000	3,000
TOTAL	0.00	0.00	0.00	0.00	0.00	38,000	38,000	-	41,000	3,000
TOTAL GENERAL FUND	444.97	465.97	476.12	503.92	504.17	31,258,890	31,186,271	72,619	31,865,123	678,852

ST. JAMES PARISH SCHOOL BOARD
General Fund Employee Benefits Budgets - Fiscal Year 2027

**** used budgeted salaries by function and new contribution rate of 19.11%**

**** increased Active and Retirees Group Health Insurance by 2% of FY26 Actuals.**

**** deducted one month of premiums for employer portion**

		FY 2026 Budget			FY 2027 Budget	
		ORIGINAL BUDGET	REVISED BUDGET	VARIANCE	Budget	Change
Teachers Retirement System	State mandate; 19.11% of employee salary	2,729,176	2,623,130	106,046	2,413,491	(209,639)
School Employees Retirement System	State mandate; 19.5% of employee salary	-	19,629	(19,629)	20,000	371
FICA - Social Security	Federal mandate; 6.2% of sub/temp salaries	12,348	14,740	(2,392)	15,035	295
RETIREMENT		2,741,524	2,657,499	84,025	2,448,526	(208,973)
Health and Life Insurance - Active	Board-approved premium contributions	2,512,855	2,605,348	(92,493)	2,657,455	52,107
Health and Life Insurance - Retiree	Regular Board plan and Humana plan	1,098,221	1,084,100	14,121	1,105,782	21,682
GROUP INSURANCE		3,611,076	3,689,447	(78,372)	3,763,236	73,789
Medicare Tax	Federal mandate; 1.45% of employee salary	188,893	176,739	12,153	183,127	6,388
Workers Compensation	Accident and injury claims	65,482	29,079	36,404	29,370	291
Unemployment Compensation	Assessment of total payroll and direct claims	331	-	331	-	-
Severance Pay	Sick, vacation leave pay upon termination	35,000	49,001	(14,001)	50,000	999
REGULAR INSTRUCTION		6,642,306	6,601,766	40,541	6,474,259	(127,506)
Teachers Retirement System	State mandate; 19.11% of employee salary	1,154,107	1,150,493	3,614	1,162,435	11,943
School Employees Retirement System	State mandate; 19.5% of employee salary	-	-	-	-	-
FICA - Social Security	Federal mandate; 6.2% of sub/temp salaries	6,955	12,466	(5,511)	12,715	249
RETIREMENT		1,161,062	1,162,959	(1,897)	1,175,150.54	12,192
Health and Life Insurance - Active	Board-approved premium contributions	850,144	1,054,017	(203,874)	1,075,098	21,080
Health and Life Insurance - Retiree	Regular Board plan and Humana plan	218,925	222,976	(4,051)	227,436	4,460
GROUP INSURANCE		1,069,068	1,276,993	(207,925)	1,302,533	25,540
Medicare Tax	Federal mandate; 1.45% of employee salary	79,879	77,000	2,879	88,202	11,202
Workers Compensation	Accident and injury claims	143,678	66,273	77,405	66,936	663
Unemployment Compensation	Assessment of total payroll and direct claims	1,960	-	1,960	-	-
Severance Pay	Sick, vacation leave pay upon termination	-	9,702	(9,702)	10,000	298
SPECIAL INSTRUCTION		2,455,647	2,592,927	(137,280)	2,642,822	49,894

ST. JAMES PARISH SCHOOL BOARD
General Fund Employee Benefits Budgets - Fiscal Year 2027

		FY 2026 Budget			FY 2027 Budget	
		ORIGINAL BUDGET	REVISED BUDGET	VARIANCE	Budget	Change
Teachers Retirement System	State mandate; 19.11% of employee salary	120,931	118,422	2,509	119,797	1,375
School Employees Retirement System	State mandate; 19.5% of employee salary	-	-	-	-	-
FICA - Social Security	Federal mandate; 6.2% of sub/temp salaries	5,454	7,589	(2,135)	7,741	152
RETIREMENT		126,385	126,011	374	127,538	1,527
Health and Life Insurance - Active	Board-approved premium contributions	54,749	86,194	(31,446)	87,918	1,724
Health and Life Insurance - Retiree	Regular Board plan and Humana plan	48,460	44,344	4,116	45,231	887
GROUP INSURANCE		103,208	130,538	(27,330)	133,149	2,611
Medicare Tax	Federal mandate; 1.45% of employee salary	8,370	9,558	(1,188)	9,090	(468)
Workers Compensation	Accident and injury claims	-	-	-	-	-
Unemployment Compensation	Assessment of total payroll and direct claims	-	-	-	-	-
Severance Pay	Sick, vacation leave pay upon termination	-	-	-	-	-
VOCATIONAL EDUCATION		237,963	266,108	(28,145)	269,777	3,669
Teachers Retirement System	State mandate; 19.11% of employee salary	175,311	138,261	37,050	160,221	21,960
School Employees Retirement System	State mandate; 19.5% of employee salary	-	-	-	-	-
FICA - Social Security	Federal mandate; 6.2% of sub/temp salaries	7,710	7,908	(198)	8,066	158
RETIREMENT		183,021	146,169	36,852	168,287	22,118
Health and Life Insurance - Active	Board-approved premium contributions	21,122	17,836	3,286	18,193	357
Health and Life Insurance - Retiree	Regular Board plan and Humana plan	9,777	9,804	(27)	10,000	196
GROUP INSURANCE		30,899	27,640	3,259	28,193	553
Medicare Tax	Federal mandate; 1.45% of employee salary	12,134	11,010	1,124	12,157	1,147
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		226,054	184,819	41,235	208,637	23,818

ST. JAMES PARISH SCHOOL BOARD
General Fund Employee Benefits Budgets - Fiscal Year 2027

		FY 2026 Budget			FY 2027 Budget	
		ORIGINAL BUDGET	REVISED BUDGET	VARIANCE	Budget	Change
Teachers Retirement System	State mandate; 19.11% of employee salary	223,056	208,762	14,295	183,712	(25,049)
School Employees Retirement System	State mandate; 19.5% of employee salary	-	-	-	-	-
FICA - Social Security	Federal mandate; 6.2% of sub/temp salaries	269	259	10	265	5
RETIREMENT		223,325	209,021	14,305	183,977	(25,044)
Health and Life Insurance - Active	Board-approved premium contributions	265,621	262,319	3,302	267,566	5,246
Health and Life Insurance - Retiree	Regular Board plan and Humana plan	121,524	118,438	3,086	120,807	2,369
GROUP INSURANCE		387,144	380,757	6,387	388,372	7,615
Medicare Tax	Federal mandate; 1.45% of employee salary	15,438	14,374	1,064	13,939	(434)
Workers Compensation	Accident and injury claims	87,653	23,049	64,604	23,280	230
Unemployment Compensation	Assessment of total payroll and direct claims	2,898	-	2,898	-	-
Severance Pay	Sick, vacation leave pay upon termination	-	9,400	(9,400)	5,000	(4,400)
SPECIAL PROGRAMS		716,459	636,601	79,858	614,569	(22,032)
Teachers Retirement System	State mandate; 19.11% of employee salary	797,128	721,403	75,725	748,463	27,060
School Employees Retirement System	State mandate; 19.5% of employee salary	-	36,430	(36,430)	-	(36,430)
FICA - Social Security	Federal mandate; 6.2% of sub/temp salaries	15	2,448	(2,433)	2,497	49
RETIREMENT		797,143	760,282	36,861	750,960	(9,322)
Health and Life Insurance - Active	Board-approved premium contributions	639,454	736,297	(96,843)	751,023	14,726
Health and Life Insurance - Retiree	Regular Board plan and Humana plan	187,062	185,407	1,655	189,115	3,708
GROUP INSURANCE		826,517	921,705	(95,188)	940,139	18,434
Medicare Tax	Federal mandate; 1.45% of employee salary	55,171	50,134	5,038	56,791	6,657
Workers Compensation	Accident and injury claims	40,240	20,449	19,792	20,653	204
Unemployment Compensation	Assessment of total payroll and direct claims	-	-	-	-	-
Severance Pay	Sick, vacation leave pay upon termination	40,000	23,388	16,612	25,000	1,612
PUPIL SUPPORT		1,759,071	1,775,957	(16,886)	1,793,542	17,586

ST. JAMES PARISH SCHOOL BOARD
General Fund Employee Benefits Budgets - Fiscal Year 2027

		FY 2026 Budget			FY 2027 Budget	
		ORIGINAL BUDGET	REVISED BUDGET	VARIANCE	Budget	Change
Teachers Retirement System	State mandate; 19.11% of employee salary	274,405	221,174	53,231	277,651	56,477
School Employees Retirement System	State mandate; 19.5% of employee salary	-	-	-	-	-
FICA - Social Security	Federal mandate; 6.2% of sub/temp salaries	160	-	160	-	-
RETIREMENT		274,564	221,174	53,390	277,651	56,477
Health and Life Insurance - Active	Board-approved premium contributions	268,165	239,547	28,617	244,338	4,791
Health and Life Insurance - Retiree	Regular Board plan and Humana plan	187,068	187,488	(420)	191,238	3,750
GROUP INSURANCE		455,233	427,036	28,197	435,577	8,541
Medicare Tax	Federal mandate; 1.45% of employee salary	18,992	17,850	1,142	21,067	3,217
Workers Compensation	Accident and injury claims	614	-	614	-	-
Unemployment Compensation	Assessment of total payroll and direct claims	-	-	-	-	-
Severance Pay	Sick, vacation leave pay upon termination	5,000	9,702	(4,702)	10,000	298
INSTRUCTIONAL STAFF SUPPORT		754,403	675,762	78,642	744,295	68,533
Teachers Retirement System	State mandate; 19.11% of employee salary	156,187	142,767	13,419	149,066	6,299
School Employees Retirement System	State mandate; 19.5% of employee salary	-	-	-	-	-
FICA - Social Security	Federal mandate; 6.2% of sub/temp salaries	3,719	3,646	73	3,719	73
RETIREMENT		159,905	146,413	13,492	152,785	6,372
Health and Life Insurance - Active	Board-approved premium contributions	73,536	88,496	(14,961)	90,266	1,770
Health and Life Insurance - Retiree	Regular Board plan and Humana plan	25,036	26,160	(1,123)	26,683	523
GROUP INSURANCE		98,572	114,656	(16,084)	116,949	2,293
Medicare Tax	Federal mandate; 1.45% of employee salary	10,810	10,422	388	11,311	889
Workers Compensation	Accident and injury claims	104,960	195,182	(90,222)	185,000	(10,182)
Unemployment Compensation	Assessment of total payroll and direct claims	6,877	8,852	(1,975)	8,941	89
Severance Pay	Sick, vacation leave pay upon termination	12,000	-	12,000	-	-
GENERAL ADMINISTRATION		393,124	475,525	(82,401)	474,985	(540)

ST. JAMES PARISH SCHOOL BOARD
General Fund Employee Benefits Budgets - Fiscal Year 2027

		FY 2026 Budget			FY 2027 Budget	
		ORIGINAL BUDGET	REVISED BUDGET	VARIANCE	Budget	Change
Teachers Retirement System	State mandate; 19.11% of employee salary	623,593	550,606	72,987	607,308	56,702
School Employees Retirement System	State mandate; 19.5% of employee salary	-	-	-	-	-
FICA - Social Security	Federal mandate; 6.2% of sub/temp salaries	43	702	(659)	716	14
RETIREMENT		623,636	551,308	72,328	608,024	56,716
Health and Life Insurance - Active	Board-approved premium contributions	518,147	505,017	13,130	515,118	10,100
Health and Life Insurance - Retiree	Regular Board plan and Humana plan	313,273	328,239	(14,966)	334,803	6,565
GROUP INSURANCE		831,420	833,256	(1,836)	849,921	16,665
Medicare Tax	Federal mandate; 1.45% of employee salary	43,160	39,978	3,183	46,080	6,103
Workers Compensation	Accident and injury claims	11,860	5,703	6,158	5,760	57
Unemployment Compensation	Assessment of total payroll and direct claims	1,051	-	1,051	-	-
Severance Pay	Sick, vacation leave pay upon termination	7,000	37,900	(30,900)	20,000	(17,900)
SCHOOL ADMINISTRATION		1,518,127	1,468,144	49,983	1,529,785	61,642
Teachers Retirement System	State mandate; 19.11% of employee salary	87,506	86,878	628	81,139	(5,739)
School Employees Retirement System	State mandate; 19.5% of employee salary	-	-	-	-	-
FICA - Social Security	Federal mandate; 6.2% of sub/temp salaries	-	-	-	-	-
RETIREMENT		87,506	86,878	628	81,139	(5,739)
Health and Life Insurance - Active	Board-approved premium contributions	89,133	93,512	(4,380)	95,383	1,870
Health and Life Insurance - Retiree	Regular Board plan and Humana plan	60,820	64,137	(3,317)	65,420	1,283
GROUP INSURANCE		149,953	157,650	(7,697)	160,802.80	3,153
Medicare Tax	Federal mandate; 1.45% of employee salary	6,057	5,650	407	6,157	507
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		243,516	250,178	(6,662)	248,099	(2,079)

ST. JAMES PARISH SCHOOL BOARD
General Fund Employee Benefits Budgets - Fiscal Year 2027

		FY 2026 Budget			FY 2027 Budget	
		ORIGINAL BUDGET	REVISED BUDGET	VARIANCE	Budget	Change
Teachers Retirement System	State mandate; 19.11% of employee salary	17,567	19,448	(1,881)	22,047	2,599
School Employees Retirement System	State mandate; 19.5% of employee salary	21,722	20,618	1,104	19,892	(726)
FICA - Social Security	Federal mandate; 6.2% of sub/temp salaries	-	-	-	-	-
RETIREMENT		39,289	40,066	(777)	41,939	1,873
Health and Life Insurance - Active	Board-approved premium contributions	26,650	26,820	(170)	27,356	536
Health and Life Insurance - Retiree	Regular Board plan and Humana plan	138,359	132,735	5,624	135,390	2,655
GROUP INSURANCE		165,009	159,555	5,454	162,746	3,191
Medicare Tax	Federal mandate; 1.45% of employee salary	2,648	2,608	40	2,708	100
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		206,946	202,229	4,716	207,394	5,164
Teachers Retirement System	State mandate; 19.11% of employee salary	5,500	12,504	(7,004)	8,956	(3,548)
School Employees Retirement System	State mandate; 19.5% of employee salary	103,537	156,542	(53,005)	91,302	(65,240)
FICA - Social Security	Federal mandate; 6.2% of sub/temp salaries	-	205	(205)	-	(205)
RETIREMENT		109,037	169,251	(60,214)	100,258	(68,993)
Health and Life Insurance - Active	Board-approved premium contributions	63,852	36,705	27,148	37,439	734
Health and Life Insurance - Retiree	Regular Board plan and Humana plan	183,128	186,429	(3,301)	190,157	3,729
GROUP INSURANCE		246,980	223,133	23,847	227,596	4,463
Medicare Tax	Federal mandate; 1.45% of employee salary	2,869	2,194	676	2,030	(164)
Workers Compensation	Accident and injury claims	8,502	62,530	(54,028)	63,155	625
Unemployment Compensation	Assessment of total payroll and direct claims	-	-	-	-	-
Severance Pay	Sick, vacation leave pay upon termination	2,000	-	2,000	2,000	2,000
PUPIL TRANSPORTATION		369,388	457,108	(87,720)	395,040	(62,068)

ST. JAMES PARISH SCHOOL BOARD
General Fund Employee Benefits Budgets - Fiscal Year 2027

		FY 2026 Budget			FY 2027 Budget	
		ORIGINAL BUDGET	REVISED BUDGET	VARIANCE	Budget	Change
Teachers Retirement System	State mandate; 19.11% of employee salary	119,666	124,039	(4,373)	115,861	(8,178)
School Employees Retirement System	State mandate; 19.5% of employee salary	-	-	-	-	-
FICA - Social Security	Federal mandate; 6.2% of sub/temp salaries	196	-	196	-	-
RETIREMENT		119,862	124,039	(4,177)	115,861	(8,178)
Health and Life Insurance - Active	Board-approved premium contributions	111,768	125,911	(14,143)	128,429	2,518
Health and Life Insurance - Retiree	Regular Board plan and Humana plan	69,790	69,097	693	70,479	1,382
GROUP INSURANCE		181,557	195,008	(13,451)	198,908.06	3,900
Medicare Tax	Federal mandate; 1.45% of employee salary	8,282	8,276	6	8,791	515
Workers Compensation	Accident and injury claims	-	1,428	(1,428)	1,442	14
Unemployment Compensation	Assessment of total payroll and direct claims	-	-	-	-	-
Severance Pay	Sick, vacation leave pay upon termination	-	12,789	(12,789)	5,000	(7,789)
CENTRAL SERVICES		309,702	341,540	(31,838)	330,003	(11,537)
Teachers Retirement System	State mandate; 19.11% of employee salary	7,961	8,083	(122)	7,835	(248)
Medicare Tax	Federal mandate; 1.45% of employee salary	551	551	0	595	44
SCHOOL FOOD SERVICES		8,512	8,634	(122)	8,430	(204)
Teachers Retirement System	State mandate; 19.11% of employee salary	6,492,093	6,125,970	366,123	6,057,983	(67,987)
School Employees Retirement System	State mandate; 19.5% of employee salary	125,259	233,220	(107,960)	131,195	(102,025)
FICA - Social Security	Federal mandate; 6.2% of sub/temp salaries	36,868	49,963	(13,095)	50,754	790
RETIREMENT		6,654,221	6,409,153	245,068	6,239,932	(169,221)
Health and Life Insurance - Active	Board-approved premium contributions	5,495,194	5,878,021	(382,827)	5,995,581	117,560
Health and Life Insurance - Retiree	Regular Board plan and Humana plan	2,661,442	2,659,354	2,088	2,712,541	53,187
GROUP INSURANCE		8,156,637	8,537,375	(380,738)	8,708,123	170,748
Medicare Tax	Federal mandate; 1.45% of employee salary	453,255	426,343	26,912	462,044	35,701
Workers Compensation	Accident and injury claims	462,990	403,693	59,297	395,596	(8,097)
Unemployment Compensation	Assessment of total payroll and direct claims	13,117	8,852	4,265	8,941	89
Severance Pay	Sick, vacation leave pay upon termination	101,000	151,881	(50,881)	127,000	(24,881)
TOTAL GENERAL FUND		15,841,219	15,937,297	(96,078)	15,941,635	4,338

ST. JAMES PARISH SCHOOL BOARD

SPECIAL REVENUE FUNDS BUDGETS

Original Budgets for the Fiscal Year Ending June 30, 2027

	ESSA Title I	ESSA Title II,III,IV, DSS	IDEA 611, 619, HC	Vocational Education	Head Start	School Food Service	School Activity Funds	TOTALS
Local Revenues	-	-	-	-	-	73,000	2,049,218	2,122,218
Federal Revenues	1,172,491	430,617	1,498,679	54,957	1,844,523	2,919,456	-	7,920,723
TOTAL REVENUES	1,172,491	430,617	1,498,679	54,957	1,844,523	2,992,456	2,049,218	10,042,941
Programmatic Expenditures	1,093,328	429,978	1,449,047	54,957	1,728,623	3,274,588	1,985,916	10,016,437
Capital Outlay								-
TOTAL EXPENDITURES	1,093,328	429,978	1,449,047	54,957	1,728,623	3,274,588	1,985,916	10,016,437
EXCESS REVENUES / (EXPENDITURES)	79,163	639	49,632	-	115,900	(282,132)	63,302	26,504
Operating Transfers In	-	-	-	-	-	220,000	-	220,000
Operating Transfers Out	(79,163)	(639)	(49,632)	-	(115,900)	-	-	(245,334)
BEGINNING FUND BALANCE	-	-	-	-	-	1,293,212	1,135,288	2,428,500
ENDING FUND BALANCE	-	-	-	-	-	1,231,080	1,198,590	2,429,670

ST. JAMES PARISH SCHOOL BOARD

Capital Projects Fund (Hurricane Ida)

Original Budget for the Fiscal Year Ending June 30, 2027

Construction Projects

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		-

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 2026, March 2027	547,963
Principal Payments	Principal Payment due March 2027	5,995,000
Total Other Expenditures		6,562,963
Total Expenditures		6,562,963

Chris M. Kimball
Superintendent

Marty Poche
President
District 4

Angela Washington
Vice President
District 5



ST. JAMES
PARISH SCHOOLS
Inspiring Hope and Purpose

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Diana Cantillo
District 1

Tim Detillier
District 2

Sue Beier
District 3

Nicole Florent
District 6

Raymond Gros
District 7

The following resolution was offered by M. Poche and seconded by S. Beier.

A RESOLUTION ADOPTING, FINALIZING, AND IMPLEMENTING THE GENERAL FUND BUDGET OF THE ST. JAMES PARISH SCHOOL BOARD FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027.

WHEREAS, the Superintendent of the St. James Parish School System, with the assistance of the Chief Financial Officer, prepared a Proposed General Fund Budget for the fiscal year beginning July 1, 2026 and ending June 30, 2027, which was accompanied by a budget adoption resolution; and

WHEREAS, the proposed General Fund Budget adoption resolution has been submitted to this School Board for review and consideration; and

WHEREAS, in accordance with the provisions of Louisiana R.S. 39:1307, a public notice was published in the official journal News Examiner-Enterprise on July 2, 2026 giving notice of a public hearing on the proposed budget; and

WHEREAS, a public hearing was held on the July 14, 2026 to allow for public inspection and comment on the proposed budget; and

THEREFORE BE IT RESOLVED by the St. James Parish School Board that the proposed General Fund Budget is hereby approved, adopted, and finalized.

BE IT FURTHER RESOLVED that the Superintendent of the School Board, or his/her successor, in his/her capacity as Superintendent of the School Board, is hereby directed to advise the School Board in writing when:

1. Revenue collections plus projected revenue collections for the remainder of the year, within the General Fund or a Special Revenue Fund that is not expenditure driven, is failing to meet estimated annual budgeted revenues by five percent (5%) or more.
2. Actual expenditures plus projected expenditures for the remainder of the year, within the General Fund or a Special Revenue Fund, is exceeding the estimated budgeted expenditures by five percent (5%) or more, or
3. The actual beginning fund balance, within the General Fund or a Special Revenue Fund that is not expenditure driven, fails to meet the estimated beginning fund balance by five percent (5%) or more, and the fund balance is being used to fund current year expenditures.

BE IT FURTHER RESOLVED that the Superintendent (Secretary-Treasury of the School Board), or his/her successor, shall certify completion of all actions required by Louisiana R.S. 39: 1306 by publishing a notice of the minutes of the meeting in News Examiner-Enterprise.

This resolution having been submitted to a vote, the vote thereon was as follows:

YEAS: All

NAYS: N/A

ABSTAINING: N/A

ABSENT: N/A

And this Resolution was declared adopted on this the 14 day of July, 2026.

ST. JAMES PARISH SCHOOL BOARD