



501 Manhattan Blvd.
Harvey, Louisiana 70058

Fiscal Year 2024-2025 General Fund Budget
June 5, 2024

Prepared By:

SARAH B. CARUSO
Chief Financial Officer

Submitted by:

DR. JAMES GRAY
Superintendent of Schools

**JEFFERSON PARISH SCHOOLS
OFFICIALS**

Dr. James Gray, Superintendent

SCHOOL BOARD MEMBERS

Gerard LeBlanc, District I

Ricky Johnson, District II

Kriss Fairbairn Furtunato, District III

Clay Moise, District IV

Derrick Shepherd, District V

Michael Pedalino, District VI

Ralph Brandt, District VII

Chad Nugent, District VIII

Steven Gutterrez, District IX



Dr. James Gray
Superintendent

Sarah Caruso
Chief Financial Officer

June 5, 2024

RE: THE FISCAL YEAR 2025 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) 2025 Fund Budget. The Jefferson Parish School Board, in order to consider adoption, must first:

- Publish a general summary of the proposed new budget (This booklet will suffice.)
- Hold at least one public hearing. The Superintendent recommends the following date, time and place: June 5, 2024 5:00 p.m., West Bank, Boardroom, 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 May 24, 2024)

THIS BUDGET INCLUDES

This budget package follows an intensive budget preparation process that began in February 2024. 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 2.59%, in comparison to the 2023-24 fiscal year, the District is still projected to spend \$55.3 million in employee retirement costs for FY 2024-2025. This is approximately 9% of the budget. In addition to high retirement contribution rates, the District pays for retiree health benefits at a cost of approximately \$27.65 million or 5% of the budget. The chart below shows the retirement contribution rates for fiscal years 2024-25, 2023-24, and 2022-23.

	2022-23	2023-24	2024-25
TRSL	24.8%	24.1%	21.51%
TRSL- ORP	27.0%	26.4%	22.10%
LSERS	27.6%	27.6%	25.80%
LASERS	40.4%	41.3%	34.74%
Total retirement contribution	\$ 56,216,476	\$ 59,959,075*	\$ 55,294,914*

** 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 2024 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 and uses a consistent \$17M net 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. The funding amount is determined from LDOE's March projected budget letter. This figure does not include any proposed pay raises or stipends through legislation. If funds are allocated through legislation, we will recognize the revenue along with the related expenses as a budget amendment once additional information is received from the State.

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

Transfer In. Budget relates to the transfer in of indirect costs from the federal funds. The District has increased this budget line item due to ESSER funding. When ESSER funding ends, this line item will be adjusted back downwards.

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

EXPENDITURES/OTHER FINANCING USES

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

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

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

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

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

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

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

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

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

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

BUDGET CONCERNS

In FY 2025, the District is projected to make "Payments to Other LEAS" of approximately \$94.67 million or 16% of the budget. The below chart is the breakdown of payments to other LEAs over the last ten years, which is when charter movement started in Jefferson Parish. At this time, charter enrollment will fluctuate but will not have as much growth as previous years. Currently, the charters have all reached their terminal grades in growth.

Fiscal Year	Total Payments*	Total Charter Enrollment	Traditional/Charter School Count	Total School Count
2012	\$ 1,180,312	N/A	87/1	88
2013	6,682,590	407	77/2	79
2014	15,255,064	1,328	76/4	80
2015	21,967,668	1,890	76/4	81
2016	28,432,309	2,593	77/7	84
2017	35,339,392	3,070	77/7	84
2018	36,746,769	3,101	78/6	84
2019	45,288,295	3,385	79/5	84
2020	52,994,573	4,059	76/5	81
2021	69,638,804	4,954	73/7	80
2022	82,112,963	5,461	74/7	81
2023	89,532,407	5,588	74/7	81
2024	95,066,077	5,800	67/7	74
2025	94,674,462	5,800*	67/7	74

* Did not have projected student enrollment data; therefore, used current enrollment.

	FY 2023 actual	FY 2025 Proposed	2 year difference
Total MFP	\$ 242,158,537	\$ 248,115,071	\$ 5,956,534
Payments to Charters	89,532,407	94,674,462	5,142,055
Net MFP for District	\$ 152,626,130	\$ 153,440,609	\$ 814,479

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

BUDGET OVERVIEW AND HIGHLIGHTS

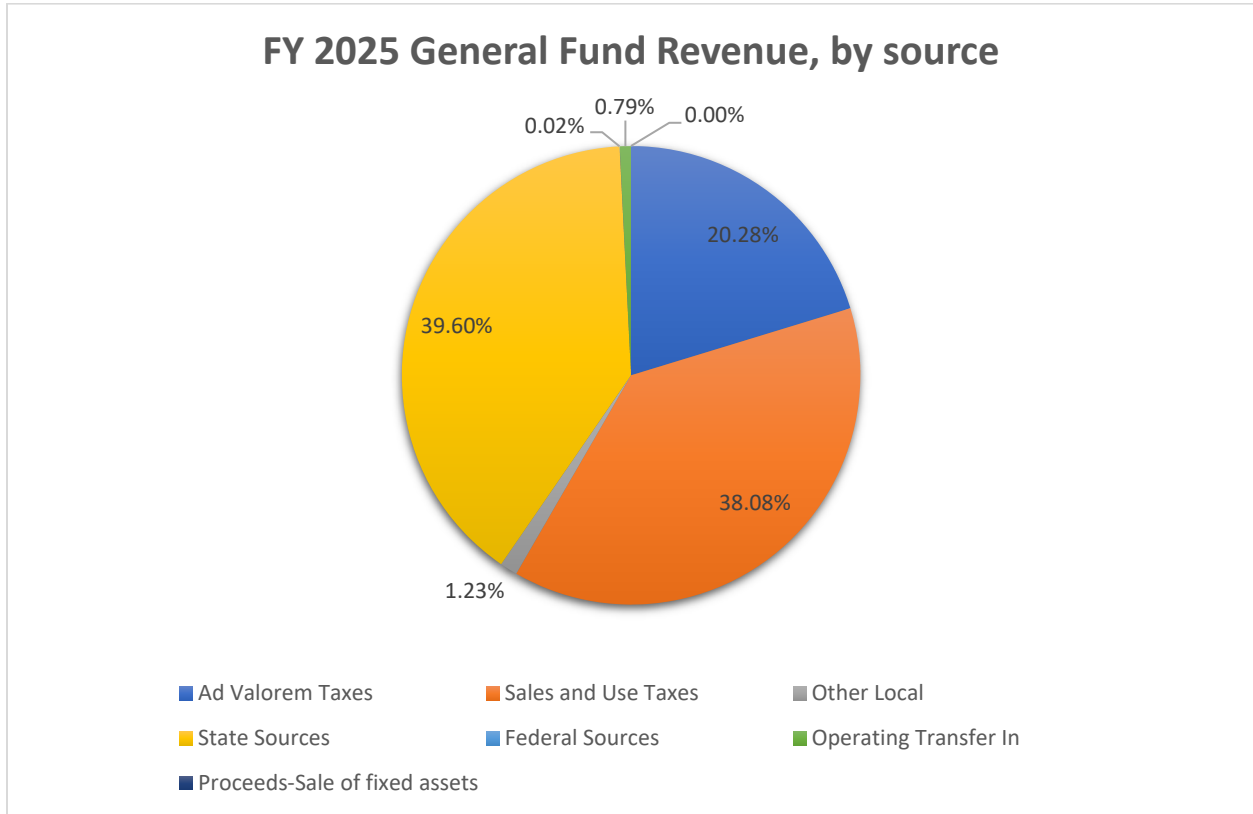
The summary of the General Fund budget for FY 2025 includes revenues and other financing sources of approximately \$630.93 million and expenditures and other financing uses of approximately \$628.11 million.

This budget book includes the following changes:

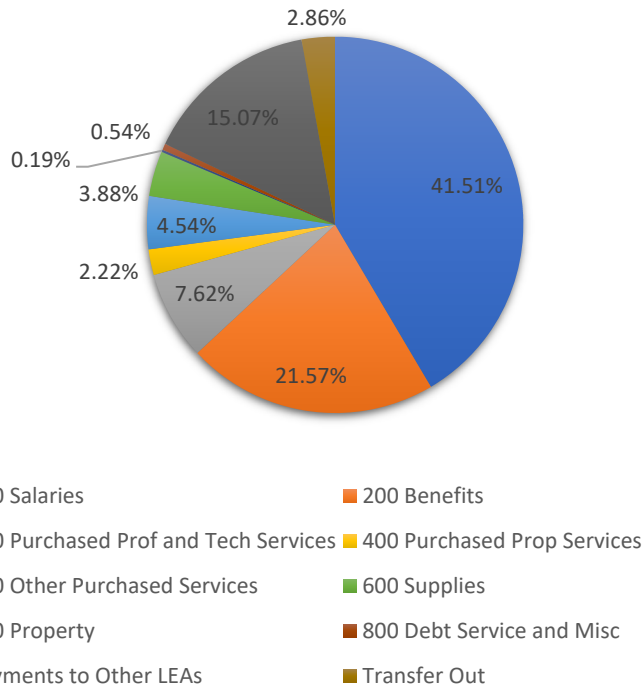
- Increase of approximately 5% to the base teacher pay scale (certified and non certified) and a \$500 increase to the base for all other pay scales (pay scale approved separately)
- 20% increase in band allocations
- 5 % increase in General Fund allocations to schools
- Creation a new athletic allocation- approximately \$30 per athlete
- Increase of the technology coordinator stipend from \$650/year to \$1,000/year
- Increase in Kelly Services pay rates (contract amendment to be approved separately)
- Adjustment to the Assistant Principal Administrator Formula (staffing formula approved separately)

- Adjustment to the Coaches and Band Director pay scale. Increase in base of approximately 9% plus steps 6-10 to the scales. (pay scale approved separately)
- Adjustment of the High School and Middle School Athletic Director pay scale (pay scale approved separately)
- The District has assumed the cost of ESSER expenses that will need to be continued after ESSER funding is depleted

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



FY 2025 General Fund appropriations by object code



Prepared By:

Respectfully Submitted:

Sarah B. Caruso
Chief Financial Officer

Dr. James Gray
Superintendent

JEFFERSON PARISH SCHOOLS
FY 2025 GENERAL FUND BUDGET BOOK- SUMMARY

	2023 Actual	2024 Amended	2025 Proposed
REVENUES			
Ad Valorem Taxes	\$ 120,562,280	\$ 123,107,588	\$ 127,939,617
Sales and Use Taxes	248,027,979	239,034,192	240,262,553
Other Local	13,101,933	12,842,064	7,752,189
State Sources	244,070,965	258,760,131	249,863,643
Federal Sources	168,058	119,175	101,295
Total Revenues	625,931,215	633,863,150	625,919,297
EXPENDITURES			
100 Salaries	231,831,320	256,330,847	260,732,239
200 Benefits	127,104,238	144,118,639	135,458,388
300 Purchased Prof and Tech Services	38,678,595	43,439,412	47,883,519
400 Purchased Prop Services	18,682,481	19,828,785	13,928,629
500 Other Purchased Services	21,301,618	27,234,343	28,524,237
600 Supplies	20,227,765	21,502,605	24,374,244
700 Property	5,603,262	1,299,620	1,197,674
800 Debt Service and Misc	114,761	3,039,816	3,392,240
Payments to Other LEAs	89,532,407	95,066,077	94,674,462
Total Expenditures	553,076,449	611,860,143	610,165,631
Excess (Deficiency) of Revenue over Expenditures	72,854,766	22,003,007	15,753,666
OTHER FINANCING SOURCES (USES)			
Operating Transfer In	14,560,780	17,224,126	5,000,000
Operating Transfer Out	(85,376,180)	(23,140,486)	(17,942,518)
Lease Financing	2,821,880	-	-
Proceeds-Sale of fixed assets	34,766	18,224	10,000
Total Other Financing Sources (Uses)	(67,958,754)	(17,003,007)	(12,932,518)
Net Change in Fund Balance	4,896,013	5,000,000	2,821,148
Fund Balance- Beginning	185,285,504	190,181,517	195,181,518
Fund Balance- Ending	\$ 190,181,517	\$ 195,181,518	\$ 198,002,665

APPROVED TRANSFERS FOR THE FY 2024 AMENDED BUDGET UPON CLOSE OF THE FISCAL YEAR:

1. First \$5M surplus to go to increasing General Fund Balance	-	-	-
2. Next, set aside funding for up to 30 buses at a cost of approximately \$4.2M	-	(4,200,000)	-
3. Remaining amount to be transferred to the facilities set aside	-	(6,904,870)	-

JEFFERSON PARISH SCHOOLS
FY 2025 GENERAL FUND BUDGET BOOK- BY OBJECT, BY FUNCTION

OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	2023 Actual	2024 Amended	2025 Proposed
LOCAL REVENUES				
	Ad Valorem Taxes	120,562,280	123,107,588	127,939,617
	Sales and Use Taxes	248,027,979	239,034,192	240,262,553
	Earnings on investments	7,987,424	10,784,220	6,506,000
	Other revenues from local sources	5,114,509	2,057,844	1,246,189
TOTAL LOCAL REVENUES		381,692,192	374,983,844	375,954,359
STATE SOURCES				
	MFP- State Public School Fund	242,158,537	242,678,229	248,115,071
	Retirement- PIP	26,851	26,740	26,740
	Revenue in Lieu of Taxes (Revenue Sharing)	1,777,743	1,614,000	1,614,000
	State Restricted Grants-In-Aid (PIP, NonPub)	107,834	14,441,162	107,832
TOTAL STATE REVENUES		244,070,965	258,760,131	249,863,643
FEDERAL REVENUES				
	JROTC Federal	168,058	119,175	101,295
TOTAL FEDERAL REVENUES		168,058	119,175	101,295
TOTAL REVENUES		\$ 625,931,215	\$ 633,863,150	\$ 625,919,297
EXPENDITURES				
100 Salaries of Regular Employees	Central Services- Planning, Research, Development, and Evaluation Services	\$ -	\$ 2,348,000	\$ -
100 Salaries of Regular Employees	Other Pupil Support Services	-	879,000	-
100 Salaries of Regular Employees	Regular Programs- K, Elem, Secondary	-	7,234,000	-
100 Salaries of Regular Employees Total		-	10,461,000	-
110 Salaries of Regular Employees	Regular Programs- K, Elem, Secondary	29,248	-	-
110 Salaries of Regular Employees Total		29,248	-	-
111 Salaries- Officials/Administrators/Managers	Board of Education Services	87,600	100,000	87,600
111 Salaries- Officials/Administrators/Managers	Business Services	493,181	500,000	508,280
111 Salaries- Officials/Administrators/Managers	Central Services- Planning, Research, Development, and Evaluation Services	1,569,544	1,710,000	1,730,130
111 Salaries- Officials/Administrators/Managers	Executive Administrative Services	564,751	570,000	589,600
111 Salaries- Officials/Administrators/Managers	Guidance Services	82,360	90,000	177,045
111 Salaries- Officials/Administrators/Managers	Health Services	193,730	200,000	190,530
111 Salaries- Officials/Administrators/Managers	Improvement of Instructional Staff Services	2,182,992	2,190,000	2,450,655
111 Salaries- Officials/Administrators/Managers	Instruction and Curriculum Development Services	875,540	840,000	824,290
111 Salaries- Officials/Administrators/Managers	Instructional Staff Training Services	-	70,000	72,960
111 Salaries- Officials/Administrators/Managers	Operations and Maintenance of Plant Services	349,263	350,000	357,705
111 Salaries- Officials/Administrators/Managers	Other Pupil Support Services	240,093	250,000	248,239
111 Salaries- Officials/Administrators/Managers	Psychological and Educational Assessment Services	166,420	170,000	173,045
111 Salaries- Officials/Administrators/Managers	Pupil Support Services	350,621	380,000	378,615
111 Salaries- Officials/Administrators/Managers	School Administration	14,892,765	14,269,200	16,149,204
111 Salaries- Officials/Administrators/Managers	Speech Pathology and Audiology Services	91,485	100,000	95,410
111 Salaries- Officials/Administrators/Managers	Student Transportation Services	130,923	170,000	183,580
111 Salaries- Officials/Administrators/Managers Total		22,271,267	21,959,200	24,216,888
112 Salaries- Teachers	Career and Technical Education Programs	1,254,401	940,000	901,500
112 Salaries- Teachers	Instructional Staff Training Services	21,688	110,000	-
112 Salaries- Teachers	Library/Media Services	4,199,623	4,340,000	4,270,358
112 Salaries- Teachers	Other Instructional Programs	2,470,193	2,540,000	2,461,780
112 Salaries- Teachers	Regular Programs- K, Elem, Secondary	86,865,744	96,826,600	99,939,206
112 Salaries- Teachers	Special Education Programs	27,083,893	26,180,000	31,539,134
112 Salaries- Teachers	Special Education Programs- Gifted and Talented	6,401,161	6,330,000	6,907,899
112 Salaries- Teachers	Special Programs- (NCLB), (Title III), Pre-K, and Other	11,194,060	12,290,000	13,705,862
112 Salaries- Teachers Total		139,490,763	149,556,600	159,725,739
113 Salaries- Therapists/Specialists/Counselors	Guidance Services	2,413,553	2,350,000	2,868,190
113 Salaries- Therapists/Specialists/Counselors	Instruction and Curriculum Development Services	355,734	620,000	641,640
113 Salaries- Therapists/Specialists/Counselors	Occupational Therapy and Related Services	1,302,602	1,480,000	1,568,500
113 Salaries- Therapists/Specialists/Counselors	Psychological and Educational Assessment Services	6,017,102	6,800,000	6,492,095
113 Salaries- Therapists/Specialists/Counselors	Pupil Support Services	2,600,158	2,660,000	2,385,635
113 Salaries- Therapists/Specialists/Counselors	Speech Pathology and Audiology Services	4,634,627	4,890,000	5,339,310
113 Salaries- Therapists/Specialists/Counselors Total		17,323,776	18,800,000	19,295,370
114 Salaries- Clerical/Secretarial	Board of Education Services	51,650	60,000	52,150
114 Salaries- Clerical/Secretarial	Business Services	522,764	560,000	574,045
114 Salaries- Clerical/Secretarial	Central Services- Planning, Research, Development, and Evaluation Services	907,609	1,020,000	1,046,265
114 Salaries- Clerical/Secretarial	Executive Administrative Services	92,300	110,000	93,300
114 Salaries- Clerical/Secretarial	Health Services	39,032	40,000	39,532
114 Salaries- Clerical/Secretarial	Improvement of Instructional Staff Services	487,750	520,000	570,460
114 Salaries- Clerical/Secretarial	Instruction and Curriculum Development Services	38,467	40,000	40,150
114 Salaries- Clerical/Secretarial	Operations and Maintenance of Plant Services	164,750	180,000	169,250
114 Salaries- Clerical/Secretarial	Other Pupil Support Services	41,650	50,000	42,150
114 Salaries- Clerical/Secretarial	Psychological and Educational Assessment Services	25,460	40,000	32,150
114 Salaries- Clerical/Secretarial	Pupil Support Services	34,170	40,000	34,670
114 Salaries- Clerical/Secretarial	School Administration	6,055,949	7,360,000	6,059,554
114 Salaries- Clerical/Secretarial	Student Transportation Services	279,896	310,000	352,000
114 Salaries- Clerical/Secretarial Total		8,742,447	10,330,000	9,115,679
115 Salaries- Para-professionals/Aides	Other Instructional Programs	6,335	70,000	53,425
115 Salaries- Para-professionals/Aides	Regular Programs- K, Elem, Secondary	48	-	-
115 Salaries- Para-professionals/Aides	Special Education Programs	6,882,782	9,640,000	10,553,052
115 Salaries- Para-professionals/Aides	Special Programs- (NCLB), (Title III), Pre-K, and Other	5,207,760	6,580,000	6,537,515
115 Salaries- Para-professionals/Aides	Student Transportation Services	1,101,684	1,310,000	1,415,864
115 Salaries- Para-professionals/Aides	Support of Individual Special Needs Students	1,495,993	1,790,000	1,724,356
115 Salaries- Para-professionals/Aides Total		14,694,602	19,390,000	20,284,214
116 Salaries- Service Workers	Business Services	300,071	330,000	358,500
116 Salaries- Service Workers	Operations and Maintenance of Plant Services	9,457,743	9,080,000	9,408,796
116 Salaries- Service Workers	Student Transportation Services	5,710,398	4,760,000	6,318,107
116 Salaries- Service Workers Total		15,468,211	14,170,000	16,085,403
117 Salaries- Skilled Crafts	Operations and Maintenance of Plant Services	135,135	140,000	136,686
117 Salaries- Skilled Crafts Total		135,135	140,000	136,686
118 Salaries- Degreed Professionals	Board of Education Services	142,425	150,000	148,050
118 Salaries- Degreed Professionals	Business Services	674,179	720,000	817,969
118 Salaries- Degreed Professionals	Central Services- Planning, Research, Development, and Evaluation Services	619,719	650,000	722,120
118 Salaries- Degreed Professionals	Health Services	2,451,542	2,310,000	3,225,280
118 Salaries- Degreed Professionals Total		3,887,865	3,830,000	4,913,419
119 Salaries- Other Salaries	Business Services	63,360	70,000	67,560
119 Salaries- Other Salaries	Central Services- Planning, Research, Development, and Evaluation Services	820,142	830,000	848,480
119 Salaries- Other Salaries	Facilities Acquisition and Construction Services	460	-	-
119 Salaries- Other Salaries	Improvement of Instructional Staff Services	57,724	60,000	57,800
119 Salaries- Other Salaries	Parental/Family Involvement	18,253	20,000	19,530
119 Salaries- Other Salaries	Pupil Support Services	-	60,000	83,085
119 Salaries- Other Salaries	Speech Pathology and Audiology Services	282,575	260,000	247,815
119 Salaries- Other Salaries Total		1,242,515	1,300,000	1,324,270
123 Salaries of Temporary Employees	Regular Programs- K, Elem, Secondary	424	1,001	1,001
123 Salaries of Temporary Employees Total		424	1,001	1,001
124 Salaries of Temporary Employees	Central Services- Planning, Research, Development, and Evaluation Services	61,401	40,252	31,736
124 Salaries of Temporary Employees	School Administration	35,145	28,585	18,760
124 Salaries of Temporary Employees Total		96,546	68,837	50,496
125 Salaries of Temporary Employees	Regular Programs- K, Elem, Secondary	17,903	-	-
125 Salaries of Temporary Employees	Special Education Programs	322,663	258,158	166,016

JEFFERSON PARISH SCHOOLS
FY 2025 GENERAL FUND BUDGET BOOK- BY OBJECT, BY FUNCTION

OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	2023 Actual	2024 Amended	2025 Proposed
125 Salaries of Temporary Employees	Student Transportation Services	14,526	5,181	3,291
125 Salaries of Temporary Employees Total		355,092	263,339	169,307
126 Salaries of Temporary Employees	Food Services Operations	3,270	11,504	140
126 Salaries of Temporary Employees	Operations and Maintenance of Plant Services	50,153	97,533	70,131
126 Salaries of Temporary Employees	Student Transportation Services	5,055	5,311	5,847
126 Salaries of Temporary Employees Total		58,478	114,348	76,118
129 Salaries of Temporary Employees	Facilities Acquisition and Construction Services	532	55	55
129 Salaries of Temporary Employees	Other Instructional Programs	2,074	-	-
129 Salaries of Temporary Employees Total		2,606	55	55
131 Salaries for extra work performed	Food Services Operations	19	-	-
131 Salaries for extra work performed	School Administration	650	-	-
131 Salaries for extra work performed Total		669	-	-
132 Salaries for extra work performed	Career and Technical Education Programs	6,600	2,471	3,349
132 Salaries for extra work performed	Instructional Staff Training Services	6,129	1,059	706
132 Salaries for extra work performed	Library/Media Services	20,425	1,412	12,417
132 Salaries for extra work performed	Other Instructional Programs	1,783,313	2,028,458	2,322,721
132 Salaries for extra work performed	Regular Programs- K, Elem, Secondary	110,945	55,437	79,462
132 Salaries for extra work performed	School Administration	(27,442)	-	-
132 Salaries for extra work performed	Special Education Programs	9,231	16,647	15,143
132 Salaries for extra work performed	Special Education Programs- Gifted and Talented	2,061	7,088	7,088
132 Salaries for extra work performed	Special Programs- (NCLB), (Title III), Pre-K, and Other	3,556	7,424	7,071
132 Salaries for extra work performed Total		1,914,827	2,119,995	2,447,957
133 Salaries for extra work performed	Guidance Services	6,557	635	590
133 Salaries for extra work performed	Occupational Therapy and Related Services	1,155	-	-
133 Salaries for extra work performed	Other Instructional Programs	196	-	-
133 Salaries for extra work performed	Psychological and Educational Assessment Services	750	2,208	672
133 Salaries for extra work performed	Pupil Support Services	1,000	1,553	1,553
133 Salaries for extra work performed	Speech Pathology and Audiology Services	250	353	353
133 Salaries for extra work performed Total		9,908	4,749	3,168
134 Salaries for extra work performed	Board of Education Services	2,146	3,308	2,000
134 Salaries for extra work performed	Business Services	13,102	13,407	14,000
134 Salaries for extra work performed	Central Services- Planning, Research, Development, and Evaluation Services	51,630	68,669	2,760
134 Salaries for extra work performed	Executive Administrative Services	5,827	6,639	1,240
134 Salaries for extra work performed	Improvement of Instructional Staff Services	5,270	8,133	8,893
134 Salaries for extra work performed	Instruction and Curriculum Development Services	26	75	-
134 Salaries for extra work performed	Operations and Maintenance of Plant Services	8,952	12,711	12,098
134 Salaries for extra work performed	Other Pupil Support Services	2,693	2,538	2,973
134 Salaries for extra work performed	Psychological and Educational Assessment Services	5	7	-
134 Salaries for extra work performed	Pupil Support Services	93	29	-
134 Salaries for extra work performed	Regular Programs- K, Elem, Secondary	(19,542)	-	-
134 Salaries for extra work performed	School Administration	(298,305)	26,879	26,652
134 Salaries for extra work performed	Student Transportation Services	42,477	68,984	49,497
134 Salaries for extra work performed Total		(185,625)	211,379	120,113
135 Salaries for extra work performed	Other Instructional Programs	1,110	-	-
135 Salaries for extra work performed	Regular Programs- K, Elem, Secondary	267	-	-
135 Salaries for extra work performed	School Administration	940	-	-
135 Salaries for extra work performed	Special Education Programs	50,421	54,233	54,401
135 Salaries for extra work performed	Special Programs- (NCLB), (Title III), Pre-K, and Other	22,928	30,012	37,328
135 Salaries for extra work performed	Student Transportation Services	152,057	245,185	169,202
135 Salaries for extra work performed	Support of Individual Special Needs Students	10,970	12,201	12,201
135 Salaries for extra work performed Total		238,693	341,631	273,132
136 Salaries for extra work performed	Business Services	6,921	7,670	14,213
136 Salaries for extra work performed	Food Services Operations	97	-	-
136 Salaries for extra work performed	Operations and Maintenance of Plant Services	895,692	1,269,657	1,258,672
136 Salaries for extra work performed	Other Instructional Programs	(257,604)	4,682	4,682
136 Salaries for extra work performed	Regular Programs- K, Elem, Secondary	1,035	2,140	2,140
136 Salaries for extra work performed	School Administration	(8,799)	-	-
136 Salaries for extra work performed	Student Transportation Services	943,872	1,570,697	1,083,525
136 Salaries for extra work performed Total		1,581,215	2,854,846	2,363,232
137 Salaries for extra work performed	Operations and Maintenance of Plant Services	67,489	63,340	33,840
137 Salaries for extra work performed Total		67,489	63,340	33,840
138 Salaries for extra work performed	Health Services	9,288	9,736	13,000
138 Salaries for extra work performed Total		9,288	9,736	13,000
139 Salaries for extra work performed	Central Services- Planning, Research, Development, and Evaluation Services	18,502	17,219	31,500
139 Salaries for extra work performed	Executive Administrative Services	1	-	-
139 Salaries for extra work performed	Improvement of Instructional Staff Services	57	-	140
139 Salaries for extra work performed	Instructional Staff Training Services	60	-	-
139 Salaries for extra work performed	Other Instructional Programs	5,563	-	-
139 Salaries for extra work performed	Other Pupil Support Services	333	-	-
139 Salaries for extra work performed	Parental/Family Involvement	14,161	37,513	49,428
139 Salaries for extra work performed	Psychological and Educational Assessment Services	235,394	284,825	-
139 Salaries for extra work performed	Regular Programs- K, Elem, Secondary	(153,712)	-	-
139 Salaries for extra work performed	School Administration	(110,438)	-	-
139 Salaries for extra work performed	Speech Pathology and Audiology Services	35	87	87
139 Salaries for extra work performed Total		9,958	339,644	81,155
150 Stipend Pay	Central Services- Planning, Research, Development, and Evaluation Services	1,199,500	528	-
150 Stipend Pay	Instructional Staff Training Services	3,186,444	618	2,000
150 Stipend Pay Total		4,385,944	1,146	2,000
210 Group Insurance	Board of Education Services	17,203	22,360	18,276
210 Group Insurance	Business Services	307,703	404,260	351,394
210 Group Insurance	Career and Technical Education Programs	166,528	148,400	103,071
210 Group Insurance	Central Services- Planning, Research, Development, and Evaluation Services	616,536	834,200	694,384
210 Group Insurance	Executive Administrative Services	32,749	42,080	44,339
210 Group Insurance	Guidance Services	330,067	384,130	411,120
210 Group Insurance	Health Services	393,802	536,240	465,769
210 Group Insurance	Improvement of Instructional Staff Services	301,470	360,000	333,939
210 Group Insurance	Instruction and Curriculum Development Services	148,147	202,100	179,233
210 Group Insurance	Instructional Staff Training Services	(12,458)	218,500	14,895
210 Group Insurance	Library/Media Services	589,031	729,940	607,133
210 Group Insurance	Occupational Therapy and Related Services	196,938	291,530	246,672
210 Group Insurance	Operations and Maintenance of Plant Services	1,896,544	2,290,910	2,135,088
210 Group Insurance	Other Instructional Programs	257,039	434,710	334,655
210 Group Insurance	Other Pupil Support Services	29,261	38,050	31,105
210 Group Insurance	Parental/Family Involvement	2,939	21,680	10,002
210 Group Insurance	Psychological and Educational Assessment Services	899,044	1,233,570	1,014,461
210 Group Insurance	Pupil Support Services	466,029	487,340	384,861
210 Group Insurance	Regular Programs- K, Elem, Secondary	12,931,615	16,285,360	14,043,071
210 Group Insurance	School Administration	3,016,564	3,644,340	3,243,183
210 Group Insurance	Special Education Programs	5,301,902	7,108,570	6,746,441
210 Group Insurance	Special Education Programs- Gifted and Talented	959,971	1,172,040	1,059,019
210 Group Insurance	Special Programs- (NCLB), (Title III), Pre-K, and Other	2,383,521	3,541,960	3,022,829
210 Group Insurance	Speech Pathology and Audiology Services	785,247	918,570	824,875
210 Group Insurance	Student Transportation Services	1,370,708	1,648,740	1,487,809
210 Group Insurance	Support of Individual Special Needs Students	262,349	336,200	273,617
210 Group Insurance Total		33,650,450	43,335,780	38,081,238
220 FICA Contributions	Central Services- Planning, Research, Development, and Evaluation Services	18,270	54,239	-

JEFFERSON PARISH SCHOOLS
 FY 2025 GENERAL FUND BUDGET BOOK- BY OBJECT, BY FUNCTION

OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	2023 Actual	2024 Amended	2025 Proposed
220 FICA Contributions	Facilities Acquisition and Construction Services	27	-	-
220 FICA Contributions	Food Services Operations	1,803	1,280	-
220 FICA Contributions	Health Services	2,060	-	-
220 FICA Contributions	Instructional Staff Training Services	62	-	-
220 FICA Contributions	Occupational Therapy and Related Services	1,892	3,110	-
220 FICA Contributions	Operations and Maintenance of Plant Services	103,270	106,720	104,202
220 FICA Contributions	Other Instructional Programs	14,979	21,590	-
220 FICA Contributions	Psychological and Educational Assessment Services	82	4,170	-
220 FICA Contributions	Pupil Support Services	-	1,940	-
220 FICA Contributions	Regular Programs- K, Elem, Secondary	734	2,890	-
220 FICA Contributions	School Administration	30,497	35,190	27,885
220 FICA Contributions	Special Education Programs	18,177	13,730	-
220 FICA Contributions	Special Education Programs- Gifted and Talented	1,761	1,170	-
220 FICA Contributions	Special Programs- (NCLB), (Title III), Pre-K, and Other	-	100	-
220 FICA Contributions	Speech Pathology and Audiology Services	-	900	-
220 FICA Contributions	Student Transportation Services	8,099	6,220	7,760
220 FICA Contributions Total		201,713	253,240	139,847
225 Medicare Contributions	Board of Education Services	2,770	3,530	2,932
225 Medicare Contributions	Business Services	27,861	36,370	34,214
225 Medicare Contributions	Career and Technical Education Programs	17,381	12,740	13,322
225 Medicare Contributions	Central Services- Planning, Research, Development, and Evaluation Services	70,553	123,900	63,758
225 Medicare Contributions	Executive Administrative Services	9,501	12,380	10,395
225 Medicare Contributions	Facilities Acquisition and Construction Services	7	-	2
225 Medicare Contributions	Food Services Operations	422	360	110
225 Medicare Contributions	Guidance Services	34,439	32,320	44,193
225 Medicare Contributions	Health Services	36,623	44,630	51,084
225 Medicare Contributions	Improvement of Instructional Staff Services	37,892	46,120	44,778
225 Medicare Contributions	Instruction and Curriculum Development Services	17,425	25,120	21,960
225 Medicare Contributions	Instructional Staff Training Services	46,711	1,660	1,377
225 Medicare Contributions	Library/Media Services	57,773	55,800	63,173
225 Medicare Contributions	Occupational Therapy and Related Services	17,431	19,270	22,743
225 Medicare Contributions	Operations and Maintenance of Plant Services	151,600	180,430	166,239
225 Medicare Contributions	Other Instructional Programs	59,702	66,030	71,188
225 Medicare Contributions	Other Pupil Support Services	3,946	25,370	4,255
225 Medicare Contributions	Parental/Family Involvement	396	880	1,007
225 Medicare Contributions	Psychological and Educational Assessment Services	87,896	97,040	97,506
225 Medicare Contributions	Pupil Support Services	41,235	42,030	42,015
225 Medicare Contributions	Regular Programs- K, Elem, Secondary	1,186,836	1,415,979	1,456,648
225 Medicare Contributions	School Administration	290,469	335,318	326,768
225 Medicare Contributions	Special Education Programs	473,967	484,220	619,067
225 Medicare Contributions	Special Education Programs- Gifted and Talented	88,394	84,480	100,563
225 Medicare Contributions	Special Programs- (NCLB), (Title III), Pre-K, and Other	225,419	242,890	295,649
225 Medicare Contributions	Speech Pathology and Audiology Services	67,837	68,110	82,628
225 Medicare Contributions	Student Transportation Services	115,295	138,940	141,147
225 Medicare Contributions	Support of Individual Special Needs Students	20,807	22,730	25,494
225 Medicare Contributions Total		3,190,589	3,618,647	3,804,216
231 TRSL Retirement Contribution	Board of Education Services	51,755	34,148	44,419
231 TRSL Retirement Contribution	Business Services	399,861	405,130	394,061
231 TRSL Retirement Contribution	Career and Technical Education Programs	298,515	253,268	167,060
231 TRSL Retirement Contribution	Central Services- Planning, Research, Development, and Evaluation Services	1,172,127	962,936	912,271
231 TRSL Retirement Contribution	Executive Administrative Services	164,254	188,416	147,191
231 TRSL Retirement Contribution	Facilities Acquisition and Construction Services	6	134	15
231 TRSL Retirement Contribution	Food Services Operations	5	7	39
231 TRSL Retirement Contribution	Guidance Services	615,913	647,439	640,359
231 TRSL Retirement Contribution	Health Services	651,405	769,160	734,267
231 TRSL Retirement Contribution	Improvement of Instructional Staff Services	624,211	661,784	664,845
231 TRSL Retirement Contribution	Instruction and Curriculum Development Services	295,599	323,471	305,151
231 TRSL Retirement Contribution	Instructional Staff Training Services	778,099	13,249	16,348
231 TRSL Retirement Contribution	Library/Media Services	933,959	879,981	827,087
231 TRSL Retirement Contribution	Occupational Therapy and Related Services	288,618	308,669	296,537
231 TRSL Retirement Contribution	Operations and Maintenance of Plant Services	129,576	101,869	479,202
231 TRSL Retirement Contribution	Other Instructional Programs	988,379	1,135,013	1,103,474
231 TRSL Retirement Contribution	Other Pupil Support Services	70,514	68,676	63,180
231 TRSL Retirement Contribution	Parental/Family Involvement	8,026	14,535	16,119
231 TRSL Retirement Contribution	Psychological and Educational Assessment Services	1,433,054	1,332,126	1,257,934
231 TRSL Retirement Contribution	Pupil Support Services	694,194	941,017	540,259
231 TRSL Retirement Contribution	Regular Programs- K, Elem, Secondary	21,224,597	23,927,223	21,154,809
231 TRSL Retirement Contribution	School Administration	5,016,980	4,920,771	4,529,643
231 TRSL Retirement Contribution	Special Education Programs	8,464,186	8,551,955	8,880,195
231 TRSL Retirement Contribution	Special Education Programs- Gifted and Talented	1,564,145	1,521,542	1,444,005
231 TRSL Retirement Contribution	Special Programs- (NCLB), (Title III), Pre-K, and Other	4,044,546	4,483,090	4,302,287
231 TRSL Retirement Contribution	Speech Pathology and Audiology Services	1,224,087	1,596,217	1,185,052
231 TRSL Retirement Contribution	Student Transportation Services	153,124	213,688	525,388
231 TRSL Retirement Contribution	Support of Individual Special Needs Students	377,508	329,621	366,944
231 TRSL Retirement Contribution Total		51,667,250	54,585,135	50,998,140
233 LSERS Retirement Contribution	Board of Education Services	-	37,717	-
233 LSERS Retirement Contribution	Business Services	86,480	102,894	80,328
233 LSERS Retirement Contribution	Central Services- Planning, Research, Development, and Evaluation Services	58,742	-	-
233 LSERS Retirement Contribution	Food Services Operations	-	61	-
233 LSERS Retirement Contribution	Instructional Staff Training Services	453	-	-
233 LSERS Retirement Contribution	Library/Media Services	-	10,540	-
233 LSERS Retirement Contribution	Operations and Maintenance of Plant Services	2,355,049	2,304,219	1,928,194
233 LSERS Retirement Contribution	Other Instructional Programs	1,220	30,613	-
233 LSERS Retirement Contribution	Parental/Family Involvement	10	-	-
233 LSERS Retirement Contribution	Psychological and Educational Assessment Services	663	16,911	-
233 LSERS Retirement Contribution	Regular Programs- K, Elem, Secondary	11,868	108,500	-
233 LSERS Retirement Contribution	School Administration	2,161	32,910	8,302
233 LSERS Retirement Contribution	Special Education Programs	24	98,548	7,198
233 LSERS Retirement Contribution	Special Education Programs- Gifted and Talented	-	30,746	-
233 LSERS Retirement Contribution	Special Programs- (NCLB), (Title III), Pre-K, and Other	7,560	23,157	7,198
233 LSERS Retirement Contribution	Student Transportation Services	1,619,181	2,161,485	1,819,485
233 LSERS Retirement Contribution	Support of Individual Special Needs Students	1,769	-	7,198
233 LSERS Retirement Contribution Total		4,145,180	4,958,301	3,867,903
239 Other Retirement Contribution	Business Services	64,436	66,739	58,987
239 Other Retirement Contribution	Central Services- Planning, Research, Development, and Evaluation Services	23,280	26,001	23,053
239 Other Retirement Contribution	Health Services	17,934	22,081	19,559
239 Other Retirement Contribution	Instruction and Curriculum Development Services	33,242	34,421	30,375
239 Other Retirement Contribution	Instructional Staff Training Services	5,247	-	-
239 Other Retirement Contribution	Library/Media Services	16,147	16,574	14,593
239 Other Retirement Contribution	Occupational Therapy and Related Services	24,540	25,189	43,981
239 Other Retirement Contribution	Psychological and Educational Assessment Services	116,646	120,557	129,511
239 Other Retirement Contribution	Pupil Support Services	48,918	50,418	63,226
239 Other Retirement Contribution	Regular Programs- K, Elem, Secondary	26,886	42,506	37,207
239 Other Retirement Contribution	Special Education Programs	20,682	11,155	9,692
239 Other Retirement Contribution	Support of Individual Special Needs Students	6,089	-	8,687
239 Other Retirement Contribution Total		404,046	415,639	438,870

JEFFERSON PARISH SCHOOLS
FY 2025 GENERAL FUND BUDGET BOOK- BY OBJECT, BY FUNCTION

OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	2023 Actual	2024 Amended	2025 Proposed
240 Educational Reimbursement	Instructional Staff Training Services	1,425	325	-
240 Educational Reimbursement Total		1,425	325	-
250 Unemployment Compensation	Board of Education Services	7	140	110
250 Unemployment Compensation	Business Services	74	1,500	1,276
250 Unemployment Compensation	Career and Technical Education Programs	47	540	498
250 Unemployment Compensation	Central Services- Planning, Research, Development, and Evaluation Services	187	5,040	2,377
250 Unemployment Compensation	Executive Administrative Services	23	460	389
250 Unemployment Compensation	Facilities Acquisition and Construction Services	0	-	2
250 Unemployment Compensation	Food Services Operations	-	20	6
250 Unemployment Compensation	Guidance Services	92	1,360	1,647
250 Unemployment Compensation	Health Services	98	1,770	1,904
250 Unemployment Compensation	Improvement of Instructional Staff Services	97	1,910	1,672
250 Unemployment Compensation	Instruction and Curriculum Development Services	45	940	818
250 Unemployment Compensation	Instructional Staff Training Services	114	200	55
250 Unemployment Compensation	Library/Media Services	157	2,570	2,349
250 Unemployment Compensation	Occupational Therapy and Related Services	47	810	847
250 Unemployment Compensation	Operations and Maintenance of Plant Services	400	8,040	6,279
250 Unemployment Compensation	Other Instructional Programs	279	2,890	3,100
250 Unemployment Compensation	Other Pupil Support Services	10	970	159
250 Unemployment Compensation	Parental/Family Involvement	1	170	46
250 Unemployment Compensation	Psychological and Educational Assessment Services	236	4,130	3,633
250 Unemployment Compensation	Pupil Support Services	112	1,910	1,568
250 Unemployment Compensation	Regular Programs- K, Elem. Secondary	3,187	56,851	54,292
250 Unemployment Compensation	School Administration	763	14,030	12,224
250 Unemployment Compensation	Special Education Programs	1,015	20,060	23,138
250 Unemployment Compensation	Special Education Programs- Gifted and Talented	233	3,560	3,750
250 Unemployment Compensation	Special Programs- (NCLB), (Title III), Pre-K, and Other	602	10,560	11,067
250 Unemployment Compensation	Speech Pathology and Audiology Services	185	2,940	3,080
250 Unemployment Compensation	Student Transportation Services	229	5,020	5,268
250 Unemployment Compensation	Support of Individual Special Needs Students	55	1,090	966
250 Unemployment Compensation Total		8,295	149,482	142,521
260 Workers Compensation	Board of Education Services	4,024	6,300	5,092
260 Workers Compensation	Business Services	42,815	68,640	59,415
260 Workers Compensation	Career and Technical Education Programs	25,970	22,880	23,132
260 Workers Compensation	Central Services- Planning, Research, Development, and Evaluation Services	106,686	227,070	110,716
260 Workers Compensation	Executive Administrative Services	13,595	20,910	18,051
260 Workers Compensation	Facilities Acquisition and Construction Services	9	-	2
260 Workers Compensation	Food Services Operations	4	410	190
260 Workers Compensation	Guidance Services	51,689	59,190	76,742
260 Workers Compensation	Health Services	55,695	81,880	88,709
260 Workers Compensation	Improvement of Instructional Staff Services	55,163	84,590	77,757
260 Workers Compensation	Instruction and Curriculum Development Services	26,144	43,090	38,135
260 Workers Compensation	Instructional Staff Training Services	65,904	2,420	2,387
260 Workers Compensation	Library/Media Services	87,609	107,150	174,504
260 Workers Compensation	Occupational Therapy and Related Services	26,974	37,240	39,495
260 Workers Compensation	Operations and Maintenance of Plant Services	229,868	334,560	288,616
260 Workers Compensation	Other Instructional Programs	87,241	118,210	123,253
260 Workers Compensation	Other Pupil Support Services	5,836	44,450	7,387
260 Workers Compensation	Parental/Family Involvement	665	1,630	1,744
260 Workers Compensation	Psychological and Educational Assessment Services	133,265	179,300	169,321
260 Workers Compensation	Pupil Support Services	61,997	76,880	72,956
260 Workers Compensation	Regular Programs- K, Elem. Secondary	1,803,660	2,633,191	2,784,719
260 Workers Compensation	School Administration	438,706	632,223	768,629
260 Workers Compensation	Special Education Programs	725,817	924,180	1,425,036
260 Workers Compensation	Special Education Programs- Gifted and Talented	133,478	157,570	174,625
260 Workers Compensation	Special Programs- (NCLB), (Title III), Pre-K, and Other	341,422	454,110	535,255
260 Workers Compensation	Speech Pathology and Audiology Services	103,395	126,650	143,483
260 Workers Compensation	Student Transportation Services	148,345	234,240	347,914
260 Workers Compensation	Support of Individual Special Needs Students	31,663	44,120	65,011
260 Workers Compensation Total		4,808,640	6,723,084	7,622,276
270 Retiree Health Benefits	Board of Education Services	49,222	64,231	70,441
270 Retiree Health Benefits	Business Services	381,800	495,730	562,579
270 Retiree Health Benefits	Career and Technical Education Programs	107,896	99,013	70,253
270 Retiree Health Benefits	Central Services- Planning, Research, Development, and Evaluation Services	676,472	871,835	1,029,863
270 Retiree Health Benefits	Executive Administrative Services	113,287	147,573	162,453
270 Retiree Health Benefits	Facilities Acquisition and Construction Services	195,661	244,609	268,229
270 Retiree Health Benefits	Food Services Operations	759,896	781,400	776,254
270 Retiree Health Benefits	Guidance Services	264,968	268,668	258,064
270 Retiree Health Benefits	Health Services	345,844	340,386	377,807
270 Retiree Health Benefits	Improvement of Instructional Staff Services	631,413	823,112	854,549
270 Retiree Health Benefits	Instruction and Curriculum Development Services	314,548	409,692	510,892
270 Retiree Health Benefits	Instructional Staff Training Services	505,418	475,883	484,905
270 Retiree Health Benefits	Library/Media Services	354,910	325,104	310,342
270 Retiree Health Benefits	Occupational Therapy and Related Services	111,167	100,843	109,178
270 Retiree Health Benefits	Operations and Maintenance of Plant Services	1,614,519	2,048,958	2,061,035
270 Retiree Health Benefits	Other Instructional Programs	346,595	317,929	315,159
270 Retiree Health Benefits	Other Pupil Support Services	48,510	63,218	70,007
270 Retiree Health Benefits	Parental/Family Involvement	13,895	12,282	19,699
270 Retiree Health Benefits	Psychological and Educational Assessment Services	581,302	557,564	567,748
270 Retiree Health Benefits	Pupil Support Services	365,621	369,035	375,119
270 Retiree Health Benefits	Regular Programs- K, Elem. Secondary	7,668,898	7,174,957	6,968,121
270 Retiree Health Benefits	School Administration	3,449,342	4,335,920	4,495,345
270 Retiree Health Benefits	Special Education Programs	3,573,726	3,312,392	3,074,664
270 Retiree Health Benefits	Special Education Programs- Gifted and Talented	554,608	518,774	467,377
270 Retiree Health Benefits	Special Programs- (NCLB), (Title III), Pre-K, and Other	2,281,270	2,127,249	2,129,097
270 Retiree Health Benefits	Speech Pathology and Audiology Services	483,797	458,876	440,124
270 Retiree Health Benefits	Student Transportation Services	683,695	675,452	694,661
270 Retiree Health Benefits	Support of Individual Special Needs Students	143,176	136,150	130,766
270 Retiree Health Benefits Total		26,621,457	27,556,835	27,654,730
281 Sick Leave Severance Pay	Business Services	6,304	4,960	4,960
281 Sick Leave Severance Pay	Career and Technical Education Programs	-	13,730	13,730
281 Sick Leave Severance Pay	Central Services- Planning, Research, Development, and Evaluation Services	23,066	670	670
281 Sick Leave Severance Pay	Executive Administrative Services	-	26,990	26,990
281 Sick Leave Severance Pay	Food Services Operations	28,909	7,350	7,350
281 Sick Leave Severance Pay	Guidance Services	-	-	1,898
281 Sick Leave Severance Pay	Health Services	12,587	54,630	54,630
281 Sick Leave Severance Pay	Improvement of Instructional Staff Services	32,477	-	-
281 Sick Leave Severance Pay	Instruction and Curriculum Development Services	-	8,390	8,390
281 Sick Leave Severance Pay	Instructional Staff Training Services	19,197	19,070	19,070
281 Sick Leave Severance Pay	Library/Media Services	12,809	8,900	8,900
281 Sick Leave Severance Pay	Occupational Therapy and Related Services	23,007	-	-
281 Sick Leave Severance Pay	Operations and Maintenance of Plant Services	16,308	62,970	62,970
281 Sick Leave Severance Pay	Other Instructional Programs	19,875	38,820	38,820
281 Sick Leave Severance Pay	Psychological and Educational Assessment Services	1,771	26,370	26,370
281 Sick Leave Severance Pay	Pupil Support Services	33,503	13,750	13,750
281 Sick Leave Severance Pay	Regular Programs- K, Elem. Secondary	306,210	177,740	177,740

JEFFERSON PARISH SCHOOLS
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OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	2023 Actual	2024 Amended	2025 Proposed
281 Sick Leave Severance Pay	School Administration	105,649	95,260	95,260
281 Sick Leave Severance Pay	Special Education Programs	119,085	174,110	174,110
281 Sick Leave Severance Pay	Special Education Programs- Gifted and Talented	30,988	19,950	19,950
281 Sick Leave Severance Pay	Special Programs- (NCLB), (Title III), Pre-K, and Other	72,881	76,440	76,440
281 Sick Leave Severance Pay	Speech Pathology and Audiology Services	10,994	15,250	15,250
281 Sick Leave Severance Pay	Student Transportation Services	39,308	42,980	42,980
281 Sick Leave Severance Pay Total		914,928	888,330	890,228
282 Annual Leave Severance Pay	Business Services	12,879	-	-
282 Annual Leave Severance Pay	Executive Administrative Services	-	5,690	5,690
282 Annual Leave Severance Pay Total		12,879	5,690	5,690
291 Other Employee Benefits	Business Services	1,250	1,930	2,252
291 Other Employee Benefits	Career and Technical Education Programs	805	970	356
291 Other Employee Benefits	Central Services- Planning, Research, Development, and Evaluation Services	4,050	5,420	5,728
291 Other Employee Benefits	Executive Administrative Services	201	5,010	32
291 Other Employee Benefits	Guidance Services	861	1,310	5,540
291 Other Employee Benefits	Health Services	649	1,110	4,568
291 Other Employee Benefits	Improvement of Instructional Staff Services	1,410	1,400	4,031
291 Other Employee Benefits	Instruction and Curriculum Development Services	357	360	1,296
291 Other Employee Benefits	Instructional Staff Training Services	(179)	630	-
291 Other Employee Benefits	Library/Media Services	3,007	4,060	3,376
291 Other Employee Benefits	Occupational Therapy and Related Services	72	140	648
291 Other Employee Benefits	Operations and Maintenance of Plant Services	4,428	6,680	14,470
291 Other Employee Benefits	Other Instructional Programs	1,688	2,340	2,495
291 Other Employee Benefits	Psychological and Educational Assessment Services	2,273	2,690	5,411
291 Other Employee Benefits	Pupil Support Services	1,572	1,320	2,495
291 Other Employee Benefits	Regular Programs- K, Elem, Secondary	34,011	52,360	83,767
291 Other Employee Benefits	School Administration	9,317	12,970	21,002
291 Other Employee Benefits	Special Education Programs	20,258	26,460	65,344
291 Other Employee Benefits	Special Education Programs- Gifted and Talented	5,642	6,310	7,024
291 Other Employee Benefits	Special Programs- (NCLB), (Title III), Pre-K, and Other	6,911	9,930	24,423
291 Other Employee Benefits	Speech Pathology and Audiology Services	1,573	2,440	7,361
291 Other Employee Benefits	Student Transportation Services	5,454	7,120	10,225
291 Other Employee Benefits	Support of Individual Special Needs Students	903	1,100	514
291 Other Employee Benefits Total		106,524	154,060	272,360
293 Other Employee Benefits	Board of Education Services	628	820	646
293 Other Employee Benefits	Business Services	11,842	15,750	13,427
293 Other Employee Benefits	Career and Technical Education Programs	6,556	4,830	4,842
293 Other Employee Benefits	Central Services- Planning, Research, Development, and Evaluation Services	22,299	30,240	24,562
293 Other Employee Benefits	Executive Administrative Services	1,570	1,970	1,614
293 Other Employee Benefits	Food Services Operations	-	30	-
293 Other Employee Benefits	Guidance Services	12,802	11,520	15,200
293 Other Employee Benefits	Health Services	15,360	16,470	17,137
293 Other Employee Benefits	Improvement of Instructional Staff Services	12,154	14,770	13,197
293 Other Employee Benefits	Instruction and Curriculum Development Services	5,068	7,610	6,456
293 Other Employee Benefits	Instructional Staff Training Services	-	180	323
293 Other Employee Benefits	Library/Media Services	21,179	21,830	22,610
293 Other Employee Benefits	Occupational Therapy and Related Services	6,661	7,840	8,070
293 Other Employee Benefits	Operations and Maintenance of Plant Services	104,792	120,500	111,834
293 Other Employee Benefits	Other Instructional Programs	11,864	12,910	13,572
293 Other Employee Benefits	Other Pupil Support Services	942	1,230	968
293 Other Employee Benefits	Parental/Family Involvement	205	230	226
293 Other Employee Benefits	Psychological and Educational Assessment Services	32,032	36,350	34,436
293 Other Employee Benefits	Pupil Support Services	15,969	15,660	14,833
293 Other Employee Benefits	Regular Programs- K, Elem, Secondary	481,469	497,570	529,229
293 Other Employee Benefits	School Administration	117,633	138,010	123,729
293 Other Employee Benefits	Special Education Programs	226,874	240,940	289,183
293 Other Employee Benefits	Special Education Programs- Gifted and Talented	33,772	33,730	36,491
293 Other Employee Benefits	Special Programs- (NCLB), (Title III), Pre-K, and Other	116,562	126,460	144,598
293 Other Employee Benefits	Speech Pathology and Audiology Services	28,048	27,600	30,248
293 Other Employee Benefits	Student Transportation Services	67,400	71,760	75,450
293 Other Employee Benefits	Support of Individual Special Needs Students	17,180	17,280	17,487
293 Other Employee Benefits Total		1,370,863	1,474,090	1,550,367
311 Assessor Fees	Board of Education Services	1,273,462	1,245,000	1,245,000
311 Assessor Fees Total		1,273,462	1,245,000	1,245,000
312 Sheriff Fees	Board of Education Services	64,304	35,000	35,000
312 Sheriff Fees Total		64,304	35,000	35,000
313 Pension Fund	Board of Education Services	3,692,730	3,981,000	3,981,000
313 Pension Fund Total		3,692,730	3,981,000	3,981,000
314 Sales Tax Collection Fees	Board of Education Services	21,977,224	22,997,425	23,153,630
314 Sales Tax Collection Fees Total		21,977,224	22,997,425	23,153,630
316 Election Fees	Board of Education Services	16,057	75,000	100,000
316 Election Fees Total		16,057	75,000	100,000
320 Purchased Educational Services	Career and Technical Education Programs	45,342	37,816	41,946
320 Purchased Educational Services	Central Services- Planning, Research, Development, and Evaluation Services	910	1,000	1,355
320 Purchased Educational Services	Facilities Acquisition and Construction Services	7,500	12,750	8,500
320 Purchased Educational Services	Health Services	-	10,000	-
320 Purchased Educational Services	Instructional Staff Training Services	4,710	32,025	391,181
320 Purchased Educational Services	Library/Media Services	853	-	-
320 Purchased Educational Services	Other Instructional Programs	52,625	20,690	58,844
320 Purchased Educational Services	Other Pupil Support Services	96	-	-
320 Purchased Educational Services	Psychological and Educational Assessment Services	50,330	-	-
320 Purchased Educational Services	Regular Programs- K, Elem, Secondary	1,289,016	2,565,214	4,563,981
320 Purchased Educational Services	School Administration	617	45,000	45,000
320 Purchased Educational Services	Special Education Programs	128,532	528,900	414,113
320 Purchased Educational Services	Special Education Programs- Gifted and Talented	70,224	24,085	11,965
320 Purchased Educational Services	Special Programs- (NCLB), (Title III), Pre-K, and Other	49,944	118,500	91,704
320 Purchased Educational Services	Speech Pathology and Audiology Services	2,085	108,885	548,707
320 Purchased Educational Services	Student Transportation Services	6,881	20,531	12,554
320 Purchased Educational Services	#N/A	-	-	696,304
320 Purchased Educational Services Total		1,709,665	3,525,397	6,886,153
331 Occupational/Physical Therapist Services	Occupational Therapy and Related Services	-	1,000	-
331 Occupational/Physical Therapist Services Total		-	1,000	-
332 Legal Services	Board of Education Services	415,762	298,535	299,285
332 Legal Services	Business Services	315,906	292,920	300,000
332 Legal Services	Central Services- Planning, Research, Development, and Evaluation Services	29,900	55,600	15,000
332 Legal Services	Improvement of Instructional Staff Services	-	4,750	-
332 Legal Services Total		761,568	651,805	614,285
333 Audit/Accounting Services	Board of Education Services	162,000	162,000	162,000
333 Audit/Accounting Services	Business Services	-	41,920	43,000
333 Audit/Accounting Services	Central Services- Planning, Research, Development, and Evaluation Services	300	38,597	59,797
333 Audit/Accounting Services Total		162,300	242,518	264,797
334 Architect/Engineering Services	Central Services- Planning, Research, Development, and Evaluation Services	-	540,625	-
334 Architect/Engineering Services	Facilities Acquisition and Construction Services	1,746	26,174	-
334 Architect/Engineering Services	Operations and Maintenance of Plant Services	23,288	39,870	27,459
334 Architect/Engineering Services Total		25,034	606,669	27,459
335 Medical Services	Central Services- Planning, Research, Development, and Evaluation Services	3,580	6,200	6,200

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OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	2023 Actual	2024 Amended	2025 Proposed
335 Medical Services	Health Services	6,470	11,250	11,500
335 Medical Services	Other Instructional Programs	3,700	4,950	4,950
335 Medical Services	Student Transportation Services	21,560	15,214	20,000
335 Medical Services	Support of Individual Special Needs Students	33,600	51,000	50,000
335 Medical Services Total		68,930	88,614	92,650
339 Other Professional Services	Board of Education Services	144,661	461,950	461,950
339 Other Professional Services	Business Services	39,131	82,475	81,275
339 Other Professional Services	Career and Technical Education Programs	-	20,000	20,000
339 Other Professional Services	Central Services- Planning, Research, Development, and Evaluation Services	164,709	165,476	133,756
339 Other Professional Services	Executive Administrative Services	-	67,500	67,500
339 Other Professional Services	Food Services Operations	90	-	-
339 Other Professional Services	Improvement of Instructional Staff Services	227,063	249,000	248,000
339 Other Professional Services	Instructional Staff Training Services	50	-	-
339 Other Professional Services	Library/Media Services	100,826	167,900	241,760
339 Other Professional Services	Operations and Maintenance of Plant Services	1,822,407	2,310,476	2,298,966
339 Other Professional Services	Other Instructional Programs	285,735	343,558	344,948
339 Other Professional Services	Other Pupil Support Services	12,928	15,240	15,240
339 Other Professional Services	Parental/Family Involvement	-	1,000	1,000
339 Other Professional Services	Psychological and Educational Assessment Services	19,516	30,312	4,500
339 Other Professional Services	Regular Programs- K, Elem, Secondary	14,393	-	-
339 Other Professional Services	School Administration	36,684	-	-
339 Other Professional Services	Special Education Programs	99	-	-
339 Other Professional Services	Special Programs- (NCLB), (Title III), Pre-K, and Other	-	-	145,500
339 Other Professional Services	Student Transportation Services	417,936	9,000	8,291
339 Other Professional Services Total		3,286,228	3,923,887	4,072,686
340 Purchased Technical Services	Business Services	466,098	500,554	477,274
340 Purchased Technical Services	Central Services- Planning, Research, Development, and Evaluation Services	4,527,832	5,353,721	6,508,614
340 Purchased Technical Services	Library/Media Services	29,642	14,570	22,870
340 Purchased Technical Services	Operations and Maintenance of Plant Services	579,676	172,413	224,579
340 Purchased Technical Services	Parental/Family Involvement	-	-	126,397
340 Purchased Technical Services	Pupil Support Services	-	815	-
340 Purchased Technical Services	Regular Programs- K, Elem, Secondary	5,226	-	-
340 Purchased Technical Services	School Administration	3,843	-	-
340 Purchased Technical Services	Student Transportation Services	28,789	24,025	51,125
340 Purchased Technical Services Total		5,641,105	6,066,098	7,410,858
411 Utility Services	Operations and Maintenance of Plant Services	1,426,020	2,053,686	2,055,000
411 Utility Services Total		1,426,020	2,053,686	2,055,000
421 Cleaning Services	Business Services	50,889	36,679	20,000
421 Cleaning Services	Central Services- Planning, Research, Development, and Evaluation Services	365	1,900	700
421 Cleaning Services	Executive Administrative Services	1,919	2,000	2,000
421 Cleaning Services	Improvement of Instructional Staff Services	5,445	5,600	6,000
421 Cleaning Services	Operations and Maintenance of Plant Services	491,455	482,545	13,640
421 Cleaning Services	Other Pupil Support Services	4,905	4,000	15,000
421 Cleaning Services	Parental/Family Involvement	1,919	2,200	2,000
421 Cleaning Services	Psychological and Educational Assessment Services	11,946	18,000	20,000
421 Cleaning Services Total		568,842	552,925	79,340
423 Cleaning Services	Operations and Maintenance of Plant Services	9,680	25,683	24,765
423 Cleaning Services Total		9,680	25,683	24,765
424 Cleaning Services	Operations and Maintenance of Plant Services	686,878	691,781	472,769
424 Cleaning Services Total		686,878	691,781	472,769
430 Repairs and Maintenance	Business Services	195	-	-
430 Repairs and Maintenance	Central Services- Planning, Research, Development, and Evaluation Services	19,239	151,038	500
430 Repairs and Maintenance	Library/Media Services	-	420	420
430 Repairs and Maintenance	Operations and Maintenance of Plant Services	9,565,481	13,513,582	8,078,886
430 Repairs and Maintenance	Other Instructional Programs	14,782	9,014	-
430 Repairs and Maintenance	Regular Programs- K, Elem, Secondary	16,521	-	-
430 Repairs and Maintenance	School Administration	10,639	-	-
430 Repairs and Maintenance	Special Education Programs	75	-	-
430 Repairs and Maintenance	Student Transportation Services	12,943	75,448	383,570
430 Repairs and Maintenance Total		9,639,874	13,749,502	8,463,376
431 Repairs and Maintenance	Student Transportation Services	2,676	-	-
431 Repairs and Maintenance Total		2,676	-	-
440 Rentals	Special Programs- (NCLB), (Title III), Pre-K, and Other	4,500	3,500	2,000
440 Rentals Total		4,500	3,500	2,000
441 Rentals	Instructional Staff Training Services	-	-	-
441 Rentals	Operations and Maintenance of Plant Services	9,452	19,985	19,985
441 Rentals	Regular Programs- K, Elem, Secondary	5,540	-	-
441 Rentals	School Administration	5,140	-	-
441 Rentals	Student Transportation Services	33,000	36,000	-
441 Rentals Total		53,132	55,985	19,985
442 Rentals	Business Services	123,457	134,750	141,500
442 Rentals	Operations and Maintenance of Plant Services	1,099,484	598,415	630,776
442 Rentals	Other Instructional Programs	3,810	-	-
442 Rentals	Regular Programs- K, Elem, Secondary	301,229	-	-
442 Rentals	School Administration	267,030	200	-
442 Rentals	Special Education Programs	505	-	-
442 Rentals	Special Programs- (NCLB), (Title III), Pre-K, and Other	-	-	1,000
442 Rentals	Student Transportation Services	849,418	1,228,000	1,540,000
442 Rentals Total		2,644,933	1,961,365	2,313,276
450 Construction Services	Facilities Acquisition and Construction Services	2,821,880	-	-
450 Construction Services	Payments to Fiduciary Trust Fund	526,742	348,283	162,075
450 Construction Services Total		3,348,622	348,283	162,075
490 Other Purchased Property Services	Operations and Maintenance of Plant Services	297,324	386,077	336,043
490 Other Purchased Property Services Total		297,324	386,077	336,043
513 Student Transportation Services	Central Services- Planning, Research, Development, and Evaluation Services	324	90	90
513 Student Transportation Services	Student Transportation Services	2,329	4,500	4,500
513 Student Transportation Services Total		2,653	4,590	4,590
519 Student Transportation Services	Other Instructional Programs	3,500	-	-
519 Student Transportation Services	Other Pupil Support Services	35	-	-
519 Student Transportation Services	Student Transportation Services	9,307,890	9,970,378	10,691,571
519 Student Transportation Services Total		9,311,425	9,970,378	10,691,571
521 Insurance (Other than Employee Benefits)	Board of Education Services	1,404,597	1,658,785	1,729,035
521 Insurance (Other than Employee Benefits) Total		1,404,597	1,658,785	1,729,035
522 Insurance (Other than Employee Benefits)	Operations and Maintenance of Plant Services	5,898,331	8,887,297	8,320,536
522 Insurance (Other than Employee Benefits) Total		5,898,331	8,887,297	8,320,536
523 Insurance (Other than Employee Benefits)	Operations and Maintenance of Plant Services	34,012	37,525	40,282
523 Insurance (Other than Employee Benefits)	Student Transportation Services	1,299,839	1,496,637	1,345,778
523 Insurance (Other than Employee Benefits) Total		1,333,851	1,534,162	1,386,060
524 Insurance (Other than Employee Benefits)	Board of Education Services	426,222	549,879	438,997
524 Insurance (Other than Employee Benefits) Total		426,222	549,879	438,997
525 Insurance (Other than Employee Benefits)	Board of Education Services	7,845	11,096	244,050
525 Insurance (Other than Employee Benefits) Total		7,845	11,096	244,050
530 Communications	Board of Education Services	15,000	15,750	15,000
530 Communications	Business Services	0	39,886	-
530 Communications	Career and Technical Education Programs	14,641	43,211	50,505
530 Communications	Central Services- Planning, Research, Development, and Evaluation Services	-	13,000	12,885

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OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	2023 Actual	2024 Amended	2025 Proposed
530 Communications	Executive Administrative Services	4,590	4,428	4,428
530 Communications	Health Services	-	200	160
530 Communications	Improvement of Instructional Staff Services	14,121	15,000	-
530 Communications	Instructional Staff Training Services	-	4	-
530 Communications	Library/Media Services	144,679	135,860	119,285
530 Communications	Operations and Maintenance of Plant Services	190	-	-
530 Communications	Other Instructional Programs	25,300	30,500	41,000
530 Communications	Pupil Support Services	542,600	555,454	542,720
530 Communications	Regular Programs- K, Elem, Secondary	284,498	1,995,473	3,098,017
530 Communications	School Administration	1,898	-	-
530 Communications	Special Education Programs	-	98,900	-
530 Communications	Special Education Programs- Gifted and Talented	6,150	-	-
530 Communications	Speech Pathology and Audiology Services	-	9,000	-
530 Communications	Student Transportation Services	-	9,928	-
530 Communications Total		1,053,667	2,966,594	3,884,000
531 Communications	Operations and Maintenance of Plant Services	761,902	628,925	737,922
531 Communications	Regular Programs- K, Elem, Secondary	1,515	-	-
531 Communications	School Administration	165,746	165,250	198,903
531 Communications Total		929,163	794,175	936,825
534 Communications	Board of Education Services	-	225	225
534 Communications	Business Services	43,352	50,000	50,000
534 Communications	Central Services- Planning, Research, Development, and Evaluation Services	120	600	600
534 Communications	Instruction and Curriculum Development Services	6	500	-
534 Communications	Library/Media Services	-	500	500
534 Communications	Operations and Maintenance of Plant Services	50	-	-
534 Communications	Other Instructional Programs	82	-	-
534 Communications	Other Pupil Support Services	-	200	500
534 Communications	Regular Programs- K, Elem, Secondary	5,513	-	-
534 Communications	School Administration	42,921	-	-
534 Communications	Special Education Programs	40	-	-
534 Communications	Speech Pathology and Audiology Services	-	100	100
534 Communications Total		92,084	52,125	51,925
540 Advertising and Public Notices	Board of Education Services	1,137	6,000	6,000
540 Advertising and Public Notices	Business Services	23	1,280	1,280
540 Advertising and Public Notices	Central Services- Planning, Research, Development, and Evaluation Services	1,542	2,500	102,475
540 Advertising and Public Notices	Executive Administrative Services	2,066	4,000	2,500
540 Advertising and Public Notices	Library/Media Services	2,450	4,400	4,400
540 Advertising and Public Notices	Operations and Maintenance of Plant Services	3,982	4,000	2,000
540 Advertising and Public Notices	Special Programs- (NCLB), (Title III), Pre-K, and Other	24	-	-
540 Advertising and Public Notices Total		11,223	22,180	118,655
550 Printing and Binding	Board of Education Services	3,282	1,250	1,250
550 Printing and Binding	Business Services	25,226	23,742	20,966
550 Printing and Binding	Central Services- Planning, Research, Development, and Evaluation Services	7,857	9,292	3,192
550 Printing and Binding	Executive Administrative Services	25,514	22,900	23,000
550 Printing and Binding	Health Services	413	500	490
550 Printing and Binding	Improvement of Instructional Staff Services	1,743	2,600	4,000
550 Printing and Binding	Instruction and Curriculum Development Services	58,012	66,000	80,000
550 Printing and Binding	Operations and Maintenance of Plant Services	5,044	1,000	1,000
550 Printing and Binding	Other Instructional Programs	1,379	2,900	3,500
550 Printing and Binding	Regular Programs- K, Elem, Secondary	25,894	-	-
550 Printing and Binding	School Administration	34,174	-	-
550 Printing and Binding	Special Programs- (NCLB), (Title III), Pre-K, and Other	2,102	1,500	1,500
550 Printing and Binding	Speech Pathology and Audiology Services	-	500	600
550 Printing and Binding	Student Transportation Services	5,416	2,000	1,700
550 Printing and Binding Total		196,055	134,184	141,197
561 Tuition	Special Education Programs	-	19,000	-
561 Tuition Total		-	19,000	-
564 Tuition	Executive Administrative Services	-	2,000	2,000
564 Tuition Total		-	2,000	2,000
582 Travel	Board of Education Services	44,260	27,000	27,000
582 Travel	Business Services	5,023	7,100	7,100
582 Travel	Central Services- Planning, Research, Development, and Evaluation Services	36,840	64,390	30,300
582 Travel	Executive Administrative Services	29,015	36,610	28,810
582 Travel	Health Services	11,574	9,000	9,900
582 Travel	Improvement of Instructional Staff Services	63,915	51,890	52,369
582 Travel	Instructional Staff Training Services	28,949	15,637	36,187
582 Travel	Library/Media Services	10,912	5,000	5,000
582 Travel	Occupational Therapy and Related Services	14,526	16,970	22,251
582 Travel	Operations and Maintenance of Plant Services	9,989	11,800	10,000
582 Travel	Other Instructional Programs	13,295	11,090	10,264
582 Travel	Other Pupil Support Services	124	-	-
582 Travel	Psychological and Educational Assessment Services	5,453	10,850	15,000
582 Travel	Pupil Support Services	43	90	-
582 Travel	Regular Programs- K, Elem, Secondary	8,922	570	2,116
582 Travel	School Administration	16,871	-	-
582 Travel	Special Education Programs	28,884	28,380	32,774
582 Travel	Special Education Programs- Gifted and Talented	42,586	14,140	21,959
582 Travel	Speech Pathology and Audiology Services	34,700	34,930	35,516
582 Travel	Student Transportation Services	1,799	3,500	7,000
582 Travel Total		407,678	348,947	353,546
590 Miscellaneous Purchased Services	Operations and Maintenance of Plant Services	2,793	-	-
590 Miscellaneous Purchased Services	Other Instructional Programs	1,845	3,750	3,750
590 Miscellaneous Purchased Services	Regular Programs- K, Elem, Secondary	214,472	275,200	205,000
590 Miscellaneous Purchased Services	School Administration	177	-	-
590 Miscellaneous Purchased Services	Special Programs- (NCLB), (Title III), Pre-K, and Other	-	-	12,500
590 Miscellaneous Purchased Services Total		219,287	278,950	221,250
591 Miscellaneous Purchased Services	Library/Media Services	292	-	-
591 Miscellaneous Purchased Services	Operations and Maintenance of Plant Services	22	-	-
591 Miscellaneous Purchased Services	Other Instructional Programs	1,978	-	-
591 Miscellaneous Purchased Services	Regular Programs- K, Elem, Secondary	4,575	-	-
591 Miscellaneous Purchased Services	School Administration	671	-	-
591 Miscellaneous Purchased Services Total		7,538	-	-
610 Materials and Supplies	Board of Education Services	20,668	26,000	26,000
610 Materials and Supplies	Business Services	196,177	195,510	260,524
610 Materials and Supplies	Career and Technical Education Programs	24,098	49,750	117,418
610 Materials and Supplies	Central Services- Planning, Research, Development, and Evaluation Services	82,141	184,191	89,736
610 Materials and Supplies	Executive Administrative Services	49,498	67,003	70,642
610 Materials and Supplies	Food Services Operations	21,353	303,407	-
610 Materials and Supplies	Health Services	27,856	24,000	19,000
610 Materials and Supplies	Improvement of Instructional Staff Services	32,063	128,005	198,483
610 Materials and Supplies	Instruction and Curriculum Development Services	1,786	8,000	500
610 Materials and Supplies	Instructional Staff Training Services	11,516	1,020	316,275
610 Materials and Supplies	Library/Media Services	14,105	2,200	1,800
610 Materials and Supplies	Operations and Maintenance of Plant Services	1,204,414	170,656	156,482
610 Materials and Supplies	Other Instructional Programs	173,423	425,741	351,189
610 Materials and Supplies	Other Pupil Support Services	5,765	54,012	-

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OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	2023 Actual	2024 Amended	2025 Proposed
610 Materials and Supplies	Psychological and Educational Assessment Services	-	4,168	31,530
610 Materials and Supplies	Regular Programs- K, Elem, Secondary	2,772,343	3,093,139	5,538,116
610 Materials and Supplies	School Administration	540,878	-	-
610 Materials and Supplies	Special Education Programs	10,626	2,500	26,307
610 Materials and Supplies	Special Education Programs- Gifted and Talented	-	1,253	-
610 Materials and Supplies	Special Programs- (NCLB), (Title III), Pre-K, and Other	11,942	3,000	7,790
610 Materials and Supplies	Student Transportation Services	13,682	22,540	21,625
610 Materials and Supplies Total		5,214,333	4,766,095	7,233,416
613 Materials and Supplies	Other Instructional Programs	1,255	3,060	1,730
613 Materials and Supplies	Psychological and Educational Assessment Services	897	300	4,000
613 Materials and Supplies	Regular Programs- K, Elem, Secondary	369,970	303,392	644,000
613 Materials and Supplies	Special Education Programs	12,278	35,940	18,270
613 Materials and Supplies	Speech Pathology and Audiology Services	363	-	-
613 Materials and Supplies Total		384,763	342,692	668,000
615 Supplies- Technology Related	Business Services	1,129	5,000	5,000
615 Supplies- Technology Related	Central Services- Planning, Research, Development, and Evaluation Services	144,212	148,000	22,000
615 Supplies- Technology Related	Executive Administrative Services	2,320	5,000	8,000
615 Supplies- Technology Related	Food Services Operations	90	-	-
615 Supplies- Technology Related	Improvement of Instructional Staff Services	2,319	225	-
615 Supplies- Technology Related	Library/Media Services	1,248	400	2,000
615 Supplies- Technology Related	Operations and Maintenance of Plant Services	5,150	1,000	1,000
615 Supplies- Technology Related	Other Instructional Programs	330	-	-
615 Supplies- Technology Related	Other Instructional Staff Services	844	1,500	1,000
615 Supplies- Technology Related	Psychological and Educational Assessment Services	-	-	10,000
615 Supplies- Technology Related	Regular Programs- K, Elem, Secondary	42,317	-	-
615 Supplies- Technology Related	School Administration	51,929	-	-
615 Supplies- Technology Related	Special Education Programs	140	-	-
615 Supplies- Technology Related	Special Programs- (NCLB), (Title III), Pre-K, and Other	64	-	-
615 Supplies- Technology Related	Student Transportation Services	9,131	-	-
615 Supplies- Technology Related Total		261,222	161,125	49,000
616 Supplies- Technology Related	Business Services	-	-	1,000
616 Supplies- Technology Related	Food Services Operations	142,637	26,375	-
616 Supplies- Technology Related	Health Services	-	8,000	8,500
616 Supplies- Technology Related	Operations and Maintenance of Plant Services	432,382	596,209	400,000
616 Supplies- Technology Related	Other Instructional Programs	4,053	25,408	-
616 Supplies- Technology Related	Other Pupil Support Services	-	1,395	-
616 Supplies- Technology Related	Regular Programs- K, Elem, Secondary	12,239	-	-
616 Supplies- Technology Related	School Administration	9,533	-	-
616 Supplies- Technology Related	Special Education Programs	3,481	2,570	4,570
616 Supplies- Technology Related	Special Programs- (NCLB), (Title III), Pre-K, and Other	1,170	-	-
616 Supplies- Technology Related Total		605,494	659,957	414,070
617 Supplies- Technology Related	Board of Education Services	3,381	-	-
617 Supplies- Technology Related	Business Services	1,801	8,810	9,000
617 Supplies- Technology Related	Central Services- Planning, Research, Development, and Evaluation Services	65,352	175,197	155,000
617 Supplies- Technology Related	Executive Administrative Services	4,238	11,500	11,500
617 Supplies- Technology Related	Health Services	-	12,000	12,000
617 Supplies- Technology Related	Improvement of Instructional Staff Services	3,917	1,741	13,000
617 Supplies- Technology Related	Library/Media Services	8,892	4,100	-
617 Supplies- Technology Related	Operations and Maintenance of Plant Services	27,268	3,000	3,000
617 Supplies- Technology Related	Other Instructional Programs	1,503	1,799	-
617 Supplies- Technology Related	Other Instructional Staff Services	152,094	15,000	10,000
617 Supplies- Technology Related	Regular Programs- K, Elem, Secondary	23,466	-	-
617 Supplies- Technology Related	School Administration	61,831	-	-
617 Supplies- Technology Related	Special Programs- (NCLB), (Title III), Pre-K, and Other	5,403	7,129	5,000
617 Supplies- Technology Related	Student Transportation Services	21,325	6,090	20,000
617 Supplies- Technology Related Total		380,471	246,365	238,500
621 Energy	Operations and Maintenance of Plant Services	540,032	791,446	791,446
621 Energy Total		540,032	791,446	791,446
622 Energy	Operations and Maintenance of Plant Services	10,983,649	11,431,627	11,431,627
622 Energy Total		10,983,649	11,431,627	11,431,627
626 Energy	Operations and Maintenance of Plant Services	73,645	50,850	37,200
626 Energy	Other Instructional Programs	6,531	-	-
626 Energy	Regular Programs- K, Elem, Secondary	1,994	-	-
626 Energy	School Administration	193	-	-
626 Energy	Student Transportation Services	1,613,117	1,746,020	1,923,000
626 Energy Total		1,695,480	1,796,870	1,960,200
630 Purchased Food	Central Services- Planning, Research, Development, and Evaluation Services	0	700	-
630 Purchased Food Total		0	700	-
641 Textbooks/Workbooks/Lib Books/Periodicals	Library/Media Services	13,026	-	-
641 Textbooks/Workbooks/Lib Books/Periodicals Total		13,026	-	-
642 Textbooks/Workbooks/Lib Books/Periodicals	Career and Technical Education Programs	-	5,694	-
642 Textbooks/Workbooks/Lib Books/Periodicals	Improvement of Instructional Staff Services	-	-	1,148,392
642 Textbooks/Workbooks/Lib Books/Periodicals	Regular Programs- K, Elem, Secondary	100,460	40,068	-
642 Textbooks/Workbooks/Lib Books/Periodicals	School Administration	157	-	-
642 Textbooks/Workbooks/Lib Books/Periodicals Total		100,617	45,762	1,148,392
643 Textbooks/Workbooks/Lib Books/Periodicals	Regular Programs- K, Elem, Secondary	47,904	1,258,816	438,443
643 Textbooks/Workbooks/Lib Books/Periodicals Total		47,904	1,258,816	438,443
644 Textbooks/Workbooks/Lib Books/Periodicals	Executive Administrative Services	300	1,150	1,150
644 Textbooks/Workbooks/Lib Books/Periodicals	Regular Programs- K, Elem, Secondary	475	-	-
644 Textbooks/Workbooks/Lib Books/Periodicals Total		775	1,150	1,150
710 Land and Improvement	Facilities Acquisition and Construction Services	4,276,816	-	-
710 Land and Improvement Total		4,276,816	-	-
731 Machinery, Vehicles, Furniture, Equipment	Business Services	-	50,000	-
731 Machinery, Vehicles, Furniture, Equipment	Operations and Maintenance of Plant Services	105,354	175,000	150,000
731 Machinery, Vehicles, Furniture, Equipment	Other Instructional Programs	-	7,186	-
731 Machinery, Vehicles, Furniture, Equipment Total		105,354	232,186	150,000
732 Machinery, Vehicles, Furniture, Equipment	Central Services- Planning, Research, Development, and Evaluation Services	-	1,200	-
732 Machinery, Vehicles, Furniture, Equipment	Executive Administrative Services	63,000	-	-
732 Machinery, Vehicles, Furniture, Equipment	Operations and Maintenance of Plant Services	88,041	-	75,000
732 Machinery, Vehicles, Furniture, Equipment	Student Transportation Services	236,394	272,674	272,674
732 Machinery, Vehicles, Furniture, Equipment Total		387,434	273,874	347,674
733 Machinery, Vehicles, Furniture, Equipment	Operations and Maintenance of Plant Services	787,060	571,860	700,000
733 Machinery, Vehicles, Furniture, Equipment	Other Instructional Programs	6,214	-	-
733 Machinery, Vehicles, Furniture, Equipment Total		793,274	571,860	700,000
734 Machinery, Vehicles, Furniture, Equipment	Central Services- Planning, Research, Development, and Evaluation Services	40,383	221,700	-
734 Machinery, Vehicles, Furniture, Equipment Total		40,383	221,700	-
810 Dues and Fees	Board of Education Services	40,719	46,025	46,025
810 Dues and Fees	Business Services	6,056	8,343	6,049
810 Dues and Fees	Career and Technical Education Programs	250	250	-
810 Dues and Fees	Central Services- Planning, Research, Development, and Evaluation Services	80	594	89
810 Dues and Fees	Executive Administrative Services	2,514	4,384	4,584
810 Dues and Fees	Health Services	-	800	500
810 Dues and Fees	Instructional Staff Training Services	3,790	950	950
810 Dues and Fees	Library/Media Services	89	-	-
810 Dues and Fees	Operations and Maintenance of Plant Services	1,054	1,800	1,320
810 Dues and Fees	Other Instructional Programs	11,090	646	646

JEFFERSON PARISH SCHOOLS
 FY 2025 GENERAL FUND BUDGET BOOK- BY OBJECT, BY FUNCTION

OBJECT AND DESCRIPTION	FUNCTION DESCRIPTION	2023 Actual	2024 Amended	2025 Proposed
810 Dues and Fees	Regular Programs- K, Elem, Secondary	23,518	31,000	22,000
810 Dues and Fees	School Administration	7,507	-	-
810 Dues and Fees	Student Transportation Services	434	-	-
810 Dues and Fees Total		97,100	94,792	82,163
811 Dues and Fees	Operations and Maintenance of Plant Services	5	-	-
811 Dues and Fees	Regular Programs- K, Elem, Secondary	3	-	-
811 Dues and Fees	School Administration	334	-	-
811 Dues and Fees Total		342	-	-
890 Miscellaneous Expenditure	Central Services- Planning, Research, Development, and Evaluation Services	9,845	10,000	10,000
890 Miscellaneous Expenditure	Library/Media Services	203	205	205
890 Miscellaneous Expenditure	Other Instructional Programs	120	-	-
890 Miscellaneous Expenditure	Special Education Programs- Gifted and Talented	7,150	31,335	31,500
890 Miscellaneous Expenditure Total		17,318	41,540	41,705
891 School Allocations	Regular Programs- K, Elem, Secondary	0	2,903,484	3,268,372
891 School Allocations Total		0	2,903,484	3,268,372
932 Operating Transfer Out	Local Revenue Transfer to another LEA	89,532,407	95,066,077	94,674,462
932 Operating Transfer Out Total		89,532,407	95,066,077	94,674,462
TOTAL EXPENDITURES		\$ 553,076,448.59	\$ 611,860,142.77	\$ 610,165,631.38
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES		\$ 72,854,766.45	\$ 22,003,006.91	\$ 15,753,665.56
OTHER FINANCING SOURCES (USES)				
	Fund Transfers	\$ (85,376.180)	\$ (23,140.486)	\$ (17,942.518)
	Lease Financing	2,821,880	-	-
	Transfer of Indirect Costs	13,198,083	17,190,682	5,000,000
	Operating Transfer In	1,362,697	33,444	-
	Proceeds-Sale of fixed assets	34,766	18,224	10,000
APPROVED TRANSFERS FOR THE FY 2024 AMENDED BUDGET UPON CLOSE OF THE FISCAL YEAR:				
1. First \$6M surplus to go to increasing General Fund Balance		-	-	-
2. Next, set aside funding for up to 30 buses at a cost of approximately \$4.2M		-	(4,200,000)	-
3. Remaining amount to be transferred to the facilities set aside		-	(6,904,870)	-
TOTAL OTHER FINANCING SOURCES (USES)		\$ (67,958,754)	\$ (17,003,007)	\$ (12,932,518)
NET CHANGE IN FUND BALANCE		\$ 4,896,013	\$ 5,000,000	\$ 2,821,148
Fund Balance- Beginning		185,285,504	190,181,517	195,181,518
Fund Balance- Ending		\$ 190,181,517	\$ 195,181,518	\$ 198,002,665