

# **LINCOLN PARISH SCHOOL BOARD**

**Ruston, State of Louisiana**

## **BEGINNING BUDGET**

**For the Fiscal Year  
July 1, 2023 - June 30, 2024**



*Adopted September 5, 2023*

**Joe E. Mitcham, Jr.  
President**

**Ricky Durrett  
Superintendent**

**Prepared by  
Department of Business**



LINCOLN PARISH SCHOOL BOARD  
Ruston, Louisiana

BEGINNING BUDGET  
FOR THE YEAR ENDED JUNE 30, 2024

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LINCOLN PARISH SCHOOL BOARD  
Ruston, Louisiana

BEGINNING BUDGET  
FOR THE YEAR ENDED JUNE 30, 2024

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**LINCOLN PARISH SCHOOL BOARD  
Ruston, Louisiana**

**BEGINNING BUDGET  
FOR THE YEAR ENDED JUNE 30, 2024**

**Presentation of Budget as Required by Revised Statutes 39: 1301, et.seq.**

- August 20, 2023      -    A notice was placed in the Ruston Daily Leader that the proposed beginning budget would be available for public inspection on August 20, 2023; and, that a public hearing would be held on September 5, 2023.**
  
- September 5, 2023   -    Presentation of the proposed beginning budget at a public hearing held concurrently with the regular meeting of the Board at 6:00 p.m.**
  
- September 5, 2023   -    Scheduled adoption of the proposed beginning budget for the fiscal year ending June 30, 2024, subsequent to the public hearing.**

**Lincoln Parish School Board  
Ruston, Louisiana**

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## RESOLUTION

At the September 5, 2023 Lincoln Parish School System Board meeting, the following motion was offered by Gregg Phillips and seconded by Donna Doss:

**A motion adopting, finalizing and implementing the General Fund and Special Revenue Fund Budgets of the Lincoln Parish School Board for the fiscal year beginning July 1, 2023 and ending June 30, 2024.**

**WHEREAS**, Ricky Durrett, in his capacity as Chief Administrative Officer of the Lincoln Parish School Board, prepared with the assistance of the Chief Financial Officer and the Business Department, the proposed General Fund and Special Revenue Fund Budgets for the fiscal year beginning July 1, 2023 and ending June 30, 2024, which was accompanied by a budget resolution; and

**WHEREAS**, the proposed General Fund and Special Revenue Fund Budgets are shown in the Beginning Budget document after the budget resolution shows the revenues itemized by source and the expenditures itemized by function as required by Louisiana R.S. 39:1305; and

**WHEREAS**, the accompanying budget resolution has been submitted to this Board for review and consideration; and

**WHEREAS**, notice of a public hearing on the proposed General Fund and Special Revenue Fund Budgets, notice of the availability of the proposed budgets for review at such hearing and a general summary of the proposed budgets have been timely published in the *Ruston Daily Leader*; and

**WHEREAS**, a public hearing on the proposed General Fund and Special Revenue Fund Budgets has now been reviewed and considered; now

**THEREFORE BE IT RESOLVED** by the School Board that the proposed General Fund and Special Revenue Fund Budgets are hereby approved, adopted, and finalized subject to the following changes (if any):

- 1.
- 2.
- 3.

**BE IT FURTHER RESOLVED**, that the Secretary-Treasurer of the School Board, Ricky Durrett, or his successor, is hereby authorized and in his sole discretion, to make such changes within the various budget classifications as he may deem necessary, provided that any reallocation of funds affecting in excess of five percent (5%) of the projected revenue collections must be approved in advance by action of the School Board at a meeting duly noticed and convened and is further authorized to bring a final revised budget to the School Board for approval at fiscal year-end as a cumulative report of all adjustments made during the fiscal period.

**BE IT FURTHER RESOLVED**, that the Superintendent of the School Board, Ricky Durrett, or his successor, in his capacity as Chief Administrative Officer of the School Board, is hereby directed to advise the School Board in writing when:

1. Total revenue collections & other sources plus projected revenues & other sources for the remainder of the year, within a fund are failing to meet total budgeted revenues by five percent (5%) or more.
2. Total expenditures & other uses plus projected expenditures & other uses for the remainder of the year, within a fund, are exceeding the total budgeted expenditures & other uses by five percent (5%) or more, or
3. The actual beginning fund balance, within a fund, 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 of the School Board, Ricky Durrett, in his capacity as Chief Administrative Officer of the School Board, Assistant Superintendent John Young and Chief Financial Officer Juanita Duke, or their successors are hereby granted authority to enter into routine and necessary contracts or agreements to implement the general business operations of the School Board. Any service contracts or agreements to conduct School Board operations that are non-routine in nature and not included in the budget estimates made herein shall be submitted to the School Board for consideration and approval.

**BE IT FURTHER RESOLVED**, that the Secretary-Treasurer of the School Board, Ricky Durrett, or his 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 the *Ruston Daily Leader*.

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

YEAS: Danielle Williams, David Ferguson, Clark Canterbury, Donna Doss, Danny Hancock, Joe Mitcham, Hunter Smith, Gregg Phillips, Lynda Henderson, Otha Anders, George Mack Jr., and Debbie Abraham

NAYS: None

ABSENT: Otha Anders

ABSTAINED: None

#### CERTIFICATE

I hereby certify that the foregoing is a true and exact copy of the resolution adopted at the board meeting held on September 5, 2023, at which meeting a quorum was present and voting.

Ruston, Louisiana, this 6th day of September, 2023.

/s/ Ricky Durrett

Ricky Durrett, Secretary





**Lincoln Parish School Board**  
**410 South Farmerville Street**  
**Ruston, Louisiana 71270-4699**  
**Phone 318-255-1430 - Facsimile 318-255-1433**

**Ricky Durrett**  
**Superintendent**

**Joe E. Mitcham, Jr.**  
**President**

August 21, 2023

Lincoln Parish School Board Members  
410 South Farmerville Street  
Ruston, Louisiana 71270

Re: Budget Message for the Proposed 2023-2024 Beginning Budget

To the Board Members and Citizens  
of Lincoln Parish, Louisiana:

In accordance with Louisiana Revised Statutes Title 39, Chapter 9, Louisiana Local Government Budget Act (LA R.S. 39:1301 et. seq.), we submit herewith the proposed budget for the period July 1, 2023 through June 30, 2024. A Public Hearing on the budget will be held on September 5, 2023, at 6:00 p.m. at the Lincoln Parish School Board 410 South Farmerville Street, Ruston, LA to receive comments and recommendations from the public regarding this proposed budget before consideration for adoption by the School Board. The proposed budget is made available to the public for inspection at the Lincoln Parish School Board office at 410 South Farmerville Street, Ruston, Louisiana from 7:30 am to 4:00 pm, Monday through Friday, excluding holidays.

### **Educational Goals and Objectives**

As we begin the 2023-2024 school year, the School System continues mitigation measures to mitigate Covid-19 and other illnesses in schools. Recommended measures from the Louisiana Department of Education (LDOE), Centers for Disease Control and Prevention (CDC), and the Louisiana Department of Health continue to be implemented in schools, even though the U.S. Department of Health and Human Services (HHS) officially declared the end of the Covid-19 Public Health Emergency on May 11, 2023. Information and guidance for teaching and learning, transportation, sanitation, meals, extra-curricular activities, and more are provided on the School System's website's [Covid-19 Information Page](#).

The School System is beginning the third year of its five-year strategic plan "[Onward & Upward](#)" that was implemented in the 2021-22 school session. With the assistance of external educational consultants, Administration conducted a diagnostic analysis of the state of the school system from survey responses received across multiple stakeholder groups. The results of the analysis identified several key strengths and opportunities from which the five-year districtwide plan was developed, and the mission of the Lincoln Parish School Board was defined: ***To ensure higher academic achievement for all students and prepare them to be effective citizens.***

In response to the results of the analysis, the following four key mission objectives were identified and goals to reach by the end of the 2025-2026 school session:

## Mission Objectives

1. **Develop rigorous and engaging instruction** – Develop teachers’ ability to implement Tier 1 curriculum effectively for all students.
2. **Expand individualized support** – Meet students’ diverse needs with tiered academic and emotional support structures.
3. **Maintain family engagement** – Authentically engage families to meet their diverse needs
4. **Grow a diverse and talented team** – Recruit and retain a diverse team of highly effective teachers and leaders.

## Goal-Setting for the 2026 School Year

The following are the achievements anticipated through implementing the strategic plan:

### Graduate’s capabilities

- All TOPS University Diploma graduates or TOPS Tech & Career Diploma graduates are ready and possess the credentials they need for college (2 or 4 years) or a specific workforce.

### Student performance

- All of our schools will:
  - be high quality, such that families will be comfortable sending their kids to any of them.
  - continue to increase the share of students that perform on grade level, with especially more significantly for sub-groups that historically have been underserved.

### The student academic experience

- In every course, including electives, students will
  - be exposed to high-quality curriculum that is taught as it was designed so that they have the opportunity to grapple with rigorous tasks
  - contribute to and be able to monitor their own learning

### The student culture experience

- Students will feel safe, be able to focus on academics, and be successful.
- All adults will be able to support students in their social-emotional development.

### The family experience

- Families will be invested in supporting students in their schools.

### The staff experience

- Our staff will feel appreciated and that they are developing.

### Operations and finance

- Resources will be channeled (1) equitably to the schools and departments that most need them to support students, and (2) to those activities that will have the highest-leverage impact on students.
- Human capital will be allocated to maximize the amount of time that staff can spend directly supporting students.

### Equity

- Every student will have equitable access to the highest-quality curriculum, resources, and instruction, regardless of past performance or where they live.
- Students who have less and need more will get what they need.
- Adults across the system will be mindful of their biases and reflect on our equity journey.

More details about the strategies being implemented throughout the five-year plan to achieve these goals can be found on the district’s website at [www.lincolnschools.org/page/strategicplan](http://www.lincolnschools.org/page/strategicplan).

## **Budget Process and Significant Changes**

The proposed beginning budget is the plan for current expenditures and the proposed means for financing them. This comprehensive budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are legally controlled.

Preparing the budget is a complex undertaking. Under the direction of the Superintendent, the business department completes a compilation of the budget. As required by law, the business office sends a public notice to the local newspaper for publishing. The public notice states that the budget is available for public inspection at least 15 days prior to the date of adoption by the board. The budget is presented to the Finance Committee for review and/or revisions. Then the budget is presented to the public in a hearing before the Board prior to its final adoption. Additionally, any negative change anticipated of 5% or more in budgeted revenues or expenditures in a fund that may develop during the fiscal year requires a written notification to the Board.

## **Funds and Fund Types**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Lincoln Parish School Board, like other state and local governments, records all financial transactions using standards set by the Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP) to ensure and demonstrate compliance with finance-related legal requirements. In accordance with these standards, all of the funds of the School Board can be divided into three categories: *governmental funds*, *proprietary funds*, and *fiduciary funds*. The Louisiana Local Government Budget Act only requires an annual operating budget be adopted for two fund types within the *governmental funds* classification – the General Fund and Special Revenue Funds. The Debt Service Funds, and Capital Projects Funds under the *governmental funds* classification and the Internal Service Funds under the *proprietary funds* classification of the Lincoln Parish School Board are not included in this budget document. Also not included in this proposed budget are Student Activity Funds that are administered in accounts maintained at each individual school. The School System maintains over 60 individual governmental funds.

## **Basis of Budgeting**

The term “*basis of budgeting*” is used to describe when events or transactions are recorded and recognized. The governing body can choose the basis on which its annual budget will be prepared, adopted, and reported. Governments may budget their governmental funds on the Modified Accrual (GAAP) basis, or the Accrual Basis. In the Modified Accrual Basis, revenues are recognized in the period when they become available and measurable, and expenditures when the liability is incurred. In the Accrual Basis, revenues are recorded when earned, and expenditures when the liability is incurred. The Lincoln Parish School System uses the Modified Accrual Basis. Budgets are prepared on the same basis as presented in the audited financial statements and in accordance with *Generally Accepted Accounting Principles* (GAAP). The basis of budgeting for each fund is:

<b><u>Governmental Funds</u></b>	<b><u>Operating Budget</u></b>	<b><u>Audited Financial Statements</u></b>
General Funds	Modified Accrual	Modified Accrual
Special Revenue Funds	Modified Accrual	Modified Accrual

In developing the budget for the 2023-2024 fiscal year, the following assumptions were considered:

1. Minimum Foundation Program (MFP) funding is estimated in the initial July 2023 budget letter at \$34,234,539, an increase of \$423,087 over the 2022-23 MFP formula.
2. The MFP funded enrollment of students in the Lincoln Parish Schools is projected to be level at 5,579.
3. Sales tax revenues are estimated with an increase of 3.5% conservatively based on the last three-year trend.
4. Property tax revenues for operations and maintenance are estimated for an average increase of 1.9% based on the latest three-year assessed valuation trend and collection history of each taxing district

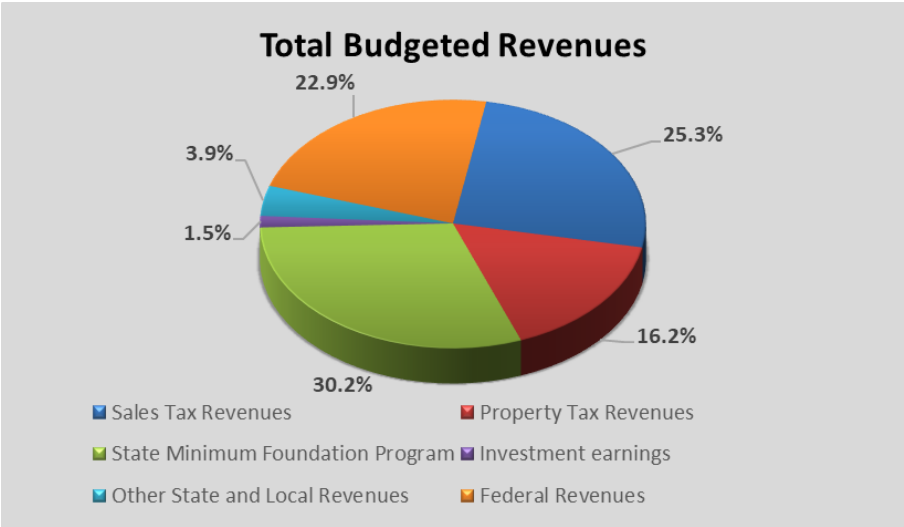
- and for the levy of the renewal of the 1993 Ad Valorem millage on the 2023 tax roll.
5. One-time state legislative appropriation totaling \$1,954,850 is included for the distribution of a one-time salary supplement and related benefits to certified and support employees, and additional differentiated pay for highly effective classroom teachers.
  6. The employer contribution rate on Teachers Retirement System earnings is decreasing from 24.8% to 24.1%, a 1.5% decrease in cost.
  7. Employer contribution rate for bus driver and maintenance staff earnings under the Louisiana School Employees Retirement System will remain at the same rate of 27.6%.
  8. Fund transfers of \$2.5 million from the following funds to the Parishwide Capital Projects fund is included for planned capital maintenance and improvements:
    - 2000 Ad Valorem Capital Maintenance and Improvement (committed) - \$1,500,000
    - 2020 Sales Tax (Excess Reserve for Non-Recurring Expenditures) - \$1,000,000
  9. Fund transfers from the 1993 Ad Valorem of \$160,000 are estimated to be made to fund the overage of utility costs in the following districts until 2023 property tax collections are received:
    - Ruston School District No. 1 Maintenance and Operations - \$80,000
    - Choudrant School District No. 6 Maintenance and Operations - \$80,000
  10. The purchase of eight air-conditioned school buses according to the district's fleet replacement scheduled is budgeted at an estimated cost of \$836,000 in the 1993 Ad Valorem Fund, an increase of \$382,900 over the previous year.
  11. Transportation fuel costs are estimated to be level at \$486,000.
  12. Employer contributions to the School Board's self-insured comprehensive medical and dental benefits plan is estimated with an increase of \$400,000 in plan costs, or 3.4%, over the previous period due increasing trends.
  13. In the 1993 Ad Valorem Fund, the cost of risk insurance for commercial, auto and property insurance is estimated to increase by an overall 18.4%, or \$225,904.
  14. The federal *restricted* rate for the indirect cost allotment paid to the School Board from most federal grants in 2023-2024 is budgeted at 8.8475%, which is an increase from the prior year's rate of 8.5292%, with the exception of the federal Education Stabilization Funds for which the 2020-21 unrestricted indirect cost rate of 18.76% is budgeted. Indirect cost is budgeted as a transfer received in the General Fund and a transfer out of individual federal grant program budgets.

### **Summary of Revenues**

The following chart summarizes the estimated revenues for all funds of the Lincoln Parish School Board, including local taxes, state and federal funds (excluding funds for capital projects, debt service and internal service funds). It should be noted that estimating revenues is almost never 100% accurate and the forecasts are conservatively made based on recent trends. Revenues are considered and projected individually, with more time and analysis given to major rather than minor revenue sources.

Revenue Source	General Fund	Special Revenue Funds	Total Sources	Percent of Total
<b>MFP</b>	\$ 34,192,088	\$ 42,451	\$ 34,234,539	30.2%
<b>Sales &amp; Use Taxes</b>	17,076,883	11,627,446	28,704,329	25.3%
<b>Federal Grants</b>	-	25,919,854	25,919,854	22.9%
<b>Property Taxes</b>	10,111,049	8,235,577	18,346,626	16.2%
<b>Investment Interest</b>	1,086,952	602,485	1,689,437	1.5%
<b>Other Revenues</b>	3,261,915	1,204,2884	4,466,199	3.9%
<b>Total</b>	\$ 65,728,887	\$ 47,632,097	\$ 113,360,984	100.0%

As shown in the chart below and in the table on the previous page, MFP, sales and use tax and property tax represent 71.7% of this year’s budget, with funding from federal grants expected to surpass property tax revenue this year at 25.3% of the total revenue budget. A brief discussion of the top revenue sources follows.



**Minimum Foundation Program (MFP)**

The Minimum Foundation Program is the largest source of revenue received. The formula is adopted by the Louisiana Board of Elementary and Secondary Education and approved by the Louisiana Legislature each year and presented in an initial funding letter in July. It is funding formula that allocates state funds on a per pupil basis based on official student enrollment counts reported on October 1<sup>st</sup> and February 1<sup>st</sup> each year, and allocates additional funds on a per pupil basis for students who are classified as economically disadvantaged, having exceptionalities, gifted or talented, or who are enrolled in certain vocational courses. The MFP accounts for approximately 30.2% of total budgeted revenues, or \$34,234,539. However, only a net amount of \$28,946,696 is truly available for current operations after the state deducts approximately \$5,287,843 of the School Board’s allocation to be redistributed to other Local Educational Agencies (LEAs) – Charter or special schools. These funds are a representation of the School Board’s share of local tax revenues per student. Other LEAs enrolling students who reside in Lincoln Parish are estimated as follows:

Lincoln Prep School	\$ 4,463,055
Darbonne Woods Charter	495,895
University View Charter	166,419
Vision Academy	136,161
Northeast Claiborne Charter	25,215
Office of Juvenile Justice	1,098
Total Deduction	<u>\$ 5,287,843</u>

MFP Funding also includes additional funds set aside for restricted spending purposes, such as Supplemental Course Allocations (SCA) and Career Development Funds (CDF), support for Foreign Language Associate teachers, as well as continuation funding for state raises given in the past for employees. A minimum deposit of MFP funds of \$30,907 is also required to be deposited into the School Food Service fund account annually as the School Board’s required match to support the National School Lunch Program.

**Sales & Use Taxes**

The second largest source of revenue for the Lincoln Parish School Board is sales and use tax making up 25.3% of budgeted revenue. This is a combined 2.5 percent tax rate levied upon the sale and use of goods and services within the parish and is estimated to be \$28.7 million. These revenues are divided among to the school system’s five sales tax funds, each dedicated for use according to referendums approved by voters, which is dedicated mostly to paying salaries and related benefits of school system employees. Sales tax revenues are estimated to increase 3.5%, or \$970,677, which is a conservative estimate of the average performance of collections over the previous three-year period.

## **Property Taxes**

Property taxes (excluding taxes for debt service) account for 22.9% of revenue sources available for operations of the School Board with a total of \$18,346,626 estimated to be collected in 2023-24. This revenue is estimated by adjusting the Taxable Assessed Value of property on the 2022 tax roll by the average change in taxable values related to each taxing district over the previous three years, and then multiplying the result by the tax rate levied by the School Board and the average rate of collections over the past three years.

The 1993 Ad Valorem fund millage was renewed by voters in the March 26, 2022 election at the maximum rate of 10.0 mills; after considering other factors noted above, the property tax revenue in this fund is expected to increase 7.8% over the previous year, and all other property tax funds are estimated to increase 2.0%. The School Board levies the millage all authorized ad valorem taxes annually, subject to the limitations approved by voters and the Louisiana Legislature. Adjustments to budgeted revenues will be made once the 2023 property tax roll is released by the Lincoln Parish Assessor.

## **Federal Grants**

Federal grants account for 22.9% of anticipated revenue in 2023-24 at \$25,919,854. Federal grant revenue is driven by program expenditures and are received as reimbursements after expenditures are incurred and paid. This is a significant increase in federal funding primarily to be derived from planned expenditures within our Education Stabilization Fund (ESF) awards that were appropriated by Congress in 2020 and 2021 in response to the Coronavirus pandemic. These funds are also known as “CARES”, “ESSER” or “ARP” funds. The 2023-24 fiscal year represents the fourth year of the spending of the stabilization funds. Federal grant funds are budgeted to increase \$7.4 million, or 40%, over the previous year’s federal revenue. This is due to the planned spend down of ESF funds to close out the final award period. All remaining federal ESF funds must be liquidated by the end of 2024.

## **GENERAL FUND ACCOUNT (MAJOR FUND)**

The General Fund Accounts is a major fund of the school board and collectively represents a combination of several funds that provide for the basic operations of the school board.

### **GENERAL FUND**

The General Fund is the principal operating fund of the School Board. It accounts for all financial resources of the school system except for those required to be accounted for in a separate fund. The primary revenues of this fund are state Minimum Foundation Program (MFP) funds, a 3.91 mill constitutional parish-wide property tax, and a 4.92 mill parish-wide property tax renewed by voters in April 29, 2017 for 10 years. Expenditures are budgeted to exceed budgeted revenues by \$6,662,440.

### **Revenues**

General Fund revenues are estimated to increase by \$2,395,766 or 6.0%.

**MFP Funding** per the approved MFP budget letter is \$34,234,626 for the Lincoln Parish School Board. This is an estimated increase of \$332,483.

However, certain restrictions and adjustments will reduce state MFP funds for general operations as follows:

- A representation of “local funding” per pupil is estimated to be withheld in the amount of \$5,287,843. This representing local taxes collected by the school board that is deducted from the

School Board's MFP distribution and re-distributed by the State through the MFP formula to other charter and special schools who enroll an estimated count of 633 Lincoln Parish students. This deduction is increasing by \$263,307. For 2023-24, the estimated cost of "local funding" deducted for each Lincoln Parish student enrolled in another state authorized school is \$8,405; this is an increase from the prior year's amount of \$7,924 due to increased local tax revenues received by the School Board.

- A portion of total MFP monies received is also required to be allocated to School Food Services. This fiscal year \$42,451 is budgeted to be deposited in into the School Food Service fund to support operations this next year.

The remaining portion of MFP funds of \$28,904,332 is allocated to the General Fund, which is an estimated net increase of \$69,176 over the previous year. This increase in state MFP funding is based on the following factors:

- No change was made in the base MFP funding amount, which will remain at \$4,015 per pupil. This is the minimum amount that state and local funds combined must contribute in the MFP formula.
- The initial state MFP funding budget letter received in July 2023 shows a beginning funded student enrollment of 5,579 for the start of the 2023-24 school year, a decrease of 24 students from the start of the previous school year). The State will provide additional funding adjustments in March 2024 for any changes in student counts taken during the school year on October 1<sup>st</sup> and February 1<sup>st</sup>.
- The total **average** state funded MFP per pupil amount increased \$76 from \$5,474 to \$5,550 per student in the 2023-24 MFP budget letter mainly to adjustments within the funding formula to account for changes in relative factors across all school districts in the state as a whole. However, this was offset by a net decrease in weighted student membership units of 6 as of the February 1, 2023 student count in Level I of the MFP formula increased MFP weighted per pupil funding by approximately \$19,479 as follows:

**State appropriations** were allocated to the School Board for 2023-2024 to be used for employee pay incentives and supplements.

- A distribution of \$1,737,134 is restricted in use for payment of supplements to certified an support employees and related benefits.
- A second distribution of \$217,716 is restricted for payment of a differentiated pay supplement to classroom teachers, and related benefits.

Additional Louisiana Department of Education stipulations for distribution of these supplements requires a spending plan be developed and approved by the School Board for allocating and distributing payments to employees. These plans will be submitted to the School Board for approval when developed.

**Property taxes** are projected to increase approximately 1.9% based on recent trends, or \$94,771.

**Other Sources of Funds** in the amount of \$10,436,418 are budgeted representing fund transfers received from other operating funds to support the payment of employee group insurance benefit costs for employee positions paid in the General Fund. This is an increase of \$600,000 from last year's budget. Also, federal grant indirect cost payments to the General Fund are estimated to be \$2.2 million. Indirect cost is estimated to be \$743,611 more than budgeted last year due to final spending of federal Education Stabilization Funds (ESF) this year at the higher unrestricted indirect cost rate. Final Indirect cost transfers estimated to be received in the General Fund from federal ESF funds is approximately \$1.89 million.

### **Expenditures**

This budget projects an increase in General Fund expenditures of approximately \$2.99 million, or 6.5% over the prior fiscal year's budget for net increased operational costs as follows:

- Increase in salaries and benefit costs of \$1.95 million for the one-time annual supplements funded from the state legislative appropriations.
- Additional employer self-insured health plan contributions of \$191,000.
- Continuation of business finance and human resources software system implementation costs of approximately \$230,000.

**Other Uses of Funds** included in the budget are as follows:

- A deduction of local MFP funds transferred to other LEAs by the state is projected to increase by \$263,307. Additional changes may occur in March 2024 once final local revenues are verified for 2023-24 and adjustments for mid-year changes in student counts are identified. Total transfers of local MFP funds to other LEAs are budgeted currently at \$5,749,669.
- Transfers of \$174,615 are budgeted which represents the payment of annual instructional and operating allotments directly to schools.

The Lincoln Parish School Board continues to be a member of the Louisiana Public Schools Risk Management Agency (LARMA). Twenty-eight other school districts in Louisiana participate in this multi-employer, self-insured risk pool for general liability, professional liability and auto liability claims.

The Board's maximum liability for general liability remains at \$ 25,000 per claim and the maximum liability is \$ 10,000 per claim for errors and omissions and auto.

The General Fund balance has been assigned for payment of potential claims accumulating up to a maximum of \$200,000.

[As required, the Workers' Compensation Fund (an internal service fund) provides security up to \$100,000 required by the Louisiana Office of Worker's Compensation as surety in trust for the Lincoln Parish School Board against Worker's Compensation claims.]

### **Fund Balance**

General Fund is projected to end the year with a fund balance near \$4.9 million, or 10.1% of total projected General Fund expenditures.

### **1993 AD VALOREM TAX FUND**

**The 1993 Ad Valorem Tax Fund is funded from a 10.00-mill property tax that was renewed on March 24, 2022, which authorizes the collection of this millage each year through the 2032 tax year. These fund are obligated for purchases of textbooks, instructional materials, and school buses; constructing, operating and maintaining school buildings and facilities; offsetting reductions in federal and state school funding; funding mandated federal and state programs; and, funding the health care plan for employees and retirees.**

**Revenues.** Property tax revenues collections are estimated to increase 8.4% based on recent valuation trends and the renewal of the millage at the maximum rate.

**Expenditures** are estimated to increase \$837,571 over the prior year's budget due to the following:

- Eight buses are planned for purchase this year for an estimated cost of \$836,000, an increase of \$382,900. Due to manufacturing delays, the prior year's order delivery for three buses is expected to be completed in the current fiscal year, in addition to five school buses scheduled for replacement this year.
- Property Insurance is estimated at \$1,198,297, an increase of \$203,390, or 20.4% - following an increase of 20.8% in the previous fiscal period.
- Commercial liability coverage insured with the Louisiana Public Schools Risk Management Agency (LARMA) is estimated to increase by \$22,514, or 9.9%.



- The local allocation for school textbooks is budgeted in this fund at a funding rate of \$35 per student enrolled at each school on October 1<sup>st</sup> of the previous school year, for a total of \$204,785, plus the balance of funds remaining allocation from the previous year of \$238,000, for a total budget of \$442,806. This is an increase of \$256,558 over the previous year's final budget. These funds are provided in addition to annual funds allocated for textbooks in the General Fund.
- Contributions to the health care fund for employees and retirees are budgeted as an operating transfer estimated to be \$1,440,000, an increase of \$120,000 over the previous year's budget which was reduced due to a change in the due date for when premiums are due in December 2021 and a one-time reduction in employer contributions in the previous year.

**Other Uses of Funds.** Operating Transfers are increasing \$76,971 to a total of \$1.2 million.

- Utilities are paid from the 1993 Ad Valorem fund after all sources in the district maintenance and operating funds have been exhausted. In addition to continuing the previous \$80,000 transfer to support the Choudrant No. 6 M&O Fund, an additional transfer of \$80,000 is budgeted to support the Ruston No. 1 M&O Fund. These transfers support payment of utility costs in these funds until the next year's tax collections are received.
- Transfers of \$108,819 are budgeted which represents the payment of additional operating allotments directly to schools.
- Health Insurance transfers to the General Fund remain the same at \$927,633.

**Fund Balance.** It is projected that revenues will exceed expenditures and other uses of funds by \$788,301, adding to the fund balance at year end. Ending fund balance is estimated to be \$6,537,970.

### **1967 SALES TAX FUND**

**The 1967 Sales Tax Fund is funded by a one-half (½) cent sales tax. Revenues in this fund is be used to pay annual salary supplements to certified employees \$1,000 and non-certified employees of \$500 to be included in monthly pay. This fund also provides for the payment of employees' portion as well as retirees' portion of premium for single health insurance coverage during the year. Residual funds remaining in the 1967 Sales Tax Fund at the end of April 2024 may be paid as an increase in the annual salary supplement paid to the employees of Lincoln Parish School Board in May 2024.**

**Revenues.** Sales tax revenues are estimated to increase 4.2% over last year's budget based on recent trends.

**Expenditures.** An increase of \$375,063, or 19.1%, in expenditures is estimated for increased cost of the salary supplements to be paid in May 2024. Distribution of any increased supplement amount will be based on actual collections and eligible staffing counts at the time the distribution is calculated. The total cost projected to fund employee monthly salary supplements and a portion of the May 14<sup>th</sup> check is \$2.3 million

**Other Uses of Funds.** Health Insurance transfers to the General Fund are budgeted at the same amount as the previous year, \$3,360,073.

**Fund balance.** The fund balance projected at June 30, 2024, represents a balance of funds retained to ensure the continued payment of the fixed monthly supplement amounts. It is projected that revenues will be in excess of expenditures for the current year by \$323,686, representing a portion of the taxes accrued but not yet received at fiscal year end.

### **1979 SALES TAX FUND**

**The 1979 Sales Tax Fund is funded by a one-half (½) cent sales tax. The tax revenue is dedicated two-thirds (2/3) for salary improvement and one-third (1/3) for instruction; therefore, our budget is based on these restrictions.**

**Salary Improvements** - The salary improvement revenues are dedicated to paying a fixed

annual salary supplement to salaried certified (\$1,900) and non-certified (\$950) employees which is included in employee monthly pay. In May 2024, the Salary Improvement Fund may pay any available balance of funds as a salary supplement to the employees of Lincoln Parish School Board. The amount of payment towards retiree health premiums and employee supplements may be adjusted as needed based on the funding available to meet these increased needs that may arise during the fiscal year.

**Instruction** - The majority of expenditures for this portion of the fund are allocated to schools on a per pupil basis for areas such as student services, classroom supplies, art, science, library, physical education, music and other services to students. This fund also provides for the payment of an estimated 14 elementary enrichment teachers and 5 school-based curriculum support positions.

**Revenues.** Sales tax revenues are estimated to increase \$232,393, or 4.2%, over last year’s budget based on recent trends.

**Expenditures.** An increase of \$422,369, or 14.0%, in expenditures is estimated for increased cost of salary supplements to be paid in May 2024, and to fund 4 instructional support positions previously funded in the General Fund. Distribution of any increased supplement amount will be based on actual collections and eligible staffing counts at the time the distribution is calculated. The total cost projected to fund employee monthly salary supplements and a portion of the May 14<sup>th</sup> check is \$1.7 million, an increase of \$206,000.

**Other Uses of Funds.** The budgeted transfers will remain about the same as last year’s with health insurance transfers to the General Fund remaining at \$1,864,866, and the fund transfers directly to school accounts for instructional supply allotments are estimated to be \$174,249.

**Fund balance.** It is projected that revenues will exceed expenditures and other uses of fund in for the current year by \$487,415, representing a portion of taxes accrued but not yet received at fiscal year end. The fund balance projected at June 30, 2024, represents a balance of funds retained to ensure the continued payment of the fixed monthly supplement amounts and for use for instructional purposes in accordance with the proposition passed by the voters.

## **2020 SALES TAX FUND**

The 2020 Sales Tax Fund is funded by a one-half (½) cent sales tax passed by voters on August 15, 2020. Revenues in this fund are used to pay a fixed salary supplement of \$3,000 to certified and \$1,500 to support salaried employees that is included in annual salary and distributed in money payroll checks, included related benefits. Also, proceeds may also provide commissioned law enforcement officers as Security Officers on school campuses, security upgrades, health insurance costs, and other general operating support.

Criteria for maintaining a fund balance reserve to support perpetual payment of the fixed salary supplement was established by resolution adopted by the Board on October 6, 2020 whereby 65% of net tax proceeds received is set aside to pay the monthly supplements; and the balance of the reserve can only accumulate up to 100% of the previous fiscal year’s salary supplement cost. Once the reserve balance is met, funds exceeding this limit is to be transferred to the undesignated fund balance and used for other “non-recurring” unrestricted expenditures.

**Revenues.** Sales tax revenues are estimated to increase \$251,277, or 4.8%, over last year’s budget based on recent trends.

**Expenditures.** An increase of \$236,735, or 8.4%, in expenditures is estimated that includes expenditures to pay expenses to meet the federal matching requirement for the COPS grant awarded through the U.S. Department of Justice, and to allocate \$35,000 for professional development and supply costs for school mental health counselors. Employee salary supplements are budgeted to continue at a cost of \$2,301,000, and \$350,000 is budgeted to continue the funding of school resource officers in partnership with the Sheriff.

**Other Uses of Funds.** An increase in fund transfers is budgeted of \$1,000,000 for a transfer to be made to the Parishwide Capital Improvements fund for planned capital maintenance and improvement projects. Health Insurance transfers to the General Fund are budgeted to be the same as the final budget in the previous year at \$480,512.

**Fund balance.** It is projected that revenues will be in excess of expenditures and other financing uses in for the current year by \$1,374,624, representing a portion of taxes accrued but not yet received at fiscal year end, but also creates a surplus that will be available to consider in the continuation of operating costs currently funded with ESF (ESSER) funds after those funds are liquidated.

### **MEDICAID PROGRAMS**

The Medicaid Program revenues are from fees and cost reimbursements derived from a combination of state and federal reimbursement for encounters or visits performed by eligible school board staff for therapy and nursing services with students. Receipts are monitored and received through the Louisiana Department of Health and Hospitals.

**Revenues** are estimated to increase by approximately 50.5% or \$160,000, due to the reimbursement for 2021-22 administrative cost not being received in the prior fiscal year, but expected to be received in the current fiscal year. Property tax revenue will increase approximately \$52,833, or 2.1%, based on previous trends.

**Expenditures** are estimated to decrease by 17.7%, or \$100,752, due to reclassification of a portion of nursing salaries and related benefits to other funding sources to reduce recurring program costs.

**Fund Balance.** It is currently projected that revenues will exceed expenditures by \$49,805 for both nursing and therapy services. Ending fund balance is estimated to be \$2.1 million.

### **SPECIAL REVENUE FUNDS**

The school board has the following special revenue funds which are dedicated or restricted for specific purposes or uses according to tax proposition, legislation, or grant program award guidelines.

#### **2000 AD VALOREM TAX FUND (MAJOR FUND)**

**The 2000 Ad Valorem Tax Fund is funded from a 8.48-mill ad valorem tax renewed in 2017 starting with the 2020 tax roll. This millage is set to expire after collections from the 2029 tax year. These funds are authorized for the following purposes:**

**Salary Enhancement** – 50% of this tax will be used to pay a fixed annual salary supplement to certified employees of \$1,200 and to non-certified employees of \$600 which will be included in employee monthly pay beginning with the 2023-24 fiscal year. (This supplement was previously paid one-time annually in May of each year, based upon collections accumulated during the fiscal year.) Residual funds remaining after payment of the monthly salary supplements over the fiscal year may be used to supplement the annual supplement distribution in May 2024.

**Retiree Single Health Insurance Premium** – 20% of this tax will be used for the payment of the retirees' portion of single health insurance premiums. Each School Board retiree must meet eligibility requirements in order to qualify for the waiver. It should be noted that these funds would be used to pay the full cost of each retiree's portion of single health premiums for as long as there are sufficient revenues to cover this cost annually. If revenues are not sufficient to cover the cost, retirees may once again be required to make premium payments, which will be set according to funding needs at the time.

**Technology** – 10% of this tax will be used for staff development in computer technology and to provide for technology hardware, repairs, maintenance, and other related services parishwide. The

amount of these revenues helps to supplement the rising cost of technology in our district. Projected expenditures are \$248,000 which will be used to purchase other purchased services to maintain the districts internet and networking infrastructure and for repair and updating of administrative technology.

**Operating and Maintenance** – 20% of this tax is to be used to offset the increasing costs of constructing and maintaining facilities and equipment purchases.

Budget Summary/ Categories	Salary Supplements	Retiree Health Insurance	Technology	Capital Improvements
Beginning Fund Balance	\$ 4,216,675	\$ 3,076,415	\$ 890,636	\$ 1,993,562
Budgeted Revenue	2,313,679	975,871	451,696	909,894
Budgeted Expenditures	(2,191,550)	(28,132)	(237,885)	(64,683)
Other Source of Funds	-	-	-	-
Other Use of Funds	-	(763,672)	-	(1,500,000)
Excess (Deficiency)	122,129	184,067	213,811	(654,789)
Ending Fund Balance	\$ 4,338,804	\$ 3,260,482	\$ 1,104,447	\$ 1,338,773

**Revenues** are estimated to increase overall by 2.0%, or \$93,428. Property tax revenue will increase approximately \$93,421, or 1.9%, based on recent assessed valuation and collections trends.

**Expenditures** are estimated to increase by 23.9%, or \$490,236 for and projected increase in cost of salary supplements to be paid in May 2024

**Other Uses of Funds** includes operating transfers for the following:

- Health Insurance program transfer of \$763,672 to the General Fund.
- Transfer of \$1,500,000 to the Parishwide Capital Projects fund to support planned capital maintenance and improvement project.

**Fund Balance.** It is projected that expenditures will exceed revenues \$134,782, decreasing fund balance to an estimated \$10,042,506 at the end of the fiscal year.

### **1993 SALES TAX FUND**

**The 1993 Sales Tax Fund is funded by a one-half (½) cent sales tax passed in January 1993. These revenues are dedicated to paying salary supplements to employees and to provide additional elementary enrichment positions, such as librarians, music teachers and coordinating teachers. These revenues are used to pay fixed annual salary supplements to certified employees of \$2,300 and non-certified employees of \$1,150 that are included in employee monthly pay.**

**Revenues** are estimated to increase overall by 4.1%, or \$233,017 based on recent sales tax collection trends.

**Expenditures** are estimated to increase by 5.1%, or \$184.999 to fund 3 elementary support positions previously funded by the General Fund.

**Other Uses of Funds** includes an increase in operating transfers to fund an additional \$400,000 transfer to the General Fund for increase health and dental program costs.

**Fund Balance.** It is projected that revenues will exceed expenditures and other uses of funds by \$148,834, which will increase the estimated ending fund balance to \$2,164,315 at the end of the fiscal year. In order to maintain the same salary payment amounts as the previous year, the fund balance may be utilized to provide for this payment. The fund balance projected at June 30, 2024, represents a balance of funds retained to ensure the continued payment of the fixed monthly supplement amounts.

## **2000 SALES TAX FUND**

**The 2000 Sales Tax Fund** is funded by the one-half (½) cent sales tax passed by voters on January 15, 2000. Revenues in this fund are used to pay a salary supplement to all employees in November 2023 and May 2024.

**Revenues** are estimated to increase overall by 4.2%, or \$233,017 based on recent collection trends.

**Expenditures** are estimated to increase by 8.9%, or \$386,054 for a projected increase in cost of salary supplements to be paid in November 2023

**Other Uses of Funds** includes a fund transfer for Health Insurance program to the General Fund in the amount of \$939,900, an increase of \$300,000 over the previous year.

**Fund Balance.** It is projected that revenues will exceed expenditures and other uses of funds by \$increasing fund balance to an estimated \$5,348,460 at the end of the fiscal year. In order to maintain the same salary payment amounts as the previous year the fund balance may be utilized to provide for this payment. The fund balance projected at June 30, 2024 represents a balance of funds retained to ensure the continued payment of the supplement amounts. Should revenues increase beyond the current year's requirements, an additional salary supplement payment will be issued to employees in May 2024.

## **EDUCATION STABILIZATION FUNDS (ESF) (MAJOR FUND)**

This fund accounts for funding (referred to locally as "ESSER" funds) from the U.S. Congressional funding bills authorized in 2020 and 2021 to support and enable schools to mitigate and respond to the worldwide Coronavirus pandemic. These programs are awarded through and administered by the Louisiana Department of Education (LDOE) and can only be expended for purposes specifically authorized in these grant applications. A spending plan outlining all activities to be funded following the guidelines for the award programs is required to be prepared by the district and submitted to the LDOE for review and approval before spending can begin.

The 2023-24 planned expenditures and revenues anticipated for each of these awards are budgeted as follows, compared to the previous year:

<b>Program</b>	<b>Prior Year Actual</b>	<b>Current Year Budget</b>	<b>Increase (Decrease)</b>
ESSER	\$ 112,225	\$ -	\$ (112,225)
ESSER Incentive	806	-	(806)
ESSER II Formula	4,376,100	1,510,742	(2,865,358)
ESSER II Incentive	7,115	50,311	43,196
ESSER III Formula	2,501,329	13,487,627	10,986,298
ESSER III Incentive	164,374	161,040	(3,334)
ESSER III EB Interventions	352,638	1,571,492	1,218,854
TOTAL PROJECTED EXPENDITURES	\$ 7,514,587	\$ 16,781,212	\$ 9,266,625

The primary increase in ESF fund revenue of \$9.26 million is derived from the remaining balance of ESSER II and III formula fund allocations that is budgeted for the following programs and costs in the current year.

- An annual recruitment and retention stipend payment of \$1,200 for certified/professional staff, \$600 for full time Support staff, and \$480 for part time/hourly support staff who work a set weekly work schedule, and fulfill certain requirements to receive the payment, which is estimated to cost \$1.89 million.

- Continuation of funding for 42 staff positions at a cost of \$2,482,735 as follows:

12 School-based mental health counselors	\$ 1,239,233
15 school-based static substitute teachers	333,225
4 English Language Learner support teachers	383,426
2 static-substitute bus drivers	93,906
3 school-based lead teachers	268,565
1 Truancy clerk	19,474
2 Certified PreK teachers and 1 paraprofessional	110,115
2 Part time computer technicians	34,751
<b>Total 42 Positions</b>	<b>\$ 2,482,735</b>

- Replacement of classroom technologies that include student and teacher devices estimated to cost \$381,121
- Instructional materials, online platforms, supplies and resources and supports for the classroom and individual student needs are continuing in order to implement targeted strategies to achieve the goals in the School Board's 5-year strategic plan at a cost for \$1.21 million.
- Summer school staff and mentor teacher stipends for \$226,800.
- Instructional staff professional development and education tuition for \$189,339.
- Continuation of data security hardening and related network services for \$124,080.
- Updating and adding video cameras in school classrooms and district facilities to improve district's ability to quickly and efficiently identify close contacts for Covid-19 contact tracing and reporting for \$932,431.
- Parental involvement and engagement resources, software and supplies for \$24,500.
- Materials and resources to support student mental health services of \$23,705.
- Replacement of water fountains in schools with water bottle filling stations for \$104,452.
- Providing sanitation supplies for schools will continue with \$65,174.
- Continuation of interagency services, instructional and curriculum materials and supplies, technology, sanitation, retention and recruitment stipends for A.E. Phillips Lab School and Howard School of \$1.02 million.
- Capital improvements that include the replacement of chillers at Ruston High, gym roof replacement at Choudrant High, classroom expansion at Choudrant Elementary, lobby expansion at Ruston High gym, repair Ruston Junior High roof, and replacement of HVAC rooftop units at Simsboro School for an estimated total of \$5.68 million.
- Installation of air conditioning on some school buses \$476,769.
- Indirect cost transfer to the General Fund of \$1,884,680.

## **TITLE I PROGRAMS**

Title I funding is primarily for providing compensatory instructional activities to educationally deprived children that reside in low-income areas and have been selected on the basis of a needs assessment. Services are provided to supplement, not supplant, those normally provided by the School Board. These are expenditure reimbursement grants whereby, revenues equal the approved grant program expenditures. The funding for Title I programs include the following grants awarded and approved by the state for 2023-24:

<b>Program</b>	<b>Prior Year Actual</b>	<b>Current Year Budget</b>	<b>Increase (Decrease)</b>
Title I	\$ 5,111,812	\$ 3,945,075	(\$1,166,737)
Direct Student Services	72,668	26,855	(45,813)
ESSA 1003A	98,672	134,823	36,151
Homeless ARP	20,008	35,953	15,945
<b>TOTAL BUDGET</b>	<b>\$ 5,303,160</b>	<b>\$ 4,142,706</b>	<b>\$ 1,160,454</b>

Title I budget is shown to have a decrease of \$1,166,737, but at the time of this budget preparation the state has not released the final allocation for 2023-2024. Adjustments will be made when revised allocations are released. Direct Student Services funding decreased because funding was not renewed for the new year, and the balance represents remaining carryover funds from the previous year. ESSA 1003A shows an increase of \$36,151 due to increase of funding provided to serve Howard school. Homeless ARP funding represents the balance of funds awarded in the previous fiscal year available for services through September 30, 2024.

### **SCHOOL FOOD SERVICE**

The School Food Services fund's primary sources of revenue include local revenues derived from sale of meals, State Public School Fund (MFP) monies, and reimbursements of claims from Federal sources. Associated expenditures consist of various costs relating to food services.

<b>Program Expenditures</b>	<b>Prior Year Actual</b>	<b>Current Year Budget</b>	<b>Increase (Decrease)</b>
Child Nutrition Program	\$3,097,545	\$3,654,342	\$556,797

The School Food Services revenues are projected to increase \$68,314 when compared to 2022-2023 revenues. Projected expenditures are increasing by \$556,793 due to replacement of equipment during the fiscal year and increases expected in the cost of food purchases. Expenditures are estimated to exceed Revenues by \$685,005, reducing ending fund balance to an estimated \$883,818. Therefore, the fund balance will be used to support operations for the budget year.

### **SPECIAL EDUCATION PROGRAMS**

This fund accounts for funding for special education programs through the IDEA Part B and Preschool programs. These programs are awarded and administered by the state and funding can only be expended for purposes specifically authorized in the grant application.

The anticipated 2023-24 budget for these grants are as follows, compared to the previous year:

<b>Program</b>	<b>Prior Year Actual</b>	<b>Current Year Budget</b>	<b>Increase (Decrease)</b>
IDEA Part B	\$1,612,640	\$1,480,054	\$ (132,586)
IDEA Preschool	54,640	43,419	(11,221)
IDEA 611 Set Aside	2,700	4,730	2,030
IDEA 619 Set Aside	-	7,492	7,492
IDEA 611 ARP	289,602	312	(289,290)
IDEA 619 ARP	26,240	1,312	(24,928)
<b>TOTAL BUDGET</b>	<b>\$1,600,220</b>	<b>\$1,829,768</b>	<b>\$(448,503)</b>

At the time the beginning budget was prepared, the State had not released the full funding for Special Education Program. Thus, we are budgeting what we know is allotted at this time. It is presumed funding allocations will increase once the final annual allotment has been released by the state. IDEA 611 ARP and IDEA 619 ARP decreased \$314,218 combined as program funding ends September 30, 2023, will not renew.

### **EARLY CHILDHOOD PROGRAM**

Early childhood programs from Birth to age 4 have become a major operating program for the School System over the past few years, with the Lincoln Parish School Board being designated as the "lead agency" in the parish for early childhood programs which involves coordinating educational services to meet the needs of Type 3 licensed daycares, Head Start, and School Board programs that serve the

educational needs of children from birth. This fund accounts for the various state and federal grants that fund these early childhood programs. These funds are awarded through and administered by the state. Funding can only be expended for purposes specifically authorized in the grant applications.

The anticipated 2023-24 budgets for these grants are as follows:

<b>Program</b>	<b>Prior Year Actual</b>	<b>Current Year Budget</b>	<b>Increase (Decrease)</b>
LA-4 Preschool - State	855,414	843,589	(11,825)
8G Early Childhood	75,536	94,393	18,857
CLSD	21,400	-	(21,400)
ECCN Lead State	7,568	-	(7,568)
ECCN LEAD - CCDF	8,473	-	(8,473)
Ready Start PDG	5,828	-	(5,828)
B3 Seats PDG	105,995	-	(105,995)
B3 Seats CCDBG	82,857	-	(82,857)
B3 Seats CRRSA	11,948	-	(11,948)
Strong Start System	-	50,000	50,000
<b>TOTAL PROJECTED AWARDS</b>	<b>1,175,019</b>	<b>987,982</b>	<b>(187,037)</b>

LA-4 Preschool funding is received solely based on the seats in which disadvantaged Pre-K students are enrolled and in attendance. At the time this budget was prepared the number of eligible enrolled students was not known. Therefore, revenue and expenditures were estimated based on prior year's performance. Additionally, funding decreased \$187,037 primarily due to the termination of the following funds: CLSD, ECCN Lead State, ECCN Lead-CCDF, Ready Start-PDG, B3 Seats PDG, B3 Seats CCDBG, and B3 Seats CRRSA.

### **SPECIAL PROGRAMS FEDERAL**

These funds account for various other federal grants not identified individually. These federal grants are awarded through and administered by the state. Funding can only be expended for purposes specifically authorized in the grant application.

The anticipated 2023-24 budgeted expenditures and federal reimbursement revenue for these grants are as follows:

<b>Program</b>	<b>Prior Year Actual</b>	<b>Current Year Budget</b>	<b>Increase (Decrease)</b>
Carl Perkins (Vocational Programs – Fed.)	\$88,332	\$68,482	\$(19,850)
Title III*	13,736	-	(13,736)
Rural Education Achievement Prog (REAP)*	96,596	-	(96,596)
Title II	267,271	283,756	16,485
Title IVA SSAE	161,724	316,303	154,579
Title III Immigrant*	40	-	(40)
Migrant*	1,202	-	(1,202)
CLSD 9-12*	7,496	-	(7,496)
Title IVA Set Aside*	10,000	-	(10,000)
<b>TOTAL PROJECTED AWARDS</b>	<b>\$646,397</b>	<b>\$668,541</b>	<b>\$22,144</b>

At the time of this budget was being prepared, these grants\* were not yet awarded to the School Board. If subsequent awards are made, the budget will be revised to include the new or additional awards.

### **PARISHWIDE MAINTENANCE FUND (FIVE-MILL)**

Revenue is derived from a 4.92 millage levied parishwide. Proceeds from this millage is used for



**maintenance and operation of school facilities and equipment. This millage was renewed by voters in 2017 and will expire in 10 years after the collection of year 2028 taxes.**

**Revenues** are estimated to increase overall by 0.8%, or \$12,944. Property tax revenue will increase approximately \$52,833, or 2.1%, based on previous trends.

Funds are allocated annually from Five-Mill to schools with athletic fields to provide additional support for the upkeep and maintenance of these fields throughout the year.

**Expenditures** are estimated to remain constant at \$2.4 million.

**Other Uses of Funds** includes a transfer of funds totaling \$61,000 directly to middle and high schools to fund the cost of field maintenance on school campuses.

**Fund Balance.** It is projected that revenues will exceed expenditures by \$230,880, mirroring last year's performance. Ending fund balance is estimated to be \$2.1 million.

### **RUSTON SCHOOL DISTRICT NO. 1 - MAINTENANCE AND OPERATION**

**In April 1983 voters approved a three-mill ad valorem tax to be used for maintenance and operation of schools in the Ruston school district. This millage was renewed in March 2023 and will expire with the collection of the year 2024 taxes.**

**Revenues** are estimated to increase overall by 6.98%, or \$46,942, based on previous trends in property tax assessments and collections.

**Expenditures** are estimated to increase 5.2%, or \$46,942, as a result of rising utility costs in the school district.

**Other Source of Funds** includes a transfer from the 1993 Ad Valorem fund of \$80,000 to cover the shortfall in ad valorem revenue to cover all utility costs in the district through the next property tax collection cycle.

**Fund Balance.** It is projected that expenditures will exceed revenues and other sources of funds by \$48,829. Ending fund balance is estimated to be \$265,823.

### **SIMSBORO SCHOOL DISTRICT NO. 3 - MAINTENANCE AND OPERATION**

**In October 1985 voters approved a three-mill ad valorem tax to be used for maintenance and operation of the schools in the Simsboro school district. This millage was renewed in 2015 for an additional ten years and will expire with collection of the year 2025 taxes.**

**Revenues** are estimated to increase overall by 1.0%, or \$1,894, based on previous trends in property tax assessments and collections.

**Expenditures** are estimated to increase 1.5%, or \$2,848, as a result of rising utility costs in the school district. Also, replacement of a gym floor is estimated in this budget at a cost of approximately \$50,000.

**Fund Balance.** It is projected that revenues will exceed expenditures by \$52,346, adding to the current fund balance. Ending fund balance is estimated to be \$481,516.

## **DUBACH SCHOOL DISTRICT NO. 5 - MAINTENANCE AND OPERATION**

**The voters approved this fund on January 21, 1989, to levy a three-mill ad valorem tax for the purpose of maintenance and operation of the schools in the Dubach school district. The collection for this tax was renewed in 2018 and will expire in 10 years after collection of the year 2028 taxes.**

**Revenues** are estimated to decrease by 0.6%, or \$759, based on previous trends in property tax assessments and collections.

**Expenditures** are estimated to increase 8.3%, or \$14,587. After funding the estimated cost of utilities for the entire fiscal year, this increase is the result of the completion of a roof replacement in the previous year, and a new budget amount of \$65,000 for the installation of new playground equipment this year.

**Fund Balance.** It is projected that expenditures will exceed revenues by \$66,104, reducing the current fund balance to \$267,174 at the end of the fiscal year.

## **CHOUDRANT SCHOOL DISTRICT NO. 6 – MAINTENANCE AND OPERATION**

**Voters approved this fund on October 17, 2009, to levy a three-mill ad valorem tax for the purpose of maintenance and operation of the schools in the Choudrant school district. The collection for this tax was renewed in 2018, currently 2.99 mills, and will expire with the collection of the year 2029 taxes.**

**Revenues** are estimated to increase by 3.5%, or \$5,142, based on previous trends in property tax assessments and collections.

**Expenditures** are estimated to increase 16.6%, or \$36,096 for increased utility costs. These funds are be used solely to pay utilities for schools in the School District.

**Other Sources of Funds.** It is projected this fund will only provide for 7 months of utilities this next year, with the remaining six months being paid from an operating transfer of \$80,000 from the 1993 Ad Valorem fund.

**Fund Balance.** Expenditures are expected to exceed revenues by \$22,637, reducing the current fund balance to \$37,836 at the end of the fiscal year.

## **Student Enrollment Trends**

The chart below demonstrates the shifts in student enrollments across school districts based on annual February 1st student enrollment counts during the past five school sessions. The increased enrollment in Choudrant School District No. 6 is mostly due to the relocation of three preschool classrooms to Choudrant Elementary in 2021 that were previously at Lincoln Parish Early Childhood Center in Ruston School District No. 1 in 2020, in addition to increase elementary enrollments in 2022, and 2023. The increase in other parishwide supported schools are from increased enrollment at A.E. Phillips Laboratory School, Louisiana Tech University.

### **Five-Year History of Student Enrollment by District**

**February 1st**

(Source: Louisiana Department of Education)

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>5-Year Change</b>
Ruston SD No. 1	4,158	4,073	4,014	3,809	3,768	3,721	(437)
Simsboro SD No. 3	531	525	546	554	548	531	-
Dubach SD No. 5	144	148	152	139	121	142	(2)
Choudrant SD No. 6	800	780	778	830	891	914	114
Other Parishwide Supported Schools	472	499	491	469	473	496	24
Homebound Students	12	29	31	18	17	7	(5)
<b>Total</b>	<b>6,117</b>	<b>6,054</b>	<b>6,012</b>	<b>5,819</b>	<b>5,818</b>	<b>5,811</b>	<b>(306)</b>

## GENERAL COMMENTS

The budget projects total revenue sources of approximately \$113,360,984 and total expenditures of approximately \$101,813,513 for all operations of the school board for 2023-24. This is a projected excess of total revenues over total expenditures of \$11,547,471, before net transfers of \$8,302,126 to Schools, Parishwide Capital Projects, and other LEAs via the Louisiana Department of Education. With the net increase in fund balances from operations being \$3,245,345 after transfers, the total combined fund balance is projected to be \$54.4 million at fiscal year-end. A portion of this projected fund balance is restricted in use from either declarations made in taxing propositions or designations made by the School Board for exposure to future potential liabilities. The amount designated for restricted purposes is \$23.97 million.

State funding through the MFP varies from year to year and is dependent on many uncontrollable factors, such as the economy, student migration patterns, and competitive charter school enrollments; therefore, there is some uncertainty surrounding the long-term financing of public education through the state.

The cost of operating the school system will continue to increase with the growing need for more and better technology, the increasing demands for accountability, the implementing of state and federal mandates with no additional funding to offset the associated new costs in addition to the inflationary increases realized in the day-to-day costs of operations.

The budget was prepared based on conservative estimates of revenues and expected expenditures based on prior history and current trends.

After 2023-2024, federal Education Stabilization Funds will go away, and we must now develop plans to transition away from this funding source for the 2024-2025 fiscal year, by using all resources available within our means to allow the Lincoln Parish School Board to sustain the highest quality instructional programs, student services, resources and facilities for student and staff.

Respectfully Submitted,



Ricky Durrett  
Superintendent

Respectfully Submitted,



Juanita H. Duke, CPA  
Chief Financial Officer

**LINCOLN PARISH SCHOOL BOARD**

Ruston, Louisiana

**BEGINNING BUDGET SUMMARY**

General Fund and Special Revenue Fund Types

For the Year Ending June 30, 2024

	<b>ESTIMATED</b> BEGINNING FUND BALANCE July 1, 2023	REVENUES	EXPENDITURES	OTHER SOURCES	OTHER (USES)	EXCESS (DEFICIENCY)	<b>ESTIMATED</b> ENDING FUND BALANCE June 30, 2024
<b>GENERAL FUND (Major Fund)</b>							
General Accounts	\$ 4,416,180	\$ 42,102,464	\$ 48,764,904	\$ 12,647,614	\$ (5,462,458)	\$ 522,716	\$ 4,938,896
1993 Ad Valorem Tax	5,749,669	5,267,779	3,283,026	-	(1,196,452)	788,301	6,537,970
1967 Sales Tax	5,766,280	5,998,470	2,314,711	-	(3,360,073)	323,686	6,089,966
1979 Sales Tax	5,513,296	5,959,920	3,433,390	-	(2,039,115)	487,415	6,000,711
2020 Sales Tax	7,479,962	5,923,514	3,068,378	-	(1,480,512)	1,374,624	8,854,586
Medicaid Programs	411,853	476,740	469,701	-	-	7,039	418,892
<b>TOTAL GENERAL FUND (Major Fund)</b>	<b>29,337,240</b>	<b>65,728,887</b>	<b>61,334,110</b>	<b>12,647,614</b>	<b>(13,538,610)</b>	<b>3,503,781</b>	<b>32,841,021</b>
<b>SPECIAL REVENUE FUNDS</b>							
<b>2000 Ad Valorem Fund (Major Fund)</b>	<b>10,177,288</b>	<b>4,651,140</b>	<b>2,522,250</b>	<b>-</b>	<b>(2,263,672)</b>	<b>(134,782)</b>	<b>10,042,506</b>
1993 Sales Tax	2,015,481	5,892,184	3,643,588	-	(2,099,762)	148,834	2,164,315
2000 Sales Tax	5,035,679	5,970,552	4,717,871	-	(939,900)	312,781	5,348,460
<i>Grant Funds:</i>							
Title I Programs (Major Fund)	-	4,142,706	4,130,956	150,000	(161,750)	-	-
Education Stabilization Funds	-	16,781,212	14,896,532	-	(1,884,680)	-	-
School Food Service	1,568,823	2,969,337	3,654,342	-	-	(685,005)	883,818
Special Education	-	1,537,319	1,413,376	-	(123,943)	-	-
Early Childhood Program	45,920	987,982	1,033,902	-	-	(45,920)	-
Special Programs - Federal	-	668,541	482,118	-	(186,423)	-	-
<i>Maintenance and Operating Funds:</i>							
Parishwide Maintenance Fund	1,864,260	2,701,831	2,409,951	-	(61,000)	230,880	2,095,140
Ruston School District. No. 1	314,652	812,868	941,697	80,000	-	(48,829)	265,823
Simsboro School District No. 3	429,170	240,667	188,321	-	-	52,346	481,516
Dubach School District No. 5	333,278	124,215	190,319	-	-	(66,104)	267,174
Choudrant School District No. 6	60,473	151,543	254,180	80,000	-	(22,637)	37,836
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>21,845,024</b>	<b>47,632,097</b>	<b>40,479,403</b>	<b>310,000</b>	<b>(7,721,130)</b>	<b>(258,436)</b>	<b>21,586,588</b>
<b>GRAND TOTALS</b>	<b>\$ 51,182,264</b>	<b>\$ 113,360,984</b>	<b>\$ 101,813,513</b>	<b>\$ 12,957,614</b>	<b>\$ (21,259,740)</b>	<b>\$ 3,245,345</b>	<b>\$ 54,427,609</b>

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Lincoln Parish School Board  
Ruston, Louisiana  
**BEGINNING BUDGET**  
**COMBINED BUDGET SUMMARY**  
**General Fund and Special Revenue Fund**  
**For the Fiscal Year Ending June 30, 2024**

<b>Total Operating Budget by Function</b>			
	General Fund	Special Revenue Fund	Total
<b>Revenues</b>			
Sales Tax Revenues	\$ 17,076,883	\$ 11,627,446	\$ 28,704,329
Property Tax Revenues	10,111,049	8,235,577	18,346,626
State Minimum Foundation Program	34,192,088	42,451	34,234,539
Investment earnings	1,086,952	602,485	1,689,437
Other State and Local Revenues	3,261,915	1,204,284	4,466,199
Federal Revenues	-	25,919,854	25,919,854
Total Revenues	65,728,887	47,632,097	113,360,984
<b>Expenditures</b>			
Regular Programs	24,183,520	10,051,431	34,234,951
Special Education Programs	6,797,236	1,726,476	8,523,712
Vocational Education Programs	2,241,283	352,763	2,594,046
Other Instructional Programs	1,561,928	679,048	2,240,976
Special Programs	936,794	2,772,774	3,709,568
Pupil Support Services	4,290,981	1,962,695	6,253,676
Instructional Staff Services	2,399,372	5,175,284	7,574,656
General Administration	1,649,370	306,993	1,956,363
School Administration	4,000,940	1,111,220	5,112,160
Business Services	1,227,362	98,018	1,325,380
Maintenance of Plant	4,103,864	5,977,187	10,081,051
Student Transportation Services	4,954,942	713,689	5,668,631
Central Services	1,608,238	392,114	2,000,352
Child Nutrition Services	1,094,276	4,125,439	5,219,715
Community Services	38,887	-	38,887
Debt Services	500	-	500
Facility Acquisition & Construction	244,617	5,034,272	5,278,889
Total Expenditures	61,334,110	40,479,403	101,813,513
<b>Other Sources and (Uses) of Funds</b>			
Operating Transfers In	-	310,000	310,000
Operating Transfers (Out)	(1,617,683)	(1,711,000)	(3,328,683)
Local Funds Transfer to Other LEAs	(5,287,843)	-	(5,287,843)
Indirect Cost	2,211,196	(2,206,796)	4,400
Health Insurance Prg Transfers (Net)	3,803,334	(3,803,334)	-
Total Other Sources and (Uses)	(890,996)	(7,411,130)	(8,302,126)
<b>NET CHANGE IN FUND BALANCE</b>	3,503,781	(258,436)	3,245,345
Beginning Fund Balance	29,337,240	21,845,024	51,182,264
Ending Fund Balance	\$ 32,841,021	\$ 21,586,588	\$ 54,427,609

Lincoln Parish School Board  
Ruston, Louisiana  
**BEGINNING BUDGET**  
**COMBINED BUDGET SUMMARY**  
**General Fund and Special Revenue Fund**  
**For the Fiscal Year Ending June 30, 2024**

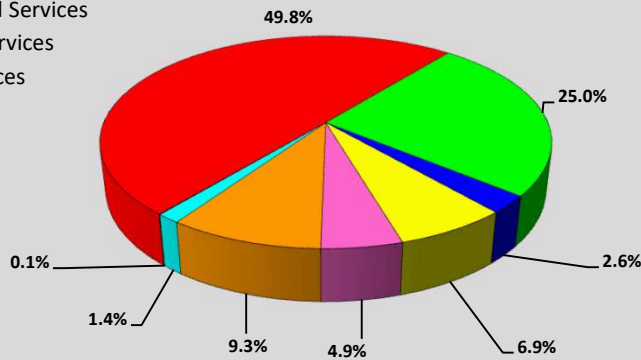
**Total Operating Expenditures by Object**

The School System's major expenditures are salaries and employee benefits making up 74.8% of the total budget. Supplies which include textbooks and consumables make up 9.3% of the budget. Other Purchased Services makes up 4.9%, Purchased Professional Services is 2.6%, and Purchased Property Services is 6.9%. Lastly, Property makes up 1.4% and Other Objects is 0.1%. The total budgeted expenditures by object are as follows:

	General Fund	Special Revenue Fund	Total
Salaries	\$ 33,111,071	\$ 17,541,833	\$ 50,652,904
Employee Benefits	20,071,473	5,431,905	25,503,378
Purchased Professional Services	1,182,888	1,501,614	2,684,502
Purchased Property Services	410,461	6,572,574	6,983,035
Other Purchased Services	3,497,210	1,477,789	4,974,999
Supplies	1,925,998	7,579,670	9,505,668
Property	1,084,527	370,965	1,455,492
Other Objects	50,482	3,053	53,535
Total Expenditures	<u>\$ 61,334,110</u>	<u>\$ 40,479,403</u>	<u>\$ 101,813,513</u>

**Total Combined Expenditures by Object**

- Salaries
- Employee Benefits
- Purchased Professional Services
- Purchased Property Services
- Other Purchased Services
- Supplies
- Property
- Other Objects





Lincoln Parish School Board  
Ruston, Louisiana  
**BEGINNING BUDGET**  
**COMBINED BUDGET SUMMARY**  
**General Fund and Special Revenue Fund**  
**For the Fiscal Year Ending June 30, 2024**

Summary of Projected Ending Fund Balance Designations				
	General	Special		
	Fund	Revenue		Total
	Fund	Fund		
Restricted-Salary Supplements/Benefits	\$ 10,746,550	\$ 11,851,579	\$	22,598,129
Restricted-School Food Service	-	883,818		883,818
Restricted-Federal, State and Local Grants	488,232	-		488,232
Committed-Retiree Insurance	-	3,260,482		3,260,482
Committed-Technology	-	1,104,447		1,104,447
Committed-Operations & Maintenance	-	3,986,262		3,986,262
Assigned - Nonrecurring Expense	2,425,468	-		2,425,468
Assigned - Claims and Loss Retention	200,000	500,000		700,000
Unassigned	18,980,771	-		18,980,771
Total Fund Balance-Ending	<u>\$ 32,841,021</u>	<u>\$ 21,586,588</u>	<u>\$</u>	<u>54,427,609</u>

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## **GENERAL FUNDS**

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Lincoln Parish School Board  
Ruston, Louisiana  
BEGINNING BUDGET  
**GENERAL FUND - COMBINED (MAJOR FUND)**  
For the Year Ending June 30, 2024

Summary by Function				
	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
<b>Revenues</b>				
Sales Tax Revenues	\$ 16,360,816	\$ 16,499,404	\$ 17,076,883	4.4%
Property Tax Revenues	9,625,831	9,654,611	10,111,049	5.0%
State Minimum Foundation Program	33,859,692	33,859,692	34,192,088	1.0%
Investment Earnings	1,067,963	1,074,596	1,086,952	1.8%
Other State and Local Revenues	1,146,016	1,146,184	3,261,915	184.6%
Total Revenues	62,060,318	62,234,487	65,728,887	5.9%
<b>Expenditures</b>				
Regular Programs	22,385,022	22,290,293	24,183,520	8.0%
Special Education Programs	6,511,035	6,425,545	6,797,236	4.4%
Vocational Education Programs	1,906,864	1,906,864	2,241,283	17.5%
Other Instructional Programs	1,508,233	1,508,233	1,561,928	3.6%
Special Programs	799,612	799,666	936,794	17.2%
Pupil Support Services	4,066,738	4,060,761	4,290,981	5.5%
Instructional Staff Services	2,229,878	2,208,917	2,399,372	7.6%
General Administration	1,634,236	1,636,750	1,649,370	0.9%
School Administration	3,822,784	3,800,245	4,000,940	4.7%
Business Services	933,819	947,969	1,227,362	31.4%
Maintenance of Plant	3,619,400	3,619,400	4,103,864	13.4%
Student Transportation Services	4,441,524	4,399,247	4,954,942	11.6%
Central Services	1,570,151	1,491,151	1,608,238	2.4%
Child Nutrition Services	1,024,426	1,024,864	1,094,276	6.8%
Community Services	38,350	38,350	38,887	1.4%
Debt Services	500	500	500	0.0%
Facility Acquisition & Construction	83,123	83,123	244,617	194.3%
Total Expenditures	56,575,695	56,241,878	61,334,110	8.4%
<b>Other Sources and (Uses) of Funds</b>				
Operating Transfers In	-	-	-	0.0%
Operating Transfers (Out)	(442,525)	(507,346)	(1,617,683)	265.6%
Local Funds Transfer to Other LEAs	(5,024,536)	(5,024,536)	(5,287,843)	5.2%
Indirect Costs	1,467,535	1,483,702	2,211,196	50.7%
Health Insurance Transfers (Net)	3,203,334	3,203,335	3,803,334	18.7%
Total Other Sources and (Uses)	(796,192)	(844,845)	(890,996)	11.9%
<b>NET CHANGE IN FUND BALANCE</b>	4,688,431	5,147,764	3,503,781	-25.3%
Beginning Fund Balance	24,189,476	24,189,476	29,337,240	21.3%
Ending Fund Balance	\$ 28,877,907	\$ 29,337,240	\$ 32,841,021	13.7%

Lincoln Parish School Board  
Ruston, Louisiana  
BEGINNING BUDGET  
**GENERAL FUND - COMBINED (MAJOR FUND)**  
For the Year Ending June 30, 2024

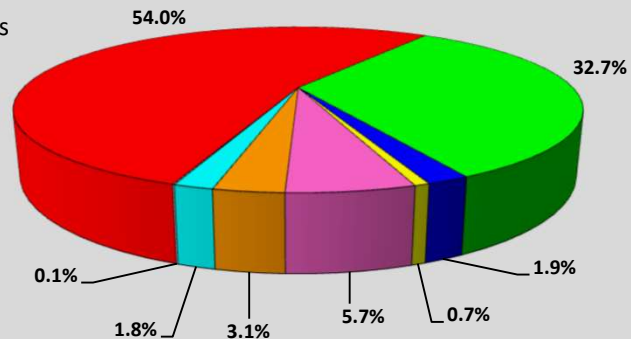
**Summary of Expenditures by Object**

The School System's major expenditures in the General Fund Accounts are salaries and employee benefits which is 86.7% of the total budget. Other Purchased Services is 5.7%, and Supplies which include textbooks and consumables are 3.1%. Purchased Professional Services are 1.9% of the budget, Property is 1.8%, and Purchased Property Services is 0.7%, with Other Objects at 0.1%. The total budgeted expenditures by object are as follows:

	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
Salaries	\$ 31,107,078	\$ 30,863,994	\$ 33,111,071	6.4%
Employee Benefits	19,129,288	19,106,220	20,071,473	4.9%
Purchased Professional Services	981,200	991,682	1,182,888	20.6%
Purchased Property Services	429,963	430,912	410,461	-4.5%
Other Purchased Services	3,117,220	3,038,124	3,497,210	12.2%
Supplies	1,257,594	1,236,199	1,925,998	53.1%
Property	499,029	520,424	1,084,527	117.3%
Other Objects	54,323	54,323	50,482	-7.1%
Total Expenditures	<u>\$ 56,575,695</u>	<u>\$ 56,241,878</u>	<u>\$ 61,334,110</u>	8.4%

**Total Budgeted Expenditures by Object**

- Salaries
- Employee Benefits
- Purchased Professional Services
- Purchased Property Services
- Other Purchased Services
- Supplies
- Property
- Other Objects



Lincoln Parish School Board  
Ruston, Louisiana  
BEGINNING BUDGET  
**GENERAL FUND - COMBINED (MAJOR FUND)**  
For the Year Ending June 30, 2024

Summary of Ending Fund Balance Designations				
	Final Budget 2022-23	Actual* 2021-22	Beginning Budget 2023-24	Percent Change
Restricted-Salary Supplements/Benefits	\$ 10,397,036	\$ 10,234,351	\$ 10,746,550	3.4%
Restricted-Foundation Grants	81,693	81,803	-	-100.0%
Restricted-Instructional Programs	988,331	988,331	428,793	-56.6%
Restricted-State Grants	93,881	93,881	59,439	-36.7%
Assigned-Nonrecurring Expense	1,392,243	1,429,405	2,425,468	74.2%
Assigned-Claims Retention	200,000	200,000	200,000	0.0%
Unassigned	15,724,723	16,309,469	18,980,771	20.7%
Total Fund Balance-Ending	<u>\$ 28,877,907</u>	<u>\$ 29,337,240</u>	<u>\$ 32,841,021</u>	13.7%
PERCENT EXPENDITURES TO FUND BALANCE-UNASSIGNED		29.0%	30.9%	
PERCENT EXPENDITURES TO TOTAL FUND BALANCE-ENDING		52.2%	53.5%	

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Lincoln Parish School Board  
Ruston, Louisiana  
BEGINNING BUDGET  
GENERAL FUND COMBINING - GENERAL ACCOUNTS  
For the Year Ending June 30, 2024

Summary by Function				
	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
<b>Revenues</b>				
Property Tax Revenues	\$ 4,861,628	\$ 4,875,537	\$ 4,956,399	1.9%
State Minimum Foundation Program	33,859,692	33,859,692	34,192,088	1.0%
Investment Earnings	157,894	162,645	170,594	8.0%
Other State and Local Revenues	827,484	827,652	2,783,383	236.4%
Federal Revenues	-	-	-	0.0%
Total Revenues	39,706,698	39,725,526	42,102,464	6.0%
<b>Expenditures</b>				
Regular Programs	18,528,619	18,446,271	19,590,322	5.7%
Special Education Programs	5,719,287	5,647,311	5,945,615	4.0%
Vocational Education Programs	1,706,860	1,706,860	2,022,016	18.5%
Other Instructional Programs	1,327,349	1,327,349	1,345,749	1.4%
Special Programs	741,460	741,514	853,209	15.1%
Pupil Support Services	3,180,162	3,180,162	3,465,489	9.0%
Instructional Staff Services	1,558,569	1,547,739	1,715,264	10.1%
General Administration	1,032,032	1,027,952	1,053,105	2.0%
School Administration	3,452,962	3,431,666	3,596,166	4.1%
Business Services	873,539	868,289	1,142,215	30.8%
Maintenance of Plant	1,836,514	1,836,514	2,030,429	10.6%
Student Transportation Services	3,537,427	3,495,150	3,654,387	3.3%
Central Services	1,492,309	1,413,309	1,523,048	2.1%
Child Nutrition Services	677,143	677,581	716,949	5.9%
Community Services	38,350	38,350	38,887	1.4%
Debt Services	500	500	500	0.0%
Facility Acquisition & Construction	69,886	69,886	71,554	2.4%
Total Expenditures	45,772,968	45,456,403	48,764,904	6.5%
<b>Other Sources and (Uses) of Funds</b>				
Operating Transfers In	-	-	-	0.0%
Operating Transfers (Out)	(72,504)	(137,325)	(174,615)	140.8%
Local Funds Transfer to Other LEAs	(5,024,536)	(5,024,536)	(5,287,843)	5.2%
Indirect Cost Transfers In	1,467,535	1,483,702	2,211,196	50.7%
Health Insurance Transfers In (Net)	9,836,419	9,836,419	10,436,418	6.1%
Total Other Sources and (Uses)	6,206,914	6,158,260	7,185,156	15.8%
NET CHANGE IN FUND BALANCE	140,644	427,383	522,716	271.7%
Beginning Fund Balance	3,988,797	3,988,797	4,416,180	10.7%
Ending Fund Balance	\$ 4,129,441	\$ 4,416,180	\$ 4,938,896	19.6%

Lincoln Parish School Board  
Ruston, Louisiana  
BEGINNING BUDGET  
GENERAL FUND COMBINING - GENERAL ACCOUNTS  
For the Year Ending June 30, 2024

**Summary of Expenditures by Object**

The School System's major expenditures are salaries and employee benefits making up 91.8% of the total General Operating Account budget. Other Purchases Services make up 3.2% followed by Supplies at 2.6%. Purchased Professional Services are 1.4% of the budget, Purchase Property Services are 0.8% and Other Objects is 0.2%. The total budgeted expenditures by object are as follows:

	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
Salaries	\$ 25,306,611	\$ 25,097,619	\$ 26,799,040	5.9%
Employee Benefits	17,180,553	17,160,589	17,965,922	4.6%
Purchased Professional Services	447,323	438,920	666,910	49.1%
Purchased Property Services	395,025	394,915	396,802	0.4%
Other Purchased Services	1,378,638	1,299,542	1,540,482	11.7%
Supplies	998,714	977,319	1,263,485	26.5%
Property	11,861	33,256	81,861	590.2%
Other Objects	54,243	54,243	50,402	-7.1%
Total Expenditures	<u>\$ 45,772,968</u>	<u>\$ 45,456,403</u>	<u>\$ 48,764,904</u>	6.5%

**Summary of Ending Fund Balance Designations**

	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
Restricted - Foundation Grants	\$ 81,693	\$ 81,803	\$ -	-100.0%
Restricted - Instructional Programs	750,309	750,309	428,793	-42.9%
Restricted - State Grants Pupil Support	93,881	93,881	59,439	-36.7%
Assigned - Claims Retention	200,000	200,000	200,000	0.0%
Unassigned	3,003,558	3,290,187	4,250,664	41.5%
Total Fund Balance-Ending	<u>\$ 4,129,441</u>	<u>\$ 4,416,180</u>	<u>\$ 4,938,896</u>	19.6%

001 - General Fund	041 - State Special Ed Classroom Cameras
003 - Health Insurance Clearing	053 - School Gardens
013 - ESF Indirect Cost	064 - Lincoln Health Foundation (HEALS)
024 - TASC (Truancy)	065 - Liability Retention
028 - Education Excellence Fund	097 - State Nonpublic Textbook
030 - Payroll	098 - State Nonpublic Txtbk Admin
038 - National Board Certified	127 - STEM Center
039 - MFP Career Development Funds	147 - Project Lead The Way Foundation
040 - MFP Supplement Course Funds	

Lincoln Parish School Board  
Ruston, Louisiana  
BEGINNING BUDGET  
GENERAL FUND COMBINING - 1993 AD VALOREM  
For the Year Ending June 30, 2024

Summary by Function				
	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
<b>Revenues</b>				
Property Tax Revenues	\$ 4,764,203	\$ 4,779,074	\$ 5,154,650	8.2%
Investment Earnings	107,573	107,581	111,988	4.1%
Other State and Local Revenues	<u>1,141</u>	<u>1,141</u>	<u>1,141</u>	0.0%
Total Revenues	4,872,917	4,887,796	5,267,779	8.1%
<b>Expenditures</b>				
Regular Programs	273,406	273,406	519,641	90.1%
Special Education Programs	15,093	15,093	15,810	4.8%
Vocational Education Programs	6	6	6	0.0%
Other Instructional Programs	20,515	20,515	21,541	5.0%
Special Programs	6	6	20,006	333333%
Pupil Support Services	12,251	12,251	12,259	0.1%
Instructional Staff Services	4,891	4,891	5,136	5.0%
General Administration	382,760	382,760	367,231	-4.1%
School Administration	173	173	181	4.6%
Business Services	3,334	3,334	4,002	20.0%
Maintenance of Plant	1,134,843	1,134,843	1,356,140	19.5%
Student Transportation Services	541,268	541,268	902,228	66.7%
Central Services	60	60	-	-100.0%
Child Nutrition Services	56,839	56,839	58,845	3.5%
Community Services	-	-	-	0.0%
Facility Acquisition & Construction	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
Total Expenditures	2,445,445	2,445,445	3,283,026	34.3%
<b>Other Sources and (Uses) of Funds</b>				
Operating Transfers In	-	-	-	0.0%
Operating Transfers (Out)	(191,848)	(191,848)	(268,819)	40.1%
Health Insurance Transfers (Out)	<u>(927,633)</u>	<u>(927,633)</u>	<u>(927,633)</u>	0.0%
Total Other Sources and (Uses)	<u>(1,119,481)</u>	<u>(1,119,481)</u>	<u>(1,196,452)</u>	6.9%
<b>NET CHANGE IN FUND BALANCE</b>	1,307,991	1,322,870	788,301	-39.7%
<b>Beginning Fund Balance</b>	<u>4,426,799</u>	<u>4,426,799</u>	<u>5,749,669</u>	29.9%
<b>Ending Fund Balance</b>	<u>\$ 5,734,790</u>	<u>\$ 5,749,669</u>	<u>\$ 6,537,970</u>	14.0%

Lincoln Parish School Board  
Ruston, Louisiana  
BEGINNING BUDGET  
GENERAL FUND COMBINING - 1993 AD VALOREM  
For the Year Ending June 30, 2024

**Summary of Expenditures by Object**

The 1993 Ad Valorem Fund's major expenditures are Other Purchased Services consisting of communications, internet and online resources makes up 46.6% of the total operating budget. Salary and Employee Benefits is primarily for worker's compensation benefits at 7.8%. Supplies which include the cost of utilities and supply allocations to schools make up 14.7% of the budget; Purchased Professional Services is 5.4%, Purchased Property Services is 0.4%, and Property is 25.5% for bus replacements. Operating transfers of \$1.19 million are budgeted to support the group health insurance program and to transfer allocations to schools to support school-level instructional programs. The total budgeted expenditures by object are as follows:

	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
Salaries	\$ 4,000	\$ 4,000	\$ 4,000	0.0%
Employee Benefits	212,165	212,165	241,752	13.9%
Purchased Professional Services	214,435	214,435	177,000	-17.5%
Purchased Property Services	2,474	2,474	12,600	409.3%
Other Purchased Services	1,330,559	1,330,559	1,529,473	14.9%
Supplies	228,632	228,632	482,121	110.9%
Property	453,100	453,100	836,000	84.5%
Other Objects	80	80	80	0.0%
Total Expenditures	<u>\$ 2,445,445</u>	<u>\$ 2,445,445</u>	<u>\$ 3,283,026</u>	34.3%

**Summary of Ending Fund Balance Designations**

	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
Assigned- Instructional Programs	\$ 238,022	\$ 238,022	\$ -	-100.0%
Unassigned	5,496,768	5,511,647	6,537,970	18.9%
Total Fund Balance-Ending	<u>\$ 5,734,790</u>	<u>\$ 5,749,669</u>	<u>\$ 6,537,970</u>	14.0%

22 - 1993 Ad Valorem

Lincoln Parish School Board  
Ruston, Louisiana  
BEGINNING BUDGET  
GENERAL FUND COMBINING - 1967 SALES TAX  
For the Year Ending June 30, 2024

Summary by Function				
	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
Revenues				
Sales Tax Revenues	\$ 5,581,260	\$ 5,617,060	\$ 5,813,657	4.2%
Investment Earnings	<u>184,188</u>	<u>184,813</u>	<u>184,813</u>	0.3%
Total Revenues	5,765,448	5,801,873	5,998,470	4.0%
Expenditures				
Regular Programs	934,290	937,944	1,121,549	20.0%
Special Education Programs	254,040	244,338	291,434	14.7%
Vocational Education Programs	65,400	65,400	78,049	19.3%
Other Instructional Programs	27,889	27,889	33,289	19.4%
Special Programs	19,179	19,179	22,831	19.0%
Pupil Support Services	99,595	99,595	118,789	19.3%
Instructional Staff Services	60,179	59,735	71,601	19.0%
General Administration	20,174	22,372	24,303	20.5%
School Administration	123,085	122,862	146,450	19.0%
Business Services	18,893	18,893	22,043	16.7%
Maintenance of Plant	81,928	81,928	98,014	19.6%
Student Transportation Services	117,713	117,713	140,894	19.7%
Central Services	25,483	25,483	30,348	19.1%
Child Nutrition Services	94,394	94,394	112,827	19.5%
Community Services	-	-	-	0.0%
Facility Acquisition & Construction	<u>1,923</u>	<u>1,923</u>	<u>2,290</u>	19.1%
Total Expenditures	1,944,165	1,939,648	2,314,711	19.1%
Other Sources and (Uses) of Funds				
Operating Transfers In	-	-	-	0.0%
Operating Transfers (Out)	-	-	-	0.0%
Health Insurance Transfers (Out)	<u>(3,360,073)</u>	<u>(3,360,073)</u>	<u>(3,360,073)</u>	0.0%
Total Other Sources and (Uses)	<u>(3,360,073)</u>	<u>(3,360,073)</u>	<u>(3,360,073)</u>	0.0%
NET CHANGE IN FUND BALANCE	461,210	502,152	323,686	-29.8%
Beginning Fund Balance	<u>5,264,128</u>	<u>5,264,128</u>	<u>5,766,280</u>	9.5%
Ending Fund Balance	<u>\$ 5,725,338</u>	<u>\$ 5,766,280</u>	<u>\$ 6,089,966</u>	3.9%

Lincoln Parish School Board  
Ruston, Louisiana  
BEGINNING BUDGET  
GENERAL FUND COMBINING - 1967 SALES TAX  
For the Year Ending June 30, 2024

**Summary of Expenditures by Object**

The major expenditures in the 1967 Sales Tax Fund are employee benefits mainly consisting of group health insurance transfers at \$3.36 million. Salaries and benefits make up 99.3% of the operating budget, followed by Purchased Professional Services at 0.7%. The total budgeted expenditures by object are as follows:

	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent of Change
Salaries	\$ 1,497,029	\$ 1,490,973	\$ 1,791,235	19.7%
Employee Benefits	433,924	433,265	507,675	17.0%
Purchased Professional Services	13,212	15,410	15,801	19.6%
Purchased Property Services	-	-	-	0.0%
Other Purchased Services	-	-	-	0.0%
Supplies	-	-	-	0.0%
Property	-	-	-	0.0%
Other Objects	-	-	-	0.0%
Total Expenditures	<u>\$ 1,944,165</u>	<u>\$ 1,939,648</u>	<u>\$ 2,314,711</u>	19.1%

**Summary of Ending Fund Balance Designations**

	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
Restricted-Salary Supplements/Benefits	\$ 5,725,338	\$ 5,766,280	\$ 6,089,966	6.4%
Total Fund Balance-Ending	<u>\$ 5,725,338</u>	<u>\$ 5,766,280</u>	<u>\$ 6,089,966</u>	6.4%

18 - 1967 Sales Tax Fund

Lincoln Parish School Board  
Ruston, Louisiana  
BEGINNING BUDGET  
GENERAL FUND COMBINING - 1979 SALES TAX  
For the Year Ending June 30, 2024

Summary by Function				
	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
Revenues				
Sales Tax Revenues	\$ 5,581,331	\$ 5,617,125	\$ 5,813,724	4.2%
Investment Earnings	144,920	145,545	145,545	0.4%
Other State and Local Revenues	<u>651</u>	<u>651</u>	<u>651</u>	0.0%
Total Revenues	5,726,902	5,763,321	5,959,920	4.1%
Expenditures				
Regular Programs	1,525,486	1,518,312	1,833,790	20.2%
Special Education Programs	219,323	218,887	244,856	11.6%
Vocational Education Programs	56,527	56,527	63,237	11.9%
Other Instructional Programs	99,162	99,162	128,071	29.2%
Special Programs	16,431	16,431	18,246	11.0%
Pupil Support Services	85,924	85,924	95,861	11.6%
Instructional Staff Services	534,296	525,809	536,111	0.3%
General Administration	17,697	19,895	20,972	18.5%
School Administration	104,050	103,630	116,114	11.6%
Business Services	16,511	16,511	18,186	10.1%
Maintenance of Plant	119,669	119,669	124,528	4.1%
Student Transportation Services	102,778	102,778	115,105	12.0%
Central Services	21,773	21,773	24,357	11.9%
Child Nutrition Services	82,351	82,351	92,117	11.9%
Community Services	-	-	-	0.0%
Facility Acquisition & Construction	<u>9,043</u>	<u>9,043</u>	<u>1,839</u>	-79.7%
Total Expenditures	3,011,021	2,996,702	3,433,390	14.0%
Other Sources and (Uses) of Funds				
Operating Transfers In	-	-	-	0.0%
Operating Transfers (Out)	(178,173)	(178,173)	(174,249)	-2.2%
Health Insurance Prg Transfers (Out)	<u>(1,864,866)</u>	<u>(1,864,866)</u>	<u>(1,864,866)</u>	0.0%
Total Other Sources and (Uses)	<u>(2,043,039)</u>	<u>(2,043,039)</u>	<u>(2,039,115)</u>	-0.2%
NET CHANGE IN FUND BALANCE	672,842	723,580	487,415	-27.6%
Beginning Fund Balance	<u>4,789,716</u>	<u>4,789,716</u>	<u>5,513,296</u>	15.1%
Ending Fund Balance	<u>\$ 5,462,558</u>	<u>\$ 5,513,296</u>	<u>\$ 6,000,711</u>	9.9%

Lincoln Parish School Board  
Ruston, Louisiana  
BEGINNING BUDGET  
GENERAL FUND COMBINING - 1979 SALES TAX  
For the Year Ending June 30, 2024

**Summary of Expenditures by Object**

The major expenditures in the 1979 Sales Tax Fund are salaries and benefits at 94.7% of the total operating budget. Group health insurance transfers are \$1.86 million. Materials and supplies make up 3.4%, Other Purchases Services is 1.5%, and Purchased Professional Services is 0.5%. The total budgeted expenditures by object are as follows:

	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent of Change
Salaries	\$ 2,142,089	\$ 2,126,609	\$ 2,457,185	14.7%
Employee Benefits	712,056	711,019	792,269	11.3%
Purchased Professional Services	13,234	15,432	15,692	18.6%
Purchased Property Services	32,464	32,464	-	-100.0%
Other Purchased Services	51,666	51,666	50,971	-1.3%
Supplies	25,444	25,444	117,273	360.9%
Property	34,068	34,068	-	-100.0%
Other Objects	-	-	-	0.0%
Total Expenditures	<u>\$ 3,011,021</u>	<u>\$ 2,996,702</u>	<u>\$ 3,433,390</u>	14.0%

**Summary of Ending Fund Balance Designations**

	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
Restricted-Salary Supplements/Benefits	\$ 2,358,147	\$ 2,167,055	\$ 2,351,794	-0.3%
Unassigned	3,104,411	3,346,241	3,648,917	17.5%
Total Fund Balance-Ending	<u>\$ 5,462,558</u>	<u>\$ 5,513,296</u>	<u>\$ 6,000,711</u>	9.9%

08 - 1979 Sales Tax Salary (2/3)  
09 - 1979 Sales Tax Instruction (1/3)



Lincoln Parish School Board  
Ruston, Louisiana  
BEGINNING BUDGET  
GENERAL FUND COMBINING - 2020 SALES TAX  
For the Year Ending June 30, 2024

Summary by Function				
	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
Revenues				
Sales Tax Revenues	\$ 5,198,225	\$ 5,265,219	\$ 5,449,502	4.8%
Investment Earnings	<u>473,388</u>	<u>474,012</u>	<u>474,012</u>	0.1%
Total Revenues	5,671,613	5,739,231	5,923,514	4.4%
Expenditures				
Regular Programs	1,123,221	1,114,360	1,118,218	-0.4%
Special Education Programs	303,219	299,916	299,521	-1.2%
Vocational Education Programs	78,071	78,071	77,975	-0.1%
Other Instructional Programs	33,318	33,318	33,278	-0.1%
Special Programs	22,536	22,536	22,502	-0.2%
Pupil Support Services	118,426	118,426	148,282	25.2%
Instructional Staff Services	71,943	70,743	71,260	-0.9%
General Administration	181,573	183,771	183,759	1.2%
School Administration	142,514	141,914	142,029	-0.3%
Business Services	21,542	21,542	21,516	-0.1%
Maintenance of Plant	446,446	446,446	494,753	10.8%
Student Transportation Services	142,338	142,338	142,328	0.0%
Central Services	30,526	30,526	30,485	-0.1%
Child Nutrition Services	113,699	113,699	113,538	-0.1%
Facility Acquisition & Construction	<u>2,271</u>	<u>2,271</u>	<u>168,934</u>	7338.7%
Total Expenditures	2,831,643	2,819,877	3,068,378	8.4%
Other Sources and (Uses) of Funds				
Operating Transfers In	-	-	-	0.0%
Operating Transfers (Out)	-	-	(1,000,000)	100.0%
Health Insurance Transfers (Out)	<u>(480,513)</u>	<u>(480,512)</u>	<u>(480,512)</u>	0.0%
Total Other Sources and (Uses)	<u>(480,513)</u>	<u>(480,512)</u>	<u>(1,480,512)</u>	208.1%
NET CHANGE IN FUND BALANCE	2,359,457	2,438,842	1,374,624	-41.7%
Beginning Fund Balance	<u>5,041,120</u>	<u>5,041,120</u>	<u>7,479,962</u>	48.4%
Ending Fund Balance	<u>\$ 7,400,577</u>	<u>\$ 7,479,962</u>	<u>\$ 8,854,586</u>	19.6%

Lincoln Parish School Board  
Ruston, Louisiana  
BEGINNING BUDGET  
GENERAL FUND COMBINING - 2020 SALES TAX  
For the Year Ending June 30, 2024

**Summary of Expenditures by Object**

The major expenditures budgeted in the 2020 Sales Tax Fund are salary supplements and related employee benefits making up 74.8% of the total budget. Other Purchased Services also make up 12.1% and Property is 5.4%. Supplies are at 2.0%, and Purchased Professional Services is 5.7%. The total budgeted expenditures by object are as follows:

	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent of Change
Salaries	\$ 1,838,094	\$ 1,825,538	\$ 1,831,816	-0.3%
Employee Benefits	467,333	465,925	463,167	-0.9%
Purchased Professional Services	174,034	176,232	176,232	1.3%
Purchased Property Services	-	-	-	0.0%
Other Purchased Services	350,496	350,496	370,496	5.7%
Supplies	1,686	1,686	60,001	3458.8%
Property	-	-	166,666	100.0%
Other Objects	-	-	-	0.0%
Total Expenditures	<u>\$ 2,831,643</u>	<u>\$ 2,819,877</u>	<u>\$ 3,068,378</u>	8.4%

**Summary of Ending Fund Balance Designations**

	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
Restricted-Salary and Benefits	\$ 2,313,551	\$ 2,301,016	\$ 2,304,790	-0.4%
Assigned- Non-recurring Expense	1,392,243	1,429,405	2,425,468	74.2%
Unassigned	3,694,783	3,749,541	4,124,328	11.6%
Total Fund Balance-Ending	<u>\$ 7,400,577</u>	<u>\$ 7,479,962</u>	<u>\$ 8,854,586</u>	19.6%

10 - 2020 Sales Tax  
11 - 2020 Sales Tax Salary Supplement

Lincoln Parish School Board  
Ruston, Louisiana  
BEGINNING BUDGET  
GENERAL FUND COMBINING - MEDICAID PROGRAMS  
For the Year Ending June 30, 2024

Summary by Function				
	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
Revenues				
Other State and Local Revenues	\$ 316,740	\$ 316,740	\$ 476,740	50.5%
Total Revenues	316,740	316,740	476,740	50.5%
Expenditures				
Special Education Programs	73	-	-	-100.0%
Pupil Support Services	570,380	564,403	450,301	-21.1%
Business Services	-	19,400	19,400	100.0%
Total Expenditures	570,453	583,803	469,701	-17.7%
Other Sources of Funds				
Operating Transfers In	-	-	-	0.0%
Operating Transfers (Out)	-	-	-	0.0%
Total Other Sources and (Uses)	-	-	-	0.0%
NET CHANGE IN FUND BALANCE	(253,713)	(267,063)	7,039	-102.8%
Beginning Fund Balance	678,916	678,916	411,853	-39.3%
Ending Fund Balance	\$ 425,203	\$ 411,853	\$ 418,892	-1.5%

Lincoln Parish School Board  
Ruston, Louisiana  
BEGINNING BUDGET  
GENERAL FUND COMBINING - MEDICAID PROGRAMS  
For the Year Ending June 30, 2024

**Summary of Expenditures by Object**

The major expenditures of the Medicaid Program are salaries and employee benefits for school nurses making up 69.9% of the total budget, followed by Purchased Professional Services at 27.9% for external service providers who provide student therapy services to meet requirement of student individualized educational plans. Other Purchased Services are 1.2% and Supplies are 0.7% of expenditures. The total budgeted expenditures by object are as follows:

	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent of Change
Salaries	\$ 319,255	\$ 319,255	\$ 227,795	-28.6%
Employee Benefits	123,257	123,257	100,688	-18.3%
Purchased Professional Services	118,962	131,253	131,253	0.0%
Purchased Property Services	-	1,059	1,059	0.0%
Other Purchased Services	5,861	5,861	5,788	-1.2%
Supplies	3,118	3,118	3,118	0.0%
Property	-	-	-	0.0%
Other Objects	-	-	-	0.0%
Total Expenditures	<u>\$ 570,453</u>	<u>\$ 583,803</u>	<u>\$ 469,701</u>	-19.5%

**Summary of Ending Fund Balance Designations**

	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
Unassigned	\$ 425,203	\$ 411,853	\$ 418,892	1.7%
Total Fund Balance-Ending	<u>\$ 425,203</u>	<u>\$ 411,853</u>	<u>\$ 418,892</u>	1.7%

32 - Medicaid Nurses  
37 - Medicaid Therapy

## **SPECIAL REVENUE FUNDS**

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Lincoln Parish School Board  
Ruston, Louisiana  
BEGINNING BUDGET  
**SPECIAL REVENUE FUND - COMBINED**  
For the Year Ending June 30, 2024

Summary by Function				
	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
<b>Revenues</b>				
Sales Tax Revenues	\$ 11,162,662	\$ 11,234,248	\$ 11,627,446	4.2%
Property Tax Revenues	8,030,447	8,077,521	8,235,577	2.6%
State Minimum Foundation Program	42,451	42,451	42,451	0.0%
Investment Earnings	601,112	602,375	602,485	0.2%
Other State and Local Revenues	1,187,445	1,187,445	1,204,284	1.4%
Federal Revenues	18,481,353	18,481,352	25,919,854	40.2%
Total Revenues	39,505,470	39,625,392	47,632,097	20.6%
<b>Expenditures</b>				
Regular Programs	7,167,072	7,168,028	10,051,431	40.2%
Special Education Programs	2,115,464	2,102,694	1,726,476	-18.4%
Vocational Education Programs	383,049	383,048	352,763	-7.9%
Other Instructional Programs	621,984	621,984	679,048	9.2%
Special Programs	4,104,247	4,104,247	2,772,774	-32.4%
Pupil Support Services	2,146,746	2,146,746	1,962,695	-8.6%
Instructional Staff Services	3,978,802	3,977,212	5,175,284	30.1%
General Administration	303,220	307,706	306,993	1.2%
School Administration	1,335,310	1,334,490	1,111,220	-16.8%
Business Services	98,757	98,757	98,018	-0.7%
Maintenance of Plant	4,701,586	4,713,004	5,977,187	27.1%
Student Transportation Services	661,238	661,238	713,689	7.9%
Central Services	379,235	379,235	392,114	3.4%
Child Nutrition Services	3,576,730	3,576,726	4,125,439	15.3%
Community Services	-	-	-	0.0%
Debt Service	-	-	-	0.0%
Facility Acquisition & Construction	573,600	478,600	5,034,272	777.7%
Total Expenditures	32,147,040	32,053,715	40,479,403	25.9%
<b>Other Sources and (Uses) of Funds</b>				
Operating Transfers In	230,000	230,000	310,000	34.8%
Operating Transfers (Out)	(606,143)	(606,143)	(1,711,000)	182.3%
Indirect Cost	(1,467,535)	(1,467,535)	(2,206,796)	50.4%
Health Insurance	(3,203,334)	(3,203,334)	(3,803,334)	18.7%
Total Other Sources and (Uses)	(5,047,012)	(5,047,012)	(7,411,130)	46.8%
<b>NET CHANGE IN FUND BALANCE</b>	2,311,418	2,524,665	(258,436)	-111.2%
Beginning Fund Balance	19,172,369	19,172,369	21,845,024	13.9%
Ending Fund Balance	\$ 21,483,787	\$ 21,697,034	\$ 21,586,588	0.5%

Lincoln Parish School Board  
Ruston, Louisiana  
BEGINNING BUDGET  
**SPECIAL REVENUE FUND - COMBINED**  
For the Year Ending June 30, 2024

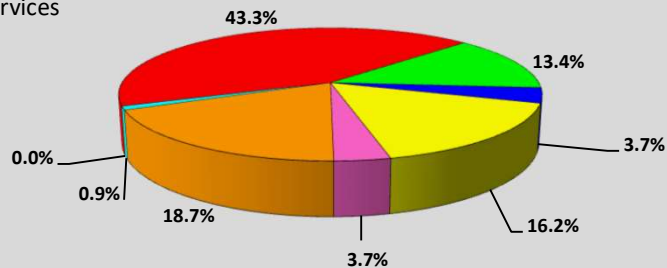
**Summary of Expenditures by Object**

The School System's major expenditures are salaries and employee benefits making up 56.7% of the total budget. Supplies which include textbooks, consumables, and technology devices make up 18.7% of the budget. Purchased Property Services makes up 16.2%, Other Purchased services make up 3.7%, Purchased Professional Services make up 3.7% of the budget, and Property makes up 0.9%, while Other Objects makes up less than 0.05%. The total budgeted expenditures by object are as follows:

	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
Salaries	\$ 15,219,230	\$ 15,206,307	\$ 17,541,833	15.3%
Employee Benefits	4,713,311	4,712,007	5,431,905	15.2%
Purchased Professional Services	871,739	876,135	1,501,614	72.3%
Purchased Property Services	1,589,282	1,511,775	6,572,574	313.6%
Other Purchased Services	1,784,241	1,784,241	1,477,789	-17.2%
Supplies	7,509,945	7,503,869	7,579,670	0.9%
Property	458,302	458,301	370,965	-19.1%
Other Objects	1,080	1,080	3,053	182.7%
Total Expenditures	<u>\$ 32,147,130</u>	<u>\$ 32,053,715</u>	<u>\$ 40,479,403</u>	25.9%

**Total Budgeted Expenditures by Object**

- Salaries
- Employee Benefits
- Purchased Professional Services
- Purchased Property Services
- Other Purchased Services
- Supplies
- Property
- Other Objects



**Summary of Ending Fund Balance Designations**

	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent of Change
Restricted-Salary Supplements/Benefits	\$ 11,178,487	\$ 11,267,835	\$ 11,851,579	5.2%
Restricted-School Food Service	1,568,820	1,568,823	883,818	-43.7%
Restricted-Federal, State and Local Gar	45,920	45,920	-	-100.0%
Committed-Retiree Insurance	3,073,742	3,076,415	3,260,482	6.0%
Committed-Technology	889,299	890,636	1,104,447	24.0%
Committed-Property Loss Retention	-	-	500,000	100.0%
Committed-Operations & Maintenance	4,727,519	4,847,405	3,986,262	-17.8%
Total Fund Balance-Ending	<u>\$ 21,483,787</u>	<u>\$ 21,697,034</u>	<u>\$ 21,586,588</u>	-0.5%



Lincoln Parish School Board  
Ruston, Louisiana  
BEGINNING BUDGET  
SPECIAL REVENUE FUND: 2000 AD VALOREM (Major Fund)  
For the Year Ending June 30, 2024

Summary by Function				
	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
<b>Revenues</b>				
Property Tax Revenues	\$ 4,279,113	\$ 4,292,471	\$ 4,372,534	1.9%
Investment Earnings	278,599	278,606	278,606	0.0%
Other State and Local Revenues	-	-	-	0.0%
Total Revenues	4,557,712	4,571,077	4,651,140	2.0%
<b>Expenditures</b>				
Regular Programs	907,654	907,911	1,146,394	26.3%
Special Education Programs	219,893	216,778	280,414	27.5%
Vocational Education Programs	54,385	54,385	70,633	29.9%
Other Instructional Programs	26,249	26,249	33,342	27.0%
Special Programs	16,054	16,054	20,850	29.9%
Pupil Support Services	100,514	100,514	125,753	25.1%
Instructional Staff Services	54,947	54,408	70,310	28.0%
General Administration	138,107	138,107	140,170	1.5%
School Administration	123,632	123,363	154,783	25.2%
Business Services	26,553	26,553	30,269	14.0%
Maintenance of Plant	73,601	73,601	93,666	27.3%
Student Transportation Services	101,562	101,562	132,025	30.0%
Central Services	104,742	104,742	111,158	6.1%
Child Nutrition Services	84,669	84,669	108,882	28.6%
Community Services	-	-	-	0.0%
Facility Acquisition & Construction	3,118	3,118	3,601	15.5%
Total Expenditures	2,035,680	2,032,014	2,522,250	23.9%
<b>Other Sources and (Uses) of Funds</b>				
Operating Transfers In	-	-	-	0.0%
Operating Transfers (Out)	(400,000)	(400,000)	(1,500,000)	275.0%
Health Insurance Transfer (Out)	(763,672)	(763,672)	(763,672)	0.0%
Total Other Sources and (Uses)	(1,163,672)	(1,163,672)	(2,263,672)	94.5%
<b>NET CHANGE IN FUND BALANCE</b>	1,358,360	1,375,391	(134,782)	-109.9%
<b>Beginning Fund Balance</b>	8,801,897	8,801,897	10,177,288	15.6%
<b>Ending Fund Balance</b>	\$ 10,160,257	\$ 10,177,288	\$ 10,042,506	-1.2%

Lincoln Parish School Board  
Ruston, Louisiana  
BEGINNING BUDGET  
SPECIAL REVENUE FUND: 2000 AD VALOREM (Major Fund)  
For the Year Ending June 30, 2024

**Summary of Expenditures by Object**

The major expenditures in the 2000 Ad Valorem Fund , after transfers of \$756,000 for retiree medical plan costs and \$1.5 million for capital outlay, employee salary supplements and related benefits making up 84.2% of the total budget. Purchased Professional Services is 7.2% and Supplies which are mostly instructional technology is 4.4%. Other Purchased Services 3.6%, and Purchased Property Services 0.4%. The total budgeted expenditures by object are as follows:

	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
Salaries	\$ 1,305,181	\$ 1,302,078	\$ 1,695,217	29.9%
Employee Benefits	331,127	330,564	427,831	29.2%
Purchased Professional Services	182,763	182,763	182,763	0.0%
Purchased Property Services	9,383	9,383	9,383	0.0%
Other Purchased Services	91,768	91,768	91,598	-0.2%
Supplies	110,558	110,558	110,558	0.0%
Property	4,900	4,900	4,900	0.0%
Other Objects	-	-	-	0.0%
Total Expenditures	<u>\$ 2,035,680</u>	<u>\$ 2,032,014</u>	<u>\$ 2,522,250</u>	23.9%

**Summary of Ending Fund Balance Designations**

	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent of Change
Restricted-Salary Supplement	\$ 4,206,326	\$ 4,216,675	\$ 4,338,804	3.1%
Committed-Retiree Insurance	3,073,742	3,076,415	3,260,482	6.1%
Committed-Technology	889,299	890,636	1,104,447	24.2%
Committed-Property Loss Retention	-	-	500,000	100.0%
Committed-Operating & Maintenance	1,990,890	1,993,562	838,773	-57.9%
Total Fund Balance-Ending	<u>\$ 10,160,257</u>	<u>\$ 10,177,288</u>	<u>\$ 10,042,506</u>	-1.2%

2000 Ad Valorem Tax Commitments:  
019 - 2000 Ad Valorem-Salary Supplement(50%)  
192 - 2000 Ad Valorem-Retiree Insurance (20%)  
193 - 2000 Ad Valorem-Technology (10%)  
194 - 2000 Ad Valorem-Operations and Maintenance (20%)

Lincoln Parish School Board  
Ruston, Louisiana  
BEGINNING BUDGET  
SPECIAL REVENUE FUND: 1993 SALES TAX  
For the Year Ending June 30, 2024

Summary by Function				
	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
<b>Revenues</b>				
Sales Tax Revenues	\$ 5,581,331	\$ 5,617,124	\$ 5,813,723	4.2%
Investment Earnings	77,836	78,461	78,461	0.8%
Other State and Local Revenues	-	-	-	0.0%
Total Revenues	5,659,167	5,695,585	5,892,184	4.1%
<b>Expenditures</b>				
Regular Programs	1,237,030	1,229,520	1,415,738	14.4%
Special Education Programs	336,260	334,815	334,370	-0.6%
Vocational Education Programs	86,675	86,675	86,562	-0.1%
Other Instructional Programs	36,994	36,994	36,946	-0.1%
Special Programs	25,024	25,024	24,988	-0.1%
Pupil Support Services	131,442	131,442	131,278	-0.1%
Instructional Staff Services	478,228	477,176	477,215	-0.2%
General Administration	21,381	23,579	23,956	12.0%
School Administration	657,905	657,379	656,823	-0.2%
Business Services	22,625	22,625	22,596	-0.1%
Maintenance of Plant	113,643	113,643	113,634	0.0%
Student Transportation Services	157,481	157,481	157,469	0.0%
Central Services	33,381	33,381	33,334	-0.1%
Child Nutrition Services	126,333	126,333	126,160	-0.1%
Community Services	-	-	-	0.0%
Facility Acquisition & Construction	2,522	2,522	2,519	-0.1%
Total Expenditures	3,466,924	3,458,589	3,643,588	5.1%
<b>Other Sources and (Uses) of Funds</b>				
Operating Transfers In	-	-	-	0.0%
Operating Transfers (Out)	-	-	-	0.0%
Health Insurance Prg Transfers (Out)	(1,799,762)	(1,799,762)	(2,099,762)	16.7%
Total Other Sources and (Uses)	(1,799,762)	(1,799,762)	(2,099,762)	16.7%
<b>NET CHANGE IN FUND BALANCE</b>	392,481	437,234	148,834	-62.1%
<b>Beginning Fund Balance</b>	1,578,247	1,578,247	2,015,481	27.7%
<b>Ending Fund Balance</b>	\$ 1,970,728	\$ 2,015,481	\$ 2,164,315	9.8%

Lincoln Parish School Board  
Ruston, Louisiana  
BEGINNING BUDGET  
SPECIAL REVENUE FUND: 1993 SALES TAX  
For the Year Ending June 30, 2024

**Summary of Expenditures by Object**

The major expenditures in the 1993 Sales Tax Fund are salary supplements at 99.6% of the operating budget, after transfers of \$2.1 million are made to fund employer cost of employee group medical benefits. Purchased Professional Services make up the remaining 0.4% of budgeted expenditures. The total budgeted expenditures by object are as follows:

	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent of Change
Salaries	\$ 2,633,096	\$ 2,623,302	\$ 2,773,264	5.3%
Employee Benefits	821,999	821,260	855,906	4.1%
Purchased Professional Services	11,829	14,027	14,418	21.9%
Purchased Property Services	-	-	-	0.0%
Other Purchased Services	-	-	-	0.0%
Supplies	-	-	-	0.0%
Property	-	-	-	0.0%
Other Objects	-	-	-	0.0%
Total Expenditures	<u>\$ 3,466,924</u>	<u>\$ 3,458,589</u>	<u>\$ 3,643,588</u>	5.1%

**Summary of Ending Fund Balance Designations**

	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
Restricted	<u>\$ 1,970,728</u>	<u>\$ 2,015,481</u>	<u>\$ 2,164,315</u>	9.8%
Total Fund Balance-Ending	<u>\$ 1,970,728</u>	<u>\$ 2,015,481</u>	<u>\$ 2,164,315</u>	9.8%

21 - 1993 Sales Tax

Lincoln Parish School Board  
Ruston, Louisiana  
BEGINNING BUDGET  
SPECIAL REVENUE FUND: 2000 SALES TAX  
For the Year Ending June 30, 2024

Summary by Function				
	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
Revenues				
Sales Tax Revenues	\$ 5,581,331	\$ 5,617,124	\$ 5,813,723	4.2%
Investment Earnings	156,204	156,829	156,829	0.4%
Other State and Local Revenues	-	-	-	0.0%
Total Revenues	5,737,535	5,773,953	5,970,552	4.1%
Expenditures				
Regular Programs	2,086,583	2,094,791	2,280,500	9.3%
Special Education Programs	568,992	560,783	610,508	7.3%
Vocational Education Programs	146,596	146,596	159,602	8.9%
Other Instructional Programs	62,573	62,573	68,124	8.9%
Special Programs	42,332	42,332	46,084	8.9%
Pupil Support Services	222,170	222,170	241,891	8.9%
Instructional Staff Services	143,113	143,113	155,806	8.9%
General Administration	24,548	26,746	28,355	15.5%
School Administration	275,245	275,220	299,614	8.9%
Business Services	38,674	38,674	41,923	8.4%
Maintenance of Plant	177,842	177,842	193,833	9.0%
Student Transportation Services	268,290	268,290	292,418	9.0%
Central Services	56,510	56,510	61,519	8.9%
Child Nutrition Services	214,084	214,084	233,052	8.9%
Community Services	-	-	-	0.0%
Facility Acquisition & Construction	4,265	4,265	4,642	8.8%
Total Expenditures	4,331,817	4,333,989	4,717,871	8.9%
Other Sources and (Uses) of Funds				
Operating Transfers In	-	-	-	0.0%
Operating Transfers (Out)	-	-	-	0.0%
Health Insurance Prg Transfers (Out)	(639,900)	(639,900)	(939,900)	46.9%
Total Other Sources and (Uses)	(639,900)	(639,900)	(939,900)	46.9%
NET CHANGE IN FUND BALANCE	765,818	800,064	312,781	-59.2%
Beginning Fund Balance	4,235,615	4,235,615	5,035,679	18.9%
Ending Fund Balance	\$ 5,001,433	\$ 5,035,679	\$ 5,348,460	6.9%

Lincoln Parish School Board  
Ruston, Louisiana  
BEGINNING BUDGET  
SPECIAL REVENUE FUND: 2000 SALES TAX  
For the Year Ending June 30, 2024

**Summary of Expenditures by Object**

The major expenditures in the 2000 Sales Tax Fund are salary supplements at 99.7% of the operating budget, after transfers of \$940,000 are made to fund the employer cost of employee and retiree group medical benefits. Purchased Professional Services make up the remaining 0.3% of budgeted expenditures. The total budgeted expenditures by object are as follows:

	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent of Change
Salaries	\$ 3,440,107	\$ 3,440,081	\$ 3,749,683	9.0%
Employee Benefits	878,851	878,851	952,740	8.4%
Purchased Professional Services	12,859	15,057	15,448	20.1%
Purchased Property Services	-	-	-	0.0%
Other Purchased Services	-	-	-	0.0%
Supplies	-	-	-	0.0%
Property	-	-	-	0.0%
Other Objects	-	-	-	0.0%
Total Expenditures	<u>\$ 4,331,817</u>	<u>\$ 4,333,989</u>	<u>\$ 4,717,871</u>	8.9%

**Summary of Ending Fund Balance Designations**

	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
Restricted	<u>\$ 5,001,433</u>	<u>\$ 5,035,679</u>	<u>\$ 5,348,460</u>	6.9%
Total Fund Balance-Ending	<u>\$ 5,001,433</u>	<u>\$ 5,035,679</u>	<u>\$ 5,348,460</u>	6.9%

15 - 2000 Sales Tax

Lincoln Parish School Board  
Ruston, Louisiana  
BEGINNING BUDGET  
SPECIAL REVENUE FUND: EDUCATION STABILIZATION FUNDS  
For the Year Ending June 30, 2024

Summary by Function				
	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
Revenues				
Federal Revenues	7,588,087	7,588,087	16,781,212	121.2%
Total Revenues	7,588,087	7,588,087	16,781,212	121.2%
Expenditures				
Regular Programs	2,836,989	2,836,989	4,919,876	73.4%
Special Education Programs	147,076	147,076	-	-100.0%
Vocational Education Programs	31,246	31,246	-	-100.0%
Other Instructional Programs	16,703	16,703	343,369	1955.7%
Special Programs	635,206	635,206	103,999	-83.6%
Pupil Support Services	1,277,117	1,277,117	1,165,186	-8.8%
Instructional Staff Services	177,179	177,179	1,245,993	603.2%
General Administration	3,639	3,639	-	-100.0%
School Administration	67,334	67,334	-	-100.0%
Business Services	7,575	7,575	-	-100.0%
Maintenance of Plant	740,602	740,602	1,873,986	153.0%
Student Transportation Services	82,890	82,890	117,560	41.8%
Central Services	180,201	180,201	182,053	1.0%
Child Nutrition Services	51,415	51,415	-	-100.0%
Community Services	-	-	-	0.0%
Facility Acquisition & Construction	395,317	395,317	4,944,510	1150.8%
Total Expenditures	6,650,489	6,650,489	14,896,532	124.0%
Other Sources and (Uses) of Funds				
Operating Transfers In	-	-	-	0.0%
Operating Transfers (Out)	-	-	-	0.0%
Indirect Cost	(937,598)	(937,598)	(1,884,680)	101.0%
Total Other Sources and (Uses)	(937,598)	(937,598)	(1,884,680)	101.0%
NET CHANGE IN FUND BALANCE	-	-	-	0.0%
Beginning Fund Balance	-	-	-	0.0%
Ending Fund Balance	\$ -	\$ -	\$ -	0.0%

Lincoln Parish School Board  
Ruston, Louisiana  
BEGINNING BUDGET  
SPECIAL REVENUE FUND: EDUCATION STABILIZATION FUNDS  
For the Year Ending June 30, 2024

**Summary of Expenditures by Object**

Education stabilization funds represent funds allocated to the School Board under pass-through grants under the oversight of the Louisiana Department of Education. These funds (also known as ESSER) are awarded under the CARES Act, CRRSA Act and ARP Act passed by the federal government in 2020 and 2021 for education support and relief in responding to the COVID-19 pandemic. Salaries and benefits account for 36.2% of budgeted expenditures, Supplies for technology and instruction are 20.3% and Other Purchased Services account for 5.2%, Purchase Professional Services is 3.1%, and Purchased Property Services is 34.7%. Indirect Cost transfers to the General Fund account for \$1.85 million of transfers out.

	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent of Change
Salaries	\$ 2,374,841	\$ 2,374,841	\$ 4,009,059	68.8%
Employee Benefits	807,102	807,102	1,390,029	72.2%
Purchased Professional Services	294,281	294,281	461,678	56.9%
Purchased Property Services	154,971	154,971	5,170,431	3236.4%
Other Purchased Services	809,148	809,148	772,469	-4.5%
Supplies	2,210,146	2,210,146	3,021,980	36.7%
Property	-	-	70,886	100.0%
Other Objects	-	-	-	0.0%
Total Expenditures	<u>\$ 6,650,489</u>	<u>\$ 6,650,489</u>	<u>\$ 14,896,532</u>	124.0%

**Summary of Ending Fund Balance Designations**

	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
Restricted	\$ -	\$ -	\$ -	0.0%
Total Fund Balance-Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0%

136 - ESSER II Formula (CRRSA)	140 - ESSER III Formula (ARPA)
138 - ESSER II Incentive (CRRSA)	141 - ESSER IIIIEB Interventions (ARPA)
139 - ESSER III Formula (ARPA)	148 - Emergency Connectivity Funds (ARPA)
159 - ESSER III Formula (ARPA)	
(Stipends)	



Lincoln Parish School Board  
Ruston, Louisiana  
BEGINNING BUDGET  
SPECIAL REVENUE FUND: TITLE I PROGRAMS  
For the Year Ending June 30, 2024

Summary by Function				
	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
Revenues				
Federal Revenues	\$ 5,303,160	\$ 5,303,160	\$ 4,142,706	-21.9%
Total Revenues	5,303,160	5,303,160	4,142,706	-21.9%
Expenditures				
Regular Programs	-	-	106,101	100.0%
Special Education Programs	-	-	-	0.0%
Vocational Education Programs	-	-	-	0.0%
Other Instructional Programs	479,465	479,465	197,267	-58.9%
Special Programs	2,234,005	2,234,005	1,760,159	-21.2%
Pupil Support Services	223,625	223,625	127,473	-43.0%
Instructional Staff Services	1,920,615	1,920,615	1,931,836	0.6%
General Administration	-	-	-	0.0%
School Administration	211,194	211,194	-	-100.0%
Business Services	-	-	-	0.0%
Maintenance of Plant	5,842	5,842	-	-100.0%
Student Transportation Services	30,458	30,458	8,120	-73.3%
Total Expenditures	5,105,204	5,105,204	4,130,956	-19.1%
Other Sources and (Uses) of Funds				
Operating Transfers In	150,000	150,000	150,000	0.0%
Operating Transfers (Out)	-	-	-	0.0%
Indirect Cost	(347,956)	(347,956)	(161,750)	-53.5%
Total Other Sources and (Uses)	(197,956)	(197,956)	(11,750)	-94.1%
NET CHANGE IN FUND BALANCE	-	-	-	0.0%
Beginning Fund Balance	-	-	-	0.0%
Ending Fund Balance	\$ -	\$ -	\$ -	0.0%

Lincoln Parish School Board  
Ruston, Louisiana  
BEGINNING BUDGET  
SPECIAL REVENUE FUND: TITLE I PROGRAMS  
For the Year Ending June 30, 2024

**Summary of Expenditures by Object**

Title I Program (federal) major expenditures are salaries and benefits at 80.8% of total budgeted expenditures. Other Purchased Services are 6.1%, Supplies are 10.2%, Purchased Property Services are 1.1%, and Purchased Professional Services are 1.8%. The total budgeted expenditures by object are as follows:

	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent of Change
Salaries	\$ 2,358,872	\$ 2,358,872	\$ 2,401,225	1.8%
Employee Benefits	890,927	890,927	937,344	5.2%
Purchased Professional Services	16,060	16,060	74,740	365.4%
Purchased Property Services	26,642	26,642	44,000	65.2%
Other Purchased Services	377,845	377,845	252,192	-33.3%
Supplies	1,240,334	1,240,334	421,355	-66.0%
Property	194,435	194,435	-	-100.0%
Other Objects	89	89	100	12.4%
Total Expenditures	<u>\$ 5,105,204</u>	<u>\$ 5,105,204</u>	<u>\$ 4,130,956</u>	-19.1%

**Summary of Ending Fund Balance Designations**

	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
Restricted	\$ -	\$ -	\$ -	0.0%
Total Fund Balance-Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0%

026 - Title I  
122 - Direct Student Services (Ended in 2023-24)  
124 - ESSA 1003A School Design

Lincoln Parish School Board  
Ruston, Louisiana  
BEGINNING BUDGET  
SPECIAL REVENUE FUND: SCHOOL FOOD SERVICE  
For the Year Ending June 30, 2024

Summary by Function				
	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
Revenues				
State Minimum Foundation Program	\$ 42,451	\$ 42,451	\$ 42,451	0.0%
Investment Earnings	32,871	32,871	32,871	0.0%
Other State and Local Revenues	104,316	104,316	103,939	-0.4%
Federal Revenues	<u>2,721,386</u>	<u>2,721,385</u>	<u>2,790,076</u>	2.5%
Total Revenues	2,901,024	2,901,023	2,969,337	2.4%
Expenditures				
Business Services	1,410	1,410	1,097	-22.2%
Child Nutrition Services	<u>3,096,139</u>	<u>3,096,135</u>	<u>3,653,245</u>	18.0%
Total Expenditures	3,097,549	3,097,545	3,654,342	18.0%
Other Sources and (Uses) of Funds				
Operating Transfers In	-	-	-	0.0%
Operating Transfers (Out)	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
Total Other Sources and (Uses)	-	-	-	0.0%
NET CHANGE IN FUND BALANCE	(196,525)	(196,522)	(685,005)	248.6%
Beginning Fund Balance	<u>1,765,345</u>	<u>1,765,345</u>	<u>1,568,823</u>	-11.1%
Ending Fund Balance	<u>\$ 1,568,820</u>	<u>\$ 1,568,823</u>	<u>\$ 883,818</u>	-43.7%

Lincoln Parish School Board  
Ruston, Louisiana  
BEGINNING BUDGET  
SPECIAL REVENUE FUND: SCHOOL FOOD SERVICE  
For the Year Ending June 30, 2024

**Summary of Expenditures by Object**

School Food Services' major expenditures are food and supplies for meal preparation making up 55.9% of the total budgeted expenditures. Salaries and benefits make up 31.5% of expenditures. Planned Property purchases is 5.1%, Purchased Property Services is 1.2%, Other Purchased Services is 0.5%, and other Objects and Other Purchased Services are 5.7% combined. The total budgeted expenditures by object are as follows:

	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent of Change
Salaries	\$ 901,444	\$ 901,444	\$ 914,958	1.5%
Employee Benefits	234,070	234,068	237,583	1.5%
Purchased Professional Services	2,400	2,400	208,451	8585.5%
Purchased Property Services	44,076	44,076	44,737	1.5%
Other Purchased Services	18,820	18,820	19,102	1.5%
Supplies	1,713,998	1,713,997	2,044,029	19.3%
Property	181,950	181,949	184,679	1.5%
Other Objects	791	791	803	1.5%
Total Expenditures	<u>\$ 3,097,549</u>	<u>\$ 3,097,545</u>	<u>\$ 3,654,342</u>	18.0%

**Summary of Ending Fund Balance Designations**

	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
Restricted	\$ 1,568,820	\$ 1,568,823	\$ 883,818	-43.7%
Total Fund Balance-Ending	<u>\$ 1,568,820</u>	<u>\$ 1,568,823</u>	<u>\$ 883,818</u>	-43.7%

004 - National School Lunch Program (Breakfast, Lunch, Supper & Snacks)  
006 - National School Lunch-Seamless Summer Program  
044 - No Kid Hungry Grant

Lincoln Parish School Board  
Ruston, Louisiana  
BEGINNING BUDGET  
SPECIAL REVENUE FUND: SPECIAL EDUCATION PROGRAMS  
For the Year Ending June 30, 2024

Summary by Function				
	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
Revenues				
Federal Revenues	\$ 1,985,822	\$ 1,985,822	\$ 1,537,319	-22.6%
Total Revenues	1,985,822	1,985,822	1,537,319	-22.6%
Expenditures				
Regular Programs	606	607	-	-100.0%
Special Education Programs	675,733	675,732	331,335	-51.0%
Special Programs	30,016	30,016	-	-100.0%
Pupil Support Services	159,034	159,034	101,446	-36.2%
Instructional Staff Services	957,264	957,264	975,595	1.9%
Business Services	103	103	-	-100.0%
Student Transportation Services	19,031	19,031	5,000	-73.7%
Total Expenditures	1,842,056	1,842,056	1,413,376	-23.3%
Other Sources and (Uses) of Funds				
Operating Transfers In	-	-	-	0.0%
Operating Transfers (Out)	-	-	-	0.0%
Indirect Cost	(143,766)	(143,766)	(123,943)	-13.8%
Total Other Sources and (Uses)	(143,766)	(143,766)	(123,943)	-13.8%
NET CHANGE IN FUND BALANCE	-	-	-	0.0%
Beginning Fund Balance	-	-	-	0.0%
Ending Fund Balance	\$ -	\$ -	\$ -	0.0%

Lincoln Parish School Board  
Ruston, Louisiana  
BEGINNING BUDGET  
SPECIAL REVENUE FUND: SPECIAL EDUCATION PROGRAMS  
For the Year Ending June 30, 2024

**Summary of Expenditures by Object**

Special Education Program (federal) major expenditures are salaries and benefits at 73.5% of total budgeted expenditures. Other Purchased Services are 5.6%, Purchased Professional Services are 17.1%, Supplies are 2.4%, Purchased Property Services are 1.4%, and Other Objects 0.1%. The total budgeted expenditures by object are as follows:

	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
Salaries	\$ 992,349	\$ 992,349	\$ 804,709	-18.9%
Employee Benefits	356,258	356,258	234,468	-34.2%
Purchased Professional Services	137,310	137,310	241,574	75.9%
Purchased Property Services	14,240	14,240	19,250	35.2%
Other Purchased Services	109,281	109,281	79,314	-27.4%
Supplies	232,418	232,418	33,311	-85.7%
Property	-	-	-	0.0%
Other Objects	200	200	750	275.0%
Total Expenditures	<u>\$ 1,842,056</u>	<u>\$ 1,842,056</u>	<u>\$ 1,413,376</u>	-23.3%

**Summary of Ending Fund Balance Designations**

	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent of Change
Restricted	\$ -	\$ -	\$ -	0.0%
Total Fund Balance-Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0%

031 - IDEA Preschool

142 - IDEA 611 Set Aside

150 - IDEA 611 (ARP)

033 - IDEA B

143 - IDEA 619 Set Aside

151 - IDEA 619 (ARP)

**Lincoln Parish School Board**  
**Ruston, Louisiana**  
**BEGINNING BUDGET**  
**SPECIAL REVENUE FUND: EARLY CHILDHOOD PROGRAM**  
**For the Year Ending June 30, 2024**

Summary by Function				
	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
Revenues				
Other State and Local Revenues	\$ 938,518	\$ 938,518	\$ 987,982	5.3%
Federal Revenues	236,501	236,501	-	-100.0%
Total Revenues	1,175,019	1,175,019	987,982	-15.9%
Expenditures				
Special Education Programs	167,338	167,338	169,849	1.5%
Special Programs	984,356	984,356	814,053	-17.3%
Instructional Staff Services	27,880	27,880	50,000	79.3%
Total Expenditures	1,179,574	1,179,574	1,033,902	-12.3%
Other Sources and (Uses) of Funds				
Operating Transfers In	-	-	-	0.0%
Operating Transfers (Out)	-	-	-	0.0%
Indirect Cost	(16,393)	(16,393)	-	-100.0%
Total Other Sources and (Uses)	(16,393)	(16,393)	-	-100.0%
NET CHANGE IN FUND BALANCE	(20,948)	(20,948)	(45,920)	119.2%
Beginning Fund Balance	66,868	66,868	45,920	-31.3%
Ending Fund Balance	<u>\$ 45,920</u>	<u>\$ 45,920</u>	<u>\$ -</u>	-100.0%

**Lincoln Parish School Board**  
**Ruston, Louisiana**  
**BEGINNING BUDGET**  
**SPECIAL REVENUE FUND: EARLY CHILDHOOD PROGRAM**  
**For the Year Ending June 30, 2024**

**Summary of Expenditures by Object**

Early Childhood Programs (federal/state) major expenditures are district preschool employee salaries and benefits account for 95.20% of total budgeted expenditures. With the remaining 4.8% being spent through Purchased Professional Services. The total budgeted expenditures by object are as follows:

	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
Salaries	\$ 693,892	\$ 693,892	\$ 717,238	3.4%
Employee Benefits	259,298	259,298	266,664	2.8%
Purchased Professional Services	22,969	22,969	50,000	117.7%
Purchased Property Services	-	-	-	0.0%
Other Purchased Services	186,462	186,462	-	-100.0%
Supplies	16,953	16,953	-	-100.0%
Property	-	-	-	0.0%
Other Objects	-	-	-	0.0%
Total Expenditures	<u>\$ 1,179,574</u>	<u>\$ 1,179,574</u>	<u>\$ 1,033,902</u>	-12.3%

**Summary of Ending Fund Balance Designations**

	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent of Change
Restricted	<u>\$ 45,920</u>	<u>\$ 45,920</u>	<u>\$ -</u>	-100.0%
Total Fund Balance-Ending	<u>\$ 45,920</u>	<u>\$ 45,920</u>	<u>\$ -</u>	-100.0%

034 - LA 4 Preschool State  
059 - 8G Early Childhood  
149 - Strong Start Systems



Lincoln Parish School Board  
Ruston, Louisiana  
BEGINNING BUDGET  
SPECIAL REVENUE FUND: SPECIAL PROGRAMS FEDERAL  
For the Year Ending June 30, 2024

Summary by Function				
	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
Revenues				
Federal Revenues	\$ 646,397	\$ 646,397	\$ 668,541	3.4%
Total Revenues	646,397	646,397	668,541	3.4%
Expenditures				
Regular Programs	22,410	22,410	107,022	377.6%
Special Education Programs	172	172	-	-100.0%
Vocational Education Programs	64,147	64,146	35,966	-43.9%
Other Instructional Programs	-	-	-	0.0%
Special Programs	137,254	137,254	2,641	-98.1%
Pupil Support Services	32,844	32,844	69,668	112.1%
Instructional Staff Services	217,632	217,633	266,529	22.5%
Business Services	-	-	-	0.0%
Maintenance of Plant	-	-	292	100.0%
Student Transportation Services	116	116	-	-100.0%
Central Services	-	-	-	0.0%
Total Expenditures	474,575	474,575	482,118	1.6%
Other Sources and (Uses) of Funds				
Operating Transfers In	-	-	-	0.0%
Operating Transfers (Out)	(150,000)	(150,000)	(150,000)	0.0%
Indirect Cost	(21,822)	(21,822)	(36,423)	66.9%
Total Other Sources and (Uses)	(171,822)	(171,822)	(186,423)	8.5%
NET CHANGE IN FUND BALANCE	-	-	-	0.0%
Beginning Fund Balance	-	-	-	0.0%
Ending Fund Balance	\$ -	\$ -	\$ -	0.0%

Lincoln Parish School Board  
Ruston, Louisiana  
BEGINNING BUDGET  
SPECIAL REVENUE FUND: SPECIAL PROGRAMS FEDERAL  
For the Year Ending June 30, 2024

**Summary of Expenditures by Object**

The Special Programs Federal fund major expenditures are Other Services making up 52.4% of the budget, followed by salaries and employee benefits at 15.7% and Other Purchased Professional Services at 26.6%. Supplies make up 3.6%, followed by Purchased Property Services at 0.3% and Other Object at 0.4%. The total budgeted expenditures by object are as follows:

	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent of Change
Salaries	\$ 101,915	\$ 101,915	\$ 58,730	-42.4%
Employee Benefits	21,413	21,413	17,038	-20.4%
Purchased Professional Services	65,828	65,828	128,250	94.8%
Purchased Property Services	7,915	7,915	6,800	-14.1%
Other Purchased Services	174,325	174,325	252,614	44.9%
Supplies	103,179	103,179	17,286	-83.2%
Property	-	-	-	0.0%
Other Objects	-	-	1,400	100.0%
Total Expenditures	<u>\$ 474,575</u>	<u>\$ 474,575</u>	<u>\$ 482,118</u>	1.6%

**Summary of Ending Fund Balance Designations**

	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
Restricted	\$ -	\$ -	\$ -	0.0%
Total Fund Balance-Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0%

017 - Carl Perkins

023 - Title III

035 - REAP

061 - Title II

062 - Title IV SSAE

063 - Title III Immigrant

066 - CLSD 9-12

120 - 8g Formula Transition

126 - Title IV Setaside

Lincoln Parish School Board  
Ruston, Louisiana  
BEGINNING BUDGET  
SPECIAL REVENUE FUND: MAINTENANCE AND OPERATIONS - PARISHWIDE  
For the Year Ending June 30, 2024

Summary by Function				
	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
Revenues				
Property Tax Revenues	\$ 2,483,362	\$ 2,491,113	\$ 2,536,195	2.1%
Investment Earnings	53,159	53,163	53,273	0.2%
Other State and Local Revenues	<u>144,611</u>	<u>144,611</u>	<u>112,363</u>	-22.3%
Total Revenues	2,681,132	2,688,887	2,701,831	0.8%
Expenditures				
Regular Programs	75,800	75,800	75,800	0.0%
Instructional Staff Services	1,944	1,944	2,000	2.9%
General Administration	76,123	76,123	75,000	-1.5%
Business Services	1,197	1,197	1,200	0.3%
Maintenance of Plant	2,211,064	2,222,482	2,233,801	1.0%
Central Services	4,132	4,132	4,050	-2.0%
Child Nutrition Services	4,090	4,090	4,100	0.2%
Facility Acquisition & Construction	<u>114,778</u>	<u>19,778</u>	<u>14,000</u>	-87.8%
Total Expenditures	2,489,128	2,405,546	2,409,951	-3.2%
Other Sources and (Uses) of Funds				
Operating Transfers In	-	-	-	0.0%
Operating Transfers (Out)	(56,143)	(56,143)	(61,000)	8.7%
Total Other Sources and (Uses)	<u>(56,143)</u>	<u>(56,143)</u>	<u>(61,000)</u>	8.7%
NET CHANGE IN FUND BALANCE	135,861	227,198	230,880	69.9%
Beginning Fund Balance	<u>1,637,062</u>	<u>1,637,062</u>	<u>1,864,260</u>	13.9%
Ending Fund Balance	<u>\$ 1,772,923</u>	<u>\$ 1,864,260</u>	<u>\$ 2,095,140</u>	18.2%

Lincoln Parish School Board  
Ruston, Louisiana  
BEGINNING BUDGET  
SPECIAL REVENUE FUND: MAINTENANCE AND OPERATIONS - PARISHWIDE  
For the Year Ending June 30, 2024

**Summary of Expenditures by Object**

The Parishwide Maintenance Fund's major expenditures are Purchased Property Services making up 43.1% of the budget. Salary and employee benefits make up 22.0% of expenditures. Supplies which include custodial supplies and maintenance parts and supplies make up 29.2% of the budget. Purchased Professional Services make up 3.4% of the budget, and Property makes up 1.9%. The total budgeted expenditures by object are as follows:

	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent of Change
Salaries	\$ 417,533	\$ 417,533	\$ 417,750	0.1%
Employee Benefits	112,266	112,266	112,302	0.0%
Purchased Professional Services	83,898	83,898	82,750	-1.4%
Purchased Property Services	1,100,626	1,023,119	1,038,449	-5.6%
Other Purchased Services	16,592	16,592	10,500	-36.7%
Supplies	727,878	721,803	702,700	-3.5%
Property	30,335	30,335	45,500	50.0%
Other Objects	-	-	-	0.0%
Total Expenditures	<u>\$ 2,489,128</u>	<u>\$ 2,405,546</u>	<u>\$ 2,409,951</u>	-3.2%

**Summary of Ending Fund Balance Designations**

	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
Committed	<u>\$ 1,772,923</u>	<u>\$ 1,864,260</u>	<u>\$ 2,095,140</u>	18.2%
Total Fund Balance-Ending	<u>\$ 1,772,923</u>	<u>\$ 1,864,260</u>	<u>\$ 2,095,140</u>	18.2%

002 - Parishwide Maintenance (Five-Mill)

Lincoln Parish School Board  
Ruston, Louisiana  
BEGINNING BUDGET  
SPECIAL REVENUE FUND: MAINTENANCE AND OPERATIONS - RUSTON SCHOOL DISTRICT NO. 1  
For the Year Ending June 30, 2024

Summary by Function				
	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
Revenues				
Property Tax Revenues	\$ 759,900	\$ 785,155	\$ 812,100	6.9%
Investment Earnings	766	768	768	0.3%
Other State and Local Revenues	-	-	-	0.0%
Total Revenues	760,666	785,923	812,868	6.9%
Expenditures				
General Administration	24,087	24,087	24,087	0.0%
Business Services	610	610	610	0.0%
Maintenance of Plant	870,058	870,058	917,000	5.4%
Total Expenditures	894,755	894,755	941,697	5.2%
Other Sources and (Uses) of Funds				
Operating Transfers In	-	-	80,000	100.0%
Operating Transfers (Out)	-	-	-	0.0%
Total Other Sources and (Uses)	-	-	80,000	100.0%
NET CHANGE IN FUND BALANCE	(134,089)	(108,832)	(48,829)	-63.6%
Beginning Fund Balance	328,567	328,567	314,652	-4.2%
Ending Fund Balance	<u>\$ 194,478</u>	<u>\$ 219,735</u>	<u>\$ 265,823</u>	36.7%

Lincoln Parish School Board  
Ruston, Louisiana  
BEGINNING BUDGET  
SPECIAL REVENUE FUND: MAINTENANCE AND OPERATIONS - RUSTON SCHOOL DISTRICT NO. 1  
For the Year Ending June 30, 2024

**Summary of Expenditures by Object**

The major expenditure in the Choudrant School District M&O are supplies representing consumed utilities at 88.1% of total budgeted expenditures. Purchased Property Services which represents water and sewer services makes up 9.2%, and Purchased Professional Services represents the remaining 2.6%. The total budgeted expenditures by object are as follows:

	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent of Change
Purchased Professional Services	\$ 24,697	\$ 24,697	\$ 24,697	0.0%
Purchased Property Services	83,642	83,642	87,000	4.0%
Other Purchased Services	-	-	-	0.0%
Supplies	786,416	786,416	830,000	5.5%
Property	-	-	-	0.0%
Other Objects	-	-	-	0.0%
Total Expenditures	<u>\$ 894,755</u>	<u>\$ 894,755</u>	<u>\$ 941,697</u>	5.2%

**Summary of Ending Fund Balance Designations**

	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
Committed	<u>\$ 194,478</u>	<u>\$ 219,735</u>	<u>\$ 265,823</u>	36.7%
Total Fund Balance-Ending	<u>\$ 194,478</u>	<u>\$ 219,735</u>	<u>\$ 265,823</u>	36.7%

012 - Ruston School District #1 Maintenance and Operation

Lincoln Parish School Board  
Ruston, Louisiana  
BEGINNING BUDGET  
SPECIAL REVENUE FUND: MAINTENANCE AND OPERATIONS - SIMSBORO SCHOOL DISTRICT NO. 3  
For the Year Ending June 30, 2024

Summary by Function				
	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
Revenues				
Property Tax Revenues	\$ 237,910	\$ 238,309	\$ 240,203	1.0%
Investment Earnings	464	464	464	0.0%
Other State and Local Revenues	-	-	-	0.0%
Total Revenues	238,374	238,773	240,667	1.0%
Expenditures				
General Administration	7,126	7,216	7,216	1.3%
Business Services	378	378	378	0.0%
Maintenance of Plant	177,969	177,969	180,727	1.5%
Facility Acquisition & Construction	-	-	-	0.0%
Total Expenditures	185,473	185,563	188,321	1.5%
Other Sources and (Uses) of Funds				
Operating Transfers In	-	-	-	0.0%
Operating Transfers (Out)	-	-	-	0.0%
Total Other Sources and (Uses)	-	-	-	0.0%
NET CHANGE IN FUND BALANCE	52,901	53,210	52,346	-1.0%
Beginning Fund Balance	322,887	322,887	429,170	32.9%
Ending Fund Balance	\$ 375,788	\$ 376,097	\$ 481,516	28.1%

Lincoln Parish School Board  
Ruston, Louisiana  
BEGINNING BUDGET  
SPECIAL REVENUE FUND: MAINTENANCE AND OPERATIONS - SIMSBORO SCHOOL DISTRICT NO. 3  
For the Year Ending June 30, 2024

**Summary of Expenditures by Object**

In the Simsboro School District M&O Fund, the major expenditure is Supplies representing consumed utilities at 59.2% of the budget; and then followed by Purchased Property Services at 36.8% for water, sewer and contracted repair/construction services, and Purchased Professional Services represents the remaining 4.0%. The total budgeted expenditures by object are as follows:

	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent of Change
Salaries	\$ -	\$ -	\$ -	0.0%
Employee Benefits	-	-	-	0.0%
Purchased Professional Services	\$ 7,594	\$ 7,594	\$ 7,594	0.0%
Purchased Property Services	19,387	19,387	69,320	257.6%
Other Purchased Services	-	-	-	0.0%
Supplies	111,900	111,900	111,407	-0.4%
Property	46,682	46,682	-	-100.0%
Other Objects	-	-	-	0.0%
Total Expenditures	<u>\$ 185,563</u>	<u>\$ 185,563</u>	<u>\$ 188,321</u>	1.5%

**Summary of Ending Fund Balance Designations**

	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
Committed	\$ 375,788	\$ 376,097	\$ 481,516	28.1%
Total Fund Balance-Ending	<u>\$ 375,788</u>	<u>\$ 376,097</u>	<u>\$ 481,516</u>	28.1%

016 - Simsboro School District #3 Maintenance and Operations



Lincoln Parish School Board  
Ruston, Louisiana  
BEGINNING BUDGET  
SPECIAL REVENUE FUND: MAINTENANCE AND OPERATIONS - DUBACH SCHOOL DISTRICT NO. 5  
For the Year Ending June 30, 2024

Summary by Function				
	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
Revenues				
Property Tax Revenues	\$ 123,820	\$ 123,890	\$ 123,061	-0.6%
Investment Earnings	1,154	1,154	1,154	0.0%
Other State and Local Revenues	-	-	-	0.0%
Total Revenues	124,974	125,044	124,215	-0.6%
Expenditures				
General Administration	3,677	3,677	3,677	0.0%
Business Services	1,000	1,000	1,000	0.0%
Maintenance of Plant	117,455	117,455	120,642	2.7%
Facility Acquisition & Construction	53,600	53,600	65,000	21.3%
Total Expenditures	175,732	175,732	190,319	8.3%
Other Sources and (Uses) of Funds				
Operating Transfers In	-	-	-	0.0%
Operating Transfers (Out)	-	-	-	0.0%
Total Other Sources and (Uses)	-	-	-	0.0%
NET CHANGE IN FUND BALANCE	(50,758)	(50,688)	(66,104)	30.2%
Beginning Fund Balance	383,966	383,966	333,278	-13.2%
Ending Fund Balance	\$ 333,208	\$ 333,278	\$ 267,174	-19.8%

Lincoln Parish School Board  
Ruston, Louisiana  
BEGINNING BUDGET  
SPECIAL REVENUE FUND: MAINTENANCE AND OPERATIONS - DUBACH SCHOOL DISTRICT NO. 5  
For the Year Ending June 30, 2024

**Summary of Expenditures by Object**

In the Dubach School District M&O Fund, the major spend is Purchased Property Services accounts for 34.4% of expenditures for water, sewer, maintenance and repair services, followed by Property at 34.2% for the installation of playground equipment. Supplies making up 28.9% of the total budget. Supplies represent consumed utilities. Purchased Professional Services at 2.5%. The total budgeted expenditures by object are as follows:

	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent of Change
Purchased Professional Services	\$ 4,677	\$ 4,677	\$ 4,677	0.0%
Purchased Property Services	111,644	111,644	65,548	-41.3%
Other Purchased Services	-	-	-	0.0%
Supplies	59,411	59,411	55,094	-7.3%
Property	-	-	65,000	100.0%
Other Objects	-	-	-	0.0%
Total Expenditures	<u>\$ 175,732</u>	<u>\$ 175,732</u>	<u>\$ 190,319</u>	8.3%

**Summary of Ending Fund Balance Designations**

	Final Budget 2022-23	Actual* 2022-23	Beginning Budget 2023-24	Percent Change
Committed	\$ 333,208	\$ 333,278	\$ 267,174	-19.8%
Total Fund Balance-Ending	<u>\$ 333,208</u>	<u>\$ 333,278</u>	<u>\$ 267,174</u>	-19.8%

020 - Dubach School District #5 Maintenance and Operation

Lincoln Parish School Board

Ruston, Louisiana

BEGINNING BUDGET

SPECIAL REVENUE FUND: MAINTENANCE AND OPERATIONS - CHOUDRANT SCHOOL DISTRICT NO. 6

For the Year Ending June 30, 2024

Summary by Function							
	Final	Budget	Actual*	Beginning			
	2022-23		2022-23	Budget	2023-		
				24	Percent		
					Change		
Revenues							
Property Tax Revenues	\$	146,342	\$	146,583	\$	151,484	3.5%
Investment Earnings		59		59		59	0.0%
Other State and Local Revenues		-		-		-	0.0%
Total Revenues		146,401		146,642		151,543	3.5%
Expenditures							
General Administration		4,532		4,532		4,532	0.0%
Business Services		42		42		42	0.0%
Maintenance of Plant		213,510		213,510		249,606	16.9%
Total Expenditures		218,084		218,084		254,180	16.6%
Other Sources and (Uses) of Funds							
Operating Transfers In		80,000		80,000		80,000	0.0%
Operating Transfers (Out)		-		-		-	0.0%
Total Other Sources and (Uses)		80,000		80,000		80,000	0.0%
NET CHANGE IN FUND BALANCE		8,317		8,558		(22,637)	-372.2%
Beginning Fund Balance		51,915		51,915		60,473	16.5%
Ending Fund Balance	\$	60,232	\$	60,473	\$	37,836	-37.2%

Lincoln Parish School Board  
Ruston, Louisiana  
BEGINNING BUDGET  
SPECIAL REVENUE FUND: MAINTENANCE AND OPERATIONS - CHOUDRANT SCHOOL DISTRICT NO. 6  
For the Year Ending June 30, 2024

**Summary of Expenditures by Object**

The major expenditure in the Choudrant School District M&O fund are supplies representing consumed utilities at 91.3% of the total budget. Purchased Property Services which represents water services makes up 6.9%, and Purchased Professional Services represents the remaining 1.8%. The total budgeted expenditures by object are as follows:

	Final	Budget	Actual*	Beginning	Percent
	2022-23	2022-23	2022-23	Budget 2023-24	of Change
Purchased Professional Services	\$	4,574	\$ 4,574	\$ 4,574	0.0%
Purchased Property Services		16,756	16,756	17,656	5.4%
Other Purchased Services		-	-	-	0.0%
Supplies		196,754	196,754	231,950	17.9%
Property		-	-	-	0.0%
Other Objects		-	-	-	0.0%
Total Expenditures	<u>\$</u>	<u>218,084</u>	<u>\$ 218,084</u>	<u>\$ 254,180</u>	16.6%

**Summary of Ending Fund Balance Designations**

	Final	Budget	Actual*	Beginning	Percent
	2022-23	2022-23	2022-23	Budget 2023-24	Change
Committed		60,232	60,473	37,836	-37.2%
Total Fund Balance-Ending	<u>\$</u>	<u>60,232</u>	<u>\$ 60,473</u>	<u>\$ 37,836</u>	-37.2%

091 - Choudrant School District #6 Maintenance and Operation