

LINCOLN PARISH SCHOOL BOARD

Ruston, State of Louisiana

BEGINNING BUDGET

**For the Fiscal Year
July 1, 2024 - June 30, 2025**



Adopted July 2, 2024

**Gregg Phillips
President**

**Ricky Durrett
Superintendent**

**Prepared by
Department of Business**

LINCOLN PARISH SCHOOL BOARD
Ruston, Louisiana

BEGINNING BUDGET
FOR THE YEAR ENDED JUNE 30, 2025

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LINCOLN PARISH SCHOOL BOARD
Ruston, Louisiana

BEGINNING BUDGET
FOR THE YEAR ENDED JUNE 30, 2025

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**LINCOLN PARISH SCHOOL BOARD
Ruston, Louisiana**

**BEGINNING BUDGET
FOR THE YEAR ENDED JUNE 30, 2025**

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

- June 14, 2024 - A notice was placed in the Ruston Daily Leader that the proposed beginning budget would be available for public inspection on June 14, 2024, and that a public hearing would be held on July 2, 2024.**

- July 2, 2024 - Presentation of the proposed beginning budget at a public hearing held concurrently with the regular meeting of the Board at 6:00 p.m.**

- July 2, 2024 - Scheduled adoption of the proposed beginning budget for the fiscal year ending June 30, 2025, subsequent to the public hearing.**



Lincoln Parish School Board
410 South Farmerville Street
Ruston, Louisiana 71270-4699
Phone 318-255-1430 - Fax 318-255-3203
Website: www.lincolnschools.org

Ricky Durrett
Superintendent

Gregg Phillips
President

NOTICE OF PUBLIC HEARING

ON

2024-2025 PROPOSED BUDGET

In accordance with Louisiana R.S. 39:1301-1314, the 2024-2025 proposed budget of the Lincoln Parish School Board is available for inspection at its office at 410 S. Farmerville St., Ruston, LA during regular business hours from 7:30 am to 4:00 pm, Monday through Friday.

A public hearing will be held on the proposed budget on Tuesday, July 2, 2024 at 6:00 pm at the Lincoln Parish School Board Office located at 410 S. Farmerville St., Ruston, LA. The Board will consider adoption of the proposed budget immediately after the conclusion of the hearing.

/s/ Ricky Durrett Superintendent

In accordance with the Americans with Disabilities Act, please contact Mary Smith at (318) 255-1430 if special assistance is needed.

RESOLUTION

2024-2025 BUDGET ADOPTION

At the July 2, 2024 Lincoln Parish School System Board meeting, the following motion was offered by Mr. Hancock and seconded by _____:

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, 2024 and ending June 30, 2025.

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, 2024 and ending June 30, 2025, 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 has been submitted to the Finance Committee of the Lincoln Parish School Board for review and was approved; 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.



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

Ricky Durrett
Superintendent

Gregg Phillips
President

June 14, 2024

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

Re: Budget Message for the Proposed 2024-2025 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, 2024 through June 30, 2025. A Public Hearing on the budget will be held on July 2, 2024, 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

The School System is now four years into the implementation of the strategic plan "[Onward & Upward](#)" that began 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.

One targeted benchmark is for 75% of students to be proficient in ELA and 65% of students to be proficient in math by 2026. To achieve this goal, a system of vertical supports was created when we first began implementation of our strategic plan. ELA and math coaches were placed on every elementary and middle school campus to help teachers understand the curriculum they are using and how to effectively implement it. To support the coaches, district facilitators were assigned in each core subject area to equip coaches with skills and resources needed to support teachers. To support students, all schools set aside time during the school day to provide academic supports to students who struggle with grade level work.

To build on these successes, these supports will continue and the district will continue working on the following strategies this next year:

- Use Teacher Collaboration time to promote content and instructional expertise through unit and lesson plan internalization and analysis of curriculum-embedded student work.
- Use the Bullseye Platform to provide strengths-based feedback to teachers on the three indicators of the Classroom Support Tool and follow up support through one-on-one coaching.

- Use district professional development days to deepen teachers' knowledge of the standards and high-quality materials.
- Utilize Instructional Leadership Teams to monitor and analyze student progress and identify appropriate supports for teachers
- Using Nate Levenson's 10 Best Practices, implement intervention time in the master schedule to frontload access to grade-level content from the adopted curriculum.

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.

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, administrative staff undertakes needs assessments and planning of operations for the next school year throughout the Spring and the business department begins the preparation of the proposed budget thereafter. As required by the Louisiana Local Government Budget Act the budget for school boards is required to be adopted by no later than September 15th of each budget fiscal year. Once the development of the budget is completed, a public notice is published in the School Board's Official Journal at least 15 days prior to the date adoption is scheduled by the School Board. The notice lets the public know when the budget is available for inspection at the school board office and the time and place that a public hearing will be held on the budget. The hearing on the budget is held before the School Board; this is the time set aside for the Board to take comments from the public on the proposed budget. After the conclusion of the public hearing, the School Board will vote on the adoption of the budget after hearing and considering all public comments. After the budget is adopted, it is implemented by the administration. If a negative change is expected of 5% or more in budgeted revenues or expenditures within any fund during the fiscal year, a written notice will be provided to the School Board and a budget revision will be presented for the Board's approval.

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:

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

In developing the budget for the 2024-2025 fiscal year, the following assumptions were considered:

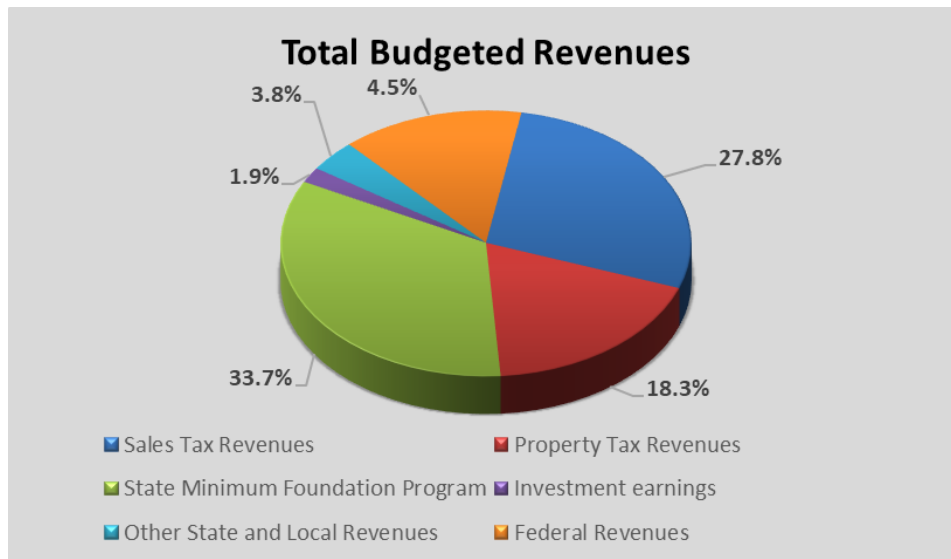
1. Minimum Foundation Program (MFP) funding is estimated in the preliminary budget letter at a gross amount of \$35,374,386, an increase of \$511,053 over the 2023-24 MFP formula.
2. The MFP funded enrollment for Lincoln Parish Schools is projected to be level at 5,629 students as of the last February 1, 2024 count date.
3. The MFP base per pupil funded amount remains at \$4,015 per student.
4. Sales tax revenues are estimated with no change due to collections being relatively flat in 2024-25.
5. Property tax revenues for operations and maintenance are estimated at an average increase of 2.7% based on the latest three-year assessed valuation trend and collection history of each taxing district.
6. An estimate of a one-time state legislative appropriation of \$1,703,040 is included for the continuation of the one-time salary supplement and related benefits funded for certified (\$2,000) and support employees (\$1,000) in the previous year. Final allocations are pending.
7. An estimate of \$213,417 in block grant funding is included in the MFP distribution for payment of differentiated compensation to teachers who meet certain qualifications authorized by the School Board within the parameters established in the 2024-25 MFP funding resolution (LA HR21). This approximates the one-time legislative received in the previous year for this same distribution.
8. The employer contribution rate on Teachers Retirement System earnings is decreasing from 24.1% to 21.51%, which is a 10.75% decrease in this budgeted cost.
9. Employer contribution rate for bus driver and maintenance staff earnings under the Louisiana School Employees Retirement System decreased from 27.6% to 25.8%, a 6.52% decrease in estimated cost.
10. With Education Stabilization Funds (ESF) ending on September 30, 2024, 42 employee positions paid through ESF funds in the prior year are transferred to other fund sources, eliminated through attrition, or reduced to a part time temporary position in the 2024-25 budget.
11. Fund transfers of \$1.4 million to the Parishwide Capital Projects Fund for capital maintenance and improvements are budgeted from:
 - 2000 Ad Valorem (Capital Maintenance and Improvement) - \$900,000
 - 2020 Sales Tax (Excess Reserve for Non-Recurring Costs) - \$500,000
12. Fund transfers from the 1993 Ad Valorem of \$200,000 are estimated to cover utility costs overages in the Ruston School District No. 1 Maintenance and Operation (\$110,000) and the Choudrant School District No. 6 Maintenance and Operation (\$90,000) funds until the 2024 property tax collections.
13. A General Fund operating transfer of \$350,000 to the School Food Service fund is made to support the school lunch program.
14. Fund transfers \$367,000 are included to support the nursing program in the Medicaid Fund, from the 1993 Ad Valorem (\$266,000) and the 2020 Sales Tax (\$101,000).
15. Designated \$550,000 in the 1993 Ad Valorem Fund to provide allow for the replacement of route buses this year according to the district's fleet replacement schedule.
16. Transportation fuel costs are estimated to remain constant.
17. Employer contributions to the School Board's self-insured comprehensive medical and dental benefits plan is estimated with an increase of \$1,275,588 in plan costs, or 12.0%, over the previous period due rising costs of the plan.
18. There are no indications of a significant change in property insurance premiums for the next renewal.
19. The one-time June 2024 salary supplement payment made to certified (\$3,000) and support (\$1,500) employees was eliminated in the 2000 Ad Valorem Tax fund, reducing estimated salary and employee benefit expenditures by \$2,326,992.
20. The federal *restricted* indirect cost transfers to the General Fund from most federal grants will be 8.6726%, which is a decrease from the prior year's rate of 8.8475%, with the exception of the federal Education Stabilization Funds (ESF) for which the 2020-21 unrestricted indirect cost rate of 18.76% is budgeted.

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 |
|------------------------------|---------------|-----------------------|----------------|------------------|
| MFP | \$ 35,336,518 | \$ 37,868 | \$ 35,374,386 | 33.7% |
| Sales & Use Taxes | 17,466,834 | 11,644,556 | 29,111,390 | 27.8% |
| Property Taxes | 10,538,995 | 8,673,235 | 19,212,230 | 18.3% |
| Federal Grants | - | 15,150,013 | 15,150,013 | 14.5% |
| Other Revenues | 3,433,920 | 593,428 | 4,027,348 | 3.8% |
| Investment Interest | 1,120,866 | 856,025 | 1,976,891 | 1.9% |
| Total | \$ 67,897,133 | \$ 36,955,125 | \$ 104,852,258 | 100.0% |

As shown in the chart below, state MFP, sales and use tax and property tax represent 79.8% of this year's revenue budget, with funding from federal grants and other state and local revenues being 8.3%. Investment income is expected to provide 1.9% of revenues. A brief discussion of the top revenue sources follows.



Minimum Foundation Program (MFP)

State funding received from the Minimum Foundation Program formula is the School Board's largest single revenue source. The MFP accounts for approximately 33.7% of total budgeted revenues, or \$35,374,386. This is an estimated increase of \$511,053 with no change projected in the MFP student enrollment of 5,629.

The MFP formula calculates the minimum state and local costs required to provide educational services by a Local Education Authority (LEA). This cost calculation is the method by which state funding is allocated to all LEAs. State funds are initially allocated based on official MFP enrollment counts taken on February 1st in the prior year. Adjustments are then made for changes in MFP enrollment during the current school session after the official counts are taken mid-year on October 1st and February 1st.

The MFP formula requires multiple steps, or levels, for calculating the state and local share of the minimum cost. The 2024-25 *base per pupil amount (PPA)* used to calculate **Level 1** costs is \$4,015. The relative wealth of the School Board when compared to other LEAs determines the state and local cost share for the base per pupil amount in Level 1. For 2024-25 the state is estimated to provide funding for 66.52% of this base amount for each student. (This is an increase of 1.57% in the state cost share over the prior year.) The Lincoln Parish School Board is estimated to locally fund the remaining 33.48% of the base amount. Level 1 also uses the base per pupil amount to calculate additional funding for weighted student units that increase the overall count of funded students identified as economically disadvantaged (22%), having educational exceptionalities (150%), identified as gifted or talented (60%), or enrolled in eligible vocational courses (6%) in the prior year.

Level 2 of the MFP formula allocates additional state funding if the School Board raises local funds for education in excess of its required minimum local cost share calculated in Level 1. The state will allocate additional state funds equal to eligible excess local revenue that does not exceed the Level 2 funding cap. The estimated reduction in the School Board's required local cost share has contributed to an increase in state funding under Level 2 for 2024-25.

Level 3 allocates additional state funds for activities authorized through Legislation, such as, the continuation of prior year pay raises, legacy formula allocations, and funding for increases in mandated costs. The 2024-25 MFP resolution was approved to increase the mandated cost allocation from \$100 per pupil to \$122 to cover one-half of the cost of inflation since the last increase was made to this component 2008-09. This increase was not included in the preliminary LDOE budget letter at the time it was prepared, although it was approved by the 2024 Legislature.

The School Board's total estimated total per pupil cost of funding education in Levels 1-3 of the preliminary MFP formula is \$9,732 per pupil; this is an increase of \$369 per pupil. This total per pupil amount ranks 43rd (-1) highest among 69 parish and city School Systems across the state. The State's funded portion of the per pupil amount is \$5,669, an increase of \$119 per pupil, and ranks 46th (+2). The School Board's locally funded per pupil cost is \$4,064, an increase of \$45, which ranks 22nd (+1).

Level 4 provides supplemental funding for specific programs, mandates, and costs authorized by BESE. (International Language/Escadrille Associate Program Salary and Stipend, Career Development, Supplemental Course Allocation at \$70.00, continuation of Certificated and Non-Certificated Pay Raises required within the MFP, and Mentor Teacher Stipends. Funding for the following additional program initiatives were approved by the 2024 Legislature, but not yet finalized in the LDOE's preliminary budget letter during budget preparation:

- Student apprenticeship and internship stipend allocations (allocation not available)
- K-5 Tutoring Program allocation (allocation not available)
- Continuation of the Differentiated Compensation Allocation for teachers (estimates from last year's funding included)

MFP Deductions: Local Revenue Representation Due Other LEAs

Although the preliminary MFP allocation is estimated to be \$35,374,386, the School Board will only receive payments for \$30,634,032 after the state takes a deduction of \$4,740,354. This deduction represents the portion of local revenue (including debt taxes) collected by the School Board that the MFP formula gives other LEAs who enroll Lincoln Parish students the beneficial right to receive \$8,309 (est.) per pupil in additional state MFP funding. Other LEAs may be a state-approved Charter School or a State Special School. These funds are deducted and redistributed monthly through the MFP payment process. As a result, this deduction has a direct impact on the School Board's General Fund. This deduction is made in addition to the reduction of *state* MFP funds already excluded from the School Board's MFP allocation for the same students.

These are the other LEAs with enrolled Lincoln Parish students that are projected to receive additional state MFP funds for local revenue representation:

| <u>Other LEAs</u> | <u>Lincoln Parish Students</u> | <u>Deduction for Local Funds</u> |
|-----------------------------|--------------------------------|----------------------------------|
| Lincoln Prep School | 489 | \$ 4,063,101 |
| Darbonne Woods Charter | 59 | 490,231 |
| University View Charter | 11 | 82,259 |
| Louisiana Virtual Academy | 10 | 74,781 |
| Northeast Claiborne Charter | <10 | 16,618 |
| Office of Juvenile Justice | <10 | 13,364 |
| Total MFP Deduction | | <u>\$ 4,740,354</u> |

USDA Required School Lunch Match

For 2024-25 State MFP funds in the amount of \$37,868 are required to be deposited into the School Food Service Fund representing the School Board’s portion of the state’s required match for United States Department of Agriculture (USDA) funds received for the school lunch program. This part of the MFP allocation is budgeted in the School Food Service fund.

Seventy-Percent Instructional Requirement

One of the conditions outlined in the approved MFP resolution for receiving MFP funds is that 70% of the School Board’s General Fund expenditures must be used for instruction. The LDOE verifies if School Board has met this requirement after the annual financial report (AFR) is submitted to the LDOE after the close of each fiscal year. The most recent report verified by LDOE confirms the Lincoln Parish School Board is one of 44 school districts (out of 69) who met this requirement for 2021-22 with 72.64% of General Fund expenditures reported in the AFR for instruction. It is administration’s belief the General Fund budget presented herein will also meet this requirement for 2024-25.

The estimate of state MFP revenue is based on the preliminary MFP Budget Letter issued by the Louisiana Department of Education (LDOE) pursuant to the 2024-25 MFP funding formula (approved by the Board of Elementary and Secondary Education in March and submitted to the 2024 Louisiana Legislature for final approval as House Concurrent Resolution 21). This estimate is subject to change after the initial MFP Budget Letter is issued in July. LDOE is authorized to implement the MFP formula and make updates to allocations as enrollment and allocation units become available during the fiscal year in accordance with the funding formula approved by the Legislature.

Sales & Use Taxes

The second largest source of revenue for the Lincoln Parish School Board is sales and use tax making up 27.8% 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 \$29.1 million. These revenues are divided among the School Board’s five sales tax funds, each dedicated for use according to referendums approved by voters, which is mostly for paying salaries and related benefits of school system employees. Although sales tax revenues have seen a steady rise in collections in recent years, revenue projections are conservatively estimated with no increases in 2024-25 due to the decline in collections in recent months.

Property Taxes

Property taxes (excluding taxes for debt service) account for 18.3% of revenue sources available for operations of the School Board with a total of \$19.2 million estimated for 2024-25. This estimate is made by applying the average change in taxable property values over the past three years to the taxable value of property on the 2023 tax roll, and then multiplying the result by the most recent tax rate levied by the School Board or authorized by voters and by the average rate of collections over the past three years. This resulted in an estimated average increase of 2.7% in property tax revenue overall. The School Board levies all authorized ad valorem millage rates annually, subject to the limitations set by voters and in accordance with state laws.

The Ruston School District No. 1 Maintenance and Operating millage was renewed by voters in the March 26, 2022 election at the maximum rate of 2.53 mills. After considering the factors noted above, the property tax revenue in this fund is expected to increase 16% over the previous year.

The levy for the 2024 tax roll is the year of the quadrennial reassessment of property in the Parish; the adjusted rates from reassessment were not available to incorporate in the estimates made for property taxes.

Federal Grants

Federal grants account for 14.5% of anticipated revenue in 2024-25 at \$15,150,013. This is a decrease of approximately \$5,611,801 from federal funds budgeted last year, primarily due to only a residual balance of Education Stabilization Fund (ESF) awards remaining that will be fully expended this year. The 2024-25 fiscal year represents the fifth year of spending ESF program funds which were initially awarded in response to the Covid pandemic that began in March 2020. Remaining ESF funds must be obligated by September 30, 2024 and liquidated on or before December 15, 2025.

Federal grant revenue is driven by federal grant program expenditures and are received as reimbursements after expenditures are incurred and paid. The Louisiana Department of Education is the Pass-through entity for all flow-through federal funds awarded by the U.S. Department of Education, the U. S. Department of Health and Human Services, and the U.S. Department of Agriculture. The majority of federal awards in 2024-2025 are authorized under the Elementary and Secondary Education Act (ESEA) as amended, the Individuals with Disabilities Act (1975), the National School Lunch Act (1946), the Child Nutrition Act (1966) and the American Rescue Plan Act (2021).

Investment Earnings

Investment earnings are estimated to be \$1,976,891 for the year. This is a conservative estimate at 11.7% less than the previous year's budget. The School Board utilizes and investment manager to ensure investment policies are followed to ensure funds are available to meet day-to-day operational needs, maximize earnings and guard against investment risks.

GENERAL FUND (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 ACCOUNTS

The General Fund Accounts 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. Estimated revenues are projected to exceed estimated expenditures and other sources and uses of funds by \$2,020,851.

Revenues

General Fund revenues are estimated at \$43,558,212, an increase of \$185,467 or 0.4%.

State MFP revenue is projected at \$35,336,518 with no change in student enrollment. This is an estimated increase of \$515,636 over prior year mainly due to the impact of the school district's wealth and effort in providing local funding for education has on the state and local per pupil cost share, as compared to its peers as calculated in the preliminary MFP formula. Due to the passage of recent legislation, additional state MFP funds are expected to be allocated by LDOE as "grant funds" for operating costs, K-5 tutoring, differentiated compensation for teachers, and stipends for student apprenticeships and internships; these funds are not included in the estimate of state MFP revenue.

Changes in **other State appropriations** are projected as follows:

- The continuation of last year's Legislative appropriation to continue the payment of one-time supplements to certified and support employees and related benefits of \$1,737,134 is included. A distribution plan will be brought to the School Board for approval after final allocations and instructions are received from LDOE.
- Last year's state appropriation of \$250,000 for facility improvements at Ruston High School under Act 397 of the 2023 Legislation expired and is not included herein.

Property taxes are projected to increase approximately 2.4% based on recent trends, or \$122,965.

Other Sources of Funds are estimated at \$13,073,044, a net increase of \$925,575. Included in the budget are the following:

- Transfers to support payment of employee group insurance benefit costs for employee positions paid in the General Fund are budgeted at \$11,930,955, which is an increase of \$1,561,794 over the prior year.
- Transfers of indirect cost from federal grant funds are estimated to be \$957,500, which is \$633,400 less than last year due to only a residual amount of federal ESF funds available to spend at the higher unrestricted indirect cost rate. Indirect cost transfers from ESF funds are estimated at \$588,800, which is about 50% less than received the prior year.

Expenditures

This budget projects General Fund expenditure at \$49,360,123, which is an increase of \$1,047,873, or 2.2%, over the prior fiscal year, primarily due to the following:

- Additional employer self-insured health plan contributions of \$1,263,000.
- Increase in salaries and benefit costs by approximately \$76,800 to continue 4 English language learner instructor positions and 2 computer support technicians who maintain district technology and student chromebooks. These positions were funded with ESF Funds in the prior year.
- Increase day-by-day teacher substitute costs by approximately \$92,000 due to the 14 Static substitute position assignments ending that were previously funded by ESF.
- Increase support positions to include mechanic, maintenance staff, three part time paras, and two teachers, and changing a speech therapy position from part time to full time - \$240,000
- Savings from the decrease in the employer state retirement contribution rates - \$640,000.

Other Uses of Funds are estimated at \$5,250,282, an increase of \$87,702. Transfers included in the budget are the following:

- Total transfers to other LEAs through the MFP formula are estimated at \$4,740,354. This is for the representation of local revenue per pupil that is withheld from the district's monthly MFP payments. This deduction is decreasing by \$223,809. Additional changes may occur in March 2024 once final local revenues are verified for 2024-25 and adjustments for mid-year changes in student counts are identified.
- An operating transfer of \$350,000 to School Food Service is planned due to program revenues not supporting the full cost of the program after federal meal payment incentive funding during the Covid-era ended.
- Transfers of \$174,615 are budgeted which represents the payment of annual instructional and operating allotments directly to schools.

Risk Management. 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.

[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 Accounts is projected to end the year with a total fund balance near \$8.4 million, an increase of 31.7% increase over the previous year.

Approximately, \$7.7 million of the fund balance amount is Unassigned and is available to fund future operations. This Unassigned amount represents 15.6% of total projected General Fund expenditures. This is equal to approximately 2 months of operations funded through the General Fund Accounts, before considering transfers that provide support to other funds.

A fund balance assignment herein continues for Claims Retention for payment of current and future liability claims up to a maximum of \$200,000 for the fiscal year.

The restricted fund balance of \$489,000 is an estimate of remaining state MFP Level 4 program funds and Educational Excellence Funds (tobacco settlement funds) that can only be used for purposes approved by the Legislature or in the MFP formula.

1993 AD VALOREM TAX FUND

The 1993 Ad Valorem Tax Fund is funded from a 10.00-mill parish-wide property tax that was renewed on March 24, 2022, which authorizes the collection of this millage each year through the 2032 tax year. These funds 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 supporting employee and retiree insurance benefit programs.

Revenues. Fund revenue is projected to be \$5.54 million, an increase of 2.2% mainly for rising trend in property values.

Expenditures are estimated at \$3.67 million, an increase of \$198,254, or 5.7%, over the prior year:

- Estimated cost for replacement of buses is \$550,000, which is \$285,160 less than the previous year (when 2 replacement cycles were paid in one year due to manufacturing delays).
- Added \$150,000 allowance for printing and binding to support curriculum needs later on in the school year after ESF funds have expired.
- No change in property Insurance premiums is expected based on preliminary market indications; premiums are a level budget at \$1,198,297, after a 20.4% increase in the prior year.
- Commercial liability coverage insured with the Louisiana Public Schools Risk Management Agency (LARMA) is estimated to increase by \$23,206, or 10%.
- An estimate of \$26,733 in additional premiums is included to consider all perils coverage for autos.
- The local funds allocation for school textbooks and curriculum is budgeted at a rate of \$35 per student enrolled at each school on October 1st of the previous school year, for a total of \$193,679, plus the balance of the allocation remaining from the previous year of \$428,493, for a total of \$622,172 estimated for textbooks and curriculum. These funds are allocated in addition to the annual allocation of textbook funds in the General Fund.

Other Uses of Funds. Operating Transfers to other funds are budgeted at \$1,589,494, an increase of \$463,174 over the prior year:

- Utilities are paid from the 1993 Ad Valorem fund after all sources in the district maintenance and operating funds have been exhausted. The continuation of transfers to Choudrant No. 6 M&O Fund for \$90,000 and to Ruston No. 1 M&O Fund for \$110,000 are included to support payment of utility costs in these funds until the next year's tax collections are received.

- Estimated \$141,000 to be transferred to the General Fund to cover the excess cost of the One-time Legislative employee salary supplements for employees not included in the state funding allocation.
- Continuing transfers of \$110,300 for additional operating allotments for copiers and vocational program expenses.
- A one-time transfer of \$266,000 is included to support the Medicaid Program (for nurses) because of processing delays for regular claims and in receiving the prior year's cost reimbursement, as well as the revenue stream being insufficient to cover all costs necessary to provide a nurse in every school now that ESF funds are no longer available for support.
- Health Insurance transfers to the General Fund are estimated at \$872,000, a \$200,000 increase.

Fund Balance. It is projected that revenues will exceed expenditures and other uses of funds by \$282,081, adding to the fund balance at year end. Ending fund balance is estimated to be \$6,955,220 and the entire balance is classified as unrestricted.

The unrestricted fund balance is equal to 189.5% of estimated operating expenditures. The unrestricted fund balance can sustain about 15 months of operations, including the fund transfers to support the Health Fund and other funds.

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 that may be included in employee 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 2025 may be paid as an increase in the annual salary supplement paid to the employees of Lincoln Parish School Board in May 2025.

Revenues. Revenues are estimated to be \$6,051,840, a 0.5% decrease for a conservative estimate of investment earnings. No change in sales tax revenues is projected due to recent trends.

Expenditures. Expenditures are budgeted at 2,720,303, an increase of \$20,646, or 0.8%.

- Increased salary and benefit costs of \$72,711 for the cost of supplements to be paid for 22 positions previously paid by ESF funds in the prior year. This increase is offset by the savings of \$52,268 realized from the reduction in the employer contribution rates to state retirement systems.
- No increase in the May salary supplement payment is estimated herein. The increase or decrease in the 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 14th check is \$2.7 million.

Other Uses of Funds. Health Insurance transfers to the General Fund are budgeted for \$3,537,265, a \$177,192 increase over the prior year.

Fund balance. The fund balance is projected to be \$5,599,613 at year end, which is an increase of 3.9%. It is projected that expenditures and other uses of funds will be in excess of revenues for the current year by \$205,728.

This fund balance is classified at unassigned. The Unassigned fund balance equals 205% of total fund expenditures. However, the fund balance is able to sustain 13 months of operations including the transfers to support the Health Fund.

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 2025, 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 funding 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 & Operating - 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. It also provides support for student co-curricular and extra-curricular activities, and instructional programs. This fund also provides funding for 14 elementary enrichment teachers, 6 school-based curriculum support positions, and sponsor supplements.

| Budget Summary/ Categories | Salary Improvements (2/3) | Instruction & Operating (1/3) | Total |
|-------------------------------|---------------------------------|-------------------------------------|--------------|
| Beginning Fund Balance | \$ 2,581,666 | \$ 3,109,788 | \$ 5,691,454 |
| Budgeted Revenue | 3,956,948 | 2,068,303 | 6,045,484 |
| Budgeted Expenditures | (1,710,163) | (2,042,339) | (3,752,502) |
| Other Source of Funds | - | 224 | 224 |
| Other Use of Funds | (2,060,000) | (167,026) | (2,227,026) |
| Excess (Deficiency) | 194,328 | (128,148) | 66,180 |
| Ending Fund Balance | \$ 2,775,994 | \$ 2,981,640 | \$ 5,757,634 |

Revenues. Revenues are estimated to be \$6,045,484, a 0.5% decrease for a conservative estimate of investment earnings. No change in sales tax revenues is projected due to recent trends.

Expenditures. Expenditures are estimated at \$3,752,502. A decrease of \$49,898, or 1.3%, in expenditures is estimated.

- Increased salaries and benefits by \$46,766 for the cost of salary supplements to be paid for 22 positions previously paid from ESF funds in the prior year. This increase is offset by the savings of \$66,617 realized from the reduction in the employer contribution rates to state retirement systems.
- The distribution of any increased supplement amount will be based on actual collections and eligible staffing counts at the time the distribution is calculated. An increase in the May 2025 supplement check is not estimated in this fund. The total cost projected to fund employee monthly salary supplements and a portion of the May 14th check is \$1.7 million.

Other Uses of Funds. Budgeted transfers to other funds are \$2,227,026 which is an increase of \$122,685, or 5.8%.

- Health insurance transfers to the General Fund are \$2,060,000, an increase of \$200,000.
- Fund transfers directly to school accounts for annual instructional supply allotments and instructional reimbursements are estimated to be \$167,026, a decrease of \$77,316.

Fund balance. It is projected that revenues will exceed expenditures and other uses of funds by \$66,180, increasing the ending fund balance to \$5,757,634. This balance will fund one year of fund expenditures, including transfers to support the Health Fund.

The restricted fund balance represents the balance of the 2/3rds allocation for employee salary supplements and benefits and is estimated to be \$2,775,994 at year end.

The unassigned fund balance classification represents the remaining 1/3 available for instruction and general operations which is projected to have an ending balance of \$2,981,640.

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. Tax proceeds 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. Tax 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 can be used for other “non-recurring” unrestricted expenditures.

| Budget Summary/ Categories | Salary Reserve (65%) | Excess Salary Reserve (Non- Recurring Costs) | General Operating Support (35%) | Total |
|-------------------------------|-------------------------|--|------------------------------------|--------------|
| Beginning Fund Balance | \$ 3,818,196 | \$ 416,857 | \$ 4,695,193 | \$ 8,930,246 |
| Budgeted Revenue | 3,907,065 | - | 2,194,030 | 6,101,095 |
| Budgeted Expenditures | (2,431,235) | - | (1,481,171) | (3,912,406) |
| Other Source of Funds | - | 2,862,791 | - | - |
| Other Use of Funds | (2,862,791) | (601,000) | (706,102) | (1,307,102) |
| Excess (Deficiency) | (1,386,961) | 2,261,791 | 6,757 | 881,587 |
| Ending Fund Balance | \$ 2,431,235 | \$ 2,779,648 | \$ 4,701,950 | \$ 9,811,833 |

Revenues. Revenues are estimated to be \$6,101,095, with no change in sales tax collections anticipated due to recent trends.

Expenditures. An increase of \$236,735, or 8.4%, in expenditures is estimated that includes expenditures to General Operating Support to Pay and to

- allocate \$50,000 for professional development and supply costs for school mental health counselor, an increase of \$25,000 as a result of limited ESF funds.
- Increased employee salaries and benefits by \$882,344 to continue 13 social emotional mental health (SEMH) counselor positions in schools that were funded with ESF funds last year.
- Employee salary supplements are budgeted to continue at a cost of \$2,301,000,
- and \$530,000 is budgeted to continue the funding of school resource officers in partnership with the Lincoln Parish Sheriff, an increase of \$180,000.

Other Uses of Funds. Fund transfers are budgeted for \$1,307,102 for the following:

- To transfer \$500,000 to the Parishwide Capital Improvements fund, a decrease of \$500,000 from, to transfer \$101,000 to support nursing services in the Medicaid Program, and to continue the transfer of \$706,102 to the Health Fund.

Fund balance. It is projected that revenues will be in excess of expenditures and other financing uses for the current year by \$881,587, increasing fund balance to \$9,811,833.

The restricted fund balance of \$2,431,235 is in accordance with the resolution establishing the reserve to provide secure funding for the 2020 raises. The assigned fund balance is the designation of the excess

salary reserve funds used for one-time costs. The unassigned fund balance of \$4,586,747 is available to support future General Fund and pupil safety and support operations.

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 under the Louisiana School-Based Medicaid program. Program revenues are monitored and paid through the Louisiana Department of Health and Hospitals (LDHH).

| Budget Summary/ Categories | Therapy/Student Support Services | Nursing Services | Total |
|---------------------------------------|---|-----------------------------|--------------|
| Beginning Fund Balance | \$ 756,616 | (\$ 264,193) | \$ 492,423 |
| Budgeted Revenue | 409,054 | 189,819 | 598,873 |
| Budgeted Expenditures | (259,816) | (364,694) | (624,510) |
| Other Source of Funds | - | 367,000 | 367,000 |
| Other Use of Funds | - | - | - |
| Excess (Deficiency) | 149,238 | 192,125 | 341,363 |
| Ending Fund Balance | \$ 905,854 | (\$ 72,068) | \$ 833,786 |

Revenues are estimated to increase by approximately 19.7% or \$98,439, due to the reimbursement for 2022-23 administrative cost not being received in the prior fiscal year from LDHH.

Other Sources of Funds are planned for \$367,000 in operating transfers from the 1993 Ad Valorem (\$266,000) and the 2020 Sales Tax (\$101,000) to support the Medicaid-supported school-based nursing program, due to timing issues in receiving Medicaid reimbursements as well as the nursing program costs outstripping School-Based Medicaid program revenues generated by this service.

Expenditures are estimated to increase by 19.9%, or \$103,643, to increase support for students with individual academic plans.

Fund Balance. It is currently projected that revenues will exceed expenditures by \$341,363. Ending fund balance is estimated to be \$833,786.

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 an 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 in the 2024-25 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 2025. No increases in salary supplements are recommended in this year's budget.

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 parish wide. The amount of these revenues helps to supplement the rising cost of technology in our district. Projected expenditures are \$279,161 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 Maintenance & Improvements | Total |
|-------------------------------|-----------------------|-----------------------------|--------------|---|--------------|
| Beginning Fund Balance | \$ 2,563,381 | \$ 3,078,666 | \$ 1,092,484 | \$ 1,357,108 | \$ 8,091,639 |
| Budgeted Revenue | 2,441,108 | 1,308,492 | 484,106 | 961,219 | 4,924,925 |
| Budgeted Expenditures | (1,693,966) | (30,063) | (279,161) | (80,965) | (2,084,155) |
| Other Source of Funds | - | - | - | - | - |
| Other Use of Funds | - | (1,200,008) | - | (900,000) | (2,100,008) |
| Excess (Deficiency) | 122,129 | 184,067 | 213,811 | (654,789) | (740,762) |
| Ending Fund Balance | \$ 3,310,523 | \$ 2,887,087 | \$ 1,297,429 | \$ 1,337,362 | \$ 8,832,401 |

Revenues are estimated to increase overall by 1.4%, or \$67,334. Property tax revenue will increase approximately \$117,793, or 3.6%, based on recent assessed valuation and collections trends.

Expenditures are estimated to decrease by 53.1%, or \$2,358,181 due to the one-time June salary supplement paid in the prior year being removed from this year's budget.

Other Uses of Funds includes operating transfers for the following:

- Health Insurance program transfer of \$1,200,008, an increase of \$200,000.
- Transfer of \$900,000 to the Parishwide Capital Projects fund, a decrease of \$600,000, to support capital maintenance and improvements.

Fund Balance. It is projected that revenues will exceed expenditures by \$740,762, increasing fund balance to an estimated \$8,832,401 at the end of the year. The restricted fund balance of \$3,310,523 is to support the continued payment of salary supplements include in employee monthly salaries, and the remaining fund balances are fully committed for the activity categories described above and the proposition.

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 be \$5,941,322, with no change in sales tax collections anticipated due to recent trends.

Expenditures are estimated to increase by 0.7%, or \$26,019, to fund increased salaries and benefits by

\$71,726 for the cost of salary supplements to be paid for 22 positions previously paid from ESF funds in the prior year. This increase is offset by the savings of \$66,633 realized from the reduction in the employer contribution rates to state retirement systems.

Other Uses of Funds includes and operating transfer of \$2,395,580, an increase of \$175,588 to the General Fund to cover increased health and dental program costs.

Fund Balance. It is projected that revenues will exceed expenditures and other uses of funds by \$6,543 which will increase the estimated ending fund balance to \$2,965,394 at the end of the fiscal year. The fund balance projected at June 30, 2024, represents a restricted balance of funds retained to ensure the continued payment of the fixed monthly supplement amounts and employee health benefits for approximately 6 months.

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 salary supplement to certified and support employees in November 2024 and May 2025.

Revenues are estimated to be \$6,036,728, with no change in sales tax collections anticipated due to recent trends.

Expenditures are projected to be \$5,175,245, an increase of 0.8%, or \$39,853, to fund increased salaries and benefits by \$140,437 for the cost of salary supplements to be paid for 22 positions previously paid from ESF funds in the prior year. This increase is offset by the savings of \$100,791 realized from the reduction in the employer contribution rates to state retirement systems.

Other Uses of Funds includes a fund transfer for Health Insurance program to the General Fund in the amount of \$1,160,000, an increase of \$200,000 over the previous year.

Fund Balance. It is projected that expenditures will exceed revenues and other uses of funds by \$298,517 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 restricted balance of funds retained to ensure the continued payment of the supplement amounts for the following year. 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)

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 program funds are awarded by the U.S. Department of Education and passed-through and administered by the Louisiana Department of Education (LDOE). Awarded funds 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 2024-25 fiscal year is the final year of these awards. Planned expenditures and revenues anticipated for each of these awards are budgeted as follows, compared to the previous year:

| Program | Prior Year Budget | Current Year Budget | Increase (Decrease) |
|---------------------------------------|--------------------------|----------------------------|----------------------------|
| ESSER Formula (closed 9-30-2022) | \$ - | \$ - | \$ - |
| ESSER Incentive (closed 9-30-2022) | - | - | - |
| ESSER II Formula (closed 9-30-2023) | 1,517,115 | - | (1,517,115) |
| ESSER II Incentive (closed 9-30-2023) | 50,311 | - | (50,311) |
| ESSER III Formula | 6,845,381 | 5,286,094 | (1,559,287) |
| ESSER III Incentive | 411,866 | 212,426 | (199,440) |
| ESSER III EB Interventions | 1,374,244 | 283,360 | (1,090,884) |
| Homeless ARP | 35,953 | - | (35,953) |
| REAL-Time Literacy | 270,000 | - | (270,000) |
| TOTAL PROJECTED EXPENDITURES | \$ 10,504,870 | \$5,781,880 | \$ (4,722,990) |

ESF Fund revenues is estimated to be \$5,781,880 which represents the final balance of ESF funds awarded to the School Board since the start of the Covid pandemic in March 2020. This is a decrease in grant revenue of \$4.7 million over the prior year. These funds must be obligated by no later than September 30, 2024 which is the project end date for all remaining ESF funding awards.

With ESF funds ending 3 months into the budget year, 42 positions previously funded through ESF were removed from the budget by filling position vacancies in other funds, transferring positions to other funding sources, or discontinuing the position as follows:

- 2 part time computer technicians who are transferred to the General Fund
- 13 School-based mental health counselors were transferred to the 2020 Sales Tax fund
- 15 school-based static substitute teacher positions were eliminated and reassigned to the general teacher substitute pool
- 4 English Language Learner teacher positions were transferred to the General Fund
- 2 itinerant bus drivers – one filled a vacating bus driver position and one will remain itinerant in the General Fund to fill the need for substitute drivers.
- 3 school-based lead teachers were transferred to the General Fund
- 2 Preschool teacher and a preschool paraprofessional position transferred to Title I

The following is a summary of the ESF fund expenditures for 2024-25.

- An annual recruitment and retention stipend payment of \$1,800 for certified/professional staff, \$900 for full time Support staff, and \$720 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 \$1.6 million. This is an increase of approximately \$500,000 in cost, and a 50% increase in the stipend payment amount in each employee category.
- The following capital improvement programs related to social distancing, air quality, and contact tracing and security are in the final stages of completion:
 - Replace HVAC units at Hillcrest Elementary Cypress Springs Elementary at an estimated cost of \$190,311.
- Technology purchases for Educational Software, Student chromebooks, 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, Instructional Technology supplies with an estimated cost of \$597,241.
- Completing the installations of air conditioning units on the district's newest buses estimated at \$633,955.
- Purchases of instructional materials, online platforms, supplies and resources and supports for the classroom is estimated at \$282,662.
- Professional Development for site coaching and consultant diversity training with an estimated cost of \$46,000.
- Band Equipment with an estimated cost of \$42,061.
- Final balances of ESF funding allocations to A.E. Phillips and Howard School totaling approximately \$217,000 include instructional professional development, Retention and recruitment stipends, and

- other curriculum and technology materials and supplies and supplies for sanitation.
- Indirect cost transfer to the General Fund of \$588,773.

Administration is managing the remaining ESF funds to ensure the remaining award funds will be expended by the award period end date.

TITLE I PROGRAMS (MAJOR FUND)

Title I program funds are authorized in the ESEA and are designed to support disadvantaged students, student assessment, migratory students, and neglected and delinquent students, and to provide for school improvement. The purpose of Title I is “to provide all children significant opportunity to receive a fair, equitable, and high-quality education, and to close educational achievement gaps.” Services are meant 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 for 2024-25:

| Program | Prior Year Budget | Current Year Budget | Increase (Decrease) |
|-------------------------|--------------------------|----------------------------|----------------------------|
| Title I | \$4,164,772 | \$ 3,786,577 | (\$378,195) |
| Direct Student Services | 26,855 | - | (26,855) |
| ESSA 1003A | 137,906 | 125,012 | (12,894) |
| TOTAL BUDGET | \$4,329,533 | \$ 3,911,589 | (\$417,944) |

Title I budget is shown to have a decrease of \$417,944, but at the time of this budget preparation the state has not released the final allocation for 2024-2025. Adjustments will be made when revised allocations are released. Direct Student Services funding was not renewed for the new year. ESSA 1003A shows a decrease of \$12,894 due to decrease of funding provided to serve Howard school.

Title I will provide continuation funding for two preschool classrooms (2 teachers and 1 paraprofessionals) that were funded with ESF funds in the prior year.

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. The School Food Service Program is projected to operate as a full Community Eligibility Program (CEP) where all students can eat breakfast and lunch at school at no cost to families...for free. In order for students to eat free, the district has to agree to a funding rate which is based on the number of students who qualify for federal assistance programs. The CEP rate is estimated to be 86.79% for the 2024-25 school year, an increase from the prior year’s CEP rate of 83.78%. The School Board’s funding obligation is up to the remaining 13.21%.

Revenues are expected to decrease overall by 0.3%, \$9,525, mostly due to the change in the required state MFP match. Current average free lunch participation across all schools is approximately 61.33%, which means 3,093 students out of 5,043 average students who attend school daily are eating a free lunch. For the free breakfast program, approximately 1,828 students are eating free breakfasts, which is 36.25% of the average daily attendance.

Expenditures are estimated to be \$3,492,379, a decrease of 2.1%, or \$75,455, as a result of eliminating equipment purchases from the current budget.

Other Sources of Funds are budgeted for the program to receive an operating transfer in the amount of \$350,000 from the General Fund to support program options for the budget year.

Fund Balance. Expenditures are estimated to exceed Revenues by \$226,649, reducing ending fund balance to an estimated \$695,688. Therefore, the fund balance will be used to support operations for the

budget year. Ending fund balance is estimated to be \$695,688 which represents approximately 2.5 months of operating expenditures.

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 2024-25 budgets for these grants are as follows, compared to the previous year:

| Program | Prior Year Budget | Current Year Budget | Increase (Decrease) |
|------------------------|--------------------------|----------------------------|----------------------------|
| IDEA Part B | \$ 2,102,909 | \$ 1,508,719 | \$ (594,190) |
| IDEA Preschool | 84,083 | 43,540 | (40,543) |
| IDEA 611 Set Aside | 4,730 | 11,218 | 6,488 |
| IDEA 619 Set Aside | 7,492 | 4,000 | (3,492) |
| SWD Transition DI Fund | 117,684 | - | (117,684) |
| TOTAL BUDGET | \$ 2,316,898 | \$ 1,567,477 | \$ (749,421) |

At the time the beginning budget was prepared, the State had not released the full funding for Special Education Program as they are awaiting the final awards from the U.S. Department of Education in the Fall. Therefore, only programs that are known are included in the budget at this time.

EARLY CHILDHOOD PROGRAM

Early Childhood Program fund accounts for funding from two state sources. The LA-4 Preschool-State funding is paid as a reimbursement at a rate of \$5,580 per child for those students who maintain 74% attendance. Eligible reimbursements are only for children whose households qualify based on income for free and reduced priced meals. The State 8G Early Childhood grant funds staff for one preschool classroom. The remaining preschool classrooms/seats are funded through Title I.

The anticipated 2024-25 budgets for these grants are as follows:

| Program | Prior Year Budget | Current Year Budget | Increase (Decrease) |
|-------------------------------|--------------------------|----------------------------|----------------------------|
| LA-4 Preschool - State | \$ 409,014 | \$ 350,000 | \$ (59,014) |
| 8G Early Childhood | 94,393 | 92,500 | (1,893) |
| TOTAL PROJECTED AWARDS | \$ 503,407 | \$ 442,500 | \$ (60,907) |

The LA-4 Preschool-State budget is a conservative estimate based on funding approximately 63 seats; this is a reduction from the average of 74 seats funded in the prior year. The state does not allocate funding for early childhood education in the MFP formula.

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 2024-25 budgeted expenditures and federal reimbursement revenue for these grants are as follows:

| Program | Prior Year Budget | Current Year Budget | Increase (Decrease) |
|---|--------------------------|----------------------------|----------------------------|
| Carl Perkins (Vocational Programs – Fed.) | \$ 79,784 | \$ 68,461 | \$ (11,323) |
| Title III | 30,633 | 40,049 | 9,416 |
| Title V-Rural Education Achievement Prog (REAP) | 64,698 | 61,550 | (3,148) |
| Title II | 253,759 | 280,029 | (26,270) |
| Title IVA SSAE | 256,563 | 305,507 | 48,944 |
| U.S. Dept of Justice Cops Grant | 500,000 | 295,438 | (204,562) |
| TOTAL PROJECTED AWARDS | \$ 1,185,437 | \$ 1,051,034 | \$ (134,403) |

Title II: Programs for teachers, principals, and school leaders; literacy; and American history and civics education. • Title III: Programs to support English language acquisition for English learners. • Title IV: Programs to support a well-rounded education, safe and healthy students, and technology; afterschool instruction and care; family engagement in education; and various national activities. • Title V: Programs to support rural education.

PARISHWIDE MAINTENANCE FUND (FIVE-MILL)

Revenue is derived from a 4.92 millage levied parish wide. 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 be \$2.8 million, which is an increase of 2.1%, or \$59,035, based on previous trends. Funds are allocated annually from Five-Mill directly 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 \$2.3 million.

Other Uses of Funds includes a transfer of funds totaling \$61,960 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 \$437,514 which will increase the ending fund balance to approximately \$3.04 million. This balance is committed for facility and equipment maintenance and will sustain up to 16 months of operations in this fund.

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 2022 at the rate of 2.53 and will expire with the collection of the year 2033 taxes.

Revenues are estimated to be \$946,189, which is an increase of 15.6%, or \$127,705, based on previous trends in property tax assessments and collections and the increase in the millage rate from 2.33 to 2.61 as authorized by voters.

Expenditures are estimated at \$962,075, no change from the prior year, for payment of utilities of school facilities in the district.

Other Source of Funds includes a transfer from the 1993 Ad Valorem fund of \$110,000 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 \$94,114. Ending fund balance is fully committed for payment of utilities and maintenance should fund be available at \$266,346.

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 be \$262,882, which is a decrease of 0.7% due to conservative estimates for investment income. No increase is expected in ad valorem revenue.

Expenditures are estimated at 213,328 which is a decrease of 36.0% due to completion of facility improvements in the prior year.

Fund Balance. It is projected that revenues will exceed expenditures by \$44,606, adding to the current fund balance. Ending fund balance is estimated to be \$448,359.

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 be \$143,191 which is a 3.1% increase, or \$4,283, based on previous trends in property tax assessments and collections.

Expenditures are estimated to be even at \$217,847. After funding the estimated cost of utilities for the entire fiscal year, a budget amount of \$99,747 to complete the installation a new playground equipment this year.

Fund Balance. It is projected that expenditures will exceed revenues by \$74,656, reducing the current fund balance to \$177,631 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 be \$161,365 which is a 4.1% increase, or \$6,412, based on previous trends in property tax assessments and collections.

Expenditures are budgeted even at \$229,733. 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 8.5 months of utilities this next year, with the remaining 3.5 months being paid from an operating transfer of \$90,000 from the 1993 Ad Valorem fund.

Fund Balance. Expenditures are expected to exceed revenues by \$21,632, reducing the current fund balance to \$51,633 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 Simsboro No. 3 in 2020 is due to the addition of a preschool classroom. The increased enrollment in Choudrant School District No. 6 in 2021 is due to the relocation of three preschool classrooms to Choudrant Elementary that were previously at Lincoln Parish Early Childhood Center in Ruston School District No. 1 in 2020, in addition to increased elementary enrollments from increased residential housing developments in the community. Other parish wide supported school enrollments are from partner schools: A.E. Phillips Laboratory School, Louisiana Tech University, and Howard School, Louisiana Methodist Children’s and Family Services.

**Five-Year History of Student Enrollment by District
February 1st**

(Source: Louisiana Department of Education)

| School District Zones | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 5-Year Change |
|-------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------------|
| Ruston No. 1 | 4,073 | 4,014 | 3,809 | 3,768 | 3,721 | 3,682 | (391) |
| Simsboro No. 3 | 525 | 546 | 554 | 548 | 531 | 541 | 16 |
| Dubach No. 5 | 148 | 152 | 139 | 121 | 142 | 135 | (13) |
| Choudrant No. 6 | 780 | 778 | 830 | 891 | 914 | 944 | 164 |
| Parishwide- Other Supported Schools | 499 | 491 | 469 | 473 | 496 | 506 | 7 |
| Parishwide- Homebound | 29 | 31 | 18 | 17 | 7 | 1 | (28) |
| Total | 6,054 | 6,012 | 5,819 | 5,818 | 5,811 | 5,809 | (245) |

GENERAL COMMENTS

The budget projects total revenue sources of approximately \$104,852,258 and total expenditures of approximately \$94,218,207 for all operations of the school board for 2024-25. This is a projected excess of total revenues over total expenditures of \$10,634,051, before net transfers of \$6,502,368 to Schools, Parishwide Capital Projects, and other LEAs through the Louisiana Department of Education. With the net increase in fund balances from operations being \$4,131,683 after transfers, the total combined fund balance is projected to be \$59,290,225 at fiscal year-end. A portion of this projected fund balance is restricted in use from declarations made in taxing propositions or designations made by the School Board for exposure to future potential liabilities. The amount of the total estimated ending fund balance classified for restricted purposes is \$23.72 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 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.

The federal Education Stabilization Fund (ESF) award period will expire mid-year in 2024-25 and transitioning from use of these funds will impact the 2024-25 and 2025-26 fiscal year budgets. The conservation of the School Board's local resources by administrative staff in most recent years leading up to the end of the ESF award period has enabled the district to transition funding of staff positions paid with ESSER funding to other district general and special revenue fund budgets in the 2024-25 budget. Additional transitioning of curriculum and instructional support resources will impact the 2025-26 fiscal year budget. Administration continues to make plans to fully transition away from ESF funding for the 2025-26 fiscal year while continuing focus on its mission objectives, benchmark and goal-setting, and implementing strategies to fulfill its strategic plan and sustain the highest quality instructional programs, student services, resources and facilities for student and staff.

Respectfully Submitted,

Ricky Durrett

Ricky Durrett
Superintendent

Respectfully Submitted,

Juanita H. Duke

Juanita H. Duke, CPA
Chief Financial Officer

**Lincoln Parish School Board
Ruston, Louisiana**

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LINCOLN PARISH SCHOOL BOARD

Ruston, Louisiana

BEGINNING BUDGET SUMMARY

General Fund and Special Revenue Fund Types

For the Year Ending June 30, 2025

| | ESTIMATED | | | | | | ESTIMATED |
|--|---|-----------------------|----------------------|----------------------|------------------------|------------------------|---|
| | BEGINNING FUND BALANCE July 1, 2024 | REVENUES | EXPENDITURES | OTHER SOURCES | OTHER (USES) | EXCESS (DEFICIENCY) | ENDING FUND BALANCE June 30, 2025 |
| GENERAL FUND (Major Fund) | | | | | | | |
| General Accounts | \$ 6,367,348 | \$ 43,558,212 | \$ 49,360,123 | \$ 13,073,044 | \$ (5,250,282) | \$ 2,020,851 | \$ 8,388,199 |
| 1993 Ad Valorem Tax | 6,673,139 | 5,541,629 | 3,670,054 | - | (1,589,494) | 282,081 | 6,955,220 |
| 1967 Sales Tax | 5,805,341 | 6,051,840 | 2,720,303 | - | (3,537,265) | (205,728) | 5,599,613 |
| 1979 Sales Tax | 5,691,454 | 6,045,484 | 3,752,502 | 224 | (2,227,026) | 66,180 | 5,757,634 |
| 2020 Sales Tax | 8,930,246 | 6,101,095 | 3,912,406 | - | (1,307,102) | 881,587 | 9,811,833 |
| Medicaid Programs | 492,423 | 598,873 | 624,510 | 367,000 | - | 341,363 | 833,786 |
| TOTAL GENERAL FUND (Major Fund) | 33,959,952 | 67,897,133 | 64,039,898 | 13,440,268 | (13,911,169) | 3,386,334 | 37,346,286 |
| SPECIAL REVENUE FUNDS | | | | | | | |
| 2000 Ad Valorem Fund (Major Fund) | 8,091,639 | 4,924,925 | 2,084,155 | - | (2,100,008) | 740,762 | 8,832,401 |
| 1993 Sales Tax | 2,958,851 | 5,941,322 | 3,539,199 | - | (2,395,580) | 6,543 | 2,965,394 |
| 2000 Sales Tax | 5,762,293 | 6,036,728 | 5,175,245 | - | (1,160,000) | (298,517) | 5,463,776 |
| <i>Grant Funds:</i> | | | | | | | |
| Title I Programs (Major Fund) | - | 3,761,589 | 3,711,672 | 150,000 | (199,917) | - | - |
| Education Stabilization Funds | - | 5,781,880 | 5,193,107 | - | (588,773) | - | - |
| School Food Service | 922,337 | 2,916,351 | 3,493,000 | 350,000 | - | (226,649) | 695,688 |
| Special Education | - | 1,769,477 | 1,642,374 | - | (127,103) | - | - |
| Early Childhood Program | - | 442,500 | 442,500 | - | - | - | - |
| Special Programs - Federal | - | 1,044,584 | 951,406 | 98,479 | (191,657) | - | - |
| <i>Maintenance and Operating Funds:</i> | | | | | | | |
| Parishwide Maintenance Fund | 2,605,197 | 2,822,142 | 2,322,668 | - | (61,960) | 437,514 | 3,042,711 |
| Ruston School District. No. 1 | 172,232 | 946,189 | 962,075 | 110,000 | - | 94,114 | 266,346 |
| Simsboro School District No. 3 | 403,753 | 262,882 | 213,328 | - | (4,948) | 44,606 | 448,359 |
| Dubach School District No. 5 | 252,287 | 143,191 | 217,847 | - | - | (74,656) | 177,631 |
| Choudrant School District No. 6 | 30,001 | 161,365 | 229,733 | 90,000 | - | 21,632 | 51,633 |
| TOTAL SPECIAL REVENUE FUNDS | 21,198,591 | 36,955,125 | 30,178,309 | 798,479 | (6,829,946) | 745,349 | 21,943,940 |
| GRAND TOTALS | \$ 55,158,542 | \$ 104,852,258 | \$ 94,218,207 | \$ 14,238,747 | \$ (20,741,115) | \$ 4,131,683 | \$ 59,290,225 |

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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, 2025

| Total Operating Budget by Function | | | |
|---|----------------------|----------------------------|----------------------|
| | General Fund | Special Revenue Fund | Total |
| Revenues | | | |
| Sales Tax Revenues | \$ 17,466,834 | \$ 11,644,556 | \$ 29,111,390 |
| Property Tax Revenues | 10,538,995 | 8,673,235 | 19,212,230 |
| State Minimum Foundation Program | 35,336,518 | 37,868 | 35,374,386 |
| Investment earnings | 1,120,866 | 856,025 | 1,976,891 |
| Other State and Local Revenues | 3,433,920 | 593,428 | 4,027,348 |
| Federal Revenues | - | 15,150,013 | 15,150,013 |
| Total Revenues | <u>67,897,133</u> | <u>36,955,125</u> | <u>104,852,258</u> |
| Expenditures | | | |
| Regular Programs | 24,307,624 | 4,619,436 | 28,927,060 |
| Special Education Programs | 6,937,501 | 2,018,207 | 8,955,708 |
| Vocational Education Programs | 2,405,417 | 460,239 | 2,865,656 |
| Other Instructional Programs | 2,001,383 | 1,036,328 | 3,037,711 |
| Special Programs | 1,006,451 | 2,414,045 | 3,420,496 |
| Pupil Support Services | 5,417,677 | 1,559,887 | 6,977,564 |
| Instructional Staff Services | 2,807,949 | 4,647,548 | 7,455,497 |
| General Administration | 1,636,971 | 360,271 | 1,997,242 |
| School Administration | 4,392,334 | 1,529,019 | 5,921,353 |
| Business Services | 1,202,386 | 182,719 | 1,385,105 |
| Maintenance of Plant | 4,319,511 | 4,758,394 | 9,077,905 |
| Student Transportation Services | 4,906,256 | 823,994 | 5,730,250 |
| Central Services | 1,130,743 | 320,789 | 1,451,532 |
| Child Nutrition Services | 1,204,765 | 4,102,693 | 5,307,458 |
| Community Services | 35,229 | - | 35,229 |
| Debt Services | 500 | - | 500 |
| Facility Acquisition & Construction | 327,201 | 1,344,740 | 1,671,941 |
| Total Expenditures | <u>64,039,898</u> | <u>30,178,309</u> | <u>94,218,207</u> |
| Other Sources and (Uses) of Funds | | | |
| Operating Transfers In | 551,863 | 798,479 | 1,350,342 |
| Operating Transfers (Out) | (1,995,448) | (1,116,908) | (3,112,356) |
| Local Funds Transfer to Other LEAs | (4,740,354) | - | (4,740,354) |
| Indirect Cost | 957,450 | (957,450) | - |
| Health Insurance Prg Transfers (Net) | 4,755,588 | (4,755,588) | - |
| Total Other Sources and (Uses) | <u>(470,901)</u> | <u>(6,031,467)</u> | <u>(6,502,368)</u> |
| NET CHANGE IN FUND BALANCE | 3,386,334 | 745,349 | 4,131,683 |
| Beginning Fund Balance | <u>33,959,952</u> | <u>21,198,591</u> | <u>55,158,542</u> |
| Ending Fund Balance | <u>\$ 37,346,286</u> | <u>\$ 21,943,940</u> | <u>\$ 59,290,225</u> |

Lincoln Parish School Board
Ruston, Louisiana
BEGINNING BUDGET
COMBINED BUDGET SUMMARY
General Fund and Special Revenue Fund
For the Fiscal Year Ending June 30, 2025

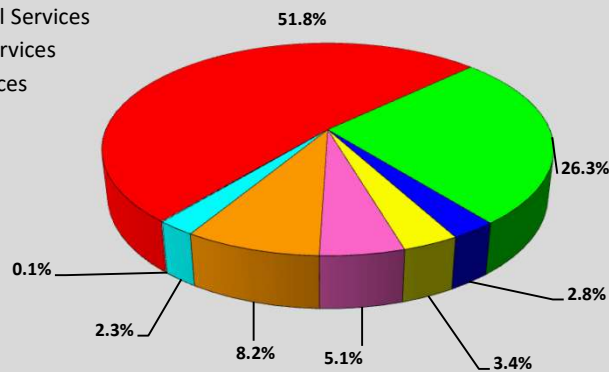
Total Operating Expenditures by Object

The School System's major expenditures are salaries and employee benefits making up 78.1% of the total budget. Supplies which include textbooks and consumables make up 8.2% of the budget. Other Purchased Services makes up 5.1%, Purchased Property Services is 3.4%, and Purchased Professional Services is 2.8%. Lastly, Property makes up 2.3% and Other Objects is 0.1%. The total budgeted expenditures by object are as follows:

| | General Fund | Special Revenue Fund | Total |
|---------------------------------|----------------------|----------------------------|----------------------|
| Salaries | \$ 34,453,843 | \$ 14,391,409 | \$ 48,845,252 |
| Employee Benefits | 20,643,970 | 4,101,909 | 24,745,879 |
| Purchased Professional Services | 1,297,833 | 1,322,399 | 2,620,232 |
| Purchased Property Services | 714,113 | 2,492,784 | 3,206,897 |
| Other Purchased Services | 3,852,861 | 943,406 | 4,796,267 |
| Supplies | 2,355,446 | 5,384,691 | 7,740,137 |
| Property | 640,108 | 1,531,518 | 2,171,626 |
| Other Objects | 81,724 | 10,193 | 91,917 |
| Total Expenditures | \$ 64,039,898 | \$ 30,178,309 | \$ 94,218,207 |

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, 2025

| Summary of Projected Ending Fund Balance Designations | | | |
|--|----------------------|----------------------|----------------------|
| | General | Special | |
| | Fund | Revenue | Fund |
| | Fund | Fund | Total |
| Restricted-Salary Supplements/Benefits | \$ 10,806,842 | \$ 11,739,693 | \$ 22,546,535 |
| Restricted-School Food Service | - | 695,688 | 695,688 |
| Restricted-Federal, State and Local Grants | 488,232 | - | 488,232 |
| Committed-Retiree Insurance | - | 2,887,087 | 2,887,087 |
| Committed-Technology | - | 1,297,429 | 1,297,429 |
| Committed-Operations & Maintenance | - | 4,824,042 | 4,824,042 |
| Assigned - Nonrecurring Expense | 2,768,505 | - | 2,768,505 |
| Assigned - Claims and Loss Retention | 200,000 | 500,000 | 700,000 |
| Unassigned | <u>23,057,361</u> | <u>-</u> | <u>23,057,361</u> |
| Total Fund Balance-Ending | <u>\$ 37,320,940</u> | <u>\$ 21,943,940</u> | <u>\$ 59,264,879</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, 2025

| Summary by Function | | | | |
|--|----------------------------|---------------------------------------|--------------------------------|-------------------|
| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
| Revenues | | | | |
| Sales Tax Revenues | \$ 17,468,083 | \$ 14,497,082 | \$ 17,466,834 | 0.0% |
| Property Tax Revenues | 10,273,366 | 10,189,031 | 10,538,995 | 2.6% |
| State Minimum Foundation Program | 34,820,882 | 28,850,043 | 35,336,518 | 1.5% |
| Investment Earnings | 1,268,515 | 1,267,657 | 1,120,866 | -11.6% |
| Other State and Local Revenues | <u>3,763,354</u> | <u>3,363,166</u> | <u>3,433,920</u> | -8.8% |
| Total Revenues | 67,594,200 | 58,168,403 | 67,897,133 | 0.4% |
| Expenditures | | | | |
| Regular Programs | 23,765,839 | 18,908,130 | 24,307,624 | 2.3% |
| Special Education Programs | 6,873,007 | 5,566,493 | 6,937,501 | 0.9% |
| Vocational Education Programs | 2,368,373 | 1,756,121 | 2,405,417 | 1.6% |
| Other Instructional Programs | 2,016,229 | 1,663,801 | 2,001,383 | -0.7% |
| Special Programs | 872,851 | 716,495 | 1,006,451 | 15.3% |
| Pupil Support Services | 4,409,992 | 3,728,012 | 5,417,677 | 22.9% |
| Instructional Staff Services | 2,869,924 | 2,397,677 | 2,807,949 | -2.2% |
| General Administration | 1,630,843 | 1,443,342 | 1,636,971 | 0.4% |
| School Administration | 4,362,793 | 3,934,964 | 4,392,334 | 0.7% |
| Business Services | 1,163,232 | 822,683 | 1,202,386 | 3.4% |
| Maintenance of Plant | 4,058,456 | 3,623,928 | 4,319,511 | 6.4% |
| Student Transportation Services | 4,939,598 | 4,316,553 | 4,906,256 | -0.7% |
| Central Services | 1,101,869 | 987,138 | 1,130,743 | 2.6% |
| Child Nutrition Services | 1,133,325 | 1,017,567 | 1,204,765 | 6.3% |
| Community Services | 33,500 | 32,295 | 35,229 | 5.2% |
| Debt Services | 500 | - | 500 | 100.0% |
| Facility Acquisition & Construction | <u>77,883</u> | <u>253,931</u> | <u>327,201</u> | 320.1% |
| Total Expenditures | 61,678,214 | 51,169,130 | 64,039,898 | 3.8% |
| Other Sources and (Uses) of Funds | | | | |
| Operating Transfers In | 288,689 | 146,864 | 551,863 | 91.2% |
| Operating Transfers (Out) | (2,164,744) | (1,831,315) | (1,995,448) | -7.8% |
| Local Funds Transfer to Other LEAs | (4,964,163) | (4,258,839) | (4,740,354) | -4.5% |
| Indirect Costs | 1,590,843 | 1,347,041 | 957,450 | -39.8% |
| Health Insurance Transfers (Net) | <u>3,793,794</u> | <u>3,292,000</u> | <u>4,755,588</u> | 25.4% |
| Total Other Sources and (Uses) | <u>(1,455,581)</u> | <u>(1,304,249)</u> | <u>(470,901)</u> | -67.6% |
| NET CHANGE IN FUND BALANCE | 4,460,405 | 5,695,024 | 3,386,334 | -24.1% |
| Beginning Fund Balance | <u>29,499,547</u> | <u>29,499,547</u> | <u>33,959,952</u> | 15.1% |
| Ending Fund Balance | <u>\$ 33,959,952</u> | <u>\$ 35,194,571</u> | <u>\$ 37,346,286</u> | 10.0% |

Lincoln Parish School Board
Ruston, Louisiana
BEGINNING BUDGET
GENERAL FUND - COMBINED (MAJOR FUND)
For the Year Ending June 30, 2025

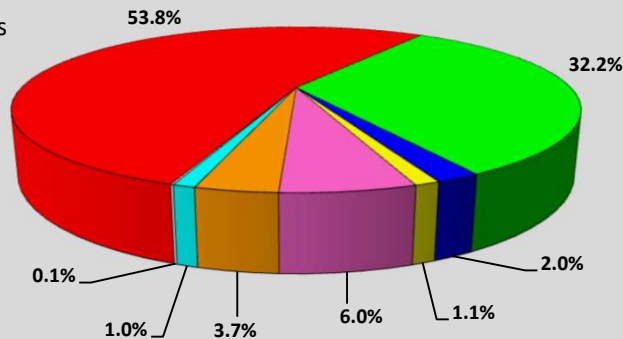
Summary of Expenditures by Object

The School System's major expenditures in the General Fund Accounts are salaries and employee benefits which is 86.0% of the total budget. Other Purchased Services is 6.0%, and Supplies which include textbooks and consumables are 3.7%. Purchased Professional Services are 2.0% of the budget, Purchased Property Services is 1.1%, and Property is 1.0%, with Other Objects at 0.1%. The total budgeted expenditures by object are as follows:

| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
|---------------------------------|----------------------------|---------------------------------------|--------------------------------|-------------------|
| Salaries | \$ 33,400,211 | \$ 27,433,044 | \$ 34,453,843 | 3.2% |
| Employee Benefits | 19,748,480 | 17,194,296 | 20,643,970 | 4.5% |
| Purchased Professional Services | 1,325,464 | 854,770 | 1,297,833 | -2.1% |
| Purchased Property Services | 494,394 | 588,732 | 714,113 | 44.4% |
| Other Purchased Services | 3,599,868 | 3,164,341 | 3,852,861 | 7.0% |
| Supplies | 2,112,805 | 1,010,410 | 2,355,446 | 11.5% |
| Property | 915,268 | 851,738 | 640,108 | -30.1% |
| Other Objects | 81,724 | 71,799 | 81,724 | 0.0% |
| Total Expenditures | \$ 61,678,214 | \$ 51,169,130 | \$ 64,039,898 | 3.8% |

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, 2025

| Summary of Ending Fund Balance Designations | | | | |
|--|----------------------------|----------------------|--------------------------------|-------------------|
| | Final Budget 2023-24 | Actual* 2021-22 | Beginning Budget 2024-25 | Percent Change |
| Restricted-Salary Supplements/Benefits | \$ 12,205,203 | \$ 10,173,243 | \$ 10,806,842 | -11.5% |
| Restricted-Foundation Grants | 50,950 | 81,803 | - | -100.0% |
| Restricted-Instructional Programs | 83,902 | 988,331 | 428,793 | 411.1% |
| Restricted-State Grants | 80,992 | 93,881 | 59,439 | -26.6% |
| Assigned-Nonrecurring Expense | 416,857 | 1,429,405 | 2,768,505 | 564.1% |
| Assigned-Claims Retention | 200,000 | 200,000 | 200,000 | 0.0% |
| Unassigned | <u>20,922,048</u> | <u>21,238,946</u> | <u>23,057,361</u> | 10.2% |
| Total Fund Balance-Ending | <u>\$ 33,959,952</u> | <u>\$ 34,205,609</u> | <u>\$ 37,320,940</u> | 9.9% |
| PERCENT EXPENDITURES TO FUND BALANCE-UNASSIGNED | | | | |
| | | 41.5% | 36.0% | |
| PERCENT EXPENDITURES TO TOTAL FUND BALANCE-ENDING | | | | |
| | | 66.8% | 58.3% | |

Lincoln Parish School Board
Ruston, Louisiana
BEGINNING BUDGET
GENERAL FUND COMBINING - GENERAL ACCOUNTS
For the Year Ending June 30, 2025

| Summary by Function | | | | |
|--|----------------------------|---------------------------------------|--------------------------------|-------------------|
| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
| Revenues | | | | |
| Property Tax Revenues | \$ 5,040,959 | \$ 5,003,342 | \$ 5,163,924 | 2.4% |
| State Minimum Foundation Program | 34,820,882 | 28,850,043 | 35,336,518 | 1.5% |
| Investment Earnings | 235,626 | 234,768 | 211,926 | -10.1% |
| Other State and Local Revenues | 3,275,278 | 2,934,640 | 2,845,844 | -13.1% |
| Federal Revenues | - | 1,424 | - | 0.0% |
| Total Revenues | <u>43,372,745</u> | <u>37,024,217</u> | <u>43,558,212</u> | 0.4% |
| Expenditures | | | | |
| Regular Programs | 19,153,535 | 15,405,533 | 19,420,442 | 1.4% |
| Special Education Programs | 5,978,464 | 4,826,207 | 6,060,708 | 1.4% |
| Vocational Education Programs | 2,131,693 | 1,551,662 | 2,173,471 | 2.0% |
| Other Instructional Programs | 1,374,811 | 1,185,887 | 1,374,671 | 0.0% |
| Special Programs | 817,996 | 670,895 | 860,591 | 5.2% |
| Pupil Support Services | 3,323,152 | 2,842,005 | 3,334,917 | 0.4% |
| Instructional Staff Services | 1,955,330 | 1,624,810 | 1,899,698 | -2.8% |
| General Administration | 1,119,745 | 1,024,250 | 1,107,618 | -1.1% |
| School Administration | 3,908,115 | 3,513,997 | 3,946,543 | 1.0% |
| Business Services | 1,083,624 | 759,106 | 1,088,770 | 0.5% |
| Maintenance of Plant | 1,947,781 | 1,658,150 | 2,048,419 | 5.2% |
| Student Transportation Services | 3,623,129 | 3,075,694 | 3,791,435 | 4.6% |
| Central Services | 1,024,613 | 914,236 | 1,055,025 | 3.0% |
| Child Nutrition Services | 764,902 | 698,508 | 841,273 | 10.0% |
| Community Services | 33,500 | 32,295 | 35,229 | 5.2% |
| Debt Services | 500 | - | 500 | 0.0% |
| Facility Acquisition & Construction | 71,360 | 247,782 | 320,813 | 349.6% |
| Total Expenditures | <u>48,312,250</u> | <u>40,031,017</u> | <u>49,360,123</u> | 2.2% |
| Other Sources and (Uses) of Funds | | | | |
| Operating Transfers In | 187,465 | 145,407 | 184,639 | -1.5% |
| Operating Transfers (Out) | (198,417) | (159,155) | (509,928) | 157.0% |
| Local Funds Transfer to Other LEAs | (4,964,163) | (4,258,839) | (4,740,354) | -4.5% |
| Indirect Cost Transfers In | 1,590,843 | 1,347,041 | 957,450 | -39.8% |
| Health Insurance Transfers In (Net) | 10,369,161 | 8,618,035 | 11,930,955 | 15.1% |
| Total Other Sources and (Uses) | <u>6,984,889</u> | <u>5,692,489</u> | <u>7,822,762</u> | 12.0% |
| NET CHANGE IN FUND BALANCE | 2,045,384 | 2,685,689 | 2,020,851 | -1.2% |
| Beginning Fund Balance | <u>4,321,964</u> | <u>4,321,964</u> | <u>6,367,348</u> | 47.3% |
| Ending Fund Balance | <u>\$ 6,367,348</u> | <u>\$ 7,007,653</u> | <u>\$ 8,388,199</u> | 31.7% |

Lincoln Parish School Board
Ruston, Louisiana
BEGINNING BUDGET
GENERAL FUND COMBINING - GENERAL ACCOUNTS
For the Year Ending June 30, 2025

Summary of Expenditures by Object

The School System's major expenditures are salaries and employee benefits making up 91.1% of the total General Operating Account budget. Other Purchases Services make up 2.8% followed by Supplies at 2.7%. Purchased Professional Services are 1.6% of the budget; Purchase Property Services are 1.4% and Property and Other Objects are each 0.2%. The total budgeted expenditures by object are as follows:

| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
|---------------------------------|----------------------------|------------------------------------|--------------------------------|-------------------|
| Salaries | \$ 26,407,503 | \$ 21,565,935 | \$ 26,769,501 | 1.4% |
| Employee Benefits | 17,512,640 | 15,295,594 | 18,232,135 | 4.1% |
| Purchased Professional Services | 847,470 | 499,550 | 783,685 | -7.5% |
| Purchased Property Services | 467,759 | 565,302 | 680,959 | 45.6% |
| Other Purchased Services | 1,585,406 | 1,257,215 | 1,367,100 | -13.8% |
| Supplies | 1,329,640 | 775,622 | 1,354,911 | 1.9% |
| Property | 80,108 | - | 90,108 | 12.5% |
| Other Objects | 81,724 | 71,799 | 81,724 | 0.0% |
| Total Expenditures | <u>\$ 48,312,250</u> | <u>\$ 40,031,017</u> | <u>\$ 49,360,123</u> | 2.2% |

Summary of Ending Fund Balance Designations

| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
|---|----------------------------|------------------------------------|--------------------------------|-------------------|
| Restricted - Foundation Grants | \$ 50,950 | \$ 81,803 | \$ - | -100.0% |
| Restricted - Instructional Programs | 83,902 | 750,309 | 428,793 | 411.1% |
| Restricted - State Grants Pupil Support | 80,992 | 93,881 | 59,439 | -26.6% |
| Assigned - Claims Retention | 200,000 | 200,000 | 200,000 | 0.0% |
| Unassigned | 5,951,504 | 5,881,660 | 7,699,967 | 29.4% |
| Total Fund Balance-Ending | <u>\$ 6,367,348</u> | <u>\$ 7,007,653</u> | <u>\$ 8,388,199</u> | 31.7% |

001 - General Fund Accounts
024 - TASC (Truancy Grant)
028 - Education Excellence Fund
039 - Career Development Funds
040 - Supplemental Course Academy
041 - State Sp Ed Class Camera Funds

053 - School Gardens
064 - Lincoln Health Foundation
065 - Liability Retention
097/098 - State Non Public Textbooks
147 - Project Lead The Way
200 - Act 397 RHS Facility Improv

Lincoln Parish School Board
Ruston, Louisiana
BEGINNING BUDGET
GENERAL FUND COMBINING - 1993 AD VALOREM
For the Year Ending June 30, 2025

| Summary by Function | | | | |
|--|----------------------------|---------------------------------------|--------------------------------|-------------------|
| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
| Revenues | | | | |
| Property Tax Revenues | \$ 5,232,407 | \$ 5,185,689 | \$ 5,375,071 | 2.7% |
| Investment Earnings | 189,270 | 189,270 | 166,558 | -12.0% |
| Other State and Local Revenues | - | - | - | 0.0% |
| Total Revenues | <u>5,421,677</u> | <u>5,374,959</u> | <u>5,541,629</u> | 2.2% |
| Expenditures | | | | |
| Regular Programs | 515,223 | 103,017 | 863,902 | 67.7% |
| Special Education Programs | 15,378 | 14,143 | 15,378 | 0.0% |
| Vocational Education Programs | 3 | 3 | 3 | 0.0% |
| Other Instructional Programs | 9,846 | 9,846 | 9,846 | 0.0% |
| Special Programs | 236 | 236 | 236 | 0% |
| Pupil Support Services | 126,491 | 126,071 | 132,318 | 4.6% |
| Instructional Staff Services | 19,889 | 19,891 | 19,889 | 0.0% |
| General Administration | 438,142 | 357,576 | 456,298 | 4.1% |
| School Administration | 83 | 83 | 83 | 0.0% |
| Business Services | 4,566 | 3,866 | 4,566 | 0.0% |
| Maintenance of Plant | 1,382,178 | 1,359,472 | 1,407,349 | 1.8% |
| Student Transportation Services | 910,663 | 901,807 | 709,406 | -22.1% |
| Central Services | - | - | - | 0.0% |
| Child Nutrition Services | 49,102 | 49,102 | 50,780 | 3.4% |
| Community Services | - | - | - | 0.0% |
| Facility Acquisition & Construction | - | - | - | 0.0% |
| Total Expenditures | <u>3,471,800</u> | <u>2,945,113</u> | <u>3,670,054</u> | 5.7% |
| Other Sources and (Uses) of Funds | | | | |
| Operating Transfers In | - | - | - | 0.0% |
| Operating Transfers (Out) | (454,320) | (454,321) | (717,494) | 57.9% |
| Health Insurance Transfers (Out) | (672,000) | (560,000) | (872,000) | 29.8% |
| Total Other Sources and (Uses) | <u>(1,126,320)</u> | <u>(560,000)</u> | <u>(1,589,494)</u> | 41.1% |
| NET CHANGE IN FUND BALANCE | 823,557 | 1,869,846 | 282,081 | -65.7% |
| Beginning Fund Balance | <u>5,849,582</u> | <u>5,849,582</u> | <u>6,673,139</u> | 14.1% |
| Ending Fund Balance | <u>\$ 6,673,139</u> | <u>\$ 7,719,428</u> | <u>\$ 6,955,220</u> | 4.2% |

Lincoln Parish School Board
Ruston, Louisiana
BEGINNING BUDGET
GENERAL FUND COMBINING - 1993 AD VALOREM
For the Year Ending June 30, 2025

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 49.9% of the total operating budget. Salary and Employee Benefits is primarily for worker's compensation benefits at 7.3%. Supplies which include the cost of utilities and supply allocations to schools make up 22.0% of the budget; Purchased Professional Services is 7.3%, Purchased Property Services is 0.1%, and Property is 15.0% for bus replacements. Operating transfers of \$1.59 million are budgeted to support the group health insurance program, Medicaid nursing services, and to transfer allocations to schools to support school-level instructional programs. The total budgeted expenditures by object are as follows:

| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
|---------------------------------|----------------------------|---------------------------------------|--------------------------------|-------------------|
| Salaries | \$ 4,000 | \$ 3,667 | \$ 4,000 | 0.0% |
| Employee Benefits | 205,338 | 180,876 | 210,286 | 2.4% |
| Purchased Professional Services | 266,149 | 184,882 | 266,649 | 0.2% |
| Purchased Property Services | 2,844 | 2,373 | 2,844 | 0.0% |
| Other Purchased Services | 1,552,180 | 1,540,939 | 1,830,588 | 17.9% |
| Supplies | 606,129 | 197,216 | 805,687 | 32.9% |
| Property | 835,160 | 835,160 | 550,000 | -34.1% |
| Other Objects | - | - | - | 0.0% |
| Total Expenditures | <u>\$ 3,471,800</u> | <u>\$ 2,945,113</u> | <u>\$ 3,670,054</u> | 5.7% |

Summary of Ending Fund Balance Designations

| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
|----------------------------------|----------------------------|---------------------------------------|--------------------------------|-------------------|
| Assigned- Instructional Programs | \$ - | \$ 238,022 | \$ - | -100.0% |
| Unassigned | 6,673,139 | 7,481,406 | 6,955,220 | 4.2% |
| Total Fund Balance-Ending | <u>\$ 6,673,139</u> | <u>\$ 7,719,428</u> | <u>\$ 6,955,220</u> | 4.2% |

22 - 1993 Ad Valorem

Lincoln Parish School Board
Ruston, Louisiana
BEGINNING BUDGET
GENERAL FUND COMBINING - 1967 SALES TAX
For the Year Ending June 30, 2025

| Summary by Function | | | | |
|--|----------------------------|------------------------------------|--------------------------------|-------------------|
| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
| Revenues | | | | |
| Sales Tax Revenues | \$ 5,822,278 | \$ 4,839,625 | \$ 5,822,278 | 0.0% |
| Investment Earnings | <u>260,867</u> | <u>260,867</u> | <u>229,562</u> | -12.0% |
| Total Revenues | 6,083,145 | 5,100,492 | 6,051,840 | -0.5% |
| Expenditures | | | | |
| Regular Programs | 1,289,119 | 1,203,299 | 1,262,960 | -2.0% |
| Special Education Programs | 355,753 | 324,597 | 348,653 | -2.0% |
| Vocational Education Programs | 95,206 | 89,673 | 93,296 | -2.0% |
| Other Instructional Programs | 37,274 | 35,086 | 36,593 | -1.8% |
| Special Programs | 22,181 | 20,566 | 38,434 | 73.3% |
| Pupil Support Services | 165,113 | 155,281 | 216,055 | 30.9% |
| Instructional Staff Services | 89,129 | 86,767 | 87,274 | -2.1% |
| General Administration | 27,337 | 23,415 | 27,339 | 0.0% |
| School Administration | 166,939 | 161,399 | 163,584 | -2.0% |
| Business Services | 26,662 | 24,663 | 26,292 | -1.4% |
| Maintenance of Plant | 103,218 | 98,257 | 101,773 | -1.4% |
| Student Transportation Services | 161,583 | 149,452 | 161,182 | -0.2% |
| Central Services | 30,880 | 30,085 | 30,260 | -2.0% |
| Child Nutrition Services | 126,635 | 118,621 | 124,033 | -2.1% |
| Community Services | - | - | - | 0.0% |
| Facility Acquisition & Construction | <u>2,628</u> | <u>2,560</u> | <u>2,575</u> | -2.0% |
| Total Expenditures | 2,699,657 | 2,523,721 | 2,720,303 | 0.8% |
| Other Sources and (Uses) of Funds | | | | |
| Operating Transfers In | - | - | - | 0.0% |
| Operating Transfers (Out) | - | - | - | 0.0% |
| Health Insurance Transfers (Out) | <u>(3,337,265)</u> | <u>(2,630,717)</u> | <u>(3,537,265)</u> | 6.0% |
| Total Other Sources and (Uses) | <u>(3,337,265)</u> | <u>(2,630,717)</u> | <u>(3,537,265)</u> | 6.0% |
| NET CHANGE IN FUND BALANCE | 46,223 | (53,946) | (205,728) | -545.1% |
| Beginning Fund Balance | <u>5,759,118</u> | <u>5,759,118</u> | <u>5,805,341</u> | 0.8% |
| Ending Fund Balance | <u>\$ 5,805,341</u> | <u>\$ 5,705,172</u> | <u>\$ 5,599,613</u> | -3.5% |

Lincoln Parish School Board
Ruston, Louisiana
BEGINNING BUDGET
GENERAL FUND COMBINING - 1967 SALES TAX
For the Year Ending June 30, 2025

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 \$3.54 million. Salaries and benefits make up 99.2% of the operating budget, followed by Purchased Professional Services at 0.8%. The total budgeted expenditures by object are as follows:

| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
|---------------------------------|----------------------------|------------------------------------|--------------------------------|-------------------|
| Salaries | \$ 2,096,109 | \$ 1,965,124 | \$ 2,155,504 | 2.8% |
| Employee Benefits | 583,044 | 543,076 | 544,073 | -6.7% |
| Purchased Professional Services | 20,504 | 15,521 | 20,726 | 1.1% |
| Purchased Property Services | - | - | - | 0.0% |
| Other Purchased Services | - | - | - | 0.0% |
| Supplies | - | - | - | 0.0% |
| Property | - | - | - | 0.0% |
| Other Objects | - | - | - | 0.0% |
| Total Expenditures | <u>\$ 2,699,657</u> | <u>\$ 2,523,721</u> | <u>\$ 2,720,303</u> | 0.8% |

Summary of Ending Fund Balance Designations

| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
|--|----------------------------|------------------------------------|--------------------------------|-------------------|
| Restricted-Salary Supplements/Benefits | \$ 5,805,341 | \$ 5,705,172 | \$ 5,599,613 | -3.5% |
| Total Fund Balance-Ending | <u>\$ 5,805,341</u> | <u>\$ 5,705,172</u> | <u>\$ 5,599,613</u> | -3.5% |

Lincoln Parish School Board
Ruston, Louisiana
BEGINNING BUDGET
GENERAL FUND COMBINING - 1979 SALES TAX
For the Year Ending June 30, 2025

| Summary by Function | | | | |
|--|----------------------------|------------------------------------|--------------------------------|-------------------|
| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
| Revenues | | | | |
| Sales Tax Revenues | \$ 5,822,278 | \$ 4,839,625 | \$ 5,822,278 | 0.0% |
| Investment Earnings | 252,904 | 252,904 | 222,556 | -12.0% |
| Other State and Local Revenues | 650 | - | 650 | 0.0% |
| Total Revenues | <u>6,075,832</u> | <u>5,092,529</u> | <u>6,045,484</u> | -0.5% |
| Expenditures | | | | |
| Regular Programs | 1,620,750 | 1,276,683 | 1,596,243 | -1.5% |
| Special Education Programs | 220,035 | 172,942 | 215,554 | -2.0% |
| Vocational Education Programs | 59,450 | 49,206 | 58,261 | -2.0% |
| Other Instructional Programs | 561,732 | 406,808 | 548,317 | -2.4% |
| Special Programs | 13,624 | 10,688 | 24,010 | 76.2% |
| Pupil Support Services | 105,236 | 87,091 | 138,037 | 31.2% |
| Instructional Staff Services | 713,709 | 592,837 | 711,062 | -0.4% |
| General Administration | 21,921 | 17,899 | 22,003 | 0.4% |
| School Administration | 147,693 | 135,427 | 145,114 | -1.7% |
| Business Services | 15,299 | 13,717 | 15,041 | -1.7% |
| Maintenance of Plant | 118,352 | 74,331 | 76,336 | -35.5% |
| Student Transportation Services | 102,573 | 81,516 | 102,597 | 0.0% |
| Central Services | 19,440 | 18,072 | 19,080 | -1.9% |
| Child Nutrition Services | 80,951 | 66,024 | 79,246 | -2.1% |
| Community Services | - | - | - | 0.0% |
| Facility Acquisition & Construction | 1,635 | 1,518 | 1,601 | -2.1% |
| Total Expenditures | <u>3,802,400</u> | <u>3,004,759</u> | <u>3,752,502</u> | -1.3% |
| Other Sources and (Uses) of Funds | | | | |
| Operating Transfers In | 224 | 1,457 | 224 | 0.0% |
| Operating Transfers (Out) | (244,341) | (217,839) | (167,026) | -31.6% |
| Health Insurance Prg Transfers (Out) | (1,860,000) | (1,550,000) | (2,060,000) | 10.8% |
| Total Other Sources and (Uses) | <u>(2,104,117)</u> | <u>(1,766,382)</u> | <u>(2,226,802)</u> | 5.8% |
| NET CHANGE IN FUND BALANCE | 169,315 | 321,388 | 66,180 | -60.9% |
| Beginning Fund Balance | <u>5,522,139</u> | <u>5,522,139</u> | <u>5,691,454</u> | 3.1% |
| Ending Fund Balance | <u>\$ 5,691,454</u> | <u>\$ 5,843,527</u> | <u>\$ 5,757,634</u> | 1.2% |

Lincoln Parish School Board
Ruston, Louisiana
BEGINNING BUDGET
GENERAL FUND COMBINING - 1979 SALES TAX
For the Year Ending June 30, 2025

Summary of Expenditures by Object

The major expenditures in the 1979 Sales Tax Fund are salaries and benefits at 95.7% of the total operating budget. Group health insurance transfers are \$2.06 million. Materials and supplies are 2.3%, Other Purchases Services are 0.8%, and Purchased Property and Professional Services are 1.2% combined. The total budgeted expenditures by object are as follows:

| | Final | Actual* | | Beginning | Percent Change |
|---------------------------------|---------------------|---------------------|------|---------------------|-------------------|
| | Budget | 2023-24 | Thru | Budget | |
| | 2023-24 | 05/2024 | | 2024-25 | |
| Salaries | \$ 2,699,737 | \$ 2,178,215 | | \$ 2,739,456 | 1.5% |
| Employee Benefits | 883,456 | 732,188 | | 851,399 | -3.6% |
| Purchased Professional Services | 16,993 | 12,821 | | 17,215 | 1.3% |
| Purchased Property Services | 21,168 | 19,936 | | 27,688 | 30.8% |
| Other Purchased Services | 50,787 | 15,937 | | 30,673 | -39.6% |
| Supplies | 130,259 | 29,084 | | 86,071 | -33.9% |
| Property | - | 16,578 | | - | 0.0% |
| Other Objects | - | - | | - | 0.0% |
| Total Expenditures | \$ 3,802,400 | \$ 3,004,759 | | \$ 3,752,502 | -1.3% |

Summary of Ending Fund Balance Designations

| | Final | Actual* | | Beginning | Percent Change |
|--|---------------------|---------------------|------|---------------------|-------------------|
| | Budget | 2023-24 | Thru | Budget | |
| | 2023-24 | 05/2024 | | 2024-25 | |
| Restricted-Salary Supplements/Benefits | \$ 2,581,666 | \$ 2,167,055 | | \$ 2,775,994 | 7.5% |
| Unassigned | 3,109,788 | 3,676,472 | | 2,981,640 | -4.1% |
| Total Fund Balance-Ending | \$ 5,691,454 | \$ 5,843,527 | | \$ 5,757,634 | 1.2% |

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, 2025

| Summary by Function | | | | |
|--|----------------------------|------------------------------------|--------------------------------|-------------------|
| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
| Revenues | | | | |
| Sales Tax Revenues | \$ 5,823,527 | \$ 4,817,832 | \$ 5,822,278 | 0.0% |
| Investment Earnings | 316,840 | 316,840 | 278,817 | -12.0% |
| Other State and Local Revenues | - | 1,249 | - | 0.0% |
| Total Revenues | <u>6,140,367</u> | <u>5,135,921</u> | <u>6,101,095</u> | -0.6% |
| Expenditures | | | | |
| Regular Programs | 1,187,212 | 919,598 | 1,164,077 | -1.9% |
| Special Education Programs | 303,377 | 228,604 | 297,208 | -2.0% |
| Vocational Education Programs | 82,021 | 65,577 | 80,386 | -2.0% |
| Other Instructional Programs | 32,566 | 26,174 | 31,956 | -1.9% |
| Special Programs | 18,814 | 14,110 | 33,180 | 76.4% |
| Pupil Support Services | 179,575 | 115,691 | 1,067,282 | 494.3% |
| Instructional Staff Services | 91,795 | 73,300 | 89,954 | -2.0% |
| General Administration | 23,698 | 20,202 | 23,713 | 0.1% |
| School Administration | 139,963 | 124,058 | 137,010 | -2.1% |
| Business Services | 22,711 | 21,001 | 22,347 | -1.6% |
| Maintenance of Plant | 506,927 | 433,718 | 685,634 | 35.3% |
| Student Transportation Services | 141,650 | 108,084 | 141,636 | 0.0% |
| Central Services | 26,936 | 24,745 | 26,378 | -2.1% |
| Child Nutrition Services | 111,735 | 85,312 | 109,433 | -2.1% |
| Facility Acquisition & Construction | 2,260 | 2,071 | 2,212 | -2.1% |
| Total Expenditures | <u>2,871,240</u> | <u>2,262,245</u> | <u>3,912,406</u> | 36.3% |
| Other Sources and (Uses) of Funds | | | | |
| Operating Transfers In | - | - | - | 0.0% |
| Operating Transfers (Out) | (1,267,666) | (1,000,000) | (601,000) | -52.6% |
| Health Insurance Transfers (Out) | (706,102) | (585,318) | (706,102) | 0.0% |
| Total Other Sources and (Uses) | <u>(1,973,768)</u> | <u>(1,585,318)</u> | <u>(1,307,102)</u> | -33.8% |
| NET CHANGE IN FUND BALANCE | 1,295,359 | 1,288,358 | 881,587 | -31.9% |
| Beginning Fund Balance | <u>7,634,887</u> | <u>7,634,887</u> | <u>8,930,246</u> | 17.0% |
| Ending Fund Balance | <u>\$ 8,930,246</u> | <u>\$ 8,923,245</u> | <u>\$ 9,811,833</u> | 9.9% |

Lincoln Parish School Board
Ruston, Louisiana
BEGINNING BUDGET
GENERAL FUND COMBINING - 2020 SALES TAX
For the Year Ending June 30, 2025

Summary of Expenditures by Object

The major expenditures budgeted in the 2020 Sales Tax Fund are salary supplements and related employee benefits making up 82.7% of the total budget. Other Purchased Services also make up 15.3%, Supplies are at 1.4%, and Purchased Professional Services is 0.5%. The total budgeted expenditures by object are as follows:

| | Final | Actual* | | Beginning | Percent Change |
|---------------------------------|---------------------|---------------------|---------|---------------------|-------------------|
| | Budget | 2023-24 | Thru | Budget | |
| | 2023-24 | 05/2024 | 2024-25 | 2024-25 | |
| Salaries | \$ 1,932,394 | \$ 1,522,758 | | \$ 2,524,914 | 30.7% |
| Employee Benefits | 469,535 | 365,874 | | 712,967 | 51.8% |
| Purchased Professional Services | 18,404 | 15,492 | | 18,614 | 1.1% |
| Purchased Property Services | 1,551 | 1,049 | | 1,550 | -0.1% |
| Other Purchased Services | 404,995 | 350,000 | | 598,000 | 47.7% |
| Supplies | 44,361 | 7,072 | | 56,361 | 27.1% |
| Property | - | - | | - | 0.0% |
| Other Objects | - | - | | - | 0.0% |
| Total Expenditures | <u>\$ 2,871,240</u> | <u>\$ 2,262,245</u> | | <u>\$ 3,912,406</u> | 36.3% |

Summary of Ending Fund Balance Designations

| | Final | Actual* | | Beginning | Percent Change |
|---------------------------------|---------------------|---------------------|---------|---------------------|-------------------|
| | Budget | 2023-24 | Thru | Budget | |
| | 2023-24 | 05/2024 | 2024-25 | 2024-25 | |
| Restricted-Salary and Benefits | \$ 3,818,196 | \$ 2,301,016 | | \$ 2,431,235 | -36.3% |
| Assigned- Non-recurring Expense | 416,857 | 1,429,405 | | 2,768,505 | 564.1% |
| Unassigned | 4,695,193 | 3,749,541 | | 4,586,747 | -2.3% |
| Total Fund Balance-Ending | <u>\$ 8,930,246</u> | <u>\$ 7,479,962</u> | | <u>\$ 9,786,487</u> | 9.6% |

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, 2025

| Summary by Function | | | | |
|---------------------------------------|----------------------------|------------------------------------|--------------------------------|-------------------|
| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
| Revenues | | | | |
| Investment Earnings | \$ 13,008 | \$ 13,008 | \$ 11,447 | -12.0% |
| Other State and Local Revenues | <u>487,426</u> | <u>427,277</u> | <u>587,426</u> | 20.5% |
| Total Revenues | 500,434 | 440,285 | 598,873 | 19.7% |
| Expenditures | | | | |
| Special Education Programs | - | - | - | 0.0% |
| Special Programs | - | - | 50,000 | 100.0% |
| Pupil Support Services | 510,425 | 401,873 | 529,068 | 3.7% |
| Instructional Staff Services | 72 | 72 | 72 | 0.0% |
| Business Services | <u>10,370</u> | <u>330</u> | <u>45,370</u> | 337.5% |
| Total Expenditures | 520,867 | 402,275 | 624,510 | 19.9% |
| Other Sources of Funds | | | | |
| Operating Transfers In | 101,000 | - | 367,000 | 263.4% |
| Operating Transfers (Out) | <u>-</u> | <u>-</u> | <u>-</u> | 0.0% |
| Total Other Sources and (Uses) | 101,000 | - | 367,000 | 263.4% |
| NET CHANGE IN FUND BALANCE | 80,567 | 38,010 | 341,363 | 323.7% |
| Beginning Fund Balance | <u>411,856</u> | <u>411,856</u> | <u>492,423</u> | 19.6% |
| Ending Fund Balance | <u><u>\$ 492,423</u></u> | <u><u>\$ 449,866</u></u> | <u><u>\$ 833,786</u></u> | 69.3% |

Lincoln Parish School Board
Ruston, Louisiana
BEGINNING BUDGET
GENERAL FUND COMBINING - MEDICAID PROGRAMS
For the Year Ending June 30, 2025

Summary of Expenditures by Object

The major expenditures of the Medicaid Program are salaries and employee benefits for school nurses making up 56.6% of the total budget, followed by Purchased Professional Services at 30.6% for external service providers who provide student therapy services to meet requirement of student individualized education or accomodation plans. Supplies are 8.4% and Other Purchased Services are 4.2%. The total budgeted expenditures by object are as follows:

| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
|---------------------------------|----------------------------|------------------------------------|--------------------------------|-------------------|
| Salaries | \$ 260,468 | \$ 197,345 | \$ 260,468 | 32.0% |
| Employee Benefits | 94,467 | 76,688 | 93,110 | 21.4% |
| Purchased Professional Services | 155,944 | 126,504 | 190,944 | 50.9% |
| Purchased Property Services | 1,072 | 72 | 1,072 | 1388.9% |
| Other Purchased Services | 6,500 | 250 | 26,500 | 10500.0% |
| Supplies | 2,416 | 1,416 | 52,416 | 3601.7% |
| Property | - | - | - | 0.0% |
| Other Objects | - | - | - | 0.0% |
| Total Expenditures | <u>\$ 520,867</u> | <u>\$ 402,275</u> | <u>\$ 624,510</u> | 55.2% |

Summary of Ending Fund Balance Designations

| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
|---------------------------|----------------------------|------------------------------------|--------------------------------|-------------------|
| Unassigned | \$ 492,423 | \$ 449,866 | \$ 833,786 | 85.3% |
| Total Fund Balance-Ending | <u>\$ 492,423</u> | <u>\$ 449,866</u> | <u>\$ 833,786</u> | 85.3% |

32 - Medicaid Nurses
37 - Medicaid Therapy

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SPECIAL REVENUE FUNDS

Lincoln Parish School Board
Ruston, Louisiana
BEGINNING BUDGET
SPECIAL REVENUE FUND - COMBINED
For the Year Ending June 30, 2025

| Summary by Function | | | | |
|--|----------------------------|------------------------------------|--------------------------------|-------------------|
| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
| Revenues | | | | |
| Sales Tax Revenues | \$ 11,644,556 | \$ 9,679,250 | \$ 11,644,556 | 0.0% |
| Property Tax Revenues | 8,348,747 | 8,276,021 | 8,673,235 | 3.9% |
| State Minimum Foundation Program | 42,451 | 42,451 | 37,868 | -10.8% |
| Investment Earnings | 970,250 | 961,339 | 856,025 | -11.8% |
| Other State and Local Revenues | 661,493 | 655,824 | 593,428 | -10.3% |
| Federal Revenues | 20,761,814 | 18,856,084 | 15,150,013 | -27.0% |
| Total Revenues | <u>42,429,311</u> | <u>38,470,969</u> | <u>36,955,125</u> | -12.9% |
| Expenditures | | | | |
| Regular Programs | 8,127,156 | 6,678,396 | 4,619,436 | -43.2% |
| Special Education Programs | 2,258,992 | 1,699,259 | 2,018,207 | -10.7% |
| Vocational Education Programs | 468,837 | 359,036 | 460,239 | -1.8% |
| Other Instructional Programs | 1,126,671 | 403,278 | 1,036,328 | -8.0% |
| Special Programs | 2,748,882 | 2,598,015 | 2,414,045 | -12.2% |
| Pupil Support Services | 2,356,350 | 1,994,576 | 1,559,887 | -33.8% |
| Instructional Staff Services | 4,808,758 | 3,933,934 | 4,647,548 | -3.4% |
| General Administration | 361,001 | 349,084 | 360,271 | -0.2% |
| School Administration | 1,502,900 | 1,237,959 | 1,529,019 | 1.7% |
| Business Services | 181,370 | 159,336 | 182,719 | 0.7% |
| Maintenance of Plant | 5,423,951 | 4,645,047 | 4,758,394 | -12.3% |
| Student Transportation Services | 873,233 | 659,135 | 823,994 | -5.6% |
| Central Services | 365,044 | 313,008 | 320,789 | -12.1% |
| Child Nutrition Services | 4,187,656 | 3,709,144 | 4,102,693 | -2.0% |
| Community Services | - | - | - | 0.0% |
| Facility Acquisition & Construction | 3,146,208 | 3,440,306 | 1,344,740 | -57.3% |
| Total Expenditures | <u>37,937,009</u> | <u>32,179,513</u> | <u>30,178,309</u> | -20.5% |
| Other Sources and (Uses) of Funds | | | | |
| Operating Transfers In | 448,203 | 451,660 | 798,479 | 78.2% |
| Operating Transfers (Out) | (1,571,908) | (1,719,408) | (1,116,908) | -28.9% |
| Indirect Cost | (1,584,060) | (1,347,041) | (957,450) | -39.6% |
| Health Insurance | (4,180,000) | (3,292,000) | (4,755,588) | 13.8% |
| Total Other Sources and (Uses) | <u>(6,887,765)</u> | <u>(5,906,789)</u> | <u>(6,031,467)</u> | -12.4% |
| NET CHANGE IN FUND BALANCE | (2,395,463) | 384,667 | 745,349 | -131.1% |
| Beginning Fund Balance | <u>23,594,054</u> | <u>21,878,569</u> | <u>21,198,591</u> | -10.2% |
| Ending Fund Balance | <u>\$ 21,198,591</u> | <u>\$ 22,263,236</u> | <u>\$ 21,943,940</u> | 3.5% |

Lincoln Parish School Board
Ruston, Louisiana
BEGINNING BUDGET
SPECIAL REVENUE FUND - COMBINED
For the Year Ending June 30, 2025

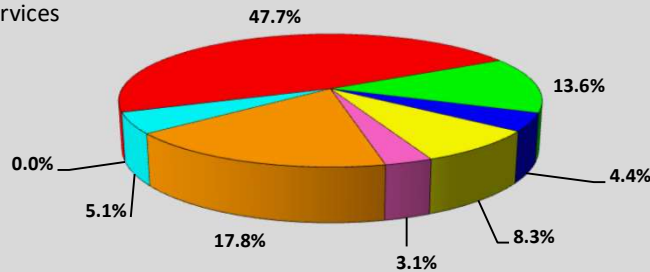
Summary of Expenditures by Object

The School System's major expenditures are salaries and employee benefits making up 61.3% of the total budget. Supplies which include textbooks and consumables make up 17.8% of the budget. Purchased Property Services are 8.3%, Property is 5.1%, Purchased Professional Services are 4.4%, Other Purchased services make up 3.1%, while Other Objects are less than 0.1%. The total budgeted expenditures by object are as follows:

| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
|---------------------------------|----------------------------|------------------------------------|--------------------------------|-------------------|
| Salaries | \$ 17,618,799 | \$ 13,792,022 | \$ 14,391,409 | -18.3% |
| Employee Benefits | 5,320,369 | 4,259,331 | 4,101,909 | -22.9% |
| Purchased Professional Services | 1,596,593 | 1,503,627 | 1,322,399 | -17.2% |
| Purchased Property Services | 4,564,453 | 4,752,695 | 2,492,784 | -45.4% |
| Other Purchased Services | 1,313,601 | 1,101,578 | 943,406 | -28.2% |
| Supplies | 6,699,442 | 6,093,961 | 5,384,691 | -19.6% |
| Property | 822,599 | 674,260 | 1,531,518 | 86.2% |
| Other Objects | 1,153 | 2,039 | 10,193 | 784.0% |
| Total Expenditures | \$ 37,937,009 | \$ 32,179,513 | \$ 30,178,309 | -20.5% |

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 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
|---|----------------------------|------------------------------------|--------------------------------|-------------------|
| Restricted-Salary Supplements/Benefits | \$ 11,284,525 | \$ 10,516,947 | \$ 11,739,693 | 11.6% |
| Restricted-School Food Service | 922,337 | 837,003 | 695,688 | -16.9% |
| Restricted-Federal, State and Local Grant | - | - | - | 0.0% |
| Committed-Retiree Insurance | 3,078,666 | 3,076,415 | 2,887,087 | -6.2% |
| Committed-Technology | 1,092,484 | 890,636 | 1,297,429 | 45.7% |
| Committed-Property Loss Retention | 500,000 | - | 500,000 | 100.0% |
| Committed-Operations & Maintenance | 4,320,578 | 6,942,234 | 4,824,042 | -30.5% |
| Total Fund Balance-Ending | \$ 21,198,591 | \$ 22,263,236 | \$ 21,943,940 | -1.4% |

Lincoln Parish School Board
Ruston, Louisiana
BEGINNING BUDGET
SPECIAL REVENUE FUND: 2000 AD VALOREM (Major Fund)
For the Year Ending June 30, 2025

| Summary by Function | | | | |
|--|----------------------------|---------------------------------------|--------------------------------|-------------------|
| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
| Revenues | | | | |
| Property Tax Revenues | \$ 4,437,082 | \$ 4,397,842 | \$ 4,554,875 | 3.6% |
| Investment Earnings | 420,509 | 420,511 | 370,050 | -12.0% |
| Other State and Local Revenues | - | 35,671 | - | 0.0% |
| Total Revenues | <u>4,857,591</u> | <u>4,854,024</u> | <u>4,924,925</u> | 1.4% |
| Expenditures | | | | |
| Regular Programs | 2,043,285 | 724,088 | 877,920 | -57.0% |
| Special Education Programs | 541,516 | 185,937 | 211,270 | -61.0% |
| Vocational Education Programs | 136,370 | 51,070 | 54,606 | -60.0% |
| Other Instructional Programs | 56,186 | 20,531 | 22,039 | -60.8% |
| Special Programs | 32,216 | 11,520 | 23,243 | -27.9% |
| Pupil Support Services | 247,518 | 91,260 | 137,036 | -44.6% |
| Instructional Staff Services | 147,826 | 56,044 | 70,377 | -52.4% |
| General Administration | 151,950 | 142,225 | 142,206 | -6.4% |
| School Administration | 259,177 | 93,654 | 114,841 | -55.7% |
| Business Services | 62,715 | 43,067 | 47,128 | -24.9% |
| Maintenance of Plant | 152,638 | 59,511 | 63,909 | -58.1% |
| Student Transportation Services | 245,195 | 87,230 | 99,047 | -59.6% |
| Central Services | 169,402 | 116,863 | 142,157 | -16.1% |
| Child Nutrition Services | 192,474 | 70,258 | 76,847 | -60.1% |
| Community Services | - | - | - | 0.0% |
| Facility Acquisition & Construction | <u>3,868</u> | <u>1,533</u> | <u>1,529</u> | -60.5% |
| Total Expenditures | <u>4,442,336</u> | <u>1,754,791</u> | <u>2,084,155</u> | -53.1% |
| Other Sources and (Uses) of Funds | | | | |
| Operating Transfers In | - | - | - | 0.0% |
| Operating Transfers (Out) | (1,500,000) | (1,500,000) | (900,000) | -40.0% |
| Health Insurance Transfer (Out) | <u>(1,000,008)</u> | <u>(665,340)</u> | <u>(1,200,008)</u> | 20.0% |
| Total Other Sources and (Uses) | <u>(2,500,008)</u> | <u>(2,165,340)</u> | <u>(2,100,008)</u> | -16.0% |
| NET CHANGE IN FUND BALANCE | (2,084,753) | 933,893 | 740,762 | -135.5% |
| Beginning Fund Balance | <u>10,176,392</u> | <u>10,176,392</u> | <u>8,091,639</u> | -20.5% |
| Ending Fund Balance | <u>\$ 8,091,639</u> | <u>\$ 11,110,285</u> | <u>\$ 8,832,401</u> | 9.2% |

Lincoln Parish School Board
Ruston, Louisiana
BEGINNING BUDGET
SPECIAL REVENUE FUND: 2000 AD VALOREM (Major Fund)
For the Year Ending June 30, 2025

Summary of Expenditures by Object

The major expenditures in the 2000 Ad Valorem Fund , after transfers of \$1,200,008 for retiree medical plan costs and \$900,000 for capital outlay, employee salary supplements and related benefits making up 77.8% of the total budget. Supplies which are mostly instructional technology is 9.3%, and Purchased Professional Services is 8.6%. Other Purchased Services 2.9%, Property is 0.9%, and Purchased Property Services is 0.5%. The total budgeted expenditures by object are as follows:

| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
|---------------------------------|----------------------------|---------------------------------------|--------------------------------|-------------------|
| Salaries | \$ 3,179,038 | \$ 1,162,500 | \$ 1,359,850 | -57.2% |
| Employee Benefits | 801,541 | 292,189 | 262,548 | -67.2% |
| Purchased Professional Services | 179,234 | 165,527 | 179,234 | 0.0% |
| Purchased Property Services | 10,313 | 312 | 10,313 | 0.0% |
| Other Purchased Services | 59,976 | 35,190 | 59,976 | 0.0% |
| Supplies | 194,399 | 91,334 | 194,399 | 0.0% |
| Property | 17,835 | 7,739 | 17,835 | 0.0% |
| Other Objects | - | - | - | 0.0% |
| Total Expenditures | <u>\$ 4,442,336</u> | <u>\$ 1,754,791</u> | <u>\$ 2,084,155</u> | -53.1% |

Summary of Ending Fund Balance Designations

| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
|-----------------------------------|----------------------------|---------------------------------------|--------------------------------|-------------------|
| Restricted-Salary Supplement | \$ 2,563,381 | \$ 4,216,675 | \$ 3,310,523 | 29.1% |
| Committed-Retiree Insurance | 3,078,666 | 3,076,415 | 2,887,087 | -6.2% |
| Committed-Technology | 1,092,484 | 890,636 | 1,297,429 | 18.8% |
| Committed-Property Loss Retention | 500,000 | - | 500,000 | 0.0% |
| Committed-Operating & Maintenance | 857,108 | 2,926,559 | 837,362 | -2.3% |
| Total Fund Balance-Ending | <u>\$ 8,091,639</u> | <u>\$ 11,110,285</u> | <u>\$ 8,832,401</u> | 9.2% |

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, 2025

| Summary by Function | | | | |
|--|----------------------------|---------------------------------------|--------------------------------|-------------------|
| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
| Revenues | | | | |
| Sales Tax Revenues | \$ 5,822,278 | \$ 4,839,625 | \$ 5,822,278 | 0.0% |
| Investment Earnings | 132,633 | 132,633 | 119,044 | -10.2% |
| Other State and Local Revenues | - | - | - | 0.0% |
| Total Revenues | <u>5,954,911</u> | <u>4,972,258</u> | <u>5,941,322</u> | -0.2% |
| Expenditures | | | | |
| Regular Programs | 1,243,668 | 1,042,923 | 1,218,285 | -2.0% |
| Special Education Programs | 338,051 | 278,283 | 331,156 | -2.0% |
| Vocational Education Programs | 91,298 | 78,495 | 89,463 | -2.0% |
| Other Instructional Programs | 36,043 | 31,057 | 35,370 | -1.9% |
| Special Programs | 20,886 | 17,220 | 36,833 | 76.4% |
| Pupil Support Services | 161,169 | 138,477 | 211,105 | 31.0% |
| Instructional Staff Services | 533,989 | 426,996 | 536,185 | 0.4% |
| General Administration | 25,516 | 21,411 | 25,522 | 0.0% |
| School Administration | 626,095 | 565,432 | 623,932 | -0.3% |
| Business Services | 21,529 | 20,045 | 21,143 | -1.8% |
| Maintenance of Plant | 101,019 | 89,527 | 99,581 | -1.4% |
| Student Transportation Services | 157,161 | 130,598 | 157,146 | 0.0% |
| Central Services | 29,700 | 27,987 | 29,088 | -2.1% |
| Child Nutrition Services | 124,549 | 105,897 | 121,935 | -2.1% |
| Community Services | - | - | - | 0.0% |
| Facility Acquisition & Construction | <u>2,507</u> | <u>2,361</u> | <u>2,455</u> | -2.1% |
| Total Expenditures | <u>3,513,180</u> | <u>2,976,709</u> | <u>3,539,199</u> | 0.7% |
| Other Sources and (Uses) of Funds | | | | |
| Operating Transfers In | - | - | - | 0.0% |
| Operating Transfers (Out) | - | - | - | 0.0% |
| Health Insurance Prg Transfers (Out) | <u>(2,219,992)</u> | <u>(1,836,660)</u> | <u>(2,395,580)</u> | 7.9% |
| Total Other Sources and (Uses) | <u>(2,219,992)</u> | <u>(1,836,660)</u> | <u>(2,395,580)</u> | 7.9% |
| NET CHANGE IN FUND BALANCE | 221,739 | 158,889 | 6,543 | -97.0% |
| Beginning Fund Balance | <u>2,737,112</u> | <u>2,737,112</u> | <u>2,958,851</u> | 8.1% |
| Ending Fund Balance | <u>\$ 2,958,851</u> | <u>\$ 2,896,001</u> | <u>\$ 2,965,394</u> | 0.2% |

Lincoln Parish School Board
Ruston, Louisiana
BEGINNING BUDGET
SPECIAL REVENUE FUND: 1993 SALES TAX
For the Year Ending June 30, 2025

Summary of Expenditures by Object

The major expenditures in the 1993 Sales Tax Fund are salary supplements at 99.5% of the operating budget, after transfers of \$2.4 million are made to fund employer cost of employee group medical benefits. Purchased Professional Services make up the remaining 0.5% of budgeted expenditures. The total budgeted expenditures by object are as follows:

| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
|---------------------------------|----------------------------|------------------------------------|--------------------------------|-------------------|
| Salaries | \$ 2,656,147 | \$ 2,246,948 | \$ 2,714,422 | 2.2% |
| Employee Benefits | 840,915 | 717,442 | 808,438 | -3.9% |
| Purchased Professional Services | 16,118 | 12,319 | 16,339 | 1.4% |
| Purchased Property Services | - | - | - | 0.0% |
| Other Purchased Services | - | - | - | 0.0% |
| Supplies | - | - | - | 0.0% |
| Property | - | - | - | 0.0% |
| Other Objects | - | - | - | 0.0% |
| Total Expenditures | <u>\$ 3,513,180</u> | <u>\$ 2,976,709</u> | <u>\$ 3,539,199</u> | 0.7% |

Summary of Ending Fund Balance Designations

| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
|---------------------------|----------------------------|------------------------------------|--------------------------------|-------------------|
| Restricted | \$ 2,958,851 | \$ 2,896,001 | \$ 2,965,394 | 0.2% |
| Total Fund Balance-Ending | <u>\$ 2,958,851</u> | <u>\$ 2,896,001</u> | <u>\$ 2,965,394</u> | 0.2% |

21 - 1993 Sales Tax

Lincoln Parish School Board
Ruston, Louisiana
BEGINNING BUDGET
SPECIAL REVENUE FUND: 2000 SALES TAX
For the Year Ending June 30, 2025

| Summary by Function | | | | |
|--|----------------------------|---------------------------------------|--------------------------------|-------------------|
| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
| Revenues | | | | |
| Sales Tax Revenues | \$ 5,822,278 | \$ 4,839,625 | \$ 5,822,278 | 0.0% |
| Investment Earnings | 243,693 | 243,693 | 214,450 | -12.0% |
| Other State and Local Revenues | - | - | - | 0.0% |
| Total Revenues | <u>6,065,971</u> | <u>5,083,318</u> | <u>6,036,728</u> | -0.5% |
| Expenditures | | | | |
| Regular Programs | 2,414,228 | 2,413,692 | 2,364,400 | -2.1% |
| Special Education Programs | 659,240 | 656,646 | 645,826 | -2.0% |
| Vocational Education Programs | 179,061 | 179,177 | 175,438 | -2.0% |
| Other Instructional Programs | 69,910 | 69,907 | 68,604 | -1.9% |
| Special Programs | 40,930 | 40,929 | 72,157 | 76.3% |
| Pupil Support Services | 315,715 | 311,731 | 413,488 | 31.0% |
| Instructional Staff Services | 204,099 | 204,095 | 199,859 | -2.1% |
| General Administration | 29,667 | 27,394 | 29,545 | -0.4% |
| School Administration | 319,863 | 319,861 | 313,264 | -2.1% |
| Business Services | 86,400 | 86,050 | 85,629 | -0.9% |
| Maintenance of Plant | 197,577 | 197,570 | 194,761 | -1.4% |
| Student Transportation Services | 309,192 | 308,102 | 309,147 | 0.0% |
| Central Services | 57,207 | 57,207 | 56,025 | -2.1% |
| Child Nutrition Services | 247,391 | 247,389 | 242,291 | -2.1% |
| Community Services | - | - | - | 0.0% |
| Facility Acquisition & Construction | 4,912 | 4,912 | 4,811 | -2.1% |
| Total Expenditures | <u>5,135,392</u> | <u>5,124,662</u> | <u>5,175,245</u> | 0.8% |
| Other Sources and (Uses) of Funds | | | | |
| Operating Transfers In | - | - | - | 0.0% |
| Operating Transfers (Out) | - | - | - | 0.0% |
| Health Insurance Prg Transfers (Out) | (960,000) | (790,000) | (1,160,000) | 20.8% |
| Total Other Sources and (Uses) | <u>(960,000)</u> | <u>(790,000)</u> | <u>(1,160,000)</u> | 20.8% |
| NET CHANGE IN FUND BALANCE | (29,421) | (831,344) | (298,517) | 914.6% |
| Beginning Fund Balance | <u>5,791,714</u> | <u>4,235,615</u> | <u>5,762,293</u> | -0.5% |
| Ending Fund Balance | <u>\$ 5,762,293</u> | <u>\$ 3,404,271</u> | <u>\$ 5,463,776</u> | -5.2% |

Lincoln Parish School Board
Ruston, Louisiana
BEGINNING BUDGET
SPECIAL REVENUE FUND: 2000 SALES TAX
For the Year Ending June 30, 2025

Summary of Expenditures by Object

The major expenditures in the 2000 Sales Tax Fund are salary supplements at 98.8% of the operating budget, after transfers of \$1.16 million are made to fund the employer cost of employee and retiree group medical benefits. Purchased Professional Services make up the remaining 1.2% of budgeted expenditures. The total budgeted expenditures by object are as follows:

| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
|---------------------------------|----------------------------|---------------------------------------|--------------------------------|-------------------|
| Salaries | \$ 4,050,884 | \$ 4,045,066 | \$ 4,164,984 | 2.8% |
| Employee Benefits | 1,024,511 | 1,022,221 | 950,060 | -7.3% |
| Purchased Professional Services | 59,997 | 57,375 | 60,201 | 0.3% |
| Purchased Property Services | - | - | - | 0.0% |
| Other Purchased Services | - | - | - | 0.0% |
| Supplies | - | - | - | 0.0% |
| Property | - | - | - | 0.0% |
| Other Objects | - | - | - | 0.0% |
| Total Expenditures | <u>\$ 5,135,392</u> | <u>\$ 5,124,662</u> | <u>\$ 5,175,245</u> | 0.8% |

Summary of Ending Fund Balance Designations

| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
|---------------------------|----------------------------|---------------------------------------|--------------------------------|-------------------|
| Restricted | <u>\$ 5,762,293</u> | <u>\$ 3,404,271</u> | <u>\$ 5,463,776</u> | -5.2% |
| Total Fund Balance-Ending | <u>\$ 5,762,293</u> | <u>\$ 3,404,271</u> | <u>\$ 5,463,776</u> | -5.2% |

Lincoln Parish School Board
Ruston, Louisiana
BEGINNING BUDGET
SPECIAL REVENUE FUND: EDUCATION STABILIZATION FUNDS
For the Year Ending June 30, 2025

| Summary by Function | | | | |
|--|----------------------------|---------------------------------------|--------------------------------|-------------------|
| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
| Revenues | | | | |
| Federal Revenues | 10,504,870 | 10,440,320 | 5,781,880 | -45.0% |
| Total Revenues | 10,504,870 | 10,440,320 | 5,781,880 | -45.0% |
| Expenditures | | | | |
| Regular Programs | 2,323,366 | 2,391,847 | 66,718 | -97.1% |
| Special Education Programs | 139,161 | 139,161 | 472,580 | 239.6% |
| Vocational Education Programs | 32,856 | 32,856 | 111,574 | 239.6% |
| Other Instructional Programs | 576,641 | 79,857 | 647,247 | 12.2% |
| Special Programs | 287,253 | 647,568 | 604,719 | 110.5% |
| Pupil Support Services | 1,332,693 | 1,174,396 | 556,765 | -58.2% |
| Instructional Staff Services | 438,315 | 365,984 | 395,685 | -9.7% |
| General Administration | 3,767 | 3,767 | 12,792 | 239.6% |
| School Administration | 63,880 | 63,880 | 216,944 | 239.6% |
| Business Services | 7,533 | 7,533 | 25,583 | 239.6% |
| Maintenance of Plant | 1,073,260 | 1,080,153 | 516,882 | -51.8% |
| Student Transportation Services | 123,755 | 113,036 | 240,230 | 94.1% |
| Central Services | 108,262 | 110,478 | 92,605 | -14.5% |
| Child Nutrition Services | 47,458 | 47,458 | 161,173 | 239.6% |
| Community Services | - | - | - | 0.0% |
| Facility Acquisition & Construction | 2,750,774 | 3,105,457 | 1,071,610 | -61.0% |
| Total Expenditures | 9,308,974 | 9,363,431 | 5,193,107 | -44.2% |
| Other Sources and (Uses) of Funds | | | | |
| Operating Transfers In | - | - | - | 0.0% |
| Operating Transfers (Out) | - | - | - | 0.0% |
| Indirect Cost | (1,195,896) | (1,076,889) | (588,773) | -50.8% |
| Total Other Sources and (Uses) | (1,195,896) | (1,076,889) | (588,773) | -50.8% |
| 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: EDUCATION STABILIZATION FUNDS
For the Year Ending June 30, 2025

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, CCRSA 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 36.9% of budgeted expenditures, Purchased Property Services are 18.5%, Supplies for technology and instruction are 17.9% and Other Purchased Services account for 4.9%, and Purchase Professional Services is 4.3%. Indirect Cost transfers to the General Fund account for \$588,733 of Other Uses of Funds.

| | Final | Actual* | | Beginning | Percent Change |
|---------------------------------|---------------------|---------------------|---------------------|---------------|-------------------|
| | Budget | 2023-24 | Thru | Budget | |
| | 2023-24 | 05/2024 | 2024-25 | | |
| Salaries | \$ 2,434,138 | \$ 2,238,454 | \$ 1,405,703 | -42.3% | |
| Employee Benefits | 820,695 | 766,217 | 508,971 | -38.0% | |
| Purchased Professional Services | 535,673 | 528,983 | 224,380 | -58.1% | |
| Purchased Property Services | 3,026,841 | 3,378,881 | 962,909 | -68.2% | |
| Other Purchased Services | 514,385 | 475,598 | 254,841 | -50.5% | |
| Supplies | 1,903,243 | 1,901,299 | 929,248 | -51.2% | |
| Property | 73,999 | 73,999 | 907,055 | 1125.8% | |
| Other Objects | - | - | - | 0.0% | |
| Total Expenditures | \$ 9,308,974 | \$ 9,363,431 | \$ 5,193,107 | -44.2% | |

Summary of Ending Fund Balance Designations

| | Final | Actual* | | Beginning | Percent Change |
|----------------------------------|-------------|-------------|-------------|-------------|-------------------|
| | Budget | 2023-24 | Thru | Budget | |
| | 2023-24 | 05/2024 | 2024-25 | | |
| Restricted | \$ - | \$ - | \$ - | 0.0% | |
| Total Fund Balance-Ending | \$ - | \$ - | \$ - | 0.0% | |

| | |
|--|--|
| 139 - ESSER III Formula (ARPA) | 140 - ESSER III Formula (ARPA) |
| 159 - ESSER III Formula (ARPA) (Stipend) | 141 - ESSER IIIEB Interventions (ARPA) |

Lincoln Parish School Board
Ruston, Louisiana
BEGINNING BUDGET
SPECIAL REVENUE FUND: TITLE I PROGRAMS
For the Year Ending June 30, 2025

| Summary by Function | | | | |
|--|----------------------------|------------------------------------|--------------------------------|-------------------|
| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
| Revenues | | | | |
| Federal Revenues | \$ 4,179,533 | \$ 3,117,206 | \$ 3,761,589 | -10.0% |
| Total Revenues | 4,179,533 | 3,117,206 | 3,761,589 | -10.0% |
| Expenditures | | | | |
| Regular Programs | 14,326 | 14,326 | 8,104 | -43.4% |
| Special Education Programs | - | - | - | 0.0% |
| Vocational Education Programs | - | - | - | 0.0% |
| Other Instructional Programs | 235,311 | 198,233 | 259,294 | 10.2% |
| Special Programs | 1,601,595 | 1,082,577 | 996,299 | -37.8% |
| Pupil Support Services | 73,466 | 67,140 | 66,522 | -9.5% |
| Instructional Staff Services | 1,986,525 | 1,586,550 | 2,094,042 | 5.4% |
| General Administration | 16,104 | 21,234 | 21,318 | 32.4% |
| School Administration | 233,885 | 195,132 | 260,038 | 11.2% |
| Business Services | - | - | - | 0.0% |
| Maintenance of Plant | - | - | - | 0.0% |
| Student Transportation Services | 10,189 | 4,517 | 6,055 | -40.6% |
| Total Expenditures | 4,171,401 | 3,169,709 | 3,711,672 | -11.0% |
| Other Sources and (Uses) of Funds | | | | |
| Operating Transfers In | 150,000 | 150,000 | 150,000 | 0.0% |
| Operating Transfers (Out) | - | - | - | 0.0% |
| Indirect Cost | (158,132) | (97,497) | (199,917) | 26.4% |
| Total Other Sources and (Uses) | (8,132) | 52,503 | (49,917) | 513.8% |
| 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: TITLE I PROGRAMS
For the Year Ending June 30, 2025

Summary of Expenditures by Object

Title I Program (federal) major expenditures are salaries and benefits at 86.4% of total budgeted expenditures. Supplies are 6.4%, Other Purchased Services are 5.5%, Purchased Professional Services are 1.1%, and Purchased Property Services are 0.6%. The total budgeted expenditures by object are as follows:

| | Final | Actual* | | Beginning | Percent Change |
|---------------------------------|---------------------|---------------------|-----------------|---------------------|-------------------|
| | Budget 2023-24 | 2023-24 | Thru 05/2024 | Budget 2024-25 | |
| Salaries | \$ 2,508,607 | \$ 1,736,052 | | \$ 2,352,862 | -6.2% |
| Employee Benefits | 919,392 | 691,007 | | 852,309 | -7.3% |
| Purchased Professional Services | 74,716 | 77,836 | | 40,899 | -45.3% |
| Purchased Property Services | 16,105 | 17,996 | | 23,499 | 45.9% |
| Other Purchased Services | 213,062 | 159,782 | | 205,813 | -3.4% |
| Supplies | 439,430 | 486,947 | | 236,190 | -46.3% |
| Property | - | - | | - | 0.0% |
| Other Objects | 89 | 89 | | 100 | 12.4% |
| Total Expenditures | \$ 4,171,401 | \$ 3,169,709 | | \$ 3,711,672 | -11.0% |

Summary of Ending Fund Balance Designations

| | Final | Actual* | | Beginning | Percent Change |
|----------------------------------|-------------------|-------------|-----------------|-------------------|-------------------|
| | Budget 2023-24 | 2023-24 | Thru 05/2024 | Budget 2024-25 | |
| Restricted | \$ - | \$ - | | \$ - | 0.0% |
| Total Fund Balance-Ending | \$ - | \$ - | | \$ - | 0.0% |

026 - Title I
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, 2025

| Summary by Function | | | | |
|--|----------------------------|---------------------------------------|--------------------------------|-------------------|
| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
| Revenues | | | | |
| State Minimum Foundation Program | \$ 42,451 | \$ 42,451 | \$ 37,868 | -10.8% |
| Investment Earnings | 54,800 | 45,887 | 45,000 | -17.9% |
| Other State and Local Revenues | 48,158 | 45,991 | 41,000 | -14.9% |
| Federal Revenues | <u>2,780,467</u> | <u>2,368,774</u> | <u>2,792,483</u> | 0.4% |
| Total Revenues | 2,925,876 | 2,503,103 | 2,916,351 | -0.3% |
| Expenditures | | | | |
| Business Services | 739 | 644 | 621 | -3.6% |
| Child Nutrition Services | <u>3,567,716</u> | <u>3,230,372</u> | <u>3,492,379</u> | -2.1% |
| Total Expenditures | 3,568,455 | 3,231,016 | 3,493,000 | -2.1% |
| Other Sources and (Uses) of Funds | | | | |
| Operating Transfers In | - | - | 350,000 | 100.0% |
| Operating Transfers (Out) | <u>-</u> | <u>-</u> | <u>-</u> | 0.0% |
| Total Other Sources and (Uses) | - | - | 350,000 | 100.0% |
| NET CHANGE IN FUND BALANCE | (642,579) | (727,913) | (226,649) | -64.7% |
| Beginning Fund Balance | <u>1,564,916</u> | <u>1,564,916</u> | <u>922,337</u> | -41.1% |
| Ending Fund Balance | <u>\$ 922,337</u> | <u>\$ 837,003</u> | <u>\$ 695,688</u> | -24.6% |

Lincoln Parish School Board
Ruston, Louisiana
BEGINNING BUDGET
SPECIAL REVENUE FUND: SCHOOL FOOD SERVICE
For the Year Ending June 30, 2025

Summary of Expenditures by Object

School Food Services' major expenditures are food and supplies for meal preparation making up 60.1% of the total budgeted expenditures. Salaries and benefits make up 34.7% of expenditures. Property is 2.3%, Purchased Property Services is 2.0%, and Other Purchased Services and Other Objects are .8% combined. The total budgeted expenditures by object are as follows:

| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
|---------------------------------|----------------------------|------------------------------------|--------------------------------|-------------------|
| Salaries | \$ 952,803 | \$ 739,518 | \$ 965,000 | 1.3% |
| Employee Benefits | 243,549 | 189,235 | 248,000 | 1.8% |
| Purchased Professional Services | 1,729 | 1,634 | 2,000 | 15.7% |
| Purchased Property Services | 68,227 | 66,938 | 70,000 | 2.6% |
| Other Purchased Services | 18,360 | 18,295 | 20,000 | 8.9% |
| Supplies | 2,078,059 | 2,009,839 | 2,100,000 | 1.1% |
| Property | 205,200 | 204,974 | 80,000 | -61.0% |
| Other Objects | 528 | 583 | 8,000 | 1415.2% |
| Total Expenditures | <u>\$ 3,568,455</u> | <u>\$ 3,231,016</u> | <u>\$ 3,493,000</u> | -2.1% |

Summary of Ending Fund Balance Designations

| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
|---------------------------|----------------------------|------------------------------------|--------------------------------|-------------------|
| Restricted | \$ 922,337 | \$ 837,003 | \$ 695,688 | -24.6% |
| Total Fund Balance-Ending | <u>\$ 922,337</u> | <u>\$ 837,003</u> | <u>\$ 695,688</u> | -24.6% |

004 - National School Lunch Program (Breakfast, Lunch, Supper & Snacks)

Lincoln Parish School Board
Ruston, Louisiana
BEGINNING BUDGET
SPECIAL REVENUE FUND: SPECIAL EDUCATION PROGRAMS
For the Year Ending June 30, 2025

| Summary by Function | | | | |
|--|----------------------------|------------------------------------|--------------------------------|-------------------|
| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
| Revenues | | | | |
| Federal Revenues | \$ 2,316,898 | \$ 1,894,434 | \$ 1,769,477 | -23.6% |
| Total Revenues | 2,316,898 | 1,894,434 | 1,769,477 | -23.6% |
| Expenditures | | | | |
| Regular Programs | - | - | - | 0.0% |
| Special Education Programs | 581,024 | 439,232 | 354,747 | -38.9% |
| Other Instructional Programs | 107,989 | - | - | -100.0% |
| Special Programs | 17,315 | 60,940 | 43,778 | 152.8% |
| Pupil Support Services | 182,576 | 165,695 | 121,389 | -33.5% |
| Instructional Staff Services | 1,214,371 | 1,082,051 | 1,111,115 | -8.5% |
| Business Services | 169 | 169 | 212 | 25.4% |
| Maintenance of Plant | 145 | 145 | 210 | 44.8% |
| Student Transportation Services | 26,052 | 14,058 | 10,798 | -58.6% |
| Central Services | 100 | 100 | 125 | 25.0% |
| Total Expenditures | 2,129,741 | 1,762,390 | 1,642,374 | -22.9% |
| Other Sources and (Uses) of Funds | | | | |
| Operating Transfers In | - | - | - | 0.0% |
| Operating Transfers (Out) | - | - | - | 0.0% |
| Indirect Cost | (187,157) | (132,044) | (127,103) | -32.1% |
| Total Other Sources and (Uses) | (187,157) | (132,044) | (127,103) | -32.1% |
| 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: SPECIAL EDUCATION PROGRAMS
For the Year Ending June 30, 2025

Summary of Expenditures by Object

Special Education Program (federal) major expenditures are salaries and benefits at 55.8% of total budgeted expenditures. Purchased Professional Services are 33.5%, Other Purchased Services are 7.9%, Supplies are 1.6%, and Purchased Property Services are 1.2%. The total budgeted expenditures by object are as follows:

| | Final | Actual* | | Beginning | Percent Change |
|---------------------------------|---------------------|---------------------|------|---------------------|-------------------|
| | Budget 2023-24 | 2023-24 05/2024 | Thru | Budget 2024-25 | |
| Salaries | \$ 1,056,927 | \$ 893,676 | | \$ 709,971 | -32.8% |
| Employee Benefits | 372,177 | 319,074 | | 207,583 | -44.2% |
| Purchased Professional Services | 471,818 | 387,607 | | 549,446 | 16.5% |
| Purchased Property Services | 19,250 | 14,953 | | 19,250 | 0.0% |
| Other Purchased Services | 148,484 | 103,380 | | 129,110 | -13.0% |
| Supplies | 61,085 | 43,700 | | 27,014 | -55.8% |
| Property | - | - | | - | 0.0% |
| Other Objects | - | - | | - | 0.0% |
| Total Expenditures | \$ 2,129,741 | \$ 1,762,390 | | \$ 1,642,374 | -22.9% |

Summary of Ending Fund Balance Designations

| | Final | Actual* | | Beginning | Percent Change |
|----------------------------------|-------------------|--------------------|------|-------------------|-------------------|
| | Budget 2023-24 | 2023-24 05/2024 | Thru | Budget 2024-25 | |
| Restricted | \$ - | \$ - | | \$ - | 0.0% |
| Total Fund Balance-Ending | \$ - | \$ - | | \$ - | 0.0% |

FUNDS:

| | |
|--------------------------|------------------------------|
| 031 - IDEA Preschool | 143 - IDEA 619 Set Aside |
| 033 - IDEA B | 205 - SWD Transition DI Fund |
| 142 - IDEA 611 Set Aside | |

Lincoln Parish School Board
Ruston, Louisiana
BEGINNING BUDGET
SPECIAL REVENUE FUND: EARLY CHILDHOOD PROGRAM
For the Year Ending June 30, 2025

| Summary by Function | | | | |
|--|----------------------------|---------------------------------------|--------------------------------|-------------------|
| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
| Revenues | | | | |
| Other State and Local Revenues | \$ 503,407 | \$ 465,400 | \$ 442,500 | -12.1% |
| Federal Revenues | - | - | - | 0.0% |
| Total Revenues | 503,407 | 465,400 | 442,500 | -12.1% |
| Expenditures | | | | |
| Special Education Programs | - | - | 2,628 | 100.0% |
| Other Instructional Programs | - | - | - | 0.0% |
| Special Programs | 549,327 | 511,320 | 439,872 | -19.9% |
| Total Expenditures | 549,327 | 511,320 | 442,500 | -19.4% |
| Other Sources and (Uses) of Funds | | | | |
| Operating Transfers In | - | - | - | 0.0% |
| Operating Transfers (Out) | - | - | - | 0.0% |
| Indirect Cost | - | - | - | 0.0% |
| Total Other Sources and (Uses) | - | - | - | 0.0% |
| NET CHANGE IN FUND BALANCE | (45,920) | (45,920) | - | -100.0% |
| Beginning Fund Balance | 45,920 | 45,920 | - | -100.0% |
| Ending Fund Balance | \$ - | \$ - | \$ - | 0.0% |

Lincoln Parish School Board
Ruston, Louisiana
BEGINNING BUDGET
SPECIAL REVENUE FUND: EARLY CHILDHOOD PROGRAM
For the Year Ending June 30, 2025

Summary of Expenditures by Object

Early Childhood Programs (state) major expenditures are district preschool employee salaries and benefits account for 100% of total budgeted expenditures. The total budgeted expenditures by object are as follows:

| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
|---------------------------------|----------------------------|---------------------------------------|--------------------------------|-------------------|
| Salaries | \$ 374,992 | \$ 349,751 | \$ 302,158 | -19.4% |
| Employee Benefits | 174,335 | 161,569 | 140,342 | -19.5% |
| Purchased Professional Services | - | - | - | 0.0% |
| Purchased Property Services | - | - | - | 0.0% |
| Other Purchased Services | - | - | - | 0.0% |
| Supplies | - | - | - | 0.0% |
| Property | - | - | - | 0.0% |
| Other Objects | - | - | - | 0.0% |
| Total Expenditures | <u>\$ 549,327</u> | <u>\$ 511,320</u> | <u>\$ 442,500</u> | -19.4% |

Summary of Ending Fund Balance Designations

| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
|---------------------------|----------------------------|---------------------------------------|--------------------------------|-------------------|
| Restricted | \$ - | \$ - | \$ - | 0.0% |
| Total Fund Balance-Ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | 0.0% |

FUNDS:

- 034 - LA 4 Preschool State
- 059 - 8G Early Childhood

Lincoln Parish School Board
Ruston, Louisiana
BEGINNING BUDGET
SPECIAL REVENUE FUND: SPECIAL PROGRAMS FEDERAL
For the Year Ending June 30, 2025

| Summary by Function | | | | |
|--|----------------------------|---------------------------------------|--------------------------------|-------------------|
| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
| Revenues | | | | |
| Federal Revenues | \$ 980,046 | \$ 1,035,350 | \$ 1,044,584 | 6.6% |
| Total Revenues | 980,046 | 1,035,350 | 1,044,584 | 6.6% |
| Expenditures | | | | |
| Regular Programs | 30,078 | 33,315 | 25,804 | -14.2% |
| Vocational Education Programs | 29,252 | 17,438 | 29,158 | -0.3% |
| Other Instructional Programs | 44,591 | 3,693 | 3,774 | -91.5% |
| Special Programs | 199,360 | 225,941 | 197,144 | -1.1% |
| Pupil Support Services | 43,213 | 45,877 | 53,582 | 24.0% |
| Instructional Staff Services | 281,689 | 210,432 | 238,341 | -15.4% |
| General Administration | 14,250 | 13,306 | 9,141 | -35.9% |
| Maintenance of Plant | 325,662 | 325,663 | 326,579 | 0.3% |
| Student Transportation Services | - | - | - | 0.0% |
| Central Services | 129 | 129 | 545 | 322.5% |
| Facility Acquisition & Construction | 67,150 | 67,150 | 67,338 | 0.3% |
| Total Expenditures | 1,035,374 | 942,944 | 951,406 | -8.1% |
| Other Sources and (Uses) of Funds | | | | |
| Operating Transfers In | 98,203 | 98,205 | 98,479 | 0.3% |
| Operating Transfers (Out) | - | (150,000) | (150,000) | 100.0% |
| Indirect Cost | (42,875) | (40,611) | (41,657) | -2.8% |
| Total Other Sources and (Uses) | 55,328 | (92,406) | (93,178) | -268.4% |
| 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, 2025

Summary of Expenditures by Object

The Special Programs Federal fund major expenditures are Property making up 39.8% of the budget, followed by Other Purchased Services at 26.5%, Salaries and Employee Benefits at 14.0% and Purchased Professional Services at 12.2%. Supplies make up 5.7%, and then followed by Purchased Property Services at 1.6%. The total budgeted expenditures by object are as follows:

| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
|---------------------------------|----------------------------|---------------------------------------|--------------------------------|-------------------|
| Salaries | \$ 87,383 | \$ 68,973 | \$ 107,030 | 22.5% |
| Employee Benefits | 17,218 | 12,506 | 26,439 | 53.6% |
| Purchased Professional Services | 124,216 | 95,577 | 116,521 | -6.2% |
| Purchased Property Services | 19,946 | 14,081 | 14,799 | -25.8% |
| Other Purchased Services | 338,259 | 288,368 | 252,591 | -25.3% |
| Supplies | 70,154 | 85,360 | 54,158 | -22.8% |
| Property | 377,662 | 377,662 | 378,725 | 0.3% |
| Other Objects | 536 | 417 | 1,143 | 113.2% |
| Total Expenditures | <u>\$ 1,035,374</u> | <u>\$ 942,944</u> | <u>\$ 951,406</u> | -8.1% |

Summary of Ending Fund Balance Designations

| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
|---------------------------|----------------------------|---------------------------------------|--------------------------------|-------------------|
| Restricted | \$ - | \$ - | \$ - | 0.0% |
| Total Fund Balance-Ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | 0.0% |

FUNDS:

017 - Carl Perkins
023 - Title III
035 - REAP

061 - Title II
062 - Title IV SSAE
202 -USDOJ COPS

Lincoln Parish School Board
Ruston, Louisiana
BEGINNING BUDGET
SPECIAL REVENUE FUND: MAINTENANCE AND OPERATIONS - PARISHWIDE
For the Year Ending June 30, 2025

| Summary by Function | | | | |
|--|----------------------------|---------------------------------------|--------------------------------|-------------------|
| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
| Revenues | | | | |
| Property Tax Revenues | \$ 2,574,344 | \$ 2,552,547 | \$ 2,642,689 | 2.7% |
| Investment Earnings | 78,835 | 78,835 | 69,525 | -11.8% |
| Other State and Local Revenues | <u>109,928</u> | <u>108,762</u> | <u>109,928</u> | 0.0% |
| Total Revenues | 2,763,107 | 2,740,144 | 2,822,142 | 2.1% |
| Expenditures | | | | |
| Regular Programs | 58,205 | 58,205 | 58,205 | 0.0% |
| Instructional Staff Services | 1,944 | 1,782 | 1,944 | 0.0% |
| General Administration | 78,811 | 78,811 | 78,811 | 0.0% |
| Business Services | 1,716 | 1,356 | 1,716 | 0.0% |
| Maintenance of Plant | 2,153,995 | 1,725,106 | 2,136,817 | -0.8% |
| Student Transportation Services | 950 | 950 | 950 | 0.0% |
| Central Services | 244 | 244 | 244 | 0.0% |
| Child Nutrition Services | 8,068 | 7,770 | 8,068 | 0.0% |
| Facility Acquisition & Construction | <u>35,913</u> | <u>77,556</u> | <u>35,913</u> | 0.0% |
| Total Expenditures | 2,339,846 | 1,951,780 | 2,322,668 | -0.7% |
| Other Sources and (Uses) of Funds | | | | |
| Operating Transfers In | - | 3,455 | - | 0.0% |
| Operating Transfers (Out) | <u>(61,960)</u> | <u>(61,960)</u> | <u>(61,960)</u> | 0.0% |
| Total Other Sources and (Uses) | (61,960) | (58,505) | (61,960) | 0.0% |
| NET CHANGE IN FUND BALANCE | 361,301 | 729,859 | 437,514 | 21.1% |
| Beginning Fund Balance | <u>2,243,896</u> | <u>2,243,896</u> | <u>2,605,197</u> | 16.1% |
| Ending Fund Balance | <u>\$ 2,605,197</u> | <u>\$ 2,973,755</u> | <u>\$ 3,042,711</u> | 16.8% |

Lincoln Parish School Board
Ruston, Louisiana
BEGINNING BUDGET
SPECIAL REVENUE FUND: MAINTENANCE AND OPERATIONS - PARISHWIDE
For the Year Ending June 30, 2025

Summary of Expenditures by Object

The Parishwide Maintenance Fund's major expenditures are Purchased Property Services making up 47.9% of the budget. Salary and employee benefits make up 17.5% of expenditures. Supplies which include custodial supplies and maintenance parts and supplies make up 27.6% of the budget. Purchased Professional Services make up 3.9% of the budget, Property makes up 2.1%, and Other Purchase Services is 0.9%. The total budgeted expenditures by object are as follows:

| | Final | Actual* | | Beginning | Percent Change |
|---------------------------------|---------------------|---------------------|-----------------|---------------------|-------------------|
| | Budget 2023-24 | 2023-24 | Thru 05/2024 | Budget 2024-25 | |
| Salaries | \$ 317,880 | \$ 311,084 | | \$ 309,429 | -2.7% |
| Employee Benefits | 106,036 | | 87,871 | 97,219 | -8.3% |
| Purchased Professional Services | 91,135 | | 134,718 | 91,135 | 0.0% |
| Purchased Property Services | 1,113,077 | | 934,568 | 1,113,077 | 0.0% |
| Other Purchased Services | 21,075 | | 20,965 | 21,075 | 0.0% |
| Supplies | 642,487 | | 451,738 | 641,627 | -0.1% |
| Property | 48,156 | | 9,886 | 48,156 | 0.0% |
| Other Objects | - | | 950 | 950 | 100.0% |
| Total Expenditures | \$ 2,339,846 | \$ 1,951,780 | | \$ 2,322,668 | -0.7% |

Summary of Ending Fund Balance Designations

| | Final | Actual* | | Beginning | Percent Change |
|----------------------------------|---------------------|---------------------|-----------------|---------------------|-------------------|
| | Budget 2023-24 | 2023-24 | Thru 05/2024 | Budget 2024-25 | |
| Committed | \$ 2,605,197 | \$ 2,973,755 | | \$ 3,042,711 | 16.8% |
| Total Fund Balance-Ending | \$ 2,605,197 | \$ 2,973,755 | | \$ 3,042,711 | 16.8% |

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, 2025

| Summary by Function | | | | |
|--|----------------------------|---------------------------------------|--------------------------------|-------------------|
| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
| Revenues | | | | |
| Property Tax Revenues | \$ 810,013 | \$ 803,619 | \$ 938,735 | 15.9% |
| Investment Earnings | 8,471 | 8,471 | 7,454 | -12.0% |
| Other State and Local Revenues | - | - | - | 0.0% |
| Total Revenues | <u>818,484</u> | <u>812,090</u> | <u>946,189</u> | 15.6% |
| Expenditures | | | | |
| General Administration | 24,814 | 24,814 | 24,814 | 0.0% |
| Business Services | 287 | 227 | 287 | 0.0% |
| Maintenance of Plant | <u>936,974</u> | <u>796,714</u> | <u>936,974</u> | 0.0% |
| Total Expenditures | 962,075 | 821,755 | 962,075 | 0.0% |
| Other Sources and (Uses) of Funds | | | | |
| Operating Transfers In | 110,000 | 110,000 | 110,000 | 0.0% |
| Operating Transfers (Out) | - | - | - | 0.0% |
| Total Other Sources and (Uses) | <u>110,000</u> | <u>110,000</u> | <u>110,000</u> | 0.0% |
| NET CHANGE IN FUND BALANCE | (33,591) | 100,335 | 94,114 | -380.2% |
| Beginning Fund Balance | <u>205,823</u> | <u>205,823</u> | <u>172,232</u> | -16.3% |
| Ending Fund Balance | <u>\$ 172,232</u> | <u>\$ 306,158</u> | <u>\$ 266,346</u> | 54.6% |

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, 2025

| Summary of Expenditures by Object | | | | |
|--|----------------------------|------------------------------------|--------------------------------|-------------------|
| <p>The major expenditure in the Choudrant School District M&O are supplies representing consumed utilities at 86.1% of total budgeted expenditures. Purchased Property Services which represents water and sewer services makes up 11.3%, and Purchased Professional Services represents the remaining 2.6%. The total budgeted expenditures by object are as follows:</p> | | | | |
| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
| Salaries | \$ - | \$ - | \$ - | 0.0% |
| Employee Benefits | - | - | - | 0.0% |
| Purchased Professional Services | 24,814 | 25,041 | 25,101 | 1.2% |
| Purchased Property Services | 287 | 86,828 | 108,530 | 37715.3% |
| Other Purchased Services | - | - | - | 0.0% |
| Supplies | 936,974 | 709,886 | 828,444 | -11.6% |
| Property | - | - | - | 0.0% |
| Other Objects | - | - | - | 0.0% |
| Total Expenditures | \$ 962,075 | \$ 821,755 | \$ 962,075 | 0.0% |
| Summary of Ending Fund Balance Designations | | | | |
| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
| Committed | \$ 172,232 | \$ 306,158 | \$ 266,346 | 54.6% |
| Total Fund Balance-Ending | \$ 172,232 | \$ 306,158 | \$ 266,346 | 54.6% |
| 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, 2025

| Summary by Function | | | | |
|--|----------------------------|---------------------------------------|--------------------------------|-------------------|
| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
| Revenues | | | | |
| Property Tax Revenues | \$ 248,283 | \$ 246,169 | \$ 248,386 | 0.0% |
| Investment Earnings | 16,473 | 16,473 | 14,496 | -12.0% |
| Other State and Local Revenues | - | - | - | 0.0% |
| Total Revenues | <u>264,756</u> | <u>262,642</u> | <u>262,882</u> | -0.7% |
| Expenditures | | | | |
| General Administration | 7,553 | 7,553 | 7,553 | 0.0% |
| Business Services | 524 | 464 | 524 | 0.0% |
| Maintenance of Plant | 143,914 | 109,446 | 143,914 | 0.0% |
| Facility Acquisition & Construction | <u>181,337</u> | <u>181,337</u> | <u>61,337</u> | -66.2% |
| Total Expenditures | 333,328 | 298,800 | 213,328 | -36.0% |
| Other Sources and (Uses) of Funds | | | | |
| Operating Transfers In | - | - | - | 0.0% |
| Operating Transfers (Out) | <u>(9,948)</u> | <u>(7,448)</u> | <u>(4,948)</u> | -50.3% |
| Total Other Sources and (Uses) | <u>(9,948)</u> | <u>(7,448)</u> | <u>(4,948)</u> | -50.3% |
| NET CHANGE IN FUND BALANCE | (78,520) | (43,606) | 44,606 | -156.8% |
| Beginning Fund Balance | <u>482,273</u> | <u>322,887</u> | <u>403,753</u> | -16.3% |
| Ending Fund Balance | <u>\$ 403,753</u> | <u>\$ 279,281</u> | <u>\$ 448,359</u> | 11.0% |

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, 2025

Summary of Expenditures by Object

In the Simsboro School District M&O Fund, the major expenditure is Supplies representing consumed utilities at 53.3% of the budget; and then followed by Purchased Property Services at 42.9% for water, sewer and contracted repair/construction services, and Purchased Professional Services represents the remaining 3.8%. The total budgeted expenditures by object are as follows:

| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
|---------------------------------|----------------------------|------------------------------------|--------------------------------|-------------------|
| Salaries | \$ - | \$ - | \$ - | 0.0% |
| Employee Benefits | - | - | - | 0.0% |
| Purchased Professional Services | 8,077 | 8,016 | 8,077 | 0.0% |
| Purchased Property Services | 211,575 | 195,986 | 91,575 | -56.7% |
| Other Purchased Services | - | - | - | 0.0% |
| Supplies | 113,676 | 94,798 | 113,676 | 0.0% |
| Property | - | - | - | 0.0% |
| Other Objects | - | - | - | 0.0% |
| Total Expenditures | <u>\$ 333,328</u> | <u>\$ 298,800</u> | <u>\$ 213,328</u> | -36.0% |

Summary of Ending Fund Balance Designations

| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
|---------------------------|----------------------------|------------------------------------|--------------------------------|-------------------|
| Committed | \$ 403,753 | \$ 279,281 | \$ 448,359 | 11.0% |
| Total Fund Balance-Ending | <u>\$ 403,753</u> | <u>\$ 279,281</u> | <u>\$ 448,359</u> | 11.0% |

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, 2025

| Summary by Function | | | | |
|--|----------------------------|---------------------------------------|--------------------------------|-------------------|
| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
| Revenues | | | | |
| Property Tax Revenues | \$ 125,493 | \$ 122,547 | \$ 128,435 | 2.3% |
| Investment Earnings | 13,415 | 13,415 | 14,756 | 10.0% |
| Other State and Local Revenues | - | - | - | 0.0% |
| Total Revenues | 138,908 | 135,962 | 143,191 | 3.1% |
| Expenditures | | | | |
| General Administration | 3,816 | 3,816 | 3,816 | 0.0% |
| Business Services | 456 | 396 | 456 | 0.0% |
| Maintenance of Plant | 113,828 | 73,800 | 113,828 | 0.0% |
| Facility Acquisition & Construction | 99,747 | - | 99,747 | 0.0% |
| Total Expenditures | 217,847 | 78,012 | 217,847 | 0.0% |
| 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 | (78,939) | 57,950 | (74,656) | -5.4% |
| Beginning Fund Balance | 331,226 | 331,226 | 252,287 | -23.8% |
| Ending Fund Balance | \$ 252,287 | \$ 389,176 | \$ 177,631 | -29.6% |

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, 2025

Summary of Expenditures by Object

In the Dubach School District M&O Fund, the major spend is Property at 45.8%. Then follows Purchased Property Services for water, sewer, maintenance and repair services at 29.0%. Supplies are 23.2% and represents consumed utilities. Purchased Professional Services at 2.0%. The total budgeted expenditures by object are as follows:

| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
|---------------------------------|----------------------------|---------------------------------------|--------------------------------|-------------------|
| Salaries | \$ - | \$ - | \$ - | 0.0% |
| Employee Benefits | - | - | - | 0.0% |
| Purchased Professional Services | 4,272 | 4,212 | 4,272 | 0.0% |
| Purchased Property Services | 63,216 | 28,129 | 63,216 | 0.0% |
| Other Purchased Services | - | - | - | 0.0% |
| Supplies | 50,612 | 45,671 | 50,612 | 0.0% |
| Property | 99,747 | - | 99,747 | 0.0% |
| Other Objects | - | - | - | 0.0% |
| Total Expenditures | <u>\$ 217,847</u> | <u>\$ 78,012</u> | <u>\$ 217,847</u> | 0.0% |

Summary of Ending Fund Balance Designations

| | Final Budget 2023-24 | Actual* 2023-24 Thru 05/2024 | Beginning Budget 2024-25 | Percent Change |
|----------------------------------|----------------------------|---------------------------------------|--------------------------------|-------------------|
| Committed | \$ 252,287 | \$ 389,176 | \$ 177,631 | -29.6% |
| Total Fund Balance-Ending | <u>\$ 252,287</u> | <u>\$ 389,176</u> | <u>\$ 177,631</u> | -29.6% |

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, 2025

| Summary by Function | | | | | |
|--|---------|----------------------|-------------------------|-------------------------|---------|
| | Final | Budget | Actual* | Beginning | Percent |
| | 2023-24 | 2023-24 | 2023-24 | 2024- | Change |
| | 2023-24 | | Thru 05/2024 | 25 | |
| Revenues | | | | | |
| Property Tax Revenues | \$ | 153,532 | \$ 153,297 | \$ 160,115 | 4.3% |
| Investment Earnings | | 1,421 | 1,421 | 1,250 | -12.0% |
| Other State and Local Revenues | | - | - | - | 0.0% |
| Total Revenues | | <u>154,953</u> | <u>154,718</u> | <u>161,365</u> | 4.1% |
| Expenditures | | | | | |
| General Administration | | 4,753 | 4,753 | 4,753 | 0.0% |
| Business Services | | 41 | 29 | 41 | 0.0% |
| Maintenance of Plant | | 224,939 | 187,412 | 224,939 | 0.0% |
| Total Expenditures | | <u>229,733</u> | <u>192,194</u> | <u>229,733</u> | 0.0% |
| Other Sources and (Uses) of Funds | | | | | |
| Operating Transfers In | | 90,000 | 90,000 | 90,000 | 0.0% |
| Operating Transfers (Out) | | - | - | - | 0.0% |
| Total Other Sources and (Uses) | | <u>90,000</u> | <u>90,000</u> | <u>90,000</u> | 0.0% |
| NET CHANGE IN FUND BALANCE | | 15,220 | 52,524 | 21,632 | 42.1% |
| Beginning Fund Balance | | <u>14,781</u> | <u>14,781</u> | <u>30,001</u> | 103.0% |
| Ending Fund Balance | \$ | <u><u>30,001</u></u> | \$ <u><u>67,305</u></u> | \$ <u><u>51,633</u></u> | 72.1% |

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, 2025

Summary of Expenditures by Object

The major expenditure in the Choudrant School District M&O fund are supplies representing consumed utilities at 91.1% of the total budget. Purchased Property Services which represents water services makes up 6.8%, and Purchased Professional Services represents the remaining 2.1%. The total budgeted expenditures by object are as follows:

| | Final | Budget | Actual* | Beginning | | Percent |
|---------------------------------|---------|----------------|--------------|----------------|-------------------|---------|
| | | | | 2023-24 | 2024- | |
| | 2023-24 | | Thru 05/2024 | Budget | 25 | |
| Salaries | \$ | - | \$ | - | - | 0.0% |
| Employee Benefits | | - | | - | - | 0.0% |
| Purchased Professional Services | | 4,794 | | 4,782 | 4,794 | 0.0% |
| Purchased Property Services | | 15,616 | | 14,023 | 15,616 | 0.0% |
| Other Purchased Services | | - | | - | - | 0.0% |
| Supplies | | 209,323 | | 173,389 | 209,323 | 0.0% |
| Property | | - | | - | - | 0.0% |
| Other Objects | | - | | - | - | 0.0% |
| Total Expenditures | \$ | <u>229,733</u> | \$ | <u>192,194</u> | \$ <u>229,733</u> | 0.0% |

Summary of Ending Fund Balance Designations

| | Final | Budget | Actual* | Beginning | | Percent |
|---------------------------|---------|---------------|--------------|---------------|------------------|---------|
| | | | | 2023-24 | 2024- | |
| | 2023-24 | | Thru 05/2024 | Budget | 25 | |
| Committed | | 30,001 | | 67,305 | 51,633 | 72.1% |
| Total Fund Balance-Ending | \$ | <u>30,001</u> | \$ | <u>67,305</u> | \$ <u>51,633</u> | 72.1% |

091 - Choudrant School District #6 Maintenance and Operation

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