

St. Tammany Parish School Board

BUDGETS

Special Revenue Funds

Capital Project Funds

Debt Service Funds



Fiscal Year
July 1, 2024 – June 30, 2025
September 12, 2024



SCHOOL FOOD SERVICES FUND

The School Food Services Fund provides over 3.8 million lunches and 1.8 million breakfasts annually. It is supported by Federal subsidies, State subsidies (through the General Fund Equalization Formula), and local sales and ad valorem taxes (transfers from General Fund).

School Food Service (SLF)

St. Tammany Parish School Board

		2022-2023	2023-2024		2023-2024	2023-2024	2023-2024	2024-2025		%	
		Actual	Original	#Emp	Actual	Estimated	Projected	Original	Difference	Change	
					Year-To-Date	Remaining	Actual Result			Fy 2024 vs	
			Budget		As of Aug 2nd	For Year	At Year End	#Emp		Fy 2025	
Revenue From Local Sources											
415000	Interest	\$ 106,701	\$ 10,000		\$ 48,433	\$ -	\$ 48,433		\$ 48,000	\$ (433)	-0.89%
416100	Food Service Collections	596,123	750,000		705,756	-	705,756		710,000	4,244	0.60%
419990	Miscellaneous	48,044	10,000		41,020	-	41,020		40,000	(1,020)	-2.49%
	Total Revenue From Local Sources	750,868	770,000		795,209	-	795,209		798,000	2,791	0.35%
Revenue From State Sources											
431100	State Public Fund Equalization (MFP)	3,000,000	3,000,000		7,165,466	-	7,165,466		5,300,000	(1,865,466)	-26.03%
432900	Other State Restricted Revenue	-	-		7,665	-	7,665		7,665	-	0.00%
445900	Other State Restricted Grant	1,133,387	-		-	-	-		-	-	0.00%
	Total Revenue From State Sources	4,133,387	3,000,000		7,173,131	-	7,173,131		5,307,665	(1,865,466)	-26.01%
Revenue From Federal Sources											
445150	School Food Service Programs	15,229,559	14,000,000		13,920,886	-	13,920,886		14,500,000	579,114	4.16%
445900	Other Federal Restricted Revenue through State	-	-		1,075,349	-	1,075,349		1,075,000	(349)	-0.03%
449200	Value Of USDA Commodities	2,184,764	2,100,000		2,157,268	-	2,157,268		1,500,000	(657,268)	-30.47%
	Total Revenue From Federal Sources	17,414,323	16,100,000		17,153,503	-	17,153,503		17,075,000	(78,503)	-0.46%
	Total Revenue	22,298,578	19,870,000		25,121,843	-	25,121,843		23,180,665	(1,941,178)	-7.73%
Fund Transfers In											
452201	From General Fund (Advalorem Prop 3)	551,000	551,000		800,000	-	800,000		800,000	-	0.00%
452219	From General Fund (Sales Tax 66)	1,083,000	1,083,000		1,083,000	-	1,083,000		1,083,000	-	0.00%
452220	From General Fund (Sales Tax 77)	404,000	404,000		404,000	-	404,000		404,000	-	0.00%
452237	From Summer Feeding Program Fund (closed)	141,858	-		-	-	-		-	-	0.00%
452215	From Community Disaster Loan Fund	-	4,040,000		-	-	-		-	-	0.00%
	Total Fund Transfers In	2,179,858	6,078,000		2,287,000	-	2,287,000		2,287,000	-	0.00%
	Total Revenue & Fund Transfers In	24,478,436	25,948,000		27,408,843	-	27,408,843		25,467,665	(1,941,178)	-7.08%
Expenditures											
2650-573000	New Vehicle	28,628	-		-	-	-		-	-	0.00%
3100-521000	Health Insurance	2,552,679	2,553,000		2,618,935	-	2,618,935		2,625,000	6,065	0.23%
3100-522500	Medicare	149,359	159,993		149,757	-	149,757		154,085	4,328	2.89%
3100-523100	Teachers' Retirement System Regular/Plan A	2,412,548	2,516,816		2,329,526	-	2,329,526		2,226,468	(103,058)	-4.42%
3100-523300	School Employee Retirement System	84,225	89,251		77,223	-	77,223		71,123	(6,100)	-7.90%
3100-525000	Unemployment Compensation	90	100		-	-	-		-	-	0.00%
3100-526000	Worker's Compensation	519,759	393,322		539,639	-	539,639		525,930	(13,709)	-2.54%
3100-527000	Group Insurance - Retirees	1,383,186	1,385,000		1,390,408	-	1,390,408		1,391,000	592	0.04%
3100-528000	Vacation/Sick Leave Severance Pay	69,801	70,000		29,702	-	29,702		30,000	298	1.00%
3100-533300	Audit Fee	2,751	3,000		1,962	-	1,962		2,000	38	1.94%
3100-534000	Purchased Technical Services	31,280	32,000		33,334	-	33,334		34,500	1,166	3.50%
3100-542100	Garbage	40,289	45,000		61,628	-	61,628		61,700	72	0.12%
3100-543000	Repairs and Maintenance	154,326	150,000		128,239	-	128,239		130,000	1,761	1.37%

School Food Service (SLF)

St. Tammany Parish School Board

		2022-2023		2023-2024		2023-2024	2023-2024	2023-2024	2024-2025		%
		Actual		Original	#Emp	Actual	Estimated	Projected	Original		Change
		Actual		Budget		Year-To-Date	Remaining	Actual Result	Original		Fy 2024 vs
		Actual		Budget	#Emp	As of Aug 2nd	For Year	At Year End	#Emp	Budget	Difference
3100-553000	Telephone	13,641	15,100		11,320	-	11,320		11,500	180	1.59%
3100-554000	Advertising	1,344	2,000		861	-	861		1,000	139	16.14%
3100-555000	Printing	127	500		17	-	17		250	233	1370.59%
3100-558200	Travel	16,583	20,700		5,250	-	5,250		5,300	50	0.95%
3100-561000	Materials and Supplies	767,455	800,000		771,981	-	771,981		775,000	3,019	0.39%
3100-562200	Utilities	191,913	200,000		190,028	-	190,028		191,000	972	0.51%
3100-563100	Food (Excluding Commodities)	6,110,663	6,200,000		6,479,390	-	6,479,390		6,500,000	20,610	0.32%
3100-563200	USDA Commodities	2,133,624	2,100,000		2,185,866	-	2,185,866		1,877,000	(308,866)	-14.13%
3100-573100	Large Equipment	441,588	400,000		123,745	-	123,745		200,000	76,255	61.62%
3100-581000	Dues and Fees	12,004	12,000		15,432	-	15,432		20,000	4,568	29.60%
3100-589000	Uniforms	22,639	45,000		39,304	-	39,304		40,000	696	1.77%
3100-589001	Storage and Distribution	215,577	220,000		161,625	-	161,625		175,200	13,575	8.40%
3110-511400	Salaries - Office/Clerical	40,650	43,101	1.0	41,660	-	41,660	1.0	42,165	505	1.21%
3111-511100	Salary - Director	92,040	96,990	1.0	90,812	-	90,812	1.0	87,990	(2,822)	-3.11%
3112-511100	Salaries - Assistant Directors	291,944	310,319	4.0	220,581	-	220,581	4.0	218,169	(2,412)	-1.09%
3112-511900	Salaries - Procurement Manager	52,186	56,386	0.2	11,819	-	11,819	0.0	-	(11,819)	-100.00%
3120-511600	Salaries - Food Service Workers	6,229,538	6,658,054	240.5	6,239,142	-	6,239,142	232.4	6,140,457	(98,685)	-1.58%
3120-511700	Salaries - Maintenance	265,023	283,233	6.0	276,504	-	276,504	6.0	275,669	(835)	-0.30%
3120-512300	Salaries - Subs	63,722	64,000		68,579	-	68,579		60,000	(8,579)	-12.51%
3121-511100	Salaries- Managers	2,426,799	2,600,214	56.0	2,493,250	-	2,493,250	55.0	2,459,424	(33,826)	-1.36%
3122-511100	Salaries- Assistant Managers	1,319,315	1,402,615	51.0	1,367,326	-	1,367,326	49.0	1,342,646	(24,680)	-1.80%
	Total Expenditures	28,137,296	28,927,694	359.7	28,154,845	-	28,154,845	348.4	27,674,576	(480,269)	-1.71%
	Revenues Over (Under) Expenditures	(3,658,860)	(2,979,694)		(746,002)	-	(746,002)		(2,206,911)	(1,460,909)	195.83%
	Beginning Fund Balance	6,651,592	2,981,607		2,992,732	-	2,992,732		2,246,730	(746,002)	-24.93%
	Ending Fund Balance	\$ 2,992,732	\$ 1,913		\$ 2,246,730	\$ -	\$ 2,246,730		\$ 39,819	\$ (2,206,911)	-98.23%



COMMUNITY DISASTER LOAN FUND

The Community Disaster Loan Fund is used to account for the proceeds of the three loans through the Community Disaster Loan Program administered by the Federal Emergency Management Agency (FEMA). Loan proceeds may be used to cover operational expenditures such as salaries and benefits. These loans were forgiven by the federal government in 2014 under the forgiveness standards established by the Stafford Act. This fund was also used to account for and track the COVID 19 pandemic expenditures. Additional funding from General Fund was transferred to this account for those expenditures. This fund is being used to assist with balancing the General Fund budget for FY 2024 and FY 2025.

Community Disaster Loan Fund (DCF)

St. Tammany Parish School Board

		2023-2023	2023-2024	2023-2024	2023-2024	2023-2024	2024-2025		%
		Actual	Original	Actual	Estimated	Projected	Original	Difference	Change
			Budget	Year-To-Date	Remaining	Actual Result	Budget		Fy 2024 vs
				As of Aug 2nd	For Year	At Year End			Fy 2025
Revenues									
415000	Interest Income	\$ 656,094	\$ 500,000	\$ 905,974	\$ -	\$ 905,974	\$ 750,000	\$ (155,974)	-17.22%
415310	Realized Gains (Losses) on Investments	3,152	-	-	-	-	-	\$ -	0.00%
415320	Unrealized Gains (Losses) on Investments	69,703	-	18,552	-	18,552	20,000	\$ 1,448	7.81%
452201	Transfer In - General Fund	-	-	-	-	-	-	\$ -	0.00%
445800	FEMA Reimbursement	389,039	-	-	-	-	-	\$ -	0.00%
	Total Revenue	1,117,988	500,000	924,526	-	924,526	770,000	(154,526)	-16.71%
	Expenditures								
1100 Regular Education									
1100-521000	Group Health Insurance	1,143,037	-	-	-	-	-	-	0.00%
2600 Operation & Maintenance of Plant									
2622-541100	Utilities - Water and Sewer (From General Fund)	-	-	-	-	-	41,568	41,568	100.00%
2622-553000	Utilities-Telephone (From General Fund)	-	-	-	-	-	146,500	146,500	100.00%
2622-562100	Utilities- Natural Gas (From General Fund)	-	-	-	-	-	263,000	263,000	100.00%
2622-562200	Utilities - Electricity (From General Fund)	-	7,300,000	6,076,352	-	6,076,352	7,659,000	1,582,648	26.05%
	Total - Operation & Maintenance	-	7,300,000	6,076,352	-	6,076,352	8,110,068	2,033,716	33.47%
5200 Fund Transfers									
5200-593235	Transfer Out - School Lunch Fund	-	4,040,000	-	-	-	-	-	0.00%
	Total - Transfers Out	-	4,040,000	-	-	-	-	-	0.00%
	TOTAL - Expenditures	1,143,037	11,340,000	6,076,352	-	6,076,352	8,110,068	2,033,716	33.47%
Fund Balance									
	Excess of Revenue & Other Sources over Expenditures & Other Uses	(25,049)	(10,840,000)	(5,151,826)	-	(5,151,826)	(7,340,068)	(2,188,242)	42.48%
	Balance at Beginning of Year	21,777,422	22,895,410	21,752,373	-	21,752,373	16,600,547	(5,151,826.00)	-23.68%
	Balance at End of Year	\$ 21,752,373	\$ 12,055,410	\$ 16,600,547	\$ -	\$ 16,600,547	\$ 9,260,479	\$ (7,340,068)	-44.22%



BP OIL SPILL SETTLEMENT FUND

In August 2015, the School Board received a legal settlement for loss revenue and other damages related to the BP Oil Spill which occurred in 2010. The School Board committed these funds to be used for safety and security in FY 2024.

BP Oil Spill Settlement Fund (BPO)

St. Tammany Parish School Board

		2022-2023	2023-2024	2023-2024	2023-2024	2023-2024	2024-2025		%
		Actual	Original	Actual	Estimated	Projected	Original	Difference	Change
			Budget	Year-To-Date	Remaining	Actual Result	Budget		Fy 2024 vs
				As of Aug 2nd	For Year	At Year End			Fy 2025
Revenues									
415000	Interest Income	\$ 355,771	\$ 350,000	\$ 567,963	\$ -	\$ 567,963	\$ 500,000	\$ (67,963)	-11.97%
415310	Realized Gain (Loss) on Investments	2,522	-	-	-	-	-	-	0.00%
415320	Unrealized Gain (Loss) on Investments	49,464	-	(1,039)	\$ -	(1,039)	-	1,039	-100.00%
	Total Revenue	407,757	350,000	566,924	-	566,924	500,000	(66,924)	-11.80%
Expenditures									
2640-573000	Ssfety and Security Equipment	-	-	-	-	-	2,500,000	2,500,000	100.00%
	Total Expenditures	-	-	-	-	-	2,500,000	2,500,000	100.00%
	Revenue Over (Under) Expenditures	407,757	350,000	566,924	-	566,924	(2,000,000)	(2,566,924)	-452.78%
	Beginning Fund Balance	11,978,396	12,386,153	12,386,153	-	12,386,153	12,953,077	566,924	4.58%
	Ending Fund Balance	\$ 12,386,153	\$ 12,736,153	\$ 12,953,077	\$ -	\$ 12,953,077	\$ 10,953,077	\$ (2,000,000)	-15.44%



SCHOOL SECURITY FUND

The School Security Fund was created to account for all school security services including salaries and benefits of the Security Coordinator, Security Officers, and the Mental Health Providers at each school and all related expenses for these positions. This fund also accounts for the School Resource Officers (SROs) and School Resource Officer details at each school in the district.

School Security Fund (SSF)

St. Tammany Parish School Board

		2023-2024			2023-2024			2023-2024			% Change
		2022-2023	2023-2024	Actual	Estimated	Projected	2024-2025			Fy 2024 vs	
		Actual	Original	Year-To-Date	Remaining	Actual Result	Original	Difference	Fy 2025		
			Budget	As of Aug 2nd	For Year	At Year End	Budget				
			#Emp			#Emp					
Revenue and Transfer In											
411125	Taxes (1.76 Mills)	\$ 4,696,940	\$ 4,760,528		\$ 4,853,974	\$ 29,755	\$ 4,883,729		\$ 4,915,000	\$ 31,271	0.64%
411160	Taxes Penalties and Interest	7,033	6,933		8,331	236	8,567		8,600	\$ 33	0.39%
415100	Interest	59,402	60,000		70,554	-	70,554		70,500	\$ (54)	-0.08%
452201	Transfer In -General Fund	4,245,116	4,750,000		5,125,000	-	5,125,000		5,950,000	\$ 825,000	16.10%
	Total Revenue & Transfers In	9,008,491	9,577,461		10,057,859	29,991	10,087,850		10,944,100	856,250	8.49%
Expenditures											
2144-511300	Mental Health Providers (MHPs) Salaries	3,251,909	3,447,833	61	3,612,624	-	3,612,624	63	3,645,000	32,376	0.90%
2144-521000	MHP Health Insurance	455,920	456,000		488,256	-	488,256		490,000	1,744	0.36%
2144-522500	MHP Medicare	45,237	48,078		50,254	-	50,254		52,853	2,599	5.17%
2144-523100	MHP Teachers Retirement System	781,007	828,225		829,935	-	829,935		784,040	(45,895)	-5.53%
2144-523900	MHP State Employees Retirement	53,327	55,000		39,030	-	39,030		32,831	(6,199)	-15.88%
2144-526000	MHP Worker's Compensation	30,244	32,066		33,598	-	33,598		18,225	(15,373)	-45.76%
2315-531300	Pension Funds - Fees Tax Collection	149,066	150,000		155,028	-	155,028		180,000	24,972	16.11%
2662-511600	Security Coordinator Salary	83,849	88,499	1	85,399	-	85,399	1	86,174	775	0.91%
2662-511601	Security Officers Salaries	87,715	91,481	2	78,478	-	78,478	2	77,136	(1,342)	-1.71%
2662-521000	Security Health Insurance	49,706	49,706		36,166	-	36,166		37,000	834	2.31%
2662-522500	Security Medicare	2,313	2,435		2,267	-	2,267		2,368	101	4.46%
2662-523100	Security Teachers' Retirement System	42,548	44,577		39,738	-	39,738		41,007	1,269	3.19%
2662-526000	Security Worker's Compensation	1,587	1,665		1,524	-	1,524		817	(707)	-46.39%
2662-533900	School Resource Officers and Details	4,345,206	4,350,000		4,524,564	-	4,524,564		4,800,000	275,436	6.09%
2662-558200	Travel - Security Coordinator	2,278	2,300		1,199	-	1,199		1,200	1	0.08%
	Total Expenditures	9,381,912	9,647,865	64.0	9,978,060	-	9,978,060	66.0	10,248,651	270,591	2.71%
	Revenues Over (Under) Expenditures	(373,421)	(70,404)		79,799	29,991	109,790		695,449	585,659	533.44%
	Beginning Fund Balance	475,281	83,968		101,860	-	101,860		211,650	109,790	107.79%
	Ending Fund Balance	\$ 101,860	\$ 13,564		\$ 181,659	\$ 29,991	\$ 211,650		\$ 907,099	\$ 695,449	328.58%



EMPLOYEE SALARY RESERVE FUND

The Employee Salary Reserve Fund was created at the end of FY 2021-2022. Starting with FY 2021-2022, once the books are finalized for the fiscal year, if the General Fund had a surplus (Revenues exceed Expenditures for the year), then the following will occur:

- (a) 50% of any final surplus for the fiscal year will be transferred to the Employee Salary Reserve Fund:
- (b) An equal one-time stipend (including benefits) will be calculated for all employees who (1) were active employees as of June 30th (2) were still employed as of November 1st, and (3) if the employee is certificated they must have received an effective rating for the prior year;
- (c) This stipend will be paid on November 15th;
- (d) Since this one-time stipend includes benefits, the calculation may not be exact. Any overage will be carried over to the following years stipend calculation. Any shortage will be covered by General Fund and reduce the following years stipend calculation if applicable;
- (e) If the General Fund balance must be utilized for any year, this stipend will not be issued until the fund balance is replenished to the prior level.
- (f) The calculated stipend must be a minimum of \$100 with benefits for all employees.

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025			
		Actual	Original	Actual	Estimated	Projected	Original	%	
			Budget	Year-To-Date	Remaining	Actual Result	Budget	Change	
				As of Aug 2nd	For Year	At Year End	Difference	Fy 2024 vs	
								Fy 2025	
Revenues									
415000	Interest Income	\$ 39	\$ 50	\$ 74	\$ -	\$ 74	\$ -	\$ (74)	-100.00%
419990	Miscellaneous Income	20,177	-	-	-	-	-	-	0.00%
452201	Transfer In - General Fund	1,690,004	-	-	-	-	-	-	0.00%
Total Revenue		1,710,220	50	74	-	74	-	(74)	-100.00%
Expenditures									
522500	Medicare	-	-	-	-	-	-	-	0.00%
523100	Teacher Retirement	-	-	-	-	-	-	-	0.00%
523300	School Employees Retirement	-	-	-	-	-	-	-	0.00%
523900	Other Retirement	-	-	-	-	-	-	-	0.00%
526000	Worker's Compensation	-	-	-	-	-	-	-	0.00%
Various	Salaries - All Employees	-	-	-	-	-	-	-	0.00%
1000 Instruction									
1100 Regular Education Programs									
1105-511200	Salaries - Kindergarten Teachers	182,792	-	32,202	-	32,202	-	(32,202)	-100.00%
1105-522500	Medicare	2,651	-	467	-	467	-	(467)	-100.00%
1105-523100	Teacher Retirement	43,593	-	7,575	-	7,575	-	(7,575)	-100.00%
1105-526000	Worker's Compensation	1,700	-	300	-	300	-	(300)	-100.00%
1110-511200	Salaries - Elementary Teachers	1,635,843	-	306,316	-	306,316	-	(306,316)	-100.00%
1110-522500	Medicare	23,699	-	4,438	-	4,438	-	(4,438)	-100.00%
1110-523100	Teacher Retirement	397,253	-	71,837	-	71,837	-	(71,837)	-100.00%
1110-523900	Other Retirement	577	-	110	-	110	-	(110)	-100.00%
1110-526000	Worker's Compensation	15,212	-	2,854	-	2,854	-	(2,854)	-100.00%
1130-511200	Salaries - Secondary Teachers	658,376	-	127,343	-	127,343	-	(127,343)	-100.00%
1130-522500	Medicare	9,546	-	1,846	-	1,846	-	(1,846)	-100.00%
1130-523100	Teacher Retirement	156,966	-	29,863	-	29,863	-	(29,863)	-100.00%
1130-523900	Other Retirement	577	-	110	-	110	-	(110)	-100.00%
1130-526000	Worker's Compensation	6,122	-	1,187	-	1,187	-	(1,187)	-100.00%
Total - Instruction - Regular		3,134,907	-	586,448	-	586,448	-	(586,448)	-100.00%
1200 Students With Exceptionalities Programs									
1211-511200	Salaries - Classroom Teachers	514,816	-	101,529	-	101,529	-	(101,529)	-100.00%
1211-511500	Salaries - Classroom Paraprofessionals	665,476	-	125,347	-	125,347	-	(125,347)	-100.00%
1211-522500	Medicare	17,093	-	3,286	-	3,286	-	(3,286)	-100.00%
1211-523100	Teacher Retirement	284,953	-	53,403	-	53,403	-	(53,403)	-100.00%
1211-523300	School Employee's Retirement	2,365	-	441	-	441	-	(441)	-100.00%
1211-523900	Other Retirement	577	-	110	-	110	-	(110)	-100.00%
1211-526000	Worker's Compensation	10,975	-	2,130	-	2,130	-	(2,130)	-100.00%
1212-511200	Salaries Inclusion Teacher	4,284	-	1,331	-	1,331	-	(1,331)	-100.00%
1212-522500	Medicare	62	-	19	-	19	-	(19)	-100.00%
1212-523100	Teacher Retirement	1,062	-	321	-	321	-	(321)	-100.00%
1212-526000	Worker's Compensation	40	-	12	-	12	-	(12)	-100.00%
1214-511200	Salaries - Adaptive Physical Education Teacher	27,133	-	4,790	-	4,790	-	(4,790)	-100.00%
1214-522500	Medicare	393	-	69	-	69	-	(69)	-100.00%
1214-523100	Teacher Retirement	6,729	-	1,155	-	1,155	-	(1,155)	-100.00%
1214-526000	Worker's Compensation	252	-	45	-	45	-	(45)	-100.00%

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	% Change		
		Actual	Original Budget	Actual Year-To-Date As of Aug 2nd	Estimated Remaining For Year	Projected Actual Result At Year End	Original Budget	Difference	Fy 2024 vs Fy 2025
1216-511200	Salaries - Preschool Classroom Teacher	75,687	-	12,774	-	12,774	-	(12,774)	-100.00%
1216-511500	Salaries - Paraprofessionals - Preschool Classrooms	57,122	-	9,048	-	9,048	-	(9,048)	-100.00%
1216-522500	Medicare	1,926	-	317	-	317	-	(317)	-100.00%
1216-523100	Teacher Retirement	32,229	-	5,131	-	5,131	-	(5,131)	-100.00%
1216-526000	Worker's Compensation	1,235	-	203	-	203	-	(203)	-100.00%
1220-511200	Salaries - Gifted & Talented Teachers	187,790	-	34,996	-	34,996	-	(34,996)	-100.00%
1220-522500	Medicare	2,723	-	507	-	507	-	(507)	-100.00%
1220-523100	Teacher Retirement	45,510	-	8,306	-	8,306	-	(8,306)	-100.00%
1220-526000	Worker's Compensation	1,746	-	326	-	326	-	(326)	-100.00%
Total - Students With Exceptionalities		1,942,178	-	365,596	-	365,596	-	(365,596)	-100.00%
1300 Career and Technical (Formerly Vocational Education) Programs									
1310-511200	Salaries - Agriculture Teachers	28,561	-	5,855	-	5,855	-	(5,855)	-100.00%
1310-522500	Medicare	414	-	85	-	85	-	(85)	-100.00%
1310-523100	Teacher Retirement	6,729	-	1,283	-	1,283	-	(1,283)	-100.00%
1310-526000	Worker's Compensation	266	-	54	-	54	-	(54)	-100.00%
1340-511200	Salaries - Family Consumer Science Teachers (Home Economics)	15,709	-	3,726	-	3,726	-	(3,726)	-100.00%
1340-522500	Medicare	228	-	54	-	54	-	(54)	-100.00%
1340-523100	Teacher Retirement	3,542	-	769	-	769	-	(769)	-100.00%
1340-526000	Worker's Compensation	146	-	35	-	35	-	(35)	-100.00%
1350-511200	Salaries - Industrial Arts Teachers	4,284	-	1,863	-	1,863	-	(1,863)	-100.00%
1350-522500	Medicare	62	-	27	-	27	-	(27)	-100.00%
1350-523100	Teacher Retirement	1,062	-	449	-	449	-	(449)	-100.00%
1350-526000	Worker's Compensation	40	-	17	-	17	-	(17)	-100.00%
1360-511200	Salaries - Business, COE, & DE Teachers	24,277	-	3,992	-	3,992	-	(3,992)	-100.00%
1360-522500	Medicare	352	-	58	-	58	-	(58)	-100.00%
1360-523100	Teacher Retirement	5,313	-	834	-	834	-	(834)	-100.00%
1360-526000	Worker's Compensation	226	-	37	-	37	-	(37)	-100.00%
Total - Career and Technical Programs		91,211	-	19,138	-	19,138	-	(19,138)	-100.00%
1400 Other Instructional Programs									
1450-511200	Salaries - ROTC Instructors	19,993	-	3,992	-	3,992	-	(3,992)	-100.00%
1450-522500	Medicare	290	-	58	-	58	-	(58)	-100.00%
1450-523100	Teacher Retirement	4,958	-	962	-	962	-	(962)	-100.00%
1450-526000	Worker's Compensation	186	-	37	-	37	-	(37)	-100.00%
1480-511200	Salaries - Teachers - Project Team/Project Believe/Rise	2,856	-	266	-	266	-	(266)	-100.00%
1480-511400	Salaries - Clerical- Project Team/Project Believe/Rise	1,428	-	266	-	266	-	(266)	-100.00%
1480-511500	Salaries- Aides/Drill Instructors - Project Team/Project Believe/Rise	9,997	-	2,129	-	2,129	-	(2,129)	-100.00%
1480-522500	Medicare	207	-	39	-	39	-	(39)	-100.00%
1480-523100	Teacher Retirement	3,542	-	641	-	641	-	(641)	-100.00%
1480-526000	Worker's Compensation	133	-	38	-	38	-	(38)	-100.00%
1490-511200	Salaries- Grades 7-8 (YES), WIN, JAG Teachers, Homebound, VA, E-platform	12,139	-	3,327	-	3,327	-	(3,327)	-100.00%
1490-511500	Salaries - Aides - In School Suspension	44,270	-	10,113	-	10,113	-	(10,113)	-100.00%
1490-522500	Medicare	818	-	195	-	195	-	(195)	-100.00%
1490-523100	Teacher Retirement	12,573	-	3,047	-	3,047	-	(3,047)	-100.00%
1490-523300	School Employee's Retirement	788	-	147	-	147	-	(147)	-100.00%
1490-526000	Worker's Compensation	525	-	125	-	125	-	(125)	-100.00%
Total - Other Instructional		114,703	-	25,382	-	25,382	-	(25,382)	-100.00%

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	% Change		
		Actual	Original Budget	Actual Year-To-Date As of Aug 2nd	Estimated Remaining For Year	Projected Actual Result At Year End	Original Budget	Difference	Fy 2024 vs Fy 2025
1500	Special Programs								
1510-511200	Salaries - ESSA (Title I) Teachers	32,845	-	7,185	-	7,185	-	(7,185)	-100.00%
1510-511500	Salaries - ESSA (Title I) Aides	25,705	-	3,726	-	3,726	-	(3,726)	-100.00%
1510-522500	Medicare	849	-	158	-	158	-	(158)	-100.00%
1510-523100	Teacher Retirement	13,458	-	2,501	-	2,501	-	(2,501)	-100.00%
1510-526000	Worker's Compensation	545	-	102	-	102	-	(102)	-100.00%
1520-511200	Salaries - English As a Second Language (ESL) Teachers	27,133	-	5,589	-	5,589	-	(5,589)	-100.00%
1520-511300	Salaries - English As a Second Language (ESL) Therapists	1,428	-	-	-	-	-	-	0.00%
1520-511500	Salaries - ESL Aides	28,561	-	5,323	-	5,323	-	(5,323)	-100.00%
1520-522500	Medicare	828	-	158	-	158	-	(158)	-100.00%
1520-523100	Teacher Retirement	14,198	-	2,636	-	2,636	-	(2,636)	-100.00%
1520-526000	Worker's Compensation	531	-	102	-	102	-	(102)	-100.00%
1530-511200	Salaries - Pre-Kindergarten Teachers	65,691	-	11,444	-	11,444	-	(11,444)	-100.00%
1530-511500	Salaries - Pre-Kindergarten Aides	61,407	-	12,242	-	12,242	-	(12,242)	-100.00%
1530-522500	Medicare	1,843	-	343	-	343	-	(343)	-100.00%
1530-523100	Teacher Retirement	30,458	-	5,516	-	5,516	-	(5,516)	-100.00%
1530-526000	Worker's Compensation	1,182	-	221	-	221	-	(221)	-100.00%
	Total - Special Programs	306,662	-	57,246	-	57,246	-	(57,246)	-100.00%
2000	Support Services Programs								
2100	Pupil Support Services								
2112-511100	Salaries - Child Welfare - Supervisor/Coordinator	2,856	-	798	-	798	-	(798)	-100.00%
2112-511400	Clerical - Child Welfare	5,712	-	1,065	-	1,065	-	(1,065)	-100.00%
2112-522500	Medicare	124	-	27	-	27	-	(27)	-100.00%
2112-523100	Teacher Retirement	1,771	-	321	-	321	-	(321)	-100.00%
2112-526000	Worker's Compensation	80	-	17	-	17	-	(17)	-100.00%
2113-511300	Salaries - Social Workers	21,421	-	4,258	-	4,258	-	(4,258)	-100.00%
2113-522500	Medicare	311	-	62	-	62	-	(62)	-100.00%
2113-523100	Teacher Retirement	4,958	-	898	-	898	-	(898)	-100.00%
2113-523900	Other Retirement	577	-	110	-	110	-	(110)	-100.00%
2113-526000	Worker's Compensation	199	-	40	-	40	-	(40)	-100.00%
2122-511300	Salaries - School Counselors	105,677	-	20,226	-	20,226	-	(20,226)	-100.00%
2122-522500	Medicare	1,532	-	294	-	294	-	(294)	-100.00%
2122-523100	Teacher Retirement	25,240	-	4,765	-	4,765	-	(4,765)	-100.00%
2122-526000	Worker's Compensation	983	-	188	-	188	-	(188)	-100.00%
2124-511300	Salaries - Career Tech Coordinator	1,428	-	266	-	266	-	(266)	-100.00%
2124-522500	Medicare	21	-	4	-	4	-	(4)	-100.00%
2124-523100	Teacher Retirement	354	-	64	-	64	-	(64)	-100.00%
2124-526000	Worker's Compensation	13	-	2	-	2	-	(2)	-100.00%
2129-511100	Salaries - 504 Coordinator	1,428	-	266	-	266	-	(266)	-100.00%
2129-522500	Medicare	21	-	4	-	4	-	(4)	-100.00%
2129-523100	Teacher Retirement	354	-	64	-	64	-	(64)	-100.00%
2129-526000	Worker's Compensation	13	-	2	-	2	-	(2)	-100.00%
2131-511100	Salaries-Supervisor of Health Services	1,428	-	266	-	266	-	(266)	-100.00%
2131-522500	Medicare	21	-	4	-	4	-	(4)	-100.00%
2131-523100	Teacher Retirement	354	-	64	-	64	-	(64)	-100.00%
2131-526000	Worker's Compensation	13	-	2	-	2	-	(2)	-100.00%
2134-511800	Salaries - Nurses	75,687	-	13,839	-	13,839	-	(13,839)	-100.00%
2134-522500	Medicare	1,097	-	201	-	201	-	(201)	-100.00%
2134-523100	Teacher Retirement	18,770	-	3,335	-	3,335	-	(3,335)	-100.00%
2134-526000	Worker's Compensation	704	-	129	-	129	-	(129)	-100.00%

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025		%
		Actual	Original	Actual	Estimated	Projected	Original	Change
			Budget	Year-To-Date	Remaining	Actual Result	Budget	Fy 2024 vs
				As of Aug 2nd	For Year	At Year End	Difference	Fy 2025
2140-511300	Salaries-Psychological Services	1,428	-	-	-	-	-	0.00%
2140-522500	Medicare	21	-	-	-	-	-	0.00%
2140-523100	Teacher Retirement	354	-	-	-	-	-	0.00%
2140-526000	Worker's Compensation	13	-	-	-	-	-	0.00%
2142-511300	Salaries- Psychologists	18,565	-	3,194	-	3,194	(3,194)	-100.00%
2142-522500	Medicare	249	-	46	-	46	(46)	-100.00%
2142-523100	Teacher Retirement	4,250	-	641	-	641	(641)	-100.00%
2142-526000	Worker's Compensation	173	-	30	-	30	(30)	-100.00%
2144-511300	Salaries - Mental Health Providers	88,540	-	16,234	-	16,234	(16,234)	-100.00%
2144-522500	Medicare	1,284	-	235	-	235	(235)	-100.00%
2144-523100	Teacher Retirement	21,250	-	3,784	-	3,784	(3,784)	-100.00%
2144-523900	Other Retirement	1,154	-	220	-	220	(220)	-100.00%
2144-526000	Worker's Compensation	823	-	151	-	151	(151)	-100.00%
2145-511100	Salaries - Pupil Appraisal Coordinator	1,428	-	-	-	-	-	0.00%
2145-511300	Salaries - Educational Diagnosticians - Pupil Appraisal	19,993	-	5,323	-	5,323	(5,323)	-100.00%
2145-511400	Salaries - Clerical - Pupil Appraisal	5,712	-	1,065	-	1,065	(1,065)	-100.00%
2145-522500	Medicare	393	-	93	-	93	(93)	-100.00%
2145-523100	Teacher Retirement	6,375	-	1,539	-	1,539	(1,539)	-100.00%
2145-526000	Worker's Compensation	252	-	60	-	60	(60)	-100.00%
2152-511300	Salaries - Speech Therapists	165,655	-	31,884	-	31,884	(31,884)	-100.00%
2152-522500	Medicare	2,402	-	462	-	462	(462)	-100.00%
2152-523100	Teacher Retirement	38,635	-	7,363	-	7,363	(7,363)	-100.00%
2152-523900	Other Retirement	1,731	-	330	-	330	(330)	-100.00%
2152-526000	Worker's Compensation	1,540	-	297	-	297	(297)	-100.00%
2154-511900	Salaries - Interpretive Services	15,709	-	2,395	-	2,395	(2,395)	-100.00%
2154-522500	Medicare	228	-	35	-	35	(35)	-100.00%
2154-523100	Teacher Retirement	3,896	-	577	-	577	(577)	-100.00%
2154-526000	Worker's Compensation	146	-	22	-	22	(22)	-100.00%
2161-511300	Salaries - Occupational Therapists	24,277	-	5,057	-	5,057	(5,057)	-100.00%
2161-522500	Medicare	352	-	73	-	73	(73)	-100.00%
2161-523100	Teacher Retirement	6,021	-	1,155	-	1,155	(1,155)	-100.00%
2161-526000	Worker's Compensation	226	-	47	-	47	(47)	-100.00%
2166-511300	Salaries - Physical Therapists	5,712	-	1,331	-	1,331	(1,331)	-100.00%
2166-522500	Medicare	83	-	19	-	19	(19)	-100.00%
2166-523100	Teacher Retirement	1,417	-	321	-	321	(321)	-100.00%
2166-526000	Worker's Compensation	53	-	12	-	12	(12)	-100.00%
2169-511900	Salaries - Students with Exceptionalities Orientation Mobility	1,428	-	266	-	266	(266)	-100.00%
2169-522500	Medicare	21	-	4	-	4	(4)	-100.00%
2169-523100	Teacher Retirement	354	-	64	-	64	(64)	-100.00%
2169-526000	Worker's Compensation	13	-	2	-	2	(2)	-100.00%
	Total - Pupil Support Services	715,303	-	135,912	-	135,912	(135,912)	-100.00%
2200	Instructional Staff Services							
2211-511100	Salaries - Directors/Supervisors of Instruction	14,281	-	2,661	-	2,661	(2,661)	-100.00%
2211-511400	Salaries - Clerical - Instruction	9,996	-	1,863	-	1,863	(1,863)	-100.00%
2211-522500	Medicare	352	-	66	-	66	(66)	-100.00%
2211-523100	Teacher Retirement	5,667	-	1,090	-	1,090	(1,090)	-100.00%
2211-526000	Worker's Compensation	226	-	42	-	42	(42)	-100.00%
2212-511100	Salaries - Director & Assistant Directors - Students With Exceptionalities	19,993	-	1,331	-	1,331	(1,331)	-100.00%
2212-511400	Salaries - Clerical - Students With Exceptionalities	22,849	-	4,524	-	4,524	(4,524)	-100.00%
2212-522500	Medicare	601	-	81	-	81	(81)	-100.00%

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	% Change		
		Actual	Original Budget	Actual Year-To-Date As of Aug 2nd	Estimated Remaining For Year	Projected Actual Result At Year End	Original Budget	Difference	Fy 2024 vs Fy 2025
2212-523100	Teacher Retirement	9,916	-	1,347	-	1,347	-	(1,347)	-100.00%
2212-526000	Worker's Compensation	398	-	55	-	55	-	(55)	-100.00%
2213-511100	Salaries - Student With Exceptionalities Coordinators	8,568	-	1,863	-	1,863	-	(1,863)	-100.00%
2213-522500	Medicare	124	-	27	-	27	-	(27)	-100.00%
2213-523100	Teacher Retirement	2,125	-	449	-	449	-	(449)	-100.00%
2213-526000	Worker's Compensation	80	-	17	-	17	-	(17)	-100.00%
2214-511100	Salaries - Federal Program Coordinators	14,281	-	2,129	-	2,129	-	(2,129)	-100.00%
2214-511400	Salaries - Federal Programs Clerical	5,712	-	1,331	-	1,331	-	(1,331)	-100.00%
2214-512900	Salaries-Instructional Staff	1,428	-	532	-	532	-	(532)	-100.00%
2214-522500	Medicare	311	-	58	-	58	-	(58)	-100.00%
2214-523100	Teacher Retirement	4,958	-	898	-	898	-	(898)	-100.00%
2214-526000	Worker's Compensation	199	-	37	-	37	-	(37)	-100.00%
2219-511100	Salaries -Virtual Academy Coordinator	1,428	-	266	-	266	-	(266)	-100.00%
2219-522500	Medicare	21	-	4	-	4	-	(4)	-100.00%
2219-523100	Teacher Retirement	354	-	64	-	64	-	(64)	-100.00%
2219-526000	Worker's Compensation	13	-	2	-	2	-	(2)	-100.00%
2220-511100	Salaries - Testing Coordinator	1,428	-	266	-	266	-	(266)	-100.00%
2220-511300	Salaries - Curriculum Specialists	18,565	-	2,928	-	2,928	-	(2,928)	-100.00%
2220-511400	Salaries - Clerical - Curriculum Specialists/Testing	1,428	-	798	-	798	-	(798)	-100.00%
2220-522500	Medicare	311	-	58	-	58	-	(58)	-100.00%
2220-523100	Teacher Retirement	5,312	-	898	-	898	-	(898)	-100.00%
2220-526000	Worker's Compensation	199	-	37	-	37	-	(37)	-100.00%
2231-511100	Salaries-Staff Development	1,428	-	266	-	266	-	(266)	-100.00%
2231-522500	Medicare	21	-	4	-	4	-	(4)	-100.00%
2231-526000	Worker's Compensation	13	-	2	-	2	-	(2)	-100.00%
2232-511300	Salaries - Student With Exceptionalities Instructional Coaches	7,140	-	798	-	798	-	(798)	-100.00%
2232-522500	Medicare	104	-	12	-	12	-	(12)	-100.00%
2232-523100	Teacher Retirement	1,771	-	192	-	192	-	(192)	-100.00%
2232-526000	Worker's Compensation	66	-	7	-	7	-	(7)	-100.00%
2234-511100	Salaries - Early Childhood Coordinator	4,284	-	1,065	-	1,065	-	(1,065)	-100.00%
2234-511300	Salaries - ESSA (Title I) Instructional Coaches	49,982	-	10,645	-	10,645	-	(10,645)	-100.00%
2234-522500	Medicare	787	-	170	-	170	-	(170)	-100.00%
2234-523100	Teacher Retirement	12,750	-	2,630	-	2,630	-	(2,630)	-100.00%
2234-523900	Other Retirement	-	-	110	-	110	-	(110)	-100.00%
2234-526000	Worker's Compensation	505	-	109	-	109	-	(109)	-100.00%
2239-511400	Salaries - Instr. Tech Clerical	2,856	-	532	-	532	-	(532)	-100.00%
2239-511900	Salaries - Instr. Tech. Computer Coordinator	1,428	-	266	-	266	-	(266)	-100.00%
2239-522500	Medicare	62	-	12	-	12	-	(12)	-100.00%
2239-523100	Teacher Retirement	1,062	-	193	-	193	-	(193)	-100.00%
2239-526000	Worker's Compensation	40	-	7	-	7	-	(7)	-100.00%
2252-511200	Salaries - Librarians	62,835	-	12,774	-	12,774	-	(12,774)	-100.00%
2252-511500	Salaries - Library Aides	8,568	-	1,198	-	1,198	-	(1,198)	-100.00%
2252-522500	Medicare	1,035	-	203	-	203	-	(203)	-100.00%
2252-523100	Teacher Retirement	16,291	-	3,111	-	3,111	-	(3,111)	-100.00%
2252-526000	Worker's Compensation	664	-	130	-	130	-	(130)	-100.00%
2259-511800	CH13 - Supervisor, Coordinator	2,856	-	532	-	532	-	(532)	-100.00%
2259-511900	CH13 - Production Specialists/Editors	7,140	-	1,331	-	1,331	-	(1,331)	-100.00%
2259-522500	Medicare	145	-	27	-	27	-	(27)	-100.00%
2259-523100	Teacher Retirement	2,479	-	449	-	449	-	(449)	-100.00%
2259-526000	Worker's Compensation	93	-	17	-	17	-	(17)	-100.00%

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025		%	
		Actual	Original	Actual	Estimated	Projected	Original	Change	
			Budget	Year-To-Date	Remaining	Actual Result	Budget	Fy 2024 vs	
				As of Aug 2nd	For Year	At Year End	Difference	Fy 2025	
2300	Total - Instructional Staff Services	337,529	-	62,514	-	62,514	-	(62,514)	-100.00%
2300	General Administration								
2321-511400	Salary - Executive Assistant - Superintendent/Board	1,428	-	266	-	266	-	(266)	-100.00%
2321-522500	Medicare	21	-	4	-	4	-	(4)	-100.00%
2321-523100	Teacher Retirement	354	-	64	-	64	-	(64)	-100.00%
2321-526000	Worker's Compensation	13	-	2	-	2	-	(2)	-100.00%
2324-511100	Salaries - Associate/Assistant Superintendents	5,712	-	1,065	-	1,065	-	(1,065)	-100.00%
2324-511400	Salaries - Clerical - Assistant Superintendents	4,284	-	798	-	798	-	(798)	-100.00%
2324-522500	Medicare	145	-	27	-	27	-	(27)	-100.00%
2324-523100	Teacher Retirement	2,479	-	385	-	385	-	(385)	-100.00%
2324-526000	Worker's Compensation	93	-	17	-	17	-	(17)	-100.00%
2329-511400	Salaries - Clerical - Administration	8,568	-	1,597	-	1,597	-	(1,597)	-100.00%
2329-511900	Salaries - Supervisors - Administration/Building Manager	5,712	-	1,065	-	1,065	-	(1,065)	-100.00%
2329-522500	Medicare	207	-	39	-	39	-	(39)	-100.00%
2329-523100	Teacher Retirement	1,802	-	519	-	519	-	(519)	-100.00%
2329-523300	School Employee's Retirement	788	-	74	-	74	-	(74)	-100.00%
2329-523900	Other Retirement	577	-	110	-	110	-	(110)	-100.00%
2329-526000	Worker's Compensation	276	-	51	-	51	-	(51)	-100.00%
	Total - General Administration	32,459	-	6,083	-	6,083	-	(6,083)	-100.00%
2400	School Administration								
2410-511100	Salaries - Principals	77,115	-	14,637	-	14,637	-	(14,637)	-100.00%
2410-511400	Salaries - School Clerical	217,065	-	41,383	-	41,383	-	(41,383)	-100.00%
2410-522500	Medicare	4,224	-	809	-	809	-	(809)	-100.00%
2410-523100	Teacher Retirement	70,124	-	12,988	-	12,988	-	(12,988)	-100.00%
2410-523300	School Employees Retirement	-	-	73	-	73	-	(73)	-100.00%
2410-526000	Worker's Compensation	2,736	-	522	-	522	-	(522)	-100.00%
2420-511100	Salaries - Assistant Principals	118,529	-	22,089	-	22,089	-	(22,089)	-100.00%
2420-522500	Medicare	1,698	-	320	-	320	-	(320)	-100.00%
2420-523100	Teacher Retirement	28,687	-	5,195	-	5,195	-	(5,195)	-100.00%
2420-526000	Worker's Compensation	1,102	-	206	-	206	-	(206)	-100.00%
2490-511100	Salaries - Administration Alternative Programs/Admin Assts	19,993	-	4,790	-	4,790	-	(4,790)	-100.00%
2490-522500	Medicare	290	-	70	-	70	-	(70)	-100.00%
2490-523100	Teacher Retirement	4,958	-	1,155	-	1,155	-	(1,155)	-100.00%
2490-526000	Worker's Compensation	186	-	45	-	45	-	(45)	-100.00%
	Total - School Administration	546,707	-	104,282	-	104,282	-	(104,282)	-100.00%
2500	Finance (Formerly Business Services)								
2511-511100	Salary - Chief Financial Officer	1,428	-	266	-	266	-	(266)	-100.00%
2511-522500	Medicare	21	-	4	-	4	-	(4)	-100.00%
2511-523100	Teacher Retirement	354	-	64	-	64	-	(64)	-100.00%
2511-526000	Worker's Compensation	13	-	2	-	2	-	(2)	-100.00%
2514-511400	Salaries - Payroll Clerical	7,140	-	1,065	-	1,065	-	(1,065)	-100.00%
2514-511800	Salaries - Payroll Supervisors/Accountants	4,284	-	1,065	-	1,065	-	(1,065)	-100.00%
2514-522500	Medicare	145	-	27	-	27	-	(27)	-100.00%
2514-523100	Teacher Retirement	2,833	-	513	-	513	-	(513)	-100.00%
2514-526000	Worker's Compensation	106	-	20	-	20	-	(20)	-100.00%
2515-511400	Salaries - Accounting Clerical	9,996	-	1,597	-	1,597	-	(1,597)	-100.00%
2515-511800	Salaries - Financial Accountants	4,284	-	798	-	798	-	(798)	-100.00%
2515-522500	Medicare	207	-	35	-	35	-	(35)	-100.00%
2515-523100	Teacher Retirement	3,187	-	513	-	513	-	(513)	-100.00%
2515-526000	Worker's Compensation	133	-	22	-	22	-	(22)	-100.00%

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025		%
		Actual	Original	Actual	Estimated	Projected	Original	Change
			Budget	Year-To-Date	Remaining	Actual Result	Budget	Fy 2024 vs
				As of Aug 2nd	For Year	At Year End	Difference	Fy 2025
2516-511800	Salary - Internal Auditor	1,428	-	266	-	266	(266)	-100.00%
2516-522500	Medicare	21	-	4	-	4	(4)	-100.00%
2516-523100	Teacher Retirement	354	-	64	-	64	(64)	-100.00%
2516-526000	Worker's Compensation	13	-	3	-	3	(3)	-100.00%
2520-511100	Salary - Supervisor of Purchasing	1,428	-	266	-	266	(266)	-100.00%
2520-511400	Salaries - Assistant Supervisor/Buyer- Purchasing	2,856	-	532	-	532	(532)	-100.00%
2520-522500	Medicare	62	-	12	-	12	(12)	-100.00%
2520-523100	Teacher Retirement	1,062	-	192	-	192	(192)	-100.00%
2520-526000	Worker's Compensation	40	-	7	-	7	(7)	-100.00%
2540-511100	Salary - Supervisor of Graphic Arts	1,428	-	266	-	266	(266)	-100.00%
2540-511600	Salaries - Graphic Arts Operators	11,424	-	1,863	-	1,863	(1,863)	-100.00%
2540-522500	Medicare	186	-	31	-	31	(31)	-100.00%
2540-523100	Teacher Retirement	3,187	-	513	-	513	(513)	-100.00%
2540-526000	Worker's Compensation	334	-	60	-	60	(60)	-100.00%
	Total - Finance (Formerly Business Services)	57,954	-	10,070	-	10,070	(10,070)	-100.00%
2600	Operation & Maintenance of Plant							
2610-511100	Salaries - Director/Asst. Directors/Conservation Specialist	7,140	-	1,331	-	1,331	(1,331)	-100.00%
2610-511400	Salaries - Maintenance Clerical	2,856	-	532	-	532	(532)	-100.00%
2610-522500	Medicare	145	-	27	-	27	(27)	-100.00%
2610-523100	Teacher Retirement	1,062	-	193	-	193	(193)	-100.00%
2610-523300	School Employee's Retirement	1,577	-	220	-	220	(220)	-100.00%
2610-526000	Worker's Compensation	165	-	31	-	31	(31)	-100.00%
2620-511601	Salaries - Custodians	441,271	-	86,606	-	86,606	(86,606)	-100.00%
2620-511700	Salaries - Maintenance	108,533	-	22,621	-	22,621	(22,621)	-100.00%
2620-511701	Salaries - Foremen	17,137	-	3,194	-	3,194	(3,194)	-100.00%
2620-522500	Medicare	8,221	-	1,630	-	1,630	(1,630)	-100.00%
2620-523100	Teacher Retirement	1,240	-	330	-	330	(330)	-100.00%
2620-523300	School Employee's Retirement	144,255	-	29,044	-	29,044	(29,044)	-100.00%
2620-523900	Other Retirement	2,308	-	220	-	220	(220)	-100.00%
2620-526000	Worker's Compensation	33,678	-	6,681	-	6,681	(6,681)	-100.00%
2662-511600	Security Coordinator Salary	1,428	-	266	-	266	(266)	-100.00%
2662-511601	Security Officers Salaries	2,856	-	266	-	266	(266)	-100.00%
2662-522500	Medicare	62	-	8	-	8	(8)	-100.00%
2662-523100	Teacher Retirement	1,062	-	128	-	128	(128)	-100.00%
2662-526000	Worker's Compensation	40	-	5	-	5	(5)	-100.00%
	Total - Operation & Maintenance	775,036	-	153,333	-	153,333	(153,333)	-100.00%
2700	Student Transportation Services							
2710-511100	Director & Assistant Directors - Transportation	4,284	-	798	-	798	(798)	-100.00%
2710-511400	Salaries - Transportation Clerical	9,996	-	2,129	-	2,129	(2,129)	-100.00%
2710-511700	Salaries - Transportation Fleet Manager	-	-	266	-	266	(266)	-100.00%
2710-511900	Salaries-Transportation Investigators	7,140	-	1,331	-	1,331	(1,331)	-100.00%
2710-522500	Medicare	311	-	66	-	66	(66)	-100.00%
2710-523100	Teacher Retirement	3,542	-	770	-	770	(770)	-100.00%
2710-523300	School Employee's Retirement	1,971	-	367	-	367	(367)	-100.00%
2710-526000	Worker's Compensation	199	-	42	-	42	(42)	-100.00%
2721-511600	Salaries - Regular Ed. Bus Operators	345,591	-	65,468	-	65,468	(65,468)	-100.00%
2721-522500	Medicare	4,990	-	949	-	949	(949)	-100.00%
2721-523300	School Employee's Retirement	91,835	-	17,628	-	17,628	(17,628)	-100.00%
2721-526000	Worker's Compensation	2,926	-	556	-	556	(556)	-100.00%
2731-511600	Salaries - Students With Exceptionalities Bus Operators	134,238	-	24,484	-	24,484	(24,484)	-100.00%

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	% Change		
		Actual	Original Budget	Actual Year-To-Date As of Aug 2nd	Estimated Remaining For Year	Projected Actual Result At Year End	Original Budget	Difference	Fy 2024 vs Fy 2025
2731-522500	Medicare	1,947	-	355	-	355	-	(355)	-100.00%
2731-523300	School Employee's Retirement	31,925	-	5,950	-	5,950	-	(5,950)	-100.00%
2731-526000	Worker's Compensation	1,141	-	208	-	208	-	(208)	-100.00%
2732-511500	Salaries - Bus Attendants Students With Exceptionalities	178,508	-	31,403	-	31,403	-	(31,403)	-100.00%
2732-522500	Medicare	2,588	-	455	-	455	-	(455)	-100.00%
2732-523100	Teacher Retirement	354	-	128	-	128	-	(128)	-100.00%
2732-523300	School Employee's Retirement	45,326	-	8,300	-	8,300	-	(8,300)	-100.00%
2732-526000	Worker's Compensation	1,518	-	267	-	267	-	(267)	-100.00%
	Total - Student Transportation	870,330	-	161,920	-	161,920	-	(161,920)	-100.00%
2800	Central Services								
2820-511100	Salary - Director of Communications	1,428	-	266	-	266	-	(266)	-100.00%
2820-511800	Salaries - Communication Manager/Communication Specialist	4,284	-	798	-	798	-	(798)	-100.00%
2820-522500	Medicare	83	-	15	-	15	-	(15)	-100.00%
2820-523100	Teacher Retirement	1,417	-	257	-	257	-	(257)	-100.00%
2820-526000	Worker's Compensation	53	-	10	-	10	-	(10)	-100.00%
2830-511400	Salaries - Human Resources Clerical	19,993	-	3,460	-	3,460	-	(3,460)	-100.00%
2830-522500	Medicare	290	-	50	-	50	-	(50)	-100.00%
2830-523100	Teacher Retirement	4,958	-	834	-	834	-	(834)	-100.00%
2830-526000	Worker's Compensation	186	-	32	-	32	-	(32)	-100.00%
2831-511100	Salaries - Directors/Supervisors of Human Resources	5,712	-	1,065	-	1,065	-	(1,065)	-100.00%
2831-511101	Salary - Human Resources Coordinators	1,428	-	532	-	532	-	(532)	-100.00%
2831-522500	Medicare	104	-	23	-	23	-	(23)	-100.00%
2831-523100	Teacher Retirement	1,771	-	385	-	385	-	(385)	-100.00%
2831-526000	Worker's Compensation	66	-	15	-	15	-	(15)	-100.00%
2841-511100	Salaries - Chief Information Officer/Supervisors of Information Technology	1,428	-	266	-	266	-	(266)	-100.00%
2841-522500	Medicare	21	-	4	-	4	-	(4)	-100.00%
2841-523100	Teacher Retirement	354	-	64	-	64	-	(64)	-100.00%
2841-526000	Worker's Compensation	13	-	2	-	2	-	(2)	-100.00%
2842-511800	Salaries - Sys. And Oper. Analysts - Information Technology	12,853	-	2,395	-	2,395	-	(2,395)	-100.00%
2842-522500	Medicare	186	-	35	-	35	-	(35)	-100.00%
2842-523100	Teacher Retirement	2,833	-	513	-	513	-	(513)	-100.00%
2842-526000	Worker's Compensation	120	-	22	-	22	-	(22)	-100.00%
2844-511900	Salaries - Operations - Information Technology	7,140	-	1,597	-	1,597	-	(1,597)	-100.00%
2844-522500	Medicare	104	-	23	-	23	-	(23)	-100.00%
2844-523100	Teacher Retirement	1,771	-	385	-	385	-	(385)	-100.00%
2844-526000	Worker's Compensation	66	-	16	-	16	-	(16)	-100.00%
2849-511400	Salaries - Clerical - Information Technology	2,856	-	266	-	266	-	(266)	-100.00%
2849-511800	Salaries - Computer Technicians - Information Technology	22,849	-	4,790	-	4,790	-	(4,790)	-100.00%
2849-511801	Salaries - Para Professional Technicians - Information Tech.	19,993	-	3,726	-	3,726	-	(3,726)	-100.00%
2849-522500	Medicare	663	-	127	-	127	-	(127)	-100.00%
2849-523100	Teacher Retirement	10,979	-	2,117	-	2,117	-	(2,117)	-100.00%
2849-526000	Worker's Compensation	497	-	95	-	95	-	(95)	-100.00%
	Total - Central Services	126,499	-	24,185	-	24,185	-	(24,185)	-100.00%
3100	Food Service Operations								
3110-511400	Salaries - Office/Clerical	1,428	-	266	-	266	-	(266)	-100.00%
3110-522500	Medicare	21	-	4	-	4	-	(4)	-100.00%
3110-523100	Teacher Retirement	354	-	64	-	64	-	(64)	-100.00%
3110-526000	Worker's Compensation	13	-	2	-	2	-	(2)	-100.00%
3111-511100	Salary - Director	1,428	-	266	-	266	-	(266)	-100.00%
3111-522500	Medicare	21	-	4	-	4	-	(4)	-100.00%

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	% Change		
		Actual	Original Budget	Actual Year-To-Date As of Aug 2nd	Estimated Remaining For Year	Projected Actual Result At Year End	Original Budget	Difference	Fy 2024 vs Fy 2025
3111-523100	Teacher Retirement	354	-	64	-	64	-	(64)	-100.00%
3111-526000	Worker's Compensation	13	-	2	-	2	-	(2)	-100.00%
3112-511100	Salaries - Assistant Directors	7,140	-	1,065	-	1,065	-	(1,065)	-100.00%
3112-511900	Salaries-Food Service	1,428	-	-	-	-	-	-	0.00%
3112-522500	Medicare	124	-	16	-	16	-	(16)	-100.00%
3112-523100	Teacher Retirement	1,771	-	128	-	128	-	(128)	-100.00%
3112-526000	Worker's Compensation	151	-	10	-	10	-	(10)	-100.00%
3120-511600	Salaries - Food Service Workers	345,591	-	57,541	-	57,541	-	(57,541)	-100.00%
3120-511700	Salaries - Maintenance	8,568	-	1,597	-	1,597	-	(1,597)	-100.00%
3120-522500	Medicare	5,135	-	857	-	857	-	(857)	-100.00%
3120-523100	Teacher Retirement	73,134	-	12,411	-	12,411	-	(12,411)	-100.00%
3120-523300	School Employee's Retirement	3,153	-	514	-	514	-	(514)	-100.00%
3120-526000	Worker's Compensation	20,966	-	3,500	-	3,500	-	(3,500)	-100.00%
3121-511100	Salaries- Managers	78,543	-	14,903	-	14,903	-	(14,903)	-100.00%
3121-522500	Medicare	1,139	-	216	-	216	-	(216)	-100.00%
3121-523100	Teacher Retirement	18,416	-	3,464	-	3,464	-	(3,464)	-100.00%
3121-526000	Worker's Compensation	1,374	-	392	-	392	-	(392)	-100.00%
3122-511100	Salaries- Assistant Managers	68,547	-	12,508	-	12,508	-	(12,508)	-100.00%
3122-522500	Medicare	994	-	181	-	181	-	(181)	-100.00%
3122-523100	Teacher Retirement	17,000	-	3,015	-	3,015	-	(3,015)	-100.00%
3122-526000	Worker's Compensation	4,072	-	743	-	743	-	(743)	-100.00%
Total - Food Service Operations		660,878	-	113,733	-	113,733	-	(113,733)	-100.00%
3200	Risk Management								
3200-511100	Salary - Risk Manager	1,428	-	266	-	266	-	(266)	-100.00%
3200-511400	Salary - Risk Management Clerical	1,428	-	266	-	266	-	(266)	-100.00%
3200-522500	Medicare	41	-	8	-	8	-	(8)	-100.00%
3200-523100	Teacher Retirement	708	-	128	-	128	-	(128)	-100.00%
3200-526000	Worker's Compensation	27	-	5	-	5	-	(5)	-100.00%
Total - Risk Management		3,632	-	673	-	673	-	(673)	-100.00%
4500	Facility Acquisition & Construction								
4500-511100	Salaries - Chief of Construction Services/Supervisor of Construction	2,856	-	532	-	532	-	(532)	-100.00%
4500-511400	Salaries - Clerical - Construction	2,856	-	532	-	532	-	(532)	-100.00%
4500-522500	Medicare	83	-	15	-	15	-	(15)	-100.00%
4500-523100	Teacher Retirement	1,417	-	257	-	257	-	(257)	-100.00%
4500-526000	Worker's Compensation	53	-	10	-	10	-	(10)	-100.00%
Total - Facility Acquisition & Construction		7,265	-	1,346	-	1,346	-	(1,346)	-100.00%
TOTAL - Expenditures		9,723,253	-	1,827,861	-	1,827,861	-	(1,827,861)	-100.00%
Fund Balance									
Excess of Revenue & Other Sources over Expenditures & Other Uses		(8,013,033)	50	(1,827,787)	-	(1,827,787)	-	1,827,787	-100.00%
Balance at Beginning of Year		9,840,825	137,789	1,827,792	-	1,827,792	5	(1,827,787.00)	-100.00%
Balance at End of Year		\$ 1,827,792	\$ 137,839	\$ 5	\$ -	\$ 5	\$ 5	\$ -	0.00%



CAREER DEVELOPMENT FUND

The Career Development Fund was created in FY 2022-2023. This fund will account for Career Development (CDF) Allocation that is included in the Minimum Foundation Program (MFP) state funding received annually by the School Board as well as the related spending of these funds. The cost of providing materials and equipment, course tuition, and teacher credentialing and training to attain a statewide industry-based credential is above and beyond the cost typically required for high school courses. The state has provided this CDF allocation to support the development of these technical courses required for statewide credentials in City and Parish school systems and other public schools. This allocation is calculated using the School Board's MFP state and local base per pupil amount and qualifying student course enrollments in grades 9 to through 12.

Career Development Fund (CDF)

St. Tammany Parish School Board

		2022-2023	2023-2024	2023-2024	2023-2024	2023-2024	2024-2025		%
		Actual	Original Budget	Actual Year-To-Date As of Aug 2nd	Estimated Remaining For Year	Projected Actual Result At Year End	Original Budget	Difference	Change Fy 2024 vs Fy 2025
Revenues									
415000	Interest Income	\$ 235	\$ 200	\$ 8,937	\$ -	\$ 8,937	\$ 10,000	\$ 1,063	11.89%
452201	Transfer from General Fund	1,832,852	1,075,100	1,183,070	-	1,183,070	1,183,070	-	0.00%
	Total Revenue	1,833,087	1,075,300	1,192,007	-	1,192,007	1,193,070	1,063	0.09%
Expenditures									
1300-532000	Educational Services	590	5,000	6,947	-	6,947	25,000	18,053	259.87%
1300-556400	Tuition	21,155	200,000	173,161	-	173,161	250,000	76,839	44.37%
1300-558200	Travel	16,489	22,000	11,166	-	11,166	40,000	28,834	258.23%
1300-561000	Materials and Supplies	1,137,969	1,048,405	716,050	-	716,050	1,263,767	547,717	76.49%
1300-573000	Equipment	31,092	35,000	22,510	-	22,510	-	(22,510)	-100.00%
2231-515000	Workshop Stipends	12,575	30,000	15,710	-	15,710	36,800	21,090	134.25%
2231-522500	Stipends Medicare	182	435	228	-	228	534	306	134.21%
2231-523100	Stipends Teachers' Retirement System	2,581	7,230	3,150	-	3,150	7,916	4,766	151.30%
2231-526000	Stipends Worker's Compensation	117	201	146	-	146	184	38	26.03%
2721-511600	Regular Education Bus Drivers	560	6,800	4,925	-	4,925	-	(4,925)	-100.00%
2721-522500	Regular Education Bus Driver Medicare	12	99	114	-	114	-	(114)	-100.00%
2721-523100	Regular Education Bus Driver Teacher Ret.	-	-	147	-	147	-	(147)	-100.00%
2721-523300	Regular Education Bus Driver Sch Retiremt.	119	1,877	1,136	-	1,136	-	(1,136)	-100.00%
2721-526000	Regular Education Bus Driver Workers Comp	4	61	42	-	42	-	(42)	-100.00%
2721-558300	Stipends Operational Allowance	862	5,000	2,935	-	2,935	-	(2,935)	-100.00%
	Total Expenditures	1,224,307	1,362,108	958,367	-	958,367	1,624,201	665,834	69.48%
	Revenues Over Expenditures	608,780	(286,808)	233,640	-	233,640	(431,131)	(664,771)	-284.53%
	Beginning Fund Balance	-	607,091	608,780	-	608,780	842,420	233,640	38.38%
	Ending Fund Balance	\$ 608,780	\$ 320,283	\$ 842,420	\$ -	\$ 842,420	\$ 411,289	\$ (431,131)	-51.18%



SUPPLEMENTAL COURSE ALLOCATION FUND

The Supplemental Course Allocation Fund was created in FY 2024-2025. This fund will account for the Supplemental Course (SCA) Allocation that is included in the Minimum Foundation Program (MFP) state funding received annually by the School Board as well as the related spending of these funds. The SCA provides for the cost of high school credit courses. It is individualized to the needs of secondary students and is provided outside the traditional secondary school. Each City and Parish school system receives an allocation equal to the number of students enrolled in grades 7 through 12 as of February 1st each year multiplied by \$70 per student. Funds allocated through SCA will target courses for high school credit such as dual enrollment, career and technical preparation, advanced coursework not available at the school due to limited resources, and intensive remediation for students struggling to stay on pace for graduation.

Supplemental Course Allocation Fund (SCA)

		2022-2023	2023-2024	2023-2024	2023-2024	2023-2024	2024-2025		%
		Actual	Original	Actual	Estimated	Projected	Original	Difference	Change
			Budget	Year-To-Date	Remaining	Actual Result	Budget		Fy 2024 vs
				As of Aug 2nd	For Year	At Year End			Fy 2025
Revenues									
415000	Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	100.00%
452201	Transfer from General Fund	-	-	-	-	-	1,153,040	1,153,040	100.00%
	Total Revenue	-	-	-	-	-	1,158,040	1,158,040	100.00%
Expenditures									
1300-556400	Tuition	-	-	-	-	-	1,153,000	1,153,000	100.00%
	Total Expenditures	-	-	-	-	-	1,153,000	1,153,000	100.00%
	Revenues Over Expenditures	-	-	-	-	-	5,040	5,040	100.00%
	Beginning Fund Balance	-	-	-	-	-	-	-	0.00%
	Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,040	\$ 5,040	100.00%



SWE CAMERA FUND

The SWE Camera Fund was created in FY 2022-2023. This fund will account for state funding received in FY 2022-2023 and FY 2023-2024 to provide for the purchase, installation, and maintenance of cameras in certain special education classrooms per Louisiana Revised Statute 17:1948.

SWE Camera Fund (SCF)

		2023-2024 Actual	2023-2024 Original Budget	2023-2024 Actual Year-To-Date As of Aug 2nd	2023-2024 Estimated Remaining For Year	2023-2024 Projected Actual Result At Year End	2024-2025 Original Budget	Difference	% Change Fy 2024 vs Fy 2025
Revenues									
415000	Interest Income	\$ 234	\$ 200	\$ 4,944	\$ -	\$ 4,944	\$ 5,000	\$ 56	1.13%
432900	State Funding - SWE Camera Allocation	670,157	-	67,024	-	67,024	-	(67,024)	-100.00%
	Total Revenue	670,391	200	71,968	-	71,968	5,000	(66,968)	-93.05%
Expenditures									
1210-561000	Materials and Supplies	162,235	470,156	36,175	-	36,175	400,000	363,825	1005.74%
	Total Expenditures	162,235	470,156	36,175	-	36,175	400,000	363,825	1005.74%
	Revenues Over Expenditures	508,156	(469,956)	35,793	-	35,793	(395,000)	(430,793)	-1203.57%
	Beginning Fund Balance	-	469,956	508,156	-	543,949	579,742	35,793	6.58%
	Ending Fund Balance	\$ 508,156	\$ -	\$ 543,949	\$ -	\$ 579,742	\$ 184,742	\$ (395,000)	-68.13%



SCHOOL ACTIVITY FUND

The Governmental Accounting Standards Board (GASB) issued Statement No. 84, “Fiduciary Activities” in January 2017. This statement was effective beginning with FY 2020-2021. This statement requires that School Activity funds or the accounting for individual schools be included as a Special Revenue Fund. Special Revenue Funds require a budget to be presented; however, the Louisiana Legislative Auditor and the Louisiana Department of Education have stated that no budgets are required for this fund. The School Board has elected to present this budget for informational purposes.

School Activity Funds (SFA)

St. Tammany Parish School Board

		2022-2023	2023-2024	2023-2024	2023-2024	2023-2024	2024-2025		%
		Actual	Original Budget	Actual Year-To-Date As of Aug 2nd	Estimated Remaining For Year	Projected Actual Result At Year End	Original Budget	Difference	Change Fy 2024 vs Fy 2025
Revenues									
	School Activity Fund Revenues	\$ 8,449,335	\$ 10,909,000	\$ 10,496,424	\$ -	\$ 10,496,424	\$ 10,500,000	\$ 3,576	0.03%
	Total Revenues	8,449,335	10,909,000	10,496,424	-	10,496,424	10,500,000	3,576	0.03%
Expenditures									
	School Activity Fund Expenditures	8,455,063	10,747,000	9,583,552	-	9,583,552	9,600,000	16,448	0.17%
	Total Expenditures	8,455,063	10,747,000	9,583,552	-	9,583,552	9,600,000	16,448	0.17%
	Revenues Over (Under) Expenditures	(5,728)	162,000	912,872	-	912,872	900,000	(12,872)	-1.41%
	Beginning Fund Balance	9,292,340	9,286,612	9,286,612	-	9,286,612	10,199,484	912,872	9.83%
	Ending Fund Balance	\$ 9,286,612	\$ 9,448,612	\$ 10,199,484	\$ -	\$ 10,199,484	\$ 11,099,484	\$ 900,000	8.82%



CAPITAL PROJECTS FUNDS

The Capital Projects Funds are Construction Roofing, 2013 Bond, 2023 Bond, 2024 Limited Revenue Bonds, and Parishwide Construction Funds. The expenditures are for the construction and improvement of facilities and purchase of equipment. The Capital Projects Funds cannot be used for operational expenses.

Construction Roofing Fund (CRF)

St. Tammany Parish School Board

		2022-2023		2023-2024	2023-2024	2023-2024	2024-2025		%
		Actual	Original Budget	Actual Year-To-Date As of Aug 2nd	Estimated Remaining For Year	Projected Actual Result At Year End	Original Budget	Difference	Change Fy 2024 vs Fy 2025
Revenue and Transfers In									
415000	Interest Income	\$ 90,175	\$ 90,000	\$ 154,081	\$ -	\$ 154,081	\$ 155,000	\$ 919	0.60%
452201	Transfer From General Fund	1,000,000	1,800,000	1,800,000	-	1,800,000	-	(1,800,000)	-100.00%
	Total Revenue and Transfer In	1,090,175	1,890,000	1,954,081	-	1,954,081	155,000	(1,799,081)	-92.07%
Expenditures									
4600-545000	Building Improvements	771,051	1,500,000	912,815	387,185	1,300,000	2,981,250	1,681,250	129.33%
4300-533400	Architect & Engineering Fees	74,720	150,000	47,263	12,737	60,000	331,250	271,250	452.08%
	Total Expenditures	845,771	1,650,000	960,078	399,922	1,360,000	3,312,500	1,952,500	143.57%
	Revenue Over (Under) Expenditures	244,404	240,000	994,003	(399,922)	594,081	(3,157,500)	(3,751,581)	-631.49%
	Beginning Fund Balance	2,684,159	3,354,599	2,928,563	-	2,928,563	3,522,644	594,081	20.29%
	Ending Fund Balance	\$ 2,928,563	\$ 3,594,599	\$ 3,922,566	\$ (399,922)	\$ 3,522,644	\$ 365,144	\$ (3,157,500)	-89.63%

2013 Bond Construction Fund (C32)

St. Tammany Parish School Board

		2023-2024		2023-2024		2023-2024		%	
		2022-2023	2023-2024	Actual	Estimated	Projected	2024-2025	Change	
		Actual	Original	Year-To-Date	Remaining	Actual Result	Original	Difference	Fy 2024 vs Fy 2025
Revenues and Other Financing Source									
415000	Interest Income	\$ 182,438	\$ 150,000	\$ 148,657	\$ -	\$ 148,657	\$ 150,000	\$ 1,343	0.90%
	Total Revenues	182,438	150,000	148,657	-	148,657	150,000	1,343	0.90%
Expenditures									
4300-533400	Architect & Engineering Fees	114,690	750,000	89,204	10,796	100,000	20,000	(80,000)	-80.00%
4500-573000	Equipment	-	-	-	-	-	2,903,031	2,903,031	100.00%
4600-545000	Building Improvements	1,364,088	1,800,000	1,495,265	104,735	1,600,000	100,000	(1,500,000)	-93.75%
	Total Expenditures	1,478,778	2,550,000	1,584,469	115,531	1,700,000	3,023,031	1,323,031	77.83%
	Revenues Over (Under) Expenditures	(1,296,340)	(2,400,000)	(1,435,812)	(115,531)	(1,551,343)	(2,873,031)	(1,321,688)	85.20%
	Beginning Fund Balance	5,720,714	4,448,651	4,424,374	-	4,424,374	2,873,031	(1,551,343)	-35.06%
	Ending Fund Balance	\$ 4,424,374	\$ 2,048,651	\$ 2,988,562	\$ (115,531)	\$ 2,873,031	\$ -	\$ (2,873,031)	-100.00%

2023 Bond Construction Fund (C39)

St. Tammany Parish School Board

		2022-2023	2023-2024	2023-2024	2023-2024	2023-2024	2024-2025		%
		Actual	Original Budget	Actual Year-To-Date As of Aug 2nd	Estimated Remaining For Year	Projected Actual Result At Year End	Original Budget	Difference	Change Fy 2024 vs Fy 2025
Revenues and Other Financing Source									
451100	Proceeds from Bond Sale	\$ 35,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
451300	Accrued Interest and Premium On Bonds Sold	3,143,110	-	-	-	-	-	-	0.00%
415000	Interest Income	41,896	400,000	1,119,475	-	1,119,475	400,000	(719,475)	-64.27%
415320	Unrealized Gain (Loss) on Investments	-	-	655,669	-	655,669	-	(655,669)	-100.00%
	Total Revenues	38,185,006	400,000	1,775,144	-	1,775,144	400,000	(1,375,144)	-77.47%
Expenditures									
4300-533400	Architect & Engineering Fees	-	100,000	160,177	89,823	250,000	500,000	250,000	100.00%
4500-573000	Equipment	-	200,000	131,153	28,847	160,000	1,200,000	1,040,000	650.00%
4600-545000	Building Improvements	-	2,000,000	4,946,740	153,260	5,100,000	10,200,000	5,100,000	100.00%
5100-533200	Debt Service- Legal Fees	93,282	-	1,376	-	1,376	-	(1,376)	-100.00%
5100-534000	Debt Service - Purchased Technical Fees	49,528	-	45,872	-	45,872	-	(45,872)	-100.00%
	Total Expenditures	142,810	2,300,000	5,285,318	271,930	5,557,248	11,900,000	6,342,752	114.13%
	Revenues Over (Under) Expenditures	38,042,196	(1,900,000)	(3,510,174)	(271,930)	(3,782,104)	(11,500,000)	(7,717,896)	204.06%
	Beginning Fund Balance	-	38,042,195	38,042,196	-	38,042,196	34,260,092	(3,782,104)	-9.94%
	Ending Fund Balance	\$ 38,042,196	\$ 36,142,195	\$ 34,532,022	\$ (271,930)	\$ 34,260,092	\$ 22,760,092	\$ (11,500,000)	-33.57%

2024 Limited Revenue Bonds (C40)

St. Tammany Parish School Board

		2022-2023	2023-2024	2023-2024	2023-2024	2023-2024	2024-2025		%
		Actual	Original Budget	Actual Year-To-Date As of Aug 2nd	Estimated Remaining For Year	Projected Actual Result At Year End	Original Budget	Difference	Change Fy 2024 vs Fy 2025
Revenues and Other Financing Source									
451100	Proceeds from Bond Sale	\$ -	\$ -	\$ 5,000,000	\$ -	\$ 5,000,000	\$ -	\$ (5,000,000)	-100.00%
415000	Interest Income	-	-	2,782	-	2,782	50,000	47,218	1697.27%
	Total Revenues	-	-	5,002,782	-	5,002,782	50,000	(4,952,782)	-99.00%
Expenditures									
4500-573000	Equipment	-	-	-	-	-	5,010,507	5,010,507	100.00%
5100-533200	Debt Service- Legal Fees	-	-	37,275	-	37,275	-	(37,275)	-100.00%
5100-534000	Debt Service - Purchased Technical Fees	-	-	5,000	-	5,000	-	(5,000)	-100.00%
	Total Expenditures	-	-	42,275	-	42,275	5,010,507	4,968,232	11752.18%
	Revenues Over (Under) Expenditures	-	-	4,960,507	-	4,960,507	(4,960,507)	(9,921,014)	-200.00%
	Beginning Fund Balance	-	-	-	-	-	4,960,507	4,960,507	100.00%
	Ending Fund Balance	\$ -	\$ -	\$ 4,960,507	\$ -	\$ 4,960,507	\$ -	\$ (4,960,507)	-100.00%

Parishwide Construction Fund (PWF)

St. Tammany Parish School Board

		2022-2023		2023-2024		2023-2024		2024-2025		%
		Actual	Original Budget	Actual Year-To-Date As of Aug 2nd	Estimated Remaining For Year	Projected Actual Result At Year End	Original Budget	Difference	Change	Fy 2024 vs Fy 2025
Revenues and Transfers In										
415000	Interest Income	\$ 765,638	\$ 750,000	\$ 1,247,917	\$ -	\$ 1,247,917	\$ 1,000,000	\$ (247,917)		-19.87%
419990	Miscellaneous Income - Brick Sales	410	400	31,106	-	31,106	300	(30,806)		-99.04%
452201	Transfer from General Fund	6,000,000	3,000,000	3,000,000	-	3,000,000	3,000,000	-		0.00%
415320	Unrealized Gain (Loss) on Investments	21,990	-	207,795	-	207,795	150,000	(57,795)		-27.81%
	Total Revenue and Transfers In	6,788,038	3,750,400	4,486,818	-	4,486,818	4,150,300	(336,518)		-7.50%
Expenditures										
2640-543000	Repair & Upkeep of Equipment	39,426	200,000	39,556	-	39,556	50,000	10,444		26.40%
2640-544200	Rental of Equipment	136,718	-	-	-	-	-	-		0.00%
4100-571000	Land Purchases	678,419	3,500,000	3,348,685	-	3,348,685	-	(3,348,685)		-100.00%
4300-533400	Architect & Engineering Fees	1,696,855	2,000,000	1,819,559	-	1,819,559	2,500,000	680,441		37.40%
4500-573000	Equipment	11,100	300,000	-	-	-	300,000	300,000		100.00%
4600-545000	Building/Site Improvements	10,436,896	15,000,000	13,195,376	542,580	13,737,956	15,000,000	1,262,044		9.19%
	Total Expenditures	12,999,414	21,000,000	18,403,176	542,580	18,945,756	17,850,000	(1,095,756)		-5.78%
	Revenue Over (Under) Expenditures	(6,211,376)	(17,249,600)	(13,916,358)	(542,580)	(14,458,938)	(13,699,700)	759,238		-5.25%
	Beginning Fund Balance	42,378,137	36,826,733	42,378,137	(6,211,376)	36,166,761	21,707,823	(14,458,938)		-39.98%
	Ending Fund Balance	\$ 36,166,761	\$ 19,577,133	\$ 28,461,779	\$ (6,753,956)	\$ 21,707,823	\$ 8,008,123	\$ (13,699,700)		-63.11%



DEBT SERVICE FUNDS

The Debt Service Funds exist solely to retire our long-term debt. The Debt Service Sinking Fund is funded by Parishwide ad valorem (property) taxes. Expenditures retire our General Obligation Bonds approved in various elections. The Limited Tax Revenue Bonds Sinking Fund is funded by transfers from General Fund. Expenditures retire our Limited Tax Revenue Bonds approved by the Board to purchase school buses in FY 2021 and to purchase chrome books in FY 2024.

Debt Service Sinking Fund (SFF)

St. Tammany Parish School Board

		2023-2024		2023-2024		2023-2024		2024-2025		%
		2022-2023	2023-2024	Actual	Estimated	Projected	2024-2025		Change	
		Actual	Original Budget	Year-To-Date As of Aug 2nd	Remaining Budget	Actual Result At Year End	Original Budget	Difference	Fy 2024 vs	Fy 2025
Revenue And Other Financing Sources										
411130	Taxes (13.8 Mills)	\$ 34,367,321	\$ 34,921,871	\$ 35,514,414	\$ 217,893	\$ 35,732,307	\$ 38,750,000	\$ 3,017,693		8.45%
411160	Taxes Penalties and Interest	57,642	58,351	65,601	1,935	67,536	68,000	464		0.69%
451100	Bond Proceeds	-	-	-	-	-	-	-		0.00%
415000	Interest Income	813,869	800,000	858,564	-	858,564	860,000	1,436		0.17%
415310	Realized Gain (Loss) on Investments	3,152	-	-	-	-	-	-		0.00%
415320	Unrealized Gain (Loss) on Investments	130,188	-	291,209	-	291,209	292,000	791		0.27%
	Total Revenue And Other Financing Sources	35,372,172	35,780,222	36,729,788	219,828	36,949,616	39,970,000	3,020,384		8.17%
Expenditures And Other Financing Uses										
	General Administration									
2315-531300	Pension Fund Contributions	1,399,750	1,425,000	1,134,157	1,843	1,136,000	1,425,000	289,000		25.44%
2315-573000	Equipment For Assessor's Office	52,100	53,000	37,336	-	37,336	38,000	664		1.78%
	Total General Administration	1,451,850	1,478,000	1,171,493	1,843	1,173,336	1,463,000	289,664		24.69%
Debt Service and Other Financing Uses										
5100-583100	Redemption of Principal	25,505,000	25,900,000	25,900,000	-	25,900,000	26,515,000	615,000		2.37%
5100-583200	Interest Expense	10,203,855	12,130,119	12,130,119	-	12,130,119	11,531,707	(598,412)		-4.93%
5100-534000	Paying Agent Expenses	9,400	12,000	9,600	-	9,600	10,000	400		4.17%
5100-591500	Payments to Escrow Agent	-	-	-	-	-	-	-		0.00%
5100-592500	Discount on Issuance of Bonds	-	-	-	-	-	-	-		0.00%
	Total Debt Service	35,718,255	38,042,119	38,039,719	-	38,039,719	38,056,707	16,988		0.04%
	Total Expenditures	37,170,105	39,520,119	39,211,212	1,843	39,213,055	39,519,707	306,652		0.78%
	Revenue Over (Under) Expenditures	(1,797,933)	(3,739,897)	(2,481,424)	217,985	(2,263,439)	450,293	2,713,732		-119.89%
	Beginning Fund Balance	30,118,696	28,320,763	28,320,763	-	28,320,763	26,057,324	(2,263,439)		-7.99%
	Ending Fund Balance	\$ 28,320,763	\$ 24,580,866	\$ 25,839,339	\$ 217,985	\$ 26,057,324	\$ 26,507,617	\$ 450,293		12160.29%

Limited Tax Revenue Bonds Sinking Fund (LSF)

St. Tammany Parish School Board

		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025			%
		Actual	Original Budget	Actual Year-To-Date As of Aug 2nd	Estimated Remaining Budget	Projected Actual Result At Year End	Original Budget	Difference	Change Fy 2024 vs Fy 2025
Revenue And Other Financing Sources									
415000	Interest Income	\$ 46	\$ 150	\$ 1,874	\$ -	\$ 1,874	\$ 2,000	\$ 126	6.72%
452201	Transfer from General Fund	190,183	188,594	191,594	-	191,594	160,000	(31,594)	-16.49%
	Total Revenue And Other Financing Sources	190,229	188,744	193,468	-	193,468	162,000	(31,468)	-16.27%
Expenditures And Other Financing Uses									
Debt Service									
5100-583100	Redemption of Principal	160,000	163,000	163,000	-	163,000	166,000	3,000	1.84%
5100-583200	Interest Expense	28,743	25,594	25,594	-	25,594	173,810	148,216	579.10%
	Total Expenditures	188,743	188,594	188,594	-	188,594	339,810	151,216	80.18%
	Revenue Over (Under) Expenditures	1,486	150	4,874	-	4,874	(177,810)	(182,684)	-3748.13%
	Beginning Fund Balance	175,236	176,722	176,722	-	176,722	181,596	4,874	2.76%
	Ending Fund Balance	\$ 176,722	\$ 176,872	\$ 181,596	\$ -	\$ 181,596	\$ 3,786	\$ (177,810)	-97.92%