ANNUAL OPERATING BUDGET

of the

OUACHITA PARISH SCHOOL BOARD
Monroe, Louisiana

OUACHITA
PARISH SCHOOLS
Building Bridges to the Future

For the Fiscal Period
July 1, 2024 – June 30, 2025

OUACHITA PARISH SCHOOLS

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ANNUAL OPERATING BUDGET

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OUACHITA PARISH SCHOOL BOARD
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For the Fiscal Period
July 1, 2024 - June 30, 2025

Todd Guice
Superintendent

Tommy Comeaux, District A
Board President

Regina R. Mekus, CPA
Chief Financial Officer

Prepared by the Ouachita Parish School Board
Business Department

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INTRODUCTORY

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Ouachita Parish School Board
Annual Operating Budget
Fiscal Year 2024-2025

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Ouachita Parish School Board
Annual Operating Budget
Presentation of the Budget Document
Fiscal Year 2024-2025

Budget Adoption Instrument
The operating budget shall be accompanied by a proposed budget adoption resolution.

Adoption Procedures
The school board shall adopt and otherwise implement the budget in an open meeting prior to September 15th of the fiscal year. The adopted budget shall be balanced with approved expenditures not exceeding the total of estimated funds available. If the school board fails to adopt budget by September 15th, the school board's budget for the new fiscal year will be limited to 50% appropriation for all items appropriated in the previous year's budget. (R.S. 39:1309(A)(1), R.S. 39:1309(B), R.S. 39:1312)

All action necessary to adopt or revise the budget shall be taken in an open meeting with a simple majority of the Board voting in favor of the proposed resolution and/or revisions. This adoption is scheduled for August 27, 2024 at a regular board meeting at 12:00 p.m. at the Ouachita Parish School Board office, 1600 North 7th Street, West Monroe, Louisiana.

Public Involvement in the Budget
Upon completion of the proposed budget, the Superintendent shall publish a notice in the newspaper stating that the proposed budget is available for public inspection. The notice shall also state that a public hearing on the proposed budget shall be held; the date, time and place of the hearing shall be specified in the notice. The guidelines for following public involvement shall apply as follows:

Public Inspection of the Proposed Budget
The proposed budget document shall be made available for public inspection at least 15 days prior to the date of budget adoption by the School Board, by publishing a notice stating the proposed budget is available for public inspection. Also, it shall be made available to the public at the School Board Central Office, 1600 North 7th Street, West Monroe, Louisiana, between the hours of 8:00 a.m. and 4:00 p.m., Monday through Friday, excluding holidays. (R.S. 39:1306)

Public Hearing on the Proposed Budget
The Ouachita Parish School Board shall conduct at least one public hearing prior to the adoption of the proposed budget. The notice shall be published at least 10 days prior to the date of the first public hearing. The notice of the public hearing was published on August 15, 2024 in the School Board's official journal, *The Ouachita Citizen,* and is scheduled for August 27, 2024 at 11:00 a.m. at the Ouachita Parish School Board Office, 1600 North 7th Street, West Monroe, Louisiana. (R.S. 39:1307)

Periodic Budget Reconciliation
The adopted budget and any duly authorized amendments shall form the framework from which the Superintendent or his designee shall monitor revenues and control expenditures. When total revenues fail to meet total budgeted revenue by 5% or more and/or when total actual expenditures exceed total budgeted expenditures by 5% or more and/or actual beginning fund balance, within a fund, fails to meet estimated beginning fund balance by 5% or more and fund balance is being used to fund current year expenditures and/or there has been a change in operation upon which the original adopted budget was developed, the school board shall adopt a budget amendment in an open meeting to reflect such change. In no event shall a budget amendment be adopted proposing expenditures which exceed the total of estimated funds available for the fiscal year. (R.S. 39:1311 and R.S. 39:1310)

Ouachita Parish School Board
Annual Operating Budget
Presentation and Format of the Budget Document
Fiscal Year 2024-2025

The Superintendent shall prepare or cause to be prepared a comprehensive budget for the ensuing fiscal year by no later than September 15th of each year (R.S. 17:88). This budget document shall be presented to the Ouachita Parish School Board and shall include:

Budget Message
A budget message signed by the superintendent of education shall include a summary description of the proposed financial plan, policies and objectives, assumptions, budgetary basis, and a discussion of the most important features. (R.S. 39:1305(c)(1))

Funds Budgeted
Activities of the General Fund and Special Revenue Funds are presented to the Board for adoption annually. Formal adoption of the budget for Capital Projects and Internal Service Funds are not required in accordance with the Louisiana Local Government Budget Act.

Organization of the Budget
The accounts of the School Board are organized on the basis of funds, each which is considered a separate accounting entity. The operations of each fund are accounted for with separate sets of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues, and expenditures. The School Board's operating budget consists of the following funds:

- General Fund
- Special Revenue Funds:
  - District No. 1 Maintenance & Operating Sales Tax
  - 1968 Sales Tax Fund – Supplemental Salaries
  - 1995 Sales Tax Fund – Supplemental Salaries & Benefits
  - West Ouachita Sales Tax Fund
  - Child Nutrition Program Fund
  - Title I Program Fund
  - Special Education Fund (IDEA)
  - Other Federal Grant Fund
  - State Grant Fund
- Debt Service Funds
  - East Ouachita School District Debt Service – General Obligation Bonds
  - Parish of Ouachita School Board Sinking Fund – Qualified School Construction Bonds (QSCB) (West)
  - School District No. 1 Debt Service – Limited Tax Certificates (West)
  - West Ouachita School District Debt Service – Sales Tax Revenue Bonds

Each fund is comprised of another sub-set of funds that are combined to establish each primary fund above. After the presentation of each fund above, a more detailed listing of funds and their respective budgets described in detail by function and object is further presented.

Ouachita Parish School Board
Annual Operating Budget
Presentation and Format of the Budget Document
Fiscal Year 2024-2025

Budget Document
The budget document shall include a statement for the general fund and each special revenue fund showing:

- Estimated fund balances at beginning of year;
- Estimate of all receipts and revenues to be received;
- The revenue itemized by source;
- The recommended expenditures itemized by department, function and character;
- The other funding sources and uses;
- The estimated fund balance at the end of the fiscal year.
  [R.S. 39:1305(C)(2)(a)]

Basis of Budgeting
Budgets are prepared on the same basis of accounting as is used in the comprehensive annual financial statements. The basis of budgeting refers to when revenue and expenditures are recognized in the accounts and reported in the financial statements. All funds within this document are maintained on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., when it is both measurable and available.

Budget Classification
The presentation of the budget includes clearly presented side-by-side detailed comparison of information for the current year, including fund balances at the beginning of the year, year-to-date actual receipts and revenues received and estimates of all receipts and revenues to be received the remainder of the year;

- Estimated and actual revenues itemized by source;
- Year-to-date actual expenditures and estimates of all expenditures to be made the remainder of the year itemized by agency, department, function, and character;
- Other financing sources and uses by source and use, both year-to-date actual and estimates for the remainder of the year; and
- The percentage change for each item of information.
  [R.S. 39:1305(C)(2)(a)]

Revenues are budgeted by source and expenditures are budgeted by function as defined by the Louisiana State Board of Elementary and Secondary Education under Bulletin 1929.

PUBLIC NOTICE

OUACHITA PARISH SCHOOL BOARD

PROPOSED 2024-2025 ANNUAL OPERATING BUDGET

The Ouachita Parish School Board's proposed 2024-2025 annual operating budget is available for public inspection at the Ouachita Parish School Board office at 1600 North 7th Street, West Monroe, Louisiana, during regular business hours from 8:00 A.M. to 4:00 P.M. A public hearing on the proposed budget will be held at 11:00 A.M. on August 27, 2024 in the Ouachita Parish School Board meeting room at 1600 North 7th Street, West Monroe, LA. The School Board will consider the adoption of the proposed budget at its regular meeting at 12:00 P.M. on August 27, 2024.

Publish Date:

Thursday, August 15, 2024 in *The Ouachita Citizen*

OUACHITA PARISH SCHOOL BOARD
Monroe, Louisiana

BUDGET RESOLUTION

A resolution adopting the annual operating budget which sets forth the revenues, expenditures, fund balances, and designations made thereof, for the General Fund, Special Revenue, and Debt Service funds of the Ouachita Parish School Board for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Whereas, Todd Guice, in his capacity as chief administrative officer of the Ouachita Parish School Board, has caused to be prepared with the assistance of Regina Mekus, Director of Business, the proposed General Fund, Special Revenue Fund, and Debt Service Fund budgets for the fiscal year beginning July 1, 2024 and ending June 30, 2025, which was accompanied by a budget adoption resolution; and

Whereas, the proposed General Fund, Special Revenue Fund, and Debt Service Fund Budgets as shown in the Annual Operating Budget document following the budget adoption resolution shows the estimated fund balances at the beginning of the year, estimates of all receipts and revenues to be received; revenues itemized by source, recommended expenditures itemized by function; other financing sources and uses by source and use; and the estimated fund balance at the end of the fiscal year as required by Louisiana R.S. 39:1305; and

Whereas, the accompanying budget adoption resolution has been submitted to the School Board for review and consideration; and

Whereas, notice of a public hearing on the proposed General Fund and Special Revenue Fund Budgets and notice of the availability of the proposed budgets for review have been timely published in *The Ouachita Citizen* on Thursday, August 15, 2024; and

Whereas, a public hearing on the proposed General Fund, Special Revenue Funds, and Debt Service Fund budgets was held on August 27, 2024 at 11:00 A.M. at the meeting place of the Ouachita Parish School Board has now been reviewed and considered;

BE IT RESOLVED by the Ouachita Parish School that:

SECTION 1: The accompanying detailed estimate of revenues, expenditures, and classifications of fund balances for the fiscal year beginning July 1, 2024, and ending June 30, 2025, is hereby adopted to serve as the operating budget for the Ouachita Parish School Board during the same period.

SECTION 2: Amounts are available for expenditures only to the extent included within the 2024-2025 operating budget within a five-percent (5%) variance in accordance with Louisiana Revised Statute 39:1309-1310. The Board hereby grants authorization to

administration to make the expenditures provided for herein and to implement the policies provided herein.

SECTION 3: The Superintendent or his/her designee shall have authority to reallocate expenditures between budget categories and to make cumulative budget adjustments that increase or decrease total fund revenues and expenditures in the General Fund and in individual Special Revenue and Debt Service Funds without prior Board approval. Any changes in total revenue that exceed 5% of budgeted revenue and changes in total expenditures that exceed 5% of budgeted expenditures in each respective fund shall be approved in advance by action of the School Board. The Superintendent or his/her designee shall provide to the Board for approval a fund budget of all accumulated changes incorporated into a final revised operating budget that is to be submitted to the Finance Committee for review and recommendation for approval by the School Board at the close of the fiscal year.

SECTION 4: Further authority is granted to Superintendent Todd Guice and Chief Financial Officer Regina Mekus, or their successors, to enter into routine and necessary contracts or agreements to implement the general business operations of the School Board. Any service contracts or agreements to conduct School Board operations non-routine in nature are required to be submitted to the School Board for consideration and approval.

SECTION 5: The School Board shall be notified in writing when:

A. Total revenues & other sources plus projected revenues & other sources for the remainder of the year, within a fund, are failing to meet the total budgeted revenues & other sources by five-percent (5%) or more; or

B. Total expenditures & other uses plus projected expenditures & other uses for the remainder of the year, within a fund, are exceeding the total budgeted expenditures & other users by five-percent (5%) or more, or

C. The actual beginning fund balance, within a fund, fails to meet the estimated beginning fund balance by five percent (5%) or more and the fund balance is being used to fund current year expenditures.

SECTION 6: Further authority is granted to Superintendent Todd Guice and Chief Financial Officer Regina Mekus, or their successors, to make assignments of fund balances within the definition of Governmental Accounting Standards Board Statement No. 54, and, likewise, re-assign or eliminate any previous assignments, for purposes necessary to conduct the business of the Ouachita Parish School Board in a prudent manner and in accordance with state laws.

SECTION 7: The School Board reserves solely and exclusively unto itself the right, power and authority to:

A. Adopt budgets and make, approve, change, or reject appropriations for any and all funds, fund types, programs, grants, awards or projects, irrespective of the source of funding;

B. Make such amendments to any budgets as the economic circumstances prevailing or arising during the fiscal year may demand; and

C. Make appropriations and expenditures for any contingency or emergency of any nature that may arise during the course of the fiscal year.

SECTION 8: Authorization of any expenditure or award of any contract by the School Board during the fiscal budget period shall constitute authority granted to administration to disburse funds and make such budget amendments as may be required.

SECTION 9: Approval of employment positions, salary schedules or compensation adjustments by the School Board shall constitute authority to disburse funds and make such budget amendments as may be required.

SECTION 10: The School Board hereby commits the following fund balances to be set aside for specific purposes:

(a) General Fund:

i. Air Conditioning Redemption Fund – The General Fund shall maintain a reserve of $1,000,000 to provide for major heating and air conditioning system breakdowns and replacements, as long as the School Board maintains its minimum fund balance requirements. If the minimum fund balance policy is not met, only expenditures for emergency repairs of major heating and air conditioning system breakdowns are to be incurred. Routine maintenance and upkeep of systems shall be provided through made available within the District No. 1 Maintenance and Operating Sales Tax Fund.

ii. School Instructional Funds – An allocation of $20 per student, based on each school's October 1st student information system enrollment count reported to the State Department of Education in the most recent school year, shall be made to schools from the General Fund to primarily provide for instructional materials and supplies for each school at the discretion of the school principal. Any balance of allocated funds remaining for each school at the end of the fiscal year is to be reserved and made available to each respective school, in addition to the following year's annual allocation, for use during the following school year until all such funds have been expended. A school that spends over the allocation of instructional funds shall reimburse the School Board from its school funds (non-School Board funds) as the deficit spending occurs.

iii. Restoration of 16th Section Lands – A portion of the proceeds from the 2014 sale of 16th section land timber (S16,T16N,R4E Harmon Johnson Road) received by the Ouachita ($101,230) and Richland ($3,770) parish school boards shall be set aside for the future replanting and management of said 16th section timber. A record of these funds will be maintained for this purpose until all funds have been expended.

(b) Child Nutrition Program – Equipment Reserve – In accordance with the resolution adopted by the School Board on March 10, 2015, a portion of the child nutrition programs fund balance is designated as a reserve for the replacement of large cafeteria equipment within the Child Nutrition Program Fund. If the total

program fund balance exceeds 30% of program annual operating expenditures, 100% of the annual surplus is to be transferred to the Equipment Reserve at the beginning of the next fiscal year. If the total program fund balance is within to 10-30% of program annual operating expenditures, then only 50% of any surplus is to be transferred to the equipment reserve. If the program fund balance falls below 10% or there is no annual surplus, a transfer shall not be made to the equipment reserve. The management of the reserve funds and planned expenditures is the responsibility of the Director of Child Nutrition Services.

(c) District No. 1 Maintenance & Operations Sales Tax (10-year) – for the 2024-2025 fiscal year the proceeds collected from this ½-cent district-wide sales tax is committed for the same purposes as originally prescribed in an ordinance adopted by the School Board on August 18, 1992 as follows:

i.	Classroom instruction	36%
ii.	Capital improvements	23%
iii.	Facility and equipment support	15%
iv.	Inflation-regulated/mandated Costs	14%
v.	Salary supplements	12%

SECTION 11: If, at the end of any fiscal year, the appropriations necessary for the support of expenditures of the ensuing fiscal year have not been made, then fifty-percent (50%) of the amounts appropriated by the budget resolution for the last completed fiscal year shall be deemed re-appropriated for the objects and purposes specified in the resolution for the preceding fiscal year, as provided by R.S. 39:1311.

SECTION 12: This resolution shall continue in effect until superseded by a subsequent budget adoption resolution.

PASSED AND ADOPTED at Monroe, Louisiana, on this 27th day of August, 2024.

/Tommy Comeaux/
President, Ouachita Parish School Board

ATTEST:

/Todd Guice/
Secretary, Ouachita Parish School Board

OUACHITA PARISH SCHOOLS
Building Bridges to the Future

Ouachita Parish School Board • 1600 North 7th Street • West Monroe, Louisiana 71291

August 27, 2024

To the Citizens of Ouachita Parish
and Members of the
Ouachita Parish School Board:

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 August 27, 2024, at 11:00 A.M. in the board meeting room immediately prior to the regular scheduled board meeting to receive comments and recommendations from the public on this proposed budget before the budget resolution is recommended to the School Board for approval. Until then, the budget will be available for public inspection at the school board office at 1600 North 7th Street, West Monroe, Louisiana from 8:00 am to 4:00 pm Monday through Friday, excluding holidays.

Educational Goals and Objectives

Educational goals are established each year by district administration, and resources are allocated in order to meet these goals. It is a delicate balance of policy choices. It also represents a delicate balance between the educational needs of the students and the ability of the community to provide the necessary financial support.

The *Every Student Succeeds Act (ESSA)* signed by President Barack Obama on December 10, 2015 (formerly the *No Child Left Behind (NCLB) Act* of 2002) reauthorizes the *Elementary and Secondary Education Act (ESEA)* - the nation's education law. The new ESSA and the revised Louisiana Standards approved by the state Legislature in the 2017 session have placed specific mandates on local school systems to meet growth and performance targets setting the course for the continued improvement of education in Louisiana. ESSA was fully implemented in fiscal year 2020. Guiding the educational goals established and decisions are the tenets of the Ouachita Parish School Board …

…our vision to "*Build Bridges to the Future*"

…our mission statement:

> "*As a community, Ouachita Parish Schools will connect learning to 21st Century skills needed for college and career ready students who will excel in a global society.* "

…and our philosophical beliefs:

- Ouachita Parish students will learn at high levels
- Parents, students, teachers, and community matter
- Safe schools are a top priority
- Bridges connect past and present learning to future dreams

Financial Goals and Objectives

The development of the 2024-2025 Annual Operating Budget was a coordinated effort of the Superintendent and Management. All revenue and expenditure items were reviewed and considered. The goals, mission and financial policies of the school system were considered in the allocation of funds.

The school board is required by state law to provide a balanced budget. A balanced budget is defined as "a budget with total expenditures not exceeding total revenues and monies available in the fund balance within an individual fund." The proposed budget presented herewith is considered to be a balanced budget.

In the State of Louisiana, each school system is required to expend a minimum of 70% of all dollars in instructional areas. The Ouachita Parish School Board meets or exceeds that requirement each year, and will continue to meet the goal of spending a minimum of 70% of planned expenditures in the area of instruction. Additionally, the state requires each school system to spend the additional "weighted" funding received within the Minimum Foundation Program (MFP) formula on those specific weighted categories generating the additional funding. Those categories of weighted expenditures and their assigned weights per identified student/unit are:

Economically disadvantaged	22%
Special education	150%
Gifted & talented	60%
Career & technical education units	6%

In addition, the School Board will strive to budget and maintain a General Fund ending fund balance within 10% to 15% of total General Fund expenditures in accordance with the School Board's minimum fund balance policy, which exceeds the State of Louisiana Department of Education recommended fund balance of 7.5%. There are three primary reasons to maintain an adequate fund balance.

- **Cash Flow** – It is essential for the School Board to have enough cash on hand to meet payroll and other obligations when they come due. This is necessary mainly due to (1) annual collections of property taxes only becoming available for use at mid-year when received during the months of January, February, and March, and (2) most state and federal grants requiring the School Board to pay expenses first before receiving a reimbursement from grant funds.

- **Unforeseen Events** – Reserves often act as a contingency to meet unbudgeted and unexpected needs, thus allowing time to make permanent changes to the budget and preventing fiscal problems from needlessly worsening. An example of an unforeseen event could be property damage from a flood, tornado, or fire; a sudden drop in student enrollment; or a loss of state funding.

- **Financial Security** – A fund balance reserve demonstrates a sign of financial strength and security to banking and financial institutions allowing the School Board to borrow funds and sell bonds when schools need to be built or renovated at more favorable financing rates, saving taxpayers' money.

Funds and Fund Types

The Ouachita Parish School Board follows the standards set by the Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP). Accordingly, these standards require all school boards to use individual funds categorized as one of 11 different fund types. Only three of those fund types are represented in this operating budget: General Fund, Special Revenue Fund, and Debt Service Fund. The Capital Projects Fund and Internal Service Fund are not included. Only the General Fund and Special Revenue Fund are required to adopt an annual operating budget under the Louisiana Local Government Budget Act. The Debt Service Funds are included as the allocation of local revenue sources are required.

Summary of All Funds

- Total revenues of the School Board are projected to decrease this year over the prior fiscal year.
  - State funding from the Minimum Foundation Program (MFP) is projected to decrease in total by $685k, or 0.58%. This is due to the projected decrease in student count. The state plans to continue the Differentiated Pay along with the stipends for certificated and non-certificated employees, both of which originated in the prior year.
  - ESSER grants are scheduled to come to an end in the current fiscal year with revenue projected to decrease by $10 million from the prior year. While these funds have been a great help to the district, there are no continuing costs associated with this funding.
  - Sales tax collections are projected to increase 2.5% from prior year.
  - Property tax revenues are budgeted to increase 2.5% over prior year collections.

- Operating expenditures are projected to decrease in the current year over the prior fiscal year.
  - Employer contribution percentages to state retirement systems are projected to decrease.
  - The number of staffed positions has been decreased to coincide with the decrease in student count which will offset the loss of related loss of funding.
  - Costs of group health insurance premiums are budgeted to increase by 6.5%, this change will take affect with the new plan year effective January 1, 2025.
  - The district is experiencing and budgeting to address general inflation of materials and supplies as well as in the cost of utilities.
  - Expenditures related to cost reimbursement grants account for approximately $41.9 million.

General Fund

The General Fund is the principal operating fund of the School Board. It accounts for all financial resources of the school system except for those required to be accounted for in a separate fund. The primary revenues of this fund are state Minimum Foundation Program (MFP) funds, a 5.18 mill constitutional parish-wide property tax, and a 24.15 mill parish-wide property tax renewed by voters in May 2022 for 10 years.

Explanation of Net Change in Fund Balance There is no projected change in fund balance.

Revenue:

General Fund resources are expected to decrease overall, showing an increase in local revenue offset by a decrease in state funding and various other grant sources. The decrease in state funding is directly related to the Minimum Foundation Program. The following are primarily the noted changes in anticipated General Fund revenues:

1. State Minimum Foundation Program (MFP) Funding
   A decrease of approximately $685k in state MFP funding is anticipated based on the following changes in the state MFP Funding formula:

   (1) Based on current enrollment and prior student count information, the student enrollment is budgeted to be 100 students less than the projected enrollment calculated in the initial state MFP funding budget letter received in July 2024. Adjustments to the MFP allocation will be made in March 2025 for any increases or decreases in student counts taken during the current school year on October 1st and February 1st.

   (2) Level 2 funding is expected to decrease by due to the increase in the district's effort in local per pupil funding and decrease in relative wealth as compared to other school districts.

(3) Deductions representing local revenue of $783,462 will be withheld from the MFP allocation to be transferred to other Louisiana Education Agencies to offset the cost of educating students who reside in Ouachita Parish.

(4) The base per pupil amount used in the MFP formula decreased by 100 students in the current year.

2. Property Tax Collections
Property tax collections traditionally increase 2-3% annually. Management believes normal trends will continue through this assessment cycle.

Expenditures:
This budget projects General Fund expenditures to be consistent with the prior year for operational costs as follows:

- Certified school district employees across the state received a one-time stipend pay of $2,000 while support employees received a $1,000 stipend. This stipend was granted by the legislature in the 2024 session and continued in the 2025 year to be paid outside of the MFP formula.
- Employer contribution rates to Teachers' Retirement System of Louisiana (TRSL) decreased by 2.59% and Louisiana School Employees' Retirement System (LSERS) decrease by 1.8%.
- Health insurance premiums paid to Office of Group Benefits are projected to increase 6.5% mid-year translating to a 2.75% increase in the cost of health insurance benefits.

Other Sources (Uses) of Funds: The loss of Operating Transfers In related to indirect costs from ESSER grants has been projected to be $3M. No significant change in Other Uses of Funds is anticipated for the fiscal year.

Fund Balance:
The General Fund is budgeted to end the year with a fund balance of $23.8 million, or 15% of total projected General Fund expenditures. This fund balance percentage falls within the School Board's minimum fund balance policy of 10-15% percent of total General Fund expenditures. This is also above the State Department of Education's recommended level of 7.5%. For bond rating purposes, a minimum balance of 10% or more is favored by bond rating agencies for maintaining the School Board's current bond ratings which may be beneficial for securing future financing for capital projects at the lowest cost possible to local taxpayers.

District No. 1 Maintenance & Operating (M&O) Sales Tax (½ Cent)
This parish-wide tax was originally passed by voters on October 3, 1992 has continued to be renewed by voters every 10 years with the last renewal being approved by voters in May 2022 to provide additional support for the school system. The proceeds of this tax were originally committed by an ordinance adopted by the school board on August 18, 1992 and it is recommended these funds be committed for the following spending purposes and allocations for the fiscal year:

36% for instruction
23% for capital improvements
15% for facility and equipment support
14% for inflation/regulated mandated costs
12% for salary restoration

Revenue:
An increase of 2..5% is anticipated in sales tax collections within the district for the fiscal year based on the average trend over the last 5 years.

Expenditures:

Instruction –

- School instructional allotments for band, choir, libraries, early-bird classes and math and science funds are approximately $600,000.
- Funds allotted for elementary school counselors and enrichment teachers (music and art) are approximately $1.02 million.
- Teacher classroom supply allocations remain at $100 per teacher for the school year. These funds are allocated to classroom teachers to help offset the cost of classroom setup expenditures.
- An allotment of $1.0 million is budgeted within the M&O *Instruction* allocation to continue to provide for repair or replacement of classroom technology.

Salary Support –

- The continuation of the one-time annual support staff supplement is provided in this annual budget to be paid from available funds in the *Salary Restoration* allocation (originally authorized by the School Board at its meeting on October 27, 2015). This provides all permanent support employees a one-time minimum $350 salary supplement to be paid in January 2025 to support employees with an active employment status on December 1, 2024. This base amount is increased proportionately for support employee annual contracts exceeding 9 months. The future payment of this supplement is subject to the availability of funds and recommendation through the Finance Committee for approval by the School Board in the annual budget.
- This supplement is in addition to the fixed $500 supplement (prorated based on full-time status) already included in each support employee's annual base salary and funded in this same funding category.

Mandated Cost –

- The estimated expenditures for mandated costs include maintaining national board certified stipends for teachers and counselors as well as supporting the cost of providing health insurance to retirees.

Other Financing Sources (Uses):

An operating transfer received from the General Fund is budgeted for $300,000 to assist with facility and equipment support.

Fund Balance:

The District #1 M&O Sales Tax fund balance is projected to decrease by $310k. Fund balances remain true to the original allocations outlined above.

1968 Sales Tax – Supplemental Salaries (½ Cent)

This parish-wide sales tax, including the City of Monroe, is a permanent tax approved by voters on May 25, 1968 to pay supplemental salaries only to School Board personnel. This sales tax is collected and shared with the Monroe City School Board based on the percentage of average daily enrollment of students on October 1st each year within each school district. Collections are currently disbursed at a split of 69.9% and 30.1% to Ouachita and Monroe City school boards, respectively. The distributions of tax collections to employees are dedicated in the following percentages for each employee class by the taxing proposition:

88% to certified school personnel
12% to non-certified/support personnel

A fixed annual amount is paid to eligible employees, excluding district administrative staff, in monthly payroll checks in the annual amounts described below, with any remaining balance of sales tax collections being disbursed annually in June.

	Annual
Certified Staff	$2,400
9 & 10 Month Support Staff	$180
11 & 12 Month Support Staff	$300

Explanation of Net Change in Fund Balance –

- No major change in fund balances anticipated. No related benefits are charged to this sales tax fund. Related benefits (Medicare and retirement) are charged to the General Fund for these supplemental payments in accordance with the legal restrictions of the voter-approved referendum.

1995 Sales Tax – Supplemental Salaries (1-Cent)

This parish-wide sales tax, excluding the City of Monroe, is a permanent tax approved by voters on July 15, 1995 to pay supplemental salaries and benefits to School Board personnel. A fixed supplement amount is included in monthly salary payments as set by the resolution of the school board on June 5, 1995 as follows:

(1) Regular Instructional Personnel	$3,100
(2) Non-instructional Personnel (11-12 Mo.)	$2,000
(3) Non-instructional Personnel (9-10 Mo.)	$1,500

Any remaining balance of collections through September is disbursed annually in November.

Explanation of Net Change in Fund Balance –

- No major change in fund balances anticipated. Benefits charged to this fund include employer Medicare and retirement system contributions related to the supplements paid.

West Ouachita Sales Tax (1 Cent)

The West Ouachita Sales Tax fund accounts for the collection and disbursement of a 1% sales tax in the West Ouachita Parish School District. Voters originally approved this 1% tax in 1997 to be effective for the period January 1998 through December 2025. In May 2015, voters approved a referendum to make the tax permanent. The proceeds from this tax are used for constructing, maintaining, equipping and operating schools, and incurring related debt within the taxing district.

Explanation of Net Change in Fund Balance –

- An increase of 2.6% in revenue is estimated based on market projections.
- Funds are budgeted for use as the need arises for various building or facility repairs or updates, replace school signs, school security and safety upgrades, technology infrastructure expansion, and instructional equipment replacements.

Child Nutrition Program

This fund is used to account for all revenues and expenditures related to the operation of school cafeterias. The major revenues for this fund is derived from charges for meals, reimbursement from the U.S. Department of Agriculture for free and reduced priced meals, and an allocation from the state MFP of $1,259,682. An additional allocation of $80k is budgeted for the district's portion of the Community Eligibility Program. This transfer will be made at the end of the fiscal year based on actual costs of the program.

Explanation of Net Change in Fund Balance –

- An increase in revenues is anticipated due to an increase in federal reimbursement rates.
- Expenditure increases are partly due to the pay raise for personnel and partly due to the replacement of equipment across the district due to normal wear.

In March 2015 the school board approved the establishment of a large cafeteria equipment reserve within the Child Nutrition Program Fund to provide for the ongoing replacement of large kitchen equipment. The reserve requirements are:

1. No funds shall be transferred to the Equipment Reserve Fund in any fiscal year in which the fund balance of the Child Nutrition Program Fund, excluding the Equipment Reserve balance, falls below the benchmark of 10% of its total annual operating expenditures;
2. In fiscal years in which the minimum fund balance requirement is met:
    a. 50% of any excess of revenues over expenditures at the end of each fiscal year shall be transferred to the Equipment Reserve Fund for its ongoing maintenance, or
    b. 100% of any excess of revenues over expenditures at the end of each fiscal year shall be transferred to the Equipment Reserve Fund for its ongoing maintenance should the total fund balance of the Child Nutrition Program Fund, including the Equipment Reserve balance, exceed 30% of its total annual operating expenditures; and
3. Annual expenditures restricted for the replacement of large food service equipment from the Equipment Reserve Fund shall be limited to a maximum of 20% of the equipment reserve fund balance. Any funds required in excess of this annual spending limit in any subsequent fiscal year must be authorized by making the appropriate request to the Finance Committee for consideration and recommendation to the School Board for approval.

The equipment reserve fund balance is projected to be $7.6 million at the end of 2023-2024 due largely to supply chain issues and not being able to purchase needed equipment. It is anticipated that this balance will continue to correct itself over the next 12 months.

Title I Programs

These federal funds are awarded through the State by the federal Elementary and Secondary Education Act (ESSA). These funds are designated to meet the special needs of educationally challenged students at schools with the highest percentage demographic of economically disadvantaged students. These funds are used to supplement existing programs, rather than replace district funds already being used for district-wide programs or for other state and local mandated activities.

Programs included in the Title I Programs are Title I, Part A, Title I Redesign Planning Grant 1003a, CLSD grants covering birth through grade 12, and Direct Student Services.

Explanation of Net Change in Revenues and Expenditures –

- For grants funded on a reimbursement basis, budgeted revenues will always equal budgeted expenditures.
- The Louisiana Department of Education at the time this budget is prepared has not allocated remaining rollover funds from the prior year's allocation. Adjustments for any subsequent allocations will be provided in a subsequent budget revision

Special Education Programs

These federal funds are awarded through the State under the Individuals with Disabilities Education Act (IDEA). The purpose of these funds are to provide a free and appropriate education for all identified special needs students from 3 to 21 years of age in the least restrictive environment. These funds are used to supplement existing regular education programs, rather than replace district funds that would otherwise be used for regular education programs or for other state and local mandated activities.

Programs included in the Special Education Grant Programs are IDEA Part B, IDEA Preschool, and Jobs for American's Graduates-Aim High.

Explanation of Net Change in Fund Balance –

- For grants funded on a reimbursement basis, budgeted revenues will always equal budgeted expenditures.

Other Federal Programs

This fund accounts for all other federally funded programs and includes: Temporary Assistance for Needy Families (TANF) for early childhood programs, Title II (Teacher Quality), Title III (English Language Acquisition), Title IV, Part A, Career & Technical Education (Carl Perkins Vocational Program), Jobs for America's Graduates, Safe Routes to School, Real time Early Access to Literacy, and the Achieve grants.

Explanation of Net Change in Fund Balance –

- For grants funded on a reimbursement basis, budgeted revenues will always equal budgeted expenditures. An decrease in federal revenues is budgeted for 2024-2025.
- The Louisiana Department of Education at the time this budget is prepared has not allocated remaining rollover funds from the prior year's allocation, which is normal at the time this budget is prepared. These additional funds will be included in a subsequent budget revision if awarded in the current year.

State Grant Programs

This fund accounts for all state-funded awards from departments or agencies of the State of Louisiana that are restricted for specific purposes. Funding for state grant programs must be approved by the legislature and then subsequent allocations approved through the State Board of Elementary and Secondary Education (BESE) or other state awarding agency. These funds include Education Excellence Funds, Cecil J. Picard LA-4 Early Childhood Education Program, 8(g) funds for Preschool and Believe and Prepare, Non-public textbooks, Medicaid Direct Services, and Medicate Student Health Services.

Explanation of Net Change in Fund Balance –

- For grants funded on a reimbursement basis, budgeted revenues will always equal budgeted expenditures. Revenues and expenditures in State Grant Funds are expected to be level with prior year amounts.
- Medicaid reimbursements for administrative costs related to school based nursing services, mental health and therapy services are anticipated to be received from the Department of Health and Hospitals more than 12 months after the end of the fiscal year in which the reimbursements are derived. Billing for direct services provided by pupil support staff performing mental health and therapy services is only allowed for the "special needs" student population at this time. The fund balance in this fund represents balances accumulated from these Medicaid Programs from prior years.

Debt Service Fund

The Debt Service Fund is used to accumulate funds to pay outstanding debt obligations of the School Board. Bonds are issued by individual school districts. The Ouachita Parish School Board has budgeted funds to service 15 outstanding bond issues in all three of its taxing districts: School District No. 1, the East Ouachita School District, and the West Ouachita School District. Also, one debt service fund services privately placed debt, Qualified School Construction Bonds, of the Ouachita Parish School Board. Total combined outstanding debt going into the 2024-2025 fiscal year is $137M. Revenues restricted for making debt service payments in the East Ouachita School District are derived from a 36 mill property tax levied by the School Board to finance the sale of bonds approved by voters in the East Ouachita School District. In addition, transfers of West Ouachita Sales Tax Fund revenues are made monthly to the School District No. 1 and West Ouachita School District to service the outstanding debt in those taxing districts.

Student Enrollment Trends

Total *projected* student enrollment for the school year is based on projections made using census date coupled with recent trends. The budget is based on a projection of 17,140 students which is a decrease of 100 students from the prior year.

Minimum Foundation Program

The Minimum Foundation Program (MFP) is the single largest source of funding received by the Ouachita Parish School System. The MFP accounts for approximately 53% of total operating revenues. The MFP is based on a formula used by the Louisiana Board of Elementary and Secondary Education (BESE) that funds school systems based on the number of students enrolled on October 1st and adjusted for student counts on February 1st of the budgeted school year. The formula determines the State's cost of educating students in Louisiana and helps to equitably allocate funds to parish, city, charter, and special schools throughout the state. An annual inflationary growth factor of 2.75% has been part of the current MFP funding formula since it was implemented in 1992-93. This growth factor was suspended by the state legislature from 2010-11 to 2013-14 due to the financial conditions the State budget during this time. A partial growth factor of 1.375% was authorized in 2014-15, increasing the funded per pupil amount from $3,855 to $3,961. The mandate within the MFP formula to provide a 2.75% annual growth factor was removed entirely from the 2014-15 MFP funding formula when the funding resolution was approved by the state legislature that year. Therefore, the MFP funding formula has not included growth funds since 2014-15 to cover normal inflationary costs until 2020-2021 when a partial growth factor of 1.375% was included bringing the base amount per pupil from $3,961 to $4,015. The current MFP formula does not include an inflationary growth factor.

Sales Taxes

Sales tax collections for the Ouachita Parish School Board account for approximately 20% of total operating revenues. The four School Board sales taxes are collected from vendors by the City of Monroe who remits vendor tax collection payments to the School Board on a monthly basis. The School Board deposits these tax payments into the 1995 Sales Tax Fund (1%) for salary and benefit supplements; the 1968 Sales Tax Fund (1/2%) for employee salary supplements; the West Ouachita Sales Tax Fund (1%) for construction, maintenance and operations; and the District No. 1 Maintenance & Operating Sales Tax Fund (1/2%) for parish-wide maintenance and operations.

Property Tax Collections

Revenues from property tax collections account for approximately 12% of all operating revenues. Taxes are billed to taxpayers by the Ouachita Parish Tax Assessor and collected by the Ouachita Parish Sheriff's Office. The Constitutional Tax is a perpetual 5.18-mill parish-wide tax authorized by the state constitution for general operations of the school board. A renewable 24.15 mill parish wide 10 year tax is levied for general operations and maintenance. Collections from these two taxes are recorded as General Fund revenue. The third is a 36.0 mill tax approved by the voters in the East Ouachita Parish School District to repay bonds issued to construct and maintain facilities in that district. Collections of this tax are deposited in the East Ouachita School District Debt Service Fund to pay the annual principal and interest payments on outstanding bonded debt for the district.

Property Tax Assessments

The Ouachita Parish Assessor's Office reassesses property values once every four years. The last full reassessment of parish property was conducted in 2020. Property values have steadily risen over the last ten year period. The taxable assessed value of property in Ouachita Parish As of January 1, 2024 was $1,086,133,791.

Changes in Debt

The low interest rates prevailing in current bond markets have been advantageous for government debt issuers with high bond ratings. Ouachita Parish School Board has maintained it bond rating of AA- from Standard & Poors for all taxing districts – the East Ouachita School District, West Ouachita School District, and its' School District No. 1 – on its outstanding debt.

The School Board continues to manage current and future debt by complying with all bond covenants and authorizing new policies to guide the debt management process. In August 2017, the School Board adopted a policy for Debt Management to provide guidance for the issuance of debt, compliance, and purposes and limitations for incurring debt.

Proposed Plan and Spending Policies for the Current Year

Management will continue to be conservative with the resources provided us by the residents of Ouachita Parish. Although student counts are projected to decline, management strongly feels that with thorough planning and review of current practices we will meet the challenge before us and in turn grow to become an even stronger and more cohesive entity. Management will continue to closely monitor the District's financial position and provide regular reports to the Board.

Conclusion

We would like to take this opportunity to express our appreciation to the taxpayers who support the Ouachita Parish School System with its financial support through taxes received and by working directly with schools to provide for specific needs. Additionally we express gratitude to the members of the Ouachita Parish School Board and this current administration for the prudent fiscal practices they exercise day in and day out to implement their programs and activities to meet the various needs and achieve the goals of the School System. As we embrace changes in education standards, student demographics, and limited fiscal resources, this administration will continue to be creative and selective in implementing the best practices to achieve greater successes.

The Ouachita Parish School System has been blessed with resources in years past that have provided great facilities, educational programs and technology resources. However, this School System is great because of the great people working in it, and it takes all of us to be successful in working towards the goal of developing future lifelong learners and valuable contributors to the workforce and in our communities. People working together in the Ouachita Parish School System to "*build bridges to the future*" is what makes this School System the best education choice for the students and families in the communities we serve.

Respectfully submitted,

/Todd Guice/
Todd Guice, Superintendent
Ouachita Parish School Board

Respectfully submitted,

/Regina Mekus/
Regina Mekus, CPA
Chief Financial Officer

Ouachita Parish School Board
Annual Operating Budget
Fiscal Year 2024-2025

FINANCIAL

SECTION

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Ouachita Parish School Board
Annual Operating Budget
Most Important Features
Fiscal Year 2024-2025

1. A decrease of 100 students is budgeted for the school year with a projected decrease of $685,000 in the Minimum Foundation Program funding.

2. Sales Tax collections are budgeted for a 2.5% increase which is conservative compared to the market trend and recent historical data.

3. General Fund property tax collections for the 2024 calendar year show an anticipated 2.5% increase over prior year collections.

4. Teachers Retirement System employer contribution rate will decrease from 24.1% to 21.51% for 2024-2025.

5. School Employees' Retirement System employer contribution rate will decrease from 27.6% to 25.8% for the 2024-2025 year.

6. Employee health insurance plan premiums are expected to increase 6% for the upcoming renewal in January 2025 which translates to a 2.75% increase in budget health insurance costs over the upcoming fiscal year.

7. A $300,000 transfer is budgeted from the General Fund to the District #1 Maintenance & Operating Sales Tax Fund to support routine facility maintenance costs.

8. A $700,000 transfer is budgeted from the General Fund to the School Board's Internal Service funds for Self-Insurance and Workers Compensation benefits to restore and manage risk exposure.

9. A $200,000 transfer is budgeted from the General Fund to the Internal Service/Centralized Printing Fund to cover excess staffing costs not covered by program fees.

10. Ending fund balance in the General Fund is projected to be 15% of total expenditures at the end of the budget year, which is within the School Board's minimum fund balance policy of 10 to 15% of General Fund expenditures.

Ouachita Parish School Board
Combined Operating Budget
Fiscal Year 2024-2025

Budget Summary by Function

	General Fund	District No. 1 M&O Sales Tax	Special Revenue Funds	Debt Service Funds	Total Operating Budget
Revenues:					
Local Sources	$ 31,290,579	$ 12,541,294	$ 57,028,067	$ 14,069,607	$ 114,929,547
State Sources	123,726,579	-	3,625,476	-	127,352,055
Federal Sources	333,011	-	50,913,212	-	51,246,223
Total Revenues	$ 155,350,169	$ 12,541,294	$ 111,566,755	$ 14,069,607	$ 293,527,825
Expenditures					
Regular Programs	$ 64,491,124	$ 1,713,618	$ 21,668,011	$ -	$ 87,872,753
Special Education Programs	10,405,662	413,421	5,192,823	-	16,011,906
Vocational (CTE) Programs	2,504,095	108,715	889,295	-	3,502,105
Other Instructional Programs	5,022,668	889,278	5,394,171	-	11,306,117
Special Programs	648,057	84,742	11,214,401	-	11,947,200
Pupil Support Services	9,929,509	725,752	4,270,372	-	14,925,633
Instructional Staff Services	8,008,767	336,872	12,597,791	-	20,943,430
General Administration	1,797,251	70,165	357,793	399,713	2,624,922
School Administration	11,831,060	316,353	2,327,754	-	14,475,167
Business Services	2,758,588	89,838	399,508	-	3,247,934
Plant Services	22,230,223	3,840,824	5,866,085	-	31,937,132
Student Transportation Services	11,309,842	2,140,680	4,537,536	-	17,988,058
Central Services	3,297,422	61,910	463,059	-	3,822,391
Food Services	1,175,732	313,394	14,376,299	-	15,865,425
Community Service Programs	25,851	-	-	-	25,851
Facility Acquisition & Construction	-	1,500,000	22,594,758	-	24,094,758
Debt Service	2,897	-	60,900	27,173,805	27,237,602
Total Expenditures	$ 155,438,748	$ 12,605,562	$ 112,210,556	$ 27,573,518	$ 307,828,384
Other Sources (Uses)					
Other Sources of Funds	$ 2,715,391	$ 300,000	$ 25,000	$ 2,813,670	$ 5,854,061
Other Uses of Funds	(2,626,812)	(546,141)	(5,850,190)	-	(9,023,143)
Total Other Sources (Uses)	$ 88,579	$ (246,141)	$ (5,825,190)	$ 2,813,670	$ (3,169,082)
Net Change in Fund Balance	$ -	$ (310,409)	$ (6,468,991)	$ (10,690,241)	$ (17,469,641)
Beginning Fund Balance	$ 23,775,696	$ 28,727,625	$ 59,578,156	$ 25,636,574	$ 137,718,051
Ending Fund Balance	$ 23,775,696	$ 28,417,216	$ 53,109,165	$ 14,946,333	$ 120,248,410

Ouachita Parish School Board
Combined Operating Budget
Fiscal Year 2024-2025

Budget Summary by Object

	General Fund	District No. 1 M&O Sales Tax	Special Revenue Funds	Debt Service Funds	Total Operating Budget
Revenues:					
Local sources	$ 31,290,579	$ 12,541,294	$ 57,028,067	$ 14,069,607	$ 114,929,547
State sources	123,726,579	-	3,625,476	-	127,352,055
Federal sources	333,011	-	50,913,212	-	51,246,223
Total Revenues	155,350,169	12,541,294	111,566,755	14,069,607	293,527,825
Expenditures:					
Salaries	$ 87,168,821	$ 1,826,752	$ 46,477,130	$ -	$ 135,472,703
Employee Benefits	47,715,388	3,572,057	9,390,698	-	60,678,143
Purchased Professional Services	2,884,184	226,984	3,222,179	404,113	6,737,460
Purchased Property Services	2,734,496	3,650,000	21,761,292	-	28,145,788
Other Purchased Services	4,226,679	258,500	4,685,869	-	9,171,048
Supplies	10,329,668	1,397,514	22,579,767	-	34,306,949
Property	223,363	1,663,755	3,933,628	-	5,820,746
Miscellaneous	156,149	10,000	159,993	27,169,405	27,495,547
Total Expenditures	$ 155,438,748	$ 12,605,562	$ 112,210,556	$ 27,573,518	$ 307,828,384
Other Sources of Funds	$ 2,715,391	$ 300,000	$ 25,000	$ 2,813,670	$ 5,854,061
Other Uses of Funds	(2,626,812)	(546,141)	(5,850,190)	-	(9,023,143)
Total Other Sources (Uses)	$ 88,579	$ (246,141)	$ (5,825,190)	$ 2,813,670	$ (3,169,082)
Net Change in Fund Balance	$ -	$ (310,409)	$ (6,468,991)	$ (10,690,241)	$ (17,469,641)
Beginning Fund Balance	$ 23,775,696	$ 28,727,625	$ 59,578,156	$ 25,636,574	$ 137,718,051
Ending Fund Balance	$ 23,775,696	$ 28,417,216	$ 53,109,165	$ 14,946,333	$ 120,248,410

Fund Balance Classification

Unspendable Fund Balance					
Inventory	$ -	$ -	$ 171,000	-	$ 171,000
Restricted Fund Balance					
Workmen's compensation surety	625,000				625,000
MFP Funds	1,140,836				1,140,836
Debt service	-		906,908	$ 14,946,333	15,853,241
Salaries and benefits			14,369,031		14,369,031
School food service			13,546,806		13,546,806
Special education services			1,215,809		1,215,809
Committed Fund Balance					
Capital Improvements		$ 10,591,898	19,129,310		29,721,208
Equipment Repairs & Maintenance		7,447			7,447
Instructional Programs		10,598,661			10,598,661
Major Equipment Repairs	1,000,000	-			1,000,000
Mandated Costs		5,380,469			5,380,469
Salary Supplements		2,239,435			2,239,435
School Instructional Funds	952,968				952,968
16th Section Land Timber Reserve	149,540				149,540
Assigned Fund Balance					
Drivers Education	407,211				407,211
Gifted and Talented Instruction	145,890				145,890
Special Education Funds	132,206				132,206
Scholarship Funds	4,636				4,636
Student support services	97,120		1,342,090		1,439,210
West-side operations and maintenance			2,428,211		2,428,211
Unassigned Fund Balance	19,120,289	-	-	-	19,120,289
Total Ending Fund Balance	$ 23,775,696	$ 28,817,910	$ 53,109,165	$ 14,946,333	$ 120,649,104

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General Fund

The General Fund is the primary operating fund of the Ouachita Parish School Board that supports current operations.

It is used to account for all financial resources except for those required to be accounted for in another fund. It is primarily supported by local property taxes and state Minimum Foundation Program funding.

A summary of the General Fund budget by function and by object is provided in this section.

Ouachita Parish School Board
Annual Operating Budget
General Fund - Combined
Fiscal Year 2024-2025

Budget Summary by Function

	2023-2024 Final Budget	2023-2024 Actual (Unaudited)	% Change	**2024-2025 Budget**	% Change
Revenues					
Local Revenues	$ 34,297,985	$ 35,346,415	3.1%	**$ 31,290,579**	-11.5%
State Revenues	124,374,979	124,489,639	0.1%	**123,726,579**	-0.6%
Federal Revenues	273,575	333,011	21.7%	**333,011**	0.0%
Total Revenues	$ 158,946,539	$ 160,169,065	0.8%	**$ 155,350,169**	-3.0%
Expenditures					
Regular Programs	$ 66,811,077	$ 67,595,756	1.2%	**$ 64,491,124**	-4.6%
Special Education Programs	11,303,647	10,756,453	-4.8%	**10,405,662**	-3.3%
Vocational (CTE) Programs	2,632,311	2,590,090	-1.6%	**2,504,095**	-3.3%
Other Instructional Programs	5,213,306	5,138,706	-1.4%	**5,022,668**	-2.3%
Special Programs	706,499	730,970	3.5%	**648,057**	-11.3%
Adult Education Programs	-	-	0.0%	**-**	0.0%
Pupil Support Services	9,936,172	10,258,299	3.2%	**9,929,509**	-3.2%
Instructional Staff Services	8,121,567	8,291,750	2.1%	**8,008,767**	-3.4%
General Administration	1,663,152	1,784,248	7.3%	**1,797,251**	0.7%
School Administration	12,272,025	12,181,217	-0.7%	**11,831,060**	-2.9%
Business Services	2,858,557	2,826,853	-1.1%	**2,758,588**	-2.4%
Plant Services	21,076,534	21,846,070	3.7%	**22,230,223**	1.8%
Student Transportation Services	11,774,716	11,612,851	-1.4%	**11,309,842**	-2.6%
Central Services	3,305,108	3,349,080	1.3%	**3,297,422**	-1.5%
Other Support Services	-	-	0.0%	**-**	0.0%
Food Services	1,253,047	1,271,800	1.5%	**1,175,732**	-7.6%
Community Service Programs	25,851	25,851	0.0%	**25,851**	0.0%
Facility Acquisition and Construction	170,806	1,346,433	688.3%	**-**	-100.0%
Debt Service	1,374	-	-100.0%	**2,897**	0.0%
Total Expenditures	$ 159,125,749	$ 161,606,427	1.6%	**$ 155,438,748**	-3.8%
Other Sources of Funds	$ 3,869,415	$ 5,117,055	32.2%	**$ 2,715,391**	-46.9%
Other Uses of Funds	(3,112,796)	(2,552,634)	-18.0%	**(2,626,812)**	2.9%
Total Other Sources (Uses)	$ 756,619	$ 2,564,421	238.9%	**$ 88,579**	-96.5%
Net Change in Fund Balance	$ 577,409	$ 1,127,059	-100.0%	**$ -**	-100.0%
Beginning Fund Balance	$ 22,648,637	$ 22,648,637	0.0%	**$ 23,775,696**	5.0%
Ending Fund Balance	$ 23,226,046	$ 23,775,696	2.4%	**$ 23,775,696**	0.0%
Fund Balance as a Percentage of Total Expenditures	14.60%	14.71%		15.30%	

Ouachita Parish School Board
Annual Operating Budget
General Fund - Combined
Fiscal Year 2024-2025

Budget Summary by Object

	2023-2024 Final Budget	2023-2024 Actual (Unaudited)	% Change	2023-2024 Budget	% Change
Revenues					
Local Sources	$ 34,297,985	$ 35,346,415	3.1%	**$ 31,290,579**	-11.5%
State Sources	124,374,979	124,489,639	0.1%	**123,726,579**	-0.6%
Federal Sources	273,575	333,011	21.7%	**333,011**	0.0%
Total Revenues	$ 158,946,539	$ 160,169,065	0.8%	**$ 155,350,169**	-3.0%
Expenditures					
Salaries	$ 89,783,085	$ 88,285,555	-1.7%	**$ 87,168,821**	-1.3%
Employee Benefits	50,214,075	52,310,080	4.2%	**47,715,388**	-8.8%
Professional Services	2,242,528	2,859,727	27.5%	**2,884,184**	0.9%
Property Services	2,233,257	3,974,804	78.0%	**2,734,496**	-31.2%
Other Purchased Services	3,310,466	4,087,053	23.5%	**4,226,679**	3.4%
Supplies	10,946,468	9,534,651	-12.9%	**10,329,668**	8.3%
Property	300,946	390,045	29.6%	**223,363**	-42.7%
Miscellaneous	94,924	164,512	73.3%	**156,149**	-5.1%
Total Expenditures	$ 159,125,749	$ 161,606,427	1.6%	**$ 155,438,748**	-3.8%
Other Sources of Funds	$ 3,869,415	$ 5,117,055	32.2%	**$ 2,715,391**	-46.9%
Other Uses of Funds	(3,112,796)	(2,552,634)	-18.0%	**(2,626,812)**	2.9%
Total Other Sources (Uses)	$ 756,619	$ 2,564,421	238.9%	**$ 88,579**	-96.5%
Net Change in Fund Balance	$ 577,409	$ 1,127,059	-100.0%	**$ -**	-100.0%
Beginning Fund Balance	$ 22,648,637	$ 22,648,637	0.0%	**$ 23,775,696**	5.0%
Ending Fund Balance	$ 23,226,046	$ 23,775,696	2.4%	**$ 23,775,696**	0.0%

Fund Balance Classification

Restricted Fund Balance					
Workmen's Compensation Surety	$ 625,000	$ 625,000	0.0%	**$ 625,000**	0.0%
Debt Service (QSCBs)	477,555	470,000	-1.6%	**-**	-100.0%
MFP Funds	1,622,435	2,084,064	28.5%	**1,140,836**	-45.3%
Committed Fund Balance					
Major Equipment Repairs	1,000,000	1,333,397	33.3%	**1,000,000**	-25.0%
School Instructional Funds	-	(77,163)	100.0%	**-**	-100.0%
16th Section Land Timber Reserve	149,540	149,540	0.0%	**149,540**	0.0%
16th Section Land Timber Sales	754,857	737,357	-2.3%	**-**	-100.0%
Assigned Fund Balance					
Drivers Education	414,061	392,136	-5.3%	**407,211**	3.8%
Chromebook Student Fees	183,448	209,534	14.2%	**236,900**	13.1%
Gifted and Talented Instruction	140,354	133,890	-4.6%	**145,890**	9.0%
Special Education Funds	132,206	132,206	0.0%	**132,206**	0.0%
Relief Fund 2019	-	102,227	100.0%	**97,120**	-5.0%
Scholarship Funds	4,636	4,636	0.0%	**4,636**	0.0%
Unassigned Fund Balance	17,721,954	17,478,872	-1.4%	**19,836,357**	13.5%
Total Ending Fund Balance	$ 23,226,046	$ 23,775,696	2.4%	**$ 23,775,696**	0.0%

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District No. 1 Maintenance & Operating Sales Tax (0.5%)

The District No. 1 Maintenance & Operating Sales Tax (M&O Sales Tax) is the second major operating fund of the Ouachita Parish School Board. It is used to account for all financial resources received from a parishwide ½ -cent, 10-year renewable sales tax. This tax was renewed by the voters in April 2021 for a ten year period beginning January 1, 2022.

These resources provide support for current operations in the following categories:

- Instructional Support
- Equipment Maintenance Support
- Capital Improvements
- Salary Restoration and Support
- Mandated Programs and Costs

A summary of the M&O Sales Tax budget by function and by object is provided in this section.

Ouachita Parish School Board

Special Revenue Fund

District No. 1 Maintenance & Operating Sales Tax

Fiscal Year 2024-2025

Budget Summary by Function

	2023-2024			2024-2025	
	Final Budget	Actual (Unaudited)	% Change	**Budget**	% Change
Revenues					
Local Revenues	$ 12,198,395	$ 12,067,390	-1.1%	**$ 12,541,294**	3.9%
Total Revenues	$ 12,198,395	$ 12,067,390	-1.1%	**$ 12,541,294**	3.9%
Expenditures					
Regular Programs	$ 1,873,215	$ 336,927	-82.0%	**$ 1,713,618**	408.6%
Special Education Programs	478,853	178,373	-62.7%	**413,421**	131.8%
Vocational (CTE) Programs	119,050	68,973	-42.1%	**108,715**	57.6%
Other Instructional Programs	961,960	567,260	-41.0%	**889,278**	56.8%
Special Programs	92,590	6,345	-93.1%	**84,742**	1235.6%
Pupil Support Services	712,970	516,576	-27.5%	**725,752**	40.5%
Instructional Staff Services	500,358	172,506	-65.5%	**336,872**	95.3%
General Administration	66,080	65,948	-0.2%	**70,165**	6.4%
School Administration	353,334	98,020	-72.3%	**316,353**	222.7%
Business Services	87,287	38,204	-56.2%	**89,838**	135.2%
Plant Services	2,862,874	4,285,706	49.7%	**3,840,824**	-10.4%
Student Transportation Services	1,713,157	1,671,172	-2.5%	**2,140,680**	28.1%
Central Services	61,188	21,878	-64.2%	**61,910**	183.0%
Food Services	338,613	210,761	-37.8%	**313,394**	48.7%
Facility Acquisition and Construction	1,512,000	1,311,740	-13.2%	**1,500,000**	14.4%
Total Expenditures	$ 11,733,529	$ 9,550,389	-18.6%	**$ 12,605,562**	32.0%
Other Sources of Funds	$ 300,000	$ 300,000	0.0%	**$ 300,000**	0.0%
Other Uses of Funds	(546,141)	(546,141)	0.0%	**(546,141)**	0.0%
Total Other Sources	$ (246,141)	$ (246,141)	0.0%	**$ (246,141)**	0.0%
Net Change in Fund Balance	$ 218,725	$ 2,270,860	938.2%	**$ (310,409)**	-113.7%
Beginning Fund Balance	$ 28,758,034	$ 28,758,034	0.0%	**$ 31,028,894**	7.9%
Ending Fund Balance	$ 28,976,759	$ 31,028,894	7.1%	**$ 30,718,485**	-1.0%

Ouachita Parish School Board
Special Revenue Fund
District No. 1 Maintenance & Operating Sales Tax
Fiscal Year 2024-2025

Budget Summary by Object

	2023-2024 Final Budget	2023-2024 Actual (Unaudited)	2023-2024 % Change	2024-2025 Budget	2024-2025 % Change
Revenues					
Local Revenues	$ 12,198,395	$ 12,067,390	-1.1%	**$ 12,541,294**	3.9%
Total Revenues	$ 12,198,395	$ 12,067,390	-1.1%	**$ 12,541,294**	3.9%
Expenditures					
Salaries	$ 1,908,967	$ 1,861,581	-2.5%	**$ 1,826,752**	-1.9%
Employee Benefits	3,959,548	581,074	-85.3%	**3,572,057**	514.7%
Professional Services	189,956	344,805	81.5%	**226,984**	-34.2%
Property Services	2,550,000	3,701,367	45.2%	**3,650,000**	-1.4%
Other Purchased Services	179,761	128,687	-28.4%	**258,500**	100.9%
Supplies	1,666,036	1,506,664	-9.6%	**1,397,514**	-7.2%
Property	1,276,261	1,414,846	10.9%	**1,663,755**	17.6%
Miscellaneous	3,000	11,365	278.8%	**10,000**	-12.0%
Total Expenditures	$ 11,733,529	$ 9,550,389	-18.6%	**$ 12,605,562**	32.0%
Other Sources of Funds	$ 300,000	$ 300,000	0.0%	**$ 300,000**	0.0%
Other Uses of Funds	(546,141)	(546,141)	0.0%	**(546,141)**	0.0%
Total Other Sources	$ (246,141)	$ (246,141)	0.0%	**$ (246,141)**	0.0%
Net Change in Fund Balance	$ 218,725	$ 2,270,860	938.2%	**$ (310,409)**	-113.7%
Beginning Fund Balance	$ 28,758,034	$ 28,758,034	0.0%	**$ 31,028,894**	7.9%
Ending Fund Balance	$ 28,976,759	$ 31,028,894	7.1%	**$ 30,718,485**	-1.0%

Fund Balance Classification

Committed Fund Balance	$ 28,976,759	$ 31,028,894	7.1%	**$ 30,718,485**	-1.0%
Total Ending Fund Balance	$ 28,976,759	$ 31,028,894	7.1%	$ 30,718,485	-1.0%

Although the proposition approved by voters in 1992 does not restrict the spending of tax proceeds for other than parishwide maintenance and operations, this fund balance is committed in that the School Board took formal action to restrict spending of proceeds for specific categorical purposes and designated a certain percentage of collections be allocated to each spending category established by the School Board.

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Special Revenue Funds

Special Revenue funds consist of all other School Board funds, except debt service, capital projects, and internal service funds. According to the Louisiana Local Government Budget Act, the School Board is not required to adopt an annual budget for capital projects and internal service funds.

Special Revenue Funds account for revenue sources that are dedicated for specific purposes or obligated to follow state, federal or local laws and regulations.

In this section, a combined budget summary of all special revenue funds is presented by function and by object classifications.

Also, all funds are grouped and summarized into the following 8 primary special revenue funds:

- 1968 Sales Tax – Supplemental Salaries
- 1995 Sales Tax – Supplemental Salaries
- West Ouachita Sales Tax
- Child Nutrition Program
- Title I Programs
- Special Education Programs
- Other Federal Programs
- State Grant Programs

A summary of the budget by function and object is provided for each special revenue fund listed above.

Ouachita Parish School Board

Special Revenue Fund

Special Revenue Funds - Combined Budget

Fiscal Year 2024-2025

Budget Summary by Function

	2023-2024			2024-2025	
	Final Budget	Actual (Unaudited)	% Change	**Budget**	% Change
Revenues					
Local Revenues	$ 56,152,231	$ 55,626,019	-0.9%	**$ 57,028,067**	2.5%
State Revenues	3,871,205	3,839,581	-0.8%	**3,625,476**	-5.6%
Federal Revenues	51,168,398	50,351,395	-1.6%	**50,913,212**	1.1%
Total Revenues	$ 111,191,834	$ 109,816,995	-1.2%	**$ 111,566,755**	1.6%
Expenditures					
Regular Programs	$ 23,650,160	24,154,163	2.1%	**$ 21,668,011**	-10.3%
Special Education Programs	4,155,102	4,085,958	-1.7%	**5,192,823**	27.1%
Vocational (CTE) Programs	821,261	665,628	-19.0%	**889,295**	33.6%
Other Instructional Programs	7,067,037	6,743,647	-4.6%	**5,394,171**	-20.0%
Special Programs	6,184,623	5,529,037	-10.6%	**11,214,401**	102.8%
Pupil Support Services	5,134,551	5,407,547	5.3%	**4,270,372**	-21.0%
Instructional Staff Services	8,217,557	8,416,663	2.4%	**12,597,791**	49.7%
General Administration	336,623	355,439	5.6%	**357,793**	0.7%
School Administration	2,460,253	2,537,497	3.1%	**2,327,754**	-8.3%
Business Services	461,875	486,930	5.4%	**399,508**	-18.0%
Plant Services	6,495,677	7,399,791	13.9%	**5,866,085**	-20.7%
Student Transportation Services	4,863,377	4,285,346	-11.9%	**4,537,536**	5.9%
Central Services	1,028,252	811,421	-21.1%	**463,059**	-42.9%
Food Services	13,520,908	14,637,569	8.3%	**14,376,299**	-1.8%
Facility Acquisition and Construction	11,949,817	10,407,040	-12.9%	**22,594,758**	117.1%
Debt Service	60,900	60,900	0.0%	**60,900**	0.0%
Total Expenditures	96,407,973	$ 95,984,576	-0.4%	**$ 112,210,556**	16.9%
Other Sources of Funds	$ 25,000	$ 32,637	100.0%	**$ 25,000**	-23.4%
Other Uses of Funds	(10,179,317)	(9,765,384)	-4.1%	**(5,850,190)**	-40.1%
Total Other Sources (Uses)	$ (10,154,317)	$ (9,732,747)	-4.2%	**$ (5,825,190)**	-40.1%
Net Change in Fund Balance	$ 4,629,544	$ 4,099,672	-11.4%	**$ (6,468,991)**	-257.8%
Beginning Fund Balance	55,318,844	$ 55,478,484	0.3%	**$ 59,578,156**	7.4%
Ending Fund Balance	$ 59,948,388	$ 59,578,156	-0.6%	**$ 53,109,165**	-10.9%

Ouachita Parish School Board

Special Revenue Fund

Special Revenue Funds - Combined Budget

Fiscal Year 2023-2024

Budget Summary by Object

	2022-2023 Final Budget	2022-2023 Actual (Unaudited)	2022-2023 % Change	**2023-2024 Budget**	2023-2024 % Change
Revenues					
Local Revenues	$ 56,152,231	$ 55,626,019	-0.9%	**$ 57,028,067**	2.5%
State Revenues	3,871,205	3,839,581	-0.8%	**3,625,476**	-5.6%
Federal Revenues	51,168,398	50,351,395	-1.6%	**50,913,212**	1.1%
Total Revenues	$ 111,191,834	$ 109,816,995	-1.2%	**$ 111,566,755**	1.6%
Expenditures					
Salaries	$ 48,261,222	$ 48,428,216	0.3%	**$ 46,477,130**	-4.0%
Employee Benefits	9,699,830	9,592,115	-1.1%	**9,390,698**	-2.1%
Professional Services	3,127,813	3,212,121	2.7%	**3,222,179**	0.3%
Property Services	9,762,227	8,494,301	-13.0%	**21,761,292**	156.2%
Other Purchased Services	3,591,585	3,531,371	-1.7%	**4,685,869**	32.7%
Supplies	17,922,644	18,607,995	3.8%	**22,579,767**	21.3%
Property	3,895,934	3,966,864	1.8%	**3,933,628**	-0.8%
Miscellaneous	146,718	151,593	3.3%	**159,993**	5.5%
Total Expenditures	$ 96,407,973	$ 95,984,576	-0.4%	**112,210,556**	16.9%
Other Sources of Funds	$ 25,000	$ 32,637	100.0%	**$ 25,000**	-23.4%
Other Uses of Funds	(10,179,317)	(9,765,384)	-4.1%	**(5,850,190)**	-40.1%
Total Other Sources (Uses)	$ (10,154,317)	$ (9,732,747)	-4.2%	**$ (5,825,190)**	-40.1%
Net Change in Fund Balance	$ 4,629,544	$ 4,099,672	-11.4%	**$ (6,468,991)**	-257.8%
Beginning Fund Balance	55,318,844	55,478,484	0.3%	**59,578,156**	7.4%
Ending Fund Balance	$ 59,948,388	$ 59,578,156	-0.6%	**$ 53,109,165**	-10.9%

Fund Balance Classification

Unspendable Fund Balance					
Food inventory	$ 172,834	$ 172,834	0.0%	**$ 171,000**	-1.1%
Restricted Fund Balance		-		**-**	
Debt service	952,422	952,422	0.0%	**906,908**	-4.8%
Salaries and benefits	13,171,597	13,171,597	0.0%	**14,369,031**	9.1%
School food service	12,422,715	12,422,715	0.0%	**13,546,806**	9.0%
State Grant Programs	3,191,057	3,191,057	0.0%	**1,215,809**	-61.9%
Committed Fund Balance		-		**-**	
West-side capital outlay	653,770	653,770	0.0%	**19,129,310**	2826.0%
Assigned Fund Balance		-		**-**	
State Grant Programs	1,017,644	1,017,644	0.0%	**1,342,090**	31.9%
West-side operations and maintena	24,734,816	24,734,816	0.0%	**2,428,211**	-90.2%
Total Fund Balances	$ 56,316,855	$ 56,316,855	0.0%	**$ 53,109,165**	-5.7%

Ouachita Parish School Board
Special Revenue Fund
1968 Sales Tax - Supplemental Salaries
Fiscal Year 2024-2025

Budget Summary by Function

	2023-2024			2024-2025	
	Final Budget	Actual (Unaudited)	% Change	**Budget**	% Change
Revenues					
Local Revenues	$ 14,693,836	$ 14,526,942	-1.1%	**$ 14,888,240**	2.5%
Total Revenues	$ 14,693,836	$ 14,526,942	-1.1%	**$ 14,888,240**	2.5%
Expenditures					
Regular Programs	$ 8,560,962	$ 8,888,596	3.8%	**$ 9,326,563**	4.9%
Special Education Programs	1,166,314	1,060,879	-9.0%	**1,060,879**	0.0%
Vocational (CTE) Programs	272,370	212,913	-21.8%	**212,913**	0.0%
Other Instructional Programs	361,538	317,727	-12.1%	**317,727**	0.0%
Special Programs	39,953	41,480	3.8%	**41,480**	0.0%
Pupil Support Services	1,118,036	1,111,287	-0.6%	**1,111,287**	0.0%
Instructional Staff Services	552,102	524,144	-5.1%	**524,144**	0.0%
General Administration	89,299	97,115	8.8%	**97,115**	0.0%
School Administration	911,226	914,051	0.3%	**914,051**	0.0%
Business Services	40,962	43,721	6.7%	**43,721**	0.0%
Plant Services	549,674	581,423	5.8%	**581,423**	0.0%
Student Transportation Services	409,329	389,717	-4.8%	**389,717**	0.0%
Central Services	23,704	21,372	-9.8%	**21,372**	0.0%
Food Services	259,190	245,848	-5.1%	**245,848**	0.0%
Total Expenditures	$ 14,354,659	$ 14,450,273	0.7%	**$ 14,888,240**	3.0%
Net Change in Fund Balance	$ 339,177	$ 76,669	100.0%	**$ -**	-100.0%
Beginning Fund Balance	2,363,100	2,363,100	0.0%	**2,439,769**	3.2%
Ending Fund Balance	$ 2,702,277	$ 2,439,769	-9.7%	**$ 2,439,769**	0.0%

Ouachita Parish School Board
Special Revenue Fund
1968 Sales Tax - Supplemental Salaries
Fiscal Year 2024-2025

Budget Summary by Object

	2023-2024 Final Budget	2023-2024 Actual (Unaudited)	2023-2024 % Change	**2024-2025 Budget**	2024-2025 % Change
Revenues					
Local Revenues	$ 14,693,836	$ 14,526,942	-1.1%	**$ 14,888,240**	2.5%
Total Revenues	$ 14,693,836	$ 14,526,942	-1.1%	**$ 14,888,240**	2.5%
Expenditures					
Salaries	$ 14,265,360	$ 14,353,158	0.6%	**$ 14,791,125**	3.1%
Purchased Professional Services	89,299	97,115	8.8%	**97,115**	0.0%
Total Expenditures	$ 14,354,659	$ 14,450,273	0.7%	**$ 14,888,240**	3.0%
Net Change in Fund Balance	$ 339,177	$ 76,669	100.0%	**$ -**	-100.0%
Beginning Fund Balance	2,363,100	2,363,100	0.0%	**2,439,769**	3.2%
Ending Fund Balance	$ 2,702,277	$ 2,439,769	-9.7%	**$ 2,439,769**	0.0%

Fund Balance Classification

Restricted Fund Balance	$ 2,702,277	$ 2,439,769	-9.7%	**$ 2,439,769**	0.0%
Total Ending Fund Balance	$ 2,702,277	$ 2,439,769	-9.7%	**$ 2,439,769**	0.0%

This fund balance is restricted in that the proposition approved by voters in 1968 specifically directs funds to be used for salary supplements for school employees.

Ouachita Parish School Board
Special Revenue Fund
1995 Sales Tax - Supplemental Salaries & Benefits
Fiscal Year 2024-2025

Budget Summary by Function

	2023-2024 Final Budget	2023-2024 Actual (Unaudited)	2023-2024 % Change	**2024-2025 Budget**	2024-2025 % Change
Revenues					
Local Revenues	$ 22,081,269	$ 21,851,425	-1.0%	**$ 22,428,527**	2.6%
Total Revenues	$ 22,081,269	$ 21,851,425	-1.0%	**$ 22,428,527**	2.6%
Expenditures					
Regular Programs	$ 10,192,142	$ 10,386,880	1.9%	**$ 10,386,879**	0.0%
Special Education Programs	1,745,173	1,781,134	2.1%	**1,781,134**	0.0%
Vocational (CTE) Programs	309,350	257,502	-16.8%	**257,502**	0.0%
Other Instructional Programs	408,166	387,698	-5.0%	**387,698**	0.0%
Special Programs	51,786	47,131	-9.0%	**47,131**	0.0%
Pupil Support Services	1,329,828	1,385,026	4.2%	**1,385,026**	0.0%
Instructional Staff Services	909,562	934,909	2.8%	**934,909**	0.0%
General Administration	141,801	151,598	6.9%	**151,598**	0.0%
School Administration	1,339,282	1,413,703	5.6%	**1,413,703**	0.0%
Business Services	253,772	278,358	9.7%	**278,358**	0.0%
Plant Services	1,627,232	1,881,648	15.6%	**1,881,648**	0.0%
Student Transportation Services	1,478,264	1,523,940	3.1%	**1,523,940**	0.0%
Central Services	163,902	186,051	13.5%	**186,051**	0.0%
Food Services	943,609	964,016	2.2%	**964,016**	0.0%
Total Expenditures	$ 20,893,869	$ 21,579,594	3.3%	**$ 21,579,593**	0.0%
Net Change in Fund Balance	$ 1,187,400	$ 271,831	-77.1%	**$ 848,934**	212.3%
Beginning Fund Balance	10,808,497	10,808,497	0.0%	**11,080,328**	2.5%
Ending Fund Balance	$ 11,995,897	$ 11,080,328	-7.6%	**$ 11,929,262**	7.7%

Ouachita Parish School Board
Special Revenue Fund
1995 Sales Tax - Supplemental Salaries & Benefits
Fiscal Year 2024-2025

Budget Summary by Object

	2023-2024 Final Budget	2023-2024 Actual (Unaudited)	% Change	**2024-2025 Budget**	% Change
Revenues					
Local Revenues	$ 22,081,269	$ 21,851,425	-1.0%	**$ 22,428,527**	2.6%
Total Revenues	$ 22,081,269	$ 21,851,425	-1.0%	**$ 22,428,527**	2.6%
Expenditures					
Salaries	$ 16,624,875	$ 17,122,756	3.0%	**$ 17,122,755**	0.0%
Employee Benefits	4,143,122	4,326,207	4.4%	**4,326,207**	0.0%
Purchased Professional Services	125,872	130,631	3.8%	**130,631**	0.0%
Total Expenditures	$ 20,893,869	$ 21,579,594	3.3%	**$ 21,579,593**	0.0%
Net Change in Fund Balance	$ 1,187,400	$ 271,831	-77%	**$ 848,934**	212.3%
Beginning Fund Balance	10,808,497	10,808,497	0.0%	**11,080,328**	2.5%
Ending Fund Balance	$ 11,995,897	$ 11,080,328	-7.6%	**$ 11,929,262**	7.7%

Fund Balance Classification

Restricted Fund Balance	$ 11,995,897	$ 11,080,328	-7.6%	**$ 11,929,262**	7.7%
Total Ending Fund Balance	$ 11,995,897	$ 11,080,328	-7.6%	**$ 11,929,262**	7.7%

This fund balance is restricted in that the proposition approved by voters in 1995 specifically directs funds to be used for salary supplements and related benefits for school employees.

Ouachita Parish School Board
Special Revenue Fund
West Ouachita Sales Tax
Fiscal Year 2024-2025

Budget Summary by Function

	2023-2024 Final Budget	2023-2024 Actual (Unaudited)	% Change	**2024-2025 Budget**	% Change
Revenues					
Local Revenues	$ 18,337,786	$ 18,054,679	-1.5%	**$ 18,529,261**	2.6%
Total Revenues	$ 18,337,786	$ 18,054,679	-1.5%	**$ 18,529,261**	2.6%
Expenditures					
Regular Programs	$ -	$ -	0.0%	**$ 16,000**	0.0%
Special Education Programs	-	-	0.0%	**-**	0.0%
Vocational (CTE) Programs	-	-	0.0%	**-**	0.0%
Other Instructional Programs	57,793	57,793	0.0%	**2,500**	0.0%
Special Programs	-	-	0.0%	**-**	0.0%
Adult and Family Literacy Programs	-	-	0.0%	**-**	0.0%
Pupil Support Services	4,410	4,410	0.0%	**-**	0.0%
Instructional Staff Services	-	-	0.0%	**-**	0.0%
General Administration	103,012	104,215	1.2%	**104,215**	0.0%
School Administration	-	-	0.0%	**-**	0.0%
Business Services	-	-	0.0%	**-**	0.0%
Plant Services	95,738	439,866	359.4%	**531,732**	0.0%
Student Transportation Services	-	-	0.0%	**-**	0.0%
Central Services	-	-	0.0%	**-**	0.0%
Facility Acquisition and Construction	9,702,873	8,124,630	-16.3%	**22,204,832**	173.3%
Debt Service	60,900	60,900	0.0%	**60,900**	0.0%
Total Expenditures	$ 10,024,726	$ 8,791,814	-12.3%	**$ 22,920,179**	160.7%
Other Sources of Funds	-	-	100.0%	**-**	0.0%
Other Uses of Funds	(5,827,956)	(5,833,721)	0.1%	**(2,813,670)**	-51.8%
Total Other Sources (Uses)	$ (5,827,956)	$ (5,833,721)	0.1%	**$ (2,813,670)**	-51.8%
Net Change in Fund Balance	2,485,104	3,429,144	38.0%	**(7,204,588)**	-310.1%
Beginning Fund Balance	$ 26,239,873	$ 26,239,873	0.0%	**$ 29,669,017**	13.1%
Ending Fund Balance	$ 28,724,977	$ 29,669,017	3.3%	**$ 22,464,429**	-24.3%

Ouachita Parish School Board
Special Revenue Fund
West Ouachita Sales Tax
Fiscal Year 2024-2025

Budget Summary by Object

	2023-2024 Final Budget	2023-2024 Actual (Unaudited)	% Change	**2024-2025 Budget**	% Change
Revenues					
Local Revenues	$ 18,337,786	$ 18,054,679	-1.5%	**$ 18,529,261**	2.6%
Total Revenues	$ 18,337,786	$ 18,054,679	-1.5%	**$ 18,529,261**	2.6%
Expenditures					
Purchased Professional Services	$ 1,406,037	$ 1,356,677	-3.5%	**$ 1,051,114**	-22.5%
Purchased Property Services	7,916,865	6,365,656	-19.6%	**19,211,333**	201.8%
Supplies	36,778	374,791	0.0%	**547,732**	46.1%
Property	605,046	634,690	4.9%	**2,050,000**	223.0%
Miscellaneous	60,000	60,000	100.0%	**60,000**	0.0%
Total Expenditures	$ 10,024,726	$ 8,791,814	-12.3%	**$ 22,920,179**	160.7%
Other Uses of Funds	$ (5,827,956)	$ (5,833,721)	0.1%	**$ (2,813,670)**	-51.8%
Total Other Sources (Uses)	$ (5,827,956)	$ (5,833,721)	0.1%	**$ (2,813,670)**	-51.8%
Net Change in Fund Balance	$ 2,485,104	$ 3,429,144	38.0%	**$ (7,204,588)**	-310.1%
Beginning Fund Balance	$ 26,239,873	$ 26,239,873	0.0%	**29,669,017**	13.1%
Ending Fund Balance	$ 28,724,977	$ 29,669,017	3.3%	**$ 22,464,429**	-24.3%

Fund Balance Classification

Restricted Fund Balance					
Debt Service	$ 906,908	$ 906,908	0.0%	**$ 509,408**	-43.8%
Committed Fund Balance					
West-side Capital Outlays	21,569,847	653,770	-97.0%	**22,755,064**	3380.6%
Assigned Fund Balance					
West-side Operations & Maintenance	6,248,222	28,108,339	349.9%	**(800,043)**	-102.8%
Total Ending Fund Balance	$ 28,724,977	$ 29,669,017	3.3%	**$ 22,464,429**	-24.3%

Fund Balances are restricted by West Ouachita Sales Tax Bond covenants which require debt service payments to be made from sales tax proceeds first before spending funds for other purposes. The School Board has committed funds to be used for West Ouachita capital outlay projects during the year. Remaining balance of funds are assigned by management for maintenance and operations in the West Ouachita taxing district as prescribed by the sales tax proposition approved by voters originally in 1998, and made permanent in May 2015.

Ouachita Parish School Board
Special Revenue Fund
Child Nutrition Program
Fiscal Year 2024-2025

Budget Summary by Function

	2023-2024			2024-2025	
	Final Budget	Actual (Unaudited)	% Change	**Budget**	% Change
Revenues					
Local Revenues	$ 637,900	$ 757,039	18.7%	**$ 757,039**	0.0%
State Revenues	1,414,682	1,407,045	-0.5%	**1,414,682**	0.5%
Federal Revenues	11,272,355	11,614,190	3.0%	**11,614,190**	0.0%
Total Revenues	$ 13,324,937	$ 13,778,274	3.4%	**$ 13,785,911**	0.1%
Expenditures					
Business Services	$ 79,719	$ 77,429	-2.9%	**$ 77,429**	0.0%
Plant Services	379	482	27.2%	**482**	0.0%
Student Transportation Services	11,290	7,363	-34.8%	**7,363**	0.0%
Central Services	-	-	0.0%	**-**	0.0%
Food Services	12,056,838	13,166,435	9.2%	**13,166,435**	0.0%
Facility Acquisition and Construction	7,024	1,171	-83.3%	**1,171**	0.0%
Total Expenditures	$ 12,155,250	$ 13,252,880	9.0%	**$ 13,252,880**	0.0%
Other Sources of Funds	$ 25,000	$ 32,637	30.5%	**$ 25,000**	-23.4%
Other Uses of Funds	-	-	0.0%	**-**	0.0%
Total Other Sources (Uses)	$ 25,000	$ 32,637	30.5%	**$ 25,000**	-23.4%
Net Change in Fund Balance	$ 1,194,687	$ 558,031	-53.3%	**$ 558,031**	0.0%
Beginning Fund Balance	12,601,744	12,601,744	0.0%	**13,159,775**	4.4%
Ending Fund Balance	$ 13,796,431	$ 13,159,775	-4.6%	**$ 13,717,806**	4.2%

Ouachita Parish School Board
Special Revenue Fund
Child Nutrition Program
Fiscal Year 2024-2025

Budget Summary by Object

	2023-2024 Final Budget	2023-2024 Actual (Unaudited)	% Change	**2024-2025 Budget**	% Change
Revenues					
Local Revenues	$ 637,900	$ 757,039	18.7%	**$ 757,039**	0.0%
State Revenues	1,414,682	1,407,045	-0.5%	**1,414,682**	0.5%
Federal Revenues	11,272,355	11,614,190	3.0%	**11,614,190**	0.0%
Total Revenues	$ 13,324,937	$ 13,778,274	3.4%	**$ 13,785,911**	0.1%
Expenditures					
Salaries	$ 3,863,806	3,710,171	-4.0%	**$ 3,710,171**	0.0%
Employee Benefits	980,468	916,499	-6.5%	**916,499**	0.0%
Purchased Professional Services	38,649	35,014	-9.4%	**35,014**	0.0%
Purchased Property Services	183,971	206,137	12.0%	**206,137**	0.0%
Other Purchased Services	86,084	77,388	-10.1%	**77,388**	0.0%
Supplies	6,654,930	8,019,493	20.5%	**8,019,493**	0.0%
Property	347,342	288,178	-17.0%	**288,178**	0.0%
Total Expenditures	$ 12,155,250	$ 13,252,880	9.0%	**$ 13,252,880**	0.0%
Other Sources of Funds	$ 25,000	$ 32,637	30.5%	**$ 25,000**	-23.4%
Other Uses of Funds	-	-	0.0%	**-**	0.0%
Total Other Sources (Uses)	$ 25,000	$ 32,637	0.0%	**$ 25,000**	-23.4%
Net Change in Fund Balance	$ 1,194,687	$ 558,031	-53.3%	**$ 558,031**	0.0%
Beginning Fund Balance	12,601,744	12,601,744	0.0%	**13,159,775**	4.4%
Ending Fund Balance	$ 13,796,431	$ 13,159,775	-4.6%	**$ 13,717,806**	4.2%

Fund Balance Classification

Nonspendable Fund Balance					
Food Inventory	$ 172,834	$ 250,857	45.1%	**$ 250,857**	0.0%
Restricted Fund Balance					
Large Equipment Reserve	7,777,085	7,625,175	-2.0%	**7,625,175**	0.0%
Undesignated	5,846,512	5,283,743	-9.6%	**5,841,774**	10.6%
Total Ending Fund Balance	$ 13,796,431	$ 13,159,775	-4.6%	**$ 13,717,806**	4.2%

The non-spendable portion of fund balance represents the food inventory projected to be held at year-end. The remaining fund balance is restricted in that the regulations for participating in the federal meal reimbursement program provide that all funds received by the child nutrition program shall remain with the school food service program and be used for such purpose. A separate reserve was established by the school board in 2014-15 to set aside funds for future replacement of large kitchen equipment.

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Title I Programs

Title I Programs consists of federal programs funded under Title I of the Elementary and Secondary Education Act to provide services to deprived children from low income families. Improving skills in reading, language arts and math are the primary objectives.

The following federal grant programs are included in this special revenue fund:

- Title I – Part A
- Title I – Redesign Planning 1003a
- CLSD - Grades K-5
- Direct Student Services

Summaries of the Title I Program budget by function and object are provided in this section.

Ouachita Parish School Board
Special Revenue Fund
Title I Programs - Combined Budget
Fiscal Year 2024-2025

Budget Summary by Function

	2023-2024 Final Budget	2023-2024 Actual (Unaudited)	2023-2024 % Change	**2024-2025 Budget**	2024-2025 % Change
Revenues					
Federal Revenues	$ 8,124,469	$ 7,204,191	-11.3%	**$ 15,948,589**	121.4%
Total Revenues	$ 8,124,469	$ 7,204,191	-11.3%	**$ 15,948,589**	121.4%
Expenditures					
Instructional Programs	$ 172,466	$ 108,972	0.0%	**$ 364,451**	234.4%
Career and Technical Programs	-	-	0.0%	**-**	0.0%
Other Instructional Programs	594,646	493,237	-17.1%	**476,567**	-3.4%
Special Programs	3,586,610	3,048,811	-15.0%	**8,627,679**	183.0%
Adult Education Programs	-	-	0.0%	**-**	0.0%
Pupil Support Services	291,755	306,960	5.2%	**330,328**	7.6%
Instructional Staff Services	2,956,267	2,760,026	-6.6%	**4,909,793**	77.9%
Business Services	$ -	-	0.0%	**-**	0.0%
Plant Services	18,631	21,834	17.2%	**38,277**	75.3%
Student Transportation Services	17,479	16,778	-4.0%	**180,583**	976.3%
Central Services	-	-	0.0%	**-**	0.0%
Total Expenditures	$ 7,637,854	$ 6,756,618	-11.5%	**$ 14,927,678**	120.9%
Other Sources of Funds	$ -	$ -	0.0%	**$ -**	0.0%
Other Uses of Funds	(486,615)	(447,573)	0.0%	**(1,020,911)**	0.0%
Total Other Sources (Uses)	$ (486,615)	$ (447,573)	0.0%	**$ (1,020,911)**	0.0%
Net Change in Fund Balance	$ -	$ -	0.0%	**$ -**	0.0%
Beginning Fund Balance	-	-	0.0%	**-**	0.0%
Ending Fund Balance	$ -	$ -	0.0%	**$ -**	0.0%

Ouachita Parish School Board
Special Revenue Fund
Title I Programs - Combined Budget
Fiscal Year 2024-2025

Budget Summary by Object

	2023-2024 Final Budget	2023-2024 Actual (Unaudited)	2023-2024 % Change	**2024-2025 Budget**	2024-2025 % Change
Revenues					
Federal Revenues	$ 8,124,469	$ 7,204,191	-11.3%	**$ 15,948,589**	121.4%
Total Revenues	$ 8,124,469	$ 7,204,191	-11.3%	**$ 15,948,589**	121.4%
Expenditures					
Salaries	$ 4,039,877	$ 3,406,219	-15.7%	**$ 5,354,421**	57.2%
Employee Benefits	1,241,965	1,145,918	-7.7%	**1,810,798**	58.0%
Purchased Professional Services	233,588	250,583	7.3%	**751,032**	199.7%
Purchased Property Services	17,630	20,937	18.8%	**33,576**	60.4%
Other Purchased Services	636,485	640,386	0.6%	**1,497,971**	133.9%
Supplies	1,468,309	1,292,575	-12.0%	**5,479,880**	324.0%
Miscellaneous	-	-	0.0%	**-**	0.0%
Total Expenditures	$ 7,637,854	$ 6,756,618	-11.5%	**$ 14,927,678**	120.9%
Other Sources of Funds	$ -	$ -	0.0%	**$ -**	0.0%
Other Uses of Funds	(486,615)	(447,573)	-8.0%	**(1,020,911)**	128.1%
Total Other Sources (Uses)	$ (486,615)	$ (447,573)	0.0%	**$ (1,020,911)**	0.0%
			0.0%		
Net Change in Fund Balance	$ -	$ -	0.0%	$ -	0.0%
Beginning Fund Balance	-	-	0.0%	**-**	0.0%
Ending Fund Balance	$ -	$ -	0.0%	**$ -**	0.0%

Fund Balance Classification

Title I Programs are funded through cost reimbursement grants. Grant revenues are recognized as obligations are incurred during the fiscal year. Title I Programs do not carry a fund balance.

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Special Education Programs (IDEA)

Special Education Programs consists of federal programs funded under the Individuals with Disabilities Education Act to provide services all disabled children from preschool ages four to twenty-one.

The following federal grant programs are included in this special revenue fund:

- Special Education – IDEA Part B
- Special Education – IDEA Part B (611) Set Aside
- Special Education – IDEA Preschool
- Special Education – IDEA Preschool (619) Set Aside
- Jobs for America's Graduates - Aim High

Summaries of the Special Education Programs (IDEA) budget by function and object are provided in this section.

Ouachita Parish School Board
Special Revenue Fund
Special Education Programs (IDEA) - Combined Budget
Fiscal Year 2024-2025

Budget Summary by Function

	2023-2024 Final Budget	2023-2024 Actual (Unaudited)	2023-2024 % Change	2024-2025 Budget	2024-2025 % Change
Revenues					
Federal Revenues	$ 4,813,402	$ 5,120,574	6.4% %	**$ 8,461,340**	65.2%
Total Revenues	$ 4,813,402	$ 5,120,574	6.4%	**$ 8,461,340**	65.2%
Expenditures					
Special Education Programs	$ 897,924	$ 877,771	-2.2%	**$ 2,253,656**	156.7%
Other Instructional Programs	386,720	452,067	16.9%	**774,202**	71.3%
Pupil Support Services	1,493,614	1,654,702	10.8%	**1,010,805**	-38.9%
Instructional Staff Services	1,684,164	1,737,578	3.2%	**3,681,175**	111.9%
Business Services	-	-	0.0%	**-**	0.0%
Plant Services	16,811	15,700	-6.6%	**75,000**	377.7%
Student Transportation Services	39,613	67,364	70.1%	**147,365**	118.8%
Central Services	520	375	-27.9%	**4,600**	1126.7%
Total Expenditures	$ 4,519,366	$ 4,805,557	6.3%	**$ 7,946,803**	65.4%
Other Sources of Funds	$ -	$ -	0.0%	**$ -**	0.0%
Other Uses of Funds	(294,036)	(315,017)	7.1%	**(514,537)**	63.3%
Total Other Sources (Uses)	$ (294,036)	$ (315,017)	0.0%	**$ (514,537)**	0.0%
Net Change in Fund Balance	$ -	$ -	0.0%	**$ -**	0.0%
Beginning Fund Balance	-	-	0.0%	**-**	0.0%
Ending Fund Balance	$ -	$ -	0.0%	$ -	0.0%

Fund Balance Classification

Special Education Programs (IDEA) are funded through cost reimbursement grants. Grant revenues are recognized as obligations are incurred during the fiscal year. Special Educationl Programs do not carry a fund balance.

Ouachita Parish School Board
Special Revenue Fund
Special Education Programs (IDEA) - Combined Budget
Fiscal Year 2024-2025

Budget Summary by Object

	2023-2024 Final Budget	2023-2024 Actual (Unaudited)	2023-2024 % Change	**2024-2025 Budget**	2024-2025 % Change
Revenues					
Federal Revenues	$ 4,813,402	$ 5,120,574	6.4%	**$ 8,461,340**	65.2%
Total Revenues	$ 4,813,402	$ 5,120,574	6.4%	**$ 8,461,340**	65.2%
Expenditures					
Salaries	$ 2,150,563	$ 2,379,441	10.6%	**$ 2,515,938**	5.7%
Employee Benefits	815,721	873,408	7.1%	**1,293,479**	48.1%
Purchased Professional Services	267,019	262,688	-1.6%	**509,622**	94.0%
Purchased Property Services	22,176	80,322	262.2%	**80,500**	0.2%
Other Purchased Services	315,385	303,420	-3.8%	**1,132,543**	273.3%
Supplies	948,502	906,278	-4.5%	**2,414,721**	166.4%
Miscellaneous	-	-	0.0%	**-**	100.0%
Total Expenditures	$ 4,519,366	$ 4,805,557	6.3%	**$ 7,946,803**	65.4%
Other Sources of Funds	$ -	$ -	0.0%	**$ -**	0.0%
Other Uses of Funds	(294,036)	(315,017)	7.1%	**(514,537)**	63.3%
Total Other Sources (Uses)	$ (294,036)	$ (315,017)	0.0%	**$ (514,537)**	0.0%
Net Change in Fund Balance	$ -	$ -	0.0%	**$ -**	0.0%
Beginning Fund Balance	-	-	0.0%	**-**	0.0%
Ending Fund Balance	$ -	$ -	0.0%	**$ -**	0.0%

Fund Balance Classification

Special Education Programs (IDEA) are funded through cost reimbursement grants. Grant revenues are recognized as obligations are incurred during the fiscal year. Special Educationl Programs do not carry a fund balance.

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Other Federal Programs

Other Federal Programs consists of all other federally funded programs whether funding was awarded directly from the federal government or passed through the state, other school districts or local governments.

The following other federal grant programs are included in this special revenue fund:

- Title II, Part A – Improving Teacher Quality
- Title III – English Language Acquisition (ELA)
- Title III – Immigrant
- Title IV, Part A – Student Support and Academic Enrichment Grants
- IDEA Contract Grant
- Career and Technical Education – Basic Grant to States
- Achieve! – ESSER III – Formula; Interventions; Incentive
- Achieve! – Homeless – ARP
- REAL-time Early Access to Literacy
- Accelerate: High Dosage Tutoring Initiative

Summaries of the Other Federal Programs budget by function and object are provided in this section.

Ouachita Parish School Board
Special Revenue Fund
Other Federal Programs - Combined Budget
Fiscal Year 2024-2025

Budget Summary by Function

	2023-2024 Final Budget	2023-2024 Actual (Unaudited)	2023-2024 % Change	**2024-2025 Budget**	2024-2025 % Change
Revenues					
Federal Revenues	$ 26,958,172	$ 26,412,440	-2.0%	**$ 14,889,093**	-43.6%
Total Revenues	$ 26,958,172	$ 26,412,440	-2.0%	**$ 14,889,093**	-43.6%
Expenditures					
Regular Education Programs	$ 4,680,316	$ 4,726,018	1.0%	**$ 1,530,588**	-67.6%
Special Education	$ 315,231	$ 315,232	3147.0%	**$ -**	-100.0%
Vocational (CTE) Programs	225,138	186,585	-17.1%	**263,880**	41.4%
Other Instructional Programs	5,013,405	5,035,125	0.4%	**3,435,477**	-31.8%
Special Programs	218,639	215,234	-1.6%	**211,732**	-1.6%
Pupil Support Services	644,848	657,906	2.0%	**101,959**	-84.5%
Instructional Support Services	2,115,462	2,277,272	7.6%	**2,204,240**	-3.2%
General Administration	2,511	2,511	0.0%	**4,865**	93.7%
School Administration	209,745	209,743	0.0%	**-**	-100.0%
Business Services	87,422	87,422	0.0%	**-**	-100.0%
Plant Services	4,000,608	4,340,503	8.5%	**2,708,805**	-37.6%
Student Transportation Services	2,787,374	2,043,684	-26.7%	**2,288,568**	12.0%
Central Services	603,626	603,623	0.0%	**251,036**	-58.4%
Food Service Operations	261,271	261,270	0.0%		-100.0%
Facility Acquisition	2,239,920	2,281,239	1.8%	**388,755**	-83.0%
Other Sou Total Expenditures	$ 23,405,516	$ 23,243,367	-0.7%	**$ 13,389,905**	-42.4%
Other Uses of Funds					
	$ -	$ -	0.0%	**$ -**	0.0%
	(3,552,656)	(3,169,073)	-10.8%	**(1,499,188)**	-52.7%
Net Chan Total Other Sources (Uses)	$ (3,552,656)	$ (3,169,073)	0.0%	**$ (1,499,188)**	0.0%
Beginning Fund Balance	$ -	$ -	0.0%	**$ -**	0.0%
Ending Fund Balance					
	-	-	0.0%	**-**	0.0%
	$ -	$ -	0.0%	**$ -**	0.0%

Ouachita Parish School Board
Special Revenue Fund
Other Federal Programs - Combined Budget
Fiscal Year 2024-2025

Budget Summary by Object

	2023-2024 Final Budget	2023-2024 Actual (Unaudited)	2023-2024 % Change	**2024-2025 Budget**	2024-2025 % Change
Revenues					
Federal Revenues	$ 26,958,172	$ 26,412,440	-2.0%	**$ 14,889,093**	-43.6%
Total Revenues	$ 26,958,172	$ 26,412,440	-2.0%	**$ 14,889,093**	-43.6%
Expenditures					
Salaries	$ 5,802,944	$ 5,709,974	-1.6%	**$ 1,110,168**	-80.6%
Employee Benefits	1,505,862	1,620,827	7.6%	**309,273**	-80.9%
Purchased Professional Services	760,520	1,003,142	31.9%	**378,115**	-62.3%
Purchased Property Services	1,240,486	1,645,832	32.7%	**2,120,380**	28.8%
Other Purchased Services	2,438,773	2,406,353	-1.3%	**1,812,255**	-24.7%
Supplies	8,667,382	7,877,329	-9.1%	**6,004,302**	-23.8%
Property	2,943,546	2,928,996	-100.0%	**1,555,419**	-46.9%
Miscellaneous	46,003	50,914	10.7%	**99,993**	96.4%
Total Expenditures	$ 23,405,516	$ 23,243,367	-0.7%	**$ 13,389,905**	-42.4%
Other Sources of Funds	$ -	$ -	0.0%	**$ -**	0.0%
Other Uses of Funds	(3,552,656)	(3,169,073)	-10.8%	**(1,499,188)**	-52.7%
Total Other Sources (Uses)	$ (3,552,656)	$ (3,169,073)	0.0%	**$ (1,499,188)**	0.0%
Net Change in Fund Balance	$ -	$ -	0.0%	$ -	0.0%
Beginning Fund Balance	-	-	0.0%	-	0.0%
Ending Fund Balance	$ -	$ -	0.0%	$ -	0.0%

Fund Balance Classification

Other Federal Programs are funded through cost reimbursement grants. Grant revenues are recognized as obligations are incurred during the fiscal year. Other Federal Programs do not carry a fund balance.

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State Grant Programs

State Grant Programs consists of grants or entitlements awarded by the State of Louisiana or through its departments or agencies, or programs that are primarily funded with state funds.

The following state grant programs are included in this special revenue fund:

- Education Excellence Funds
- Cecil J. Picard LA-4 Early Childhood Education Program
- 8(g) Block – Preschool
- Non-Public Assistance Textbooks
- Medicaid Direct Services
- Medicaid Student Health Services
- Sped Cameras

Summaries of the State Grant Funds budget by function and object are provided in this section.

Ouachita Parish School Board
Special Revenue Fund
State Grant Programs - Combined Budget
Fiscal Year 2024-2025

Budget Summary by Function

	2023-2024 Final Budget	2023-2024 Actual (Unaudited)	% Change	2024-2025 Budget	% Change
Revenues					
Local Revenues	$ 401,440	$ 435,934	8.6%	**$ 425,000**	-2.5%
State Revenues	2,456,523	2,432,536	-1.0%	**2,210,794**	-9.1%
Total Revenues	$ 2,857,963	$ 2,868,470	0.4%	**$ 2,635,794**	-8.1%
Expenditures					
Regular Education Programs	$ 44,274	$ 43,697	-1.3%	**$ 43,530**	-0.4%
Special Education Programs	30,460	50,942	67.2%	**97,154**	90.7%
Vocational (CTE) Programs	14,403	8,628	100.0%	**155,000**	1696.5%
Other Instructional Programs	244,769	-	0.0%	**-**	0.0%
Special Programs	2,287,635	2,176,381	-4.9%	**2,286,379**	5.1%
Pupil Support Services	252,060	287,256	14.0%	**330,967**	15.2%
Instructional Support Services	186,604	182,734	-2.1%	**343,530**	88.0%
General Administration	-	-	-100.0%	**-**	0.0%
Business Services	-	-	0.0%	**-**	0.0%
Plant Services	120,028	118,335	-1.4%	**48,718**	-58.8%
Student Transportation Services	-	-	#DIV/0!	**-**	0.0%
Facility Construction Services	236,500	236,500			
Central Services	-	-	100.0%	**-**	100.0%
Total Expenditures	$ 3,416,733	$ 3,104,473	-9.1%	**$ 3,305,278**	6.5%
Other Sources of Funds	$ -	$ -	0.0%	**$ -**	0.0%
Other Uses of Funds	(18,054)	-	0.0%	**(1,884)**	0.0%
Total Other Sources (Uses)	$ (18,054)	$ -	0.0%	**$ (1,884)**	0.0%
Net Change in Fund Balance	(576,824)	(236,003)	-100.0%	**(671,368)**	184.5%
Beginning Fund Balance	3,305,630	3,465,270	4.8%	**3,229,267**	-6.8%
Ending Fund Balance	$ 2,728,806	$ 3,229,267	18.3%	**$ 2,557,899**	-20.8%

Ouachita Parish School Board
Special Revenue Fund
State Grant Programs - Combined Budget
Fiscal Year 2024-2025

Budget Summary by Object

	2023-2024 Final Budget	2023-2024 Actual (Unaudited)	% Change	2024-2025 Budget	% Change
Revenues					
Local Revenues	$ 401,440	$ 435,934	8.6%	**$ 425,000**	-2.5%
State Revenues	2,456,523	2,432,536	-1.0%	**2,210,794**	-9.1%
Total Revenues	$ 2,857,963	$ 2,868,470	0.4%	**$ 2,635,794**	-8.1%
Expenditures					
Salaries	$ 1,513,797	$ 1,746,497	15.4%	**$ 1,872,552**	7.2%
Employee Benefits	1,012,692	709,256	-30.0%	**734,442**	3.6%
Purchased Professional Services	296,128	76,271	-74.2%	**269,536**	253.4%
Purchased Property Services	291,800	175,417	-39.9%	**109,366**	-37.7%
Other Purchased Services	114,858	103,824	-9.6%	**165,712**	59.6%
Supplies	146,743	137,529	-6.3%	**113,639**	-17.4%
Property & Equipment	-	115,000	0.0%		100.0%
Miscellaneous	40,715	40,679	-0.1%	**40,031**	-1.6%
Total Expenditures	$ 3,416,733	$ 3,104,473	-9.1%	**$ 3,305,278**	6.5%
Other Sources of Funds	$ -	$ -	0.0%	**$ -**	0.0%
Other Uses of Funds	(18,054)	-	0.0%	**(1,884)**	-100.0%
Total Other Sources (Uses)	$ (18,054)	$ -	0.0%	**$ (1,884)**	-100.0%
Net Change in Fund Balance	(576,824)	(236,003)	-100.0%	**(671,368)**	184.5%
Beginning Fund Balance	3,305,630	3,465,270	4.8%	**3,229,267**	-6.8%
Ending Fund Balance	$ 2,728,806	$ 3,229,267	18.3%	**$ 2,557,899**	-20.8%

Fund Balance Classification

Restricted Fund Balance					
Medicaid Direct Services	$ 1,685,818	$ 1,671,861	-0.8%	**$ 1,215,809**	-27.9%
Education Excellence Fund	$ -	$ 172,667	0.0%	**$ -**	100.0%
Non-Public Textbooks	$ -	$ -	0.0%	**$ -**	100.0%
Preschool	$ -	$ 330,224	0.0%	**$ 195,300**	100.0%
Special Ed Classroom Cameras	$ 3,478	$ 18,717	438.2%	**$ -**	100.0%
Assigned Fund Balance					
Kid-Med Reimbursements	1,039,510	1,035,798	-0.4%	**1,146,790**	10.3%
Total Ending Fund Balance	$ 2,728,806	$ 3,229,267	18.3%	**$ 2,557,899**	-6.3%

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Debt Service Funds

Debt Service Funds are used to accumulate monies to pay outstanding bond issues. Bonds were issued by individual school districts created by the School Board. Monies collected and deposited into the Debt Service Fund can only be used to pay expenditures of general obligation bonds, sales tax bonds and certificates of indebtedness.

Although the Louisiana Local Government Budget Act does not require the School Board to adopt an annual budget for debt service funds, this budget is presented due the dependence on local tax revenues for funding.

The Ouachita Parish School Board has the following established taxing districts:

- School District No. 1
- East Ouachita School District
- West Ouachita School District

School District No. 1 debt is secured by local property tax revenues in the General Fund. However, the annual debt service payments are made with transfers of sales tax proceeds from the West Ouachita Sales Tax Fund, as the capital projects funded by the debt benefits all west-side schools.

In this section, a combined budget summary of all debt service funds is presented by function and by object classifications.

Following the summary schedules are the following individual budgets are presented in a more detailed format for the individual debt service funds:

- East Ouachita School District
- Parish of Ouachita School Board - QSCB Sinking Fund (West)
- West Ouachita School District

Ouachita Parish School Board

Combined Debt Service Funds

Fiscal Year 2024-2025

Budget Summary by Function

	2023-2024			2024-2025	
	Final Budget	Actual (Unaudited)	% Change	**Budget**	% Change
Revenues					
Local Revenues	$ 13,864,673	$ 13,861,184	0.0%	**$ 14,069,607**	1.5%
Total Revenues	$ 13,864,673	$ 13,861,184	0.0%	**$ 14,069,607**	1.5%
Expenditures					
General Administration	$ 399,713	$ 399,713	0.0%	**$ 399,713**	0.0%
Debt Service	18,294,618	18,295,418	0.0%	**27,173,805**	48.5%
Total Expenditures	$ 18,694,331	$ 18,695,131	0.0%	**$ 27,573,518**	47.5%
Other Sources of Funds	$ 5,827,956	$ 5,833,721	0.1%	**$ 2,813,670**	-51.8%
Total Other Sources	$ 5,827,956	$ 5,833,721	0.1%	**$ 2,813,670**	-51.8%
Net Change in Fund Balance	$ 998,298	$ 999,774	0.1%	**$ (10,690,241)**	-1169.3%
Beginning Fund Balance	$ 24,636,800	$ 24,636,800	0.0%	**$ 25,636,574**	4.1%
Ending Fund Balance	$ 25,635,098	$ 25,636,574	0.0%	**$ 14,946,333**	-41.7%

Ouachita Parish School Board

Combined Debt Service Funds

Fiscal Year 2024-2025

Budget Summary by Object

	2023-2024 Final Budget	2023-2024 Actual (Unaudited)	% Change	2024-2025 Budget	% Change
Revenues					
Local Revenues	$ 13,864,673	$ 13,861,184	0.0%	$ **14,069,607**	**1.5%**
Total Revenues	13,864,673	13,861,184	0.0%	**14,069,607**	**1.5%**
Expenditures					
Purchased Professional Services	$ 406,313	$ 407,113	0.2%	$ **404,113**	**-0.7%**
Principal	13,295,000	13,295,000	0.0%	**22,575,000**	**69.8%**
Interest	4,993,018	4,993,018	0.0%	**4,594,405**	**-8.0%**
Total Expenditures	$ 18,694,331	$ 18,695,131	0.0%	$ **27,573,518**	**47.5%**
Other Sources of Funds	$ 5,827,956	$ 5,833,721	0.1%	$ **2,813,670**	**-51.8%**
Other Uses of Funds	-	-	0.0%	**-**	**0.0%**
Total Other Sources	$ 5,827,956	$ 5,833,721	0.1%	$ **2,813,670**	**-51.8%**
Net Change in Fund Balance	$ 998,298	$ 999,774	0.1%	$ **(10,690,241)**	**-1169.3%**
Beginning Fund Balance	$ 24,636,800	$ 24,636,800	0.0%	$ **25,636,574**	**4.1%**
Ending Fund Balance	$ 25,635,098	$ 25,636,574	0.0%	$ **14,946,333**	**-41.7%**

Fund Balance Classification

Reserved Fund Balances					
East Ouachita School District	$ 9,443,323	$ 11,994,984	27.0%	$ **13,668,379**	14.0%
School District No. 1	-	-	0.0%	**-**	0.0%
Parish of Ouachita SB - QSCB	11,992,954	9,428,001	-21.4%	**-**	-100.0%
West Ouachita School District	4,198,821	4,213,589	0.4%	**1,277,954**	-69.7%
Total Ending Fund Balances	$ 25,635,098	$ 25,636,574	0.0%	$ **14,946,333**	-41.7%

Ouachita Parish School Board
Debt Service Fund
East Ouachita School District
Fiscal Year 2024-2025

Account Number	Account Description	Final Budget 2023-2024	Actual (Unaudited) 2023-2024	Budget 2024-2025
	REVENUES			
142-41113	Property Taxes - Debt Service	$ 12,917,315	$ 12,945,321	$ 13,204,228
142-41116	Property Taxes - Interest/Penalty	13,000	13,381	13,380
142-41118	Property Taxes - Prior Years	2,500	(1,681)	-
142-41510	Interest on Investments	602,558	581,182	650,000
	Total Local Sources	$ 13,535,373	$ 13,538,203	$ 13,867,608
	Total Revenues	$ 13,535,373	$ 13,538,203	$ 13,867,608
	EXPENDITURES			
142-2315-000-5313	Pension Funds (State Mandated)	$ 389,458	$ 389,458	$ 389,458
142-2315-000-5311	Assessor Fees	10,255	10,255	10,255
	Total General Administration	$ 399,713	$ 399,713	$ 399,713
180-5100-000-5319	Bond Issuance Costs-Other Fees	-	-	-
142-5100-000-5340	Paying Agent Fees	4,400	5,200	4,000
142-5100-000-5831	Debt Payment - Principal	8,405,000	8,405,000	7,805,000
142-5100-000-5832	Debt Payment - Interest	4,245,030	4,245,030	3,985,500
	Total Debt Service	$ 12,654,430	$ 12,655,230	$ 11,794,500
	Total Expenditures	$ 13,054,143	$ 13,054,943	$ 12,194,213
142-45120	Premium on Refunding Debt	-	-	-
	Total Other Sources (Uses) of Funds	$ -	$ -	$ -
	Net Change in Fund Balance	$ 481,230	$ 483,260	$ 1,673,395
	Beginning Fund Balance	$ 11,511,724	$ 11,511,724	$ 11,994,984
	Ending Fund Balance	$ 11,992,954	$ 11,994,984	$ 13,668,379

Ouachita Parish School Board
Debt Service Fund
Parish of Ouachita School Board - QSCB Sinking Fund (West)
Fiscal Year 2024-2025

Account Number	Account Description	Final Budget 2023-2024	Actual (Unaudited) 2023-2024	Budget 2024-2025
	REVENUES			
139-41510	Interest on Investments	$ 205,000	$ 189,678	$ 96,999
	Total Local Sources	205,000	189,678	96,999
	Total Revenues	$ 205,000	$ 189,678	$ 96,999
	EXPENDITURES			
139-5100-000-5831	Debt Payment - Principal	$ -	$ -	$ 10,000,000
139-5100-000-5832	Debt Payment - Interest	-	-	-
	Total Expenditures	$ -	$ -	$ 10,000,000
139-45220	Operating Transfers In	$ 477,555	$ 477,555	$ 475,000
139-5200-000-5932	Operating Transfers Out	-	-	-
	Total Other Sources (Uses) of Funds	$ 477,555	$ 477,555	$ 475,000
	Net Change in Fund Balance	$ 682,555	$ 667,233	$ (9,428,001)
	Beginning Fund Balance	$ 8,760,768	$ 8,760,768	$ 9,428,001
	Ending Fund Balance	$ 9,443,323	$ 9,428,001	$ -

Ouachita Parish School Board
Debt Service Fund
West Ouachita School District
Fiscal Year 2024-2025

Account Number	Account Description	Final Budget 2023-2024	Actual (Unaudited) 2023-2024	Budget 2024-2025
	REVENUES			
151-41116	Property Taxes - Interest/Penalty	$ -	$ -	$ -
151-41118	Property Taxes - Prior Years	-	-	-
151-41510	Interest on Investments	124,300	133,303	105,000
	Total Local Sources	$ 124,300	$ 133,303	$ 105,000
	Total Revenues	$ 124,300	$ 133,303	$ 105,000
	EXPENDITURES			
151-5100-065-5319	Bond Issuance Costs	$ -	$ -	$ -
151-5100-000-5340	Paying Agent Fees	2,200	2,200	400
151-5100-000-5831	Debt Payment - Principal	4,890,000	4,890,000	4,770,000
151-5100-000-5832	Debt Payment - Interest	747,988	747,988	608,905
151-5100-000-5833	Bond Issuance Costs	-	-	-
	Total Expenditures	$ 5,640,188	$ 5,640,188	$ 5,379,305
151-45220	Operating Transfers In	$ 5,350,401	$ 5,356,166	$ 2,338,670
	Total Other Sources (Uses) of Funds	$ 5,350,401	$ 5,356,166	$ 2,338,670
	Net Change in Fund Balance	$ (165,487)	$ (150,719)	$ (2,935,635)
	Beginning Fund Balance	$ 4,364,308	$ 4,364,308	$ 4,213,589
	Ending Fund Balance	$ 4,198,821	$ 4,213,589	$ 1,277,954

Ouachita Parish School Board
Annual Operating Budget
Fiscal Year 2024-2025

For Public Viewing

on site at the

Ouachita Parish School Board Office
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West Monroe, LA 71291

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