

CLAIBORNE PARISH SCHOOL BOARD

FINANCE COMMITTEE MEETING MINUTES

September 11, 2025

The Finance Committee met at the Claiborne Parish School Board, Homer, Louisiana, at five o'clock p.m. on Thursday, September 11, 2025.

Present: FINANCE COMMITTEE: David Nokes (Chair), Tommy Davidson

BOARD MEMBERS PRESENT: Patricia Stevens, Stewart Griffin, William Maddox, Linda Knox, Yolanda Coleman, Perry Anderson, Roy Mardis

Ms. Turner, Business Manager, discussed the amendments to the 2024-25 budget and the proposed budget for the 2025-26 school year. The General Fund 2025-26 budgeted expenditures reflect the 2024-25 actual ending amounts with adjustments having been made for factors we are aware of at the present time. The employer contribution rate for teacher's retirement decreased from 21.51% in the 2025 fiscal year to 20.95% in fiscal year 2026. The employer contribution rate for Louisiana school employees' retirement decreased from 25.8% in the 2025 fiscal year to 22.0% in fiscal year 2026. Ms. Turner shared we have experienced an increase for costs of providing other operational items to the School Board during fiscal year 2024-25. Those areas include utilities, diesel and the cost of repairs and maintenance to buildings and vehicles.

The General Fund ended the 2024-25 fiscal year with a deficit of \$55,171. The original adopted budget projected a short fall of \$475,344. Although total actual expenditures for 2024-25 increased by \$163,723 from the original budgeted amounts adopted in September, 2025, an increase in actual revenues over the projected revenues helped reduce the actual deficit for the 2024-25 fiscal year.

We have one (1) parish-wide maintenance tax (5.22 mills) and one (1) school districts maintenance tax (9 mills). The parish-wide District Maintenance Fund balance is continuing to decrease year after year. The fund had a deficit of \$427,654 for 2024-25 due to the rising cost of repairs and maintenance to buildings, and vehicle repair costs. We have moved some expenses for 2025-26 to the School Districts and Homer Maintenance Funds in an attempt to help this fund recover. Cost will still need to be monitored closely during the 2025-26 fiscal year in order for this fund to return to a healthy fund balance in the future.

The Homer Maintenance Fund also continues to maintain a good fund balance although the fund had a deficit of \$292,760 for the 2024-25 year. The remaining fund balance will be exhausted before moving the Homer district expenses to the new tax fund. The Parish-wide School Districts Maintenance Fund had a surplus of \$727,110 for 2024-25 allowing this new fund to start building a healthy fund balance.

Ms. Turner stated the budgets for federal funds reflect total funds available for 2025-26 per the Louisiana Department of Education. Most of these programs are cost reimbursement programs. This will be the first full fiscal year without any ESSER funds. Decisions have been made about which programs to continue for 2025-26 and how to fund those programs. Cost will still have to be monitored closely in the future.

In conclusion, the School Food Service fund accounts for receipt and disbursement of funds used to provide students with nutritional meals. The General Fund transferred the budgeted amount of \$25,000 in MFP funds to the School Lunch Fund during 2024-25 which was the same amount transferred for 2023-2024. The General Fund also had to transfer an additional \$186,383.16 due to a Child Nutrition Administrative Review conducted in February 2025. Since joining the CEP Program providing free meals to all our students, the School Food Service fund balance continued to grow. There was a slight decrease in revenues after moving to a 4-day week but 2024-25 expenses were also down compared to the previous year. The 2025-26 revenues will be monitored closely to determine the continued effect moving to a 4-day week will have on the fund.

Mr. Christopher Brooks, Secretary
Claiborne Parish School Board