

St. Tammany Parish School Board

FINAL BUDGETS
Special Revenue Funds

Capital Project Funds

Debt Service Funds



Fiscal Year
July 1, 2024 – June 30, 2025
November 13, 2025



SCHOOL FOOD SERVICES FUND

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

School Food Service (SLF)

St. Tammany Parish School Board

						2024-2025	2024-2025	2024-2025			%
		2022-2023	2023-2024	2024-2025		Actual	Estimated	Actual Result	Final vs. Original		Change
		Actual	Actual	#Emp	Original	Year-To-Date	Remaining	At Year End	Final	Budgets	Budget
		Actual	Actual	#Emp	Budget	As of August 31st	For Year	Final Budget	#Emp	Difference	Vs. Actual
Revenue From Local Sources											
415000	Interest	\$ 106,701	\$ 48,433		\$ 48,000	\$ 40,113	\$ -	\$ 40,113		\$ (7,887)	-16.43%
416100	Food Service Collections	596,123	705,756		710,000	577,034	-	577,034		(132,966)	-18.73%
419990	Miscellaneous	48,044	41,020		40,000	88,289	-	88,289		48,289	120.72%
	Total Revenue From Local Sources	750,868	795,209		798,000	705,436	-	705,436		(92,564)	-11.60%
Revenue From State Sources											
431100	State Public Fund Equalization (MFP)	3,000,000	7,165,466		5,300,000	5,300,000	-	5,300,000		-	0.00%
432900	Other State Unrestricted Grant	-	7,665		7,665	206,930	-	206,930		199,265	96.30%
445900	Other State Restricted Grant	1,133,387	1,075,349		-	-	-	-		-	0.00%
	Total Revenue From State Sources	4,133,387	8,248,480		5,307,665	5,506,930	-	5,506,930		199,265	3.75%
Revenue From Federal Sources											
445150	School Food Service Programs	15,229,559	13,920,886		14,500,000	14,817,352	-	14,817,352		317,352	2.19%
445900	Other Federal Restricted Revenue through State	-	-		1,075,000	38,399	-	38,399		(1,036,601)	-96.43%
449200	Value Of USDA Commodities	2,184,764	2,157,268		1,500,000	1,829,095	-	1,829,095		329,095	21.94%
	Total Revenue From Federal Sources	17,414,323	16,078,154		17,075,000	16,684,846	-	16,684,846		(390,154)	-2.28%
	Total Revenue	22,298,578	25,121,843		23,180,665	22,897,212	-	22,897,212		(283,453)	-1.22%
Fund Transfers In											
452201	From General Fund (Advalem Prop 3)	551,000	800,000		800,000	800,000	-	800,000		-	0.00%
452219	From General Fund (Sales Tax 66)	1,083,000	1,083,000		1,083,000	1,083,000	-	1,083,000		-	0.00%
452220	From General Fund (Sales Tax 77)	404,000	404,000		404,000	404,000	-	404,000		-	0.00%
452237	From Summer Feeding Program Fund (closed)	141,858	-		-	-	-	-		-	0.00%
	Total Fund Transfers In	2,179,858	2,287,000		2,287,000	2,287,000	-	2,287,000		-	0.00%
	Total Revenue & Fund Transfers In	24,478,436	27,408,843		25,467,665	25,184,212	-	25,184,212		(283,453)	-1.11%
Expenditures											
2650-573000	New Vehicle	28,628	-		-	-	-	-		-	0.00%
3100-521000	Health Insurance	2,552,679	2,345,282		2,625,000	2,342,423	-	2,342,423		(282,577)	-10.76%
3100-522500	Medicare	149,359	149,757		154,085	142,903	-	142,903		(11,182)	-7.26%
3100-523100	Teachers' Retirement System Regular/Plan A	2,412,548	2,329,526		2,226,468	2,000,397	-	2,000,397		(226,071)	-10.15%
3100-523300	School Employee Retirement System	84,225	77,223		71,123	70,198	-	70,198		(925)	-1.30%
3100-525000	Unemployment Compensation	90	-		-	104	-	104		104	100.00%
3100-526000	Worker's Compensation	519,759	539,639		525,930	151,866	-	151,866		(374,064)	-71.12%
3100-527000	Group Insurance - Retirees	1,383,186	1,390,408		1,391,000	1,615,527	-	1,615,527		224,527	16.14%
3100-528000	Vacation/Sick Leave Severance Pay	69,801	29,702		30,000	57,814	-	57,814		27,814	92.71%
3100-533300	Audit Fee	2,751	1,962		2,000	1,652	-	1,652		(348)	-17.40%
3100-534000	Purchased Technical Services	31,280	33,334		34,500	36,219	-	36,219		1,719	4.98%
3100-542100	Garbage	40,289	61,628		61,700	61,628	-	61,628		(72)	-0.12%
3100-543000	Repairs and Maintenance	154,326	128,238		130,000	134,092	-	134,092		4,092	3.15%
3100-553000	Telephone	13,641	11,320		11,500	11,767	-	11,767		267	2.32%
3100-554000	Advertising	1,344	861		1,000	563	-	563		(437)	-43.70%

School Food Service (SLF)

St. Tammany Parish School Board

						2024-2025	2024-2025	2024-2025			%
		2022-2023	2023-2024	2024-2025		Actual	Estimated	Actual Result	Final vs. Original		Change
		Actual	Actual	#Emp	Original	Year-To-Date	Remaining	At Year End	Final	Budgets	Budget
		Actual	Actual	#Emp	Budget	As of August 31st	For Year	Final Budget	#Emp	Difference	Vs. Actual
3100-555000	Printing	127	18		250	8	-	8		(242)	-96.80%
3100-558200	Travel	16,583	5,250		5,300	5,029	-	5,029		(271)	-5.11%
3100-561000	Materials and Supplies	767,455	771,979		775,000	603,660	-	603,660		(171,340)	-22.11%
3100-562200	Utilities	191,913	190,028		191,000	182,580	-	182,580		(8,420)	-4.41%
3100-563100	Food (Excluding Commodities)	6,110,663	6,475,927		6,500,000	6,719,219	-	6,719,219		219,219	3.37%
3100-563200	USDA Commodities	2,133,624	2,185,866		1,877,000	1,921,169	-	1,921,169		44,169	2.35%
3100-573100	Large Equipment	441,588	123,745		200,000	142,105	-	142,105		(57,895)	-28.95%
3100-581000	Dues and Fees	12,004	15,432		20,000	15,232	-	15,232		(4,768)	-23.84%
3100-589000	Uniforms	22,639	39,304		40,000	37,668	-	37,668		(2,332)	-5.83%
3100-589001	Storage and Distribution	215,577	161,626		175,200	233,481	-	233,481		58,281	33.27%
3110-511400	Salaries - Office/Clerical	40,650	41,660	1.0	42,165	42,165	-	42,165	1.0	-	0.00%
3111-511100	Salary - Director	92,040	90,812	1.0	87,990	88,015	-	88,015	1.0	25	0.03%
3112-511100	Salaries - Assistant Directors	291,944	220,581	4.0	218,169	223,344	-	223,344	4.0	5,175	2.37%
3112-511900	Salaries - Procurement Manager	52,186	11,819	0.0	-	-	-	-	0.0	-	0.00%
3120-511600	Salaries - Food Service Workers	6,229,538	6,239,142	232.4	6,140,457	5,883,711	-	5,883,711	219.1	(256,746)	-4.18%
3120-511700	Salaries - Maintenance	265,023	276,504	6.0	275,669	280,993	-	280,993	6.0	5,324	1.93%
3120-512300	Salaries - Subs	63,722	68,579		60,000	39,008	-	39,008		(20,992)	-34.99%
3121-511100	Salaries- Managers	2,426,799	2,493,250	55.0	2,459,424	2,439,019	-	2,439,019	55.0	(20,405)	-0.83%
3122-511100	Salaries- Assistant Managers	1,319,315	1,367,326	49.0	1,342,646	1,350,443	-	1,350,443	51.0	7,797	0.58%
	Total Expenditures	28,137,296	27,877,728	348.4	27,674,576	26,834,002	-	26,834,002	337.1	(840,574)	-3.04%
	Revenues Over (Under) Expenditures	(3,658,860)	(468,885)		(2,206,911)	(1,649,790)	-	(1,649,790)		557,121	-25.24%
	Beginning Fund Balance	6,651,592	2,992,732		2,246,730	2,523,847	-	2,523,847		277,117	12.33%
	Ending Fund Balance	\$ 2,992,732	\$ 2,523,847		\$ 39,819	\$ 874,057	\$ -	\$ 874,057		\$ 834,238	2095.08%



COMMUNITY DISASTER LOAN FUND

The Community Disaster Loan Fund is used to account for the proceeds of the three loans through the Community Disaster Loan Program administered by the Federal Emergency Management Agency (FEMA). Loan proceeds may be used to cover operational expenditures such as salaries and benefits. These loans were forgiven by the federal government in 2014 under the forgiveness standards established by the Stafford Act. The loan proceeds remaining are approximately \$16.9 million. This fund was also used to account for and track the COVID 19 pandemic expenditures. Additional funding from General Fund was transferred to this account for those expenditures. This fund is being used to assist with balancing the General Fund budget for FY 2024 and FY 2025.

Community Disaster Loan Fund (DCF)

St. Tammany Parish School Board

						2024-2025	2024-2025	2024-2025		
		2022-2023	2023-2024	2024-2025	2024-2025	Actual	Estimated	Actual Result	Final Vs. Original	%
		Actual	Actual	Original	Year-To-Date	As of August 31st	Remaining	At Year End	Budgets	Change
				Budget			For Year	Final Budget	Difference	Budget
										Vs. Actual
Revenues										
415000	Interest Income	\$ 656,094	\$ 905,974	\$ 750,000	\$ 591,082	\$ -	\$ 591,082	\$ (158,918)		-21.19%
415310	Realized Gains (Losses) on Investments	3,152	-	-	-	-	-	-	-	0.00%
415320	Unrealized Gains (Losses) on Investments	69,703	18,552	20,000	9,583	-	-	9,583	(10,417)	-52.09%
445800	FEMA Reimbursement	389,039	-	-	-	-	-	-	-	0.00%
	Total Revenue	1,117,988	924,526	770,000	600,665	-	600,665	(169,335)		-21.99%
Expenditures										
1000	Instruction									
1100	Regular Education Programs									
1100-521000	Group Health Insurance	1,143,037	-	-	-	-	-	-	-	0.00%
	Total - Instruction - Regular	1,143,037	-	-	-	-	-	-	-	0.00%
2600	Operation & Maintenance of Plant									
2622-541100	Utilities - Water and Sewer (From General Fund)	-	-	41,568	-	-	-	-	(41,568)	-100.00%
2622-553000	Utilities - Telephone (From General Fund)	-	24,622	146,500	-	-	-	-	(146,500)	-100.00%
2622-562100	Utilities- Natural Gas (From General Fund)	-	-	263,000	-	-	-	-	(263,000)	-100.00%
2622-562200	Utilities - Electricity (From General Fund)	-	596,066	7,659,000	-	-	-	-	(7,659,000)	-100.00%
	Total - Operation & Maintenance	-	620,688	8,110,068	-	-	-	-	(8,110,068)	-100.00%
TOTAL - Expenditures		1,143,037	620,688	8,110,068	-	-	-	(8,110,068)		-100.00%
Fund Balance										
	Excess of Revenue & Other Sources over Expenditures & Other Uses	(25,049)	303,838	(7,340,068)	600,665	-	600,665	7,940,733		-108.18%
	Balance at Beginning of Year	21,777,422	21,752,373	16,600,547	22,056,211	-	22,056,211	5,455,664		24.74%
	Balance at End of Year	\$ 21,752,373	\$ 22,056,211	\$ 9,260,479	\$ 22,656,876	\$ -	\$ 22,656,876	\$ 13,396,397		144.66%



BP OIL SPILL SETTLEMENT FUND

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

BP Oil Spill Settlement Fund (BPO)

St. Tammany Parish School Board

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	%
		Actual	Actual	Original	Actual	Estimated	Actual Result	Final Vs. Original	Change
				Budget	Year-To-Date	Remaining	At Year end	Budgets	Budget
					As of August 31st	For Year	Final Budget	Difference	Vs. Actual
Revenues									
415000	Interest Income	\$ 355,771	\$ 567,963	\$ 500,000	\$ 428,618	\$ -	\$ 428,618	\$ (71,381.69)	-14.28%
415310	Realized Gain (Loss) on Investments	2,522	-	-	-	-	-	-	0.00%
415320	Unrealized Gain (Loss) on Investments	49,464	(1,039)	-	9,583	-	9,583	9,583	100.00%
	Total Revenue	407,757	566,924	500,000	438,201	-	438,201	(61,799)	-12.36%
Expenditures									
2640-573000	Ssfety and Security Equipment	-	-	2,500,000	1,233,261	-	1,233,261	(1,266,739)	-50.67%
4300-533400	Architect and Engineering Services	-	-	-	13,041	-	13,041	13,041	100.00%
4600-545000	Construction Services	-	-	-	196,866	-	196,866	196,866	100.00%
	Total Expenditures	-	-	2,500,000	1,443,168	-	1,443,168	(1,056,832)	-42.27%
	Revenue Over (Under) Expenditures	407,757	566,924	(2,000,000)	(1,004,967)	-	(1,004,967)	995,033	-49.75%
	Beginning Fund Balance	11,978,396	12,386,153	12,953,077	12,953,077	-	12,953,077	-	0.00%
	Ending Fund Balance	\$ 12,386,153	\$ 12,953,077	\$ 10,953,077	\$ 11,948,110	\$ -	\$ 11,948,110	\$ 995,033	9.08%



SCHOOL SECURITY FUND

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

School Security Fund (SSF)

St. Tammany Parish School Board

				2024-2025		2024-2025		2024-2025				%	
		2022-2023	2023-2024	2024-2025		Actual	Estimated	Actual Result		Final Vs. Original		Change	
		Actual	Actual	Original Budget	#Emp	Year-To-Date As of August 31st	Remaining For Year	At Year End Final Budget	Final #Emp	Budgets Difference		Budget Vs. Actual	
Revenue and Transfer In													
411125	Taxes (1.9 Mills)	\$ 4,696,940	\$ 4,888,326	\$ 4,915,000		\$ 5,370,343	\$ -	\$ 5,370,343		\$ 455,343.00		9.26%	
411160	Taxes Penalties and Interest	7,033	8,569	8,600		7,399	-	7,399		(1,201)		-13.97%	
415100	Interest	59,402	70,553	70,500		79,252	-	79,252		8,752		12.41%	
452201	Transfer In -General Fund (costs transferred)	4,245,116	5,125,000	5,950,000		5,950,000	-	5,950,000		-		0.00%	
	Total Revenue & Transfers In	9,008,491	10,092,448	10,944,100		11,406,994	-	11,406,994		462,894		4.23%	
Expenditures													
2144-511300	Mental Health Providers (MHPs) Salaries	3,251,909	3,612,624	3,645,000	63	3,652,767	-	3,652,767	60	7,767		0.21%	
2144-521000	MHP Health Insurance	455,920	488,256	490,000		601,636	-	601,636		111,636		22.78%	
2144-522500	MHP Medicare	45,237	50,254	52,853		50,491	-	50,491		(2,362)		-4.47%	
2144-523100	MHP Teachers Retirement System	781,007	829,936	784,040		742,338	-	742,338		(41,702)		-5.32%	
2144-523900	MHP State Employees Retirement	53,326	39,030	32,831		22,754	-	22,754		(10,077)		-30.69%	
2144-526000	MHP Worker's Compensation	30,244	33,598	18,225		18,261	-	18,261		36		0.20%	
2315-531300	Pension Funds - Fees Tax Collection	149,067	155,028	180,000		170,492	-	170,492		(9,508)		-5.28%	
2662-511600	Security Coordinator Salary	83,849	85,399	86,174	1	86,174	-	86,174	1	-		0.00%	
2662-511601	Security Officers Salaries	87,715	78,478	77,136	2	75,862	-	75,862	2	(1,274)		-1.65%	
2662-521000	Security Health Insurance	49,706	36,166	37,000		53,013	-	53,013		16,013		43.28%	
2662-522500	Security Medicare	2,313	2,267	2,368		2,176	-	2,176		(192)		-8.11%	
2662-523100	Security Teachers' Retirement System	42,548	39,737	41,007		35,235	-	35,235		(5,772)		-14.08%	
2662-526000	Security Worker's Compensation	1,587	1,524	817		819	-	819		2		0.24%	
2662-533900	School Resource Officers and Details	4,345,206	4,524,564	4,800,000		4,856,416	-	4,856,416		56,416		1.18%	
2662-558200	Travel - Security Coordinator	2,278	1,199	1,200		1,193	-	1,193		(7)		-0.58%	
	Total Expenditures	9,381,912	9,978,060	10,248,651	66.0	10,369,627	-	10,369,627	63.0	120,976		1.18%	
	Revenues Over (Under) Expenditures	(373,421)	114,388	695,449		1,037,367	-	1,037,367		341,918		49.17%	
	Beginning Fund Balance	475,281	101,860	211,650		216,248	-	216,248		4,598		2.13%	
	Ending Fund Balance	\$ 101,860	\$ 216,248	\$ 907,099		\$ 1,253,615	\$ -	\$ 1,253,615		\$ 346,516		38.20%	



EMPLOYEE SALARY RESERVE FUND

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

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

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	%
		Actual	Actual	Original	Actual	Estimated	Actual Result	Final Vs. Original	Change
				Budget	Year-To-Date	Remaining	At Year End	Budgets	Budget
					As of August 31st	For Year	Final Budget	Difference	Vs. Actual
Revenues									
415000	Interest Income	\$ 39	\$ 74	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
419990	Miscellaneous Income	20,177	-	-	-	-	-	-	0.00%
452201	Transfer In - General Fund	1,690,004	-	-	8,008,863	-	8,008,863	8,008,863	100.00%
	Total Revenue	1,710,220	74	-	8,008,863	-	8,008,863	8,008,863	100.00%
Expenditures									
1000 Instruction									
1100 Regular Education Programs									
1105-511200	Salaries - Kindergarten Teachers	182,792	32,202	-	-	-	-	-	0.00%
1105-522500	Medicare	2,651	467	-	-	-	-	-	0.00%
1105-523100	Teacher Retirement	43,593	7,575	-	-	-	-	-	0.00%
1105-526000	Worker's Compensation	1,700	300	-	-	-	-	-	0.00%
1110-511200	Salaries - Elementary Teachers	1,635,843	306,316	-	-	-	-	-	0.00%
1110-522500	Medicare	23,699	4,438	-	-	-	-	-	0.00%
1110-523100	Teacher Retirement	397,253	71,837	-	-	-	-	-	0.00%
1110-523900	Other Retirement	577	110	-	-	-	-	-	0.00%
1110-526000	Worker's Compensation	15,212	2,855	-	-	-	-	-	0.00%
1130-511200	Salaries - Secondary Teachers	658,376	127,343	-	-	-	-	-	0.00%
1130-522500	Medicare	9,546	1,847	-	-	-	-	-	0.00%
1130-523100	Teacher Retirement	156,966	29,863	-	-	-	-	-	0.00%
1130-523900	Other Retirement	577	110	-	-	-	-	-	0.00%
1130-526000	Worker's Compensation	6,122	1,187	-	-	-	-	-	0.00%
	Total - Instruction - Regular	3,134,907	586,450	-	-	-	-	-	0.00%
1200 Students With Exceptionalities Programs									
1211-511200	Salaries - Classroom Teachers	514,816	101,529	-	-	-	-	-	0.00%
1211-511500	Salaries - Classroom Paraprofessionals	665,476	125,347	-	-	-	-	-	0.00%
1211-522500	Medicare	17,093	3,286	-	-	-	-	-	0.00%
1211-523100	Teacher Retirement	284,953	53,403	-	-	-	-	-	0.00%
1211-523300	School Employees Retirement	2,365	441	-	-	-	-	-	0.00%
1211-523900	Other Retirement	577	110	-	-	-	-	-	0.00%
1211-526000	Worker's Compensation	10,975	2,130	-	-	-	-	-	0.00%
1212-511200	Salaries Inclusion Teacher	4,284	1,331	-	-	-	-	-	0.00%
1212-522500	Medicare	62	19	-	-	-	-	-	0.00%
1212-523100	Teacher Retirement	1,062	321	-	-	-	-	-	0.00%
1212-526000	Worker's Compensation	40	12	-	-	-	-	-	0.00%
1214-511200	Salaries - Adaptive Physical Education Teacher	27,133	4,790	-	-	-	-	-	0.00%
1214-522500	Medicare	393	70	-	-	-	-	-	0.00%
1214-523100	Teacher Retirement	6,729	1,155	-	-	-	-	-	0.00%
1214-526000	Worker's Compensation	252	45	-	-	-	-	-	0.00%
1216-511200	Salaries - Preschool Classroom Teacher	75,687	12,774	-	-	-	-	-	0.00%
1216-511500	Salaries - Paraprofessionals - Preschool Classrooms	57,122	9,048	-	-	-	-	-	0.00%
1216-522500	Medicare	1,926	317	-	-	-	-	-	0.00%
1216-523100	Teacher Retirement	32,229	5,131	-	-	-	-	-	0.00%
1216-526000	Worker's Compensation	1,235	203	-	-	-	-	-	0.00%
1220-511200	Salaries - Gifted & Talented Teachers	187,790	34,996	-	-	-	-	-	0.00%
1220-522500	Medicare	2,723	507	-	-	-	-	-	0.00%
1220-523100	Teacher Retirement	45,510	8,306	-	-	-	-	-	0.00%

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

				2024-2025	2024-2025	2024-2025			
				2024-2025	Actual	Estimated	Actual Result	Final Vs. Original	Change
				Original	Year-To-Date	Remaining	At Year End	Budgets	Budget
				Budget	As of August 31st	For Year	Final Budget	Difference	Vs. Actual
1220-526000	Worker's Compensation	1,746	326	-	-	-	-	-	0.00%
	Total - Students With Exceptionalities	1,942,178	365,597	-	-	-	-	-	0.00%
1300	Career and Technical (Formerly Vocational Education) Programs					-			
1310-511200	Salaries - Agriculture Teachers	28,561	5,855	-	-	-	-	-	0.00%
1310-522500	Medicare	414	85	-	-	-	-	-	0.00%
1310-523100	Teacher Retirement	6,729	1,283	-	-	-	-	-	0.00%
1310-526000	Worker's Compensation	266	55	-	-	-	-	-	0.00%
1340-511200	Salaries - Family Consumer Science Teachers (Home Economics)	15,709	3,726	-	-	-	-	-	0.00%
1340-522500	Medicare	228	54	-	-	-	-	-	0.00%
1340-523100	Teacher Retirement	3,542	770	-	-	-	-	-	0.00%
1340-526000	Worker's Compensation	146	35	-	-	-	-	-	0.00%
1350-511200	Salaries - Industrial Arts Teachers	4,284	1,863	-	-	-	-	-	0.00%
1350-522500	Medicare	62	27	-	-	-	-	-	0.00%
1350-523100	Teacher Retirement	1,062	449	-	-	-	-	-	0.00%
1350-526000	Worker's Compensation	40	17	-	-	-	-	-	0.00%
1360-511200	Salaries - Business, COE, & DE Teachers	24,277	3,992	-	-	-	-	-	0.00%
1360-522500	Medicare	352	58	-	-	-	-	-	0.00%
1360-523100	Teacher Retirement	5,313	834	-	-	-	-	-	0.00%
1360-526000	Worker's Compensation	226	37	-	-	-	-	-	0.00%
	Total - Career and Technical Programs	91,211	19,140	-	-	-	-	-	0.00%
1400	Other Instructional Programs					-			
1450-511200	Salaries - ROTC Instructors	19,993	3,992	-	-	-	-	-	0.00%
1450-522500	Medicare	290	58	-	-	-	-	-	0.00%
1450-523100	Teacher Retirement	4,958	962	-	-	-	-	-	0.00%
1450-526000	Worker's Compensation	186	37	-	-	-	-	-	0.00%
1480-511200	Salaries - Teachers - Project Team/Project Believe/Rise	2,856	266	-	-	-	-	-	0.00%
1480-511400	Salaries - Clerical- Project Team/Project Believe/Rise	1,428	266	-	-	-	-	-	0.00%
1480-511500	Salaries- Aides/Drill Instructors - Project Team/Project Believe/Rise	9,997	2,129	-	-	-	-	-	0.00%
1480-522500	Medicare	207	39	-	-	-	-	-	0.00%
1480-523100	Teacher Retirement	3,542	641	-	-	-	-	-	0.00%
1480-526000	Worker's Compensation	133	38	-	-	-	-	-	0.00%
1490-511200	Salaries- Grades 7-8 (YES), WIN, JAG Teachers, Homebound, VA, E-platform	12,139	3,327	-	-	-	-	-	0.00%
1490-511500	Salaries - Aides - In School Suspension	44,270	10,113	-	-	-	-	-	0.00%
1490-522500	Medicare	818	195	-	-	-	-	-	0.00%
1490-523100	Teacher Retirement	12,573	3,047	-	-	-	-	-	0.00%
1490-523300	School Employees Retirement	788	147	-	-	-	-	-	0.00%
1490-526000	Worker's Compensation	525	125	-	-	-	-	-	0.00%
	Total - Other Instructional	114,703	25,382	-	-	-	-	-	0.00%

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2024-2025	%
		Actual	Actual	Original	Actual	Estimated	Actual Result	Final Vs. Original
				Budget	Year-To-Date	Remaining	At Year End	Budgets
					As of August 31st	For Year	Final Budget	Difference
								Vs. Actual
1500	Special Programs					-		
1510-511200	Salaries - ESSA (Title I) Teachers	32,845	7,186	-	-	-	-	0.00%
1510-511500	Salaries - ESSA (Title I) Aides	25,705	3,726	-	-	-	-	0.00%
1510-522500	Medicare	849	158	-	-	-	-	0.00%
1510-523100	Teacher Retirement	13,458	2,501	-	-	-	-	0.00%
1510-526000	Worker's Compensation	545	102	-	-	-	-	0.00%
1520-511200	Salaries - English As a Second Language (ESL) Teachers	28,561	5,589	-	-	-	-	0.00%
1520-511500	Salaries - ESL Aides	28,561	5,323	-	-	-	-	0.00%
1520-522500	Medicare	828	158	-	-	-	-	0.00%
1520-523100	Teacher Retirement	14,198	2,636	-	-	-	-	0.00%
1520-526000	Worker's Compensation	531	102	-	-	-	-	0.00%
1530-511200	Salaries - Pre-Kindergarten Teachers	65,691	11,444	-	-	-	-	0.00%
1530-511500	Salaries - Pre-Kindergarten Aides	61,407	12,242	-	-	-	-	0.00%
1530-522500	Medicare	1,843	343	-	-	-	-	0.00%
1530-523100	Teacher Retirement	30,458	5,516	-	-	-	-	0.00%
1530-526000	Worker's Compensation	1,182	221	-	-	-	-	0.00%
	Total - Special Programs	306,662	57,247	-	-	-	-	0.00%
2000	Support Services Programs							
2100	Pupil Support Services							
2112-511100	Salaries - Child Welfare - Supervisor/Coordinator	2,856	798	-	-	-	-	0.00%
2112-511400	Clerical - Child Welfare	5,712	1,065	-	-	-	-	0.00%
2112-522500	Medicare	124	27	-	-	-	-	0.00%
2112-523100	Teacher Retirement	1,771	321	-	-	-	-	0.00%
2112-526000	Worker's Compensation	80	17	-	-	-	-	0.00%
2113-511300	Salaries - Social Workers	21,421	4,258	-	-	-	-	0.00%
2113-522500	Medicare	311	62	-	-	-	-	0.00%
2113-523100	Teacher Retirement	4,958	898	-	-	-	-	0.00%
2113-523900	Other Retirement	577	110	-	-	-	-	0.00%
2113-526000	Worker's Compensation	199	40	-	-	-	-	0.00%
2122-511300	Salaries - School Counselors	105,677	20,226	-	-	-	-	0.00%
2122-522500	Medicare	1,532	293	-	-	-	-	0.00%
2122-523100	Teacher Retirement	25,240	4,765	-	-	-	-	0.00%
2122-526000	Worker's Compensation	983	189	-	-	-	-	0.00%
2124-511300	Salaries - Career Tech Coordinator	1,428	266	-	-	-	-	0.00%
2124-522500	Medicare	21	4	-	-	-	-	0.00%
2124-523100	Teacher Retirement	354	64	-	-	-	-	0.00%
2124-526000	Worker's Compensation	13	2	-	-	-	-	0.00%
2129-511100	Salaries - 504 Coordinator	1,428	266	-	-	-	-	0.00%
2129-522500	Medicare	21	4	-	-	-	-	0.00%
2129-523100	Teacher Retirement	354	64	-	-	-	-	0.00%
2129-526000	Worker's Compensation	13	2	-	-	-	-	0.00%
2131-511100	Salaries-Supervisor of Health Services	1,428	266	-	-	-	-	0.00%
2131-522500	Medicare	21	4	-	-	-	-	0.00%
2131-523100	Teacher Retirement	354	64	-	-	-	-	0.00%
2131-526000	Worker's Compensation	13	2	-	-	-	-	0.00%
2134-511800	Salaries - Nurses	75,687	13,839	-	-	-	-	0.00%
2134-522500	Medicare	1,097	201	-	-	-	-	0.00%
2134-523100	Teacher Retirement	18,770	3,335	-	-	-	-	0.00%
2134-526000	Worker's Compensation	704	129	-	-	-	-	0.00%
2140-511300	Salaries-Psychological Services	1,428	-	-	-	-	-	0.00%
2140-522500	Medicare	21	-	-	-	-	-	0.00%
2140-523100	Teacher Retirement	354	-	-	-	-	-	0.00%

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

						2024-2025	2024-2025	2024-2025	%
		2022-2023	2023-2024	2024-2025	Actual	Estimated	Actual Result	Final Vs. Original	Change
		Actual	Actual	Original	Year-To-Date	Remaining	At Year End	Budgets	Budget
				Budget	As of August 31st	For Year	Final Budget	Difference	Vs. Actual
2140-526000	Worker's Compensation	13	-	-	-	-	-	-	0.00%
2142-511300	Salaries- Psychologists	18,565	3,194	-	-	-	-	-	0.00%
2142-522500	Medicare	249	46	-	-	-	-	-	0.00%
2142-523100	Teacher Retirement	4,250	641	-	-	-	-	-	0.00%
2142-526000	Worker's Compensation	173	30	-	-	-	-	-	0.00%
2144-511300	Salaries - Mental Health Providers	88,540	16,234	-	-	-	-	-	0.00%
2144-522500	Medicare	1,284	235	-	-	-	-	-	0.00%
2144-523100	Teacher Retirement	21,250	3,784	-	-	-	-	-	0.00%
2144-523900	Other Retirement	1,154	220	-	-	-	-	-	0.00%
2144-526000	Worker's Compensation	823	151	-	-	-	-	-	0.00%
2145-511100	Salaries - Pupil Appraisal Coordinator	1,428	-	-	-	-	-	-	0.00%
2145-511300	Salaries - Educational Diagnosticians - Pupil Appraisal	19,993	5,323	-	-	-	-	-	0.00%
2145-511400	Salaries - Clerical - Pupil Appraisal	5,712	1,065	-	-	-	-	-	0.00%
2145-522500	Medicare	393	93	-	-	-	-	-	0.00%
2145-523100	Teacher Retirement	6,375	1,539	-	-	-	-	-	0.00%
2145-526000	Worker's Compensation	252	60	-	-	-	-	-	0.00%
2152-511300	Salaries - Speech Therapists	165,655	31,884	-	-	-	-	-	0.00%
2152-522500	Medicare	2,402	462	-	-	-	-	-	0.00%
2152-523100	Teacher Retirement	38,635	7,363	-	-	-	-	-	0.00%
2152-523900	Other Retirement	1,731	330	-	-	-	-	-	0.00%
2152-526000	Worker's Compensation	1,540	297	-	-	-	-	-	0.00%
2154-511900	Salaries - Interpretive Services	15,709	2,395	-	-	-	-	-	0.00%
2154-522500	Medicare	228	35	-	-	-	-	-	0.00%
2154-523100	Teacher Retirement	3,896	577	-	-	-	-	-	0.00%
2154-52600	Worker's Compensation	146	22	-	-	-	-	-	0.00%
2161-511300	Salaries - Occupational Therapists	24,277	5,057	-	-	-	-	-	0.00%
2161-522500	Medicare	352	73	-	-	-	-	-	0.00%
2161-523100	Teacher Retirement	6,021	1,155	-	-	-	-	-	0.00%
2161-526000	Worker's Compensation	226	47	-	-	-	-	-	0.00%
2166-511300	Salaries - Physical Therapists	5,712	1,331	-	-	-	-	-	0.00%
2166-522500	Medicare	83	19	-	-	-	-	-	0.00%
2166-523100	Teacher Retirement	1,417	321	-	-	-	-	-	0.00%
2166-526000	Worker's Compensation	53	12	-	-	-	-	-	0.00%
2169-511900	Salaries - Students with Exceptionalities Orientation Mobility	1,428	266	-	-	-	-	-	0.00%
2169-522500	Medicare	21	4	-	-	-	-	-	0.00%
2169-523100	Teacher Retirement	354	64	-	-	-	-	-	0.00%
2169-526000	Worker's Compensation	13	2	-	-	-	-	-	0.00%
	Total - Pupil Support Services	715,303	135,912	-	-	-	-	-	0.00%
2200	Instructional Staff Services								
2211-511100	Salaries - Directors/Supervisors of Instruction	14,281	2,661	-	-	-	-	-	0.00%
2211-511400	Salaries - Clerical - Instruction	9,996	1,863	-	-	-	-	-	0.00%
2211-522500	Medicare	352	66	-	-	-	-	-	0.00%
2211-523100	Teacher Retirement	5,667	1,090	-	-	-	-	-	0.00%
2211-526000	Worker's Compensation	226	42	-	-	-	-	-	0.00%
2212-511100	Salaries - Director & Assistant Directors - Students With Exceptionalities	19,993	1,331	-	-	-	-	-	0.00%
2212-511400	Salaries - Clerical - Students With Exceptionalities	22,849	4,524	-	-	-	-	-	0.00%
2212-522500	Medicare	601	81	-	-	-	-	-	0.00%
2212-523100	Teacher Retirement	9,916	1,347	-	-	-	-	-	0.00%
2212-526000	Worker's Compensation	398	55	-	-	-	-	-	0.00%
2213-511100	Salaries - Student With Exceptionalities Coordinators	8,568	1,863	-	-	-	-	-	0.00%
2213-522500	Medicare	124	27	-	-	-	-	-	0.00%
2213-523100	Teacher Retirement	2,125	449	-	-	-	-	-	0.00%

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

						2024-2025	2024-2025	2024-2025	%
		2022-2023	2023-2024	2024-2025	Actual	Estimated	Actual Result	Final Vs. Original	Change
		Actual	Actual	Original	Year-To-Date	Remaining	At Year End	Budgets	Budget
				Budget	As of August 31st	For Year	Final Budget	Difference	Vs. Actual
2213-526000	Worker's Compensation	80	17	-	-	-	-	-	0.00%
2214-511100	Salaries - Federal Program Coordinators	14,281	2,129	-	-	-	-	-	0.00%
2214-511400	Salaries - Federal Programs Clerical	5,712	1,331	-	-	-	-	-	0.00%
2214-512900	Salaries-Instructional Staff	1,428	532	-	-	-	-	-	0.00%
2214-522500	Medicare	311	58	-	-	-	-	-	0.00%
2214-523100	Teacher Retirement	4,958	898	-	-	-	-	-	0.00%
2214-526000	Worker's Compensation	199	37	-	-	-	-	-	0.00%
2219-511100	Salaries -Virtual Academy Coordinator	1,428	266	-	-	-	-	-	0.00%
2219-522500	Medicare	21	4	-	-	-	-	-	0.00%
2219-523100	Teacher Retirement	354	64	-	-	-	-	-	0.00%
2219-526000	Worker's Compensation	13	2	-	-	-	-	-	0.00%
2220-511100	Salaries - Testing Coordinator	1,428	266	-	-	-	-	-	0.00%
2220-511300	Salaries - Curriculum Specialists	18,565	2,927	-	-	-	-	-	0.00%
2220-511400	Salaries - Clerical - Curriculum Specialists/Testing	1,428	798	-	-	-	-	-	0.00%
2220-522500	Medicare	311	58	-	-	-	-	-	0.00%
2220-523100	Teacher Retirement	5,312	898	-	-	-	-	-	0.00%
2220-526000	Worker's Compensation	199	37	-	-	-	-	-	0.00%
2231-511100	Salaries-Staff Development	1,428	266	-	-	-	-	-	0.00%
2231-522500	Medicare	21	4	-	-	-	-	-	0.00%
2231-526000	Worker's Compensation	13	2	-	-	-	-	-	0.00%
2232-511300	Salaries - Student With Exceptionalities Instructional Coaches	7,140	798	-	-	-	-	-	0.00%
2232-522500	Medicare	104	12	-	-	-	-	-	0.00%
2232-523100	Teacher Retirement	1,771	192	-	-	-	-	-	0.00%
2232-526000	Worker's Compensation	66	7	-	-	-	-	-	0.00%
2234-511100	Salaries - Early Childhood Coordinator	4,284	1,065	-	-	-	-	-	0.00%
2234-511300	Salaries - ESSA (Title I) Instructional Coaches	49,982	10,645	-	-	-	-	-	0.00%
2234-522500	Medicare	787	170	-	-	-	-	-	0.00%
2234-523100	Teacher Retirement	12,750	2,630	-	-	-	-	-	0.00%
2234-523900	Other Retirement	-	110	-	-	-	-	-	0.00%
2234-526000	Worker's Compensation	505	109	-	-	-	-	-	0.00%
2239-511400	Salaries - Instr. Tech Clerical	2,856	532	-	-	-	-	-	0.00%
2239-511900	Salaries - Instr. Tech. Computer Coordinator	1,428	266	-	-	-	-	-	0.00%
2239-522500	Medicare	62	12	-	-	-	-	-	0.00%
2239-523100	Teacher Retirement	1,062	192	-	-	-	-	-	0.00%
2239-526000	Worker's Compensation	40	7	-	-	-	-	-	0.00%
2252-511200	Salaries - Librarians	62,835	12,774	-	-	-	-	-	0.00%
2252-511500	Salaries - Library Aides	8,568	1,198	-	-	-	-	-	0.00%
2252-522500	Medicare	1,035	203	-	-	-	-	-	0.00%
2252-523100	Teacher Retirement	16,291	3,111	-	-	-	-	-	0.00%
2252-526000	Worker's Compensation	664	130	-	-	-	-	-	0.00%
2259-511800	CH13 - Supervisor, Coordinator	2,856	532	-	-	-	-	-	0.00%
2259-511900	CH13 - Production Specialists/Editors	7,140	1,331	-	-	-	-	-	0.00%
2259-522500	Medicare	145	27	-	-	-	-	-	0.00%
2259-523100	Teacher Retirement	2,479	449	-	-	-	-	-	0.00%
2259-526000	Worker's Compensation	93	17	-	-	-	-	-	0.00%
Total - Instructional Staff Services		337,529	62,512	-	-	-	-	-	0.00%
2300	General Administration					-			
2321-511400	Salary - Executive Assistant - Superintendent/Board	1,428	266	-	-	-	-	-	0.00%
2321-522500	Medicare	21	4	-	-	-	-	-	0.00%
2321-523100	Teacher Retirement	354	64	-	-	-	-	-	0.00%
2321-526000	Worker's Compensation	13	2	-	-	-	-	-	0.00%
2324-511100	Salaries - Associate/Assistant Superintendents	5,712	1,065	-	-	-	-	-	0.00%

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

						2024-2025	2024-2025	2024-2025	%
		2022-2023	2023-2024	2024-2025	Actual	Estimated	Actual Result	Final Vs. Origina	Change
		Actual	Actual	Original	Year-To-Date	Remaining	At Year End	Budgets	Budget
				Budget	As of August 31st	For Year	Final Budget	Difference	Vs. Actual
2324-511400	Salaries - Clerical - Assistant Superintendents	4,284	798	-	-	-	-	-	0.00%
2324-522500	Medicare	145	27	-	-	-	-	-	0.00%
2324-523100	Teacher Retirement	2,479	385	-	-	-	-	-	0.00%
2324-526000	Worker's Compensation	93	17	-	-	-	-	-	0.00%
2329-511400	Salaries - Clerical - Administration	8,568	1,597	-	-	-	-	-	0.00%
2329-511900	Salaries - Supervisors - Administration/Building Manager	5,712	1,065	-	-	-	-	-	0.00%
2329-522500	Medicare	207	39	-	-	-	-	-	0.00%
2329-523100	Teacher Retirement	1,802	519	-	-	-	-	-	0.00%
2329-523300	School Employees Retirement	788	73	-	-	-	-	-	0.00%
2329-523900	Other Retirement	577	110	-	-	-	-	-	0.00%
2329-526000	Worker's Compensation	276	51	-	-	-	-	-	0.00%
	Total - General Administration	32,459	6,082	-	-	-	-	-	0.00%
2400	School Administration								
2410-511100	Salaries - Principals	77,115	14,637	-	-	-	-	-	0.00%
2410-511400	Salaries - School Clerical	217,065	41,383	-	-	-	-	-	0.00%
2410-522500	Medicare	4,224	809	-	-	-	-	-	0.00%
2410-523100	Teacher Retirement	70,124	12,988	-	-	-	-	-	0.00%
2410-523300	School Employees Retirement	-	73	-	-	-	-	-	0.00%
2410-526000	Worker's Compensation	2,736	522	-	-	-	-	-	0.00%
2420-511100	Salaries - Assistant Principals	118,529	22,089	-	-	-	-	-	0.00%
2420-522500	Medicare	1,698	320	-	-	-	-	-	0.00%
2420-523100	Teacher Retirement	28,687	5,195	-	-	-	-	-	0.00%
2420-526000	Worker's Compensation	1,102	206	-	-	-	-	-	0.00%
2490-511100	Salaries - Administration Alternative Programs/Admin Assts	19,993	4,790	-	-	-	-	-	0.00%
2490-522500	Medicare	290	69	-	-	-	-	-	0.00%
2490-523100	Teacher Retirement	4,958	1,155	-	-	-	-	-	0.00%
2490-526000	Worker's Compensation	186	45	-	-	-	-	-	0.00%
	Total - School Administration	546,707	104,281	-	-	-	-	-	0.00%
2500	Finance (Formerly Business Services)								
2511-511100	Salary - Chief Financial Officer	1,428	266	-	-	-	-	-	0.00%
2511-522500	Medicare	21	4	-	-	-	-	-	0.00%
2511-523100	Teacher Retirement	354	64	-	-	-	-	-	0.00%
2511-526000	Worker's Compensation	13	2	-	-	-	-	-	0.00%
2514-511400	Salaries - Payroll Clerical	7,140	1,065	-	-	-	-	-	0.00%
2514-511800	Salaries - Payroll Supervisors/Accountants	4,284	1,065	-	-	-	-	-	0.00%
2514-522500	Medicare	145	27	-	-	-	-	-	0.00%
2514-523100	Teacher Retirement	2,833	513	-	-	-	-	-	0.00%
2514-526000	Worker's Compensation	106	20	-	-	-	-	-	0.00%
2515-511400	Salaries - Accounting Clerical	9,996	1,597	-	-	-	-	-	0.00%
2515-511800	Salaries - Financial Accountants	4,284	798	-	-	-	-	-	0.00%
2515-522500	Medicare	207	35	-	-	-	-	-	0.00%
2515-523100	Teacher Retirement	3,187	513	-	-	-	-	-	0.00%
2515-526000	Worker's Compensation	133	22	-	-	-	-	-	0.00%
2516-511800	Salary - Internal Auditor	1,428	266	-	-	-	-	-	0.00%
2516-522500	Medicare	21	4	-	-	-	-	-	0.00%
2516-523100	Teacher Retirement	354	64	-	-	-	-	-	0.00%
2516-526000	Worker's Compensation	13	2	-	-	-	-	-	0.00%
2520-511100	Salary - Supervisor of Purchasing	1,428	266	-	-	-	-	-	0.00%
2520-511400	Salaries - Assistant Supervisor/Buyer- Purchasing	2,856	532	-	-	-	-	-	0.00%
2520-522500	Medicare	62	12	-	-	-	-	-	0.00%
2520-523100	Teacher Retirement	1,062	192	-	-	-	-	-	0.00%
2520-526000	Worker's Compensation	40	7	-	-	-	-	-	0.00%

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

						2024-2025	2024-2025	2024-2025	%
		2022-2023	2023-2024	2024-2025	Actual	Estimated	Actual Result	Final Vs. Original	Change
		Actual	Actual	Original	Year-To-Date	Remaining	At Year End	Budgets	Budget
				Budget	As of August 31st	For Year	Final Budget	Difference	Vs. Actual
2540-511100	Salary - Supervisor of Graphic Arts	1,428	266	-	-	-	-	-	0.00%
2540-511600	Salaries - Graphic Arts Operators	11,424	1,863	-	-	-	-	-	0.00%
2540-522500	Medicare	186	31	-	-	-	-	-	0.00%
2540-523100	Teacher Retirement	3,187	513	-	-	-	-	-	0.00%
2540-526000	Worker's Compensation	334	60	-	-	-	-	-	0.00%
	Total - Finance (Formerly Business Services)	57,954	10,069	-	-	-	-	-	0.00%
2600	Operation & Maintenance of Plant					-			
2610-511100	Salaries - Director/Asst. Directors/Conservation Specialist	7,140	1,331	-	-	-	-	-	0.00%
2610-511400	Salaries - Maintenance Clerical	2,856	532	-	-	-	-	-	0.00%
2610-522500	Medicare	145	27	-	-	-	-	-	0.00%
2610-523100	Teacher Retirement	1,062	192	-	-	-	-	-	0.00%
2610-523300	School Employees Retirement	1,577	220	-	-	-	-	-	0.00%
2610-526000	Worker's Compensation	165	31	-	-	-	-	-	0.00%
2620-511601	Salaries - Custodians	441,271	86,606	-	-	-	-	-	0.00%
2620-511700	Salaries - Maintenance	108,533	22,621	-	-	-	-	-	0.00%
2620-511701	Salaries - Foremen	17,137	3,194	-	-	-	-	-	0.00%
2620-522500	Medicare	8,221	1,630	-	-	-	-	-	0.00%
2620-523100	Teacher Retirement	1,240	330	-	-	-	-	-	0.00%
2620-523300	School Employees Retirement	144,255	29,044	-	-	-	-	-	0.00%
2620-523900	Other Retirement	2,308	220	-	-	-	-	-	0.00%
2620-526000	Worker's Compensation	33,678	6,681	-	-	-	-	-	0.00%
2662-511600	Security Coordinator Salary	1,428	266	-	-	-	-	-	0.00%
2662-511601	Security Officers Salaries	2,856	266	-	-	-	-	-	0.00%
2662-522500	Medicare	62	8	-	-	-	-	-	0.00%
2662-523100	Teacher Retirement	1,062	128	-	-	-	-	-	0.00%
2662-526000	Worker's Compensation	40	5	-	-	-	-	-	0.00%
	Total - Operation & Maintenance	775,036	153,332	-	-	-	-	-	0.00%
2700	Student Transportation Services					-			
2710-511100	Director & Assistant Directors - Transportation	4,284	798	-	-	-	-	-	0.00%
2710-511400	Salaries - Transportation Clerical	9,996	2,129	-	-	-	-	-	0.00%
2710-511700	Salaries - Transportation Fleet Manager	-	266	-	-	-	-	-	0.00%
2710-511900	Salaries-Transportation Investigators	7,140	1,331	-	-	-	-	-	0.00%
2710-522500	Medicare	311	66	-	-	-	-	-	0.00%
2710-523100	Teacher Retirement	3,542	770	-	-	-	-	-	0.00%
2710-523300	Other Retirement	1,971	367	-	-	-	-	-	0.00%
2710-526000	Worker's Compensation	199	42	-	-	-	-	-	0.00%
2721-511600	Salaries - Regular Ed. Bus Operators	345,591	65,468	-	-	-	-	-	0.00%
2721-522500	Medicare	4,990	949	-	-	-	-	-	0.00%
2721-523300	Other Retirement	91,835	17,628	-	-	-	-	-	0.00%
2721-526000	Worker's Compensation	2,926	556	-	-	-	-	-	0.00%
2731-511600	Salaries - Students With Exceptionalities Bus Operators	134,238	24,484	-	-	-	-	-	0.00%
2731-522500	Medicare	1,947	355	-	-	-	-	-	0.00%
2731-523300	Other Retirement	31,925	5,950	-	-	-	-	-	0.00%
2731-526000	Worker's Compensation	1,141	208	-	-	-	-	-	0.00%
2732-511500	Salaries - Bus Attendants Students With Exceptionalities	178,508	31,403	-	-	-	-	-	0.00%
2732-522500	Medicare	2,588	455	-	-	-	-	-	0.00%
2732-523100	Teacher Retirement	354	128	-	-	-	-	-	0.00%
2732-523300	Other Retirement	45,326	8,300	-	-	-	-	-	0.00%
2732-526000	Worker's Compensation	1,518	267	-	-	-	-	-	0.00%
	Total - Student Transportation	870,330	161,920	-	-	-	-	-	0.00%
2800	Central Services					-			
2820-511100	Salary - Director of Communications	1,428	266	-	-	-	-	-	0.00%

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

						2024-2025	2024-2025	2024-2025	%
		2022-2023	2023-2024	2024-2025	Actual	Estimated	Actual Result	Final Vs. Original	Change
		Actual	Actual	Original	Year-To-Date	Remaining	At Year End	Budgets	Budget
				Budget	As of August 31st	For Year	Final Budget	Difference	Vs. Actual
2820-511800	Salaries - Communication Manager/Communication Specialist	4,284	798	-	-	-	-	-	0.00%
2820-522500	Medicare	83	15	-	-	-	-	-	0.00%
2820-523100	Teacher Retirement	1,417	257	-	-	-	-	-	0.00%
2820-526000	Worker's Compensation	53	10	-	-	-	-	-	0.00%
2830-511400	Salaries - Human Resources Clerical	19,993	3,460	-	-	-	-	-	0.00%
2830-522500	Medicare	290	50	-	-	-	-	-	0.00%
2830-523100	Teacher Retirement	4,958	834	-	-	-	-	-	0.00%
2830-526000	Worker's Compensation	186	32	-	-	-	-	-	0.00%
2831-511100	Salaries - Directors/Supervisors of Human Resources	5,712	1,065	-	-	-	-	-	0.00%
2831-511101	Salary - Human Resources Coordinators	1,428	532	-	-	-	-	-	0.00%
2831-522500	Medicare	104	23	-	-	-	-	-	0.00%
2831-523100	Teacher Retirement	1,771	385	-	-	-	-	-	0.00%
2831-526000	Worker's Compensation	66	15	-	-	-	-	-	0.00%
2841-511100	Salaries - Chief Information Officer/Supervisors of Information Technology	1,428	266	-	-	-	-	-	0.00%
2841-522500	Medicare	21	4	-	-	-	-	-	0.00%
2841-523100	Teacher Retirement	354	64	-	-	-	-	-	0.00%
2841-526000	Worker's Compensation	13	2	-	-	-	-	-	0.00%
2842-511800	Salaries - Sys. And Oper. Analysts - Information Technology	12,853	2,395	-	-	-	-	-	0.00%
2842-522500	Medicare	186	35	-	-	-	-	-	0.00%
2842-523100	Teacher Retirement	2,833	513	-	-	-	-	-	0.00%
2842-526000	Worker's Compensation	120	22	-	-	-	-	-	0.00%
2844-511900	Salaries - Operations - Information Technology	7,140	1,597	-	-	-	-	-	0.00%
2844-522500	Medicare	104	23	-	-	-	-	-	0.00%
2844-523100	Teacher Retirement	1,771	385	-	-	-	-	-	0.00%
2844-526000	Worker's Compensation	66	16	-	-	-	-	-	0.00%
2849-511400	Salaries - Clerical - Information Technology	2,856	266	-	-	-	-	-	0.00%
2849-511800	Salaries - Computer Technicians - Information Technology	22,849	4,790	-	-	-	-	-	0.00%
2849-511801	Salaries - Para Professional Technicians - Information Tech.	19,993	3,726	-	-	-	-	-	0.00%
2849-522500	Medicare	663	127	-	-	-	-	-	0.00%
2849-523100	Teacher Retirement	10,979	2,117	-	-	-	-	-	0.00%
2849-526000	Worker's Compensation	497	95	-	-	-	-	-	0.00%
	Total - Central Services	126,499	24,185	-	-	-	-	-	0.00%
3100	Food Service Operations					-			
3110-511400	Salaries - Office/Clerical	1,428	266	-	-	-	-	-	0.00%
3110-522500	Medicare	21	4	-	-	-	-	-	0.00%
3110-523100	Teacher Retirement	354	64	-	-	-	-	-	0.00%
3110-526000	Worker's Compensation	13	3	-	-	-	-	-	0.00%
3111-511100	Salary - Director	1,428	266	-	-	-	-	-	0.00%
3111-522500	Medicare	21	4	-	-	-	-	-	0.00%
3111-523100	Teacher Retirement	354	64	-	-	-	-	-	0.00%
3111-526000	Worker's Compensation	13	2	-	-	-	-	-	0.00%
3112-511100	Salaries - Assistant Directors	7,140	1,065	-	-	-	-	-	0.00%
3112-511900	Salaries-Food Service	1,428	-	-	-	-	-	-	0.00%
3112-522500	Medicare	124	15	-	-	-	-	-	0.00%
3112-523100	Teacher Retirement	1,771	128	-	-	-	-	-	0.00%
3112-526000	Worker's Compensation	151	10	-	-	-	-	-	0.00%
3120-511600	Salaries - Food Service Workers	345,591	57,541	-	-	-	-	-	0.00%
3120-511700	Salaries - Maintenance	8,568	1,597	-	-	-	-	-	0.00%
3120-522500	Medicare	5,135	857	-	-	-	-	-	0.00%
3120-523100	Teacher Retirement	73,134	12,411	-	-	-	-	-	0.00%
3120-523300	Other Retirement	3,153	514	-	-	-	-	-	0.00%
3120-526000	Worker's Compensation	20,966	3,500	-	-	-	-	-	0.00%

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

				2024-2025	2024-2025	2024-2025			%
		2022-2023	2023-2024	2024-2025	Actual	Estimated	Actual Result	Final Vs. Original	Change
		Actual	Actual	Original	Year-To-Date	Remaining	At Year End	Budgets	Budget
				Budget	As of August 31st	For Year	Final Budget	Difference	Vs. Actual
3121-511100	Salaries- Managers	78,543	14,903	-	-	-	-	-	0.00%
3121-522500	Medicare	1,139	216	-	-	-	-	-	0.00%
3121-523100	Teacher Retirement	18,416	3,464	-	-	-	-	-	0.00%
3121-526000	Worker's Compensation	1,374	392	-	-	-	-	-	0.00%
3122-511100	Salaries- Assistant Managers	68,547	12,508	-	-	-	-	-	0.00%
3122-522500	Medicare	994	181	-	-	-	-	-	0.00%
3122-523100	Teacher Retirement	17,000	3,015	-	-	-	-	-	0.00%
3122-526000	Worker's Compensation	4,072	743	-	-	-	-	-	0.00%
Total - Food Service Operations		660,878	113,733	-	-	-	-	-	0.00%
3200	Risk Management					-			
3200-511100	Salary - Risk Manager	1,428	266	-	-	-	-	-	0.00%
3200-511400	Salary - Risk Management Clerical	1,428	266	-	-	-	-	-	0.00%
3200-522500	Medicare	41	8	-	-	-	-	-	0.00%
3200-523100	Teacher Retirement	708	128	-	-	-	-	-	0.00%
3200-526000	Worker's Compensation	27	5	-	-	-	-	-	0.00%
	Total - Risk Management	3,632	673	-	-	-	-	-	0.00%
4500	Facility Acquisition & Construction					-			
4500-511100	Salaries - Chief of Construction Services/Supervisor of Construction	2,856	532	-	-	-	-	-	0.00%
4500-511400	Salaries - Clerical - Construction	2,856	532	-	-	-	-	-	0.00%
4500-522500	Medicare	83	15	-	-	-	-	-	0.00%
4500-523100	Teacher Retirement	1,417	257	-	-	-	-	-	0.00%
4500-526000	Worker's Compensation	53	10	-	-	-	-	-	0.00%
	Total - Facility Acquisition & Construction	7,265	1,346	-	-	-	-	-	0.00%
	TOTAL - Expenditures	9,723,253	1,827,861	-	-	-	-	-	0.00%
	Fund Balance								
	Excess of Revenue & Other Sources over Expenditures & Other Uses	(8,013,033)	(1,827,787)	-	8,008,863	-	8,008,863	8,008,863	100.00%
	Balance at Beginning of Year	9,840,825	1,827,792	5	5	-	5	-	0.00%
	Balance at End of Year	\$ 1,827,792	\$ 5	\$ 5	\$ 8,008,868	\$ -	\$ 8,008,868	\$ 8,008,863	100.00%



CAREER DEVELOPMENT FUND

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

Career Development Fund (CDF)

St. Tammany Parish School Board

				2024-2025	2024-2025	2024-2025			
		2022-2023	2023-2024	2024-2025	Actual	Estimated	Actual Result	Final Vs. Original	%
		Actual	Actual	Original	Year-To-Date	Remaining	At Year End	Budgets	Change
				Budget	As of August 31st	For Year	Final Budget	Difference	Budget
									Vs. Actual
Revenues									
415000	Interest Income	\$ 235	\$ 8,937	\$ 10,000	\$ 51,715	\$ -	\$ 51,715	\$ 41,715	417.15%
452201	Transfer from General Fund	1,832,852	1,183,070	1,183,070	1,159,210	-	1,159,210	(23,860)	-2.06%
	Total Revenue	1,833,087	1,192,007	1,193,070	1,210,925	-	1,210,925	17,855	1.50%
Expenditures									
1300-532000	Educational Services	590	6,947	25,000	21,123	-	21,123	(3,877)	-15.51%
1300-556400	Tuition	21,155	173,162	250,000	18,933	-	18,933	(231,067)	-92.43%
1300-558200	Travel	16,489	16,836	40,000	35,000	-	35,000	(5,000)	-12.50%
1300-561000	Materials and Supplies	1,137,969	716,050	1,263,767	528,643	-	528,643	(735,124)	-58.17%
1300-573000	Equipment	31,092	22,510	-	64,773	-	64,773	64,773	100.00%
2231-515000	Workshop Stipends	12,575	15,709	36,800	13,001	-	13,001	(23,799)	-64.67%
2231-522500	Stipends Medicare	182	228	534	861	-	861	327	61.24%
2231-523100	Stipends Teachers' Retirement System	2,581	3,150	7,916	2,505	-	2,505	(5,411)	-68.36%
2231-526000	Stipends Worker's Compensation	117	146	184	66	-	66	(118)	-64.13%
2721-511600	Regular Education Bus Drivers	560	4,925	-	5,495	-	5,495	5,495	100.00%
2721-522500	Regular Education Bus Driver Medicare	12	114	-	137	-	137	137	100.00%
2721-523100	Regular Education Bus Driver Teach Retirement	-	147	-	-	-	-	-	0.00%
2721-523300	Regular Education Bus Driver Sch Retirement	119	1,136	-	1,335	-	1,335	1,335	100.00%
2721-526000	Regular Education Bus Driver Workers Comp	4	42	-	26	-	26	26	100.00%
2721-558300	Stipends Operational Allowance	862	2,935	-	3,970	-	3,970	3,970	100.00%
	Total Expenditures	1,224,307	964,037	1,624,201	695,868	-	695,868	(928,333)	-57.16%
	Revenues Over Expenditures	608,780	227,970	(431,131)	515,057	-	515,057	946,188	-219.47%
	Beginning Fund Balance	-	608,780	842,420	836,750	-	836,750	(5,670)	-0.67%
	Ending Fund Balance	\$ 608,780	\$ 836,750	\$ 411,289	\$ 1,351,807	\$ -	\$ 1,351,807	\$ 940,518	228.68%



SUPPLEMENTAL COURSE ALLOCATION FUND

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

Supplemental Course Allocation Fund (SCA)

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2024-2025	Final Vs. Original	%
		Actual	Actual	Original Budget	Actual Year-To-Date As of Aug 31st	Estimated Remaining For Year	Actual Result At Year End Final Budget	Budgets Difference	Change Budget Vs. Actual
Revenues									
415000	Interest Income	\$ -	\$ -	\$ 5,000	\$ 21,674	\$ -	\$ 21,674	\$ (16,674)	-333.48%
452201	Transfer from General Fund	-	-	1,153,040	1,153,040	-	1,153,040	-	0.00%
	Total Revenue	-	-	1,158,040	1,174,714	-	1,174,714	(16,674)	-1.44%
Expenditures									
1300-511200	Salaries - Career Technial Teachers	-	-	1,153,000	19,009	-	19,009	1,133,991	98.35%
1300-515000	Stipends	-	-	-	84,031		84,031	(84,031)	100.00%
1300-522500	Medicare	-	-	-	1,723		1,723	(1,723)	100.00%
1300-523100	Teachers' Retirement System	-	-	-	5,514		5,514	(5,514)	100.00%
1300-523300	School Employees' Retirement System	-	-	-	4,068		4,068	(4,068)	100.00%
1300-526000	Workers Compensation	-	-	-	591		591	(591)	100.00%
1300-556400	Tuition	-	-	-	1,010,040		1,010,040	(1,010,040)	100.00%
2721-511600	Salaries - Regular Ed Bus Drivers	-	-	-	3,911		3,911	(3,911)	100.00%
2721-522500	Medicare	-	-	-	57		57	(57)	100.00%
2721-523300	School Employees' Retirement System	-	-	-	1,009		1,009	(1,009)	100.00%
2721-526000	Workers Compensation	-	-	-	19		19	(19)	100.00%
	Total Expenditures	-	-	1,153,000	1,129,972	-	1,129,972	23,028	2.00%
	Revenues Over Expenditures	-	-	5,040	44,742	-	44,742	(39,702)	100.00%
	Beginning Fund Balance	-	-	-	-	-	-	-	100.00%
	Ending Fund Balance	\$ -	\$ -	\$ 5,040	\$ 44,742	\$ -	\$ 44,742	\$ (39,702)	-787.74%



SWE CAMERA FUNDS

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

The SWE Camera Maintenance Fund was created in FY 2024-2025. This fund will account for state funding received in FY 2024-2025 to provide for the maintenance of cameras in certain special education classrooms per Louisiana Revised Statute 17:1948.

SWE Camera Fund (SCF)

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2024-2025	Final Vs. Original	%
		Actual	Actual	Original	Actual	Estimated	Actual Result	Budgets	Change
				Budget	Year-To-Date	Remaining	At Year End	Difference	Budget
					As of August 31st	For Year	Final Budget		Vs. Actual
Revenues									
415000	Interest Income	\$ 234	\$ 4,944	\$ 5,000	\$ 18,208	\$ -	\$ 18,208	\$ 13,208	264.16%
432900	State Funding - SWE Camera Allocation	670,157	67,024	-	-	-	-	-	0.00%
	Total Revenue	670,391	71,968	5,000	18,208	-	18,208	13,208	264.16%
Expenditures									
1210-561000	Materials and Supplies	162,235	36,175	400,000	96,853	-	96,853	(303,147)	-75.79%
	Total Expenditures	162,235	36,175	400,000	96,853	-	96,853	(303,147)	-75.79%
	Revenues Over Expenditures	508,156	35,793	(395,000)	(78,645)	-	(78,645)	316,355	-80.09%
	Beginning Fund Balance	-	508,156	579,742	543,949	-	543,949	(35,793)	-6.17%
	Ending Fund Balance	\$ 508,156	\$ 543,949	\$ 184,742	\$ 465,304	\$ -	\$ 465,304	\$ 280,562	151.87%

SWE Camera Maintenance Fund (SCM)

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2024-2025		%
		Actual	Actual	Original	Actual	Estimated	Actual Result	Final Vs. Original	Change
				Budget	Year-To-Date	Remaining	At Year End	Budgets	Budget
					As of August 31st	For Year	Final Budget	Difference	Vs. Actual
Revenues									
415000	Interest Income	\$ -	\$ -	\$ -	\$ 373	\$ -	\$ 373	\$ 373	100.00%
432900	State Funding - SWE Camera Allocation	-	-	-	67,037	-	67,037	67,037	100.00%
	Total Revenue	-	-	-	67,410	-	67,410	67,410	100.00%
Expenditures									
1210-561000	Materials and Supplies	-	-	-	-	-	-	-	0.00%
	Total Expenditures	-	-	-	-	-	-	-	0.00%
	Revenues Over Expenditures	-	-	-	67,410	-	67,410	67,410	100.00%
	Beginning Fund Balance	-	-	-	-	-	-	-	0.00%
	Ending Fund Balance	\$ -	\$ -	\$ -	\$ 67,410	\$ -	\$ 67,410	\$ 67,410	100.00%



SCHOOL ACTIVITY FUND

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

School Activity Funds (SFA)

St. Tammany Parish School Board

				2024-2025	2024-2025	2024-2025	2024-2025		%
		2022-2023	2023-2024	2024-2025	Actual	Estimated	Actual Result	Final Vs. Original	Change
		Actual	Actual	Original	Year-To-Date	Remaining	At Year End	Budgets	Budget
				Budget	As of August 31st	For Year	Final Budget	Difference	Vs. Actual
Revenues									
	School Activity Fund Revenues	\$ 8,449,335	\$ 8,976,763	\$ 10,500,000	\$ 8,379,356	\$ -	\$ 8,379,356	\$ (2,120,644)	-20.20%
	Total Revenues	8,449,335	8,976,763	10,500,000	8,379,356	-	8,379,356	(2,120,644)	-20.20%
	Expenditures								
	School Activity Fund Expenditures	8,455,063	10,273,787	9,600,000	8,430,789	-	8,430,789	(1,169,211)	-12.18%
	Total Expenditures	8,455,063	10,273,787	9,600,000	8,430,789	-	8,430,789	(1,169,211)	-12.18%
	Revenues Over (Under) Expenditures	(5,728)	(1,297,024)	900,000	(51,433)	-	(51,433)	(951,433)	-105.71%
	Beginning Fund Balance	9,292,340	9,286,612	10,199,484	7,989,588	-	7,989,588	(2,209,896)	-21.67%
	Ending Fund Balance	\$ 9,286,612	\$ 7,989,588	\$ 11,099,484	\$ 7,938,155	\$ -	\$ 7,938,155	\$ (3,161,329)	-28.48%



CAPITAL PROJECTS FUNDS

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

Construction Roofing Fund (CRF)

St. Tammany Parish School Board

				2024-2025	2024-2025	2024-2025			
		2022-2023	2023-2024	2024-2025	Actual	Estimated	Actual Result	Final Vs. Original	Change
		Actual	Actual	Original	Year-To-Date	Remaining	At Year End	Budgets	Budget
				Budget	As of August 31st	For Year	Final Budget	Difference	Vs. Actual
Revenue and Transfers In									
415000	Interest Income	\$ 90,175	\$ 154,081	\$ 155,000	\$ 129,882	\$ -	\$ 129,882	\$ (25,118)	-16.21%
452201	Transfer From General Fund	1,000,000	1,800,000	-	-	-	-	-	0.00%
	Total Revenue and Transfer In	1,090,175	1,954,081	155,000	129,882	-	129,882	(25,118)	-16.21%
Expenditures									
4600-545000	Building Improvements	771,051	1,011,906	2,981,250	1,087,234	-	1,087,234	(1,894,016)	-63.53%
4300-533400	Architect & Engineering Fees	74,720	48,477	331,250	83,767	-	83,767	(247,483)	-74.71%
	Total Expenditures	845,771	1,060,383	3,312,500	1,171,001	-	1,171,001	(2,141,499)	-64.65%
	Revenue Over (Under) Expenditures	244,404	893,698	(3,157,500)	(1,041,119)	-	(1,041,119)	2,116,381	-67.03%
	Beginning Fund Balance	2,684,159	2,928,563	3,522,644	3,822,261	-	3,822,261	299,617	8.51%
	Ending Fund Balance	\$ 2,928,563	\$ 3,822,261	\$ 365,144	\$ 2,781,142	\$ -	\$ 2,781,142	\$ 2,415,998	661.66%

2013 Bond Construction Fund (C32)
St. Tammany Parish School Board

				2024-2025	2024-2025	2024-2025			%
		2022-2023	2023-2024	2024-2025	Actual	Estimated	Actual Result	Final Vs. Original	Change
		Actual	Actual	Original	Year-To-Date	Remaining	At Year End	Budgets	Budget
				Budget	As of August 31st	For Year	Final Budget	Difference	Vs. Actual
Revenues and Other Financing Source									
415000	Interest Income	\$ 182,438	\$ 148,658	\$ 150,000	\$ 58,134	\$ -	\$ 58,134	\$ (91,866)	-158.02%
	Total Revenues	182,438	148,658	150,000	58,134	-	58,134	(91,866)	-158.02%
Expenditures									
4300-533400	Architect & Engineering Fees	114,690	90,171	20,000	-	-	-	(20,000)	-100.00%
4500-573000	Equipment	-	-	2,903,031	2,386,069	-	2,386,069	516,962	17.81%
4600-545000	Building Improvements	1,364,088	1,495,265	100,000	6,450	-	6,450	(93,550)	-93.55%
	Total Expenditures	1,478,778	1,585,436	3,023,031	2,392,519	-	2,392,519	403,412	13.34%
	Revenues Over (Under) Expenditures	(1,296,340)	(1,436,778)	(2,873,031)	(2,334,385)	-	(2,334,385)	538,646	-18.75%
	Beginning Fund Balance	5,720,714	4,424,374	2,873,031	2,987,596	-	2,987,596	114,565	3.99%
	Ending Fund Balance	\$ 4,424,374	\$ 2,987,596	\$ -	\$ 653,211	\$ -	\$ 653,211	\$ 653,211	100.00%

2023 Bond Construction Fund (C39)
St. Tammany Parish School Board

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2024-2025	Final Vs. Original	%
		Actual	Actual	Original	Actual	Estimated	Actual Result	Budgets	Change
				Budget	Year-To-Date	Remaining	At Year End	Difference	Budget
					As of August 31st	For Year	Final Budget		Vs. Actual
Revenues and Other Financing Source									
451100	Proceeds from Bond Sale	\$ 35,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
451300	Accrued Interest and Premium On Bonds Sold	3,143,110	-	-	-	-	-	-	0.00%
415000	Interest Income	41,896	1,119,476	400,000	650,384	-	650,384	250,384	62.60%
415320	Unrealized Gain (Loss) on Investments	-	655,669	-	486,852	-	486,852	486,852	100.00%
	Total Revenues	38,185,006	1,775,145	400,000	1,137,236	-	1,137,236	737,236	184.31%
Expenditures									
4300-533400	Architect & Engineering Fees	-	162,047	500,000	382,500	-	382,500	(117,500)	-23.50%
4500-573000	Equipment	-	131,153	1,200,000	629,919	-	629,919	(570,081)	-47.51%
4600-545000	Building Improvements	-	8,820,811	10,200,000	8,119,346	-	8,119,346	(2,080,654)	-20.40%
5100-533200	Debt Service- Legal Fees	93,283	1,376	-	-	-	-	-	0.00%
5100-534000	Debt Service - Purchased Technical Fees	49,528	45,872	-	-	-	-	-	0.00%
	Total Expenditures	142,811	9,161,259	11,900,000	9,131,765	-	9,131,765	(2,768,235)	-23.26%
	Revenues Over (Under) Expenditures	38,042,195	(7,386,114)	(11,500,000)	(7,994,529)	-	(7,994,529)	3,505,471	-30.48%
	Beginning Fund Balance	-	38,042,195	34,260,092	30,656,081	-	30,656,081	(3,604,011)	-10.52%
	Ending Fund Balance	\$ 38,042,195	\$ 30,656,081	\$ 22,760,092	\$ 22,661,552	\$ -	\$ 22,661,552	\$ (98,540)	-0.43%

2024 Limited Revenue Bonds Fund (C40)

		2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2024-2025		%
		Actual	Actual	Original	Actual	Estimated	Actual Result	Final Vs. Original	Change
	Revenues and Other Financing Source			Budget	Year-To-Date	Remaining	At Year End	Budgets	Budget
					As of August 31st	For Year	Final Budget	Difference	Vs. Actual
415000	Interest Income	\$ -	\$ 2,782	\$ 50,000	\$ 170,024	\$ -	\$ 170,024	\$ 120,024	70.59%
451100	Bond Proceeds	-	5,000,000	-	-	-	-	-	0.00%
	Total Revenues	-	5,002,782	50,000	170,024	-	170,024	120,024	70.59%
	Expenditures								
4500-573000	Equipment	-	-	5,010,507	300,000	-	300,000	(4,710,507)	-1570.17%
5100-533200	Legal Services	-	37,275	-	-	-	-	-	0.00%
5100-534000	Purchased Technical Services	-	5,000	-	-	-	-	-	0.00%
	Total Expenditures	-	42,275	5,010,507	300,000	-	300,000	(4,710,507)	-1570.17%
	Revenues Over (Under) Expenditures	-	4,960,507	(4,960,507)	(129,976)	-	(129,976)	4,830,531	-3716.48%
	Beginning Fund Balance	-	-	4,960,507	4,960,507	-	4,960,507	-	0.00%
	Ending Fund Balance	\$ -	\$ 4,960,507	\$ -	\$ 4,830,531	\$ -	\$ 4,830,531	\$ 4,830,531	100.00%

Parishwide Construction Fund (PWF)

St. Tammany Parish School Board

				2024-2025		2024-2025		2024-2025		%
		2022-2023	2023-2024	2024-2025	Actual	Estimated	Actual Result	Final Vs. Original	Change	
		Actual	Actual	Original	Year-To-Date	Remaining	At Year End	Budgets	Budget	
				Budget	As of August 31st	For Year	Final Budget	Difference	Vs. Actual	
Revenues and Transfers In										
415000	Interest Income	\$ 765,638	\$ 1,247,917	\$ 1,000,000	\$ 394,159	\$ -	\$ 394,159	\$ (605,841)	-60.58%	
419990	Miscellaneous Income - Brick Sales	410	255	300	255	-	255	45	15.00%	
419990	Miscellaneous Income -other	-	-	-	35,000	-	35,000	(35,000)	100.00%	
452201	Transfer from General Fund	6,000,000	3,000,000	3,000,000	3,474,288	-	3,474,288	(474,288)	-13.65%	
415320	Unrealized Gain (Loss) on Investments	21,990	207,795	150,000	226,671	-	226,671	76,671	33.82%	
453000	Sale of Real/Personal Property	-	-	-	1,632,000	-	1,632,000	1,632,000	100.00%	
Total Revenue and Transfers In		6,788,038	4,455,967	4,150,300	5,762,373	-	5,762,373	(1,038,413)	-25.02%	
Expenditures										
2640-543000	Repair & Upkeep of Equipment	39,426	39,556	50,000	-	-	-	(50,000)	-100.00%	
2640-544200	Rental of Equipment	136,718	-	-	-	-	-	-	0.00%	
4100-571000	Land Purchases	678,419	3,348,685	-	-	-	-	-	0.00%	
4300-533400	Architect & Engineering Fees	1,696,855	1,831,528	2,500,000	773,316	-	773,316	(1,726,684)	-223.28%	
4500-573000	Equipment	11,100	-	300,000	-	-	-	(300,000)	-100.00%	
4600-545000	Building/Site Improvements	10,436,896	15,074,118	15,000,000	13,739,704	-	13,739,704	(1,260,296)	-9.17%	
Total Expenditures		12,999,414	20,293,887	17,850,000	14,513,020	-	14,513,020	(3,336,980)	-18.69%	
Revenue Over (Under) Expenditures		(6,211,376)	(15,837,920)	(13,699,700)	(8,750,647)	-	(8,750,647)	4,949,053	-36.13%	
Beginning Fund Balance		42,378,137	36,166,761	21,707,823	20,328,841	-	20,328,841	(1,378,982)	-6.35%	
Ending Fund Balance		\$ 36,166,761	\$ 20,328,841	\$ 8,008,123	\$ 11,578,194	\$ -	\$ 11,578,194	\$ 3,570,071	44.58%	



DEBT SERVICE FUNDS

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

Debt Service Sinking Fund (SFF)

St. Tammany Parish School Board

				2024-2025	2024-2025	2024-2025	2024-2025		
		2022-2023	2023-2024	2024-2025	Actual	Estimated	Actual Result	Final Vs. Original	%
		Actual	Actual	Original	Year-To-Date	Remaining	At Year End	Budgets	Change
				Budget	As of August 31st	Budget	Final Budget	Difference	Budget
									Vs. Actual
Revenue And Other Financing Sources									
411130	Taxes (13.9 Mills)	\$ 34,367,321	\$ 35,766,184	\$ 38,750,000	\$ 42,053,212	\$ -	\$ 42,053,212	\$ 3,303,212	8.52%
411160	Taxes Penalties and Interest	57,642	67,970	68,000	84,440	-	84,440	16,440	24.18%
415000	Interest Income	813,869	858,564	860,000	722,839	-	722,839	(137,161)	-15.95%
415310	Realized Gain (Loss) on Investments	3,152	-	-	-	-	-	-	0.00%
415320	Unrealized Gain (Loss) on Investments	130,188	291,209	292,000	234,074	-	234,074	(57,926)	-19.84%
	Total Revenue And Other Financing Sources	35,372,172	36,983,927	39,970,000	43,094,565	-	43,094,565	3,124,565	7.82%
Expenditures And Other Financing Uses									
	General Administration								
2315-531300	Pension Fund Contributions	1,399,750	1,134,157	1,425,000	1,336,818	-	1,336,818	(88,182)	-6.19%
2315-573000	Equipment For Assessor's Office	52,100	37,336	38,000	41,060	-	41,060	3,060	8.05%
	Total General Administration	1,451,850	1,171,493	1,463,000	1,377,878	-	1,377,878	(85,122)	-5.82%
Debt Service and Other Financing Uses									
5100-583100	Redemption of Principal	25,505,000	25,900,000	26,515,000	26,515,000	-	26,515,000	-	0.00%
5100-583200	Interest Expense	10,203,855	12,130,119	11,531,707	11,480,545	-	11,480,545	(51,162)	-0.44%
5100-534000	Paying Agent Expenses	9,400	9,600	10,000	9,200	-	9,200	(800)	-8.00%
	Total Debt Service	35,718,255	38,039,719	38,056,707	38,004,745	-	38,004,745	(51,962)	-0.14%
	Total Expenditures	37,170,105	39,211,212	39,519,707	39,382,623	-	39,382,623	(137,084)	-0.35%
	Revenue Over (Under) Expenditures	(1,797,933)	(2,227,285)	450,293	3,711,942	-	3,711,942	3,261,649	724.34%
	Beginning Fund Balance	30,118,696	28,320,763	26,057,324	26,093,478	-	26,093,478	36,154	0.14%
	Ending Fund Balance	\$ 28,320,763	\$ 26,093,478	\$ 26,507,617	\$ 29,805,420	\$ -	\$ 29,805,420	\$ 3,297,803	12.44%

Limited Tax Revenue Bonds Sinking Fund (LSF)

St. Tammany Parish School Board

					2024-2025	2024-2025	2024-2025	%	
					2024-2025	Actual	Estimated	Actual Result	Final Vs. Original
					Original	Year-To-Date	Remaining	At Year End	Budgets
					Budget	As of June 30th	Budget	Final Budget	Difference
									Change
					2022-2023	2023-2024			Budget
					Actual	Actual			Vs. Actual
Revenue And Other Financing Sources									
415000	Interest Income	\$ 46	\$ 1,874	\$ 2,000	\$ 17,166	\$ -	\$ 17,166	\$ 15,166	758.30%
452201	Transfer from General Fund	190,183	191,594	160,000	1,343,442	-	1,343,442	1,183,442	739.65%
	Total Revenue And Other Financing Sources	190,229	193,468	162,000	1,360,608	-	1,360,608	1,198,608	739.88%
Expenditures And Other Financing Uses									
Debt Service									
5100-583100	Redemption of Principal	160,000	163,000	166,000	166,000	-	166,000	-	0.00%
5100-583200	Interest Expense	28,743	25,594	173,810	173,810	-	173,810	-	0.00%
	Total Expenditures	188,743	188,594	339,810	339,810	-	339,810	-	0.00%
	Revenue Over (Under) Expenditures	1,486	4,874	(177,810)	1,020,798	-	1,020,798	1,198,608	-674.09%
	Beginning Fund Balance	175,236	176,722	181,596	181,596	-	181,596	-	0.00%
	Ending Fund Balance	\$ 176,722	\$ 181,596	\$ 3,786	\$ 1,202,394	\$ -	\$ 1,202,394	\$ 1,198,608	31658.95%