

St. Charles Parish Public Schools

*You and I...
We are*



Revised Budget Report 2025-2026

Every *Student* Matters, Every *Moment* Counts.

ST. CHARLES PARISH SCHOOL BOARD

REVISED FY26 BUDGET

03/25/26

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You and I...
We are



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March 25, 2026

TO: Members of the St. Charles Parish School Board

FROM: Dr. Ken Oertling, Superintendent

RE: Transmittal of FY 2026 Revised Budget

The FY 2026 Interim Budget was adopted by the St. Charles Parish School Board on July 16, 2025 for the General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds and Lunch Fund. Decisions are always made in the best interest of our students and District, and throughout the 2025-2026 fiscal year, circumstances arose that had not been included in the Interim Budget, making it advisable to prepare this Revised Budget for the Board's consideration.

GENERAL FUND

Revenues – For the preparation of the FY 2026 Revised Budget, General Fund revenues were decreased by a total of \$4,293,000. This includes a decrease in ad valorem tax revenue of (\$3,941,000), no change in sales tax revenue, an increase in state revenue of \$515,000, and a decrease in various other local and federal revenues of (\$868,000).

General Fund Expenditures and Transfers to Other Funds – For the preparation of the FY 2026 Revised Budget, General Fund expenditures and transfers to other funds were increased by a total of \$18,157,000. This was driven primarily by two factors, increases in personnel costs from a district-wide pay increase, including the addition of new positions to better support schools and students (totaling approximately \$4,600,000), and a significant increase in transfers to other funds. Total transfers to other funds increased by \$13,600,000, which was increased by \$13,200,000 for construction projects, and \$400,000 for additional lunch fund costs.

SCHOOL BOARD MEMBERS

SUPERINTENDENT

Ellis A. Alexander
DISTRICT 1

Scott Cody
DISTRICT 3

John L. Smith
DISTRICT 5

Art Aucoin
DISTRICT 7

Ken Oertling, Ed.D.

Ray Gregson
DISTRICT 2

Karen L. Boudreaux
DISTRICT 4

Becky D. Weber
DISTRICT 6

Alex L. Suffrin
DISTRICT 8

Construction projects that the District continued during the year included the Central Office renovation and expansion project and the two Triple A Alumni Centers at Destrehan High School and Hahnville High School, which are now nearing completion. Additional projects already awarded and in the early stages also include Elementary and Middle School Auxiliary Gym projects, totaling approximately \$20 million, although the total cost of these projects will likely not be included in the current year. These projects were approved by the School Board with the understanding that they would be funded either directly or indirectly by the General Fund.

GENERAL FUND SURPLUS AND FUND BALANCE

In the FY 2026 Revised Budget, the General Fund shows a deficit of (\$47,635,150) for the year and an ending fund balance of \$25,513,467.

OTHER FUNDS

The FY 2026 Revised Budget shows an overall decrease in the revenues for the Special Revenue, Debt Service, Capital Projects and Lunch Funds of \$1,297,000. This was primarily due to higher revenues in the IDEA and ESSA Special Revenue Funds of \$1,632,000, and the Lunch Fund of \$249,000, but offset by a decrease in the Debt Service Funds of (\$3,178,000).

The FY 2026 Revised Budget for these funds shows an overall increase in expenditures of \$16,189,000. This was primarily due to higher expenditures in the IDEA and ESSA Special Revenue Funds of \$1,632,000 lower than budgeted expenditures of (\$303,000) in the Lunch Fund, an increase in construction expenditures of \$15,815,000 in the Capital Projects Funds, and a decrease of (\$955,000) in the Debt Service Funds.

Budget Summary

**ST. CHARLES PARISH SCHOOL BOARD
REVISED FY 26 BUDGET SUMMARY**

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>
REVENUES			
Local Sources			
Ad Valorem	\$ 95,000,000	\$ -	\$ 10,500,000
Sales Tax	78,000,000	-	249,975
Earnings on Investments	3,688,400	-	10,000
Lafon Performing Arts Center	370,700	-	-
Tuition	785,000	-	-
Food Services	-	-	-
Insurance Recoveries	-	-	-
Donations	-	100,000	-
Other Revenue	430,800	-	-
State and Federal Sources			
State Equalization	31,807,492	-	-
Revenue Sharing	265,000	-	-
Other State Support	4,081,320	1,000,000	-
Federal Grants	159,000	9,032,160	-
TOTAL REVENUES	<u>214,587,712</u>	<u>10,132,160</u>	<u>10,759,975</u>
EXPENDITURES			
Instructional:			
Regular Programs	79,068,425	781,900	-
Special Programs	31,774,533	6,978,900	-
Other Instructional Programs	31,718,794	-	-
Career & Technical Vocational Programs	1,719,851	-	-
Support Services:			
Pupil Support	13,436,793	907,600	-
Instructional Staff	12,337,544	1,212,923	-
General Administration	3,524,495	151,100	-
School Administration	14,043,000	53,000	-
Business Services	3,367,810	39,500	-
Operations & Maintenance	22,178,367	2,437	-
Pupil Transportation	17,124,850	2,800	-
Central Services	4,543,550	-	-
Food Services	40,650	-	-
Community Services	44,200	-	-
Facilities-Acq., Const.	-	-	-
Debt Service	-	-	9,851,033
TOTAL EXPENDITURES	<u>234,922,862</u>	<u>10,130,160</u>	<u>9,851,033</u>
Operating Transfers In	-	-	-
Operating Transfers Out	<u>(27,300,000)</u>	<u>-</u>	<u>-</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(47,635,150)	2,000	908,942
FUND BALANCE, Beginning of Year	<u>73,148,617</u>	<u>(4,725,096)</u>	<u>13,488,793</u>
FUND BALANCE, End of Year	<u>\$ 25,513,467</u>	<u>\$ (4,723,096)</u>	<u>\$ 14,397,735</u>

3/25/26

<u>CAPITAL PROJECTS FUNDS</u>	<u>LUNCH FUND</u>	<u>TOTAL ALL FUNDS</u>
\$ 10,649,600	\$ -	\$ 116,149,600
-	-	78,249,975
2,000	500	3,700,900
-	-	370,700
-	-	785,000
-	250,188	250,188
-	-	-
-	-	100,000
-	-	430,800
-	-	31,807,492
-	-	265,000
-	-	5,081,320
-	7,013,448	16,204,608
<u>10,651,600</u>	<u>7,264,136</u>	<u>253,395,583</u>
-	-	\$ 79,850,325
-	-	38,753,433
-	-	31,718,794
-	-	1,719,851
-	-	14,344,393
-	-	13,550,467
-	-	3,675,595
-	-	14,096,000
-	-	3,407,310
-	-	22,180,804
-	-	17,127,650
-	-	4,543,550
-	9,315,179	9,355,829
-	-	44,200
40,436,700	-	40,436,700
-	-	9,851,033
<u>40,436,700</u>	<u>9,315,179</u>	<u>304,655,934</u>
25,200,000	2,100,000	27,300,000
-	-	(27,300,000)
(4,585,100)	48,957	(51,260,351)
2,340,817	938,304	85,191,435
<u>\$ (2,244,283)</u>	<u>\$ 987,261</u>	<u>\$ 33,931,084</u>

General Fund

GENERAL FUND

General Fund is the principal operating fund of the School Board and is used to account for financial resources and expenditures not accounted for in any other fund.

ST. CHARLES PARISH SCHOOL BOARD
REVISED FY 26 GENERAL FUND BUDGET
SUMMARY

3/25/26

	FY 26 REVISED BUDGET	FY 26 INTERIM BUDGET	DIFFERENCE
REVENUES			
I. Local Sources	\$ 178,274,900	\$ 182,204,600	\$ (3,929,700)
II. State Sources	36,153,812	35,638,800	515,012
III. Federal Sources	159,000	1,037,600	(878,600)
TOTAL REVENUES	214,587,712	218,881,000	(4,293,288)
EXPENDITURES			
I. Instructional (Including Pupil & Staff Support)	170,055,940	163,758,500	(6,297,440)
II. Support (Less Pupil & Staff)	64,782,072	66,531,600	1,749,528
III. Food Services Programs	40,650	31,500	(9,150)
IV. Community Services	44,200	44,200	-
TOTAL EXPENDITURES	234,922,862	230,365,800	(4,557,062)
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(20,335,150)	(11,484,800)	(8,850,350)
OTHER FINANCING SOURCES (Uses)			
Operating Transfers In	-	-	-
Operating Transfers Out	(27,300,000)	(13,700,000)	(13,600,000)
TOTAL OTHER FINANCING SOURCES (Uses)	(27,300,000)	(13,700,000)	(13,600,000)
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (Uses)	(47,635,150)	(25,184,800)	(22,450,350)
FUND BALANCE AT BEGINNING OF YEAR	73,148,617	73,148,617	-
FUND BALANCE AT END OF YEAR	\$ 25,513,467	\$ 47,963,817	\$ (22,450,350)

ST. CHARLES PARISH SCHOOL BOARD
REVISED FY 26 GENERAL FUND BUDGET

DETAILED SUMMARY

3/25/26

	FY 26 REVISED BUDGET	FY 26 INTERIM BUDGET	DIFFERENCE
REVENUES			
I. Local Sources	\$ 178,274,900	\$ 182,204,600	\$ (3,929,700)
II. State Sources	36,153,812	35,638,800	515,012
III. Federal Sources	159,000	1,037,600	(878,600)
TOTAL REVENUES	214,587,712	218,881,000	(4,293,288)
EXPENDITURES			
I. INSTRUCTIONAL			
A. Regular	79,068,425	80,672,300	1,603,875
B. Special	31,774,533	28,733,100	(3,041,433)
C. Other Instructional Programs	31,718,794	28,713,000	(3,005,794)
D. Career and Technical Vocational Programs	1,719,851	1,728,800	8,949
II. SUPPORT SERVICES			
A. Pupil Support Programs	13,436,793	13,424,200	(12,593)
B. Staff Support Programs	12,337,544	10,487,100	(1,850,444)
C. General Administration	3,524,495	3,340,400	(184,095)
D. School Administration	14,043,000	18,352,500	4,309,500
E. Business Administration	3,367,810	3,367,000	(810)
F. Operation and Maintenance	22,178,367	20,438,100	(1,740,267)
G. Student Transportation	17,124,850	16,929,200	(195,650)
H. Central Activities	4,543,550	4,104,400	(439,150)
III. FOOD SERVICES	40,650	31,500	(9,150)
IV. COMMUNITY SERVICES	44,200	44,200	-
TOTAL EXPENDITURES	234,922,862	230,365,800	(4,557,062)
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(20,335,150)	(11,484,800)	(8,850,350)
OTHER FINANCING SOURCES (Uses)			
Operating Transfers In	-	-	-
Operating Transfers Out	(27,300,000)	(13,700,000)	(13,600,000)
TOTAL OTHER FINANCING SOURCES (Uses)	(27,300,000)	(13,700,000)	(13,600,000)
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (Uses)	\$ (47,635,150)	\$ (25,184,800)	\$ (22,450,350)

ST. CHARLES PARISH SCHOOL BOARD
REVISED FY 26 GENERAL FUND BUDGET

	3/25/26		
REVENUES	FY 26 REVISED BUDGET	FY 26 INTERIM BUDGET	DIFFERENCE
I. REVENUES FROM LOCAL SOURCES			
1. Property Taxes			
a. Constitutional Tax	\$ 10,000,000	\$ 10,000,000	\$ -
b. Special Maintenance & Operation Tax	85,000,000	88,940,600	(3,940,600)
2. Sales Tax	78,000,000	78,000,000	-
3. Rodney R. Lafon Performing Arts Center			
a. Admission Fees	303,400	303,400	-
b. Corporate Sponsorships	51,000	51,000	-
c. Facility Rental	5,000	5,000	-
d. Concession Sales	11,300	11,300	-
4. Tuition & Fees			
a. Non-Residents Tuition		-	-
b. Before and After School Tuition	785,000	785,000	-
5. Interest on Investments	3,688,400	3,688,400	-
6. Rental of Facilities	12,900	12,900	-
7. Sales of Surplus Property	-	-	-
8. Other	417,900	407,000	10,900
TOTAL REVENUES FROM LOCAL SOURCES	178,274,900	182,204,600	(3,929,700)
II. REVENUES FROM STATE SOURCES			
1. Minimum Foundation Program (MFP)	31,807,492	31,838,800	(31,308)
2. Revenue Sharing Base	265,000	175,600	89,400
4. Other State Revenues	4,081,320	3,624,400	456,920
TOTAL REVENUE FROM STATE SOURCES	36,153,812	35,638,800	515,012
III. REVENUE FROM FEDERAL SOURCES	159,000	1,037,600	(878,600)
TOTAL REVENUE	\$ 214,587,712	\$ 218,881,000	\$ (4,293,288)

Classification of Expenditures

Purchased Professional and Technical Services – Services provided by persons or firm with specialized skill

Administrative skills – Assessor fees, sales tax collection fees, election fees, management consultants

Educational Services – supporting instructional program and its administration, testing services, counseling and guidance services, professional development speakers

Other – occupational/physical therapist services, legal services, Audit/accounting services, architect/engineer services, medical services

Purchased Property Services – Services to operate, repair, maintain and rent property owned

Utility Services – water, sewerage, etc.

Cleaning Service – disposal fees, contract custodial service, lawn care

Repairs and Maintenance – upkeep of buildings and equipment

Construction Services – renovating and remodeling

Other Purchased Services – payments for services rendered

Insurance (other than employee benefits) including property, liability fidelity

Communication – phone, internet, postage

Advertisement and public notices

Printing and binding

Travel

**ST. CHARLES PARISH SCHOOL BOARD
REVISED FY 26 GENERAL FUND BUDGET**

SUMMARY EXPENDITURES BY FUNCTION

3/25/26

	FY 26 REVISED BUDGET	FY 26 INTERIM BUDGET	DIFFERENCE
Instruction:			
1. Regular Programs			
a. Salaries	\$ 45,658,419	\$ 44,679,000	\$ (979,419)
b. Employee Benefits	23,291,006	22,842,500	(448,506)
c. Professional and Technical Services	2,718,100	2,622,800	(95,300)
d. Other Purchased Services	24,100	2,100	(22,000)
e. Material and Supplies	3,094,100	3,353,500	259,400
f. Equipment	4,060,700	7,042,700	2,982,000
g. Other Expenditures	222,000	129,700	(92,300)
Sub-total	79,068,425	80,672,300	1,603,875
2. Special Education Programs			
a. Salaries	21,221,754	19,218,700	(2,003,054)
b. Employee Benefits	10,409,629	9,422,200	(987,429)
c. Professional and Technical Services	75,000	14,000	(61,000)
d. Other Purchased Services	15,300	22,600	7,300
e. Material and Supplies	41,350	40,800	(550)
f. Other Expenditures	11,500	14,800	3,300
Sub-total	31,774,533	28,733,100	(3,041,433)
3. Other Instructional Programs			
a. Salaries	20,132,689	18,823,000	(1,309,689)
b. Employee Benefits	5,768,505	5,536,500	(232,005)
c. Professional and Technical Services	2,326,800	1,048,600	(1,278,200)
d. Other Purchased Services	239,600	235,400	(4,200)
e. Material and Supplies	485,500	488,500	3,000
f. Equipment	461,700	336,700	(125,000)
g. Other Expenditures	2,304,000	2,244,300	(59,700)
Sub-total	31,718,794	28,713,000	(3,005,794)
4. Career and Technical Education Programs			
a. Salaries	1,094,851	1,053,800	(41,051)
b. Employee Benefits	393,800	467,200	73,400
c. Other Purchased Services	6,400	7,400	1,000
d. Material and Supplies	157,700	171,900	14,200
e. Equipment	10,000	3,500	(6,500)
f. Other Expenditures	57,100	25,000	(32,100)
Sub-total	1,719,851	1,728,800	8,949

**ST. CHARLES PARISH SCHOOL BOARD
REVISED FY 26 GENERAL FUND BUDGET**

SUMMARY EXPENDITURES BY FUNCTION

3/25/26

	FY 26 REVISED BUDGET	FY 26 INTERIM BUDGET	DIFFERENCE
5. Pupil Support Services			
a. Salaries	\$ 8,781,793	\$ 8,394,100	\$ (387,693)
b. Employee Benefits	3,814,900	3,814,900	-
c. Professional and Technical Services	74,500	73,000	(1,500)
d. Other Purchased Services	52,700	65,300	12,600
e. Material and Supplies	250,700	269,100	18,400
f. Other Expenditures	462,200	807,800	345,600
Sub-total	13,436,793	13,424,200	(12,593)
6. Instructional Staff Support			
a. Salaries	8,181,282	6,149,400	(2,031,882)
b. Employee Benefits	2,961,700	2,961,700	-
c. Professional and Technical Services	216,000	83,700	(132,300)
d. Other Purchased Services	117,968	173,500	55,532
e. Material and Supplies	215,100	275,000	59,900
f. Equipment	645,494	843,800	198,306
Sub-total	12,337,544	10,487,100	(1,850,444)
7. General Administration			
a. Salaries	1,304,145	1,313,200	9,055
b. Employee Benefits	697,500	697,500	-
c. Professional and Technical Services	828,800	843,000	14,200
d. Other Purchased Services	212,650	254,700	42,050
e. Material and Supplies	285,000	40,600	(244,400)
f. Equipment	40,000	60,000	20,000
g. Other Expenditures	156,400	131,400	(25,000)
Sub-total	3,524,495	3,340,400	(184,095)
8. School Administration			
a. Salaries	8,728,400	13,119,100	4,390,700
b. Employee Benefits	4,168,800	4,168,800	-
c. Professional and Technical Services	1,400	1,400	-
d. Other Purchased Services	669,600	669,600	-
e. Material and Supplies	13,700	13,700	-
f. Equipment	272,100	272,100	-
g. Other Expenditures	189,000	107,800	(81,200)
Sub-total	14,043,000	18,352,500	4,309,500

**ST. CHARLES PARISH SCHOOL BOARD
REVISED FY 26 GENERAL FUND BUDGET**

SUMMARY EXPENDITURES BY FUNCTION

3/25/26

	FY 26 REVISED BUDGET	FY 26 INTERIM BUDGET	DIFFERENCE
9. Business Services			
a. Salaries	\$ 1,791,200	\$ 1,791,200	\$ -
b. Employee Benefits	985,000	985,000	-
c. Professional and Technical Services	332,800	329,400	(3,400)
d. Other Purchased Services	122,910	137,600	14,690
e. Material and Supplies	75,700	96,400	20,700
f. Equipment	21,000	900	(20,100)
g. Other Expenditures	39,200	26,500	(12,700)
Sub-total	3,367,810	3,367,000	(810)
10. Operations and Maintenance of Plant Services			
a. Salaries	4,046,400	4,046,400	-
b. Employee Benefits	2,151,000	2,151,000	-
c. Professional and Technical Services	820,467	840,900	20,433
d. Other Purchased Services	2,345,300	2,340,400	(4,900)
e. Purchased Property Services	4,944,900	4,959,700	14,800
f. Material and Supplies	4,541,400	4,914,100	372,700
g. Building & Equipment	3,279,000	1,175,000	(2,104,000)
h. Other Expenditures	49,900	10,600	(39,300)
Sub-total	22,178,367	20,438,100	(1,740,267)
11. Student Transportation Services			
a. Salaries	7,205,850	7,133,300	(72,550)
b. Employee Benefits	4,058,000	4,058,000	-
c. Professional and Technical Services	20,000	115,000	95,000
d. Other Purchased Services	1,085,000	934,600	(150,400)
e. Purchased Property Services	9,000	10,000	1,000
f. Material and Supplies	1,858,800	2,035,800	177,000
g. Equipment	1,958,000	1,777,500	(180,500)
h. Other Expenditures	930,200	865,000	(65,200)
Sub-total	17,124,850	16,929,200	(195,650)
12. Central Services			
a. Salaries	2,476,200	2,321,700	(154,500)
b. Employee Benefits	1,072,400	1,072,400	-
c. Professional and Technical Services	217,100	182,800	(34,300)
d. Other Purchased Services	349,300	332,000	(17,300)
e. Material and Supplies	25,800	40,700	14,900
f. Other Expenditures	402,750	154,800	(247,950)
Sub-total	4,543,550	4,104,400	(439,150)

**ST. CHARLES PARISH SCHOOL BOARD
REVISED FY 26 GENERAL FUND BUDGET**

SUMMARY EXPENDITURES BY FUNCTION

3/25/26

	FY 26 REVISED BUDGET	FY 26 INTERIM BUDGET	DIFFERENCE
13. Food Services			
a. Material and Supplies	\$ 40,650	\$ 31,500	\$ (9,150)
Sub-total	40,650	31,500	(9,150)
14. Community Services			
a. Professional and Technical Services	44,200	44,200	-
Sub-total	44,200	44,200	-
TOTAL ALL EXPENDITURES	234,922,862	230,365,800	(4,557,062)
Transfers in	-	-	-
Transfers out (Construction and Lunch Funds)	(27,300,000)	(13,700,000)	(13,600,000)
TOTAL OPERATING TRANSERS	(27,300,000)	(13,700,000)	(13,600,000)
EXCESS REVENUES OVER EXPENDITURES	\$ (47,635,150)	\$ (25,184,800)	\$ (22,450,350)

Special Revenue Funds

SPECIAL REVENUE FUNDS

Every Student Succeeds Act (ESSA) is a program for economically and educationally disadvantaged children which is federally financed, state administered and locally operated by the School Board. The activities supplement, rather than replace state and locally mandated activities.

Head Start Fund is a federal grant for economically and educationally disadvantaged children three and four year old children.

Individuals with Disabilities Education Act (IDEA) accounts for Federal portion of the special education expenditures.

Other State and Federal Grants accounts for the federal and state and corporate grants appropriated for the education of children of St. Charles Parish evaluated to have special needs in addition to the regular instructional programs.

Hurricane Recovery accounts for funds spent and reimbursed to repair facilities and replace contents after Hurricanes Ida and Francine.

**ST. CHARLES PARISH SCHOOL BOARD
REVISED FY 26 SPECIAL REVENUE BUDGET**

SUMMARY

3/25/26

	FY 26 REVISED BUDGET	FY 26 INTERIM BUDGET	DIFFERENCE
<u>REVENUES</u>			
Local sources:			
Insurance recoveries	\$ -	\$ -	\$ -
Corporate grants	100,000	100,000	-
State sources:			
Restricted grants-in-aid:			
Direct	1,000,000	1,000,000	-
Federal sources:			
Restricted grants-in-aid:			
Direct	2,100,000	2,100,000	-
Subgrants	6,932,160	5,300,000	1,632,160
Total revenues	10,132,160	8,500,000	1,632,160
<u>EXPENDITURES</u>			
Instruction:			
Regular programs	781,900	614,000	(167,900)
Special programs	6,978,900	5,852,200	(1,126,700)
Support services:			
Pupil support	907,600	777,400	(130,200)
Instructional staff support	1,212,923	1,028,800	(184,123)
General administration	151,100	128,300	(22,800)
School administration	53,000	53,000	-
Business services	39,500	39,500	-
Operation & maintenance	2,437	2,000	(437)
Student transportation	2,800	2,800	-
Food services	-	-	-
Total expenditures	10,130,160	8,498,000	(1,632,160)
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	2,000	2,000	-
FUND BALANCES AT BEGINNING OF YEAR	(4,725,096)	(4,725,096)	-
FUND BALANCES AT END OF YEAR	\$ (4,723,096)	\$ (4,723,096)	\$ -

**ST. CHARLES PARISH SCHOOL BOARD
REVISED FY 26 SPECIAL REVENUE BUDGET**

ESSA

3/25/26

	FY 26 REVISED BUDGET	FY 26 INTERIM BUDGET	DIFFERENCE
<u>REVENUES</u>			
Federal sources:			
Restricted grants-in-aid:			
Subgrants	\$ 3,180,637	\$ 2,700,000	\$ 480,637
Total revenues	3,180,637	2,700,000	480,637
<u>EXPENDITURES</u>			
Instruction:			
Regular programs	363,300	308,400	(54,900)
Special programs	1,391,200	1,181,000	(210,200)
Support services:			
Pupil Support	539,500	458,000	(81,500)
Instructional staff support	733,100	622,300	(110,800)
General administration	151,100	128,300	(22,800)
Operation & Maintenance	2,437	2,000	(437)
Total expenditures	3,180,637	2,700,000	(480,637)
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	-	-	-
FUND BALANCES AT BEGINNING OF YEAR	-	-	-
FUND BALANCES AT END OF YEAR	\$ -	\$ -	\$ -

**ST. CHARLES PARISH SCHOOL BOARD
REVISED FY 26 SPECIAL REVENUE BUDGET**

HEAD START

3/25/26

	FY 26 REVISED BUDGET	FY 26 INTERIM BUDGET	DIFFERENCE
<u>REVENUES</u>			
Federal sources:			
Restricted grants-in-aid:			
Direct	\$ 2,100,000	\$ 2,100,000	\$ -
Total revenues	<u>2,100,000</u>	<u>2,100,000</u>	<u>-</u>
<u>EXPENDITURES</u>			
Instruction:			
Special programs	1,668,700	1,668,700	-
Support services:			
Pupil Support	215,500	215,500	-
Instructional staff support	120,900	120,900	-
School administration	52,600	52,600	-
Business Services	39,500	39,500	-
Operation & maintenance	-	-	-
Student transportation services	2,800	2,800	-
Total expenditures	<u>2,100,000</u>	<u>2,100,000</u>	<u>-</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	-	-	-
FUND BALANCES AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**ST. CHARLES PARISH SCHOOL BOARD
REVISED FY 26 SPECIAL REVENUE BUDGET**

IDEA

3/25/26

	<u>FY 26 REVISED BUDGET</u>	<u>FY 26 INTERIM BUDGET</u>	<u>DIFFERENCE</u>
<u>REVENUES</u>			
Federal sources:			
Restricted grants-in-aid:			
Subgrants	\$ 3,551,523	\$ 2,400,000	\$ 1,151,523
Total revenues	<u>3,551,523</u>	<u>2,400,000</u>	<u>1,151,523</u>
<u>EXPENDITURES</u>			
Instruction:			
Regular programs	348,600	235,600	(113,000)
Special programs	2,826,600	1,910,100	(916,500)
Support services:			
Pupil support	150,100	101,400	(48,700)
Instructional staff support	<u>226,223</u>	<u>152,900</u>	<u>(73,323)</u>
Total expenditures	<u>3,551,523</u>	<u>2,400,000</u>	<u>(1,151,523)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	-	-	-
FUND BALANCES AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**ST. CHARLES PARISH SCHOOL BOARD
REVISED FY 26 SPECIAL REVENUE BUDGET**

STATE, FEDERAL AND CORPORATE GRANTS

3/25/26

	<u>FY 26 REVISED BUDGET</u>	<u>FY 26 INTERIM BUDGET</u>	<u>DIFFERENCE</u>
<u>REVENUES</u>			
Local sources:			
Corporate grants	\$ 100,000	\$ 100,000	\$ -
State sources:			
Restricted grants-in-aid:			
Direct	1,000,000	1,000,000	-
Federal sources:			
Restricted grants-in-aid:			
Subgrants	200,000	200,000	-
Total revenues	<u>1,300,000</u>	<u>1,300,000</u>	<u>-</u>
<u>EXPENDITURES</u>			
Instruction:			
Regular Instruction	70,000	70,000	-
Special programs	1,092,400	1,092,400	-
Support services:			
Pupil support	2,500	2,500	-
Instructional staff support	132,700	132,700	-
School administration	400	400	-
Total expenditures	<u>1,298,000</u>	<u>1,298,000</u>	<u>-</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	2,000	1,200	-
FUND BALANCES AT BEGINNING OF YEAR	<u>823,945</u>	<u>823,945</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ 825,945</u>	<u>\$ 825,145</u>	<u>\$ -</u>

**ST. CHARLES PARISH SCHOOL BOARD
REVISED FY 26 SPECIAL REVENUE BUDGET**

HURRICANE RECOVERY

3/25/26

	FY 26 REVISED BUDGET	FY 26 INTERIM BUDGET	DIFFERENCE
	<hr/>	<hr/>	<hr/>
<u>REVENUES</u>			
Local sources:			
Insurance recoveries	\$ -	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
Total revenues	-	-	-
	<hr/>	<hr/>	<hr/>
<u>EXPENDITURES</u>			
Support services:			
Capital outlay	-	-	-
	<hr/>	<hr/>	<hr/>
Total expenditures	-	-	-
	<hr/>	<hr/>	<hr/>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	-	-	-
FUND BALANCES AT BEGINNING OF YEAR	(5,549,041)	(5,549,041)	-
	<hr/>	<hr/>	<hr/>
FUND BALANCES AT END OF YEAR	\$ (5,549,041)	\$ (5,549,041)	\$ -
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Debt Service Funds

DEBT SERVICE FUNDS

Sinking Fund No. 1 is funded through a 4.00 mill ad valorem tax millage that is used to pay off the general obligation bonds.

Sinking Fund No. 3 is funded by first priority use on sales tax revenue limited to the annual amount required for scheduled repayment. \$15 million 2019 Sales Tax Bonds were issued in August 2019.

**ST. CHARLES PARISH SCHOOL BOARD
REVISED FY 26 DEBT SERVICES BUDGET**

SUMMARY

3/25/26

	FY 26 REVISED BUDGET	FY 26 INTERIM BUDGET	DIFFERENCE
<u>REVENUES</u>			
Local sources:			
Ad valorem	\$ 10,500,000	\$ 12,825,600	\$ (2,325,600)
Sales tax	249,975	1,109,925	(859,950)
Interest income	10,000	2,300	7,700
Other revenue	50,000	50,000	-
Total revenues	10,809,975	13,987,825	(3,177,850)
<u>EXPENDITURES</u>			
Debt service:			
Bond interest	2,761,411	3,026,061	264,650
Bond principal	6,745,000	7,340,000	595,000
Bank service charge	4,200	4,500	300
Pension fund	340,422	435,000	94,578
Total expenditures	9,851,033	10,805,561	954,528
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	958,942	3,182,264	(2,223,322)
OTHER FINANCING USES			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	958,942	3,182,264	(2,223,322)
FUND BALANCES AT BEGINNING OF YEAR	13,488,793	13,488,793	-
FUND BALANCES AT END OF YEAR	\$ 14,447,735	\$ 16,671,057	\$ (2,223,322)

**ST. CHARLES PARISH SCHOOL BOARD
REVISED FY 26 DEBT SERVICES BUDGET**

SINKING FUND #1

3/25/26

	FY 26 REVISED BUDGET	FY 26 INTERIM BUDGET	DIFFERENCE
<u>REVENUES</u>			
Local sources:			
Ad valorem	\$ 10,500,000	\$ 12,825,600	\$ (2,325,600)
Interest revenue	10,000	2,300	7,700
Other revenue	50,000	50,000	-
Total revenues	10,560,000	12,877,900	(2,317,900)
<u>EXPENDITURES</u>			
Debt service:			
Bond interest	2,511,636	2,511,636	-
Bond principal	6,745,000	6,745,000	-
Agent fees	4,000	4,000	-
Pension fund	340,422	435,000	94,578
Total expenditures	9,601,058	9,695,636	94,578
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	958,942	3,182,264	(2,223,322)
OTHER FINANCING SOURCES			
Operating transfers in	-	-	-
Total other financing sources	-	-	-
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	958,942	3,182,264	2,223,322
FUND BALANCES AT BEGINNING OF YEAR	13,488,793	13,488,793	-
FUND BALANCES AT END OF YEAR	\$ 14,447,735	\$ 16,671,057	\$ (2,223,322)

**ST. CHARLES PARISH SCHOOL BOARD
REVISED FY 26 DEBT SERVICES BUDGET**

SINKING FUND #3

3/25/26

	FY 26 REVISED BUDGET	FY 26 INTERIM BUDGET	DIFFERENCE
<u>REVENUES</u>			
Local sources:			
Sales tax	\$ 249,975	\$ 1,109,925	\$ (859,950)
Total revenues	249,975	1,109,925	(859,950)
<u>EXPENDITURES</u>			
Debt service:			
Bond interest	249,775	514,425	264,650
Bond principal	-	595,000	595,000
Agent fees	200	500	(300)
Total expenditures	249,975	1,109,925	859,350
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	-	-	-
OTHER FINANCING SOURCES			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources	-	-	-
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	-	-	-
FUND BALANCES AT BEGINNING OF YEAR	-	-	-
FUND BALANCES AT END OF YEAR	\$ -	\$ -	\$ -

Capital Projects Funds

CAPITAL PROJECTS FUNDS

Construction Fund accounts for financial resources to be used for the acquisition, construction and maintenance of major capital facilities. This fund is financed through a millage dedicated to the above mentioned purpose.

Capital Projects Fund No. 1 accounts for financial resources to be used for the acquisition, construction and maintenance of major capital facilities from the 2022 and 2024 General Obligation Bonds.

**ST. CHARLES PARISH SCHOOL BOARD
REVISED FY 26 CAPITAL PROJECT FUNDS BUDGET
SUMMARY**

3/25/26

	<u>FY 26 REVISED BUDGET</u>	<u>FY 26 INTERIM BUDGET</u>	<u>DIFFERENCE</u>
<u>REVENUES</u>			
LOCAL SOURCE			
Ad valorem taxes	\$ 10,649,600	\$ 10,649,600	\$ -
Interest revenue	2,000	2,000	-
Other revenue	40,000	40,000	-
Total revenues	<u>10,691,600</u>	<u>10,691,600</u>	<u>-</u>
<u>EXPENDITURES</u>			
Maintenance:			
Salaries & benefits	4,363,900	4,582,000	218,100
Pension fund	359,800	359,800	-
Repair and upkeep of buildings	4,368,000	4,000,000	(368,000)
Equipment - new & replacement	435,000	435,000	-
Other maintenance expenditures	2,220,000	950,000	(1,270,000)
Child Nutrition:			
Repairs and Maintenance	-	500,000	500,000
Materials and Supplies	-	200,000	200,000
Capital Projects:			
Site & site work testing	-	130,000	130,000
New construction	3,760,000	1,000,000	(2,760,000)
Major repairs	5,844,000	3,900,000	(1,944,000)
Safe Schools	100,000	250,000	150,000
Architects/engineers	1,953,000	575,400	(1,377,600)
Other capital expenditures	13,399,000	5,100,000	(8,299,000)
Athletics-Plant Services:			
Upkeep of grounds	3,591,000	2,570,000	(1,021,000)
Other athletic-plant service expenditures	43,000	70,000	27,000
Total expenditures	<u>40,436,700</u>	<u>24,622,200</u>	<u>(15,814,500)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(29,745,100)	(13,930,600)	(15,814,500)
OTHER SOURCES OF FUNDS			
Transfers in	25,200,000	12,000,000	(13,200,000)
Bond proceeds	-	-	-
Total other sources of funds	<u>25,200,000</u>	<u>12,000,000</u>	<u>(13,200,000)</u>
FUND BALANCES AT BEGINNING OF YEAR	2,340,817	2,340,817	-
FUND BALANCES AT END OF YEAR	<u>\$ (2,204,283)</u>	<u>\$ 410,217</u>	<u>\$ (13,200,000)</u>

**ST. CHARLES PARISH SCHOOL BOARD
REVISED FY 26 CAPITAL PROJECT FUNDS BUDGET
CONSTRUCTION FUND**

3/25/26

	FY 26 REVISED BUDGET	FY 26 INTERIM BUDGET	DIFFERENCE
REVENUES			
LOCAL SOURCE			
Ad valorem taxes	\$ 10,649,600	\$ 10,649,600	\$ -
Interest revenue	2,000	2,000	-
Other revenue	40,000	40,000	-
Total Revenues	10,691,600	10,691,600	-
EXPENDITURES			
Maintenance:			
Salaries & benefits	4,363,900	4,582,000	218,100
Pension fund	359,800	359,800	-
Repair and upkeep of buildings	4,368,000	4,000,000	(368,000)
Equipment - new & replacement	435,000	435,000	-
Other maintenance expenditures	1,170,000	200,000	(970,000)
Repairs and Maintenance	-	500,000	500,000
Materials and Supplies	-	200,000	200,000
Capital Projects:			
Major repairs	5,844,000	3,900,000	(1,944,000)
Safe Schools	100,000	250,000	150,000
Architects/engineers	1,854,000	435,400	(1,418,600)
Other capital expenditures	12,681,000	4,500,000	(8,181,000)
Long Range Major Maintenance	1,050,000	750,000	(300,000)
Athletics-Plant Services:			
Upkeep of grounds	3,591,000	2,570,000	(1,021,000)
Other athletic-plant service expenditures	43,000	70,000	27,000
Total expenditures	35,859,700	22,752,200	(13,107,500)
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(25,168,100)	(12,060,600)	(13,107,500)
Transfers in	25,200,000	12,000,000	13,200,000
FUND BALANCES AT BEGINNING OF YEAR	333,967	333,967	-
FUND BALANCES AT END OF YEAR	\$ 365,867	\$ 273,367	\$ 92,500

**ST. CHARLES PARISH SCHOOL BOARD
REVISED FY 26 CAPITAL PROJECT FUNDS BUDGET**

CAPITAL PROJECTS FUND # 1 - 2022 AND 2024 BOND PROJECTS

3/25/26

	FY 26 REVISED BUDGET	FY 26 INTERIM BUDGET	DIFFERENCE
REVENUES	\$ -	\$ -	\$ -
<u>EXPENDITURES</u>			
Capital Projects:			
Site & site work testing	-	130,000	130,000
New construction	3,760,000	1,000,000	(2,760,000)
Architects/engineers	99,000	140,000	41,000
Technology	-	-	-
Bond issuance costs	-	-	-
Furniture & equipment	718,000	600,000	(118,000)
Total expenditures	4,577,000	1,870,000	(2,707,000)
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(4,577,000)	(1,870,000)	2,707,000
OTHER FINANCING SOURCES			
Bond Proceeds	-	-	-
Transfers in	-	-	-
Total other financing sources	-	-	-
FUND BALANCES AT BEGINNING OF YEAR	2,006,850	2,006,850	-
FUND BALANCES AT END OF YEAR	\$ (2,570,150)	\$ 136,850	\$ 2,707,000

Lunch Fund

LUNCH FUND

The Lunch Fund accounts for the operation of the child nutrition program in the parish school system. The Lunch Fund is supported by sales to students and faculty and by state, federal and local subsidies.

**ST. CHARLES PARISH SCHOOL BOARD
REVISED FY26 LUNCH FUND BUDGET**

3/25/26

REVENUES			
	FY 26 REVISED BUDGET	FY 26 INTERIM BUDGET	DIFFERENCE
LOCAL SOURCES			
Food service income	\$ 250,188	\$ 241,500	\$ 8,688
Earnings on investments	500	1,000	(500)
STATE SOURCES	-	100,000	(100,000)
FEDERAL SOURCES	7,013,448	6,672,721	340,727
TOTAL REVENUE	<u>7,264,136</u>	<u>7,015,221</u>	<u>248,915</u>
EXPENDITURES			
Food Services Programs:			
Equipment Purchases - New	868,000	1,000,000	132,000
Contracted Services	125,000	160,000	35,000
Supervisors' Salaries	103,918	103,918	-
Central Office Salaries	164,580	164,580	-
School Lunch Retirement System	744,993	741,300	(3,693)
Employee Insurance	969,646	841,500	(128,146)
Travel	15,000	27,000	12,000
Managers & Tech. Salaries	3,308,323	3,290,125	(18,198)
Food Costs	2,688,210	2,680,281	(7,929)
Kitchen Supplies	221,000	248,502	27,502
Other	106,509	361,300	254,791
TOTAL FOOD SERVICES	<u>9,315,179</u>	<u>9,618,506</u>	<u>303,327</u>
EXCESS (Deficiency) OF REVENUE OVER EXPENDITURES	<u>(2,051,043)</u>	<u>(2,603,285)</u>	<u>552,242</u>
OTHER FINANCING SOURCES			
Transfers In (General Fund)	2,100,000	1,700,000	400,000
FUND BALANCE AT BEGINNING OF YEAR	<u>938,304</u>	<u>938,304</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u><u>\$ 987,261</u></u>	<u><u>\$ 35,019</u></u>	<u><u>\$ 952,242</u></u>

