

St. Tammany Parish School Board

BUDGETS Special Revenue Funds Capital Project Funds Debt Service Funds

I, Frank J. Jabbia, Secretary of the St. Tammany Parish School Board, do hereby certify that the attached is a true and correct copy of the 2026-2027 Budget adopted at the regular session of the St. Tammany Parish School Board on September 10, 2026 held at the C.J. Schoen Administrative Complex, Covington, Louisiana.


Frank J. Jabbia
Secretary



Fiscal Year
July 1, 2026 – June 30, 2027
September 10, 2026



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

		2025-2026			2025-2026		2025-2026		2026-2027			%
		2024-2025	Original	#Emp	Actual	Estimated	Projected		Original		Change	
		Actual	Budget		Year-To-Date	Remaining	Actual Result		Budget	Difference	Fy 2026 vs	
					As of July 31st	For Year	At Year End	#Emp			Fy 2027	
Revenue From Local Sources												
415000	Interest	\$ 40,113	\$ 40,000		\$ 59,765	\$ -	\$ 59,765		\$ 45,000	\$ (14,765)	-24.71%	
416100	Food Service Collections	577,034	580,000		475,491	-	475,491		580,000	104,509	21.98%	
419990	Miscellaneous	88,289	40,000		149,503	-	149,503		40,000	(109,503)	-73.24%	
	Total Revenue From Local Sources	705,436	660,000		684,759	-	684,759		665,000	(19,759)	-2.89%	
Revenue From State Sources												
431100	State Public Fund Equalization (MFP)	5,300,000	6,900,000		6,900,000	-	6,900,000		6,900,000	-	0.00%	
432900	Other State Restricted Revenue	206,930	7,665		24,000	-	24,000		7,665	(16,335)	-68.06%	
	Total Revenue From State Sources	5,506,930	6,907,665		6,924,000	-	6,924,000		6,907,665	(16,335)	-0.24%	
Revenue From Federal Sources												
445150	School Food Service Programs	14,817,352	14,900,000		15,311,629	-	15,311,629		15,500,000	188,371	1.23%	
445900	Other Federal Restricted Revenue through State	38,399	1,075,000		-	-	-		1,075,000	1,075,000	100.00%	
449200	Value Of USDA Commodities	1,829,095	1,800,000		1,887,813	-	1,887,813		1,800,000	(87,813)	-4.65%	
	Total Revenue From Federal Sources	16,684,846	17,775,000		17,199,442	-	17,199,442		18,375,000	1,175,558	6.83%	
	Total Revenue	22,897,212	25,342,665		24,808,201	-	24,808,201		25,947,665	1,139,464	4.59%	
Fund Transfers In												
452201	From General Fund (Advalorem Prop 3)	800,000	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%	
452200	From General Fund	-	-		1,606,873	-	1,606,873		-	(1,606,873)	-100.00%	
	Total Fund Transfers In	2,287,000	2,287,000		3,893,873	-	3,893,873		2,287,000	(1,606,873)	-41.27%	
	Total Revenue & Fund Transfers In	25,184,212	27,629,665		28,702,074	-	28,702,074		28,234,665	(467,409)	-1.63%	
Expenditures												
3100-521000	Health Insurance	2,342,423	2,231,000		2,701,783	-	2,701,783		2,863,890	162,107	6.00%	
3100-522500	Medicare	142,903	157,504		147,240	-	147,240		156,100	8,860	6.02%	
3100-523100	Teachers' Retirement System Regular/Plan A	2,000,397	2,275,660		2,063,777	-	2,063,777		1,998,770	(65,007)	-3.15%	
3100-523300	School Employee Retirement System	70,198	64,732		62,248	-	62,248		54,812	(7,436)	-11.95%	
3100-525000	Unemployment Compensation	104	100		-	-	-		-	-	0.00%	
3100-526000	Worker's Compensation	151,866	309,559		268,423	-	268,423		252,140	(16,283)	-6.07%	
3100-527000	Group Insurance - Retirees	1,615,527	1,616,000		1,644,919	-	1,644,919		1,743,614	98,695	6.00%	
3100-528000	Vacation/Sick Leave Severance Pay	57,814	58,000		32,831	-	32,831		33,000	169	0.51%	
3100-533300	Audit Fee	1,652	1,800		2,622	-	2,622		2,700	78	2.97%	
3100-534000	Purchased Technical Services	36,219	49,700		33,334	-	33,334		35,000	1,666	5.00%	
3100-542100	Garbage	61,628	61,700		61,628	-	61,628		61,700	72	0.12%	
3100-543000	Repairs and Maintenance	134,092	140,000		137,259	-	137,259		140,000	2,741	2.00%	
3100-553000	Telephone	11,767	11,800		11,287	-	11,287		11,800	513	4.55%	
3100-554000	Advertising	563	1,000		674	-	674		1,000	326	48.37%	
3100-555000	Printing	8	250		-	-	-		250	250	100.00%	

School Food Service (SLF)

St. Tammany Parish School Board

		2024-2025			2025-2026		2025-2026		2025-2026		2026-2027		%
		Actual			Original		Actual		Estimated		Projected		Change
					#Emp		Year-To-Date		Remaining		Actual Result		Fy 2026 vs
							As of July 31st		For Year		At Year End		Fy 2027
											#Emp		



COMMUNITY DISASTER LOAN FUND

The Community Disaster Loan Fund is used to account for the proceeds of the three loans through the Community Disaster Loan Program administered by the Federal Emergency Management Agency (FEMA). Loan proceeds may be used to cover operational expenditures such as salaries and benefits. These loans were forgiven by the federal government in 2014 under the forgiveness standards established by the Stafford Act. This fund was also used to account for and track the COVID 19 pandemic expenditures. Additional funding from General Fund was transferred to this account for those expenditures. This fund was used to assist with balancing the General Fund budgets for FY 2024 and FY 2025. The remaining loan proceeds will be used to balance the General Fund budgets for FY 2026 and FY 2027.

Community Disaster Loan Fund (DCF)

St. Tammany Parish School Board

		2024-2025	2025-2026	2025-2026	2025-2026	2025-2026	2026-2027	% Change	
		Actual	Original Budget	Actual Year-To-Date As of July 31st	Estimated Remaining For Year	Projected Actual Result At Year End	Original Budget	Difference	Fy 2026 vs Fy 2027
Revenues									
415000	Interest Income	\$ 591,082	\$ 590,000	\$ 420,838	\$ -	\$ 420,838	\$ 50,000	\$ (370,838)	-88.12%
415320	Unrealized Gains (Losses) on Investments	9,583	9,500	229,653	-	229,653	-	\$ (229,653)	-100.00%
445800	FEMA Reimbursement	-	-	1,132,418	(1,132,418)	-	-	\$ -	0.00%
	Total Revenue	600,665	599,500	1,782,909	(1,132,418)	650,491	50,000	(600,491)	-92.31%
Expenditures									
2622-562200	Utilities - Electricity (From General Fund)	-	-	-	3,557,367	3,557,367	-	(3,557,367)	-100.00%
5200-593201	Transfer Out-General Fund	-	-	-	-	-	19,800,000	19,800,000	100.00%
	TOTAL - Expenditures	-	-	-	3,557,367	3,557,367	19,800,000	16,242,633	456.59%
Fund Balance									
	Excess of Revenue & Other Sources over Expenditures & Other Uses	600,665	599,500	1,782,909	(4,689,785)	(2,906,876)	(19,750,000)	(16,843,124)	579.42%
	Balance at Beginning of Year	22,056,211	22,656,876	22,656,876	-	22,656,876	19,750,000	(2,906,876.00)	-12.83%
	Balance at End of Year	\$ 22,656,876	\$ 23,256,376	\$ 24,439,785	\$ (4,689,785)	\$ 19,750,000	\$ -	\$ (19,750,000)	-100.00%



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

				2025-2026	2025-2026	2025-2026			%
		2024-2025	2025-2026	Actual	Estimated	Projected	2026-2027	Change	
		Actual	Original	Year-To-Date	Remaining	Actual Result	Original	Fy 2026 vs	
			Budget	As of July 31st	For Year	At Year End	Budget	Difference	Fy 2027
Revenues									
415000	Interest Income	\$ 428,618	\$ 400,000	\$ 203,920	\$ -	\$ 203,920	\$ 100,000	\$ (103,920)	-50.96%
415320	Unrealized Gain (Loss) on Investments	9,583	9,000	176,366	\$ -	176,366	-	(176,366)	-100.00%
	Total Revenue	438,201	409,000	380,286	-	380,286	100,000	(280,286)	-73.70%
Expenditures									
2640-561000	Materials and Supplies	-	-	8,025	-	8,025	15,000	6,975	86.92%
2662-534000	Contractual Servicews - Radios	-	46,000	45,095	-	45,095	60,000	14,905	33.05%
2662-561000	Materials and Supplies	-	-	2,240	-	2,240	5,000	2,760	123.21%
2662-573000	Ssfety and Security Equipment	1,233,261	1,500,000	88,893	593	89,486	100,000	10,514	11.75%
4300-533400	Architect and Engineering Services	13,041	-	65,902	-	65,902	100,000	34,098	51.74%
4500-545000	Safety Gates and Fencing	-	500,000	-	-	-	-	-	0.00%
4600-545000	Construction Services	196,866	-	441,871	-	441,871	750,000	308,129	69.73%
	Total Expenditures	1,443,168	2,046,000	652,026	593	652,619	1,030,000	377,381	57.83%
	Revenue Over (Under) Expenditures	(1,004,967)	(1,637,000)	(271,740)	(593)	(272,333)	(930,000)	(657,667)	241.49%
	Beginning Fund Balance	12,953,077	11,938,094	11,948,110	-	11,948,110	11,675,777	(272,333)	-2.28%
	Ending Fund Balance	\$ 11,948,110	\$ 10,301,094	\$ 11,676,370	\$ (593)	\$ 11,675,777	\$ 10,745,777	\$ (930,000)	-7.97%



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

		2025-2026		2025-2026		2025-2026				2026-2027		% Change	
		2024-2025	2025-2026	2026	Actual	Estimated	Projected	2027		Original	Difference	Fy 2026 vs	Fy 2027
		Actual	Budget	#Emp	Year-To-Date	Remaining	Actual Result	#Emp		Budget			
Revenue and Transfer In													
411125	Taxes (1.76 Mills)	\$ 5,370,343	\$ 5,374,000		\$ 5,443,347	\$ -	\$ 5,443,347			\$ 5,651,631	\$ 208,284	3.83%	
411160	Taxes Penalties and Interest	7,399	7,500		11,295	-	11,295			12,000	\$ 705	6.24%	
415000	Interest	79,252	80,000		72,558	-	72,558			50,000	\$ (22,558)	-31.09%	
452201	Transfer In -General Fund	5,950,000	5,950,000		5,950,000	-	5,950,000			4,450,000	\$ (1,500,000)	-25.21%	
	Total Revenue & Transfers In	11,406,994	11,411,500		11,477,200	-	11,477,200			10,163,631	(1,313,569)	-11.45%	
	Expenditures												
2144-511300	Mental Health Providers (MHPs) Salaries	3,652,767	3,661,285	63	3,832,080	-	3,832,080	62		3,702,123	(129,957)	-3.39%	
2144-521000	MHP Health Insurance	601,636	602,000		632,884	-	632,884			670,857	37,973	6.00%	
2144-522500	MHP Medicare	50,491	53,090		53,123	-	53,123			53,681	558	1.05%	
2144-523100	MHP Teachers Retirement System	742,338	767,039		749,412	-	749,412			687,490	(61,922)	-8.26%	
2144-523900	MHP State Employees Retirement	22,754	22,754		22,651	-	22,651			21,000	(1,651)	-7.29%	
2144-526000	MHP Worker's Compensation	18,261	15,744		16,474	-	16,474			12,957	(3,517)	-21.35%	
2315-531300	Pension Funds - Fees Tax Collection	170,492	171,000		172,670	-	172,670			174,000	1,330	0.77%	
2662-511600	Security Coordinator Salary	86,174	90,127	1	90,127	-	90,127	1		90,902	775	0.86%	
2662-511601	Security Officers Salaries	75,862	80,790	2	80,702	-	80,702	2		75,540	(5,162)	-6.40%	
2662-521000	Security Health Insurance	53,013	53,500		46,809	-	46,809			49,618	2,809	6.00%	
2662-522500	Security Medicare	2,176	2,478		2,383	-	2,383			2,413	30	1.26%	
2662-523100	Security Teachers' Retirement System	35,235	35,807		29,447	-	29,447			25,207	(4,240)	-14.40%	
2662-523300	Security School Employees' Retirement Sys	-	-		7,367	-	7,367			6,600	(767)	-10.41%	
2662-526000	Security Worker's Compensation	819	735		737	-	737			583	(154)	-20.90%	
2662-533900	School Resource Officers and Details	4,856,416	5,400,000		5,100,723	-	5,100,723			5,500,000	399,277	7.83%	
2662-558200	Travel - Security Coordinator	1,193	1,245		1,291	-	1,291			1,300	9	0.70%	
	Total Expenditures	10,369,627	10,957,594	66.0	10,838,880	-	10,838,880	65.0		11,074,271	235,391	2.17%	
	Revenues Over (Under) Expenditures	1,037,367	453,906		638,320	-	638,320			(910,640)	(1,548,960)	-242.66%	
	Beginning Fund Balance	216,248	1,256,952		1,253,615	-	1,253,615			1,891,935	638,320	50.92%	
	Ending Fund Balance	\$ 1,253,615	\$ 1,710,858		\$ 1,891,935	\$ -	\$ 1,891,935			\$ 981,295	\$ (910,640)	-48.13%	



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

				2025-2026	2025-2026	2025-2026			%
		2024-2025	2025-2026	Actual	Estimated	Projected	2026-2027		Change
		Actual	Original Budget	Year-To-Date As of July 31st	Remaining For Year	Actual Result At Year End	Original Budget	Difference	Fy 2026 vs Fy 2027
Revenues									
415000	Interest Income	\$ -	\$ 20,000	\$ 16,500	\$ -	\$ 16,500	\$ 10,000	\$ (6,500)	-39.39%
452201	Transfer In - General Fund	8,008,863	30,413	-	-	-	-	-	0.00%
	Total Revenue	8,008,863	50,413	16,500	-	16,500	10,000	(6,500)	-39.39%
Expenditures									
522500	Medicare	-	76,609	-	-	-	-	-	0.00%
523100	Teacher Retirement	-	979,600	-	-	-	-	-	0.00%
523300	School Employees Retirement	-	136,913	-	-	-	-	-	0.00%
523900	Other Retirement	-	2,996	-	-	-	-	-	0.00%
526000	Worker's Compensation	-	52,834	-	-	-	-	-	0.00%
Various	Salaries - All Employees	-	5,293,374	-	-	-	-	-	0.00%
	Subtotal	-	6,542,326	-	-	-	-	-	0.00%
1100	Regular Education Programs								
1105-511200	Salaries - Kindergarten Teachers	-	-	150,589	-	150,589	-	(150,589)	-100.00%
1105-522500	Medicare	-	-	2,184	-	2,184	-	(2,184)	-100.00%
1105-523100	Teacher Retirement	-	-	31,068	-	31,068	-	(31,068)	-100.00%
1105-526000	Worker's Compensation	-	-	647	-	647	-	(647)	-100.00%
1110-511200	Salaries - Elementary Teachers	-	-	1,317,078	-	1,317,078	-	(1,317,078)	-100.00%
1110-522500	Medicare	-	-	19,098	-	19,098	-	(19,098)	-100.00%
1110-523100	Teacher Retirement	-	-	264,283	-	264,283	-	(264,283)	-100.00%
1110-523300	School Employees Retirement	-	-	255	-	255	-	(255)	-100.00%
1110-526000	Worker's Compensation	-	-	5,663	-	5,663	-	(5,663)	-100.00%
1130-511200	Salaries - Secondary Teachers	-	-	564,710	-	564,710	-	(564,710)	-100.00%
1130-522500	Medicare	-	-	8,188	-	8,188	-	(8,188)	-100.00%
1130-523100	Teacher Retirement	-	-	114,797	-	114,797	-	(114,797)	-100.00%
1130-526000	Worker's Compensation	-	-	2,428	-	2,428	-	(2,428)	-100.00%
	Total - Instruction - Regular	-	-	2,480,988	-	2,480,988	-	(2,480,988)	-100.00%
1200	Students With Exceptionalities Programs								
1211-511200	Salaries - Classroom Teachers	-	-	472,619	-	472,619	-	(472,619)	-100.00%
1211-511500	Salaries - Classroom Paraprofessionals	-	-	612,783	-	612,783	-	(612,783)	-100.00%
1211-522500	Medicare	-	-	15,738	-	15,738	-	(15,738)	-100.00%
1211-523100	Teacher Retirement	-	-	220,839	-	220,839	-	(220,839)	-100.00%
1211-523300	School Employee's Retirement	-	-	1,274	-	1,274	-	(1,274)	-100.00%
1211-526000	Worker's Compensation	-	-	4,666	-	4,666	-	(4,666)	-100.00%
1214-511200	Salaries - Adaptive Physical Education Teacher	-	-	24,326	-	24,326	-	(24,326)	-100.00%
1214-522500	Medicare	-	-	353	-	353	-	(353)	-100.00%
1214-523100	Teacher Retirement	-	-	4,611	-	4,611	-	(4,611)	-100.00%
1214-526000	Worker's Compensation	-	-	105	-	105	-	(105)	-100.00%
1216-511200	Salaries - Preschool Classroom Teacher	-	-	47,494	-	47,494	-	(47,494)	-100.00%
1216-511500	Salaries - Paraprofessionals - Preschool Classrooms	-	-	26,643	-	26,643	-	(26,643)	-100.00%
1216-522500	Medicare	-	-	1,075	-	1,075	-	(1,075)	-100.00%
1216-523100	Teacher Retirement	-	-	15,532	-	15,532	-	(15,532)	-100.00%
1216-526000	Worker's Compensation	-	-	319	-	319	-	(319)	-100.00%
1220-511200	Salaries - Gifted & Talented Teachers	-	-	151,748	-	151,748	-	(151,748)	-100.00%
1220-522500	Medicare	-	-	2,200	-	2,200	-	(2,200)	-100.00%

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

				2025-2026	2025-2026	2025-2026			%
		2024-2025	2025-2026	Actual	Estimated	Projected	2026-2027		
		Actual	Original Budget	Year-To-Date As of July 31st	Remaining For Year	Actual Result At Year End	Original Budget	Difference	Change Fy 2026 vs Fy 2027
1220-523100	Teacher Retirement	-	-	30,820	-	30,820	-	(30,820)	-100.00%
1220-526000	Worker's Compensation	-	-	652	-	652	-	(652)	-100.00%
	Total - Students With Exceptionalities	-	-	1,633,797	-	1,633,797	-	(1,633,797)	-100.00%
1300	Career and Technical (Formerly Vocational Education) Programs								
1310-511200	Salaries - Agriculture Teachers	-	-	25,484	-	25,484	-	(25,484)	-100.00%
1310-522500	Medicare	-	-	370	-	370	-	(370)	-100.00%
1310-523100	Teacher Retirement	-	-	4,854	-	4,854	-	(4,854)	-100.00%
1310-526000	Worker's Compensation	-	-	110	-	110	-	(110)	-100.00%
1340-511200	Salaries - Family Consumer Science Teachers (Home Economics)	-	-	11,584	-	11,584	-	(11,584)	-100.00%
1340-522500	Medicare	-	-	168	-	168	-	(168)	-100.00%
1340-523100	Teacher Retirement	-	-	2,427	-	2,427	-	(2,427)	-100.00%
1340-526000	Worker's Compensation	-	-	50	-	50	-	(50)	-100.00%
1350-511200	Salaries - Industrial Arts Teachers	-	-	12,742	-	12,742	-	(12,742)	-100.00%
1350-522500	Medicare	-	-	185	-	185	-	(185)	-100.00%
1350-523100	Teacher Retirement	-	-	2,669	-	2,669	-	(2,669)	-100.00%
1350-526000	Worker's Compensation	-	-	55	-	55	-	(55)	-100.00%
1360-511200	Salaries - Business, COE, & DE Teachers	-	-	17,376	-	17,376	-	(17,376)	-100.00%
1360-522500	Medicare	-	-	252	-	252	-	(252)	-100.00%
1360-523100	Teacher Retirement	-	-	3,640	-	3,640	-	(3,640)	-100.00%
1360-526000	Worker's Compensation	-	-	75	-	75	-	(75)	-100.00%
	Total - Career and Technical Programs	-	-	82,041	-	82,041	-	(82,041)	-100.00%
1400	Other Instructional Programs								
1450-511200	Salaries - ROTC Instructors	-	-	17,376	-	17,376	-	(17,376)	-100.00%
1450-522500	Medicare	-	-	252	-	252	-	(252)	-100.00%
1450-523100	Teacher Retirement	-	-	3,398	-	3,398	-	(3,398)	-100.00%
1450-526000	Worker's Compensation	-	-	75	-	75	-	(75)	-100.00%
1480-511200	Salaries - Teachers - Project Team/Project Believe/Rise	-	-	3,475	-	3,475	-	(3,475)	-100.00%
1480-511400	Salaries - Clerical- Project Team/Project Believe/Rise	-	-	1,158	-	1,158	-	(1,158)	-100.00%
1480-511500	Salaries- Aides/Drill Instructors - Project Team/Project Believe/Rise	-	-	5,792	-	5,792	-	(5,792)	-100.00%
1480-522500	Medicare	-	-	151	-	151	-	(151)	-100.00%
1480-523100	Teacher Retirement	-	-	2,184	-	2,184	-	(2,184)	-100.00%
1480-526000	Worker's Compensation	-	-	73	-	73	-	(73)	-100.00%
1490-511200	Salaries- Grades 7-8 (YES), WIN, JAG Teachers, Homebound, VA, E-platform	-	-	12,742	-	12,742	-	(12,742)	-100.00%
1490-511500	Salaries - Aides - In School Suspension	-	-	55,602	-	55,602	-	(55,602)	-100.00%
1490-522500	Medicare	-	-	991	-	991	-	(991)	-100.00%
1490-523100	Teacher Retirement	-	-	13,352	-	13,352	-	(13,352)	-100.00%
1490-523300	School Employee's Retirement	-	-	510	-	510	-	(510)	-100.00%
1490-526000	Worker's Compensation	-	-	294	-	294	-	(294)	-100.00%
	Total - Other Instructional	-	-	117,425	-	117,425	-	(117,425)	-100.00%

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

				2025-2026	2025-2026	2025-2026			%
		2024-2025	2025-2026	Actual	Estimated	Projected	2026-2027		
		Actual	Original	Year-To-Date	Remaining	Actual Result	Original		
			Budget	As of July 31st	For Year	At Year End	Budget	Difference	Change Fy 2026 vs Fy 2027
1500	Special Programs								
1510-511200	Salaries - ESSA (Title I) Teachers	-	-	26,643	-	26,643	-	(26,643)	-100.00%
1510-511500	Salaries - ESSA (Title I) Aides	-	-	20,851	-	20,851	-	(20,851)	-100.00%
1510-522500	Medicare	-	-	689	-	689	-	(689)	-100.00%
1510-523100	Teacher Retirement	-	-	9,465	-	9,465	-	(9,465)	-100.00%
1510-526000	Worker's Compensation	-	-	204	-	204	-	(204)	-100.00%
1520-511200	Salaries - English As a Second Language (ESL) Teachers	-	-	28,960	-	28,960	-	(28,960)	-100.00%
1520-511500	Salaries - ESL Aides	-	-	23,168	-	23,168	-	(23,168)	-100.00%
1520-511900	Salaries - Other	-	-	1,158	-	1,158	-	(1,158)	-100.00%
1520-522500	Medicare	-	-	773	-	773	-	(773)	-100.00%
1520-523100	Teacher Retirement	-	-	11,163	-	11,163	-	(11,163)	-100.00%
1520-526000	Worker's Compensation	-	-	229	-	229	-	(229)	-100.00%
1530-511200	Salaries - Pre-Kindergarten Teachers	-	-	49,810	-	49,810	-	(49,810)	-100.00%
1530-511500	Salaries - Pre-Kindergarten Aides	-	-	53,285	-	53,285	-	(53,285)	-100.00%
1530-522500	Medicare	-	-	1,495	-	1,495	-	(1,495)	-100.00%
1530-523100	Teacher Retirement	-	-	20,870	-	20,870	-	(20,870)	-100.00%
1530-526000	Worker's Compensation	-	-	443	-	443	-	(443)	-100.00%
	Total - Special Programs	-	-	249,206	-	249,206	-	(249,206)	-100.00%
2000	Support Services Programs								
2100	Pupil Support Services								
2112-511100	Salaries - Child Welfare - Supervisor/Coordinator	-	-	2,317	-	2,317	-	(2,317)	-100.00%
2112-511400	Clerical - Child Welfare	-	-	19,692	-	19,692	-	(19,692)	-100.00%
2112-522500	Medicare	-	-	319	-	319	-	(319)	-100.00%
2112-523100	Teacher Retirement	-	-	4,368	-	4,368	-	(4,368)	-100.00%
2112-526000	Worker's Compensation	-	-	95	-	95	-	(95)	-100.00%
2113-511300	Salaries - Social Workers	-	-	23,168	-	23,168	-	(23,168)	-100.00%
2113-522500	Medicare	-	-	336	-	336	-	(336)	-100.00%
2113-523100	Teacher Retirement	-	-	4,368	-	4,368	-	(4,368)	-100.00%
2113-523900	Other Retirement	-	-	384	-	384	-	(384)	-100.00%
2113-526000	Worker's Compensation	-	-	100	-	100	-	(100)	-100.00%
2122-511300	Salaries - School Counselors	-	-	84,562	-	84,562	-	(84,562)	-100.00%
2122-522500	Medicare	-	-	1,226	-	1,226	-	(1,226)	-100.00%
2122-523100	Teacher Retirement	-	-	17,478	-	17,478	-	(17,478)	-100.00%
2122-526000	Worker's Compensation	-	-	364	-	364	-	(364)	-100.00%
2124-511300	Salaries - Career Tech Coordinator	-	-	1,158	-	1,158	-	(1,158)	-100.00%
2124-522500	Medicare	-	-	17	-	17	-	(17)	-100.00%
2124-523100	Teacher Retirement	-	-	243	-	243	-	(243)	-100.00%
2124-526000	Worker's Compensation	-	-	5	-	5	-	(5)	-100.00%
2129-511100	Salaries - 504 Coordinator	-	-	1,158	-	1,158	-	(1,158)	-100.00%
2129-522500	Medicare	-	-	17	-	17	-	(17)	-100.00%
2129-523100	Teacher Retirement	-	-	243	-	243	-	(243)	-100.00%
2129-526000	Worker's Compensation	-	-	5	-	5	-	(5)	-100.00%
2131-511100	Salaries-Supervisor of Health Services	-	-	1,158	-	1,158	-	(1,158)	-100.00%
2131-522500	Medicare	-	-	17	-	17	-	(17)	-100.00%
2131-523100	Teacher Retirement	-	-	243	-	243	-	(243)	-100.00%
2131-526000	Worker's Compensation	-	-	5	-	5	-	(5)	-100.00%
2134-511800	Salaries - Nurses	-	-	61,394	-	61,394	-	(61,394)	-100.00%
2134-522500	Medicare	-	-	890	-	890	-	(890)	-100.00%
2134-523100	Teacher Retirement	-	-	12,862	-	12,862	-	(12,862)	-100.00%
2134-526000	Worker's Compensation	-	-	264	-	264	-	(264)	-100.00%

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

				2025-2026	2025-2026	2025-2026			%
		2024-2025	2025-2026	Actual	Estimated	Projected	2026-2027		
		Actual	Original Budget	Year-To-Date As of July 31st	Remaining For Year	Actual Result At Year End	Original Budget	Difference	Change Fy 2026 vs Fy 2027
2142-511300	Salaries- Psychologists	-	-	12,742	-	12,742	-	(12,742)	-100.00%
2142-522500	Medicare	-	-	185	-	185	-	(185)	-100.00%
2142-523100	Teacher Retirement	-	-	2,427	-	2,427	-	(2,427)	-100.00%
2142-526000	Worker's Compensation	-	-	55	-	55	-	(55)	-100.00%
2144-511300	Salaries - Mental Health Providers	-	-	59,077	-	59,077	-	(59,077)	-100.00%
2144-522500	Medicare	-	-	857	-	857	-	(857)	-100.00%
2144-523100	Teacher Retirement	-	-	12,134	-	12,134	-	(12,134)	-100.00%
2144-523900	Other Retirement	-	-	384	-	384	-	(384)	-100.00%
2144-526000	Worker's Compensation	-	-	254	-	254	-	(254)	-100.00%
2145-511100	Salaries - Pupil Appraisal Coordinator	-	-	1,158	-	1,158	-	(1,158)	-100.00%
2145-511300	Salaries - Educational Diagnosticians - Pupil Appraisal	-	-	35,910	-	35,910	-	(35,910)	-100.00%
2145-511400	Salaries - Clerical - Pupil Appraisal	-	-	4,634	-	4,634	-	(4,634)	-100.00%
2145-522500	Medicare	-	-	605	-	605	-	(605)	-100.00%
2145-523100	Teacher Retirement	-	-	8,251	-	8,251	-	(8,251)	-100.00%
2145-526000	Worker's Compensation	-	-	179	-	179	-	(179)	-100.00%
2152-511300	Salaries - Speech Therapists	-	-	138,558	-	138,558	-	(138,558)	-100.00%
2152-522500	Medicare	-	-	2,009	-	2,009	-	(2,009)	-100.00%
2152-523100	Teacher Retirement	-	-	26,895	-	26,895	-	(26,895)	-100.00%
2152-523900	Other Retirement	-	-	1,152	-	1,152	-	(1,152)	-100.00%
2152-526000	Worker's Compensation	-	-	596	-	596	-	(596)	-100.00%
2154-511900	Salaries - Interpretive Services	-	-	9,267	-	9,267	-	(9,267)	-100.00%
2154-522500	Medicare	-	-	134	-	134	-	(134)	-100.00%
2154-523100	Teacher Retirement	-	-	1,941	-	1,941	-	(1,941)	-100.00%
2154-526000	Worker's Compensation	-	-	40	-	40	-	(40)	-100.00%
2161-511300	Salaries - Occupational Therapists	-	-	20,851	-	20,851	-	(20,851)	-100.00%
2161-522500	Medicare	-	-	302	-	302	-	(302)	-100.00%
2161-523100	Teacher Retirement	-	-	4,126	-	4,126	-	(4,126)	-100.00%
2161-526000	Worker's Compensation	-	-	90	-	90	-	(90)	-100.00%
2166-511300	Salaries - Physical Therapists	-	-	4,634	-	4,634	-	(4,634)	-100.00%
2166-522500	Medicare	-	-	67	-	67	-	(67)	-100.00%
2166-523100	Teacher Retirement	-	-	971	-	971	-	(971)	-100.00%
2166-526000	Worker's Compensation	-	-	20	-	20	-	(20)	-100.00%
2169-511900	Salaries - Students with Exceptionalities Orientation Mobility	-	-	1,158	-	1,158	-	(1,158)	-100.00%
2169-522500	Medicare	-	-	17	-	17	-	(17)	-100.00%
2169-523100	Teacher Retirement	-	-	243	-	243	-	(243)	-100.00%
2169-526000	Worker's Compensation	-	-	5	-	5	-	(5)	-100.00%
	Total - Pupil Support Services	-	-	590,384	-	590,384	-	(590,384)	-100.00%
2200	Instructional Staff Services								
2211-511100	Salaries - Directors/Supervisors of Instruction	-	-	11,584	-	11,584	-	(11,584)	-100.00%
2211-511400	Salaries - Clerical - Instruction	-	-	5,792	-	5,792	-	(5,792)	-100.00%
2211-522500	Medicare	-	-	252	-	252	-	(252)	-100.00%
2211-523100	Teacher Retirement	-	-	3,398	-	3,398	-	(3,398)	-100.00%
2211-526000	Worker's Compensation	-	-	75	-	75	-	(75)	-100.00%
2212-511100	Salaries - Director & Assistant Directors - Students With Exceptionalities	-	-	4,634	-	4,634	-	(4,634)	-100.00%
2212-511400	Salaries - Clerical - Students With Exceptionalities	-	-	2,317	-	2,317	-	(2,317)	-100.00%
2212-522500	Medicare	-	-	101	-	101	-	(101)	-100.00%
2212-523100	Teacher Retirement	-	-	1,213	-	1,213	-	(1,213)	-100.00%
2212-526000	Worker's Compensation	-	-	30	-	30	-	(30)	-100.00%
2213-511100	Salaries - Student With Exceptionalities Coordinators	-	-	18,534	-	18,534	-	(18,534)	-100.00%
2213-522500	Medicare	-	-	269	-	269	-	(269)	-100.00%

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

				2025-2026	2025-2026	2025-2026			%
		2024-2025	2025-2026	Actual	Estimated	Projected	2026-2027		
		Actual	Original Budget	Year-To-Date As of July 31st	Remaining For Year	Actual Result At Year End	Original Budget	Difference	Change Fy 2026 vs Fy 2027
2213-523100	Teacher Retirement	-	-	3,640	-	3,640	-	(3,640)	-100.00%
2213-526000	Worker's Compensation	-	-	80	-	80	-	(80)	-100.00%
2214-511100	Salaries - Federal Program Coordinators	-	-	13,901	-	13,901	-	(13,901)	-100.00%
2214-511400	Salaries - Federal Programs Clerical	-	-	5,792	-	5,792	-	(5,792)	-100.00%
2214-522500	Medicare	-	-	286	-	286	-	(286)	-100.00%
2214-523100	Teacher Retirement	-	-	3,883	-	3,883	-	(3,883)	-100.00%
2214-526000	Worker's Compensation	-	-	85	-	85	-	(85)	-100.00%
2219-511100	Salaries -Virtual Academy Coordinator	-	-	1,158	-	1,158	-	(1,158)	-100.00%
2219-522500	Medicare	-	-	17	-	17	-	(17)	-100.00%
2219-523100	Teacher Retirement	-	-	243	-	243	-	(243)	-100.00%
2219-526000	Worker's Compensation	-	-	5	-	5	-	(5)	-100.00%
2220-511100	Salaries - Testing Coordinator	-	-	1,158	-	1,158	-	(1,158)	-100.00%
2220-511300	Salaries - Curriculum Specialists	-	-	12,742	-	12,742	-	(12,742)	-100.00%
2220-511400	Salaries - Clerical - Curriculum Specialists/Testing	-	-	1,158	-	1,158	-	(1,158)	-100.00%
2220-522500	Medicare	-	-	218	-	218	-	(218)	-100.00%
2220-523100	Teacher Retirement	-	-	2,427	-	2,427	-	(2,427)	-100.00%
2220-526000	Worker's Compensation	-	-	65	-	65	-	(65)	-100.00%
2232-511300	Salaries - Student With Exceptionalities Instructional Coaches	-	-	2,317	-	2,317	-	(2,317)	-100.00%
2232-522500	Medicare	-	-	34	-	34	-	(34)	-100.00%
2232-523100	Teacher Retirement	-	-	485	-	485	-	(485)	-100.00%
2232-526000	Worker's Compensation	-	-	10	-	10	-	(10)	-100.00%
2234-511100	Salaries - Early Childhood Coordinator	-	-	5,792	-	5,792	-	(5,792)	-100.00%
2234-511300	Salaries - ESSA (Title I) Instructional Coaches	-	-	33,593	-	33,593	-	(33,593)	-100.00%
2234-522500	Medicare	-	-	571	-	571	-	(571)	-100.00%
2234-523100	Teacher Retirement	-	-	8,008	-	8,008	-	(8,008)	-100.00%
2234-523900	Other Retirement	-	-	384	-	384	-	(384)	-100.00%
2234-526000	Worker's Compensation	-	-	169	-	169	-	(169)	-100.00%
2239-511400	Salaries - Instr. Tech Clerical	-	-	2,317	-	2,317	-	(2,317)	-100.00%
2239-511900	Salaries - Instr. Tech. Computer Coordinator	-	-	1,158	-	1,158	-	(1,158)	-100.00%
2239-522500	Medicare	-	-	50	-	50	-	(50)	-100.00%
2239-523100	Teacher Retirement	-	-	728	-	728	-	(728)	-100.00%
2239-526000	Worker's Compensation	-	-	15	-	15	-	(15)	-100.00%
2252-511200	Salaries - Librarians	-	-	61,394	-	61,394	-	(61,394)	-100.00%
2252-511500	Salaries - Library Aides	-	-	4,054	-	4,054	-	(4,054)	-100.00%
2252-522500	Medicare	-	-	949	-	949	-	(949)	-100.00%
2252-523100	Teacher Retirement	-	-	12,134	-	12,134	-	(12,134)	-100.00%
2252-526000	Worker's Compensation	-	-	281	-	281	-	(281)	-100.00%
2259-511800	CH13 - Supervisor, Coordinator	-	-	2,317	-	2,317	-	(2,317)	-100.00%
2259-511900	CH13 - Production Specialists/Editors	-	-	2,317	-	2,317	-	(2,317)	-100.00%
2259-522500	Medicare	-	-	67	-	67	-	(67)	-100.00%
2259-523100	Teacher Retirement	-	-	971	-	971	-	(971)	-100.00%
2259-526000	Worker's Compensation	-	-	20	-	20	-	(20)	-100.00%
Total - Instructional Staff Services		-	-	235,192	-	235,192	-	(235,192)	-100.00%
2300 General Administration									
2321-511100	Salary-Officials/ Admin/Managers	-	-	1,158	-	1,158	-	(1,158)	-100.00%
2321-511400	Salary - Executive Assistant - Superintendent/Board	-	-	1,158	-	1,158	-	(1,158)	-100.00%
2321-522500	Medicare	-	-	34	-	34	-	(34)	-100.00%
2321-523100	Teacher Retirement	-	-	485	-	485	-	(485)	-100.00%
2321-526000	Worker's Compensation	-	-	10	-	10	-	(10)	-100.00%
2324-511100	Salaries - Associate/Assistant Superintendents	-	-	3,475	-	3,475	-	(3,475)	-100.00%

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

				2025-2026	2025-2026	2025-2026			%
		2024-2025	2025-2026	Actual	Estimated	Projected	2026-2027		
		Actual	Original Budget	Year-To-Date As of July 31st	Remaining For Year	Actual Result At Year End	Original Budget	Difference	Change Fy 2026 vs Fy 2027
2324-511400	Salaries - Clerical - Assistant Superintendents	-	-	1,158	-	1,158	-	(1,158)	-100.00%
2324-522500	Medicare	-	-	67	-	67	-	(67)	-100.00%
2324-523100	Teacher Retirement	-	-	971	-	971	-	(971)	-100.00%
2324-526000	Worker's Compensation	-	-	20	-	20	-	(20)	-100.00%
2329-511400	Salaries - Clerical - Administration	-	-	6,950	-	6,950	-	(6,950)	-100.00%
2329-511900	Salaries - Supervisors - Administration/Building Manager	-	-	4,634	-	4,634	-	(4,634)	-100.00%
2329-522500	Medicare	-	-	168	-	168	-	(168)	-100.00%
2329-523100	Teacher Retirement	-	-	1,699	-	1,699	-	(1,699)	-100.00%
2329-523300	School Employee's Retirement	-	-	255	-	255	-	(255)	-100.00%
2329-523900	Other Retirement	-	-	384	-	384	-	(384)	-100.00%
2329-526000	Worker's Compensation	-	-	78	-	78	-	(78)	-100.00%
	Total - General Administration	-	-	22,704	-	22,704	-	(22,704)	-100.00%
2400	School Administration				-				
2410-511100	Salaries - Principals	-	-	64,869	-	64,869	-	(64,869)	-100.00%
2410-511400	Salaries - School Clerical	-	-	186,499	-	186,499	-	(186,499)	-100.00%
2410-522500	Medicare	-	-	3,645	-	3,645	-	(3,645)	-100.00%
2410-523100	Teacher Retirement	-	-	50,963	-	50,963	-	(50,963)	-100.00%
2410-526000	Worker's Compensation	-	-	1,109	-	1,109	-	(1,109)	-100.00%
2420-511100	Salaries - Assistant Principals	-	-	104,254	-	104,254	-	(104,254)	-100.00%
2420-522500	Medicare	-	-	1,512	-	1,512	-	(1,512)	-100.00%
2420-523100	Teacher Retirement	-	-	20,385	-	20,385	-	(20,385)	-100.00%
2420-526000	Worker's Compensation	-	-	448	-	448	-	(448)	-100.00%
2490-511100	Salaries - Administration Alternative Programs/Admin Assts	-	-	23,168	-	23,168	-	(23,168)	-100.00%
2490-522500	Medicare	-	-	336	-	336	-	(336)	-100.00%
2490-523100	Teacher Retirement	-	-	4,126	-	4,126	-	(4,126)	-100.00%
2490-526000	Worker's Compensation	-	-	100	-	100	-	(100)	-100.00%
	Total - School Administration	-	-	461,414	-	461,414	-	(461,414)	-100.00%
2500	Finance (Formerly Business Services)								
2511-511100	Salary - Chief Financial Officer	-	-	2,317	-	2,317	-	(2,317)	-100.00%
2511-522500	Medicare	-	-	34	-	34	-	(34)	-100.00%
2511-523100	Teacher Retirement	-	-	485	-	485	-	(485)	-100.00%
2511-526000	Worker's Compensation	-	-	10	-	10	-	(10)	-100.00%
2514-511400	Salaries - Payroll Clerical	-	-	4,634	-	4,634	-	(4,634)	-100.00%
2514-511800	Salaries - Payroll Supervisors/Accountants	-	-	3,475	-	3,475	-	(3,475)	-100.00%
2514-522500	Medicare	-	-	118	-	118	-	(118)	-100.00%
2514-523100	Teacher Retirement	-	-	1,699	-	1,699	-	(1,699)	-100.00%
2514-526000	Worker's Compensation	-	-	35	-	35	-	(35)	-100.00%
2515-511400	Salaries - Accounting Clerical	-	-	5,792	-	5,792	-	(5,792)	-100.00%
2515-511800	Salaries - Financial Accountants	-	-	2,317	-	2,317	-	(2,317)	-100.00%
2515-522500	Medicare	-	-	118	-	118	-	(118)	-100.00%
2515-523100	Teacher Retirement	-	-	1,699	-	1,699	-	(1,699)	-100.00%
2515-526000	Worker's Compensation	-	-	35	-	35	-	(35)	-100.00%
2520-511100	Salary - Supervisor of Purchasing	-	-	1,158	-	1,158	-	(1,158)	-100.00%
2520-511400	Salaries - Assistant Supervisor/Buyer- Purchasing	-	-	3,475	-	3,475	-	(3,475)	-100.00%
2520-522500	Medicare	-	-	50	-	50	-	(50)	-100.00%
2520-523100	Teacher Retirement	-	-	728	-	728	-	(728)	-100.00%
2520-526000	Worker's Compensation	-	-	20	-	20	-	(20)	-100.00%
2540-511100	Salary - Supervisor of Graphic Arts	-	-	1,158	-	1,158	-	(1,158)	-100.00%
2540-511600	Salaries - Graphic Arts Operators	-	-	6,950	-	6,950	-	(6,950)	-100.00%
2540-522500	Medicare	-	-	118	-	118	-	(118)	-100.00%

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

				2025-2026	2025-2026	2025-2026			%
		2024-2025	2025-2026	Actual	Estimated	Projected	2026-2027		
		Actual	Original Budget	Year-To-Date As of July 31st	Remaining For Year	Actual Result At Year End	Original Budget	Difference	Change Fy 2026 vs Fy 2027
2540-523100	Teacher Retirement	-	-	1,699	-	1,699	-	(1,699)	-100.00%
2540-526000	Worker's Compensation	-	-	120	-	120	-	(120)	-100.00%
	Total - Finance (Formerly Business Services)	-	-	38,244	-	38,244	-	(38,244)	-100.00%
2600	Operation & Maintenance of Plant								
2610-511100	Salaries - Director/Asst. Directors/Conservation Specialist	-	-	5,792	-	5,792	-	(5,792)	-100.00%
2610-511400	Salaries - Maintenance Clerical	-	-	3,475	-	3,475	-	(3,475)	-100.00%
2610-522500	Medicare	-	-	134	-	134	-	(134)	-100.00%
2610-523100	Teacher Retirement	-	-	971	-	971	-	(971)	-100.00%
2610-523300	School Employee's Retirement	-	-	1,019	-	1,019	-	(1,019)	-100.00%
2610-526000	Worker's Compensation	-	-	96	-	96	-	(96)	-100.00%
2620-511601	Salaries - Custodians	-	-	375,480	-	375,480	-	(375,480)	-100.00%
2620-511700	Salaries - Maintenance	-	-	75,295	-	75,295	-	(75,295)	-100.00%
2620-511701	Salaries - Foremen	-	-	13,901	-	13,901	-	(13,901)	-100.00%
2620-522500	Medicare	-	-	6,738	-	6,738	-	(6,738)	-100.00%
2620-523100	Teacher Retirement	-	-	1,699	-	1,699	-	(1,699)	-100.00%
2620-523300	School Employee's Retirement	-	-	96,766	-	96,766	-	(96,766)	-100.00%
2620-523900	Other Retirement	-	-	384	-	384	-	(384)	-100.00%
2620-526000	Worker's Compensation	-	-	13,338	-	13,338	-	(13,338)	-100.00%
2662-511600	Security Coordinator Salary	-	-	1,158	-	1,158	-	(1,158)	-100.00%
2662-511601	Security Officers Salaries	-	-	2,317	-	2,317	-	(2,317)	-100.00%
2662-522500	Medicare	-	-	50	-	50	-	(50)	-100.00%
2662-523100	Teacher Retirement	-	-	485	-	485	-	(485)	-100.00%
2662-523300	School Employee's Retirement	-	-	255	-	255	-	(255)	-100.00%
2662-526000	Worker's Compensation	-	-	15	-	15	-	(15)	-100.00%
	Total - Operation & Maintenance	-	-	599,368	-	599,368	-	(599,368)	-100.00%
2700	Student Transportation Services								
2710-511100	Director & Assistant Directors - Transportation	-	-	9,267	-	9,267	-	(9,267)	-100.00%
2710-511400	Salaries - Transportation Clerical	-	-	9,267	-	9,267	-	(9,267)	-100.00%
2710-511700	Salaries - Transportation Fleet Manager	-	-	2,317	-	2,317	-	(2,317)	-100.00%
2710-522500	Medicare	-	-	302	-	302	-	(302)	-100.00%
2710-523100	Teacher Retirement	-	-	2,427	-	2,427	-	(2,427)	-100.00%
2710-523300	School Employee's Retirement	-	-	2,039	-	2,039	-	(2,039)	-100.00%
2710-526000	Worker's Compensation	-	-	91	-	91	-	(91)	-100.00%
2721-511600	Salaries - Regular Ed. Bus Operators	-	-	304,654	-	304,654	-	(304,654)	-100.00%
2721-522500	Medicare	-	-	4,418	-	4,418	-	(4,418)	-100.00%
2721-523300	School Employee's Retirement	-	-	64,729	-	64,729	-	(64,729)	-100.00%
2721-526000	Worker's Compensation	-	-	1,614	-	1,614	-	(1,614)	-100.00%
2731-511600	Salaries - Students With Exceptionalities Bus Operators	-	-	94,987	-	94,987	-	(94,987)	-100.00%
2731-522500	Medicare	-	-	1,377	-	1,377	-	(1,377)	-100.00%
2731-523100	Teacher Retirement	-	-	243	-	243	-	(243)	-100.00%
2731-523300	School Employee's Retirement	-	-	19,113	-	19,113	-	(19,113)	-100.00%
2731-526000	Worker's Compensation	-	-	503	-	503	-	(503)	-100.00%
2732-511500	Salaries - Bus Attendants Students With Exceptionalities	-	-	152,906	-	152,906	-	(152,906)	-100.00%
2732-522500	Medicare	-	-	2,217	-	2,217	-	(2,217)	-100.00%
2732-523100	Teacher Retirement	-	-	485	-	485	-	(485)	-100.00%
2732-523300	School Employee's Retirement	-	-	32,620	-	32,620	-	(32,620)	-100.00%
2732-526000	Worker's Compensation	-	-	810	-	810	-	(810)	-100.00%
	Total - Student Transportation	-	-	706,386	-	706,386	-	(706,386)	-100.00%
2800	Central Services								
2820-511100	Salary - Director of Communications	-	-	1,158	-	1,158	-	(1,158)	-100.00%

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

				2025-2026	2025-2026	2025-2026			%
		2024-2025	2025-2026	Actual	Estimated	Projected	2026-2027		
		Actual	Original Budget	Year-To-Date As of July 31st	Remaining For Year	Actual Result At Year End	Original Budget	Difference	Change Fy 2026 vs Fy 2027
2820-511800	Salaries - Communication Manager/Communication Specialist	-	-	3,475	-	3,475	-	(3,475)	-100.00%
2820-522500	Medicare	-	-	67	-	67	-	(67)	-100.00%
2820-523100	Teacher Retirement	-	-	971	-	971	-	(971)	-100.00%
2820-526000	Worker's Compensation	-	-	20	-	20	-	(20)	-100.00%
2830-511400	Salaries - Human Resources Clerical	-	-	12,742	-	12,742	-	(12,742)	-100.00%
2830-522500	Medicare	-	-	185	-	185	-	(185)	-100.00%
2830-523100	Teacher Retirement	-	-	2,669	-	2,669	-	(2,669)	-100.00%
2830-526000	Worker's Compensation	-	-	55	-	55	-	(55)	-100.00%
2831-511100	Salaries - Directors/Supervisors of Human Resources	-	-	3,475	-	3,475	-	(3,475)	-100.00%
2831-511101	Salary - Human Resources Coordinators	-	-	2,317	-	2,317	-	(2,317)	-100.00%
2831-522500	Medicare	-	-	84	-	84	-	(84)	-100.00%
2831-523100	Teacher Retirement	-	-	1,213	-	1,213	-	(1,213)	-100.00%
2831-526000	Worker's Compensation	-	-	25	-	25	-	(25)	-100.00%
2841-511100	Salaries - Chief Information Officer/Supervisors of Information Technology	-	-	1,158	-	1,158	-	(1,158)	-100.00%
2841-522500	Medicare	-	-	17	-	17	-	(17)	-100.00%
2841-523100	Teacher Retirement	-	-	243	-	243	-	(243)	-100.00%
2841-526000	Worker's Compensation	-	-	5	-	5	-	(5)	-100.00%
2842-511800	Salaries - Sys. And Oper. Analysts - Information Technology	-	-	9,267	-	9,267	-	(9,267)	-100.00%
2842-522500	Medicare	-	-	134	-	134	-	(134)	-100.00%
2842-523100	Teacher Retirement	-	-	1,941	-	1,941	-	(1,941)	-100.00%
2842-526000	Worker's Compensation	-	-	40	-	40	-	(40)	-100.00%
2844-511900	Salaries - Operations - Information Technology	-	-	8,109	-	8,109	-	(8,109)	-100.00%
2844-522500	Medicare	-	-	118	-	118	-	(118)	-100.00%
2844-523100	Teacher Retirement	-	-	1,699	-	1,699	-	(1,699)	-100.00%
2844-526000	Worker's Compensation	-	-	35	-	35	-	(35)	-100.00%
2849-511400	Salaries - Clerical - Information Technology	-	-	2,317	-	2,317	-	(2,317)	-100.00%
2849-511800	Salaries - Computer Technicians - Information Technology	-	-	20,851	-	20,851	-	(20,851)	-100.00%
2849-511801	Salaries - Para Professional Technicians - Information Tech.	-	-	18,534	-	18,534	-	(18,534)	-100.00%
2849-522500	Medicare	-	-	605	-	605	-	(605)	-100.00%
2849-523100	Teacher Retirement	-	-	8,736	-	8,736	-	(8,736)	-100.00%
2849-526000	Worker's Compensation	-	-	208	-	208	-	(208)	-100.00%
	Total - Central Services	-	-	102,473	-	102,473	-	(102,473)	-100.00%
3100	Food Service Operations								
3110-511400	Salaries - Office/Clerical	-	-	1,158	-	1,158	-	(1,158)	-100.00%
3110-522500	Medicare	-	-	17	-	17	-	(17)	-100.00%
3110-523100	Teacher Retirement	-	-	243	-	243	-	(243)	-100.00%
3110-526000	Worker's Compensation	-	-	5	-	5	-	(5)	-100.00%
3111-511100	Salary - Director	-	-	1,158	-	1,158	-	(1,158)	-100.00%
3111-522500	Medicare	-	-	17	-	17	-	(17)	-100.00%
3111-523100	Teacher Retirement	-	-	243	-	243	-	(243)	-100.00%
3111-526000	Worker's Compensation	-	-	5	-	5	-	(5)	-100.00%
3112-511100	Salaries - Assistant Directors	-	-	1,158	-	1,158	-	(1,158)	-100.00%
3112-522500	Medicare	-	-	17	-	17	-	(17)	-100.00%
3112-523100	Teacher Retirement	-	-	243	-	243	-	(243)	-100.00%
3112-526000	Worker's Compensation	-	-	5	-	5	-	(5)	-100.00%
3120-511600	Salaries - Food Service Workers	-	-	236,887	-	236,887	-	(236,887)	-100.00%
3120-511700	Salaries - Maintenance	-	-	5,792	-	5,792	-	(5,792)	-100.00%
3120-522500	Medicare	-	-	3,519	-	3,519	-	(3,519)	-100.00%
3120-523100	Teacher Retirement	-	-	44,601	-	44,601	-	(44,601)	-100.00%
3120-523300	School Employee's Retirement	-	-	1,274	-	1,274	-	(1,274)	-100.00%

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

				2025-2026	2025-2026	2025-2026			%
		2024-2025	2025-2026	Actual	Estimated	Projected	2026-2027		
		Actual	Original Budget	Year-To-Date As of July 31st	Remaining For Year	Actual Result At Year End	Original Budget	Difference	Change Fy 2026 vs Fy 2027
3120-526000	Worker's Compensation	-	-	6,881	-	6,881	-	(6,881)	-100.00%
3121-511100	Salaries- Managers	-	-	63,711	-	63,711	-	(63,711)	-100.00%
3121-522500	Medicare	-	-	924	-	924	-	(924)	-100.00%
3121-523100	Teacher Retirement	-	-	13,105	-	13,105	-	(13,105)	-100.00%
3121-526000	Worker's Compensation	-	-	1,065	-	1,065	-	(1,065)	-100.00%
3122-511100	Salaries- Assistant Managers	-	-	57,919	-	57,919	-	(57,919)	-100.00%
3122-522500	Medicare	-	-	840	-	840	-	(840)	-100.00%
3122-523100	Teacher Retirement	-	-	12,134	-	12,134	-	(12,134)	-100.00%
3122-526000	Worker's Compensation	-	-	1,634	-	1,634	-	(1,634)	-100.00%
Total - Food Service Operations		-	-	454,555	-	454,555	-	(454,555)	-100.00%
3200	Risk Management								
3200-511100	Salary - Risk Manager	-	-	1,158	-	1,158	-	(1,158)	-100.00%
3200-511400	Salary - Risk Management Clerical	-	-	1,158	-	1,158	-	(1,158)	-100.00%
3200-522500	Medicare	-	-	34	-	34	-	(34)	-100.00%
3200-523100	Teacher Retirement	-	-	485	-	485	-	(485)	-100.00%
3200-526000	Worker's Compensation	-	-	10	-	10	-	(10)	-100.00%
Total - Risk Management		-	-	2,845	-	2,845	-	(2,845)	-100.00%
4500	Facility Acquisition & Construction								
4500-511100	Salaries - Chief of Construction Services/Supervisor of Construction	-	-	2,317	-	2,317	-	(2,317)	-100.00%
4500-511400	Salaries - Clerical - Construction	-	-	2,317	-	2,317	-	(2,317)	-100.00%
4500-522500	Medicare	-	-	67	-	67	-	(67)	-100.00%
4500-523100	Teacher Retirement	-	-	971	-	971	-	(971)	-100.00%
4500-526000	Worker's Compensation	-	-	20	-	20	-	(20)	-100.00%
Total - Facility Acquisition & Construction		-	-	5,692	-	5,692	-	(5,692)	-100.00%
TOTAL - Expenditures		-	6,542,326	7,782,714	-	7,782,714	-	(7,782,714)	-100.00%
Fund Balance									
Excess of Revenue & Other Sources over Expenditures & Other Uses		8,008,863	(6,491,913)	(7,766,214)	-	(7,766,214)	10,000	7,776,214	-100.13%
Balance at Beginning of Year		5	6,522,326	8,008,868	-	8,008,868	242,654	(7,766,214)	-96.97%
Balance at End of Year		\$ 8,008,868	\$ 30,413	\$ 242,654	\$ -	\$ 242,654	\$ 252,654	\$ 10,000	4.12%



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

		2025-2026		2025-2026	2025-2026	2025-2026			%
		2024-2025	2025-2026	Actual	Estimated	Projected	2026-2027		Change
		Actual	Original Budget	Year-To-Date As of July 31st	Remaining For Year	Actual Result At Year End	Original Budget	Difference	Fy 2026 vs Fy 2027
Revenues									
415000	Interest Income	\$ 51,715	\$ 50,000	\$ 50,450	\$ -	\$ 50,450	\$ 30,000	\$ (20,450)	-40.54%
452201	Transfer from General Fund	1,159,210	869,408	1,401,556	-	1,401,556	1,551,604	150,048	10.71%
	Total Revenue	1,210,925	919,408	1,452,006	-	1,452,006	1,581,604	129,598	8.93%
Expenditures									
1300-532000	Educational Services	21,123	35,000	7,885	-	7,885	35,000	27,115	343.88%
1300-556400	Tuition	18,933	100,000	56,419	-	56,419	300,000	243,581	431.74%
1300-558200	Travel	35,000	50,000	37,675	-	37,675	75,000	37,325	99.07%
1300-561000	Materials and Supplies	528,643	1,834,170	916,724	8,526	925,250	1,751,838	826,588	89.34%
1300-573000	Equipment	64,773	200,000	27,288	-	27,288	50,000	22,712	83.23%
2231-515000	Workshop Stipends	13,001	30,000	25,753	-	25,753	30,000	4,247	16.49%
2231-522500	Stipends Medicare	861	435	373	-	373	450	77	20.64%
2231-523100	Stipends Teachers' Retirement System	2,505	6,285	5,144	-	5,144	6,300	1,156	22.47%
2231-526000	Stipends Worker's Compensation	66	129	111	-	111	150	39	35.14%
2721-511600	Regular Education Bus Drivers	5,495	7,000	3,424	-	3,424	7,000	3,576	104.44%
2721-522500	Regular Education Bus Driver Medicare	137	102	76	-	76	150	74	97.37%
2721-523300	Regular Education Bus Driver Sch Retiremt.	1,335	1,540	753	-	753	1,600	847	112.48%
2721-526000	Regular Education Bus Driver Workers Comp	26	37	18	-	18	50	32	177.78%
2721-558300	Stipends Operational Allowance	3,970	6,000	1,804	-	1,804	5,000	3,196	177.16%
	Total Expenditures	695,868	2,270,698	1,083,447	8,526	1,091,973	2,262,538	1,170,565	107.20%
	Revenues Over Expenditures	515,057	(1,351,290)	368,559	(8,526)	360,033	(680,934)	(1,040,967)	-289.13%
	Beginning Fund Balance	836,750	1,351,290	1,351,807	-	1,351,807	1,711,840	360,033	26.63%
	Ending Fund Balance	\$ 1,351,807	\$ -	\$ 1,720,366	\$ (8,526)	\$ 1,711,840	\$ 1,030,906	\$ (680,934)	-39.78%



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)

		2024-2025	2025-2026	2025-2026	2025-2026	2025-2026	2026-2027		%
		Actual	Original Budget	Actual Year-To-Date As of July 31st	Estimated Remaining For Year	Projected Actual Result At Year End	Original Budget	Difference	Change Fy 2026 vs Fy 2027
Revenues									
415000	Interest Income	\$ 21,674	\$ 15,000	\$ 19,286	\$ -	\$ 19,286	\$ 15,000	\$ (4,286)	-22.22%
452201	Transfer from General Fund	1,153,040	1,116,640	1,116,640	-	1,116,640	1,078,210	(38,430)	-3.44%
	Total Revenue	1,174,714	1,131,640	1,135,926	-	1,135,926	1,093,210	(42,716)	-3.76%
Expenditures									
1300-511200	Career Technical Teacher Salaries	19,009	-	3,649	-	3,649	-	(3,649)	-100.00%
1300-515000	Workshop Stipends	84,031	-	5,647	-	5,647	-	(5,647)	-100.00%
1300-522500	Medicare	1,723	-	135	-	135	-	(135)	-100.00%
1300-523100	Teachers' Retirement System	5,514	-	764	-	764	-	(764)	-100.00%
1300-523300	School Employees' Retirement System	4,068	-	-	-	-	-	-	0.00%
1300-526000	Worker's Compensation	591	-	39	-	39	-	(39)	-100.00%
1300-556400	Tuition	1,010,040	1,116,640	1,075,999	-	1,075,999	1,078,210	2,211	0.21%
2721-511600	Regular Education Bus Drivers Salaries	3,911	-	-	-	-	-	-	0.00%
2721-522500	Bus Drivers Medicare	57	-	-	-	-	-	-	0.00%
2721-523300	Bus Drivers School Employees' Retirement	1,009	-	-	-	-	-	-	0.00%
2721-526000	Bus Drivers Worker's Compensation	19	-	-	-	-	-	-	0.00%
	Total Expenditures	1,129,972	1,116,640	1,086,233	-	1,086,233	1,078,210	(8,023)	-0.74%
	Revenues Over Expenditures	44,742	15,000	49,693	-	49,693	15,000	(34,693)	-69.81%
	Beginning Fund Balance	-	44,742	44,742	-	44,742	94,435	49,693	111.07%
	Ending Fund Balance	\$ 44,742	\$ 59,742	\$ 94,435	\$ -	\$ 94,435	\$ 109,435	\$ 15,000	15.88%



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 and FY 2025-2026 to provide for the maintenance of cameras in certain special education classrooms per Louisiana Revised Statute 17:1948.

SWE Camera Purchase Fund (SCF)

		2024-2025	2025-2026	2025-2026	2025-2026	2025-2026	2026-2027		%
		Actual	Original	Actual	Estimated	Projected	Original	Difference	Change
			Budget	Year-To-Date	Remaining	Actual Result	Budget		Fy 2026 vs
				As of July 31st	For Year	At Year End			Fy 2027
Revenues									
415000	Interest Income	\$ 18,208	\$ 15,000	\$ 13,206	\$ -	\$ 13,206	\$ 10,000	\$ (3,206)	-24.28%
432900	State Funding - SWE Camera Allocation	-	-	-	-	-	-	-	0.00%
	Total Revenue	18,208	15,000	13,206	-	13,206	10,000	(3,206)	-24.28%
Expenditures									
1210-561000	Materials and Supplies	96,853	475,000	29,960	-	29,960	50,000	20,040	66.89%
	Total Expenditures	96,853	475,000	29,960	-	29,960	50,000	20,040	66.89%
	Revenues Over Expenditures	(78,645)	(460,000)	(16,754)	-	(16,754)	(40,000)	(23,246)	138.75%
	Beginning Fund Balance	543,949	463,914	465,304	-	465,304	448,550	(16,754)	-3.60%
	Ending Fund Balance	\$ 465,304	\$ 3,914	\$ 448,550	\$ -	\$ 448,550	\$ 408,550	\$ (40,000)	-8.92%

SWE Camera Maintenance Fund (SCM)

		2024-2025	2025-2026	2025-2026	2025-2026	2025-2026	2026-2027		%
		Actual	Original	Actual	Estimated	Projected	Original	Difference	Change
			Budget	Year-To-Date	Remaining	Actual Result	Budget		Fy 2026 vs
				As of July 31st	For Year	At Year End			Fy 2027
Revenues									
415000	Interest Income	\$ 373	\$ 2,000	\$ 2,361	\$ -	\$ 2,361	\$ 1,500	\$ (861)	-36.47%
432900	State Funding - SWE Camera Maintenance	67,037	-	67,037	-	67,037	67,000	(37)	-0.06%
	Total Revenue	67,410	2,000	69,398	-	69,398	68,500	(898)	-1.29%
Expenditures									
1210-561000	Materials and Supplies	-	30,000	-	-	-	30,000	30,000	100.00%
	Total Expenditures	-	30,000	-	-	-	30,000	30,000	100.00%
	Revenues Over Expenditures	67,410	(28,000)	69,398	-	69,398	38,500	(30,898)	-44.52%
	Beginning Fund Balance	-	67,410	67,410	-	67,410	136,808	69,398	102.95%
	Ending Fund Balance	\$ 67,410	\$ 39,410	\$ 136,808	\$ -	\$ 136,808	\$ 175,308	\$ 38,500	28.14%



STATE STIPENDS PROJECT

Governor Jeff Landry signed Executive Order 26-047 in June 2026 to preserve the \$2,000 one-time stipends for classroom teachers and \$1,000 stipends for school support staff for the FY 2026-2027 school year. The order directed the Louisiana Department of Education (LDOE) and the Board of Elementary and Secondary Education (BESE) to redirect \$168 million from non-instructional funds in the state's Minimum Foundation Program (MFP) to cover the stipends. The School Board's share of this \$168 million redirection of MFP funds was \$9,791,371. District employees had received this state stipend for the previous three fiscal years, and it was funded by the State of Louisiana. Districts may offset the required stipend with stipends or pay raises funded with local funds. Salary schedule pay steps do not count for the offset. Since the School Board gave all employees only one pay step for FY 2026-2027, the district will be required to pay the \$2,000/\$1,000 to eligible employees. The Governor excluded many job classes for this state stipend funding like school nurses, therapists, counselors, as well as some administrative roles. The district has included a plan to pay all employees including the ineligible employees in the same amount they were paid for FY 2025-2026 subject to Board and St. Tammany Parish Federation of Teachers and Support Employees approval. Local, federal, and state grant funds will be utilized if approved.

STATE STIPENDS PROJECT

		2024-2025	2025-2026	2025-2026	2025-2026	2025-2026	2026-2027		%
		Actual	Original Budget	Actual Year-To-Date As of July 31st	Estimated Remaining For Year	Projected Actual Result At Year End	Original Budget	Difference	Change Fy 2026 vs Fy 2027
Revenues									
432900	State Funding - State Stipends	\$ 11,915,137	\$ 11,369,839	\$ 11,369,839	\$ -	\$ 11,369,839	\$ 9,791,371	\$ (1,578,468)	-13.88%
452201	Transfer from General Fund - Ineligible/Wgt	892,954	1,177,608	1,177,608	-	1,177,608	2,210,830	1,033,222	87.74%
	Total Revenue	12,808,091	12,547,447	12,547,447	-	12,547,447	12,002,201	(545,246)	-4.35%
Expenditures									
	Salaries	10,349,364	10,243,222	10,243,222	-	10,243,222	10,174,172	(69,050)	-0.67%
	Benefits	2,458,727	2,304,225	2,304,225	-	2,304,225	1,828,029	(476,196)	-20.67%
	Total Expenditures	12,808,091	12,547,447	12,547,447	-	12,547,447	12,002,201	(545,246)	-4.35%
	Revenues Over Expenditures	-	-	-	-	-	-	-	0.00%
	Beginning Fund Balance	-	-	-	-	-	-	-	0.00%
	Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%



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	2025-2026	2025-2026	2025-2026	2025-2026	2026-2027		%
		Actual	Original Budget	Actual Year-To-Date As of July 31st	Estimated Remaining For Year	Projected Actual Result At Year End	Original Budget	Difference	Change Fy 2026 vs Fy 2027
Revenues									
	School Activity Fund Revenues	\$ 8,379,356	\$ 9,500,000	\$ 9,882,617	\$ -	\$ 9,882,617	\$ 9,900,000	\$ 17,383	0.18%
	Total Revenues	8,379,356	9,500,000	9,882,617	-	9,882,617	9,900,000	17,383	0.18%
	Expenditures								
	School Activity Fund Expenditures	8,430,789	10,000,000	\$ 9,834,572	-	\$ 9,834,572	9,900,000	65,428	0.67%
	Total Expenditures	8,430,789	10,000,000	9,834,572	-	9,834,572	9,900,000	65,428	0.67%
	Revenues Over (Under) Expenditures	(51,433)	(500,000)	48,045	-	48,045	-	(48,045)	-100.00%
	Beginning Fund Balance	7,989,588	6,981,378	7,938,155	-	7,986,200	8,034,245	48,045	0.60%
	Ending Fund Balance	\$ 7,938,155	\$ 6,481,378	\$ 7,986,200	\$ -	\$ 8,034,245	\$ 8,034,245	\$ -	0.00%



CAPITAL PROJECTS FUNDS

The Capital Projects Funds are Construction Roofing, 2013 Bond, 2023 Bond, 2024 Limited Revenue Bonds, 2025 Bond, 2026 Bond 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

				2025-2026	2025-2026	2025-2026			%
		2024-2025	2025-2026	Actual	Estimated	Projected	2026-2027		
		Actual	Original	Year-To-Date	Remaining	Actual Result	Original		
			Budget	As of July 31st	For Year	At Year End	Budget	Difference	Fy 2026 vs Fy 2027
Revenue and Transfers In									
415000	Interest Income	\$ 129,882	\$ 100,000	\$ 64,569	\$ -	\$ 64,569	\$ 50,000	\$ (14,569)	-22.56%
452201	Transfer From General Fund	-	-	-	-	-	-	-	0.00%
	Total Revenue and Transfer In	129,882	100,000	64,569	-	64,569	50,000	(14,569)	-22.56%
Expenditures									
4600-545000	Building Improvements	1,087,234	1,000,000	704,673	-	704,673	800,000	95,327	13.53%
4300-533400	Architect & Engineering Fees	83,767	150,000	34,751	-	34,751	50,000	15,249	43.88%
	Total Expenditures	1,171,001	1,150,000	739,424	-	739,424	850,000	110,576	14.95%
	Revenue Over (Under) Expenditures	(1,041,119)	(1,050,000)	(674,855)	-	(674,855)	(800,000)	(125,145)	18.54%
	Beginning Fund Balance	3,822,261	2,880,736	2,781,142	-	2,781,142	2,106,287	(674,855)	-24.27%
	Ending Fund Balance	\$ 2,781,142	\$ 1,830,736	\$ 2,106,287	\$ -	\$ 2,106,287	\$ 1,306,287	\$ (800,000)	-37.98%

2013 Bond Construction Fund (C32)

St. Tammany Parish School Board

		2025-2026		2025-2026		2025-2026				%
		2024-2025	2025-2026	Actual	Estimated	Projected	2026-2027			Change
		Actual	Original	Year-To-Date	Remaining	Actual Result	Original			Fy 2026 vs
			Budget	As of July 31st	For Year	At Year End	Budget	Difference		Fy 2027
Revenues and Other Financing Source										
415000	Interest Income	\$ 58,134	\$ 30,000	\$ 9,498	\$ -	\$ 9,498	\$ -	\$ (9,498)		-100.00%
	Total Revenues	58,134	30,000	9,498	-	9,498	-	(9,498)		-100.00%
Expenditures										
4500-573000	Equipment	2,386,069	540,159	662,709	-	662,709	-	(662,709)		-100.00%
4600-545000	Building Improvements	6,450	-	-	-	-	-	-		0.00%
	Total Expenditures	2,392,519	540,159	662,709	-	662,709	-	(662,709)		-100.00%
	Revenues Over (Under) Expenditures	(2,334,385)	(510,159)	(653,211)	-	(653,211)	-	653,211		-100.00%
	Beginning Fund Balance	2,987,596	510,159	653,211	-	653,211	-	(653,211)		-100.00%
	Ending Fund Balance	\$ 653,211	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%

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

				2025-2026	2025-2026	2025-2026			%
		2024-2025	2025-2026	Actual	Estimated	Projected	2026-2027		Change
		Actual	Original Budget	Year-To-Date As of July 31st	Remaining For Year	Actual Result At Year End	Original Budget	Difference	Fy 2026 vs Fy 2027
Revenues and Other Financing Source									
415000	Interest Income	\$ 650,384	\$ 500,000	\$ 380,337	\$ -	\$ 380,337	\$ 250,000	\$ (130,337)	-34.27%
415320	Unrealized Gain (Loss) on Investments	486,852	485,000	301,660	-	301,660	-	(301,660)	-100.00%
	Total Revenues	1,137,236	985,000	681,997	-	681,997	250,000	(431,997)	-63.34%
Expenditures									
4300-533400	Architect & Engineering Fees	382,500	750,000	752,919	-	752,919	800,000	47,081	6.25%
4500-573000	Equipment	629,919	2,000,000	1,596,328	-	1,596,328	1,800,000	203,672	12.76%
4600-545000	Building Improvements	8,119,346	3,000,000	4,495,958	-	4,495,958	5,000,000	504,042	11.21%
	Total Expenditures	9,131,765	5,750,000	6,845,205	-	6,845,205	7,600,000	754,795	11.03%
	Revenues Over (Under) Expenditures	(7,994,529)	(4,765,000)	(6,163,208)	-	(6,163,208)	(7,350,000)	(1,186,792)	19.26%
	Beginning Fund Balance	30,656,081	34,260,092	22,661,552	-	22,661,552	16,498,344	(6,163,208)	-27.20%
	Ending Fund Balance	\$ 22,661,552	\$ 29,495,092	\$ 16,498,344	\$ -	\$ 16,498,344	\$ 9,148,344	\$ (7,350,000)	-44.55%

2024 Limited Revenue Bonds (C40)

St. Tammany Parish School Board

				2025-2026	2025-2026	2025-2026			%
		2024-2025	2025-2026	Actual	Estimated	Projected	2026-2027		Change
		Actual	Original Budget	Year-To-Date As of July 31st	Remaining For Year	Actual Result At Year End	Original Budget	Difference	Fy 2026 vs Fy 2027
Revenues and Other Financing Source									
415000	Interest Income	\$ 170,024	\$ 100,000	\$ 113,251	\$ -	\$ 113,251	\$ 60,000	\$ (53,251)	-47.02%
	Total Revenues	170,024	100,000	113,251	-	113,251	60,000	(53,251)	-47.02%
Expenditures									
4500-573000	Equipment	300,000	4,000,000	4,460,250	-	4,460,250	543,532	(3,916,718)	-87.81%
	Total Expenditures	300,000	4,000,000	4,460,250	-	4,460,250	543,532	(3,916,718)	-87.81%
	Revenues Over (Under) Expenditures	(129,976)	(3,900,000)	(4,346,999)	-	(4,346,999)	(483,532)	3,863,467	-88.88%
	Beginning Fund Balance	4,960,507	4,830,531	4,830,531	-	4,830,531	483,532	(4,346,999)	-89.99%
	Ending Fund Balance	\$ 4,830,531	\$ 930,531	\$ 483,532	\$ -	\$ 483,532	\$ -	\$ (483,532)	-100.00%

2025 Bond Construction Fund (C41)
St. Tammany Parish School Board

			2025-2026	2025-2026	2025-2026			%
		2024-2025	2025-2026	Actual	Estimated	Projected	2026-2027	Change
		Actual	Original	Year-To-Date	Remaining	Actual Result	Original	Fy 2026 vs
			Budget	As of July 31st	For Year	At Year End	Budget	Fy 2027
Revenues and Other Financing Source								
451100	Proceeds from Bond Sale	\$ -	\$ 25,000,000	\$ 25,000,000	\$ -	\$ 25,000,000	\$ -	\$ (25,000,000) -100.00%
451300	Accrued Premium from Bond Sale	-	1,625,250	1,265,249	-	1,265,249	-	(1,265,249) -100.00%
415000	Interest Income	-	100,000	493,739	-	493,739	400,000	(93,739) -18.99%
415320	Unrealized Gain (Loss) on Investments	-	-	106,584	-	106,584	110,000	3,416 3.20%
	Total Revenues	-	26,725,250	26,865,572	-	26,865,572	510,000	(26,355,572) -98.10%
Expenditures								
4500-573000	Equipment	-	-	-	-	-	-	- 0.00%
4300-533400	Architect & Engineering Fees	-	3,500,000	2,995,426	-	2,995,426	3,000,000	4,574 0.15%
4600-545000	Building Improvements	-	1,500,000	32,012	-	32,012	50,000	17,988 56.19%
5100-533200	Debt Service- Legal Fees	-	12,000	94,650	-	94,650	-	(94,650) -100.00%
5100-534000	Debt Service - Purchased Technical Fees	-	50,000	85,462	-	85,462	-	(85,462) -100.00%
	Total Expenditures	-	5,062,000	3,207,550	-	3,207,550	3,050,000	(157,550) -4.91%
	Revenues Over (Under) Expenditures	-	21,663,250	23,658,022	-	23,658,022	(2,540,000)	(26,198,022) -110.74%
	Beginning Fund Balance	-	-	-	-	-	23,658,022	23,658,022 100.00%
	Ending Fund Balance	\$ -	\$ 21,663,250	\$ 23,658,022	\$ -	\$ 23,658,022	\$ 21,118,022	\$ (2,540,000) -10.74%

2026 Bond Construction Fund (C42)

		2024-2025	2025-2026	2025-2026	2025-2026	2025-2026	2026-2027		%
		Actual	Original Budget	Actual Year-To-Date As of July 31st	Estimated Remaining For Year	Projected Actual Result At Year End	Original Budget	Difference	Change Fy 2026 vs Fy 2027
Revenues and Other Financing Source									
451100	Proceeds from Bond Sale	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000,000	\$ 25,000,000	100.00%
451300	Accrued Premium from Bond Sale	-	-	-	-	-	1,340,925	1,340,925	100.00%
415000	Interest Income	-	-	-	-	-	400,000	400,000	100.00%
415320	Unrealized Gain (Loss) on Investments	-	-	-	-	-	110,000	110,000	100.00%
	Total Revenues	-	-	-	-	-	26,850,925	26,850,925	100.00%
Expenditures									
4500-573000	Equipment	-	-	-	-	-	-	-	0.00%
4300-533400	Architect & Engineering Fees	-	-	-	-	-	-	-	0.00%
4600-545000	Building Improvements	-	-	-	-	-	-	-	0.00%
5100-533200	Debt Service- Legal Fees	-	-	-	-	-	95,000	95,000	100.00%
5100-534000	Debt Service - Purchased Technical Fees	-	-	-	-	-	86,000	86,000	100.00%
	Total Expenditures	-	-	-	-	-	181,000	181,000	100.00%
	Revenues Over (Under) Expenditures	-	-	-	-	-	26,669,925	26,669,925	100.00%
	Beginning Fund Balance	-	-	-	-	-	-	-	0.00%
	Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,669,925	\$ 26,669,925	100.00%

Parishwide Construction Fund (PWF)

St. Tammany Parish School Board

		2025-2026		2025-2026		2025-2026				%
		2025-2026		Actual		Estimated		Projected		Change
		2024-2025	2025-2026	Year-To-Date	Remaining	Actual Result	2026-2027	Original		Fy 2026 vs
		Actual	Budget	As of July 31st	For Year	At Year End	Budget	Difference		Fy 2027
Revenues and Transfers In										
415000	Interest Income	\$ 394,159	\$ 200,000	\$ 167,133	\$ -	\$ 167,133	\$ 75,000	\$ (92,133)		-55.13%
419990-1004	Miscellaneous Income - Brick Sales	255	300	555	-	555	600	45		8.11%
419990	Miscellaneous Income - Other	35,000	-	-	-	-	-	-		0.00%
452201	Transfer from General Fund	3,474,288	2,000,000	2,000,000	-	2,000,000	-	(2,000,000)		-100.00%
415320	Unrealized Gain (Loss) on Investments	226,671	150,000	185,318	-	185,318	-	(185,318)		-100.00%
453000	Sale of Real/Personal Property	1,632,000	-	-	-	-	-	-		0.00%
	Total Revenue and Transfers In	5,762,373	2,350,300	2,353,006	-	2,353,006	75,600	(2,277,406)		-96.79%
Expenditures										
2630-543000	Repair & Upkeep of Grounds	-	-	32,250	-	32,250	50,000	17,750		55.04%
2640-543000	Repair & Upkeep of Equipment	-	-	-	-	-	-	-		0.00%
4100-571000	Land Purchases	-	-	-	-	-	-	-		0.00%
4300-533400	Architect & Engineering Fees	773,316	250,000	237,593	-	237,593	400,000	162,407		68.36%
4500-573000	Equipment	-	100,000	-	-	-	-	-		0.00%
4600-545000	Building/Site Improvements	13,739,704	3,500,000	3,077,958	-	3,077,958	4,000,000	922,042		29.96%
5200-593206	Transfer to General Fund	-	-	-	-	-	5,000,000	5,000,000		100.00%
	Total Expenditures	14,513,020	3,850,000	3,347,801	-	3,347,801	9,450,000	6,102,199		182.27%
	Revenue Over (Under) Expenditures	(8,750,647)	(1,499,700)	(994,795)	-	(994,795)	(9,374,400)	(8,379,605)		842.34%
	Beginning Fund Balance	20,328,841	11,657,392	11,578,194	-	11,578,194	10,583,399	(994,795)		-8.59%
	Ending Fund Balance	\$ 11,578,194	\$ 10,157,692	\$ 10,583,399	\$ -	\$ 10,583,399	\$ 1,208,999	\$ (9,374,400)		-88.58%



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

		2025-2026		2025-2026		2025-2026				%
		2024-2025	2025-2026	Actual	Estimated	Projected	2026-2027			Change
		Actual	Original	Year-To-Date	Remaining	Actual Result	Original			Fy 2026 vs
			Budget	As of July 31st	Budget	At Year End	Budget	Difference		Fy 2027
Revenue And Other Financing Sources										
411130	Taxes (13.6 Mills)	\$ 42,053,212	\$ 42,100,000	\$ 42,372,530	\$ -	\$ 42,372,530	\$ 43,992,850	\$ 1,620,320		3.82%
411160	Taxes Penalties and Interest	84,440	85,500	89,445	-	89,445	90,000	555		0.62%
415000	Interest Income	722,839	720,000	542,161	-	542,161	400,000	(142,161)		-26.22%
415320	Unrealized Gain (Loss) on Investments	234,074	230,000	417,912	-	417,912	420,000	2,088		0.50%
	Total Revenue And Other Financing Sources	43,094,565	43,135,500	43,422,048	-	43,422,048	44,902,850	1,480,802		3.41%
Expenditures And Other Financing Uses										
	General Administration									
2315-531300	Pension Fund Contributions	1,336,818	1,337,000	1,344,083	-	1,344,083	1,400,000	55,917		4.16%
2315-573000	Equipment For Assessor's Office	41,060	41,100	46,362	-	46,362	50,000	3,638		7.85%
	Total General Administration	1,377,878	1,378,100	1,390,445	-	1,390,445	1,450,000	59,555		4.28%
Debt Service and Other Financing Uses										
5100-583100	Redemption of Principal	26,515,000	26,000,000	25,845,000	-	25,845,000	26,170,000	325,000		1.26%
5100-583200	Interest Expense	11,480,545	11,600,000	10,941,621	-	10,941,621	10,966,836	25,215		0.23%
5100-534000	Paying Agent Expenses	9,200	10,000	8,200	-	8,200	9,200	1,000		12.20%
	Total Debt Service	38,004,745	37,610,000	36,794,821	-	36,794,821	37,146,036	351,215		0.95%
	Total Expenditures	39,382,623	38,988,100	38,185,266	-	38,185,266	38,596,036	410,770		1.08%
	Revenue Over (Under) Expenditures	3,711,942	4,147,400	5,236,782	-	5,236,782	6,306,814	1,070,032		20.43%
	Beginning Fund Balance	26,093,478	29,813,678	29,805,420	-	29,805,420	35,042,202	5,236,782		17.57%
	Ending Fund Balance	\$ 29,805,420	\$ 33,961,078	\$ 35,042,202	\$ -	\$ 35,042,202	\$ 41,349,016	\$ 6,306,814		18.00%

Limited Tax Revenue Bonds Sinking Fund (LSF)

St. Tammany Parish School Board

		2024-2025	2025-2026	2025-2026	2025-2026	2025-2026	2026-2027		
		Actual	Original Budget	Actual Year-To-Date As of July 31st	Estimated Remaining Budget	Projected Actual Result At Year End	Original Budget	Difference	% Change Fy 2026 vs Fy 2027
Revenue And Other Financing Sources									
415000	Interest Income	\$ 17,166	\$ 15,000	\$ 29,174	\$ -	\$ 29,174	\$ 15,000	\$ (14,174)	-48.58%
452201	Transfer from General Fund	1,343,442	1,237,072	1,308,072	-	1,308,072	1,315,987	7,915	0.61%
	Total Revenue And Other Financing Sources	1,360,608	1,252,072	1,337,246	-	1,337,246	1,330,987	(6,259)	-0.47%
Expenditures And Other Financing Uses									
Debt Service									
5100-583100	Redemption of Principal	166,000	1,064,000	1,064,000	-	1,064,000	1,137,000	73,000	6.86%
5100-583200	Interest Expense	173,810	221,706	221,706	-	221,706	176,996	(44,710)	-20.17%
	Total Expenditures	339,810	1,285,706	1,285,706	-	1,285,706	1,313,996	28,290	2.20%
	Revenue Over (Under) Expenditures	1,020,798	(33,634)	51,540	-	51,540	16,991	(34,549)	-67.03%
	Beginning Fund Balance	181,596	1,202,393	1,202,394	-	1,202,394	1,253,934	51,540	4.29%
	Ending Fund Balance	\$ 1,202,394	\$ 1,168,759	\$ 1,253,934	\$ -	\$ 1,253,934	\$ 1,270,925	\$ 16,991	1.36%