



Natchitoches Parish School Board

310 Royal Street
Natchitoches, Louisiana 71457

Dr. Grant Eloi
Superintendent

<https://www.npsb.la>

Phone (318) 352-2358
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July 29, 2024

RE: Annual Operating Budget Executive Summary for FY 2024-25

To the Citizens of
Natchitoches Parish, Louisiana:

The budget of Natchitoches Parish School Board for the fiscal year July 1, 2024, through June 30, 2025, is hereby submitted. The Superintendent assumes full responsibility for data accuracy and completeness.

This budget document uses graphs, charts, numbers, and words utilizing the Best Practices for Budgeting as our guide. Much of the information and budget estimates shown within this document is based on information provided by several interested parties and/or documents from various state and Federal agencies like the Louisiana Department of Education.

We have made every attempt to get this information as accurate as possible that shows summary information first followed by more detailed information. We believe we have not made any material mistakes and would be happy to make budget revision and other corrections when better information becomes available.

As a result, the budget has been presented using the pyramid approach that shows three levels of financial data.

- Level 1 – Summary of Total Budget (All Funds Combined) – page 12
- Level 2 – Summary of Budget for All Operating Funds – page 13
- Level 3 – Summary Data for Individual Funds – pages 14, 24, 32, and 37

Budget Process and Timeline

Louisiana law requires all budgets for every approved school board in the state to comply with the Local Government Budget Act. As the Superintendent for the Natchitoches Parish School Board, I am proud to publish and present each individual fund that complies with the requirements set forth in LSA-R.S. 39:1301-1315. A summary of these requirements is shown below:

- Prepare and present a balanced budget for the General Fund and Special Revenue Fund.

- Present three years of financial data – the actual from FY 2022-23, the budget from FY 2023-24, and the proposed budget for FY 2024-25
- Identify the “Basis of Budgeting” within your budget summary.
- Adopt the budget in an open meeting with a budget adoption instrument.
- Itemize budget number by source and expenditure by function as defined by the Louisiana Board of Elementary Secondary Education (BESE).
- Include a budget message along with a listing of the most important features.
- Make a draft of the budget that is available for public inspection at least 15 days before the budget is adopted by the Board.
- Make budget revisions during the fiscal year when revenues, expenditures, and the beginning fund balance are off by 5% or more.
- Have at least one public meeting where citizens can make public comment before the budget is adopted.
- Keep records of all documents related to the budget.
- Publish a notice in the official journal to let the public know when the budget is available for review and when the budget will be adopted at least 10 days in advance of the public hearing.
- Post a copy of this budget on our website at <https://www.npsb.la/>

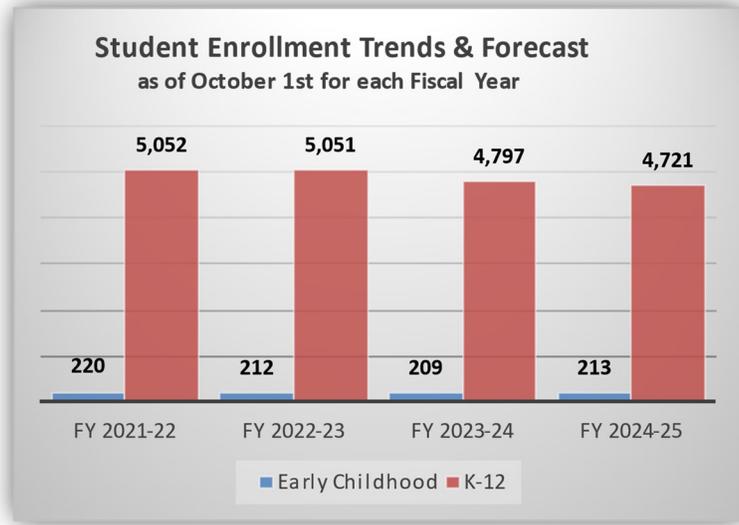
The budget process will be finalized when the school board members meet on **August 13, 2024**, to approve a proposed resolution that is attached to this Executive Summary.

Before the proposed resolution is approved, the Board must hold at least one public hearing to receive comments from the public. The public hearing will also be held at the Board Meeting on **August 13, 2024**, prior to a vote being taken.

Student Enrollment Trend and Forecast

For FY 2024-25, early childhood students (4-year-old) are projected to drop to 203 while student enrollment in grades kindergarten through the 12th grade is forecasted to drop to 4,721 students. These projections are separated because the funding arrangements for Early Childhood are funded with state or Federal grants while K-12 students are funded through the Minimum Foundation Program.

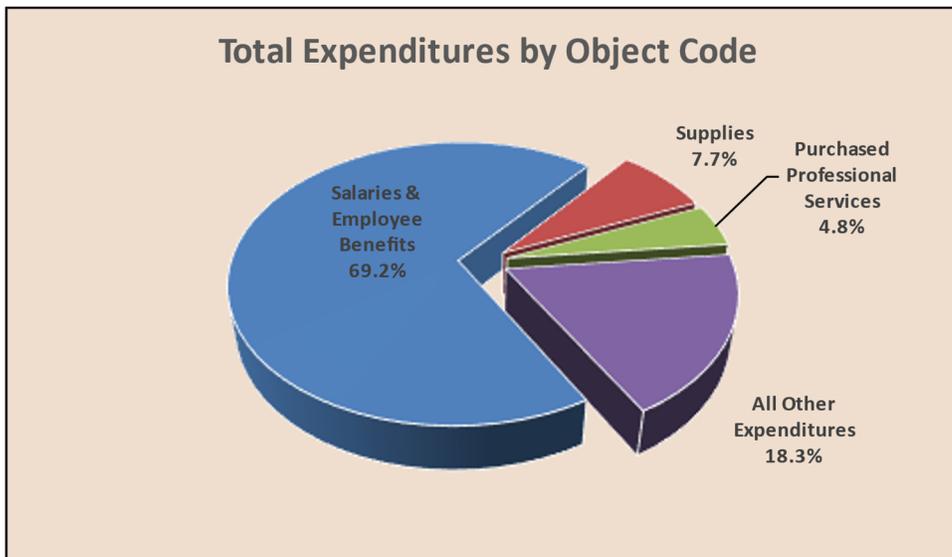
Student enrollment trends for all students and a forecast of the students for the new year are shown in the bar chart below.



A decrease of 7 students is anticipated in early childhood and a decrease of 76 students is anticipated in grades K-12 in FY 2024-25 on October 1, 2023, as compared to the prior fiscal year.

Human Resource Trends and Positions Budgeted

The importance of budgeting for salaries and employee benefits continues to remain a top priority for the Natchitoches Parish School Board because we want to improve student learning and student performance. (see chart below).



The number of employees working for the Natchitoches Parish School Board for FY 2024-25 is set at 745 as set forth in LSA-R.S. 17:81(A)(2). Teachers and administrators make up approximately 566.5 FTE or 76.5% while paraprofessionals , secretaries, food service

workers, custodians, and maintenance workers represent approximately 171.0 FTE or 23.5%. Board approval to hire additional staff is required if the number exceeds 740.

In fact, total salaries and employee benefits for FY 2024-25 are expected to exceed \$61.6 million or 69.2% of total expenditures. The breakdown is as follows:

- Salaries @ \$42.4 million – are wages paid to teachers, paraprofessionals, custodians, lunchroom workers, clerical staff, administrators, etc.
- Employee Benefits @ \$19.2 million – are amounts paid on behalf of these employees and are not included in their gross salary. This would include employer contributions for medical insurance, FICA, Medicare Tax, Teachers’ Retirement System of Louisiana, Louisiana School Employees Retirement System, unemployment tax, and workmen’s compensation.

Short-Term Financial and Operational Policies

In developing the budget for FY 2024-25, the administrative staff was guided by the following short-term financial and operational policies.

1. Because human resource costs are the largest expenditures, salary estimates are budgeted at full cost following the last Board approved Salary Schedule and adding the one-time Louisiana state pay supplement of \$2,000 for teachers and administrators of \$1,000 for support staff.
2. As a condition of employment, Louisiana law requires all employees who work 20 or more hours in a week, who are less than age 60, and who are not seasonal or temporary to become members of one of the state retirement systems. The employer retirement rates are

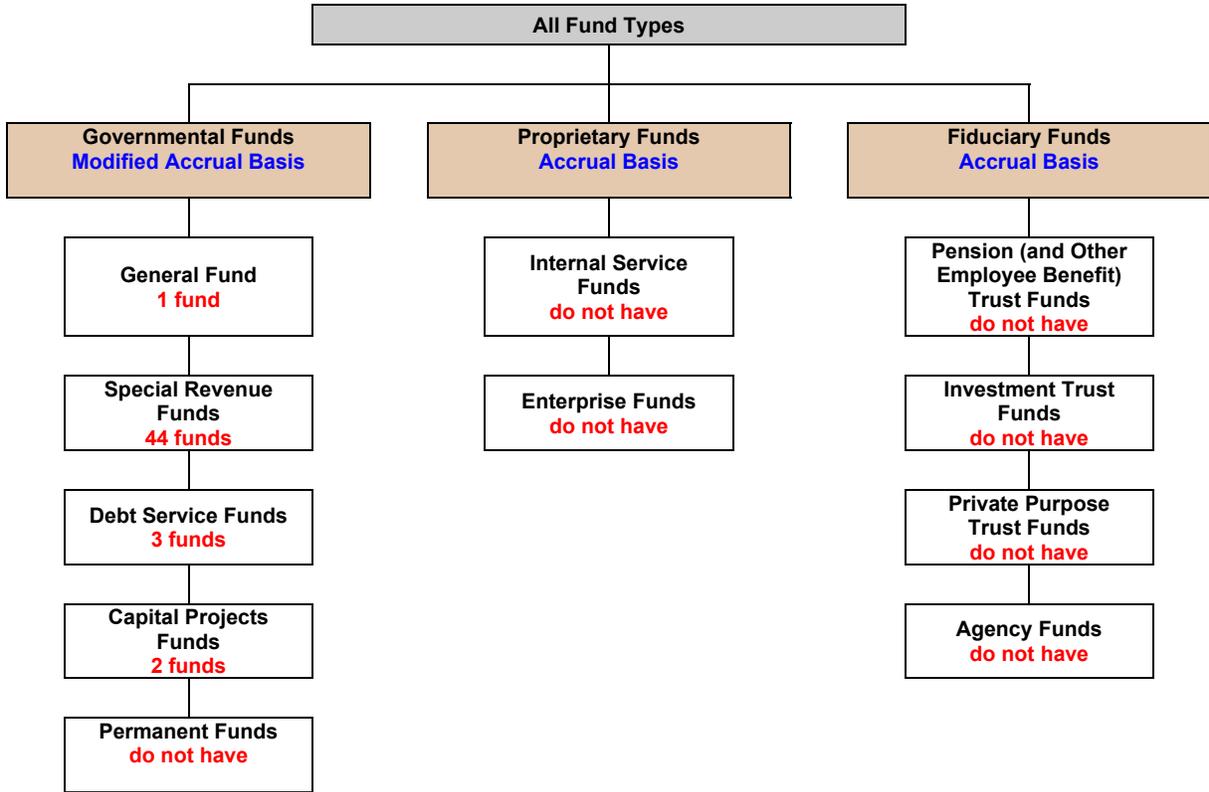
	<u>FY 2023-24</u>	<u>FY 2024-25</u>
Teacher’s Retirement System	24.10%	21.51%
School Employees Retirement	27.60%	25.80%
Optional Retirement Plan	26.40%	22.20%

3. Forecasting employer premiums for the Group Medical and Life Insurance plans has always been risky because it is unknown how many members will choose to participate and which plan they will select with the Office of Group Benefits. An estimated 6.1% increase mid-year increase in employer premium was included.

Funds and Fund Types Budgeted

The Natchitoches Parish School Board, along with other school boards throughout the State of Louisiana; budget, record, and report all financial transactions using standards set by the Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP).

Accordingly, these standards require using individual funds that must be categorized in one of 11 fund types. Each fund type, the basis of budgeting, and the number of individual funds to be budgeted are listed below.



Summary of the Financial Statements

A summary of the budget for FY 2024-25 is shown below.

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Total
Revenues	\$59,201,239	\$26,638,224	\$2,456,800	\$5,000	\$88,301,263
Expenditures	60,916,906	25,434,863	2,349,924	378,280	89,079,973
Other Sources & Uses of Funds	1,774,858	(1,774,858)	0	0	0
Excess (Deficiency)	59,191	(571,497)	106,876	(373,280)	(778,710)

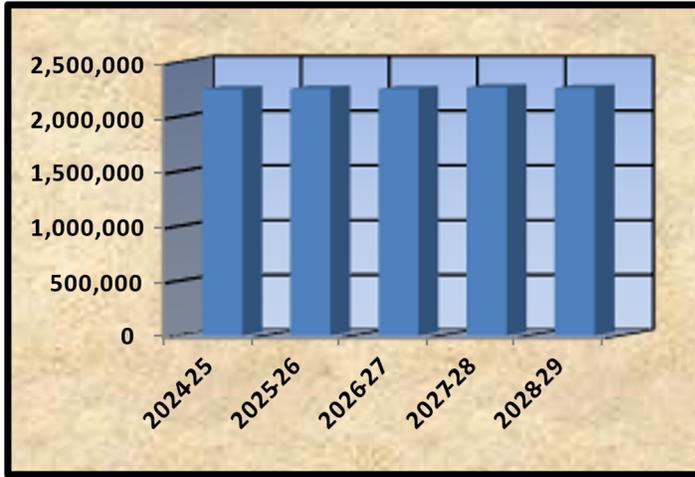
	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Total
Beginning Fund Balance	\$9,365,229	\$4,495,057	\$2,673,714	\$373,280	\$16,907,280
Ending Fund Balance	\$9,424,420	\$3,923,560	\$2,780,590	\$0	\$16,128,570
% of Fund Balance to Total Expenditures	15.5%				

- Revenues - The top three sources of revenues for the Natchitoches Parish School Board are (1) the Minimum Foundation Program (MFP) at \$28.5 million, Sales & Use Tax Collections at \$21.9 million, and Property Tax Revenues at \$13.8 million.
- Expenditures - The top three expenditures are (1) salaries and employee benefits at \$61.6 million, (2) supplies at \$6.8 million and other purchased professional services at \$4.3 million.
- Fund Balance - A “fund balance” is defined as resources remaining from prior years, which are available to be budgeted and /or spent in the current year. The six most important purposes to have a healthy fund balance are to help
 - (1) plan for contingencies and unforeseen events,
 - (2) maintain good standing with rating agencies,
 - (3) avoid interest expense,
 - (4) generate investment income,
 - (5) ensure cash availability when revenue is unavailable, and
 - (6) create a better working relationship between the School Board and staff.

Periodic review of the reserve **is required by Board Policy** as a part of the annual operating budget adoption process and each time budget revisions are presented to the Board for approval. As shown in the chart above, the staff is proud to present a budget that complies with the 10.0% General Fund reserve requirement. The anticipated amount on June 30, 2025, is expected to reach 15.5%.

Changes in Debt

The Natchitoches Parish School Board does not intend to incur or issue additional debt in FY 2024-25.



The amount of debt outstanding on July 1, 2024, will exceed \$24.3 million.

Annual interest and principal payments for FY 2024-25 and for the next four years will be between \$2,250,014 to \$2,267,288 and are shown in the bar chart to the left.

Refinancing present outstanding debt issues that could potentially save the Natchitoches Parish School Board money **is not** a viable option for FY 2024-25. The bond attorney

will continue to monitor the market conditions and will notify the Board once a 5% net present value savings can be achieved.

Acknowledgement

I would like to thank the members of the Board for their interest and support in planning and conducting the financial operations for the Natchitoches Parish School Board and I humbly ask your approval of this operating budget and budget resolution for FY 2024-25 shown on pages 8-11.

Sincerely yours,

 Dr. Grant Eloi, Superintendent
 Natchitoches Parish School Board

 Lee Waskom, Director
 Business Affairs

Natchitoches Parish School Board

BUDGET RESOLUTION

The following resolution was offered by _____ and seconded by _____:

A resolution adopting, finalizing, and implementing the Annual Operating Budget of the Natchitoches Parish School Board for the fiscal year beginning July 1, 2024, and ending June 30, 2025.

WHEREAS, Dr. Grant Eloi, in his capacity as the Superintendent of Natchitoches Parish School Board prepared, with the assistance of Lee Waskom, Director of Business Affairs, a proposed General Fund and a Special Revenue Fund Budget for the fiscal year beginning July 1, 2024 and ending June 30, 2025, along with revisions to the budget for FY 2023-24, which is accompanied by this budget adoption resolution; and

WHEREAS the proposed General Fund and Special Revenue Fund budgets as shown Annual Operating Budget documents complies with BESE Bulletin 1929 and shows the revenues itemized by source and the expenditures itemized by object and function as required by Louisiana R.S. 39:1305; and

WHEREAS, the accompanying budget adoption resolution have been submitted to the Natchitoches Parish School Board for review and consideration; and

WHEREAS, notice of a public hearing on the proposed Annual Operating Budget, notice of the availability of the proposed budgets for review at such hearing and a general summary of the proposed budgets have been timely published in the Natchitoches Times; and

WHEREAS, a public hearing on the proposed Annual Operating Budget has now been reviewed and considered; now

THEREFORE BE IT RESOLVED by the Natchitoches Parish School Board that the proposed Annual Operating Budget for FY 2024-25 and budget revisions for FY 2023-24 is hereby approved, adopted, and finalized subject to the following changes.

1. List the Change or write "None"
2. List the Change or write "None"
3. List the Change or write "None"

BE IT FURTHER RESOLVED, that the Superintendent of the Natchitoches Parish School Board, Dr. Grant Eloi, or his successor, is hereby authorized and in his sole discretion to make such changes within the various budget classifications as he

may deem necessary provided that any reallocation of funds affecting in excess of five percent (5%) of the projected revenue collections must be approved in advance by action of the Natchitoches Parish School Board at a meeting duly noticed and convened.

BE IT FURTHER RESOLVED, that [Dr. Grant Eloi](#) is hereby directed to advise the Natchitoches Parish School Board in writing when:

1. Total revenues collections & other sources plus projected revenues & other sources for the remainder of the year, within a fund are failing to meet total budgeted revenues & other sources by five percent (5%) or more.
2. Total expenditures & other uses plus projected expenditures & other uses for the remainder of the year, within a fund, are exceeding the total budgeted expenditures & other uses by five percent (5%) or more, or
3. The actual beginning fund balance, within a fund, fails to meet the estimated beginning fund balance by five percent (5%) or more, and the fund balance is being used to fund current year expenditures.

BE IT FURTHER RESOLVED that the Superintendent of the Natchitoches Parish School Board, [Dr. Grant Eloi](#), or his successor, shall certify completion of all actions required by Louisiana R.S. 39:1306 by publishing a notice of the minutes of the meeting in the [Natchitoches Times](#).

This Resolution having been submitted to a vote, the vote thereon was as follows Yes = **xx**, Nays = **xx**, Abstaining = **xx**, Absent = **xx**:

YEAS: **List the names of each Board of Trustee here if they voted yes. If no member voted yes, enter "None"**

NAYS: **List the names of any Board of Trustee here if they voted no. If no member voted no, enter "None"**

ABSTAINING: **List the names of any Board Trustee here if they voted to abstain. If no member voted to abstain, enter "None"**

ABSENT: **List the names of any Board Trustee who was absent. If no members were absent, enter "None"**

Natchitoches Parish School Board
Fiscal Year 2024-25

General Fund Budget by Function

	Actual Rev. & Exp. Thru <u>May 2024</u>	Estimates Thru <u>June 2024</u>	Final Budget <u>2023-24</u>	Budget <u>2024-25</u>	% <u>Change</u>
Revenues					
Property Tax	\$ 5,002,532	\$ 616,587	\$ 5,619,119	\$ 5,779,109	2.8%
Sales & Use Tax	20,177,186	1,724,725	21,901,911	21,901,000	0.0%
Minimum Foundation Program	27,607,662	2,100,644	29,708,306	28,475,730	-4.1%
State Grants	426,454	15,481	441,935	917,106	107.5%
Federal Grants	-	72,994	72,994	72,994	0.0%
Other	<u>577,055</u>	<u>1,274,182</u>	<u>1,851,237</u>	<u>2,055,300</u>	<u>11.0%</u>
Total Revenues	\$ 53,790,889	\$ 5,804,613	\$ 59,595,502	\$ 59,201,239	-0.7%
Expenditures					
Regular Programs	\$ 23,061,516	\$ 4,612,303	\$ 27,673,819	\$ 25,718,745	-7.1%
Special Education Programs	6,010,297	1,202,059	7,212,356	7,112,984	-1.4%
Career & Technical Education Pr	799,654	159,931	959,585	1,011,700	5.4%
Other Instructional Programs	1,520,620	304,124	1,824,744	1,870,979	2.5%
Special Programs	954,048	190,810	1,144,858	1,125,627	-1.7%
Pupil Support Services	3,151,048	286,459	3,437,507	3,481,527	1.3%
Instructional Staff Services	2,061,855	187,441	2,249,296	2,211,514	-1.7%
General Administration	1,569,618	142,692	1,712,310	1,746,276	2.0%
School Administration	4,021,148	365,559	4,386,707	4,267,990	-2.7%
Business Services	890,764	80,978	971,742	921,007	-5.2%
Maintenance of Plant Services	5,267,902	478,900	5,746,802	5,697,463	-0.9%
Student Transportation Services	4,577,500	416,136	4,993,636	4,909,755	-1.7%
Central Services	784,404	71,309	855,713	841,339	-1.7%
Food Service	-	-	-	-	0.0%
Community Service Operations	-	-	-	-	0.0%
Facility Acquisition & Constructio	-	-	-	-	0.0%
Debt Service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Total Expenditures	\$ 54,670,374	\$ 8,498,701	\$ 63,169,075	\$ 60,916,906	-3.6%
Other Sources of Funds	\$ 1,254,085	\$ 2,503,739	\$ 3,757,824	\$ 1,774,858	-52.8%
Other Uses of Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Total Other Sources & Uses	\$ 1,254,085	\$ 2,503,739	\$ 3,757,824	\$ 1,774,858	-52.8%
Net Change in Fund Balance	\$ 374,600	\$ (190,349)	\$ 184,251	\$ 59,191	
Beginning Fund Balance	\$ 9,180,978		\$ 9,180,978	\$ 9,365,229	2.0%
Ending Fund Balance	\$ 9,555,578		\$ 9,365,229	\$ 9,424,420	0.6%

Attach this sheet to the Board Resolution to comply with the Local Government Budget Act.

Natchitoches Parish School Board
Fiscal Year 2024-25

Special Revenue Fund by Function

	Actual Rev. & Exp. Thru <u>May 2024</u>	Estimates Thru <u>June 2024</u>	Final Budget <u>2023-24</u>	Budget <u>2024-25</u>	% <u>Change</u>
Revenues					
Property Tax	\$ 3,926,977	\$ 219,778	\$ 4,146,755	\$ 5,560,673	34.1%
Sales & Use Tax	-	-	-	-	0.0%
Minimum Foundation Program	56,903	(510)	56,393	52,347	-7.2%
State Grants	-	-	-	-	0.0%
Federal Grants	13,055,654	20,303,796	33,359,450	20,499,028	-38.6%
Other	<u>402,923</u>	<u>97,313</u>	<u>500,236</u>	<u>526,176</u>	<u>5.2%</u>
Total Revenues	\$ 17,442,457	\$ 20,620,377	\$ 38,062,834	\$ 26,638,224	-30.0%
Expenditures					
Regular Programs	\$ 979,167	\$ 195,833	\$ 1,175,000	\$ 1,928,418	64.1%
Special Education Programs	555,598	111,120	666,718	361,286	-45.8%
Career & Technical Education Pr	51,586	10,317	61,903	61,903	0.0%
Other Instructional Programs	9,167	1,833	11,000	25,000	127.3%
Special Programs	9,500,614	1,900,123	11,400,737	4,188,663	-63.3%
Pupil Support Services	1,594,638	144,967	1,739,605	1,125,136	-35.3%
Instructional Staff Services	5,044,066	458,551	5,502,617	6,164,204	12.0%
General Administration	138,489	12,590	151,079	197,489	30.7%
School Administration	186,442	16,949	203,391	286,996	41.1%
Business Services	-	-	-	33,875	0.0%
Maintenance of Plant Services	3,144,023	285,820	3,429,843	3,942,538	14.9%
Student Transportation Services	175,354	15,941	191,295	28,400	-85.2%
Central Services	-	-	-	67,360	0.0%
Food Service	3,856,499	350,591	4,207,090	4,094,429	-2.7%
Community Service Operations	-	-	-	-	0.0%
Facility Acquisition & Constructio	5,628,627	511,693	6,140,320	2,929,166	-52.3%
Debt Service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Total Expenditures	\$ 30,864,270	\$ 4,016,328	\$ 34,880,598	\$ 25,434,863	-27.1%
Other Sources of Funds	\$ -	\$ -	\$ -	\$ -	0.0%
Other Uses of Funds	<u>(1,110,770)</u>	<u>(2,647,054)</u>	<u>(3,757,824)</u>	<u>(1,774,858)</u>	<u>-52.8%</u>
Total Other Sources & Uses	\$ (1,110,770)	\$ (2,647,054)	\$ (3,757,824)	\$ (1,774,858)	-52.8%
Net Change in Fund Balance	\$ (14,532,583)	\$ 13,956,995	\$ (575,588)	\$ (571,497)	
Beginning Fund Balance	\$ 5,070,645		\$ 5,070,645	\$ 4,495,057	-11.4%
Ending Fund Balance	\$ (9,461,938)		\$ 4,495,057	\$ 3,923,560	-12.7%

Attach this sheet to the Board Resolution to comply with the Local Government Budget Act.

Natchitoches Parish School Board
Level 1 - Summary of Total Budget - All Funds Combined
Fiscal Year 2024-25

Budget Summary by Function

	<u>Actual</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>	<u>Budget</u> <u>2024-25</u>	<u>Percent of</u> <u>Change</u>
Revenues				
Property Tax	\$ 10,753,147	\$ 12,384,037	\$ 13,796,257	11.4%
Sales & Use Tax	23,396,736	21,901,911	21,901,000	0.0%
Minimum Foundation Program	30,483,466	29,764,699	28,528,077	-4.2%
State Grants	1,194,046	441,935	917,106	107.5%
Federal Grants	23,234,347	33,432,444	20,572,022	-38.5%
Other	<u>2,289,593</u>	<u>2,402,398</u>	<u>2,586,801</u>	<u>7.7%</u>
Total Revenues	\$ 91,351,335	\$ 100,327,424	\$ 88,301,263	-12.0%
Expenditures				
Regular Programs	\$ 28,046,448	\$ 28,848,819	\$ 27,647,163	-4.2%
Special Education Programs	7,579,159	7,879,074	7,474,270	-5.1%
Career & Technical Education Programs	1,119,507	1,021,488	1,073,603	5.1%
Other Instructional Programs	1,919,145	1,835,744	1,895,979	3.3%
Special Programs	10,003,948	12,545,595	5,314,290	-57.6%
Pupil Support Services	6,000,360	5,177,112	4,606,663	-11.0%
Instructional Staff Services	4,882,579	7,751,913	8,375,718	8.0%
General Administration	2,033,961	1,963,086	2,037,301	3.8%
School Administration	4,377,864	4,590,098	4,554,986	-0.8%
Business Services	947,864	974,342	954,882	-2.0%
Maintenance of Plant Services	9,844,953	9,176,645	9,640,001	5.0%
Student Transportation Services	5,309,514	5,184,931	4,938,155	-4.8%
Central Services	911,231	855,713	908,699	6.2%
Food Service	4,616,591	4,207,090	4,094,429	-2.7%
Community Service Operations	-	-	-	0.0%
Facility Acquisition & Construction	4,284,428	6,792,300	3,307,446	-51.3%
Debt Service	<u>2,825,962</u>	<u>2,246,488</u>	<u>2,256,388</u>	<u>0.4%</u>
Total Expenditures	\$ 94,703,514	\$ 101,050,438	\$ 89,079,973	-11.8%
Other Sources of Funds	\$ 1,846,153	\$ 3,757,824	\$ 1,774,858	-52.8%
Other Uses of Funds	<u>(1,846,153)</u>	<u>(3,757,824)</u>	<u>(1,774,858)</u>	<u>-52.8%</u>
Total General Fund	\$ -	\$ -	\$ -	0.0%
Net Change in Fund Balance	\$ (3,352,179)	\$ (723,014)	\$ (778,710)	
Beginning Fund Balance	\$ 20,982,473	\$ 17,630,294	\$ 16,907,280	-4.1%
Ending Fund Balance	\$ 17,630,294	\$ 16,907,280	\$ 16,128,570	-4.6%

Natchitoches Parish School Board
Level 2 - Summary Data for All Operating Funds
Fiscal Year 2024-25

Summary by Function

Revenues	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
Property Tax	\$ 5,779,109	\$ 5,560,673	\$ 2,456,475	\$ -	\$ 13,796,257
Sales & Use Tax	21,901,000	-	-	-	21,901,000
Minimum Foundation Program	28,475,730	52,347	-	-	28,528,077
State Grants	917,106	-	-	-	917,106
Federal Grants	72,994	20,499,028	-	-	20,572,022
Other	<u>2,055,300</u>	<u>526,176</u>	<u>325</u>	<u>5,000</u>	<u>2,586,801</u>
Total Revenues	\$ 59,201,239	\$ 26,638,224	\$ 2,456,800	\$ 5,000	\$ 88,301,263
Expenditures					
Regular Programs	\$ 25,718,745	\$ 1,928,418	\$ -	\$ -	\$ 27,647,163
Special Education Programs	7,112,984	361,286	-	-	7,474,270
Career & Technical Ed Programs	1,011,700	61,903	-	-	1,073,603
Other Instructional Programs	1,870,979	25,000	-	-	1,895,979
Special Programs	1,125,627	4,188,663	-	-	5,314,290
Pupil Support Services	3,481,527	1,125,136	-	-	4,606,663
Instructional Staff Services	2,211,514	6,164,204	-	-	8,375,718
General Administration	1,746,276	197,489	93,536	-	2,037,301
School Administration	4,267,990	286,996	-	-	4,554,986
Business Services	921,007	33,875	-	-	954,882
Maintenance of Plant Services	5,697,463	3,942,538	-	-	9,640,001
Student Transportation Services	4,909,755	28,400	-	-	4,938,155
Central Services	841,339	67,360	-	-	908,699
Food Service	-	4,094,429	-	-	4,094,429
Community Service Operations	-	-	-	-	-
Facility Acquisition & Construction	-	2,929,166	-	378,280	3,307,446
Debt Service	<u>-</u>	<u>-</u>	<u>2,256,388</u>	<u>-</u>	<u>2,256,388</u>
Total Expenditures	\$ 60,916,906	\$ 25,434,863	\$ 2,349,924	\$ 378,280	\$ 89,079,973
Other Sources of Funds	\$ 1,774,858	\$ -	\$ -	\$ -	\$ 1,774,858
Other Uses of Funds	<u>-</u>	<u>(1,774,858)</u>	<u>-</u>	<u>-</u>	<u>(1,774,858)</u>
Total Other Sources & Uses	\$ 1,774,858	\$ (1,774,858)	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 59,191	\$ (571,497)	\$ 106,876	\$ (373,280)	\$ (778,710)
Beginning Fund Balance	\$ 9,365,229	\$ 4,495,057	\$ 2,673,714	\$ 373,280	\$ 16,907,280
Ending Fund Balance	\$ 9,424,420	\$ 3,923,560	\$ 2,780,590	\$ -	\$ 16,128,570

Natchitoches Parish School Board
Level 2 - Summary Data for All Operating Funds
Fiscal Year 2024-25

Summary by Function

Revenues	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
Property Tax	\$ 5,779,109	\$ 5,560,673	\$ 2,456,475	\$ -	\$ 13,796,257
Sales & Use Tax	21,901,000	-	-	-	21,901,000
Minimum Foundation Program	28,475,730	52,347	-	-	28,528,077
State Grants	917,106	-	-	-	917,106
Federal Grants	72,994	20,499,028	-	-	20,572,022
Other	<u>2,055,300</u>	<u>526,176</u>	<u>325</u>	<u>5,000</u>	<u>2,586,801</u>
Total Revenues	\$ 59,201,239	\$ 26,638,224	\$ 2,456,800	\$ 5,000	\$ 88,301,263
Expenditures					
Regular Programs	\$ 25,718,745	\$ 1,928,418	\$ -	\$ -	\$ 27,647,163
Special Education Programs	7,112,984	361,286	-	-	7,474,270
Career & Technical Ed Programs	1,011,700	61,903	-	-	1,073,603
Other Instructional Programs	1,870,979	25,000	-	-	1,895,979
Special Programs	1,125,627	4,188,663	-	-	5,314,290
Pupil Support Services	3,481,527	1,125,136	-	-	4,606,663
Instructional Staff Services	2,211,514	6,164,204	-	-	8,375,718
General Administration	1,746,276	197,489	93,536	-	2,037,301
School Administration	4,267,990	286,996	-	-	4,554,986
Business Services	921,007	33,875	-	-	954,882
Maintenance of Plant Services	5,697,463	3,942,538	-	-	9,640,001
Student Transportation Services	4,909,755	28,400	-	-	4,938,155
Central Services	841,339	67,360	-	-	908,699
Food Service	-	4,094,429	-	-	4,094,429
Community Service Operations	-	-	-	-	-
Facility Acquisition & Construction	-	2,929,166	-	378,280	3,307,446
Debt Service	<u>-</u>	<u>-</u>	<u>2,256,388</u>	<u>-</u>	<u>2,256,388</u>
Total Expenditures	\$ 60,916,906	\$ 25,434,863	\$ 2,349,924	\$ 378,280	\$ 89,079,973
Other Sources of Funds	\$ 1,774,858	\$ -	\$ -	\$ -	\$ 1,774,858
Other Uses of Funds	<u>-</u>	<u>(1,774,858)</u>	<u>-</u>	<u>-</u>	<u>(1,774,858)</u>
Total Other Sources & Uses	\$ 1,774,858	\$ (1,774,858)	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 59,191	\$ (571,497)	\$ 106,876	\$ (373,280)	\$ (778,710)
Beginning Fund Balance	\$ 9,365,229	\$ 4,495,057	\$ 2,673,714	\$ 373,280	\$ 16,907,280
Ending Fund Balance	\$ 9,424,420	\$ 3,923,560	\$ 2,780,590	\$ -	\$ 16,128,570

Natchitoches Parish School Board
General Fund Budget
Fiscal Year 2024-25

General Fund - Most Important Features

- 1 School Board policy titled, General Fund Budget Reserves, "requires minimum reserves to be 10% of total General Fund expenditures to address unforeseen emergencies or disasters, unexpected revenue reductions, and certain legal liabilities. Staff **is making progress to comply** with the minimum General Fund reserve requirement for the year that will end June 30, 2025 as shown in the chart below.

% if Fund Balance to Total Expenditures	Actual 2022-23	Budget 2023-24	Budget 2024-25
a. Total General Fund Expenditures	\$ 63,892,706	\$ 63,169,075	\$ 60,916,906
b. Ending Fund Balance - General Fund	9,180,978	9,365,229	9,424,420
The percent is calculated ("b" divided by "a") and shown to the right along with "Yes" or "No" if this condition has been met.	14.4%	14.8%	15.5%
	Yes	Yes	Yes

- 2 The largest source of revenue for Natchitoches Parish School Board comes from the State of Louisiana through the Minimum Foundation Program (MFP) which is 46.8.1% of the total General Fund Budget. Anticipated MFP revenues are being projected as shown below. A projected decrease exceeding \$1,236,600 **is anticipated** for FY 2024-25 and largely due to declining enrollment.

https://louisianabelieves.com	Actual 2022-23	Budget 2023-24	Budget 2024-25	Increase (Decrease)
Date of Student Count - MFP Formula	2/1/2022	2/1/2023	2/1/2024	
Beginning Student Count for Fiscal Year	5,079	4,974	4,773	
Students mid-year adjustment - Oct 1st	(28)	(177)	(52)	
Students mid-year adjustment - Feb 1st	(77)	(24)	(106)	
General Fund - MFP	\$ 29,986,717	\$ 29,708,306	\$ 28,475,730	
Food Service - MFP	496,749	56,393	52,347	
Total MFP Revenues	\$ 30,483,466	\$ 29,764,699	\$ 28,528,077	\$ (1,236,622)

IMPORTANT:

- (a) A separate appropriation will include the Teacher and Support Workers State Pay Increases

Natchitoches Parish School Board
General Fund Budget
Fiscal Year 2024-25

General Fund - Most Important Features

3 Sales & Use Tax Revenues are the 2nd largest source of revenues for the Natchitoches Parish School Board. Several forecasting methods were used to analyze and predict what the total collections might bring in for the current budget year. Information used to estimate Sales & Use Tax Collections is shown below. As a result, staff is predicting Total Collections to be \$21,901,000.

Background, History, and Dedication - The total Sales & Use Tax rate for FY 2024-25 is 2.50%. The year the sales tax was approved, the rates, and the dedications are shown below. All Sales Tax propositions approved by the public do not have to be renewed. They were approved in "perpetuity."

1996	0.50%	dedicated to salaries and benefits for teaches and other school employees
2004	0.50%	dedicated to salaries and benefits for teaches and other school employees
2017	0.50%	dedicated and used for school system purposes including the payment of salaries and benefits of teachers and other school system personnel
2022	1.00%	to avoid a deficit general fund budget and for the operation + maintenance and upgrading of the public schools
	2.50%	

Sales & Use Tax Trends - A history for the past 5-years and the estimates for what has been deposited into each fund shown below.

<u>Fiscal Year</u>	<u>General Fund</u>	<u>School Food Service</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total</u>
2018-19	\$ 15,758,120	\$ -	\$ -	\$ -	\$ 15,758,120
2019-20	16,724,615	-	-	-	16,724,615
2020-21	18,957,318	-	-	-	18,957,318
2021-22	22,010,762	-	-	-	22,010,762
2022-23	23,396,736	-	-	-	23,396,736
2023-24	21,901,911	-	-	-	21,901,911

Forecast #1 - Apply the average loss rate (9.4%) for the last 4 months for FY 2023-24 to the total collections for FY 2022-23 - \$19,536,505

Forecast #2 - Apply the average annual growth or loss rate (3.7%) for the past 10 years to the actual monthly amounts for the present fiscal year - \$23,332,106

Forecast #3 - Use the average of the last three fiscal year collections - \$22,436,470

Natchitoches Parish School Board
General Fund Budget
Fiscal Year 2024-25

General Fund - Most Important Features

- 4 Property Taxes are the 3rd largest source of revenues for the Natchitoches Parish School Board. Information used to estimate Property Tax revenues includes the millage rates and the Taxable Assessed Values. The number of mills levied is approved by the Board annually subject to the limitations approved by the voters and the laws enacted by the Louisiana Legislature. As a result, staff is predicting total Property Tax Collections exceeding \$5,375,900.

Property Tax Assessments and Millage Trends - A history millages levied and the taxable assessed property values for the 3 most recent years plus the budget year is shown below.

Fiscal Year	Assessment Date	Number of Mills			
		Taxable	Homestead	Constitutional	Renewable
2020-21	Dec. 2020	\$ 384,060,234	\$ 54,444,890	4.65	7.00
2021-22	Dec. 2021	391,338,733	55,010,160	4.65	7.00
2022-23	Dec. 2022	404,631,233	55,708,740	4.65	7.00
2023-24	Dec. 2023	450,875,583	56,502,020	4.65	7.00
2024-25	Dec. 2024	464,705,353	51,750,006	4.65	7.00

NOTE: The Constitutional Tax does not expire. The Renewable Tax will expire after the 2033 Tax Year which is the FY 2033-34 unless renewed by the voters.

Property Tax Projections and Assumptions - The amount of money deposited into the General Fund is projected after receiving the Tax Roll Recap from the Natchitoches Parish Tax Assessor and multiplying the Taxable Assessed Value times one mill of the tax (.001), times the number of mills, times an estimate collection rate of 99.3%.

	Fiscal Year	Constitutional	Renewable	Total
Actual	2020-21	\$ 1,597,110	\$ 2,404,252	\$ 4,001,362
Actual	2021-22	1,721,455	2,591,574	4,313,029
Actual	2022-23	1,734,224	2,610,660	4,344,884
Budget	2023-24	2,081,895	3,134,036	5,215,931
Budget	2024-25	2,145,754	3,230,167	5,375,921

Natchitoches Parish School Board
General Fund Budget
Fiscal Year 2024-25

General Fund - Most Important Features

- 5 Federal law requires the Natchitoches Parish School Board to maintain fiscal effort in order to receive their full allocation of ESSA funds in any subsequent year. A school system has maintained this effort when either the combined fiscal effort (a) of all expenditures or (b) at the per student level is not less than 90% of the prior fiscal year. To help insure that Natchitoches Parish School Board will continue to receive ESSA funds in FY 2024-25, compliance with this requirement is calculated and shown below:

Annual Financial Report (AFR) Column 10	Key Punch Code	Budget 2023-24	Budget 2024-25
Total All Expenditures	50900	\$ 100,327,424	\$ 88,301,263
Less: Debt Service	50850	(2,246,488)	(2,256,388)
Less: Facility Acquisition & Construction	49960	(6,792,300)	(3,307,446)
Less: Community Service	49200	-	-
Less: Federal Revenue - Columns 5 & 6 only	14900	(20,130,531)	(17,245,488)
Total expenditures from non-federal sources	2022-23	\$ 71,158,105	\$ 65,491,941
	\$ 72,455,465		
Method #1 - Total expenditures from non-federal sources must be 90% or greater than the prior year. If "No," you will see the amount of money that needs to be budgeted in the General Fund to show compliance.		Yes	Yes
		\$ -0-	\$ -0-
MFP Student Membership count as of October 1	10/1/2022	10/1/2023	10/1/2024
	5,051	4,797	4,721
Average per-pupil expenditures from non-federal sources	2022-23	\$ 14,834	\$ 13,872
	\$ 14,345		
Method #2 - Total average per-pupil exp. from non-federal sources must be 90% or greater than the prior year. If "No," you will see the amount of money that needs to be budgeted on a per student basis in the General Fund to show compliance.		Yes	Yes
		\$ -0-	-0-

NOTE:

Natchitoches Parish School Board anticipates being in compliance for all three fiscal years.

Natchitoches Parish School Board
General Fund Budget
Fiscal Year 2024-25

General Fund - Most Important Features

6 Also, Federal law requires the Natchitoches Parish School Board to maintain fiscal effort in order to receive their full allocation of IDEA - Part B funds in any subsequent year. A school system has maintained this effort when either the combined General Fund Special Education fiscal effort (a) of all expenditures or (b) at the per student level is not less than 100% of the prior fiscal year. To help insure that Natchitoches Parish School Board will continue to receive IDEA - Part B funds in FY 2024-25, compliance with this requirement is calculated and shown below

Annual Financial Report (AFR) General Fund - Column 4	Key Punch Code	Budget 2023-24	Budget 2024-25
Special Education Programs - 1200	---	\$ 7,212,356	\$ 7,112,984
Pupil Support - 2100	---	1,632,912	1,739,423
Instructional Staff - 2200	---	286,220	281,200
Student Transportation - 2700	---	589,462	592,640
Total Special Ed. expenditures from non-federal sources	2022-23	\$ 9,720,950	\$ 9,726,247
	\$ 9,125,369		
Method #1 - Total General Fund Special Education expenditures from non-federal sources must be 100% or greater than the prior year. If "No," you will see the amount of money that needs to be budgeted in Special Education to show compliance.		Yes	Yes
		\$ -0-	\$ -0-
SER Student Membership count as of October 1	10/1/2022	10/1/2023	10/1/2024
	555	552	552
Average per-pupil Special Ed. expenditures from non-federal sources	2022-23	\$ 17,610	\$ 17,620
	\$ 16,442		
Method #2 - Total average per-pupil Special Ed. expenditures from non-federal sources must be 100% or greater than the prior year. If "No," you will see the amount of money that needs to be budgeted on a per student basis in Special Education to show compliance.		Yes	Yes
		\$ -0-	\$ -0-

NOTE:

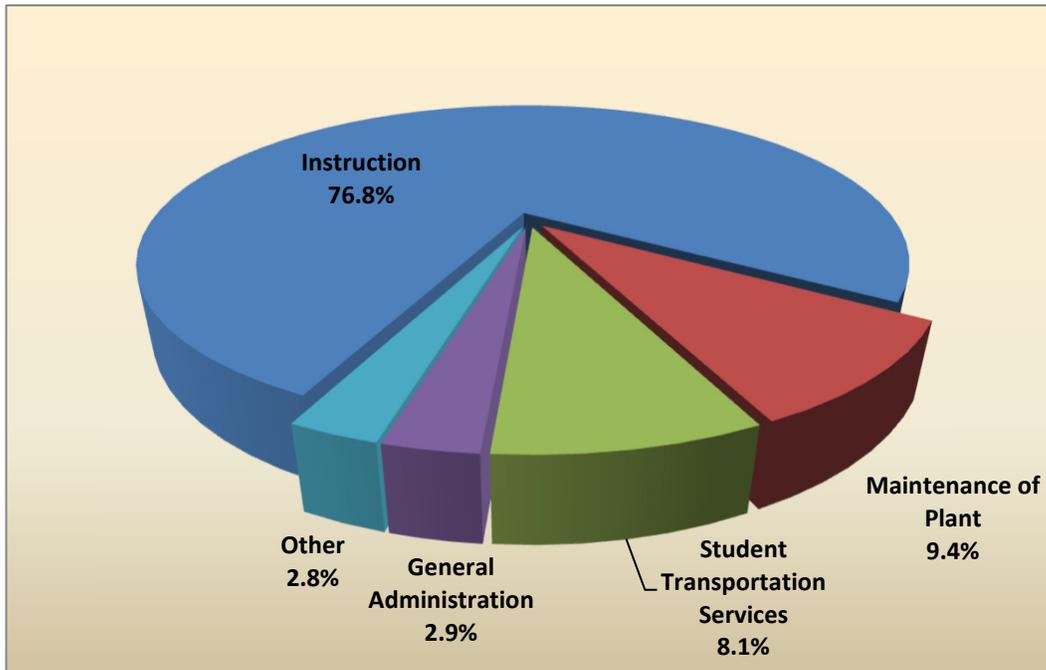
Natchitoches Parish School Board anticipates being in compliance for all three fiscal years.

Natchitoches Parish School Board
General Fund Budget
Fiscal Year 2024-25

General Fund - Most Important Features

7 Natchitoches Parish School Board is working to comply with the 70% instructional requirement outlined in the Minimum Foundation Program (MFP) funding formula approved by the Louisiana Legislature. The instructional formula used by the State Department of Education to certify compliance with this requirement is (1) Instructional Expenditures divided by (2) Support Expenditures. Instruction includes the function codes 1100, 1200, 1300, 1400, 1500, 2100, 2200, and 2400, while Support Expenditures includes the function codes 2300, 2500, 2600, 2700, 2800, and 3100.

General Fund Expenditures	Actual 2022-23	Budget 2023-24	Budget 2024-25
Instruction	83.7%	77.4%	76.8%
Maintenance of Plant	11.8%	9.1%	9.4%
Student Transportation Services	1.5%	7.9%	8.1%
General Administration	2.6%	2.7%	2.9%
Other	0.4%	2.9%	2.8%
Total	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>



Natchitoches Parish School Board
General Fund Budget
Fiscal Year 2024-25

General Fund - Most Important Features

- 8 The Louisiana Department of Education requires all school boards to identify and record how they are spending additional dollars identified in the Minimum Foundation Program (MFP) formula. MFP revenues allocated, monies spent or budgeted, and if compliance has been met is shown below

General Fund Expenditures	Actual 2022-23	Budget 2023-24	Budget 2024-25
Economically Disadvantaged			
Allocated in MFP	\$ 2,699,364	\$ 2,639,661	\$ 2,525,364
Spent or Budgeted	2,705,966	2,646,117	2,531,540
Compliance Met - Yes or No	Yes	Yes	Yes
Career & Technical Units			
Allocated in MFP	\$ 557,746	\$ 467,453	\$ 447,212
Spent or Budgeted	578,398	484,762	463,772
Compliance Met - Yes or No	Yes	Yes	Yes
Students with Disabilities			
Allocated in MFP	\$ 2,381,650	\$ 2,139,777	\$ 2,047,125
Spent or Budgeted	4,920,652	4,420,926	4,229,501
Compliance Met - Yes or No	Yes	Yes	Yes
Gifted & Talented			
Allocated in MFP	\$ 246,571	\$ 249,706	\$ 238,894
Spent or Budgeted	378,600	383,414	366,813
Compliance Met - Yes or No	Yes	Yes	Yes

Natchitoches Parish School Board
General Fund Budget
Fiscal Year 2024-25

General Fund - Most Important Features

- 9 Total annual pension employer expenditures are anticipated to decrease \$294,455 in FY 2024-25; because the number of employees has dropped and because the employer contribution rates are less. Individual pension costs are calculated by multiplying the appropriate employer rate shown below by each employee's salary paid. Eligibility to participate in a particular retirement system are identified in Louisiana law and the employee/employer rates are shown below:

Contribution Rates		Deduction Number	Actual 2022-23	Budget 2023-24	Budget 2024-25
TRSL	TRSL Employee	1	8.00%	8.00%	8.00%
	TRSL Employer		24.80%	24.10%	21.51%
ORP	ORP Employee	3	8.00%	8.00%	8.00%
	ORP Employer		27.00%	26.40%	22.10%
LSERS	LSERS Employee	2	7.50%	7.50%	7.50%
	LSERS Employer		27.60%	27.60%	25.80%
	LSERS Employer		27.60%	27.60%	25.80%
	LSERS Employer		27.60%	27.60%	25.80%
General Fund Pension Cost			\$ 8,309,340	\$ 8,453,801	\$ 7,345,783
Special Revenue Fund Cost			1,793,937	1,056,592	1,870,155
Total Cost to the Natchitoches Parish School Board			\$ 10,103,277	\$ 9,510,393	\$ 9,215,938

NOTE: Employee rate for a LSERS worker hired before 07/01/2010 is 7.5%

Natchitoches Parish School Board
General Fund Budget
Fiscal Year 2024-25

General Fund - Most Important Features

- 10** Total group insurance expenditures for Natchitoches Parish School Board employees are anticipated to increase \$173,526 in FY 2024-25. Monthly employee, retiree, and employer rates are set by the Office of Group Benefits (OGB) in January of each calendar year shown below. A 6.1% rate increase is anticipated to begin in January 2025.

Total Annual Employer Medical Insurance Premiums	Actual 2022-23	Budget 2023-24	Budget 2024-25	Increase (Decrease) Prior Fiscal Year
General Fund	\$ 7,976,759	\$ 5,237,388	\$ 5,265,872	\$ 28,484
Special Revenue Fund	848,951	546,799	691,841	145,042
Total All Funds	\$ 8,825,710	\$ 5,784,187	\$ 5,957,713	\$ 173,526

- 11** The Natchitoches Parish School Board is starting off this school year with 6 grants that are funded by the State of Louisiana and one by the Federal Government as shown below.

Name of Fund	Actual 2022-23	Budget 2023-24	Budget 2024-25	Percent of Change
State Grants				
Education Excellence Fund	\$ 194,351	\$ 180,351	\$ 180,351	0.0%
8g Block Grant	97,961	89,193	89,193	0.0%
LA-4 Early Childhood Program	888,634	657,800	639,400	-2.8%
EC Network Lead Agency SGF	13,100	11,718	-	-100.0%
Non-Public Textbooks	-	7,782	7,782	0.0%
Non-Public Textbooks - Administration	-	380	380	0.0%
Federal Grants				
JROTC	-	72,994	72,994	0.0%

NOTE: BESE Bulletin #1929 and the LDOE Annual Financial Report (AFR) shows all Federal Grant Funds in the Special Revenue Fund--JROTC is the only exception.

Natchitoches Parish School Board
Level 3 - Summary Data for the Special Revenue Fund
Fiscal Year 2024-25

Special Revenue Fund by Function

Revenues	Actual 2022-23	Budget 2023-24	Budget 2024-25	Percent of Change
Property Tax	\$ 3,642,746	\$ 4,146,755	\$ 5,560,673	34.1%
Sales & Use Tax	-	-	-	0.0%
Minimum Foundation Program	496,749	56,393	52,347	-7.2%
State Grants	-	-	-	0.0%
Federal Grants	23,110,451	33,359,450	20,499,028	-38.6%
Other	<u>289,702</u>	<u>500,236</u>	<u>526,176</u>	<u>5.2%</u>
Total Revenues	\$ 27,539,648	\$ 38,062,834	\$ 26,638,224	-30.0%
Expenditures				
Regular Programs	\$ 258,040	\$ 1,175,000	\$ 1,928,418	64.1%
Special Education Programs	283,059	666,718	361,286	-45.8%
Career & Technical Education Programs	81,762	61,903	61,903	0.0%
Other Instructional Programs	-	11,000	25,000	127.3%
Special Programs	8,849,343	11,400,737	4,188,663	-63.3%
Pupil Support Services	2,429,205	1,739,605	1,125,136	-35.3%
Instructional Staff Services	2,614,132	5,502,617	6,164,204	12.0%
General Administration	152,990	151,079	197,489	30.7%
School Administration	-	203,391	286,996	41.1%
Business Services	-	-	33,875	0.0%
Maintenance of Plant Services	4,000,815	3,429,843	3,942,538	14.9%
Student Transportation Services	273,364	191,295	28,400	-85.2%
Central Services	48,232	-	67,360	0.0%
Food Service	4,616,591	4,207,090	4,094,429	-2.7%
Community Service Operations	-	-	-	0.0%
Facility Acquisition & Construction	2,253,007	6,140,320	2,929,166	-52.3%
Debt Service	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Total Expenditures	\$ 25,860,540	\$ 34,880,598	\$ 25,434,863	-27.1%
Other Sources of Funds	\$ -	\$ -	\$ -	0.0%
Other Uses of Funds	<u>(1,846,153)</u>	<u>(3,757,824)</u>	<u>(1,774,858)</u>	<u>-52.8%</u>
Total Other Sources and Uses	\$ (1,846,153)	\$ (3,757,824)	\$ (1,774,858)	-52.8%
Net Change in Fund Balance	(\$167,045)	\$ (575,588)	\$ (571,497)	
Beginning Fund Balance	\$ 5,237,690	\$ 5,070,645	\$ 4,495,057	-11.4%
Ending Fund Balance	\$ 5,070,645	\$ 4,495,057	\$ 3,923,560	-12.7%

Natchitoches Parish School Board
Special Revenue Fund
Fiscal Year 2024-25

Special Revenue Fund - Most Important Features

- 1 The Natchitoches Parish School Board is starting off this school year with 23 grants that are funded by the Federal Government and shown in the Special Revenue Fund. If additional money or grants are added after the July 1, 2024, a budget revision will be necessary. The Natchitoches Parish School Board also certifies that these **Federal grant funds** are used to offer additional services and programs that are in place and that we will not use these funds to replace existing programs or services. A summary of each program and three years of grant funding is shown below.

Name of Fund	Actual 2022-23	Budget 2023-24	Budget 2024-25	Percent of Change
School Breakfast Program	\$ 3,615,008	\$ 822,922	\$ 827,734	0.6%
National School Lunch Program	-	2,335,352	2,356,984	0.9%
CNP Snack Reimbursement	-	15,672	15,672	0.0%
Summer Feeding Program	90,516	54,973	53,150	-3.3%
Food Supply Chain	-	149,224	-	-100.0%
NSLP Equipment	19,000	6,655	-	-100.0%
Carl Perkins - Secondary	92,254	114,044	86,960	-23.7%
IDEA Part B 611	1,180,736	2,529,324	1,328,684	-47.5%
IDEA Preschool 619	46,009	160,446	62,683	-60.9%
Title I	3,744,709	3,652,330	2,736,863	-25.1%
Title IIA	486,395	653,121	320,346	-51.0%
Title IVA SSAE	-	-	-	0.0%
Title V-B RLIS	201,890	246,168	143,842	-41.6%
Direct Student Services	80,583	20,392	-	-100.0%
Redesign 1003a	448,600	622,017	249,878	-59.8%
Title IVA Set Aside	-	30,000	10,000	-66.7%
IDEA 611 Set Aside	7,000	74,590	42,121	-43.5%
IDEA 619 Set Aside	-	7,492	8,000	6.8%
CLSD B-5	39,867	41,253	46,250	12.1%
CLSD K-5	227,000	200,660	194,000	-3.3%
CLSD 6-8	143,539	234,140	50,000	-78.6%
CLSD 9-12	157,778	200,000	-	-100.0%
B-3 Seats PDG	272,288	-	-	0.0%
B-3 Seats CCDG	939,819	-	-	0.0%

Additional grants on shown on the next page

Natchitoches Parish School Board
Special Revenue Fund
Fiscal Year 2024-25

Special Revenue Fund - Most Important Features

Name of Fund	Actual 2022-23	Budget 2023-24	Budget 2024-25	Percent of Change
LA Aware 2	293,559	586,229	500,000	-14.7%
LDH Safer Smarter Schools	-	-	-	0.0%
EC Network Lead Agency CCDF	19,235	26,082	-	-100.0%
EC Network Lead Agency CCDBG	-	257	-	-100.0%
Ready Start Networks PDG	20,224	186,429	-	-100.0%
Ready Start Networks PDG 2023	-	50,000	-	-100.0%
Ready Start Networks CCDF	36,180	50,000	100,000	100.0%
Ready Start Networks CCDBG	-	100,000	-	-100.0%
EC Guides PDG 2023	-	50,000	-	-100.0%
EC Guides CCDF	-	50,000	50,000	0.0%
Community Supply Building Access	43,539	-	-	0.0%
Community Supply Building Access	256,417	-	-	0.0%
Believe Cat1 CRRSA	44,489	-	-	0.0%
Believe Cat1 PDG Renewal	-	49,300	-	-100.0%
Believe Cat2 CCDBG	-	3,000	-	-100.0%
Believe Cat3 CCDBG	3,273	-	-	0.0%
Believe Cat3 PDG Renewal	-	88,000	-	-100.0%
Believe Cat4 CCDBG	2,927	75,000	-	-100.0%
ESSER II Formula	2,583,067	2,447,975	-	-100.0%
ESSER II Incentive	-	134,608	-	-100.0%
ESSER III Formula	4,547,797	12,375,488	4,675,012	-62.2%
ESSER III Incentive	74,789	557,066	137,152	-75.4%
ESSER III EB Interventions	2,338,347	894,310	614,639	-31.3%
IDEA 611 ARP	253,261	61,976	-	-100.0%
IDEA 619 ARP	20,754	254	-	-100.0%
STRONG	-	3,096,759	5,583,116	80.3%
Total Revenues by Grant	\$ 22,330,849	\$ 33,053,508	\$ 20,193,086	-38.9%
Number of Federal Grants	33	42	24	

Natchitoches Parish School Board
Special Revenue Fund
Fiscal Year 2024-25

Special Revenue Fund - Most Important Features

- 2 The School Food Service Fund is restricted by the US Department of Agriculture and the Louisiana Department of Education from having their "Net Cash Resources" to exceed their "3-Month Average Expense" at the end of each fiscal year. To help insure that Natchitoches Parish School Board will continue to receive reimbursement for Breakfast and Lunch in FY 2024-25, compliance with this requirement is calculated and shown below:

	Actual 2022-23	Budget 2023-24	Budget 2024-25
Total Income, Reimbursement, and Value of USDA Commodities	\$ 4,581,205	\$ 3,747,133	\$ 3,611,829
Total Expenditures	4,531,505	4,207,090	4,094,429
Net Cash on hand at June 30th (101-161)	\$ 137,009	\$ 137,009	\$ 137,009
Less: Prepaid items (181)	-	-	-
Less: All Payables (401-499)	(594,634)	-	-
Less: Reserved Fund Balance (790)	-	-	-
Total Net Cash Resources	\$ (457,625)	\$ 137,009	\$ 137,009
Average Monthly Expenses = Total Expenditures divided by 9	\$ 503,501	\$ 467,454	\$ 454,937
3-Months Average Expenses = Average Monthly Expenses x 3 months	\$ 1,510,503	\$ 1,402,362	\$ 1,364,811
If the "Total Net Cash Resources" is less than the "3-Month Average Expenses," <u>you are in compliance</u> with USDA requirements and "Yes" will appear to the right. <u>If the answer is "No,"</u> the amount of money in excess of the "3-Month Average Expense" will be shown and a <u>Corrective Action Plan</u> is required.	Yes	Yes	Yes
	\$ -0-	\$ -0-	\$ -0-

NOTE:

Natchitoches Parish School Board anticipates being in compliance for all three fiscal years.

Natchitoches Parish School Board
Special Revenue Fund
Fiscal Year 2024-25

Special Revenue Fund - Most Important Features

3 The **Child Nutrition Program (CNP)** Federal Reimbursement schedule below represents historical information on the number of meals served to free, reduced, and paying students, as well as, the Federal Reimbursement rate for the past few years. Federal Revenue is computed by multiplying the meals served by the Federal Rate for each category.

CNP Federal Reimbursement	Actual 2022-23	Budget 2023-24	Budget 2024-25
School Breakfast Program			
Meals Served - Free	862	890	861
- Severe Need	317,938	300,225	290,287
- Reduced	379	226	219
- Paid	2,774	2,188	2,116
Reimbursement Rates at Fiscal Year End			
- Free	\$ 2.2600	\$ 2.2800	\$ 2.3700
- Severe Need	2.6700	2.7300	2.8400
- Reduced	1.9600	1.9800	2.0700
- Paid	0.5000	0.3800	0.3900
National School Lunch Program			
Meals Served - Free	573,403	530,683	513,116
- Reduced	2,214	2,468	2,386
- Paid	34,767	34,264	33,130
Reimbursement Rates at Fiscal Year End			
- Free	\$ 4.4300	\$ 4.3500	\$ 4.5400
- Reduced	4.0300	3.9500	4.1400
- Paid	0.8700	0.5000	0.5300
CNP Snack Reimbursement			
Number of Snacks Served	10,323	13,395	12,952
Reimbursement Rates at Fiscal Year End	\$ 1.0800	\$ 1.1700	\$ 1.2100
Revenue Estimates			
School Breakfast Program	\$ 852,972	\$ 822,922	\$ 827,734
National School Lunch Program	2,579,345	2,335,352	2,356,984
CNP Snack Reimbursement	11,149	15,672	15,672
Total CNP Federal Reimbursement	\$ 3,443,466	\$ 3,173,946	\$ 3,200,390

Natchitoches Parish School Board
Special Revenue Fund
Fiscal Year 2024-25

Special Revenue Fund - Most Important Features

- 4 The Natchitoches Parish School Board also provides school children with breakfast and lunch meals when school is out in the summer and is commonly called the **Summer Feeding Program**. The table below shows how the budget estimate is calculated along with historical information.

Summer Feeding Program	Actual 2022-23	Budget 2023-24	Budget 2024-25
Breakfast			
Number of Meals Served	12,853	5,790	5,598
Reimbursement Rates at Fiscal Year End	\$ 2.5550	\$ 2.9775	\$ 2.9775
Lunch			
Number of Meals Served	12,853	7,239	6,999
Reimbursement Rates at Fiscal Year End	\$ 4.4875	\$ 5.2125	\$ 5.2125
Revenue Estimates			
Breakfast	\$ 32,839	\$ 17,240	\$ 16,668
Lunch	57,678	37,733	36,482
Total Summer Feeding Program	\$ 90,517	\$ 54,973	\$ 53,150

- 5 A new Special Revenue Fund is being set up to account for a property tax that was approved by the voters in Consolidated School District #7 in April 2024 to support one school - Goldonna Elementary & Junior High School. Revenue estimates are calculated and shown below

Fiscal Year	Date of Property Tax Assessment	Taxable Assessed Value	One Mill Generates	Millage Levied	Debt Service Taxes Collected
Consolidated Special Tax - Goldonna			Last Year to Collect the Tax		2028
2021-22	Dec. 2021	80,221,032	80,221.03	0.00	\$ 159
2022-23	Dec. 2022	79,560,790	79,560.79	0.00	-
2023-24	Dec. 2023	95,486,168	95,486.17	0.00	-
2024-25	Dec. 2024	95,837,914	95,837.91	10.00	944,003

Natchitoches Parish School Board
Special Revenue Fund
Fiscal Year 2024-25

Special Revenue Fund - Most Important Features

- 6 Also listed in the Special Revenue Funds are three Building, Repair, and Equipment (BRE) Funds that are funded thru local ad valorem (a.k.a. property taxes) for the purpose of giving additional aid and support to the public elementary and secondary schools in the District by providing funds for construction, repairs, purchase of equipment and/or supplies and additional improvements. Revenue estimates were calculated in the following chart shown below

Fiscal Year	Date of Property Tax Assessment	Taxable Assessed Value	One Mill Generates	Millage Levied	Debt Service Taxes Collected
BRE Consolidated School District No. 7			Last Year to Collect the Tax		2029
2021-22	Dec. 2021	80,221,032	80,221.03	12.00	\$ 949,373
2022-23	Dec. 2022	79,560,790	79,560.79	12.00	940,409
2023-24	Dec. 2023	95,486,168	95,486.17	12.00	1,128,647
2024-25	Dec. 2024	95,837,914	95,837.91	12.00	1,132,804
BRE School District No. 9			Last Year to Collect the Tax		2033
2021-22	Dec. 2021	217,032,934	217,032.93	7.00	\$ 1,562,894
2022-23	Dec. 2022	223,906,473	223,906.47	7.00	1,543,835
2023-24	Dec. 2023	239,383,749	239,383.75	7.00	1,650,551
2024-25	Dec. 2024	254,607,070	254,607.07	7.00	1,755,516
BRE Consolidated School District No. 10			Last Year to Collect the Tax		2031
2021-22	Dec. 2021	44,156,929	44,156.93	20.00	\$ 1,010,360
2022-23	Dec. 2022	50,581,409	50,581.41	20.00	996,454
2023-24	Dec. 2023	54,181,077	54,181.08	20.00	1,067,367
2024-25	Dec. 2024	54,692,965	54,692.97	20.00	1,077,452
BRE Consolidated School District No. 11			Last Year to Collect the Tax		2033
2021-22	Dec. 2021	8,768,991	8,768.99	14.00	\$ 120,119
2022-23	Dec. 2022	8,611,630	8,611.63	14.00	118,754
2023-24	Dec. 2023	8,611,630	8,611.63	14.00	118,754
2024-25	Dec. 2024	59,569,405	59,569.41	8.00	469,407

NOTE:

The increase in BRE Consolidated District No. 11 from FY 2023-24 to FY 2024-25 was approved by the voters in March 2024 that includes the taxable value of the former District No. 6 and District No. 8.

Natchitoches Parish School Board
Special Revenue Fund
Fiscal Year 2024-25

Special Revenue Fund - Most Important Features

- 7 Natchitoches Parish School Board will continue to offer students breakfast and lunch meals at no cost. Breakfast and lunch prices for FY 2024-25 for employees and the general public as compared to the prior fiscal year as shown in the chart below

	Budget 2022-23	Budget 2023-24	Budget 2024-25	Change
Breakfast Prices				
Students				
Free	Free	Free	Free	
Reduced	0.30	0.30	0.30	0.00
Paying	0.75	0.75	0.75	0.00
Employees	1.75	1.75	1.75	0.00
Public	3.50	3.50	3.50	0.00
Lunch Prices				
Students				
Free	Free	Free	Free	
Reduced	0.40	0.40	0.40	0.00
Paying - EC thru 8th Grade	1.25	1.25	1.25	0.00
Paying - Grades 9 thru 12	1.50	1.50	1.50	0.00
Employees	4.00	4.00	4.00	0.00
Public	5.25	5.25	5.25	0.00

- 8 A new fund has been set up in the Special Revenue fund called the *Instructional Enhancement Fund* so money can be set aside in future years to fund "new" educational initiatives and/or to "expand" existing instructional programs when the academic return on investment (AROI) has proven to be successful. All revenues collected from "Earning from Other Real Property" will be set aside annually to establish and keep this fund in a position to improve student achievement. This should also help us to comply with the "sustainability" component with our STRONG grant.

Natchitoches Parish School Board
Level 3 - Summary Data for the Debt Service Fund
Fiscal Year 2024-25

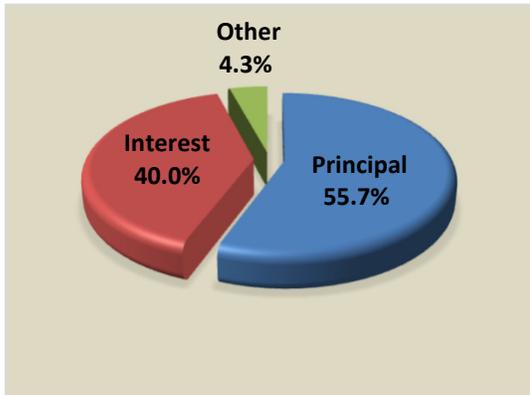
Debt Service Fund by Function

Revenues	Actual	Budget	Budget	Percent of
	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>Change</u>
Property Tax	\$ 2,401,161	\$ 2,618,163	\$ 2,456,475	-6.2%
Sales & Use Tax	-	-	-	0.0%
Minimum Foundation Program	-	-	-	0.0%
State Grants	-	-	-	0.0%
Federal Grants	-	-	-	0.0%
Other	<u>417</u>	<u>325</u>	<u>325</u>	<u>0.0%</u>
Total Revenues	\$ 2,401,578	\$ 2,618,488	\$ 2,456,800	-6.2%
Expenditures				
Regular Programs	\$ -	\$ -	\$ -	0.0%
Special Education Programs	-	-	-	0.0%
Career & Technical Education Programs	-	-	-	0.0%
Other Instructional Programs	-	-	-	0.0%
Special Programs	-	-	-	0.0%
Pupil Support Services	-	-	-	0.0%
Instructional Staff Services	-	-	-	0.0%
General Administration	89,739	99,697	93,536	-6.2%
School Administration	-	-	-	0.0%
Business Services	-	-	-	0.0%
Maintenance of Plant Services	-	-	-	0.0%
Student Transportation Services	-	-	-	0.0%
Central Services	-	-	-	0.0%
Food Service	-	-	-	0.0%
Community Service Operations	-	-	-	0.0%
Facility Acquisition & Construction	-	-	-	0.0%
Debt Service	<u>2,825,962</u>	<u>2,246,488</u>	<u>2,256,388</u>	<u>0.4%</u>
Total Expenditures	\$ 2,915,701	\$ 2,346,185	\$ 2,349,924	0.2%
Other Sources of Funds	\$ -	\$ -	\$ -	0.0%
Other Uses of Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Total Other Sources and Uses	\$ -	\$ -	\$ -	0.0%
Net Change in Fund Balance	\$ (514,123)	\$ 272,303	\$ 106,876	
Beginning Fund Balance	\$ 2,915,534	\$ 2,401,411	\$ 2,673,714	11.3%
Ending Fund Balance	\$ 2,401,411	\$ 2,673,714	\$ 2,780,590	4.0%

Natchitoches Parish School Board
Debt Service Fund
Fiscal Year 2024-25

Debt Service Fund - Most Important Features

1 Debt Service Funds are used to accumulate monies for the payment of all outstanding bond issues. A separate Debt Service Fund is set up for each school district that has outstanding long-term debt issues.. As of 07/01/2024, the Natchitoches Parish School Board maintains three Debt Service Funds. Monies collected and deposited into the Debt can "only" be used for expenditures related to these outstanding bond issues. As shown in the pie chart below; principal and interest payments represent 95.7 % of the budget.



	Fiscal Year	
	2024-25	
Principal	\$ 1,310,000	55.7%
Interest	940,013	40.0%
Other	99,911	4.3%
	\$ 2,349,924	100.0%

2 Natchitoches Parish School Board has outstanding long-term debt as shown in the chart below. The retirement of these bond issues, both principal and interest, is funded by a parishwide annual ad valorem tax levy on taxable property within Natchitoches Parish.

General Obligation Bonds	Original Issue	Net Interest Costs	Final Payment Date	Interest to Maturity @ 07/01/2024	Principal Outstanding @ 07/1/2024
Consolidated School District #7					
Series 2017	\$ 7,200,000	3.716596%	3/1/2037	\$ 1,501,900	\$ 5,150,000
Consolidated School District #8					
Series 2015	\$ 3,500,000	3.054054%	3/1/2035	\$ 498,100	\$ 2,410,000
School District #9					
Series 2018	\$ 19,750,000	2.877889%	3/1/2036	\$ 5,484,850	\$ 15,525,000
Total	\$ 30,450,000			\$ 7,484,850	\$ 23,085,000

Natchitoches Parish School Board
Debt Service Fund
Fiscal Year 2024-25

Debt Service Fund - Most Important Features

- 3 Each fiscal year the Natchitoches Parish School Board must approve a millage rate on all property subject to taxation to make principal and interest payments. A history of the Taxable Assessed Values and the Actual Millage Levied is shown below

Fiscal Year	Date of Property Tax Assessment	Taxable Assessed Value	One Mill Generates	Millage Levied	Debt Service Taxes Collected
Debt Service - Consolidated School District #7			Last Year to Collect the Tax		2036
2020-21	Dec. 2020	\$ 75,787,044	\$ 75,787.04	11.50	\$ 858,478
2021-22	Dec. 2021	80,221,032	80,221.03	11.50	908,704
2022-23	Dec. 2022	79,560,790	79,560.79	11.50	901,225
2023-24	Dec. 2023	101,476,608	101,476.61	8.00	799,636
2024-25	Dec. 2024	95,837,914	95,837.91	8.00	755,203
Debt Service - Consolidated School District #8			Last Year to Collect the Tax		2034
2020-21	Dec. 2020	\$ 8,609,030	\$ 8,609.03	33.00	\$ 279,837
2021-22	Dec. 2021	8,768,991	8,768.99	33.00	285,036
2022-23	Dec. 2022	8,611,630	8,611.63	33.00	279,921
2023-24	Dec. 2023	10,185,599	10,185.60	26.00	260,853
2024-25	Dec. 2024	10,157,701	10,157.70	19.50	195,104
Debt Service - School District #9			Last Year to Collect the Tax		2037
2020-21	Dec. 2020	\$ 217,269,860	\$ 217,269.86	8.00	\$ 1,712,086
2021-22	Dec. 2021	217,032,934	217,032.93	8.00	1,710,219
2022-23	Dec. 2022	223,906,473	223,906.47	8.00	1,764,383
2023-24	Dec. 2023	239,383,749	239,383.75	6.60	1,556,234
2024-25	Dec. 2024	254,607,069	254,607.07	6.00	1,504,728

Natchitoches Parish School Board
Debt Service Fund
Fiscal Year 2024-25

Debt Service Fund - Most Important Features

- 4 Because major capital projects are funded by selling General Obligation (G\O) Bonds. It is important to know that Louisiana Revised Statute 39:562(I) limits the amount of bonds that can be sold. The current G\O Bond Debt Ratio and the additional G\O Bonds that can be sold are shown below.

	Consolidated School District No. 7	Consolidated School District No. 8	School District No. 9
Relationship between the Current G\O Debt Level & the Legal Debt Limit at 07-01-2024	9.6%	36.5%	11.1%
Total Assessed Value for Tax Year 2024	\$ 107,254,638	\$ 13,187,535	\$ 280,952,079
Multiply 50% times the Total Assessed Value	\$ 53,627,319	\$ 6,593,768	\$ 140,476,040
Less Outstanding Bonds at 07-01-2024	<u>(5,150,000)</u>	<u>(2,410,000)</u>	<u>(15,525,000)</u>
Additional Bonds that Could be sold 07/01/2024	\$ 48,477,319	\$ 4,183,768	\$ 124,951,040

NOTE: This would require voter approval.

- 5 The Ending Fund Balances of the Debt Service Funds are "restricted" by law for the payment of law for the payment of the outstanding principal and interest that is due on the General Obligation Bonds. The purpose of these reserves is to (a) avert the need to borrow when cash flow levels are low, (b) comply with legal requirements, and (c) to keep millages at their lowest possible rate. The chart below represents

Debt Service - Fund Balances	Projected Ending Fund Balance 6/30/2024	Principal & Interest Due 2024-25	Percent of Fund Balance to next year's Principal & Interest Payments	
			Projected	Minimum
Consolidate School District #7	\$ 437,225	\$ 511,125	85.5%	40.0%
Consolidate School District #8	590,518	243,263	242.7%	40.0%
School District #9	1,752,847	1,500,350	116.8%	40.0%

Natchitoches Parish School Board
Debt Service Fund
Fiscal Year 2024-25

Bond Amortization Schedule

A bond amortization Schedule is a table that shows the amount of principal and interest payments in each successive fiscal year. The table below represents the total of all outstanding bond issues by the Natchitoches Parish School Board for the General Obligation Bonds Series 2015, 2017, and 2018.

Fiscal Year	Principal Payments	Interest Payments	Total Payments	Percent Retired
2012-13	\$ 423,000	\$ 58,818	\$ 481,818	1.0%
2013-14	442,000	112,182	554,182	2.1%
2014-15	458,000	102,548	560,548	3.2%
2015-16	473,000	140,292	613,292	4.4%
2016-17	606,000	186,390	792,390	5.9%
2017-18	949,000	233,794	1,182,794	8.3%
2018-19	1,541,000	650,619	2,191,619	12.6%
2019-20	1,597,000	1,208,566	2,805,566	18.2%
2020-21	1,661,000	1,161,260	2,822,260	23.8%
2021-22	1,729,000	1,102,640	2,831,640	29.4%
2022-23	1,800,000	1,041,438	2,841,438	35.0%
2023-24	1,255,000	985,114	2,240,114	39.5%
2024-25	1,310,000	940,014	2,250,014	43.9%
2025-26	1,370,000	884,738	2,254,738	48.4%
2026-27	1,425,000	827,214	2,252,214	52.8%
2027-28	1,500,000	767,288	2,267,288	57.3%
2028-29	1,560,000	701,438	2,261,438	61.8%
2029-30	1,625,000	642,888	2,267,888	66.3%
2030-31	1,695,000	587,626	2,282,626	70.8%
2031-32	1,765,000	522,702	2,287,702	75.3%
2032-33	1,835,000	454,502	2,289,502	79.9%
2033-34	1,915,000	382,352	2,297,352	84.4%
2034-35	1,995,000	310,100	2,305,100	89.0%
2035-36	1,785,000	231,700	2,016,700	93.0%
2036-37	1,865,000	160,300	2,025,300	97.0%
<u>2037-38</u>	<u>1,440,000</u>	<u>72,000</u>	<u>1,512,000</u>	---
Total	<u>\$ 36,019,000</u>	<u>\$ 14,468,523</u>	<u>\$ 50,487,523</u>	

Natchitoches Parish School Board
Level 3 - Summary Data for the Capital Projects Fund
Fiscal Year 2024-25

Capital Projects Fund by Function

Revenues	Actual 2022-23	Budget 2023-24	Budget 2024-25	Percent of Change
Property Tax	\$ -	\$ -	\$ -	0.0%
Sales & Use Tax	-	-	-	0.0%
Minimum Foundation Program	-	-	-	0.0%
State Grants	-	-	-	0.0%
Federal Grants	-	-	-	0.0%
Other	<u>183,346</u>	<u>50,600</u>	<u>5,000</u>	<u>-90.1%</u>
Total Revenues	\$ 183,346	\$ 50,600	\$ 5,000	-90.1%
Expenditures				
Regular Programs	\$ -	\$ -	\$ -	0.0%
Special Education Programs	-	-	-	0.0%
Career & Technical Education Programs	-	-	-	0.0%
Other Instructional Programs	-	-	-	0.0%
Special Programs	-	-	-	0.0%
Pupil Support Services	-	-	-	0.0%
Instructional Staff Services	-	-	-	0.0%
General Administration	-	-	-	0.0%
School Administration	-	-	-	0.0%
Business Services	3,146	2,600	-	-100.0%
Maintenance of Plant Services	-	-	-	0.0%
Student Transportation Services	-	-	-	0.0%
Central Services	-	-	-	0.0%
Community Service Operations	-	-	-	0.0%
Food Service	-	-	-	0.0%
Facility Acquisition & Construction	2,031,421	651,980	378,280	-42.0%
Debt Service	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Total Expenditures	\$ 2,034,567	\$ 654,580	\$ 378,280	-42.2%
Other Sources of Funds	\$ -	\$ -	\$ -	0.0%
Other Uses of Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Total Other Sources and Uses	\$ -	\$ -	\$ -	0.0%
Net Change in Fund Balance	\$ (1,851,221)	\$ (603,980)	\$ (373,280)	
Beginning Fund Balance	\$ 2,828,481	\$ 977,260	\$ 373,280	-61.8%
Ending Fund Balance	\$ 977,260	\$ 373,280	\$ -	-100.0%

Natchitoches Parish School Board
Capital Projects Fund
Fiscal Year 2024-25

Capital Projects Fund - Most Important Features

- 1 The Capital Projects Fund deals with outlays for "capital expenditures." Capital expenditures are defined as charges for the acquisition at the delivered price including transportation, costs of equipment, land, buildings, or improvements of land or buildings, fixtures, and other permanent improvements with a value in excess of \$1,000 and a useful life expectancy of greater than 1 year.

- 2 The budget cycle of Capital Projects Fund is different from the budget cycle of the General Fund. The most significant difference is the method of financing. Capital Projects items are often financed through selling bonds, but they can also be funded by saving over a period of years. Therefore, the money is receipted in one fiscal year and the payment of the project often extends over several fiscal years. Because of this, the Capital Projects Fund budget will either show large surpluses or large deficits. An explanation of each fiscal years surplus / deficit is

FY 2022-23 The actual deficit of approximately \$1.85 million is the result of spending money from the \$19,750,000 bond issue at seven city schools located in School District No. 9 that included a new football facility, softball fields, new buildings, outdoor playground equipment, safety & security equipment, lighting retrofits, etc.

FY 2023-24 The projected deficit of approximately \$600,000 is the result of spending the majority of the remaining bond money on the projects described in FY 2022-23 and a parking lot resurface at Natchitoches Central High School.

FY 2024-25 Remaining capital projects funds in Consolidated School District No. 8 is projected to be approximately \$52,000 while School District No. 9 is projected to have approximately \$326,000. The only known and schedule project at this time is to install a new cover for the outdoor basketball court at Provencal Junior High School.

Natchitoches Parish School Board
Personnel Roster
Fiscal Year 2024-25

Position				2022-23	2023-24	2024-25
				FTE	FTE	FTE
General Fund Personnel Roster Full-Time Equivalent (FTE) Positions						
Regular Programs						
Kindergarten Teachers	100	112	1105	21.00	21.00	21.00
Elementary Teachers	100	112	1110	207.00	207.00	182.00
Secondary Teachers	100	112	1130	81.00	81.00	81.00
Kindergarten Paraprofessionals	100	115	1105	2.00	2.00	2.00
Special Ed Programs						
Special Ed Teachers	100	112	1211	55.00	55.00	55.00
Special Ed Paraprofessionals	100	115	1211	28.00	28.00	28.00
APE Teachers	100	112	1214	4.00	4.00	4.00
Preschool Special Ed Teachers	100	112	1216	5.00	5.00	5.00
G&T Teachers	100	112	1220	5.00	5.00	5.00
Career & Technical Education						
CTE Agriculture Teachers	100	112	1310	3.00	3.00	3.00
CTE Family & Consumer Science Teachers	100	112	1340	4.00	4.00	4.00
CTE Business Teachers	100	112	1360	6.00	6.00	6.00
CTE Health Science Teacher	100	112	1370	1.00	1.00	1.00
CTE Other Teacher	100	112	1390	3.00	3.00	3.00
Other Instructional Programs						
Band Director	100	112	1410	3.00	3.00	3.00
Instructional Specialists	100	113	1430	2.00	2.00	2.00
JROTC Teacher	100	112	1450	4.00	4.00	4.00
Alternative School Teacher	100	112	1480	4.00	4.00	4.00
In-School Suspension Teacher	100	112	1490	6.00	6.00	6.00
Special Programs						
EC Teachers	100	112	1530	6.00	6.00	6.00
EC Paraprofessionals	100	112	1530	8.00	8.00	8.00
Pupil Support						
Child Welfare & Attendance	100	111	2111	1.00	1.00	1.00
SIS Coordinators	100	118	2114	1.00	1.00	1.00
Guidance Counselors	100	113	2122	9.00	9.00	9.00
Guidance Counselor Secretaries	100	114	2122	1.00	1.00	1.00
Pupil Appraisal Clerks	100	114	2123	1.00	1.00	1.00
School Nurses	100	118	2134	9.50	9.50	9.50
Social Workers	100	113	2140	2.00	2.00	2.00
Psychologists	100	113	2143	1.00	1.00	1.00
Ed Diagnosticians	100	113	2145	3.00	3.00	3.00

Natchitoches Parish School Board
Personnel Roster
Fiscal Year 2024-25

Position				2022-23	2023-24	2024-25
				FTE	FTE	FTE
IEP Facilitators	100	113	2149	1.00	1.00	1.00
Speech Therapists	100	113	2152	5.60	5.60	5.60
Instructional Staff Programs						
Regular Ed Supervisors	100	111	2211	3.00	3.00	3.00
Regular Ed Specialists	100	113	2211	1.00	1.00	1.00
Regular Ed Clerks	100	114	2211	2.00	2.00	2.00
Special Ed Supervisors	100	111	2212	3.00	3.00	3.00
Testing Coordinators	100	111	2219	1.00	1.00	1.00
Librarians	100	112	2252	5.00	5.00	5.00
IT Supervisor	100	111	2259	1.00	1.00	1.00
IT Personnel	100	119	2259	3.00	3.00	3.00
General Administration						
Superintendent	100	111	2321	1.00	1.00	1.00
Superintendent Secretary	100	114	2321	1.00	1.00	1.00
School Administration						
Principals	100	111	2410	15.00	15.00	15.00
Assistant Principals	100	111	2420	13.00	13.00	13.00
School Secretaries	100	114	2400	19.00	19.00	19.00
Business Administration						
Director of Business Affairs	100	111	2511	1.00	1.00	1.00
Business Clerks	100	114	2511	1.00	1.00	1.00
Payroll Clerks	100	114	2514	1.00	1.00	1.00
Accountants/Auditors	100	118	2515	5.00	5.00	5.00
Maintenance of Plant						
Director of Maintenance	100	111	2610	1.00	1.00	1.00
Maintenance Clerks	100	114	2610	1.00	1.00	1.00
Custodians	100	116	2620	36.00	36.00	33.00
Security Guards	100	117	2660	1.00	1.00	1.00
Maintenance Workers	100	117	2620	6.00	6.00	6.00
Central Services						
Human Resources Director	100	111	2831	1.00	1.00	1.00
Human Resources Specialist	100	113	2831	0.50	0.50	0.50
Human Resources Clerks	100	114	2831	1.00	1.00	1.00
Total General Fund Positions				616.60	616.60	588.60

Natchitoches Parish School Board
Personnel Roster
Fiscal Year 2024-25

Position				2022-23	2023-24	2024-25
				FTE	FTE	FTE
Special Revenue Fund Personnel Roster						
Full-Time Equivalent (FTE) Positions						
School Food Service						
CNP Supervisor	400	111	3111	1.00	1.00	1.00
CNP School Managers	400	111	3121	11.00	12.00	12.00
CNP Clerks	400	114	3110	1.00	1.00	1.00
Food Service Technicians	400	116	3120	51.00	51.00	51.00
Food Service Maintenance	400	117	3120	1.00	1.00	1.00
Food Service Warehouse	400	119	3120	1.00	1.00	1.00
IDEA Part B 611						
Special Ed Teachers	603	112	1211	-	-	1.00
Special Ed Paraprofessionals	603	115	1211	-	6.00	5.00
Nurse	603	118	2134	0.50	2.00	1.50
Pupil Appraisal Coordinator	603	111	2140	1.00	0.50	0.50
Social Workers	603	113	2142	1.00	1.00	1.00
Psychologists	603	113	2143	2.00	1.00	2.00
Special Ed Coordinators	603	111	2212	2.00	2.00	2.00
Special Ed Behavioral Interventionists	603	113	2212	1.00	1.00	-
Special Ed Clerks	603	114	2212	2.00	1.00	1.00
IDEA Preschool 619						
Nurse	625	118	2134	-	0.50	0.50
Special ED Preschool Facilitator	625	111	2212	-	-	0.50
Title I						
ESSA Paraprofessionals	701	115	1510	2.00	2.00	2.00
ESSA Tutors/Student Workers	701	119	1510	4.00	1.00	5.50
ESSA Early Childhood Teachers	701	112	1530	4.00	1.00	4.00
Truancy Officer	701	113	2112	-	-	1.00
Wellness & Support Coordinator	701	111	2131	-	-	1.00
Homeless & Parental Involvement Coordinator	701	111	2180	-	3.50	0.50
Director of Student Support	701	111	2190	-	-	1.00
Dual Enrollment Facilitator	701	113	2190	-	3.50	1.00
Federal Program Directors	701	111	2214	3.50	3.00	3.00
Federal Program Specialists	701	113	2214	3.00	3.00	2.00
Federal Program Clerks	701	114	2214	1.00	1.00	1.50
EL Coordinator	701	111	2219	-	-	1.00
Digital Content & Public Communications	701	119	2255	-	-	1.00
IT Personnel	701	119	2259	-	2.00	-
CLSD K-5						

**Natchitoches Parish School Board
Personnel Roster
Fiscal Year 2024-25**

Position				2022-23	2023-24	2024-25
				FTE	FTE	FTE
Federal Program Teachers	982	112	1510	1.00	1.00	1.00
CLSD 6-8						
Federal Program Teachers	983	112	1510	1.00	1.40	-
CLSD 9-12						
Federal Program Teachers	984	112	1510	2.00	1.00	1.00
LA Aware 2						
Early Childhood Support Specialists	989	113	2214	-	3.00	3.00
Ready Start Networks CCDF						
Early Childhood Secretary	969	114	2214	0.50	0.50	0.50
Guides PDG 2023						
Early Childhood Specialist	1003	113	2214	-	0.50	0.50
Guides CCDF						
Early Childhood Specialist	1002	113	2214	-	0.50	0.50
ESSER II Formula						
Nurse	975	118	2134	1.00	1.00	-
ESSER III Formula						
Federal Program Teachers	985	112	1590	-	-	-
Federal Instructional Specialists	985	113	1590	9.50	9.50	-
Nurse	985	118	2134	1.00	0.33	-
Social Workers	985	113	2142	1.00	0.50	-
Other Federal Program Specialist	985	113	2239	-	-	-
ESSER III EB Interventions						
Federal Program Instructional Specialists	976	113	1590	-	-	-
STRONG						
Master Teachers	1007	113	2219	-	-	22.00
Bookkeepers	1007	111	2511	-	-	0.50
Consolidated Special Tax - Goldonna						
Elementary Teachers	520	112	1110	-	-	8.00
Principal	520	111	2410	-	-	1.00
Custodians	520	116	2620	-	-	2.00
Instructional Enhancement						
Master Teachers	36	113	2219	-	-	2.00
Total Special Revenue Fund Positions				110.00	121.23	146.50
Grand Total All Positions				726.60	737.83	737.10

**Natchitoches Parish School Board
Personnel Roster
Fiscal Year 2024-25**

Position	2022-23	2023-24	2024-25
	FTE	FTE	FTE

NOTE:

The number of employees working for the Natchitoches Parish School Board for FY 2024-25 is set at 745 as set forth in LSA-R.S. 17:81(A)(2), "Each local public school board shall determine the number of schools to be opened, the location of school houses, and the number of teachers and other school personnel to be employed. The local school superintendent shall have authority to employ teachers by the month or by the year, and to fix their salaries;....."

Teachers & Administrators make up approximately 566 or 76.5% while paraprofessionals, secretaries, food service workers, custodians, and maintenance represent workers approximately 171 or 23.5%. **Board approval to hire additional staff is required if the number exceeds 745.**

Natchitoches Parish School Board
Assumptions Used in Forecasting Revenues
Fiscal Year 2024-25

Line Item on Budget and Name	2023-24		2024-25	
	Amount	Explanation	Amount	Explanation
1 Constitutional Property Tax	\$ 2,081,895	multiplied Taxable Assessed Value times .001 times the number of mills times a 99.3% collection rate	\$ 2,145,754	multiplied Taxable Assessed Value times .001 times the number of mills times a 99.3% collection rate
2 Renewable Property Tax	\$ 3,134,036	multiplied Taxable Assessed Value times .001 times the number of mills times a 99.3% collection rate	\$ 3,230,167	multiplied Taxable Assessed Value times .001 times the number of mills times a 99.3% collection rate
6 Sales & Use Tax Collections	\$ 21,901,911	Used Total Collections for FY 2022-23 described in the General Fund Most Important Features - Note #3.	\$ 21,901,000	Used Forecasting Method Described in General Fund Most Important Features - Note #3.
19 Minimum Foundation Program	\$ 29,497,732	Used the LDOE Website and the value shown in Column 59 of Circular 1167 dated July 2024 that is located in the Tab marked "2_State Distrib and Adjs" less the MFP for the Career Development Fund and Food Service.	\$ 28,305,644	Used the LDOE Website and the value shown in Column 62 of Circular 1168 dated June 2024 that is located in the Tab marked "2_State Distrib and Adjs" less the MFP for the Career Development Fund and Food Service.
20 Minimum Foundation Program - CDF	\$ 210,574	Used the LDOE Website and the value shown in Column 56 of Circular 1167 dated July 2024 that is located in the Tab marked "2_State Distrib and Adjs" less the MFP for the Career Development Fund	\$ 170,086	Used the LDOE Website and the value shown in Column 59 of Circular 1168 dated June 2024 that is located in the Tab marked "2_State Distrib and Adjs" less the MFP for the Career Development Fund
21 Education Excellence Fund (EEF)	\$ 180,351	used LDOE amounts listed in the eGMS portal as of May 2024	\$ 180,351	used the amount from the prior fiscal year.
22 8g Block Grant	\$ 89,193	estimate as shown on the BESE budget revision form for FY 2023-24	\$ 89,193	used the amount that was allotted by BESE for FY 2023-24
24 Non-Public Textbooks Grant	\$ 7,782	estimate as shown in GFA through May 2024	\$ 7,782	used the amount from the prior fiscal year.
25 Non-Public Textbooks - Administration	\$ 380	estimate as shown in GFA through May 2024	\$ 380	used the amount from the prior fiscal year.

Natchitoches Parish School Board
Assumptions Used in Forecasting Revenues
Fiscal Year 2024-25

Line Item on Budget and Name		2023-24		2024-25	
		Amount	Explanation	Amount	Explanation
26	LA-4 Early Childhood	\$ 657,800	estimate as shown in GFA through May 2024	\$ 639,400	estimate received from the LDOE in May 2024.
26	EC Network Lead Agency SGF	\$ 11,718	used LDOE amounts listed in the eGMS portal as of May 2024	\$ -	used LDOE amounts listed in the eGMS portal as of May 2024
28	Revenue Sharing - Constitutional Tax	\$ 33,208	multiplied Homestead Assessed Value times .001 times the number of mills times 13.8% collection rate	\$ 29,880	multiplied Homestead Assessed Value times .001 times the number of mills times 13.8% collection rate
29	Revenue Sharing - Renewable Tax	\$ 49,991	multiplied Homestead Assessed Value times .001 times the number of mills times 13.8% collection rate	\$ 44,981	multiplied Homestead Assessed Value times .001 times the number of mills times 13.8% collection rate
30	JROTC	\$ 72,994	estimate as shown in GFA through May 2024	\$ 72,994	used the amount from the prior fiscal year.
463	Minimum Foundation Program - Food Service	\$ 56,393	used FY 2023-24 USDA Required School Lunch Match listed in the LDOE website	\$ 52,347	used FY 2024-25 USDA Required School Lunch Match listed in the LDOE website
464	School Breakfast Program	\$ 822,922	used USDA reimbursement rates and an estimate for the number of students who will eat Breakfast.	\$ 827,734	used USDA reimbursement rates and an estimate for the number of students who will eat Breakfast.
465	National School Lunch Program	\$ 2,335,352	used USDA reimbursement rates and an estimate for the number of students who will eat Lunch.	\$ 2,356,984	used USDA reimbursement rates and an estimate for the number of students who will eat Lunch.
466	CNP Snack Reimbursement	\$ 15,672	used USDA reimbursement rates and an estimate for the number snacks served.	\$ 15,672	used USDA reimbursement rates and an estimate for the number of snacks served.
467	Summer Feeding Program	\$ 54,973	used USDA reimbursement rates and estimates for the number of students who will eat in July 2022, August 2022, and June 2023.	\$ 53,150	used USDA reimbursement rates and estimates for the number of students who will eat in July, 2023, August 2023, and June 2024.
469	NSLP Equipment	\$ 6,655	used the amounts receive in February 2024	\$ -	unable to forecast any revenues for this category in FY 2024-25

Natchitoches Parish School Board
Assumptions Used in Forecasting Revenues
Fiscal Year 2024-25

Line Item on Budget and Name	2023-24		2024-25	
	Amount	Explanation	Amount	Explanation
468 Food Supply Chain	\$ 149,224	used the amounts receive in November 2023	\$ -	unable to forecast any revenues for this category in FY 2024-25
470 Value of USDA Commodities	\$ 305,942	used 85% of the amounts receive in FY 2022-23	\$ 305,942	used the same estimate that was forecasted in FY 2023-24
523 Carl Perkins - Secondary	\$ 96,622	used LDOE amounts listed in the eGMS portal as of May 2024	\$ 86,960	used LDOE amounts listed in the eGMS portal as of May 2024
535 IDEA Part B 611	\$ 1,530,630	used LDOE amounts listed in the eGMS portal as of May 2024	\$ 1,377,567	used LDOE amounts listed in the eGMS portal as of May 2024
610 IDEA Preschool 619	\$ 70,875	used LDOE amounts listed in the eGMS portal as of May 2024	\$ 63,788	used LDOE amounts listed in the eGMS portal as of May 2024
630 Title I	\$ 2,810,115	used LDOE amounts listed in the eGMS portal as of May 2024	\$ 2,529,104	used LDOE amounts listed in the eGMS portal as of May 2024
713 Title IIA	\$ 413,225	used LDOE amounts listed in the eGMS portal as of May 2024	\$ 371,903	used LDOE amounts listed in the eGMS portal as of May 2024
734 Title IVA - SSAE	\$ 230,673	used LDOE amounts listed in the eGMS portal as of May 2024	\$ 207,759	used LDOE amounts listed in the eGMS portal as of May 2024
744 Title V-B RLIS	\$ 159,824	used LDOE amounts listed in the eGMS portal as of May 2024	\$ 143,842	used LDOE amounts listed in the eGMS portal as of May 2024
753 Direct Student Services	\$ -	used LDOE amounts listed in the eGMS portal as of May 2024	\$ -	used LDOE amounts listed in the eGMS portal as of May 2024
761 Redesign 1003a	\$ 622,017	used LDOE amounts listed in the eGMS portal as of May 2024	\$ 249,878	used LDOE amounts listed in the eGMS portal as of May 2024
772 Title IVA Set Aside	\$ 30,000	used LDOE amounts listed in the eGMS portal as of May 2024	\$ 10,000	used LDOE amounts listed in the eGMS portal as of May 2024
781 IDEA 611 Set Aside	\$ 74,590	used LDOE amounts listed in the eGMS portal as of May 2024	\$ 42,121	used LDOE amounts listed in the eGMS portal as of May 2024
785 IDEA 619 Set Aside	\$ 7,492	used LDOE amounts listed in the eGMS portal as of May 2024	\$ 8,000	used LDOE amounts listed in the eGMS portal as of May 2024
789 CLSD B-5	\$ 41,124	used LDOE amounts listed in the eGMS portal as of May 2024	\$ 46,250	used LDOE amounts listed in the eGMS portal as of May 2024

Natchitoches Parish School Board
Assumptions Used in Forecasting Revenues
Fiscal Year 2024-25

Line Item on Budget and Name	2023-24		2024-25	
	Amount	Explanation	Amount	Explanation
797 CLSD K-5	\$ 200,660	used LDOE amounts listed in the eGMS portal as of May 2024	\$ 194,000	used LDOE amounts listed in the eGMS portal as of May 2024
808 CLSD 6-8	\$ 234,140	used LDOE amounts listed in the eGMS portal as of May 2024	\$ 50,000	used LDOE amounts listed in the eGMS portal as of May 2024
819 CLSD 9-12	\$ 200,000	used LDOE amounts listed in the eGMS portal as of May 2024	\$ -	used LDOE amounts listed in the eGMS portal as of May 2024
831 B-3 Seats PDG	\$ -	used LDOE amounts listed in the eGMS portal as of May 2024	\$ -	used LDOE amounts listed in the eGMS portal as of May 2024
840 B-3 Seats CCDBG	\$ -	used LDOE amounts listed in the eGMS portal as of May 2024	\$ -	used LDOE amounts listed in the eGMS portal as of May 2024
844 LA Aware 2	\$ 586,229	used LDOE amounts listed in the eGMS portal as of May 2024	\$ 500,000	used LDOE amounts listed in the eGMS portal as of May 2024
866 EC Network Lead Agency CCDF	\$ 26,082	used LDOE amounts listed in the eGMS portal as of May 2024	\$ -	used LDOE amounts listed in the eGMS portal as of May 2024
875 EC Network Lead Agency CCDBG	\$ 257	used LDOE amounts listed in the eGMS portal as of May 2024	\$ -	used LDOE amounts listed in the eGMS portal as of May 2024
879 Ready Start Networks PDG	\$ 186,429	used LDOE amounts listed in the eGMS portal as of May 2024	\$ -	used LDOE amounts listed in the eGMS portal as of May 2024
883 Ready Start Networks PDG 2023	\$ 50,000	used LDOE amounts listed in the eGMS portal as of May 2024	\$ -	used LDOE amounts listed in the eGMS portal as of May 2024
891 Ready Start Networks CCDF	\$ 50,000	used LDOE amounts listed in the eGMS portal as of May 2024	\$ 100,000	used LDOE amounts listed in the eGMS portal as of May 2024
903 Ready Start Networks CCDBG	\$ 100,000	used LDOE amounts listed in the eGMS portal as of May 2024	\$ -	used LDOE amounts listed in the eGMS portal as of May 2024
910 EC Guides PDG 2023	\$ 50,000	used LDOE amounts listed in the eGMS portal as of May 2024	\$ -	used LDOE amounts listed in the eGMS portal as of May 2024
922 EC Guides CCDF	\$ 50,000	used LDOE amounts listed in the eGMS portal as of May 2024	\$ 50,000	used LDOE amounts listed in the eGMS portal as of May 2024
955 Believe Cat1 PDG Renewal	\$ 49,300	used LDOE amounts listed in the eGMS portal as of May 2024	\$ -	used LDOE amounts listed in the eGMS portal as of May 2024

Natchitoches Parish School Board
Assumptions Used in Forecasting Revenues
Fiscal Year 2024-25

Line Item on Budget and Name	2023-24		2024-25	
	Amount	Explanation	Amount	Explanation
959 Believe Cat2 CCDBG	\$ 3,000	used LDOE amounts listed in the eGMS portal as of May 2024	\$ -	used LDOE amounts listed in the eGMS portal as of May 2024
967 Believe Cat3 PDG Renewal	\$ 88,000	used LDOE amounts listed in the eGMS portal as of May 2024	\$ -	used LDOE amounts listed in the eGMS portal as of May 2024
973 Believe Cat4 CCDBG	\$ 75,000	used LDOE amounts listed in the eGMS portal as of May 2024	\$ -	used LDOE amounts listed in the eGMS portal as of May 2024
983 ESSER II Formula	\$ 2,447,975	used LDOE amounts listed in the eGMS portal as of May 2024	\$ -	used LDOE amounts listed in the eGMS portal as of May 2024
1008 ESSER II Incentive	\$ 134,608	used LDOE amounts listed in the eGMS portal as of May 2024	\$ -	used LDOE amounts listed in the eGMS portal as of May 2024
1012 ESSER III Formula	\$ 12,375,488	used LDOE amounts listed in the eGMS portal as of May 2024	\$ 4,675,012	used LDOE amounts listed in the eGMS portal as of May 2024
1062 ESSER III Incentive	\$ 557,066	used LDOE amounts listed in the eGMS portal as of May 2024	\$ 137,152	used LDOE amounts listed in the eGMS portal as of May 2024
1074 ESSER III EB Interventions	\$ 894,310	used LDOE amounts listed in the eGMS portal as of May 2024	\$ 614,639	used LDOE amounts listed in the eGMS portal as of May 2024
1084 IDEA 611 ARP	\$ 61,976	used LDOE amounts listed in the eGMS portal as of May 2024	\$ -	used LDOE amounts listed in the eGMS portal as of May 2024
1093 IDEA 619 ARP	\$ 254	used LDOE amounts listed in the eGMS portal as of May 2024	\$ -	used LDOE amounts listed in the eGMS portal as of May 2024
1100 STRONG	\$ 3,096,759	used LDOE amounts listed in the eGMS portal as of May 2024	\$ 5,583,116	used LDOE amounts listed in the eGMS portal as of May 2024
1128 Renewable Property Tax - Goldonna	\$ -	multiplied Taxable Assessed Value times .001 times the number mills times a 98.5% collection rate	\$ 944,003	multiplied Taxable Assessed Value times .001 times the number mills times a 98.5% collection rate
1153 Renewable Property Tax - BRE #7	\$ 1,128,647	multiplied Taxable Assessed Value times .001 times the number mills times a 98.5% collection rate	\$ 1,132,804	multiplied Taxable Assessed Value times .001 times the number mills times a 98.5% collection rate

Natchitoches Parish School Board
Assumptions Used in Forecasting Revenues
Fiscal Year 2024-25

Line Item on Budget and Name	2023-24		2024-25	
	Amount	Explanation	Amount	Explanation
1174 Renewable Property Tax - BRE #9	\$ 1,650,551	multiplied Taxable Assessed Value times .001 times the number mills times a 98.5% collection rate	\$ 1,755,516	multiplied Taxable Assessed Value times .001 times the number mills times a 98.5% collection rate
1197 Renewable Property Tax - BRE #10	\$ 1,067,367	multiplied Taxable Assessed Value times .001 times the number mills times a 98.5% collection rate	\$ 1,077,452	multiplied Taxable Assessed Value times .001 times the number mills times a 98.5% collection rate
1220 Renewable Property Tax - BRE #11	\$ 118,754	multiplied Taxable Assessed Value times .001 times the number mills times a 98.5% collection rate	\$ 469,407	multiplied Taxable Assessed Value times .001 times the number mills times a 98.5% collection rate
1256 Debt Service Property Taxes #7	\$ 799,636	multiplied Taxable Assessed Value times .001 times the number mills times a 98.5% collection rate	\$ 755,203	multiplied Taxable Assessed Value times .001 times the number mills times a 98.5% collection rate
1267 Debt Service Property Taxes #8	\$ 260,853	multiplied Taxable Assessed Value times .001 times the number mills times a 98.5% collection rate	\$ 195,104	multiplied Taxable Assessed Value times .001 times the number mills times a 98.5% collection rate
1276 Debt Service Property Taxes #9	\$ 1,556,234	multiplied Taxable Assessed Value times .001 times the number mills times a 98.5% collection rate	\$ 1,504,728	multiplied Taxable Assessed Value times .001 times the number mills times a 98.5% collection rate
	\$ 93,781,565	Total of all lines listed above	\$ 83,158,995	Total of all lines listed above
	93.5%	Percent Forecasted with Greater Care to Total Revenues	94.2%	Percent Forecasted with Greater Care to Total Revenues

NOTE:

Projecting the amount of revenue that will be collected from these various sources is one of the most important tasks of the budget process, yet also one of the most difficult. Since revenue projections, like other forecasts of the future, are almost never 100% accurate, the overall goal is to make conservative projections that underestimate rather than overestimate the amount of revenue that will be available. Therefore each revenue was considered and projected separately, with more time and analysis given to forecast at least 85% of the total revenues for every fiscal year shown above.

Natchitoches Parish School Board
Student Enrollment Trends & Forecast
Beginning with Fiscal Year 2018-19

	Early Childhood	INF	PRE SCH	K	1	2	3	4	5	6	7	8	9	T9	10	11	12	Total MFP Count (Excludes Early Childhood)
<u>FY 2018-19</u>																		
10/1/2018	195	0	38	452	419	437	422	417	457	439	475	478	503	2	427	427	370	5,763
2/1/2019	197	0	42	448	417	441	420	420	461	441	482	487	504	2	421	405	373	5,764
<u>FY 2019-20</u>																		
10/1/2019	241	0	27	409	447	420	418	422	417	446	441	467	498	2	430	393	406	5,643
2/1/2020	245	0	32	413	446	416	418	423	409	449	445	464	466	0	423	380	401	5,585
<u>FY 2020-21</u>																		
10/1/2020	212	0	20	374	396	445	383	406	401	397	445	423	475	0	439	391	384	5,379
2/1/2021	211	0	24	381	399	439	390	404	399	400	433	422	472	0	444	387	390	5,384
<u>FY 2021-22</u>																		
10/1/2021	220	0	20	390	384	380	410	380	371	381	356	368	493	0	409	368	342	5,052
2/1/2022	229	0	24	389	386	385	411	384	367	384	391	409	486	0	388	342	333	5,079
<u>FY 2022-23</u>																		
10/1/2022	212	3	34	389	391	358	379	387	364	381	381	372	391	94	414	359	354	5,051
2/1/2023	218	10	32	394	387	358	379	393	366	376	369	369	376	89	401	342	333	4,974
<u>FY 2023-24</u>																		
10/1/2023	210	0	42	335	389	382	338	364	376	356	358	363	280	115	411	352	336	4,797
2/1/2024	203	0	46	341	383	381	335	360	367	357	359	362	277	112	407	340	346	4,773
<u>FY 2024-25</u>																		
10/1/2024	203	0	37	330	330	383	376	333	359	370	351	353	358	276	113	405	347	4,721
2/1/2025	196	0	44	330	370	368	324	348	355	345	347	350	268	108	393	329	336	4,615

NOTES:

- (1) Actual student enrollment numbers were obtained from the LDOE's "SISR01" documents for all counts prior to June 30, 2024.
- (2) Projected Student Enrollment Numbers are provided by Natchitoches Parish School Board for FY 2024-25.