

LINCOLN PARISH SCHOOL BOARD
410 South Farmerville Street, Ruston, Louisiana

REGULAR SESSION
Tuesday, June 2, 2026 6:00 p.m.

A G E N D A

1. CALL TO ORDER AND INVOCATION
2. PLEDGE OF ALLEGIANCE TO THE AMERICAN FLAG
3. ADOPTION OF AGENDA AS PRINTED
4. APPROVAL OF MINUTES - REGULAR SESSION OF MAY 5, 2026
5. UNFINISHED BUSINESS
6. NEW BUSINESS
 - 6.1 Approve Lincoln Parish Sales & Use Tax Commission Proposed 2026-2027 Budget – Juanita Duke and Denise Griggs
 - 6.2 Ratify Contract for New Superintendent – Gregg Phillips
 - 6.3 Consider Resolution for Authorized Signatures for Banking – Juanita Duke
 - 6.4 Approve 2026-2027 Employee Job Descriptions – John Young
 - 6.5 Approve 2026-2027 Employee Salary Schedules and Pay Rates – Juanita Duke
 - 6.6 Name official journal for fiscal year 2026-2027 – Ricky Durrett and Juanita Duke
 - 6.7 Approve Revised Budget for 2025-2026 – Juanita Duke
7. REPORTS
 - 7.1 Personnel – Dr. Doris Lewis
 - 7.2 Sales tax receipts for May 2026 – Juanita Duke
 - 7.3 Financial Update for April 2026 – Juanita Duke
 - 7.4 Health plan update for April 2026 – Juanita Duke
8. REPORT OF THE SUPERINTENDENT
9. REPORTS, COMMENTS, OR OBSERVATIONS OF BOARD MEMBERS
10. ADJOURNMENT

In accordance with the Americans with Disabilities Act, if you need special assistance, please contact Mary Smith at 318-255-1430 describing the assistance that is necessary.

THE LINCOLN PARISH SCHOOL BOARD RESERVES THE RIGHT TO ENTER INTO EXECUTIVE SESSION, IF NEEDED, IN ACCORDANCE WITH R.S. 42:17(A) (2)
LINCOLN PARISH SCHOOL BOARD MEETINGS ARE LIVESTREAMED ON [YOUTUBE.COM/@LPSBSTREAM](https://www.youtube.com/@LPSBSTREAM)



Lincoln Parish School Board
410 South Farmerville Street
Ruston, Louisiana 71270-4699
Phone 318-255-1430 - Facsimile 318-255-1433

Ricky Durrett
Superintendent

Gregg Phillips
President

MEMORANDUM

TO: Lincoln Parish School Board Members

From: Ricky Durrett, Superintendent
Juanita Duke, Business Manager 

Date: May 28, 2026

SUBJECT: Approval of the Lincoln Parish Sales and Use Tax Commission Proposed 2026-2027 Budget

Background

Each year the local governments that compose the Lincoln Parish Sales and Use Tax Commission considers and approves the proposed budget of the Commission at their May meeting.

We have attached the proposed budget for 2026-2027 for your information and consideration. It was approved by the Commission on Thursday, May 28, 2026 at its regular meeting. Total operating budget is estimated to be \$470,125 for both Lincoln and Union Parishes combined operations – an overall increase of 7.55% primarily for employee benefits and administrative fees. **The estimated budget for the Lincoln Parish Tax Commission is \$255,125** is an increase of \$18,009, or 7.60%, over the current year. It is estimated that the School Board's share of the Commission's operating budget will be 43.7% of this amount, or \$111,455 (which is a 7.53% increase over the previous year's budgeted cost). This fee is distributed equally across the five (5) ½-cent sales tax ordinances authorized for collection by the School Board.

At the last commission meeting, Denise Griggs reported the Commission is administering sales tax remittances from over 7,200 vendors. We have estimated the cost of collecting sales taxes in Lincoln Parish is approximately 0.3% of the total receipts collected in 2025. Ms. Griggs and her staff at the Commission are to be commended for their public service and the work they do for the local governments in Lincoln Parish at such a minimal cost.

Recommendation

That the Board approve the 2026-2027 Sales and Use Tax Commission budget as presented.

Contact Persons

Joe Mitcham
Clark Canterbury

LINCOLN PARISH SALES AND USE TAX COMMISSION

2026/2027 APPROVED BUDGET

<u>ACCOUNT</u>	<u>26/27 BUDGET</u>	<u>25/26 BUDGET</u>	<u>DIFFERENCE</u>	<u>INC.DEC %</u>
1 AUDIT EXPENSES	\$ 7,000.00	\$ 6,000.00	\$ 1,000.00	16.67%
2 BOND AND LIABILITY INSURANCE	\$ -	\$ -	\$ -	0.00%
3 CAPITAL ASSETS	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
4 COMPUTER SUPPLIES/SOFTWARE	\$ 26,000.00	\$ 26,000.00	\$ -	0.00%
5 CONFERENCE and EDUCATION	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
6 COPY MACHINE RENT	\$ 3,000.00	\$ 3,000.00	\$ -	0.00%
7 DUES/SUBSCRIPTIONS & INTERNET	\$ 4,000.00	\$ 4,000.00	\$ -	0.00%
8 ELECTRONIC FILING FEES	\$ 5,500.00	\$ 5,000.00	\$ 500.00	10.00%
9 EMPLOYEE GROUP INSURANCE	\$ 65,000.00	\$ 48,000.00	\$ 17,000.00	35.42%
10 EMPLOYEE RETIREMENT	\$ 27,000.00	\$ 27,000.00	\$ -	0.00%
11 LEGAL EXPENSES	\$ 18,000.00	\$ 18,000.00	\$ -	0.00%
12 MEDICARE EXPENSE	\$ 3,500.00	\$ 3,500.00	\$ -	0.00%
13 OFFICE MACH RENT/MAINT	\$ 2,000.00	\$ 2,000.00	\$ -	0.00%
14 OFFICE SUPPLIES	\$ 4,000.00	\$ 4,000.00	\$ -	0.00%
15 POSTAGE	\$ 15,000.00	\$ 13,500.00	\$ 1,500.00	11.11%
16 PRINTING	\$ 2,500.00	\$ 2,500.00	\$ -	0.00%
17 SALARY - ADMINISTRATOR	\$ 101,780.00	\$ 99,300.00	\$ 2,480.00	2.50%
18 SALARY - DEP ADMIN.	\$ 39,540.00	\$ 38,575.00	\$ 965.00	2.50%
19 SALARY - AUDITORS	\$ 105,105.00	\$ 102,541.00	\$ 2,564.00	2.50%
20 INS. EXP. RETIRED EMPLOYEES	\$ 7,000.00	\$ 7,000.00	\$ -	0.00%
21 TELEPHONE	\$ 1,200.00	\$ 1,200.00	\$ -	0.00%
22 TRAVEL	\$ 7,000.00	\$ 6,000.00	\$ 1,000.00	16.67%
23 UNION PARISH BANK SERVICE CHARGE	\$ 6,000.00	\$ -	\$ 6,000.00	100.00%
24 UTILITIES/BUILDING RENT/MAINTENANCE	\$ 9,500.00	\$ 9,500.00	\$ -	0.00%
25 WORKMEN'S COMPENSATION	\$ 500.00	\$ 500.00	\$ -	0.00%
26 <u>2026/2027 PROPOSED BUDGET</u>	\$ 470,125.00	\$ 437,116.00	\$ 33,009.00	7.55%
27 <u>RECEIPTS FROM UNION PARISH</u>	\$ (215,000.00)	\$ (200,000.00)	\$ (15,000.00)	7.50%
28 <u>NET BUDGET 2026-2027</u>	\$ 255,125.00	\$ 237,116.00	\$ 18,009.00	7.60%
29 <u>PERCENTAGE COST 2026/2027(est.)</u>				
30 LINCOLN PARISH SCHOOL BOARD	43.68641%	43.71084%	-0.02443%	-0.06%
31 LINCOLN PARISH POLICE JURY	13.12074%	13.12415%	-0.00341%	-0.03%
32 LINCOLN PARISH SHERIFF OFFICE	4.37302%	4.37471%	-0.00169%	-0.04%
33 CITY OF RUSTON	33.81920%	34.10603%	-0.28683%	-0.84%
34 CITY OF GRAMBLING	1.63910%	1.48785%	0.15125%	10.17%
35 LINCOLN PARISH FIRE DISTRICT #1	1.01979%	1.00231%	0.01748%	1.74%
36 VILLAGE OF CHOUDRANT	0.73419%	0.74027%	-0.00608%	-0.82%
37 TOWN OF DUBACH	0.19805%	0.17772%	0.02033%	11.44%
38 HOTEL/MOTEL TAX	1.21744%	1.10660%	0.11084%	10.02%
39 VILLAGE OF SIMSBORO	0.19206%	0.16953%	0.02253%	13.29%
40 TOTAL PERCENTAGE	100.00000%	100.00000%	0.00000%	0.00%
<u>ESTIMATED COST PER BODY FOR 2026/2027 AFTER UNION PARISH COLLECTION FEES</u>				
41 LINCOLN PARISH SCHOOL BOARD	\$ 111,455	\$ 103,645	\$ 7,810	7.53%
42 LINCOLN PARISH POLICE JURY	\$ 33,474	\$ 31,119	\$ 2,355	7.57%
43 LINCOLN PARISH SHERIFF OFFICE	\$ 11,157	\$ 10,373	\$ 784	7.55%
44 CITY OF RUSTON	\$ 86,281	\$ 80,871	\$ 5,410	6.69%
45 CITY OF GRAMBLING	\$ 4,182	\$ 3,528	\$ 654	18.53%
46 LINCOLN PARISH FIRE DISTRICT #1	\$ 2,602	\$ 2,377	\$ 225	9.47%
47 VILLAGE OF CHOUDRANT	\$ 1,873	\$ 1,755	\$ 118	6.71%
48 TOWN OF DUBACH	\$ 505	\$ 421	\$ 84	19.90%
49 HOTEL/MOTEL TAX	\$ 3,106	\$ 2,624	\$ 482	18.37%
50 VILLAGE OF SIMSBORO	\$ 490	\$ 402	\$ 88	21.89%
51 TOTAL EXPENSES	\$ 255,125	\$ 237,116	\$ 18,009	7.60%

LINCOLN PARISH SCHOOL BOARD

RESOLUTION AUTHORIZED SIGNATURES (BANKING)

WHEREAS, the Parish of Lincoln School Board, doing business as the “Lincoln Parish School Board” (“LPSB”), is charged with the operation of public schools located within the geographic boundaries of Lincoln Parish; and

WHEREAS, as part of its operation of the public schools of Lincoln Parish, the LPSB is routinely required to issue checks for the payment of goods and services procured by the LPSB, as well as, to employees and contractors of the LPSB; and

WHEREAS, the LPSB believes that, in order to further the efficient transaction of business, it is necessary to have a limited group of individuals who have the authority to sign checks on behalf of the LPSB; and

WHEREAS, Louisiana Revised Statute 17:97 grants the LPSB the authority to delegate the responsibility for the signing of checks to persons so designated by the board; and

WHEREAS, Louisiana Revised Statute 17:97 also requires that checks be signed by at least two individuals designated by the board; and

WHEREAS, Louisiana Revised Statute 17:414.3 also requires checks drawn on the school accounts be signed by two individuals, one of which shall always be the school principal.

WHEREAS, by this Resolution, LPSB desires to exercise the authority granted to it under La. R.S. 17:97 by delegating check signing authority to certain individuals as set forth below.

NOW THEREFORE, BE IT RESOLVED, by the Lincoln Parish School Board, at its regular board meeting held on the 2nd day of June, 2026, that:

(1) The Lincoln Parish School Board hereby declares and designates that its Board President Gregg Phillips and Superintendent John Young are authorized signatories for checks issued by, or to, the Lincoln Parish School Board effective July 1, 2026.

(2) The Lincoln Parish School Board further grants its Superintendent the authority to select and designate, in writing, certain employees who will serve as authorized signatories for checks issued by, or to, the Lincoln Parish School Board.

(3) The Lincoln Parish School Board further declares that nothing in this Resolution shall be interpreted as removing the requirement that LPSB checks be signed by at least two authorized signatories, subject to any exceptions contained in La. R.S. 17:97 or La. R.S. 17:414.3.

Executed this the 2 ND day of JUNE, 2026 in Ruston, Louisiana.

GREGG PHILLIPS
BOARD PRESIDENT

DONNA DOSS
BOARD VICE-PRESIDENT



Lincoln Parish School Board
410 South Farmerville Street
Ruston, Louisiana 71270-4699
Phone (318) 255-1430 - Facsimile (318) 251-8100

Ricky Durrett
Superintendent

Joe Mitcham, Jr.
President

M E M O R A N D U M

TO: Lincoln Parish School Board Members

FROM: John Young, Assistant Superintendent
Ricky Durrett, Superintendent

DATE: June 2, 2026

SUBJECT: Employee Job Descriptions

Background

Policy ***GBB-Personnel Positions*** states that the Superintendent shall maintain a comprehensive and up-to-date set of job descriptions for all positions in the school district. These job descriptions shall be kept on file and utilized in conjunction with the performance evaluation plan for employees. This provides a formal notification to the board that job descriptions have been set.

These job descriptions comply with the requirements of ACT 311 of the 2024 Regular Session of the Legislature.

Recommendation

That the School Board approves receipt of employee job descriptions for the 2026-2027 school year.

Contact Person

John Young



Lincoln Parish School Board
410 South Farmerville Street
Ruston, Louisiana 71270-4699
Phone (318) 255-1430 - Facsimile (318) 251-8100

Ricky Durrett
Superintendent

Gregg Phillips
President

M E M O R A N D U M

TO: Lincoln Parish School Board Members

FROM: Ricky Durrett, Superintendent
Juanita Duke, Business Manager 

DATE: June 2, 2026

SUBJECT: Approval of 2026-2027 Employee Salary Schedules and Pay Rates

Background

Attached for your review and consideration are the 2026-2027 Salary Schedules for all certified and support employees and 2026-2027 Pay Rates for all hourly and substitute employees. In accordance with Louisiana Revised Statute 17:418, the School Board is authorized to establish salary schedules by which to determine the salaries to be paid to teachers and all other school personnel. In accordance with Board policy, the Superintendent sets the salary of employees accordingly.

The salary schedules attached do not include any pay increases that may be proposed by the Louisiana state legislature. If employee raises or supplements are approved by the Legislature and the Governor, the salary schedules will be revised to reflect these increases.

Recommendation

That the School Board approve the 2026-2027 Employee Salary Schedules and Pay Rates and authorize the revision of these schedules in July 2026 for any amounts approved by the Legislature and the Governor at the conclusion of the 2026 Regular Legislative Session.

Contact Person

Juanita Duke

Summary of Changes

Salary Schedules

1. Changed eligibility criteria for certified salary schedule increases
2. Retired inactive paraprofessional table (Table 20)
3. Added Bus Mechanic table (Table 44)
4. Incorporated position-specific supplemental pays into salary tables
 - a. Field Technician (Table 28)
 - b. Computer Technician (Table 66)
5. Restructured Maintenance salary tables (Tables 11-15, 18)

Pay Rates

1. Updated Transportation activity trip and special route pay rates
2. Increased hourly rate for hourly/substitute cafeteria technicians from \$11.00 to \$15.00
3. Increased daily rate for substitute bus operator from \$72.35 to \$75.00
4. Removed substitute secretary hourly rate (position does not exist)



**Lincoln Parish School Board
2026-2027 Salary Schedule
Effective July 1, 2026**

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Introduction

Employees in salaried positions which require certification per BESE policy (e.g., teachers, administrators, nurses) will be compensated based on the Certified Salary Schedule associated with the position's contract length.

Employees in salaried Professional, Business and Technology Support, Child Nutrition, Custodial, Maintenance, Student Support, or Transportation positions will be compensated based on the salary schedule associated with the position assignment.

Salaries for extended employment contracts (9.5, 10, 11, 12-months) are prorated based on 9-month salary amounts without monthly sales tax supplement. Salaries for employees who do not work all contracted days will be prorated based on actual number of days worked. Criteria for increments will be developed by the Superintendent.

Amounts shown do not include compensation changes or supplements under consideration during the 2026 Regular Session of the Legislature. Stipend distribution plans will be added if funding is appropriated and once approved by the Lincoln Parish School Board.

Hourly and substitute employee pay rates and supplemental pay guidelines are located on pages 17-18.

Sales Tax Supplements

Salaries are supplemented by local sales tax collections in two ways:

- A monthly sales tax supplement included in salary shown and paid in 12 equal monthly distributions.
- Two additional salary supplement checks not included in salary shown (13th and 14th checks paid in November and May, respectively). Amounts of the 13th and 14th checks are based on funds available from taxes collected during the year and are subject to change in the current year. The November supplement check is paid in accordance with the 1993 Sales Tax Proposition. The May supplement check is paid in accordance with the following propositions: 1967 Sales Tax, 1979 Sales Tax, 1993 Sales Tax, 2000 Sales Tax, 2000 Millage.

Sales tax supplement amounts are determined by employee type as indicated on the salary table. In order to receive the November and May sales tax supplements, an employee must work at least 30 days of their contract. For new employees hired, the supplement checks shall be prorated based on the number of days remaining in the employee's annual contract compared to the days in a full contract year.

If an employee terminates employment before the end of the contract year after receiving the full supplement, the prorated amount of the payment for the number of days not worked will be backed out of their last check. If the employee worked less than 30 days of their contract, the entire amount will be backed out.

	Monthly Supplement (paid in 12 equal monthly distributions)	Estimated 13th Check (Paid in November)	Estimated 14th Check (Paid in May)
Certified & Professional	\$15,400	\$2,316	\$3,890
Support	\$7,700	\$1,158	\$1,945

Starting Salary Calculations

Starting step level will be determined by verified years of experience in education for certified staff or related position for professional or support staff.

Starting lane for certified staff will be determined by highest degree earned: Lane 1=Bachelor's Degree; Lane 2=Master's Degree; Lane 3=Master's +30; Lane 4=Specialist in Education, Licensed Professional Counselor, Licensed Clinical Social Worker, Certified Pediatric Nurse Practitioner; Lane 5=Doctorate. *In order for the Lincoln Parish School Board to recognize any degree for title or pay purposes, the degree must be received from an accredited institution of higher learning, certified by the Louisiana Department of Education.*

Starting step and/or lane may be increased for relevant, verified exceptional performance at the discretion of the Superintendent.

Salary Increases

Certified Salary Schedule Increases

Base salaries will increase one step level each year for employees paid on Certified Salary Schedules who receive an Exemplary, Highly Effective, Proficient, or Emerging final evaluation rating: \$300 for 9-month staff, \$316 for 9.5-month staff; \$333 for 10-month staff, \$367 for 11-month staff, \$400 for 12-month staff (50% for performance, 25% for demand, and 25% for experience). No step increases or one-time performance payments will be given for an Ineffective final evaluation rating. *Step levels do not equate to years of experience.*

Base salaries will increase one lane level when a certified employee has a higher degree added to his/her teaching certificate prior to Labor Day of that school year. It is the employee's responsibility to notify Human Resources about a degree change. *In order for the Lincoln Parish School Board to recognize any degree for title or pay purposes, the degree must be received from an accredited institution of higher learning, certified by the Louisiana Department of Education.*

All Other Salary Schedule Increases

Base salaries increase one step level each year for employees paid on the Professional, Business Support Services, Child Nutrition, Custodial, Maintenance, Student Support Services, and Transportation salary schedules.

Uncertified Teachers

Uncertified teachers must hold a Bachelor's degree. They sign a one-year compensation agreement and hold lead teaching responsibilities with assigned class rosters.

Uncertified teachers qualify for sales tax supplements at the Support Staff level.

Payroll Table	68	69
	9-Month	10-Month Coach
0	\$33,000	\$36,250
Working Days:	182	202
Hours per Day:	7.5	7.5
First Day:	8/10/2026	7/13/2026
Last Day:	5/21/2027	5/21/2027

Sales Tax Supplements

See explanation of sales tax supplements in Introduction.

Monthly Supplement (included in salary shown and paid in 12 equal monthly distributions)	Estimated 13th Check (paid in November)	Estimated 14th Check (paid in May)
\$7,700	\$1,158	\$1,945

9-Month Certified Employees

Months in Contract: 9
Working Days: 182
Hours per Day: 7.5
First Day: 8/10/2026
Last Day: 5/21/2027

Payroll Table	70	71	72	73	74
Steps	Lane 1	Lane 2	Lane 3	Lane 4	Lane 5
0	\$48,529	\$49,429	\$50,329	\$51,229	\$52,129
1	\$48,829	\$49,729	\$50,629	\$51,529	\$52,429
2	\$49,129	\$50,029	\$50,929	\$51,829	\$52,729
3	\$49,429	\$50,329	\$51,229	\$52,129	\$53,029
4	\$49,729	\$50,629	\$51,529	\$52,429	\$53,329
5	\$50,029	\$50,929	\$51,829	\$52,729	\$53,629
6	\$50,329	\$51,229	\$52,129	\$53,029	\$53,929
7	\$50,629	\$51,529	\$52,429	\$53,329	\$54,229
8	\$50,929	\$51,829	\$52,729	\$53,629	\$54,529
9	\$51,229	\$52,129	\$53,029	\$53,929	\$54,829
10	\$51,529	\$52,429	\$53,329	\$54,229	\$55,129
11	\$51,829	\$52,729	\$53,629	\$54,529	\$55,429
12	\$52,129	\$53,029	\$53,929	\$54,829	\$55,729
13	\$52,429	\$53,329	\$54,229	\$55,129	\$56,029
14	\$52,729	\$53,629	\$54,529	\$55,429	\$56,329
15	\$53,029	\$53,929	\$54,829	\$55,729	\$56,629
16	\$53,329	\$54,229	\$55,129	\$56,029	\$56,929
17	\$53,629	\$54,529	\$55,429	\$56,329	\$57,229
18	\$53,929	\$54,829	\$55,729	\$56,629	\$57,529
19	\$54,229	\$55,129	\$56,029	\$56,929	\$57,829
20	\$54,529	\$55,429	\$56,329	\$57,229	\$58,129
21	\$54,829	\$55,729	\$56,629	\$57,529	\$58,429
22	\$55,129	\$56,029	\$56,929	\$57,829	\$58,729
23	\$55,429	\$56,329	\$57,229	\$58,129	\$59,029
24	\$55,729	\$56,629	\$57,529	\$58,429	\$59,329
25	\$56,029	\$56,929	\$57,829	\$58,729	\$59,629
26	\$56,329	\$57,229	\$58,129	\$59,029	\$59,929
27	\$56,629	\$57,529	\$58,429	\$59,329	\$60,229
28	\$56,929	\$57,829	\$58,729	\$59,629	\$60,529
29	\$57,229	\$58,129	\$59,029	\$59,929	\$60,829
30	\$57,529	\$58,429	\$59,329	\$60,229	\$61,129

*Only 30 steps are presented for illustration purposes; steps are unlimited.

Sales Tax Supplements

See explanation of sales tax supplements in Introduction.

Monthly Supplement (included in salary shown and paid in 12 equal monthly distributions)	Estimated 13th Check (paid in November)	Estimated 14th Check (paid in May)
\$15,400	\$2,316	\$3,890

9.5-Month Certified Employees

Months in Contract: 9.5
Working Days: 192
Hours per Day: 7.5
First Day: 8/3/2026
Last Day: 5/28/2027

Payroll Table	75	76	77	78	79
Steps	Lane 1	Lane 2	Lane 3	Lane 4	Lane 5
0	\$50,370	\$51,320	\$52,270	\$53,220	\$54,170
1	\$50,686	\$51,636	\$52,586	\$53,536	\$54,486
2	\$51,003	\$51,953	\$52,903	\$53,853	\$54,803
3	\$51,320	\$52,270	\$53,220	\$54,170	\$55,120
4	\$51,636	\$52,586	\$53,536	\$54,486	\$55,436
5	\$51,953	\$52,903	\$53,853	\$54,803	\$55,753
6	\$52,270	\$53,220	\$54,170	\$55,120	\$56,070
7	\$52,586	\$53,536	\$54,486	\$55,436	\$56,386
8	\$52,903	\$53,853	\$54,803	\$55,753	\$56,703
9	\$53,220	\$54,170	\$55,120	\$56,070	\$57,020
10	\$53,536	\$54,486	\$55,436	\$56,386	\$57,336
11	\$53,853	\$54,803	\$55,753	\$56,703	\$57,653
12	\$54,170	\$55,120	\$56,070	\$57,020	\$57,970
13	\$54,486	\$55,436	\$56,386	\$57,336	\$58,286
14	\$54,803	\$55,753	\$56,703	\$57,653	\$58,603
15	\$55,120	\$56,070	\$57,020	\$57,970	\$58,920
16	\$55,436	\$56,386	\$57,336	\$58,286	\$59,236
17	\$55,753	\$56,703	\$57,653	\$58,603	\$59,553
18	\$56,070	\$57,020	\$57,970	\$58,920	\$59,870
19	\$56,386	\$57,336	\$58,286	\$59,236	\$60,186
20	\$56,703	\$57,653	\$58,603	\$59,553	\$60,503
21	\$57,020	\$57,970	\$58,920	\$59,870	\$60,820
22	\$57,336	\$58,286	\$59,236	\$60,186	\$61,136
23	\$57,653	\$58,603	\$59,553	\$60,503	\$61,453
24	\$57,970	\$58,920	\$59,870	\$60,820	\$61,770
25	\$58,286	\$59,236	\$60,186	\$61,136	\$62,086
26	\$58,603	\$59,553	\$60,503	\$61,453	\$62,403
27	\$58,920	\$59,870	\$60,820	\$61,770	\$62,720
28	\$59,236	\$60,186	\$61,136	\$62,086	\$63,036
29	\$59,553	\$60,503	\$61,453	\$62,403	\$63,353
30	\$59,870	\$60,820	\$61,770	\$62,720	\$63,670

*Only 30 steps are presented for illustration purposes; steps are unlimited.

Sales Tax Supplements

See explanation of sales tax supplements in Introduction.

Monthly Supplement (included in salary shown and paid in 12 equal monthly distributions)	Estimated 13th Check (paid in November)	Estimated 14th Check (paid in May)
\$15,400	\$2,316	\$3,890

10-Month Certified Employees

Months in Contract: 10
 Working Days: 202
 Hours per Day: 7.5
 First Day: 7/27/2026
 Last Day: 6/4/2027

First Day for 10-Month Coaches: 7/13/2026
 Last Day for 10-Month Coaches: 5/21/2027

Payroll Table	80	81	82	83	84
Steps	Lane 1	Lane 2	Lane 3	Lane 4	Lane 5
0	\$52,210	\$53,210	\$54,210	\$55,210	\$56,210
1	\$52,544	\$53,544	\$54,544	\$55,544	\$56,544
2	\$52,877	\$53,877	\$54,877	\$55,877	\$56,877
3	\$53,210	\$54,210	\$55,210	\$56,210	\$57,210
4	\$53,544	\$54,544	\$55,544	\$56,544	\$57,544
5	\$53,877	\$54,877	\$55,877	\$56,877	\$57,877
6	\$54,210	\$55,210	\$56,210	\$57,210	\$58,210
7	\$54,544	\$55,544	\$56,544	\$57,544	\$58,544
8	\$54,877	\$55,877	\$56,877	\$57,877	\$58,877
9	\$55,210	\$56,210	\$57,210	\$58,210	\$59,210
10	\$55,544	\$56,544	\$57,544	\$58,544	\$59,544
11	\$55,877	\$56,877	\$57,877	\$58,877	\$59,877
12	\$56,210	\$57,210	\$58,210	\$59,210	\$60,210
13	\$56,544	\$57,544	\$58,544	\$59,544	\$60,544
14	\$56,877	\$57,877	\$58,877	\$59,877	\$60,877
15	\$57,210	\$58,210	\$59,210	\$60,210	\$61,210
16	\$57,544	\$58,544	\$59,544	\$60,544	\$61,544
17	\$57,877	\$58,877	\$59,877	\$60,877	\$61,877
18	\$58,210	\$59,210	\$60,210	\$61,210	\$62,210
19	\$58,544	\$59,544	\$60,544	\$61,544	\$62,544
20	\$58,877	\$59,877	\$60,877	\$61,877	\$62,877
21	\$59,210	\$60,210	\$61,210	\$62,210	\$63,210
22	\$59,544	\$60,544	\$61,544	\$62,544	\$63,544
23	\$59,877	\$60,877	\$61,877	\$62,877	\$63,877
24	\$60,210	\$61,210	\$62,210	\$63,210	\$64,210
25	\$60,544	\$61,544	\$62,544	\$63,544	\$64,544
26	\$60,877	\$61,877	\$62,877	\$63,877	\$64,877
27	\$61,210	\$62,210	\$63,210	\$64,210	\$65,210
28	\$61,544	\$62,544	\$63,544	\$64,544	\$65,544
29	\$61,877	\$62,877	\$63,877	\$64,877	\$65,877
30	\$62,210	\$63,210	\$64,210	\$65,210	\$66,210

*Only 30 steps are presented for illustration purposes; steps are unlimited.

Sales Tax Supplements

See explanation of sales tax supplements in Introduction.

Monthly Supplement (included in salary shown and paid in 12 equal monthly distributions)	Estimated 13th Check (paid in November)	Estimated 14th Check (paid in May)
\$15,400	\$2,316	\$3,890

11-Month Certified Employees

Months in Contract: 11
Working Days: 222
Hours per Day: 7.5
First Day: 7/13/2026
Last Day: 6/18/2027

Payroll Table	85	86	87	88	89
Steps	Lane 1	Lane 2	Lane 3	Lane 4	Lane 5
0	\$55,891	\$56,991	\$58,091	\$59,191	\$60,291
1	\$56,258	\$57,358	\$58,458	\$59,558	\$60,658
2	\$56,624	\$57,724	\$58,824	\$59,924	\$61,024
3	\$56,991	\$58,091	\$59,191	\$60,291	\$61,391
4	\$57,358	\$58,458	\$59,558	\$60,658	\$61,758
5	\$57,724	\$58,824	\$59,924	\$61,024	\$62,124
6	\$58,091	\$59,191	\$60,291	\$61,391	\$62,491
7	\$58,458	\$59,558	\$60,658	\$61,758	\$62,858
8	\$58,824	\$59,924	\$61,024	\$62,124	\$63,224
9	\$59,191	\$60,291	\$61,391	\$62,491	\$63,591
10	\$59,558	\$60,658	\$61,758	\$62,858	\$63,958
11	\$59,924	\$61,024	\$62,124	\$63,224	\$64,324
12	\$60,291	\$61,391	\$62,491	\$63,591	\$64,691
13	\$60,658	\$61,758	\$62,858	\$63,958	\$65,058
14	\$61,024	\$62,124	\$63,224	\$64,324	\$65,424
15	\$61,391	\$62,491	\$63,591	\$64,691	\$65,791
16	\$61,758	\$62,858	\$63,958	\$65,058	\$66,158
17	\$62,124	\$63,224	\$64,324	\$65,424	\$66,524
18	\$62,491	\$63,591	\$64,691	\$65,791	\$66,891
19	\$62,858	\$63,958	\$65,058	\$66,158	\$67,258
20	\$63,224	\$64,324	\$65,424	\$66,524	\$67,624
21	\$63,591	\$64,691	\$65,791	\$66,891	\$67,991
22	\$63,958	\$65,058	\$66,158	\$67,258	\$68,358
23	\$64,324	\$65,424	\$66,524	\$67,624	\$68,724
24	\$64,691	\$65,791	\$66,891	\$67,991	\$69,091
25	\$65,058	\$66,158	\$67,258	\$68,358	\$69,458
26	\$65,424	\$66,524	\$67,624	\$68,724	\$69,824
27	\$65,791	\$66,891	\$67,991	\$69,091	\$70,191
28	\$66,158	\$67,258	\$68,358	\$69,458	\$70,558
29	\$66,524	\$67,624	\$68,724	\$69,824	\$70,924
30	\$66,891	\$67,991	\$69,091	\$70,191	\$71,291

*Only 30 steps are presented for illustration purposes; steps are unlimited.

Sales Tax Supplements

See explanation of sales tax supplements in Introduction.

Monthly Supplement (included in salary shown and paid in 12 equal monthly distributions)	Estimated 13th Check (paid in November)	Estimated 14th Check (paid in May)
\$15,400	\$2,316	\$3,890

12-Month Certified Employees

Months in Contract: 12
 Working Days: 240
 Hours per Day: 7.5
 First Day: 7/1/2026
 Last Day: 6/30/2027

Payroll Table	90	91	92	93	94
Steps	Lane 1	Lane 2	Lane 3	Lane 4	Lane 5
0	\$59,572	\$60,772	\$61,972	\$63,172	\$64,372
1	\$59,972	\$61,172	\$62,372	\$63,572	\$64,772
2	\$60,372	\$61,572	\$62,772	\$63,972	\$65,172
3	\$60,772	\$61,972	\$63,172	\$64,372	\$65,572
4	\$61,172	\$62,372	\$63,572	\$64,772	\$65,972
5	\$61,572	\$62,772	\$63,972	\$65,172	\$66,372
6	\$61,972	\$63,172	\$64,372	\$65,572	\$66,772
7	\$62,372	\$63,572	\$64,772	\$65,972	\$67,172
8	\$62,772	\$63,972	\$65,172	\$66,372	\$67,572
9	\$63,172	\$64,372	\$65,572	\$66,772	\$67,972
10	\$63,572	\$64,772	\$65,972	\$67,172	\$68,372
11	\$63,972	\$65,172	\$66,372	\$67,572	\$68,772
12	\$64,372	\$65,572	\$66,772	\$67,972	\$69,172
13	\$64,772	\$65,972	\$67,172	\$68,372	\$69,572
14	\$65,172	\$66,372	\$67,572	\$68,772	\$69,972
15	\$65,572	\$66,772	\$67,972	\$69,172	\$70,372
16	\$65,972	\$67,172	\$68,372	\$69,572	\$70,772
17	\$66,372	\$67,572	\$68,772	\$69,972	\$71,172
18	\$66,772	\$67,972	\$69,172	\$70,372	\$71,572
19	\$67,172	\$68,372	\$69,572	\$70,772	\$71,972
20	\$67,572	\$68,772	\$69,972	\$71,172	\$72,372
21	\$67,972	\$69,172	\$70,372	\$71,572	\$72,772
22	\$68,372	\$69,572	\$70,772	\$71,972	\$73,172
23	\$68,772	\$69,972	\$71,172	\$72,372	\$73,572
24	\$69,172	\$70,372	\$71,572	\$72,772	\$73,972
25	\$69,572	\$70,772	\$71,972	\$73,172	\$74,372
26	\$69,972	\$71,172	\$72,372	\$73,572	\$74,772
27	\$70,372	\$71,572	\$72,772	\$73,972	\$75,172
28	\$70,772	\$71,972	\$73,172	\$74,372	\$75,572
29	\$71,172	\$72,372	\$73,572	\$74,772	\$75,972
30	\$71,572	\$72,772	\$73,972	\$75,172	\$76,372

*Only 30 steps are presented for illustration purposes; steps are unlimited.

Sales Tax Supplements

See explanation of sales tax supplements in Introduction.

Monthly Supplement (included in salary shown and paid in 12 equal monthly distributions)	Estimated 13th Check (paid in November)	Estimated 14th Check (paid in May)
\$15,400	\$2,316	\$3,890

Professional Service Employees

Employees in these positions are required to hold advanced degrees or certifications and therefore are eligible for sales tax supplements at the certified level.

Position	Technical Support Manager	Director of Information Technology	Payroll Coordinator	Communications Coordinator
Months in Contract	12	12	12	12
Working Days	240	240	240	240
Hours Per Day	7.5	7.5	7.5	7.5
First Day	7/1/2026	7/1/2026	7/1/2026	7/1/2026
Last Day	6/30/2027	6/30/2027	6/30/2027	6/30/2027
Payroll Table	95	60	27	97
Step				
0	\$61,534	\$68,734	\$68,505	\$60,467
1	\$61,534	\$68,734	\$68,905	\$60,467
2	\$61,534	\$68,734	\$69,305	\$60,467
3	\$61,534	\$68,734	\$69,705	\$60,467
4	\$61,534	\$68,734	\$70,105	\$60,467
5	\$61,534	\$68,734	\$70,505	\$60,467
6	\$65,034	\$73,734	\$73,505	\$65,467
7	\$65,034	\$73,734	\$73,905	\$65,467
8	\$65,034	\$73,734	\$74,305	\$65,467
9	\$65,034	\$73,734	\$74,705	\$65,467
10	\$68,534	\$73,734	\$75,105	\$65,467
11	\$68,534	\$78,734	\$78,505	\$70,467
12	\$68,534	\$78,734	\$78,905	\$70,467
13	\$68,534	\$78,734	\$79,305	\$70,467
14	\$68,534	\$78,734	\$79,705	\$70,467
15	\$72,034	\$78,734	\$80,105	\$70,467
16	\$72,034	\$83,734	\$83,505	\$75,467
17	\$72,034	\$83,734	\$83,905	\$75,467
18	\$72,034	\$83,734	\$84,305	\$75,467
19	\$72,034	\$83,734	\$84,705	\$75,467
20	\$75,534	\$83,734	\$85,105	\$75,467
21	\$75,534	\$88,734	\$88,505	\$80,467
22	\$75,534	\$88,734	\$88,905	\$80,467
23	\$75,534	\$88,734	\$89,305	\$80,467
24	\$75,534	\$88,734	\$89,705	\$80,467
25	\$79,034	\$88,734	\$90,105	\$80,467

Sales Tax Supplements

See explanation of sales tax supplements in Introduction.

Monthly Supplement (included in salary shown and paid in 12 equal monthly distributions)	Estimated 13th Check (paid in November)	Estimated 14th Check (paid in May)
\$15,400	\$2,316	\$3,890

Business and Technology Support Service Employees

Position	10-Month School Secretary or Bookkeeper	11-Month School Secretary or Bookkeeper	12-Month Secretary or Bookkeeper	
Months in Contract	10	11	12	
Working Days	200	220	240	
Hours Per Day	7.5	7.5	7.5	
First Day	7/27/2026	7/13/2026	7/1/2026	
Last Day	6/2/2027	6/16/2027	6/30/2027	
Payroll Table	24	98	22	
Salary Grade	Step (Years)			
1 0-4 Years	0	\$23,244	\$24,911	\$26,474
	1	\$23,346	\$25,005	\$26,576
	2	\$23,448	\$25,098	\$26,678
	3	\$23,550	\$25,192	\$26,780
	4	\$23,652	\$25,285	\$26,882
2 5-9 Years	5	\$25,754	\$27,379	\$28,984
	6	\$25,856	\$27,472	\$29,086
	7	\$25,958	\$27,585	\$29,209
	8	\$26,060	\$27,697	\$29,331
	9	\$26,162	\$27,809	\$29,453
3 10-14 Years	10	\$27,264	\$28,921	\$30,576
	11	\$27,366	\$29,033	\$30,698
	12	\$27,468	\$29,146	\$30,821
	13	\$27,570	\$29,258	\$30,943
	14	\$27,672	\$29,370	\$31,065
4 15-19 Years		\$27,774	\$29,483	\$31,189
5 20-29 Years		\$29,774	\$31,483	\$33,189
6 30+ Years		\$31,774	\$33,483	\$35,189

Position	Computer Technician
Months in Contract	12
Working Days	240
Hours Per Day	7.5
First Day	7/1/2026
Last Day	6/30/2027
Payroll Table	66
Salary Grade	
1 0-5 Years	\$54,799
2 6-10 Years	\$56,799
3 11-15 Years	\$58,799
4 16-20 Years	\$60,799
5 21+ Years	\$62,799

Sales Tax Supplements		
See explanation of sales tax supplements in Introduction.		
Monthly Supplement (included in salary shown and paid in 12 equal monthly distributions)	Estimated 13th Check (paid in November)	Estimated 14th Check (paid in May)
\$7,700	\$1,158	\$1,945

Child Nutrition Employees

School Positions	Cafeteria Technician	Cafeteria Clerk	Cafeteria Manager	Central Office Positions	Field Manager	Field Technician
Months in Contract	9	9.5	9.5	Months in Contract	11	12
Working Days	180	190	190	Working Days	220	240
Hours Per Day	7	7	7	Hours Per Day	7.5	7.5
First Day	8/10/2026	8/3/2026	8/3/2026	First Day	7/13/2026	7/1/2026
Last Day	5/21/2027	5/26/2027	5/26/2027	Last Day	6/16/2027	6/30/2027
Payroll Table	3	1	6	Payroll Table	51	28
Salary Grade				Salary Grade		
1 0-4 Years	\$19,976	\$21,148	\$23,232	1 0-4 Years	\$29,150	\$25,972
2 5-9 Years	\$21,090	\$22,337	\$24,598	2 5-9 Years	\$30,843	\$27,124
3 10-14 Years	\$21,765	\$23,080	\$25,589	3 10-14 Years	\$32,133	\$27,857
4 15-19 Years	\$21,995	\$23,378	\$26,199	4 15-19 Years	\$33,023	\$28,164
5 20-24 Years	\$23,285	\$24,730	\$27,933	5 20-24 Years	\$35,162	\$29,550
6 25-29 Years	\$23,633	\$25,136	\$28,789	6 25-29 Years	\$36,350	\$30,014
7 30+ Years	\$24,633	\$26,136	\$29,789	6 30+ Years	\$37,450	\$31,014

Sales Tax Supplements		
See explanation of sales tax supplements in Introduction.		
Monthly Supplement (included in salary shown and paid in 12 equal monthly distributions)	Estimated 13th Check (paid in November)	Estimated 14th Check (paid in May)
\$7,700	\$1,158	\$1,945

Custodial Employees

Position		9.5-Month School Custodian	12-Month School Custodian	Elementary/Junior High Head Custodian	High School Head Custodian
Months in Contract		9.5	12	11	12
Working Days		190	240	220	240
Hours Per Day		8	8	8	8
First Day		8/3/2026	7/1/2026	7/13/2026	7/1/2026
Last Day		5/26/2027	6/30/2027	6/16/2027	6/30/2027
Payroll Table		8	9	96	10
Salary Grade	Step (Years)				
1 0-4 Years	0	\$20,415	\$23,609	\$22,385	\$23,718
	1	\$20,575	\$23,879	\$22,783	\$24,152
	2	\$20,736	\$24,151	\$23,179	\$24,584
	3-4	\$20,953	\$24,482	\$23,576	\$25,017
2 5-9 Years		\$22,499	\$25,482	\$25,083	\$26,571
3 10-19 Years		\$22,999	\$25,982	\$25,583	\$27,071
4 20-29 Years		\$23,999	\$26,982	\$26,583	\$28,071
5 30+ Years		\$24,999	\$27,982	\$27,583	\$29,071

Sales Tax Supplements		
See explanation of sales tax supplements in Introduction.		
Monthly Supplement (included in salary shown and paid in 12 equal monthly distributions)	Estimated 13th Check (paid in November)	Estimated 14th Check (paid in May)
\$7,700	\$1,158	\$1,945

Maintenance Employees

Position		Maintenance Technician I	Maintenance Technician II	Maintenance Technician III
Months in Contract		12	12	12
Working Days		240	240	240
Hours Per Day		8	8	8
First Day		7/1/2026	7/1/2026	7/1/2026
Last Day		6/30/2027	6/30/2027	6/30/2027
Payroll Table		11	12	13
Salary Grade	Step (Years)			
1 0-4 Years	0	\$24,404	\$26,648	\$29,529
	1	\$24,506	\$26,750	\$29,631
	2	\$24,608	\$26,852	\$29,733
	3	\$24,710	\$26,954	\$29,835
	4	\$24,812	\$27,056	\$29,937
2 5-9 Years	5	\$25,914	\$28,158	\$31,039
	6	\$26,016	\$28,260	\$31,141
	7	\$26,118	\$28,362	\$31,243
	8	\$26,220	\$28,464	\$31,345
	9	\$26,322	\$28,566	\$31,447
3 10-19 Years		\$26,924	\$29,168	\$32,049
		\$26,924	\$29,168	\$32,049
		\$26,924	\$29,168	\$32,049
		\$26,924	\$29,168	\$32,049
		\$26,924	\$29,168	\$32,049
		\$26,924	\$29,168	\$32,049
		\$26,924	\$29,168	\$32,049
		\$26,924	\$29,168	\$32,049
		\$26,924	\$29,168	\$32,049
4 20-29 Years		\$27,924	\$30,168	\$33,049
		\$27,924	\$30,168	\$33,049
		\$27,924	\$30,168	\$33,049
		\$27,924	\$30,168	\$33,049
		\$27,924	\$30,168	\$33,049
		\$27,924	\$30,168	\$33,049
		\$27,924	\$30,168	\$33,049
		\$27,924	\$30,168	\$33,049
		\$27,924	\$30,168	\$33,049
		\$27,924	\$30,168	\$33,049
5 30+ Years		\$28,924	\$31,168	\$34,049
Positions	Maintenance Technician I Maintenance Custodian Central Office Custodian	Maintenance Technician II - Locksmith Maintenance Technician II - Floor Leader	Maintenance Technician III	

	Skilled/Licensed Technician I	Skilled/Licensed Technician II	Skilled/Licensed Technician III
	12	12	12
	240	240	240
	8	8	8
	7/1/2026	7/1/2026	7/1/2026
	6/30/2027	6/30/2027	6/30/2027
	14	15	18
Step (Years)			
0	\$45,650	\$55,650	\$65,650
1	\$45,900	\$55,900	\$65,900
2	\$46,150	\$56,150	\$66,150
3	\$46,400	\$56,400	\$66,400
4	\$46,650	\$56,650	\$66,650
5	\$46,900	\$56,900	\$66,900
6	\$47,150	\$57,150	\$67,150
7	\$47,400	\$57,400	\$67,400
8	\$47,650	\$57,650	\$67,650
9	\$47,900	\$57,900	\$67,900
10	\$48,150	\$58,150	\$68,150
11	\$48,400	\$58,400	\$68,400
12	\$48,650	\$58,650	\$68,650
13	\$48,900	\$58,900	\$68,900
14	\$49,150	\$59,150	\$69,150
15	\$49,400	\$59,400	\$69,400
16	\$49,650	\$59,650	\$69,650
17	\$49,900	\$59,900	\$69,900
18	\$50,150	\$60,150	\$70,150
19	\$50,400	\$60,400	\$70,400
20	\$50,650	\$60,650	\$70,650
21	\$50,900	\$60,900	\$70,900
22	\$51,150	\$61,150	\$71,150
23	\$51,400	\$61,400	\$71,400
24	\$51,650	\$61,650	\$71,650
25	\$51,900	\$61,900	\$71,900
26	\$52,150	\$62,150	\$72,150
27	\$52,400	\$62,400	\$72,400
28	\$52,650	\$62,650	\$72,650
29	\$52,900	\$62,900	\$72,900
30	\$53,150	\$63,150	\$73,150
Positions	Skilled Technician I	Electrician II Refrigeration/HVAC Technician II	Electrician III Refrigeration/HVAC Technician III

Sales Tax Supplements		
See explanation of sales tax supplements in Introduction.		
Monthly Supplement (included in salary shown and paid in 12 equal monthly distributions)	Estimated 13th Check (paid in November)	Estimated 14th Check (paid in May)
\$7,700	\$1,158	\$1,945

Student Support Employees

Position	Paraprofessional ACTIVE for employees hired after 8/2003	Paraprofessional Only for grandfathered employees hired 8/1995
Months in Contract	9	9
Working Days	180	180
Hours Per Day	7	7
First Day	8/10/2026	8/10/2026
Last Day	5/21/2027	5/21/2027
Payroll Table	21	41
Salary Grade		
1 0-4 Years	\$20,757	\$22,184
2 5-9 Years	\$21,257	\$22,684
3 10-19 Years	\$21,507	\$22,934
4 20-29 Years	\$22,007	\$23,434
5 30+ Years	\$22,507	\$23,934

Sales Tax Supplements		
See explanation of sales tax supplements in Introduction.		
Monthly Supplement (included in salary shown and paid in 12 equal monthly distributions)	Estimated 13th Check (paid in November)	Estimated 14th Check (paid in May)
\$7,700	\$1,158	\$1,945

Transportation Employees

Position	Bus Aide	Bus Operator
Months in Contract	9	9
Working Days	180	180
Hours Per Day	4.5	4.5
First Day	8/10/2026	8/10/2026
Last Day	5/21/2027	5/21/2027
Payroll Table	16	17
Salary Grade		
1 0-4 Years	\$17,345	\$21,122
2 5-9 Years	\$17,845	\$21,622
3 10-19 Years	\$18,095	\$21,872
4 20-29 Years	\$18,595	\$22,372
5 30+ Years	\$19,095	\$22,872

Position	Transportation Assistant	Bus Mechanic	
Months in Contract	11	12	
Working Days	220	240	
Hours Per Day	8	8	
First Day	7/13/2026	7/1/2026	
Last Day	6/16/2027	6/30/2027	
Payroll Table	56	44	
Salary Grade	Step (Years)		
1 0-4 Years	0	\$28,539	\$39,503
	1	\$28,641	\$39,605
	2	\$28,743	\$39,707
	3	\$28,845	\$39,809
	4	\$28,947	\$39,911
2 5-9 Years	5	\$29,549	\$41,013
	6	\$29,651	\$41,115
	7	\$29,753	\$41,217
	8	\$29,855	\$41,319
	9	\$29,957	\$41,421
3 10-19 Years		\$30,309	\$42,023
4 20-29 Years		\$30,809	\$43,023
5 30+ Years		\$31,309	\$44,023

Sales Tax Supplements		
See explanation of sales tax supplements in Introduction.		
Monthly Supplement (included in salary shown and paid in 12 equal monthly distributions)	Estimated 13th Check (paid in November)	Estimated 14th Check (paid in May)
\$7,700	\$1,158	\$1,945

Pay Rates

Substitute Pay Rates	Half Day	Full Day
Substitute Bus Operator	\$37.50	\$75.00
Substitute Paraprofessional	\$10.50/hour	
Substitute Teacher with less than 4-Year Degree	\$45.00	\$90.00
Substitute Teacher with 4-Year Degree or Standard Teacher Certificate	\$50.00	\$100.00
Long-Term Substitute Pay Rates (To be eligible, substitute job must be 11+ consecutive days for the same staff member.)		
Long-Term Substitute Teacher	\$55.00	\$110.00
Long-Term Bus Operator	\$45.00	\$90.00

Part-Time/Hourly Pay Rates

Child Nutrition

Part-Time Cafeteria Technician, Substitute Cafeteria Technician	\$15.00
-----------------------------------------------------------------	---------

Maintenance/Custodial Positions

Part-Time School Custodian, Substitute School Custodian, Summer Maintenance	\$11.00
-----------------------------------------------------------------------------	---------

Paraprofessional Positions

All part-time paraprofessional positions will be paid the rates indicated even if the employee has a higher degree or certification than required. Employees are paid for the responsibilities of the position.

Part-Time Paraprofessionals hired <u>after January 1, 2019</u>	\$15.00
For part-time paraprofessionals hired <u>before January 1, 2019</u> , the hourly rate for 2021-2022 was set based on the criteria below and frozen. If a paraprofessional earning \$15.63 or \$18.75 has a break in service due to resignation, the hourly rate will reset to \$15.00.	
After 3 years of consecutive service completed	\$15.63
After 5 years of consecutive service completed	\$18.75

Professional Service Positions

Part-Time Truancy Case Worker and Interpreter/Translators	\$15.00
Part-Time Computer Technician, School Nurse or Substitute School Nurse	\$20.00
Part-Time Certified or Licensed Professional Service Provider*	\$30.00

*Determination of professional services pay rate eligibility is made by district administration based on specialized skills and certifications required for the position. Professional development consultant pay rates are set in vendor contract and approved by Superintendent.

Secretarial/Clerical Positions

Central Office Student Worker	\$11.00
Part-Time Secretarial/Clerical Positions (Salaried secretaries working outside of contracted days earn their regular hourly rate or \$13.75, whichever is greater.)	\$13.75

The Superintendent has the authority to revise this pay rate schedule based on job duties, available funding sources, and district needs.

Revisions or adjustments to this schedule will be in writing to the Human Resource Department on a case-by-case situation and shall expire on June 30, 2027.

Supplemental Compensation Schedule

The salaries provided in the salary schedules shall be considered compensation for work performed by each employee which relate to his/her prescribed duties and responsibilities, as identified and described in the employee's job description(s). Additional compensation shall be provided as follows:

- (1) In addition to all other compensation to which a teacher is entitled, any teacher who is not afforded the minimum uninterrupted planning time required by R.S. 17:434(A) shall be compensated at the effective hourly rate of that teacher for each hour of planning time.
- (2) Any employee in a certified position who performs approved work beyond the scope of their prescribed duties and responsibilities in their job description and for which prior approval has been obtained from their direct supervisor and district administration shall be paid at the rate required by Louisiana R.S. 17:418 (\$35.00 per hour).

Any work to be performed outside of an employee's job duties and responsibilities shall require the employee to:

- (1) submit a written description of the services to be performed and the estimated time to complete the task on a Supplemental Work Request form, which shall be submitted to the employee's immediate supervisor prior to commencing such services;
- (2) obtain the prior written approval of the employee's immediate supervisor and district administration; AND
- (3) obtain supplemental, written authorization from the employee's immediate supervisor and district administration before exceeding the initial estimated time for performing such services.

Such employee shall submit a completed Supplemental Work Request and Extra-Duty Timesheet reflecting the services actually provided and the time spent for each item, rounded to the nearest one-tenth of an hour, within seven (7) calendar days of performing such services to their immediate supervisor. The Supplemental Work Request and Extra-Duty Timesheet with prior approval documentation must be submitted to Payroll monthly as the work is performed in accordance with established Payroll cutoff deadlines.

- (3) All non-exempt employees shall be compensated for overtime work in accordance with the Fair Labor Standards Act, 29 U.S.C. 201. If individuals are employed in one capacity but voluntarily work part time in a different capacity on an occasional or sporadic basis, the hours logged in the secondary voluntary capacity shall not be counted as hours worked for overtime purposes in accordance with LPSB Compensation Guidelines/Overtime policy (GBAA).

Supplemental Pay Rates

Non-exempt employees who voluntarily complete extra duties in a different capacity outside of regular working hours shall be paid as follows. Staff shall not be paid supplemental pay for any portion of the work day for which they are employed and scheduled.

	Pay Rate
Extra-Duty for Athletic Events (gate, time-keeping, ticket sales, etc.)	\$25.00/hour
Extra-Duty for Paraprofessionals (professional development, enrichment, remediation)	\$15.00/hour
Transportation Special Routes Rates	
Supplemental Bus Aide Route	\$20.00/route
School to School Activity Route	\$25.00/route
After-School Tutoring Route	\$50.00/route
New Driver Training (8 hours)	\$75.00 flat rate
ELDT Class Instruction	\$500.00/class
Day Trip	
Weekday Trips (Monday-Friday)	\$25.00/hour* not to exceed \$250.00 per trip
Holiday & Weekend Trips (includes Saturday and/or Sunday)	\$35.00/hour* not to exceed \$350.00 per trip
Overnight Trip (requires hotel stay)	
Weekday Trips (Monday-Friday; does not include Saturday or Sunday)	\$25.00/hour* not to exceed \$250.00 per day + \$100.00/night
Holiday & Weekend Trip (includes Saturday and/or Sunday)	\$35.00/hour* not to exceed \$350.00 per day + \$150.00/night

*rounded to the nearest quarter hour (.25)




Lincoln Parish School Board
410 South Farmerville Street
Ruston, Louisiana 71270-4699
Phone 318-255-1430 - Facsimile 318-255-1433

Ricky Durrett
Superintendent

Gregg Phillips
President

MEMORANDUM

TO: Lincoln Parish School Board Members

FROM: Ricky Durrett, Superintendent
Juanita Duke, Business Manager 

DATE: May 27, 2026

SUBJECT: Naming the Official Journal

Background

Louisiana Revised Statute 43:141 requires that each year in June the Board name its Official Journal for the publication of its official proceedings and notices for a term of one year. The only newspaper that meets the statutory requirements under LRS 43:141.1(A) and LRS 43:142 to be designated as the School Board's official journal is *The Ruston Daily Leader*.

The qualifications, duties and publication requirements of the School Board's Official Journal is established in LRS 43:140 through 43:147 et seq. The maximum rates charged for official publications and billing practices are provided within these statutes and for the effective timelines stated therein. Included in these requirements, the Official Journal must also post all official proceedings and notices on its website and on the collective website the majority of Official Journals in the state participate.

Recommendation

That *The Ruston Daily Leader* be named as the Official Journal of the Lincoln Parish School Board, and that charges for the publication of official proceedings and notices be billed monthly.

Contact Persons

Juanita Duke

June 2026 Personnel

ADMINISTRATIVE POINTS OF REFERENCE

EFFECTIVE DATE	POSITION	LOCATION	FORMER EMPLOYEE	REASON FOR LEAVING	EMPLOYEE RECOMMENDED	TRANSFERRING FROM
July 1, 2026	Superintendent	Central Office	Ricky Durrett	Retiring	John Young	Central Office- Assistant Superintendent
July 1, 2026	Early Childhood Coordinator	Central Office	N/A	Transferred	Amy Brister	LP Early Childhood Center- Early Childhood Coordinator
July 1, 2026	Principal	Cypress Springs Elementary	Mary Kilgore	Resigned	Tiffany Young	Dubach Elementary- Principal
July 1, 2026	Principal	Dubach Elementary	Tiffany Young	Transferred	Amanda Brown	I. A. Lewis- Assistant Principal

FACULTY RESIGNATIONS

EFFECTIVE DATE	POSITION	LOCATION	EMPLOYEE
May 23, 2026	Kindergarten	Choudrant Elementary	Alayna Wohlers
May 23, 2026	Elementary	Choudrant Elementary	Hailey Aycock
May 4, 2026	Mathematics	Choudrant High	Tracie Ellerman
May 23, 2026	Social Studies	Choudrant High	Kari McGuire
May 23, 2026	Special Education	Glen View Elementary	Ainsley Noel
May 23, 2026	Kindergarten	Glen View Elementary	Jessica Williams
May 23, 2026	Elementary	Ruston Elementary	Taylor Weeks
May 23, 2026	Special Education	Ruston High	Kristen Boydston
May 23, 2026	Health & PE/Coach	Ruston High	Anthony Freeman
May 23, 2026	Health & PE/Coach	Ruston Jr. High	Shalaya O'Neal
May 22, 2026	Band Director	Ruston Jr. High	Colin Crawford

FACULTY RECOMMENDATION

EFFECTIVE DATE	POSITION	LOCATION	FORMER EMPLOYEE	REASON FOR LEAVING	EMPLOYEE RECOMMENDED	FUNDING SOURCE
May 4, 2026	Assistant Head Coach/Assistant Athletic Director	Ruston High	N/A	New Position	Kyle Williams	General Fund

STAFF POINT OF REFERENCE

EFFECTIVE DATE	POSITION	LOCATION	FORMER EMPLOYEE	REASON FOR LEAVING	EMPLOYEE RECOMMENDED	TRANSFERRING FROM
July 1, 2026	Pupil Appraisal Secretary/Bookkeeper	Pupil Appraisal	Carla Chrisman	Retiring	Monica Ferrell	Cypress Springs Elementary-School/Secretary/Bookkeeper

MAINTENANCE RESIGNATION

EFFECTIVE DATE	POSITION	LOCATION	EMPLOYEE
May 16, 2026	HVAC/Plumbing/Electrical Maintenance Crafts	Maintenance	Stephen Norred

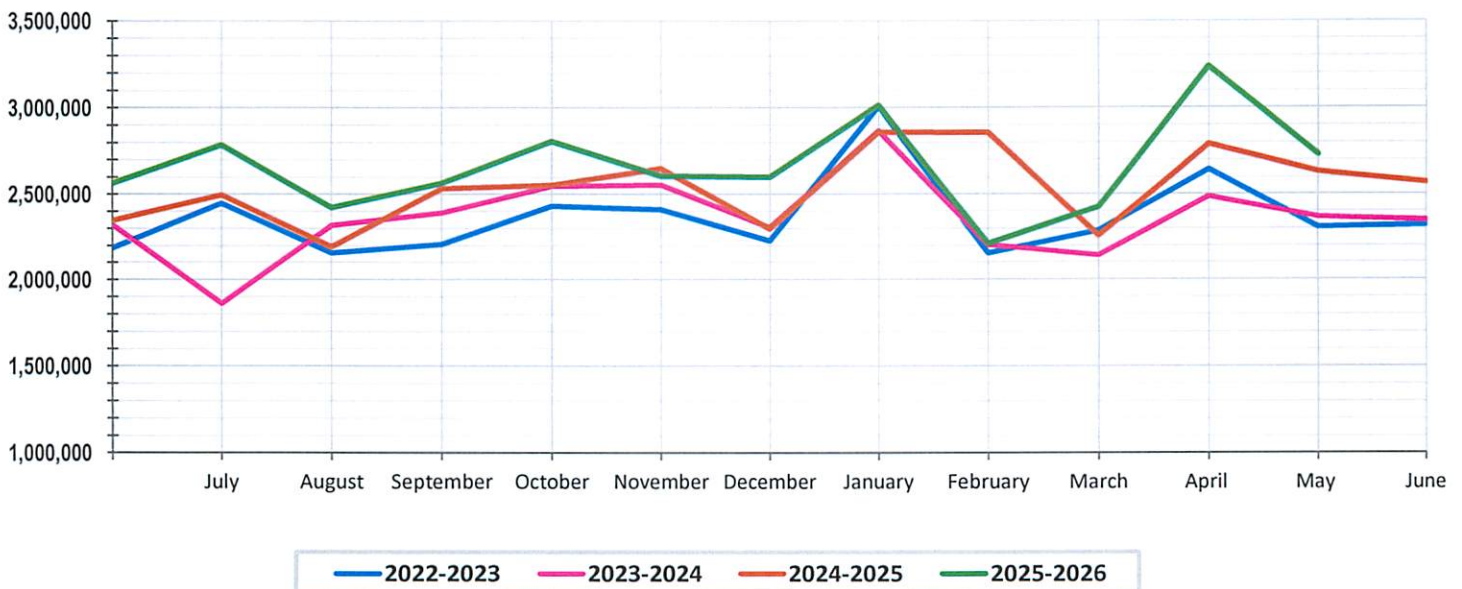
**Lincoln Parish School Board
Consolidated Sales Tax Report
For Period Ended: May 2026**

(All Funds are Reported on a Cash-Basis)

Report of Gross Receipts

Month Received	2022-2023	2023-2024	2024-2025	PY/PM % Change	2025-2026	Difference	
						%	Amount
July	\$2,450,330.31	\$1,858,655.62	\$2,495,751.16	34.28%	\$2,789,918.41	11.79%	\$294,167.25
August	2,157,258.27	2,318,156.32	2,190,873.51	-5.49%	2,423,879.74	10.64%	233,006.23
September	2,207,272.67	2,390,270.68	2,531,277.65	5.90%	2,566,065.81	1.37%	34,788.16
October	2,431,998.76	2,548,073.73	2,554,212.60	0.24%	2,808,744.55	9.97%	254,531.95
November	2,412,313.32	2,556,161.77	2,650,485.09	3.69%	2,609,268.42	-1.56%	-41,216.67
December	2,227,273.58	2,303,527.32	2,295,266.22	-0.36%	2,600,314.51	13.29%	305,048.29
January	3,012,057.65	2,868,219.63	2,859,391.59	-0.31%	3,015,015.07	5.44%	155,623.48
February	2,154,288.56	2,202,905.58	2,855,732.95	29.63%	2,209,796.63	-22.62%	-645,936.32
March	2,287,346.71	2,139,776.95	2,255,946.32	5.43%	2,426,622.39	7.57%	170,676.07
April	2,644,855.59	2,485,400.23	2,790,147.73	12.26%	3,238,862.22	16.08%	448,714.49
May	2,305,076.62	2,363,841.76	2,628,614.81	11.20%	2,728,879.75	3.81%	100,264.94
June	2,319,683.39	2,344,460.62	2,565,975.42	9.45%		0.00%	0.00
FYTD Totals	\$28,609,755.43	\$28,379,450.21	\$30,673,675.05	8.08%	\$29,417,367.50	95.90%	\$1,309,667.87
FYTD Change:	4.49%	-0.80%	8.08%		95.90%		4.66%

**Comparison of Monthly Sales Tax Receipts
Fiscal Years 2022-23, 2023-24, 2024-25, and 2025-26**



Notes:
May receipts are up 3.81% when compared to May 2025. Collections through May represents 95.90% of total collections received last fiscal year. This is an overall net increase of 4.66% FYTD for 2025-26 on a cash basis. There was \$4,212.84 collections from audit recoveries this month. Audit Recoveries are (49.35%) less this fiscal year compared to this same period last year.

**LINCOLN PARISH SCHOOL BOARD
GROUP HEALTH INSURANCE FUND**

Statement of Changes in Benefit Obligations
& Net Assets Available for Benefits
For The Periods Ending April 30, 2026 and 2025

	April 2026 Current Month	2026 Year To Date	2025 Year To Date
Plan Contributions & Income			
Premiums (LPSB)	\$ 1,250,000.00	\$ 5,039,286.21	\$ 4,857,392.41 *
Premiums (Members)	216,214.43	868,546.91	1,023,187.42 *
COBRA Premiums (Members)	2,791.74	4,187.61	- *
Federal Retiree Drug Subsidy	-	42,434.38	24,705.74
Total Contributions	<u>1,469,006.17</u>	<u>5,954,455.11</u>	<u>5,905,285.57</u>
Other Increases			
Settlements (Providers, insurers, etc.)	-	32.89	-
Interest Income	3,558.33	12,233.12	18,562.10
Total Other Income	<u>3,558.33</u>	<u>12,266.01</u>	<u>18,562.10</u>
Total Contributions & Income	<u>1,472,564.50</u>	<u>5,966,721.12</u>	<u>5,923,847.67</u>
Plan Expenses			
<u>Fixed Costs</u>			
Administration- self-funded plan			
Administration fees (run-out claims)	-	5,805.00	162,712.34 *
Pharmacy carve-out program fees	7.00	7.00	57,296.85
Administration fees	68,852.74	419,066.38	148,170.30 *
Implementation credit	-	-	(130,319.37)
Excess insurance- stop loss	103,221.40	419,679.60	402,756.58
Excess insurance- rare diseases	-	-	12,839.75
Total Administration- self-funded plan	<u>172,081.14</u>	<u>844,557.98</u>	<u>653,456.45</u>
Medicare Advantage Premiums	235,277.30	928,040.20	769,721.40
Group Life Insurance Premiums	22,675.42	91,185.47	80,095.74
Total Fixed Costs	<u>430,033.86</u>	<u>1,863,783.65</u>	<u>1,503,273.59</u>
<u>Claims Expenses</u>			
Claims Paid- Medical	463,006.74	2,289,303.27	2,120,812.89
Recoveries - Stop Loss	(19,946.79)	(90,714.78)	(97,133.89)
Claims Paid - Dental	438.69	19,843.91	294,789.37 *
Claims Paid - Drugs	518,983.19	1,931,376.57	2,213,673.02
Recoveries - Drug Rebate	-	(572,650.00)	(644,588.87)
Change in Incurred But Not Reported Claims	237,302.00	404,909.00	(69,895.85)
Total Claims Expenses	<u>1,199,783.83</u>	<u>3,982,067.97</u>	<u>3,817,656.67</u>
Total Plan Expenses	<u>1,629,817.69</u>	<u>5,845,851.62</u>	<u>5,320,930.26</u>
Change in Net Assets	<u>\$ (157,253.19)</u>	<u>\$ 120,869.50</u>	<u>\$ 602,917.41</u>

* 2025 Prior Year amounts include dental self-funded program

Lincoln Parish School Board
GENERAL FUND (MAJOR FUND) COMBINED
Interim Financial Report (Cash-Basis)
For the Period Ended 04/30/2026

Balance Sheet				
		Balance 2026	Balance 2025	Increase / Decrease
Assets:				
01	Cash & Investments	\$ 54,068,365	\$ 47,194,659	\$ 6,873,706
02	Receivables	-	103,916	(103,916)
03	Interfund Receivables	-	-	-
04	Inventory and Other Assets	-	-	-
05	Total Assets	<u>\$ 54,068,365</u>	<u>\$ 47,298,575</u>	<u>\$ 6,769,790</u>
Liabilities and Fund Balances				
Liabilities:				
06	Accounts, Salaries, & Other Payables	\$ 1,366,143	\$ 336,701	\$ 1,029,442
07	Interfund Payables	-	86	(86)
08	Total Liabilities	<u>\$ 1,366,143</u>	<u>\$ 336,787</u>	<u>\$ 1,029,356</u>
Fund Balances:				
09	Nonspendable	\$ -	\$ -	\$ -
10	Restricted	3,787,738	3,383,539	404,199
11	Committed	11,934,091	7,983,371	3,950,720
12	Assigned	2,208,795	1,542,980	665,815
13	Unassigned	34,771,598	34,051,898	719,700
14	Total Fund Balances	<u>\$ 52,702,222</u>	<u>\$ 46,961,788</u>	<u>\$ 5,740,434</u>
15	Total Liabilities and Fund Balance	<u>\$ 54,068,365</u>	<u>\$ 47,298,575</u>	<u>\$ 6,769,790</u>

Statement of Revenues, Expenditures, and Changes in Fund Balances						
		Budget 2025-2026	Actual FYTD 2026	Percent of Budget	Actual FYTD 2025	Prior Year % Change
Revenues						
16	Sales Tax Revenues	\$ 19,129,980	\$ 14,189,703	74.18%	\$ 13,782,352	2.96%
17	Property Tax Revenues	10,671,955	10,646,870	99.76%	10,543,339	0.98%
18	State Minimum Foundation Program	35,142,206	29,859,416	84.97%	29,493,157	1.24%
19	Investment Income	1,763,862	1,341,084	76.03%	1,523,355	-11.97%
20	Other State and Local Revenues	3,907,997	3,054,114	78.15%	3,530,946	-13.50%
21	Federal Revenues	-	-	0.00%	-	0.00%
22	Total Revenues	<u>\$ 70,616,000</u>	<u>\$ 59,091,187</u>	<u>83.68%</u>	<u>\$ 58,873,149</u>	<u>0.37%</u>
Expenditures by Function						
23	Instructional Programs	\$ 37,897,894	\$ 27,334,215	72.13%	\$ 26,693,169	2.40%
24	Pupil Support Services	5,193,020	3,911,215	75.32%	3,970,442	-1.49%
25	Instructional Staff Support	2,795,981	2,207,342	78.95%	2,261,146	-2.38%
26	General Administration	1,564,325	1,445,716	92.42%	1,323,247	9.26%
27	School Administration	4,511,830	3,674,521	81.44%	3,531,204	4.06%
28	Business Services	1,270,635	954,907	75.15%	856,766	11.45%
29	Maintenance of Plant	3,797,082	3,244,989	85.46%	3,515,530	-7.70%
30	Student Transportation Services	5,007,085	3,885,854	77.61%	4,039,331	-3.80%
31	Central Services	1,344,330	1,293,282	96.20%	920,989	40.42%
32	Child Nutrition Services	1,268,589	940,530	74.14%	982,926	-4.31%
33	Community Services	10,207	6,188	60.63%	8,610	-28.13%
34	Facility Acquisition & Construction	12,175	95,834	787.14%	69,345	38.20%
35	Debt Services	122,500	-	0.00%	12,175	-100.00%
36	Total Expenditures by Function	<u>\$ 64,795,653</u>	<u>\$ 48,994,593</u>	<u>75.61%</u>	<u>\$ 48,184,880</u>	<u>1.68%</u>
Other Sources and (Uses) of Funds						
37	Operating Transfers In / (out)	\$ (1,475,224)	\$ (1,458,511)	98.87%	\$ (1,481,330)	-1.54%
38	State Local Funding Match to LEA	(5,280,758)	(4,411,254)	83.53%	(4,193,328)	5.20%
39	Indirect Cost Transfers	618,052	305,440	49.42%	902,929	-66.17%
40	Health Insurance Transfers	4,856,810	4,201,296	86.50%	4,081,920	2.92%
41	Total Other Sources and (Uses)	<u>\$ (1,281,120)</u>	<u>\$ (1,363,029)</u>	<u>106.39%</u>	<u>\$ (689,809)</u>	<u>97.60%</u>
42	NET CHANGE IN FUND BALANCE	<u>\$ 4,539,227</u>	<u>\$ 8,733,565</u>	<u>192.40%</u>	<u>\$ 9,998,460</u>	<u>-12.65%</u>
43	Beginning Fund Balance	43,004,877	43,968,657	102.24%	36,963,326	18.95%
44	Ending Fund Balance	<u>\$ 47,544,104</u>	<u>\$ 52,702,222</u>	<u>110.85%</u>	<u>\$ 46,961,786</u>	<u>12.22%</u>

Expenditures by Object						
		Budget 2025-2026	Actual FYTD 2026	Percent of Budget	Actual FYTD 2025	Prior Year % Change
Expenditures by Object						
45	Salaries	34,537,830	24,894,466	72.08%	24,798,372	0.39%
46	Employee Benefits	21,668,864	17,423,071	80.41%	16,653,590	4.62%
47	Purchased Professional Services	1,309,450	1,059,425	80.91%	1,124,840	-5.82%
48	Purchased Property Services	512,863	406,957	79.35%	399,233	1.93%
49	Other Purchased Services	3,786,583	3,376,455	89.17%	3,140,650	7.51%
50	Supplies	2,075,402	1,159,853	55.89%	1,065,670	8.84%
51	Property	699,423	622,912	89.06%	827,206	-24.70%
52	Debt Service and Miscellaneous	205,238	51,454	25.07%	175,319	-70.65%
53	Total Expenditures by Object	<u>64,795,653</u>	<u>48,994,593</u>	<u>75.61%</u>	<u>48,184,880</u>	<u>1.68%</u>

Lincoln Parish School Board
SPECIAL REVENUE FUNDS COMBINED
 Interim Financial Report (Cash-Basis)
 For the Period Ended 04/30/2026

Balance Sheet						
		Balance 2026	Balance 2025	Increase / Decrease		
Assets:						
01	Cash & Investments	\$ 26,975,274	\$ 26,082,061	\$ 893,213		
02	Receivables	-	839,619	(839,619)		
03	Interfund Receivables	-	-	-		
04	Inventory and Other Assets	152,282	163,480	(11,198)		
05	Total Assets	<u>\$ 27,127,556</u>	<u>\$ 27,085,160</u>	<u>\$ 42,396</u>		
Liabilities and Fund Balances						
Liabilities:						
06	Accounts, Salaries, & Other Payables	\$ 72,083	\$ 96,006	\$ (23,923)		
07	Interfund Payables	-	-	-		
08	Total Liabilities	<u>\$ 72,083</u>	<u>\$ 96,006</u>	<u>\$ (23,923)</u>		
Fund Balances:						
09	Nonspendable	\$ 134,394	\$ 254,898	\$ (120,504)		
10	Restricted	14,475,481	14,174,823	300,658		
11	Committed	12,445,599	12,559,433	(113,834)		
12	Assigned	-	-	-		
13	Unassigned	-	-	-		
14	Total Fund Balances	<u>\$ 27,055,474</u>	<u>\$ 26,989,154</u>	<u>\$ 66,320</u>		
15	Total Liabilities and Fund Balance	<u>\$ 27,127,557</u>	<u>\$ 27,085,160</u>	<u>\$ 42,397</u>		

Statement of Revenues, Expenditures, and Changes in Fund Balances						
		Budget 2025-2026	Actual FYTD 2026	Percent of Budget	Actual FYTD 2025	Prior Year % Change
Revenues						
16	Sales Tax Revenues	\$ 12,766,898	\$ 9,479,608	74.25%	\$ 9,200,982	3.03%
17	Property Tax Revenues	8,777,119	8,778,545	100.02%	8,700,631	0.90%
18	State Minimum Foundation Program	36,496	36,481	99.96%	37,868	-3.66%
19	Investment Income	1,048,207	732,376	69.87%	897,930	-18.44%
20	Other State and Local Revenues	820,442	666,548	81.24%	529,687	25.84%
21	Federal Revenues	11,743,131	6,297,068	53.62%	13,259,445	-52.51%
22	Total Revenues	<u>\$ 35,192,293</u>	<u>\$ 25,990,626</u>	<u>73.85%</u>	<u>\$ 32,626,543</u>	<u>-20.34%</u>
Expenditures by Function						
23	Instructional Programs	\$ 10,757,609	\$ 6,135,661	57.04%	\$ 8,394,241	-26.91%
24	Pupil Support Services	1,050,717	645,744	61.46%	932,423	-30.75%
25	Instructional Staff Support	4,582,573	2,628,421	57.36%	3,106,472	-15.39%
26	General Administration	338,805	322,043	95.05%	316,005	1.91%
27	School Administration	1,292,454	999,390	77.32%	987,009	1.25%
28	Business Services	95,351	73,863	77.46%	78,632	-6.06%
29	Maintenance of Plant	5,084,186	3,591,024	70.63%	3,778,336	-4.96%
30	Student Transportation Services	624,540	352,544	56.45%	1,074,350	-67.19%
31	Central Services	179,261	174,449	97.32%	290,382	-39.92%
32	Child Nutrition Services	3,952,408	2,924,064	73.98%	3,290,064	-11.12%
33	Community Services	22,457	-	0.00%	-	0.00%
34	Facility Acquisition & Construction	-	169,094	-100.00%	410,329	-58.79%
35	Debt Services	129,995	-	0.00%	-	0.00%
36	Total Expenditures by Function	<u>\$ 28,110,356</u>	<u>\$ 18,016,297</u>	<u>64.09%</u>	<u>\$ 22,658,243</u>	<u>-20.49%</u>
Other Sources and (Uses) of Funds						
37	Operating Transfers In / (out)	\$ (820,512)	\$ (918,600)	111.95%	\$ (387,762)	136.90%
38	State Local Funding Match to LEA	-	-	0.00%	-	0.00%
39	Indirect Cost Transfers	(618,052)	(305,440)	49.42%	(902,929)	-66.17%
40	Health Insurance Transfers	(4,856,810)	(4,208,000)	86.64%	(4,105,400)	2.50%
41	Total Other Sources and (Uses)	<u>\$ (6,295,374)</u>	<u>\$ (5,432,040)</u>	<u>86.29%</u>	<u>\$ (5,396,091)</u>	<u>0.67%</u>
42	NET CHANGE IN FUND BALANCE	<u>\$ 786,563</u>	<u>\$ 2,542,289</u>	<u>323.21%</u>	<u>\$ 4,572,209</u>	<u>-44.40%</u>
43	Beginning Fund Balance	24,478,540	24,513,185	100.14%	22,416,946	9.35%
44	Ending Fund Balance	<u>\$ 25,265,103</u>	<u>\$ 27,055,474</u>	<u>107.09%</u>	<u>\$ 26,989,155</u>	<u>0.25%</u>

Expenditures by Object						
		Budget 2025-2026	Actual FYTD 2026	Percent of Budget	Actual FYTD 2025	Prior Year % Change
Expenditures by Object						
45	Salaries	14,131,461	8,577,675	60.70%	9,849,406	-12.91%
46	Employee Benefits	3,836,648	2,477,909	64.59%	2,875,687	-13.83%
47	Purchased Professional Services	1,086,214	733,519	67.53%	935,854	-21.62%
48	Purchased Property Services	1,757,109	1,127,331	64.16%	1,508,180	-25.25%
49	Other Purchased Services	885,451	744,682	84.10%	1,038,608	-28.30%
50	Supplies	5,274,227	3,775,276	71.58%	5,270,264	-28.37%
51	Property	1,139,246	577,467	50.69%	1,180,085	-51.07%
52	Debt Service and Miscellaneous	0	2,440	-100.00%	159	1434.59%
53	Total Expenditures by Object	<u>28,110,356</u>	<u>18,016,299</u>	<u>64.09%</u>	<u>22,658,243</u>	<u>-20.49%</u>

LINCOLN PARISH SCHOOL BOARD
Ruston, Louisiana
Interim Financial Report Summary (Modified Cash-Basis)
04/30/2026

	BEGINNING	YTD	YTD	YTD	YTD	EXCESS	ENDING	FUND BALANCE CLASSIFICATION	
	FUND BALANCE						FUND BALANCE	Undesignated	Reserved
	July 1, 2025	REVENUES	EXPENDITURES	SOURCES	USES	(DEFICIENCY)	End of Period		
<u>GENERAL FUNDS (Major Fund)</u>									
01 General Operating	\$ 10,759,143	\$ 38,352,418	\$ 38,592,405	\$ 11,585,698	\$ 5,084,490	\$ 6,261,221	\$ 17,020,364	\$ 15,920,040	\$ 1,100,324
02 1993 Ad Valorem Tax	8,532,573	5,652,698	2,826,791	-	1,430,449	1,395,458	9,928,031	9,312,292	615,739
03 1967 Sales Tax	6,484,095	4,954,581	1,912,902	-	2,922,050	119,629	6,603,724	-	6,603,724
04 1979 Sales Tax	6,242,426	4,938,052	2,516,435	126	2,010,366	411,377	6,653,803	3,638,191	3,015,612
05 2020 Sales Tax	10,685,562	5,056,534	2,767,167	-	1,501,498	787,869	11,473,431	6,143,064	5,330,367
06 Medicaid Programs	1,264,858	136,904	378,893	-	-	(241,989)	1,022,869	-	1,022,869
07 TOTAL GENERAL FUNDS	43,968,657	59,091,187	48,994,593	11,585,824	12,948,853	8,733,565	52,702,222	35,013,587	17,688,635
08								54.0%	
<u>SPECIAL REVENUE FUNDS</u>									
09 2000 Ad Valorem (Major Fund)	9,261,627	4,883,117	1,278,556	-	2,095,404	1,509,157	10,770,784	-	10,770,784
11 1993 Sales Tax	3,294,698	4,851,667	2,048,708	-	2,013,596	789,363	4,084,061	-	4,084,061
10 2000 Sales Tax	5,927,591	4,945,404	3,542,929	-	999,000	403,475	6,331,066	-	6,331,066
<u>Maintenance and Operation</u>									
12 Parishwide Maintenance Fund	2,947,672	2,831,394	2,351,950	-	60,600	418,844	3,366,516	-	3,366,516
13 Ruston School District. No. 1	398,505	984,187	784,307	-	-	199,880	598,385	-	598,385
14 Simsboro School District No. 3	604,293	272,151	283,000	-	-	(10,849)	593,444	-	593,444
15 Dubach School District No. 5	357,598	129,339	88,864	-	-	40,475	398,073	-	398,073
16 Choudrant School District No. 6	49,956	157,101	189,937	42,000	-	9,164	59,120	-	59,120
<u>Grant Programs</u>									
18 Education Stabilization Funds	-	-	-	-	-	-	-	-	-
17 Title I (Major Fund)	-	2,119,719	2,387,043	150,000	170,738	(288,062)	(288,062)	-	(288,062)
20 School Food Service	1,310,109	2,367,370	2,646,071	-	-	(278,701)	1,031,408	-	1,031,408
21 Special Education	-	1,338,952	1,361,263	-	100,598	(122,909)	(122,909)	-	(122,909)
19 Early Childhood	296,298	454,839	518,553	-	-	(63,714)	232,584	-	232,584
22 Special Programs - Federal	64,838	655,386	535,116	-	184,104	(63,834)	1,004	-	1,004
23 TOTAL SPECIAL REVENUE FUNDS	24,513,185	25,990,626	18,016,297	192,000	5,624,040	2,542,289	27,055,474	-	27,055,474
24 GRAND TOTALS	\$ 68,481,842	\$85,081,813	\$ 67,010,890	\$ 11,777,824	\$ 18,572,893	\$ 11,275,854	\$ 79,757,696	\$ 35,013,587	\$ 44,744,109

**LINCOLN PARISH SCHOOL BOARD
GROUP HEALTH INSURANCE FUND**

Statement of Changes in Benefit Obligations
& Net Assets Available for Benefits
For The Periods Ending April 30, 2026 and 2025

	<u>April 2026</u> Current Month	<u>2026</u> Year To Date	<u>2025</u> Year To Date
Plan Contributions & Income			
Premiums (LPSB)	\$ 1,250,000.00	\$ 5,039,286.21	\$ 4,857,392.41 *
Premiums (Members)	216,214.43	868,546.91	1,023,187.42 *
COBRA Premiums (Members)	2,791.74	4,187.61	- *
Federal Retiree Drug Subsidy	-	42,434.38	24,705.74
Total Contributions	<u>1,469,006.17</u>	<u>5,954,455.11</u>	<u>5,905,285.57</u>
Other Increases			
Settlements (Providers, insurers, etc.)	-	32.89	-
Interest Income	3,558.33	12,233.12	18,562.10
Total Other Income	<u>3,558.33</u>	<u>12,266.01</u>	<u>18,562.10</u>
Total Contributions & Income	<u>1,472,564.50</u>	<u>5,966,721.12</u>	<u>5,923,847.67</u>
Plan Expenses			
<u>Fixed Costs</u>			
Administration- self-funded plan			
Administration fees (run-out claims)	-	5,805.00	162,712.34 *
Pharmacy carve-out program fees	7.00	7.00	57,296.85
Administration fees	68,852.74	419,066.38	148,170.30 *
Implementation credit	-	-	(130,319.37)
Excess insurance- stop loss	103,221.40	419,679.60	402,756.58
Excess insurance- rare diseases	-	-	12,839.75
Total Administration- self-funded plan	<u>172,081.14</u>	<u>844,557.98</u>	<u>653,456.45</u>
Medicare Advantage Premiums	235,277.30	928,040.20	769,721.40
Group Life Insurance Premiums	22,675.42	91,185.47	80,095.74
Total Fixed Costs	<u>430,033.86</u>	<u>1,863,783.65</u>	<u>1,503,273.59</u>
<u>Claims Expenses</u>			
Claims Paid- Medical	463,006.74	2,289,303.27	2,120,812.89
Recoveries - Stop Loss	(19,946.79)	(90,714.78)	(97,133.89)
Claims Paid - Dental	438.69	19,843.91	294,789.37 *
Claims Paid - Drugs	518,983.19	1,931,376.57	2,213,673.02
Recoveries - Drug Rebate	-	(572,650.00)	(644,588.87)
Change in Incurred But Not Reported Claims	237,302.00	404,909.00	(69,895.85)
Total Claims Expenses	<u>1,199,783.83</u>	<u>3,982,067.97</u>	<u>3,817,656.67</u>
Total Plan Expenses	<u>1,629,817.69</u>	<u>5,845,851.62</u>	<u>5,320,930.26</u>
Change in Net Assets	<u>\$ (157,253.19)</u>	<u>\$ 120,869.50</u>	<u>\$ 602,917.41</u>

* 2025 Prior Year amounts include dental self-funded program