

2024



TANGIPAHOA PARISH
SCHOOL SYSTEM

Amite, Louisiana

www.tangischools.org

ANNUAL
OPERATING
BUDGET

JULY 1, 2023 - JUNE 30, 2024

ANNUAL OPERATING BUDGET
of the
TANGIPAHOA PARISH SCHOOL SYSTEM

Amite, Louisiana

For the period
July 1, 2023 through June 30, 2024



EST. 1896

Janice Fultz Richards
Board President

Melissa M. Stilley
Superintendent

Jeff McKneely, Chief Financial Officer
Prepared by the Business Services Department

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MELISSA M. STILLEY
SUPERINTENDENT



JANICE FULTZ RICHARDS
BOARD PRESIDENT

June 20, 2023

Tangipahoa Parish School Board Members
59656 Puleston Road
Amite, LA 70422

Re: Budget Message for the 2023-2024
Operating Budget

To the Board Members and Citizens of
Tangipahoa Parish, Louisiana:

The budget of the Tangipahoa Parish School System for the fiscal year July 1, 2023 through June 30, 2024, is hereby submitted. This budget presents the School System's dollars and cents plan for the types and amounts of proposed expenditures, the purposes for which they are to be made, and the proposed means of financing them.

Budget Presentation

The elected school board members of Tangipahoa Parish will be asked to approve the 2023-2024 Operating Budget on August 15, 2023 at its regular School Board Meeting. The proposed resolution begins on page xxi.

A Public Hearing on the budget will be held on August 15, 2023, to receive comments and recommendations from the public on this proposed budget before the budget resolution is approved by the School Board.

Revenue and expenditure items were examined within the context of the Board's mission, goals, and financial policies for the 2023-2024 Governmental Fund Budgets (the General Fund, Special Revenue Fund, Debt Service Fund, and Capital Projects Fund). Information on each of the fund budgets is provided within the budget document. The opportunity to provide operational plans and their related financial impact is welcomed. Educational improvements for the students of the Tangipahoa Parish School System result when there is interaction among interest groups.

The budget document and the year-end Annual Comprehensive Financial Report (ACFR) are the primary vehicles to present the financial plan and the results of operations of the School System.

Sound financial management - including thoughtful budgeting, appropriate accounting, and meaningful financial reporting - is fundamentally important in governmental organizations. As a result, our most important concern in the presentation of this budget document is to improve the quality of information to our community concerning the educational programs and services for the 2023-2024 fiscal year

Educational Goals and Objectives

The focus of the Tangipahoa Parish Public Schools is on the learner, the student. The student's educational development towards the school's goals is the central concern of the Board's policies and the administrative regulations. The teacher is a key figure in carrying out the school's responsibility in the educational process. However, the teacher alone cannot effectively achieve all the objectives of education.

TANGIPAHOA PARISH
SCHOOL SYSTEM

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TANGIPAHOA PARISH SCHOOL SYSTEM Fiscal Year 2023-2024

The purpose of the various administrative departments is to provide conditions in the schools, which permit teachers to work with maximum effectiveness and to provide them with a variety of tools and specialized assistance in developing and carrying out a program, which will meet the needs of our students. The Board will seek to provide the facilities, personnel, equipment, and materials necessary for the education of all students for whom it is responsible.

Tangipahoa Parish School System's Eight Critical Educational Goals for Students are:

1. Students enter kindergarten ready.
2. Students will achieve mastery level on third grade assessments and enter fourth grade prepared for grade-level content.
3. Students will achieve mastery level on eighth grade assessments and enter ninth grade prepared for grade-level content.
4. Students will graduate on time.
5. Students will graduate with a college and/or career credential.
6. Students will graduate eligible for the TOPS Scholarship Award.
7. Students will increase instructional time through a strong attendance record and more time in the classroom.
8. Students with disabilities and students of color will increase in attaining mastery or above on the state assessments.

The Educational Priorities in the School System's Strategic Plan 2021-2025 are:

1. Implement Tier I curriculum and assessments as intended with an emphasis on content and instructional expertise in teachers and school leaders.
2. Build a positive school culture that supports student well-being.
3. Strengthen communication and relationships between the central office, schools, and families.
4. Recruit and retain a diverse team of highly effective teachers and leaders.
5. Strengthen effective and sustainable staffing, operations, and budgets that align resources to strategy and program effectiveness.
6. Create a comprehensive turnaround model for schools in need of intensive support.

Budget Process and Significant Changes

The annual operating budget is the plan for current expenditures and the proposed means of financing them. This comprehensive budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are legally controlled.

Preparing the budget is a complex undertaking involving the entire administrative staff. The budget process includes five phases (planning, preparation, adoption, implementation, and evaluation), which insure adequate administration and control over all school board funds. To comply with the budget policies, a budget adoption timeline is prepared. The timeline establishes essential deadlines for submitting information to the business office. Approximately three months prior to the formal approval of the budget by the board, memoranda is sent from the business office to supervisors, directors, and coordinators seeking estimates and recommendations for items to be placed in the budget. Necessary forms and revisions to the budget manual are transmitted with the letter. A deadline is set for the submission of all estimates and recommendations to the business office.

TANGIPAOHA PARISH SCHOOL SYSTEM
Fiscal Year 2023-2024

After the business office completes a compilation of the budget, a copy is sent to the Superintendent for review and revisions. Once all final revisions have been made, electronic copies of the budgets are sent to board members for their review and hardcopies are provided. The budget is also presented to the Finance Committee for review and/or revisions at this time. As required by law, the business office sends a public notice to the local newspaper for publishing. The public notice states that the budget is available for public inspection at least 15 days prior to the date of adoption by the board. Then the budget is presented to the board for a public hearing and final adoption.

The development of the 2023-2024 Operating Budget was an effort of the Superintendent and Management.

Basis of Budgeting

The term “*basis of budgeting*” is used to describe when events or transactions are recorded and recognized. The governing body can choose the basis on which its annual budget will be prepared, adopted, and reported upon. Governments may budget their governmental funds on the Modified Accrual (GAAP) basis, or the Accrual Basis. In the Modified Accrual Basis, revenues are recognized in the period when they become available and measurable and expenditures when the liability is incurred. In the Accrual Basis, revenues are recorded when earned, and expenditures when the liability is incurred. The Tangipahoa Parish School System uses the Modified Accrual Basis. Budgets are prepared on the same basis as what is presented in the audited financial statements and in accordance with *Generally Accepted Accounting Principles* (GAAP). The basis of budgeting for each fund is:

<u>Governmental Funds</u>	<u>Operating Budget</u>	<u>Audited Financial Statements</u>
General Fund	Modified Accrual	Modified Accrual
Special Revenue Funds	Modified Accrual	Modified Accrual
Debt Service Funds	Modified Accrual	Modified Accrual
Capital Projects Funds	Modified Accrual	Modified Accrual

In developing the budget for the fiscal year 2023-2024, the administrative staff followed these assumptions:

General Fund

1. Budgeted General Fund MFP at \$125,120,994, which includes a reduction for local cost allocations due to other LEAS and Child Nutrition’s required minimum funding. It does not include funding for State pay raises. This MFP Funding Level is \$4.2M less than the 2022-2023 Revised Budget.
2. Anticipate that the 2023-2024 first 1-cent sales tax revenues dedicated to the General Fund will remain constant compared to the 2022-2023 Revised Budget and the second 1-cent sales tax revenues allocated to the General Fund will also remain constant compared to the 2022-2023 Revised Budget.
3. Budgeted an increase of \$138,000 in Medicaid Reimbursement Revenue over 2022-2023 Revised Budget.

TANGIPAHOA PARISH SCHOOL SYSTEM
Fiscal Year 2023-2024

4. Budgeted expenditures do not include a State pay raise.
5. Budgeted expenditures include a step raise for all eligible employees at a cost of \$1,943,000 to the General Fund.
6. Budgeted expenditures do not include a supplemental pay increase.
7. Budgeted expenditures include a \$1.6M increase in OPEB/Retiree health insurance.
8. Budgeted expenditures include a Teachers Retirement System and Optional Retirement System rate decrease and a Louisiana State Retirement System rate increase.
9. Budget for the purchase of 39 buses at a cost of \$439,000.
10. General Fund included an operating transfer of \$450,000 for expenditures for Hammond Magnet School sites exceeding the Hammond Magnet tax proceeds.
11. General Fund budgeted \$768,466 for Magnet School expenditures for sites other than in the Hammond area.
12. Used the employer's contribution rates for the Teachers' Retirement System at 24.8% and School Employees Retirement System at 27.6%.
13. Used applicable Workers' Compensation rates of 2.150% or 7.750%.
14. Used a restricted indirect cost rate of 7.2659% and unrestricted rate of 16.9563%.

Special Revenue Fund

1. The Educational Facilities Improvement District (EFID) includes one-half cent sales tax transactions supporting raises to all TPSS employees. Estimated collections and cost of raises are budgeted at \$13,254,000. Increases to Salaries and Benefits are reported in the General Fund section.
2. Three Congressional funding appropriations for Pandemic relief (CARES ACT, CRRS ACT and the American Rescue Plan) are included under several federal grants reported individually in this section of the document. Anticipated revenue and expenditures during fiscal year 2023-2024 total \$61,655,452. Types of expenditures include purchase of 40 new buses, purchase and installation of new HVAC systems, playground equipment, costs of virtual instruction (curriculum, devices, connectivity, software, and technical support), tutoring services, after school programs, summer learning camp, and sanitation supplies to name a few. The CARES funding, for Pandemic Relief, ended September 30, 2022.
3. Various changes to other funds and grants are due to grants ending and new grants being received.

Debt Service Fund

1. Budgeted \$1.1M for required annual funding of the Quality School Construction Bond Sinking Fund for construction of new O.W. Dillon Elementary School.
2. Budgeted \$750K for required annual funding on the 2021 Sales Tax Bonds for financing Phase 1 Construction Projects.

TANGIPAOA PARISH SCHOOL SYSTEM Fiscal Year 2023-2024

Capital Project Fund

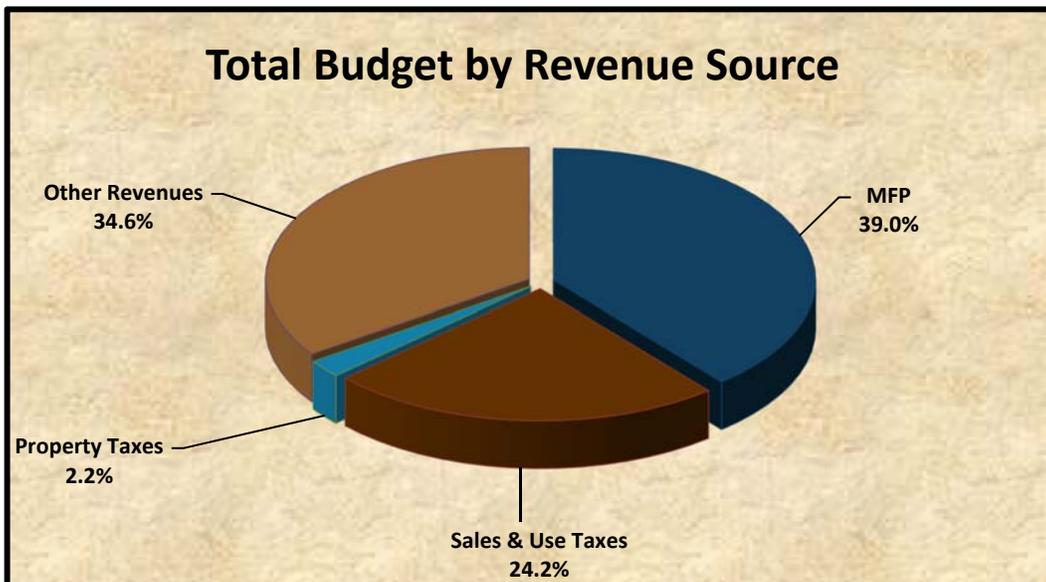
1. Budgeted \$11.88M of second 1-cent Sales Tax proceeds in the Capital Project Fund, which is the same as the 2022-2023 revised budget.
2. Established separate Capital Project Funds for each Phase 1 and Phase 2 Construction Projects to record construction costs and related funding transfers from Total Phase 1 Financing Fund.

Funds and Fund Types

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The School System, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the School System can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. The School System adopts an annual appropriated budget for its General Fund, each individual Special Revenue Fund, as well as each individual Capital Project and Debt Service Funds. The School System maintains 97 individual governmental funds.

Summary of Revenues Received

Projecting the amount of revenue that will be collected from 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 revenues that will be available. Revenues are considered and projected separately, with more time and analysis given to major rather than minor sources of revenue.



TANGIPAHOA PARISH SCHOOL SYSTEM Fiscal Year 2023-2024

As shown in the pie chart on the preceding page and the following table, MFP, Sales & Use Taxes, and Property Tax revenues represent 63.2% of the budget. A brief discussion of the top sources is also included.

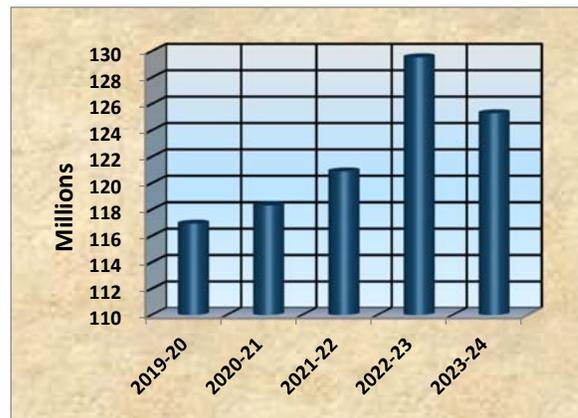
Revenue Source	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Sources	Percent Of Total
MFP	\$126,314,023	\$164,282	\$0	\$0	\$126,478,305	39.0%
Sales & Use Taxes	40,780,000	22,000,000	1,850,000	13,930,000	78,560,000	24.2%
Property Taxes	2,750,000	4,268,801	0	0	7,018,801	2.2%
Other Revenues	4,764,365	105,421,969	242,500	1,716,000	112,144,834	34.6%
Total	\$174,608,388	\$131,855,052	\$2,092,500	\$15,646,000	\$324,201,940	100.0%

Minimum Foundation Program (MFP)

The Minimum Foundation Program is the **largest source** of revenue received. This is approximately 39.0% of total revenues or \$126.0 million. It is based on a formula adopted by the Louisiana Board of Elementary and Secondary Education and approved by the Louisiana Legislature.

This formula determines the State's cost of educating students in Louisiana and helps to equitably allocate funds to parish, city school systems and charter schools. The MFP revenue for 2023-2024 is budgeted to decrease \$4.3M over the 2022-2023 Revised Budget.

The actual revenue for the last three years and the budgeted revenue for 2022-2023 and 2023-2024 are shown in the bar chart to the right, net of a reduction for local cost allocations due to other LEAs. Supplemental Course Allocations (SCA) and Career Development Funds (CDF) allocations of \$915,567, \$1,598,169, \$1,844,871, \$1,506,396 and \$1,506,396 are included for 2019-2020, 2020-2021 and 2021-2022, 2022-2023 and 2023-2024, respectively.



TANGIPAHOA PARISH SCHOOL SYSTEM Fiscal Year 2023-2024

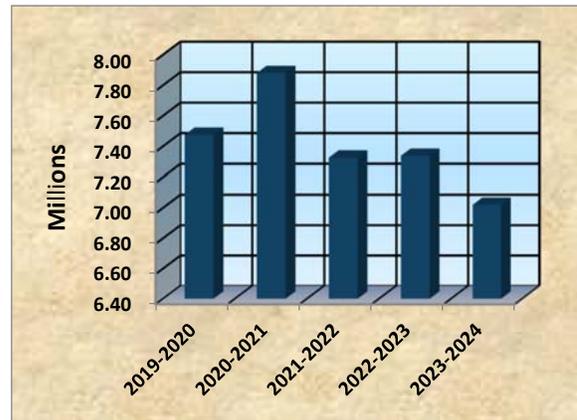
Sales & Use Taxes

Sales & Use Tax revenues are the **third largest source** of revenue for the Tangipahoa Parish School System. This is a tax upon the sale and consumption of goods and services within the parish and is approximately 24.2% of the total revenues received or \$78,560,000. Sales & Use Tax Revenues are deposited into the General Fund, Special Revenue Fund, Debt Service Fund, and the Capital Projects Fund.

Property Taxes

Property taxes are another source of revenue for the Board and accounts for approximately 2.2% of total revenues. The amount received is calculated by multiplying the Taxable Assessed Value of property by the number of mills. The number of mills is approved by the School Board annually, subject to the limitations approved by the voters and the Louisiana Legislature.

Property Tax collections are projected to be lower in 2023-2024. The General Fund will receive 39.2%, the Special Revenue Fund 60.8% and the Debt Service Fund 0.0% of the budgeted property tax collections. Monies deposited into the General Fund are used for salaries, benefits, and other operating expenditures. Property taxes deposited into the Special Revenue Fund are used to fund the Hammond Consolidated District No. 1 programs. The property tax revenues deposited into the Debt Service Fund are used to pay off long-term debt, which were sold for building new schools. The actual revenue for the last three years and the budget revenue for 2022-2023 and 2023-2024 are shown in the bar chart to the right.

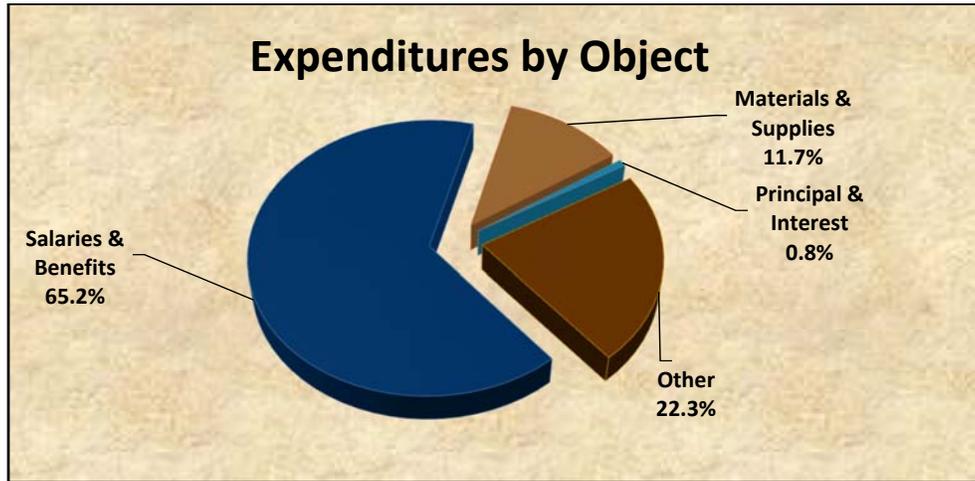


Summary of Budgeted Expenditures

Expenditures	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total	Percent Of Total
Salaries & Benefits	\$163,080,388	\$42,334,599	\$0	\$0	\$205,414,987	65.2%
Materials & Supplies	8,927,661	25,935,042	0	1,878,508	36,741,211	11.7%
Principal & Interest	1,283,475	0	1,096,624	0	2,380,099	0.8%
Other	15,210,524	47,085,781	12,025	8,275,935	70,584,427	22.3%
Total	\$188,502,111	\$115,355,422	\$1,108,649	\$10,154,443	\$315,120,625	100.0%

The preceding table and the pie chart on the next page show Total Expenditures are expected to exceed \$315 million in 2023-2024.

**TANGIPAHOA PARISH SCHOOL SYSTEM
Fiscal Year 2023-2024**

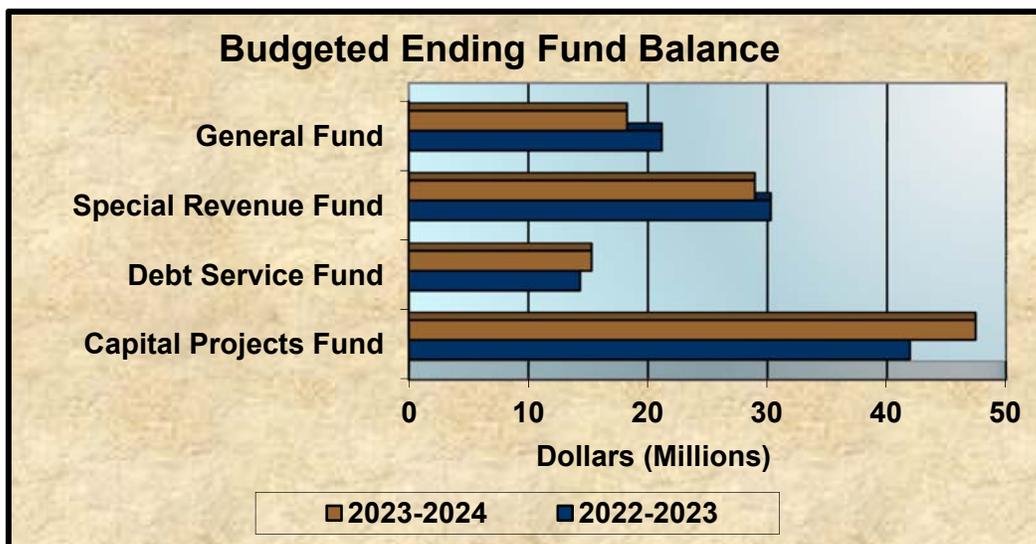


Some interesting facts can be seen by looking at the preceding table. For example, Salaries and Benefits are only paid with General and Special Revenue Funds and cannot be paid with Debt Service Funds. Principal and Interest Payments are only made with General Fund and Debt Service Funds.

To achieve the overall goals and objectives for the 2023-2024 school year, instructional programs receive the majority of the allocated funds. The largest expenditure in education is for salaries and benefits. Of the total governmental funds budget of \$315 million, \$205 million is dedicated to this category. Materials, supplies, and equipment comprise an additional \$37 million. The remaining portions are committed to paying debt principal and interest, utilities, and other administrative costs.

Fund Balance and/or Reserves

The following graph summarizes the 2022-2023 and 2023-2024 ending fund balances for the General Fund, Special Revenue Fund, Debt Service Fund, and Capital Projects Fund. Please note the Debt Service Fund Balance increase for 2023-2024 is due to the QSCB Bond's sinking fund requirement.



TANGIPAOA PARISH SCHOOL SYSTEM
Fiscal Year 2023-2024

Analysis of Proposed Budgets

General Fund

The General Fund is used to account for all financial resources except for those required to be accounted for in another fund. The General Fund is the chief reporting vehicle for current operations and is supported primarily by local taxes and state entitlements.

Resources to Support Operations

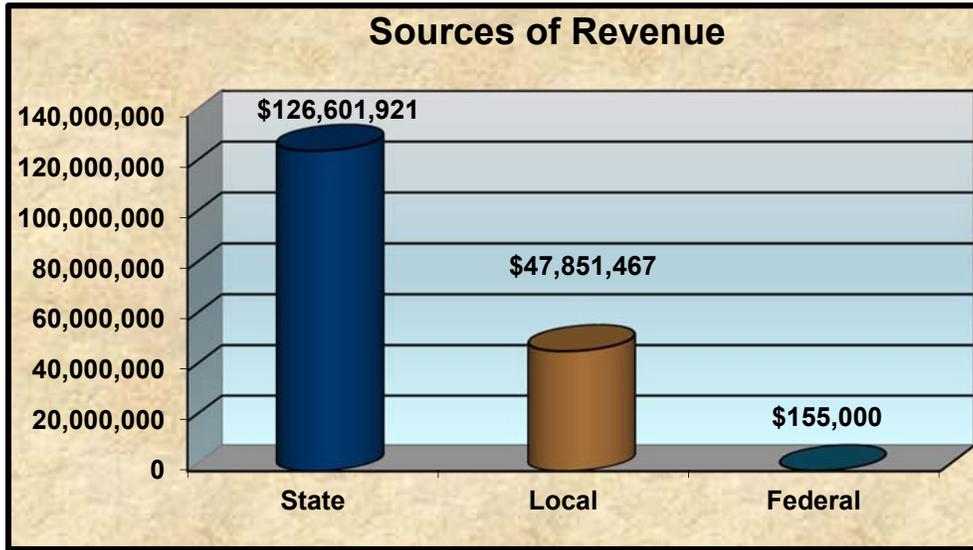
Programs and services included in the General Fund Budget are primarily supported by state and local sources of revenue. A comparison of revenue sources to support operations for the current and proposed General Fund budgets follows.

REVENUE SOURCES	BUDGET 2022-2023	BUDGET 2023-2024	PERCENT CHANGE
Local Sources	\$47,942,517	\$47,851,467	-0.2%
State Sources	130,928,872	126,601,921	-3.3%
Federal Sources	155,000	155,000	0.0%
Total General Fund Revenue	\$179,026,389	\$174,608,388	-2.5%

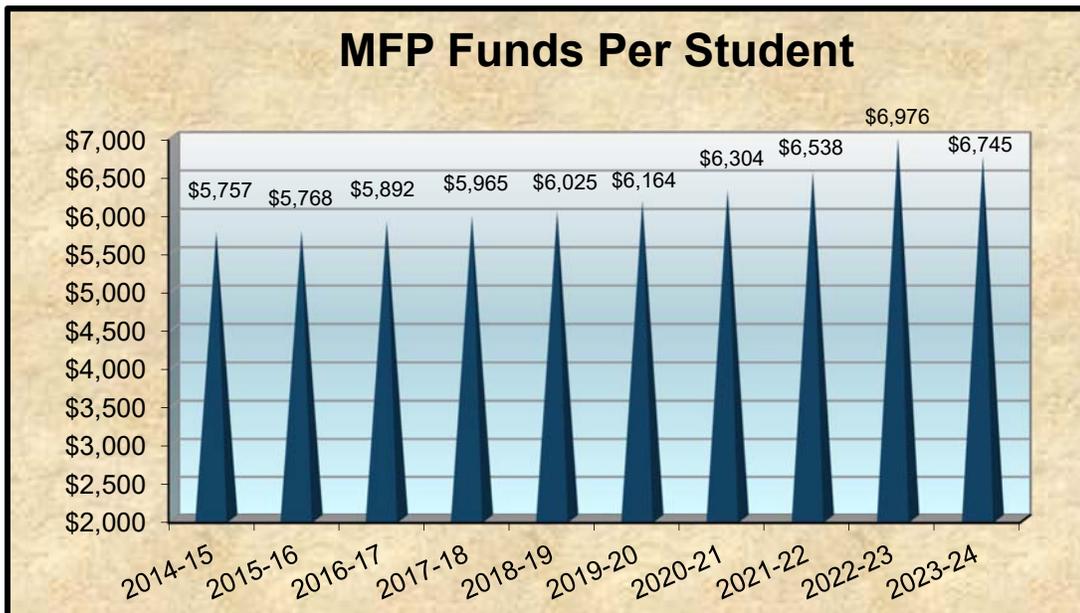
Budgeted revenues will decrease \$4,418,001, or 2.5%, and budgeted expenditures will decrease by \$1,491,203, or 0.8%. The decrease in revenues is primarily due to a decrease in MFP. The decrease in expenditures is primarily due to a decrease in salaries.

The following graph represents the various sources of revenue included in the proposed budget to support General Fund operations for the 2023-2024 fiscal year.

**TANGIPAHOA PARISH SCHOOL SYSTEM
Fiscal Year 2023-2024**



The largest state revenue is from the Minimum Foundation Program (MFP). The MFP funds per pupil for the last ten years, calculated using gross MFP funds including required Child Nutrition Program minimum funding, Supplemental Course Allocations (SCA), Career Development Funds (CDF) and High Cost allocations, are shown below.



TANGIPAHOA PARISH SCHOOL SYSTEM
Fiscal Year 2023-2024

Local sales tax collections are another very important source of revenue. The school system collects two one-cent sales taxes. The first one-cent sales tax, approved in 1966 as a permanent State Constitutional Tax, is dedicated to support general fund expenditures, including salaries and benefits for personnel. In previous years, the second one-cent sales tax was restricted to paying debt, supporting the maintenance fund, and contributing to the pay-as-you-go (capital projects) fund. However, in the May 4, 2013 election, voters elected to rededicate a portion of these funds to operate schools. Originally approved in 1982, this tax was renewed by voters on July 21, 2007, extending its expiration to the year 2042.

On April 24, 2021 voters in Tangipahoa Parish approved the levy of a 1/2 cent Sales Tax starting on July 1, 2021 for a period of 15 years upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption of tangible personal property and on sales of service in the District. This 1/2 cent Sales Tax will be used in providing additional salaries and benefits to teachers and support workers of the Tangipahoa Parish School System.

The 2023-2024 General Fund budget for the first 1-cent sales tax revenue is expected to remain constant compared to the 2022-2023 Revised Budget and the second 1-cent sales tax revenues allocated to the General Fund is also expected to remain constant compared to the 2022-2023 Revised Budget.

Expenditures

Budgeted expenditures for salaries are less for 2023-2024 because no perfect attendance stipends were budgeted and benefits for the 2023-2024 fiscal year are more than last year because of increased OPEB/Retiree health insurance costs. For the 2023-2024 fiscal year, salaries and fringe benefits are budgeted to consume 87% of the expenditures in the General (Operating) Fund.

A summary schedule of General Fund operating expenditures by object (expenditure category) is as follows:

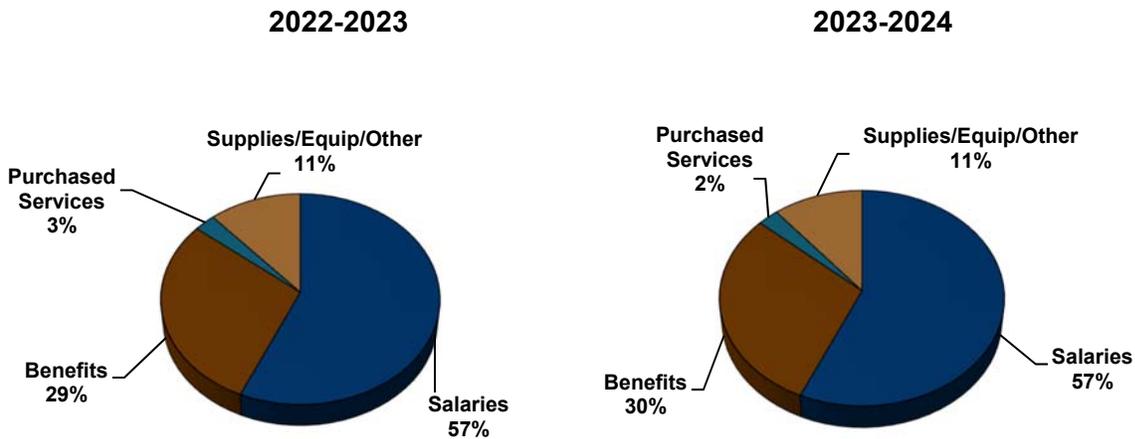
OBJECT	BUDGET 2022-2023	BUDGET 2023-2024	PERCENT CHANGE
Salaries	\$107,575,883	\$106,805,341	-0.7%
Benefits	55,564,052	56,275,047	1.3%
Professional and Purchased Services	5,063,856	4,827,259	-4.7%
Supplies/Equipment/Other Objects	21,789,523	20,594,464	-5.5%
Total General Fund Expenditures	\$189,993,314	\$188,502,111	-0.8%

**TANGIPAHOA PARISH SCHOOL SYSTEM
Fiscal Year 2023-2024**

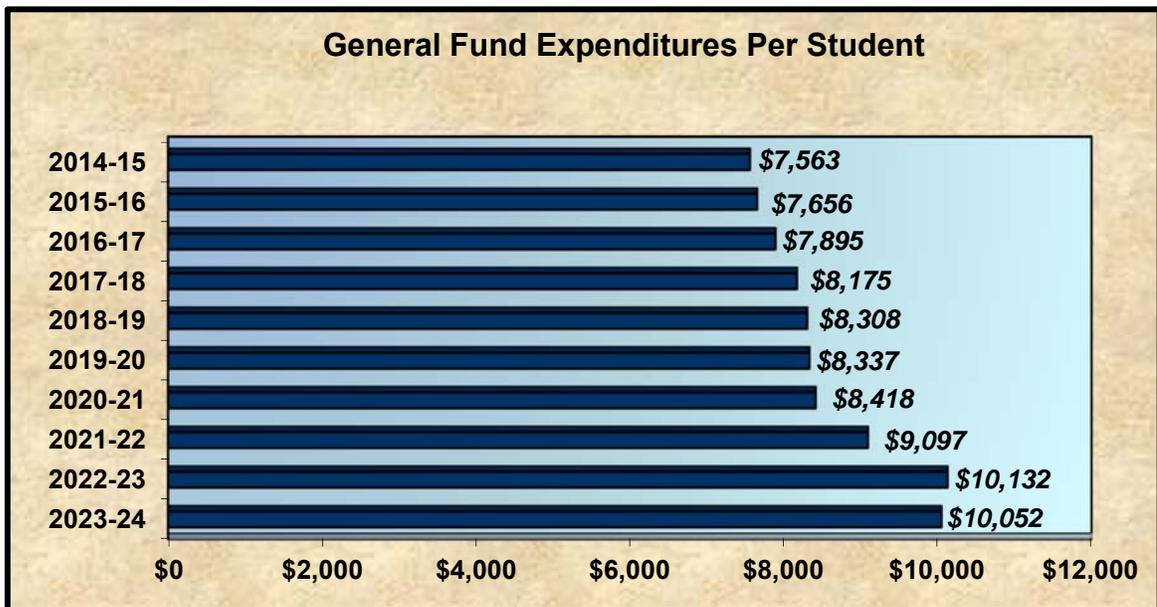
**General Fund Expenditures
By Object**

The following graphs provide a comparison of expenditures by object (expenditure category) for the current and proposed General Fund Budgets in terms of the percentage of total budgets.

Comparison of Total Expenditures of Current and Proposed Budgets



Tangipahoa Parish places an emphasis on instruction with 80% of all expenditures for the 2023-2024 fiscal year directed to the classroom. The following graph shows the total General Fund actual expenditures per student for fiscal years 2014-2015 through 2021-2022 and budgeted expenditures per student for 2022-2023 and 2023-2024.



**TANGIPAHOA PARISH SCHOOL SYSTEM
Fiscal Year 2023-2024**

Special Revenue Fund

The Special Revenue Fund accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. A total of sixty-five individual funds comprise this type of governmental fund. The most notable funds in this category are ESSER III Formula, Educational Facilities Improvement District, Child Nutrition, Title I, and Maintenance.

The ACHIEVE! Funds, ESSER III Formula and ESSER II Formula, are federal funds received during the COVID-19 Pandemic to address needs such as distance learning, sanitation, gap learning, and devices. To ensure that students will continue to receive a quality education during the Pandemic.

The TPSS Child Nutrition accounts for the activities each school day that are related to the preparation and service of nutritionally balanced, low-cost, and/or free breakfast and lunch meals to feed students and staff. The CEP program for Child Nutrition was approved for all students to receive free meals starting with the 2017-2018 fiscal year. This program was renewed for four additional years through the 2025-2026 fiscal year.

Title I is a federally funded program. These funds are used to improve student achievement in all subjects improving skills in reading, language arts, and math for children from low-income families

It is estimated that budgeted revenues will be \$131,855,052 and expenditures will be \$115,355,422. Projected revenues and expenditures are increasing primarily due to the additional ESSER III pandemic relief funding provided by Congress.

Federal funding is a major source of revenue for the Tangipahoa Parish School System’s Special Revenue Funds. Approximately \$97.1 million is budgeted annually for 44 of these type funds, which are legally restricted for specified purposes.

Educational grants ending are listed below by fiscal year end:

	Grant Period Ends	
	FY 2022-2023	FY 2023-2024
B-3 Seats CSSRA	1,140,950	0
Believe & Prepare 8(g)	10,300	0
Community Supply Building Access and Expan	700,000	0
Child Nutrition Program – NSLP Equip Grant	3,162	0
Direct Student Services	120,661	0
ESSERF Incentive	25,749	0
ESSER ARP IDEA 619	95,549	0
Hurricane IDA	833,018	0
LA Healthy School Communities	10,000	0
LOFSA Grant – IHMS	15,460	0

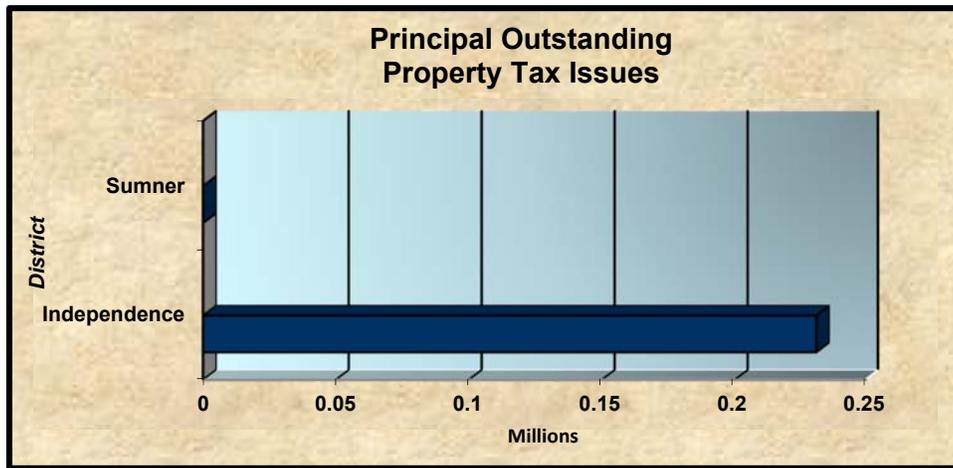
Employees funded by these grants may be funded through other sources once the grant funding ends.

TANGIPAHOA PARISH SCHOOL SYSTEM Fiscal Year 2023-2024

Debt Service Fund

The Debt Service Fund is used to accumulate monies for the payment of outstanding bond issues. All principal and interest requirements are funded in accordance with Louisiana law by the annual tax levy on taxable property within the parish-taxing district or by allocation of local sales and use tax collected within the parish-taxing district. This section includes changes related to financing for Phase 1 Construction projects. A Phase 1 Sinking Fund was set up per bond requirements to receive monthly payments accumulating to the interest amounts due in 2023-2024.

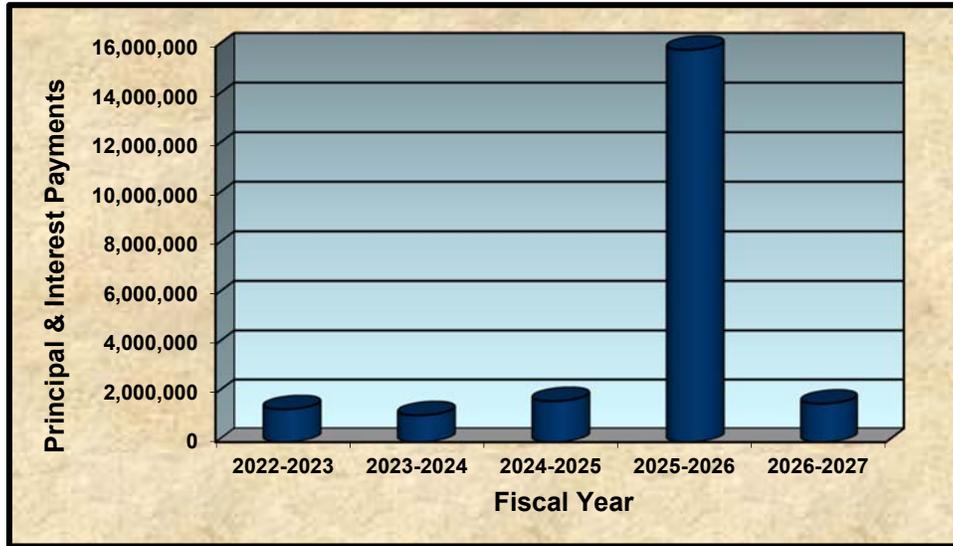
On June 30, 2023, the School System had accumulated \$14,332,359 in Debt Service Funds for future bonded debt requirements. The Tangipahoa Parish School System is legally restricted from incurring long-term debt financed through property taxes in excess of 35% of the assessed value of taxable property. A breakdown for each district is listed in the Debt Service Fund section of this budget. Property bond debt has decreased from \$695,000 at June 30, 2022 to \$231,000 at June 30, 2023. Outstanding principal indebtedness for property tax issues is as follows:



Principal payments of \$464,000 and interest payments of \$874,260 in 2022-2023 decreased the bonded debt to \$43,518,263 as of June 30, 2023.

As shown in the chart on the following page, estimated principal payments of \$231,000 and estimated interest payments of \$862,714 will be made in 2023-2024, which will reduce the total bonded debt to \$41,086,290 as of June 30, 2024.

TANGIPAHOA PARISH SCHOOL SYSTEM
Fiscal Year 2023-2024



The school board has made credit rating on debt a top priority and has not defaulted on any bond issues in the 20th and 21st centuries. All principal and interest payments on property tax and sales tax bond issues are up to date. The huge increase in 2025-2026 is due to having to pay the full principal amount of the QSCB bonds when the bond is due.

Capital Projects Fund

The Capital Projects Fund accounts for financial resources used to acquire, construct, and improve public school facilities parish-wide.

The Beginning Fund Balance at July 1, 2023, in the amount of \$41,922,439 is available for Capital Projects for the 2023-2024 fiscal year. Several Phase 2 construction projects expected to commence in fiscal year 2023-2024 are as follows:

- ◆ 6 Classroom Addition w/Library at Woodland Park
- ◆ Baseball Field LED Lighting Conversion at Hammond High
- ◆ Baseball Field Pole Replacement at Loranger High
- ◆ 10 Classroom Addition at Champ Cooper Elementary School

TANGIPAHOA PARISH SCHOOL SYSTEM
Fiscal Year 2023-2024

Acknowledgments

The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire Business Services Department staff. We want to express our appreciation to them for their assistance. We also thank the members of the Board for their interest and support in planning and conducting the financial operations of the School System.

We appreciate the fiscal support provided by the Tangipahoa Parish School Board and the citizens for the development, implementation, and maintenance of an excellent educational program for children of the parish.



Melissa Stillely, Superintendent
Tangipahoa Parish School System



Jeffrey McKneely, Chief Financial Officer
Tangipahoa Parish School System

BUDGET RESOLUTION

At the August 15, 2023 Tangipahoa Parish School System Board meeting, the following motion was offered by and seconded by:

A motion adopting, finalizing and implementing the General Fund, Special Revenue Fund, Debt Service Fund, and Capital Project Fund Budgets of the Tangipahoa Parish School Board for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

WHEREAS, Melissa Stilley, in her capacity as Chief Administrative Officer of the Tangipahoa Parish School Board, prepared, with the assistance of Jeff McKneely, Chief Financial Officer, the proposed General Fund, Special Revenue Fund, Debt Service Fund, and Capital Project Fund Budgets for the fiscal year beginning July 1, 2023 and ending June 30, 2024, which was accompanied by a budget resolution; and

WHEREAS, the proposed General Fund, Special Revenue Fund, Debt Service Fund, and Capital Project Fund Budgets are shown in the Annual Operating Budget document after the budget resolution shows the revenues itemized by source and the expenditures itemized by function as required by Louisiana R.S. 39:1305; and

WHEREAS, the accompanying budget resolution has been submitted to this Board for review and consideration; and

WHEREAS, notice of a public hearing on the proposed General Fund, Special Revenue Fund, Debt Service Fund, and Capital Project Fund Budgets, 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 Daily Star; and

WHEREAS, a public hearing on the proposed General Fund, Special Revenue Fund, Debt Service Fund, and Capital Project Fund Budgets has now been reviewed and considered; now

THEREFORE BE IT RESOLVED by the School Board that the proposed General Fund, Special Revenue Fund, Debt Service Fund, and Capital Project Fund Budgets are hereby approved, adopted, and finalized subject to the following changes.

- 1.
- 2.
- 3.

BE IT FURTHER RESOLVED, that the Secretary-Treasurer of the School Board, Melissa Stilley, or her successor, is hereby authorized and in her sole discretion, to make such changes within the various budget classifications as she 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 School Board at a meeting duly noticed and convened.

BE IT FURTHER RESOLVED, that the Superintendent of the School Board, Melissa Stilley, or her successor, in her capacity as Chief Administrative Officer of the School Board, is hereby directed to advise the School Board in writing when:

1. Total revenue collections & other sources plus projected revenues & other sources for the remainder of the year, within a fund are failing to meet total budgeted revenues 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 Secretary-Treasurer of the School Board, Melissa Stilley, or her 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 Daily Star.

This Resolution having been submitted to a vote, the vote thereon was as follows:

YEAS:

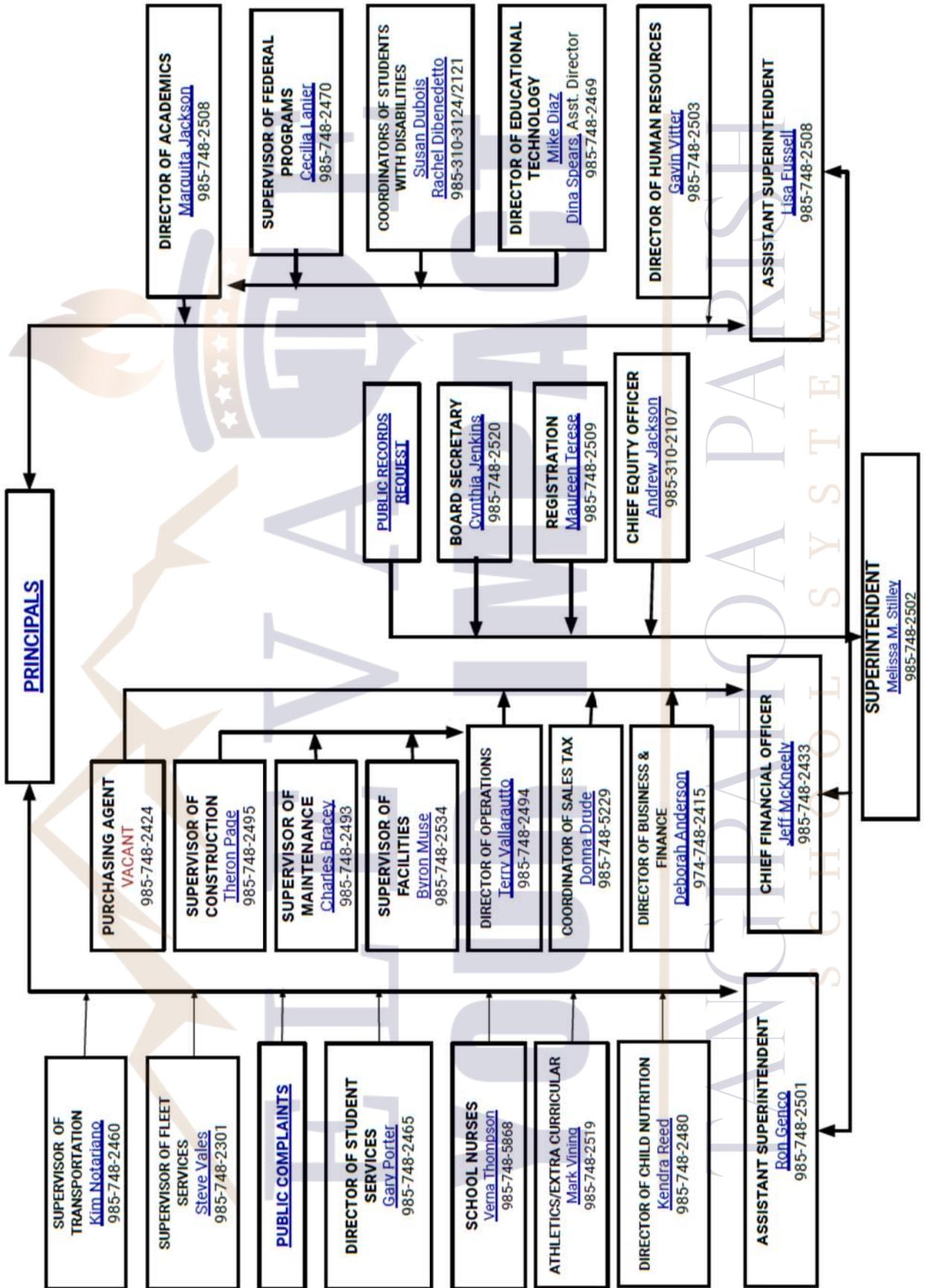
NAYS:

ABSENT:

ABSTAINED:

EST. 1896

2023-24 DISTRICT LEADERSHIP ORGANIZATIONAL STRUCTURE



Tangipahoa Parish School System
Financial Summary of All Funds
Fiscal Year 2023-2024

Total Operating Budget by Function

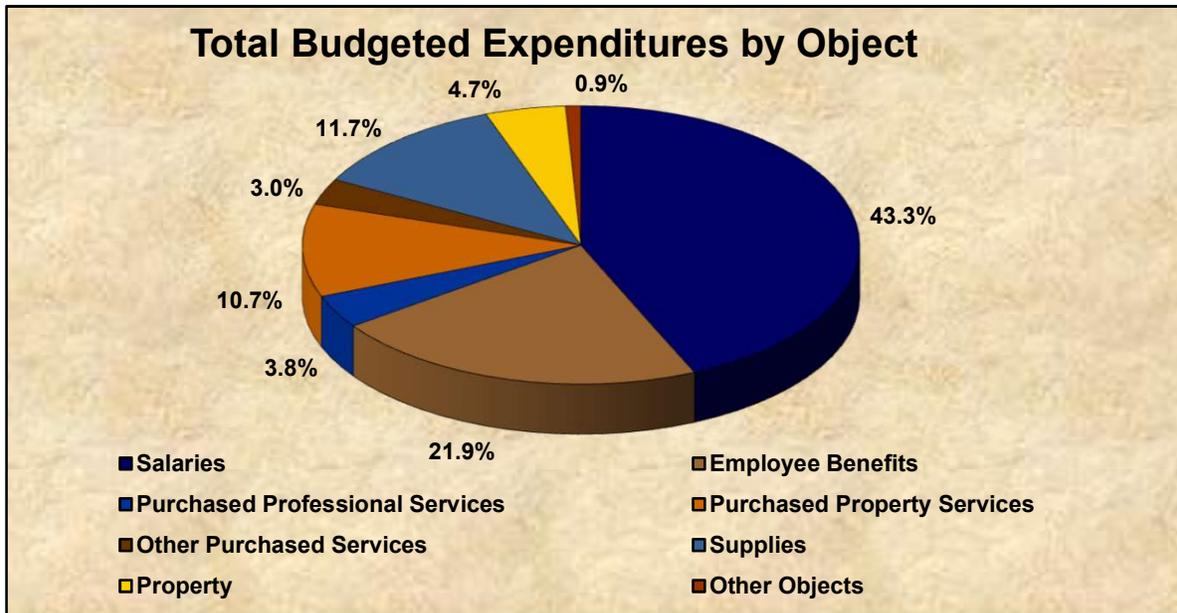
Revenues	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Total
Local Revenues	\$47,851,467	\$30,338,086	\$2,092,500	\$15,646,000	\$95,928,053
State Revenues	126,601,921	4,455,261	0	0	131,057,182
Federal Revenues	<u>155,000</u>	<u>97,061,705</u>	<u>0</u>	<u>0</u>	<u>97,216,705</u>
Total Revenues	\$174,608,388	\$131,855,052	\$2,092,500	\$15,646,000	\$324,201,940
Expenditures					
Regular Programs	\$85,586,698	\$22,888,676	\$0	\$1,971,412	\$110,446,786
Special Education Programs	26,964,555	884,090	0	0	27,848,645
Vocational Education Programs	3,411,523	566,048	0	0	3,977,571
Other Instructional Programs	2,179,841	4,974,397	0	0	7,154,238
Special Programs	2,624,084	11,889,248	0	0	14,513,332
Pupil Support Services	12,820,399	4,976,268	0	0	17,796,667
Instructional Staff Services	3,099,278	10,713,220	0	0	13,812,498
General Administration	1,883,799	338,569	12,025	90,545	2,324,938
School Administration	14,047,526	70,651	0	0	14,118,177
Business Services	1,817,338	792,728	0	0	2,610,066
Maintenance of Plant	12,320,754	10,079,154	0	461,525	22,861,433
Student Transportation Services	18,208,717	5,468,835	0	0	23,677,552
Central Services	2,194,008	2,384,872	0	100,000	4,678,880
Child Nutrition Program	29,530	15,372,100	0	0	15,401,630
Community Services	30,586	75,448	0	0	106,034
Facility Acquisition & Construction	0	23,881,118	0	7,530,961	31,412,079
Debt Service	<u>1,283,475</u>	<u>0</u>	<u>1,096,624</u>	<u>0</u>	<u>2,380,099</u>
Total Expenditures	\$188,502,111	\$115,355,422	\$1,108,649	\$10,154,443	\$315,120,625
Other Sources of Funds	\$15,970,515	\$762,170	\$0	\$2,392,183	\$19,124,868
Other Uses of Funds	<u>4,985,199</u>	<u>18,592,471</u>	<u>28,917</u>	<u>2,363,266</u>	<u>25,969,853</u>
Total Other Sources & Uses	\$10,985,316	(\$17,830,301)	(\$28,917)	\$28,917	(\$6,844,985)
NET CHANGE IN FUND BALANCE	(\$2,908,407)	(\$1,330,671)	\$954,934	\$5,520,474	\$2,236,330
Beginning Fund Balance	\$21,163,759	\$30,273,175	\$14,332,359	\$41,922,439	\$107,691,732
Ending Fund Balance	\$18,255,352	\$28,942,504	\$15,287,293	\$47,442,913	\$109,928,062

**Tangipahoa Parish School System
Budget Summary of All Governmental Funds
Fiscal Year 2023-2024**

Total Operating Expenditures by Object

The School System's major expenditures are salaries and employee benefits making up 65.2% of the total budget. Supplies which include textbooks and consumables make up 11.7% of the budget. Purchased Property makes up 10.7%, Other Purchased Services make up 3.0%, Purchased Professional Services make up 3.8%, and Property makes up 4.7%, while Other Objects, which includes interest and principal on debt makes up .9%. The total budgeted expenditures by object are as follows:

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Total Uses</u>
Salaries	\$106,805,341	\$29,737,386	\$0	\$0	\$136,542,727
Employee Benefits	56,275,047	12,597,213	0	0	68,872,260
Purchased Professional Services	4,827,259	6,349,513	12,025	892,655	12,081,452
Purchased Property Services	4,740,269	21,857,308	0	7,243,535	33,841,112
Other Purchased Services	5,040,866	4,513,161	0	0	9,554,027
Supplies	8,927,661	25,935,042	0	1,878,508	36,741,211
Property	478,774	14,080,438	0	139,745	14,698,957
Other Objects	<u>1,406,894</u>	<u>285,361</u>	<u>1,096,624</u>	<u>0</u>	<u>2,788,879</u>
Total	\$188,502,111	\$115,355,422	\$1,108,649	\$10,154,443	\$315,120,625





Tangipahoa Parish School System Board Members & Superintendent

2023

Pictured:

Front Row, Left to Right –Brett Duncan (District E), Board Vice President; Janice Fultz Richards (District A), President;
Melissa Stilley, Superintendent

Back Row, Left to Right – Rose Dominguez (District I); Jerry Moore (District G); Glenn Westmoreland (District D);
Tom Tolar (District B); Trent Anthony (District F); Joey Piazza (District H); Robin Abrams (District C);



2023-2024 Annual Operating Budget



**Tangipahoa Parish School System
General Fund Budget
Fiscal Year 2022-2023**

Budget Summary by Function

Revenues	Actual Through April 30, 2023	Estimates Through June, 2023	Final Budget 2022-2023	Budget 2023-2024	Percent of Change
Local Revenues	\$36,954,470	\$10,988,047	\$47,942,517	\$47,851,467	-0.2%
State Revenues	108,909,044	22,019,828	130,928,872	126,601,921	-3.3%
Federal Revenues	108,373	46,627	155,000	155,000	0.0%
Total Revenues	<u>\$145,971,887</u>	<u>\$33,054,502</u>	<u>\$179,026,389</u>	<u>\$174,608,388</u>	-2.5%
Expenditures					
Regular Programs	\$68,496,234	\$19,162,391	\$87,658,625	\$85,586,698	-2.4%
Special Education Programs	18,879,761	8,537,842	27,417,603	26,964,555	-1.7%
Vocational Education Programs	2,139,628	2,327,309	4,466,937	3,411,523	-23.6%
Other Instructional Programs	1,596,498	621,346	2,217,844	2,179,841	-1.7%
Special Programs	207,166	92,794	299,960	2,624,084	774.8%
Pupil Support Services	9,043,195	3,980,617	13,023,812	12,820,399	-1.6%
Instructional Staff Services	2,486,845	725,819	3,212,664	3,099,278	-3.5%
General Administration	1,520,674	382,847	1,903,521	1,883,799	-1.0%
School Administration	10,346,896	3,911,129	14,258,025	14,047,526	-1.5%
Business Services	1,198,637	360,085	1,558,722	1,817,338	16.6%
Maintenance of Plant	10,320,096	2,205,832	12,525,928	12,320,754	-1.6%
Student Transportation Services	13,219,551	5,068,539	18,288,090	18,208,717	-0.4%
Central Services	1,669,639	363,611	2,033,250	2,194,008	7.9%
Child Nutrition Services	0	27,370	27,370	29,530	7.9%
Community Services	29,512	0	29,512	30,586	3.6%
Facility Acquisition & Construction	0	0	0	0	0.0%
Debt Service	1,071,450	1	1,071,451	1,283,475	19.8%
Total Expenditures	<u>\$142,225,782</u>	<u>\$47,767,532</u>	<u>\$189,993,314</u>	<u>\$188,502,111</u>	-0.8%
Other Sources of Funds	\$10,940,256	\$4,591,485	\$15,531,741	\$15,970,515	2.8%
Other Uses of Funds	1,054,393	4,005,498	5,059,891	4,985,199	-1.5%
Total Other Sources and (Uses)	<u>\$9,885,863</u>	<u>\$585,987</u>	<u>\$10,471,850</u>	<u>\$10,985,316</u>	4.9%
NET CHANGE IN FUND BALANCE	\$13,631,968	(\$14,127,043)	(\$495,075)	(\$2,908,407)	487.5%
Beginning Fund Balance	\$21,658,834		\$21,658,834	\$21,163,759	-2.3%
Prior Period Adjustment					
Beginning Fund Balance, Restated	<u>\$21,658,834</u>		<u>\$21,658,834</u>	<u>\$21,163,759</u>	-2.3%
Ending Fund Balance	\$35,290,802		\$21,163,759	\$18,255,352	-13.7%

Each line Item of the Budget if shown later in this section

**Tangipahoa Parish School System
General Fund Budget
Fiscal Year 2022-2023**

Budget Summary by Object

	Actual Through April 30, 2023	Estimates Through June, 2023	Final Budget 2022-2023	Budget 2023-2024	Percent of Change
Revenues					
Local Revenues	\$36,954,470	\$10,988,047	\$47,942,517	\$47,851,467	-0.2%
State Revenues	108,909,044	22,019,828	130,928,872	126,601,921	-3.3%
Federal Revenues	108,373	46,627	155,000	155,000	0.0%
Total Revenues	<u>\$145,971,887</u>	<u>\$33,054,502</u>	<u>\$179,026,389</u>	<u>\$174,608,388</u>	-2.5%
Expenditures					
Salaries	\$79,190,321	28,385,562	\$107,575,883	\$106,805,341	-0.7%
Employee Benefits	42,850,027	12,714,025	55,564,052	56,275,047	1.3%
Purchased Professional Services	4,031,590	1,032,266	5,063,856	4,827,259	-4.7%
Purchased Property Services	3,888,123	965,960	4,854,083	4,740,269	-2.3%
Other Purchased Services	4,561,025	1,427,099	5,988,124	5,040,866	-15.8%
Supplies	6,572,699	2,856,907	9,429,606	8,927,661	-5.3%
Property	0	150,000	150,000	478,774	219.2%
Other Objects	1,131,997	235,713	1,367,710	1,406,894	2.9%
Total Expenditures	<u>\$142,225,782</u>	<u>\$47,767,532</u>	<u>\$189,993,314</u>	<u>\$188,502,111</u>	-0.8%
Other Sources of Funds	\$10,940,256	\$4,591,485	\$15,531,741	\$15,970,515	2.8%
Other Uses of Funds	1,054,393	4,005,498	5,059,891	4,985,199	-1.5%
Total Other Sources and (Uses)	<u>\$9,885,863</u>	<u>\$585,987</u>	<u>\$10,471,850</u>	<u>\$10,985,316</u>	4.9%
NET CHANGE IN FUND BALANCE	\$13,631,968	(\$14,127,043)	(\$495,075)	(\$2,908,407)	487.5%
Beginning Fund Balance	\$21,658,834		\$21,658,834	\$21,163,759	-2.3%
Prior Period Adjustment					
Beginning Fund Balance, Restated	<u>\$21,658,834</u>		<u>\$21,658,834</u>	<u>\$21,163,759</u>	-2.3%
Ending Fund Balance	\$35,290,802		\$21,163,759	\$18,255,352	-13.7%

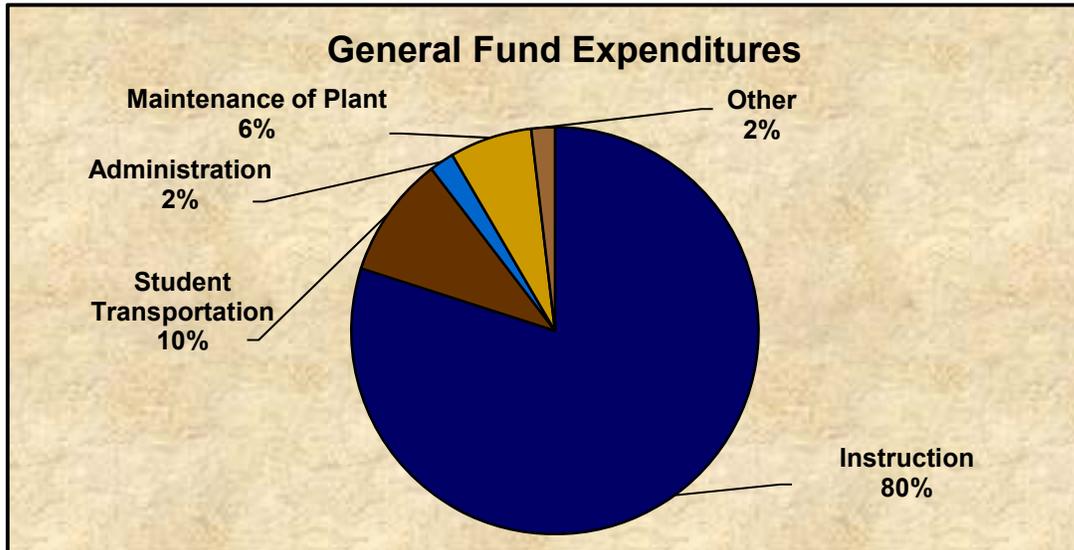
Each line item of the Budget if shown later in this section

**Tangipahoa Parish School System
General Fund Budget
Fiscal Year 2023-2024**

Most Important Features

- The pie chart of expenditures below shows that the Tangipahoa Parish School System places an emphasis on instruction, with 80% of all expenditures for FY 2023-2024 directed to the classroom.

Instruction	\$150,733,904	80.0%
Student Transportation	18,208,717	10.0%
Administration	3,701,137	2.0%
Maintenance of Plant	12,320,754	6.0%
Other	<u>3,537,599</u>	<u>2.0%</u>
Total	\$188,502,111	100.0%



- The Minimum Foundation Program funding decreased \$4.2M over the 2022-2023 Revised Budget, net of a reduction for local cost allocation due to other LEAs.
- The General Fund First 1-cent Sales Tax Revenue is expected to remain constant compared to the 2022-2023 Revised Budget. The Second 1-cent Sales Tax allocation rededicated to the General Fund is also expected to remain constant compared to the 2022-2023 Revised Budget.
- Budgeted salaries and benefits include step increases and salary schedule adjustments for eligible employees. Budgeted salaries and benefits do not include State pay raises.

**Tangipahoa Parish School System
General Fund Budget
LOCAL REVENUES
Fiscal Year 2023-2024**

Major Local Revenue Assumptions and Estimates

- * The 1974 Louisiana Constitution provided that, beginning in 1978, all land and residential property are to be assessed at 10% of fair market value; agricultural, horticultural, marshlands, timber lands and certain historic buildings are to be assessed at 10% of "use" value; and all other property is to be assessed at 15% of fair market value. Fair market values are determined by the elected assessor of the parish and are subject to review and final certification by the Louisiana Tax Commission. After 1978, the assessor is required to reappraise all property every four years. The School System is permitted by constitutional and statutory authority of the State to levy taxes up to \$4.06 per \$1,000 of assessed valuation for operations other than the payment of principal and interest on long-term debt.

- * Sales and Use Taxes - This is the second largest source of revenue for the General Fund. This is a tax on the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property and on sales of services as defined by law. Estimates are received from the Sales and Use Tax Department.

- * 1% Collections by Sheriff - Monies collected by the Sheriff on all ad valorem taxes collected by all taxing bodies (i.e. city, police jury, fire district, etc.). The Sheriff remits this tax directly to the Teacher's Retirement System of Louisiana.

- * Interest on Investments and Checking Accounts - Revenue on temporary or permanent investments in interest bearing checking accounts, LAMP, time certificates of deposit, money market accounts and other interest bearing investments.

**Tangipahoa Parish School System
General Fund Budget
LOCAL REVENUES
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	100	411110	CONSTITUTIONAL TAX	2,640,909	2,700,000	2,700,000
2	100	411140	UP TO 1% COLLECTIONS BY SHER	591,630	590,000	590,000
3	100	411160	PENALTIES/INTEREST ON PROP TAX	2,934	50,000	50,000
4	100	411310	SALES & USE TAXES - GROSS	33,380,833	32,700,000	32,700,000
5	100	411312	2ND SALES & USE TAX - GROSS	9,244,487	7,955,000	7,955,000
6	100	411350	SALES/USE TAX/COURT SETTLEMENT	0	5,000	5,000
7	100	411352	2ND SALES/USE TAX/COURT SETTLE	0	5,000	5,000
8	100	411360	PENALTIES/INTEREST - SALES TAX	94,853	75,000	75,000
9	100	411362	2ND SALES/USE/PENALTIES/INTERE	38,569	40,000	40,000
10	100	412000	REV FROM LCL GOVT OTH THAN LEA	68,199	0	71,203
11	100	415101	INTEREST ON CHECKING	284,607	1,150,000	1,150,000
12	100	419100	RENTALS	184,308	189,700	189,700
13	100	419200	CONTRIBUTIONS & DONATIONS	18,920	18,920	18,920
14	100	419400	BOOKS & SUPPLIES SOLD	3,305	3,500	3,500
15	100	419910	MEDICAID REIMBURSEMENT-MAC	811,488	1,046,677	1,181,939
16	100	419914	MEDICAID REIMB - SP ED TRANSP	147,821	67,720	74,552
17	100	419919	BEHAVIORAL HEALTH REIMB	37,653	115,000	110,653
18	100	419930	E-RATE REVENUES	592,920	792,000	792,000
19	100	419990	MISC REVENUE (LOCAL)	552,402	327,000	27,000
20	100	419994	MISC - REV. SCHOOLS-COACHES	10,964	12,000	12,000
21	100	419997	MISC REV SUBS PD BY SCHOOLS	93,490	100,000	100,000
			Total LOCAL	48,800,290	47,942,517	47,851,467

**Tangipahoa Parish School System
General Fund Budget
STATE REVENUES
Fiscal Year 2023-2024**

Major State Revenue Assumptions and Estimates

- * Minimum Foundation Program (MFP) - This is the single largest source of revenue for the General Fund. It is based on a formula adopted by the State Board of Elementary and Secondary Education (BESE) and approved by the Louisiana Legislature. This formula determines the cost of a minimum foundation program of education in all public elementary and secondary schools and helps to equitably allocate funds to parish, city and charter school systems.

- * Revenue Sharing - The State of Louisiana exempts homeowners from paying property taxes on homes valued below \$75,000. As a result of this exemption, the System is expected to lose revenues which cannot be collected. State Revenue Sharing funds give a portion of this loss back to System. Based on past receipts, it is expected that 20% of the lost revenue will be returned by the State.

- * PIP and PIP Retirement Contributions - In the mid 1980s, the State of Louisiana approved a Professional Improvement Program (PIP) with all teaching personnel. Additional salary was given to all educators who went back to school to get additional training. Completion of this 5 year program allowed teachers to receive this compensation throughout their entire career.

**Tangipahoa Parish School System
General Fund Budget
STATE REVENUES
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
22	100	431100	MFP - STATE PUBLIC SCHOOL FUND	121,731,687	130,640,974	126,314,023
23	100	432300	PIP	21,706	21,700	21,700
24	100	432550	NON-PUBLIC TEXTBOOK (STATE)	73,348	76,530	76,530
25	100	432900	OTHER RESTRICTED REVENUE	210,013	45,820	45,820
26	100	438100	REV SHARING CONST TAX	137,982	138,378	138,378
27	100	439100	EMPLOYER'S CONTR TO TCH RET	5,470	5,470	5,470
			Total STATE	122,180,206	130,928,872	126,601,921

**Tangipahoa Parish School System
General Fund Budget
FEDERAL REVENUES
Fiscal Year 2023-2024**

Major Federal Revenue Assumptions and Estimates

- * ROTC - Revenue received from federal government to reimburse the school system for approximately 50% of the cost of employing ROTC instructors.

**Tangipahoa Parish School System
 General Fund Budget
 FEDERAL REVENUES
 Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
28	100	443300	ROTC	157,363	155,000	155,000
			Total FEDERAL	157,363	155,000	155,000

**Tangipahoa Parish School System
General Fund Budget
REGULAR PROGRAM EXPENDITURES
Fiscal Year 2023-2024**

Regular Programs Description

Activities that provide students in grades K-12 with learning experiences to prepare them for activities as citizens, family members, and non-vocational workers. These programs contrast with those designed to improve or overcome physical, mental, social and/or emotional exceptionality.

Regular Program Goals

To help students develop and maintain good physical and mental health. To help students achieve a command of the fundamental skills and knowledge which are basic to all other learning. To help students learn to receive and to express ideas effectively. To help students gain an understanding of our constitutional form of government and a knowledge of the history of the United States and accept the obligations of good citizenship. To help students understand the scientific approach to the problem of life, recognizing the need for conservation of human and natural resources and the contributions made by science to the world in which we live.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
Kindergarten Teacher	61.00	62.00	62.00	0.00
Elementary Teacher	612.65	619.00	619.00	0.00
Secondary Teacher	269.57	290.07	290.07	0.00
Foreign Language	6.00	7.00	7.00	0.00
Computer Aide	73.00	92.00	92.00	0.00
Includes Full-Time positions only.				
Total Positions	1,023.22	1,070.07	1,070.07	0.00

**Tangipahoa Parish School System
General Fund Budget
REGULAR PROGRAM EXPENDITURES
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
29	10113000 511200	TEACHERS - SECONDARY	13,003,536	15,249,114	15,176,213
30	10111000 511200	TEACHERS - ELEM	29,021,051	32,447,130	32,112,740
31	10110500 511200	TEACHERS - KINDER	2,872,233	3,111,883	3,101,596
32	10111000 511201	TCHRS - FOREIGN & 2ND LANG	283,456	334,306	332,616
33	10111000 511203	HOMEBOUND TEACHERS	64,575	48,756	48,756
34	10110500 511204	EMPLOYEE IN VACANCY	54,424	137,048	137,048
35	10110500 511208	DAY BY DAY GREEN TIME SHEET	57,985	77,679	77,679
36	10110500 511209	ELEM TCHR ON EXTD MEDICAL	290,211	223,797	223,797
37	10113000 511210	SEC TCHR ON EXTD MEDICAL	80,758	82,653	82,653
38	10110000 511500	PARAPROFESSIONAL	1,273,787	1,858,024	1,792,515
39	10110500 511507	PARA DAY BY DAY	9,269	6,443	6,443
40	10110000 512100	ACTING EMPLOYEE-SUB-EXT MED	32,338	53,118	53,710
41	10110000 512300	SUB-TEACHER SICK LEAVE	14,284	49,030	49,030
42	10111000 512390	SUBS REIMB BY SCHOOL - ELEM - ELEM	70,864	70,000	70,000
43	10110000 513000	SALARIES EXTRA WORK PERFORMED	26,364	255,769	230,769
44	10110000 521010	SGB HEALTH INSURANCE	7,050,188	7,684,481	7,686,848
45	10110000 521020	SGB LIFE INSURANCE	15,457	16,751	16,750
46	10110000 522500	MEDICARE	635,468	730,190	724,911
47	10110000 522550	DEFERRED COMPENSATION	1,290	2,506	1,906
48	10110000 523100	TEACHERS' RETIREMENT SYSTEM	11,467,515	12,979,084	12,499,002
49	10110000 523300	SCHOOL EMPL RETIREMENT SYS	42,389	59,326	58,912
50	10110000 523450	OPTIONAL RETIREMENT SYSTEM	106,360	80,622	78,830
51	10110000 523550	LA STATE EMPL RETIRE SYSTEM	65,455	72,115	73,721
52	10110000 525000	UNEMPLOYMENT COMPENSATION	40,213	5,365	5,365
53	10110000 526000	WORKERS' COMPENSATION	1,016,880	1,166,715	1,158,556
54	10110000 527000	HEALTH BENEFITS - RETIREES	4,587,121	4,509,624	4,238,100
55	10110500 528100	SICK LEAVE SEVERANCE PAY	71,619	62,500	62,500
56	10110000 530000	PURCHASED PROF/TECH SVCS	0	85,000	85,000
57	10113000 531900	OTHER FEES	1,874	2,500	2,500
58	10110000 532100	SUB FOR FT EMPLOYEES	1,129,967	1,271,886	1,271,886
59	10110000 532300	SUBS REIMB BY SCHOOL	3,217	0	0
60	10110000 532900	OTHER ESS SERVICES	167	0	0
61	10110000 533500	MEDICAL DOCTORS	0	10,000	10,000
62	10110000 534000	PURCHASED TECH SVC	94,745	225,000	225,000
63	10110000 553000	TELEPHONE	14,393	30,000	30,000
64	10110000 553200	TELEPHONE DATA LINES	611,693	650,000	650,000
65	10110000 553401	ON LINE LESSONS	13,525	75,000	20,000
66	10110000 556300	TUITION TO PRIVATE SOURCE	152,375	450,000	200,000
67	10110000 556400	TUIT TO INTER ED AGEN IN STATE	261,590	614,174	307,360
68	10110000 558200	TRAVEL	1,660	2,106	2,050
69	10110000 561000	M & S	819,027	404,989	88,269
70	10110000 561002	M & S - GENERAL ALLOTMENT - REG PROG	203,224	203,308	300,591
71	10110000 561004	M & S - OFFICE ALLOTMENT - REG PROG	54,717	54,762	286,046
72	10110000 561006	M & S - SCIENCE ALLOTMENT - REG PROG	15,018	14,805	0
73	10110000 561007	M & S - BAND ALLOTMENT - REG PROG	7,686	8,267	0
74	10110000 561008	M & S - CHORUS ALLOTMENT - REG PROG	624	769	0
75	10110000 564200	TEXTBOOKS	1,243,380	1,505,000	1,505,000

**Tangipahoa Parish School System
General Fund Budget
REGULAR PROGRAM EXPENDITURES
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
76	10110000 564220	NON-PUBLIC TEXTBOOKS	69,822	76,530	76,530
77	10111000 564400	PERIODICALS	0	500	500
78	10110000 573100	MACHINERY <\$5,000	316,011	400,000	400,000
79	10110000 589000	MISC	150,618	200,000	25,000
		Total REGULAR PROGRAM	77,420,420	87,658,625	85,586,698

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**Tangipahoa Parish School System
General Fund Budget
SPECIAL EDUCATION PROGRAMS EXPENDITURES
Fiscal Year 2023-2024**

Special Education Programs Description				
<p>Activities primarily for students having special needs. The Special Education Programs include pre-kindergarten, kindergarten, elementary and secondary services for all children identified with an exceptionality and/or disability according to criteria set forth in Louisiana Bulletin 1508.</p>				
Special Education Program Goals				
<p>To plan and implement a continuous program of skills, concepts and instruction in a learning environment designed to promote excellence in order that every student may be offered a free education to develop to their fullest potential.</p>				
Personnel Roster				
Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
Teachers & Mentors	223.00	219.00	219.00	0.00
Adaptive Teachers	8.00	8.00	8.00	0.00
Gifted/Talented Teachers	13.00	13.00	13.00	0.00
Pre-Kindergarten Teacher	10.00	12.00	12.00	0.00
Pre-Kindergarten Aides	7.00	6.00	6.00	0.00
Aide	190.00	184.00	184.00	0.00
Includes Full-Time positions only.				
Total Positions	451.00	442.00	442.00	0.00

**Tangipahoa Parish School System
General Fund Budget
SPECIAL EDUCATION PROGRAMS EXPENDITURES
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
80	10122000 511200	TEACHERS - GIFTED	688,404	730,566	728,984
81	10121600 511200	TEACHERS - SP ED PREK	569,952	658,845	657,748
82	10121400 511200	TEACHERS - SE ADTV PE	433,906	459,565	458,788
83	10121000 511200	TEACHERS - SP ED TCHR	10,682,427	11,225,090	11,155,899
84	10120010 511203	HOMEBOUND TEACHERS	118,225	114,190	114,190
85	10121000 511204	EMPLOYEE IN VACANCY	683	0	0
86	10121000 511208	DAY BY DAY GREEN TIME SHEET	76,691	74,866	74,866
87	10121000 511209	ELEM TCHR ON EXTD MEDICAL	118,533	61,138	61,138
88	10121000 511297	PIP	442	0	0
89	10120010 511500	PARAPROFESSIONAL	3,707,763	4,345,616	4,217,949
90	10121000 511505	PARA IN VACANCY	1,995	0	0
91	10121000 511507	PARA DAY BY DAY	5,120	0	0
92	10120010 511632	EXTENDED MEDICAL LEAVE-OTHER	40,571	98	98
93	10121000 512100	ACTING EMPLOYEE-SUB-EXT MED	2,013	0	0
94	10120010 512300	SUB-TEACHER SICK LEAVE	18,164	4,208	4,208
95	10121000 512400	SUB EMPL OTHER THAN TEACHER	0	210	210
96	10121000 513000	SALARIES EXTRA WORK PERFORMED	7,986	25,325	25,325
97	10120000 521010	SGB HEALTH INSURANCE	2,815,256	2,776,753	2,776,753
98	10120000 521020	SGB LIFE INSURANCE	4,901	4,429	4,429
99	10120000 522500	MEDICARE	220,460	238,030	235,368
100	10120000 522550	DEFERRED COMPENSATION	335	284	284
101	10120000 523100	TEACHERS' RETIREMENT SYSTEM	4,028,245	4,253,996	4,089,624
102	10120000 523300	SCHOOL EMPL RETIREMENT SYS	17,315	1,759	1,759
103	10120000 523450	OPTIONAL RETIREMENT SYSTEM	31,346	31,854	31,146
104	10120010 523550	LA STATE EMPL RETIRE SYSTEM	39,796	48,818	49,905
105	10120000 525000	UNEMPLOYMENT COMPENSATION	6,784	6,403	6,403
106	10120000 526000	WORKERS' COMPENSATION	357,634	382,708	378,754
107	10120000 527000	HEALTH BENEFITS - RETIREES	1,727,993	1,622,779	1,540,200
108	10120010 528100	SICK LEAVE SEVERANCE PAY	32,804	54,000	54,000
109	10121000 532100	SUB FOR FT EMPLOYEES	247,569	245,933	245,933
110	10120000 556100	TUITION TO OTHER IN STATE LEA	15,377	15,000	15,000
111	10120010 558200	TRAVEL	11,669	12,579	10,033
112	10120010 561000	M & S	2,664	0	3,000
113	10121000 564200	TEXTBOOKS	22,561	22,561	22,561
		Total SPECIAL EDUCATION PROGRAM	26,055,583	27,417,603	26,964,555

**Tangipahoa Parish School System
General Fund Budget
VOCATIONAL PROGRAM EXPENDITURES
Fiscal Year 2023-2024**

Vocational Education Programs Description

Activities that provide students with the opportunity to develop the knowledge, skills and attitudes needed for employment in an occupational area such as: agriculture, family consumer science, industrial arts, business and certified nursing assistants.

Vocational Education Program Goals

To provide students pursuing a vocational program of study with a vigorous, more challenging and coherent program of vocational and academic studies to prepare for continued learning in either an employment or educational setting.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
Agriculture Teacher	6.43	7.43	7.43	0.00
Home Economics Teacher	10.00	10.00	10.00	0.00
Industrial Arts Teacher	2.00	2.00	2.00	0.00
Business Teacher	9.00	7.00	7.00	0.00
Includes Full-Time positions only.				
Total Positions	27.43	26.43	26.43	0.00

**Tangipahoa Parish School System
General Fund Budget
VOCATIONAL PROGRAM EXPENDITURES
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
114	10130000 511110	COORDINATORS - VOC PROG	6,721	0	0
115	10136000 511200	TEACHERS - BUSINESS	399,149	523,256	525,749
116	10135000 511200	TEACHERS - INDUST ART	131,268	100,223	99,846
117	10134000 511200	TEACHERS - HOME EC	504,378	552,509	552,597
118	10131000 511200	TEACHERS - AG	411,449	516,454	517,939
119	10131000 511204	EMPLOYEE IN VACANCY	2,585	0	0
120	10130000 511208	DAY BY DAY GREEN TIME SHEET	120	0	0
121	10131000 511210	SEC TCHR ON EXTD MEDICAL	4,758	0	0
122	10130000 513000	SALARIES EXTRA WORK PERFORMED	2,070	7,895	7,895
123	10130000 521010	SGB HEALTH INSURANCE	209,845	228,685	228,685
124	10130000 521020	SGB LIFE INSURANCE	384	290	290
125	10130000 522500	MEDICARE	19,697	23,030	23,082
126	10130000 522550	DEFERRED COMPENSATION	34	0	0
127	10130000 523100	TEACHERS' RETIREMENT SYSTEM	342,607	396,506	386,272
128	10131000 523550	LA STATE EMPL RETIRE SYSTEM	10,269	10,039	10,263
129	10130000 526000	WORKERS' COMPENSATION	31,444	36,700	36,778
130	10130000 527000	HEALTH BENEFITS - RETIREES	128,175	136,572	127,500
131	10130000 530000	PURCHASED PROF/TECH SVCS	0	2,500	1,500
132	10130000 531900	OTHER FEES	67,246	312,500	180,880
133	10130000 532100	SUB FOR FT EMPLOYEES	30,464	36,850	36,850
134	10130000 533500	MEDICAL DOCTORS	1,860	27,500	500
135	10130000 533850	FINGERPRINTING	1,190	27,500	500
136	10130000 543000	REPAIR & MAINT	0	2,750	250
137	10130000 553000	TELEPHONE	0	2,500	0
138	10130000 553300	POSTAGE	0	500	250
139	10130000 553401	ON LINE LESSONS	103,101	500,000	200,000
140	10130000 558200	TRAVEL	275	1,500	1,000
141	10130000 559000	MISC PURCHASED SERVICES	1,450	2,500	2,500
142	10130000 561000	M & S	19,866	648,788	231,007
143	10135000 561017	M & S ELECTRICAL - INDUST ART	1,210	1,460	1,460
144	10135000 561019	DRAFTING - INDUST ART	2,720	4,010	4,010
145	10130000 561021	M & S VOC ED HOME ECONOMICS - VOC PROG	12,530	11,850	11,850
146	10130000 561023	M & S VOC ED BUSINESS - VOC PROG	17,340	14,370	14,370
147	10130000 561024	M & S VOC ED AGRICULTURE - VOC PROG	114,313	123,570	123,570
148	10130000 561025	M & S VOC ED INDUSTRIAL ARTS - VOC PROG	8,350	6,450	6,450
149	10130000 561026	M & S VOC ED CERT NURSES - VOC PROG	3,570	5,430	5,430
150	10134000 561045	JANITORIAL SUPPLIES - HOME EC	905	1,500	1,500
151	10130000 564200	TEXTBOOKS	0	50,500	30,500
152	10130000 581000	DUES & FEES	0	250	250
153	10130000 673100	MACHINERY > \$5,000	40,752	150,000	40,000
		Total VOCATIONAL PROGRAM	2,632,096	4,466,937	3,411,523

**Tangipahoa Parish School System
General Fund Budget
OTHER INSTRUCTIONAL PROGRAM EXPENDITURES
Fiscal Year 2023-2024**

Other Instructional Programs Description

Elementary and secondary activities that provide students in grades K-12 with learning experiences not included in Regular Programs.

Other Instructional Programs Goals

To provide co-curricular activities, under the guidance and supervision of staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Co-curricular activities normally supplement the regular instructional program and include such activities as ROTC, art, band, chorus, choir, speech and debate.

Also included are opportunities for students to pursue various aspects of physical education.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
ROTC Instructors	5.00	4.00	4.00	0.00
E 20/20 Teachers	5.00	2.64	2.64	0.00
Includes Full-Time positions only.				
Salaries other than ROTC, Athletic				
Coordinator & E 20/20 are stipends for				
coaches, etc., which do not include regular				
teachers' pay.				
Total Positions	10.00	6.64	6.64	0.00

**Tangipahoa Parish School System
General Fund Budget
OTHER INSTRUCTIONAL PROGRAM EXPENDITURES
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
154	10142000 511110	COORDINATORS - ATHLETICS	60,043	0	0
155	10148000 511200	TEACHERS - ALT SCH PR	305,864	162,482	163,453
156	10145000 511200	TEACHERS - ROTC	401,483	413,791	416,838
157	10142000 511200	TEACHERS - ATHLETICS	708,145	820,649	820,649
158	10141000 511200	TEACHERS - CO-CURR	183,640	183,640	183,640
159	10148000 511208	DAY BY DAY GREEN TIME SHEET	0	34,501	34,501
160	10140000 511297	PIP	10,857	8,454	8,454
161	10140000 512300	SUB-TEACHER SICK LEAVE	280	0	0
162	10141000 513000	SALARIES EXTRA WORK PERFORMED	1,260	20,750	16,980
163	10140000 521010	SGB HEALTH INSURANCE	45,712	33,451	33,451
164	10140000 521020	SGB LIFE INSURANCE	315	102	102
165	10140000 522500	MEDICARE	23,706	23,231	22,074
166	10140000 522550	DEFERRED COMPENSATION	300	540	540
167	10140000 523100	TEACHERS' RETIREMENT SYSTEM	376,498	345,672	313,809
168	10140000 523300	SCHOOL EMPL RETIREMENT SYS	1,229	1,293	1,293
169	10140000 523450	OPTIONAL RETIREMENT SYSTEM	5,234	3,649	3,568
170	10141000 523550	LA STATE EMPL RETIRE SYSTEM	2,218	3,821	3,906
171	10140000 525000	UNEMPLOYMENT COMPENSATION	0	64	64
172	10140000 526000	WORKERS' COMPENSATION	36,155	35,360	33,616
173	10140000 527000	HEALTH BENEFITS - RETIREES	23,180	18,621	15,300
174	10142002 528100	SICK LEAVE SEVERANCE PAY	8,469	10,000	10,000
175	10145000 532100	SUB FOR FT EMPLOYEES	4,650	6,152	6,152
176	10142000 533500	MEDICAL DOCTORS	0	7,500	7,500
177	10148000 553000	TELEPHONE	77,236	83,451	83,451
178	10140000 558200	TRAVEL	2,416	150	0
179	10140000 561000	M & S	1,049	520	500
		Total OTHER INSTRUCTIONAL PROGRAM	2,279,940	2,217,844	2,179,841

**Tangipahoa Parish School System
General Fund Budget
SPECIAL PROGRAM EXPENDITURES
Fiscal Year 2023-2024**

Special Programs Description

Activities primarily for students having special needs. These programs include pre-kindergarten, culturally different students with learning disabilities, bilingual students, and special programs for other types of students.

Special Program Goals

To provide students whose background is so different from that of most other students the additional opportunities beyond those found in the regular educational program. Other special program goals include activities to improve understanding of the English language and to prepare children of any age span under the kindergarten level for school.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
T1 Teacher	0.00	0.50	0.50	0.00
T1 Pre-K Teacher	3.02	2.00	2.00	0.00
T1 Pre-K Para	5.02	3.00	3.00	0.00
Salaries included in this section are for salaries that could not be paid by ESSA funds and PIP payments to ESSA fund employees.				
Total Positions	8.04	5.50	5.50	0.00

**Tangipahoa Parish School System
General Fund Budget
SPECIAL PROGRAM EXPENDITURES
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
180	10153000 511200	TEACHERS - PRE-K	140,338	105,647	105,302
181	10151000 511200	TEACHERS - IASA	0	19,692	20,037
182	10151000 511208	DAY BY DAY GREEN TIME SHEET	0	620	620
183	10150000 511500	PARAPROFESSIONAL	92,839	49,596	47,295
184	10151000 513000	SALARIES EXTRA WORK PERFORMED	557	0	0
185	10151000 515000	STIPEND-WORKSHOPS ONLY - IASA	63,950	0	0
186	10150000 521010	SGB HEALTH INSURANCE	41,798	28,937	28,742
187	10150000 522500	MEDICARE	4,022	2,447	2,292
188	10150000 523100	TEACHERS' RETIREMENT SYSTEM	75,902	43,537	41,755
189	10151000 523550	LA STATE EMPL RETIRE SYSTEM	395	0	0
190	10150000 526000	WORKERS' COMPENSATION	6,401	3,775	3,724
191	10150000 527000	HEALTH BENEFITS - RETIREES	25,656	16,836	2,346,000
192	10151000 532100	SUB FOR FT EMPLOYEES	4,202	28,317	28,317
193	10150000 561000	M & S	536	556	0
		Total SPECIAL PROGRAM	456,596	299,960	2,624,084

**Tangipahoa Parish School System
General Fund Budget
PUPIL SUPPORT SERVICES EXPENDITURES
Fiscal Year 2023-2024**

Pupil Support Services Description				
<p>Activities designed to assess and improve the well-being of students and to supplement the teaching process. These activities include Child Welfare and Attendance Services, Guidance Services, Health Services, Psychological Services and Speech Pathology and Audiology Services.</p>				
Pupil Support Service Goals				
<p>To enable students to derive the fullest possible educational experience from school by providing or arranging necessary social work services, psychological services, assessment services and guidance services. To insure that all students may fully participate in educational endeavors of the school system through early screening and treatment of health problems.</p>				
Personnel Roster				
Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
Child Welfare Director	1.00	1.00	1.00	0.00
Child Welfare Supervisor	1.00	0.80	0.80	0.00
Child Welfare Coordinator	1.00	1.00	1.00	0.00
Hearing Officer	1.00	1.00	1.00	0.00
Handle With Care Coordinator	1.00	1.00	1.00	0.00
Student Assignment Plan Coordinator	1.00	1.00	1.00	0.00
Head Registrar	1.00	1.00	1.00	0.00
Site Registrar	3.00	2.00	2.00	0.00
Counselors and Student Services Advisors	24.60	24.60	24.60	0.00
Special Education Therapists	35.95	36.95	36.95	0.00
OT/PT	17.00	18.00	18.00	0.00
Social Workers	7.00	6.00	6.00	0.00
Psychologists	8.00	6.00	6.00	0.00
Educational Diagnostician	6.00	6.00	6.00	0.00
Head Nurse	1.00	1.00	1.00	0.00
Nurses	38.00	36.00	36.00	0.00
In School Suspension & Positive Behavior Support	10.00	5.00	5.00	0.00
Interpreter	1.00	1.00	1.00	0.00
Child Specific Aides	5.00	0.00	0.00	0.00
COVID Sick Room Para	1.00	0.00	0.00	0.00
Secretaries	2.00	2.00	2.00	0.00
Includes Full-Time positions only.				
Total Positions	166.55	151.35	151.35	0.00

**Tangipahoa Parish School System
General Fund Budget
PUPIL SUPPORT SERVICES EXPENDITURES
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
194	10213000 511100	OFFICIALS/ADMIN/MANAGERS - SPV HEALTH	72,540	75,889	76,012
195	10211100 511100	OFFICIALS/ADMIN/MANAGERS - SUPV CWA	170,886	166,663	164,413
196	10211000 511110	COORDINATORS - CWA	236,853	247,113	246,661
197	10216600 511300	THERAPISTS/SPEC/COUNSELORS - PT	282,626	297,624	297,014
198	10216100 511300	THERAPISTS/SPEC/COUNSELORS - OT	670,855	705,698	703,089
199	10215200 511300	THERAPISTS/SPEC/COUNSELORS - SPEECH	1,856,304	2,039,295	2,033,345
200	10214600 511300	THERAPISTS/SPEC/COUNSELORS - SE SOC	422,068	411,228	411,306
201	10214500 511300	THERAPISTS/SPEC/COUNSELORS - ED DIAG	366,852	385,193	384,881
202	10214000 511300	THERAPISTS/SPEC/COUNSELORS - PSYCHC	430,389	359,383	358,683
203	10212200 511300	THERAPISTS/SPEC/COUNSELORS - COUNSE	1,405,392	1,543,365	1,542,528
204	10212200 511305	THERAPIST IN VACANCY	838	1,900	1,900
205	10210010 511307	THERAPIST DAY BY DAY	59,160	56,890	56,890
206	10211900 511400	CLERICAL/SECRETARIAL - OTH ATTEND	10,665	23,938	23,282
207	10211000 511400	CLERICAL/SECRETARIAL - CWA	26,276	36,123	35,650
208	10212200 511407	CLERICAL DAY BY DAY	6,248	0	0
209	10213000 511500	PARAPROFESSIONAL	38,471	22,811	22,138
210	10217000 511507	PARA DAY BY DAY	8,752	0	0
211	10217000 511510	CHILD SPECIFIC PARAS - CHLD SPEC	5,683	0	0
212	10211000 511632	EXTENDED MEDICAL LEAVE-OTHER	49,052	259	259
213	10211900 511800	DEGREED PROFESSIONALS - OTH ATTEND	1,544,982	1,558,485	1,545,322
214	10211100 511900	OTHER SALARIES	324,905	336,908	332,826
215	10211100 511907	OTH SAL DAY BY DAY	34,098	16,920	16,920
216	10210010 513000	SALARIES EXTRA WORK PERFORMED	27,992	14,750	14,750
217	10210000 521010	SGB HEALTH INSURANCE	1,255,845	1,331,339	1,332,016
218	10210000 521020	SGB LIFE INSURANCE	4,440	4,082	4,082
219	10210000 522500	MEDICARE	103,881	110,728	110,310
220	10210000 522550	DEFERRED COMPENSATION	324	235	235
221	10210000 523100	TEACHERS' RETIREMENT SYSTEM	1,931,852	1,976,779	1,916,331
222	10210000 523300	SCHOOL EMPL RETIREMENT SYS	7,480	0	0
223	10211000 523450	OPTIONAL RETIREMENT SYSTEM	23,025	18,339	17,931
224	10211100 523550	LA STATE EMPL RETIRE SYSTEM	67,066	70,308	71,875
225	10210000 526000	WORKERS' COMPENSATION	174,781	180,097	179,680
226	10210000 527000	HEALTH BENEFITS - RETIREES	770,833	789,920	663,000
227	10212200 528100	SICK LEAVE SEVERANCE PAY	9,638	34,500	34,500
228	10211000 528200	ANNUAL LEAVE SEVERANCE PAY	0	2,000	2,000
229	10212000 530000	PURCHASED PROF/TECH SVCS	566	3,000	3,000
230	10213000 531900	OTHER FEES	882	1,000	1,000
231	10211000 532100	SUB FOR FT EMPLOYEES	25,435	24,154	24,154
232	10213000 533000	OTHER PURCH PROF SVCS	27,071	122,940	136,714
233	10213000 533500	MEDICAL DOCTORS	9,820	0	0
234	10211000 558200	TRAVEL	17,261	23,439	23,400
235	10211000 561000	M & S	35,609	30,517	32,302
		Total PUPIL SUPPORT SERVICES	12,517,692	13,023,812	12,820,399

**Tangipahoa Parish School System
General Fund Budget
INSTRUCTIONAL STAFF SERVICES EXPENDITURES
Fiscal Year 2023-2024**

Instructional Staff Support Description

Activities associated with assisting the instructional staff with the content and the process of providing learning experiences for students. These activities include the improvement of instruction, curriculum development, instructional staff training and library and educational media.

Instructional Staff Support Goals

Provide supervision and administrative leadership for regular and special education services for the parish and to continually seek methods of improving the quality of instruction.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
Regular Program Supervisors	9.00	10.00	10.00	0.00
Chief Desegregation Implementation Officer	1.00	1.00	1.00	0.00
Athletic Coordinator	1.00	1.00	1.00	0.00
Alternate Education Coordinator	0.00	1.00	1.00	0.00
Homebound Coordinator	0.50	0.50	0.50	0.00
Vocational Education Coordinator	1.00	1.00	1.00	0.00
E 20/20 Facilitator	1.00	1.00	1.00	0.00
Montessori Specialist	1.00	1.00	1.00	0.00
Librarians	5.36	7.36	7.36	0.00
Library Aide	1.00	1.00	1.00	0.00
Secretaries	6.44	8.44	8.44	0.00
Includes Full-Time positions only.				
Total Positions	27.30	33.30	33.30	0.44

**Tangipahoa Parish School System
General Fund Budget
INSTRUCTIONAL STAFF SERVICES EXPENDITURES
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
236	10221126 511100	OFFICIALS/ADMIN/MANAGERS - RG ED SPV	58,006	60,927	61,276
237	10221100 511100	OFFICIALS/ADMIN/MANAGERS - RG ED SPV	859,440	979,017	982,587
238	10221100 511110	COORDINATORS - RG ED SPV	127,944	244,028	244,644
239	10225200 511200	TEACHERS - LIBRARY	331,445	282,811	280,934
240	10223000 511208	DAY BY DAY GREEN TIME SHEET	11,529	14,087	14,087
241	10225200 511209	ELEM TCHR ON EXTD MEDICAL	(2,818)	0	0
242	10220000 511297	PIP	189	0	0
243	10221100 511400	CLERICAL/SECRETARIAL - RG ED SPV	190,508	235,617	231,032
244	10221100 511405	CLERICAL IN VACANCY	0	1,932	1,932
245	10221100 511407	CLERICAL DAY BY DAY	20	1,438	1,438
246	10225200 511500	PARAPROFESSIONAL	22,732	26,186	25,563
247	10221100 511632	EXTENDED MEDICAL LEAVE-OTHER	323	0	0
248	10221026 511900	OTHER SALARIES	82,649	84,359	84,609
249	10223000 512310	SUBSTITUTE-TEACHER MTGS - STAFF TRN	330	3,000	3,000
250	10221100 513000	SALARIES EXTRA WORK PERFORMED	5,409	31,130	8,630
251	10221100 515000	STIPEND-WORKSHOPS ONLY - RG ED SPV	44,928	50,871	50,871
252	10220000 521010	SGB HEALTH INSURANCE	206,559	225,094	223,229
253	10220000 521020	SGB LIFE INSURANCE	758	468	468
254	10220000 522500	MEDICARE	22,467	26,893	25,988
255	10220000 522550	DEFERRED COMPENSATION	328	400	400
256	10220000 523100	TEACHERS' RETIREMENT SYSTEM	389,921	446,891	422,349
257	10220000 523450	OPTIONAL RETIREMENT SYSTEM	139	0	0
258	10220000 525000	UNEMPLOYMENT COMPENSATION	6	0	0
259	10220000 526000	WORKERS' COMPENSATION	38,964	44,445	43,277
260	10220000 527000	HEALTH BENEFITS - RETIREES	132,290	157,296	137,700
261	10223000 531900	OTHER FEES	155	500	500
262	10220010 532000	PURCHASED EDUCATIONAL SVCS	9,150	34,860	34,860
263	10221100 532100	SUB FOR FT EMPLOYEES	18,373	38,273	35,773
264	10223000 553401	ON LINE LESSONS	9,902	24,600	23,100
265	10221100 558200	TRAVEL	29,573	75,254	48,750
266	10221100 561000	M & S	17,608	29,817	22,829
267	10225200 561005	M & S - LIBRARY ALLOTMENT - LIBRARY	92,390	92,470	89,452
		Total INSTRUCTIONAL STAFF SERVICES	2,701,218	3,212,664	3,099,278

**Tangipahoa Parish School System
General Fund Budget
GENERAL ADMINISTRATION EXPENDITURES
Fiscal Year 2023-2024**

General Administration Description

Activities concerned with establishing and administering policy for operating the local educational agency. Activities include the System and the office of the Superintendent.

General Administration Goals

The System's goal is to develop policies and procedure that demand the highest standards of excellence possible with the focus on the student. His or her education is the central concern of the System's policies and administrative regulations. The System shall also provide for the construction of a sufficient number of school buildings to meet the demands of present and future student enrollments and, in doing so, provide the highest type of educational environment for students at the lowest expenditure of tax dollars.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
School Board Members	9.00	9.00	9.00	0.00
Superintendent	1.00	1.00	1.00	0.00
Secretaries - Superintendent	1.00	1.00	1.00	0.00
Assistant Superintendent	2.00	2.00	2.00	0.00
Secretaries - Assistant Superintendent	2.00	2.00	2.00	0.00
Includes Full-Time positions only.				
Total Positions	15.00	15.00	15.00	0.00

**Tangipahoa Parish School System
General Fund Budget
GENERAL ADMINISTRATION EXPENDITURES
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
268	10232400 511100	OFFICIALS/ADMIN/MANAGERS - AST SUPER	225,327	227,454	228,836
269	10232100 511100	OFFICIALS/ADMIN/MANAGERS - SUPERINTEI	186,571	196,246	205,308
270	10230000 511100	OFFICIALS/ADMIN/MANAGERS - SPVN BOAR	87,600	87,600	87,600
271	10232400 511400	CLERICAL/SECRETARIAL - AST SUPER	71,472	76,087	75,198
272	10232100 511400	CLERICAL/SECRETARIAL - SUPERINTEN	54,041	55,406	55,222
273	10232100 511407	CLERICAL DAY BY DAY	364	0	0
274	10230000 511900	OTHER SALARIES	5,600	5,600	3,730
275	10230000 513000	SALARIES EXTRA WORK PERFORMED	604	0	0
276	10230000 521010	SGB HEALTH INSURANCE	98,652	100,341	100,341
277	10230000 521020	SGB LIFE INSURANCE	252	180	180
278	10230000 522500	MEDICARE	8,624	8,654	8,632
279	10230000 522550	DEFERRED COMPENSATION	894	952	952
280	10230000 523100	TEACHERS' RETIREMENT SYSTEM	132,354	135,167	131,158
281	10230000 525000	UNEMPLOYMENT COMPENSATION	3,800	0	3,800
282	10230000 526000	WORKERS' COMPENSATION	13,543	13,616	13,584
283	10230000 527000	HEALTH BENEFITS - RETIREES	60,552	67,670	51,000
284	10232100 528200	ANNUAL LEAVE SEVERANCE PAY	13,312	0	0
285	10230000 530000	PURCHASED PROF/TECH SVCS	123,100	97,850	97,850
286	10230000 531300	PENSION FUND	100,876	110,000	110,000
287	10230000 531400	SALES TAX COLLECTION FEES	276,611	265,070	265,070
288	10230000 531600	ELECTION FEES	0	1,881	0
289	10230000 532000	PURCHASED EDUCATIONAL SVCS	0	100,000	100,000
290	10230000 533200	LEGAL SERVICES	229,978	200,000	200,000
291	10230000 533300	AUDIT/ACCOUNTING SVCS	51,044	53,928	59,558
292	10230000 533900	OTHER PROFESSIONAL SERVICES	20,190	150	150
293	10230000 544100	RENTAL OF LAND & BUILDINGS	555	555	555
294	10230000 554000	ADVERTISING	13,397	7,500	7,500
295	10230000 558200	TRAVEL	23,862	50,000	50,000
296	10230000 561000	M & S	5,861	25,789	11,750
297	10230000 581000	DUES & FEES	15,825	15,825	15,825
		Total GENERAL ADMINISTRATION	1,824,860	1,903,521	1,883,799

**Tangipahoa Parish School System
General Fund Budget
SCHOOL ADMINISTRATION EXPENDITURES
Fiscal Year 2023-2024**

School Administration Description

Activities concerned with overall administrative responsibility for a school. This includes supervision and maintenance of school records and the coordination of instructional activities.

School Administration Goals

To insure planning, organization and implementation of all educational and supportive activities of the school, and to provide a school environment that is conducive to a good teaching/learning process.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
Principals	34.00	32.00	32.00	0.00
Assistant Principals	57.00	59.00	59.00	0.00
Administrative Assistant	1.00	0.00	0.00	0.00
Disciplinarian Interventionist	4.00	3.00	3.00	0.00
School Secretaries	84.00	85.00	85.00	0.00
Includes Full-Time positions only.				
Total Positions	180.00	179.00	179.00	0.00

**Tangipahoa Parish School System
General Fund Budget
SCHOOL ADMINISTRATION EXPENDITURES
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
298	10242000 511100	OFFICIALS/ADMIN/MANAGERS - AST PRINC	3,527,164	4,030,470	4,039,659
299	10240000 511100	OFFICIALS/ADMIN/MANAGERS - PRINCIPAL	2,819,355	2,800,450	2,813,842
300	10240000 511107	OFF/ADMIN DY BY DAY - PRINCIPAL	2,888	0	0
301	10240000 511297	PIP	110	0	0
302	10240000 511400	CLERICAL/SECRETARIAL - PRINCIPAL	2,053,460	2,317,974	2,266,468
303	10240000 511407	CLERICAL DAY BY DAY	27,886	826	826
304	10240000 511632	EXTENDED MEDICAL LEAVE-OTHER	30,366	0	0
305	10242000 511900	OTHER SALARIES	250,979	189,223	189,576
306	10240000 512400	SUB EMPL OTHER THAN TEACHER	399	0	0
307	10240000 513000	SALARIES EXTRA WORK PERFORMED	21,274	7,837	7,837
308	10240000 521010	SGB HEALTH INSURANCE	1,281,021	1,371,351	1,371,351
309	10240000 521020	SGB LIFE INSURANCE	3,158	3,703	3,703
310	10240000 522500	MEDICARE	117,777	123,616	123,684
311	10240000 522550	DEFERRED COMPENSATION	88	14	14
312	10240000 523100	TEACHERS' RETIREMENT SYSTEM	2,131,238	2,198,603	2,137,612
313	10240000 523300	SCHOOL EMPL RETIREMENT SYS	37	697	697
314	10240000 525000	UNEMPLOYMENT COMPENSATION	1,188	0	0
315	10240000 526000	WORKERS' COMPENSATION	188,346	197,526	197,623
316	10240000 527000	HEALTH BENEFITS - RETIREES	786,286	867,394	765,000
317	10240000 528100	SICK LEAVE SEVERANCE PAY	26,088	35,000	35,000
318	10240000 532100	SUB FOR FT EMPLOYEES	14,484	14,500	14,500
319	10240000 558200	TRAVEL	2,525	9,749	9,500
320	10240000 561000	M & S	3,634	70,278	51,820
321	10240000 581000	DUES & FEES	11,738	18,814	18,814
		Total SCHOOL ADMINISTRATION	13,301,490	14,258,025	14,047,526

**Tangipahoa Parish School System
General Fund Budget
BUSINESS SERVICES EXPENDITURES
Fiscal Year 2023-2024**

Business Administration Description				
<p>Activities concerned with paying, transporting, exchanging and maintaining goods and services for the System. Included are the fiscal and internal services such as budgeting, payroll, internal auditing, financial accounting, property accounting and purchasing.</p>				
Business Administration Goals				
<p>To provide leadership in developing, implementing and maintaining the highest standards possible in the area of sound fiscal management. It is also a goal for the budget to be presented as a policy document, a financial plan, an operations guide and a communications device.</p>				
Personnel Roster				
Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
Chief Financial Officer	1.00	0.00	1.00	1.00
Business Services Director	1.00	2.00	1.00	-1.00
Compliance Coordinator	0.00	0.00	1.00	1.00
Payroll Coordinator	1.00	1.00	1.00	0.00
Purchasing Agent	1.00	1.00	1.00	0.00
Accountants	3.00	3.00	4.00	1.00
Internal Auditor	1.00	1.00	1.00	0.00
Payroll Clerks	4.00	4.00	4.00	0.00
Accounting Clerks	5.00	4.00	4.00	0.00
School Finance Clerk	1.00	1.00	1.00	0.00
Purchasing Clerk	1.00	1.00	1.00	0.00
Includes Full-Time positions only.				
Total Positions	19.00	18.00	20.00	2.00

**Tangipahoa Parish School System
General Fund Budget
BUSINESS SERVICES EXPENDITURES
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
322	10252000 511100	OFFICIALS/ADMIN/MANAGERS - PURCHASIN	66,736	72,565	72,639
323	10251100 511100	OFFICIALS/ADMIN/MANAGERS - SPV FISCAL	208,604	133,525	200,120
324	10251400 511110	COORDINATORS - PAYROLL	82,649	84,359	149,221
325	10252000 511400	CLERICAL/SECRETARIAL - PURCHASING	24,383	38,691	38,256
326	10251600 511400	CLERICAL/SECRETARIAL - INT AUDIT	13,396	28,659	28,074
327	10251500 511400	CLERICAL/SECRETARIAL - ACCOUNTING	180,190	165,759	164,186
328	10251400 511400	CLERICAL/SECRETARIAL - PAYROLL	136,573	154,451	152,707
329	10251000 511632	EXTENDED MEDICAL LEAVE-OTHER	522	0	0
330	10251000 511800	DEGREED PROFESSIONALS - FISCAL	250,403	276,169	382,556
331	10251500 511807	DEGREED PROF DAY BY DAY - ACCOUNTING	37,486	6,828	6,828
332	10250000 521010	SGB HEALTH INSURANCE	144,929	140,916	170,265
333	10250000 521020	SGB LIFE INSURANCE	2,320	2,517	2,499
334	10250000 522500	MEDICARE	13,517	13,082	16,307
335	10250000 522550	DEFERRED COMPENSATION	487	58	58
336	10250000 523100	TEACHERS' RETIREMENT SYSTEM	202,957	217,145	275,639
337	10250000 526000	WORKERS' COMPENSATION	21,575	20,507	25,533
338	10250000 527000	HEALTH BENEFITS - RETIREES	88,957	95,443	86,700
339	10251100 528100	SICK LEAVE SEVERANCE PAY	1,538	0	0
340	10251100 528200	ANNUAL LEAVE SEVERANCE PAY	1,908	11,000	11,000
341	10251100 531000	PURCH OFFICIAL/ADMIN SVCS	0	50,000	0
342	10251000 533900	OTHER PROFESSIONAL SERVICES	135	250	250
343	10250000 543000	REPAIR & MAINT	0	378	0
344	10252000 554000	ADVERTISING	1,761	1,500	1,500
345	10250000 558200	TRAVEL	2,377	3,150	9,000
346	10251000 561000	M & S	17,683	38,770	21,000
347	10251000 581000	DUES & FEES	2,375	3,000	3,000
		Total BUSINESS SERVICES	1,503,463	1,558,722	1,817,338

**Tangipahoa Parish School System
General Fund Budget
MAINTENANCE OF PLANT EXPENDITURES
Fiscal Year 2023-2024**

Maintenance of Plant Description

Activities concerned with keeping the physical plant open, comfortable and safe for use, and keeping the grounds, buildings and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds and in the vicinity of schools.

Maintenance of Plant Goals

To provide safe and clean facilities conducive to teaching and learning.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
Custodians - 9 month	1.00	1.00	1.00	0.00
Custodians - 10 month	1.00	1.00	1.00	0.00
Custodians - 11 month	78.00	73.00	73.00	0.00
Custodians - 12 month	47.90	52.90	52.90	0.00
Includes Full-Time positions only.				
Total Positions	127.90	127.90	127.90	0.00

**Tangipahoa Parish School System
General Fund Budget
MAINTENANCE OF PLANT EXPENDITURES
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
348	10262000 511600	SERVICE WORKERS - OPER BLDG	2,678,366	3,141,446	3,059,663
349	10262000 511605	SERVICE WRKR IN VACANCY	27,321	5,936	5,936
350	10262000 511607	SERVICE WRKR DAY BY DAY	8,554	4,591	4,591
351	10262000 511632	EXTENDED MEDICAL LEAVE-OTHER	18,584	14,387	14,387
352	10262000 512100	ACTING EMPLOYEE-SUB-EXT MED	9,245	2,021	2,021
353	10262000 512400	SUB EMPL OTHER THAN TEACHER	10,228	6,844	6,844
354	10262000 513000	SALARIES EXTRA WORK PERFORMED	27,570	8,108	8,108
355	10262000 521010	SGB HEALTH INSURANCE	222,259	135,973	135,973
356	10262000 521020	SGB LIFE INSURANCE	953	383	383
357	10262000 522500	MEDICARE	38,593	28,675	27,489
358	10262000 522550	DEFERRED COMPENSATION	442	546	546
359	10262000 523100	TEACHERS' RETIREMENT SYSTEM	1,637	1,060	1,030
360	10262000 523300	SCHOOL EMPL RETIREMENT SYS	761,170	533,955	511,382
361	10262000 525000	UNEMPLOYMENT COMPENSATION	1,021	69	69
362	10262000 526000	WORKERS' COMPENSATION	212,847	158,216	151,878
363	10262000 527000	HEALTH BENEFITS - RETIREES	136,422	129,928	132,600
364	10262000 528100	SICK LEAVE SEVERANCE PAY	4,751	10,000	10,000
365	10266200 530000	PURCHASED PROF/TECH SVCS	408,930	750,000	750,000
366	10262000 532100	SUB FOR FT EMPLOYEES	24,364	50,000	50,000
367	10262135 541000	UTILITY SERVICES	1,870	2,923	2,923
368	10262000 541100	WATER/SEWAGE	288,422	413,093	413,093
369	10262000 542100	DISPOSAL SERVICES	6,195	8,600	8,600
370	10262000 543000	REPAIR & MAINT	86,662	96,241	17,648
371	10262000 544100	RENTAL OF LAND & BUILDINGS	25,743	17,343	5,000
372	10260000 552100	INS PREM - GENERAL	133,132	193,506	193,506
373	10260000 552101	INS PREM - PROPERTY	657,468	1,687,693	1,687,693
374	10260000 552201	INS PREM - OTHERS	197,866	247,852	247,852
375	10262000 553000	TELEPHONE	258,560	430,000	440,000
376	10262000 553200	TELEPHONE DATA LINES	339,165	150,000	150,000
377	10262000 553300	POSTAGE	21,300	33,500	18,500
378	10262000 558200	TRAVEL	40	0	0
379	10262000 561000	M & S	123	1,647	1,647
380	10260000 561045	JANITORIAL SUPPLIES - MAINTENANC	1,787	4,000	4,000
381	10262000 562100	NATURAL GAS/BUTANE	287,521	330,417	330,417
382	10262000 562200	ELECTRICITY	2,967,268	3,926,975	3,926,975
383	10260000 562600	GASOLINE	55	0	0
		Total MAINTENANCE OF PLANT	9,866,436	12,525,928	12,320,754

**Tangipahoa Parish School System
General Fund Budget
STUDENT TRANSPORTATION SERVICES EXPENDITURES
Fiscal Year 2023-2024**

Student Transportation Services Description				
Activities concerned with conveying students to and from school, as provided by State and Federal law. This includes trips between home and school and trips to school activities.				
Student Transportation Services Goals				
To operate an effective transportation system that will be safe, adequate and suitable for all students.				
Personnel Roster				
Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
Director of Transportation	1.00	0.00	0.00	0.00
Supervisor of Transportation Operations	0.00	1.00	1.00	0.00
Supervisor of Fleet Services	1.00	1.00	1.00	0.00
Area Transportation Manager	0.00	4.00	4.00	0.00
Field Coordinators	3.00	0.00	0.00	0.00
Safety, Training & Recruiting Coordinator	0.00	1.00	1.00	0.00
Transportation Router/Auditor Coordinator	1.00	1.00	1.00	0.00
Service Mechanic	0.00	0.00	0.00	0.00
Mechanic Helper	0.00	0.00	0.00	0.00
Lead Bus Driver	0.00	0.00	0.00	0.00
Regular Education Bus Driver	212.00	192.00	192.00	0.00
Special Education Bus Driver	23.00	25.00	25.00	0.00
Regular Education Bus Aide	1.00	1.00	1.00	0.00
Special Education Bus Aide	23.00	28.00	28.00	0.00
Clerical	3.00	3.00	3.00	0.00
Includes Full-Time positions only.				
Total Positions	268.00	257.00	257.00	0.00

**Tangipahoa Parish School System
General Fund Budget
STUDENT TRANSPORTATION SERVICES EXPENDITURES
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
384	10271000 511100	OFFICIALS/ADMIN/MANAGERS - SPVN TRAN:	89,457	251,590	246,626
385	10271000 511101	SUPERVISOR - SPVN TRANS	0	167,000	162,298
386	10271000 511110	COORDINATORS - SPVN TRANS	88,629	85,000	67,997
387	10271000 511400	CLERICAL/SECRETARIAL - SPVN TRANS	64,543	107,000	67,731
388	10271000 511407	CLERICAL DAY BY DAY	13,090	9,000	9,000
389	10272252 511505	PARA IN VACANCY	14,659	1,000	1,000
390	10272200 511507	PARA DAY BY DAY	22,876	9,500	9,500
391	10272200 511515	BUS ATTENDANTS - MNTR REG	332,460	437,211	413,381
392	10273100 511600	SERVICE WORKERS - SPED OPER	452,214	592,387	569,951
393	10272100 511600	SERVICE WORKERS - REG OPER	4,115,456	4,890,893	4,769,376
394	10272100 511605	SERVICE WRKR IN VACANCY	147,376	65,000	65,000
395	10272100 511607	SERVICE WRKR DAY BY DAY	11,146	6,000	6,000
396	10272000 511616	EXTRA BUS TRIP SALARIES	103,063	115,000	65,000
397	10272000 511630	BUS DRIVER EXTENDED MEDICAL	42,384	9,500	9,500
398	10271000 511632	EXTENDED MEDICAL LEAVE-OTHER	1,401	0	0
399	10272300 511700	SKILLED CRAFTS - MAINT REG	0	1,100	1,100
400	10271000 511800	DEGREED PROFESSIONALS - SPVN TRANS	4,869	0	0
401	10271000 511900	OTHER SALARIES	127,924	3,000	17,583
402	10271000 511907	OTH SAL DAY BY DAY	770	0	0
403	10270000 512100	ACTING EMPLOYEE-SUB-EXT MED	25,668	30,000	30,000
404	10272100 512400	SUB EMPL OTHER THAN TEACHER	147,003	131,978	131,880
405	10271000 513000	SALARIES EXTRA WORK PERFORMED	225,236	377,500	377,500
406	10270000 521010	SGB HEALTH INSURANCE	1,586,325	1,650,800	1,601,727
407	10270000 521020	SGB LIFE INSURANCE	5,953	6,006	5,671
408	10270000 522500	MEDICARE	77,065	100,478	92,713
409	10270000 522550	DEFERRED COMPENSATION	4,677	5,120	4,134
410	10270000 523100	TEACHERS' RETIREMENT SYSTEM	76,757	162,700	132,198
411	10270000 523300	SCHOOL EMPL RETIREMENT SYS	1,477,919	1,643,900	1,613,969
412	10271000 523450	OPTIONAL RETIREMENT SYSTEM	1,351	2,254	2,166
413	10272100 523550	LA STATE EMPL RETIRE SYSTEM	7,735	10,190	9,777
414	10270000 525000	UNEMPLOYMENT COMPENSATION	11,563	2,000	2,000
415	10270000 526000	WORKERS' COMPENSATION	431,745	500,400	494,815
416	10270000 527000	HEALTH BENEFITS - RETIREES	973,680	951,033	856,800
417	10272100 528100	SICK LEAVE SEVERANCE PAY	16,511	4,500	4,500
418	10271000 528200	ANNUAL LEAVE SEVERANCE PAY	771	5,000	5,000
419	10271000 532100	SUB FOR FT EMPLOYEES	0	21,000	21,000
420	10271000 533000	OTHER PURCH PROF SVCS	38,050	53,000	53,000
421	10271000 533900	OTHER PROFESSIONAL SERVICES	390	250	250
422	10271000 543000	REPAIR & MAINT	1,317,764	1,917,600	1,917,600
423	10272300 543006	REPAIRS-TIRES	119,668	134,500	134,500
424	10272300 543010	PREVENTATIVE MAINTENANCE	31,580	0	0
425	10271000 544200	RENTAL OF EQUIP & VEHICLES	331,020	241,000	241,000
426	10272100 544210	BUS LEASE	1,106,400	1,500,000	1,500,000
427	10272000 544216	EXTRA BUS TRIP LEASES	170,548	295,500	265,500
428	10272100 551000	STUDENT TRANSPORTATION SVCS	200,000	250,000	250,000
429	10272000 551300	PYMTS IN LIEU OF TRANSPORTATIO	936	550	550
430	10271000 552099	INS PRE - BUSES	323,270	290,000	290,000

**Tangipahoa Parish School System
General Fund Budget
STUDENT TRANSPORTATION SERVICES EXPENDITURES
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
431	10271000 558200	TRAVEL	2,161	5,000	5,000
432	10271000 561000	M & S	5,614	15,650	15,650
433	10272100 562600	GASOLINE	985,952	1,196,000	1,196,000
434	10272000 573010	EQUIPMENT - VEHICLE/BUS < \$5,0	0	2,000	2,000
435	10272300 573011	EQUIPMENT - BUS CAMERAS <\$5000	0	1,000	1,000
436	10272000 589000	MISC	0	5,000	5,000
437	10272100 589002	MISC - BUS PHYS, LIC	7,497	16,000	16,000
438	10272100 589003	MISC - BUS INSTR TRAINING	0	2,500	2,500
439	10272100 589004	MISC - RD TURNAROUND	668	2,500	2,500
440	10272100 589005	MISC - BUS DRUG TESTING	17,948	5,000	5,000
441	10272000 673200	VEHICLES > \$5,000	513,424	0	438,774
		Total STUDENT TRANSPORTATION SERVIC	15,875,166	18,288,090	18,208,717

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**Tangipahoa Parish School System
General Fund Budget
CENTRAL SERVICES EXPENDITURES
Fiscal Year 2023-2024**

Central Services Description				
<p>Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff and data processing services.</p>				
Central Service Goals				
<p>To maintain a professional personnel recruitment, employment and separation system which supports the highest quality of educational programs.</p>				
Personnel Roster				
Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
Office Manager	1.00	1.00	1.00	0.00
Director of Human Resources	1.00	1.00	1.00	0.00
Human Resources Coordinator	0.00	0.00	1.00	1.00
Director/Assistant Director of Technology	1.25	1.25	1.25	0.00
Data Processing Coordinator	1.00	1.00	1.00	0.00
Risk Manager	1.00	0.00	1.00	1.00
Personnel Clerical	3.00	3.00	3.00	0.00
Data Processing Programmer	2.00	2.00	2.00	0.00
Data Processing Clerical	1.00	1.00	1.00	0.00
Includes Full-Time positions only.				
Total Positions	11.25	10.25	12.25	2.00

**Tangipahoa Parish School System
General Fund Budget
CENTRAL SERVICES EXPENDITURES
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
442	10284000 511100	OFFICIALS/ADMIN/MANAGERS - DATA PROC	113,305	117,903	118,657
443	10283000 511100	OFFICIALS/ADMIN/MANAGERS - SPV PERSNI	94,422	94,507	94,910
444	10284000 511110	COORDINATORS - DATA PROC	61,119	64,521	64,474
445	10283000 511110	COORDINATORS - SPV PERSNL	61,119	73,437	147,833
446	10284000 511400	CLERICAL/SECRETARIAL - DATA PROC	37,956	26,146	25,523
447	10283000 511400	CLERICAL/SECRETARIAL - PERSONNEL	90,504	101,123	99,594
448	10282000 511400	CLERICAL/SECRETARIAL - INFO SVCS	50,776	55,406	55,222
449	10283000 511407	CLERICAL DAY BY DAY	10,170	13,418	13,418
450	10282000 511632	EXTENDED MEDICAL LEAVE-OTHER	3,623	0	0
451	10284200 511800	DEGREED PROFESSIONALS - SYST ANAL	119,499	121,610	121,404
452	10282300 511900	OTHER SALARIES	61,370	2,698	62,883
453	10282000 513000	SALARIES EXTRA WORK PERFORMED	250	0	0
454	10280000 521010	SGB HEALTH INSURANCE	90,529	73,330	73,330
455	10280000 521020	SGB LIFE INSURANCE	933	935	935
456	10280000 522500	MEDICARE	8,759	8,270	10,205
457	10280000 522550	DEFERRED COMPENSATION	130	174	174
458	10280000 523100	TEACHERS' RETIREMENT SYSTEM	128,455	135,876	166,949
459	10280000 523300	SCHOOL EMPL RETIREMENT SYS	17,613	744	0
460	10280000 526000	WORKERS' COMPENSATION	13,934	12,842	15,899
461	10280000 527000	HEALTH BENEFITS - RETIREES	55,566	49,479	45,900
462	10282000 528100	SICK LEAVE SEVERANCE PAY	5,080	0	0
463	10281000 530000	PURCHASED PROF/TECH SVCS	193,851	100,000	100,000
464	10283200 531900	OTHER FEES	2,344	5,000	5,000
465	10283000 532100	SUB FOR FT EMPLOYEES	3,002	0	0
466	10282300 533900	OTHER PROFESSIONAL SERVICES	114,439	117,600	102,600
467	10284000 534000	PURCHASED TECH SVC	403,223	530,000	530,000
468	10282000 543000	REPAIR & MAINT	198,660	220,000	230,000
469	10282000 544200	RENTAL OF EQUIP & VEHICLES	3,694	3,600	3,600
470	10284000 553000	TELEPHONE	2,151	15,000	15,000
471	10282000 553401	ON LINE LESSONS	2,323	2,323	2,323
472	10283000 554000	ADVERTISING	39,690	39,048	39,048
473	10282000 558200	TRAVEL	860	9,000	7,000
474	10282000 561000	M & S	41,045	98,781	101,601
475	10284000 562600	GASOLINE	3,111	5,000	5,000
		Total CENTRAL SERVICES	1,972,386	2,033,250	2,194,008

**Tangipahoa Parish School System
 General Fund Budget
 CHILD NUTRITION PROGRAM EXPENDITURES
 Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
476	10312000 589045	MISC-EXTRA SALES	27,079	27,370	29,530
		Total CHILD NUTRITION PROGRAM	27,079	27,370	29,530

**Tangipahoa Parish School System
 General Fund Budget
 COMMUNITY SERVICES OPERATIONS EXPENDITURES
 Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
477	10330000 533000	OTHER PURCH PROF SVCS	29,512	29,512	29,512
478	10330000 561000	M & S	0	0	1,074
		Total COMMUNITY SERVICES OPERATIONS	29,512	29,512	30,586

**Tangipahoa Parish School System
General Fund Budget
FACILITY ACQUISITIONS & CONSTRUCTION EXPENDITURES
Fiscal Year 2023-2024**

Facility Acquisitions & Construction Description

Activities concerned with acquiring land and buildings; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites.

Facility Acquisitions & Construction Goals

To provide safe and clean facilities conducive to teaching and learning.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
There are no full time or part-time employees paid in this area.				
Total Positions				

**Tangipahoa Parish School System
 General Fund Budget
 FACILITY ACQUISITIONS AND CONSTRUCTION EXPENDITURES
 Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
479	10400000 533900	OTHER PROFESSIONAL SERVICES	47,367	0	0
		Total FACILITY ACQUISITIONS AND CONST	47,367	0	0

**Tangipahoa Parish School System
 General Fund Budget
 DEBT SERVICE EXPENDITURES
 Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
480	10510000 583100	REDEMPTION OF PRINCIPAL	967,622	986,063	1,224,116
481	10510000 583200	INTEREST EXPENDITURES	103,829	85,388	59,359
		Total DEBT SERVICE	1,071,450	1,071,451	1,283,475

**Tangipahoa Parish School System
General Fund Budget
OTHER SOURCES AND OTHER USES
Fiscal Year 2023-2024**

Other Sources of Funds Description

A number of outlays of governmental funds are not properly classified as revenues, but still require budgetary or accounting control. This includes certain transfers of money from one fund to another such as:

- * Indirect Cost - The transfer of funds from federal grants to the general fund for those indirect costs which are not readily identifiable but are nevertheless incurred for the joint benefit of the System. FY 2023-2024 restricted indirect cost rate is 7.2659%, a decrease over 7.5226% in the prior year. The FY 2023-2024 unrestricted indirect cost rate is 16.9563%, a decrease over 17.7711% in the prior year.

- * Operating Transfers In from other funds such as the Educational Facilities Improvement District Fund transferring sales tax revenues to the General Fund to fund additional salaries and benefits.

- * Comp Loss/Damaged Assets - Money received for the sale of scrapped fixed assets that have an expired useful life.

Other Uses of Funds Description

A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. This includes certain transfers of money from one fund to another such as:

- * Other Transfers Out to the LEAP Remediation, Special Education Funds, Section 504, Insurance Fund 850, JAG and Hammond Accl/Magnet Tax Fund for amounts not funded by the individual programs deemed necessary to provide special needs of students.

- * MFP To St Charter Schools - Reduction in the District's MFP revenue for a local share of revenue transferred to Charter Schools, the Office of Juvenile Justice, LAVCA, and LA Connections.

**Tangipahoa Parish School System
General Fund Budget
OTHER SOURCES AND OTHER USES
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
482	100	452000	INTERFUND TRANSFERS	0	750,000	750,000
483	100	452100	INDIRECT COSTS	4,392,101	3,766,241	3,766,241
484	100	452200	OPERATING TRANSFERS IN	9,261,114	10,975,500	10,975,500
485	100	453000	SALE/COMP-LOSS OF FIXED ASSETS	40,765	40,000	40,000
486	100	455000	CAPITAL LEASE	513,424	0	438,774
			TOTAL OTHER SOURCES	14,207,404	15,531,741	15,970,515
487	10522000	593204	TRANS TO LEAP	23,946	25,038	31,196
488	10522000	593205	TRANS TO SP ED	80,294	93,300	93,300
489	10522000	593206	TRANS TO SECTION 504 (340)	6,096	10,000	10,000
490	10522000	593230	TRANS OUT - OTHER	10,903,228	3,645,790	3,657,674
491	10530000	594005	MFP - STATE CHARTER SCHOOLS	992,688	1,285,763	1,193,029
			TOTAL OTHER USES	12,006,253	5,059,891	4,985,199

**Tangipahoa Parish School System
General Fund Budget
BEGINNING FUND BALANCES AND ENDING FUND BALANCES
Fiscal Year 2023-2024**

Fund Balance Description

Resources remaining from prior years which are available to be budgeted in the current year are called the Fund Balance. The Board has adopted a policy of maintaining a minimum ending fund balance of 7% of total expenditures. The designation of the fund balance indicates tentative plans for financial resource utilization in future periods. It is as follows:

- * Unassigned Fund Balance - This reserve is not designated for any specific purpose.
- * Committed for Disaster Emergencies - this reserve is set up to aid in future years' disaster emergencies, such as hurricanes.

Due to recent years' increased frequency of disaster events, the reserve amount has been increased.

- * Committed for OPEB (GASB 45) - this reserve is set up to aid in future years' unfunded increase in insurance and retirement.

**Tangipahoa Parish School System
General Fund Budget
BEGINNING FUND BALANCES AND ENDING FUND BALANCES
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
492	100	377000	UNASSIGNED FUND BALANCE	9,334,005	11,090,261	10,595,186
493	100	376020	COMMITTED FOR DISASTER EMERG	5,000,000	7,000,000	7,000,000
494	100	376010	COMMITTED FOR OPEB (GASB 45)	3,568,573	3,568,573	3,568,573
			Beginning Fund Balance	17,902,578	21,658,834	21,163,759
			Prior Period Adjustment	0	0	0
			Beginning Fund Balance, as Restated	17,902,578	21,658,834	21,163,759
495	100	377000	UNASSIGNED FUND BALANCE	11,090,261	10,595,186	7,686,779
496	100	376020	COMMITTED FOR DISASTER EMERG	7,000,000	7,000,000	7,000,000
497	100	376010	COMMITTED FOR OPEB (GASB 45)	3,568,573	3,568,573	3,568,573
			Ending Fund Balance	21,658,834	21,163,759	18,255,352

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2023-2024 Annual Operating Budget



**Tangipahoa Parish School System
Special Revenue Fund Budget
Fiscal Year 2023-2024**

Budget Summary by Object

	Actual Through <u>Apr. 30, 2023</u>	Estimates Through <u>June, 2023</u>	Final Budget <u>2022-2023</u>	Budget <u>2023-2024</u>	Percent of <u>Change</u>
Revenues					
Local Revenues	\$25,059,395	\$5,033,747	\$30,093,142	\$30,338,086	0.8%
State Revenues	3,354,524	\$1,179,543	4,534,067	\$4,455,261	-1.7%
Federal Revenues	37,164,304	\$22,655,108	59,819,412	\$97,061,705	62.3%
Total Revenues	<u>\$65,578,223</u>	<u>\$28,868,398</u>	<u>\$94,446,621</u>	<u>\$131,855,052</u>	39.6%
Expenditures					
Salaries	\$22,378,149	\$5,275,238	\$27,653,387	\$29,737,386	7.5%
Employee Benefits	9,777,927	\$2,361,358	12,139,285	12,597,213	3.8%
Purchased Professional Services	3,472,488	\$1,419,282	4,891,770	6,349,513	29.8%
Purchased Property Services	5,045,828	\$3,481,140	8,526,968	21,857,308	156.3%
Other Purchased Services	4,863,678	\$2,129,869	6,993,547	4,513,161	-35.5%
Supplies	9,712,431	\$4,104,045	13,816,476	25,935,042	87.7%
Property	601,310	\$480,780	1,082,090	14,080,438	1201.2%
Other Objects	212,273	\$76,088	288,361	285,361	-1.0%
Total Expenditures	<u>\$56,064,084</u>	<u>\$19,327,800</u>	<u>\$75,391,884</u>	<u>\$115,355,422</u>	53.0%
Other Sources of Funds	\$0	\$734,153	\$734,153	\$762,170	3.8%
Other Uses of Funds	10,940,256	\$5,740,484	16,680,740	18,592,471	11.5%
Total Other Sources and (Uses)	<u>(\$10,940,256)</u>	<u>(\$5,006,331)</u>	<u>(\$15,946,587)</u>	<u>(\$17,830,301)</u>	11.8%
NET CHANGE IN FUND BALANCE	(\$1,426,117)	\$4,534,267	\$3,108,150	(\$1,330,671)	-142.8%
Beginning Fund Balance	\$27,165,025		\$27,165,025	\$30,273,175	11.4%
Ending Fund Balance	\$25,738,908		\$30,273,175	\$28,942,504	-4.4%

Each line Item of the Budget is shown later in this section

**Tangipahoa Parish School System
Special Revenue Fund Budget
Fiscal Year 2023-2024**

Budget Summary by Object

	Actual Through <u>Apr. 30, 2023</u>	Estimates Through <u>June, 2023</u>	Final Budget <u>2022-2023</u>	Budget <u>2023-2024</u>	Percent of <u>Change</u>
Revenues					
Local Revenues	\$25,059,395	\$5,033,747	\$30,093,142	\$30,338,086	0.8%
State Revenues	3,354,524	\$1,179,543	4,534,067	\$4,455,261	-1.7%
Federal Revenues	37,164,304	\$22,655,108	59,819,412	\$97,061,705	62.3%
Total Revenues	<u>\$65,578,223</u>	<u>\$28,868,398</u>	<u>\$94,446,621</u>	<u>\$131,855,052</u>	39.6%
Expenditures					
Salaries	\$22,378,149	\$5,275,238	\$27,653,387	\$29,737,386	7.5%
Employee Benefits	9,777,927	\$2,361,358	12,139,285	12,597,213	3.8%
Purchased Professional Services	3,472,488	\$1,419,282	4,891,770	6,349,513	29.8%
Purchased Property Services	5,045,828	\$3,481,140	8,526,968	21,857,308	156.3%
Other Purchased Services	4,863,678	\$2,129,869	6,993,547	4,513,161	-35.5%
Supplies	9,712,431	\$4,104,045	13,816,476	25,935,042	87.7%
Property	601,310	\$480,780	1,082,090	14,080,438	1201.2%
Other Objects	212,273	\$76,088	288,361	285,361	-1.0%
Total Expenditures	<u>\$56,064,084</u>	<u>\$19,327,800</u>	<u>\$75,391,884</u>	<u>\$115,355,422</u>	53.0%
Other Sources of Funds	\$0	\$734,153	\$734,153	\$762,170	3.8%
Other Uses of Funds	10,940,256	\$5,740,484	16,680,740	18,592,471	11.5%
Total Other Sources and (Uses)	<u>(\$10,940,256)</u>	<u>(\$5,006,331)</u>	<u>(\$15,946,587)</u>	<u>(\$17,830,301)</u>	11.8%
NET CHANGE IN FUND BALANCE	(\$1,426,117)	\$4,534,267	\$3,108,150	(\$1,330,671)	-142.8%
Beginning Fund Balance	\$27,165,025		\$27,165,025	\$30,273,175	11.4%
Ending Fund Balance	\$25,738,908		\$30,273,175	\$28,942,504	-4.4%

Each line Item of the Budget is shown later in this section

**Tangipahoa Parish School System
Special Revenue Fund Budget
Fiscal Year 2023-2024**

Budget Summary by Grant or Total Revenue				
<u>Proj/Fund No.</u>	<u>Project/Fund Name</u>	<u>Actual 2021-22</u>	<u>Budget 2022-23</u>	<u>Budget 2023-24</u>
1 L0520	Alternative Education Hammond Alternative Program	852,752	897,956	897,956
2 EILH	ARP Homless	-	48,287	172,997
3 S0001	Arts Council of BR	5,063	6,750	6,750
4 F0082	B-3 Preschool Development	167,867	467,832	196,102
5 002	B-3 Seats CSSRA	1,095,427	1,140,950	-
6 8G008	Believe & Prepare 8(g)	33,300	10,300	-
7 00061	Believe Category 1	-	261,800	151,844
8 00062	Believe Category 2	-	-	35,000
9 00063	Believe Category 3	-	146,300	63,000
10 00064	Believe Category 4	-	40,000	40,000
11 001	Community Supply Building Access and Expansion	200,000	700,000	-
12 L0514	Chesbrough Timber Fund	88	430	400
13 300	Child Nutrition Program	14,595,754	12,779,653	11,700,132
14 00301	Child Nutrition Program - DairyMax/NSLP Equipment Grant	-	3,162	-
15 00302	Child Nutrition Program - Fresh Fruits & Vegetable Program	30,923	31,865	15,536
16 00303	Child Nutrition Program - No Kid Hungry	-	6,000	-
17 00304	Child Nutrition Program - USDA NSLP Equipment Assistance	-	49,000	49,000
18 T0006	Direct Student Services	428,530	120,661	-
19 F0049	Early Childhood Collaborative Pre-K/Regina Coeli	97,008	106,395	108,817
20 S0003	Early Childhood Community Network	35,046	46,683	41,827
21 F0046	Early Childhood Community Network - Federal	78,004	80,892	94,126
22 S0002	Education Excellence	337,199	341,539	341,539
23 140	Educational Facilities Improvement District	14,892,004	13,254,000	13,254,000
24 ECF22	Emergency Connectivity Fund	1,303,750	-	-
25 005	ESSERF Cares	1,448,347	-	-
26 040	ESSERF Incentive	261,874	25,749	-
27 041	ESSER II Incentive	30,490	381,570	497,733
28 042	ESSER III Incentive	215,221	1,737,035	1,260,984
29 006	ESSER II Formula	17,243,305	13,047,944	1,298,113
30 007	ESSER III Formula	486,304	3,114,557	50,969,381
31 011	ESSER III EB Interventions arp	3,865,654	2,649,437	6,722,533
32 021	ESSER ARP IDEA 611	36,789	492,530	633,711
33 022	ESSER ARP IDEA 619	-	95,549	-
34 L0001	Every Kid a King	11,000	1,000	1,000
35 0816	Flood-August 2016	-	-	-
36 031	GEERF II	-	-	-
37 L0521	Hammond Accelerated/Magnet Tax	4,159,386	4,368,801	4,368,801
38 T0001	Homeless Children & Youth	65,408	108,510	80,204
39 IDA21	Hurricane IDA	1,203,864	833,018	-
40 S0004	LA 4 Pre K - STATE	2,748,000	3,606,354	3,738,600
41 F0101	LA Aware	12,979	518,941	518,941
42 F0300	LA Healthy School Communities	10,000	10,000	-
43 F0091	LA Healthy School Supplement	11,623	-	-

**Tangipahoa Parish School System
Special Revenue Fund Budget
Fiscal Year 2023-2024**

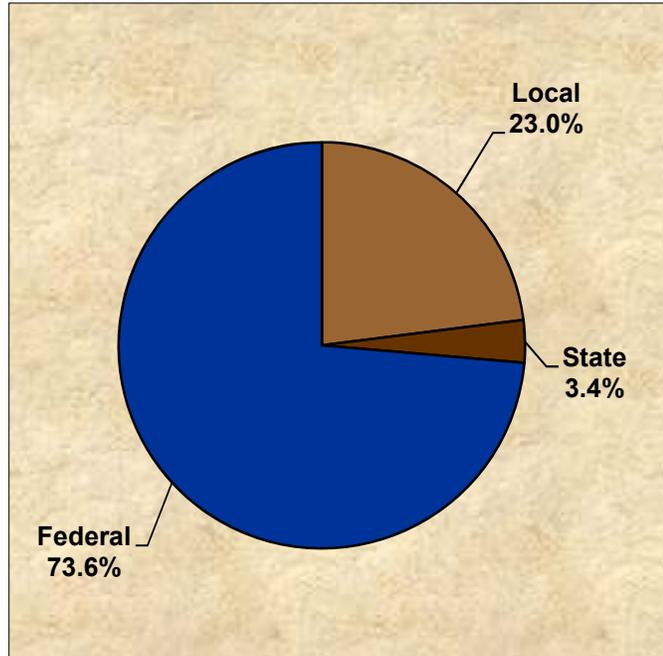
Budget Summary by Grant or Total Revenue				
<u>Proj/Fund No.</u>	<u>Project/Fund Name</u>	<u>Actual 2021-22</u>	<u>Budget 2022-23</u>	<u>Budget 2023-24</u>
44 L0133	LEAP Remediation	-	-	-
45 L0100	Local Donations	69,430	9,000	-
46 S0018	LOSFA Grant - IHS	5,577	15,460	-
47 510	Maintenance Rededication	9,128,250	9,337,500	9,367,000
48 8G163	Model Early Childhood	154,190	147,170	147,170
49 F0081	Ready Start Network CCDF	52,462	41,744	50,000
50 003	Ready Start Network CCDBG	90,319	9,681	100,000
51 F0080	Ready Start Network PDG	42,667	63,126	50,000
52 F0083	Ready Start Network Workforce Planning	-	-	100,000
53 ESR90	Real Time Access	19,178	787,500	478,553
54 T0007	Redesign 1003a	596,924	483,600	1,245,750
55 L0340	Section 504	-	-	-
56 L0510	Sixteenth Section	79,536	80,694	227,500
57 L0511	Sixteenth Section Oil & Gas Lease	351	1,747	1,675
58 SE293	Special Education - Gifted	-	-	-
59 SE311	Special Education - High Cost Services	62,736	-	-
60 SE306	Special Education - IDEA	5,129,294	6,195,052	6,007,773
61 SE310	Special Education - IDEA Contract CIR/UIR Academics	-	-	-
62 SE307	Special Education - IDEA Set Aside	48,394	-	164,134
63 SE233	Special Education - Medicaid Reimbursement	1,108,265	1,615,000	1,704,636
64 SE256	Special Education - Preschool	130,253	171,231	161,140
65 SE257	Special Education - Preschool Set Aside	-	5,000	7,492
66 SE283	Special Education - Pupil Appraisal	-	-	-
67 S0023	Special Education Cameras	-	236,078	-
68 270	CLSD-Comprehensive Literacy State Dev	999,567	1,412,500	1,412,500
69 210	Title I	12,124,468	8,487,500	10,296,800
70 T0802	Title I - Migrant 07-08	112,187	68,740	37,876
71 T0200	Title II - Improve Teacher Quality	911,317	1,739,657	914,068
72 T0301	Title III - Immigrant	3,387	-	-
73 T0300	Title III - Limited English	71,292	143,702	103,233
74 T0400	Title IV	645,500	1,208,974	1,345,847
75 S0015	Tobacco Settlement Treasury Department	4,384	15,500	15,500
76 F0051	Vocational Education - Carl Perkins	273,834	270,239	270,736
77 F0052	Vocational Education - Carl Perkins Carryover Funds	36,305	30,579	48,403
78 F0061	Jobs for America's Graduates	29,492	30,000	30,000
79 F0063	Jobs for America's Graduates - TANF	164,764	166,986	167,378
80 L0515	Walmart Champ Cooper	139,579	141,211	140,861
		98,196,861	94,446,621	131,855,052

**Tangipahoa Parish School System
Special Revenue Fund Budget
Fiscal Year 2023-2024**

Most Important Features

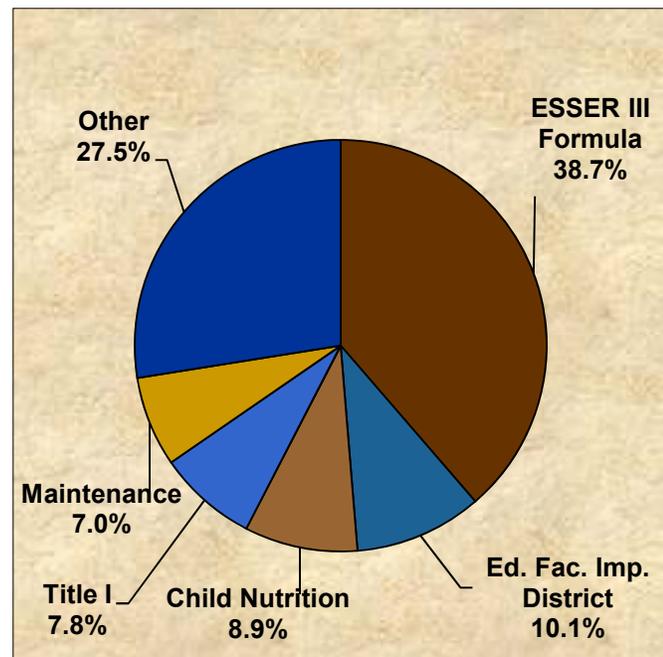
- 1 The Special Revenue Fund receives 73.6% of its total budget from the federal government.

Revenue Sources	Budget <u>2023-24</u>
Local	\$30,338,086
State	4,455,261
Federal	<u>97,061,705</u>
Total	<u>\$131,855.052</u>



- 2 The 2023-24 Special Revenue Budget accounts for sixty-four special revenue funds. The five largest are:

Revenue Sources	Budget <u>2023-24</u>
ESSER III Formula	\$50,969,381
Ed. Fac. Imp. District	13,254,000
Child Nutrition	11,700,132
Title I	10,296,800
Maintenance	9,367,000
Other	<u>36,267,739</u>
Total	<u>\$131,855.052</u>



**Tangipahoa Parish School System
Special Revenue Fund Budget
ALTERNATIVE EDUCATION HAMMOND ALTERNATIVE PROGRAM - L0520
Fiscal Year 2023 - 2024**

Alternative Education Hammond Alternative Program Description

Hammond Alternative Program serves students in the Hammond School District. Most students have been retained two or more years and are academically behind.

Hammond Alternative Program is located at Hammond Westside Montessori School, Hammond Eastside Magnet School, Greenville Park (Hammond Jr. High), Hammond High Magnet School and Woodland Park Magnet. The local 3 Mill ad Valorem Tax was renewed in 2016, and will continue thru 2025.

Alternative Education Hammond Alternative Program Goals

- * To provide an Alternative Educational setting for those students who are in need of a special setting within the school they attend.
- * Assist students to recover some of the credits they need to graduate (credit recovery).
- * To assist students with improving their ACT scores and their math and reading skills.
- * To assist students who are having difficulties in the regular classroom setting.
- * To improve School Attendance.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
Teachers - HWMS	2.00	2.00	2.00	0.00
Paraprofessional Interventionist - HWMS	1.00	1.00	1.00	0.00
Teachers - HEMS	2.00	2.00	2.00	0.00
Teachers - GPLA	1.00	1.00	1.00	0.00
Paraprofessional - GPLA	1.00	1.00	1.00	0.00
Teachers - HHS	4.00	4.00	4.00	0.00
Teachers - WPELC	1.00	1.00	1.00	0.00
Paraprofessional - WPELC	1.00	1.00	1.00	0.00
Total Positions	13.00	13.00	13.00	0.00

**Tangipahoa Parish School System
Special Revenue Fund Budget
ALTERNATIVE EDUCATION HAMMOND ALTERNATIVE PROGRAM - L0520
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
2	110	411120	RENEWABLE TAXES	825,575	854,732	854,732
3	110	411160	PENALTIES/INTEREST ON PROP TAX	896	1,150	1,150
4	110	415101	INTEREST ON CHECKING	4,438	20,231	20,231
5	110	438100	REV SHARING CONST TAX	21,843	21,843	21,843
			Total REVENUES	852,752	897,956	897,956
6	11145052	511200	TEACHERS	451,162	383,477	383,477
7	11148037	511208	DAY BY DAY GREEN TIME SHEET	115	0	0
8	11148037	511500	PARAPROFESSIONAL	55,460	63,861	63,861
9	11148039	521010	SGB HEALTH INSURANCE	61,027	58,634	58,634
10	11148039	521020	SGB LIFE INSURANCE	145	177	177
11	11145052	522500	MEDICARE	6,962	6,204	6,204
12	11145052	523100	TEACHERS' RETIREMENT SYSTEM	127,698	110,932	110,932
13	11145052	526000	WORKERS' COMPENSATION	10,895	9,618	9,618
14	11148039	532100	SUB FOR FT EMPLOYEES	1,716	4,715	4,715
			Total OTHER INSTRUCTIONAL PROGRAMS	715,178	637,618	637,618
15	11231500	531300	PENSION FUND	30,848	32,592	32,592
			Total GENERAL ADMINISTRATION	30,848	32,592	32,592
			Total EXPENDITURES	746,026	670,210	670,210
			Total Other Sources and Uses of Funds	0	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	106,726	227,746	227,746
			Beginning Fund Balance	395,136	501,862	729,608
			Ending Fund Balance	501,862	729,608	957,354

**Tangipahoa Parish School System
Special Revenue Fund Budget
ARP HOMELESS - EILH
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	001	442900	OTHER UNRESTR GRANTS-STATE	0	48,287	172,997
			Total REVENUES	0	48,287	172,997
2	00115100	561000	M & S	0	0	5,296
			Total SPECIAL PROGRAMS	0	0	5,296
3	00121290	511300	THERAPISTS/SPEC/COUNSELORS	0	0	64,000
4	00121900	511900	OTHER SALARIES	0	32,526	18,712
5	00121900	521010	SGB HEALTH INSURANCE	0	5,980	28,000
6	00121900	522500	MEDICARE	0	402	1,400
7	00121900	523100	TEACHERS' RETIREMENT SYSTEM	0	0	21,916
8	00121900	526000	WORKERS' COMPENSATION	0	680	715
9	00121900	558200	TRAVEL	0	700	4,300
			Total PUPIL SUPPORT SERVICES	0	40,288	139,043
10	00152100	593300	INDIRECT COSTS	0	7,999	28,658
			Total OTHER USE OF FUNDS	0	7,999	28,658
			Total EXPENDITURES	0	48,287	172,997
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
ARTS COUNCIL OF BR - S0001
Fiscal Year 2023 - 2024**

Arts Council of BR Description

The Talented Theatre programs under the direction of Charley Vance, at Amite and Sumner high schools is funded by grants from the state, non-profit organizations and local businesses. Three 30 minute movies about social problems facing students are produced. The movies are shown in the schools as teaching tools. The movies are posted on the school system's School Tube link on the internet and they are shown on a local cable channel. The 2012-2013 school year marks the 14th year Mr. Vance's students have created movies. The project has received five national awards.

Arts Council of BR Goals

The students involved in the movie project create stories and develop the plots for the movies through screen-treatment sessions. They learn how to create a movie from empty page to final project. Also, the students learn on-camera acting skills. As stated above, the movies are shown in the schools as teaching tools, posted on the internet via the system's School Tube link and broadcast on local access cable channel. More important, the students, through this creative challenge, develop their self-esteem and self-confidence.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
ARTS COUNCIL OF BR - S0001
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	400	419990	MISC REVENUE (LOCAL)	5,063	6,750	6,750
			Total REVENUES	5,063	6,750	6,750
2	40110000	559000	MISC PURCHASED SERVICES	0	6,750	6,750
			Total REGULAR PROGRAMS	0	6,750	6,750
			Total EXPENDITURES	0	6,750	6,750
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	5,063	0	0
			Beginning Fund Balance	0	5,063	5,063
			Ending Fund Balance	5,063	5,063	5,063

**Tangipahoa Parish School System
Special Revenue Fund Budget
B-3 PRESCHOOL DEVELOPMENT - F0082
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	250	445000	RESTR GRANTS FED THRU STATE	167,867	467,832	196,102
			Total REVENUES	167,867	467,832	196,102
2	25153000	559000	MISC PURCHASED SERVICES	26,337	410,548	182,382
3	25153000	561000	M & S	24,920	2,230	0
			Total SPECIAL PROGRAMS	51,257	412,778	182,382
4	25218000	534000	PURCHASED TECH SVC	1,000	0	0
5	25218000	553000	TELEPHONE	1,860	0	0
			Total PUPIL SUPPORT SERVICES	2,860	0	0
6	25221400	511100	OFFICIALS/ADMIN/MANAGERS	35,062	0	0
7	25221400	511300	THERAPISTS/SPEC/COUNSELORS	33,700	10,137	0
8	25221400	521010	SGB HEALTH INSURANCE	6,957	722	0
9	25221400	521020	SGB LIFE INSURANCE	22	0	0
10	25223000	522500	MEDICARE	966	141	0
11	25223000	523100	TEACHERS' RETIREMENT SYSTEM	17,328	2,514	0
12	25223000	526000	WORKERS' COMPENSATION	1,478	218	0
13	25223400	532000	PURCHASED EDUCATIONAL SVCS	3,478	8,491	0
14	25223400	558200	TRAVEL	2,365	100	0
15	25220000	561027	M & S - TECH	621	0	0
			Total INSTRUCTIONAL STAFF SERVICES	101,976	22,323	0
16	25521000	593300	INDIRECT COSTS	11,773	32,731	13,720
			Total OTHER USE OF FUNDS	11,773	32,731	13,720
			Total EXPENDITURES	167,867	467,832	196,102
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
B-3 SEATS CRRSA - 002
Fiscal Year 2023 - 2024**

B-3 Seats CRRSA Description

B-3 seats will provide a 6-hour instructional day over the course of a 10 month academic schedule in diverse delivery settings in Type III child care centers, at Proficient or above sites that enroll infants, and in classrooms with lead teachers meeting Early childhood Ancillary Certification (ECAC) requirements.

B-3 Seats CRRSA Goals

To provide a 6-hour instructional day over the course of a 10 month academic schedule for birth to age 3 children in daycare centers.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
B-3 SEATS CSSRA - 002
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	002	445000	RESTR GRANTS FED THRU STATE	1,095,427	1,140,950	0
			Total REVENUES	1,095,427	1,140,950	0
2	00215300	553000	TELEPHONE	0	3,410	0
3	00215300	559000	MISC PURCHASED SERVICES	988,526	1,000,378	0
4	00215300	561000	M & S	30,073	20,000	0
			Total SPECIAL PROGRAMS	1,018,599	1,023,788	0
5	00222140	511300	THERAPISTS/SPEC/COUNSELORS	0	10,139	0
6	00222140	521010	SGB HEALTH INSURANCE	0	1,014	0
7	00222140	522500	MEDICARE	0	141	0
8	00222140	523100	TEACHERS' RETIREMENT SYSTEM	0	2,514	0
9	00222140	526000	WORKERS' COMPENSATION	0	218	0
10	00222140	532000	PURCHASED EDUCATIONAL SVCS	0	23,112	0
11	00222140	558200	TRAVEL	0	200	0
			Total INSTRUCTIONAL STAFF SERVICES	0	37,338	0
12	00252100	593300	INDIRECT COSTS	76,828	79,824	0
			Total OTHER USE OF FUNDS	76,828	79,824	0
			Total EXPENDITURES	1,095,427	1,140,950	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
BELIEVE & PREPARE 8(g) - 8G008
Fiscal Year 2023 - 2024**

Believe & Prepare 8(g) Description

Provides a \$1,000 stipend for mentors of the resident.

Believe & Prepare 8(g) Goals

To support undergraduate residents as they participate in a year long residency.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
BELIEVE & PREPARE 8(8g) - 8G008
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	410	432200	EDUCATION SUPPORT FUND 8G	33,300	10,300	0
			Total REVENUES	33,300	10,300	0
2	41223000	515000	STIPEND-WORKSHOPS ONLY	33,300	5,300	0
3	41223000	553000	TELEPHONE	0	5,000	0
			Total INSTRUCTIONAL STAFF SERVICES	33,300	10,300	0
			Total EXPENDITURES	33,300	10,300	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
BELIEVE CATEGORY 1 - 00061
Fiscal Year 2023 - 2024**

BELIEVE CATEGORY 1 Description

To provide workforce incentives for teachers and educational support in childcare centers.

BELIEVE CATEGORY 1 Goals

To provide workforce incentives for teachers and educational support in childcare centers.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
BELIEVE CATEGORY 1 - 00061
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	004	445000	RESTR GRANTS FED THRU STATE	0	261,800	151,844
			Total REVENUES	0	261,800	151,844
2	00415300	559000	MISC PURCHASED SERVICES	0	0	83,500
3	00415300	561000	M & S	0	38,323	0
			Total SPECIAL PROGRAMS	0	38,323	83,500
4	00422340	559000	MISC PURCHASED SERVICES	0	205,161	57,721
			Total INSTRUCTIONAL STAFF SERVICES	0	205,161	57,721
5	00452100	593300	INDIRECT COSTS	0	18,316	10,623
			Total OTHER USE OF FUNDS	0	18,316	10,623
			Total EXPENDITURES	0	261,800	151,844
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
BELIEVE CATEGORY 2 - 00062
Fiscal Year 2023 - 2024**

BELIEVE CATEGORY 2 Description

To provide expanded supply of access to childcare centers.

BELIEVE CATEGORY 2 Goals

To provide expanded supply of access to childcare centers.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
BELIEVE CATEGORY 2 - 00062
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	004	445000	RESTR GRANTS FED THRU STATE	0	0	35,000
			Total REVENUES	0	0	35,000
2	00415300	559000	MISC PURCHASED SERVICES	0	0	32,551
			Total SPECIAL PROGRAMS	0	0	32,551
3	00452100	593300	INDIRECT COSTS	0	0	2,449
			Total OTHER USE OF FUNDS	0	0	2,449
			Total EXPENDITURES	0	0	35,000
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
BELIEVE CATEGORY 3 - 00063
Fiscal Year 2023 - 2024**

BELIEVE CATEGORY 3 Description

To increase the quality of early childhood programs.

BELIEVE CATEGORY 3 Goals

To increase the quality of early childhood programs.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
BELIEVE CATEGORY 3 - 00063
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	004	445000	RESTR GRANTS FED THRU STATE	0	146,300	63,000
			Total REVENUES	0	146,300	63,000
2	00415300	553000	TELEPHONE	0	495	495
3	00415300	561000	M & S	0	43,736	12,404
			Total SPECIAL PROGRAMS	0	44,231	12,899
4	00422340	532000	PURCHASED EDUCATIONAL SVCS	0	58,590	20,545
5	00422340	533000	OTHER PURCH PROF SVCS	0	8,095	0
6	00422340	589500	NON-PUBLIC EXPENDITURES	0	21,326	0
			Total INSTRUCTIONAL STAFF SERVICES	0	88,011	20,545
7	00433000	589500	NON-PUBLIC EXPENDITURES	0	3,822	25,148
			Total COMMUNITY SERVICES OPERATIONS	0	3,822	25,148
8	00452100	593300	INDIRECT COSTS	0	10,236	4,408
			Total OTHER USE OF FUNDS	0	10,236	4,408
			Total EXPENDITURES	0	146,300	63,000
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
BELIEVE CATEGORY 4 - 00064
Fiscal Year 2023 - 2024**

BELIEVE CATEGORY 4 Description

To empower families to access tools and resources to support their children's development.

BELIEVE CATEGORY 4 Goals

To empower families to access tools and resources to support their children's development.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
BELIEVE CATEGORY 4 - 00064
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	004	445000	RESTR GRANTS FED THRU STATE	0	40,000	40,000
			Total REVENUES	0	40,000	40,000
2	00415100	553000	TELEPHONE	0	0	12,000
3	00415300	559000	MISC PURCHASED SERVICES	0	27,202	15,202
4	00415300	561000	M & S	0	10,000	10,000
			Total SPECIAL PROGRAMS	0	37,202	37,202
5	00452100	593300	INDIRECT COSTS	0	2,798	2,798
			Total OTHER USE OF FUNDS	0	2,798	2,798
			Total EXPENDITURES	0	40,000	40,000
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
COMMUNITY SUPPLY BUILDING ACCESS AND EXPANSION - 001
Fiscal Year 2023 - 2024**

COMMUNITY SUPPLY BUILDING ACCESS AND EXPANSION Description

To help communities build local capacity to support new child care supply and to increase access to high quality early childhood care and education.

COMMUNITY SUPPLY BUILDING ACCESS AND EXPANSION Goals

To increase the supply of and access to, quality early childhood care and education.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
COMMUNITY SUPPLY BUILDING ACCESS AND EXPANSION - 001
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	001	445900	OTHER RESTR GRANTS THRU STATE	200,000	700,000	0
			Total REVENUES	200,000	700,000	0
2	00115300	533000	OTHER PURCH PROF SVCS	0	41,744	0
3	00115300	553000	TELEPHONE	950	0	0
4	00115300	559000	MISC PURCHASED SERVICES	180,563	563,182	0
5	00115300	561000	M & S	4,460	0	0
			Total SPECIAL PROGRAMS	185,973	604,926	0
6	00122140	511100	OFFICIALS/ADMIN/MANAGERS	0	32,047	0
7	00122140	521010	SGB HEALTH INSURANCE	0	3,692	0
8	00122140	521020	SGB LIFE INSURANCE	0	19	0
9	00122140	522500	MEDICARE	0	450	0
10	00122140	523100	TEACHERS' RETIREMENT SYSTEM	0	7,948	0
11	00122140	526000	WORKERS' COMPENSATION	0	689	0
12	00122140	561000	M & S	0	1,255	0
			Total INSTRUCTIONAL STAFF SERVICES	0	46,100	0
13	00152100	593300	INDIRECT COSTS	14,027	48,974	0
			Total OTHER USE OF FUNDS	14,027	48,974	0
			Total EXPENDITURES	200,000	700,000	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
CHESBROUGH TIMBER FUND - L0514
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	110	415101	INTEREST ON CHECKING	88	430	400
			Total REVENUES	88	430	400
			Total EXPENDITURES	0	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	88	430	400
			Beginning Fund Balance	10,343	10,431	10,861
			Ending Fund Balance	10,431	10,861	11,261

**Tangipahoa Parish School System
Special Revenue Fund Budget
CHILD NUTRITION PROGRAM - 300
Fiscal Year 2023 - 2024**

Child Nutrition Program Description

The Tangipahoa Parish Child Nutrition Program accounts for the activities of preparing and serving food to students and staff for breakfast and lunch, and provide a clean and safe learning environment for all students in our district. LDOE has implemented nationwide wavier for free meals for the 2021-2022 school year. This program provides breakfast and lunch to all students at no charge.

Child Nutrition Program Goals

To serve nutritionally adequate, attractive, and affordable priced meals. To help students grow socially and emotionally by nourishing our students' bodies as well as their minds. To extend educational influences to the homes of school children and to provide learning experiences that will improve children's food habits and strive to achieve the ultimate goal of physically fit adults for the future.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
Director	1.00	1.00	1.00	0.00
Manager Supervisors	3.00	4.00	4.00	0.00
Managers	18.00	18.00	18.00	0.00
Production Managers	20.00	24.00	22.00	-2.00
Clerical	4.00	4.00	4.00	0.00
Service workers	111.00	120.00	161.00	41.00
Billing Clerke/Monitors	33.00	33.00	34.00	1.00
Sub Pool	0.00	0.00	0.00	0.00
Maintenance Techs	3.00	3.00	3.00	0.00
Monitors - GTS	16.00	17.00	23.00	6.00
Full Time Dietitian	0.00	1.00	1.00	0.00
Total Positions	209.00	225.00	271.00	46.00

**Tangipahoa Parish School System
Special Revenue Fund Budget
CHILD NUTRITION PROGRAM - 300
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	300	415101	INTEREST ON CHECKING	37,395	172,017	175,000
2	30000052	416100	INCOME FROM MEALS	35,103	67,200	51,050
3	30000098	416200	INCOME FROM EXTRA MEALS	136,184	136,850	147,650
4	30000039	419990	MISC REVENUE (LOCAL)	1,146,604	167	150
5	300	431150	MFP - SCHOOL LUNCH	138,640	108,640	164,282
6	300	445150	SCHOOL FOOD SERVICE	11,862,222	11,128,841	9,500,000
7	300	445900	OTHER RESTR GRANTS THRU STATE	433,958	0	450,000
8	300	449200	VALUE OF USDA COMMODITIES	800,434	962,372	1,000,000
9	300	449900	OTHER REV FOR/ON BEHALF OF LEA	0	203,566	212,000
10	300	452200	OPERATING TRANSFERS IN	110,025	110,025	120,000
11	300	453000	SALE/COMP-LOSS OF FIXED ASSETS	5,166	0	0
12	30312039	416100	INCOME FROM MEALS	50	0	0
			Total REVENUES	14,705,779	12,889,678	11,820,132
13	30311100	511100	OFFICIALS/ADMIN/MANAGERS	84,367	80,367	72,270
14	30312100	511191	MANAGERS' SUPERVISORS (CNP)	133,807	128,360	128,360
15	30312139	511192	CNP MANAGERS	654,141	581,432	592,000
16	30312139	511193	PRODUCTION MANAGERS (CNP)	341,900	272,564	393,000
17	30311000	511400	CLERICAL/SECRETARIAL	42,759	42,348	42,348
18	30311000	511401	CLERICAL/SECRETARIAL - SFS	65,570	83,420	83,420
19	30312039	511600	SERVICE WORKERS	1,831,203	1,697,928	1,688,200
20	30312039	511631	CNP EXTENDED MEDICAL LEAVE	34,968	10,500	23,400
21	30312000	511700	SKILLED CRAFTS	106,789	56,199	56,000
22	30312039	511900	OTHER SALARIES	616,149	677,007	677,000
23	30312039	511907	OTHR SAL DAY BY DAY	74,638	116,600	50,800
24	30312000	512400	SUB EMPL OTHER THAN TEACHER	0	0	1,000
25	30312139	513000	SALARIES EXTRA WORK PERFORMED	12,723	15,000	22,300
26	30310199	521010	SGB HEALTH INSURANCE	541,249	513,094	483,200
27	30312039	521020	SGB LIFE INSURANCE	1,720	889	1,060
28	30310199	522500	MEDICARE	53,837	48,361	51,825
29	30310199	522550	DEFERRED COMPENSATION	794	859	415
30	30310199	523100	TEACHERS' RETIREMENT SYSTEM	897,732	798,958	840,500
31	30310199	523300	SCHOOL EMPL RETIREMENT SYS	24,136	15,173	21,300
32	30310199	523400	TRS PLAN A	16,538	15,545	15,650
33	30312039	525000	UNEMPLOYMENT COMPENSATION	4,034	0	4,600
34	30310199	526000	WORKERS' COMPENSATION	293,078	264,858	272,850
35	30310199	527000	HEALTH BENEFITS - RETIREES	217,391	190,416	190,000
36	30312139	528100	SICK LEAVE SEVERANCE PAY	7,917	26,200	30,300
37	30312000	528200	ANNUAL LEAVE SEVERANCE PAY	215	7,000	6,600
38	30312000	532100	SUB FOR FT EMPLOYEES	247,641	575,000	575,000
39	30310199	533300	AUDIT/ACCOUNTING SVCS	2,687	2,920	3,000
40	30310199	533900	OTHER PROFESSIONAL SERVICES	12,300	0	0
41	30316199	542100	DISPOSAL SERVICES	8,099	52	8,400
42	30316199	543000	REPAIR & MAINT	42,756	39,786	23,100

**Tangipahoa Parish School System
Special Revenue Fund Budget
CHILD NUTRITION PROGRAM - 300
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
43	30316199	543004	VEHICLE SERVICE & MAINTENANCE	6,269	20,100	20,600
44	30316199	552900	OTHER INSURANCE	16,111	17,411	17,300
45	30310199	553000	TELEPHONE	37,692	43,200	43,200
46	30316199	553300	POSTAGE	0	200	0
47	30310000	557000	FOOD SERVICE MANAGEMENT	224,808	0	0
48	30310199	558240	TRAVEL - CNP	22,805	48,700	11,450
49	30310199	558241	TRAVEL - CNP CO	5,123	4,000	4,000
50	30316199	561000	M & S	0	5,223	3,450
51	30310199	561027	M & S - TECH	7,959	6,200	6,200
52	30310199	561040	M & S - CNP - CO	3,073	4,300	4,500
53	30316199	561042	M & S - CNP CAFETERIAS	27,513	89,500	39,300
54	30316199	561045	JANITORIAL SUPPLIES	382,343	888,700	606,950
55	30316199	561046	CNP CHEM & CLEANING SUPPLIES	22,079	44,400	40,000
56	30314199	562200	ELECTRICITY	116,308	104,706	19,800
57	30316199	562600	GASOLINE	8,180	14,200	6,500
58	30310199	563100	PURCHASED FOOD	3,761,915	4,660,429	4,692,294
59	30310199	563200	COMMODITIES	821,301	962,372	962,372
60	30310199	573000	EQUIPMENT <\$5,000	28,632	24,700	0
61	30310039	573300	FURNITURES & FIXTURES < \$5,000	4,250	4,900	2,150
62	30310199	589000	MISC	137,114	150,000	150,000
63	30310199	589051	UNIFORMS	29,263	36,600	36,600
64	30310199	673000	EQUIPMENT > \$5,000	21,350	11,400	2,093,000
65	30310039	673200	VEHICLES > \$5,000	0	322,000	190,000
			Total CHILD NUTRITION PROGRAM	12,055,225	13,724,077	15,307,564
			Total EXPENDITURES	12,055,225	13,724,077	15,307,564
			Total Other Sources and Uses of Funds	0	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	2,650,554	(834,399)	(3,487,432)
			Beginning Fund Balance	4,417,023	7,067,577	6,233,178
			Ending Fund Balance	7,067,577	6,233,178	2,745,746

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**Tangipahoa Parish School System
Special Revenue Fund Budget
DAIRYMAX - 00301
Fiscal Year 2023 - 2024**

DairyMax/USDA Equipment Description

Dairy Max's Nutrition NOW program combines resources, guidance, and grant funding to support meal and menu expansion along with student access to and acceptance of nutrient rich dairy foods. Nutrition NOW funding is generously provided by the dairy farm families in Louisiana, Colorado, southwest Kansas, Montana, New Mexico, western Oklahoma, Texas and Wyoming. The Tangipahoa cafeterias participating in the DairyMax Program are Champ Cooper, Hammond Eastside, Westside Middle, Ponchatoula Jr., and Woodland Park

DairyMax/USDA Equipment Goals

To increase student dairy food consumption.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
DAIRYMAX - 00301
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	300	419990	MISC REVENUE (LOCAL)	0	3,162	0
			Total REVENUES	0	3,162	0
2	30310000	561000	M & S	647	2,939	0
3	30310040	573000	EQUIPMENT <\$5,000	5,429	0	0
4	30310039	573300	FURNITURES & FIXTURES < \$5,000	1,449	0	0
			Total CHILD NUTRITION PROGRAM	7,525	2,939	0
			Total EXPENDITURES	7,525	2,939	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(7,525)	223	0
			Beginning Fund Balance	7,302	(223)	0
			Ending Fund Balance	(223)	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
FRESH FRUITS & VEGETABLE PROGRAM - 00302
Fiscal Year 2023 - 2024**

FFVP Description

The Fresh Fruit and Vegetable Program (FFVP) provides all children in participating schools (Independence Leadership Academy & Independence Magnet) a variety of free fresh fruits and vegetables during the school day.

FFVP Goals

This program is to change efforts to combat childhood obesity by helping children learn more healthful eating habits and give children a variety of produce they might otherwise might not have had the opportunity to sample.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
FRESH FRUITS & VEGETABLES PROGRAM - 00302
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
2	30310013	449900	OTHER REV FOR/ON BEHALF OF LEA	30,923	31,865	15,536
			Total REVENUES	30,923	31,865	15,536
3	30310039	561000	M & S	-14	0	0
4	30310033	563100	PURCHASED FOOD	13,104	31,865	15,536
			Total CHILD NUTRITION PROGRAM	13,090	31,865	15,536
			Total EXPENDITURES	13,090	31,865	15,536
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	17,834	0	0
			Beginning Fund Balance	0	17,834	17,834
			Ending Fund Balance	17,834	17,834	17,834

**Tangipahoa Parish School System
 Special Revenue Fund Budget
 NO KID HUNGRY - 00303
 Fiscal Year 2023 - 2024**

No Kid Hungry Description

The purpose of the No Kid Hungry Grant is to support critical work to end childhood hunger. No Kid Hungry knows that school districts play an essential role in ensuring students receive nutritious meals to learn, grow, and thrive to reach their full potential. This grant will allow school districts across the country to respond to the growing needs and emerging opportunities to provide meals and resources to kids and families.

No Kid Hungry Goals

- * Ensuring maximum student participation and improving meal quality
- * Promoting awareness of meal availability to students and families
- * Providing meals during weekends and out-of-school time through backpack programs
- * Offering universal breakfast and lunch
- * Promoting SNAP, WIC, and Pandemic-EBT programs and supporting enrollment

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
NO KID HUNGRY - 00303
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	300	419990	MISC REVENUE (LOCAL)	0	6,000	0
			Total REVENUES	0	6,000	0
2	30310000	513000	SALARIES EXTRA WORK PERFORMED	0	4,110	0
3	30310000	522500	MEDICARE	0	86	0
4	30310000	523100	TEACHERS' RETIREMENT SYSTEM	0	1,254	0
5	30310000	523400	TRS PLAN A	0	86	0
6	30310000	526000	WORKERS' COMPENSATION	0	464	0
7	30310000	673200	VEHICLES > \$5,000	0	25,000	0
			Total CHILD NUTRITION PROGRAM	0	31,000	0
			Total EXPENDITURES	0	31,000	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	(25,000)	0
			Beginning Fund Balance	25,000	25,000	0
			Ending Fund Balance	25,000	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
USDA NSLP EQUIPMENT ASSISTANCE FUNDS - 00304
Fiscal Year 2023 - 2024**

USDA NSLP Equipment Assistance Funds Description

The National School Lunch Program Equipment Assistance Grant is awarded to purchase equipment greater than \$1,000.

USDA NSLP Equipment Assistance Funds Goals

This program is needed to serve healthier meals, improve food safety, and to help support the establishment, maintenance, or expansion of the School Breakfast Program.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
USDA NSLP EQUIPMENT ASSISTANCE FUNDS - 00304
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	30310052 445150	SCHOOL FOOD SERVICE	0	0	8,000
2	30310039 445150	SCHOOL FOOD SERVICE	0	0	41,000
		Total REVENUES	0	0	49,000
3	30310052 673000	EQUIPMENT > \$5,000	0	0	8,000
		Total	0	0	8,000
4	30310039 673000	EQUIPMENT > \$5,000	0	0	41,000
		Total CHILD NUTRITION PROGRAM	0	0	41,000
		Total EXPENDITURES	0	0	49,000
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
DIRECT STUDENT SERVICES - T0006
Fiscal Year 2023 - 2024**

Direct Student Support Services Grant Description

Title I allotment to support school systems and students in gaining access to academic course, credentials, and services that are not otherwise available at their schools.

Direct Student Support Services Grant Goals

Can include but are not limited to the following:
To allow for critical courses not otherwise offered at the school (elementary, TOPS, and Jump Start aligned)
Advanced STEM academic courses
Advanced Placement, IB, and CLEP test fee reimbursements
College credit course, industry based certifications, credit recovery, tutoring

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
DIRECT STUDENT SERVICES - T0006
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	211	445460	OTHER NCLB PROGRAMS	428,530	120,661	0
			Total REVENUES	428,530	120,661	0
2	21115100	532000	PURCHASED EDUCATIONAL SVCS	333,813	112,219	0
3	21115100	553000	TELEPHONE	36,108	0	0
4	21115100	553401	ON LINE LESSONS	28,554	0	0
			Total SPECIAL PROGRAMS	398,475	112,219	0
5	21152100	593300	INDIRECT COSTS	30,055	8,442	0
			Total OTHER USE OF FUNDS	30,055	8,442	0
			Total EXPENDITURES	428,530	120,661	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
EARLY CHILDHOOD COLLABORATIVE PRE-K/REGINA COELI - F0049
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	250	445900	OTHER RESTR GRANTS THRU STATE	97,008	106,395	108,817
			Total REVENUES	97,008	106,395	108,817
2	25153000	511200	TEACHERS	48,348	51,369	52,369
3	25153000	511500	PARAPROFESSIONAL	21,085	24,227	25,351
4	25153000	521010	SGB HEALTH INSURANCE	7,146	7,647	7,986
5	25153000	522500	MEDICARE	957	1,044	1,072
6	25153000	523100	TEACHERS' RETIREMENT SYSTEM	17,497	18,835	18,731
7	25153000	526000	WORKERS' COMPENSATION	1,493	1,633	1,668
8	25153000	532100	SUB FOR FT EMPLOYEES	483	1,640	1,640
			Total SPECIAL PROGRAMS	97,008	106,395	108,817
			Total EXPENDITURES	97,008	106,395	108,817
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
EARLY CHILDHOOD COMMUNITY NETWORK - S0003
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	400	432900	OTHER RESTRICTED REVENUE	35,046	46,683	41,827
			Total REVENUES	35,046	46,683	41,827
2	40150000	561000	M & S	362	0	0
			Total SPECIAL PROGRAMS	362	0	0
3	40221400	511100	OFFICIALS/ADMIN/MANAGERS	0	8,014	25,221
4	40223400	511900	OTHER SALARIES	27,452	0	0
5	40223400	521010	SGB HEALTH INSURANCE	4,636	1,147	5,311
6	40221400	521020	SGB LIFE INSURANCE	0	6	0
7	40223400	522500	MEDICARE	369	112	333
8	40223400	523100	TEACHERS' RETIREMENT SYSTEM	1,637	1,987	0
9	40223400	526000	WORKERS' COMPENSATION	590	172	542
10	40223400	532000	PURCHASED EDUCATIONAL SVCS	0	14,188	7,000
11	40220000	534000	PURCHASED TECH SVC	0	10,801	0
12	40223400	553000	TELEPHONE	0	31	31
13	40223400	558200	TRAVEL	0	5,861	0
14	40223400	561000	M & S	0	3,127	3,389
			Total INSTRUCTIONAL STAFF SERVICES	34,684	45,446	41,827
15	40254000	555000	PRINTING & BINDING	0	1,237	0
			Total BUSINESS SERVICES	0	1,237	0
			Total EXPENDITURES	35,046	46,683	41,827
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
EARLY CHILDHOOD COMMUNITY NETWORK-FEDERAL - F0046
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	250	445900	OTHER RESTR GRANTS THRU STATE	78,004	80,892	94,126
			Total REVENUES	78,004	80,892	94,126
2	25153000	561000	M & S	2,251	0	5,813
			Total SPECIAL PROGRAMS	2,251	0	5,813
3	25223400	511900	OTHER SALARIES	27,452	25,221	25,221
4	25223400	513000	SALARIES EXTRA WORK PERFORMED	0	0	4,950
5	25223400	521010	SGB HEALTH INSURANCE	4,636	5,087	5,311
6	25223400	522500	MEDICARE	369	334	405
7	25223400	523100	TEACHERS' RETIREMENT SYSTEM	1,637	0	1,193
8	25223400	526000	WORKERS' COMPENSATION	590	542	648
9	25223400	532000	PURCHASED EDUCATIONAL SVCS	0	6,146	14,031
10	25220000	534000	PURCHASED TECH SVC	0	5,622	3,500
11	25223400	553000	TELEPHONE	4,600	4,700	0
12	25223400	558200	TRAVEL	19,397	16,302	21,002
13	25223400	561000	M & S	10,390	8,349	0
14	25223400	561027	M & S - TECH	1,013	0	0
			Total INSTRUCTIONAL STAFF SERVICES	70,083	72,303	76,261
15	25254000	555000	PRINTING & BINDING	0	0	160
			Total BUSINESS SERVICES	0	0	160
16	25283000	559000	MISC PURCHASED SERVICES	199	807	807
			Total CENTRAL SERVICES	199	807	807
17	25330000	534000	PURCHASED TECH SVC	0	500	500
18	25330000	561000	M & S	0	1,624	4,000
			Total COMMUNITY SERVICES OPERATIONS	0	2,124	4,500
19	25521000	593300	INDIRECT COSTS	5,471	5,658	6,585
			Total OTHER USE OF FUNDS	5,471	5,658	6,585
			Total EXPENDITURES	78,004	80,892	94,126
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
EDUCATIONAL EXCELLENCE - S0002
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	400	432000	RESTRICTED GRANTS STATE	337,199	341,539	341,539
			Total REVENUES	337,199	341,539	341,539
2	40110000	553000	TELEPHONE	2,973	10,294	10,294
3	40110000	553401	ON LINE LESSONS	976	3,189	3,189
4	40110000	561000	M & S	0	120	120
5	40110000	561027	M & S - TECH	9,723	4,848	4,848
6	40110000	561030	M & S - SOFTWARE LICENSES-TECH	90,984	125,984	125,984
			Total REGULAR PROGRAMS	104,656	144,435	144,435
7	40223000	513000	SALARIES EXTRA WORK PERFORMED	5,123	20,000	20,000
8	40223000	522500	MEDICARE	74	260	260
9	40223000	523100	TEACHERS' RETIREMENT SYSTEM	1,291	4,536	4,536
10	40223000	526000	WORKERS' COMPENSATION	110	387	387
11	40223000	532100	SUB FOR FT EMPLOYEES	286	500	500
12	40223000	558200	TRAVEL	16,115	1,828	1,828
			Total INSTRUCTIONAL STAFF SERVICES	23,000	27,511	27,511
13	40284000	511100	OFFICIALS/ADMIN/MANAGERS	62,646	62,647	62,647
14	40284000	511900	OTHER SALARIES	57,870	54,084	54,084
15	40284000	521010	SGB HEALTH INSURANCE	16,771	19,633	19,633
16	40284000	522500	MEDICARE	1,637	1,583	1,583
17	40284000	523100	TEACHERS' RETIREMENT SYSTEM	30,370	29,158	29,158
18	40284000	526000	WORKERS' COMPENSATION	2,591	2,488	2,488
19	40284000	558200	TRAVEL	262	0	0
			Total CENTRAL SERVICES	172,148	169,593	169,593
			Total EXPENDITURES	299,804	341,539	341,539
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	37,395	0	0
			Beginning Fund Balance	691,866	729,261	729,261
			Ending Fund Balance	729,261	729,261	729,261

**Tangipahoa Parish School System
Special Revenue Fund Budget
EDUCATIONAL FAC IMPRV DISTRICT - 140
Fiscal Year 2023 - 2024**

Educational Facilities Improvement District Fund Description

On April 24, 2021 voters in Tangipahoa Parish approved the levy of a 1/2 cent Sales Tax starting on July 1, 2021 for a period of 15 years upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption of tangible personal property and on sales of service in the District. This 1/2 cent Sales Tax will be used in providing additional salaries and benefits to teachers and support workers of the Tangipahoa Parish School System. The total vote count was as follows:

For	8,639	73.90%
Against	3,047	26.10%

Educational Facilities Improvement District Fund Goals

The goal of this fund is to collect the 1/2 cent Sales Tax for the voter-approved tax to provide additional salaries and benefits to the teachers and support workers of the Tangipahoa Parish School System. The operating transfer out is to cover for the increased salaries and benefits that are paid out of the General Fund

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
EDUCATIONAL FAC IMPRV DISTRICT - 140
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	140	411319	EFID SALES/USE TAX - GROSS	14,849,620	12,958,000	12,958,000
2	140	411369	EFID PENALTIES/INTEREST - ST	24,407	42,000	42,000
3	140	415101	INTEREST ON CHECKING	17,977	254,000	254,000
			Total REVENUES	14,892,004	13,254,000	13,254,000
4	14231500	531400	SALES TAX COLLECTION FEES	96,332	84,500	84,500
			Total GENERAL ADMINISTRATION	96,332	84,500	84,500
5	14522000	593230	TRANS OUT - OTHER	9,233,222	10,925,500	10,925,500
			Total OTHER USE OF FUNDS	9,233,222	10,925,500	10,925,500
			Total EXPENDITURES	9,329,553	11,010,000	11,010,000
			Total Other Sources and Uses of Funds	0	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	5,562,451	2,244,000	2,244,000
			Beginning Fund Balance	0	5,562,451	7,806,451
			Ending Fund Balance	5,562,451	7,806,451	10,050,451

**Tangipahoa Parish School System
Special Revenue Fund Budget
EMERGENCY CONNECTIVITY FUND - ECF22
Fiscal Year 2023 - 2024**

Emergency Connectivity Description

The Emergency Connectivity Fund (ECF) was created as part of the American Rescue Plan Act of 2021 for emergency support of remote learning and remote library services.

Emergency Connectivity Goals

The ECF provides support for the purchase during the COVID-19 emergency of "eligible equipment or advanced telecommunications or information services (or both)" for schools or libraries for use outside the school building or library location.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
EMERGENCY CONNECTIVITY FUND - ECF22
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
2	005 445900	OTHER RESTR GRANTS THRU STATE	1,303,750	0	0
		Total REVENUES	1,303,750	0	0
3	00110000 561027	M & S - TECH	1,303,750	0	0
		Total REGULAR PROGRAMS	1,303,750	0	0
		Total EXPENDITURES	1,303,750	0	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
 Special Revenue Fund Budget
 ESSERF CARES / MFP STABILIZATI - 005
 Fiscal Year 2023 - 2024**

ESSERF CARES Fund Description

Federal funds received during the Covid-19 Pandemic to address needs such as distance learning, sanitation, gap learning and devices.

ESSERF CARES Fund Goals

To ensure that students will continue to receive a quality education during the Pandemic.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
ESSERF CARES / MFP STABILIZATI - 005
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	005	442900	OTHER UNRESTR GRANTS-STATE	1,448,347	0	0
			Total REVENUES	1,448,347	0	0
2	00110000	513000	SALARIES EXTRA WORK PERFORMED	90,672	0	0
3	00110500	522500	MEDICARE	1,297	0	0
4	00110500	523100	TEACHERS' RETIREMENT SYSTEM	21,771	0	0
5	00110000	523300	SCHOOL EMPL RETIREMENT SYS	157	0	0
6	00110000	523550	LA STATE EMPL RETIRE SYSTEM	536	0	0
7	00110500	526000	WORKERS' COMPENSATION	1,949	0	0
8	00113000	532100	SUB FOR FT EMPLOYEES	30,023	0	0
9	00110993	553000	TELEPHONE	152,731	0	0
10	00110993	553401	ON LINE LESSONS	91,379	0	0
11	00110993	561000	M & S	24,252	0	0
12	00110993	561027	M & S - TECH	8,140	0	0
13	00110000	564200	TEXTBOOKS	604,428	0	0
			Total REGULAR PROGRAMS	1,027,335	0	0
14	00151000	511200	TEACHERS	26,112	0	0
15	00151000	522500	MEDICARE	373	0	0
16	00151000	523100	TEACHERS' RETIREMENT SYSTEM	6,356	0	0
17	00151000	523300	SCHOOL EMPL RETIREMENT SYS	52	0	0
18	00151000	523550	LA STATE EMPL RETIRE SYSTEM	62	0	0
19	00151000	526000	WORKERS' COMPENSATION	563	0	0
			Total SPECIAL PROGRAMS	33,517	0	0
20	00213400	513000	SALARIES EXTRA WORK PERFORMED	7,335	0	0
21	00213400	522500	MEDICARE	104	0	0
22	00213400	523100	TEACHERS' RETIREMENT SYSTEM	1,848	0	0
23	00213400	526000	WORKERS' COMPENSATION	158	0	0
			Total PUPIL SUPPORT SERVICES	9,446	0	0
24	00222000	513000	SALARIES EXTRA WORK PERFORMED	51,028	0	0
25	00223000	515000	STIPEND-WORKSHOPS ONLY	2,250	0	0
26	00223000	522500	MEDICARE	761	0	0
27	00222000	522550	DEFERRED COMPENSATION	7	0	0
28	00223000	523100	TEACHERS' RETIREMENT SYSTEM	12,709	0	0
29	00223000	526000	WORKERS' COMPENSATION	1,146	0	0
30	00229000	558200	TRAVEL	125	0	0
			Total INSTRUCTIONAL STAFF SERVICES	68,027	0	0
31	00262000	561000	M & S	67,999	0	0
			Total MAINTENANCE OF PLANT	67,999	0	0
32	00279000	513000	SALARIES EXTRA WORK PERFORMED	1,625	0	0
33	00279000	522500	MEDICARE	23	0	0
34	00279000	523100	TEACHERS' RETIREMENT SYSTEM	378	0	0
35	00279000	523300	SCHOOL EMPL RETIREMENT SYS	22	0	0
36	00279000	526000	WORKERS' COMPENSATION	39	0	0
			Total STUDENT TRANSPORTATION SERVICES	2,087	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
ESSERF CARES / MFP STABILIZATI - 005
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
37	00521000 593300	INDIRECT COSTS	239,937	0	0
		Total OTHER USE OF FUNDS	239,937	0	0
		Total EXPENDITURES	1,448,347	0	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

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**Tangipahoa Parish School System
Special Revenue Fund Budget
ESSERF INCENTIVE - 040
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	040	445460	OTHER NCLB PROGRAMS	261,874	25,749	0
			Total REVENUES	261,874	25,749	0
2	04110972	553401	ON LINE LESSONS	0	5,128	0
3	04110972	561000	M & S	91,347	13,523	0
4	04110198	564200	TEXTBOOKS	101,496	0	0
			Total REGULAR PROGRAMS	192,842	18,651	0
5	04210000	513000	SALARIES EXTRA WORK PERFORMED	20,430	2,205	0
6	04210000	522500	MEDICARE	296	32	0
7	04210000	523100	TEACHERS' RETIREMENT SYSTEM	4,483	547	0
8	04210000	526000	WORKERS' COMPENSATION	439	48	0
			Total PUPIL SUPPORT SERVICES	25,648	2,832	0
9	04521000	593300	INDIRECT COSTS	43,383	4,266	0
			Total OTHER USE OF FUNDS	43,383	4,266	0
			Total EXPENDITURES	261,874	25,749	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
ESSER II INCENTIVE - 041
Fiscal Year 2023 - 2024**

ESSER INCENTIVE II Description

Federal funds received during the Covid-19 Pandemic to address needs such as distance learning, sanitation, gap learning and devices.

ESSER INCENTIVE II Goals

To ensure that students will continue to receive a quality education during the Pandemic.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
Pre K Teacher - 3 months only, then moves to Fund 042 for the rest of the year	0.00	0.75	0.18	0.57
Total Positions	0.00	0.75	0.18	0.57

**Tangipahoa Parish School System
Special Revenue Fund Budget
ESSER II INCENTIVE - 041
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	041	442900	OTHER UNRESTR GRANTS-STATE	30,490	381,570	497,733
			Total REVENUES	30,490	381,570	497,733
2	04111000	511200	TEACHERS	18,137	56,091	9,093
3	04111000	522500	MEDICARE	262	812	145
4	04111000	523100	TEACHERS' RETIREMENT SYSTEM	4,571	13,983	2,656
5	04111000	526000	WORKERS' COMPENSATION	390	1,206	200
6	04111000	553401	ON LINE LESSONS	0	11,386	0
7	04111000	561000	M & S	0	0	403,184
8	04111000	564200	TEXTBOOKS	0	32,058	0
			Total REGULAR PROGRAMS	23,360	115,536	415,278
9	04122314	513000	SALARIES EXTRA WORK PERFORMED	1,615	27,998	0
10	04122314	515000	STIPEND-WORKSHOPS ONLY	0	3,001	0
11	04122314	522500	MEDICARE	23	446	0
12	04122314	523100	TEACHERS' RETIREMENT SYSTEM	407	7,611	0
13	04122314	526000	WORKERS' COMPENSATION	35	667	0
14	04122300	532000	PURCHASED EDUCATIONAL SVCS	0	68,891	0
15	04122300	553000	TELEPHONE	0	20,284	0
16	04122300	558200	TRAVEL	0	20,000	0
17	04122300	561000	M & S	0	53,925	0
			Total INSTRUCTIONAL STAFF SERVICES	2,079	202,823	0
18	04152100	593300	INDIRECT COSTS	5,051	63,211	82,455
			Total OTHER USE OF FUNDS	5,051	63,211	82,455
			Total EXPENDITURES	30,490	381,570	497,733
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
ESSER III INCENTIVE - 042
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	042	442900	OTHER UNRESTR GRANTS-STATE	215,221	1,737,035	1,260,984
			Total REVENUES	215,221	1,737,035	1,260,984
2	04211100	513000	SALARIES EXTRA WORK PERFORMED	2,075	650,000	0
3	04211100	522500	MEDICARE	30	9,500	0
4	04211100	522550	DEFERRED COMPENSATION	0	200	0
5	04211100	523100	TEACHERS' RETIREMENT SYSTEM	523	155,000	0
6	04211100	523300	SCHOOL EMPL RETIREMENT SYS	0	1,760	0
7	04211100	523450	OPTIONAL RETIREMENT SYSTEM	0	850	0
8	04211100	523550	LA STATE EMPL RETIRE SYSTEM	0	1,010	0
9	04211100	526000	WORKERS' COMPENSATION	45	14,250	0
10	04211300	531900	OTHER FEES	0	14,542	0
11	04211300	553000	TELEPHONE	8,145	20,200	12,823
12	04211100	553401	ON LINE LESSONS	0	12,823	90,253
13	04211300	561000	M & S	0	25,000	0
14	04211300	673000	EQUIPMENT > \$5,000	0	0	193,438
			Total REGULAR PROGRAMS	10,817	905,135	296,514
15	04221220	513000	SALARIES EXTRA WORK PERFORMED	0	5,000	0
16	04221220	522500	MEDICARE	0	60	0
17	04221220	523100	TEACHERS' RETIREMENT SYSTEM	0	800	0
18	04221220	526000	WORKERS' COMPENSATION	0	70	0
			Total PUPIL SUPPORT SERVICES	0	5,930	0
19	04222150	511110	COORDINATORS	0	83,149	82,152
20	04222200	511900	OTHER SALARIES	0	71,090	185,000
21	04222300	515000	STIPEND-WORKSHOPS ONLY	0	55,000	0
22	04222200	521010	SGB HEALTH INSURANCE	0	28,095	24,000
23	04222300	522500	MEDICARE	0	2,750	2,300
24	04222300	523100	TEACHERS' RETIREMENT SYSTEM	0	50,650	70,000
25	04222300	523450	OPTIONAL RETIREMENT SYSTEM	0	135	0
26	04222300	526000	WORKERS' COMPENSATION	0	4,500	34,500
27	04222300	532000	PURCHASED EDUCATIONAL SVCS	168,750	242,841	60,458
28	04222300	561000	M & S	0	0	223,668
29	04222213	561027	M & S - TECH	0	0	100,000
			Total INSTRUCTIONAL STAFF SERVICES	168,750	538,210	782,078
30	04252100	593300	INDIRECT COSTS	35,654	287,760	182,392
			Total OTHER USE OF FUNDS	35,654	287,760	182,392
			Total EXPENDITURES	215,221	1,737,035	1,260,984
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
ESSER II FORMULA - 006
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	006	442900	OTHER UNRESTR GRANTS-STATE	17,243,305	13,047,944	1,298,113
			Total REVENUES	17,243,305	13,047,944	1,298,113
2	00611000	511900	OTHER SALARIES	1,278,180	177,331	0
3	00611000	513000	SALARIES EXTRA WORK PERFORMED	19,841	41,170	0
4	00611000	515000	STIPEND-WORKSHOPS ONLY	5,258,000	0	0
5	00611000	522500	MEDICARE	94,862	2,571	0
6	00611000	522550	DEFERRED COMPENSATION	156	0	0
7	00611000	523100	TEACHERS' RETIREMENT SYSTEM	1,398,198	43,049	0
8	00611000	523300	SCHOOL EMPL RETIREMENT SYS	229,810	1,866	0
9	00611000	523400	TRS PLAN A	1,008	0	0
10	00611000	523450	OPTIONAL RETIREMENT SYSTEM	7,479	0	0
11	00611000	523550	LA STATE EMPL RETIRE SYSTEM	10,665	0	0
12	00611000	526000	WORKERS' COMPENSATION	208,298	4,395	0
13	00611000	543000	REPAIR & MAINT	0	1,340,970	943,421
14	00611000	543001	INSTALL/TAG COMPUTERS	12,500	19,000	0
15	00611000	553000	TELEPHONE	554,709	750,315	0
16	00611000	553401	ON LINE LESSONS	0	48,662	0
17	00611000	558200	TRAVEL	882	1,901	0
18	00611000	561000	M & S	11,520	50,274	0
19	00611000	561027	M & S - TECH	1,304,154	93,309	0
20	00611000	564200	TEXTBOOKS	189,006	142,752	0
			Total REGULAR PROGRAMS	10,579,267	2,717,564	943,421
21	00622300	532000	PURCHASED EDUCATIONAL SVCS	132,950	129,000	0
22	00622300	553000	TELEPHONE	400	0	0
			Total INSTRUCTIONAL STAFF SERVICES	133,350	129,000	0
23	00624100	511409	CLERICAL - 9 MONTH	5,983	22,375	5,440
24	00624100	521010	SGB HEALTH INSURANCE	0	10,104	2,000
25	00624100	521020	SGB LIFE INSURANCE	6	0	0
26	00624100	522500	MEDICARE	87	264	80
27	00624100	523100	TEACHERS' RETIREMENT SYSTEM	1,508	5,301	1,350
28	00624100	526000	WORKERS' COMPENSATION	129	460	116
			Total SCHOOL ADMINISTRATION	7,711	38,504	8,986
29	00625150	511400	CLERICAL/SECRETARIAL	31,545	35,502	8,760
30	00625150	511800	DEGREED PROFESSIONALS	10,490	70,906	17,920
31	00625150	521010	SGB HEALTH INSURANCE	6,826	13,889	3,060
32	00625150	521020	SGB LIFE INSURANCE	3	5	12
33	00625150	522500	MEDICARE	576	1,447	375
34	00625150	523100	TEACHERS' RETIREMENT SYSTEM	8,082	28,365	9,000
35	00625150	526000	WORKERS' COMPENSATION	904	2,245	130
36	00625150	532100	SUB FOR FT EMPLOYEES	2,580	0	0
			Total BUSINESS SERVICES	61,005	152,359	39,257
37	00626600	511900	OTHER SALARIES	0	2,935,000	0
38	00626600	522500	MEDICARE	0	42,680	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
ESSER II FORMULA - 006
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
39	00626600	523100	TEACHERS' RETIREMENT SYSTEM	0	605,454	0
40	00626600	523300	SCHOOL EMPL RETIREMENT SYS	0	108,192	0
41	00626600	523400	TRS PLAN A	0	496	0
42	00626600	523450	OPTIONAL RETIREMENT SYSTEM	0	2,700	0
43	00626600	523550	LA STATE EMPL RETIRE SYSTEM	0	5,656	0
44	00626600	526000	WORKERS' COMPENSATION	0	95,212	0
45	00626299	543000	REPAIR & MAINT	2,542	124,744	0
46	00626299	544100	RENTAL OF LAND & BUILDINGS	57,903	177,759	26,235
47	00626200	561045	JANITORIAL SUPPLIES	0	43,263	0
48	00626200	673000	EQUIPMENT > \$5,000	0	314,243	0
			Total MAINTENANCE OF PLANT	60,445	4,455,399	26,235
49	00628400	511900	OTHER SALARIES	56,563	171,472	72,880
50	00628400	521010	SGB HEALTH INSURANCE	2,924	19,330	5,000
51	00628400	521020	SGB LIFE INSURANCE	1	4	0
52	00628400	522500	MEDICARE	806	2,820	500
53	00628400	523100	TEACHERS' RETIREMENT SYSTEM	14,254	49,888	23,377
54	00628400	526000	WORKERS' COMPENSATION	1,216	4,321	0
55	00628400	558200	TRAVEL	0	1,894	0
			Total CENTRAL SERVICES	75,765	249,729	101,757
56	00631000	513000	SALARIES EXTRA WORK PERFORMED	18,980	0	0
57	00631000	522500	MEDICARE	271	0	0
58	00631000	523100	TEACHERS' RETIREMENT SYSTEM	4,309	0	0
59	00631000	523400	TRS PLAN A	232	0	0
60	00631000	526000	WORKERS' COMPENSATION	1,471	0	0
			Total CHILD NUTRITION PROGRAM	25,263	0	0
61	00643199	533407	ARCH/ENG SVCS TO CAPITALIZE	131,090	33,900	0
62	00646039	545000	CONSTRUCTION SERVICES	19,017	640,640	0
63	00646099	545007	CONSTRUCTION TO CAPITALIZE	227,791	416,327	0
64	00646099	545050	A/C IMPROVEMENTS	0	174,836	0
65	00646024	545057	A/C IMPROVEMENTS TO CAPITALIZE	0	1,651,145	0
66	00646070	561050	AIR CONDITIONER <\$5,000	0	439,608	0
67	00645039	672000	BUILDINGS > \$100,000	4,200,000	0	0
68	00646029	673003	EQUIPMENT - AIR CONDITIONING	0	37,372	0
			Total FACILITY ACQUISITIONS AND	4,577,898	3,393,829	0
69	00652100	593300	INDIRECT COSTS	1,722,601	1,911,560	178,457
			Total OTHER USE OF FUNDS	1,722,601	1,911,560	178,457
			Total EXPENDITURES	17,243,305	13,047,944	1,298,113
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

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**Tangipahoa Parish School System
Special Revenue Fund Budget
ESSER III FORMULA - 007
Fiscal Year 2023 - 2024**

ESSER III FORMULA Description

Federal funds received during the Covid-19 Pandemic to address needs such as distance learning, sanitation, gap learning and devices.

ESSER III FORMULA Goals

To ensure that students will continue to receive a quality education during the Pandemic.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
Counselor - Schools	0.00	5.00	10.00	5.00
Coordinator	0.00	1.00	1.00	0.00
Teacher - EL	0.00	1.00	2.00	1.00
Para - PreK	0.00	1.00	1.00	0.00
Accounting Clerk	0.00	0.00	1.00	1.00
Accountant	0.00	0.00	1.00	1.00
Secretary - Virtual School	0.00	0.00	1.00	1.00
Coordinator - Virtual School	0.00	0.00	1.00	1.00
Network Techs	0.00	0.00	6.00	6.00
Total Positions	0.00	8.00	24.00	16.00

**Tangipahoa Parish School System
Special Revenue Fund Budget
ESSER III FORMULA - 007
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	007	442900	OTHER UNRESTR GRANTS-STATE	486,304	3,114,557	50,969,381
			Total REVENUES	486,304	3,114,557	50,969,381
2	00711000	511110	COORDINATORS	0	87,681	90,000
3	00711000	511200	TEACHERS	66,215	127,920	130,000
4	00711000	511500	PARAPROFESSIONAL	10,668	20,790	25,000
5	00711052	513000	SALARIES EXTRA WORK PERFORMED	16,450	227,600	250,000
6	00711000	515000	STIPEND-WORKSHOPS ONLY	0	0	2,200,000
7	00711000	521010	SGB HEALTH INSURANCE	7,001	26,725	105,000
8	00711000	522500	MEDICARE	1,294	9,260	10,300
9	00711000	523100	TEACHERS' RETIREMENT SYSTEM	15,658	171,000	991,200
10	00711000	523300	SCHOOL EMPL RETIREMENT SYS	0	200	250
11	00711000	523450	OPTIONAL RETIREMENT SYSTEM	0	30	40
12	00711000	523550	LA STATE EMPL RETIRE SYSTEM	12,146	27,700	25,750
13	00711000	526000	WORKERS' COMPENSATION	1,997	12,710	9,500
14	00711000	532000	PURCHASED EDUCATIONAL SVCS	0	107,500	250,000
15	00711000	532100	SUB FOR FT EMPLOYEES	0	1,200	2,000
16	00711000	553000	TELEPHONE	0	242,017	580,000
17	00711000	553401	ON LINE LESSONS	0	397,596	500,000
18	00711000	558200	TRAVEL	4,193	11,000	15,000
19	00711052	561000	M & S	18,583	150,000	391,373
20	00711029	561027	M & S - TECH	0	51,940	8,810,000
			Total REGULAR PROGRAMS	154,204	1,672,869	14,385,413
21	00712100	561000	M & S	0	0	100,000
			Total SPECIAL EDUCATION PROGRAMS	0	0	100,000
22	00714900	561000	M & S	0	0	1,328,600
			Total OTHER INSTRUCTIONAL PROGRAMS	0	0	1,328,600
23	00721220	511300	THERAPISTS/SPEC/COUNSELORS	0	243,650	600,000
24	00721340	513000	SALARIES EXTRA WORK PERFORMED	1,635	16,000	15,000
25	00721220	521010	SGB HEALTH INSURANCE	0	40,720	80,010
26	00721220	521020	SGB LIFE INSURANCE	0	221	250
27	00721340	522500	MEDICARE	22	3,256	3,202
28	00721340	523100	TEACHERS' RETIREMENT SYSTEM	412	62,132	202,520
29	00721340	523550	LA STATE EMPL RETIRE SYSTEM	0	710	800
30	00721340	526000	WORKERS' COMPENSATION	35	5,355	5,302
31	00721340	558200	TRAVEL	0	1,000	10,500
			Total PUPIL SUPPORT SERVICES	2,104	373,044	917,584
32	00722300	513000	SALARIES EXTRA WORK PERFORMED	21,038	22,000	35,000
33	00722300	515000	STIPEND-WORKSHOPS ONLY	0	0	50,000
34	00722300	522500	MEDICARE	303	500	100,015
35	00722300	523100	TEACHERS' RETIREMENT SYSTEM	4,697	0	1,800
36	00722110	523550	LA STATE EMPL RETIRE SYSTEM	948	0	0
37	00722300	526000	WORKERS' COMPENSATION	452	0	25
38	00722300	532000	PURCHASED EDUCATIONAL SVCS	0	15,000	140,750
39	00722300	558220	TRAVEL-VOC ED BASIC	0	2,000	1,500

**Tangipahoa Parish School System
Special Revenue Fund Budget
ESSER III FORMULA - 007
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
		Total INSTRUCTIONAL STAFF SERVICES	27,438	39,500	329,090
40	00724100 511409	CLERICAL - 9 MONTH	0	0	25,000
		Total SCHOOL ADMINISTRATION	0	0	25,000
41	00725150 511400	CLERICAL/SECRETARIAL	0	0	35,000
42	00725150 511800	DEGREED PROFESSIONALS	0	0	75,000
		Total BUSINESS SERVICES	0	0	110,000
43	00726200 544100	RENTAL OF LAND & BUILDINGS	0	0	10,500
44	00726200 561000	M & S	0	0	664,958
		Total MAINTENANCE OF PLANT	0	0	675,458
45	00727200 511616	EXTRA BUS TRIPS SALARIES	94,900	162,310	150,000
46	00727200 522500	MEDICARE	1,350	1,500	32,000
47	00727200 522550	DEFERRED COMPENSATION	115	90	80
48	00727200 523100	TEACHERS' RETIREMENT SYSTEM	0	191	250
49	00727200 523300	SCHOOL EMPL RETIREMENT SYS	24,079	25,000	30,000
50	00727200 523450	OPTIONAL RETIREMENT SYSTEM	0	155	200
51	00727200 526000	WORKERS' COMPENSATION	6,800	8,000	8,000
52	00727200 544216	EXTRA BUS TRIP LEASES	61,769	185,000	500,000
53	00727300 673200	VEHICLES > \$5,000	0	0	4,365,000
		Total STUDENT TRANSPORTATION SERVICES	189,013	382,246	5,085,530
54	00728400 511900	OTHER SALARIES	0	0	300,000
55	00728400 521010	SGB HEALTH INSURANCE	0	0	30,000
56	00728400 522500	MEDICARE	0	0	24,000
57	00728400 523100	TEACHERS' RETIREMENT SYSTEM	0	0	120,100
58	00728900 533900	OTHER PROFESSIONAL SERVICES	0	48,384	0
59	00728390 553000	TELEPHONE	48,384	82,550	200,000
60	00728400 558200	TRAVEL	124	0	0
		Total CENTRAL SERVICES	48,508	130,934	674,100
61	00743000 533407	ARCH/ENG SVCS TO CAPITALIZE	0	0	670,000
62	00746000 545007	CONSTRUCTION TO CAPITALIZE	0	0	15,620,615
63	00746000 545050	A/C IMPROVEMENTS	0	0	202,378
64	00746000 561050	AIR CONDITIONER <\$5,000	0	0	300,000
65	00741000 671000	LAND ACQUISITION	0	0	2,000,000
66	00745000 672000	BUILDINGS > \$100,000	0	0	4,000,000
67	00746000 673003	EQUIPMENT - AIR CONDITIONING	0	0	1,000,000
		Total FACILITY ACQUISITIONS AND	0	0	23,792,993
68	00752100 593300	INDIRECT COSTS	65,036	515,964	3,545,613
		Total OTHER USE OF FUNDS	65,036	515,964	3,545,613
		Total EXPENDITURES	486,304	3,114,557	50,969,381
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

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**Tangipahoa Parish School System
Special Revenue Fund Budget
ESSER III EB - 011
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	011	442900	OTHER UNRESTR GRANTS-STATE	3,865,654	2,649,437	6,722,533
			Total REVENUES	3,865,654	2,649,437	6,722,533
2	01111000	511200	TEACHERS	682,162	761,600	800,000
3	01111000	511300	THERAPISTS/SPEC/COUNSELORS	8,361	1,100	3,000
4	01111052	511500	PARAPROFESSIONAL	2,244	0	0
5	01111052	513000	SALARIES EXTRA WORK PERFORMED	1,352,708	138,600	673,441
6	01111052	521010	SGB HEALTH INSURANCE	113,545	114,337	100,100
7	01111000	521020	SGB LIFE INSURANCE	400	221	200
8	01111052	522500	MEDICARE	28,841	19,420	19,225
9	01111030	522550	DEFERRED COMPENSATION	167	75	27
10	01111052	523100	TEACHERS' RETIREMENT SYSTEM	498,921	330,125	334,900
11	01111000	523300	SCHOOL EMPL RETIREMENT SYS	2,996	0	0
12	01111024	523450	OPTIONAL RETIREMENT SYSTEM	1,716	0	0
13	01111037	523550	LA STATE EMPL RETIRE SYSTEM	1,683	1,600	1,200
14	01111052	526000	WORKERS' COMPENSATION	44,160	30,209	28,470
15	01111000	532000	PURCHASED EDUCATIONAL SVCS	0	0	732,500
16	01111000	553000	TELEPHONE	80,000	0	0
17	01111000	558200	TRAVEL	0	0	50
18	01111052	561000	M & S	29,723	225,936	170,162
			Total REGULAR PROGRAMS	2,847,628	1,623,223	2,863,275
19	01114900	511200	TEACHERS	53,874	87,143	125,000
20	01114900	513000	SALARIES EXTRA WORK PERFORMED	154,808	159,134	2,300,000
21	01114900	521010	SGB HEALTH INSURANCE	5,949	11,916	15,000
22	01114900	522500	MEDICARE	2,964	3,485	1,000
23	01114900	522550	DEFERRED COMPENSATION	35	0	0
24	01114900	523100	TEACHERS' RETIREMENT SYSTEM	50,505	60,900	20,000
25	01114900	523300	SCHOOL EMPL RETIREMENT SYS	422	0	0
26	01114900	523450	OPTIONAL RETIREMENT SYSTEM	249	0	0
27	01114900	526000	WORKERS' COMPENSATION	4,530	6,375	2,000
28	01114900	561000	M & S	0	20,000	8,000
			Total OTHER INSTRUCTIONAL PROGRAMS	273,336	348,953	2,471,000
29	01121220	513000	SALARIES EXTRA WORK PERFORMED	0	10,000	0
30	01121220	522500	MEDICARE	0	290	0
31	01121220	523100	TEACHERS' RETIREMENT SYSTEM	0	4,960	0
32	01121220	526000	WORKERS' COMPENSATION	0	430	0
			Total PUPIL SUPPORT SERVICES	0	15,680	0
33	01122190	511110	COORDINATORS	0	79,423	80,000
34	01122190	521010	SGB HEALTH INSURANCE	0	7,484	10,000
35	01122190	521020	SGB LIFE INSURANCE	0	174	200
36	01122190	522500	MEDICARE	0	1,100	1,200
37	01122190	523100	TEACHERS' RETIREMENT SYSTEM	0	19,450	20,000
38	01122190	526000	WORKERS' COMPENSATION	0	1,670	2,000
			Total INSTRUCTIONAL STAFF SERVICES	0	109,301	113,400

**Tangipahoa Parish School System
Special Revenue Fund Budget
ESSER III EB - 011
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
39	01128400 511900	OTHER SALARIES	71,290	78,336	80,000
40	01128400 521010	SGB HEALTH INSURANCE	12,613	13,212	15,000
41	01128400 522500	MEDICARE	896	980	1,000
42	01128400 523100	TEACHERS' RETIREMENT SYSTEM	17,965	19,180	20,000
43	01128400 526000	WORKERS' COMPENSATION	1,533	1,670	16,000
		Total CENTRAL SERVICES	104,297	113,378	132,000
44	01152100 593300	INDIRECT COSTS	640,392	438,902	1,142,858
		Total OTHER USE OF FUNDS	640,392	438,902	1,142,858
		Total EXPENDITURES	3,865,654	2,649,437	6,722,533
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

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**Tangipahoa Parish School System
Special Revenue Fund Budget
ESSER ARP IDEA 611 - 021
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	021	445310	IDEA-PART B	36,789	492,530	633,711
			Total REVENUES	36,789	492,530	633,711
2	02112198	515000	STIPEND-WORKSHOPS ONLY	0	600	0
3	02112198	522500	MEDICARE	0	9	0
4	02112198	522550	DEFERRED COMPENSATION	0	8	0
5	02112198	526000	WORKERS' COMPENSATION	0	13	0
6	02112198	532000	PURCHASED EDUCATIONAL SVCS	0	10,945	0
7	02112100	553000	TELEPHONE	6,000	0	0
8	02112100	553401	ON LINE LESSONS	0	176,581	132,503
9	02112198	561000	M & S	1,432	27,000	54,404
10	02112198	561027	M & S - TECH	9,510	34,226	180,040
11	02112100	673000	EQUIPMENT > \$5,000	0	30,095	0
			Total SPECIAL EDUCATION PROGRAMS	16,941	279,477	366,947
12	02114649	513000	SALARIES EXTRA WORK PERFORMED	5,250	103,406	4,545
13	02114649	522500	MEDICARE	75	1,500	65
14	02114649	523100	TEACHERS' RETIREMENT SYSTEM	1,323	25,645	1,127
15	02114649	526000	WORKERS' COMPENSATION	113	2,223	97
16	02114649	558200	TRAVEL	57	2,902	909
			Total OTHER INSTRUCTIONAL PROGRAMS	6,817	135,676	6,743
17	02122320	532000	PURCHASED EDUCATIONAL SVCS	10,500	0	86,356
			Total INSTRUCTIONAL STAFF SERVICES	10,500	0	86,356
18	02127320	511515	BUS ATTENDANTS	0	3,261	27,819
19	02127310	511616	EXTRA BUS TRIPS SALARIES	0	23,264	27,136
20	02127320	522500	MEDICARE	0	383	796
21	02127310	522550	DEFERRED COMPENSATION	0	12	0
22	02127320	523300	SCHOOL EMPL RETIREMENT SYS	0	6,421	15,167
23	02127320	526000	WORKERS' COMPENSATION	0	1,803	4,259
24	02127330	544216	EXTRA BUS TRIP LEASES	0	25,000	40,320
			Total STUDENT TRANSPORTATION SERVICES	0	60,144	115,497
25	02152100	593300	INDIRECT COSTS	2,531	17,233	58,168
			Total OTHER USE OF FUNDS	2,531	17,233	58,168
			Total EXPENDITURES	36,789	492,530	633,711
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
ESSER ARP IDEA 619 - 022
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
2	022	445320	IDEA-PRESCHOOL	0	95,549	0
			Total REVENUES	0	95,549	0
3	02215300	561000	M & S	0	22,908	0
			Total SPECIAL PROGRAMS	0	22,908	0
4	02221528	561000	M & S	0	7,698	0
			Total PUPIL SUPPORT SERVICES	0	7,698	0
5	02222320	532000	PURCHASED EDUCATIONAL SVCS	0	58,370	0
			Total INSTRUCTIONAL STAFF SERVICES	0	58,370	0
6	02252100	593300	INDIRECT COSTS	0	6,573	0
			Total OTHER USE OF FUNDS	0	6,573	0
			Total EXPENDITURES	0	95,549	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
EVERY KID A KING - L0001
Fiscal Year 2023 - 2024**

Every Kid A King Description

The Talented Theatre programs, under the direction of Charley Vance, at Amite and Sumner high schools is funded by Every Kid A King Fund of the Baton Rouge Area Foundation. Three 30 minute movies about social problems facing students are produced. The movies are shown in the schools as teaching tools. The movies are posted on the school system's School Tube link on the internet and they are shown on a local cable channel. The 2014-2015 school year marks the 16th year students have created movies. The project has received five national awards.

Every Kid A King Goals

The students involved in the movie project create stories and develop the plots for the movies through screen-treatment sessions. They learn how to create a movie from empty page to final project. Also, the students learn on-camera acting skills. As stated above, the movies are shown in the schools as teaching tools, posted on the internet via the system's School Tube link and broadcast on local access cable channel. More important, the students, through this creative challenge, develop their self-esteem and self-confidence.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
EVERY KID A KING - L0001
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	110	419990	MISC REVENUE (LOCAL)	11,000	1,000	1,000
			Total REVENUES	11,000	1,000	1,000
2	11110000	559000	MISC PURCHASED SERVICES	13,044	10,000	10,000
			Total REGULAR PROGRAMS	13,044	10,000	10,000
3	11223000	513000	SALARIES EXTRA WORK PERFORMED	150	200	200
4	11223000	522500	MEDICARE	2	5	5
5	11223000	523300	SCHOOL EMPL RETIREMENT SYS	43	50	50
6	11223000	526000	WORKERS' COMPENSATION	12	20	20
			Total INSTRUCTIONAL STAFF SERVICES	207	275	275
			Total EXPENDITURES	13,251	10,275	10,275
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(2,251)	(9,275)	(9,275)
			Beginning Fund Balance	29,835	27,584	18,309
			Ending Fund Balance	27,584	18,309	9,034

**Tangipahoa Parish School System
Special Revenue Fund Budget
FLOOD AUGUST 2016 - 0816
Fiscal Year 2023 - 2024**

Flood - August 2016 Description

This fund includes expenditures for flood damage from the August 2016 flood and the reimbursements from FEMA.

Flood - August 2016 Goals

This fund was created to track expenditures and reimbursements associated with damage caused by the August 2016 flood.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
FLOOD AUGUST 2016 - 0816
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
		Total REVENUES	0	0	0
2	59262032 542000	CLEANING SERVICES	0	8,344	6,133
		Total MAINTENANCE OF PLANT	0	8,344	6,133
		Total EXPENDITURES	0	8,344	6,133
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	(8,344)	(6,133)
		Beginning Fund Balance	85,728	85,728	77,384
		Ending Fund Balance	85,728	77,384	71,251

**Tangipahoa Parish School System
Special Revenue Fund Budget
GEERF II - 031
Fiscal Year 2023 - 2024**

GEERF II Description

The Governor's Emergency Relief Fund II was established in the Consolidated Appropriations Act, (CCA). The U. S. Department of Education awarded grants to Governors for increased access to broadband, ACT Vouchers, Student Reengagement, Professional Development, Expand College Credits Earned by High School Students, & Support to High School Students Regarding Federal & State Financial Aid.

GEERF II Goals

To increase ACT testing, Broadband Access, Promote Professional Development, give more access to Dual Enrollment, & Support for Students Access to Federal and State Financial Aid.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
GEERF II - 031
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
		Total REVENUES	0	0	0
2	03111300 531900	OTHER FEES	15,750	0	0
		Total REGULAR PROGRAMS	15,750	0	0
		Total EXPENDITURES	15,750	0	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(15,750)	0	0
		Beginning Fund Balance	28,191	12,441	12,441
		Ending Fund Balance	12,441	12,441	12,441

**Tangipahoa Parish School System
Special Revenue Fund Budget
HAMMOND MAGNET TAX - L0521
Fiscal Year 2023 - 2024**

Hammond Magnet Tax Description

Hammond Accelerated/Magnet Tax Fund Program fund is designed to meet the needs of students in Hammond Magnet Schools. Funds are provided from a special property tax of 15 mils for a period of 10 years beginning in 2014 and ending in 2023.

Hammond Magnet Tax Goals

To provide an opportunity for students in Hammond Magnet Schools to have a challenging curriculum in accelerated, visual and performing arts, International Baccalaureate, Montessori, Communication Arts, STEM, extended day, and other educational enhancement programs. This fund will provide funding for teachers and other personnel that support these programs.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
Supervisor	0.00	0.00	0.00	0.00
Clerical	1.49	1.49	1.49	0.00
Specialists	8.00	8.00	8.00	0.00
Teachers	28.20	28.20	28.20	0.00
Teachers PK	3.00	3.00	3.00	0.00
Paraprofessionals PK	3.00	3.00	3.00	0.00
Paraprofessionals	11.00	11.00	11.00	0.00
Librarian	2.00	2.00	2.00	0.00
Counselor	1.00	1.00	1.00	0.00
Interventionists	0.00	0.00	0.00	0.00
Total Positions	57.69	57.69	57.69	0.00

**Tangipahoa Parish School System
Special Revenue Fund Budget
HAMMOND MAGNET TAX - L0521
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
2	110	411120	RENEWABLE TAXES	4,127,884	4,264,695	4,264,695
3	110	411160	PENALTIES/INTEREST ON PROP TAX	4,478	4,106	4,106
4	110	415101	INTEREST ON CHECKING	27,024	100,000	100,000
			Total REVENUES	4,159,386	4,368,801	4,368,801
5	11110039	511200	TEACHERS	1,051,807	1,379,163	1,379,163
6	11110039	511201	TCHRS - ELEM FORGN & 2ND LANG	255,104	260,024	260,024
7	11110039	511204	EMPLOYEE IN VACANCY	0	75	75
8	11110039	511208	DAY BY DAY GREEN TIME SHEET	16,231	19,125	19,125
9	11110039	511500	PARAPROFESSIONAL	135,090	124,640	124,640
10	11110039	512300	SUB-TEACHER SICK LEAVE	713	105	105
11	11110039	521010	SGB HEALTH INSURANCE	180,032	240,882	240,882
12	11110039	521020	SGB LIFE INSURANCE	311	303	303
13	11110039	522500	MEDICARE	19,896	25,853	25,853
14	11110039	523100	TEACHERS' RETIREMENT SYSTEM	369,408	459,998	459,998
15	11110039	525000	UNEMPLOYMENT COMPENSATION	972	0	0
16	11110039	526000	WORKERS' COMPENSATION	31,367	38,338	38,338
17	11110039	532000	PURCHASED EDUCATIONAL SVCS	0	1,000	1,000
18	11110039	532100	SUB FOR FT EMPLOYEES	12,613	15,100	15,100
19	11110039	553000	TELEPHONE	24,087	20,100	20,100
20	11113009	556000	TUITION	16,865	17,000	17,000
21	11110039	559000	MISC PURCHASED SERVICES	0	500	500
22	11110039	561000	M & S	51,039	80,850	80,850
23	11110039	561027	M & S - TECH	22,305	21,400	21,400
24	11110039	564200	TEXTBOOKS	1,113	1,750	1,750
			Total REGULAR PROGRAMS	2,188,953	2,706,206	2,706,206
25	11153039	511200	TEACHERS	158,463	189,639	189,639
26	11153039	511500	PARAPROFESSIONAL	51,454	72,062	72,062
27	11153039	513000	SALARIES EXTRA WORK PERFORMED	0	50	50
28	11153039	521010	SGB HEALTH INSURANCE	44,901	49,829	49,829
29	11153039	521020	SGB LIFE INSURANCE	23	27	27
30	11153039	522500	MEDICARE	2,716	3,794	3,794
31	11153039	523100	TEACHERS' RETIREMENT SYSTEM	52,937	67,519	67,519
32	11153039	526000	WORKERS' COMPENSATION	4,513	5,625	5,625
33	11153039	532100	SUB FOR FT EMPLOYEES	947	5,000	5,000
			Total SPECIAL PROGRAMS	315,953	393,545	393,545
34	11212010	511300	THERAPISTS/SPEC/COUNSELORS	36,645	55,978	55,978
35	11212010	521010	SGB HEALTH INSURANCE	2,443	6,973	6,973
36	11212010	521020	SGB LIFE INSURANCE	54	174	174
37	11212010	522500	MEDICARE	516	812	812
38	11212010	523100	TEACHERS' RETIREMENT SYSTEM	9,235	14,442	14,442
39	11212010	526000	WORKERS' COMPENSATION	788	1,204	1,204
40	11212010	532100	SUB FOR FT EMPLOYEES	64	0	0
			Total PUPIL SUPPORT SERVICES	49,745	79,583	79,583

**Tangipahoa Parish School System
Special Revenue Fund Budget
HAMMOND MAGNET TAX - L0521
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
41	11221133	511100	OFFICIALS/ADMIN/MANAGERS	62,267	61,182	61,182
42	11225239	511200	TEACHERS	106,225	166,776	166,776
43	11221110	511400	CLERICAL/SECRETARIAL	14,931	16,362	16,362
44	11221137	511407	CLERICAL DAY BY DAY	4,470	1,800	1,800
45	11225233	511500	PARAPROFESSIONAL	17,687	19,614	19,614
46	11221139	511900	OTHER SALARIES	392,018	382,445	382,445
47	11223039	515000	STIPEND-WORKSHOPS ONLY	16,461	37,685	37,685
48	11225239	521010	SGB HEALTH INSURANCE	114,847	118,742	118,742
49	11225239	521020	SGB LIFE INSURANCE	136	155	155
50	11225239	522500	MEDICARE	8,111	9,946	9,946
51	11225239	522550	DEFERRED COMPENSATION	59	0	0
52	11225239	523100	TEACHERS' RETIREMENT SYSTEM	148,615	176,897	176,897
53	11223009	523450	OPTIONAL RETIREMENT SYSTEM	0	54	54
54	11225239	526000	WORKERS' COMPENSATION	13,203	14,747	14,747
55	11223039	532000	PURCHASED EDUCATIONAL SVCS	9,900	0	0
56	11225239	532100	SUB FOR FT EMPLOYEES	618	15,100	15,100
57	11223039	558200	TRAVEL	47,477	69,606	69,606
58	11223039	561000	M & S	159	556	556
59	11221100	561027	M & S - TECH	0	556	556
			Total INSTRUCTIONAL STAFF SERVICES	957,182	1,092,223	1,092,223
60	11231500	531300	PENSION FUND	154,242	162,962	162,962
			Total GENERAL ADMINISTRATION	154,242	162,962	162,962
61	11249039	581000	DUES & FEES	33,461	36,665	36,665
			Total SCHOOL ADMINISTRATION	33,461	36,665	36,665
62	11254000	554000	ADVERTISING	0	523	523
			Total BUSINESS SERVICES	0	523	523
63	11262039	544100	RENTAL OF LAND & BUILDINGS	0	1,500	1,500
64	11262009	553300	POSTAGE	0	1,260	1,260
			Total MAINTENANCE OF PLANT	0	2,760	2,760
			Total EXPENDITURES	3,699,536	4,474,467	4,474,467
65	110	452210	TRANSFER FROM GEN FUND	450,000	450,000	450,000
			Total Other Sources and Uses of Funds	450,000	450,000	450,000
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	909,851	344,334	344,334
			Beginning Fund Balance	2,537,992	3,447,843	3,792,177
			Ending Fund Balance	3,447,843	3,792,177	4,136,511

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**Tangipahoa Parish School System
Special Revenue Fund Budget
HOMELESS CHILDREN & YOUTH - T0001
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	211	445460	OTHER NCLB PROGRAMS	65,408	108,510	80,204
			Total REVENUES	65,408	108,510	80,204
2	21115100	561000	M & S	22,183	49,420	54,121
			Total SPECIAL PROGRAMS	22,183	49,420	54,121
3	21121200	511300	THERAPISTS/SPEC/COUNSELORS	13,113	13,823	14,031
4	21121200	513000	SALARIES EXTRA WORK PERFORMED	0	1,000	1,000
5	21121200	521010	SGB HEALTH INSURANCE	1,987	2,080	2,174
6	21121200	522500	MEDICARE	178	218	203
7	21121200	523100	TEACHERS' RETIREMENT SYSTEM	0	332	241
8	21121200	526000	WORKERS' COMPENSATION	282	342	323
9	21121000	556901	STUDENT SUPPLY FEES PD BEHALF	218	203	0
10	21121200	558200	TRAVEL	0	3,302	2,500
11	21121000	561000	M & S	21,958	30,199	0
			Total PUPIL SUPPORT SERVICES	37,735	51,499	20,472
12	21127200	511616	EXTRA BUS TRIPS SALARIES	480	0	0
13	21127200	522500	MEDICARE	7	0	0
14	21127200	523300	SCHOOL EMPL RETIREMENT SYS	138	0	0
15	21127200	526000	WORKERS' COMPENSATION	37	0	0
16	21127230	544216	EXTRA BUS TRIP LEASES	240	0	0
			Total STUDENT TRANSPORTATION SERVICES	902	0	0
17	21152100	593300	INDIRECT COSTS	4,587	7,591	5,611
			Total OTHER USE OF FUNDS	4,587	7,591	5,611
			Total EXPENDITURES	65,408	108,510	80,204
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
HURRICANE IDA - IDA21
Fiscal Year 2023 - 2024**

HURRICANE IDA Description

This fund includes expenditures for hurricane damage and their reimbursements from FEMA.

HURRICANE IDA Goals

This fund was created to track expenditures and reimbursements associated with damage caused by Hurricane Ida.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
HURRICANE IDA - IDA21
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	590	445800	FEMA - DISASTER RELIEF	1,203,864	833,018	0
			Total REVENUES	1,203,864	833,018	0
2	59251900	533900	OTHER PROFESSIONAL SERVICES	199,743	222,988	350,000
			Total BUSINESS SERVICES	199,743	222,988	350,000
3	59262140	511900	OTHER SALARIES	2,795	0	0
4	59262140	513000	SALARIES EXTRA WORK PERFORMED	8,306	3,440	0
5	59262140	515000	STIPEND-WORKSHOPS ONLY	51,849	666	0
6	59262140	522500	MEDICARE	900	50	0
7	59262140	523100	TEACHERS' RETIREMENT SYSTEM	3,265	0	0
8	59262140	523300	SCHOOL EMPL RETIREMENT SYS	13,072	849	0
9	59262003	523400	TRS PLAN A	283	0	0
10	59262140	526000	WORKERS' COMPENSATION	4,788	266	0
11	59262199	543000	REPAIR & MAINT	145,903	88,790	663,148
12	59264002	543004	VEHICLE SERVICE & MAINTENANCE	4,079	0	0
13	59262140	544200	RENTAL OF EQUIP & VEHICLES	222,581	9,600	0
14	59262052	561000	M & S	179	0	0
15	59262031	561027	M & S - TECH	4,116	3,395	0
16	59262033	571001	LAND IMPROVEMENTS < \$50,000	18,168	110	0
			Total MAINTENANCE OF PLANT	480,284	107,166	663,148
17	59310039	543000	REPAIR & MAINT	456	0	0
			Total CHILD NUTRITION PROGRAM	456	0	0
18	59330037	511500	PARAPROFESSIONAL	9,567	0	0
19	59330037	522500	MEDICARE	139	0	0
20	59330037	522550	DEFERRED COMPENSATION	5	0	0
21	59330037	523300	SCHOOL EMPL RETIREMENT SYS	2,646	0	0
22	59330037	526000	WORKERS' COMPENSATION	741	0	0
			Total COMMUNITY SERVICES OPERATIONS	13,097	0	0
			Total EXPENDITURES	693,581	330,154	1,013,148
			Total Other Sources and Uses of Funds	0	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	510,284	502,864	(1,013,148)
			Beginning Fund Balance	0	510,284	1,013,148
			Ending Fund Balance	510,284	1,013,148	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
LA 4 PRE K - STATE - S0004
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
2	400	432400	LA-4 - AT RISK PRE - K	2,748,000	3,606,354	3,738,600
			Total REVENUES	2,748,000	3,606,354	3,738,600
3	40153000	511200	TEACHERS	1,130,290	1,296,686	1,360,786
4	40153000	511500	PARAPROFESSIONAL	462,996	602,194	663,082
5	40153000	512300	SUB-TEACHER SICK LEAVE	8,989	390	0
6	40153000	512400	SUB EMPL OTHER THAN TEACHER	16,738	51	0
7	40153000	513000	SALARIES EXTRA WORK PERFORMED	45,904	21,230	28,685
8	40150000	515000	STIPEND-WORKSHOPS ONLY	5,181	0	0
9	40153000	521010	SGB HEALTH INSURANCE	288,742	360,402	380,210
10	40153000	521020	SGB LIFE INSURANCE	450	562	574
11	40153000	522500	MEDICARE	22,262	25,409	26,756
12	40153000	522550	DEFERRED COMPENSATION	234	0	0
13	40153000	523100	TEACHERS' RETIREMENT SYSTEM	419,461	477,282	494,865
14	40153000	525000	UNEMPLOYMENT COMPENSATION	1	5	0
15	40153000	526000	WORKERS' COMPENSATION	35,981	41,368	43,408
16	40153000	528100	SICK LEAVE SEVERANCE PAY	3,441	786	0
17	40153000	532100	SUB FOR FT EMPLOYEES	57,294	45,500	45,500
18	40153000	533000	OTHER PURCH PROF SVCS	0	5,904	5,904
19	40150000	553000	TELEPHONE	28,050	0	0
20	40150000	555000	PRINTING & BINDING	390	0	0
21	40153000	558200	TRAVEL	6,579	0	0
22	40153000	559000	MISC PURCHASED SERVICES	105,006	151,205	163,000
23	40153000	561000	M & S	10,438	181,770	200,226
24	40153000	561027	M & S - TECH	2,077	12,933	0
			Total SPECIAL PROGRAMS	2,650,505	3,223,677	3,412,996
25	40221400	511100	OFFICIALS/ADMIN/MANAGERS	80,649	115,407	83,359
26	40221400	511300	THERAPISTS/SPEC/COUNSELORS	0	25,221	45,598
27	40220000	511400	CLERICAL/SECRETARIAL	34,199	32,535	33,090
28	40221400	511900	OTHER SALARIES	0	25,221	0
29	40223400	513000	SALARIES EXTRA WORK PERFORMED	0	5,321	0
30	40223400	515000	STIPEND-WORKSHOPS ONLY	0	16,549	16,549
31	40221400	521010	SGB HEALTH INSURANCE	19,233	32,208	26,680
32	40221400	521020	SGB LIFE INSURANCE	3	44	25
33	40223400	522500	MEDICARE	1,529	2,911	2,414
34	40223400	522550	DEFERRED COMPENSATION	0	2	0
35	40223400	523100	TEACHERS' RETIREMENT SYSTEM	27,821	47,114	43,042
36	40220000	523550	LA STATE EMPL RETIRE SYSTEM	738	0	0
37	40223400	526000	WORKERS' COMPENSATION	2,469	4,618	3,835
38	40223400	527000	HEALTH BENEFITS - RETIREES	0	6,057	0
39	40223400	532100	SUB FOR FT EMPLOYEES	82	29,680	29,680
40	40223400	533000	OTHER PURCH PROF SVCS	0	3,970	3,900
41	40223400	553000	TELEPHONE	0	26,460	26,460
			Total INSTRUCTIONAL STAFF SERVICES	166,723	373,318	314,632

**Tangipahoa Parish School System
Special Revenue Fund Budget
LA 4 PRE K - STATE - S0004
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
42	40254000	555000	PRINTING & BINDING	0	1,670	2,000
			Total BUSINESS SERVICES	0	1,670	2,000
43	40272100	511616	EXTRA BUS TRIPS SALARIES	1,184	4,000	4,000
44	40272100	522500	MEDICARE	17	58	58
45	40272100	522550	DEFERRED COMPENSATION	1	0	0
46	40272100	523300	SCHOOL EMPL RETIREMENT SYS	327	1,104	1,104
47	40272100	526000	WORKERS' COMPENSATION	95	310	310
48	40272300	544216	EXTRA BUS TRIP LEASES	1,855	1,500	1,500
			Total STUDENT TRANSPORTATION SERVICES	3,479	6,972	6,972
49	40283000	559000	MISC PURCHASED SERVICES	0	717	2,000
			Total CENTRAL SERVICES	0	717	2,000
50	40522000	593230	TRANS OUT - OTHER	83,177	0	0
			Total OTHER USE OF FUNDS	83,177	0	0
			Total EXPENDITURES	2,903,883	3,606,354	3,738,600
			Total Other Sources and Uses of Funds	0	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(155,883)	0	0
			Beginning Fund Balance	204,651	48,768	48,768
			Ending Fund Balance	48,768	48,768	48,768

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**Tangipahoa Parish School System
Special Revenue Fund Budget
LA AWARE - F0101
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	250	445900	OTHER RESTR GRANTS THRU STATE	12,979	518,941	518,941
			Total REVENUES	12,979	518,941	518,941
2	25211100	511100	OFFICIALS/ADMIN/MANAGERS	8,825	17,930	17,930
3	25211300	511300	THERAPISTS/SPEC/COUNSELORS	0	146,518	146,518
4	25211300	513000	SALARIES EXTRA WORK PERFORMED	0	5,000	5,000
5	25211300	521010	SGB HEALTH INSURANCE	707	23,795	23,795
6	25211300	522500	MEDICARE	123	2,291	2,291
7	25211300	523100	TEACHERS' RETIREMENT SYSTEM	2,224	41,994	41,994
8	25211300	526000	WORKERS' COMPENSATION	190	3,642	3,642
9	25211300	558200	TRAVEL	0	847	847
10	25211300	561000	M & S	0	7,041	7,041
11	25211300	561027	M & S - TECH	0	5,500	5,500
			Total PUPIL SUPPORT SERVICES	12,069	254,558	254,558
12	25223400	515000	STIPEND-WORKSHOPS ONLY	0	70,000	70,000
13	25223400	522500	MEDICARE	0	1,015	1,015
14	25223400	523100	TEACHERS' RETIREMENT SYSTEM	0	17,150	17,150
15	25223400	526000	WORKERS' COMPENSATION	0	1,505	1,505
16	25223400	532000	PURCHASED EDUCATIONAL SVCS	0	137,391	137,391
17	25223400	561000	M & S	0	1,000	1,000
			Total INSTRUCTIONAL STAFF SERVICES	0	228,061	228,061
18	25521000	593300	INDIRECT COSTS	910	36,322	36,322
			Total OTHER USE OF FUNDS	910	36,322	36,322
			Total EXPENDITURES	12,979	518,941	518,941
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
LA HEALTHY SCHOOL COMMUNITIES - F0300
Fiscal Year 2023 - 2024**

LA Healthy School Communities Description

Five year cooperative agreement between TPSS and LDOE. Focus includes improving students' health and academic achievement through nutrition, physical activity and the management of chronic conditions in schools.

LA Healthy School Communities Goals

To conduct school health index in each school to identify the policies and practices most likely to be effective in reducing youth health risk behaviors and supportive health behaviors.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
LA HEALTHY SCHOOL COMMUNITIES - F0300
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	250	445900	OTHER RESTR GRANTS THRU STATE	10,000	10,000	0
			Total REVENUES	10,000	10,000	0
2	25310000	561000	M & S	9,299	9,500	0
			Total CHILD NUTRITION PROGRAM	9,299	9,500	0
3	25521000	593300	INDIRECT COSTS	701	500	0
			Total OTHER USE OF FUNDS	701	500	0
			Total EXPENDITURES	10,000	10,000	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
LA HEALTHY SCHOOLS SUPPLEMENT - F0091
Fiscal Year 2023 - 2024**

LA HEALTHY SCHOOL SUPPLEMENT Description

To carry out the following activities and responsibilities:

- 1) Provide \$6,600.00 to Tangipahoa Parish School System for the implementation of the Louisiana Healthy Schools activities and reporting. The funding amount is based on the total number of schools within the district. A total of \$200.00 will be allocated per school for the current Louisiana Healthy Schools awardees.
- 2) provide funding upon receipt of an invoice from the Tangipahoa Parish School System.

LA HEALTHY SCHOOL SUPPLEMENT Goals

To provide supplemental funding to current Louisiana Healthy Schools grantees to (1) support the professional growth of school nurses on the management of chronic conditions and (2) enhance school nurses' reporting on the management of students with chronic conditions.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
LA HEALTHY SCHOOLS SUPPLEMENT - F0091
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	250	445900	OTHER RESTR GRANTS THRU STATE	11,623	0	0
			Total REVENUES	11,623	0	0
2	25213400	558200	TRAVEL	1,455	0	0
3	25213400	561000	M & S	6,880	0	0
4	25213400	581000	DUES & FEES	2,660	0	0
			Total PUPIL SUPPORT SERVICES	10,995	0	0
5	25521000	593300	INDIRECT COSTS	628	0	0
			Total OTHER USE OF FUNDS	628	0	0
			Total EXPENDITURES	11,623	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
 Special Revenue Fund Budget
 LEAP REMEDIATION - L0133
 Fiscal Year 2023 - 2024**

Leap Remediation Description

The LEAP Remediation program offers instruction to students who lack the basic skills to successfully pass the state criterion reference tests.

Leap Remediation Goals

To provide assistance to students who have failed one or more parts of the state criterion reference test for promotion or graduation from high school.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
LEAP REMEDIATION - L0133
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	12140000	511200	TEACHERS	0	15,194	20,000
2	12146011	513000	SALARIES EXTRA WORK PERFORMED	15,194	0	0
3	12146011	522500	MEDICARE	220	220	290
4	12146011	523100	TEACHERS' RETIREMENT SYSTEM	3,797	3,797	4,960
5	12140000	523300	SCHOOL EMPL RETIREMENT SYS	36	0	0
6	12146011	526000	WORKERS' COMPENSATION	327	327	430
7	12140000	558200	TRAVEL	131	131	800
8	12140000	561000	M & S	0	300	300
			Total OTHER INSTRUCTIONAL PROGRAMS	19,705	19,969	26,780
9	12213400	558200	TRAVEL	0	0	200
			Total PUPIL SUPPORT SERVICES	0	0	200
10	12223000	515000	STIPEND-WORKSHOPS ONLY	3,165	3,165	2,500
11	12223000	522500	MEDICARE	46	46	36
12	12223000	523100	TEACHERS' RETIREMENT SYSTEM	790	790	620
13	12223000	523300	SCHOOL EMPL RETIREMENT SYS	9	0	0
14	12223000	526000	WORKERS' COMPENSATION	68	68	54
15	12223000	532100	SUB FOR FT EMPLOYEES	164	164	170
			Total INSTRUCTIONAL STAFF SERVICES	4,241	4,233	3,380
16	12262000	511600	SERVICE WORKERS	0	600	600
17	12262000	521010	SGB HEALTH INSURANCE	0	40	40
18	12262000	522500	MEDICARE	0	9	9
19	12262000	522550	DEFERRED COMPENSATION	0	8	8
20	12262000	523300	SCHOOL EMPL RETIREMENT SYS	0	166	166
21	12262000	526000	WORKERS' COMPENSATION	0	13	13
			Total MAINTENANCE OF PLANT	0	836	836
			Total EXPENDITURES	23,946	25,038	31,196
22	120	452210	TRANSFER FROM GEN FUND	23,946	25,038	31,196
			Total Other Sources and Uses of Funds	23,946	25,038	31,196
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
LOCAL DONATION - L0100
Fiscal Year 2023 - 2024**

Local Donations Description

This grant is for local donations received to be used for substitutes for teachers attending workshops or accompanying students to competitions for academic curriculum contests and costs for bus transportation to events.

This grant is for local donations received to be used for Tangi's STREAMliner Project to provide a connection between school and home by taking the information on the road to student and family.

This grant is for STEM class at Amite High School.

Local Donations Goals

By competing in the competitions it will enhance the students knowledge in an academic subject that will help the students in their future careers as well as improve test scores from those students that participate.

The Tangi STREAMliner will provide parents with educational material to help their children succeed in school and familiarize parents with the online tools available to them to track their child's academic information.

To provide STEM class at Amite High School

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
LOCAL DONATION - L0100
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	110	419200	CONTRIBUTIONS & DONATIONS	69,430	9,000	0
			Total REVENUES	69,430	9,000	0
2	11100000	561000	M & S	3,498	0	0
			Total	3,498	0	0
3	11113000	515000	STIPEND-WORKSHOPS ONLY	300	0	0
4	11113000	522500	MEDICARE	4	0	0
5	11113000	523100	TEACHERS' RETIREMENT SYSTEM	76	0	0
6	11113000	526000	WORKERS' COMPENSATION	6	0	0
7	11111000	532100	SUB FOR FT EMPLOYEES	706	0	0
8	11110000	543000	REPAIR & MAINT	1,340	0	0
9	11113000	553401	ON LINE LESSONS	0	5,495	0
10	11113000	558200	TRAVEL	0	1,920	0
11	11113000	561000	M & S	33,542	4,529	3,332
12	11113000	561027	M & S - TECH	7,737	1,597	0
13	11110000	673200	VEHICLES > \$5,000	7,900	0	0
			Total REGULAR PROGRAMS	51,610	13,541	3,332
14	11121100	561000	M & S	0	5,559	2,440
			Total SPECIAL EDUCATION PROGRAMS	0	5,559	2,440
15	11145000	558200	TRAVEL	0	0	2,500
16	11149000	561000	M & S	5,013	0	2,500
			Total OTHER INSTRUCTIONAL PROGRAMS	5,013	0	5,000
17	11272100	511616	EXTRA BUS TRIPS SALARIES	668	0	0
18	11272100	522500	MEDICARE	10	0	0
19	11272100	523300	SCHOOL EMPL RETIREMENT SYS	192	0	0
20	11272100	526000	WORKERS' COMPENSATION	52	0	0
21	11272300	544216	EXTRA BUS TRIP LEASES	663	0	0
			Total STUDENT TRANSPORTATION SERVICES	1,584	0	0
			Total EXPENDITURES	61,704	19,100	10,772
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	7,726	(10,100)	(10,772)
			Beginning Fund Balance	13,428	21,154	11,054
			Ending Fund Balance	21,154	11,054	282

**Tangipahoa Parish School System
 Special Revenue Fund Budget
 LOSFA GRANT IHS - S0018
 Fiscal Year 2023 - 2024**

LOSFA Grant - IHS Description

The purpose of the LOSFA Grant is to assist schools in providing college and career readiness support services.

LOSFA Grant - IHS Goals

The ultimate goal of the LOSFA Field Outreach Services Division is to significantly increase the number of low-income students who are prepared to enter and succeed in post-secondary education.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
LOSFA GRANT - IHS - S0018
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
2	400	432000	RESTRICTED GRANTS STATE	5,577	15,460	0
			Total REVENUES	5,577	15,460	0
3	40212600	513000	SALARIES EXTRA WORK PERFORMED	2,700	3,000	0
4	40212600	522500	MEDICARE	39	44	0
5	40212600	523100	TEACHERS' RETIREMENT SYSTEM	680	744	0
6	40212600	526000	WORKERS' COMPENSATION	58	65	0
7	40212600	561000	M & S	2,100	10,451	0
			Total PUPIL SUPPORT SERVICES	5,577	14,304	0
8	40272100	511616	EXTRA BUS TRIPS SALARIES	0	500	0
9	40272100	522500	MEDICARE	0	7	0
10	40272100	523300	SCHOOL EMPL RETIREMENT SYS	0	138	0
11	40272100	526000	WORKERS' COMPENSATION	0	11	0
12	40272300	544216	EXTRA BUS TRIP LEASES	0	500	0
			Total STUDENT TRANSPORTATION SERVICES	0	1,156	0
			Total EXPENDITURES	5,577	15,460	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
MAINTENANCE REDEDICATION - 510
Fiscal Year 2023 - 2024**

Maintenance Rededication Description

This fund accounts for the cost of maintaining regular school facilities which includes repair and renovation crews, the cost of materials for the repair and renovation of school facilities, and the maintenance of air conditioning funded by an allocation of the rededicated 2nd 1 cent Sales Tax.

Maintenance Rededication Goals

To provide safe and clean facilities conducive to teaching and learning.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
Director of Operations	0.00	1.00	1.00	0.00
Construction Supervisor	1.00	1.00	1.00	0.00
Maintenance Supervisor	1.00	1.00	1.00	0.00
Supervisor of Facilities	0.00	1.00	1.00	0.00
Project Manager	0.00	1.00	1.00	0.00
Office Assistant	3.00	3.00	3.00	0.00
Parishwide Foreman	1.00	1.00	1.00	0.00
Facilities Inspector	1.00	1.00	1.00	0.00
Field Foremen	3.00	3.00	3.00	0.00
Accountant	1.00	1.00	1.00	0.00
Skilled Tradesmen	14.00	19.00	19.00	0.00
Warehouse Personnel	3.00	3.00	3.00	0.00
Trades Helper	22.00	14.00	14.00	0.00
Technicians	10.00	10.00	10.00	0.00
Purchasing Buyer	1.00	1.00	1.00	0.00
Total Positions	61.00	61.00	61.00	0.00

**Tangipahoa Parish School System
Special Revenue Fund Budget
MAINTENANCE REDEDICATION - 510
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	510	411312	2ND SALES & USE TAX - GROSS	8,973,586	8,957,176	8,955,000
2	510	411362	2ND SALES/USE/PENALTIES/INTERE	26,414	42,824	45,000
3	510	415101	INTEREST ON CHECKING	64,035	335,000	365,000
4	510	419990	MISC REVENUE (LOCAL)	2,859	2,500	2,000
5	510	453000	SALE/COMP-LOSS OF FIXED ASSETS	61,355	0	0
			Total REVENUES	9,128,250	9,337,500	9,367,000
6	51262012	542100	DISPOSAL SERVICES	4,027	0	0
7	51262012	543000	REPAIR & MAINT	20,606	0	0
8	51262012	561000	M & S	565	0	0
9	51262012	561027	M & S - TECH	3,184	0	0
10	51262012	561045	JANITORIAL SUPPLIES	7,362	0	0
11	51262012	581000	DUES & FEES	83	0	0
			Total	35,828	0	0
12	51231500	531400	SALES TAX COLLECTION FEES	58,500	58,500	58,500
			Total GENERAL ADMINISTRATION	58,500	58,500	58,500
13	51251500	511400	CLERICAL/SECRETARIAL	92,641	97,221	98,031
14	51251500	511800	DEGREED PROFESSIONALS	46,638	57,508	57,798
15	51251140	513000	SALARIES EXTRA WORK PERFORMED	0	0	1,000
16	51251500	521010	SGB HEALTH INSURANCE	21,393	22,956	24,037
17	51251500	521020	SGB LIFE INSURANCE	537	673	680
18	51251500	522500	MEDICARE	1,859	2,075	2,274
19	51251500	523100	TEACHERS' RETIREMENT SYSTEM	35,115	38,373	37,796
20	51251500	526000	WORKERS' COMPENSATION	2,994	3,327	3,372
21	51251140	533300	AUDIT/ACCOUNTING SVCS	0	5,820	6,000
22	51251500	561027	M & S - TECH	28	0	0
			Total BUSINESS SERVICES	201,205	227,953	230,988
23	51261000	511100	OFFICIALS/ADMIN/MANAGERS	69,746	178,104	188,930
24	51261000	511111	MANAGER	0	26,592	32,847
25	51262198	511600	SERVICE WORKERS	24,700	27,151	27,830
26	51262000	511632	EXTENDED MEDICAL LEAVE - OTHER	6,369	0	0
27	51262199	511700	SKILLED CRAFTS	1,617,042	1,707,653	1,751,476
28	51262000	511750	SKILLED CRAFTS ON CALL	13,000	14,000	13,000
29	51262199	511900	OTHER SALARIES	30,567	100,000	90,000
30	51262199	513000	SALARIES EXTRA WORK PERFORMED	74,503	140,000	160,000
31	51262199	521010	SGB HEALTH INSURANCE	281,460	312,560	318,024
32	51262199	521020	SGB LIFE INSURANCE	1,663	1,847	1,909
33	51262199	522500	MEDICARE	24,265	29,144	32,829
34	51262199	522550	DEFERRED COMPENSATION	372	1,299	1,200
35	51262000	523100	TEACHERS' RETIREMENT SYSTEM	21,856	62,977	67,675
36	51262199	523300	SCHOOL EMPL RETIREMENT SYS	459,317	451,692	466,983
37	51262199	525000	UNEMPLOYMENT COMPENSATION	0	1,100	1,000
38	51262199	526000	WORKERS' COMPENSATION	141,345	156,188	161,373
39	51262199	527000	HEALTH BENEFITS - RETIREES	204,120	205,000	205,000

**Tangipahoa Parish School System
Special Revenue Fund Budget
MAINTENANCE REDEDICATION - 510
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
40	51262000	528100	SICK LEAVE SEVERANCE PAY	4,663	3,700	3,500
41	51262000	528200	ANNUAL LEAVE SEVERANCE PAY	5,094	5,000	4,200
42	51262199	530000	PURCHASED PROF/TECH SVCS	136	5,000	5,000
43	51262135	533400	ARCHITECT/ENGINEERING SVCS	2,916	10,000	10,000
44	51262051	533900	OTHER PROFESSIONAL SERVICES	19,200	40,000	84,000
45	51262140	541000	UTILITY SERVICES	4,000	4,000	4,000
46	51262199	541100	WATER/SEWAGE	0	500	500
47	51262199	542100	DISPOSAL SERVICES	192,611	172,500	210,000
48	51262199	542300	CUSTODIAL SERVICES	0	2,500	2,500
49	51263199	542400	LAWN CARE	410,447	375,000	400,000
50	51264199	543000	REPAIR & MAINT	1,401,783	2,049,000	2,049,000
51	51262199	543002	ASBESTOS	23,056	30,000	30,000
52	51264150	543004	VEHICLE SERVICE & MAINTENANCE	51,781	40,000	30,000
53	51265140	543007	LEASED VEH SVC & MAINT	19,744	22,000	22,000
54	51262199	544100	RENTAL OF LAND & BUILDINGS	124,255	105,000	105,000
55	51264199	544200	RENTAL OF EQUIP & VEHICLES	23,797	30,500	31,000
56	51265140	544201	LEASE OF MAINT VEHICLES	127,249	140,000	125,000
57	51262031	545000	CONSTRUCTION SERVICES	0	50,000	50,000
58	51262011	545007	CONSTRUCTION TO CAPITALIZE	0	215,000	200,000
59	51265000	552900	OTHER INSURANCE	41,275	40,000	40,000
60	51262000	553000	TELEPHONE	14,042	7,500	4,500
61	51262140	553300	POSTAGE	15	50	50
62	51262000	555000	PRINTING & BINDING	0	100	100
63	51262000	558200	TRAVEL	1,069	1,900	2,500
64	51262799	561000	M & S	234,482	360,000	375,000
65	51262199	561027	M & S - TECH	31,871	125,000	140,000
66	51262199	561045	JANITORIAL SUPPLIES	243,967	475,000	530,000
67	51262699	561050	AIR CONDITIONER <\$5,000	122,695	85,000	70,000
68	51262199	562100	NATURAL GAS/BUTANE	375	300	300
69	51263015	562400	OIL	0	600	600
70	51262199	562600	GASOLINE	126,681	115,000	125,000
71	51262199	571001	LAND IMPROVEMENTS < \$50,000	58,355	275,000	300,000
72	51262199	572000	BUILDINGS < \$100,000	0	25,000	25,000
73	51262140	581000	DUES & FEES	6,297	7,500	6,500
74	51262199	589000	MISC	0	50	50
75	51262199	589031	PORTABLE BLDG RELOCATION	0	3,500	2,500
76	51262199	673000	EQUIPMENT > \$5,000	6,018	25,000	30,000
77	51262140	673100	MACHINERY > \$5,000	61,920	15,000	15,000
78	51262000	673200	VEHICLES > \$5,000	0	20,000	20,000
			Total MAINTENANCE OF PLANT	6,330,117	8,296,507	8,572,876
79	51284400	511900	OTHER SALARIES	495,522	521,943	528,129
80	51284400	511907	OTHR SAL DAY BY DAY	143,499	150,000	144,396
81	51284400	521010	SGB HEALTH INSURANCE	84,179	90,000	88,705

**Tangipahoa Parish School System
Special Revenue Fund Budget
MAINTENANCE REDEDICATION - 510
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
82	51284400	521020	SGB LIFE INSURANCE	36	40	40
83	51284400	522500	MEDICARE	8,719	9,498	9,752
84	51284400	522550	DEFERRED COMPENSATION	1,853	1,900	1,750
85	51284400	523100	TEACHERS' RETIREMENT SYSTEM	125,057	130,000	127,279
86	51284400	526000	WORKERS' COMPENSATION	14,852	14,500	14,459
87	51284400	532200	DAY BY DAY SERVICES	4,344	0	0
88	51284400	558200	TRAVEL	20,670	23,000	21,000
89	51284400	562600	GASOLINE	195	0	0
			Total CENTRAL SERVICES	898,925	940,881	935,510
90	51460199	545050	A/C IMPROVEMENTS	0	25,000	25,000
91	51460199	673003	EQUIPMENT - AIR CONDITIONING	0	10,000	10,000
			Total FACILITY ACQUISITIONS AND	0	35,000	35,000
			Total EXPENDITURES	7,524,575	9,558,841	9,832,874
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	1,603,675	(221,341)	(465,874)
			Beginning Fund Balance	4,763,917	6,367,592	6,146,251
			Ending Fund Balance	6,367,592	6,146,251	5,680,377

**Tangipahoa Parish School System
Special Revenue Fund Budget
MODEL EARLY CHLDHD - 8G163
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	410	432200	EDUCATION SUPPORT FUND 8G	154,190	147,170	147,170
			Total REVENUES	154,190	147,170	147,170
2	41153000	511200	TEACHERS	84,695	91,305	95,766
3	41153000	511500	PARAPROFESSIONAL	17,593	9,705	5,379
4	41153000	521010	SGB HEALTH INSURANCE	18,306	15,741	16,302
5	41153000	521020	SGB LIFE INSURANCE	27	37	45
6	41153000	522500	MEDICARE	1,372	1,378	1,379
7	41153000	523100	TEACHERS' RETIREMENT SYSTEM	26,301	25,051	24,405
8	41153000	526000	WORKERS' COMPENSATION	2,199	2,172	2,175
9	41153000	532100	SUB FOR FT EMPLOYEES	3,308	1,194	1,719
10	41153000	561000	M & S	387	587	0
			Total SPECIAL PROGRAMS	154,190	147,170	147,170
			Total EXPENDITURES	154,190	147,170	147,170
			Total Other Sources and Uses of Funds	0	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
READY START NETWORK CCDF - F0081
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
2	250	445900	OTHER RESTR GRANTS THRU STATE	52,462	41,744	50,000
			Total REVENUES	52,462	41,744	50,000
3	25153000	561000	M & S	15,498	2,588	0
			Total SPECIAL PROGRAMS	15,498	2,588	0
4	25221400	511300	THERAPISTS/SPEC/COUNSELORS	0	12,611	12,611
5	25223400	513000	SALARIES EXTRA WORK PERFORMED	753	700	1,200
6	25223400	515000	STIPEND-WORKSHOPS ONLY	878	1,200	700
7	25221400	521010	SGB HEALTH INSURANCE	0	1,452	1,517
8	25221400	521020	SGB LIFE INSURANCE	0	10	12
9	25223400	522500	MEDICARE	23	201	201
10	25223400	523100	TEACHERS' RETIREMENT SYSTEM	409	3,600	3,498
11	25223400	523300	SCHOOL EMPL RETIREMENT SYS	13	0	0
12	25223400	526000	WORKERS' COMPENSATION	38	3,815	312
13	25223400	532000	PURCHASED EDUCATIONAL SVCS	12,827	0	19,951
14	25223400	534000	PURCHASED TECH SVC	0	3,357	0
15	25220000	553000	TELEPHONE	510	480	480
16	25223400	558200	TRAVEL	286	1,500	5,000
17	25220000	561000	M & S	0	736	1,020
18	25223400	589500	NON-PUBLIC EXPENDITURES	7,649	0	0
			Total INSTRUCTIONAL STAFF SERVICES	23,385	29,662	46,502
19	25254000	555000	PRINTING & BINDING	0	3,362	0
			Total BUSINESS SERVICES	0	3,362	0
20	25330000	533000	OTHER PURCH PROF SVCS	9,900	0	0
21	25330000	561000	M & S	0	3,212	0
			Total COMMUNITY SERVICES OPERATIONS	9,900	3,212	0
22	25521000	593300	INDIRECT COSTS	3,679	2,920	3,498
			Total OTHER USE OF FUNDS	3,679	2,920	3,498
			Total EXPENDITURES	52,462	41,744	50,000
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
READY START NETWORK CCDBG - 003
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	003	445000	RESTR GRANTS FED THRU STATE	90,319	9,681	100,000
			Total REVENUES	90,319	9,681	100,000
2	00322140	511100	OFFICIALS/ADMIN/MANAGERS	35,062	0	40,748
3	00322140	521010	SGB HEALTH INSURANCE	3,842	0	5,901
4	00322140	521020	SGB LIFE INSURANCE	14	0	30
5	00322140	522500	MEDICARE	497	0	563
6	00322140	523100	TEACHERS' RETIREMENT SYSTEM	8,835	0	9,820
7	00322140	526000	WORKERS' COMPENSATION	754	0	876
8	00322140	532000	PURCHASED EDUCATIONAL SVCS	0	9,004	0
9	00322140	534000	PURCHASED TECH SVC	34,400	0	0
10	00322140	558200	TRAVEL	582	0	300
11	00322140	561000	M & S	0	0	34,766
			Total INSTRUCTIONAL STAFF SERVICES	83,985	9,004	93,004
12	00352100	593300	INDIRECT COSTS	6,334	677	6,996
			Total OTHER USE OF FUNDS	6,334	677	6,996
			Total EXPENDITURES	90,319	9,681	100,000
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
READY START NETWORK PDG - F0080
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
2	250	445900	OTHER RESTR GRANTS THRU STATE	42,667	63,126	50,000
			Total REVENUES	42,667	63,126	50,000
3	25153000	533000	OTHER PURCH PROF SVCS	5,623	0	0
			Total SPECIAL PROGRAMS	5,623	0	0
4	25221400	511100	OFFICIALS/ADMIN/MANAGERS	0	8,012	0
5	25221400	511300	THERAPISTS/SPEC/COUNSELORS	7,040	0	0
6	25221400	521010	SGB HEALTH INSURANCE	825	700	0
7	25221400	521020	SGB LIFE INSURANCE	4	4	0
8	25223400	522500	MEDICARE	97	112	0
9	25223400	523100	TEACHERS' RETIREMENT SYSTEM	1,774	1,987	0
10	25223400	526000	WORKERS' COMPENSATION	151	172	0
11	25223400	532000	PURCHASED EDUCATIONAL SVCS	21,198	0	0
12	25221400	534000	PURCHASED TECH SVC	0	47,599	46,502
13	25223400	558200	TRAVEL	0	124	0
14	25221400	561000	M & S	359	0	0
15	25221400	561027	M & S - TECH	118	0	0
			Total INSTRUCTIONAL STAFF SERVICES	31,568	58,710	46,502
16	25254000	555000	PRINTING & BINDING	2,290	0	0
			Total BUSINESS SERVICES	2,290	0	0
17	25330000	561000	M & S	195	0	0
			Total COMMUNITY SERVICES OPERATIONS	195	0	0
18	25521000	593300	INDIRECT COSTS	2,992	4,416	3,498
			Total OTHER USE OF FUNDS	2,992	4,416	3,498
			Total EXPENDITURES	42,667	63,126	50,000
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
READY START NETWORK WORKFORCE PLANNING - F0083
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
2	250	445900	OTHER RESTR GRANTS THRU STATE	0	0	100,000
			Total REVENUES	0	0	100,000
3	25153000	561000	M & S	0	0	17,234
			Total SPECIAL PROGRAMS	0	0	17,234
4	25221400	511100	OFFICIALS/ADMIN/MANAGERS	0	0	40,748
5	25221400	521010	SGB HEALTH INSURANCE	0	0	3,733
6	25221400	521020	SGB LIFE INSURANCE	0	0	30
7	25223400	522500	MEDICARE	0	0	563
8	25223400	523100	TEACHERS' RETIREMENT SYSTEM	0	0	9,820
9	25223400	526000	WORKERS' COMPENSATION	0	0	876
10	25221400	534000	PURCHASED TECH SVC	0	0	20,000
			Total INSTRUCTIONAL STAFF SERVICES	0	0	75,770
11	25521000	593300	INDIRECT COSTS	0	0	6,996
			Total OTHER USE OF FUNDS	0	0	6,996
			Total EXPENDITURES	0	0	100,000
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
REAL TIME ACCESS - ESR90
Fiscal Year 2023 - 2024**

Real Time Access Description

Provides early literacy support for studens in pre-K through grade 3.

Real Time Access Goals

Improve quality and access to early childhood education.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
REAL TIME ACCESS - ESR90
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	005	442900	OTHER UNRESTR GRANTS-STATE	19,178	787,500	478,553
			Total REVENUES	19,178	787,500	478,553
2	00149000	532000	PURCHASED EDUCATIONAL SVCS	17,833	732,404	445,072
			Total OTHER INSTRUCTIONAL PROGRAMS	17,833	732,404	445,072
3	00521000	593300	INDIRECT COSTS	1,345	55,096	33,481
			Total OTHER USE OF FUNDS	1,345	55,096	33,481
			Total EXPENDITURES	19,178	787,500	478,553
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
REDESIGN 1003a - T0007
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	211	445460	OTHER NCLB PROGRAMS	596,924	483,600	1,245,750
			Total REVENUES	596,924	483,600	1,245,750
2	21113000	553000	TELEPHONE	0	1,814	0
3	21113000	561000	M & S	301,653	314,575	501,033
4	21113000	561027	M & S - TECH	4,347	30,265	60,000
			Total REGULAR PROGRAMS	306,000	346,654	561,033
5	21115100	532000	PURCHASED EDUCATIONAL SVCS	0	15,181	15,181
6	21115100	564200	TEXTBOOKS	0	0	500,000
			Total SPECIAL PROGRAMS	0	15,181	515,181
7	21122300	513000	SALARIES EXTRA WORK PERFORMED	22,500	30,000	40,000
8	21122300	515000	STIPEND-WORKSHOPS ONLY	53,525	4,000	0
9	21122300	522500	MEDICARE	1,102	493	580
10	21122300	523100	TEACHERS' RETIREMENT SYSTEM	18,541	8,432	9,640
11	21122300	523450	OPTIONAL RETIREMENT SYSTEM	554	0	0
12	21122300	526000	WORKERS' COMPENSATION	1,635	731	860
13	21122300	532000	PURCHASED EDUCATIONAL SVCS	91,575	24,000	24,000
14	21122300	532100	SUB FOR FT EMPLOYEES	1,619	1,076	6,050
15	21122300	558200	TRAVEL	58,010	19,200	1,250
			Total INSTRUCTIONAL STAFF SERVICES	249,060	87,932	82,380
16	21152100	593300	INDIRECT COSTS	41,864	33,833	87,156
			Total OTHER USE OF FUNDS	41,864	33,833	87,156
			Total EXPENDITURES	596,924	483,600	1,245,750
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
 Special Revenue Fund Budget
 SECTION 504 - L0340
 Fiscal Year 2023 - 2024**

Section 504 Description

Funds set aside to cover the cost of meeting the guidelines of the federally unfunded mandate, Section 504. Section 504 is the section of the Rehabilitation Act of 1973 which applies to persons with disabilities. Expenses include Section 504 meetings, substitutes, record keeping procedures, printing costs, inservice training for Act 1120 of 1990 screening specialists, stipends and materials used in the screening of dyslexia, ADHD, and social/emotional at-risk factors.

Section 504 Goals

To identify students with special needs and to provide the necessary accommodations and modifications in the classroom setting in order for these students to be as academically successful as possible.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
SECTION 504 - L0340
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
2	12110000	532100	SUB FOR FT EMPLOYEES	3,827	4,000	5,000
3	12110000	558200	TRAVEL	0	1,880	1,880
4	12110000	561000	M & S	1,140	3,400	2,400
5	12110000	561027	M & S - TECH	1,129	720	720
			Total REGULAR PROGRAMS	6,096	10,000	10,000
			Total EXPENDITURES	6,096	10,000	10,000
6	120	452210	TRANSFER FROM GEN FUND	6,096	10,000	10,000
			Total Other Sources and Uses of Funds	6,096	10,000	10,000
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
SIXTEENTH SECTION - L0510
Fiscal Year 2023 - 2024**

Sixteenth Section Description

The Sixteenth Section Fund is used to account for the use of funds and proceeds of timber on sixteenth section lands.

Sixteenth Section Goals

To provide funds for the improvement and upgrading of schools for a conducive teaching and learning environment.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
SIXTEENTH SECTION - L0510
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	120	415101	INTEREST ON CHECKING	344	1,800	2,500
2	120	415410	EARN FROM 16TH SECT PROP	79,192	78,894	225,000
			Total REVENUES	79,536	80,694	227,500
3	12231100	533200	LEGAL SERVICES	15	15	15
			Total GENERAL ADMINISTRATION	15	15	15
4	12470000	533900	OTHER PROFESSIONAL SERVICES	6,164	10,461	16,875
5	12410000	571001	LAND IMPROVEMENTS < \$50,000	2,200	36,250	36,250
			Total FACILITY ACQUISITIONS AND	8,364	46,711	53,125
6	12522000	593230	TRANS OUT - OTHER	50,000	50,000	50,000
			Total OTHER USE OF FUNDS	50,000	50,000	50,000
			Total EXPENDITURES	58,379	96,726	103,140
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	21,156	(16,032)	124,360
			Beginning Fund Balance	35,189	56,345	40,313
			Ending Fund Balance	56,345	40,313	164,673

**Tangipahoa Parish School System
Special Revenue Fund Budget
SIXTEENTH SECTION OIL AND GAS LEASE - L0511
Fiscal Year 2023 - 2024**

Sixteenth Section Oil & Gas Lease Description

The Sixteenth Section Oil & Gas Lease Fund is used to account for the use of funds and proceeds of oil and gas production on Sixteenth Section Land of the Tangipahoa Parish School System.

Sixteenth Section Oil & Gas Lease Goals

To provide funds for the improvement and upgrading of schools for a conducive teaching and learning environment.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
SIXTEENTH SECTION OIL AND GAS LEASE - L0511
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	120	415101	INTEREST ON CHECKING	351	1,747	1,675
			Total REVENUES	351	1,747	1,675
			Total EXPENDITURES	0	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	351	1,747	1,675
			Beginning Fund Balance	41,299	41,650	43,397
			Ending Fund Balance	41,650	43,397	45,072

**Tangipahoa Parish School System
Special Revenue Fund Budget
SPEC ED GIFTED - SE293
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
			Total REVENUES	0	0	0
2	12122000	522500	MEDICARE	96	133	133
3	12122000	522550	DEFERRED COMPENSATION	12	16	16
4	12122000	523100	TEACHERS' RETIREMENT SYSTEM	1,399	2,286	2,221
5	12122000	523300	SCHOOL EMPL RETIREMENT SYS	36	0	0
6	12122000	526000	WORKERS' COMPENSATION	148	198	198
7	12122000	532000	PURCHASED EDUCATIONAL SVCS	8,348	7,500	7,500
8	12122000	558200	TRAVEL	14,877	18,000	18,000
9	12122000	561000	M & S	6,390	8,685	8,685
10	12122000	561027	M & S - TECH	1,103	0	65
11	12122000	581000	DUES & FEES	340	398	398
			Total SPECIAL EDUCATION PROGRAMS	32,748	37,216	37,216
12	12273100	511616	EXTRA BUS TRIPS SALARIES	0	500	500
13	12273200	522550	DEFERRED COMPENSATION	0	42	42
14	12273200	523300	SCHOOL EMPL RETIREMENT SYS	0	142	142
15	12273300	544216	EXTRA BUS TRIP LEASES	0	500	500
			Total STUDENT TRANSPORTATION SERVICES	0	1,184	1,184
			Total EXPENDITURES	32,748	38,400	38,400
16	120	452210	TRANSFER FROM GEN FUND	32,748	38,400	38,400
			Total Other Sources and Uses of Funds	32,748	38,400	38,400
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
 Special Revenue Fund Budget
 HIGH COST SERVICES - SE311
 Fiscal Year 2023 - 2024**

High Cost Services Description

The High Cost Services fund is established to support school systems and schools who serve Louisiana's students with the most difficult needs by providing additional funding for high-cost special education services for students with disabilities.

High Cost Services Goals

High Cost Services is intended to provide additional funding for high-cost special education services for students with disabilities. Funds are student specific high need costs explicitly stated in IEP such as, child specific aides, special transportation costs, interpreters, related nursing services, etc. teach students with disabilities.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
HIGH COST SERVICES - SE311
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	220	445350	OTHER SPECIAL ED PROGRAMS	62,736	0	0
			Total REVENUES	62,736	0	0
2	22217000	511510	CHILD SPECIFIC PARAS	38,323	0	0
3	22217000	521010	SGB HEALTH INSURANCE	11,129	0	0
4	22217000	522500	MEDICARE	556	0	0
5	22217000	523100	TEACHERS' RETIREMENT SYSTEM	9,816	0	0
6	22217000	526000	WORKERS' COMPENSATION	705	0	0
			Total PUPIL SUPPORT SERVICES	60,529	0	0
7	22273200	511515	BUS ATTENDANTS	1,705	0	0
8	22273200	522500	MEDICARE	25	0	0
9	22273200	523100	TEACHERS' RETIREMENT SYSTEM	440	0	0
10	22273200	526000	WORKERS' COMPENSATION	37	0	0
			Total STUDENT TRANSPORTATION SERVICES	2,207	0	0
			Total EXPENDITURES	62,736	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
IDEA - SE306
Fiscal Year 2023 - 2024**

Spec Ed IDEA Description				
<p>Special Education IDEA - Part B is a federally funded program to identify, evaluate and provide a public education to eligible children with disabilities, ages 3-21.</p>				
Spec Ed IDEA Goals				
<p>To provide eligible children with disabilities, ages 3-21, a public education in accordance with the child's individualized education plan.</p>				
Personnel Roster				
Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
Supervisor/Director	0.00	0.00	0.00	0.00
Coordinators	4.50	4.50	4.50	0.00
Clerical	4.00	4.00	4.00	0.00
Facilitators	5.00	6.00	6.50	0.50
Specialists	2.00	2.00	2.00	0.00
Evaluator/Support Rep	3.00	3.00	3.00	0.00
Interventionists	21.00	21.40	21.40	0.00
Child Specific Attendants	41.00	45.00	45.00	0.00
Teachers	3.00	4.00	3.00	-1.00
Nurses	2.00	2.00	2.00	0.00
Social Workers	2.00	1.00	1.00	0.00
Bus Attendants	3.00	3.00	3.00	0.00
Total Positions	90.50	95.90	95.40	-0.50

**Tangipahoa Parish School System
Special Revenue Fund Budget
IDEA - SE306
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	220	445310	IDEA-PART B	5,129,294	6,195,052	6,007,773
			Total REVENUES	5,129,294	6,195,052	6,007,773
2	22111000	511110	COORDINATORS	68,504	0	0
3	22111000	511200	TEACHERS	63,696	0	0
4	22111000	511300	THERAPISTS/SPEC/COUNSELORS	114,187	0	0
5	22111000	511500	PARAPROFESSIONAL	243,002	269,463	261,736
6	22111000	521010	SGB HEALTH INSURANCE	64,024	45,582	53,485
7	22111000	521020	SGB LIFE INSURANCE	1,167	612	0
8	22111000	522500	MEDICARE	6,600	3,531	3,795
9	22111000	522550	DEFERRED COMPENSATION	16	0	0
10	22111000	523100	TEACHERS' RETIREMENT SYSTEM	106,779	60,397	63,078
11	22111000	523450	OPTIONAL RETIREMENT SYSTEM	17,644	0	0
12	22111000	525000	UNEMPLOYMENT COMPENSATION	0	114	0
13	22111000	526000	WORKERS' COMPENSATION	10,522	5,236	5,627
14	22111000	532100	SUB FOR FT EMPLOYEES	192	5,088	0
15	22111000	553401	ON LINE LESSONS	46,540	3,771	4,000
16	22110998	558200	TRAVEL	1,514	0	0
17	22111000	561000	M & S	-31	2,691	2,600
18	22111000	561027	M & S - TECH	96	309	0
			Total REGULAR PROGRAMS	744,450	396,794	394,321
19	22121998	511200	TEACHERS	113,262	117,502	117,502
20	22121100	511510	CHILD SPECIFIC PARAS	0	3,059	0
21	22121998	521010	SGB HEALTH INSURANCE	16,453	17,105	17,939
22	22121998	522500	MEDICARE	1,555	1,749	1,704
23	22121998	523100	TEACHERS' RETIREMENT SYSTEM	28,542	29,900	28,318
24	22121998	526000	WORKERS' COMPENSATION	2,435	2,592	2,526
25	22121000	532100	SUB FOR FT EMPLOYEES	0	192	0
26	22121000	534000	PURCHASED TECH SVC	0	248	0
27	22121998	553401	ON LINE LESSONS	101,570	50,000	50,000
28	22121998	558200	TRAVEL	3,463	8,100	5,000
29	22121998	561000	M & S	54,456	61,807	51,904
30	22121998	561027	M & S - TECH	50,292	50,580	48,000
31	22121998	561028	M & S - SOFTWARE - TECH	791	1,683	1,683
			Total SPECIAL EDUCATION PROGRAMS	372,820	344,517	324,576
32	22146049	511300	THERAPISTS/SPEC/COUNSELORS	1,650	0	0
33	22146049	513000	SALARIES EXTRA WORK PERFORMED	12,624	0	16,634
34	22146049	522500	MEDICARE	205	0	197
35	22146049	522550	DEFERRED COMPENSATION	2	0	0
36	22146049	523100	TEACHERS' RETIREMENT SYSTEM	3,223	0	3,060
37	22146049	523300	SCHOOL EMPL RETIREMENT SYS	386	0	0
38	22146049	526000	WORKERS' COMPENSATION	307	0	294
39	22146049	558200	TRAVEL	769	0	1,500
			Total OTHER INSTRUCTIONAL PROGRAMS	19,166	0	21,685
40	22153000	511500	PARAPROFESSIONAL	0	3,211	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
IDEA - SE306
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
41	22153000	521010	SGB HEALTH INSURANCE	0	962	0
42	22153000	522500	MEDICARE	0	43	0
43	22153000	523100	TEACHERS' RETIREMENT SYSTEM	0	796	0
44	22153000	526000	WORKERS' COMPENSATION	0	69	0
			Total SPECIAL PROGRAMS	0	5,081	0
45	22214000	511110	COORDINATORS	142,737	149,916	148,216
46	22216600	511300	THERAPISTS/SPEC/COUNSELORS	478,245	883,594	943,935
47	22217000	511510	CHILD SPECIFIC PARAS	770,808	916,447	892,462
48	22213400	511800	DEGREED PROFESSIONALS	55,557	60,123	60,123
49	22216100	511900	OTHER SALARIES	12,301	0	0
50	22217000	512400	SUB EMPL OTHER THAN TEACHER	4,705	312,815	0
51	22217000	513000	SALARIES EXTRA WORK PERFORMED	356	4,080	0
52	22217000	521010	SGB HEALTH INSURANCE	239,781	363,203	368,288
53	22217000	521020	SGB LIFE INSURANCE	242	1,625	1,513
54	22217000	522500	MEDICARE	19,767	32,284	29,649
55	22217000	522550	DEFERRED COMPENSATION	287	362	0
56	22217000	523100	TEACHERS' RETIREMENT SYSTEM	348,449	535,163	459,416
57	22217000	523300	SCHOOL EMPL RETIREMENT SYS	6,320	12,054	6,336
58	22214500	523450	OPTIONAL RETIREMENT SYSTEM	0	17,596	17,571
59	22217000	523550	LA STATE EMPL RETIRE SYSTEM	12,018	0	0
60	22217000	525000	UNEMPLOYMENT COMPENSATION	0	68	0
61	22217000	526000	WORKERS' COMPENSATION	32,901	50,720	43,962
62	22217000	528100	SICK LEAVE SEVERANCE PAY	8,985	2,080	0
63	22212300	528200	ANNUAL LEAVE SEVERANCE PAY	8,266	0	0
64	22217000	532100	SUB FOR FT EMPLOYEES	25,673	32,000	30,000
65	22217000	558200	TRAVEL	62,606	83,372	56,000
66	22216600	561000	M & S	28,687	49,000	22,000
			Total PUPIL SUPPORT SERVICES	2,258,689	3,506,502	3,079,471
67	22221400	511110	COORDINATORS	86,254	89,048	89,048
68	22221200	511400	CLERICAL/SECRETARIAL	165,567	179,439	179,862
69	22221200	511900	OTHER SALARIES	94,816	99,631	98,418
70	22223200	512.11	TEACHER SAL EIC 11	117,755	123,283	123,283
71	22223200	512.22	TEACHER SAL EIC 22	176,797	186,434	244,101
72	22223200	512.51	TEACHER SAL EIC 51	62,903	64,858	97,356
73	22223200	513000	SALARIES EXTRA WORK PERFORMED	25,023	7,000	8,000
74	22223998	515000	STIPEND-WORKSHOPS ONLY	0	5,000	12,000
75	22223200	521010	SGB HEALTH INSURANCE	115,460	135,610	135,125
76	22223200	521020	SGB LIFE INSURANCE	216	180	144
77	22223998	522500	MEDICARE	9,759	11,301	12,354
78	22223998	522550	DEFERRED COMPENSATION	10	0	0
79	22223998	523100	TEACHERS' RETIREMENT SYSTEM	183,637	196,881	205,349
80	22223200	523450	OPTIONAL RETIREMENT SYSTEM	0	14	0
81	22223200	523550	LA STATE EMPL RETIRE SYSTEM	0	11	0
82	22223998	526000	WORKERS' COMPENSATION	15,676	17,069	18,320

**Tangipahoa Parish School System
Special Revenue Fund Budget
IDEA - SE306
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
83	22223998	532000	PURCHASED EDUCATIONAL SVCS	49,019	30,000	275,440
84	22223200	532100	SUB FOR FT EMPLOYEES	1,932	8,707	15,000
85	22223200	558.11	TRAVEL EIC 11	3,926	5,400	4,000
86	22223200	558.22	TRAVEL EIC 22	1,931	4,000	2,500
87	22223200	558.51	TRAVEL EIC 51	947	1,500	1,000
88	22223998	558200	TRAVEL	15,609	22,036	14,500
89	22223200	561.11	M&S EIC 11	835	12,000	8,000
90	22229000	561000	M & S	5,398	10,000	6,000
91	22229000	561027	M & S - TECH	8,460	6,443	6,000
92	22223200	561030	M & S - SOFTWARE LICENSES-TECH	0	198	198
			Total INSTRUCTIONAL STAFF SERVICES	1,141,931	1,216,043	1,555,998
93	22254000	555000	PRINTING & BINDING	8,087	7,500	8,000
			Total BUSINESS SERVICES	8,087	7,500	8,000
94	22264000	543000	REPAIR & MAINT	8,607	8,200	8,200
95	22262000	544.23	RENTALS EIC EIS 23	538	0	0
96	22262000	561000	M & S	25,076	20,607	20,000
97	22260000	673000	EQUIPMENT > \$5,000	0	7,980	0
			Total MAINTENANCE OF PLANT	34,221	36,787	28,200
98	22273249	511515	BUS ATTENDANTS	13,960	21,646	13,080
99	22273249	511616	EXTRA BUS TRIPS SALARIES	39,516	64,000	35,000
100	22273249	522500	MEDICARE	768	1,215	696
101	22273249	522550	DEFERRED COMPENSATION	6	22	0
102	22273249	523100	TEACHERS' RETIREMENT SYSTEM	112	70	0
103	22273249	523300	SCHOOL EMPL RETIREMENT SYS	14,556	22,095	12,730
104	22273249	526000	WORKERS' COMPENSATION	4,031	6,654	3,626
105	22273349	544216	EXTRA BUS TRIP LEASES	26,349	47,268	26,400
106	22273300	551900	STDT TRANS PURCH FROM OTH SOUR	0	1,500	1,500
			Total STUDENT TRANSPORTATION SERVICES	99,298	164,470	93,032
107	22284000	511800	DEGREED PROFESSIONALS	60,268	62,319	62,319
108	22284000	521010	SGB HEALTH INSURANCE	12,418	12,341	13,958
109	22284000	522500	MEDICARE	769	904	904
110	22284000	523100	TEACHERS' RETIREMENT SYSTEM	15,188	15,260	15,019
111	22284000	526000	WORKERS' COMPENSATION	1,296	1,340	1,340
112	22284000	558200	TRAVEL	2,401	2,941	2,000
			Total CENTRAL SERVICES	92,340	95,105	95,540
113	22521000	593300	INDIRECT COSTS	358,292	422,253	406,950
			Total OTHER USE OF FUNDS	358,292	422,253	406,950
			Total EXPENDITURES	5,129,294	6,195,052	6,007,773
			Total Other Sources and Uses of Funds	0	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
CIR/UIR ACADEMICS IDEA CONTRACT - SE310
Fiscal Year 2023 - 2024**

CIR/UIR Academics IDEA Contract Description

Special Education IDEA Contract is a federally funded program to provide for training on implementatin of high-quality curriculum materials for all special education and regular education teachers, who teach students with disabilities, at struggling schools.

CIR/UIR Academics IDEA Contract Goals

These funds are a one-time allocation devoted to ensure that all students with disabilities have access to the same high-quality curriculum materials as their peers by providing for training on how to implement these materials to special education teachers and regular education teachers who teach students with disabilities.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				
	0.00	0.00	0.00	0.00

**Tangipahoa Parish School System
Special Revenue Fund Budget
CIR/UIR ACADEMICS IDEA CONTRACT - SE310
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
		Total REVENUES	0	0	0
2	22223200 532000	PURCHASED EDUCATIONAL SVCS	46,576	0	0
3	22223200 561000	M & S	0	651	0
		Total INSTRUCTIONAL STAFF SERVICES	46,576	651	0
		Total EXPENDITURES	46,576	651	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(46,576)	(651)	0
		Beginning Fund Balance	47,227	651	0
		Ending Fund Balance	651	0	0

**Tangipahoa Parish School System
 Special Revenue Fund Budget
 SPEC ED IDEA SET ASIDE - SE307
 Fiscal Year 2023 - 2024**

Spec Ed IDEA Set Aside Description

Special Education IDEA Contract provides Federal Funding to ensure all teachers who teach students with disabilities, at struggling schools, receive Professional Development on implementation of high-quality curriculum materials thru Specialized Support partnerships ensuring that all students with disabilities have access to the same high-quality curriculum as their peers.

Spec Ed IDEA Set Aside Goals

These funds are a one-time allocation to provide professional development that will support teachers in providing explicit instruction in functional life skills, identify sensory processing areas, implement sensory activities and build executive functional skills in teachers giving them the capacity to support students with disabilities

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
SPEC ED IDEA SET ASIDE - SE307
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	220	445350	OTHER SPECIAL ED PROGRAMS	48,394	0	164,134
			Total REVENUES	48,394	0	164,134
2	22223200	532000	PURCHASED EDUCATIONAL SVCS	45,000	0	152,208
			Total INSTRUCTIONAL STAFF SERVICES	45,000	0	152,208
3	22521000	593300	INDIRECT COSTS	3,394	0	11,926
			Total OTHER USE OF FUNDS	3,394	0	11,926
			Total EXPENDITURES	48,394	0	164,134
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
SPEC ED MEDICAID REIMB - SE233
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	120	415101	INTEREST ON CHECKING	4,642	130,000	130,000
2	120	419915	MEDICAID REIMB - SP ED THERAPS	1,103,623	1,485,000	1,574,636
			Total REVENUES	1,108,265	1,615,000	1,704,636
3	12213000	533000	OTHER PURCH PROF SVCS	25,887	148,500	157,464
			Total PUPIL SUPPORT SERVICES	25,887	148,500	157,464
4	12221200	511400	CLERICAL/SECRETARIAL	27,615	30,743	30,147
5	12221200	521010	SGB HEALTH INSURANCE	8,506	9,270	9,270
6	12221200	522500	MEDICARE	351	446	437
7	12221200	523100	TEACHERS' RETIREMENT SYSTEM	6,959	7,624	7,265
8	12221200	526000	WORKERS' COMPENSATION	594	661	648
			Total INSTRUCTIONAL STAFF SERVICES	44,025	48,744	47,767
9	12522000	593230	TRANS OUT - OTHER	0	750,000	750,000
			Total OTHER USE OF FUNDS	0	750,000	750,000
			Total EXPENDITURES	69,912	947,244	955,231
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	1,038,354	667,756	749,405
			Beginning Fund Balance	900,846	1,939,200	2,606,956
			Ending Fund Balance	1,939,200	2,606,956	3,356,361

**Tangipahoa Parish School System
Special Revenue Fund Budget
SPEC ED PRESCHOOL - SE256
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	220	445320	IDEA-PRESCHOOL	130,253	171,231	161,140
			Total REVENUES	130,253	171,231	161,140
2	22153000	561000	M & S	18,669	48,000	40,000
3	22153000	561027	M & S - TECH	1,875	3,364	0
			Total SPECIAL PROGRAMS	20,544	51,364	40,000
4	22215298	511300	THERAPISTS/SPEC/COUNSELORS	65,217	68,139	68,139
5	22215298	521010	SGB HEALTH INSURANCE	12,883	14,107	14,107
6	22215298	522500	MEDICARE	847	888	888
7	22215298	523100	TEACHERS' RETIREMENT SYSTEM	16,435	16,948	16,442
8	22215298	526000	WORKERS' COMPENSATION	1,402	1,469	1,469
9	22214500	558200	TRAVEL	608	0	0
10	22215298	561000	M & S	4	4,180	4,180
			Total PUPIL SUPPORT SERVICES	97,396	105,731	105,225
11	22223200	532100	SUB FOR FT EMPLOYEES	3,090	1,000	2,500
			Total INSTRUCTIONAL STAFF SERVICES	3,090	1,000	2,500
12	22283000	559000	MISC PURCHASED SERVICES	99	4,397	2,500
			Total CENTRAL SERVICES	99	4,397	2,500
13	22521000	593300	INDIRECT COSTS	9,124	8,739	10,915
			Total OTHER USE OF FUNDS	9,124	8,739	10,915
			Total EXPENDITURES	130,253	171,231	161,140
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
 Special Revenue Fund Budget
 SPEC ED PRESCHOOL SET ASIDE - SE257
 Fiscal Year 2023 - 2024**

Spec Ed Preschool Set Aside Description

Special Education Preschool is a federally funded program to provide a public education to eligible children with disabilities ages 3-5.

Spec Ed Preschool Set Aside Goals

To provide eligible children with disabilities, ages 3-5, a public education in accordance with the child's individualized education plan.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
SPEC ED PRESCHOOL SET ASIDE - SE257
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	220	445350	OTHER SPECIAL ED PROGRAMS	0	5,000	7,492
			Total REVENUES	0	5,000	7,492
2	22223200	532000	PURCHASED EDUCATIONAL SVCS	0	4,651	6,948
			Total INSTRUCTIONAL STAFF SERVICES	0	4,651	6,948
3	22521000	593300	INDIRECT COSTS	0	349	544
			Total OTHER USE OF FUNDS	0	349	544
			Total EXPENDITURES	0	5,000	7,492
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
SPEC ED PUPIL APPRAISAL - SE283
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	12121000	553401	ON LINE LESSONS	0	1,910	1,910
2	12121000	561000	M & S	8,761	12,408	12,408
3	12121000	561027	M & S - TECH	0	973	973
			Total SPECIAL EDUCATION PROGRAMS	8,761	15,291	15,291
4	12215200	553401	ON LINE LESSONS	0	540	540
5	12215200	561027	M & S - TECH	0	972	972
			Total PUPIL SUPPORT SERVICES	0	1,512	1,512
6	12221400	511400	CLERICAL/SECRETARIAL	30,374	29,550	29,550
7	12221400	521010	SGB HEALTH INSURANCE	6,345	6,973	6,973
8	12221400	522500	MEDICARE	410	396	396
9	12221400	526000	WORKERS' COMPENSATION	653	635	635
10	12223000	532000	PURCHASED EDUCATIONAL SVCS	1,003	543	543
			Total INSTRUCTIONAL STAFF SERVICES	38,785	38,097	38,097
			Total EXPENDITURES	47,546	54,900	54,900
11	120	452210	TRANSFER FROM GEN FUND	47,546	54,900	54,900
			Total Other Sources and Uses of Funds	47,546	54,900	54,900
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
 Special Revenue Fund Budget
 SPED CAMERAS - S0023
 Fiscal Year 2023 - 2024**

SPED CAMERAS DESCRIPTION

SPED CAMERAS is a state funded grant for installation and operation of camera systems in self-contained Special Education Classrooms that have students identified as having a disability and receiving 50% of the instructional day in that setting.

SPED CAMERAS GOALS

Camera installation will occur upon approved parental request.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
SPED CAMERAS - S0023
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	400	432100	SPECIAL EDUCATION	0	236,078	0
			Total REVENUES	0	236,078	0
2	40121000	543001	INSTALL/TAG COMPUTERS	0	0	18,450
3	40121000	561000	M & S	0	0	19,170
			Total SPECIAL EDUCATION PROGRAMS	0	0	37,620
			Total EXPENDITURES	0	0	37,620
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	236,078	(37,620)
			Beginning Fund Balance	0	0	236,078
			Ending Fund Balance	0	236,078	198,458

**Tangipahoa Parish School System
Special Revenue Fund Budget
CLSD COMPREHENSIVE LITERACY STATE DEV - 270
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	270	445900	OTHER RESTR GRANTS THRU STATE	999,567	1,412,500	1,412,500
			Total REVENUES	999,567	1,412,500	1,412,500
2	27223100	511900	OTHER SALARIES	332,019	227,100	227,100
3	27223100	513000	SALARIES EXTRA WORK PERFORMED	78,902	0	0
4	27223209	515000	STIPEND-WORKSHOPS ONLY	0	86,280	86,280
5	27223100	521010	SGB HEALTH INSURANCE	70,222	41,599	41,599
6	27223209	522500	MEDICARE	5,392	4,926	4,926
7	27223209	522550	DEFERRED COMPENSATION	0	91	91
8	27223209	523100	TEACHERS' RETIREMENT SYSTEM	101,374	78,243	78,243
9	27223100	523450	OPTIONAL RETIREMENT SYSTEM	1,662	0	0
10	27223209	526000	WORKERS' COMPENSATION	8,816	7,860	7,860
11	27223100	532000	PURCHASED EDUCATIONAL SVCS	58,200	33,720	33,720
12	27223100	532100	SUB FOR FT EMPLOYEES	158	0	0
13	27223100	550000	OTHER PURCHASED SERVICES	144,000	0	0
14	27222000	553000	TELEPHONE	0	301,203	301,203
15	27223100	558200	TRAVEL	19,320	4,375	4,375
16	27222209	561000	M & S	109,400	521,283	521,283
17	27223100	589500	NON-PUBLIC EXPENDITURES	0	7,000	7,000
			Total INSTRUCTIONAL STAFF SERVICES	929,464	1,313,680	1,313,680
18	27521000	593300	INDIRECT COSTS	70,103	98,820	98,820
			Total OTHER USE OF FUNDS	70,103	98,820	98,820
			Total EXPENDITURES	999,567	1,412,500	1,412,500
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
ESSA TITLE I - 210
Fiscal Year 2023 - 2024**

ESSA Title I Description

Title I is a federally funded program. These funds are used to improve student achievement in all subjects. Improving skills in reading, language arts and math are the primary objectives.

ESSA Title I Goals

To provide opportunities for children to acquire the knowledge and skills contained in the rigorous standards. To prepare students for a successful college experience and fulfilling career.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
Supervisor	1.00	1.00	1.00	0.00
Master/Resource/Read 180, ELL/LEP Teachers	17.60	17.60	15.40	-2.20
Staff Development Coordinator	1.00	1.00	0.00	-1.00
Homeless Liason/Curriculum Coaches	10.00	10.00	8.75	-1.25
Teachers/PreK Teacher	9.00	24.00	9.00	-15.00
PreK Paraprofessionals	8.50	22.00	10.00	-12.00
Paraprofessional	40.00	22.00	13.00	-9.00
Tech Facilitators	1.00	2.00	1.50	-0.50
Interventionists	1.10	2.00	1.50	-0.50
Clerical	2.95	2.95	3.45	0.50
Van Driver	1.00	1.00	1.00	0.00
Total Positions	93.15	105.55	64.60	-40.95

**Tangipahoa Parish School System
Special Revenue Fund Budget
ESSA TITLE I - 210
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	210	445410	TITLE I	12,124,468	8,487,500	10,296,800
			Total REVENUES	12,124,468	8,487,500	10,296,800
2	21153198	511200	TEACHERS	853,823	840,000	800,000
3	21153198	511500	PARAPROFESSIONAL	547,957	475,000	575,000
4	21151098	511900	OTHER SALARIES	0	5,000	35,000
5	21153198	512300	SUB-TEACHER SICK LEAVE	7,756	10,000	10,000
6	21153198	512400	SUB EMPL OTHER THAN TEACHER	5,182	0	0
7	21151972	512900	OTHER TEMPORARY EMPLOYEE	66,556	65,000	65,000
8	21153198	513000	SALARIES EXTRA WORK PERFORMED	55,833	30,000	130,000
9	21151924	515000	STIPEND-WORKSHOPS ONLY	7	2,000	0
10	21153198	521010	SGB HEALTH INSURANCE	272,497	270,000	300,000
11	21153198	521020	SGB LIFE INSURANCE	720	600	600
12	21159010	522500	MEDICARE	20,577	24,600	24,600
13	21159010	522550	DEFERRED COMPENSATION	201	0	0
14	21159010	523100	TEACHERS' RETIREMENT SYSTEM	379,349	362,000	482,000
15	21151339	523300	SCHOOL EMPL RETIREMENT SYS	0	360	360
16	21151339	523450	OPTIONAL RETIREMENT SYSTEM	1,600	1,500	1,500
17	21151098	523550	LA STATE EMPL RETIRE SYSTEM	4,105	4,000	4,000
18	21159010	526000	WORKERS' COMPENSATION	33,163	52,500	52,500
19	21159010	532000	PURCHASED EDUCATIONAL SVCS	11,550	40,800	90,800
20	21153198	532100	SUB FOR FT EMPLOYEES	16,519	20,000	20,000
21	21151969	543000	REPAIR & MAINT	60,870	115,000	60,000
22	21151972	543001	INSTALL/TAG COMPUTERS	269,500	75,000	300,000
23	21151972	553000	TELEPHONE	3,484	50,000	25,000
24	21151098	553401	ON LINE LESSONS	681,775	1,000,000	910,000
25	21153198	558200	TRAVEL	4,170	8,000	3,000
26	21151098	560000	SUPPLIES	1,149	0	0
27	21159010	561000	M & S	783,263	765,000	400,000
28	21151924	561001	M & S - EQ - \$300 TO \$999	977	0	0
29	21151993	561027	M & S - TECH	2,804,405	750,000	1,750,000
30	21151924	561028	M & S - SOFTWARE - TECH	1,995	0	0
31	21151993	564300	WORKBOOKS	91,961	30,000	30,000
32	21151098	564400	PERIODICALS	218	500	500
33	21159010	589500	NON-PUBLIC EXPENDITURES	150	0	0
34	21151098	673000	EQUIPMENT > \$5,000	155,510	200,000	100,000
			Total SPECIAL PROGRAMS	7,136,820	5,196,860	6,169,860
35	21212298	511300	THERAPISTS/SPEC/COUNSELORS	39,343	40,000	40,000
36	21212298	513000	SALARIES EXTRA WORK PERFORMED	1,088	500	500
37	21212298	521010	SGB HEALTH INSURANCE	5,961	7,600	5,900
38	21212298	522500	MEDICARE	550	500	500
39	21212298	523100	TEACHERS' RETIREMENT SYSTEM	0	1,000	0
40	21212298	526000	WORKERS' COMPENSATION	869	900	900
41	21218198	532000	PURCHASED EDUCATIONAL SVCS	0	1,700	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
ESSA TITLE I - 210
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
42	21212298	558200	TRAVEL	464	500	500
			Total PUPIL SUPPORT SERVICES	48,274	52,700	48,300
43	21223198	511100	OFFICIALS/ADMIN/MANAGERS	612,686	620,000	650,000
44	21220198	511400	CLERICAL/SECRETARIAL	51,729	58,000	55,000
45	21223198	511900	OTHER SALARIES	386,452	348,967	388,967
46	21223198	512310	SUBSTITUTE-TEACHER MTGS	65	0	0
47	21223198	513000	SALARIES EXTRA WORK PERFORMED	148,591	106,500	245,000
48	21223924	515000	STIPEND-WORKSHOPS ONLY	53,392	52,500	120,000
49	21223198	521010	SGB HEALTH INSURANCE	165,978	186,800	180,000
50	21223198	521020	SGB LIFE INSURANCE	319	316	316
51	21223924	522500	MEDICARE	16,835	30,300	20,300
52	21223924	522550	DEFERRED COMPENSATION	51	50	50
53	21223339	523100	TEACHERS' RETIREMENT SYSTEM	277,588	232,100	375,000
54	21223198	523300	SCHOOL EMPL RETIREMENT SYS	26	70	70
55	21223306	523450	OPTIONAL RETIREMENT SYSTEM	15,629	15,070	15,070
56	21223198	523550	LA STATE EMPL RETIRE SYSTEM	19,205	20,000	20,000
57	21223198	524000	EDUCATIONAL REIMBURSEMENT	75,088	10,000	60,000
58	21223924	526000	WORKERS' COMPENSATION	26,938	26,100	32,400
59	21223993	532000	PURCHASED EDUCATIONAL SVCS	151,420	133,000	400,000
60	21223198	532100	SUB FOR FT EMPLOYEES	11,950	33,600	15,000
61	21223198	553000	TELEPHONE	15,659	26,000	20,000
62	21223198	553401	ON LINE LESSONS	250,038	150,000	250,000
63	21223924	558200	TRAVEL	13,175	40,100	20,000
64	21223993	561000	M & S	13,353	16,000	16,000
65	21223198	561027	M & S - TECH	1,155,339	5,000	5,000
66	21222924	564400	PERIODICALS	179	0	0
67	21223198	673000	EQUIPMENT > \$5,000	13,336	15,000	15,000
			Total INSTRUCTIONAL STAFF SERVICES	3,475,021	2,125,473	2,903,173
68	21251198	511400	CLERICAL/SECRETARIAL	29,992	35,000	35,000
69	21251198	522500	MEDICARE	426	450	450
70	21251198	523100	TEACHERS' RETIREMENT SYSTEM	7,558	8,600	8,600
71	21251198	526000	WORKERS' COMPENSATION	645	750	750
			Total BUSINESS SERVICES	38,621	44,800	44,800
72	21265198	511700	SKILLED CRAFTS	35,564	38,000	38,000
73	21265198	521010	SGB HEALTH INSURANCE	7,898	8,300	8,300
74	21265198	522500	MEDICARE	481	550	550
75	21265198	523300	SCHOOL EMPL RETIREMENT SYS	10,207	12,400	12,400
76	21265198	526000	WORKERS' COMPENSATION	2,756	3,350	3,350
77	21264972	543000	REPAIR & MAINT	19,498	25,000	25,000
			Total MAINTENANCE OF PLANT	76,404	87,600	87,600
78	21272100	511600	SERVICE WORKERS	61,980	0	0
79	21272398	511616	EXTRA BUS TRIPS SALARIES	60,400	60,000	60,000
80	21272100	521010	SGB HEALTH INSURANCE	15,637	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
ESSA TITLE I - 210
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
81	21272398	522500	MEDICARE	1,776	900	900
82	21272398	522550	DEFERRED COMPENSATION	108	100	100
83	21272398	523100	TEACHERS' RETIREMENT SYSTEM	323	0	0
84	21272398	523300	SCHOOL EMPL RETIREMENT SYS	32,379	15,000	15,000
85	21272398	526000	WORKERS' COMPENSATION	9,063	5,000	5,000
86	21272300	544210	BUS LEASE	54,849	0	0
87	21272398	544216	EXTRA BUS TRIP LEASES	59,103	60,000	60,000
			Total STUDENT TRANSPORTATION SERVICES	295,618	141,000	141,000
88	21284198	511900	OTHER SALARIES	103,648	109,000	100,000
89	21284198	521010	SGB HEALTH INSURANCE	8,359	8,000	8,000
90	21284198	522500	MEDICARE	1,448	1,500	1,500
91	21284198	523100	TEACHERS' RETIREMENT SYSTEM	21,174	22,000	22,000
92	21284198	526000	WORKERS' COMPENSATION	2,228	2,200	2,200
93	21284198	558200	TRAVEL	1,254	400	400
			Total CENTRAL SERVICES	138,110	143,100	134,100
94	21330135	511100	OFFICIALS/ADMIN/MANAGERS	32,097	32,000	0
95	21330135	511400	CLERICAL/SECRETARIAL	0	10,500	0
96	21330135	511500	PARAPROFESSIONAL	1,726	5,000	5,000
97	21330135	511900	OTHER SALARIES	18,982	18,000	18,000
98	21330135	521010	SGB HEALTH INSURANCE	8,506	12,000	8,500
99	21330135	522500	MEDICARE	717	0	0
100	21330135	523100	TEACHERS' RETIREMENT SYSTEM	13,307	24,300	13,300
101	21330135	526000	WORKERS' COMPENSATION	1,135	1,000	0
102	21330135	558200	TRAVEL	432	1,000	1,000
			Total COMMUNITY SERVICES OPERATIONS	76,902	103,800	45,800
103	21521000	593300	INDIRECT COSTS	838,698	592,167	722,167
			Total OTHER USE OF FUNDS	838,698	592,167	722,167
			Total EXPENDITURES	12,124,468	8,487,500	10,296,800
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
TITLE 1 - MIGRANT 07-08 - T0802
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	211	445420	TITLE I, PART C – MIGRANT	112,187	68,740	37,876
			Total REVENUES	112,187	68,740	37,876
2	21115200	521010	SGB HEALTH INSURANCE	0	0	0
3	21115200	561000	M & S	0	36,166	18,145
			Total SPECIAL PROGRAMS	0	36,166	18,145
4	21122140	511110	COORDINATORS	40,910	5,012	0
5	21122140	511400	CLERICAL/SECRETARIAL	26,308	7,600	5,460
6	21122300	521010	SGB HEALTH INSURANCE	13,838	2,405	1,897
7	21122300	521020	SGB LIFE INSURANCE	832	142	117
8	21122300	522500	MEDICARE	325	92	65
9	21122300	523100	TEACHERS' RETIREMENT SYSTEM	16,939	1,933	1,316
10	21122300	526000	WORKERS' COMPENSATION	1,445	271	118
11	21122140	558200	TRAVEL	2,624	1,000	200
			Total INSTRUCTIONAL STAFF SERVICES	103,220	18,455	9,173
12	21125100	561000	M & S	192	8,403	7,000
			Total BUSINESS SERVICES	192	8,403	7,000
13	21126400	543000	REPAIR & MAINT	907	907	908
			Total MAINTENANCE OF PLANT	907	907	908
14	21152100	593300	INDIRECT COSTS	7,868	4,809	2,650
			Total OTHER USE OF FUNDS	7,868	4,809	2,650
			Total EXPENDITURES	112,187	68,740	37,876
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
TITLE II - T0200
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	211	445450	TITLE II-IMPRV TEACHER QUALITY	811,317	1,739,657	914,068
			Total REVENUES	811,317	1,739,657	914,068
2	21115100	511100	OFFICIALS/ADMIN/MANAGERS	25,645	113,706	23,706
3	21115100	521010	SGB HEALTH INSURANCE	4,967	16,605	4,605
4	21115973	522500	MEDICARE	328	2,300	300
5	21115973	523100	TEACHERS' RETIREMENT SYSTEM	6,463	35,800	5,800
6	21115973	526000	WORKERS' COMPENSATION	551	3,500	500
7	21115969	532000	PURCHASED EDUCATIONAL SVCS	0	500	500
8	21115993	561000	M & S	98	0	0
			Total SPECIAL PROGRAMS	38,053	172,411	35,411
9	21122140	511400	CLERICAL/SECRETARIAL	1,016	927	927
10	21122140	511900	OTHER SALARIES	119,984	34,000	115,000
11	21122300	513000	SALARIES EXTRA WORK PERFORMED	9,675	8,000	8,000
12	21122972	515000	STIPEND-WORKSHOPS ONLY	31,197	150,000	8,500
13	21122370	521010	SGB HEALTH INSURANCE	18,253	2,000	18,000
14	21122993	522500	MEDICARE	2,557	1,055	1,055
15	21122993	522550	DEFERRED COMPENSATION	238	250	250
16	21122993	523100	TEACHERS' RETIREMENT SYSTEM	25,069	42,300	12,300
17	21122370	523450	OPTIONAL RETIREMENT SYSTEM	143	55	55
18	21122370	523550	LA STATE EMPL RETIRE SYSTEM	170	0	0
19	21122339	524000	EDUCATIONAL REIMBURSEMENT	454	42,000	7,000
20	21122993	526000	WORKERS' COMPENSATION	3,955	7,122	4,122
21	21122993	532000	PURCHASED EDUCATIONAL SVCS	214,321	667,000	400,000
22	21122300	532100	SUB FOR FT EMPLOYEES	5,915	8,000	8,000
23	21122300	544100	RENTAL OF LAND & BUILDINGS	0	2,500	0
24	21122973	553000	TELEPHONE	21,302	875	875
25	21122972	553401	ON LINE LESSONS	5,842	56,000	6,000
26	21122398	558200	TRAVEL	88,259	213,000	50,000
27	21122993	561000	M & S	5,312	52,000	2,000
28	21122370	589000	MISC	1,912	0	0
29	21122398	589500	NON-PUBLIC EXPENDITURES	21,021	21,500	20,500
			Total INSTRUCTIONAL STAFF SERVICES	576,595	1,308,584	662,584
30	21126200	553401	ON LINE LESSONS	1,620	0	15,000
			Total MAINTENANCE OF PLANT	1,620	0	15,000
31	21128400	511900	OTHER SALARIES	103,648	103,200	103,200
32	21128400	521010	SGB HEALTH INSURANCE	8,359	9,300	7,800
33	21128400	522500	MEDICARE	1,448	1,415	1,415
34	21128400	523100	TEACHERS' RETIREMENT SYSTEM	21,174	16,000	22,000
35	21128400	526000	WORKERS' COMPENSATION	2,228	2,200	2,200
36	21128400	558200	TRAVEL	1,254	350	350
			Total CENTRAL SERVICES	138,110	132,465	136,965
37	21152100	593300	INDIRECT COSTS	56,939	126,197	64,108
			Total OTHER USE OF FUNDS	56,939	126,197	64,108

**Tangipahoa Parish School System
Special Revenue Fund Budget
TITLE II - T0200
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
		Total EXPENDITURES	811,317	1,739,657	914,068
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

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**Tangipahoa Parish School System
Special Revenue Fund Budget
TITLE III IMMIGRANT - T0301
Fiscal Year 2023 - 2024**

Title III Immigrant Description

The purpose of these funds is to provide additional academic support to the immigrant students.

Title III Immigrant Goals

To improve the immigrant student's ability to succeed in an American educational system.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
TITLE III IMMIGRANT - T0301
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	211	445460	OTHER NCLB PROGRAMS	3,387	0	0
			Total REVENUES	3,387	0	0
2	21115100	553401	ON LINE LESSONS	3,150	0	0
			Total SPECIAL PROGRAMS	3,150	0	0
3	21152100	593300	INDIRECT COSTS	237	0	0
			Total OTHER USE OF FUNDS	237	0	0
			Total EXPENDITURES	3,387	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
TITLE III - T0300
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	211	445462	TITLE III-LIMITED ENGLISH	71,292	143,702	103,233
			Total REVENUES	71,292	143,702	103,233
2	21115200	511500	PARAPROFESSIONAL	33,687	36,000	36,127
3	21115100	513000	SALARIES EXTRA WORK PERFORMED	2,500	0	0
4	21115200	521010	SGB HEALTH INSURANCE	9,945	11,324	12,065
5	21115200	522500	MEDICARE	459	458	456
6	21115200	523100	TEACHERS' RETIREMENT SYSTEM	6,507	5,984	5,851
7	21115100	523550	LA STATE EMPL RETIRE SYSTEM	4,094	4,665	4,894
8	21115200	526000	WORKERS' COMPENSATION	778	769	777
9	21115200	553000	TELEPHONE	476	180	0
10	21115100	553401	ON LINE LESSONS	0	45,000	7,900
11	21115198	558200	TRAVEL	0	3,000	3,000
12	21115198	561000	M & S	4,846	12,270	10,091
			Total SPECIAL PROGRAMS	63,292	119,650	81,161
13	21122300	532000	PURCHASED EDUCATIONAL SVCS	3,000	14,000	14,850
			Total INSTRUCTIONAL STAFF SERVICES	3,000	14,000	14,850
14	21152198	593300	INDIRECT COSTS	5,000	10,052	7,222
			Total OTHER USE OF FUNDS	5,000	10,052	7,222
			Total EXPENDITURES	71,292	143,702	103,233
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
TITLE IV - T0400
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	211	445440	TITLE IV –DRUG FREE SCHOOLS	645,500	1,208,974	1,345,847
			Total REVENUES	645,500	1,208,974	1,345,847
2	21111000	532100	SUB FOR FT EMPLOYEES	0	900	0
			Total REGULAR PROGRAMS	0	900	0
3	21114000	513000	SALARIES EXTRA WORK PERFORMED	3,725	15,000	15,000
4	21114000	522500	MEDICARE	54	218	218
5	21114000	523100	TEACHERS' RETIREMENT SYSTEM	548	3,780	3,780
6	21114000	523550	LA STATE EMPL RETIRE SYSTEM	612	0	0
7	21114000	526000	WORKERS' COMPENSATION	80	325	325
8	21114000	558200	TRAVEL	2,375	12,576	12,576
			Total OTHER INSTRUCTIONAL PROGRAMS	7,394	31,899	31,899
9	21115100	532000	PURCHASED EDUCATIONAL SVCS	0	145,500	145,500
10	21115993	553000	TELEPHONE	26,047	20,000	19,674
11	21115100	553401	ON LINE LESSONS	37,781	48,485	48,884
12	21115300	558200	TRAVEL	820	4,395	5,390
13	21115993	561000	M & S	72,259	304,671	270,463
14	21115993	561027	M & S - TECH	7,460	7,950	30,213
			Total SPECIAL PROGRAMS	144,367	531,001	520,124
15	21121200	511900	OTHER SALARIES	105,016	110,000	111,400
16	21121220	521010	SGB HEALTH INSURANCE	12,689	16,706	14,553
17	21121220	521020	SGB LIFE INSURANCE	36	50	60
18	21121220	522500	MEDICARE	1,448	1,600	1,513
19	21121220	523100	TEACHERS' RETIREMENT SYSTEM	26,464	28,600	30,935
20	21121220	526000	WORKERS' COMPENSATION	2,258	2,500	2,395
21	21121220	558200	TRAVEL	2,582	12,000	12,000
			Total PUPIL SUPPORT SERVICES	150,494	171,456	172,856
22	21122200	511100	OFFICIALS/ADMIN/MANAGERS	58,314	62,500	62,500
23	21122300	513000	SALARIES EXTRA WORK PERFORMED	1,525	0	0
24	21122300	521010	SGB HEALTH INSURANCE	12,128	12,785	13,270
25	21122140	521020	SGB LIFE INSURANCE	216	174	144
26	21122300	522500	MEDICARE	740	910	741
27	21122300	523100	TEACHERS' RETIREMENT SYSTEM	15,079	15,750	27,439
28	21122300	526000	WORKERS' COMPENSATION	1,287	2,000	1,301
29	21122900	530000	PURCHASED PROF/TECH SVCS	25,106	9,300	60,000
30	21122900	532000	PURCHASED EDUCATIONAL SVCS	128,880	198,695	273,243
31	21122300	532100	SUB FOR FT EMPLOYEES	2,046	8,500	9,400
32	21122300	553401	ON LINE LESSONS	50,659	0	0
33	21122300	558200	TRAVEL	1,736	52,201	53,151
34	21122300	589500	NON-PUBLIC EXPENDITURES	256	0	0
			Total INSTRUCTIONAL STAFF SERVICES	297,972	362,815	501,189
35	21127210	511616	EXTRA BUS TRIPS SALARIES	0	13,950	13,950
36	21127210	522500	MEDICARE	0	220	220
37	21127210	523300	SCHOOL EMPL RETIREMENT SYS	0	4,340	4,340

**Tangipahoa Parish School System
Special Revenue Fund Budget
TITLE IV - T0400
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
38	21127210 526000	WORKERS' COMPENSATION	0	1,110	1,110
39	21127230 544216	EXTRA BUS TRIP LEASES	0	6,000	6,000
		Total STUDENT TRANSPORTATION SERVICES	0	25,620	25,620
40	21152100 593300	INDIRECT COSTS	45,273	85,283	94,159
		Total OTHER USE OF FUNDS	45,273	85,283	94,159
		Total EXPENDITURES	645,500	1,208,974	1,345,847
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

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**Tangipahoa Parish School System
Special Revenue Fund Budget
TOBACCO SETTLEMENT TREAS DEPT - S0015
Fiscal Year 2023 - 2024**

Tobacco Settlement Treas Dept Description

The Louisiana State Legislature created the Millennium Trust in 1999 to provide for the disposition of proceeds from the tobacco settlement. This fund accounts for the Treasury's investment activity and withdrawals from the account for plan expenditures approved by the Legislature.

Tobacco Settlement Treas Dept Goals

To provide instructional enhancements for students.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
TOBACCO SETTLEMENT TREAS DEPT - S0015
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	400	415100	INTEREST ON INVESTMENTS	4,384	15,500	15,500
			Total REVENUES	4,384	15,500	15,500
			Total EXPENDITURES	0	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	4,384	15,500	15,500
			Beginning Fund Balance	576,549	580,933	596,433
			Ending Fund Balance	580,933	596,433	611,933

**Tangipahoa Parish School System
Special Revenue Fund Budget
VOCATIONAL ED-CARL PERKINS - F0051
Fiscal Year 2023 - 2024**

Vocational Ed-Carl Perkins Description

Funds to improve CTE programs with an emphasis on career readiness for special populations and linking CTE programs with our Jump Start Pathways for graduation. Most funds are for supplies to upgrade programs. Also, funds are used to emphasize the importance of counseling for future career choices.

Vocational Ed-Carl Perkins Goals

To provide supplementary aide to vocational programs with an emphasis on special populations and career readiness. The goals are to make students employable, upgrade teacher skills that benefit students, and provide counseling services to all populations, including our special populations, for life planning.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
VOCATIONAL ED-CARL PERKINS - F0051
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	250	445100	VOCATIONAL EDUCATION	273,834	270,239	270,736
			Total REVENUES	273,834	270,239	270,736
2	25130051	553401	ON LINE LESSONS	153,169	101,836	87,843
3	25130000	558200	TRAVEL	5,998	0	0
4	25130000	558220	TRAVEL-VOC ED BASIC	2,775	25,130	33,834
5	25135052	561020	M & S VOC ED BASIC	33,580	33,835	49,752
6	25130052	561027	M & S - TECH	71,102	91,295	91,164
7	25130052	564200	TEXTBOOKS	1,050	11,875	0
			Total VOCATIONAL PROGRAMS	267,674	263,971	262,593
8	25223500	532100	SUB FOR FT EMPLOYEES	1,420	1,500	3,375
			Total INSTRUCTIONAL STAFF SERVICES	1,420	1,500	3,375
9	25522000	593230	TRANS OUT - OTHER	4,740	4,768	4,768
			Total OTHER USE OF FUNDS	4,740	4,768	4,768
			Total EXPENDITURES	273,834	270,239	270,736
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
 Special Revenue Fund Budget
 CARL PERKINS - CARRYOVER FNDS - F0052
 Fiscal Year 2023 - 2024**

Carl Perkins - Carryover Fnds Description

Funds to improve CTE programs with an emphasis on career readiness for special populations and linking CTE programs with our Jump Start Pathways for graduation. Most funds are for supplies to upgrade programs. Also, funds are used to emphasize the importance of counseling for future career choices.

Carl Perkins - Carryover Fnds Goals

To provide supplementary aide to vocational programs with an emphasis on special populations and career readiness. The goals are to make students employable, upgrade teacher skills that benefit students, and provide counseling services to all populations, including our special populations, for life planning.

Personnel Roster

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
CARL PERKINS - CARRYOVER FNDS - F0052
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	250	445100	VOCATIONAL EDUCATION	36,305	30,579	48,403
			Total REVENUES	36,305	30,579	48,403
2	25130024	561027	M & S - TECH	36,305	30,579	48,403
			Total VOCATIONAL PROGRAMS	36,305	30,579	48,403
			Total EXPENDITURES	36,305	30,579	48,403
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
JOBS FOR AMERICA'S GRADUATES - F0061
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
2	250	445700	TEMP ASST NEEDY FAMILY TANF	29,492	30,000	30,000
			Total REVENUES	29,492	30,000	30,000
3	25130002	511200	TEACHERS	17,000	17,000	17,000
4	25130002	522500	MEDICARE	592	614	635
5	25130002	523100	TEACHERS' RETIREMENT SYSTEM	10,448	10,654	10,560
6	25130002	526000	WORKERS' COMPENSATION	891	924	942
7	25130002	532100	SUB FOR FT EMPLOYEES	561	808	863
			Total VOCATIONAL PROGRAMS	29,492	30,000	30,000
			Total EXPENDITURES	29,492	30,000	30,000
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
JOBS FOR AMERICA'S GRADUATES - TANF - F0063
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
2	250	445700	TEMP ASST NEEDY FAMILY TANF	164,764	166,986	167,378
			Total REVENUES	164,764	166,986	167,378
3	25139000	511200	TEACHERS	164,005	161,160	169,464
4	25139000	521010	SGB HEALTH INSURANCE	13,278	12,171	15,076
5	25139000	522500	MEDICARE	1,958	1,960	2,068
6	25139000	523100	TEACHERS' RETIREMENT SYSTEM	35,165	33,576	34,377
7	25139000	526000	WORKERS' COMPENSATION	3,000	2,909	3,067
8	25139000	532100	SUB FOR FT EMPLOYEES	586	1,000	1,000
			Total VOCATIONAL PROGRAMS	217,992	212,776	225,052
			Total EXPENDITURES	217,992	212,776	225,052
9	250	452210	TRANSFER FROM GEN FUND	53,228	45,790	57,674
			Total Other Sources and Uses of Funds	53,228	45,790	57,674
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
WALMART-CHAMP CPR - L0515
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	110	415101	INTEREST ON CHECKING	869	2,500	2,150
2	110	419200	CONTRIBUTIONS & DONATIONS	138,711	138,711	138,711
			Total REVENUES	139,579	141,211	140,861
3	11111000	511200	TEACHERS	76,841	88,922	89,475
4	11111000	521010	SGB HEALTH INSURANCE	8,328	7,921	7,938
5	11111000	522500	MEDICARE	949	1,289	1,297
6	11111000	523100	TEACHERS' RETIREMENT SYSTEM	19,364	22,053	21,564
7	11111000	526000	WORKERS' COMPENSATION	1,652	1,912	1,924
8	11111000	532100	SUB FOR FT EMPLOYEES	536	500	500
9	11111000	561000	M & S	9,644	15,000	15,000
10	11111000	561027	M & S - TECH	6,373	8,000	8,000
11	11111000	561045	JANITORIAL SUPPLIES	2,240	3,000	3,000
			Total REGULAR PROGRAMS	125,926	148,597	148,698
			Total EXPENDITURES	125,926	148,597	148,698
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	13,653	(7,386)	(7,837)
			Beginning Fund Balance	91,947	105,600	98,214
			Ending Fund Balance	105,600	98,214	90,377

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2023-2024 Annual Operating Budget



**Tangipahoa Parish School System
Debt Service Fund Budget
Fiscal Year 2023-2024**

Budget Summary by Function

	Actual Through Apr. 30, 2023	Estimates Through June, 2023	Final Budget 2022-2023	Budget 2023-2024	Percent of Change
Revenues					
Local Revenues	\$1,491,004	\$600,996	\$2,092,000	\$2,092,500	0.02%
Total Revenues	\$1,491,004	\$600,996	\$2,092,000	\$2,092,500	0.02%
Expenditures					
General Administration	\$9,019	\$3,006	\$12,025	\$12,025	0.00%
Debt Service	\$1,339,484	\$2,036	\$1,341,520	\$1,096,624	-18.26%
Total Expenditures	\$1,348,503	\$5,042	\$1,353,545	\$1,108,649	-18.09%
Other Sources of Funds	\$24,286	\$0	\$24,286	\$0	0.00%
Other Uses of Funds	\$0	\$0	\$0	\$28,917	0.00%
Total Other Sources and (Uses)	\$24,286	\$0	\$24,286	(\$28,917)	0.00%
NET CHANGE IN FUND BALANCE	\$166,787	\$595,954	\$762,741	\$954,934	25.20%
Beginning Fund Balance	\$13,569,618		\$13,569,618	\$14,332,359	5.62%
Ending Fund Balance	\$13,736,405		\$14,332,359	\$15,287,293 *	6.66%

Individual school district budgets are shown later in this section.

Purpose of Debt Service Funds

Debt Service Funds are used to accumulate monies to pay outstanding bonds issues. Bonds were issued by individual school districts created by the Board. There are eight (8) school taxing districts as well as a parish-wide sales tax located within the parish. Bonds were issued by the respective school districts to acquire land for building sites, erect and improve school buildings, and acquire the necessary equipment and furnishings. The bond issues are financed by a special property tax levy on property within the respective school districts and/or an allocation of sales and use tax collected.

*Please Note - 2023-2024 Ending Fund Balance includes an estimated restricted amount of \$14.4 million that is held in a sinking fund account set aside to pay off the principal portion of our QSCB Bonds in 2025-2026 as it relates to the construction of the new O.W. Dillon School.

**Tangipahoa Parish School System
Debt Service Fund Budget
Fiscal Year 2023-2024**

Budget Summary by Object

	Actual Through <u>Apr 30, 2023</u>	Estimates Through <u>June, 2023</u>	Final Budget <u>2022-2023</u>	Budget <u>2023-2024</u>	Percent of <u>Change</u>
Revenues					
Local Revenues	\$1,491,004	\$600,996	\$2,092,000	\$2,092,500	0.02%
Total Revenues	<u>\$1,491,004</u>	<u>\$600,996</u>	<u>\$2,092,000</u>	<u>\$2,092,500</u>	0.02%
Expenditures					
Purchased Professional Services	\$9,019	\$3,006	\$12,025	\$12,025	0.00%
Other Objects	\$1,339,484	\$2,036	\$1,341,520	\$1,096,624	-18.26%
Total Expenditures	<u>\$1,348,503</u>	<u>\$5,042</u>	<u>\$1,353,545</u>	<u>\$1,108,649</u>	-18.09%
Other Sources of Funds	\$24,286	\$0	\$24,286	\$0	0.00%
Other Uses of Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$28,917</u>	0.00%
Total Other Sources and (Uses)	\$24,286	\$0	\$24,286	(\$28,917)	0.00%
NET CHANGE IN FUND BALANCE	\$166,787	\$595,954	\$762,741	\$954,934	25.20%
Beginning Fund Balance	\$13,569,618		\$13,569,618	\$14,332,359	5.62%
Ending Fund Balance	\$13,736,405		\$14,332,359	\$15,287,293	6.66%

Each Line Item of the Budget is shown later in this section

**Tangipahoa Parish School System
Debt Service Fund Budget
Fiscal Year 2023-2024**

Most Important Features

- 1 Because major capital projects are funded by selling General Obligation (G\O) Bonds, it is important to know that Louisiana law limits the amount of bonds that can be sold. The additional G\O Bonds that could be sold in each school district as of July 1, 2023 is listed below. Note: This would require voter approval.

		Statutory Limit
District No. 39A - Independence	10,115,935	10,346,935
Consolidated District No. 116 - Sumner	14,310,348	14,310,348
	24,426,283	24,657,283

- 2 The taxpayer is assured that the millage levy will be at its lowest possible levy, and the school system is assured that sufficient funds will be available in reserve for the next semiannual debt service payments. (See chart below)

	Projected Reserve at <u>6/30/2023</u>	Principal and Interest due <u>2023-2024</u>	Percent of Reserve to P & I <u>payments</u>
District No. 39A - Independence	252,488	236,844	107%
Consolidated District No. 116 - Sumner	0	0	0%

- 3 Property tax millages are expected to increase/decrease in the following districts:

	<u>Millage change</u>
District No. 39A - Independence	0.00
District No. 116 - Sumner	0.00

**Tangipahoa Parish School System
Debt Service Fund Budget
Fiscal Year 2023-2024**

Long-term Debt Summary Schedule at July 1, 2023

The System has outstanding general obligation bonds, sales tax bonds, revenue bonds, and/or certificates of indebtedness in the school taxing districts as shown below. The retirement of these bonds, both principal and interest, is funded in accordance with Louisiana law by the annual ad valorem tax levy on taxable property within each school district of the parish and a sales tax.

Long Term Debt Issue	Net Interest Costs	Final Payment Date	Interest to Maturity	Principal Outstanding
General Obligation Bonds:				
District 39A - Independence 2012 Refunding Issue	2.53%	April 1, 2024	5,844	231,000
Revenue Bonds				
Phase 1 Project Bonds (PH1) 2021 Issue	4.00%	Mar. 1, 2041	8,335,700	19,105,000
Qualified School Construction Bonds (QSCB) 2011 Issue	0.71%	Mar. 1, 2026	302,460	14,200,000
Total			\$8,644,004	\$33,536,000

**Tangipahoa Parish School System
Debt Service Fund Budget
Fiscal Year 2023-2024**

Debt Service Millages by District				
	<u>Actual</u> <u>2021-2022</u>	<u>Budget</u> <u>2022-2023</u>	<u>Budget</u> <u>2023-2024</u>	<u>Increase</u> <u>(Decrease)</u>
District No. 39A - Independence				
2012 Refunding G/O Bonds	0.00	0.00	0.00	0.00
District No. 116 - Sumner				
2012 Refunding G/O Bonds	0.00	0.00	0.00	0.00

**Tangipahoa Parish School System
Debt Service Fund Budget
Fiscal Year 2023-2024**

Bond Amortization Summary at July 1, 2023

Fiscal Year	Principal Payments	Interest Payments	Total Payments
2023-24	231,000	862,714	1,093,714
2024-25	815,000	856,870	1,671,870
2025-26	15,040,000	832,420	15,872,420
2026-27	870,000	698,000	1,568,000
2027-28	905,000	663,200	1,568,200
2028-29	945,000	627,000	1,572,000
2029-30	980,000	589,200	1,569,200
2030-31	1,020,000	550,000	1,570,000
2031-32	1,060,000	509,200	1,569,200
2032-33	1,105,000	466,800	1,571,800
2033-34	1,145,000	422,600	1,567,600
2034-35	1,195,000	376,800	1,571,800
2035-36	1,240,000	329,000	1,569,000
2036-37	1,290,000	279,400	1,569,400
2037-38	1,340,000	227,800	1,567,800
2038-39	1,395,000	174,200	1,569,200
2039-40	1,450,000	118,400	1,568,400
2040-41	1,510,000	60,400	1,570,400
 Total	 <u>\$33,536,000</u>	 <u>\$8,644,004</u>	 <u>\$42,180,004</u>

**Tangipahoa Parish School System
Debt Service Fund Budget
Fiscal Year 2023-2024**

Bond Ratings by School District

Bonds issued by the Tangipahoa Parish School system are rated by an independent ratings firm. Ratings provide the investor and others with an informed opinion of the creditworthiness of a particular issue. Ratings do not establish interest rates, but higher ratings normally translate into lower costs to the taxpayer.

Bonds sold by the Tangipahoa Parish School System are rated by either Moody's or Standard & Poor's. Each rating firm is independent of any investment banking firm or similar organization, and does not engage in trading or underwriting activities. Moody's and Standard & Poor's mission is to provide objective, insightful risk analysis and evaluation. Rating decisions are based, in varying degrees, on the following

1. likelihood of default: capacity and willingness of the obligator to observe the timely payment of interest and repayment of principal in accordance with the terms of the obligation;
2. nature of provisions in the obligation; and
3. protection afforded by, and relative position of, the obligation in the event of bankruptcy, reorganization, or other arrangement under the laws of bankruptcy and other laws affecting creditor's rights.

Standard & Poor's has rated the Tangipahoa Parish School System bonds and are listed below by district.

<u>School District</u>	<u>Standard & Poor's</u>
District No. 39A - Independence	A+
District No. 116 - Sumner	A+

**Tangipahoa Parish School System
Debt Service Fund Budget
PHASE 1 BONDS - 2021 ISSUE - REVENUE BONDS - 710
Revenue Bonds, Series 2021**

Background, History and Miscellaneous Information

The School System at the March 16, 2021 board meeting approved a resolution providing for the issuance and sale of an amount not to exceed \$23,000,000 in bonds for the purpose of i) making capital improvements, ii) funding a reserve if required, and iii) paying the costs of issuance of the Bonds, paying the premiums of a bond insurance policy. These bonds will be used for Phase 1 Projects for the following schools: Champ Cooper, D.C. Reeves, Hammond Eastside, Hammond High, Kentwood High, Loranger High, and Ponchatoula High. These bonds will be financed over a period of 20 years.

**Tangipahoa Parish School System
Debt Service Fund Budget
PHASE 1 BONDS - PH1
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
2	710	411312	2ND SALES & USE TAX - GROSS	741,134	747,200	748,000
3	710	411362	2ND SALES/USE/PENALTIES/INTERE	1,663	2,800	2,000
4	710	415101	INTEREST ON CHECKING	2,918	30,000	30,000
			Total REVENUES	745,715	780,000	780,000
5	71023150	531400	SALES TAX COLLECTION FEES	4,828	4,875	4,875
			Total GENERAL ADMINISTRATION	4,828	4,875	4,875
6	71051000	581000	DUES & FEES	400	400	400
7	71051000	583000	INTEREST	619,541	756,050	756,050
			Total OTHER USE OF FUNDS	619,941	756,450	756,450
			Total EXPENDITURES	624,769	761,325	761,325
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	120,946	18,675	18,675
			Beginning Fund Balance	742,890	863,836	882,511
			Ending Fund Balance	863,836	882,511	901,186

**Tangipahoa Parish School System
Debt Service Fund Budget
PHASE 1 BONDS - PH1
Fiscal Year 2023-2024**

	2021 Phase 1 Bonds Fund 710					
	Principal	Interest				
2023-24	0	756,050				
2024-25	815,000	756,050				
2025-26	840,000	731,600				
2026-27	870,000	698,000				
2027-28	905,000	663,200				
2028-29	945,000	627,000				
2029-30	980,000	589,200				
2030-31	1,020,000	550,000				
2031-32	1,060,000	509,200				
2032-33	1,105,000	466,800				
2033-34	1,145,000	422,600				
2034-35	1,195,000	376,800				
2035-36	1,240,000	329,000				
2036-37	1,290,000	279,400				
2037-38	1,340,000	227,800				
2038-39	1,395,000	174,200				
2039-40	1,450,000	118,400				
2040-41	1,510,000	60,400				
Totals	19,105,000	8,335,700				

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**Tangipahoa Parish School System
Debt Service Fund Budget
CONSOLIDATED SCHOOL DISTRICT NO. 116 - SUMNER - 733
2012 G/O Refunding School Improvement Bonds**

Background, History and Miscellaneous Information

Voters in School District No. 116 approved a proposition to incur debt and issue bonds to run twenty years for the main purpose of improving lands for building sites; purchasing, erecting and/or improving school buildings and other school equipment and furnishings therefor, title to which shall be in the public, more specifically to provide capital funds for land, buildings, facilities, equipment and furnishings.

	<u>1993</u> <u>\$1,350,000</u>		<u>2003</u> <u>\$3,400,000</u>	
In Favor of the Proposition	499	77.6%	389	79.7%
Against the Proposition	<u>144</u>	22.4%	<u>99</u>	20.3%
Total Votes	643		488	

The 2003 Issue was refinanced in 2012.

The amount of general obligation bonds that can be sold by the School System is limited by Louisiana law and is shown in the chart below titled "Computation of Legal Debt Limit."

Each fiscal year the School System approves a millage rate on all property subject to taxation to make the principal and interest payments falling due. As shown in the chart on the opposite page titled "Estimated Millage Required to Retire the Bonds," a millage rate (per \$1,000 of assessed values) of 0.00 would be required to service the general obligation bonds of School District No. 116. This is obtained by dividing the Debt Service Taxes by the approximate dollar amount to be received from one mill of tax.

Computation of the Legal Debt Limit

Debt Limit of School District:		
Total Assessed Valuation at December, 2022	\$40,886,709	
Multiply Thirty-five Percent (35%) times the Assessed Value		\$14,310,348
Less Outstanding G\O Bonds at 6-30-23:		
2012 G/O Refunding School Improvement Bonds	\$0	\$0
Additional G\O Bonds that could be sold at 7-1-23 (must be approved by voters)		\$14,310,348

**Tangipahoa Parish School System
Debt Service Fund Budget
CONSOLIDATED SCHOOL DISTRICT NO. 116 SUMNER - 733
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
2	733	415101	INTEREST ON CHECKING	3,222	8,000	0
3	733	452200	OPERATING TRANSFERS IN	0	24,286	0
			Total REVENUES	3,222	32,286	0
4	73351000	581000	DUES & FEES	350	350	0
5	73351000	583000	INTEREST	11,687	5,954	0
6	73351000	591000	REDEMP OF PRINC	234,000	243,000	0
7	73352000	593230	TRANS OUT - OTHER	0	0	6,123
			Total OTHER USE OF FUNDS	246,037	249,304	6,123
			Total EXPENDITURES	246,037	249,304	6,123
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(242,814)	(217,018)	(6,123)
			Beginning Fund Balance	465,955	223,141	6,123
			Ending Fund Balance	223,141	6,123	0

**Tangipahoa Parish School System
Debt Service Fund Budget
CONSOLIDATED SCHOOL DISTRICT NO. 116 - SUMNER - 733
Fiscal Year 2023-2024**

Estimated Millage Required to Retire the Bonds

Fiscal Year	Total Assessed Valuation	Taxable Assessed Valuation		Debt Service Taxes	One Mill of Tax	Estimated Millage
2022-23	40,886,709	25,552,746		0	0	0
2021-22	39,375,436	24,177,934		0	0	0
2020-21	38,882,829	23,977,833		239,778	23,977	10
2019-20	38,519,198	23,800,977		238,010	23,801	10
2018-19	39,312,451	24,782,374		223,038	24,782	9
2017-18	47,821,267	33,429,581		234,010	33,430	7
2016-17	40,282,794	25,932,480		233,388	25,932	9
2015-16	35,906,240	21,715,127		238,865	21,715	11
2014-15	35,323,403	21,306,543		276,991	21,307	13

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**Tangipahoa Parish School System
Debt Service Fund Budget
SCHOOL DISTRICT NO. 39A - INDEPENDENCE - 735
2012 Refunding G\O Bonds**

Background, History and Miscellaneous Information

Voters in School District 39A approved a proposition to incur debt and issue bonds totaling \$3,200,000 to run twenty years for the main purpose of paying the cost of acquiring land within said district and paying a portion of the cost of renovating, constructing and acquiring additions and improvements to Independence Middle School, together with other school related facilities, and equipment and furnishings therefor.

The vote was as follows:

In Favor of the Proposition	509	75.6%
Against the Proposition	<u>164</u>	24.4%
Total Votes	673	

The amount of general obligation bonds that can be sold by the School System is limited by Louisiana law and is shown in the chart below titled "Computation of Legal Debt Limit."

The 2004 issue was refinanced in 2012.

Each fiscal year the School System approves a millage rate on all property subject to taxation to make the principal and interest payments falling due. As shown in the chart on the opposite page titled "Estimated Millage Required to Retire the Bonds," a millage rate (per \$1,000 of assessed values) of 0.00 would be required to service the general obligation bonds of School District No. 39A. This is obtained by dividing the Debt Service Taxes by the approximate dollar amount to be received from one mill of tax.

Computation of the Legal Debt Limit

Debt Limit of School District:		
Total Assessed Valuation at December, 2022	\$29,562,672	
Multiply Thirty-five Percent (35%) times the Assessed Value		\$10,346,935
Less Outstanding G\O Bonds at 6-30-23:		
2012 Refunding G/O Bond	231,000	\$231,000
Additional G\O Bonds that could be sold at 7-1-23 (must be approved by voters)		\$10,115,935

**Tangipahoa Parish School System
Debt Service Fund Budget
SCHOOL DISTRICT NO. 39A INDEPENDENCE - 735
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
2	735	415101	INTEREST ON CHECKING	5,056	15,000	7,500
			Total REVENUES	5,056	15,000	7,500
3	73551000	581000	DUES & FEES	350	350	350
4	73551000	583000	INTEREST	16,926	11,436	5,844
5	73551000	591000	REDEMP OF PRINC	217,000	221,000	231,000
6	73552000	593230	TRANS OUT - OTHER	0	0	22,794
			Total OTHER USE OF FUNDS	234,276	232,786	259,988
			Total EXPENDITURES	234,276	232,786	259,988
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(229,220)	(217,786)	(252,488)
			Beginning Fund Balance	699,494	470,274	252,488
			Ending Fund Balance	470,274	252,488	0

**Tangipahoa Parish School System
Debt Service Fund Budget
SCHOOL DISTRICT NO. 39A - INDEPENDENCE - 735
Fiscal Year 2023-2024**

	2012 Refunding G/O BONDS Fund 735	
	Principal	Interest
2023-24	231,000	5,844
Totals	\$231,000	\$5,844

Estimated Millage Required to Retire the Bonds

Fiscal Year	Total Assessed Valuation	Taxable Assessed Valuation		Debt Service Taxes	One Mill of Tax	Estimated Millage
2023-24	29,562,672	20,503,836		0	0	0
2022-23	29,562,672	20,503,836		0	0	0
2021-22	28,122,908	19,103,521		0	0	0
2020-21	25,756,625	16,865,117		210,814	16,865	12.5
2019-20	25,453,725	16,578,103		215,515	16,578	13
2018-19	26,200,079	17,370,500		208,452	17,371	12
2017-18	25,965,437	17,204,587		219,364	17,205	12.75
2016-17	25,142,286	16,387,106		221,225	16,387	13.5
2015-16	24,541,038	15,785,928		221,004	15,786	14
2014-15	23,727,248	14,955,898		224,340	14,956	15

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**Tangipahoa Parish School System
Debt Service Fund Budget
QSCB BONDS - 2011 ISSUE - REVENUE BONDS - QSCB1
Revenue Bonds, Series 2011**

Background, History and Miscellaneous Information

The School System has been awarded a loan allocation of Qualified School Construction Bonds (QSCB) as a part of the Federal Jobs Bill. We have received an allocation of \$14,200,000 to finance construction of a new O.W. Dillon Elementary School. These bonds are to be financed for a period of 15 years.

**Tangipahoa Parish School System
Debt Service Fund Budget
QSCB BONDS - 2011 ISSUE - REVENUE BONDS - QSCB1
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	748	411312	2ND SALES & USE TAX - GROSS	1,096,772	1,095,300	1,096,400
2	748	411362	2ND SALES/USE/PENALTIES/INTERE	3,228	4,700	3,600
3	748	415100	INTEREST ON INVESTMENTS	108,700	120,000	140,000
4	748	415101	INTEREST ON CHECKING	11,958	69,000	65,000
			Total REVENUES	1,220,658	1,289,000	1,305,000
5	74823150	531400	SALES TAX COLLECTION FEES	7,150	7,150	7,150
			Total GENERAL ADMINISTRATION	7,150	7,150	7,150
6	74851000	581000	DUES & FEES	2,160	2,160	2,160
7	74851000	583000	INTEREST	100,820	100,820	100,820
			Total OTHER USE OF FUNDS	102,980	102,980	102,980
			Total EXPENDITURES	110,130	110,130	110,130
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	1,110,528	1,178,870	1,194,870
			Beginning Fund Balance	10,901,839	12,012,367	13,191,237
			Ending Fund Balance	12,012,367	13,191,237	14,386,107

Tangipahoa Parish School System
Debt Service Fund Budget
QSCB BONDS - 2011 ISSUE - REVENUE BONDS - QSCB1
Fiscal Year 2023-2024

	2011 QSCB Bonds Fund 748					
	Principal	Interest				
2023-24	0	100,820				
2024-25	0	100,820				
2025-26	14,200,000	100,820				
Totals	14,200,000	302,460				

2023-2024 Annual Operating Budget



**Tangipahoa Parish School System
Capital Projects Fund Budget
Fiscal Year 2023-2024**

Budget Summary by Function

	Actual Through <u>Apr. 30, 2023</u>	Estimates Through <u>June, 2023</u>	Final Budget <u>2022-2023</u>	Budget <u>2023-2024</u>	Percent of <u>Change</u>
Revenues					
Local Revenues	\$12,032,766	\$4,121,645	\$16,154,411	\$15,646,000	-3.15%
Total Revenues	\$12,032,766	\$4,121,645	\$16,154,411	\$15,646,000	-3.15%
Expenditures					
Regular Programs	\$1,387,535	\$1,298,000	\$2,685,535	\$1,971,412	-26.59%
Instructional Staff Services	\$3,865	\$1,135	\$5,000	\$0	-100.00%
General Administration	\$67,903	\$22,642	\$90,545	\$90,545	0.00%
Plant Services	\$449,567	\$81,958	\$531,525	\$461,525	-13.17%
Central Services	\$28,986	\$31,014	\$60,000	\$100,000	66.67%
Facility Acquisition & Construction	\$20,918,864	\$9,749,193	\$30,668,057	\$7,530,961	-75.44%
Total Expenditures	\$22,856,719	\$11,183,943	\$34,040,662	\$10,154,443	-70.17%
Other Sources of Funds	\$39,193,822	\$8,836,216	\$48,030,038	\$2,392,183	-95.02%
Other Uses of Funds	\$39,218,108	\$6,890,879	\$46,108,987	\$2,363,266	-94.87%
Total Other Sources and (Uses)	(\$24,286)	\$1,945,337	\$1,921,051	\$28,917	-98.49%
NET CHANGE IN FUND BALANCE	(\$10,848,239)	(\$5,116,961)	(\$15,965,200)	\$5,520,474	-134.58%
Beginning Fund Balance	\$57,887,639		\$57,887,639	\$41,922,439	-27.58%
Ending Fund Balance	\$47,039,400		\$41,922,439	\$47,442,913	13.17%

Individual school district budgets are shown later in this section

Purpose of Capital Projects Funds

The Capital Projects Funds are used to account for "capital expenditures" - defined as charges for the acquisition of equipment, land, buildings, or improvements to said land and buildings or other permanent improvements with a useful life expectancy of more than 1 year.

**Tangipahoa Parish School System
Capital Projects Fund Budget
Fiscal Year 2023-2024**

Budget Summary by Object

	Actual Through <u>Apr. 30, 2023</u>	Estimates Through <u>June, 2023</u>	Final Budget <u>2022-2023</u>	Budget <u>2023-2024</u>	Percent of <u>Change</u>
Revenues					
Local Revenues	\$12,032,766	\$4,121,645	\$16,154,411	\$15,646,000	-3.15%
Total Revenues	\$12,032,766	\$4,121,645	\$16,154,411	\$15,646,000	-3.15%
Expenditures					
Purchased Professional Services	\$1,421,347	\$1,007,612	\$2,428,959	\$892,655	-63.25%
Purchased Property Services	\$19,670,882	\$8,842,458	\$28,513,340	\$7,243,535	-74.60%
Supplies	\$1,496,401	\$1,313,688	\$2,810,089	\$1,878,508	-33.15%
Property	\$268,090	\$20,184	\$288,274	\$139,745	-51.52%
Total Expenditures	\$22,856,719	\$11,183,943	\$34,040,662	\$10,154,443	-70.17%
Other Sources of Funds	\$39,193,822	\$8,836,216	\$48,030,038	\$2,392,183	-95.02%
Other Uses of Funds	<u>\$39,218,108</u>	<u>\$6,890,879</u>	<u>\$46,108,987</u>	<u>\$2,363,266</u>	<u>-94.87%</u>
Total Other Sources and (Uses)	(\$24,286)	\$1,945,337	\$1,921,051	\$28,917	-98.49%
NET CHANGE IN FUND BALANCE	(\$10,848,239)	(\$5,116,961)	(\$15,965,200)	\$5,520,474	-134.58%
Beginning Fund Balance	\$57,887,639		\$57,887,639	\$41,922,439	-27.58%
Ending Fund Balance	\$47,039,400		\$41,922,439	\$47,442,913	13.17%

Each Line Item of the Budget is shown later in this section

**Tangipahoa Parish School System
Capital Projects Fund Budget
Fiscal Year 2023-2024**

Most Important Features

- 1** At the end of the 2023-2024 fiscal year, each district will have the following amount of monies available for capital improvements:

District No. 114 - Independence	\$0
Hurricane IDA Insurance Fund	\$0
All Phase 1 Projects	\$0
All Phase 2 Projects	\$27,423,602
2nd Sales Tax PAYG-A/C	\$1,152,642
2nd Sales Tax PAYG-Roofing	\$2,280,748
2nd Sales Tax PAYG-Technology	\$1,089,582
2nd Sales Tax PAYG- Small Proj.	\$0
2nd Sales Tax PAYG-Regular	\$15,496,339
	<u>\$47,442,913</u>

- 2** The budget cycle of Capital Projects Fund Budget 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 received in one fiscal year and the payment on the project often extends over several fiscal years.

- 3** Several major projects to be started or completed in Fiscal Year 2023-2024 are as follows:

6 Classroom Addition w/Library at Woodland Park

10 Classroom Addition at Champ Cooper

Baseball Field LED Lighting Conversion at Hammond High

Baseball Field Pole Replacement at Loranger High

**Tangipahoa Parish School System
Capital Projects Fund Budget
2ND SALES TAX PAYG REGULAR-610
Fiscal Year 2023-2024**

Background and History

This fund was created to track the costs associated with the purchase of construction services and improvements from an allocation of the 2nd 1cent Sales Tax.

School improvements for 2022-2023 are shown in the charts below through June 14,2023

Fund Number	School Improvements	Board Approved Date	Actual or Projected Completion Date	Amounts
610	8 Classroom Modular Leased Building (LES)	Annual Lease	Annual Lease	55,632
610	8 Classroom Modular Leased Building (LMS)	Annual Lease	Annual Lease	50,213
610	2 8 Classroom Modular Leased Building w/RR (LHS)	Annual Lease	Annual Lease	127,464
610	Modular Building (CES)	Annual Lease	Annual Lease	22,475
610	Modular Building (ILA)	Annual Lease	Annual Lease	11,700
610	Modular Building (NMS)	Annual Lease	Annual Lease	54,528
610	Modular Building (PHS)	Annual Lease	Annual Lease	43,320
610	Modular Building (DCR)	Annual Lease	Annual Lease	24,013
610	Modular Building (SHS)	Annual Lease	Annual Lease	11,200
610	Modular Building (WPM)	Annual Lease	Annual Lease	21,600
610	Modular Building (HEM)	Annual Lease	Annual Lease	39,380
610	Concession Stand (SHS)	5/18/2021	8/17/2022	59,850
610	Crosswalk (LMS)	2/15/2022	9/30/2023	71,183
610	Midway Reroof-Architect Fees (MES)	N/A	11/14/2022	12,941
610	Baseball Field Pole Replacement (AHS)	7/19/2022	3/2/2023	129,811
610	Girls Locker Room (LHS)	N/A	9/30/2023	46,709
610	Baseball Field Pole Replacement (LHS)	7/19/2022	3/10/2023	174,082
610	Modular Sidewalk and Decking and Electrical Conn. (PHS)	7/19/2022	6/30/2023	191,006
610	College and Career Center Renovations-Arch. Fees (CCC)	7/19/2022	9/30/2023	168,687
610	College and Career Center Renovations (CCC)	10/18/2022	9/30/2023	2,128,700
610	Flooring and Weight Room Equipment (KHMS)	12/6/2022	3/30/2023	98,922
610	Scoreboard (KHMS)	12/6/2022	6/30/2023	28,169
610	Baseball Field LED Lighting (HHMS)	3/21/2023	6/30/2023	111,800
Grand Total				3,683,385

**Tangipahoa Parish School System
Capital Projects Fund Budget
2ND SALES TAX PAYG REGULAR - 610
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	610	411130	DEBT SERVICES TAXES	-4	0	0
2	610	411312	2ND SALES & USE TAX - GROSS	9,330,484	11,828,000	11,828,000
3	610	411362	2ND SALES/USE/PENALTIES/INTERE	16,187	52,000	52,000
4	610	415101	INTEREST ON CHECKING	125,303	440,000	440,000
5	610	419990	MISC REVENUE (LOCAL)	594	0	0
6	610	452000	INTERFUND TRANSFERS	9,250,000	2,000,000	28,917
			Total REVENUES	18,722,564	14,320,000	12,348,917
7	61110052	561000	M & S	732	106,172	0
8	61110015	571001	LAND IMPROVEMENTS < \$50,000	0	28,169	28,169
			Total REGULAR PROGRAMS	732	134,341	28,169
9	61221170	561000	M & S	511	0	0
			Total INSTRUCTIONAL STAFF SERVICES	511	0	0
10	61231500	531400	SALES TAX COLLECTION FEES	60,753	77,220	77,220
			Total GENERAL ADMINISTRATION	60,753	77,220	77,220
11	61262040	544100	RENTAL OF LAND & BUILDINGS	449,892	461,525	461,525
			Total MAINTENANCE OF PLANT	449,892	461,525	461,525
12	61430040	533400	ARCHITECT/ENGINEERING SVCS	17,728	16,215	6,746
13	61430032	533407	ARCH/ENG SVCS TO CAPITALIZE	120,203	241,337	42,631
14	61430029	533900	OTHER PROFESSIONAL SERVICES	11,000	0	0
15	61430040	533907	OTHER PROF SERVICES-CAPITALIZE	0	157,915	142,206
16	61460199	545000	CONSTRUCTION SERVICES	378,307	191,681	0
17	61460032	545007	CONSTRUCTION TO CAPITALIZE	271,879	2,432,593	1,422,583
18	61420199	571001	LAND IMPROVEMENTS < \$50,000	95,000	75,000	2,000
19	61410017	671000	LAND ACQUISITION	700,800	0	0
20	61420040	671001	LAND IMPROVEMENTS > \$50,000	111,295	198,305	39,745
			Total FACILITY ACQUISITIONS AND	1,706,212	3,313,046	1,655,911
21	61052000	593230	TRANS OUT - OTHER	6,250	27,024,286	0
			Total OTHER USE OF FUNDS	6,250	27,024,286	0
			Total EXPENDITURES	2,224,351	31,010,418	2,222,825
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	16,498,214	(16,690,418)	10,126,092
			Beginning Fund Balance	5,562,451	22,060,665	5,370,247
			Ending Fund Balance	22,060,665	5,370,247	15,496,339

**Tangipahoa Parish School System
Capital Projects Fund Budget
2ND SALES TAX PAYG A/C-C1100
Fiscal Year 2023-2024**

Background and History

This fund was created to track the costs associated with the purchase of air-conditioning equipment from an allocation of the 2nd 1cent Sales Tax.

**Tangipahoa Parish School System
Capital Projects Fund Budget
2ND SALES TAX PAYG A/C - C1100
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	610	411312	2ND SALES & USE TAX - GROSS	149,560	149,500	149,500
2	610	411362	2ND SALES/USE/PENALTIES/INTERE	440	500	500
3	610	415101	INTEREST ON CHECKING	6,584	39,335	36,000
			Total REVENUES	156,584	189,335	186,000
4	61231500	531400	SALES TAX COLLECTION FEES	975	975	975
			Total GENERAL ADMINISTRATION	975	975	975
5	61460034	545050	A/C IMPROVEMENTS	0	0	107,654
			Total FACILITY ACQUISITIONS AND	0	0	107,654
			Total EXPENDITURES	975	975	108,629
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	155,609	188,360	77,371
			Beginning Fund Balance	731,302	886,911	1,075,271
			Ending Fund Balance	886,911	1,075,271	1,152,642

**Tangipahoa Parish School System
Capital Projects Fund Budget
2ND SALES TAX PAYG ROOFING-C1200
Fiscal Year 2023-2024**

Background and History

This fund was created to track the costs associated with the installation of roofs from an allocation of the 2nd 1cent Sales Tax.

**Tangipahoa Parish School System
Capital Projects Fund Budget
2ND SALES TAX PAYG ROOFING - C1200
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	610	411312	2ND SALES & USE TAX - GROSS	149,560	149,500	149,500
2	610	411362	2ND SALES/USE/PENALTIES/INTERE	440	500	500
3	610	415101	INTEREST ON CHECKING	15,507	78,211	75,000
			Total REVENUES	165,507	228,211	225,000
4	61231500	531400	SALES TAX COLLECTION FEES	975	975	975
			Total GENERAL ADMINISTRATION	975	975	975
5	61430170	533400	ARCHITECT/ENGINEERING SVCS	7,083	3,871	0
6	61460170	545000	CONSTRUCTION SERVICES	65,750	15,423	0
			Total FACILITY ACQUISITIONS AND	72,833	19,294	0
			Total EXPENDITURES	73,808	20,269	975
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	91,698	207,942	224,025
			Beginning Fund Balance	1,757,083	1,848,781	2,056,723
			Ending Fund Balance	1,848,781	2,056,723	2,280,748

**Tangipahoa Parish School System
Capital Projects Fund Budget
2ND SALES TAX PAYG TECHNOLOGY-C1400
Fiscal Year 2023-2024**

Background and History

This fund was created to track the costs associated with the purchase of technology supplies and equipment from an allocation of the 2nd 1cent Sales Tax.

Technology Purchases are shown through May 2023.

Fund Number	Site	Items Purchased	Amounts
610/C1400	Woodland Park	Network Drops, Cables, and Computers	747
610/C1400	D.C. Reeves Elementary	Cables and Computer	10,558
610/C1400	Champ Cooper Elementary	Network Drops and Cables	10,673
610/C1400	Perrin ELC	Cables and Computer	849
610/C1400	Natalbany Elementary	Network Drops and Cables	1,365
610/C1400	Hammond Westside	Computers and Chromebooks, and Network Drops	1,844
610/C1400	Ponchatoula Jr. High	Network Drops and Cables	9,784
610/C1400	Roseland Elementary	Chromebook, Cables and Network Drops	3,266
610/C1400	Hammond Eastside	Network Drops, Chromebooks and Computers	1,887
610/C1400	Hammond High	Computers, Network Drops, and Cables	91,878
610/C1400	Technology Center	Computers, Webcams, Headphones, Boxlight Boards and Chromebooks	392,899
610/C1400	Ponchatoula High	Computers, Chromebooks, and Cables	8,433
610/C1400	Midway Elementary	Cables and Computer	474
610/C1400	Loranger High	Network Drops, and TV's	1,553
610/C1400	Loranger Middle	Network Drops and Adapters	169
610/C1400	Loranger Elementary	Network Drops, Cables, and Computers	1,340

**Tangipahoa Parish School System
Capital Projects Fund Budget
2ND SALES TAX PAYG TECHNOLOGY-C1400
Fiscal Year 2023-2024**

Background and History

This fund was created to track the costs associated with the purchase of technology supplies and equipment from an allocation of the 2nd 1cent Sales Tax.

Technology Purchases are shown through May 2023.

Fund Number	Site	Item Purchased	Amounts
610/C1400	Nesom Memorial	Chromebooks and Computers	395
610/C1400	Independence Leadership Academy	Chromebook and Computers and Cables	1,174
610/C1400	Kentwood High	Network Drops and Computers	8,042
610/C1400	Greenville Park	Network Drops and Cables	418
610/C1400	Amite Elementary	Port Cables, Adapters, and Computers	1,628
610/C1400	Central Office	Batteries, Adapters, Network Drops, Cartridges, and Computers	42,730
610/C1400	Spring Creek Elementary	Computers and Cables	933
610/C1400	Sumner Middle	Computers and Cables	1,387
610/C1400	Career and Tech Center	Network Drops	440
610/C1400	Sumner High	Chromebooks and Adapters	84
610/C1400	SLU Lab School	Network Drops	81
610/C1400	Independence High	Cables	42
610/C1400	Special Services Department	Flat Panel Tv, Network Drops and Cables	3,865
610/C1400	Florida Parish Juvenile Detention Center	Network Drops	1,231
610/C1400	Amite High	Flat Panel Tv, Network Drops and Cables	4,147
Grand Total			604,315

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**Tangipahoa Parish School System
Capital Projects Fund Budget
2ND SALES TAX PAYG TECHNOLOGY - C1400
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	610	411312	2ND SALES & USE TAX - GROSS	747,799	747,500	748,000
2	610	411362	2ND SALES/USE/PENALTIES/INTERE	2,201	2,500	2,000
3	610	415101	INTEREST ON CHECKING	6,740	33,000	35,000
4	610	419990	MISC REVENUE (LOCAL)	10	0	0
			Total REVENUES	756,750	783,000	785,000
5	61110135	544100	RENTAL OF LAND & BUILDINGS	1,750	0	0
6	61110199	561027	M & S - TECH	264,452	616,500	580,125
7	61110199	673400	TECH HARDWARE > \$5000	8,176	25,000	100,000
			Total REGULAR PROGRAMS	274,378	641,500	680,125
8	61221199	561027	M & S - TECH	30	5,000	0
			Total INSTRUCTIONAL STAFF SERVICES	30	5,000	0
9	61231500	531400	SALES TAX COLLECTION FEES	4,875	4,875	4,875
10	61232199	561027	M & S - TECH	3,643	0	0
			Total GENERAL ADMINISTRATION	8,518	4,875	4,875
11	61252199	561027	M & S - TECH	2,178	0	0
			Total BUSINESS SERVICES	2,178	0	0
12	61261010	561027	M & S - TECH	119	0	0
			Total MAINTENANCE OF PLANT	119	0	0
13	61284199	534000	PURCHASED TECH SVC	49,854	60,000	100,000
14	61284199	673400	TECH HARDWARE > \$5000	12,587	0	0
			Total CENTRAL SERVICES	62,441	60,000	100,000
			Total EXPENDITURES	347,664	711,375	785,000
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	409,086	71,625	0
			Beginning Fund Balance	608,871	1,017,957	1,089,582
			Ending Fund Balance	1,017,957	1,089,582	1,089,582

**Tangipahoa Parish School System
Capital Projects Fund Budget
2ND SALES TAX PAYG SMALL PROJECTS-C1900
Fiscal Year 2023-2024**

Background and History

This fund was created to track the costs associated with the purchase of materials and supplies and equipment that schools request that do not require board approval from an allocation of the 2nd 1 cent Sales Tax. In this budget the total of \$1,000,000 is allocated between the schools. The school principals have the decision making authority to make purchases needed at their respective school.

**Tangipahoa Parish School System
Capital Projects Fund Budget
2ND SALES TAX PAYG SMALL PROJECTS - C1900
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	610	411312	2ND SALES & USE TAX - GROSS	748,192	995,700	998,500
2	610	411362	2ND SALES/USE/PENALTIES/INTERE	1,808	4,300	1,500
3	610	415101	INTEREST ON CHECKING	2,889	32,000	30,000
			Total REVENUES	752,889	1,032,000	1,030,000
4	61110135	561000	M & S	110,445	1,590,744	1,247,599
5	61110037	561027	M & S - TECH	14,166	0	0
6	61110036	673000	EQUIPMENT > \$5,000	25,283	0	0
			Total REGULAR PROGRAMS	149,895	1,590,744	1,247,599
7	61231500	531400	SALES TAX COLLECTION FEES	4,875	6,500	6,500
			Total GENERAL ADMINISTRATION	4,875	6,500	6,500
8	61310003	561000	M & S	2,981	0	0
			Total CHILD NUTRITION PROGRAM	2,981	0	0
9	61460033	545000	CONSTRUCTION SERVICES	14,783	0	0
			Total FACILITY ACQUISITIONS AND	14,783	0	0
			Total EXPENDITURES	172,533	1,597,244	1,254,099
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	580,356	(565,244)	(224,099)
			Beginning Fund Balance	208,987	789,343	224,099
			Ending Fund Balance	789,343	224,099	0

**Tangipahoa Parish School System
Capital Projects Fund Budget
PAY AS YOU GO - INDEPENDENCE - 625
Fiscal Year 2023-2024**

Background and History

The Independence District includes Independence Leadership Academy, Independence High Magnet, Independence Middle Magnet, Midway Elementary, Natalbany Middle, and Lucille Nesom Memorial.

**Tangipahoa Parish School System
Capital Projects Fund Budget
PAY AS YOU GO - INDEPENDENCE - 625
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
			Total REVENUES	0	0	0
2	62511021	561000	M & S	3,860	0	0
			Total REGULAR PROGRAMS	3,860	0	0
3	62526221	544100	RENTAL OF LAND & BUILDINGS	-8	0	0
			Total MAINTENANCE OF PLANT	-8	0	0
4	62543020	533407	ARCH/ENG SVCS TO CAPITALIZE	3,023	0	0
5	62546018	545007	CONSTRUCTION TO CAPITALIZE	478,037	0	0
			Total FACILITY ACQUISITIONS AND	481,060	0	0
6	62552000	593230	TRANS OUT - OTHER	0	54,663	0
			Total OTHER USE OF FUNDS	0	54,663	0
			Total EXPENDITURES	484,912	54,663	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(484,912)	(54,663)	0
			Beginning Fund Balance	539,575	54,663	0
			Ending Fund Balance	54,663	0	0

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 1 PROJECTS-651
Fiscal Year 2023-2024**

Background and History

This fund was created to collect the bond proceeds from the Sales Tax Bonds that were issued and to distribute them to the various Phase 1 projects across the parish.

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 1 PROJECTS - 651
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	651	415101	INTEREST ON CHECKING	101,761	600,000	200,000
2	651	419990	MISC REVENUE (LOCAL)	0	361	0
3	651	451100	BOND PROCEEDS	6,202	0	0
4	651	452200	OPERATING TRANSFERS IN	2,699,502	0	0
			Total REVENUES	2,807,465	600,361	200,000
5	65152000	593230	TRANS OUT - OTHER	6,855,141	18,177,173	2,039,733
			Total OTHER USE OF FUNDS	6,855,141	18,177,173	2,039,733
			Total EXPENDITURES	6,855,141	18,177,173	2,039,733
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(4,047,676)	(17,576,812)	(1,839,733)
			Beginning Fund Balance	23,464,221	19,416,545	1,839,733
			Ending Fund Balance	19,416,545	1,839,733	0

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 1 PROJECTS-CCE1
Fiscal Year 2023-2024**

Background and History

This fund was created to track the costs associated with the construction of a 10 classroom addition on the campus of Champ Cooper Elementary School.

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 1 PROJECTS CHAMP COOPER - CCE1
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	651	415101	INTEREST ON CHECKING	0	386	0
2	651	452200	OPERATING TRANSFERS IN	1,125,406	6,667,555	332,404
			Total REVENUES	1,125,406	6,667,941	332,404
3	65143003	533407	ARCH/ENG SVCS TO CAPITALIZE	437,537	92,798	7,886
4	65145003	545007	CONSTRUCTION TO CAPITALIZE	557,784	6,560,689	324,518
5	65142003	671001	LAND IMPROVEMENTS > \$50,000	130,084	14,454	0
			Total FACILITY ACQUISITIONS AND	1,125,406	6,667,941	332,404
			Total EXPENDITURES	1,125,406	6,667,941	332,404
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 1 PROJECTS-DCR1
Fiscal Year 2023-2024**

Background and History

This fund was created to track the costs associated with the construction of a 8 classroom addition on the campus of D.C. Reeves Elementary School.

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 1 PROJECTS DC REEVES - DCR1
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	651	415101	INTEREST ON CHECKING	15	36	0
2	651	452200	OPERATING TRANSFERS IN	171,353	3,321,280	246,631
			Total REVENUES	171,369	3,321,316	246,631
3	65111025	561027	M & S - TECH	0	2,275	0
			Total REGULAR PROGRAMS	0	2,275	0
4	65143025	533407	ARCH/ENG SVCS TO CAPITALIZE	171,368	71,041	0
5	65145025	545007	CONSTRUCTION TO CAPITALIZE	0	3,248,000	246,633
			Total FACILITY ACQUISITIONS AND	171,368	3,319,041	246,633
			Total EXPENDITURES	171,368	3,321,316	246,633
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	1	0	(2)
			Beginning Fund Balance	1	2	2
			Ending Fund Balance	2	2	0

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 1 PROJECTS-HES1
Fiscal Year 2023-2024**

Background and History

This fund was created to track the costs associated with the purchase of the Yokum Road School and the necessary renovations to bring the campus into operational condition.

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 1 PROJECTS HAMMOND EASTSIDE - HES1
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	651	415101	INTEREST ON CHECKING	11,525	667	0
2	651	452200	OPERATING TRANSFERS IN	1,026,785	1,678,959	0
			Total REVENUES	1,038,309	1,679,626	0
3	65111039	561000	M & S	10,377	96,402	0
4	65111039	561027	M & S - TECH	0	37,489	0
5	65111039	673000	EQUIPMENT > \$5,000	0	35,515	0
			Total REGULAR PROGRAMS	10,377	169,406	0
6	65143039	533400	ARCHITECT/ENGINEERING SVCS	150	0	0
7	65146039	533407	ARCH/ENG SVCS TO CAPITALIZE	284,479	30,550	0
8	65143039	533907	OTHER PROF SERVICES-CAPITALIZE	20,030	36,000	0
9	65146039	543000	REPAIR & MAINT	0	171	0
10	65146039	545000	CONSTRUCTION SERVICES	342	78,127	0
11	65146039	545007	CONSTRUCTION TO CAPITALIZE	2,265,037	1,321,805	4,267
12	65146039	561000	M & S	0	43,567	0
13	65145039	672000	BUILDINGS > \$100,000	-4,200,000	0	0
			Total FACILITY ACQUISITIONS AND	-1,629,961	1,510,220	4,267
14	65152000	593230	TRANS OUT - OTHER	2,653,627	0	0
			Total OTHER USE OF FUNDS	2,653,627	0	0
			Total EXPENDITURES	1,034,043	1,679,626	4,267
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	4,266	0	(4,267)
			Beginning Fund Balance	1	4,267	4,267
			Ending Fund Balance	4,267	4,267	0

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 1 PROJECTS-HHS1
Fiscal Year 2023-2024**

Background and History

This fund was created to track the costs associated with the construction of a 14 classroom addition on the campus of Hammond High School.

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 1 PROJECTS HAMMOND HIGH - HHS1
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	651	415101	INTEREST ON CHECKING	0	777	0
2	651	452200	OPERATING TRANSFERS IN	1,043,423	4,132,320	1,346,472
			Total REVENUES	1,043,423	4,133,097	1,346,472
3	65143009	533407	ARCH/ENG SVCS TO CAPITALIZE	173,901	79,619	39,435
4	65145009	545007	CONSTRUCTION TO CAPITALIZE	869,522	4,053,478	1,307,037
			Total FACILITY ACQUISITIONS AND	1,043,423	4,133,097	1,346,472
			Total EXPENDITURES	1,043,423	4,133,097	1,346,472
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 1 PROJECTS-KHS1
Fiscal Year 2023-2024**

Background and History

This fund was created to track the costs associated with the replacement of all 117 windows in the school's main building that are historically sensitive.

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 1 PROJECTS KENTWOOD HIGH - KHS1
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	651	415101	INTEREST ON CHECKING	23	868	0
2	651	452200	OPERATING TRANSFERS IN	548,638	380,217	0
			Total REVENUES	548,661	381,085	0
3	65143015	533407	ARCH/ENG SVCS TO CAPITALIZE	20,900	9,884	0
4	65145015	545007	CONSTRUCTION TO CAPITALIZE	527,737	371,201	23
			Total FACILITY ACQUISITIONS AND	548,638	381,085	23
			Total EXPENDITURES	548,638	381,085	23
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	23	0	(23)
			Beginning Fund Balance	0	23	23
			Ending Fund Balance	23	23	0

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 1 PROJECTS-LHS1
Fiscal Year 2023-2024**

Background and History

This fund was created to track the costs associated with the construction of the athletic fieldhouse, the remodeling of the weight and locker room for female athletics, and gym access to the second floor classrooms.

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 1 PROJECTS LORANGER HIGH - LHS1
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	651	415101	INTEREST ON CHECKING	0	314	0
2	651	452200	OPERATING TRANSFERS IN	1,788,695	911,965	0
			Total REVENUES	1,788,695	912,279	0
3	65111017	561000	M & S	4,700	75,218	0
			Total REGULAR PROGRAMS	4,700	75,218	0
4	65143017	533407	ARCH/ENG SVCS TO CAPITALIZE	117,781	26,945	0
5	65145017	545007	CONSTRUCTION TO CAPITALIZE	1,666,215	791,720	0
6	65145017	561027	M & S - TECH	0	18,396	0
			Total FACILITY ACQUISITIONS AND	1,783,996	837,061	0
			Total EXPENDITURES	1,788,695	912,279	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 1 PROJECTS-PHS1
Fiscal Year 2023-2024**

Background and History

This fund was created to track the costs associated with the construction of an 8 classroom addition on the campus of Ponchatoula High School.

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 1 PROJECTS PONCHATOULA HIGH - PHS1
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	651	415101	INTEREST ON CHECKING	0	124	0
2	651	452200	OPERATING TRANSFERS IN	1,150,841	1,084,877	114,226
			Total REVENUES	1,150,841	1,085,001	114,226
3	65111024	561000	M & S	0	5,636	0
4	65111024	561027	M & S - TECH	0	1,505	1,505
			Total REGULAR PROGRAMS	0	7,141	1,505
5	65143024	533407	ARCH/ENG SVCS TO CAPITALIZE	36,367	18,336	1,300
6	65143024	533900	OTHER PROFESSIONAL SERVICES	0	9,500	0
7	65143024	533907	OTHER PROF SERVICES-CAPITALIZE	0	0	8,500
8	65145024	545007	CONSTRUCTION TO CAPITALIZE	1,114,474	1,050,024	102,921
			Total FACILITY ACQUISITIONS AND	1,150,841	1,077,860	112,721
			Total EXPENDITURES	1,150,841	1,085,001	114,226
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 2 PROJECTS-652
Fiscal Year 2023-2024**

Background and History

This fund was created to account for the transfer from the Pay As You Go-Regular fund that is to be distributed to the various Phase 2 projects across the parish.

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 2 PROJECTS - 652
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	652	415101	INTEREST ON CHECKING	0	800,000	800,000
2	652	452200	OPERATING TRANSFERS IN	0	27,000,000	0
			Total REVENUES	0	27,800,000	800,000
3	652	593230	TRANS OUT - OTHER	0	852,865	323,533
			Total	0	852,865	323,533
			Total EXPENDITURES	0	852,865	323,533
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	26,947,135	476,467
			Beginning Fund Balance	0	0	26,947,135
			Ending Fund Balance	0	26,947,135	27,423,602

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 2 PROJECTS-CCE2
Fiscal Year 2023-2024**

Background and History

This fund was created to track the costs associated with the construction of a 10 classroom addition on the campus of Champ Cooper Elementary School.

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 2 PROJECTS CHAMP COOPER - CCE2
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
2	652	452200	OPERATING TRANSFERS IN	0	624,084	257,187
			Total REVENUES	0	624,084	257,187
3	65243003	533407	ARCH/ENG SVCS TO CAPITALIZE	0	624,084	257,187
			Total FACILITY ACQUISITIONS AND	0	624,084	257,187
			Total EXPENDITURES	0	624,084	257,187
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 2 PROJECTS-WPL2
Fiscal Year 2023-2024**

Background and History

This fund was created to track the costs associated with the construction of a 6 classroom addition with library on the campus of Woodland Park.

**Tangipahoa Parish School System
 Capital Projects Fund Budget
 PHASE 2 PROJECTS WOODLAND PARK - WPL2
 Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
2	652	452200	OPERATING TRANSFERS IN	0	228,781	66,346
			Total REVENUES	0	228,781	66,346
3	65243033	533407	ARCH/ENG SVCS TO CAPITALIZE	0	228,781	66,346
			Total FACILITY ACQUISITIONS AND	0	228,781	66,346
			Total EXPENDITURES	0	228,781	66,346
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Capital Projects Fund Budget
Hurricane IDA Insurance
Fiscal Year 2023-2024**

Background and History

This fund accounts for repairs needed due to Hurricane IDA that are covered by our insurance.

**Tangipahoa Parish School System
Capital Projects Fund Budget
HURRICANE IDA INSURANCE - IDA21
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2021 - 2022	Budget 2022 - 2023	Budget 2023 - 2024
1	690	411312	2ND SALES & USE TAX - GROSS	1,997,355	0	0
2	690	411362	2ND SALES/USE/PENALTIES/INTERE	2,645	0	0
3	690	415101	INTEREST ON CHECKING	27,235	198,332	100,000
4	690	453202	INS PROCEEDS-PROPERTY	18,935,389	0	0
			Total REVENUES	20,962,624	198,332	100,000
5	69110034	561000	M & S	3,436	42,910	14,014
6	69110052	561027	M & S - TECH	0	7,000	0
7	69110000	564200	TEXTBOOKS	24,944	0	0
8	69110024	673000	EQUIPMENT > \$5,000	0	15,000	0
			Total REGULAR PROGRAMS	28,380	64,910	14,014
9	69231500	531400	SALES TAX COLLECTION FEES	13,000	0	0
			Total GENERAL ADMINISTRATION	13,000	0	0
10	69262034	543000	REPAIR & MAINT	1,419	24,900	0
11	69262028	543002	ASBESTOS	0	16,500	0
12	69262028	544100	RENTAL OF LAND & BUILDINGS	290	2,600	0
13	69262002	561000	M & S	0	2,000	0
14	69262028	571001	LAND IMPROVEMENTS < \$50,000	0	24,000	0
			Total MAINTENANCE OF PLANT	1,709	70,000	0
15	69430034	533400	ARCHITECT/ENGINEERING SVCS	960	0	0
16	69430052	533407	ARCH/ENG SVCS TO CAPITALIZE	575,312	631,538	129,873
17	69460015	543000	REPAIR & MAINT	0	3,739	0
18	69460024	544100	RENTAL OF LAND & BUILDINGS	1,600	0	0
19	69460052	545000	CONSTRUCTION SERVICES	6,811,195	335,107	0
20	69460052	545007	CONSTRUCTION TO CAPITALIZE	1,639,405	7,554,057	3,266,374
21	69460000	561000	M & S	11,471	0	0
22	69460022	561027	M & S - TECH	897	1,206	0
23	69420034	571001	LAND IMPROVEMENTS < \$50,000	70,213	30,900	5,096
			Total FACILITY ACQUISITIONS AND	9,111,053	8,556,547	3,401,343
			Total EXPENDITURES	9,154,142	8,691,457	3,415,357
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	11,808,482	(8,493,125)	(3,315,357)
			Beginning Fund Balance	0	11,808,482	3,315,357
			Ending Fund Balance	11,808,482	3,315,357	0

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