

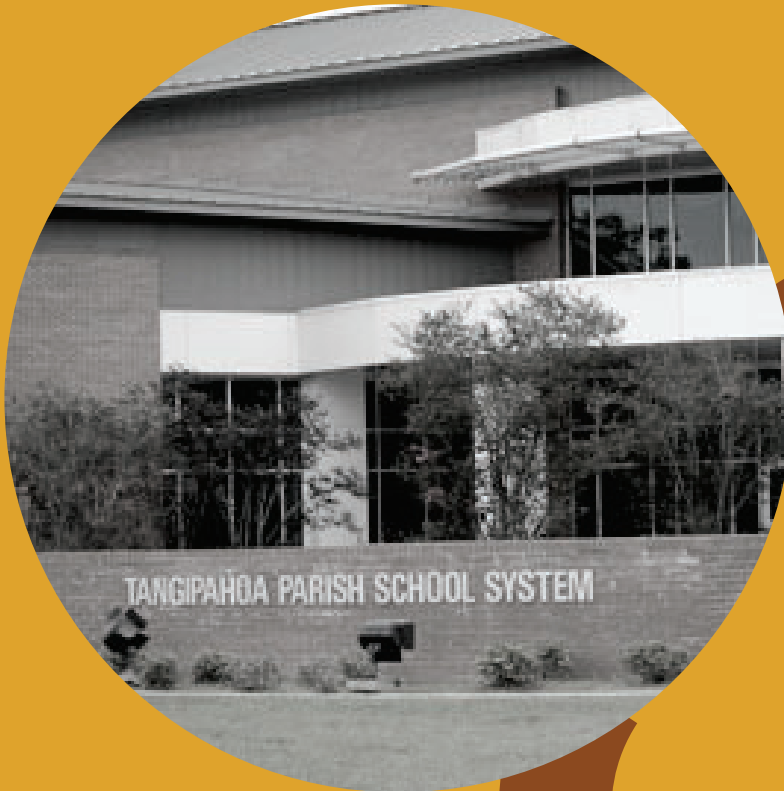
# TANGIPAHOA PARISH SCHOOL SYSTEM

Amite, Louisiana

[www.tangischools.org](http://www.tangischools.org)

*FISCAL YEAR*

# 2025



# Annual Operating Budget

JULY 1, 2024-JUNE 30, 2025





**ANNUAL OPERATING BUDGET**  
**of the**  
**TANGIPAHOA PARISH SCHOOL SYSTEM**

**Amite, Louisiana**

**For the period**  
**July 1, 2024 through June 30, 2025**



**EST. 1896**

**Brett K. Duncan**  
**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



BRETT K. DUNCAN  
BOARD PRESIDENT

July 30, 2024

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

Re: Budget Message for the 2024-2025  
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, 2024 through June 30, 2025, 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 2024-2025 Operating Budget on September 3, 2024 at its regular School Board Meeting. The proposed resolution begins on page xxi.

A Public Hearing on the budget will be held on September 3, 2024, 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 2024-2025 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 2024-2025 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 2024-2025**

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 2024-2025

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 2024-2025 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:

<b><u>Governmental Funds</u></b>	<b><u>Operating Budget</u></b>	<b><u>Audited Financial Statements</u></b>
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 2024-2025, the administrative staff followed these assumptions:

#### **General Fund**

1. Budget General Fund MFP at \$135,611,801, which includes a reduction for local cost allocations due to other LEAS and Child Nutrition’s required minimum funding. It includes estimated funding of \$4,665,496 for State pay raises. This MFP Funding Level is \$9.7M more than the 2023-2024 Revised Budget.
2. Anticipate that the 2024-2025 first 1-cent sales tax revenues dedicated to the General Fund will increase \$720,000 compared to the 2023-2024 Revised Budget and the second 1-cent sales tax revenues allocated to the General Fund will also remain constant compared to the 2023-2024 Revised Budget.
3. Budget an increase of \$114,000 in Ad Valorem Tax Revenue over 2023-2024 Revised Budget.

**TANGIPAHOA PARISH SCHOOL SYSTEM**  
**Fiscal Year 2024-2025**

4. Budgeted expenditures include a State pay raise estimated at \$4.7M for salaries and benefits.
5. Budgeted expenditures include a step raise for all eligible employees at a cost of \$1.8M to the General Fund including salaries and benefits.
6. Budgeted expenditures include a supplemental pay increase.
7. Budgeted expenditures include a \$3.9M increase in active and retiree health insurance.
8. Budgeted expenditures include a Teachers Retirement System, School Employees Retirement System, Optional Retirement System, and a Louisiana State Retirement System rate decrease of \$3.7M.
9. General Fund includes an operating transfer of \$450,000 for expenditures for Hammond Magnet School sites exceeding the Hammond Magnet tax proceeds.
10. General Fund budget includes \$1,109,466 for Magnet School expenditures for sites other than in the Hammond area.
11. Use the employer's contribution rates for the Teachers' Retirement System at 21.51% and School Employees Retirement System at 25.8%.
12. Use applicable Workers' Compensation rates of 2.150% or 7.750%.
13. Use a restricted indirect cost rate of 6.8787% and unrestricted rate of 17.3938%.

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 \$15,700,000. 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 2024-2025 total \$27,007,070. Types of expenditures include purchase of additional buses, textbooks, installation of new HVAC systems, devices, connectivity, software, and technical support to name a few. All funding, for Pandemic Relief, ends September 30, 2024.
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 \$1.565M for required annual funding on the 2021 Sales Tax Bonds for financing Phase 1 Construction Projects.

## TANGIPAOA PARISH SCHOOL SYSTEM Fiscal Year 2024-2025

### Capital Project Fund

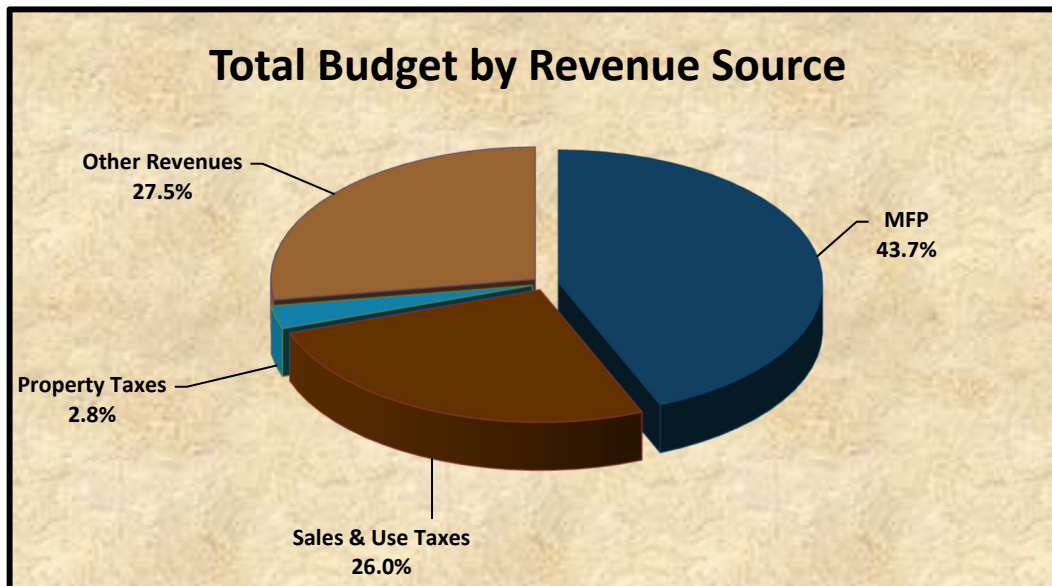
1. Budgeted \$11.79M of second 1-cent Sales Tax proceeds in the Capital Project Fund, which is the slightly lower than the 2023-2024 Revised Budget.
2. Established separate Capital Project Funds for each Phase 1 and Phase 2 Construction Projects to record construction costs and related funding transfers 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.



## TANGIPAOHA PARISH SCHOOL SYSTEM Fiscal Year 2024-2025

As shown in the pie chart on the preceding page and the following table, MFP, Sales & Use Taxes, and Property Tax revenues represent 72.5% of the budget. A brief discussion of the top sources is also included.

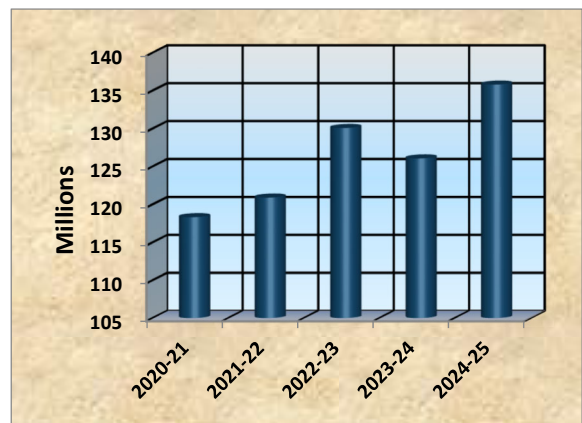
Revenue Source	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Sources	Percent Of Total
<b>MFP</b>	\$137,021,666	\$165,000	\$0	\$0	\$137,186,666	43.7%
<b>Sales &amp; Use Taxes</b>	41,500,000	23,500,000	2,665,000	13,835,000	81,500,000	26.0%
<b>Property Taxes</b>	3,116,788	5,801,800	0	0	8,918,588	2.8%
<b>Other Revenues</b>	6,168,465	77,352,622	300,000	2,533,000	86,354,087	27.5%
<b>Total</b>	\$187,806,919	\$106,819,422	\$2,965,000	\$16,368,000	\$313,959,341	100.0%

### Minimum Foundation Program (MFP)

The Minimum Foundation Program is the **largest source** of revenue received. This is approximately 43.7% of total revenues or \$137.2 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 2024-2025 is budgeted to increase \$9.7M over the 2023-2024 Revised Budget.

The actual revenue for the last three years and the budgeted revenue for 2023-2024 and 2024-2025 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 \$1,598,169, \$1,844,871, \$2,036,070, \$1,669,642, and \$1,401,647 are included for 2020-2021, 2021-2022 and 2022-2023, 2023-2024 and 2024-2025, respectively.



# TANGIPAHOA PARISH SCHOOL SYSTEM

## Fiscal Year 2024-2025

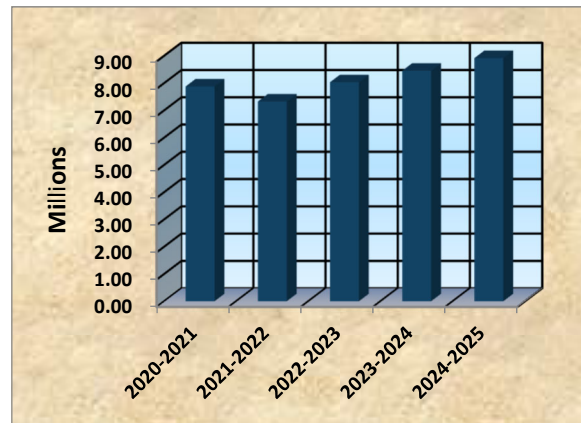
### Sales & Use Taxes

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 26.0% of the total revenues received or \$81,500,000. 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 2.8% 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 higher in 2024-2025. The General Fund will receive 31.5%, the Special Revenue Fund 68.5% 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 2023-2024 and 2024-2025 are shown in the bar chart to the right.

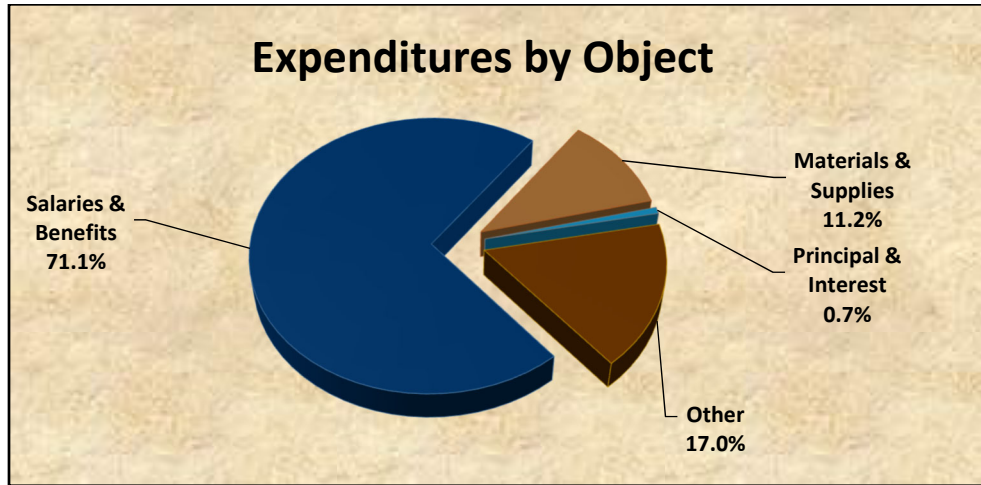


### Summary of Budgeted Expenditures

Expenditures	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total	Percent Of Total
<b>Salaries &amp; Benefits</b>	\$178,147,662	\$38,938,009	\$0	\$0	\$217,085,671	71.1%
<b>Materials &amp; Supplies</b>	9,072,929	23,154,490	0	1,836,370	34,063,789	11.2%
<b>Principal &amp; Interest</b>	587,063	0	1,671,870	0	2,258,933	0.7%
<b>Other</b>	16,984,042	27,595,450	19,883	7,156,179	51,755,554	17.0%
<b>Total</b>	\$204,791,696	\$89,687,949	\$1,691,753	\$8,992,549	\$305,163,947	100.0%

The preceding table and the pie chart on the next page show Total Expenditures are expected to exceed \$305 million in 2024-2025.

**TANGIPAOA PARISH SCHOOL SYSTEM**  
**Fiscal Year 2024-2025**

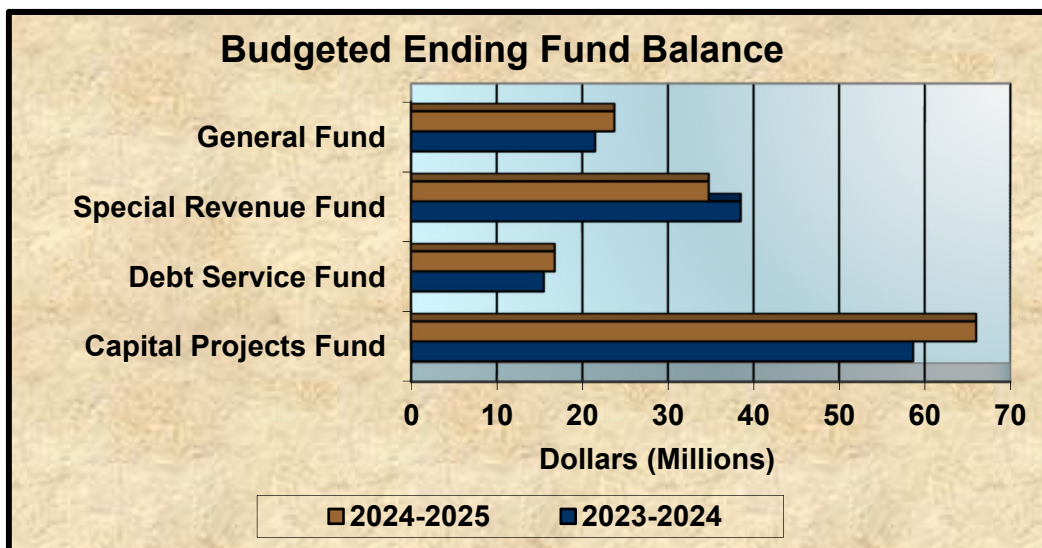


Some interesting facts can be seen by looking at the preceding table. For example, Salaries and Benefits are only paid with General and Special Revenue Funds and cannot be paid with Debt Service Funds. Principal and Interest Payments are only made with General Fund and Debt Service Funds.

To achieve the overall goals and objectives for the 2024-2025 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 \$305 million, \$217 million is dedicated to this category. Materials, supplies, and equipment comprise an additional \$34 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 2023-2024 and 2024-2025 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 2024-2025 is due to the QSCB Bond's sinking fund requirement.





**TANGIPAOA PARISH SCHOOL SYSTEM**  
**Fiscal Year 2024-2025**

**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**

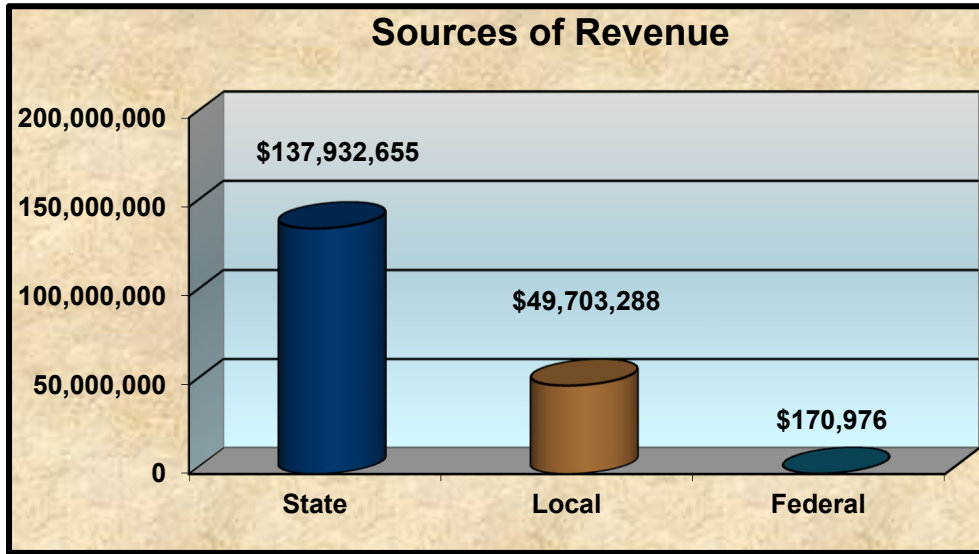
Programs and services included in the General Fund Budget are primarily supported by state and local sources of revenue. A comparison of revenue sources to support operations for the current and proposed General Fund budgets follows.

REVENUE SOURCES	BUDGET 2023-2024	BUDGET 2024-2025	PERCENT CHANGE
Local Sources	\$48,568,988	\$49,703,288	2.3%
State Sources	133,820,778	137,932,655	3.1%
Federal Sources	170,976	170,976	0.0%
<b>Total General Fund Revenue</b>	<b>\$182,560,742</b>	<b>\$187,806,919</b>	<b>2.9%</b>

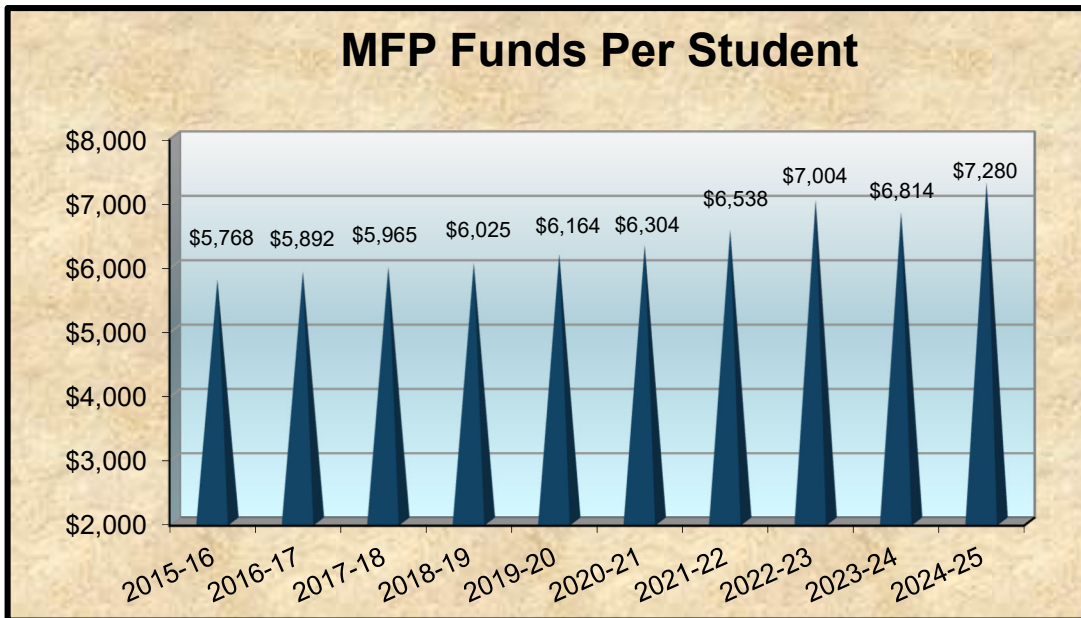
Budgeted revenues will increase \$5,246,177, or 2.9%, and budgeted expenditures will decrease by \$2,223,559, or 1.1%. The increase in revenues is primarily due to an increase in MFP. The decrease in expenditures is primarily due to a decrease in purchased services.

The graph on the following page represents the various sources of revenue included in the proposed budget to support General Fund operations for the 2024-2025 fiscal year.

**TANGIPAHOA PARISH SCHOOL SYSTEM  
Fiscal Year 2024-2025**



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 2024-2025**

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 2024-2025 General Fund budget for the first 1-cent sales tax revenue is expected to increase \$720,000 compared to the 2023-2024 Revised Budget and the second 1-cent sales tax revenues allocated to the General Fund is also expected to remain constant compared to the 2023-2024 Revised Budget.

**Expenditures**

Budgeted expenditures for salaries are more for 2024-2025 because State Payraise stipends and steps were budgeted and benefits for the 2024-2025 fiscal year are less than last year because of decreased retirement rates and purchases services. For the 2024-2025 fiscal year, salaries and fringe benefits are budgeted to consume 71.1% of the expenditures in the General (Operating) Fund.

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

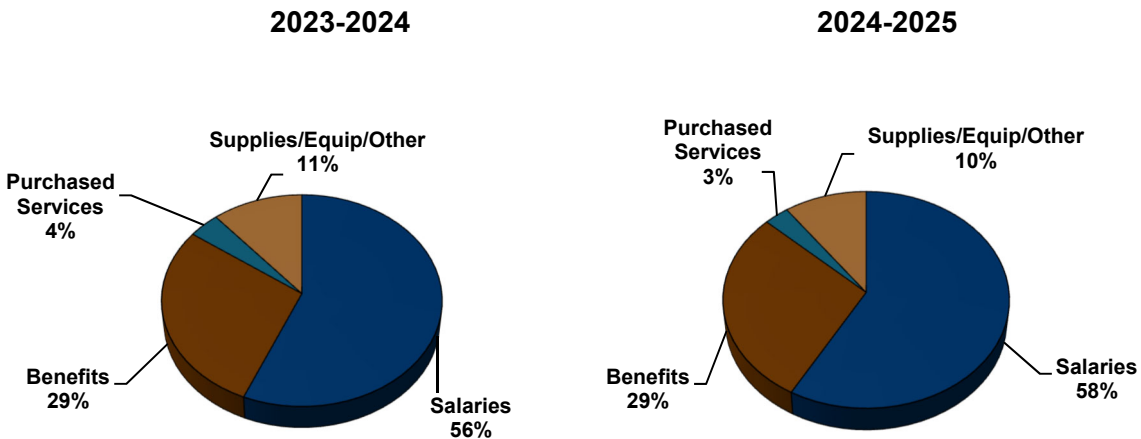
OBJECT	BUDGET 2023-2024	BUDGET 2024-2025	PERCENT CHANGE
Salaries	\$116,715,238	\$119,191,326	2.1%
Benefits	59,145,643	58,956,336	-0.3%
Professional and Purchased Services	8,021,769	6,200,152	-22.7%
Supplies/Equipment/Other Objects	23,132,605	20,443,882	-11.6%
<b>Total General Fund Expenditures</b>	<b>\$207,015,255</b>	<b>\$204,791,696</b>	<b>-1.1%</b>

## TANGIPAHOA PARISH SCHOOL SYSTEM Fiscal Year 2024-2025

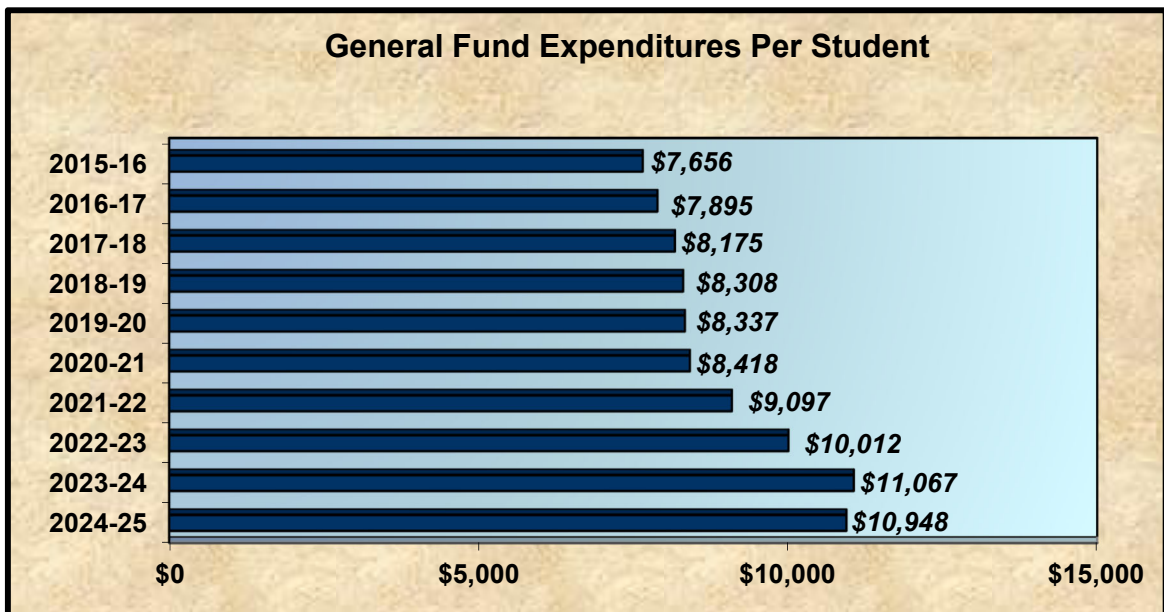
### General Fund Expenditures By Object

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 81% of all expenditures for the 2024-2025 fiscal year directed to the classroom. The following graph shows the total General Fund actual expenditures per student for fiscal years 2015-2016 through 2022-2023 and budgeted expenditures per student for 2023-2024 and 2024-2025.



**TANGIPAOA PARISH SCHOOL SYSTEM**  
**Fiscal Year 2024-2025**

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 eighty-one 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. All funding, for Pandemic Relief, ends September 30, 2024.

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 \$106,819,422 and expenditures will be \$89,687,949. Projected revenues and expenditures are decreasing primarily due to the funding for Pandemic Relief ending September 30, 2024.

Federal funding is a major source of revenue for the Tangipahoa Parish School System’s Special Revenue Funds. Approximately \$68.8 million is budgeted annually for 42 of these type funds, which are legally restricted for specified purposes.

Educational grants ending are listed below by fiscal year end:

	<b>Grant Period Ends</b>	
	<b>FY 2023-2024</b>	<b>FY 2024-2025</b>
B-3 Seats Preschool Development	196,102	0
B-3 Seats Local Donation	23,390	0
B-3 Seats State	3,942,968	0
Believe & Prepare 8(g)	2,000	0
Believe Category 1	151,844	0
Believe Category 2	35,000	0
Believe Category 3	63,000	0
Believe Category 4	40,000	0
Child Nutrition Program – NSLP Equip Grant	39,956	0
Energize 6-12 Praxis Computer Science	15,120	0
ESSER II Formula	375,065	0
ESSER ARP IDEA 611	616,709	0
ESSER ARP IDEA 619	24,014	0
Hurricane IDA	3,078,900	0
IGNITE K-5 Computer Science	8,000	0

**TANGIPAHOA PARISH SCHOOL SYSTEM**  
**Fiscal Year 2024-2025**

	<b>FY 2023-2024</b>	<b>FY 2024-2025</b>
Local Donations	500	0
Ready Start Network CCDBG	100,000	0
Ready Start Network Workforce Planning	150,000	0
Real Time Access	580,000	0

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

Debt Service Fund

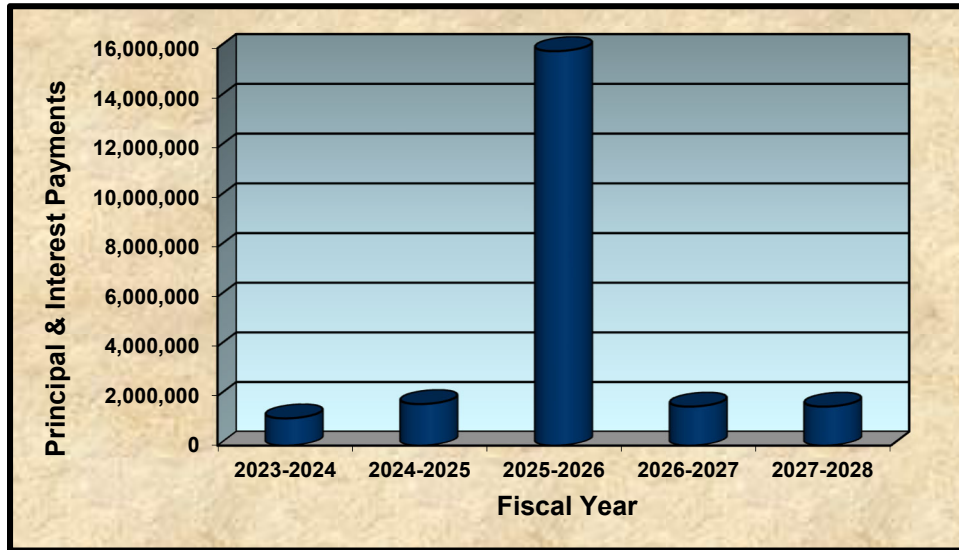
The Debt Service Fund is used to accumulate monies for the payment of outstanding bond issues. All principal and interest requirements are funded in accordance with Louisiana law by the annual tax levy on taxable property within the parish-taxing district or by allocation of local sales and use tax collected 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 2024-2025.

On June 30, 2024, the School System had accumulated \$15,502,413 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 \$231,000 at June 30, 2023 to \$0 at June 30, 2024 due to paying all property tax bonds in full.

Principal payments of \$231,000 and interest payments of \$862,714 in 2023-2024 decreased the bonded debt to \$41,086,290 as of June 30, 2024.

As shown in the chart below, estimated principal payments of \$815,000 and estimated interest payments of \$856,870 will be made in 2024-2025, which will reduce the total bonded debt to \$39,414,420 as of June 30, 2025.

## TANGIPAHOA PARISH SCHOOL SYSTEM Fiscal Year 2024-2025



The school board has made credit rating on debt a top priority and has not defaulted on any bond issues in the 20<sup>th</sup> and 21<sup>st</sup> 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, 2024, in the amount of \$58,643,692 is available for Capital Projects for the 2024-2025 fiscal year. Several Phase 2 construction projects expected to commence in fiscal year 2024-2025 are as follows:

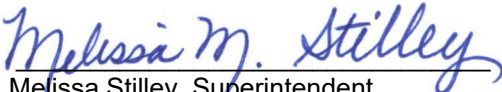
- ◆ 6 Classroom Addition w/Library at Woodland Park
- ◆ 8 Classroom Addition at Chesbrough Elementary
- ◆ 8 Classroom Addition at Nesom Middle
- ◆ 10 Classroom Addition at Champ Cooper Elementary School


### Acknowledgments

**TANGIPAOHA PARISH SCHOOL SYSTEM**  
**Fiscal Year 2024-2025**

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 Stilley, Superintendent  
Tangipahoa Parish School System

  
Jeffrey Mckneely, Chief Financial Officer  
Tangipahoa Parish School System



## BUDGET RESOLUTION

At the September 3, 2024 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, 2024 and ending June 30, 2025.

**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, 2024 and ending June 30, 2025, 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:

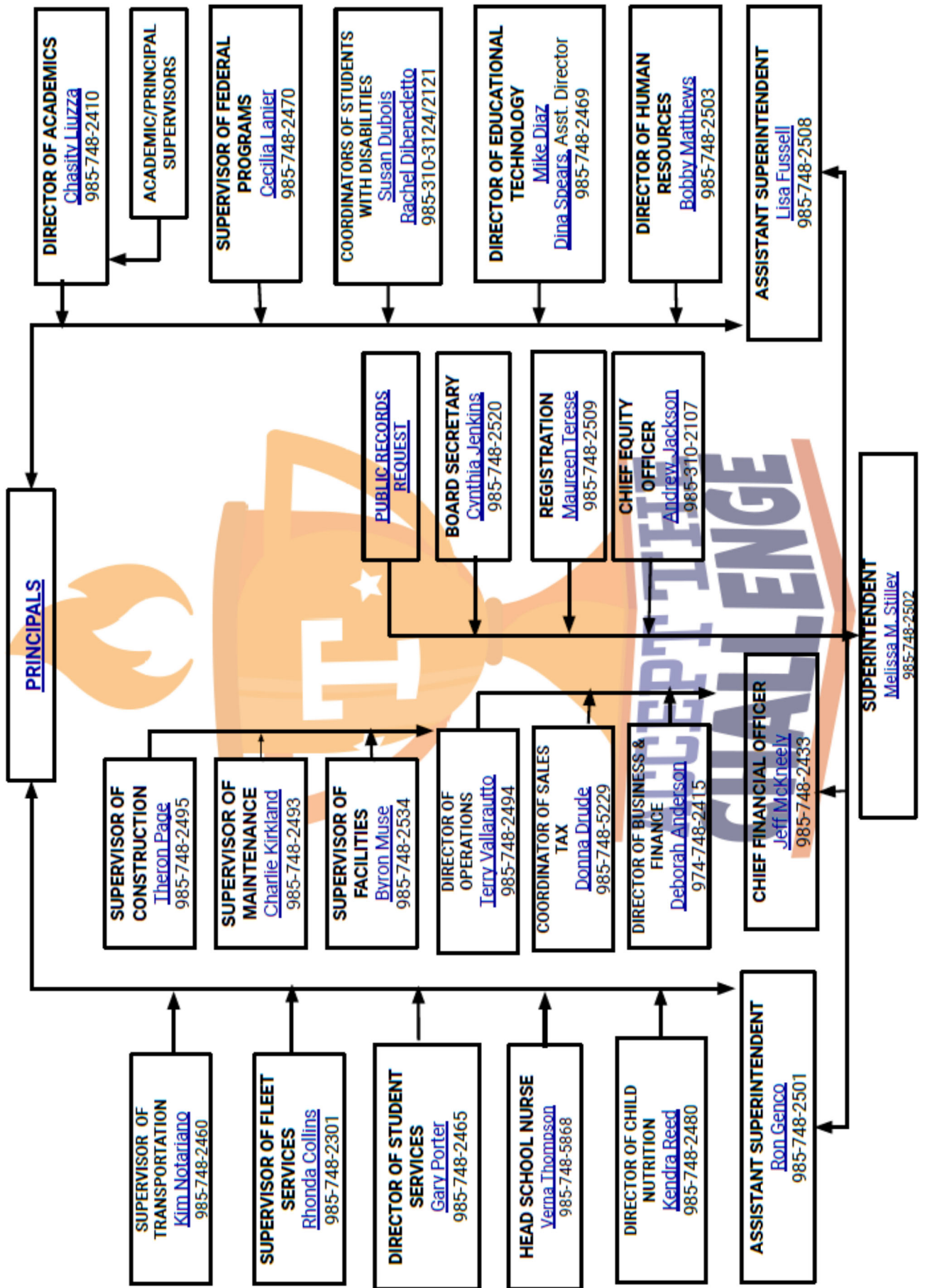
NAYS:

ABSENT:

ABSTAINED:

EST. 1896

2024-25 DISTRICT LEADERSHIP ORGANIZATIONAL STRUCTURE



**Tangipahoa Parish School System**  
**Financial Summary of All Funds**  
**Fiscal Year 2024-2025**

**Total Operating Budget by Function**

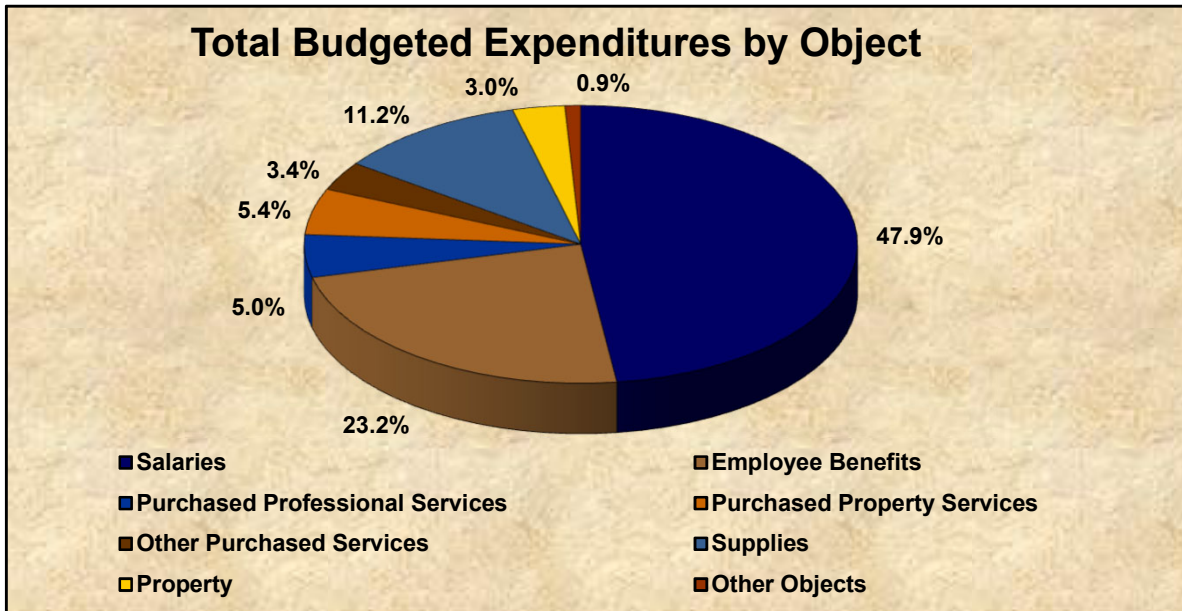
	<b>General</b>	<b>Special</b>	<b>Debt</b>	<b>Capital</b>	
	<b>Fund</b>	<b>Revenue</b>	<b>Service</b>	<b>Projects</b>	<b>Total</b>
<b>Revenues</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>	<b>Total</b>
Local Revenues	\$49,703,288	\$33,372,065	\$2,965,000	\$16,368,000	\$102,408,353
State Revenues	137,932,655	4,658,226	0	0	142,590,881
Federal Revenues	<u>170,976</u>	<u>68,789,131</u>	<u>0</u>	<u>0</u>	<u>68,960,107</u>
Total Revenues	\$187,806,919	\$106,819,422	\$2,965,000	\$16,368,000	\$313,959,341
<b>Expenditures</b>					
Regular Programs	\$96,613,788	\$13,234,689	\$0	\$1,964,732	\$111,813,209
Special Education Programs	28,674,159	604,600	0	0	29,278,759
Vocational Education Programs	3,838,540	600,254	0	0	4,438,794
Other Instructional Programs	3,017,101	818,729	0	0	3,835,830
Special Programs	252,405	11,749,307	0	0	12,001,712
Pupil Support Services	14,898,183	3,686,962	0	0	18,585,145
Instructional Staff Services	3,504,572	15,589,270	0	0	19,093,842
General Administration	2,183,958	522,215	17,323	89,928	2,813,424
School Administration	15,280,457	218,884	0	0	15,499,341
Business Services	2,010,255	560,596	0	0	2,570,851
Maintenance of Plant	15,554,371	11,708,936	0	1,007,306	28,270,613
Student Transportation Services	15,957,347	2,465,877	0	0	18,423,224
Central Services	2,339,731	7,066,769	0	200,000	9,606,500
Child Nutrition Program	43,179	17,064,424	0	0	17,107,603
Community Services	30,587	64,167	0	0	94,754
Facility Acquisition & Construction	6,000	3,732,270	0	5,730,583	9,468,853
Debt Service	<u>587,063</u>	<u>0</u>	<u>1,674,430</u>	<u>0</u>	<u>2,261,493</u>
Total Expenditures	\$204,791,696	\$89,687,949	\$1,691,753	\$8,992,549	\$305,163,947
Other Sources of Funds	\$21,580,181	\$669,162	\$0	\$4,199,378	\$26,448,721
Other Uses of Funds	<u>2,353,165</u>	<u>21,544,949</u>	<u>0</u>	<u>4,199,378</u>	<u>28,097,492</u>
Total Other Sources & Uses	\$19,227,016	(\$20,875,787)	\$0	\$0	(\$1,648,771)
<b>NET CHANGE IN FUND BALANCE</b>	\$2,242,239	(\$3,744,314)	\$1,273,247	\$7,375,451	\$7,146,623
Beginning Fund Balance	\$21,508,153	\$38,510,874	\$15,502,413	\$58,643,692	\$134,165,132
Ending Fund Balance	\$23,750,392	\$34,766,560	\$16,775,660	\$66,019,143	\$141,311,755

**Tangipahoa Parish School System  
Budget Summary of All Governmental Funds  
Fiscal Year 2024-2025**

**Total Operating Expenditures by Object**

The School System's major expenditures are salaries and employee benefits making up 71.1% of the total budget. Supplies which include textbooks and consumables make up 11.2% of the budget. Purchased Property makes up 5.4%, Other Purchased Services make up 3.4%, Purchased Professional Services make up 5.0%, and Property makes up 3.0%, while Other Objects, which includes interest and principal on debt makes up .9%. The total budgeted expenditures by object are as follows:

	<b>General Fund</b>	<b>Special Revenue Fund</b>	<b>Debt Service Fund</b>	<b>Capital Projects Fund</b>	<b>Total Uses</b>
Salaries	\$119,191,326	\$27,016,959	\$0	\$0	\$146,208,285
Employee Benefits	58,956,336	11,921,050	0	0	70,877,386
Purchased Professional Services	6,200,152	4,936,824	17,323	4,003,910	15,158,209
Purchased Property Services	4,628,544	8,901,698	0	2,872,357	16,402,599
Other Purchased Services	5,876,881	4,445,311	0	0	10,322,192
Supplies	9,072,929	23,154,490	0	1,836,370	34,063,789
Property	0	9,043,252	0	279,912	9,323,164
Other Objects	<u>865,528</u>	<u>268,365</u>	<u>1,674,430</u>	<u>0</u>	<u>2,808,323</u>
Total	\$204,791,696	\$89,687,949	\$1,691,753	\$8,992,549	\$305,163,947







## **Tangipahoa Parish School System Board Members & Superintendent**

**2024**

Pictured:

Front Row, Left to Right – Tom Tolar (District B), Board Vice President; Brett Duncan (District E), President;  
Melissa Stilley, Superintendent

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



**2024-2025 Annual Operating Budget**







**Tangipahoa Parish School System  
General Fund Budget  
Fiscal Year 2024-2025**

**Budget Summary by Function**

	<b>Actual Through <u>April 30, 2024</u></b>	<b>Estimates Through <u>June, 2024</u></b>	<b>Final Budget <u>2023-2024</u></b>	<b>Budget <u>2024-2025</u></b>	<b>Percent of <u>Change</u></b>
<b>Revenues</b>					
Local Revenues	\$36,624,172	\$11,944,816	\$48,568,988	\$49,703,288	2.3%
State Revenues	112,452,397	21,368,381	133,820,778	137,932,655	3.1%
Federal Revenues	124,032	46,944	170,976	170,976	0.0%
<b>Total Revenues</b>	<u>\$149,200,601</u>	<u>\$33,360,141</u>	<u>\$182,560,742</u>	<u>\$187,806,919</u>	2.9%
<b>Expenditures</b>					
Regular Programs	\$74,238,377	\$20,596,122	\$94,834,499	\$96,613,788	1.9%
Special Education Programs	20,017,505	8,014,435	28,031,940	28,674,159	2.3%
Vocational Education Programs	2,296,572	3,799,858	6,096,430	3,838,540	-37.0%
Other Instructional Programs	1,895,751	561,682	2,457,433	3,017,101	22.8%
Special Programs	1,133,558	84,471	1,218,029	252,405	-79.3%
Pupil Support Services	10,240,603	3,691,084	13,931,687	14,898,183	6.9%
Instructional Staff Services	3,329,574	42,338	3,371,912	3,504,572	3.9%
General Administration	3,050,039	433,841	3,483,880	2,183,958	-37.3%
School Administration	10,974,932	3,968,094	14,943,026	15,280,457	2.3%
Business Services	1,286,131	345,168	1,631,299	2,010,255	23.2%
Maintenance of Plant	8,945,575	6,226,126	15,171,701	15,554,371	2.5%
Student Transportation Services	12,621,853	5,370,088	17,991,941	15,957,347	-11.3%
Central Services	2,347,245	(68,428)	2,278,817	2,339,731	2.7%
Child Nutrition Services	0	39,318	39,318	43,179	9.8%
Community Services	29,512	1,075	30,587	30,587	0.0%
Facility Acquisition & Construction	219,280	1	219,281	6,000	0.0%
Debt Service	867,497	415,978	1,283,475	587,063	-54.3%
<b>Total Expenditures</b>	<u>\$153,494,004</u>	<u>\$53,521,251</u>	<u>\$207,015,255</u>	<u>\$204,791,696</u>	-1.1%
Other Sources of Funds	\$15,084,597	\$6,666,772	\$21,751,369	\$21,580,181	-0.8%
Other Uses of Funds	1,149,105	1,327,363	2,476,468	2,353,165	-5.0%
<b>Total Other Sources and (Uses)</b>	<u>\$13,935,492</u>	<u>\$5,339,409</u>	<u>\$19,274,901</u>	<u>\$19,227,016</u>	-0.2%
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$9,642,090</b>	<b>(\$14,821,702)</b>	<b>(\$5,179,612)</b>	<b>\$2,242,239</b>	<b>-143.3%</b>
Beginning Fund Balance	\$26,687,765		\$26,687,765	\$21,508,153	-19.4%
Prior Period Adjustment					
Beginning Fund Balance, Restated	<u>\$26,687,765</u>		<u>\$26,687,765</u>	<u>\$21,508,153</u>	-19.4%
Ending Fund Balance	\$36,329,855		\$21,508,153	\$23,750,392	10.4%

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

**Tangipahoa Parish School System  
General Fund Budget  
Fiscal Year 2024-2025**

**Budget Summary by Object**

	<b>Actual Through <u>April 30, 2024</u></b>	<b>Estimates Through <u>June, 2024</u></b>	<b>Final Budget <u>2023-2024</u></b>	<b>Budget <u>2024-2025</u></b>	<b>Percent of <u>Change</u></b>
<b>Revenues</b>					
Local Revenues	\$36,624,172	\$11,944,816	\$48,568,988	\$49,703,288	2.3%
State Revenues	112,452,397	21,368,381	133,820,778	137,932,655	3.1%
Federal Revenues	124,032	46,944	170,976	170,976	0.0%
Total Revenues	<u>\$149,200,601</u>	<u>\$33,360,141</u>	<u>\$182,560,742</u>	<u>\$187,806,919</u>	2.9%
<b>Expenditures</b>					
Salaries	\$89,333,252	27,381,986	\$116,715,238	\$119,191,326	2.1%
Employee Benefits	46,120,336	13,025,307	59,145,643	58,956,336	-0.3%
Purchased Professional Services	5,832,020	2,189,749	8,021,769	6,200,152	-22.7%
Purchased Property Services	3,212,915	1,309,971	4,522,886	4,628,544	2.3%
Other Purchased Services	1,966,378	6,191,338	8,157,716	5,876,881	-28.0%
Supplies	5,989,741	2,536,146	8,525,887	9,072,929	6.4%
Property	66,817	371,957	438,774	0	-100.0%
Other Objects	972,545	514,797	1,487,342	865,528	-41.8%
Total Expenditures	<u>\$153,494,004</u>	<u>\$53,521,251</u>	<u>\$207,015,255</u>	<u>\$204,791,696</u>	-1.1%
Other Sources of Funds	\$15,084,597	\$6,666,772	\$21,751,369	\$21,580,181	-0.8%
Other Uses of Funds	1,149,105	1,327,363	2,476,468	2,353,165	-5.0%
Total Other Sources and (Uses)	<u>\$13,935,492</u>	<u>\$5,339,409</u>	<u>\$19,274,901</u>	<u>\$19,227,016</u>	-0.2%
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$9,642,090</b>	<b>(\$14,821,701)</b>	<b>(\$5,179,612)</b>	<b>\$2,242,239</b>	<b>-143.3%</b>
Beginning Fund Balance	\$26,687,765		\$26,687,765	\$21,508,153	-19.4%
Prior Period Adjustment					
Beginning Fund Balance, Restated	<u>\$26,687,765</u>		<u>\$26,687,765</u>	<u>\$21,508,153</u>	-19.4%
Ending Fund Balance	\$36,329,855		\$21,508,153	\$23,750,392	10.4%

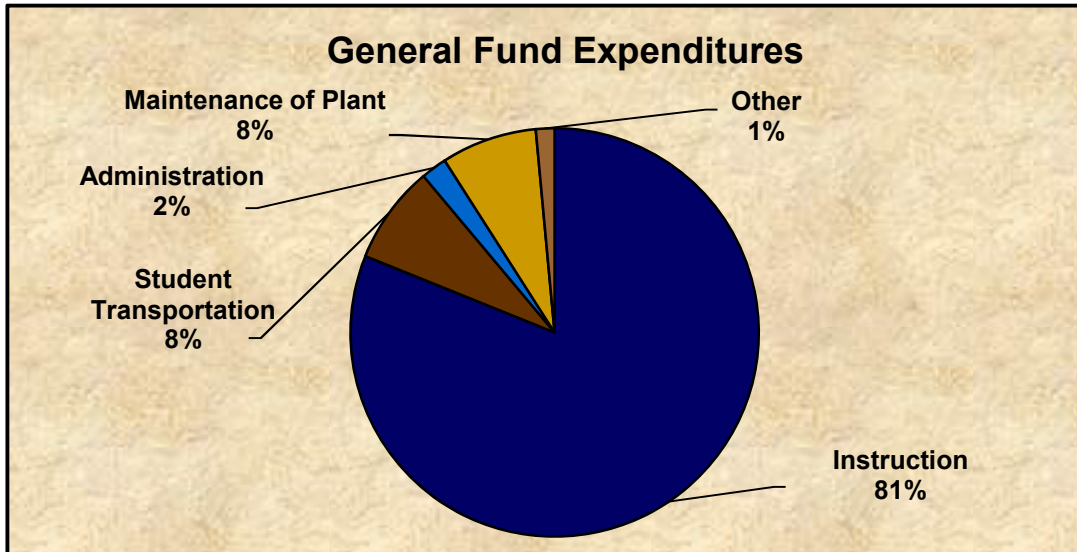
Each line item of the Budget if shown later in this section

**Tangipahoa Parish School System  
General Fund Revised Budget  
Fiscal Year 2024-2025**

**Most Important Features**

- The pie chart of expenditures below shows that the Tangipahoa Parish School System places an emphasis on instruction, with 81% of all expenditures for FY 2024-2025 directed to the classroom.

Instruction	\$166,079,205	81.0%
Student Transportation	15,957,347	8.0%
Administration	4,194,213	2.0%
Maintenance of Plant	15,554,371	8.0%
Other	<u>3,006,560</u>	<u>1.0%</u>
Total	\$204,791,696	100.0%



- The Minimum Foundation Program funding increased \$9.7M over the 2023-2024 Revised Budget, net of a reduction for local cost allocation due to other LEAs. Of this increase, \$4.7M is estimated for State Payraises.
- The General Fund First 1-cent Sales Tax Revenue is expected to increase \$720,000 compared to the 2023-2024 Revised Budget. The Second 1-cent Sales Tax allocation rededicated to the General Fund is also expected to remain constant compared to the 2023-2024 Revised Budget.
- Budgeted salaries and benefits include such items as step increases, State pay raises, State Certified/Support Stipends, Salary Schedule Adjustments for eligible employees and health insurance premium increases as well as retirement rate decreases.

**Tangipahoa Parish School System  
General Fund Budget  
LOCAL REVENUES  
Fiscal Year 2024-2025**

**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% are 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 2024 - 2025**

	Account Number		Account Name	Actual 2022 - 2023	Budget 2023 - 2024	Budget 2024 - 2025
1	100	411110	CONSTITUTIONAL TAX	2,788,816	3,000,000	3,111,788
2	100	411140	UP TO 1% COLLECTIONS BY SHER	633,430	634,000	634,000
3	100	411160	PENALTIES/INTEREST ON PROP TAX	33,455	2,500	5,000
4	100	411310	SALES & USE TAXES - GROSS	33,111,148	32,700,000	33,395,000
5	100	411312	2ND SALES & USE TAX - GROSS	8,147,893	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	136,212	75,000	100,000
9	100	411362	2ND SALES/USE/PENALTIES/INTERE	33,051	40,000	40,000
10	100	412000	REV FROM LCL GOVT OTH THAN LEA	71,203	0	70,400
11	100	415101	INTEREST ON CHECKING	1,209,221	1,750,000	1,750,000
12	100	419100	RENTALS	305,691	189,700	310,700
13	100	419200	CONTRIBUTIONS & DONATIONS	18,920	18,920	18,920
14	100	419400	BOOKS & SUPPLIES SOLD	2,461	3,500	3,500
15	100	419910	MEDICAID REIMBURSEMENT-MAC	1,676,591	1,098,304	1,143,555
16	100	419914	MEDICAID REIMB - SP ED TRANSP	62,720	72,907	119,472
17	100	419919	BEHAVIORAL HEALTH REIMB	267,993	124,007	111,953
18	100	419930	E-RATE REVENUES	785,430	792,000	792,000
19	100	419990	MISC REVENUE (LOCAL)	620,596	28,150	27,000
20	100	419994	MISC - REV. SCHOOLS-COACHES	29,448	25,000	30,000
21	100	419997	MISC REV SUBS PD BY SCHOOLS	61,860	50,000	75,000
			<b>Total LOCAL</b>	<b>49,996,138</b>	<b>48,568,988</b>	<b>49,703,288</b>

**Tangipahoa Parish School System  
General Fund Budget  
STATE REVENUES  
Fiscal Year 2024-2025**

**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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
22	100	431100	MFP - STATE PUBLIC SCHOOL FUND	131,170,648	127,306,846	137,021,666
23	100	432300	PIP	21,706	21,700	21,700
24	100	432550	NON-PUBLIC TEXTBOOK (STATE)	72,500	81,816	81,816
25	100	432900	OTHER RESTRICTED REVENUE	45,820	6,265,896	662,953
26	100	438100	REV SHARING CONST TAX	138,378	140,142	140,142
27	100	439100	EMPLOYER'S CONTR TO TCH RET	4,378	4,378	4,378
			<b>Total STATE</b>	<b>131,453,430</b>	<b>133,820,778</b>	<b>137,932,655</b>

**Tangipahoa Parish School System  
General Fund Budget  
FEDERAL REVENUES  
Fiscal Year 2024-2025**

**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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
28	100	443300	ROTC	146,746	170,976	170,976
			<b>Total FEDERAL</b>	<b>146,746</b>	<b>170,976</b>	<b>170,976</b>

**Tangipahoa Parish School System  
General Fund Budget  
REGULAR PROGRAM EXPENDITURES  
Fiscal Year 2024-2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
Kindergarten Teacher	62.00	62.00	64.75	2.75
Elementary Teacher	619.00	619.00	639.00	20.00
Secondary Teacher	290.07	290.07	299.29	9.22
Foreign Language	7.00	7.00	8.00	1.00
Computer Aide	92.00	92.00	114.74	22.74
<b>Includes Full-Time positions only.</b>				
Total Positions	1,070.07	1,070.07	1,125.78	55.71

**Tangipahoa Parish School System**  
**General Fund Budget**  
**REGULAR PROGRAM EXPENDITURES**  
**Fiscal Year 2024 - 2025**

	Account Number		Account Name	Actual 2022 - 2023	Budget 2023 - 2024	Budget 2024 - 2025
29	10113000	511200	TEACHERS - SECONDARY	14,861,865	16,359,892	16,692,313
30	10111000	511200	TEACHERS - ELEM	31,385,303	33,936,273	34,580,043
31	10110500	511200	TEACHERS - KINDER	3,063,002	3,108,655	3,166,122
32	10111000	511201	TCHRS - FOREIGN & 2ND LANG	315,904	394,254	401,328
33	10111000	511203	HOMEBOUND TEACHERS	60,456	44,065	44,065
34	10110500	511204	EMPLOYEE IN VACANCY	120,466	42,456	42,456
35	10110500	511208	DAY BY DAY GREEN TIME SHEET	77,281	89,863	89,863
36	10110500	511209	ELEM TCHR ON EXTD MEDICAL	244,657	307,281	307,281
37	10113000	511210	SEC TCHR ON EXTD MEDICAL	87,486	26,050	26,050
38	10110500	511500	PARAPROFESSIONAL	1,757,322	2,406,373	2,429,731
39	10110500	511507	PARA DAY BY DAY	6,293	0	0
40	10110500	512100	ACTING EMPLOYEE-SUB-EXT MED	64,215	20,014	20,014
41	10110500	512300	SUB-TEACHER SICK LEAVE	65,856	76,001	78,001
42	10110000	512390	SUBS REIMB BY SCHOOL - ELEM - REG PROG	57,280	48,331	48,331
43	10110500	512400	SUB EMPL OTHER THAN TEACHER	5,458	58	58
44	10110500	513000	SALARIES EXTRA WORK PERFORMED	1,066,241	2,799,050	2,761,156
45	10110500	521010	SGB HEALTH INSURANCE	7,668,664	8,374,348	10,491,519
46	10110500	521020	SGB LIFE INSURANCE	17,215	24,550	24,550
47	10110500	522500	MEDICARE	720,564	810,626	820,909
48	10110500	522550	DEFERRED COMPENSATION	2,010	667	667
49	10110500	523100	TEACHERS' RETIREMENT SYSTEM	12,758,912	13,941,295	12,658,837
50	10110500	523300	SCHOOL EMPL RETIREMENT SYS	53,619	23,005	20,585
51	10110500	523450	OPTIONAL RETIREMENT SYSTEM	78,191	87,529	74,406
52	10110500	523550	LA STATE EMPL RETIRE SYSTEM	73,229	65,414	54,257
53	10110500	525000	UNEMPLOYMENT COMPENSATION	5,288	12,182	12,182
54	10110500	526000	WORKERS' COMPENSATION	1,151,215	1,285,256	1,300,488
55	10110500	527000	HEALTH BENEFITS - RETIREES	4,842,192	4,986,046	4,986,046
56	10110500	528100	SICK LEAVE SEVERANCE PAY	66,090	77,569	77,569
57	10110000	530000	PURCHASED PROF/TECH SVCS	83,300	85,000	85,000
58	10113000	531900	OTHER FEES	3,046	2,500	2,500
59	10111000	532000	PURCHASED EDUCATIONAL SVCS	0	20,000	35,775
60	10110500	532100	SUB FOR FT EMPLOYEES	1,514,024	1,347,875	1,345,715
61	10110000	532300	SUBS REIMB BY SCHOOL	32,339	0	0
62	10110000	532900	OTHER ESS SERVICES	262	0	0
63	10110000	533500	MEDICAL DOCTORS	9,995	10,000	10,000
64	10110000	534000	PURCHASED TECH SVC	198,205	225,000	225,000
65	10110000	553000	TELEPHONE	26,733	30,000	30,000
66	10110000	553200	TELEPHONE DATA LINES	682,119	650,000	650,000
67	10110000	553401	ON LINE LESSONS	30,493	12,266	12,266
68	10110000	556300	TUITION TO PRIVATE SOURCE	181,550	288,139	67,495
69	10110000	556400	TUIT TO INTER ED AGEN IN STATE	325,612	305,565	69,821
70	10110500	558200	TRAVEL	2,059	17,607	52,557
71	10110000	561000	M & S	410,766	94,839	103,214
72	10110000	561002	M & S - GENERAL ALLOTMENT - REG PROG	203,308	287,150	478,302
73	10111000	561003	M & S - TEACHER ALLOTMENT - ELEM	0	129,139	255,000
74	10110000	561004	M & S - OFFICE ALLOTMENT - REG PROG	54,762	0	0
75	10110000	561006	M & S - SCIENCE ALLOTMENT - REG PROG	14,805	0	0

**Tangipahoa Parish School System  
General Fund Budget  
REGULAR PROGRAM EXPENDITURES  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
76	10110000 561007	M & S - BAND ALLOTMENT - REG PROG	8,267	0	0
77	10110000 561008	M & S - CHORUS ALLOTMENT - REG PROG	769	0	0
78	10110000 564200	TEXTBOOKS	764,695	1,500,000	1,500,000
79	10110000 564220	NON-PUBLIC TEXTBOOKS	69,034	81,816	81,816
80	10111000 564400	PERIODICALS	0	500	500
81	10110000 573100	MACHINERY <\$5,000	347,441	400,000	400,000
82	10110000 589000	MISC	248,219	0	0
		<b>Total REGULAR PROGRAM</b>	<b>85,888,079</b>	<b>94,834,499</b>	<b>96,613,788</b>

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**Tangipahoa Parish School System  
General Fund Budget  
SPECIAL EDUCATION PROGRAMS EXPENDITURES  
Fiscal Year 2024-2025**

**Special Education Programs Description**

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.

**Special Education Program Goals**

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.

**Personnel Roster**

Position	Actual 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
Teachers & Mentors	219.00	219.00	218.00	-1.00
Adaptive Teachers	8.00	8.00	8.00	0.00
Gifted/Talented Teachers	13.00	13.00	14.00	1.00
Pre-Kindergarten Teacher	12.00	12.00	9.00	-3.00
Pre-Kindergarten Aides	6.00	6.00	3.00	-3.00
Aide	184.00	184.00	178.50	-5.50
<b>Includes Full-Time positions only.</b>				
<b>Total Positions</b>	<b>442.00</b>	<b>442.00</b>	<b>430.50</b>	<b>-11.50</b>

**Tangipahoa Parish School System**  
**General Fund Budget**  
**SPECIAL EDUCATION PROGRAMS EXPENDITURES**  
**Fiscal Year 2024 - 2025**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
83	10122000 511200	TEACHERS - GIFTED	724,208	808,604	823,166
84	10121600 511200	TEACHERS - SP ED PREK	648,590	478,033	486,613
85	10121400 511200	TEACHERS - SE ADTV PE	452,014	464,919	473,318
86	10121100 511200	TEACHERS - SP ED TCHR	10,915,572	11,417,541	11,624,709
87	10121100 511203	HOMEBOUND TEACHERS	121,415	31,107	31,107
88	10121100 511204	EMPLOYEE IN VACANCY	900	0	0
89	10121100 511208	DAY BY DAY GREEN TIME SHEET	60,845	47,693	47,693
90	10121100 511209	ELEM TCHR ON EXTD MEDICAL	71,815	81,037	81,037
91	10121100 511210	SEC TCHR ON EXTD MEDICAL	0	1,249	1,249
92	10121100 511500	PARAPROFESSIONAL	4,128,764	4,169,636	4,248,675
93	10121100 511507	PARA DAY BY DAY	0	5,674	5,674
94	10121100 511632	EXTENDED MEDICAL LEAVE-OTHER	98	0	0
95	10121100 512100	ACTING EMPLOYEE-SUB-EXT MED	1,850	6,972	6,972
96	10121100 512300	SUB-TEACHER SICK LEAVE	3,825	18,226	18,226
97	10121100 512400	SUB EMPL OTHER THAN TEACHER	210	290	290
98	10121100 513000	SALARIES EXTRA WORK PERFORMED	386,159	699,776	699,776
99	10121100 521010	SGB HEALTH INSURANCE	2,758,629	2,846,504	3,541,282
100	10121100 521020	SGB LIFE INSURANCE	4,428	6,907	6,907
101	10121100 522500	MEDICARE	235,139	244,171	247,639
102	10121100 522550	DEFERRED COMPENSATION	246	1	1
103	10121100 523100	TEACHERS' RETIREMENT SYSTEM	4,200,903	4,242,455	3,875,566
104	10121100 523300	SCHOOL EMPL RETIREMENT SYS	2,949	15,372	13,926
105	10121100 523450	OPTIONAL RETIREMENT SYSTEM	32,152	33,498	27,645
106	10121100 523550	LA STATE EMPL RETIRE SYSTEM	49,707	27,319	22,680
107	10121100 525000	UNEMPLOYMENT COMPENSATION	6,720	10,419	10,419
108	10121100 526000	WORKERS' COMPENSATION	378,532	395,012	400,064
109	10121100 527000	HEALTH BENEFITS - RETIREES	1,644,728	1,698,975	1,698,975
110	10121100 528100	SICK LEAVE SEVERANCE PAY	63,165	2,870	2,870
111	10121100 532100	SUB FOR FT EMPLOYEES	260,506	248,727	248,727
112	10121100 556100	TUITION TO OTHER IN STATE LEA	0	15,000	15,000
113	10121100 558200	TRAVEL	12,342	10,953	10,953
114	10121100 561000	M & S	3,464	3,000	3,000
115	10121100 564200	TEXTBOOKS	17,705	0	0
		<b>Total SPECIAL EDUCATION PROGRAM</b>	<b>27,187,582</b>	<b>28,031,940</b>	<b>28,674,159</b>

**Tangipahoa Parish School System  
General Fund Budget  
VOCATIONAL PROGRAM EXPENDITURES  
Fiscal Year 2024-2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
Agriculture Teacher	7.43	7.43	7.43	0.00
Home Economics Teacher	10.00	10.00	7.00	-3.00
Industrial Arts Teacher	2.00	2.00	3.00	1.00
Business Teacher	7.00	7.00	7.00	0.00
<b>Includes Full-Time positions only.</b>				
Total Positions	26.43	26.43	24.43	-2.00



**Tangipahoa Parish School System**  
**General Fund Budget**  
**VOCATIONAL PROGRAM EXPENDITURES**  
**Fiscal Year 2024 - 2025**

	Account Number		Account Name	Actual 2022 - 2023	Budget 2023 - 2024	Budget 2024 - 2025
116	10136000	511200	TEACHERS - BUSINESS	446,242	333,551	339,576
117	10135000	511200	TEACHERS - INDUST ART	98,373	154,121	156,916
118	10134000	511200	TEACHERS - HOME EC	534,665	386,582	393,578
119	10131000	511200	TEACHERS - AG	501,478	470,619	480,193
120	10130000	511208	DAY BY DAY GREEN TIME SHEET	13,777	840	840
121	10131000	511210	SEC TCHR ON EXTD MEDICAL	0	4,856	4,856
122	10130000	512300	SUB-TEACHER SICK LEAVE	315	0	0
123	10130000	513000	SALARIES EXTRA WORK PERFORMED	25,395	231,113	108,152
124	10130000	521010	SGB HEALTH INSURANCE	225,278	208,460	267,353
125	10130000	521020	SGB LIFE INSURANCE	209	534	534
126	10130000	522500	MEDICARE	21,856	21,418	19,842
127	10130000	522550	DEFERRED COMPENSATION	0	203	41
128	10130000	523100	TEACHERS' RETIREMENT SYSTEM	382,233	371,410	315,524
129	10131000	523550	LA STATE EMPL RETIRE SYSTEM	10,968	11,389	9,715
130	10130000	526000	WORKERS' COMPENSATION	34,835	34,124	31,784
131	10130000	527000	HEALTH BENEFITS - RETIREES	134,313	121,282	121,282
132	10130000	530000	PURCHASED PROF/TECH SVCS	1,400	0	125,802
133	10130000	531900	OTHER FEES	80,321	924,390	232,785
134	10130000	532100	SUB FOR FT EMPLOYEES	53,788	51,567	51,567
135	10130000	533500	MEDICAL DOCTORS	1,460	26,990	13,350
136	10130000	533850	FINGERPRINTING	2,170	6,731	3,325
137	10130000	553000	TELEPHONE	159	0	0
138	10130000	553401	ON LINE LESSONS	115,264	1,574,375	207,214
139	10130000	554000	ADVERTISING	0	33,582	16,587
140	10130000	556300	TUITION TO PRIVATE SOURCE	0	4,411	6,043
141	10130000	556400	TUIT TO INTER ED AGEN IN STATE	0	750,692	277,992
142	10130000	558200	TRAVEL	1,578	4,530	6,272
143	10130000	559000	MISC PURCHASED SERVICES	1,725	6,000	6,712
144	10130000	561000	M & S	16,168	100,072	65,396
145	10137000	561011	M & S VOC ED FIRST RESPONDER - HLTH SCI	0	0	1,291
146	10134000	561012	M & S VOC ED PROSTART - HOME EC	0	0	1,597
147	10137000	561013	M & S VOC ED ALLIED HEALTH - HLTH SCI	0	0	5,721
148	10137000	561014	M & S VOC ED SPORTS MED - HLTH SCI	0	0	4,885
149	10135000	561016	M & S VOC ED IND CARPENTRY - INDUST ART	0	0	1,376
150	10135000	561017	M & S VOC ED ELECTRICAL - INDUST ART	1,460	1,040	1,365
151	10137000	561018	M & S VOC ED FIRST AID - HLTH SCI	0	0	656
152	10135000	561019	M & S VOC ED DRAFTING - INDUST ART	4,010	2,710	4,913
153	10130000	561021	M & S VOC ED HOME ECONOMICS - VOC PRO	11,850	13,590	28,723
154	10130000	561023	M & S VOC ED BUSINESS - VOC PROG	14,370	11,841	23,621
155	10130000	561024	M & S VOC ED AGRICULTURE - VOC PROG	123,570	131,584	322,593
156	10130000	561025	M & S VOC ED INDUSTRIAL ARTS - VOC PROG	6,450	8,100	13,612
157	10130000	561026	M & S VOC ED CERT NURSES - VOC PROG	5,430	4,960	5,000
158	10134000	561045	JANITORIAL SUPPLIES - HOME EC	626	1,000	1,423
159	10130000	564200	TEXTBOOKS	0	5,884	3,435
160	10130000	589000	MISC	0	81,879	155,098
			<b>Total VOCATIONAL PROGRAM</b>	<b>2,871,738</b>	<b>6,096,430</b>	<b>3,838,540</b>

**Tangipahoa Parish School System  
General Fund Budget  
OTHER INSTRUCTIONAL PROGRAM EXPENDITURES  
Fiscal Year 2024-2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
ROTC Instructors	4.00	4.00	5.00	1.00
E 20/20 Teachers	2.64	2.64	2.64	0.00
<b>Includes Full-Time positions only.</b>				
Salaries other than ROTC, Athletic				
Coordinator & E 20/20 are stipends for				
coaches, etc., which do not include regular				
teachers' pay.				
<b>Total Positions</b>	<b>6.64</b>	<b>6.64</b>	<b>7.64</b>	<b>1.00</b>

**Tangipahoa Parish School System**  
**General Fund Budget**  
**OTHER INSTRUCTIONAL PROGRAM EXPENDITURES**  
**Fiscal Year 2024 - 2025**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
161	10148000 511200	TEACHERS - ALT SCH PR	158,619	149,182	186,510
162	10145000 511200	TEACHERS - ROTC	393,802	461,734	472,758
163	10144000 511200	TEACHERS - DRIVER ED	0	0	50,000
164	10142000 511200	TEACHERS - ATHLETICS	815,229	896,201	896,201
165	10141000 511200	TEACHERS - CO-CURR	183,927	192,078	192,078
166	10145000 511208	DAY BY DAY GREEN TIME SHEET	13,330	14,500	14,500
167	10140000 511297	PIP	8,265	6,499	6,499
168	10148000 512100	ACTING EMPLOYEE-SUB-EXT MED	0	2,132	9,000
169	10141000 513000	SALARIES EXTRA WORK PERFORMED	27,142	115,046	507,560
170	10140000 521010	SGB HEALTH INSURANCE	30,888	31,014	24,758
171	10140000 521020	SGB LIFE INSURANCE	42	0	0
172	10140000 522500	MEDICARE	22,827	26,096	32,646
173	10140000 522550	DEFERRED COMPENSATION	564	315	315
174	10140000 523100	TEACHERS' RETIREMENT SYSTEM	335,040	405,910	457,339
175	10140000 523300	SCHOOL EMPL RETIREMENT SYS	2,048	6,833	6,578
176	10140000 523450	OPTIONAL RETIREMENT SYSTEM	4,027	3,701	3,098
177	10141000 523550	LA STATE EMPL RETIRE SYSTEM	3,821	3,667	3,102
178	10140000 525000	UNEMPLOYMENT COMPENSATION	64	0	0
179	10140000 526000	WORKERS' COMPENSATION	34,746	40,188	54,258
180	10140000 527000	HEALTH BENEFITS - RETIREES	18,416	0	0
181	10142000 528100	SICK LEAVE SEVERANCE PAY	9,259	0	0
182	10140000 530000	PURCHASED PROF/TECH SVCS	0	75	75
183	10145000 532100	SUB FOR FT EMPLOYEES	4,103	4,994	3,444
184	10142000 533500	MEDICAL DOCTORS	5,285	7,500	7,500
185	10148000 553000	TELEPHONE	81,999	88,886	88,000
186	10140000 558200	TRAVEL	824	537	537
187	10140000 561000	M & S	2,648	290	290
188	10145000 581000	DUES & FEES	0	55	55
		<b>Total OTHER INSTRUCTIONAL PROGRAM</b>	<b>2,156,915</b>	<b>2,457,433</b>	<b>3,017,101</b>

**Tangipahoa Parish School System  
General Fund Budget  
SPECIAL PROGRAM EXPENDITURES  
Fiscal Year 2024-2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
T1 Teacher	0.50	0.50	0.00	-0.50
T1 Pre-K Teacher	2.00	2.00	2.00	0.00
T1 Pre-K Para	3.00	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.				
<b>Total Positions</b>	<b>5.50</b>	<b>5.50</b>	<b>5.00</b>	<b>-0.50</b>

**Tangipahoa Parish School System  
General Fund Budget  
SPECIAL PROGRAM EXPENDITURES  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
189	10153000 511200	TEACHERS - PRE-K	103,747	110,502	110,502
190	10151000 511200	TEACHERS - IASA	19,749	0	0
191	10151000 511208	DAY BY DAY GREEN TIME SHEET	620	1,300	1,300
192	10150000 511500	PARAPROFESSIONAL	52,715	62,748	63,983
193	10150000 512300	SUB-TEACHER SICK LEAVE	0	0	1,000
194	10151000 513000	SALARIES EXTRA WORK PERFORMED	530,000	731,000	0
195	10150000 521010	SGB HEALTH INSURANCE	34,369	27,257	27,257
196	10150000 522500	MEDICARE	10,041	12,897	2,362
197	10150000 522550	DEFERRED COMPENSATION	56	7	0
198	10150000 523100	TEACHERS' RETIREMENT SYSTEM	160,910	196,359	42,094
199	10153000 523300	SCHOOL EMPL RETIREMENT SYS	8,970	11,592	0
200	10159000 523400	TRS PLAN A	496	482	0
201	10151000 523450	OPTIONAL RETIREMENT SYSTEM	540	1,056	0
202	10151000 523550	LA STATE EMPL RETIRE SYSTEM	1,212	2,891	0
203	10151000 525000	UNEMPLOYMENT COMPENSATION	641	0	0
204	10150000 526000	WORKERS' COMPENSATION	26,190	31,766	3,792
205	10150000 527000	HEALTH BENEFITS - RETIREES	20,491	0	0
206	10151000 532100	SUB FOR FT EMPLOYEES	14,016	28,172	115
207	10150000 561000	M & S	556	0	0
		<b>Total SPECIAL PROGRAM</b>	<b>985,319</b>	<b>1,218,029</b>	<b>252,405</b>

**Tangipahoa Parish School System  
General Fund Budget  
PUPIL SUPPORT SERVICES EXPENDITURES  
Fiscal Year 2024-2025**

<b>Pupil Support Services Description</b>				
<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>				
<b>Pupil Support Service Goals</b>				
<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>				
<b>Personnel Roster</b>				
Position	Actual 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
Child Welfare Director	1.00	1.00	1.00	0.00
Child Welfare Supervisor	0.80	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	0.00	-1.00
Student Assignment Plan Coordinator	1.00	1.00	1.00	0.00
Head Registrar	1.00	1.00	1.00	0.00
Site Registrar	2.00	2.00	2.00	0.00
Counselors and Student Services Advisors	24.60	24.60	27.00	2.40
Special Education Therapists	36.95	36.95	39.95	3.00
OT/PT	18.00	18.00	19.00	1.00
Social Workers	6.00	6.00	8.00	2.00
Psychologists	6.00	6.00	8.00	2.00
Educational Diagnostician	6.00	6.00	7.00	1.00
Head Nurse	1.00	1.00	1.00	0.00
Nurses	36.00	36.00	39.00	3.00
In School Suspension & Positive Behavior Support	5.00	5.00	5.00	0.00
Interpreter	1.00	1.00	1.00	0.00
Secretaries	2.00	2.00	3.00	1.00
<b>Includes Full-Time positions only.</b>				
<b>Total Positions</b>	151.35	151.35	165.75	14.40

**Tangipahoa Parish School System**  
**General Fund Budget**  
**PUPIL SUPPORT SERVICES EXPENDITURES**  
**Fiscal Year 2024 - 2025**

	Account Number		Account Name	Actual 2022 - 2023	Budget 2023 - 2024	Budget 2024 - 2025
208	10213100	511100	OFFICIALS/ADMIN/MANAGERS - SPV HEALTH	74,889	76,232	77,626
209	10211100	511100	OFFICIALS/ADMIN/MANAGERS - SUPV CWA	161,983	167,712	181,022
210	10211000	511110	COORDINATORS	242,113	209,591	195,069
211	10216600	511300	THERAPISTS/SPEC/COUNSELORS - PT	297,743	313,479	319,252
212	10216100	511300	THERAPISTS/SPEC/COUNSELORS - OT	715,333	814,161	829,010
213	10215200	511300	THERAPISTS/SPEC/COUNSELORS - SPEECH	2,010,124	2,118,710	2,158,979
214	10214600	511300	THERAPISTS/SPEC/COUNSELORS - SE SOC	411,228	447,650	455,737
215	10214500	511300	THERAPISTS/SPEC/COUNSELORS - ED DIAG	379,193	435,533	443,468
216	10214000	511300	THERAPISTS/SPEC/COUNSELORS - PSYCHO	353,384	461,768	470,223
217	10212200	511300	THERAPISTS/SPEC/COUNSELORS - COUNSE	1,517,881	1,650,772	1,698,559
218	10212200	511305	THERAPIST IN VACANCY	1,900	0	0
219	10210010	511307	THERAPIST DAY BY DAY	54,210	58,180	58,180
220	10211900	511400	CLERICAL/SECRETARIAL - OTH ATTEND	23,789	24,266	24,383
221	10211000	511400	CLERICAL/SECRETARIAL - CWA	35,123	39,702	42,866
222	10211900	511407	CLERICAL DAY BY DAY	1,344	4,692	4,927
223	10213400	511500	PARAPROFESSIONAL	21,811	22,900	23,402
224	10211000	511632	EXTENDED MEDICAL LEAVE-OTHER	259	0	0
225	10211900	511800	DEGREED PROFESSIONALS - OTH ATTEND	1,542,991	1,717,249	2,196,089
226	10211100	511900	OTHER SALARIES	320,569	301,824	320,949
227	10211100	511907	OTH SAL DAY BY DAY	11,200	12,600	12,500
228	10210010	512100	ACTING EMPLOYEE-SUB-EXT MED	0	4,180	4,180
229	10210010	513000	SALARIES EXTRA WORK PERFORMED	118,579	315,755	211,097
230	10210000	521010	SGB HEALTH INSURANCE	1,330,275	1,450,507	1,793,988
231	10210000	521020	SGB LIFE INSURANCE	4,335	6,619	6,706
232	10210000	522500	MEDICARE	109,899	122,450	124,721
233	10210000	522550	DEFERRED COMPENSATION	179	222	216
234	10210000	523100	TEACHERS' RETIREMENT SYSTEM	1,972,208	2,144,746	2,032,719
235	10211000	523450	OPTIONAL RETIREMENT SYSTEM	18,636	18,885	15,608
236	10211100	523550	LA STATE EMPL RETIRE SYSTEM	71,776	77,767	64,309
237	10210000	525000	UNEMPLOYMENT COMPENSATION	0	129	129
238	10210000	526000	WORKERS' COMPENSATION	179,131	198,331	203,957
239	10210010	527000	HEALTH BENEFITS - RETIREES	793,126	649,099	649,099
240	10211100	528100	SICK LEAVE SEVERANCE PAY	34,528	9,021	9,021
241	10211000	528200	ANNUAL LEAVE SEVERANCE PAY	1,524	0	0
242	10212200	530000	PURCHASED PROF/TECH SVCS	2,652	958	958
243	10213000	531900	OTHER FEES	1,294	1,126	1,126
244	10211000	532100	SUB FOR FT EMPLOYEES	19,703	1,389	1,389
245	10213000	533000	OTHER PURCH PROF SVCS	235,454	0	137,498
246	10211000	544100	RENTAL OF LAND & BUILDINGS	700	700	700
247	10211000	555000	PRINTING & BINDING	832	0	0
248	10211000	558200	TRAVEL	25,475	16,516	17,138
249	10211000	561000	M & S	20,654	36,266	111,383
	<b>Total PUPIL SUPPORT SERVICES</b>			<b>13,118,025</b>	<b>13,931,687</b>	<b>14,898,183</b>

**Tangipahoa Parish School System  
General Fund Budget  
INSTRUCTIONAL STAFF SERVICES EXPENDITURES  
Fiscal Year 2024-2025**

<b>Instructional Staff Support Description</b>				
<p>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.</p>				
<b>Instructional Staff Support Goals</b>				
<p>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.</p>				
<b>Personnel Roster</b>				
Position	Actual 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
Director of Academics	0.00	0.00	1.00	1.00
Regular Program Supervisors	10.00	10.00	10.20	0.20
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	1.00	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	2.00	1.00
Librarians	7.36	7.36	6.36	-1.00
Library Aide	1.00	1.00	1.00	0.00
Secretaries	8.44	8.44	5.20	-3.24
<b>Includes Full-Time positions only.</b>				
Total Positions	33.30	33.30	31.26	-2.04



**Tangipahoa Parish School System**  
**General Fund Budget**  
**INSTRUCTIONAL STAFF SERVICES EXPENDITURES**  
**Fiscal Year 2024 - 2025**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
250	10221100 511100	OFFICIALS/ADMIN/MANAGERS - RG ED SPV	1,033,870	827,670	893,449
251	10221100 511110	COORDINATORS	243,992	251,249	298,074
252	10225200 511200	TEACHERS - LIBRARY	410,964	380,398	387,326
253	10225200 511204	EMPLOYEE IN VACANCY	1,559	0	0
254	10223000 511208	DAY BY DAY GREEN TIME SHEET	12,086	1,299	1,299
255	10221900 511400	CLERICAL/SECRETARIAL - OT ED SPV	0	33,066	45,857
256	10221100 511400	CLERICAL/SECRETARIAL - RG ED SPV	235,714	261,046	267,628
257	10221100 511405	CLERICAL IN VACANCY	1,051	0	0
258	10221100 511407	CLERICAL DAY BY DAY	3,033	0	0
259	10225200 511500	PARAPROFESSIONAL	25,186	26,364	26,547
260	10221000 511900	OTHER SALARIES	83,359	199,152	204,799
261	10221100 513000	SALARIES EXTRA WORK PERFORMED	30,130	62,033	48,188
262	10221100 515000	STIPEND-WORKSHOPS ONLY - RG ED SPV	780	48,621	48,621
263	10220000 521010	SGB HEALTH INSURANCE	250,884	270,611	344,370
264	10220000 521020	SGB LIFE INSURANCE	478	794	794
265	10220000 522500	MEDICARE	26,830	27,337	28,712
266	10220000 522550	DEFERRED COMPENSATION	41	0	0
267	10220000 523100	TEACHERS' RETIREMENT SYSTEM	456,508	455,258	440,580
268	10220000 526000	WORKERS' COMPENSATION	46,017	45,847	47,847
269	10220000 527000	HEALTH BENEFITS - RETIREES	149,580	134,864	134,864
270	10221100 528100	SICK LEAVE SEVERANCE PAY	0	27,038	27,038
271	10221100 528200	ANNUAL LEAVE SEVERANCE PAY	0	31,330	31,330
272	10223100 531900	OTHER FEES	495	0	286
273	10220010 532000	PURCHASED EDUCATIONAL SVCS	32,976	25,884	23,975
274	10221100 532100	SUB FOR FT EMPLOYEES	37,818	46,297	43,483
275	10223000 553401	ON LINE LESSONS	12,100	32,100	32,100
276	10221100 558200	TRAVEL	31,883	83,167	60,948
277	10221100 561000	M & S	32,808	25,945	66,457
278	10225200 561005	M & S - LIBRARY ALLOTMENT - LIBRARY	92,470	74,542	0
		<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>3,252,611</b>	<b>3,371,912</b>	<b>3,504,572</b>

**Tangipahoa Parish School System  
General Fund Budget  
GENERAL ADMINISTRATION EXPENDITURES  
Fiscal Year 2024-2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	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
<b>Includes Full-Time positions only.</b>				
Total Positions	15.00	15.00	15.00	0.00

**Tangipahoa Parish School System**  
**General Fund Budget**  
**GENERAL ADMINISTRATION EXPENDITURES**  
**Fiscal Year 2024 - 2025**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
279	10232400 511100	OFFICIALS/ADMIN/MANAGERS - AST SUPER	225,454	230,538	234,676
280	10232100 511100	OFFICIALS/ADMIN/MANAGERS - SUPERINTEN	196,246	200,389	203,855
281	10231100 511100	OFFICIALS/ADMIN/MANAGERS - SPVN BOARD	87,600	87,600	87,600
282	10232400 511400	CLERICAL/SECRETARIAL - AST SUPER	73,351	76,552	78,059
283	10232100 511400	CLERICAL/SECRETARIAL - SUPERINTEN	54,406	55,450	56,493
284	10231100 511900	OTHER SALARIES	5,525	7,800	7,800
285	10231200 513000	SALARIES EXTRA WORK PERFORMED	3,000	9,000	8,000
286	10230000 521010	SGB HEALTH INSURANCE	102,711	108,294	130,874
287	10230000 521020	SGB LIFE INSURANCE	180	294	294
288	10230000 522500	MEDICARE	8,601	8,888	8,985
289	10230000 522550	DEFERRED COMPENSATION	952	1,014	1,014
290	10230000 523100	TEACHERS' RETIREMENT SYSTEM	134,659	136,100	123,878
291	10230000 525000	UNEMPLOYMENT COMPENSATION	2,850	3,800	3,800
292	10230000 526000	WORKERS' COMPENSATION	13,558	14,024	14,168
293	10230000 527000	HEALTH BENEFITS - RETIREES	61,237	74,710	74,710
294	10231100 530000	PURCHASED PROF/TECH SVCS	97,850	170,350	165,750
295	10230000 531300	PENSION FUND	106,950	120,000	120,000
296	10230000 531400	SALES TAX COLLECTION FEES	267,346	265,070	265,070
297	10230000 531600	ELECTION FEES	3,154	0	0
298	10231100 532000	PURCHASED EDUCATIONAL SVCS	126,663	144,153	72,000
299	10231100 533200	LEGAL SERVICES	266,516	1,617,821	375,000
300	10231100 533300	AUDIT/ACCOUNTING SVCS	59,000	58,938	58,938
301	10231100 554000	ADVERTISING	6,023	7,500	7,500
302	10231100 558200	TRAVEL	49,751	55,000	55,000
303	10231100 561000	M & S	22,093	13,601	13,500
304	10230000 581000	DUES & FEES	15,825	16,994	16,994
		<b>Total GENERAL ADMINISTRATION</b>	<b>1,991,499</b>	<b>3,483,880</b>	<b>2,183,958</b>

**Tangipahoa Parish School System  
General Fund Budget  
SCHOOL ADMINISTRATION EXPENDITURES  
Fiscal Year 2024-2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
Principals	32.00	32.00	30.00	-2.00
Assistant Principals	59.00	59.00	59.00	0.00
Disciplinarian Interventionist	3.00	3.00	3.00	0.00
School Secretaries	85.00	85.00	69.00	-16.00
School Financial Account Clerks	0.00	0.00	16.00	16.00
<b>Includes Full-Time positions only.</b>				
Total Positions	179.00	179.00	177.00	-2.00

**Tangipahoa Parish School System**  
**General Fund Budget**  
**SCHOOL ADMINISTRATION EXPENDITURES**  
**Fiscal Year 2024 - 2025**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
305	10242000 511100	OFFICIALS/ADMIN/MANAGERS - AST PRINC	3,999,004	4,021,090	4,097,022
306	10241000 511100	OFFICIALS/ADMIN/MANAGERS - PRINCIPAL	2,738,184	2,938,398	2,960,992
307	10241000 511407	CLERICAL DAY BY DAY	826	6,936	6,936
308	10242000 511900	OTHER SALARIES	200,391	172,124	175,096
309	10240000 512300	SUB-TEACHER SICK LEAVE	0	9,510	9,510
310	10241000 512400	SUB EMPL OTHER THAN TEACHER	0	1,300	1,300
311	10241000 513000	SALARIES EXTRA WORK PERFORMED	154,217	267,042	264,042
312	10240000 521010	SGB HEALTH INSURANCE	1,419,044	1,457,932	1,838,159
313	10240000 521020	SGB LIFE INSURANCE	3,840	5,064	5,064
314	10240000 522500	MEDICARE	125,848	129,253	131,039
315	10240000 522550	DEFERRED COMPENSATION	14	90	90
316	10240000 523100	TEACHERS' RETIREMENT SYSTEM	2,240,976	2,214,147	2,022,630
317	10240000 523300	SCHOOL EMPL RETIREMENT SYS	653	0	0
318	10240000 526000	WORKERS' COMPENSATION	201,862	208,455	211,046
319	10240000 527000	HEALTH BENEFITS - RETIREES	846,051	929,508	929,508
320	10241000 528100	SICK LEAVE SEVERANCE PAY	41,134	9,109	9,109
321	10241000 532100	SUB FOR FT EMPLOYEES	21,551	25,037	25,037
322	10240000 534000	PURCHASED TECH SVC	0	47,583	47,583
323	10241000 544100	RENTAL OF LAND & BUILDINGS	0	700	700
324	10241000 553300	POSTAGE	0	10,200	10,200
325	10240000 558200	TRAVEL	11,613	23,996	23,996
326	10240000 561000	M & S	68,537	58,260	58,567
327	10241000 581000	DUES & FEES	18,813	23,621	26,139
		<b>Total SCHOOL ADMINISTRATION</b>	<b>14,323,092</b>	<b>14,943,026</b>	<b>15,280,457</b>

**Tangipahoa Parish School System  
General Fund Budget  
BUSINESS SERVICES EXPENDITURES  
Fiscal Year 2024-2025**

<b>Business Administration Description</b>				
<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>				
<b>Business Administration Goals</b>				
<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>				
<b>Personnel Roster</b>				
Position	Actual 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
Chief Financial Officer	0.00	1.00	1.00	0.00
Business Services Director	2.00	1.00	1.00	0.00
Budget Coordinator	0.00	0.00	1.00	1.00
Compliance Coordinator	0.00	1.00	0.00	-1.00
Payroll Coordinator	1.00	1.00	1.00	0.00
Purchasing Coordinator	0.00	0.00	1.00	1.00
Purchasing Agent	1.00	1.00	0.00	-1.00
Risk Manager	0.00	1.00	1.00	0.00
School Finance Foreman	0.00	0.00	1.00	1.00
Accountants	4.00	4.00	4.00	0.00
Internal Auditor	1.00	1.00	0.00	-1.00
Payroll Clerks	4.00	4.00	3.00	-1.00
Accounting Clerks	4.00	4.00	5.00	1.00
School Finance Clerk	1.00	1.00	0.00	-1.00
Purchasing Clerk	1.00	1.00	2.00	1.00
Risk Manager Clerk	1.00	1.00	1.00	0.00
<b>Includes Full-Time positions only.</b>				
Total Positions	20.00	22.00	22.00	0.00

**Tangipahoa Parish School System**  
**General Fund Budget**  
**BUSINESS SERVICES EXPENDITURES**  
**Fiscal Year 2024 - 2025**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
328	10252000 511100	OFFICIALS/ADMIN/MANAGERS - PURCHASIN	71,565	67,267	68,593
329	10251100 511100	OFFICIALS/ADMIN/MANAGERS - SPV FISCAL	143,537	210,410	210,184
330	10251200 511110	COORDINATORS	94,308	85,767	227,056
331	10251900 511111	MANAGER - OTH FISCAL	0	0	55,000
332	10259000 511400	CLERICAL/SECRETARIAL - OTH BUSINE	0	0	26,090
333	10252000 511400	CLERICAL/SECRETARIAL - PURCHASING	37,691	35,125	69,836
334	10251600 511400	CLERICAL/SECRETARIAL - INT AUDIT	28,440	38,424	5,139
335	10251500 511400	CLERICAL/SECRETARIAL - ACCOUNTING	163,792	210,195	204,559
336	10251400 511400	CLERICAL/SECRETARIAL - PAYROLL	150,451	78,206	113,996
337	10251400 511407	CLERICAL DAY BY DAY	2,083	10,898	49,000
338	10251000 511632	EXTENDED MEDICAL LEAVE-OTHER	7,563	0	0
339	10251000 511800	DEGREED PROFESSIONALS - FISCAL	260,013	237,977	297,091
340	10251500 511807	DEGREED PROF DAY BY DAY - ACCOUNTING	6,828	18,167	0
341	10251100 513000	SALARIES EXTRA WORK PERFORMED	13,500	22,000	15,000
342	10251000 521010	SGB HEALTH INSURANCE	147,261	140,688	177,377
343	10251000 521020	SGB LIFE INSURANCE	2,580	2,350	2,350
344	10251000 522500	MEDICARE	13,325	14,281	15,488
345	10251000 522550	DEFERRED COMPENSATION	85	378	378
346	10251000 523100	TEACHERS' RETIREMENT SYSTEM	228,809	233,825	228,773
347	10251000 523550	LA STATE EMPL RETIRE SYSTEM	0	8,131	7,024
348	10251000 526000	WORKERS' COMPENSATION	21,296	22,654	24,480
349	10251000 527000	HEALTH BENEFITS - RETIREES	87,799	97,025	97,025
350	10251100 528100	SICK LEAVE SEVERANCE PAY	0	13,592	13,592
351	10251100 528200	ANNUAL LEAVE SEVERANCE PAY	10,735	24,293	24,293
352	10251100 530000	PURCHASED PROF/TECH SVCS	0	0	30,000
353	10251100 531000	PURCH OFFICIAL/ADMIN SVCS	60,108	0	0
354	10259000 533500	MEDICAL DOCTORS	0	0	5,000
355	10251000 533900	OTHER PROFESSIONAL SERVICES	90	15	15
356	10251000 534000	PURCHASED TECH SVC	0	1,431	1,431
357	10251000 543000	REPAIR & MAINT	378	500	500
358	10252000 554000	ADVERTISING	1,311	1,500	1,500
359	10251000 558200	TRAVEL	2,114	8,000	20,000
360	10251000 561000	M & S	29,589	45,200	16,485
361	10251000 581000	DUES & FEES	2,790	3,000	3,000
		<b>Total BUSINESS SERVICES</b>	<b>1,588,040</b>	<b>1,631,299</b>	<b>2,010,255</b>

**Tangipahoa Parish School System  
General Fund Budget  
MAINTENANCE OF PLANT EXPENDITURES  
Fiscal Year 2024-2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
Custodians - 9 month	1.00	1.00	0.38	-0.63
Custodians - 10 month	1.00	1.00	0.95	-0.05
Custodians - 11 month	73.00	73.00	80.00	7.00
Custodians - 12 month	52.90	52.90	53.40	0.50
<b>Includes Full-Time positions only.</b>				
<b>Total Positions</b>	<b>127.90</b>	<b>127.90</b>	<b>134.73</b>	<b>6.83</b>



**Tangipahoa Parish School System  
General Fund Budget  
MAINTENANCE OF PLANT EXPENDITURES  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
362	10262000 511600	SERVICE WORKERS - OPER BLDG	2,969,123	3,583,933	3,752,739
363	10262000 511605	SERVICE WRKR IN VACANCY	9,649	0	0
364	10262000 511607	SERVICE WRKR DAY BY DAY	8,851	16,573	16,573
365	10262000 511632	EXTENDED MEDICAL LEAVE-OTHER	12,821	4,710	4,710
366	10262000 512100	ACTING EMPLOYEE-SUB-EXT MED	2,346	0	0
367	10262000 512400	SUB EMPL OTHER THAN TEACHER	6,785	879	879
368	10262000 513000	SALARIES EXTRA WORK PERFORMED	112,639	137,586	135,749
369	10262000 521010	SGB HEALTH INSURANCE	205,551	225,455	288,161
370	10262000 521020	SGB LIFE INSURANCE	644	954	954
371	10262000 522500	MEDICARE	43,599	53,338	53,937
372	10262000 522550	DEFERRED COMPENSATION	715	562	535
373	10262000 523100	TEACHERS' RETIREMENT SYSTEM	1,190	565	9,644
374	10262000 523300	SCHOOL EMPL RETIREMENT SYS	813,273	1,009,316	992,992
375	10262000 525000	UNEMPLOYMENT COMPENSATION	152	4,409	4,409
376	10262000 526000	WORKERS' COMPENSATION	241,301	294,496	297,632
377	10262000 527000	HEALTH BENEFITS - RETIREES	122,552	128,073	128,073
378	10262000 528100	SICK LEAVE SEVERANCE PAY	7,631	8,652	8,652
379	10266200 530000	PURCHASED PROF/TECH SVCS	738,276	1,259,919	1,425,256
380	10262000 532100	SUB FOR FT EMPLOYEES	70,811	77,515	77,515
381	10262000 541000	UTILITY SERVICES	2,542	865	865
382	10262000 541100	WATER/SEWAGE	403,302	413,209	413,053
383	10262000 542100	DISPOSAL SERVICES	11,340	8,594	8,356
384	10262000 543000	REPAIR & MAINT	86,759	16,229	13,209
385	10262000 544100	RENTAL OF LAND & BUILDINGS	17,633	5,000	5,100
386	10260000 552100	INS PREM - GENERAL	193,506	255,707	255,707
387	10260000 552101	INS PREM - PROPERTY	1,687,693	2,627,020	2,627,020
388	10260000 552201	INS PREM - OTHERS	247,852	268,859	268,859
389	10262000 553000	TELEPHONE	481,433	440,000	440,000
390	10262000 553200	TELEPHONE DATA LINES	153,234	150,000	150,000
391	10262000 553300	POSTAGE	37,781	9,500	9,500
392	10262000 561000	M & S	852	1,988	2,093
393	10260000 561045	JANITORIAL SUPPLIES - MAINTENANC	1,657	4,000	4,000
394	10262000 562100	NATURAL GAS/BUTANE	265,828	328,985	328,985
395	10262000 562200	ELECTRICITY	3,835,495	3,834,810	3,829,214
		<b>Total MAINTENANCE OF PLANT</b>	<b>12,794,813</b>	<b>15,171,701</b>	<b>15,554,371</b>

**Tangipahoa Parish School System  
General Fund Budget  
STUDENT TRANSPORTATION SERVICES EXPENDITURES  
Fiscal Year 2024-2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
Supervisor of Transportation Operations	1.00	1.00	1.00	0.00
Supervisor of Fleet Services	1.00	1.00	1.00	0.00
Area Transportation Manager	4.00	4.00	4.00	0.00
Safety, Training & Recruiting Coordinator	1.00	1.00	1.00	0.00
Transportation Router/Auditor Coordinator	1.00	1.00	2.00	1.00
Regular Education Bus Driver	192.00	192.00	186.00	-6.00
Special Education Bus Driver	25.00	25.00	18.00	-7.00
Regular Education Bus Aide	1.00	1.00	1.00	0.00
Special Education Bus Aide	28.00	28.00	27.00	-1.00
Clerical	3.00	3.00	3.00	0.00
<b>Includes Full-Time positions only.</b>				
<b>Total Positions</b>	<b>257.00</b>	<b>257.00</b>	<b>244.00</b>	<b>-13.00</b>

**Tangipahoa Parish School System**  
**General Fund Budget**  
**STUDENT TRANSPORTATION SERVICES EXPENDITURES**  
**Fiscal Year 2024 - 2025**

	Account Number		Account Name	Actual 2022 - 2023	Budget 2023 - 2024	Budget 2024 - 2025
396	10271000	511100	OFFICIALS/ADMIN/MANAGERS - SPVN TRANS	252,757	289,423	239,704
397	10271000	511101	SUPERVISOR - SPVN TRANS	154,586	170,395	173,656
398	10271000	511110	COORDINATORS	86,726	130,114	189,772
399	10271000	511400	CLERICAL/SECRETARIAL - SPVN TRANS	71,880	41,126	102,824
400	10271000	511407	CLERICAL DAY BY DAY	7,525	13,394	14,000
401	10272200	511505	PARA IN VACANCY	926	1,371	1,398
402	10272200	511507	PARA DAY BY DAY	13,596	29,795	30,390
403	10272200	511515	BUS ATTENDANTS - MNTR REG	406,904	442,554	451,495
404	10273100	511600	SERVICE WORKERS - SPED OPER	556,839	449,892	460,458
405	10272100	511600	SERVICE WORKERS - REG OPER	4,625,810	4,742,461	4,843,310
406	10272100	511605	SERVICE WRKR IN VACANCY	68,478	135,864	138,581
407	10272100	511607	SERVICE WRKR DAY BY DAY	4,221	12,125	1,916
408	10271000	511616	EXTRA BUS TRIP SALARIES	100,234	30,542	12,343
409	10272000	511630	BUS DRIVER EXTENDED MEDICAL	16,105	26,295	1,000
410	10272300	511700	SKILLED CRAFTS - MAINT REG	0	0	119,388
411	10271000	511900	OTHER SALARIES	19,241	26,625	72,902
412	10270000	512100	ACTING EMPLOYEE-SUB-EXT MED	16,729	26,358	26,885
413	10272100	512400	SUB EMPL OTHER THAN TEACHER	124,573	123,009	125,736
414	10271000	513000	SALARIES EXTRA WORK PERFORMED	577,507	584,881	335,223
415	10272100	515000	STIPEND-WORKSHOPS ONLY - REG OPER	0	5,400	4,000
416	10270000	521010	SGB HEALTH INSURANCE	1,600,360	1,568,036	1,689,604
417	10270000	521020	SGB LIFE INSURANCE	5,620	6,344	6,809
418	10270000	522500	MEDICARE	93,576	95,999	15,374
419	10270000	522550	DEFERRED COMPENSATION	4,273	5,088	5,102
420	10270000	523100	TEACHERS' RETIREMENT SYSTEM	140,780	96,345	91,136
421	10270000	523300	SCHOOL EMPL RETIREMENT SYS	1,642,178	1,642,584	196,958
422	10271000	523450	OPTIONAL RETIREMENT SYSTEM	2,215	0	0
423	10271000	523550	LA STATE EMPL RETIRE SYSTEM	10,306	14,123	12,301
424	10270000	525000	UNEMPLOYMENT COMPENSATION	(389)	811	3,000
425	10270000	526000	WORKERS' COMPENSATION	500,138	501,411	122,580
426	10270000	527000	HEALTH BENEFITS - RETIREES	954,154	856,800	856,800
427	10271000	528100	SICK LEAVE SEVERANCE PAY	27,331	21,000	21,000
428	10271000	532100	SUB FOR FT EMPLOYEES	17,510	5,276	5,000
429	10271000	533000	OTHER PURCH PROF SVCS	24,110	66,593	78,000
430	10271000	533900	OTHER PROFESSIONAL SERVICES	60	0	0
431	10271000	543000	REPAIR & MAINT	2,437,716	2,258,411	2,220,000
432	10272300	543006	REPAIRS-TIRES	119,945	0	0
433	10271000	544200	RENTAL OF EQUIP & VEHICLES	272,078	241,000	186,000
434	10272100	544210	BUS LEASE	1,480,864	1,125,287	1,352,648
435	10272000	544216	EXTRA BUS TRIP LEASES	281,908	217,591	192,613
436	10272100	551000	STUDENT TRANSPORTATION SVCS	250,000	0	0
437	10272000	551300	PYMTS IN LIEU OF TRANSPORTATIO	1,009	0	0
438	10271000	552099	INS PRE - BUSES	287,037	290,000	290,000
439	10271000	558200	TRAVEL	4,498	6,144	10,000
440	10271000	561000	M & S	15,780	15,650	24,250
441	10272300	562000	ENERGY	240	0	0
442	10272100	562600	GASOLINE	1,227,628	1,195,050	1,197,191

**Tangipahoa Parish School System**  
**General Fund Budget**  
**STUDENT TRANSPORTATION SERVICES EXPENDITURES**  
**Fiscal Year 2024 - 2025**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
443	10272000 573010	EQUIPMENT - VEHICLE/BUS < \$5,0	0	2,000	1,000
444	10272300 573011	EQUIPMENT - BUS CAMERAS <\$5000	0	1,000	1,000
445	10272000 589000	MISC	9,065	5,000	0
446	10272100 589002	MISC - BUS PHYS, LIC	13,957	16,000	16,000
447	10272100 589003	MISC - BUS INSTR TRAINING	845	2,500	2,500
448	10272100 589004	MISC - RD TURNAROUND	0	2,500	2,500
449	10272100 589005	MISC - BUS DRUG TESTING	3,597	13,000	13,000
450	10272000 673200	VEHICLES > \$5,000	0	438,774	0
		<b>Total STUDENT TRANSPORTATION SERVIC</b>	<b>18,533,025</b>	<b>17,991,941</b>	<b>15,957,347</b>

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**Tangipahoa Parish School System  
General Fund Budget  
CENTRAL SERVICES EXPENDITURES  
Fiscal Year 2024-2025**

<b>Central Services Description</b>				
<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>				
<b>Central Service Goals</b>				
<p>To maintain a professional personnel recruitment, employment and separation system which supports the highest quality of educational programs.</p>				
<b>Personnel Roster</b>				
Position	Actual 2022-23	Budget 2023-24	Budget 2024-25	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	1.00	1.00	2.00	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
Personnel Clerical	3.00	3.00	6.00	3.00
Data Processing Programmer	2.00	2.00	2.00	0.00
Data Processing Clerical	1.00	1.00	1.00	0.00
<b>Includes Full-Time positions only.</b>				
Total Positions	11.25	11.25	15.25	4.00

**Tangipahoa Parish School System  
General Fund Budget  
CENTRAL SERVICES EXPENDITURES  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
451	10284000 511100	OFFICIALS/ADMIN/MANAGERS - DATA PROC	116,903	119,044	120,584
452	10283100 511100	OFFICIALS/ADMIN/MANAGERS - SPV PERSNL	93,507	96,761	98,329
453	10284000 511110	COORDINATORS	63,521	68,762	70,600
454	10283100 511110	COORDINATORS	63,521	153,873	215,260
455	10284000 511400	CLERICAL/SECRETARIAL - DATA PROC	25,146	26,438	27,207
456	10283000 511400	CLERICAL/SECRETARIAL - PERSONNEL	98,123	143,571	149,023
457	10282000 511400	CLERICAL/SECRETARIAL - INFO SVCS	55,031	55,450	56,493
458	10283000 511407	CLERICAL DAY BY DAY	10,458	0	0
459	10284200 511800	DEGREED PROFESSIONALS - SYST ANAL	116,470	94,129	118,557
460	10282300 511900	OTHER SALARIES	2,698	0	0
461	10282000 513000	SALARIES EXTRA WORK PERFORMED	7,000	17,000	10,000
462	10280000 521010	SGB HEALTH INSURANCE	73,255	80,014	89,246
463	10280000 521020	SGB LIFE INSURANCE	936	1,297	1,297
464	10280000 522500	MEDICARE	8,016	9,513	10,328
465	10280000 522550	DEFERRED COMPENSATION	136	0	0
466	10280000 523100	TEACHERS' RETIREMENT SYSTEM	134,510	166,748	161,672
467	10280000 523300	SCHOOL EMPL RETIREMENT SYS	745	0	0
468	10280000 526000	WORKERS' COMPENSATION	12,661	14,870	16,076
469	10280000 527000	HEALTH BENEFITS - RETIREES	43,675	26,196	26,196
470	10282000 528200	ANNUAL LEAVE SEVERANCE PAY	0	1,049	1,049
471	10281000 530000	PURCHASED PROF/TECH SVCS	94,660	102,500	102,500
472	10283200 531900	OTHER FEES	5,075	5,000	5,000
473	10283400 532000	PURCHASED EDUCATIONAL SVCS	0	1,000	1,000
474	10283200 533000	OTHER PURCH PROF SVCS	0	34,450	0
475	10282300 533900	OTHER PROFESSIONAL SERVICES	114,046	166,150	166,150
476	10284000 534000	PURCHASED TECH SVC	491,978	539,000	539,000
477	10282000 543000	REPAIR & MAINT	220,688	230,000	230,000
478	10283200 544100	RENTAL OF LAND & BUILDINGS	140	1,200	1,200
479	10282000 544200	RENTAL OF EQUIP & VEHICLES	3,694	3,600	3,600
480	10284000 553000	TELEPHONE	12,195	15,000	15,000
481	10282000 553401	ON LINE LESSONS	0	2,323	2,323
482	10283000 554000	ADVERTISING	47,413	49,048	49,048
483	10282000 558200	TRAVEL	3,991	13,593	13,593
484	10282000 561000	M & S	66,509	105,000	105,000
485	10284000 562600	GASOLINE	3,998	5,000	5,000
		<b>Total CENTRAL SERVICES</b>	<b>1,927,175</b>	<b>2,278,817</b>	<b>2,339,731</b>

**Tangipahoa Parish School System**  
**General Fund Budget**  
**CHILD NUTRITION PROGRAM EXPENDITURES**  
**Fiscal Year 2024-2025**

**Child Nutrition Program Description**

The Child Nutrition Program accounts for the activities of monitoring students in the lunchroom.

**Child Nutrition Program Goals**

To maintain order in the lunchroom while meals are being served to elementary students.

**Personnel Roster**

Position	Actual 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
There are no full time or part-time employees paid in this area.				
Total Positions				



**Tangipahoa Parish School System**  
**General Fund Budget**  
**CHILD NUTRITION PROGRAM EXPENDITURES**  
**Fiscal Year 2024 - 2025**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
486	10312000 589045	MISC-EXTRA SALES	33,687	39,318	43,179
		<b>Total CHILD NUTRITION PROGRAM</b>	<b>33,687</b>	<b>39,318</b>	<b>43,179</b>

**Tangipahoa Parish School System  
General Fund Budget  
COMMUNITY SERVICES OPERATIONS EXPENDITURES  
Fiscal Year 2024-2025**

<b>Community Services Description</b>				
Activities associated with the Louisiana Cooperative Extension Service.				
<b>Community Services Goals</b>				
To supplement salaries of extension service employees associated with school 4-H programs.				
<b>Personnel Roster</b>				
Position	Actual 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
There are no full time or part-time employees paid in this area.				
Total Positions				

**Tangipahoa Parish School System  
General Fund Budget  
COMMUNITY SERVICES OPERATIONS EXPENDITURES  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
487	10330000 533000	OTHER PURCH PROF SVCS	29,512	29,512	29,512
488	10330000 561000	M & S	0	1,075	1,075
		<b>Total COMMUNITY SERVICES OPERATIONS</b>	<b>29,512</b>	<b>30,587</b>	<b>30,587</b>

**Tangipahoa Parish School System  
General Fund Budget  
FACILITY ACQUISITIONS & CONSTRUCTION EXPENDITURES  
Fiscal Year 2024-2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	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 2024 - 2025**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
489	10400000 533400	ARCHITECT/ENGINEERING SVCS	0	219,281	6,000
		<b>Total FACILITY ACQUISITIONS AND CONSTR</b>	<b>0</b>	<b>219,281</b>	<b>6,000</b>

**Tangipahoa Parish School System  
General Fund Budget  
DEBT SERVICE EXPENDITURES  
Fiscal Year 2024-2025**

<b>Debt Service Description</b>				
Activities associated with the payment of long-term debt.				
<b>Debt Service Goals</b>				
To provide for the prompt and timely payment of outstanding principal and interest payments as they come due.				
<b>Personnel Roster</b>				
Position	Actual 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
There are no full time or part-time employees paid in this area.				
Total Positions				

**Tangipahoa Parish School System**  
**General Fund Budget**  
**DEBT SERVICE EXPENDITURES**  
**Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
490	10510000	583100	REDEMPTION OF PRINCIPAL	978,989	1,224,116	534,439
491	10510000	583200	INTEREST EXPENDITURES	92,461	59,359	52,624
			<b>Total DEBT SERVICE</b>	<b>1,071,450</b>	<b>1,283,475</b>	<b>587,063</b>

**Tangipahoa Parish School System  
General Fund Budget  
OTHER SOURCES AND OTHER USES  
Fiscal Year 2024-2025**

**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 2024-2025 restricted indirect cost rate is 6.8787%, a decrease over 7.2659% in the prior year. The FY 2024-2025 unrestricted indirect cost rate is 17.3938%, an increase over 16.9563% 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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
492	100	452000	INTERFUND TRANSFERS	0	750,000	750,000
493	100	452100	INDIRECT COSTS	4,640,064	5,972,595	5,040,181
494	100	452200	OPERATING TRANSFERS IN	10,848,005	14,500,000	15,700,000
495	100	453000	SALE/COMP-LOSS OF FIXED ASSETS	0	90,000	90,000
496	100	455000	CAPITAL LEASE	0	438,774	0
			<b>TOTAL OTHER SOURCES</b>	<b>15,488,069</b>	<b>21,751,369</b>	<b>21,580,181</b>
497	10522000	593204	TRANS TO LEAP	320	51,383	0
498	10522000	593205	TRANS TO SP ED	94,757	93,300	93,300
499	10522000	593206	TRANS TO SECTION 504 (340)	8,108	8,120	0
500	10522000	593230	TRANS OUT - OTHER	2,913,698	895,790	850,000
501	10530000	594005	MFP - STATE CHARTER SCHOOLS	1,285,763	1,427,875	1,409,865
			<b>TOTAL OTHER USES</b>	<b>4,302,645</b>	<b>2,476,468</b>	<b>2,353,165</b>

**Tangipahoa Parish School System  
General Fund Budget  
BEGINNING FUND BALANCES AND ENDING FUND BALANCES  
Fiscal Year 2024-2025**

**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 2024 - 2025**

	Account Number		Account Name	Actual 2022 - 2023	Budget 2023 - 2024	Budget 2024 - 2025
502	100	377000	UNASSIGNED FUND BALANCE	11,090,017	16,119,192	10,939,580
503	100	376020	COMMITTED FOR DISASTER EMERG	7,000,000	7,000,000	7,000,000
504	100	376010	COMMITTED FOR OPEB (GASB 45)	3,568,573	3,568,573	3,568,573
			<b>Beginning Fund Balance</b>	<b>21,658,590</b>	<b>26,687,765</b>	<b>21,508,153</b>
			<b>Prior Period Adjustment</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance, as Restated</b>	<b>21,658,590</b>	<b>26,687,765</b>	<b>21,508,153</b>
505	100	377000	UNASSIGNED FUND BALANCE	16,119,192	10,939,580	13,181,819
506	100	376020	COMMITTED FOR DISASTER EMERG	7,000,000	7,000,000	7,000,000
507	100	376010	COMMITTED FOR OPEB (GASB 45)	3,568,573	3,568,573	3,568,573
			<b>Ending Fund Balance</b>	<b>26,687,765</b>	<b>21,508,153</b>	<b>23,750,392</b>

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**2024-2025 Annual Operating Budget**





**Tangipahoa Parish School System  
Special Revenue Fund Budget  
Fiscal Year 2024-2025**

**Budget Summary by Function**

	<b>Actual Through <u>Apr. 30, 2024</u></b>	<b>Estimates Through <u>June, 2024</u></b>	<b>Final Budget <u>2023-2024</u></b>	<b>Budget <u>2024-2025</u></b>	<b>Percent of <u>Change</u></b>
<b>Revenues</b>					
Local Revenues	\$25,209,135	\$7,222,724	\$32,431,859	\$33,372,065	2.9%
State Revenues	6,024,069	2,426,825	8,450,894	\$4,658,226	-44.9%
Federal Revenues	<u>58,229,226</u>	<u>28,212,585</u>	<u>86,441,811</u>	<u>\$68,789,131</u>	-20.4%
Total Revenues	<u>\$89,462,430</u>	<u>\$37,862,134</u>	<u>\$127,324,564</u>	<u>\$106,819,422</u>	-16.1%
<b>Expenditures</b>					
Regular Programs	\$11,425,238	\$9,802,357	\$21,227,595	\$13,234,689	-37.7%
Special Education Programs	761,743	215,288	977,031	604,600	-38.1%
Vocational Education Programs	551,336	80,084	631,420	600,254	-4.9%
Other Instructional Programs	969,138	558,880	1,528,018	818,729	-46.4%
Special Programs	12,621,951	5,893,304	18,515,255	11,749,307	-36.5%
Pupil Support Services	4,032,219	1,031,532	5,063,751	3,686,962	-27.2%
Instructional Staff Services	9,503,757	5,848,140	15,351,897	15,589,270	1.5%
General Administration	449,388	(100,684)	348,704	522,215	49.8%
School Administration	81,179	22,389	103,568	218,884	111.3%
Business Services	493,334	107,015	600,349	560,596	-6.6%
Maintenance of Plant	9,506,701	2,228,711	11,735,412	11,708,936	-0.2%
Student Transportation Services	8,772,193	195,247	8,967,440	2,465,877	-72.5%
Central Services	3,122,079	402,832	3,524,911	7,066,769	100.5%
Child Nutrition Services	11,857,118	3,677,241	15,534,359	17,064,424	9.8%
Community Services	46,054	37,045	83,099	64,167	-22.8%
Facility & Acquisition Services	<u>956,995</u>	<u>559,932</u>	<u>1,516,927</u>	<u>3,732,270</u>	146.0%
Total Expenditures	<u>\$75,150,423</u>	<u>\$30,559,313</u>	<u>\$105,709,736</u>	<u>\$89,687,949</u>	-15.2%
Other Sources of Funds	\$0	\$648,593	\$648,593	\$669,162	3.2%
Other Uses of Funds	<u>14,939,032</u>	<u>6,338,331</u>	<u>21,277,363</u>	<u>21,544,949</u>	1.3%
Total Other Sources and (Uses)	<u>(\$14,939,032)</u>	<u>(\$5,689,738)</u>	<u>(\$20,628,770)</u>	<u>(\$20,875,787)</u>	1.2%
<b>NET CHANGE IN FUND BALANCE</b>	<b>(\$627,025)</b>	<b>\$1,613,083</b>	<b>\$986,058</b>	<b>(\$3,744,314)</b>	<b>-479.7%</b>
Beginning Fund Balance	\$37,524,816		\$37,524,816	\$38,510,874	2.6%
Ending Fund Balance	\$36,897,791		\$38,510,874	\$34,766,560	-9.7%

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

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
Fiscal Year 2024-2025**

**Budget Summary by Object**

	<b>Actual Through <u>Apr. 30, 2024</u></b>	<b>Estimates Through <u>June, 2024</u></b>	<b>Final Budget <u>2023-2024</u></b>	<b>Budget <u>2024-2025</u></b>	<b>Percent of <u>Change</u></b>
<b>Revenues</b>					
Local Revenues	\$25,209,135	\$7,222,724	\$32,431,859	\$33,372,065	2.9%
State Revenues	6,024,069	\$2,426,825	8,450,894	\$4,658,226	-44.9%
Federal Revenues	58,229,226	\$28,212,585	\$86,441,811	\$68,789,131	-20.4%
Total Revenues	<u>\$89,462,430</u>	<u>\$37,862,134</u>	<u>\$127,324,564</u>	<u>\$106,819,422</u>	-16.1%
<b>Expenditures</b>					
Salaries	\$20,959,820	\$7,832,331	\$28,792,151	\$27,016,959	-6.2%
Employee Benefits	9,506,999	\$3,098,372	12,605,371	11,921,050	-5.4%
Purchased Professional Services	5,002,638	\$2,129,147	7,131,785	4,936,824	-30.8%
Purchased Property Services	6,067,863	\$1,502,716	7,570,579	8,901,698	17.6%
Other Purchased Services	5,995,878	\$3,485,908	9,481,786	4,445,311	-53.1%
Supplies	17,534,065	\$11,828,529	29,362,594	23,154,490	-21.1%
Property	10,142,167	\$380,266	10,522,433	9,043,252	-14.1%
Other Objects	161,662	\$81,370	243,032	268,365	10.4%
Total Expenditures	<u>\$75,371,092</u>	<u>\$30,338,639</u>	<u>\$105,709,731</u>	<u>\$89,687,949</u>	-15.2%
Other Sources of Funds	\$0	\$648,593	\$648,593	\$669,162	3.2%
Other Uses of Funds	14,939,032	\$6,338,331	21,277,363	21,544,949	1.3%
Total Other Sources and (Uses)	<u>(\$14,939,032)</u>	<u>(\$5,689,738)</u>	<u>(\$20,628,770)</u>	<u>(\$20,875,787)</u>	1.2%
<b>NET CHANGE IN FUND BALANCE</b>	<b>(\$847,694)</b>	<b>\$1,833,757</b>	<b>\$986,063</b>	<b>(\$3,744,314)</b>	<b>-479.7%</b>
Beginning Fund Balance	\$37,524,816		\$37,524,816	\$38,510,874	2.6%
Ending Fund Balance	\$36,677,122		\$38,510,879	\$34,766,560	-9.7%

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



**Tangipahoa Parish School System  
Special Revenue Fund Budget  
Fiscal Year 2024-2025**

**Budget Summary by Grant or Total Revenue**

<u>Proj/Fund No.</u>	<u>Project/Fund Name</u>	<u>Actual 2022-23</u>	<u>Budget 2023-24</u>	<u>Budget 2024-25</u>
1 L0520	Alternative Education Hammond Alternative Program	918,021	1,002,060	1,030,800
2 EILH	ARP Homless	46,938	120,601	64,166
3 S0001	Arts Council of BR	6,188	5,224	6,750
4 F0082	B-3 Preschool Development	467,832	196,102	-
5 002	B-3 Seats CSSRA	1,140,950	-	-
6 L0101	B-3 Seat Local Donation	-	23,390	-
7 S0016	B-3 Seats State	-	3,942,968	-
8 8G008	Believe & Prepare 8(g)	10,300	2,000	-
9 00061	Believe Category 1	261,800	151,844	-
10 00062	Believe Category 2	-	35,000	-
11 00063	Believe Category 3	146,300	63,000	-
12 00064	Believe Category 4	40,000	40,000	-
13 001	Community Supply Building Access and Expansion	700,000	-	-
14 L0514	Chesbrough Timber Fund	444	750	650
15 300	Child Nutrition Program	13,172,403	14,143,801	15,267,803
16 00301	Child Nutrition Program - DairyMax/NSLP Equipment Grant	3,162	-	-
17 00302	Child Nutrition Program - Fresh Fruits & Vegetable Program	30,676	42,017	33,000
18 00303	Child Nutrition Program - No Kid Hungry	6,000	-	-
19 00304	Child Nutrition Program - USDA NSLP Equipment Assistance	-	39,956	-
20 T0006	Direct Student Services	120,661	-	-
21 F0049	Early Childhood Collaborative Pre-K/Regina Coeli	102,561	113,676	114,796
22 S0003	Early Childhood Community Network	46,683	41,827	41,827
23 F0046	Early Childhood Community Network - Federal	80,892	94,127	93,098
24 S0002	Education Excellence	351,126	368,529	368,529
25 140	Educational Facilities Improvement District	14,653,010	14,496,000	14,975,000
26 S0022	Energize 6-12 Praxis Computer Science	-	15,120	-
27 040	ESSERF Incentive	25,749	-	-
28 041	ESSER II Incentive	318,179	490,123	-
29 042	ESSER III Incentive	1,639,075	1,197,044	369,490
30 006	ESSER II Formula	12,710,631	375,065	-
31 007	ESSER III Formula	2,733,929	32,895,666	26,062,134
32 011	ESSER III EB Interventions arp	3,721,354	5,794,036	575,446
33 021	ESSER ARP IDEA 611	509,532	616,709	-
34 022	ESSER ARP IDEA 619	71,535	24,014	-
35 L0001	Every Kid a King	11,000	2,400	2,000
36 0816	Flood-August 2016	-	-	-
37 031	GEERF II	-	-	-
38 L0521	Hammond Accelerated/Magnet Tax	4,502,820	4,693,065	5,080,000
39 T0001	Homeless Children & Youth	63,454	105,887	86,722
40 IDA21	Hurricane IDA	3,155,657	3,078,900	-
41 S0021	IGNITE K-5 Computer Science	-	8,000	-
42 S0004	LA 4 Pre K - STATE	4,239,126	3,678,336	3,850,200

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
Fiscal Year 2024-2025**

**Budget Summary by Grant or Total Revenue**

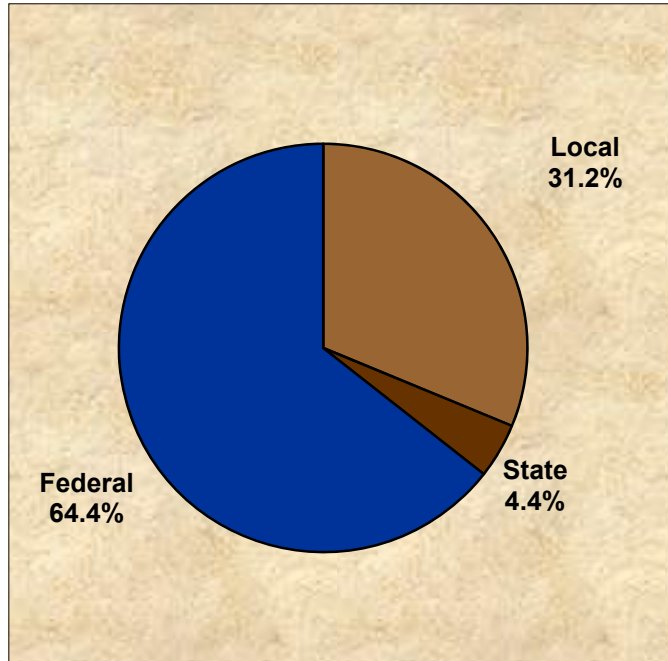
<u>Proj/Fund No.</u>	<u>Project/Fund Name</u>	<u>Actual 2022-23</u>	<u>Budget 2023-24</u>	<u>Budget 2024-25</u>
43 F0101	LA Aware	357,024	588,031	518,941
44 F0300	LA Healthy School Communities	10,000	-	-
45 L0133	LEAP Remediation	-	-	-
46 L0100	Local Donations	8,994	500	-
47 S0018	LOSFA Grant - IHS	4,301	-	-
48 F0521	Magnet - Federal	-	870,510	5,230,522
49 510	Maintenance Rededication	9,395,103	9,562,000	9,531,000
50 8G163	Model Early Childhood	147,170	210,670	210,670
51 F0081	Ready Start Network CCDF	41,744	50,000	100,000
52 003	Ready Start Network CCDBG	9,681	100,000	-
53 F0080	Ready Start Network PDG	63,126	-	-
54 F0083	Ready Start Network Workforce Planning	-	150,000	-
55 ESR90	Real Time Access	332,585	580,000	-
56 T0007	Redesign 1003a	483,601	1,245,754	1,344,711
57 L0340	Section 504	-	-	-
58 L0510	Sixteenth Section	81,941	215,950	63,100
59 L0511	Sixteenth Section Oil & Gas Lease	1,867	3,150	2,500
60 S0023	Special Education - Cameras	236,078	-	-
61 SE293	Special Education - Gifted	-	-	-
62 SE306	Special Education - IDEA	6,051,270	6,257,907	5,649,639
63 SE310	Special Education - IDEA Contract CIR/UIR Academics	-	-	-
64 SE307	Special Education - IDEA Set Aside	-	161,972	150,688
65 SE233	Special Education - Medicaid Reimbursement	3,349,912	1,668,000	1,911,799
66 SE256	Special Education - Preschool	123,641	121,669	124,385
67 SE257	Special Education - Preschool Set Aside	5,000	7,492	8,000
68 SE283	Special Education - Pupil Appraisal	-	-	-
69 270	CLSD-Comprehensive Literacy State Dev	1,214,456	863,320	681,100
70 210	Title I	7,932,164	12,345,734	9,705,606
71 T0802	Title I - Migrant 07-08	22,353	19,019	17,477
72 T0200	Title II - Improve Teacher Quality	1,795,538	1,939,761	1,727,294
73 T0300	Title III - Limited English	134,619	87,702	88,712
74 T0400	Title IV	643,590	1,266,766	898,963
75 T0401	Title IV - Stronger Connections	-	388,693	99,870
76 S0015	Tobacco Settlement Treasury Department	19,462	20,400	34,500
77 F0051	Vocational Education - Carl Perkins	300,820	306,035	275,432
78 F0052	Vocational Education - Carl Perkins Carryover Funds	48,401	55,181	55,181
79 F0061	Jobs for America's Graduates	30,000	50,000	50,000
80 F0063	Jobs for America's Graduates - TANF	204,210	138,420	172,210
81 L0515	Walmart Champ Cooper	140,759	143,711	144,711
		99,197,398	127,315,584	106,819,422

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
Fiscal Year 2024-2025**

**Most Important Features**

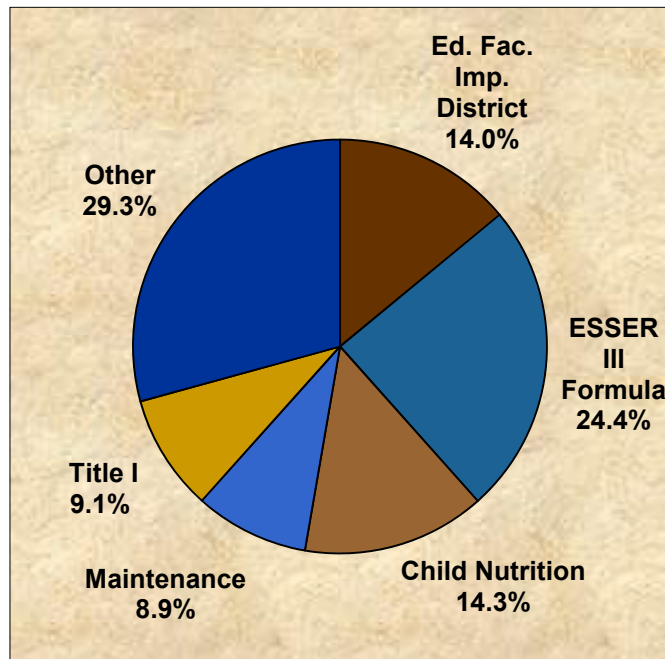
- 1 The Special Revenue Fund receives 64.4% of its total budget from the federal government.

<b>Revenue Sources</b>	<b>Budget <u>2024-25</u></b>
Local	\$33,372,065
State	4,658,226
Federal	<u>68,789,131</u>
Total	<u>\$106,819,422</u>



- 2 The 2024-25 Special Revenue Budget accounts for eighty-one special revenue funds. The five largest are:

<b>Revenue Sources</b>	<b>Budget <u>2024-25</u></b>
Ed. Fac. Imp. District	\$14,975,000
ESSER III Formula	26,062,134
Child Nutrition	15,267,803
Maintenance	9,531,000
Title I	9,705,606
Other	<u>31,277,879</u>
Total	<u>\$106,819,422</u>



**Tangipahoa Parish School System  
Special Revenue Fund Budget  
ALTERNATIVE EDUCATION HAMMOND ALTERNATIVE PROGRAM - L0520  
Fiscal Year 2024 - 2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	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
<b>Total Positions</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>0.00</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
ALTERNATIVE EDUCATION HAMMOND ALTERNATIVE PROGRAM - L0520  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
2	110	411120	RENEWABLE TAXES	873,715	937,377	970,000
3	110	411160	PENALTIES/INTEREST ON PROP TAX	883	1,708	1,800
4	110	415101	INTEREST ON CHECKING	28,887	41,000	37,000
5	110	438100	REV SHARING CONST TAX	14,536	21,975	22,000
			<b>Total REVENUES</b>	<b>918,021</b>	<b>1,002,060</b>	<b>1,030,800</b>
6	11145052	511200	TEACHERS	383,528	388,428	435,811
7	11148037	511500	PARAPROFESSIONAL	67,273	61,037	64,812
8	11148039	521010	SGB HEALTH INSURANCE	59,174	39,271	44,560
9	11148039	521020	SGB LIFE INSURANCE	87	61	72
10	11145052	522500	MEDICARE	6,223	6,274	6,402
11	11145052	523100	TEACHERS' RETIREMENT SYSTEM	113,299	93,813	93,208
12	11148033	523300	SCHOOL EMPL RETIREMENT SYS	0	15,321	1,089
13	11145052	526000	WORKERS' COMPENSATION	9,692	9,651	10,285
14	11148039	532100	SUB FOR FT EMPLOYEES	20,123	5,267	5,280
			<b>Total OTHER INSTRUCTIONAL PROGRAMS</b>	<b>659,400</b>	<b>619,123</b>	<b>661,519</b>
15	11231500	531300	PENSION FUND	32,592	35,242	38,000
			<b>Total GENERAL ADMINISTRATION</b>	<b>32,592</b>	<b>35,242</b>	<b>38,000</b>
			<b>Total EXPENDITURES</b>	<b>691,992</b>	<b>654,365</b>	<b>699,519</b>
			<b>Total Other Sources and Uses of Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>226,029</b>	<b>347,695</b>	<b>331,281</b>
			<b>Beginning Fund Balance</b>	<b>525,535</b>	<b>751,564</b>	<b>1,099,259</b>
			<b>Ending Fund Balance</b>	<b>751,564</b>	<b>1,099,259</b>	<b>1,430,540</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
ARP HOMELESS - EILH  
Fiscal Year 2024 - 2025**

**ARP Homeless Description**

The purpose of the American Rescue Plan -Homeless I grant is to ensure identification of homeless children and youth.

**ARP Homeless Goals**

- \* To provide wrap around services in light of the impact of COVID-19 pandemic.
- \* To provide assistance needed to enable homeless children and youth to attend school and participate fully in school activities.

**Personnel Roster**

Position	Actual 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
Resource Teacher	1.00	1.00	0.00	1.00
Total Positions	1.00	1.00	0.00	1.00

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
ARP HOMELESS - EILH  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	001	442900	OTHER UNRESTR GRANTS-STATE	46,938	120,601	64,166
			<b>Total REVENUES</b>	<b>46,938</b>	<b>120,601</b>	<b>64,166</b>
2	00115100	513000	SALARIES EXTRA WORK PERFORMED	0	5,914	0
3	00115100	522500	MEDICARE	0	86	0
4	00115100	523100	TEACHERS' RETIREMENT SYSTEM	0	1,426	0
5	00115100	526000	WORKERS' COMPENSATION	0	127	0
6	00115100	561000	M & S	0	10,251	53,536
			<b>Total SPECIAL PROGRAMS</b>	<b>0</b>	<b>17,804</b>	<b>53,536</b>
7	00121900	511900	OTHER SALARIES	31,576	64,262	0
8	00121900	521010	SGB HEALTH INSURANCE	5,979	14,619	0
9	00121900	522500	MEDICARE	403	819	0
10	00121900	526000	WORKERS' COMPENSATION	679	1,382	0
11	00121900	558200	TRAVEL	380	736	0
12	00121900	559000	MISC PURCHASED SERVICES	0	1,000	0
			<b>Total PUPIL SUPPORT SERVICES</b>	<b>39,017</b>	<b>82,818</b>	<b>0</b>
13	00122300	558200	TRAVEL	146	0	0
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>146</b>	<b>0</b>	<b>0</b>
14	00152100	593300	INDIRECT COSTS	7,776	19,979	10,630
			<b>Total OTHER USE OF FUNDS</b>	<b>7,776</b>	<b>19,979</b>	<b>10,630</b>
			<b>Total EXPENDITURES</b>	<b>46,938</b>	<b>120,601</b>	<b>64,166</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
ARTS COUNCIL OF BR - S0001  
Fiscal Year 2024 - 2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	400	419990	MISC REVENUE (LOCAL)	6,188	5,224	6,750
			<b>Total REVENUES</b>	<b>6,188</b>	<b>5,224</b>	<b>6,750</b>
2	40110000	559000	MISC PURCHASED SERVICES	5,300	10,208	6,750
			<b>Total REGULAR PROGRAMS</b>	<b>5,300</b>	<b>10,208</b>	<b>6,750</b>
			<b>Total EXPENDITURES</b>	<b>5,300</b>	<b>10,208</b>	<b>6,750</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>888</b>	<b>(4,984)</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>5,063</b>	<b>5,951</b>	<b>967</b>
			<b>Ending Fund Balance</b>	<b>5,951</b>	<b>967</b>	<b>967</b>

**Tangipahoa Parish School System  
 Special Revenue Fund Budget  
 B-3 PRESCHOOL DEVELOPMENT - F0082  
 Fiscal Year 2024 - 2025**

**B-3 Preschool Development 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 Preschool Development 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 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
Behavior Interventionist	0.40	0.00	0.00	0.00
Ready Start Specialist	0.00	0.00	0.00	0.00
Specialist/Coach	0.25	0.00	0.00	0.00
Total Positions	0.65	0.00	0.00	0.00

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
B-3 PRESCHOOL DEVELOPMENT - F0082  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	250	445000	RESTR GRANTS FED THRU STATE	467,832	196,102	0
			<b>Total REVENUES</b>	<b>467,832</b>	<b>196,102</b>	<b>0</b>
2	25153000	559000	MISC PURCHASED SERVICES	410,548	144,899	0
3	25153000	561000	M & S	2,230	27,782	0
			<b>Total SPECIAL PROGRAMS</b>	<b>412,778</b>	<b>172,681</b>	<b>0</b>
4	25221499	511300	THERAPISTS/SPEC/COUNSELORS	10,138	0	0
5	25221499	521010	SGB HEALTH INSURANCE	722	0	0
6	25221499	522500	MEDICARE	141	0	0
7	25221499	523100	TEACHERS' RETIREMENT SYSTEM	2,514	0	0
8	25221499	526000	WORKERS' COMPENSATION	218	0	0
9	25223494	532000	PURCHASED EDUCATIONAL SVCS	8,491	10,138	0
10	25223400	558200	TRAVEL	100	0	0
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>22,323</b>	<b>10,138</b>	<b>0</b>
11	25521000	593300	INDIRECT COSTS	32,731	13,283	0
			<b>Total OTHER USE OF FUNDS</b>	<b>32,731</b>	<b>13,283</b>	<b>0</b>
			<b>Total EXPENDITURES</b>	<b>467,832</b>	<b>196,102</b>	<b>0</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
B-3 SEATS CRRSA - 002  
Fiscal Year 2024 - 2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	002	445000	RESTR GRANTS FED THRU STATE	1,140,950	0	0
			<b>Total REVENUES</b>	<b>1,140,950</b>	<b>0</b>	<b>0</b>
2	00215300	553000	TELEPHONE	3,410	0	0
3	00215300	559000	MISC PURCHASED SERVICES	1,016,840	0	0
4	00215300	561000	M & S	10,643	0	0
			<b>Total SPECIAL PROGRAMS</b>	<b>1,030,893</b>	<b>0</b>	<b>0</b>
5	00222140	511300	THERAPISTS/SPEC/COUNSELORS	10,139	0	0
6	00222140	521010	SGB HEALTH INSURANCE	1,015	0	0
7	00222140	522500	MEDICARE	141	0	0
8	00222140	523100	TEACHERS' RETIREMENT SYSTEM	2,515	0	0
9	00222140	526000	WORKERS' COMPENSATION	218	0	0
10	00222140	532000	PURCHASED EDUCATIONAL SVCS	16,108	0	0
11	00222140	558200	TRAVEL	98	0	0
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>30,233</b>	<b>0</b>	<b>0</b>
12	00252100	593300	INDIRECT COSTS	79,824	0	0
			<b>Total OTHER USE OF FUNDS</b>	<b>79,824</b>	<b>0</b>	<b>0</b>
			<b>Total EXPENDITURES</b>	<b>1,140,950</b>	<b>0</b>	<b>0</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
B-3 SEATS LOCAL DONATION - L0101  
Fiscal Year 2024 - 2025**

**B-3 Seats Local Donation 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 Local Donation 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 2022-23	Budget 2023-24	Budget 2024-25	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 LOCAL DONATION - L0101  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	110	419200	CONTRIBUTIONS & DONATIONS	0	23,390	0
			<b>Total REVENUES</b>	<b>0</b>	<b>23,390</b>	<b>0</b>
2	11153094	559000	MISC PURCHASED SERVICES	0	22,370	1,020
			<b>Total SPECIAL PROGRAMS</b>	<b>0</b>	<b>22,370</b>	<b>1,020</b>
			<b>Total EXPENDITURES</b>	<b>0</b>	<b>22,370</b>	<b>1,020</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>1,020</b>	<b>(1,020)</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>1,020</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>1,020</b>	<b>0</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
B-3 SEATS STATE - S0016  
Fiscal Year 2024 - 2025**

**B-3 Seats State 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 State 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 2022-23	Budget 2023-24	Budget 2024-25	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 STATE - S0016  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	400	432900	OTHER RESTRICTED REVENUE	0	3,942,968	0
			<b>Total REVENUES</b>	<b>0</b>	<b>3,942,968</b>	<b>0</b>
2	40153094	559000	MISC PURCHASED SERVICES	0	3,861,995	613,452
			<b>Total SPECIAL PROGRAMS</b>	<b>0</b>	<b>3,861,995</b>	<b>613,452</b>
3	40221470	511300	THERAPISTS/SPEC/COUNSELORS	0	17,311	5,197
4	40221470	511900	OTHER SALARIES	0	25,705	0
5	40221499	513000	SALARIES EXTRA WORK PERFORMED	0	2,017	0
6	40221470	521010	SGB HEALTH INSURANCE	0	7,021	414
7	40221499	522500	MEDICARE	0	587	72
8	40221499	523100	TEACHERS' RETIREMENT SYSTEM	0	4,435	1,118
9	40221499	526000	WORKERS' COMPENSATION	0	954	112
10	40221470	532000	PURCHASED EDUCATIONAL SVCS	0	22,943	9,930
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>0</b>	<b>80,973</b>	<b>16,843</b>
			<b>Total EXPENDITURES</b>	<b>0</b>	<b>3,942,968</b>	<b>630,295</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>(630,295)</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>(630,295)</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
BELIEVE & PREPARE 8(g) - 8G008  
Fiscal Year 2024 - 2025**

**Believe & Prepare 8(g) Description**

Provides a \$2,000 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 2022-23	Budget 2023-24	Budget 2024-25	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(g) - 8G008  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	410	432200	EDUCATION SUPPORT FUND 8G	10,300	2,000	0
			<b>Total REVENUES</b>	<b>10,300</b>	<b>2,000</b>	<b>0</b>
2	41223039	515000	STIPEND-WORKSHOPS ONLY	5,300	2,000	0
3	41223000	553000	TELEPHONE	5,000	0	0
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>10,300</b>	<b>2,000</b>	<b>0</b>
			<b>Total EXPENDITURES</b>	<b>10,300</b>	<b>2,000</b>	<b>0</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
BELIEVE CATEGORY 1 - 00061  
Fiscal Year 2024 - 2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	004	445000	RESTR GRANTS FED THRU STATE	261,800	151,844	0
			<b>Total REVENUES</b>	<b>261,800</b>	<b>151,844</b>	<b>0</b>
2	00415300	559000	MISC PURCHASED SERVICES	38,323	0	0
			<b>Total SPECIAL PROGRAMS</b>	<b>38,323</b>	<b>0</b>	<b>0</b>
3	00422340	559000	MISC PURCHASED SERVICES	205,161	141,559	0
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>205,161</b>	<b>141,559</b>	<b>0</b>
4	00452100	593300	INDIRECT COSTS	18,316	10,285	0
			<b>Total OTHER USE OF FUNDS</b>	<b>18,316</b>	<b>10,285</b>	<b>0</b>
			<b>Total EXPENDITURES</b>	<b>261,800</b>	<b>151,844</b>	<b>0</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
BELIEVE CATEGORY 2 - 00062  
Fiscal Year 2024 - 2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	004	445000	RESTR GRANTS FED THRU STATE	0	35,000	0
			<b>Total REVENUES</b>	<b>0</b>	<b>35,000</b>	<b>0</b>
2	00422000	533000	OTHER PURCH PROF SVCS	0	27,551	0
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>0</b>	<b>27,551</b>	<b>0</b>
3	00425400	554000	ADVERTISING	0	5,078	0
			<b>Total BUSINESS SERVICES</b>	<b>0</b>	<b>5,078</b>	<b>0</b>
4	00452100	593300	INDIRECT COSTS	0	2,371	0
			<b>Total OTHER USE OF FUNDS</b>	<b>0</b>	<b>2,371</b>	<b>0</b>
			<b>Total EXPENDITURES</b>	<b>0</b>	<b>35,000</b>	<b>0</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
BELIEVE CATEGORY 3 - 00063  
Fiscal Year 2024 - 2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	004	445000	RESTR GRANTS FED THRU STATE	146,300	63,000	0
			<b>Total REVENUES</b>	<b>146,300</b>	<b>63,000</b>	<b>0</b>
2	00415300	553000	TELEPHONE	495	0	0
3	00415300	561000	M & S	42,839	56	0
			<b>Total SPECIAL PROGRAMS</b>	<b>43,334</b>	<b>56</b>	<b>0</b>
4	00422340	532000	PURCHASED EDUCATIONAL SVCS	58,590	27,790	0
5	00422340	533000	OTHER PURCH PROF SVCS	8,095	0	0
6	00422340	544100	RENTAL OF LAND & BUILDINGS	0	3,373	0
7	00422340	559000	MISC PURCHASED SERVICES	0	27,514	0
8	00422340	589500	NON-PUBLIC EXPENDITURES	22,223	0	0
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>88,908</b>	<b>58,677</b>	<b>0</b>
9	00433000	589500	NON-PUBLIC EXPENDITURES	3,822	0	0
			<b>Total COMMUNITY SERVICES OPERATIONS</b>	<b>3,822</b>	<b>0</b>	<b>0</b>
10	00452100	593300	INDIRECT COSTS	10,236	4,267	0
			<b>Total OTHER USE OF FUNDS</b>	<b>10,236</b>	<b>4,267</b>	<b>0</b>
			<b>Total EXPENDITURES</b>	<b>146,300</b>	<b>63,000</b>	<b>0</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
 Special Revenue Fund Budget  
 BELIEVE CATEGORY 4 - 00064  
 Fiscal Year 2024 - 2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	004	445000	RESTR GRANTS FED THRU STATE	40,000	40,000	0
			<b>Total REVENUES</b>	<b>40,000</b>	<b>40,000</b>	<b>0</b>
2	00415100	553000	TELEPHONE	12,000	0	0
3	00415300	559000	MISC PURCHASED SERVICES	18,950	25,750	0
4	00415300	561000	M & S	6,252	11,541	0
			<b>Total SPECIAL PROGRAMS</b>	<b>37,202</b>	<b>37,291</b>	<b>0</b>
5	00452100	593300	INDIRECT COSTS	2,798	2,709	0
			<b>Total OTHER USE OF FUNDS</b>	<b>2,798</b>	<b>2,709</b>	<b>0</b>
			<b>Total EXPENDITURES</b>	<b>40,000</b>	<b>40,000</b>	<b>0</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
COMMUNITY SUPPLY BUILDING ACCESS AND EXPANSION - 001  
Fiscal Year 2024 - 2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	001	445900	OTHER RESTR GRANTS THRU STATE	700,000	0	0
			<b>Total REVENUES</b>	<b>700,000</b>	<b>0</b>	<b>0</b>
2	00115300	533000	OTHER PURCH PROF SVCS	54,731	0	0
3	00115300	559000	MISC PURCHASED SERVICES	529,569	0	0
4	00115300	561000	M & S	11,386	0	0
			<b>Total SPECIAL PROGRAMS</b>	<b>595,686</b>	<b>0</b>	<b>0</b>
5	00122140	511100	OFFICIALS/ADMIN/MANAGERS	32,044	0	0
6	00122140	521010	SGB HEALTH INSURANCE	3,692	0	0
7	00122140	521020	SGB LIFE INSURANCE	19	0	0
8	00122140	522500	MEDICARE	449	0	0
9	00122140	523100	TEACHERS' RETIREMENT SYSTEM	7,947	0	0
10	00122140	526000	WORKERS' COMPENSATION	689	0	0
11	00122140	532000	PURCHASED EDUCATIONAL SVCS	10,500	0	0
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>55,340</b>	<b>0</b>	<b>0</b>
12	00152100	593300	INDIRECT COSTS	48,974	0	0
			<b>Total OTHER USE OF FUNDS</b>	<b>48,974</b>	<b>0</b>	<b>0</b>
			<b>Total EXPENDITURES</b>	<b>700,000</b>	<b>0</b>	<b>0</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
CHESBROUGH TIMBER FUND - L0514  
Fiscal Year 2024 - 2025**

**Chesbrough Timber Fund Description**

The Chesbrough Timber Fund is used to account for the use of funds and proceeds of timber.

**Chesbrough Timber Fund Goals**

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

**Personnel Roster**

Position	Actual 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
CHESBROUGH TIMBER FUND - L0514  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	110	415101	INTEREST ON CHECKING	444	750	650
			<b>Total REVENUES</b>	<b>444</b>	<b>750</b>	<b>650</b>
			<b>Total EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>444</b>	<b>750</b>	<b>650</b>
			<b>Beginning Fund Balance</b>	<b>10,785</b>	<b>11,229</b>	<b>11,979</b>
			<b>Ending Fund Balance</b>	<b>11,229</b>	<b>11,979</b>	<b>12,629</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
CHILD NUTRITION PROGRAM - 300/0 AND SUMMER FEEDING - 300/00300  
Fiscal Year 2024 - 2025**

**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 2024-2025 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 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
Director	1.00	1.00	1.00	0.00
Manager Supervisors	4.00	4.00	4.00	0.00
Managers	18.00	18.00	18.00	0.00
Production Managers	24.00	22.00	20.00	-2.00
Clerical	4.00	4.00	4.00	0.00
Service workers	120.00	161.00	158.00	-3.00
Billing Clerk/Monitors	33.00	34.00	34.00	0.00
Sub Pool	0.00	0.00	0.00	0.00
Maintenance Techs	3.00	3.00	3.00	0.00
Monitors - GTS	17.00	23.00	19.00	-4.00
Full Time Dietitian	1.00	1.00	1.00	0.00
Total Positions	225.00	271.00	262.00	-9.00



**Tangipahoa Parish School System  
Special Revenue Fund Budget  
CHILD NUTRITION PROGRAM - 300/0 AND SUMMER FEEDING - 300/00300  
Fiscal Year 2024 - 2025**

	Account Number		Account Name	Actual 2022 - 2023	Budget 2023 - 2024	Budget 2024 - 2025
1	300	415101	INTEREST ON CHECKING	246,716	300,000	340,144
2	30000052	416100	INCOME FROM MEALS	50,074	114,221	48,436
3	30000098	416200	INCOME FROM EXTRA MEALS	163,270	196,588	215,895
4	30000039	419990	MISC REVENUE (LOCAL)	150	6,395	6,750
5	300	431150	MFP - SCHOOL LUNCH	164,282	161,469	165,000
6	300	445150	SCHOOL FOOD SERVICE	11,289,146	11,370,000	13,291,548
7	300	445900	OTHER RESTR GRANTS THRU STATE	407,162	550,098	0
8	300	449200	VALUE OF USDA COMMODITIES	851,603	1,200,000	1,200,000
9	300	449900	OTHER REV FOR/ON BEHALF OF LEA	0	245,000	0
10	30312039	416100	INCOME FROM MEALS	0	30	30
			<b>Total REVENUES</b>	<b>13,172,403</b>	<b>14,143,801</b>	<b>15,267,803</b>
11	30311199	511100	OFFICIALS/ADMIN/MANAGERS	86,723	88,988	91,929
12	30312199	511191	MANAGERS' SUPERVISORS (CNP)	143,920	135,477	152,993
13	30312139	511192	CNP MANAGERS	716,302	778,743	788,276
14	30312139	511193	PRODUCTION MANAGERS (CNP)	376,345	462,787	528,846
15	30311099	511400	CLERICAL/SECRETARIAL	45,775	46,732	48,450
16	30311099	511401	CLERICAL/SECRETARIAL - SFS	90,157	98,578	98,611
17	30312039	511600	SERVICE WORKERS	2,083,392	2,359,606	2,572,328
18	30312039	511631	CNP EXTENDED MEDICAL LEAVE	23,809	20,853	9,000
19	30316140	511700	SKILLED CRAFTS	61,970	75,144	79,475
20	30311099	511900	OTHER SALARIES	781,262	841,689	911,436
21	30312039	511907	OTHR SAL DAY BY DAY	53,493	63,668	71,650
22	30312000	512400	SUB EMPL OTHER THAN TEACHER	738	0	0
23	30312199	513000	SALARIES EXTRA WORK PERFORMED	25,359	57,257	63,000
24	30312199	521010	SGB HEALTH INSURANCE	556,383	579,280	611,564
25	30312199	521020	SGB LIFE INSURANCE	1,271	1,432	1,519
26	30312199	522500	MEDICARE	61,211	66,890	69,791
27	30312199	522550	DEFERRED COMPENSATION	439	774	912
28	30312199	523100	TEACHERS' RETIREMENT SYSTEM	1,006,164	1,083,820	1,646,558
29	30312199	523300	SCHOOL EMPL RETIREMENT SYS	24,390	27,075	33,570
30	30310099	523400	TRS PLAN A	18,905	20,973	27,190
31	30312199	525000	UNEMPLOYMENT COMPENSATION	925	3,600	5,180
32	30312199	526000	WORKERS' COMPENSATION	328,055	363,686	394,204
33	30311099	527000	HEALTH BENEFITS - RETIREES	201,958	215,000	200,957
34	30312139	528100	SICK LEAVE SEVERANCE PAY	28,799	15,385	0
35	30312000	528200	ANNUAL LEAVE SEVERANCE PAY	5,917	0	0
36	30311199	532000	PURCHASED EDUCATIONAL SVCS	0	11,997	0
37	30312039	532100	SUB FOR FT EMPLOYEES	568,124	558,901	466,577
38	30310099	533300	AUDIT/ACCOUNTING SVCS	2,680	3,102	3,150
39	30310009	533400	ARCHITECT/ENGINEERING SVCS	0	0	11,800
40	30316199	542100	DISPOSAL SERVICES	10,392	10,816	11,075
41	30316199	543000	REPAIR & MAINT	48,789	46,259	39,015
42	30316199	543004	VEHICLE SERVICE & MAINTENANCE	21,091	32,488	25,272

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
CHILD NUTRITION PROGRAM - 300/0 AND SUMMER FEEDING - 300/00300  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
43	30316199 552900	OTHER INSURANCE	15,610	17,300	0
44	30310099 553000	TELEPHONE	38,909	38,949	39,000
45	30310099 558240	TRAVEL - CNP	26,406	16,697	15,555
46	30312199 558241	TRAVEL - CNP CO	9,350	8,400	10,675
47	30316199 561000	M & S	12,347	2,250	1,500
48	30310099 561027	M & S - TECH	5,588	5,754	5,775
49	30310099 561040	M & S - CNP - CO	4,165	10,360	4,825
50	30316199 561042	M & S - CNP CAFETERIAS	88,086	82,386	71,340
51	30316199 561045	JANITORIAL SUPPLIES	598,951	458,940	558,310
52	30316199 561046	CNP CHEM & CLEANING SUPPLIES	22,438	45,500	32,670
53	30314199 562200	ELECTRICITY	148,326	149,227	155,050
54	30316199 562600	GASOLINE	8,127	7,657	8,000
55	30310099 563100	PURCHASED FOOD	4,512,987	4,979,300	5,686,875
56	30310099 563200	COMMODITIES	846,360	1,267,000	1,150,000
57	30310099 573000	EQUIPMENT <\$5,000	8,984	3,502	0
58	30310039 573300	FURNITURES & FIXTURES < \$5,000	4,365	1,355	250
59	30310099 589000	MISC	142,162	70,341	0
60	30310099 589051	UNIFORMS	32,964	36,475	35,400
61	30310099 673000	EQUIPMENT > \$5,000	10,312	34,698	291,870
62	30310099 673200	VEHICLES > \$5,000	132,341	145,295	0
		<b>Total CHILD NUTRITION PROGRAM</b>	<b>14,043,515</b>	<b>15,452,386</b>	<b>17,031,424</b>
		<b>Total EXPENDITURES</b>	<b>14,043,515</b>	<b>15,452,386</b>	<b>17,031,424</b>
		<b>Total Other Sources and Uses of Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(871,112)</b>	<b>(1,308,585)</b>	<b>(1,763,621)</b>
		<b>Beginning Fund Balance</b>	<b>7,085,411</b>	<b>6,214,299</b>	<b>4,905,714</b>
		<b>Ending Fund Balance</b>	<b>6,214,299</b>	<b>4,905,714</b>	<b>3,142,093</b>

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**Tangipahoa Parish School System  
Special Revenue Fund Budget  
DAIRYMAX - 00301  
Fiscal Year 2024 - 2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	300	419990	MISC REVENUE (LOCAL)	3,162	0	0
			<b>Total REVENUES</b>	<b>3,162</b>	<b>0</b>	<b>0</b>
2	30310000	561000	M & S	2,799	0	0
3	30310040	573000	EQUIPMENT <\$5,000	140	0	0
			<b>Total CHILD NUTRITION PROGRAM</b>	<b>2,938</b>	<b>0</b>	<b>0</b>
			<b>Total EXPENDITURES</b>	<b>2,938</b>	<b>0</b>	<b>0</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>224</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>(224)</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
FRESH FRUITS & VEGETABLE PROGRAM - 00302  
Fiscal Year 2024 - 2025**

**FFVP Description**

The Fresh Fruit and Vegetable Program (FFVP) provides all children in participating schools (Independence Leadership Academy) 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 2022-23	Budget 2023-24	Budget 2024-25	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 2024 - 2025**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
2	30310013 449900	OTHER REV FOR/ON BEHALF OF LEA	30,676	42,017	33,000
		<b>Total REVENUES</b>	<b>30,676</b>	<b>42,017</b>	<b>33,000</b>
3	30310033 563100	PURCHASED FOOD	30,676	42,017	33,000
		<b>Total CHILD NUTRITION PROGRAM</b>	<b>30,676</b>	<b>42,017</b>	<b>33,000</b>
		<b>Total EXPENDITURES</b>	<b>30,676</b>	<b>42,017</b>	<b>33,000</b>
		<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
 Special Revenue Fund Budget  
 NO KID HUNGRY - 00303  
 Fiscal Year 2024 - 2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	300	419990	MISC REVENUE (LOCAL)	6,000	0	0
			<b>Total REVENUES</b>	<b>6,000</b>	<b>0</b>	<b>0</b>
2	30310000	513000	SALARIES EXTRA WORK PERFORMED	4,711	0	0
3	30310000	522500	MEDICARE	56	0	0
4	30310000	523100	TEACHERS' RETIREMENT SYSTEM	869	0	0
5	30310000	523400	TRS PLAN A	60	0	0
6	30310000	526000	WORKERS' COMPENSATION	304	0	0
7	30310000	673200	VEHICLES > \$5,000	25,000	0	0
			<b>Total CHILD NUTRITION PROGRAM</b>	<b>31,000</b>	<b>0</b>	<b>0</b>
			<b>Total EXPENDITURES</b>	<b>31,000</b>	<b>0</b>	<b>0</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(25,000)</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>25,000</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
USDA NSLP EQUIPMENT ASSISTANCE FUNDS - 00304  
Fiscal Year 2024 - 2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	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 2024 - 2025**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	30310052 445150	SCHOOL FOOD SERVICE	0	6,100	0
2	30310039 445150	SCHOOL FOOD SERVICE	0	33,856	0
		<b>Total REVENUES</b>	<b>0</b>	<b>39,956</b>	<b>0</b>
3	30310052 673000	EQUIPMENT > \$5,000	0	6,100	0
		<b>Total</b>	<b>0</b>	<b>6,100</b>	<b>0</b>
4	30310039 573000	EQUIPMENT <\$5,000	0	15,856	0
5	30310039 673000	EQUIPMENT > \$5,000	0	18,000	0
		<b>Total CHILD NUTRITION PROGRAM</b>	<b>0</b>	<b>33,856</b>	<b>0</b>
		<b>Total EXPENDITURES</b>	<b>0</b>	<b>39,956</b>	<b>0</b>
		<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
DIRECT STUDENT SERVICES - T0006  
Fiscal Year 2024 - 2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	211	445460	OTHER NCLB PROGRAMS	120,661	0	0
			<b>Total REVENUES</b>	<b>120,661</b>	<b>0</b>	<b>0</b>
2	21115100	532000	PURCHASED EDUCATIONAL SVCS	112,219	0	0
			<b>Total SPECIAL PROGRAMS</b>	<b>112,219</b>	<b>0</b>	<b>0</b>
3	21152100	593300	INDIRECT COSTS	8,442	0	0
			<b>Total OTHER USE OF FUNDS</b>	<b>8,442</b>	<b>0</b>	<b>0</b>
			<b>Total EXPENDITURES</b>	<b>120,661</b>	<b>0</b>	<b>0</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System**  
**Special Revenue Fund Budget**  
**EARLY CHILDHOOD COLLABORATIVE PRE-K/REGINA COELI - F0049**  
**Fiscal Year 2024 - 2025**

**Early Childhood Collaborative Pre-K/Regina Coeli Description**

The Tangipahoa Parish Public Schools (TPPS), and the Regina Coeli Child Development Center (RCCDC) will work together for the review, coordination, collaboration, alignment, and implementation of each of the activities, as mandated by the Head Start Act: Public Law 110-134 "Improving Head Start for School Readiness Act of 2007" and Louisiana Act 3, and Louisiana Early Learning Center Licensing Regulations, Bulletin 137.

**Early Childhood Collaborative Pre-K/Regina Coeli Goals**

Tangipahoa Parish Public Schools (TPPS) and Regina Coeli Child Development Center, hereinafter referred to as "Head Start," are dedicated to the goal of providing education opportunities and other related services to the greatest number of children and families in Tangipahoa Parish as well as increased awareness of the benefits of the joint collaboration.

**Personnel Roster**

<b>Position</b>	<b>Actual 2022-23</b>	<b>Budget 2023-24</b>	<b>Budget 2024-25</b>	<b>Increase + Decrease -</b>
Teachers	1.00	1.00	1.00	0.00
Paras	1.00	1.00	1.00	0.00
<b>Total Positions</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
EARLY CHILDHOOD COLLABORATIVE PRE-K/REGINA COELI - F0049  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	250	445900	OTHER RESTR GRANTS THRU STATE	102,561	113,676	114,796
			<b>Total REVENUES</b>	<b>102,561</b>	<b>113,676</b>	<b>114,796</b>
2	25153099	511200	TEACHERS	50,369	53,752	54,322
3	25153099	511500	PARAPROFESSIONAL	23,228	25,042	25,251
4	25153099	512300	SUB-TEACHER SICK LEAVE	0	0	1,050
5	25153099	512400	SUB EMPL OTHER THAN TEACHER	0	0	580
6	25153099	521010	SGB HEALTH INSURANCE	7,647	11,476	13,626
7	25153099	522500	MEDICARE	1,009	1,081	1,084
8	25153099	522550	DEFERRED COMPENSATION	0	0	21
9	25153099	523100	TEACHERS' RETIREMENT SYSTEM	18,252	18,991	17,116
10	25153099	526000	WORKERS' COMPENSATION	1,582	1,694	1,746
11	25153034	532100	SUB FOR FT EMPLOYEES	474	1,640	0
			<b>Total SPECIAL PROGRAMS</b>	<b>102,561</b>	<b>113,676</b>	<b>114,796</b>
			<b>Total EXPENDITURES</b>	<b>102,561</b>	<b>113,676</b>	<b>114,796</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
EARLY CHILDHOOD COMMUNITY NETWORK - S0003  
Fiscal Year 2024 - 2025**

**Early Childhood Community Network Description**

The purpose of these funds is to support Early Childhood Network Pilots to implement the five strategies outlined in the Early Childhood Care and Education Network - Roadmap to 2015 which are as follows:

1. Unity Expectations;
2. Support Teachers and Providers;
3. Measure and Recognize Progress;
4. Fund Quality Providers; and
5. Provide Clear Information and High Quality Choices.

**Early Childhood Community Network Goals**

The ultimate goal of the Early Childhood Care and Education Network is to prepare our youngest learners for Kindergarten.

**Personnel Roster**

Position	Actual 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
Specialist/Coach	0.40	0.40	0.00	-0.40
Total Positions	0.40	0.40	0.00	-0.40



**Tangipahoa Parish School System  
Special Revenue Fund Budget  
EARLY CHILDHOOD COMMUNITY NETWORK - S0003  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	400	432900	OTHER RESTRICTED REVENUE	46,683	41,827	41,827
			<b>Total REVENUES</b>	<b>46,683</b>	<b>41,827</b>	<b>41,827</b>
2	40150000	561000	M & S	0	888	0
			<b>Total SPECIAL PROGRAMS</b>	<b>0</b>	<b>888</b>	<b>0</b>
3	40221499	511100	OFFICIALS/ADMIN/MANAGERS	8,015	0	0
4	40221499	511900	OTHER SALARIES	0	25,705	0
5	40221499	521010	SGB HEALTH INSURANCE	1,147	5,418	0
6	40221499	521020	SGB LIFE INSURANCE	6	0	0
7	40221499	522500	MEDICARE	112	338	0
8	40221499	523100	TEACHERS' RETIREMENT SYSTEM	1,988	0	0
9	40223494	525000	UNEMPLOYMENT COMPENSATION	0	12	0
10	40221499	526000	WORKERS' COMPENSATION	172	553	0
11	40223494	532000	PURCHASED EDUCATIONAL SVCS	14,126	0	33,000
12	40220000	534000	PURCHASED TECH SVC	10,801	0	0
13	40223400	553000	TELEPHONE	30	0	0
14	40223499	558200	TRAVEL	5,922	1,295	0
15	40223494	559000	MISC PURCHASED SERVICES	0	4,472	3,827
16	40220099	561000	M & S	3,127	1,087	5,000
17	40220099	561027	M & S - TECH	0	2,059	0
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>45,445</b>	<b>40,939</b>	<b>41,827</b>
18	40254000	555000	PRINTING & BINDING	1,237	0	0
			<b>Total BUSINESS SERVICES</b>	<b>1,237</b>	<b>0</b>	<b>0</b>
			<b>Total EXPENDITURES</b>	<b>46,683</b>	<b>41,827</b>	<b>41,827</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>



**Tangipahoa Parish School System  
Special Revenue Fund Budget  
EARLY CHILDHOOD COMMUNITY NETWORK- FEDERAL - F0046  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	250	445900	OTHER RESTR GRANTS THRU STATE	80,892	94,127	93,098
			<b>Total REVENUES</b>	<b>80,892</b>	<b>94,127</b>	<b>93,098</b>
2	25153099	561000	M & S	3,545	8,492	0
			<b>Total SPECIAL PROGRAMS</b>	<b>3,545</b>	<b>8,492</b>	<b>0</b>
3	25221499	511100	OFFICIALS/ADMIN/MANAGERS	0	0	34,034
4	25221499	511900	OTHER SALARIES	25,221	0	0
5	25221499	513000	SALARIES EXTRA WORK PERFORMED	0	4,950	0
6	25221499	521010	SGB HEALTH INSURANCE	5,087	0	4,964
7	25221499	521020	SGB LIFE INSURANCE	0	0	34
8	25221499	522500	MEDICARE	333	72	493
9	25221499	523100	TEACHERS' RETIREMENT SYSTEM	0	1,193	7,424
10	25221499	526000	WORKERS' COMPENSATION	542	106	732
11	25221499	532000	PURCHASED EDUCATIONAL SVCS	10,227	17,344	4,735
12	25223499	533000	OTHER PURCH PROF SVCS	0	7,200	7,200
13	25220000	534000	PURCHASED TECH SVC	1,731	213	0
14	25223499	553000	TELEPHONE	4,600	4,700	4,700
15	25223499	558200	TRAVEL	17,943	20,504	20,504
16	25223499	559000	MISC PURCHASED SERVICES	0	20,000	447
17	25220099	561000	M & S	712	0	0
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>66,396</b>	<b>76,282</b>	<b>85,267</b>
18	25254000	555000	PRINTING & BINDING	867	0	0
			<b>Total BUSINESS SERVICES</b>	<b>867</b>	<b>0</b>	<b>0</b>
19	25283099	559000	MISC PURCHASED SERVICES	359	1,000	1,000
			<b>Total CENTRAL SERVICES</b>	<b>359</b>	<b>1,000</b>	<b>1,000</b>
20	25330099	534000	PURCHASED TECH SVC	500	525	525
21	25330099	555000	PRINTING & BINDING	0	1,370	0
22	25330099	561000	M & S	3,568	82	0
			<b>Total COMMUNITY SERVICES OPERATIONS</b>	<b>4,068</b>	<b>1,977</b>	<b>525</b>
23	25521000	593300	INDIRECT COSTS	5,658	6,376	6,306
			<b>Total OTHER USE OF FUNDS</b>	<b>5,658</b>	<b>6,376</b>	<b>6,306</b>
			<b>Total EXPENDITURES</b>	<b>80,892</b>	<b>94,127</b>	<b>93,098</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>



**Tangipahoa Parish School System  
Special Revenue Fund Budget  
EDUCATION EXCELLENCE - S0002  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	400	432000	RESTRICTED GRANTS STATE	341,539	368,529	368,529
2	400	452200	OPERATING TRANSFERS IN	9,587	0	0
			<b>Total REVENUES</b>	<b>351,126</b>	<b>368,529</b>	<b>368,529</b>
3	40110035	553000	TELEPHONE	0	5,500	96,482
4	40110027	553401	ON LINE LESSONS	132	2,775	2,775
5	40110035	561000	M & S	452	303	203
6	40110035	561027	M & S - TECH	8,071	5,853	5,853
7	40110035	561030	M & S - SOFTWARE LICENSES-TECH	90,984	90,984	0
			<b>Total REGULAR PROGRAMS</b>	<b>99,639</b>	<b>105,415</b>	<b>105,313</b>
8	40223035	513000	SALARIES EXTRA WORK PERFORMED	14,217	10,802	11,000
9	40223035	521010	SGB HEALTH INSURANCE	0	6	7
10	40223035	522500	MEDICARE	205	155	158
11	40223035	523100	TEACHERS' RETIREMENT SYSTEM	3,526	2,604	3,163
12	40223035	526000	WORKERS' COMPENSATION	306	232	237
13	40223035	558200	TRAVEL	2,529	15,052	15,052
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>20,782</b>	<b>28,851</b>	<b>29,617</b>
14	40284099	511100	OFFICIALS/ADMIN/MANAGERS	64,783	66,849	68,177
15	40284099	511900	OTHER SALARIES	60,007	61,495	63,708
16	40284099	521010	SGB HEALTH INSURANCE	18,380	19,611	20,764
17	40284099	522500	MEDICARE	1,687	1,734	1,767
18	40284099	523100	TEACHERS' RETIREMENT SYSTEM	30,948	30,931	42,332
19	40284099	526000	WORKERS' COMPENSATION	2,683	2,759	2,867
20	40284035	558200	TRAVEL	0	2,000	2,000
			<b>Total CENTRAL SERVICES</b>	<b>178,489</b>	<b>185,379</b>	<b>201,615</b>
			<b>Total EXPENDITURES</b>	<b>298,910</b>	<b>319,645</b>	<b>336,545</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>52,216</b>	<b>48,884</b>	<b>31,984</b>
			<b>Beginning Fund Balance</b>	<b>729,262</b>	<b>781,478</b>	<b>830,362</b>
			<b>Ending Fund Balance</b>	<b>781,478</b>	<b>830,362</b>	<b>862,346</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
EDUCATIONAL FAC IMPRV DISTRICT - 140  
Fiscal Year 2024 - 2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	140	411319	EFID SALES/USE TAX - GROSS	14,318,957	14,000,000	14,450,000
2	140	411369	EFID PENALTIES/INTEREST - ST	41,228	46,000	50,000
3	140	415101	INTEREST ON CHECKING	292,825	450,000	475,000
			<b>Total REVENUES</b>	<b>14,653,010</b>	<b>14,496,000</b>	<b>14,975,000</b>
4	14231500	531400	SALES TAX COLLECTION FEES	92,861	92,000	94,250
			<b>Total GENERAL ADMINISTRATION</b>	<b>92,861</b>	<b>92,000</b>	<b>94,250</b>
5	14522000	593230	TRANS OUT - OTHER	10,843,237	14,500,000	15,700,000
			<b>Total OTHER USE OF FUNDS</b>	<b>10,843,237</b>	<b>14,500,000</b>	<b>15,700,000</b>
			<b>Total EXPENDITURES</b>	<b>10,936,097</b>	<b>14,592,000</b>	<b>15,794,250</b>
			<b>Total Other Sources and Uses of Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>3,716,912</b>	<b>(96,000)</b>	<b>(819,250)</b>
			<b>Beginning Fund Balance</b>	<b>5,562,451</b>	<b>9,279,363</b>	<b>9,183,363</b>
			<b>Ending Fund Balance</b>	<b>9,279,363</b>	<b>9,183,363</b>	<b>8,364,113</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
ENERGIZE 6-12 PRAXIS COMPUTER SCIENCE-S0022  
Fiscal Year 2024 - 2025**

**Energize 6-12 Praxis Computer Science Description**

The Energize 6-12 Praxis Computer Science Grant is to provide a stipend and test reimbursement for teachers to complete the computer science program course in order to be able to teach the program students.

**Energize 6-12 Praxis Computer Science Goals**

The Energize 6-12 Praxis Computer Science Grant is to provide a stipend and test reimbursement for teachers to complete the computer science program course in order to be able to teach the program students.

**Personnel Roster**

Position	Actual 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				



**Tangipahoa Parish School System  
Special Revenue Fund Budget  
ENERGIZE 6-12 PRAXIS COMPUTER SCIENCE - S0022  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	400	432900	OTHER RESTRICTED REVENUE	0	15,120	0
			<b>Total REVENUES</b>	<b>0</b>	<b>15,120</b>	<b>0</b>
2	40223999	515000	STIPEND-WORKSHOPS ONLY	0	5,733	0
3	40223999	522500	MEDICARE	0	83	0
4	40223999	523100	TEACHERS' RETIREMENT SYSTEM	0	1,381	0
5	40223999	524000	EDUCATIONAL REIMBURSEMENT	0	7,800	0
6	40223999	526000	WORKERS' COMPENSATION	0	123	0
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>0</b>	<b>15,120</b>	<b>0</b>
			<b>Total EXPENDITURES</b>	<b>0</b>	<b>15,120</b>	<b>0</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
 Special Revenue Fund Budget  
 ESSERF INCENTIVE - 040  
 Fiscal Year 2024 - 2025**

**ESSERF INCENTIVE Description**

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

**ESSERF INCENTIVE Goals**

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

**Personnel Roster**

Position	Actual 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
ESSERF INCENTIVE - 040  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	040	445460	OTHER NCLB PROGRAMS	25,749	0	0
			<b>Total REVENUES</b>	<b>25,749</b>	<b>0</b>	<b>0</b>
2	04110972	553401	ON LINE LESSONS	5,128	0	0
3	04110972	561000	M & S	13,524	0	0
			<b>Total REGULAR PROGRAMS</b>	<b>18,652</b>	<b>0</b>	<b>0</b>
4	04210000	513000	SALARIES EXTRA WORK PERFORMED	2,205	0	0
5	04210000	522500	MEDICARE	32	0	0
6	04210000	523100	TEACHERS' RETIREMENT SYSTEM	547	0	0
7	04210000	526000	WORKERS' COMPENSATION	47	0	0
			<b>Total PUPIL SUPPORT SERVICES</b>	<b>2,831</b>	<b>0</b>	<b>0</b>
8	04521000	593300	INDIRECT COSTS	4,266	0	0
			<b>Total OTHER USE OF FUNDS</b>	<b>4,266</b>	<b>0</b>	<b>0</b>
			<b>Total EXPENDITURES</b>	<b>25,749</b>	<b>0</b>	<b>0</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
ESSER II INCENTIVE - 041  
Fiscal Year 2024 - 2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
Pre K Teacher	1.00	0.25	0.00	-0.25
Total Positions	1.00	0.25	0.00	-0.25

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
ESSER II INCENTIVE - 041  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	041	442900	OTHER UNRESTR GRANTS-STATE	318,179	490,123	0
			<b>Total REVENUES</b>	<b>318,179</b>	<b>490,123</b>	<b>0</b>
2	04111000	511200	TEACHERS	38,781	6,029	0
3	04111000	522500	MEDICARE	561	87	0
4	04111000	523100	TEACHERS' RETIREMENT SYSTEM	9,618	1,453	0
5	04111000	526000	WORKERS' COMPENSATION	834	130	0
6	04111000	553401	ON LINE LESSONS	11,387	36,900	0
7	04111300	561000	M & S	0	327,091	0
8	04111000	564200	TEXTBOOKS	17,928	0	0
9	04111000	564300	WORKBOOKS	4,474	0	0
10	04111300	581000	DUES & FEES	100	0	0
			<b>Total REGULAR PROGRAMS</b>	<b>83,682</b>	<b>371,690</b>	<b>0</b>
11	04122314	513000	SALARIES EXTRA WORK PERFORMED	26,384	0	0
12	04122314	515000	STIPEND-WORKSHOPS ONLY	24,500	3,540	0
13	04122314	522500	MEDICARE	734	51	0
14	04122300	522550	DEFERRED COMPENSATION	0	2	0
15	04122314	523100	TEACHERS' RETIREMENT SYSTEM	12,465	824	0
16	04122314	526000	WORKERS' COMPENSATION	1,094	76	0
17	04122300	532000	PURCHASED EDUCATIONAL SVCS	72,391	0	0
18	04122300	532100	SUB FOR FT EMPLOYEES	132	0	0
19	04122300	553000	TELEPHONE	9,822	0	0
20	04122300	558200	TRAVEL	1,531	3,370	0
21	04122300	561000	M & S	32,733	29,376	0
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>181,786</b>	<b>37,239</b>	<b>0</b>
22	04152100	593300	INDIRECT COSTS	52,712	81,194	0
			<b>Total OTHER USE OF FUNDS</b>	<b>52,712</b>	<b>81,194</b>	<b>0</b>
			<b>Total EXPENDITURES</b>	<b>318,179</b>	<b>490,123</b>	<b>0</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>



**Tangipahoa Parish School System  
Special Revenue Fund Budget  
ESSER III INCENTIVE - 042  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	042	442900	OTHER UNRESTR GRANTS-STATE	1,639,075	1,197,044	369,490
			<b>Total REVENUES</b>	<b>1,639,075</b>	<b>1,197,044</b>	<b>369,490</b>
2	04211100	513000	SALARIES EXTRA WORK PERFORMED	642,959	0	205,421
3	04211100	522500	MEDICARE	9,325	0	864
4	04211100	522550	DEFERRED COMPENSATION	151	0	0
5	04211100	523100	TEACHERS' RETIREMENT SYSTEM	151,094	0	53,133
6	04211100	523300	SCHOOL EMPL RETIREMENT SYS	1,755	0	0
7	04211100	523450	OPTIONAL RETIREMENT SYSTEM	842	0	0
8	04211100	523550	LA STATE EMPL RETIRE SYSTEM	1,006	0	0
9	04211100	526000	WORKERS' COMPENSATION	14,004	0	1,281
10	04211300	531900	OTHER FEES	-44	2,544	0
11	04211300	543000	REPAIR & MAINT	0	14,028	0
12	04211300	553000	TELEPHONE	51,000	40,490	0
13	04211100	553401	ON LINE LESSONS	12,823	151,300	0
14	04211300	561000	M & S	62	372,500	2,349
15	04211300	561027	M & S - TECH	0	157,115	0
16	04211300	673000	EQUIPMENT > \$5,000	0	35,550	0
			<b>Total REGULAR PROGRAMS</b>	<b>884,978</b>	<b>773,527</b>	<b>263,048</b>
17	04221220	513000	SALARIES EXTRA WORK PERFORMED	3,165	0	0
18	04221220	522500	MEDICARE	46	0	0
19	04221220	523100	TEACHERS' RETIREMENT SYSTEM	785	0	0
20	04221220	526000	WORKERS' COMPENSATION	68	0	0
			<b>Total PUPIL SUPPORT SERVICES</b>	<b>4,064</b>	<b>0</b>	<b>0</b>
21	04222150	511110	COORDINATORS	82,149	84,693	21,470
22	04222200	511900	OTHER SALARIES	67,551	0	0
23	04222300	515000	STIPEND-WORKSHOPS ONLY	55,000	0	0
24	04222200	521010	SGB HEALTH INSURANCE	27,523	13,470	2,988
25	04222300	522500	MEDICARE	2,715	1,118	312
26	04222300	523100	TEACHERS' RETIREMENT SYSTEM	49,029	0	0
27	04222300	523450	OPTIONAL RETIREMENT SYSTEM	135	0	0
28	04222300	526000	WORKERS' COMPENSATION	4,401	1,821	462
29	04222300	532000	PURCHASED EDUCATIONAL SVCS	190,000	130,000	20,000
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>478,503</b>	<b>231,102</b>	<b>45,232</b>
30	04252100	593300	INDIRECT COSTS	271,530	192,415	61,210
			<b>Total OTHER USE OF FUNDS</b>	<b>271,530</b>	<b>192,415</b>	<b>61,210</b>
			<b>Total EXPENDITURES</b>	<b>1,639,075</b>	<b>1,197,044</b>	<b>369,490</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
ESSER II FORMULA - 006  
Fiscal Year 2024 - 2025**

**ESSER II FORMULA Description**

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

**ESSER II FORMULA Goals**

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

**Personnel Roster**

Position	Actual 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
Accounting Clerk	1.00	0.00	0.00	0.00
Accountant	1.00	0.00	0.00	0.00
Secretary - Virtual School	1.00	0.00	0.00	0.00
Coordinator - Virtual School	1.00	0.00	0.00	0.00
Network Techs	3.00	0.00	0.00	0.00
For FY2324 all employees will be paid out of 007				
For FY2425 all employees will be paid out of 007				
Total Positions	7.00	0.00	0.00	0.00



**Tangipahoa Parish School System  
Special Revenue Fund Budget  
ESSER II FORMULA - 006  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	006	442900	OTHER UNRESTR GRANTS-STATE	12,710,631	375,065	0
			<b>Total REVENUES</b>	<b>12,710,631</b>	<b>375,065</b>	<b>0</b>
2	00611000	511900	OTHER SALARIES	177,331	0	0
3	00611000	522500	MEDICARE	2,571	0	0
4	00611000	523100	TEACHERS' RETIREMENT SYSTEM	43,049	0	0
5	00611000	523300	SCHOOL EMPL RETIREMENT SYS	1,866	0	0
6	00611000	526000	WORKERS' COMPENSATION	4,395	0	0
7	00611000	543000	REPAIR & MAINT	1,388,591	0	0
8	00611000	543001	INSTALL/TAG COMPUTERS	19,000	0	0
9	00611000	553000	TELEPHONE	753,165	24,610	0
10	00611000	553401	ON LINE LESSONS	48,662	0	0
11	00611000	558200	TRAVEL	1,901	0	0
12	00611000	561000	M & S	50,380	0	0
13	00611000	561027	M & S - TECH	215,130	0	0
14	00611000	564200	TEXTBOOKS	35,458	0	0
			<b>Total REGULAR PROGRAMS</b>	<b>2,741,498</b>	<b>24,610</b>	<b>0</b>
15	00622300	532000	PURCHASED EDUCATIONAL SVCS	129,000	0	0
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>129,000</b>	<b>0</b>	<b>0</b>
16	00624100	511409	CLERICAL - 9 MONTH	21,375	0	0
17	00624100	521010	SGB HEALTH INSURANCE	10,104	0	0
18	00624100	522500	MEDICARE	264	0	0
19	00624100	523100	TEACHERS' RETIREMENT SYSTEM	5,301	0	0
20	00624100	526000	WORKERS' COMPENSATION	460	0	0
			<b>Total SCHOOL ADMINISTRATION</b>	<b>37,505</b>	<b>0</b>	<b>0</b>
21	00625150	511400	CLERICAL/SECRETARIAL	34,504	0	0
22	00625150	511800	DEGREED PROFESSIONALS	69,906	0	0
23	00625150	521010	SGB HEALTH INSURANCE	13,889	0	0
24	00625150	521020	SGB LIFE INSURANCE	5	0	0
25	00625150	522500	MEDICARE	1,447	0	0
26	00625150	523100	TEACHERS' RETIREMENT SYSTEM	28,365	0	0
27	00625150	526000	WORKERS' COMPENSATION	2,245	0	0
			<b>Total BUSINESS SERVICES</b>	<b>150,361</b>	<b>0</b>	<b>0</b>
28	00626600	511900	OTHER SALARIES	2,935,000	0	0
29	00626600	522500	MEDICARE	42,459	0	0
30	00626600	522550	DEFERRED COMPENSATION	221	0	0
31	00626600	523100	TEACHERS' RETIREMENT SYSTEM	600,160	0	0
32	00626600	523300	SCHOOL EMPL RETIREMENT SYS	108,192	0	0
33	00626600	523400	TRS PLAN A	496	0	0
34	00626600	523450	OPTIONAL RETIREMENT SYSTEM	2,700	0	0
35	00626600	523550	LA STATE EMPL RETIRE SYSTEM	5,656	0	0
36	00626600	526000	WORKERS' COMPENSATION	95,212	0	0
37	00626299	543000	REPAIR & MAINT	124,744	0	0
38	00626299	544100	RENTAL OF LAND & BUILDINGS	150,594	8,745	0

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
ESSER II FORMULA - 006  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
39	00626299	561000	M & S	0	77,360	0
40	00626200	561045	JANITORIAL SUPPLIES	39,344	0	0
41	00626200	673000	EQUIPMENT > \$5,000	316,980	0	0
			<b>Total MAINTENANCE OF PLANT</b>	<b>4,421,758</b>	<b>86,105</b>	<b>0</b>
42	00628400	511900	OTHER SALARIES	205,973	0	0
43	00628400	521010	SGB HEALTH INSURANCE	19,330	0	0
44	00628400	521020	SGB LIFE INSURANCE	3	0	0
45	00628400	522500	MEDICARE	2,891	0	0
46	00628400	523100	TEACHERS' RETIREMENT SYSTEM	51,106	0	0
47	00628400	526000	WORKERS' COMPENSATION	4,426	0	0
48	00628400	558200	TRAVEL	2,925	0	0
			<b>Total CENTRAL SERVICES</b>	<b>286,654</b>	<b>0</b>	<b>0</b>
49	00643199	533407	ARCH/ENG SVCS TO CAPITALIZE	8,460	25,440	0
50	00646039	545000	CONSTRUCTION SERVICES	640,638	0	0
51	00646099	545007	CONSTRUCTION TO CAPITALIZE	402,635	0	0
52	00646099	545050	A/C IMPROVEMENTS	174,835	0	0
53	00646024	545057	A/C IMPROVEMENTS TO CAPITALIZE	1,415,843	185,975	0
54	00646070	561050	AIR CONDITIONER <\$5,000	439,610	0	0
55	00646029	673003	EQUIPMENT - AIR CONDITIONING	37,373	0	0
			<b>Total FACILITY ACQUISITIONS AND</b>	<b>3,119,394</b>	<b>211,415</b>	<b>0</b>
56	00652100	593300	INDIRECT COSTS	1,824,462	52,935	0
			<b>Total OTHER USE OF FUNDS</b>	<b>1,824,462</b>	<b>52,935</b>	<b>0</b>
			<b>Total EXPENDITURES</b>	<b>12,710,631</b>	<b>375,065</b>	<b>0</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

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**Tangipahoa Parish School System  
Special Revenue Fund Budget  
ESSER III FORMULA - 007  
Fiscal Year 2024 - 2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
Counselor - Schools	5.00	10.00	10.00	0.00
Coordinator	1.00	1.00	1.00	0.00
Teacher	2.00	3.00	3.00	0.00
Para - PreK	1.00	1.00	1.00	0.00
Accounting Clerk	0.00	1.00	1.00	0.00
Accountant	0.00	1.00	0.25	-0.75
Secretary - Virtual School	0.00	0.00	0.75	0.75
Network Techs	0.00	6.00	6.00	0.00
Paid through 9/30/2024 for Budget 2425				
<b>Total Positions</b>	<b>9.00</b>	<b>23.00</b>	<b>23.00</b>	<b>0.00</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
ESSER III FORMULA - 007  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	007	442900	OTHER UNRESTR GRANTS-STATE	2,733,929	32,895,666	26,062,134
			<b>Total REVENUES</b>	<b>2,733,929</b>	<b>32,895,666</b>	<b>26,062,134</b>
2	00711000	511110	COORDINATORS	86,681	88,015	0
3	00711000	511200	TEACHERS	125,919	161,709	28,037
4	00711000	511500	PARAPROFESSIONAL	19,560	20,995	3,501
5	00711052	513000	SALARIES EXTRA WORK PERFORMED	296,841	10,000	225,000
6	00711000	515000	STIPEND-WORKSHOPS ONLY	0	560,000	0
7	00711000	521010	SGB HEALTH INSURANCE	36,085	28,050	96,583
8	00711000	522500	MEDICARE	7,384	11,834	2,271
9	00711000	523100	TEACHERS' RETIREMENT SYSTEM	112,348	188,925	38,353
10	00711000	523300	SCHOOL EMPL RETIREMENT SYS	198	0	0
11	00711000	523450	OPTIONAL RETIREMENT SYSTEM	1,993	2,500	0
12	00711000	523550	LA STATE EMPL RETIRE SYSTEM	27,157	27,685	4,597
13	00711000	526000	WORKERS' COMPENSATION	11,377	16,657	3,367
14	00711000	532000	PURCHASED EDUCATIONAL SVCS	114,000	264,500	43,000
15	00711000	532100	SUB FOR FT EMPLOYEES	928	4,000	0
16	00711000	543000	REPAIR & MAINT	0	1,023,331	102,528
17	00711000	553000	TELEPHONE	243,517	1,144,239	784,718
18	00711000	553401	ON LINE LESSONS	371,905	510,000	248,870
19	00711000	555000	PRINTING & BINDING	0	75,000	0
20	00711000	558200	TRAVEL	10,498	19,387	1,741
21	00711052	561000	M & S	115,019	412,943	308,204
22	00711029	561027	M & S - TECH	51,932	2,899,314	2,947,292
23	00711000	564200	TEXTBOOKS	0	3,951,845	3,940,089
24	00711000	564300	WORKBOOKS	0	740,160	212,013
			<b>Total REGULAR PROGRAMS</b>	<b>1,633,342</b>	<b>12,161,089</b>	<b>8,990,164</b>
25	00712100	521010	SGB HEALTH INSURANCE	2,808	0	0
			<b>Total SPECIAL EDUCATION PROGRAMS</b>	<b>2,808</b>	<b>0</b>	<b>0</b>
26	00714900	521010	SGB HEALTH INSURANCE	72	0	0
			<b>Total OTHER INSTRUCTIONAL PROGRAMS</b>	<b>72</b>	<b>0</b>	<b>0</b>
27	00721220	511300	THERAPISTS/SPEC/COUNSELORS	238,641	539,366	93,134
28	00721340	513000	SALARIES EXTRA WORK PERFORMED	19,351	16,828	0
29	00721340	521010	SGB HEALTH INSURANCE	42,131	81,197	14,312
30	00721220	521020	SGB LIFE INSURANCE	221	557	119
31	00721340	522500	MEDICARE	3,382	7,402	7,151
32	00721340	523100	TEACHERS' RETIREMENT SYSTEM	63,557	133,808	22,818
33	00721340	523550	LA STATE EMPL RETIRE SYSTEM	707	0	0
34	00721340	526000	WORKERS' COMPENSATION	5,548	11,947	2,003
35	00721200	532100	SUB FOR FT EMPLOYEES	0	100	0
36	00721340	558200	TRAVEL	402	350	0
			<b>Total PUPIL SUPPORT SERVICES</b>	<b>373,941</b>	<b>791,555</b>	<b>139,537</b>
37	00722300	513000	SALARIES EXTRA WORK PERFORMED	0	31,000	0
38	00722110	521010	SGB HEALTH INSURANCE	658	0	0

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
ESSER III FORMULA - 007  
Fiscal Year 2024 - 2025**

	Account Number		Account Name	Actual 2022 - 2023	Budget 2023 - 2024	Budget 2024 - 2025
39	00722300	522500	MEDICARE	0	450	0
40	00722300	523100	TEACHERS' RETIREMENT SYSTEM	0	7,688	0
41	00722300	526000	WORKERS' COMPENSATION	0	667	0
42	00722300	532000	PURCHASED EDUCATIONAL SVCS	13,982	637,520	66,990
43	00722110	543000	REPAIR & MAINT	0	25,000	0
44	00722300	553000	TELEPHONE	0	62,000	0
45	00722300	558220	TRAVEL-VOC ED BASIC	1,297	1,500	0
46	00722110	561027	M & S - TECH	0	3,349,340	2,011,040
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>15,936</b>	<b>4,115,165</b>	<b>2,078,030</b>
47	00724100	511409	CLERICAL - 9 MONTH	0	22,290	0
48	00724100	513000	SALARIES EXTRA WORK PERFORMED	0	484	0
49	00724100	521010	SGB HEALTH INSURANCE	1,884	9,874	0
50	00724100	522500	MEDICARE	0	274	0
51	00724100	523100	TEACHERS' RETIREMENT SYSTEM	0	5,491	0
52	00724100	526000	WORKERS' COMPENSATION	0	490	195
			<b>Total SCHOOL ADMINISTRATION</b>	<b>1,884</b>	<b>38,903</b>	<b>195</b>
53	00725150	511400	CLERICAL/SECRETARIAL	0	35,950	9,040
54	00725150	511800	DEGREED PROFESSIONALS	0	72,849	18,172
55	00725150	521010	SGB HEALTH INSURANCE	304	14,747	3,312
56	00725150	521020	SGB LIFE INSURANCE	0	0	2
57	00725150	522500	MEDICARE	0	1,508	395
58	00725150	523100	TEACHERS' RETIREMENT SYSTEM	0	26,222	6,669
59	00725150	526000	WORKERS' COMPENSATION	0	2,340	586
			<b>Total BUSINESS SERVICES</b>	<b>304</b>	<b>153,616</b>	<b>38,176</b>
60	00726200	521010	SGB HEALTH INSURANCE	506	0	0
61	00726215	531700	MANAGEMENT CONSULTANTS	0	6,000	30,000
62	00726200	542100	DISPOSAL SERVICES	0	24,472	0
63	00726252	543000	REPAIR & MAINT	0	355,008	520,442
64	00726200	544100	RENTAL OF LAND & BUILDINGS	17,490	104,940	9,405
65	00726200	561000	M & S	38,023	696,530	335,144
66	00726252	561027	M & S - TECH	0	0	11,325
67	00726200	673300	FURNITURES & FIXTURES > \$5,000	0	20,200	0
			<b>Total MAINTENANCE OF PLANT</b>	<b>56,018</b>	<b>1,207,150</b>	<b>906,316</b>
68	00727200	511616	EXTRA BUS TRIPS SALARIES	126,030	199,033	5,378
69	00727300	521010	SGB HEALTH INSURANCE	1,679	0	0
70	00727200	522500	MEDICARE	1,819	3,272	78
71	00727200	522550	DEFERRED COMPENSATION	115	248	70
72	00727200	523100	TEACHERS' RETIREMENT SYSTEM	687	0	0
73	00727200	523300	SCHOOL EMPL RETIREMENT SYS	30,076	47,844	1,538
74	00727200	523450	OPTIONAL RETIREMENT SYSTEM	151	0	0
75	00727200	526000	WORKERS' COMPENSATION	9,131	12,838	116
76	00727200	543000	REPAIR & MAINT	0	81,000	570
77	00727200	544216	EXTRA BUS TRIP LEASES	115,274	130,000	11,799

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
ESSER III FORMULA - 007  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
78	00727300 673200	VEHICLES > \$5,000	0	8,215,479	2,071,258
		<b>Total STUDENT TRANSPORTATION SERVICES</b>	<b>284,963</b>	<b>8,689,714</b>	<b>2,090,807</b>
79	00728400 511900	OTHER SALARIES	0	277,112	70,669
80	00728400 521010	SGB HEALTH INSURANCE	147	30,006	11,426
81	00728400 521020	SGB LIFE INSURANCE	0	0	3
82	00728400 522500	MEDICARE	0	3,836	1,025
83	00728400 523100	TEACHERS' RETIREMENT SYSTEM	0	66,426	17,314
84	00728400 526000	WORKERS' COMPENSATION	0	6,000	1,520
85	00728400 532100	SUB FOR FT EMPLOYEES	0	75,000	15,000
86	00728390 553000	TELEPHONE	130,934	134,234	0
87	00728400 558200	TRAVEL	68	1,756	0
88	00728471 673400	TECH HARDWARE > \$5000	0	1,154,087	5,031,409
		<b>Total CENTRAL SERVICES</b>	<b>131,150</b>	<b>1,748,457</b>	<b>5,148,366</b>
89	00743000 533407	ARCH/ENG SVCS TO CAPITALIZE	0	100,000	400,000
90	00746000 543000	REPAIR & MAINT	0	5,000	0
91	00746000 545007	CONSTRUCTION TO CAPITALIZE	0	0	900,000
92	00746000 545050	A/C IMPROVEMENTS	0	542,796	1,902,102
93	00746000 545057	A/C IMPROVEMENTS TO CAPITALIZE	0	237,078	434,328
94	00746039 561050	AIR CONDITIONER <\$5,000	0	328,793	14,090
		<b>Total FACILITY ACQUISITIONS AND</b>	<b>0</b>	<b>1,213,667</b>	<b>3,650,520</b>
95	00752100 593300	INDIRECT COSTS	233,512	2,776,350	3,020,204
		<b>Total OTHER USE OF FUNDS</b>	<b>233,512</b>	<b>2,776,350</b>	<b>3,020,204</b>
		<b>Total EXPENDITURES</b>	<b>2,733,929</b>	<b>32,895,666</b>	<b>26,062,315</b>
		<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>(181)</b>
		<b>Beginning Fund Balance</b>	<b>181</b>	<b>181</b>	<b>181</b>
		<b>Ending Fund Balance</b>	<b>181</b>	<b>181</b>	<b>0</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
ESSER III EB INTERVENTIONISTS ARP - 011  
Fiscal Year 2024 - 2025**

**ESSER III EB INTERVENTIONS Description**

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

**ESSER III EB INTERVENTIONS Goals**

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

**Personnel Roster**

Position	Actual 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
Virtual Teachers	17.00	17.00	17.00	0.00
Virtual Counselor	0.00	0.00	0.00	0.00
Virtual Tech Facilitator	1.00	1.00	1.00	0.00
ESL Teacher	0.00	0.00	0.00	0.00
Corrdinator	1.00	1.00	1.00	0.00
Paid through 9/30/2024 for Budget 2425				
Total Positions	19.00	19.00	19.00	0.00



**Tangipahoa Parish School System  
Special Revenue Fund Budget  
ESSER III EB INTERVENTIONISTS ARP - 011  
Fiscal Year 2024 - 2025**

	Account Number		Account Name	Actual 2022 - 2023	Budget 2023 - 2024	Budget 2024 - 2025
1	011	442900	OTHER UNRESTR GRANTS-STATE	3,721,354	5,794,036	575,446
			<b>Total REVENUES</b>	<b>3,721,354</b>	<b>5,794,036</b>	<b>575,446</b>
2	01111000	511200	TEACHERS	749,356	831,251	105,546
3	01111000	511300	THERAPISTS/SPEC/COUNSELORS	2,850	11,638	0
4	01111052	511500	PARAPROFESSIONAL	0	20,358	0
5	01111052	513000	SALARIES EXTRA WORK PERFORMED	1,247,006	1,732,130	143,287
6	01111052	521010	SGB HEALTH INSURANCE	115,432	136,200	25,150
7	01111000	521020	SGB LIFE INSURANCE	220	276	48
8	01111052	522500	MEDICARE	28,080	34,929	5,015
9	01111030	522550	DEFERRED COMPENSATION	183	427	0
10	01111052	523100	TEACHERS' RETIREMENT SYSTEM	484,656	627,510	76,219
11	01111000	523300	SCHOOL EMPL RETIREMENT SYS	2,516	2,106	0
12	01111024	523450	OPTIONAL RETIREMENT SYSTEM	704	704	0
13	01111037	523550	LA STATE EMPL RETIRE SYSTEM	1,803	2,936	0
14	01111052	526000	WORKERS' COMPENSATION	43,167	55,609	7,435
15	01111000	532000	PURCHASED EDUCATIONAL SVCS	0	659,628	4,500
16	01111000	553000	TELEPHONE	0	168,732	0
17	01111052	561000	M & S	33,367	0	0
			<b>Total REGULAR PROGRAMS</b>	<b>2,709,340</b>	<b>4,284,434</b>	<b>367,200</b>
18	01114900	511200	TEACHERS	85,980	109,830	27,655
19	01114900	513000	SALARIES EXTRA WORK PERFORMED	24,599	48,500	0
20	01114900	521010	SGB HEALTH INSURANCE	11,916	16,189	3,905
21	01114900	522500	MEDICARE	1,533	2,242	401
22	01114900	522550	DEFERRED COMPENSATION	11	0	0
23	01114900	523100	TEACHERS' RETIREMENT SYSTEM	26,996	37,875	6,776
24	01114900	523550	LA STATE EMPL RETIRE SYSTEM	362	641	0
25	01114900	526000	WORKERS' COMPENSATION	2,377	3,600	595
26	01114900	561000	M & S	15,177	14,142	8,000
			<b>Total OTHER INSTRUCTIONAL PROGRAMS</b>	<b>168,951</b>	<b>233,019</b>	<b>47,332</b>
27	01121220	513000	SALARIES EXTRA WORK PERFORMED	4,996	8,560	0
28	01121220	522500	MEDICARE	72	103	0
29	01121220	523100	TEACHERS' RETIREMENT SYSTEM	1,239	1,715	0
30	01121220	526000	WORKERS' COMPENSATION	107	176	0
			<b>Total PUPIL SUPPORT SERVICES</b>	<b>6,415</b>	<b>10,554</b>	<b>0</b>
31	01122190	511110	COORDINATORS	78,423	83,721	18,620
32	01122190	521010	SGB HEALTH INSURANCE	6,973	7,385	2,656
33	01122190	521020	SGB LIFE INSURANCE	162	175	36
34	01122190	522500	MEDICARE	1,099	1,200	270
35	01122190	523100	TEACHERS' RETIREMENT SYSTEM	19,449	20,377	4,562
36	01122190	526000	WORKERS' COMPENSATION	1,686	1,800	401
37	01122300	532000	PURCHASED EDUCATIONAL SVCS	0	72,500	0
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>107,792</b>	<b>187,158</b>	<b>26,545</b>
38	01128400	511900	OTHER SALARIES	77,336	82,413	27,758

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
ESSER III EB INTERVENTIONISTS ARP - 011  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
39	01128400 521010	SGB HEALTH INSURANCE	13,211	13,917	3,480
40	01128400 521020	SGB LIFE INSURANCE	0	46	0
41	01128400 522500	MEDICARE	978	1,000	403
42	01128400 523100	TEACHERS' RETIREMENT SYSTEM	19,179	19,868	6,801
43	01128400 526000	WORKERS' COMPENSATION	1,663	1,775	597
		<b>Total CENTRAL SERVICES</b>	<b>112,367</b>	<b>119,019</b>	<b>39,039</b>
44	01152100 593300	INDIRECT COSTS	616,488	959,852	95,330
		<b>Total OTHER USE OF FUNDS</b>	<b>616,488</b>	<b>959,852</b>	<b>95,330</b>
		<b>Total EXPENDITURES</b>	<b>3,721,354</b>	<b>5,794,036</b>	<b>575,446</b>
		<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

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**Tangipahoa Parish School System  
 Special Revenue Fund Budget  
 ESSER ARP IDEA 611 - 021  
 Fiscal Year 2024 - 2025**

**IDEA 611 ARP Description**

IDEA 519 ARP ESSER is a federally funded program to support the provision of special education and related services to eligible children with disabilities, ages 3-21.

**IDEA 611 ARP Goals**

To provide eligible children with disabilities, ages 3-21 special education and related services in accordance with the child's individualized education plan.

**Personnel Roster**

Position	Actual 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
ESSER ARP IDEA 611 - 021  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	021	445310	IDEA-PART B	509,532	616,709	0
			<b>Total REVENUES</b>	<b>509,532</b>	<b>616,709</b>	<b>0</b>
2	02112190	515000	STIPEND-WORKSHOPS ONLY	600	0	0
3	02112190	522500	MEDICARE	9	0	0
4	02112190	522550	DEFERRED COMPENSATION	8	0	0
5	02112190	526000	WORKERS' COMPENSATION	13	0	0
6	02112100	553401	ON LINE LESSONS	192,954	31,204	0
7	02112190	561000	M & S	23,562	209,955	0
8	02112190	561027	M & S - TECH	34,001	150,523	0
9	02112100	564200	TEXTBOOKS	0	83,405	0
10	02112100	673000	EQUIPMENT > \$5,000	30,095	0	0
			<b>Total SPECIAL EDUCATION PROGRAMS</b>	<b>281,242</b>	<b>475,087</b>	<b>0</b>
11	02114649	513000	SALARIES EXTRA WORK PERFORMED	103,675	34,699	0
12	02114649	522500	MEDICARE	1,503	502	0
13	02114649	523100	TEACHERS' RETIREMENT SYSTEM	25,436	7,760	0
14	02114649	523300	SCHOOL EMPL RETIREMENT SYS	307	304	0
15	02114649	526000	WORKERS' COMPENSATION	2,257	775	0
16	02114649	558200	TRAVEL	2,248	2,424	0
			<b>Total OTHER INSTRUCTIONAL PROGRAMS</b>	<b>135,425</b>	<b>46,464</b>	<b>0</b>
17	02122320	532000	PURCHASED EDUCATIONAL SVCS	5,250	17,621	0
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>5,250</b>	<b>17,621</b>	<b>0</b>
18	02127320	511515	BUS ATTENDANTS	3,709	15,442	0
19	02127310	511616	EXTRA BUS TRIPS SALARIES	23,050	5,292	0
20	02127320	521010	SGB HEALTH INSURANCE	0	7,550	0
21	02127320	521020	SGB LIFE INSURANCE	0	20	0
22	02127320	522500	MEDICARE	383	253	0
23	02127310	522550	DEFERRED COMPENSATION	10	7	0
24	02127320	523300	SCHOOL EMPL RETIREMENT SYS	6,870	5,703	0
25	02127320	526000	WORKERS' COMPENSATION	2,071	848	0
26	02127330	544216	EXTRA BUS TRIP LEASES	18,542	0	0
			<b>Total STUDENT TRANSPORTATION SERVICES</b>	<b>54,635</b>	<b>35,115</b>	<b>0</b>
27	02152100	593300	INDIRECT COSTS	32,980	42,422	0
			<b>Total OTHER USE OF FUNDS</b>	<b>32,980</b>	<b>42,422</b>	<b>0</b>
			<b>Total EXPENDITURES</b>	<b>509,532</b>	<b>616,709</b>	<b>0</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>



**Tangipahoa Parish School System  
Special Revenue Fund Budget  
ESSER ARP IDEA 619 - 022  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	022	445310	IDEA-PART B	71,535	24,014	0
			<b>Total REVENUES</b>	<b>71,535</b>	<b>24,014</b>	<b>0</b>
2	02215300	561000	M & S	5,061	22,362	0
			<b>Total SPECIAL PROGRAMS</b>	<b>5,061</b>	<b>22,362</b>	<b>0</b>
3	02221520	561000	M & S	6,834	0	0
			<b>Total PUPIL SUPPORT SERVICES</b>	<b>6,834</b>	<b>0</b>	<b>0</b>
4	02222320	532000	PURCHASED EDUCATIONAL SVCS	54,719	0	0
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>54,719</b>	<b>0</b>	<b>0</b>
5	02252100	593300	INDIRECT COSTS	4,921	1,652	0
			<b>Total OTHER USE OF FUNDS</b>	<b>4,921</b>	<b>1,652</b>	<b>0</b>
			<b>Total EXPENDITURES</b>	<b>71,535</b>	<b>24,014</b>	<b>0</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
EVERY KID A KING - L0001  
Fiscal Year 2024 - 2025**

**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 2023-2024 school year marks the 25th 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 2022-23	Budget 2023-24	Budget 2024-25	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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	110	419990	MISC REVENUE (LOCAL)	11,000	2,400	2,000
			<b>Total REVENUES</b>	<b>11,000</b>	<b>2,400</b>	<b>2,000</b>
2	11110000	559000	MISC PURCHASED SERVICES	9,178	6,075	10,000
			<b>Total REGULAR PROGRAMS</b>	<b>9,178</b>	<b>6,075</b>	<b>10,000</b>
3	11223000	513000	SALARIES EXTRA WORK PERFORMED	60	200	200
4	11223000	522500	MEDICARE	1	5	5
5	11223000	523300	SCHOOL EMPL RETIREMENT SYS	17	50	30
6	11223000	526000	WORKERS' COMPENSATION	5	20	20
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>82</b>	<b>275</b>	<b>255</b>
			<b>Total EXPENDITURES</b>	<b>9,260</b>	<b>6,350</b>	<b>10,255</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>1,740</b>	<b>(3,950)</b>	<b>(8,255)</b>
			<b>Beginning Fund Balance</b>	<b>28,539</b>	<b>30,279</b>	<b>26,329</b>
			<b>Ending Fund Balance</b>	<b>30,279</b>	<b>26,329</b>	<b>18,074</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
FLOOD AUGUST 2016 - 0816  
Fiscal Year 2024 - 2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	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 2024 - 2025**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
		<b>Total REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>
2	59262032 542000	CLEANING SERVICES	8,343	0	0
		<b>Total MAINTENANCE OF PLANT</b>	<b>8,343</b>	<b>0</b>	<b>0</b>
		<b>Total EXPENDITURES</b>	<b>8,343</b>	<b>0</b>	<b>0</b>
		<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(8,343)</b>	<b>0</b>	<b>0</b>
		<b>Beginning Fund Balance</b>	<b>85,728</b>	<b>77,385</b>	<b>77,385</b>
		<b>Ending Fund Balance</b>	<b>77,385</b>	<b>77,385</b>	<b>77,385</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
GEERF II - 031  
Fiscal Year 2024 - 2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	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 2024 - 2025**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
		<b>Total REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Total EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Beginning Fund Balance</b>	<b>12,441</b>	<b>12,441</b>	<b>12,441</b>
		<b>Ending Fund Balance</b>	<b>12,441</b>	<b>12,441</b>	<b>12,441</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
HAMMOND MAGNET TAX - L0521  
Fiscal Year 2024 - 2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
Supervisor	0.00	0.67	0.67	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
<b>Total Positions</b>	<b>57.69</b>	<b>58.36</b>	<b>58.36</b>	<b>0.00</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
HAMMOND MAGNET TAX - L0521  
Fiscal Year 2024 - 2025**

	Account Number		Account Name	Actual 2022 - 2023	Budget 2023 - 2024	Budget 2024 - 2025
2	110	411120	RENEWABLE TAXES	4,332,240	4,508,000	4,820,000
3	110	411160	PENALTIES/INTEREST ON PROP TAX	4,409	4,554	10,000
4	110	415101	INTEREST ON CHECKING	166,171	180,511	250,000
			<b>Total REVENUES</b>	<b>4,502,820</b>	<b>4,693,065</b>	<b>5,080,000</b>
5	11111050	511200	TEACHERS	1,327,364	1,425,841	1,535,315
6	11111050	511201	TCHRS - ELEM FORGN & 2ND LANG	253,252	221,459	221,459
7	11111039	511204	EMPLOYEE IN VACANCY	75	0	0
8	11111039	511208	DAY BY DAY GREEN TIME SHEET	18,251	32,471	32,471
9	11111050	511500	PARAPROFESSIONAL	122,599	117,009	117,009
10	11111050	512300	SUB-TEACHER SICK LEAVE	630	0	0
11	11111050	521010	SGB HEALTH INSURANCE	237,312	268,679	268,679
12	11111050	521020	SGB LIFE INSURANCE	308	515	515
13	11111050	522500	MEDICARE	23,345	23,876	23,876
14	11111050	523100	TEACHERS' RETIREMENT SYSTEM	428,130	433,003	433,003
15	11111050	526000	WORKERS' COMPENSATION	37,027	36,622	36,622
16	11111039	532000	PURCHASED EDUCATIONAL SVCS	1,330	41,000	41,000
17	11111039	532100	SUB FOR FT EMPLOYEES	28,426	15,100	0
18	11111039	553000	TELEPHONE	24,152	20,100	20,100
19	11113009	556000	TUITION	24,927	27,000	27,000
20	11111039	559000	MISC PURCHASED SERVICES	302	2,500	2,500
21	11111039	561000	M & S	65,764	82,850	83,950
22	11111039	561027	M & S - TECH	15,158	21,400	21,400
23	11111039	564200	TEXTBOOKS	2,493	18,750	18,750
			<b>Total REGULAR PROGRAMS</b>	<b>2,610,843</b>	<b>2,788,175</b>	<b>2,883,649</b>
24	11153039	511200	TEACHERS	190,031	151,341	151,341
25	11153039	511500	PARAPROFESSIONAL	67,733	61,115	61,115
26	11153039	513000	SALARIES EXTRA WORK PERFORMED	50	0	0
27	11153039	521010	SGB HEALTH INSURANCE	50,095	38,526	38,526
28	11153039	521020	SGB LIFE INSURANCE	22	37	37
29	11153039	522500	MEDICARE	3,371	2,782	2,782
30	11153039	523100	TEACHERS' RETIREMENT SYSTEM	64,065	50,567	50,567
31	11153039	526000	WORKERS' COMPENSATION	5,543	4,308	4,308
32	11153039	532100	SUB FOR FT EMPLOYEES	4,355	5,000	0
			<b>Total SPECIAL PROGRAMS</b>	<b>385,264</b>	<b>313,676</b>	<b>308,676</b>
33	11212010	511300	THERAPISTS/SPEC/COUNSELORS	55,170	58,530	58,530
34	11212010	521010	SGB HEALTH INSURANCE	6,964	7,473	7,473
35	11212010	521020	SGB LIFE INSURANCE	174	214	214
36	11212010	522500	MEDICARE	762	800	800
37	11212010	523100	TEACHERS' RETIREMENT SYSTEM	13,730	13,987	13,987
38	11212010	526000	WORKERS' COMPENSATION	1,186	1,245	1,245
			<b>Total PUPIL SUPPORT SERVICES</b>	<b>77,986</b>	<b>82,249</b>	<b>82,249</b>
39	11221133	511100	OFFICIALS/ADMIN/MANAGERS	64,182	64,182	64,182
40	11221199	511110	COORDINATORS	0	47,147	47,147

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
HAMMOND MAGNET TAX - L0521  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
41	11225239	511200	TEACHERS	175,228	180,776	180,776
42	11221199	511400	CLERICAL/SECRETARIAL	16,363	18,523	18,523
43	11221137	511407	CLERICAL DAY BY DAY	1,800	0	0
44	11225233	511500	PARAPROFESSIONAL	19,614	5,306	5,306
45	11221139	511900	OTHER SALARIES	384,778	412,789	412,789
46	11223039	515000	STIPEND-WORKSHOPS ONLY	14,140	71,293	71,293
47	11221199	521010	SGB HEALTH INSURANCE	121,380	133,734	133,734
48	11221199	521020	SGB LIFE INSURANCE	155	229	229
49	11221199	522500	MEDICARE	8,966	9,363	9,302
50	11221199	523100	TEACHERS' RETIREMENT SYSTEM	152,577	167,510	167,510
51	11223009	523450	OPTIONAL RETIREMENT SYSTEM	54	0	0
52	11221199	526000	WORKERS' COMPENSATION	14,536	16,476	16,476
53	11225239	532100	SUB FOR FT EMPLOYEES	9,065	15,100	0
54	11221199	558200	TRAVEL	8,253	90,106	90,106
55	11221199	561000	M & S	163	556	556
56	11221199	561027	M & S - TECH	196	556	556
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>991,450</b>	<b>1,233,646</b>	<b>1,218,485</b>
57	11231500	531300	PENSION FUND	162,962	162,962	176,207
			<b>Total GENERAL ADMINISTRATION</b>	<b>162,962</b>	<b>162,962</b>	<b>176,207</b>
58	11249039	581000	DUES & FEES	33,861	56,665	56,665
			<b>Total SCHOOL ADMINISTRATION</b>	<b>33,861</b>	<b>56,665</b>	<b>56,665</b>
59	11254099	554000	ADVERTISING	0	13,243	17,520
			<b>Total BUSINESS SERVICES</b>	<b>0</b>	<b>13,243</b>	<b>17,520</b>
60	11262099	544100	RENTAL OF LAND & BUILDINGS	1,500	10,600	10,600
61	11262009	553300	POSTAGE	1,119	1,260	7,700
			<b>Total MAINTENANCE OF PLANT</b>	<b>2,619</b>	<b>11,860</b>	<b>18,300</b>
			<b>Total EXPENDITURES</b>	<b>4,264,984</b>	<b>4,662,476</b>	<b>4,761,751</b>
62	110	452210	TRANSFER FROM GEN FUND	450,000	450,000	450,000
			<b>Total Other Sources and Uses of Funds</b>	<b>450,000</b>	<b>450,000</b>	<b>450,000</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>687,836</b>	<b>480,589</b>	<b>768,249</b>
			<b>Beginning Fund Balance</b>	<b>3,582,355</b>	<b>4,270,191</b>	<b>4,750,780</b>
			<b>Ending Fund Balance</b>	<b>4,270,191</b>	<b>4,750,780</b>	<b>5,519,029</b>



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**Tangipahoa Parish School System  
Special Revenue Fund Budget  
HOMELESS CHILDREN & YOUTH - T0001  
Fiscal Year 2024 - 2025**

**Homeless Children & Youth Description**

This program is designed to address the problems that homeless children and youth have in enrolling, attending and succeeding in school.

**Homeless Children & Youth Goals**

Each homeless child or youth will have equal access to the same free, appropriate public education as other children and youth.

**Personnel Roster**

Position	Actual 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
Homeless Liason	0.25	0.25	0.25	0.00
Total Positions	0.25	0.25	0.25	0.00

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
HOMELESS CHILDREN & YOUTH - T0001  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	211	445460	OTHER NCLB PROGRAMS	63,454	105,887	86,722
			<b>Total REVENUES</b>	<b>63,454</b>	<b>105,887</b>	<b>86,722</b>
2	21115198	556901	STUDENT SUPPLY FEES PD BEHALF	0	6,250	600
3	21115198	558200	TRAVEL	669	0	6,250
4	21115198	561000	M & S	10,058	67,205	43,567
			<b>Total SPECIAL PROGRAMS</b>	<b>10,727</b>	<b>73,455</b>	<b>50,417</b>
5	21121299	511300	THERAPISTS/SPEC/COUNSELORS	13,823	14,500	14,940
6	21121299	513000	SALARIES EXTRA WORK PERFORMED	543	6,500	6,500
7	21121299	521010	SGB HEALTH INSURANCE	2,080	1,958	2,327
8	21121299	522500	MEDICARE	196	288	296
9	21121299	523100	TEACHERS' RETIREMENT SYSTEM	135	1,566	4,612
10	21121299	526000	WORKERS' COMPENSATION	309	448	458
11	21121000	556901	STUDENT SUPPLY FEES PD BEHALF	203	0	0
12	21121200	558200	TRAVEL	803	0	0
13	21121000	561000	M & S	30,199	0	0
			<b>Total PUPIL SUPPORT SERVICES</b>	<b>48,288</b>	<b>25,260</b>	<b>29,133</b>
14	21152100	593300	INDIRECT COSTS	4,439	7,172	7,172
			<b>Total OTHER USE OF FUNDS</b>	<b>4,439</b>	<b>7,172</b>	<b>7,172</b>
			<b>Total EXPENDITURES</b>	<b>63,454</b>	<b>105,887</b>	<b>86,722</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
HURRICANE IDA - IDA21  
Fiscal Year 2024 - 2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	590	445800	FEMA - DISASTER RELIEF	3,155,657	3,078,900	0
			<b>Total REVENUES</b>	<b>3,155,657</b>	<b>3,078,900</b>	<b>0</b>
2	59251999	533900	OTHER PROFESSIONAL SERVICES	360,282	75,000	75,000
			<b>Total BUSINESS SERVICES</b>	<b>360,282</b>	<b>75,000</b>	<b>75,000</b>
3	59262140	513000	SALARIES EXTRA WORK PERFORMED	3,439	0	0
4	59262140	515000	STIPEND-WORKSHOPS ONLY	666	235	0
5	59262140	522500	MEDICARE	50	0	0
6	59262140	523300	SCHOOL EMPL RETIREMENT SYS	849	0	0
7	59262140	526000	WORKERS' COMPENSATION	267	0	0
8	59262199	543000	REPAIR & MAINT	61,379	31,584	54,719
9	59262140	544200	RENTAL OF EQUIP & VEHICLES	3,740	11,400	7,650
10	59262052	561000	M & S	1,737	0	0
11	59262031	561027	M & S - TECH	1,635	0	0
12	59262052	561050	AIR CONDITIONER <\$5,000	15,678	307	307
13	59262033	571001	LAND IMPROVEMENTS < \$50,000	110	0	0
			<b>Total MAINTENANCE OF PLANT</b>	<b>89,550</b>	<b>43,526</b>	<b>62,676</b>
			<b>Total EXPENDITURES</b>	<b>449,831</b>	<b>118,526</b>	<b>137,676</b>
			<b>Total Other Sources and Uses of Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>2,705,825</b>	<b>2,960,374</b>	<b>(137,676)</b>
			<b>Beginning Fund Balance</b>	<b>510,284</b>	<b>3,216,109</b>	<b>6,176,483</b>
			<b>Ending Fund Balance</b>	<b>3,216,109</b>	<b>6,176,483</b>	<b>6,038,807</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
IGNITE K-5 COMPUTER SCIENCE-S0021  
Fiscal Year 2024 - 2025**

**Ignite K-5 Computer Science Description**

The Ignite K-5 Computer Science Grant is to provide a stipend for teachers to complete the computer science program course in order to be able to teach the program students.

**Ignite K-5 Computer Science Goals**

The Ignite K-5 Computer Science Grant is to provide a stipend for teachers to complete the computer science program course in order to be able to teach the program students.

**Personnel Roster**

Position	Actual 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
IGNITE K-5 COMPUTER SCIENCE - S0021  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	400	432900	OTHER RESTRICTED REVENUE	0	8,000	0
			<b>Total REVENUES</b>	<b>0</b>	<b>8,000</b>	<b>0</b>
2	40223454	515000	STIPEND-WORKSHOPS ONLY	0	6,265	0
3	40223454	522500	MEDICARE	0	91	0
4	40223454	523100	TEACHERS' RETIREMENT SYSTEM	0	1,510	0
5	40223454	526000	WORKERS' COMPENSATION	0	135	0
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>0</b>	<b>8,000</b>	<b>0</b>
			<b>Total EXPENDITURES</b>	<b>0</b>	<b>8,000</b>	<b>0</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
LA4 PRE K - STATE - S0004  
Fiscal Year 2024 - 2025**

**LA 4 Pre-K Fund Description**

The LA 4 Pre-K grant is awarded by the LA Department of Education and funded through the United States Department of Health and Human Resources (TANF), State funds, and Community Development Block Grant fund. This program is housed at Midway Elementary, Chesbrough Elementary, Spring Creek Elementary, Amite Elementary, Champ Cooper Elementary, Independence Leadership, and Woodland Park Magnet, Hammond Eastside Elementary Magnet, Hammond Westside, Greenville Park, Lucille Nesom, Independence Magnet, Perrin Early Learning Center. A developmentally appropriate curriculum provides experience designed to improve the readiness for four year old children. This program is free to families who qualify for free and reduced school meals.

**LA 4 Pre-K Fund Goals**

To provide universal pre-kindergarten classes and before-and-after school enrichment activities to four year old children who are eligible to enter public school kindergarten the following year.

**Personnel Roster**

Position	Actual 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
Pre-K Teacher	24.00	25.50	28.00	2.50
Pre-K Paraprofessional	25.50	27.75	28.00	0.25
Pre-K Resource Coordinator	1.00	1.00	1.00	0.00
Office Assistant	1.00	1.00	1.00	0.00
Behavior Interventionist	0.40	0.40	0.60	0.20
Specialist/Coach	0.40	0.25	1.05	0.80
Ready Start Specialist	0.00	0.00	0.20	0.20
<b>Total Positions</b>	<b>52.30</b>	<b>55.90</b>	<b>59.85</b>	<b>3.95</b>



**Tangipahoa Parish School System  
Special Revenue Fund Budget  
LA 4 PRE K - STATE - S0004  
Fiscal Year 2024 - 2025**

	Account Number		Account Name	Actual 2022 - 2023	Budget 2023 - 2024	Budget 2024 - 2025
2	400	432400	LA-4 - AT RISK PRE - K	4,239,126	3,678,336	3,850,200
			<b>Total REVENUES</b>	<b>4,239,126</b>	<b>3,678,336</b>	<b>3,850,200</b>
3	40153099	511200	TEACHERS	1,286,773	1,541,962	1,597,222
4	40153028	511208	DAY BY DAY GREEN TIME SHEET	0	300	0
5	40153099	511500	PARAPROFESSIONAL	589,141	668,655	702,817
6	40153099	512300	SUB-TEACHER SICK LEAVE	390	1,717	28,875
7	40153099	512310	SUBSTITUTE-TEACHER MTGS	0	0	31,484
8	40153099	512400	SUB EMPL OTHER THAN TEACHER	51	265	14,068
9	40153099	513000	SALARIES EXTRA WORK PERFORMED	26,718	20,000	4,027
10	40153099	521010	SGB HEALTH INSURANCE	361,144	419,630	441,085
11	40153099	521020	SGB LIFE INSURANCE	562	1,213	1,491
12	40153099	522500	MEDICARE	25,081	29,561	33,035
13	40153099	522550	DEFERRED COMPENSATION	0	5	959
14	40153099	523100	TEACHERS' RETIREMENT SYSTEM	475,521	534,019	483,142
15	40153099	525000	UNEMPLOYMENT COMPENSATION	5	0	0
16	40153099	526000	WORKERS' COMPENSATION	40,933	47,872	50,751
17	40153099	528100	SICK LEAVE SEVERANCE PAY	786	0	0
18	40153099	532100	SUB FOR FT EMPLOYEES	34,954	34,242	0
19	40153099	533000	OTHER PURCH PROF SVCS	5,904	6,199	0
20	40153039	559000	MISC PURCHASED SERVICES	152,191	139,676	141,343
21	40153099	561000	M & S	92,807	138,480	39,000
22	40153099	561027	M & S - TECH	12,774	12,781	0
			<b>Total SPECIAL PROGRAMS</b>	<b>3,105,735</b>	<b>3,596,577</b>	<b>3,569,299</b>
23	40221499	511100	OFFICIALS/ADMIN/MANAGERS	115,406	84,693	86,692
24	40221499	511300	THERAPISTS/SPEC/COUNSELORS	25,221	29,007	71,824
25	40220099	511400	CLERICAL/SECRETARIAL	32,535	33,921	35,661
26	40221499	511900	OTHER SALARIES	25,221	0	39,899
27	40223499	513000	SALARIES EXTRA WORK PERFORMED	9,734	12,500	9,900
28	40223439	515000	STIPEND-WORKSHOPS ONLY	16,549	34,421	34,421
29	40221499	521010	SGB HEALTH INSURANCE	32,207	25,199	41,594
30	40221499	521020	SGB LIFE INSURANCE	45	39	85
31	40223499	522500	MEDICARE	2,985	2,544	3,773
32	40221499	522550	DEFERRED COMPENSATION	2	2	0
33	40223499	523100	TEACHERS' RETIREMENT SYSTEM	48,346	45,411	61,492
34	40223499	526000	WORKERS' COMPENSATION	4,744	4,056	5,980
35	40223499	532000	PURCHASED EDUCATIONAL SVCS	0	3,250	3,250
36	40223499	532100	SUB FOR FT EMPLOYEES	28,212	37,259	0
37	40223499	533000	OTHER PURCH PROF SVCS	0	28,670	15,000
38	40223499	553000	TELEPHONE	26,660	30,210	29,730
39	40223499	558200	TRAVEL	403	10,683	6,350
40	40223499	561000	M & S	2,951	22,658	14,000
41	40220099	561027	M & S - TECH	6,226	12,417	7,000
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>377,448</b>	<b>416,940</b>	<b>466,651</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
LA 4 PRE K - STATE - S0004  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
42	40254099	555000	PRINTING & BINDING	1,670	0	2,000
			<b>Total BUSINESS SERVICES</b>	<b>1,670</b>	<b>0</b>	<b>2,000</b>
43	40272196	511616	EXTRA BUS TRIPS SALARIES	1,433	4,000	2,000
44	40272196	522500	MEDICARE	20	58	29
45	40272196	522550	DEFERRED COMPENSATION	0	2	2
46	40272196	523300	SCHOOL EMPL RETIREMENT SYS	395	1,104	552
47	40272196	526000	WORKERS' COMPENSATION	111	310	155
48	40272396	544216	EXTRA BUS TRIP LEASES	2,031	2,500	3,200
			<b>Total STUDENT TRANSPORTATION SERVICES</b>	<b>3,991</b>	<b>7,974</b>	<b>5,938</b>
49	40283099	559000	MISC PURCHASED SERVICES	1,460	3,000	3,000
			<b>Total CENTRAL SERVICES</b>	<b>1,460</b>	<b>3,000</b>	<b>3,000</b>
50	40330000	513000	SALARIES EXTRA WORK PERFORMED	1,124	0	0
51	40330000	522500	MEDICARE	16	0	0
52	40330000	523100	TEACHERS' RETIREMENT SYSTEM	279	0	0
53	40330000	526000	WORKERS' COMPENSATION	24	0	0
			<b>Total COMMUNITY SERVICES OPERATIONS</b>	<b>1,443</b>	<b>0</b>	<b>0</b>
			<b>Total EXPENDITURES</b>	<b>3,491,747</b>	<b>4,024,491</b>	<b>4,046,888</b>
			<b>Total Other Sources and Uses of Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>747,379</b>	<b>(346,155)</b>	<b>(196,688)</b>
			<b>Beginning Fund Balance</b>	<b>48,767</b>	<b>796,146</b>	<b>449,991</b>
			<b>Ending Fund Balance</b>	<b>796,146</b>	<b>449,991</b>	<b>253,303</b>

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**Tangipahoa Parish School System  
Special Revenue Fund Budget  
LA AWARE - F0101  
Fiscal Year 2024 - 2025**

**LA Aware Description**

LA-Aware is a five year grant awarded to the TPSS to address mental health issues affecting school-aged youth. The grant awards the TPPS approximately \$518,000 annually to address the mental health issues facing students at selected school sites. The TPSS has selected GPLA and PHS for year 1 implementation.

**LA Aware Goals**

To increase school personnel's understanding and awareness of mental health issues that may be affecting school-aged youth. Implement school-based mental health program in schools to screen for and provide early intervention to address the ongoing mental health needs of the school-aged youth. Equip schools with the ability to immediately respond to the needs of youth who may be exhibiting behavioral/psychological signs of a severity indicating the need for clinical intervention. Help school-aged youth develop skills that promote resilience and promote pro-social behaviors; avert development of mental and behavioral health disorders; and prevent youth violence.

**Personnel Roster**

<b>Position</b>	<b>Actual 2022-23</b>	<b>Budget 2023-24</b>	<b>Budget 2024-25</b>	<b>Increase + Decrease -</b>
Child Welfare/Student Services Supervisor	0.20	0.20	0.20	0.00
Social Worker/Counselor	2.00	2.00	2.00	0.00
<b>Total Positions</b>	<b>2.20</b>	<b>2.20</b>	<b>2.20</b>	<b>0.00</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
LA AWARE - F0101  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	250	445900	OTHER RESTR GRANTS THRU STATE	357,024	588,031	518,941
			<b>Total REVENUES</b>	<b>357,024</b>	<b>588,031</b>	<b>518,941</b>
2	25110070	553000	TELEPHONE	0	999	0
3	25110070	555000	PRINTING & BINDING	0	786	0
			<b>Total REGULAR PROGRAMS</b>	<b>0</b>	<b>1,785</b>	<b>0</b>
4	25211170	511100	OFFICIALS/ADMIN/MANAGERS	17,810	18,088	19,000
5	25211399	511300	THERAPISTS/SPEC/COUNSELORS	146,517	149,898	154,266
6	25211399	521010	SGB HEALTH INSURANCE	23,788	24,608	25,217
7	25211399	522500	MEDICARE	2,219	2,273	2,339
8	25211399	523100	TEACHERS' RETIREMENT SYSTEM	40,753	40,484	41,449
9	25211399	526000	WORKERS' COMPENSATION	3,533	3,612	3,716
10	25211370	533000	OTHER PURCH PROF SVCS	19,502	48,706	50,000
11	25211170	558200	TRAVEL	969	646	0
12	25211370	561000	M & S	2,876	19,745	10,102
13	25211170	561027	M & S - TECH	5,413	2,460	0
			<b>Total PUPIL SUPPORT SERVICES</b>	<b>263,380</b>	<b>310,520</b>	<b>306,089</b>
14	25223470	515000	STIPEND-WORKSHOPS ONLY	35,513	109,006	80,000
15	25223470	522500	MEDICARE	510	1,577	1,148
16	25223470	523100	TEACHERS' RETIREMENT SYSTEM	6,610	19,128	13,634
17	25223424	523300	SCHOOL EMPL RETIREMENT SYS	0	262	160
18	25223470	523450	OPTIONAL RETIREMENT SYSTEM	151	28	14
19	25223470	523550	LA STATE EMPL RETIRE SYSTEM	2,864	8,944	4,833
20	25223470	526000	WORKERS' COMPENSATION	764	2,167	1,711
21	25223470	532000	PURCHASED EDUCATIONAL SVCS	7,530	43,097	37,000
22	25223470	533000	OTHER PURCH PROF SVCS	0	28,455	0
23	25223470	553000	TELEPHONE	0	500	0
24	25223470	558200	TRAVEL	14,715	22,819	39,200
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>68,657</b>	<b>235,983</b>	<b>177,700</b>
25	25521000	593300	INDIRECT COSTS	24,987	39,743	35,152
			<b>Total OTHER USE OF FUNDS</b>	<b>24,987</b>	<b>39,743</b>	<b>35,152</b>
			<b>Total EXPENDITURES</b>	<b>357,024</b>	<b>588,031</b>	<b>518,941</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
LA HEALTHY SCHOOL COMMUNITIES - F0300  
Fiscal Year 2024 - 2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	250	445900	OTHER RESTR GRANTS THRU STATE	10,000	0	0
			<b>Total REVENUES</b>	<b>10,000</b>	<b>0</b>	<b>0</b>
2	25310000	515000	STIPEND-WORKSHOPS ONLY	1,100	0	0
3	25310000	522500	MEDICARE	16	0	0
4	25310000	523100	TEACHERS' RETIREMENT SYSTEM	273	0	0
5	25310000	526000	WORKERS' COMPENSATION	24	0	0
6	25310000	561000	M & S	7,888	0	0
			<b>Total CHILD NUTRITION PROGRAM</b>	<b>9,300</b>	<b>0</b>	<b>0</b>
7	25521000	593300	INDIRECT COSTS	700	0	0
			<b>Total OTHER USE OF FUNDS</b>	<b>700</b>	<b>0</b>	<b>0</b>
			<b>Total EXPENDITURES</b>	<b>10,000</b>	<b>0</b>	<b>0</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
LEAP REMEDIATION - L0133  
Fiscal Year 2024 - 2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
2	12146011	513000	SALARIES EXTRA WORK PERFORMED	0	30,648	30,648
3	12146011	522500	MEDICARE	0	444	444
4	12146011	523100	TEACHERS' RETIREMENT SYSTEM	0	6,973	6,592
5	12146011	523450	OPTIONAL RETIREMENT SYSTEM	0	226	226
6	12146011	526000	WORKERS' COMPENSATION	0	659	659
7	12140000	558200	TRAVEL	320	0	0
			<b>Total OTHER INSTRUCTIONAL PROGRAMS</b>	<b>320</b>	<b>38,950</b>	<b>38,569</b>
8	12223000	515000	STIPEND-WORKSHOPS ONLY	0	9,749	9,748
9	12223000	522500	MEDICARE	0	141	141
10	12223000	523100	TEACHERS' RETIREMENT SYSTEM	0	2,315	2,097
11	12223000	523450	OPTIONAL RETIREMENT SYSTEM	0	18	18
12	12223000	526000	WORKERS' COMPENSATION	0	210	210
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>0</b>	<b>12,433</b>	<b>12,214</b>
			<b>Total EXPENDITURES</b>	<b>320</b>	<b>51,383</b>	<b>50,783</b>
13	120	452210	TRANSFER FROM GEN FUND	320	51,383	50,783
			<b>Total Other Sources and Uses of Funds</b>	<b>320</b>	<b>51,383</b>	<b>50,783</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
LOCAL DONATION - L0100  
Fiscal Year 2024 - 2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	110	419200	CONTRIBUTIONS & DONATIONS	8,994	500	0
			<b>Total REVENUES</b>	<b>8,994</b>	<b>500</b>	<b>0</b>
2	11100000	561000	M & S	0	500	0
			<b>Total</b>	<b>0</b>	<b>500</b>	<b>0</b>
3	11113000	515000	STIPEND-WORKSHOPS ONLY	-300	0	0
4	11111050	522500	MEDICARE	-4	0	0
5	11111050	523100	TEACHERS' RETIREMENT SYSTEM	-76	0	0
6	11111050	526000	WORKERS' COMPENSATION	-6	0	0
7	11113000	553401	ON LINE LESSONS	5,495	0	0
8	11113000	558200	TRAVEL	1,920	0	0
9	11113000	561000	M & S	4,362	292	265
10	11113000	561027	M & S - TECH	1,597	2,867	0
			<b>Total REGULAR PROGRAMS</b>	<b>12,988</b>	<b>3,159</b>	<b>265</b>
11	11121100	561000	M & S	5,559	2,441	0
			<b>Total SPECIAL EDUCATION PROGRAMS</b>	<b>5,559</b>	<b>2,441</b>	<b>0</b>
12	11145000	558200	TRAVEL	2,560	0	0
13	11149000	561000	M & S	0	2,440	276
			<b>Total OTHER INSTRUCTIONAL PROGRAMS</b>	<b>2,560</b>	<b>2,440</b>	<b>276</b>
14	11283200	561000	M & S	1,000	0	0
			<b>Total CENTRAL SERVICES</b>	<b>1,000</b>	<b>0</b>	<b>0</b>
			<b>Total EXPENDITURES</b>	<b>22,108</b>	<b>8,540</b>	<b>541</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(13,113)</b>	<b>(8,040)</b>	<b>(541)</b>
			<b>Beginning Fund Balance</b>	<b>21,414</b>	<b>8,301</b>	<b>261</b>
			<b>Ending Fund Balance</b>	<b>8,301</b>	<b>261</b>	<b>(280)</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
LOSFA GRANT IHS - S0018  
Fiscal Year 2024 - 2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
2	400	432000	RESTRICTED GRANTS STATE	4,301	0	0
			<b>Total REVENUES</b>	<b>4,301</b>	<b>0</b>	<b>0</b>
3	40212600	513000	SALARIES EXTRA WORK PERFORMED	2,269	0	0
4	40212600	522500	MEDICARE	33	0	0
5	40212600	523100	TEACHERS' RETIREMENT SYSTEM	563	0	0
6	40212600	526000	WORKERS' COMPENSATION	49	0	0
7	40212600	561000	M & S	1,388	0	0
			<b>Total PUPIL SUPPORT SERVICES</b>	<b>4,301</b>	<b>0</b>	<b>0</b>
			<b>Total EXPENDITURES</b>	<b>4,301</b>	<b>0</b>	<b>0</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
MAGNET - F0521  
Fiscal Year 2024 - 2025**

**Magnet Description**

The Pioneer Project MSAP Grant is designed for the establishment of three STEAM Magnet Schools and an Advanced College and Career Center (ACCMC), as required by the Unitary Consent Agreement approved by Judge Ivan Lemelle to expand our magnet programs in Tangipahoa Parish. The funds are provided from a MSAP grant through the US Department of Education, which provides 15 million dollars over a period of five years. The Final Consent Agreement addressed desegregation efforts, including provisions for magnet schools.

**Magnet Goals**

To provide an opportunity for students in OW Dillon Leadership Academy, Amite Westside Middle Magnet, and Amite High Magnet School to have challenging curriculums in Science, Technology, Engineering, Art, and Mathematics as well as needed technology and materials for its implementation. It is also to provide funding to allow all Tangipahoa Parish School System 11th and 12th graders access and opportunity to participate in Dual Enrollment, credentialing, and career courses at the ACCMC. This fund provides job positions at each site including the district, advertising expenditures, professional development costs, curriculum expenditures, technology and equipment, contracts, materials and supplies, travel, etc. for the overall success of the project.

**Personnel Roster**

Position	Actual 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
Coordinator	0.00	0.50	1.00	0.50
Clerical	0.00	1.50	2.00	0.50
Specialists	0.00	3.00	3.00	0.00
Teachers	0.00	0.00	3.00	3.00
Counselor	0.00	1.00	1.00	0.00
Administrator	0.00	1.00	1.00	0.00
Accountant	0.00	0.00	0.75	0.75
<b>Total Positions</b>	0.00	7.00	11.75	4.75

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
MAGNET - F0521  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	250	445900	OTHER RESTR GRANTS THRU STATE	0	870,510	5,230,522
			<b>Total REVENUES</b>	<b>0</b>	<b>870,510</b>	<b>5,230,522</b>
2	25212254	511300	THERAPISTS/SPEC/COUNSELORS	0	0	61,851
3	25212254	522500	MEDICARE	0	0	2,340
4	25212254	523100	TEACHERS' RETIREMENT SYSTEM	0	0	65,880
5	25212254	526000	WORKERS' COMPENSATION	0	0	5,805
			<b>Total PUPIL SUPPORT SERVICES</b>	<b>0</b>	<b>0</b>	<b>135,876</b>
6	25221554	511100	OFFICIALS/ADMIN/MANAGERS	0	0	72,691
7	25221199	511110	COORDINATORS	0	0	33,844
8	25221199	511900	OTHER SALARIES	0	70,000	825,000
9	25223099	515000	STIPEND-WORKSHOPS ONLY	0	109,136	914,037
10	25221199	521010	SGB HEALTH INSURANCE	0	16,000	171,446
11	25221114	521020	SGB LIFE INSURANCE	0	60	240
12	25223099	522500	MEDICARE	0	1,400	8,101
13	25223099	523100	TEACHERS' RETIREMENT SYSTEM	0	20,000	162,983
14	25223099	526000	WORKERS' COMPENSATION	0	1,200	14,367
15	25221132	553000	TELEPHONE	0	0	1,500
16	25223099	558200	TRAVEL	0	62,700	189,085
17	25221199	561000	M & S	0	448,710	430,427
18	25221199	561027	M & S - TECH	0	68,695	307,601
19	25221132	673001	EQUIPMENT - CLASSROOM	0	0	1,000,000
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>0</b>	<b>797,901</b>	<b>4,131,322</b>
20	25232399	532000	PURCHASED EDUCATIONAL SVCS	0	0	155,243
			<b>Total GENERAL ADMINISTRATION</b>	<b>0</b>	<b>0</b>	<b>155,243</b>
21	25249099	511400	CLERICAL/SECRETARIAL	0	0	38,296
22	25249099	521010	SGB HEALTH INSURANCE	0	0	1,361
23	25249099	522500	MEDICARE	0	0	89
24	25249099	523100	TEACHERS' RETIREMENT SYSTEM	0	0	1,632
25	25249099	526000	WORKERS' COMPENSATION	0	0	146
26	25249099	581000	DUES & FEES	0	8,000	120,500
			<b>Total SCHOOL ADMINISTRATION</b>	<b>0</b>	<b>8,000</b>	<b>162,024</b>
27	25251599	511800	DEGREED PROFESSIONALS	0	0	72,710
			<b>Total BUSINESS SERVICES</b>	<b>0</b>	<b>0</b>	<b>72,710</b>
28	25262099	544100	RENTAL OF LAND & BUILDINGS	0	500	100
			<b>Total MAINTENANCE OF PLANT</b>	<b>0</b>	<b>500</b>	<b>100</b>
29	25281099	532000	PURCHASED EDUCATIONAL SVCS	0	0	40,000
30	25282399	533900	OTHER PROFESSIONAL SERVICES	0	0	147,921
			<b>Total CENTRAL SERVICES</b>	<b>0</b>	<b>0</b>	<b>187,921</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
MAGNET - F0521  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
31	25521000 593300	INDIRECT COSTS	0	64,109	385,326
		<b>Total OTHER USE OF FUNDS</b>	<b>0</b>	<b>64,109</b>	<b>385,326</b>
		<b>Total EXPENDITURES</b>	<b>0</b>	<b>870,510</b>	<b>5,230,522</b>
		<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>



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**Tangipahoa Parish School System  
Special Revenue Fund Budget  
MAINTENANCE REDEDICATION - 510  
Fiscal Year 2024 - 2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
Director of Operations	1.00	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	1.00	1.00	1.00	0.00
Project Manager	1.00	1.00	1.00	0.00
Office Assistant	4.00	4.00	4.00	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	19.00	19.00	19.00	0.00
Warehouse Personnel	3.00	3.00	3.00	0.00
Trades Helper	14.00	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	62.00	62.00	62.00	0.00

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
MAINTENANCE REDEDICATION - 510  
Fiscal Year 2024 - 2025**

	Account Number		Account Name	Actual 2022 - 2023	Budget 2023 - 2024	Budget 2024 - 2025
1	510	411312	2ND SALES & USE TAX - GROSS	8,962,532	8,970,000	8,970,000
2	510	411362	2ND SALES/USE/PENALTIES/INTERE	37,468	30,000	30,000
3	510	415101	INTEREST ON CHECKING	393,108	540,000	510,000
4	510	419990	MISC REVENUE (LOCAL)	1,995	22,000	21,000
			<b>Total REVENUES</b>	<b>9,395,103</b>	<b>9,562,000</b>	<b>9,531,000</b>
5	51262012	542100	DISPOSAL SERVICES	6,308	0	0
6	51262012	543000	REPAIR & MAINT	34,659	0	0
7	51262012	561000	M & S	3,410	0	0
8	51262012	561045	JANITORIAL SUPPLIES	8,071	0	0
9	51262012	581000	DUES & FEES	985	0	0
10	51262012	589031	PORTABLE BLDG RELOCATION	1,600	0	0
			<b>Total</b>	<b>55,034</b>	<b>0</b>	<b>0</b>
11	51231500	531400	SALES TAX COLLECTION FEES	58,500	58,500	58,500
			<b>Total GENERAL ADMINISTRATION</b>	<b>58,500</b>	<b>58,500</b>	<b>58,500</b>
12	51251140	511400	CLERICAL/SECRETARIAL	98,821	134,547	139,522
13	51251599	511800	DEGREED PROFESSIONALS	54,633	63,101	64,450
14	51251140	513000	SALARIES EXTRA WORK PERFORMED	1,120	5,000	4,000
15	51251599	521010	SGB HEALTH INSURANCE	23,297	31,935	33,851
16	51251599	521020	SGB LIFE INSURANCE	697	806	810
17	51251599	522500	MEDICARE	2,071	2,733	3,016
18	51251599	523100	TEACHERS' RETIREMENT SYSTEM	38,335	48,841	44,735
19	51251599	526000	WORKERS' COMPENSATION	3,323	4,357	4,471
20	51251140	533300	AUDIT/ACCOUNTING SVCS	5,820	6,000	6,000
21	51251140	558200	TRAVEL	0	100	100
			<b>Total BUSINESS SERVICES</b>	<b>228,118</b>	<b>297,420</b>	<b>300,955</b>
22	51261140	511100	OFFICIALS/ADMIN/MANAGERS	193,649	247,974	251,577
23	51261140	511111	MANAGER	40,226	82,487	83,685
24	51262198	511600	SERVICE WORKERS	27,151	30,242	30,770
25	51262199	511700	SKILLED CRAFTS	1,710,972	1,820,183	1,886,538
26	51262140	511750	SKILLED CRAFTS ON CALL	13,000	13,000	13,000
27	51262199	511900	OTHER SALARIES	79,365	30,000	30,000
28	51262199	513000	SALARIES EXTRA WORK PERFORMED	177,873	400,000	385,000
29	51262199	521010	SGB HEALTH INSURANCE	306,498	347,086	364,118
30	51262199	521020	SGB LIFE INSURANCE	2,002	2,120	2,246
31	51262199	522500	MEDICARE	29,799	35,488	38,868
32	51262199	522550	DEFERRED COMPENSATION	1,044	400	350
33	51262199	523100	TEACHERS' RETIREMENT SYSTEM	70,578	95,041	91,000
34	51262199	523300	SCHOOL EMPL RETIREMENT SYS	460,330	558,624	535,000
35	51262199	525000	UNEMPLOYMENT COMPENSATION	805	1,000	1,000
36	51262199	526000	WORKERS' COMPENSATION	158,843	186,047	189,000
37	51262199	527000	HEALTH BENEFITS - RETIREES	200,743	205,000	205,000
38	51262000	528100	SICK LEAVE SEVERANCE PAY	2,769	3,500	0
39	51262140	528200	ANNUAL LEAVE SEVERANCE PAY	3,457	12,000	0

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
MAINTENANCE REDEDICATION - 510  
Fiscal Year 2024 - 2025**

	Account Number		Account Name	Actual 2022 - 2023	Budget 2023 - 2024	Budget 2024 - 2025
40	51262199	530000	PURCHASED PROF/TECH SVCS	3,315	2,500	2,000
41	51262199	533400	ARCHITECT/ENGINEERING SVCS	8,934	5,000	8,000
42	51262140	533900	OTHER PROFESSIONAL SERVICES	65,217	315,000	325,000
43	51262140	541000	UTILITY SERVICES	4,541	4,500	4,500
44	51262199	541100	WATER/SEWAGE	0	500	500
45	51262199	542100	DISPOSAL SERVICES	236,278	300,000	300,000
46	51262199	542300	CUSTODIAL SERVICES	0	2,500	2,500
47	51263199	542400	LAWN CARE	457,587	375,000	375,000
48	51264199	543000	REPAIR & MAINT	1,884,583	3,021,000	3,253,000
49	51262199	543002	ASBESTOS	18,765	100,000	75,000
50	51264150	543004	VEHICLE SERVICE & MAINTENANCE	35,106	50,000	50,000
51	51265140	543007	LEASED VEH SVC & MAINT	22,549	15,000	15,000
52	51262199	544100	RENTAL OF LAND & BUILDINGS	105,674	100,000	95,000
53	51264199	544200	RENTAL OF EQUIP & VEHICLES	33,739	10,000	10,000
54	51265140	544201	LEASE OF MAINT VEHICLES	157,581	250,000	250,000
55	51262140	545000	CONSTRUCTION SERVICES	36,789	40,000	25,000
56	51262170	545007	CONSTRUCTION TO CAPITALIZE	161,912	0	0
57	51262653	545050	A/C IMPROVEMENTS	17,493	0	0
58	51262699	545057	A/C IMPROVEMENTS TO CAPITALIZE	0	75,000	55,000
59	51265000	552900	OTHER INSURANCE	39,294	40,000	40,000
60	51262000	553000	TELEPHONE	3,427	1,000	6,000
61	51262140	553300	POSTAGE	0	50	50
62	51262000	555000	PRINTING & BINDING	0	100	100
63	51262140	558200	TRAVEL	2,505	3,500	3,000
64	51262799	561000	M & S	429,762	455,000	500,000
65	51262199	561027	M & S - TECH	134,254	60,000	70,000
66	51262199	561045	JANITORIAL SUPPLIES	529,020	485,000	500,000
67	51262699	561050	AIR CONDITIONER <\$5,000	97,247	25,000	15,000
68	51262199	562100	NATURAL GAS/BUTANE	0	300	300
69	51263015	562400	OIL	0	600	600
70	51262199	562600	GASOLINE	143,002	125,000	115,000
71	51262199	571001	LAND IMPROVEMENTS < \$50,000	261,178	150,000	215,000
72	51262199	572000	BUILDINGS < \$100,000	0	25,000	25,000
73	51262140	581000	DUES & FEES	4,297	5,000	4,000
74	51262199	589000	MISC	0	50	50
75	51262199	589031	PORTABLE BLDG RELOCATION	0	24,000	20,000
76	51262199	673000	EQUIPMENT > \$5,000	22,177	40,000	35,000
77	51262140	673100	MACHINERY > \$5,000	0	10,000	10,000
78	51262000	673200	VEHICLES > \$5,000	0	20,000	20,000
			<b>Total MAINTENANCE OF PLANT</b>	<b>8,395,326</b>	<b>10,205,792</b>	<b>10,531,752</b>
79	51284435	511900	OTHER SALARIES	506,881	509,177	523,142
80	51284400	511907	OTHR SAL DAY BY DAY	138,008	93,217	91,000
81	51284435	521010	SGB HEALTH INSURANCE	84,474	85,665	85,000

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
MAINTENANCE REDEDICATION - 510  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
82	51284435	521020	SGB LIFE INSURANCE	42	40	59
83	51284435	522500	MEDICARE	8,829	8,202	8,905
84	51284435	522550	DEFERRED COMPENSATION	1,661	1,135	1,183
85	51284435	523100	TEACHERS' RETIREMENT SYSTEM	126,652	123,508	112,528
86	51284435	526000	WORKERS' COMPENSATION	13,865	12,952	13,204
87	51284400	558200	TRAVEL	25,687	23,000	24,500
			<b>Total CENTRAL SERVICES</b>	<b>906,098</b>	<b>856,896</b>	<b>859,521</b>
88	51460199	545050	A/C IMPROVEMENTS	0	36,000	30,000
89	51460199	673003	EQUIPMENT - AIR CONDITIONING	0	10,000	10,000
			<b>Total FACILITY ACQUISITIONS AND</b>	<b>0</b>	<b>46,000</b>	<b>40,000</b>
			<b>Total EXPENDITURES</b>	<b>9,643,076</b>	<b>11,464,608</b>	<b>11,790,728</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(247,973)</b>	<b>(1,902,608)</b>	<b>(2,259,728)</b>
			<b>Beginning Fund Balance</b>	<b>6,367,592</b>	<b>6,119,619</b>	<b>4,217,011</b>
			<b>Ending Fund Balance</b>	<b>6,119,619</b>	<b>4,217,011</b>	<b>1,957,283</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
MODEL EARLY CHILDHOOD - 8G163  
Fiscal Year 2024 - 2025**

**Preschool / Model Early Childhood Description**

The 8(g) Early Childhood Program is a state funded block grant project housed at Lucille Nesom Independence Elementary, and O.W. Dillon Elementary. The program implements early childhood/parent education activities designed to improve the readiness of preschool four year old children through a developmentally appropriate curriculum and through early intervention strategies with their families. Students qualify based on state eligibility guidelines.

**Preschool / Model Early Childhood Goals**

To improve the readiness skills of at-risk preschool four year old children through a developmentally appropriate curriculum which addresses all developmental areas - physical, social, emotional, and intellectual.

To help parents gain a better understanding of child development through early intervention strategies designed to maximize children's overall development and lay the foundation for school success.

**Personnel Roster**

Position	Actual 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
Regular Teacher	2.00	2.00	2.00	0.00
Teacher Aides	0.75	2.00	2.00	0.00
<b>Total Positions</b>	<b>2.75</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
MODEL EARLY CHILDHOOD - 8G163  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	410	432200	EDUCATION SUPPORT FUND 8G	147,170	210,670	210,670
			<b>Total REVENUES</b>	<b>147,170</b>	<b>210,670</b>	<b>210,670</b>
2	41153099	511200	TEACHERS	91,305	99,469	100,524
3	41153099	511500	PARAPROFESSIONAL	9,705	44,216	44,826
4	41153099	512300	SUB-TEACHER SICK LEAVE	0	0	740
5	41153099	512400	SUB EMPL OTHER THAN TEACHER	0	0	251
6	41153099	521010	SGB HEALTH INSURANCE	15,741	26,385	27,939
7	41153099	521020	SGB LIFE INSURANCE	38	63	75
8	41153099	522500	MEDICARE	1,378	1,911	1,918
9	41153099	522550	DEFERRED COMPENSATION	0	0	11
10	41153099	523100	TEACHERS' RETIREMENT SYSTEM	25,051	34,486	31,240
11	41153099	526000	WORKERS' COMPENSATION	2,172	3,076	3,146
12	41153021	532100	SUB FOR FT EMPLOYEES	1,193	814	0
13	41153099	561000	M & S	587	250	0
			<b>Total SPECIAL PROGRAMS</b>	<b>147,170</b>	<b>210,670</b>	<b>210,670</b>
			<b>Total EXPENDITURES</b>	<b>147,170</b>	<b>210,670</b>	<b>210,670</b>
			<b>Total Other Sources and Uses of Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
READY START NETWORK CCDF - F0081  
Fiscal Year 2024 - 2025**

**Ready Start Network CCDF Description**

Pilot program to implement new strategies for increasing access to and improving the quality of publicly-funded early childhood care and education.

**Ready Start Network CCDF Goals**

Improve quality and access to early childhood education.

**Personnel Roster**

Position	Actual 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
Ready Start Specialist	0.50	0.00	0.40	0.40
Behavior Interventionist	0.00	0.20	0.00	-0.20
<b>Total Positions</b>	<b>0.50</b>	<b>0.20</b>	<b>0.40</b>	<b>0.20</b>



**Tangipahoa Parish School System  
Special Revenue Fund Budget  
READY START NETWORK CCDF - F0081  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
2	250	445900	OTHER RESTR GRANTS THRU STATE	41,744	50,000	100,000
			<b>Total REVENUES</b>	<b>41,744</b>	<b>50,000</b>	<b>100,000</b>
3	25153000	561000	M & S	941	0	0
			<b>Total SPECIAL PROGRAMS</b>	<b>941</b>	<b>0</b>	<b>0</b>
4	25221499	511100	OFFICIALS/ADMIN/MANAGERS	0	0	34,034
5	25221499	511300	THERAPISTS/SPEC/COUNSELORS	12,611	12,852	0
6	25221499	513000	SALARIES EXTRA WORK PERFORMED	4,459	2,273	0
7	25223400	515000	STIPEND-WORKSHOPS ONLY	705	0	0
8	25221499	521010	SGB HEALTH INSURANCE	1,452	1,531	4,964
9	25221499	521020	SGB LIFE INSURANCE	10	15	34
10	25221499	522500	MEDICARE	249	210	493
11	25221499	523100	TEACHERS' RETIREMENT SYSTEM	3,853	3,574	7,424
12	25223400	525000	UNEMPLOYMENT COMPENSATION	0	23	0
13	25221499	526000	WORKERS' COMPENSATION	382	325	732
14	25221499	532000	PURCHASED EDUCATIONAL SVCS	0	19,338	23,800
15	25220099	534000	PURCHASED TECH SVC	1,600	550	19,144
16	25220099	553000	TELEPHONE	480	480	480
17	25221494	558200	TRAVEL	4,762	5,108	5,000
18	25220099	561000	M & S	746	334	508
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>31,308</b>	<b>46,613</b>	<b>96,613</b>
19	25254099	555000	PRINTING & BINDING	3,362	0	0
			<b>Total BUSINESS SERVICES</b>	<b>3,362</b>	<b>0</b>	<b>0</b>
20	25330000	561000	M & S	3,212	0	0
			<b>Total COMMUNITY SERVICES OPERATIONS</b>	<b>3,212</b>	<b>0</b>	<b>0</b>
21	25521000	593300	INDIRECT COSTS	2,920	3,387	3,387
			<b>Total OTHER USE OF FUNDS</b>	<b>2,920</b>	<b>3,387</b>	<b>3,387</b>
			<b>Total EXPENDITURES</b>	<b>41,744</b>	<b>50,000</b>	<b>100,000</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>



**Tangipahoa Parish School System  
Special Revenue Fund Budget  
READY START NETWORK CCDBG - 003  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	003	445000	RESTR GRANTS FED THRU STATE	9,681	100,000	0
			<b>Total REVENUES</b>	<b>9,681</b>	<b>100,000</b>	<b>0</b>
2	00322199	511100	OFFICIALS/ADMIN/MANAGERS	0	34,225	0
3	00322199	521010	SGB HEALTH INSURANCE	0	3,402	0
4	00322199	521020	SGB LIFE INSURANCE	0	35	0
5	00322199	522500	MEDICARE	0	471	0
6	00322199	523100	TEACHERS' RETIREMENT SYSTEM	0	8,307	0
7	00322199	526000	WORKERS' COMPENSATION	0	736	0
8	00322394	532000	PURCHASED EDUCATIONAL SVCS	9,004	22,115	0
9	00322394	533000	OTHER PURCH PROF SVCS	0	7,200	0
10	00322140	534000	PURCHASED TECH SVC	0	11,498	0
11	00322140	558200	TRAVEL	0	300	0
12	00322140	561000	M & S	0	4,937	0
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>9,004</b>	<b>93,226</b>	<b>0</b>
13	00352100	593300	INDIRECT COSTS	677	6,774	0
			<b>Total OTHER USE OF FUNDS</b>	<b>677</b>	<b>6,774</b>	<b>0</b>
			<b>Total EXPENDITURES</b>	<b>9,681</b>	<b>100,000</b>	<b>0</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
READY START NETWORK PDG - F0080  
Fiscal Year 2024 - 2025**

**Ready Start Network PDG Description**

Pilot program to implement new strategies for increasing access to and improving the quality of publicly funded early childhood care and education.

**Ready Start Network PDG Goals**

Improve quality and access to early childhood education.

**Personnel Roster**

Position	Actual 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
Behavior Interventionist	0.20	0.00	0.00	0.00
Total Positions	0.20	0.00	0.00	0.00

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
READY START NETWORK PDG - F0080  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
2	250	445900	OTHER RESTR GRANTS THRU STATE	63,126	0	0
			<b>Total REVENUES</b>	<b>63,126</b>	<b>0</b>	<b>0</b>
3	25221499	511100	OFFICIALS/ADMIN/MANAGERS	8,012	0	0
4	25221499	521010	SGB HEALTH INSURANCE	700	0	0
5	25221499	521020	SGB LIFE INSURANCE	4	0	0
6	25221499	522500	MEDICARE	113	0	0
7	25221499	523100	TEACHERS' RETIREMENT SYSTEM	1,987	0	0
8	25221499	526000	WORKERS' COMPENSATION	172	0	0
9	25221400	534000	PURCHASED TECH SVC	47,599	0	0
10	25223400	558200	TRAVEL	124	0	0
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>58,710</b>	<b>0</b>	<b>0</b>
11	25521000	593300	INDIRECT COSTS	4,416	0	0
			<b>Total OTHER USE OF FUNDS</b>	<b>4,416</b>	<b>0</b>	<b>0</b>
			<b>Total EXPENDITURES</b>	<b>63,126</b>	<b>0</b>	<b>0</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
READY START NETWORK WORKFORCE PLANNING - F0083  
Fiscal Year 2024 - 2025**

**Ready Start Network Workforce Planning Description**

Workforce Planning Grant in childcare centers.

**Ready Start Network Workforce Planning Goals**

Improve quality and access to early childhood education.

**Personnel Roster**

Position	Actual 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
Ready Start Specialist	0.00	0.50	0.00	-0.50
Total Positions	0.00	0.50	0.00	-0.50

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
READY START NETWORK WORKFORCE PLANNING - F0083  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
2	250	445900	OTHER RESTR GRANTS THRU STATE	0	150,000	0
			<b>Total REVENUES</b>	<b>0</b>	<b>150,000</b>	<b>0</b>
3	25221499	511100	OFFICIALS/ADMIN/MANAGERS	0	45,902	0
4	25221499	521010	SGB HEALTH INSURANCE	0	6,413	0
5	25221499	521020	SGB LIFE INSURANCE	0	37	0
6	25221499	522500	MEDICARE	0	639	0
7	25221499	523100	TEACHERS' RETIREMENT SYSTEM	0	11,591	0
8	25221499	526000	WORKERS' COMPENSATION	0	987	0
9	25220000	533000	OTHER PURCH PROF SVCS	0	20,872	0
10	25221499	534000	PURCHASED TECH SVC	0	46,502	0
11	25223499	559000	MISC PURCHASED SERVICES	0	2,695	0
12	25223499	561000	M & S	0	766	0
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>0</b>	<b>136,404</b>	<b>0</b>
13	25254000	554000	ADVERTISING	0	435	0
			<b>Total BUSINESS SERVICES</b>	<b>0</b>	<b>435</b>	<b>0</b>
14	25262000	544100	RENTAL OF LAND & BUILDINGS	0	3,000	0
			<b>Total MAINTENANCE OF PLANT</b>	<b>0</b>	<b>3,000</b>	<b>0</b>
15	25521000	593300	INDIRECT COSTS	0	10,161	0
			<b>Total OTHER USE OF FUNDS</b>	<b>0</b>	<b>10,161</b>	<b>0</b>
			<b>Total EXPENDITURES</b>	<b>0</b>	<b>150,000</b>	<b>0</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
REAL TIME ACCESS - ESR90  
Fiscal Year 2024 - 2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	005	442900	OTHER UNRESTR GRANTS-STATE	332,585	580,000	0
			<b>Total REVENUES</b>	<b>332,585</b>	<b>580,000</b>	<b>0</b>
2	00149000	532000	PURCHASED EDUCATIONAL SVCS	309,309	540,712	0
			<b>Total OTHER INSTRUCTIONAL PROGRAMS</b>	<b>309,309</b>	<b>540,712</b>	<b>0</b>
3	00521000	593300	INDIRECT COSTS	23,276	39,288	0
			<b>Total OTHER USE OF FUNDS</b>	<b>23,276</b>	<b>39,288</b>	<b>0</b>
			<b>Total EXPENDITURES</b>	<b>332,585</b>	<b>580,000</b>	<b>0</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
REDESIGN 1003a - T0007  
Fiscal Year 2024 - 2025**

**Redesign 1003a Description**

School Improvement funds for comprehensive support and improvement.

**Redesign 1003a Goals**

To improve the academic success of students in CIU and UIR-A schools.

**Personnel Roster**

Position	Actual 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
REDESIGN 1003a - T0007  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	211	445460	OTHER NCLB PROGRAMS	483,601	1,245,754	1,344,711
			<b>Total REVENUES</b>	<b>483,601</b>	<b>1,245,754</b>	<b>1,344,711</b>
2	21113000	553000	TELEPHONE	1,814	0	0
3	21113000	561000	M & S	99,962	110,952	0
4	21113000	561027	M & S - TECH	30,265	0	0
			<b>Total REGULAR PROGRAMS</b>	<b>132,040</b>	<b>110,952</b>	<b>0</b>
5	21115100	532000	PURCHASED EDUCATIONAL SVCS	15,181	0	0
6	21115151	564200	TEXTBOOKS	214,614	510,841	301,927
			<b>Total SPECIAL PROGRAMS</b>	<b>229,795</b>	<b>510,841</b>	<b>301,927</b>
7	21122339	513000	SALARIES EXTRA WORK PERFORMED	34,000	0	0
8	21122398	515000	STIPEND-WORKSHOPS ONLY	0	34,000	64,600
9	21122339	522500	MEDICARE	493	493	938
10	21122339	523100	TEACHERS' RETIREMENT SYSTEM	8,432	8,194	16,020
11	21122339	526000	WORKERS' COMPENSATION	731	731	1,390
12	21122398	532000	PURCHASED EDUCATIONAL SVCS	24,000	407,359	835,000
13	21122300	532100	SUB FOR FT EMPLOYEES	1,076	0	0
14	21122398	553000	TELEPHONE	0	88,800	0
15	21122398	558200	TRAVEL	19,200	0	33,750
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>87,932</b>	<b>539,577</b>	<b>951,698</b>
16	21152100	593300	INDIRECT COSTS	33,834	84,384	91,086
			<b>Total OTHER USE OF FUNDS</b>	<b>33,834</b>	<b>84,384</b>	<b>91,086</b>
			<b>Total EXPENDITURES</b>	<b>483,601</b>	<b>1,245,754</b>	<b>1,344,711</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
SECTION 504 - L0340  
Fiscal Year 2024 - 2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
2	12110051	532100	SUB FOR FT EMPLOYEES	5,118	5,000	4,500
3	12110099	558200	TRAVEL	600	0	2,000
4	12110099	561000	M & S	1,670	1,500	1,500
5	12110099	561027	M & S - TECH	720	1,620	2,000
			<b>Total REGULAR PROGRAMS</b>	<b>8,108</b>	<b>8,120</b>	<b>10,000</b>
			<b>Total EXPENDITURES</b>	<b>8,108</b>	<b>8,120</b>	<b>10,000</b>
6	120	452210	TRANSFER FROM GEN FUND	8,108	8,120	10,000
			<b>Total Other Sources and Uses of Funds</b>	<b>8,108</b>	<b>8,120</b>	<b>10,000</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
 Special Revenue Fund Budget  
 SIXTEENTH SECTION - L0510  
 Fiscal Year 2024 - 2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	120	415101	INTEREST ON CHECKING	3,047	4,950	5,100
2	120	415410	EARN FROM 16TH SECT PROP	78,894	211,000	58,000
			<b>Total REVENUES</b>	<b>81,941</b>	<b>215,950</b>	<b>63,100</b>
3	12231100	533200	LEGAL SERVICES	0	0	15
			<b>Total GENERAL ADMINISTRATION</b>	<b>0</b>	<b>0</b>	<b>15</b>
4	12470000	533900	OTHER PROFESSIONAL SERVICES	10,461	15,840	4,350
5	12410000	571001	LAND IMPROVEMENTS < \$50,000	33,440	30,000	37,400
			<b>Total FACILITY ACQUISITIONS AND</b>	<b>43,901</b>	<b>45,840</b>	<b>41,750</b>
6	12522000	593230	TRANS OUT - OTHER	0	50,000	50,000
			<b>Total OTHER USE OF FUNDS</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>
			<b>Total EXPENDITURES</b>	<b>43,901</b>	<b>95,840</b>	<b>91,765</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>38,040</b>	<b>120,110</b>	<b>(28,665)</b>
			<b>Beginning Fund Balance</b>	<b>56,345</b>	<b>94,385</b>	<b>214,495</b>
			<b>Ending Fund Balance</b>	<b>94,385</b>	<b>214,495</b>	<b>185,830</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
SIXTEENTH SECTION OIL AND GAS LEASE - L0511  
Fiscal Year 2024 - 2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	120	415101	INTEREST ON CHECKING	1,867	3,150	2,500
			<b>Total REVENUES</b>	<b>1,867</b>	<b>3,150</b>	<b>2,500</b>
			<b>Total EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>1,867</b>	<b>3,150</b>	<b>2,500</b>
			<b>Beginning Fund Balance</b>	<b>41,650</b>	<b>43,517</b>	<b>46,667</b>
			<b>Ending Fund Balance</b>	<b>43,517</b>	<b>46,667</b>	<b>49,167</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
SPEC ED CAMERAS - S0023  
Fiscal Year 2024 - 2025**

**SPEC ED 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.

**SPEC ED CAMERAS GOALS**

Camera installation will occur upon approved parental request.

**Personnel Roster**

Position	Actual 2022-23	Budget 2023-24	Budget 2024-25	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 CAMERAS - S0023  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	400	432100	SPECIAL EDUCATION	236,078	0	0
			<b>Total REVENUES</b>	<b>236,078</b>	<b>0</b>	<b>0</b>
2	40121000	543001	INSTALL/TAG COMPUTERS	0	565	700
3	40121000	561000	M & S	0	430	3,300
4	40121000	573000	EQUIPMENT <\$5,000	0	0	6,000
			<b>Total SPECIAL EDUCATION PROGRAMS</b>	<b>0</b>	<b>995</b>	<b>10,000</b>
			<b>Total EXPENDITURES</b>	<b>0</b>	<b>995</b>	<b>10,000</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>236,078</b>	<b>(995)</b>	<b>(10,000)</b>
			<b>Beginning Fund Balance</b>	<b>236,078</b>	<b>236,078</b>	<b>235,083</b>
			<b>Ending Fund Balance</b>	<b>236,078</b>	<b>235,083</b>	<b>225,083</b>

**Tangipahoa Parish School System  
 Special Revenue Fund Budget  
 SPEC ED GIFTED - SE293  
 Fiscal Year 2024 - 2025**

**Spec Ed Gifted Description**

Gifted is a state funded program for evaluation services, instructional materials, supplies, and equipment for the gifted and talented program.

**Spec Ed Gifted Goals**

To provide special educational services for those children identified with the exceptionality of gifted/talented.

**Personnel Roster**

Position	Actual 2022-23	Budget 2023-24	Budget 2024-25	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 GIFTED - SE293  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
			<b>Total REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>
2	12122070	522500	MEDICARE	96	0	131
3	12122000	522550	DEFERRED COMPENSATION	23	0	0
4	12122070	523100	TEACHERS' RETIREMENT SYSTEM	1,216	0	1,936
5	12122070	526000	WORKERS' COMPENSATION	142	0	194
6	12122070	532000	PURCHASED EDUCATIONAL SVCS	7,443	10,100	9,000
7	12122000	534000	PURCHASED TECH SVC	99	0	0
8	12122037	543000	REPAIR & MAINT	0	200	200
9	12122070	553401	ON LINE LESSONS	696	400	1,096
10	12122037	558200	TRAVEL	21,249	20,831	18,700
11	12122070	561000	M & S	8,009	5,920	7,145
12	12122070	561027	M & S - TECH	66	505	500
13	12122000	581000	DUES & FEES	339	0	0
			<b>Total SPECIAL EDUCATION PROGRAMS</b>	<b>39,377</b>	<b>37,956</b>	<b>38,902</b>
14	12223070	553401	ON LINE LESSONS	0	444	444
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>0</b>	<b>444</b>	<b>444</b>
15	12262000	513000	SALARIES EXTRA WORK PERFORMED	200	0	0
16	12262000	522500	MEDICARE	3	0	0
17	12262000	523300	SCHOOL EMPL RETIREMENT SYS	55	0	0
18	12262000	526000	WORKERS' COMPENSATION	16	0	0
			<b>Total MAINTENANCE OF PLANT</b>	<b>274</b>	<b>0</b>	<b>0</b>
			<b>Total EXPENDITURES</b>	<b>39,651</b>	<b>38,400</b>	<b>39,346</b>
19	120	452210	TRANSFER FROM GEN FUND	39,651	38,400	39,346
			<b>Total Other Sources and Uses of Funds</b>	<b>39,651</b>	<b>38,400</b>	<b>39,346</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
IDEA - SE306  
Fiscal Year 2024 - 2025**

<b>Spec Ed IDEA Description</b>				
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.				
<b>Spec Ed IDEA Goals</b>				
To provide eligible children with disabilities, ages 3-21, a public education in accordance with the child's individualized education plan.				
<b>Spec Ed IDEA Changes is Personnel</b>				
Changes in personnel are due to the fluctuation of need in Child Specific Attendants and removing Behavior Interventionist from grant in order to qualify for billable services.				
<b>Personnel Roster</b>				
Position	Actual 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
Supervisor/Director	0.00	0.00	0.00	0.00
Coordinators	4.50	4.50	5.50	1.00
Clerical	4.00	4.00	4.00	0.00
Facilitators	6.00	6.50	6.00	-0.50
Specialists	2.00	2.00	2.00	0.00
Evaluator/Support Rep	3.00	3.00	3.00	0.00
Interventionists	21.40	21.40	14.40	-7.00
Child Specific Attendants	45.00	45.00	50.00	5.00
Teachers	4.00	3.00	3.00	0.00
Nurses	2.00	2.00	3.00	1.00
Social Workers	1.00	1.00	0.00	-1.00
Bus Attendants	3.00	3.00	3.00	0.00
<b>Total Positions</b>	<b>95.90</b>	<b>95.40</b>	<b>93.90</b>	<b>-1.50</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
IDEA - SE306  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	220	445310	IDEA-PART B	6,051,270	6,257,907	5,649,639
			<b>Total REVENUES</b>	<b>6,051,270</b>	<b>6,257,907</b>	<b>5,649,639</b>
2	22111099	511500	PARAPROFESSIONAL	231,041	265,584	268,351
3	22111099	521010	SGB HEALTH INSURANCE	48,559	55,619	55,404
4	22111099	521020	SGB LIFE INSURANCE	363	25	25
5	22111099	522500	MEDICARE	3,019	3,465	3,235
6	22111099	523100	TEACHERS' RETIREMENT SYSTEM	58,404	62,902	57,723
7	22111099	525000	UNEMPLOYMENT COMPENSATION	114	0	0
8	22111099	526000	WORKERS' COMPENSATION	4,967	5,702	5,771
9	22111018	532100	SUB FOR FT EMPLOYEES	1,105	44	5,000
10	22111000	553401	ON LINE LESSONS	3,297	3,771	0
11	22111000	561000	M & S	2,628	0	20,357
12	22111000	561027	M & S - TECH	308	0	5,000
			<b>Total REGULAR PROGRAMS</b>	<b>353,805</b>	<b>397,112</b>	<b>420,866</b>
13	22121190	511200	TEACHERS	117,030	120,422	119,865
14	22121199	511510	CHILD SPECIFIC PARAS	3,058	0	0
15	22121190	521010	SGB HEALTH INSURANCE	18,463	24,492	25,255
16	22121190	522500	MEDICARE	1,638	1,606	1,738
17	22121190	523100	TEACHERS' RETIREMENT SYSTEM	29,782	29,022	25,783
18	22121190	526000	WORKERS' COMPENSATION	2,582	2,589	2,577
19	22121000	532100	SUB FOR FT EMPLOYEES	192	0	0
20	22121028	543000	REPAIR & MAINT	0	3,000	0
21	22121190	553401	ON LINE LESSONS	45,585	143,604	159,078
22	22121190	558200	TRAVEL	5,087	5,347	6,680
23	22121190	561000	M & S	34,310	45,581	127,901
24	22121028	561002	M & S - GENERAL ALLOTMENT	0	13,204	0
25	22121190	561027	M & S - TECH	48,152	48,000	70,000
26	22121190	561028	M & S - SOFTWARE - TECH	801	901	901
27	22121000	673000	EQUIPMENT > \$5,000	0	8,378	0
			<b>Total SPECIAL EDUCATION PROGRAMS</b>	<b>306,680</b>	<b>446,146</b>	<b>539,778</b>
28	22146049	511300	THERAPISTS/SPEC/COUNSELORS	0	0	30,000
29	22146049	513000	SALARIES EXTRA WORK PERFORMED	0	30,000	30,000
30	22146049	522500	MEDICARE	0	435	435
31	22146049	523100	TEACHERS' RETIREMENT SYSTEM	0	7,230	6,453
32	22146049	526000	WORKERS' COMPENSATION	0	645	645
33	22146049	558200	TRAVEL	0	6,000	2,500
			<b>Total OTHER INSTRUCTIONAL PROGRAMS</b>	<b>0</b>	<b>44,310</b>	<b>70,033</b>
34	22153000	511500	PARAPROFESSIONAL	3,211	0	0
35	22153000	521010	SGB HEALTH INSURANCE	962	0	0
36	22153000	522500	MEDICARE	42	0	0
37	22153000	523100	TEACHERS' RETIREMENT SYSTEM	796	0	0
38	22153000	526000	WORKERS' COMPENSATION	69	0	0
			<b>Total SPECIAL PROGRAMS</b>	<b>5,080</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
IDEA - SE306  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
39	22212399	511100	OFFICIALS/ADMIN/MANAGERS	0	0	150,902
40	22212399	511110	COORDINATORS	143,032	151,240	0
41	22216199	511300	THERAPISTS/SPEC/COUNSELORS	875,653	901,296	436,940
42	22217099	511510	CHILD SPECIFIC PARAS	1,217,485	1,104,454	1,048,113
43	22213499	511800	DEGREED PROFESSIONALS	59,958	60,123	61,621
44	22217099	513000	SALARIES EXTRA WORK PERFORMED	4,080	0	0
45	22217099	521010	SGB HEALTH INSURANCE	363,973	352,721	265,198
46	22217099	521020	SGB LIFE INSURANCE	1,483	2,592	1,851
47	22217099	522500	MEDICARE	30,851	29,893	23,970
48	22217099	522550	DEFERRED COMPENSATION	320	0	0
49	22217099	523100	TEACHERS' RETIREMENT SYSTEM	518,381	495,879	337,041
50	22217099	523300	SCHOOL EMPL RETIREMENT SYS	12,054	10,459	10,459
51	22214599	523450	OPTIONAL RETIREMENT SYSTEM	17,971	17,901	18,646
52	22217099	525000	UNEMPLOYMENT COMPENSATION	-1,223	0	0
53	22217099	526000	WORKERS' COMPENSATION	49,499	48,085	47,738
54	22217099	528100	SICK LEAVE SEVERANCE PAY	2,080	3,434	0
55	22217051	532100	SUB FOR FT EMPLOYEES	60,449	16,420	20,000
56	22216670	558200	TRAVEL	78,660	65,007	70,477
57	22216670	561000	M & S	37,403	22,000	17,415
			<b>Total PUPIL SUPPORT SERVICES</b>	<b>3,472,108</b>	<b>3,281,504</b>	<b>2,510,371</b>
58	22221470	511110	COORDINATORS	89,048	90,438	90,384
59	22221270	511400	CLERICAL/SECRETARIAL	179,439	183,618	182,717
60	22221270	511900	OTHER SALARIES	99,631	97,676	154,882
61	22223270	512.11	TEACHER SAL EIC 11	123,283	124,694	126,047
62	22223270	512.22	TEACHER SAL EIC 22	186,092	190,662	244,101
63	22223270	512.51	TEACHER SAL EIC 51	64,857	66,548	66,293
64	22223270	513000	SALARIES EXTRA WORK PERFORMED	6,355	2,325	10,000
65	22223790	515000	STIPEND-WORKSHOPS ONLY	2,400	3,175	10,000
66	22223270	521010	SGB HEALTH INSURANCE	132,009	140,136	140,662
67	22223270	521020	SGB LIFE INSURANCE	174	214	144
68	22223790	522500	MEDICARE	9,961	10,010	11,947
69	22223790	523100	TEACHERS' RETIREMENT SYSTEM	186,086	167,870	168,544
70	22221470	523300	SCHOOL EMPL RETIREMENT SYS	423	0	0
71	22223200	523450	OPTIONAL RETIREMENT SYSTEM	14	0	0
72	22223200	523550	LA STATE EMPL RETIRE SYSTEM	10	0	0
73	22223790	526000	WORKERS' COMPENSATION	16,149	16,482	17,631
74	22223790	532000	PURCHASED EDUCATIONAL SVCS	25,260	275,440	128,036
75	22223251	532100	SUB FOR FT EMPLOYEES	2,617	1,909	8,000
76	22223270	558.11	TRAVEL EIC 11	5,220	5,701	3,700
77	22223270	558.22	TRAVEL EIC 22	2,688	3,842	4,100
78	22223270	558.51	TRAVEL EIC 51	1,026	1,358	2,000
79	22223790	558200	TRAVEL	22,978	22,467	18,000
80	22223200	561.11	M&S EIC 11	11,755	8,000	8,000



**Tangipahoa Parish School System  
Special Revenue Fund Budget  
IDEA - SE306  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
81	22229000	561000	M & S	6,000	6,000	5,000
82	22229000	561027	M & S - TECH	6,229	6,000	5,000
83	22223200	561030	M & S - SOFTWARE LICENSES-TECH	198	551	198
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>1,179,899</b>	<b>1,425,116</b>	<b>1,405,386</b>
84	22254000	555000	PRINTING & BINDING	7,281	11,873	10,000
			<b>Total BUSINESS SERVICES</b>	<b>7,281</b>	<b>11,873</b>	<b>10,000</b>
85	22260000	533500	MEDICAL DOCTORS	0	40	0
86	22264000	543000	REPAIR & MAINT	685	5,000	10,000
87	22262000	561000	M & S	20,346	20,000	20,000
88	22260000	673000	EQUIPMENT > \$5,000	7,980	0	0
			<b>Total MAINTENANCE OF PLANT</b>	<b>29,011</b>	<b>25,040</b>	<b>30,000</b>
89	22273296	511515	BUS ATTENDANTS	21,160	12,525	18,921
90	22273196	511616	EXTRA BUS TRIPS SALARIES	71,627	44,333	58,601
91	22273200	521010	SGB HEALTH INSURANCE	0	19	0
92	22273396	522500	MEDICARE	1,328	816	1,113
93	22273296	522550	DEFERRED COMPENSATION	7	75	75
94	22273249	523100	TEACHERS' RETIREMENT SYSTEM	52	0	0
95	22273396	523300	SCHOOL EMPL RETIREMENT SYS	25,110	13,440	21,159
96	22273396	526000	WORKERS' COMPENSATION	7,167	3,317	5,942
97	22273396	544216	EXTRA BUS TRIP LEASES	50,930	29,250	26,400
98	22273370	551900	STDT TRANS PURCH FROM OTH SOUR	1,056	1,584	1,500
99	22273196	559000	MISC PURCHASED SERVICES	0	300	0
			<b>Total STUDENT TRANSPORTATION SERVICES</b>	<b>178,437</b>	<b>105,659</b>	<b>133,711</b>
100	22284099	511800	DEGREED PROFESSIONALS	62,319	62,306	63,556
101	22284099	521010	SGB HEALTH INSURANCE	13,643	14,589	15,090
102	22284099	522500	MEDICARE	797	806	922
103	22284099	523100	TEACHERS' RETIREMENT SYSTEM	15,599	15,383	13,673
104	22284099	526000	WORKERS' COMPENSATION	1,352	1,372	1,367
105	22284070	558200	TRAVEL	2,446	2,055	2,000
106	22284070	558230	TRAVEL - DATA PROCESSING	0	438	0
			<b>Total CENTRAL SERVICES</b>	<b>96,156</b>	<b>96,949</b>	<b>96,608</b>
107	22521000	593300	INDIRECT COSTS	422,811	424,198	432,886
			<b>Total OTHER USE OF FUNDS</b>	<b>422,811</b>	<b>424,198</b>	<b>432,886</b>
			<b>Total EXPENDITURES</b>	<b>6,051,270</b>	<b>6,257,907</b>	<b>5,649,639</b>
			<b>Total Other Sources and Uses of Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
CIR/UIR ACADEMICS IDEA CONTRACT - SE310  
Fiscal Year 2024 - 2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	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 2024 - 2025**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
		<b>Total REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>
2	22223200 561000	M & S	651	0	0
		<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>651</b>	<b>0</b>	<b>0</b>
		<b>Total EXPENDITURES</b>	<b>651</b>	<b>0</b>	<b>0</b>
		<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(651)</b>	<b>0</b>	<b>0</b>
		<b>Beginning Fund Balance</b>	<b>651</b>	<b>0</b>	<b>0</b>
		<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
 Special Revenue Fund Budget  
 SPEC ED IDEA SET ASIDE - SE307  
 Fiscal Year 2024 - 2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	220	445350	OTHER SPECIAL ED PROGRAMS	0	161,972	150,688
			<b>Total REVENUES</b>	<b>0</b>	<b>161,972</b>	<b>150,688</b>
2	22223200	532000	PURCHASED EDUCATIONAL SVCS	0	151,000	140,481
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>0</b>	<b>151,000</b>	<b>140,481</b>
3	22521000	593300	INDIRECT COSTS	0	10,972	10,207
			<b>Total OTHER USE OF FUNDS</b>	<b>0</b>	<b>10,972</b>	<b>10,207</b>
			<b>Total EXPENDITURES</b>	<b>0</b>	<b>161,972</b>	<b>150,688</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
SPEC ED MEDICAID REIMB - SE233  
Fiscal Year 2024 - 2025**

**Spec Ed Medicaid Reimb Description**

Special Education Medicaid is a federally funded program for eligible children with special needs.

**Spec Ed Medicaid Reimb Goals**

To provide eligible children speech therapy, occupational therapy, physical therapy, and psychological evaluation and counseling.

**Personnel Roster**

Position	Actual 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
Office Assistant II	1.00	1.00	1.00	0.00
Total Positions	1.00	1.00	1.00	0.00

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
SPEC ED MEDICAID REIMB - SE233  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	120	415101	INTEREST ON CHECKING	137,800	284,620	284,620
2	120	419915	MEDICAID REIMB - SP ED THERAPS	3,212,112	1,383,380	1,627,179
			<b>Total REVENUES</b>	<b>3,349,912</b>	<b>1,668,000</b>	<b>1,911,799</b>
3	12213070	533000	OTHER PURCH PROF SVCS	435,912	145,340	162,718
			<b>Total PUPIL SUPPORT SERVICES</b>	<b>435,912</b>	<b>145,340</b>	<b>162,718</b>
4	12221270	511400	CLERICAL/SECRETARIAL	26,605	28,307	32,246
5	12221270	521010	SGB HEALTH INSURANCE	9,254	9,193	10,760
6	12221270	522500	MEDICARE	332	361	389
7	12221270	523100	TEACHERS' RETIREMENT SYSTEM	6,675	6,822	7,570
8	12221270	526000	WORKERS' COMPENSATION	572	609	660
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>43,438</b>	<b>45,292</b>	<b>51,625</b>
9	12522070	593230	TRANS OUT - OTHER	0	750,000	750,000
			<b>Total OTHER USE OF FUNDS</b>	<b>0</b>	<b>750,000</b>	<b>750,000</b>
			<b>Total EXPENDITURES</b>	<b>479,350</b>	<b>940,632</b>	<b>964,343</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>2,870,561</b>	<b>727,368</b>	<b>947,456</b>
			<b>Beginning Fund Balance</b>	<b>1,939,200</b>	<b>4,809,761</b>	<b>5,537,129</b>
			<b>Ending Fund Balance</b>	<b>4,809,761</b>	<b>5,537,129</b>	<b>6,484,585</b>





**Tangipahoa Parish School System  
Special Revenue Fund Budget  
SPEC ED PRESCHOOL - SE256  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	220	445320	IDEA-PRESCHOOL	123,641	121,669	124,385
			<b>Total REVENUES</b>	<b>123,641</b>	<b>121,669</b>	<b>124,385</b>
2	22153034	561000	M & S	7,022	2,715	23,683
3	22153000	561027	M & S - TECH	3,364	0	0
			<b>Total SPECIAL PROGRAMS</b>	<b>10,385</b>	<b>2,715</b>	<b>23,683</b>
4	22215290	511300	THERAPISTS/SPEC/COUNSELORS	68,335	71,206	55,169
5	22215290	521010	SGB HEALTH INSURANCE	14,106	15,499	6,609
6	22215290	522500	MEDICARE	881	1,032	800
7	22215290	523100	TEACHERS' RETIREMENT SYSTEM	16,947	18,291	11,867
8	22215290	526000	WORKERS' COMPENSATION	1,469	1,626	1,186
9	22214570	558200	TRAVEL	0	0	984
10	22215290	561000	M & S	0	0	10,006
			<b>Total PUPIL SUPPORT SERVICES</b>	<b>101,739</b>	<b>107,654</b>	<b>86,621</b>
11	22223200	512310	SUBSTITUTE-TEACHER MTGS	0	0	500
12	22223200	522500	MEDICARE	0	0	7
13	22223200	522550	DEFERRED COMPENSATION	0	0	29
14	22223200	523100	TEACHERS' RETIREMENT SYSTEM	0	0	108
15	22223200	526000	WORKERS' COMPENSATION	0	0	11
16	22223200	532100	SUB FOR FT EMPLOYEES	304	58	2,000
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>304</b>	<b>58</b>	<b>2,655</b>
17	22283000	559000	MISC PURCHASED SERVICES	2,550	3,000	3,000
			<b>Total CENTRAL SERVICES</b>	<b>2,550</b>	<b>3,000</b>	<b>3,000</b>
18	22521000	593300	INDIRECT COSTS	8,662	8,242	8,426
			<b>Total OTHER USE OF FUNDS</b>	<b>8,662</b>	<b>8,242</b>	<b>8,426</b>
			<b>Total EXPENDITURES</b>	<b>123,641</b>	<b>121,669</b>	<b>124,385</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
 Special Revenue Fund Budget  
 SPEC ED PRESCHOOL SET ASIDE - SE257  
 Fiscal Year 2024 - 2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	220	445350	OTHER SPECIAL ED PROGRAMS	5,000	7,492	8,000
			<b>Total REVENUES</b>	<b>5,000</b>	<b>7,492</b>	<b>8,000</b>
2	22223200	532000	PURCHASED EDUCATIONAL SVCS	4,651	6,948	7,458
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>4,651</b>	<b>6,948</b>	<b>7,458</b>
3	22521000	593300	INDIRECT COSTS	349	544	542
			<b>Total OTHER USE OF FUNDS</b>	<b>349</b>	<b>544</b>	<b>542</b>
			<b>Total EXPENDITURES</b>	<b>5,000</b>	<b>7,492</b>	<b>8,000</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
 Special Revenue Fund Budget  
 SPEC ED PUPIL APPRAISAL - SE283  
 Fiscal Year 2024 - 2025**

**Spec Ed Pupil Appraisal Description**

Pupil Appraisal is a state funded program to provide operating expenses for the identification and evaluation of children suspected of having a disability, ages 3 - 21.

**Spec Ed Pupil Appraisal Goals**

To provide operating expense for the Pupil appraisal Section of the Special Education Department.  
 To identify and evaluate children suspected of having an exceptionality of being academically gifted or talented in theater, music, and/or art.

**Personnel Roster**

Position	Actual 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
Clerical	1.00	1.00	1.00	0.00
Total Positions	1.00	1.00	1.00	0.00

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
SPEC ED PUPIL APPRAISAL - SE283  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
2	12121070	553401	ON LINE LESSONS	1,910	1,086	391
3	12121070	561000	M & S	12,545	13,320	15,029
4	12121070	561027	M & S - TECH	972	0	0
			<b>Total SPECIAL EDUCATION PROGRAMS</b>	<b>15,428</b>	<b>14,406</b>	<b>15,420</b>
5	12215200	553401	ON LINE LESSONS	540	0	0
6	12215200	561027	M & S - TECH	972	0	0
			<b>Total PUPIL SUPPORT SERVICES</b>	<b>1,512</b>	<b>0</b>	<b>0</b>
7	12221470	511400	CLERICAL/SECRETARIAL	29,550	30,383	31,493
8	12221470	521010	SGB HEALTH INSURANCE	6,964	7,411	8,076
9	12221470	522500	MEDICARE	396	406	0
10	12221470	522550	DEFERRED COMPENSATION	0	0	400
11	12221470	523100	TEACHERS' RETIREMENT SYSTEM	0	0	6,571
12	12221470	526000	WORKERS' COMPENSATION	635	653	645
13	12223070	532000	PURCHASED EDUCATIONAL SVCS	621	1,641	854
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>38,166</b>	<b>40,494</b>	<b>48,039</b>
			<b>Total EXPENDITURES</b>	<b>55,106</b>	<b>54,900</b>	<b>63,459</b>
14	120	452210	TRANSFER FROM GEN FUND	55,106	54,900	63,459
			<b>Total Other Sources and Uses of Funds</b>	<b>55,106</b>	<b>54,900</b>	<b>63,459</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
CLSD COMPREHENSIVE LITERACY STATE DEV - 270  
Fiscal Year 2024 - 2025**

**CLSD Comprehensive Literacy State Dev Description**

To create a comprehensive literacy program to advance literacy skills, including pre-literacy skills, reading, and writing, for children from birth through grade 12, with an emphasis on disadvantaged children, including children living in poverty, English learners, and children with disabilities.

**CLSD Comprehensive Literacy State Dev Goals**

To create an opportunity for schools and ECE partners to become models for other high-need sites to replicate by focusing on evidence-based practices and evidence-informed innovations.

**Personnel Roster**

<b>Position</b>	<b>Actual 2022-23</b>	<b>Budget 2023-24</b>	<b>Budget 2024-25</b>	<b>Increase + Decrease -</b>
Literacy Coaches	3.50	3.50	7.00	3.50
<b>Total Positions</b>	3.50	3.50	7.00	3.50

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
CLSD COMPREHENSIVE LITERACY STATE DEV- 270  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	270	445900	OTHER RESTR GRANTS THRU STATE	1,214,456	863,320	681,100
			<b>Total REVENUES</b>	<b>1,214,456</b>	<b>863,320</b>	<b>681,100</b>
2	27113024	556400	TUIT TO INTER ED AGEN IN STATE	0	28,210	28,209
			<b>Total REGULAR PROGRAMS</b>	<b>0</b>	<b>28,210</b>	<b>28,209</b>
3	27222070	511300	THERAPISTS/SPEC/COUNSELORS	0	0	393,423
4	27221010	511900	OTHER SALARIES	223,752	367,767	0
5	27223199	513000	SALARIES EXTRA WORK PERFORMED	62,299	32,142	3,089
6	27223209	515000	STIPEND-WORKSHOPS ONLY	34,500	9,000	0
7	27221010	521010	SGB HEALTH INSURANCE	46,828	72,338	90,800
8	27223209	522500	MEDICARE	4,333	21,147	5,629
9	27223209	522550	DEFERRED COMPENSATION	39	0	0
10	27223209	523100	TEACHERS' RETIREMENT SYSTEM	79,401	81,771	89,263
11	27221010	523300	SCHOOL EMPL RETIREMENT SYS	276	0	0
12	27223209	526000	WORKERS' COMPENSATION	6,980	9,038	8,939
13	27223499	532000	PURCHASED EDUCATIONAL SVCS	79,220	89,605	20,000
14	27223139	532100	SUB FOR FT EMPLOYEES	0	3,200	0
15	27223199	553000	TELEPHONE	242,088	0	0
16	27223199	558200	TRAVEL	0	6,142	658
17	27222209	561000	M & S	349,776	20,240	5,149
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>1,129,492</b>	<b>712,390</b>	<b>616,950</b>
18	27272196	511616	EXTRA BUS TRIPS SALARIES	0	20,000	0
19	27272196	522500	MEDICARE	0	670	0
20	27272196	523100	TEACHERS' RETIREMENT SYSTEM	0	2,000	0
21	27272196	523300	SCHOOL EMPL RETIREMENT SYS	0	6,520	0
22	27272196	526000	WORKERS' COMPENSATION	0	810	0
23	27272396	544216	EXTRA BUS TRIP LEASES	0	30,000	12,091
			<b>Total STUDENT TRANSPORTATION SERVICES</b>	<b>0</b>	<b>60,000</b>	<b>12,091</b>
24	27330100	561000	M & S	0	4,241	0
			<b>Total COMMUNITY SERVICES OPERATIONS</b>	<b>0</b>	<b>4,241</b>	<b>0</b>
25	27521000	593300	INDIRECT COSTS	84,964	58,479	23,850
			<b>Total OTHER USE OF FUNDS</b>	<b>84,964</b>	<b>58,479</b>	<b>23,850</b>
			<b>Total EXPENDITURES</b>	<b>1,214,456</b>	<b>863,320</b>	<b>681,100</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
ESSA TITLE I - 210  
Fiscal Year 2024 - 2025**

<b>ESSA Title I Description</b>				
<p>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.</p>				
<b>ESSA Title I Goals</b>				
<p>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.</p>				
<b>Personnel Roster</b>				
Position	Actual 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
Supervisor	1.00	1.00	1.00	0.00
Master/Resource/Read 180, ELL/LEP Teachers	10.17	10.17	10.17	0.00
Staff Development Coordinator	1.00	1.00	1.00	0.00
Homeless Liason/Curriculum Coaches	7.70	7.70	7.70	0.00
Teachers/PreK Teacher	14.00	14.00	14.00	0.00
Paraprofessionals	20.90	20.90	20.90	0.00
Van Driver	1.00	1.00	1.00	0.00
Tech Facilitators	1.45	1.45	1.45	0.00
Clerical	2.05	2.05	2.05	0.00
<b>Total Positions</b>	59.27	59.27	59.27	0.00



**Tangipahoa Parish School System  
Special Revenue Fund Budget  
ESSA TITLE 1 - 210  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	210	445410	TITLE I	7,932,164	12,345,734	9,705,606
			<b>Total REVENUES</b>	<b>7,932,164</b>	<b>12,345,734</b>	<b>9,705,606</b>
2	21153099	511200	TEACHERS	852,583	823,748	901,259
3	21153198	511208	DAY BY DAY GREEN TIME SHEET	0	52	492
4	21153198	511500	PARAPROFESSIONAL	478,661	525,627	533,506
5	21153198	512300	SUB-TEACHER SICK LEAVE	390	10,052	800
6	21153198	512400	SUB EMPL OTHER THAN TEACHER	51	29	50
7	21151972	512900	OTHER TEMPORARY EMPLOYEE	50,950	24,898	38,000
8	21151099	513000	SALARIES EXTRA WORK PERFORMED	35,179	20,080	36,300
9	21153198	521010	SGB HEALTH INSURANCE	254,135	328,072	427,035
10	21153198	521020	SGB LIFE INSURANCE	508	305	300
11	21159010	522500	MEDICARE	18,929	39,809	44,226
12	21159010	522550	DEFERRED COMPENSATION	77	125	50
13	21159010	523100	TEACHERS' RETIREMENT SYSTEM	342,844	338,788	322,408
14	21151339	523450	OPTIONAL RETIREMENT SYSTEM	916	268	758
15	21151099	523550	LA STATE EMPL RETIRE SYSTEM	4,441	4,804	4,500
16	21159010	526000	WORKERS' COMPENSATION	30,506	78,167	30,996
17	21153198	528100	SICK LEAVE SEVERANCE PAY	786	0	0
18	21159010	532000	PURCHASED EDUCATIONAL SVCS	134,536	119,939	25,200
19	21153198	532100	SUB FOR FT EMPLOYEES	11,693	26,296	9,371
20	21151969	543000	REPAIR & MAINT	78,991	97,096	110,831
21	21151972	543001	INSTALL/TAG COMPUTERS	35,000	40,000	0
22	21151972	553000	TELEPHONE	39,798	13,569	13,595
23	21151098	553401	ON LINE LESSONS	729,746	924,003	884,725
24	21153198	558200	TRAVEL	8,238	4,933	7,845
25	21159010	561000	M & S	1,009,883	1,299,396	1,218,351
26	21151993	561027	M & S - TECH	663,290	3,352,492	963,590
27	21151993	564300	WORKBOOKS	120,133	96,302	105,765
28	21159010	589500	NON-PUBLIC EXPENDITURES	288	1,000	130
29	21151098	673000	EQUIPMENT > \$5,000	141,340	269,868	278,000
			<b>Total SPECIAL PROGRAMS</b>	<b>5,043,892</b>	<b>8,439,718</b>	<b>5,958,083</b>
30	21212298	511300	THERAPISTS/SPEC/COUNSELORS	41,467	42,941	43,585
31	21212298	511400	CLERICAL/SECRETARIAL	5,487	5,705	5,790
32	21212298	513000	SALARIES EXTRA WORK PERFORMED	0	337	0
33	21212298	521010	SGB HEALTH INSURANCE	8,056	8,497	10,700
34	21212298	521020	SGB LIFE INSURANCE	109	117	0
35	21212298	522500	MEDICARE	628	658	665
36	21212298	523100	TEACHERS' RETIREMENT SYSTEM	1,361	1,374	1,350
37	21212298	526000	WORKERS' COMPENSATION	1,009	1,053	1,050
38	21218198	532000	PURCHASED EDUCATIONAL SVCS	1,200	0	0
39	21212298	558200	TRAVEL	586	290	500
			<b>Total PUPIL SUPPORT SERVICES</b>	<b>59,904</b>	<b>60,972</b>	<b>63,640</b>
40	21223198	511100	OFFICIALS/ADMIN/MANAGERS	611,839	626,728	754,165

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
ESSA TITLE 1 - 210  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
41	21220198	511400	CLERICAL/SECRETARIAL	56,338	60,554	61,462
42	21223198	511900	OTHER SALARIES	315,428	351,461	356,730
43	21223198	513000	SALARIES EXTRA WORK PERFORMED	58,777	229,591	200,880
44	21223924	515000	STIPEND-WORKSHOPS ONLY	46,736	126,890	63,740
45	21223198	521010	SGB HEALTH INSURANCE	165,827	202,178	212,858
46	21223198	521020	SGB LIFE INSURANCE	568	1,028	845
47	21223924	522500	MEDICARE	14,433	36,007	36,317
48	21223924	522550	DEFERRED COMPENSATION	8	2	0
49	21223339	523100	TEACHERS' RETIREMENT SYSTEM	230,592	308,159	264,935
50	21223198	523300	SCHOOL EMPL RETIREMENT SYS	0	27	163
51	21223306	523450	OPTIONAL RETIREMENT SYSTEM	15,151	16,001	15,128
52	21223198	523550	LA STATE EMPL RETIRE SYSTEM	20,690	21,628	21,135
53	21223198	524000	EDUCATIONAL REIMBURSEMENT	3,644	2,281	2,200
54	21223924	526000	WORKERS' COMPENSATION	23,416	53,145	27,362
55	21223993	532000	PURCHASED EDUCATIONAL SVCS	84,461	310,209	179,250
56	21223198	532100	SUB FOR FT EMPLOYEES	12,052	27,547	15,989
57	21223198	553000	TELEPHONE	29,023	152,738	150,000
58	21223198	553401	ON LINE LESSONS	96,188	69,514	70,000
59	21222198	555000	PRINTING & BINDING	263	0	0
60	21223924	558200	TRAVEL	41,969	17,112	32,898
61	21223993	561000	M & S	15,605	11,486	13,670
62	21223198	561027	M & S - TECH	495	2,242	2,240
63	21222924	564400	PERIODICALS	179	179	180
64	21223993	589500	NON-PUBLIC EXPENDITURES	0	3,725	120
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>1,843,682</b>	<b>2,630,432</b>	<b>2,482,267</b>
65	21251198	511400	CLERICAL/SECRETARIAL	32,791	34,183	34,695
66	21251198	522500	MEDICARE	466	526	500
67	21251198	523100	TEACHERS' RETIREMENT SYSTEM	8,132	8,239	8,240
68	21251198	526000	WORKERS' COMPENSATION	705	736	800
			<b>Total BUSINESS SERVICES</b>	<b>42,095</b>	<b>43,684</b>	<b>44,235</b>
69	21265198	511700	SKILLED CRAFTS	32,835	36,642	37,191
70	21265198	521010	SGB HEALTH INSURANCE	6,944	7,767	7,965
71	21265198	522500	MEDICARE	444	496	500
72	21265198	523300	SCHOOL EMPL RETIREMENT SYS	9,063	9,342	9,200
73	21265198	526000	WORKERS' COMPENSATION	2,545	2,624	2,798
74	21264972	543000	REPAIR & MAINT	9,625	8,132	8,125
			<b>Total MAINTENANCE OF PLANT</b>	<b>61,456</b>	<b>65,003</b>	<b>65,779</b>
75	21272196	511600	SERVICE WORKERS	48,926	0	55,000
76	21272398	511616	EXTRA BUS TRIPS SALARIES	446	60,550	60,550
77	21272196	521010	SGB HEALTH INSURANCE	8,343	0	20,069
78	21272398	522500	MEDICARE	716	8	875
79	21272398	522550	DEFERRED COMPENSATION	6	0	0
80	21272398	523300	SCHOOL EMPL RETIREMENT SYS	13,540	151	16,150

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
ESSA TITLE 1 - 210  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
81	21272398	526000	WORKERS' COMPENSATION	3,801	5,042	4,653
82	21272396	544210	BUS LEASE	59,248	0	64,000
83	21272398	544216	EXTRA BUS TRIP LEASES	779	457	1,233
			<b>Total STUDENT TRANSPORTATION SERVICES</b>	<b>135,805</b>	<b>66,208</b>	<b>222,530</b>
84	21284198	511900	OTHER SALARIES	107,339	113,278	114,977
85	21284198	521010	SGB HEALTH INSURANCE	9,200	10,080	10,795
86	21284198	522500	MEDICARE	1,495	1,575	1,500
87	21284198	523100	TEACHERS' RETIREMENT SYSTEM	17,030	17,317	17,322
88	21284198	526000	WORKERS' COMPENSATION	2,308	2,433	2,460
89	21284198	558200	TRAVEL	1,385	554	945
			<b>Total CENTRAL SERVICES</b>	<b>138,758</b>	<b>145,237</b>	<b>147,999</b>
90	21330135	511100	OFFICIALS/ADMIN/MANAGERS	33,349	31,530	36,000
91	21330135	511400	CLERICAL/SECRETARIAL	10,974	11,408	11,579
92	21330135	511900	OTHER SALARIES	74	18,000	0
93	21330135	521010	SGB HEALTH INSURANCE	3,629	3,828	4,056
94	21330135	521020	SGB LIFE INSURANCE	218	234	200
95	21330135	522500	MEDICARE	614	590	500
96	21330135	523100	TEACHERS' RETIREMENT SYSTEM	11,011	10,348	10,242
97	21330135	526000	WORKERS' COMPENSATION	955	923	915
98	21330135	558200	TRAVEL	433	20	150
			<b>Total COMMUNITY SERVICES OPERATIONS</b>	<b>61,258</b>	<b>76,881</b>	<b>63,642</b>
99	21521000	593300	INDIRECT COSTS	545,314	817,599	657,431
			<b>Total OTHER USE OF FUNDS</b>	<b>545,314</b>	<b>817,599</b>	<b>657,431</b>
			<b>Total EXPENDITURES</b>	<b>7,932,164</b>	<b>12,345,734</b>	<b>9,705,606</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>



**Tangipahoa Parish School System  
Special Revenue Fund Budget  
TITLE 1 - MIGRANT 07-08 - T0802  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	211	445420	TITLE I, PART C – MIGRANT	22,353	19,019	17,477
			<b>Total REVENUES</b>	<b>22,353</b>	<b>19,019</b>	<b>17,477</b>
2	21115198	558200	TRAVEL	0	0	200
3	21115198	561000	M & S	2,546	6,913	5,000
			<b>Total SPECIAL PROGRAMS</b>	<b>2,546</b>	<b>6,913</b>	<b>5,200</b>
4	21122140	511110	COORDINATORS	5,011	0	0
5	21122140	511400	CLERICAL/SECRETARIAL	7,510	6,000	5,800
6	21122300	521010	SGB HEALTH INSURANCE	2,404	1,915	2,225
7	21122300	521020	SGB LIFE INSURANCE	142	117	120
8	21122300	522500	MEDICARE	90	65	65
9	21122300	523100	TEACHERS' RETIREMENT SYSTEM	1,910	1,375	1,350
10	21122300	526000	WORKERS' COMPENSATION	269	123	125
11	21122140	558200	TRAVEL	0	315	500
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>17,336</b>	<b>9,910</b>	<b>10,185</b>
12	21126400	543000	REPAIR & MAINT	907	908	908
			<b>Total MAINTENANCE OF PLANT</b>	<b>907</b>	<b>908</b>	<b>908</b>
13	21152198	593300	INDIRECT COSTS	1,564	1,288	1,184
			<b>Total OTHER USE OF FUNDS</b>	<b>1,564</b>	<b>1,288</b>	<b>1,184</b>
			<b>Total EXPENDITURES</b>	<b>22,353</b>	<b>19,019</b>	<b>17,477</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>



**Tangipahoa Parish School System  
Special Revenue Fund Budget  
TITLE II - T0200  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	211	445450	TITLE II-IMPRV TEACHER QUALITY	1,795,538	1,939,761	1,727,294
			<b>Total REVENUES</b>	<b>1,795,538</b>	<b>1,939,761</b>	<b>1,727,294</b>
2	21115199	511100	OFFICIALS/ADMIN/MANAGERS	108,856	111,826	117,460
3	21115199	521010	SGB HEALTH INSURANCE	14,688	25,694	16,400
4	21115973	522500	MEDICARE	1,484	1,523	1,600
5	21115973	523100	TEACHERS' RETIREMENT SYSTEM	26,996	43,032	28,295
6	21115973	526000	WORKERS' COMPENSATION	2,340	2,555	2,525
7	21115993	561000	M & S	0	2,343	3,000
			<b>Total SPECIAL PROGRAMS</b>	<b>154,365</b>	<b>186,973</b>	<b>169,280</b>
8	21122140	511400	CLERICAL/SECRETARIAL	1,100	1,327	1,367
9	21122140	511900	OTHER SALARIES	2,203	0	0
10	21122398	513000	SALARIES EXTRA WORK PERFORMED	8,438	12,000	30,000
11	21122972	515000	STIPEND-WORKSHOPS ONLY	127,602	154,000	100,000
12	21122370	521010	SGB HEALTH INSURANCE	1,209	399	419
13	21122993	522500	MEDICARE	2,062	7,119	2,018
14	21122993	522550	DEFERRED COMPENSATION	49	62	0
15	21122993	523100	TEACHERS' RETIREMENT SYSTEM	33,767	35,779	31,830
16	21122300	523300	SCHOOL EMPL RETIREMENT SYS	28	0	0
17	21122398	523450	OPTIONAL RETIREMENT SYSTEM	0	220	0
18	21122398	523550	LA STATE EMPL RETIRE SYSTEM	145	318	0
19	21122339	524000	EDUCATIONAL REIMBURSEMENT	51,766	30,072	28,000
20	21122993	526000	WORKERS' COMPENSATION	3,102	5,861	3,028
21	21122993	532000	PURCHASED EDUCATIONAL SVCS	799,500	694,708	636,900
22	21122398	532100	SUB FOR FT EMPLOYEES	6,229	15,000	10,000
23	21122300	544100	RENTAL OF LAND & BUILDINGS	1,825	0	0
24	21122973	553000	TELEPHONE	0	875	0
25	21122972	553401	ON LINE LESSONS	36,427	47,250	47,250
26	21122390	558200	TRAVEL	268,577	209,126	120,000
27	21122993	561000	M & S	11,679	8,278	20,000
28	21122993	589500	NON-PUBLIC EXPENDITURES	21,088	31,776	31,500
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>1,376,797</b>	<b>1,254,170</b>	<b>1,062,312</b>
29	21126298	553000	TELEPHONE	0	1,250	0
			<b>Total MAINTENANCE OF PLANT</b>	<b>0</b>	<b>1,250</b>	<b>0</b>
30	21128498	511900	OTHER SALARIES	107,341	113,178	119,420
31	21283298	513000	SALARIES EXTRA WORK PERFORMED	0	168,750	177,187
32	21128498	521010	SGB HEALTH INSURANCE	9,200	10,096	9,801
33	21283298	522500	MEDICARE	1,495	4,107	4,214
34	21283298	523100	TEACHERS' RETIREMENT SYSTEM	17,031	63,007	60,906
35	21283298	526000	WORKERS' COMPENSATION	2,308	6,282	6,372
36	21128498	558200	TRAVEL	1,385	554	800
			<b>Total CENTRAL SERVICES</b>	<b>138,761</b>	<b>365,974</b>	<b>378,700</b>
37	21152198	593300	INDIRECT COSTS	125,616	131,394	117,002
			<b>Total OTHER USE OF FUNDS</b>	<b>125,616</b>	<b>131,394</b>	<b>117,002</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
TITLE II - T0200  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
		<b>Total EXPENDITURES</b>	<b>1,795,538</b>	<b>1,939,761</b>	<b>1,727,294</b>
		<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>



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**Tangipahoa Parish School System  
Special Revenue Fund Budget  
TITLE III - T0300  
Fiscal Year 2024 - 2025**

**Title III Description**

The purpose of these funds is to provide additional academic support to the English Language Learner.

**Title III Goals**

The English Language Learner student will develop English speaking, reading, and writing competency to succeed in school.

**Personnel Roster**

Position	Actual 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
Paraprofessional	1.50	1.50	1.50	0.00
Total Positions	1.50	1.50	1.50	0.00

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
TITLE III - T0300  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	211	445462	TITLE III-LIMITED ENGLISH	134,619	87,702	88,712
			<b>Total REVENUES</b>	<b>134,619</b>	<b>87,702</b>	<b>88,712</b>
2	21115199	511500	PARAPROFESSIONAL	35,115	37,000	37,500
3	21115199	521010	SGB HEALTH INSURANCE	11,321	12,000	13,092
4	21115199	522500	MEDICARE	449	500	454
5	21115199	523100	TEACHERS' RETIREMENT SYSTEM	5,982	6,000	6,200
6	21115199	523550	LA STATE EMPL RETIRE SYSTEM	4,441	5,000	4,650
7	21115199	526000	WORKERS' COMPENSATION	755	800	807
8	21115200	553000	TELEPHONE	180	0	0
9	21115198	553401	ON LINE LESSONS	45,180	2,480	2,000
10	21115198	558200	TRAVEL	588	600	0
11	21115198	561000	M & S	6,341	10,131	10,000
			<b>Total SPECIAL PROGRAMS</b>	<b>110,352</b>	<b>74,511</b>	<b>74,703</b>
12	21122398	532000	PURCHASED EDUCATIONAL SVCS	14,850	7,250	8,000
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>14,850</b>	<b>7,250</b>	<b>8,000</b>
13	21152198	593300	INDIRECT COSTS	9,417	5,941	6,009
			<b>Total OTHER USE OF FUNDS</b>	<b>9,417</b>	<b>5,941</b>	<b>6,009</b>
			<b>Total EXPENDITURES</b>	<b>134,619</b>	<b>87,702</b>	<b>88,712</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System**  
**Special Revenue Fund Budget**  
**TITLE IV - T0400**  
**Fiscal Year 2024 - 2025**

**Title IV Description**

The Title IV Grant authorizes activities in three broad areas: 1) Well rounded education  
 2) Support safe and healthy students and 3) Effective use of technology

**Title IV Goals**

Title IV Grant goals is to provide a well rounded education by increasing opportunities in career and technical education in early learning and in schoolwide positive behavioral intervention (PBIS).

**Personnel Roster**

<b>Position</b>	<b>Actual 2022-23</b>	<b>Budget 2023-24</b>	<b>Budget 2024-25</b>	<b>Increase + Decrease -</b>
Pre-K Instructional Coach	0.00	0.00	0.00	0.00
Social Coach	2.00	2.00	2.00	0.00
STEM/Math Coach	1.00	1.00	1.00	0.00
<b>Total Positions</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
TITLE IV - T0400  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	211	445440	TITLE IV –DRUG FREE SCHOOLS	643,590	1,266,766	898,963
			<b>Total REVENUES</b>	<b>643,590</b>	<b>1,266,766</b>	<b>898,963</b>
2	21114098	558200	TRAVEL	2,625	3,000	1,000
			<b>Total OTHER INSTRUCTIONAL PROGRAMS</b>	<b>2,625</b>	<b>3,000</b>	<b>1,000</b>
3	21115325	532000	PURCHASED EDUCATIONAL SVCS	0	6,000	7,700
4	21115993	553000	TELEPHONE	12,582	48,082	42,300
5	21115198	553401	ON LINE LESSONS	63,620	30,000	0
6	21115398	558200	TRAVEL	0	4,000	0
7	21115993	561000	M & S	53,169	364,710	218,500
8	21115993	561027	M & S - TECH	2,994	56,362	14,000
9	21115306	673300	FURNITURES & FIXTURES > \$5,000	0	12,065	12,065
			<b>Total SPECIAL PROGRAMS</b>	<b>132,365</b>	<b>521,219</b>	<b>294,565</b>
10	21121299	511900	OTHER SALARIES	109,857	114,297	119,325
11	21121299	521010	SGB HEALTH INSURANCE	13,946	15,000	15,563
12	21121299	521020	SGB LIFE INSURANCE	50	74	74
13	21121299	522500	MEDICARE	1,513	1,566	1,644
14	21121299	523100	TEACHERS' RETIREMENT SYSTEM	27,245	28,388	28,757
15	21121299	526000	WORKERS' COMPENSATION	2,362	2,500	2,565
16	21121299	558200	TRAVEL	3,889	3,500	2,800
			<b>Total PUPIL SUPPORT SERVICES</b>	<b>158,862</b>	<b>165,325</b>	<b>170,728</b>
17	21122200	511100	OFFICIALS/ADMIN/MANAGERS	60,215	63,153	65,991
18	21122398	513000	SALARIES EXTRA WORK PERFORMED	0	7,375	8,000
19	21122398	521010	SGB HEALTH INSURANCE	12,698	14,000	14,069
20	21122140	521020	SGB LIFE INSURANCE	174	214	214
21	21122398	522500	MEDICARE	741	869	941
22	21122398	522550	DEFERRED COMPENSATION	0	20	20
23	21122398	523100	TEACHERS' RETIREMENT SYSTEM	14,933	15,772	16,281
24	21122398	523450	OPTIONAL RETIREMENT SYSTEM	0	677	670
25	21122398	526000	WORKERS' COMPENSATION	1,295	1,600	1,608
26	21122998	530000	PURCHASED PROF/TECH SVCS	9,300	10,000	0
27	21122998	532000	PURCHASED EDUCATIONAL SVCS	193,301	355,936	255,000
28	21122339	532100	SUB FOR FT EMPLOYEES	6,324	5,234	5,000
29	21122398	553401	ON LINE LESSONS	0	600	0
30	21122398	558200	TRAVEL	2,962	7,195	4,000
31	21122398	589500	NON-PUBLIC EXPENDITURES	0	6,000	0
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>301,942</b>	<b>488,645</b>	<b>371,794</b>
32	21127298	511616	EXTRA BUS TRIPS SALARIES	1,137	1,100	0
33	21127298	522500	MEDICARE	16	20	0
34	21127210	522550	DEFERRED COMPENSATION	1	0	0
35	21127298	523300	SCHOOL EMPL RETIREMENT SYS	232	250	0
36	21127298	526000	WORKERS' COMPENSATION	84	100	0
37	21127230	544216	EXTRA BUS TRIP LEASES	1,297	1,300	800
			<b>Total STUDENT TRANSPORTATION SERVICES</b>	<b>2,768</b>	<b>2,770</b>	<b>800</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
TITLE IV - T0400  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
38	21152198 593300	INDIRECT COSTS	45,028	85,807	60,076
		<b>Total OTHER USE OF FUNDS</b>	<b>45,028</b>	<b>85,807</b>	<b>60,076</b>
		<b>Total EXPENDITURES</b>	<b>643,590</b>	<b>1,266,766</b>	<b>898,963</b>
		<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

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**Tangipahoa Parish School System  
 Special Revenue Fund Budget  
 TITLE IV STRONGER CONNECTIONS - T0401  
 Fiscal Year 2024 - 2025**

<b>Title IV Stronger Connections Description</b>				
<p>The Title IV Grant authorizes activities in three broad areas: 1) Well rounded education                      2) Support safe and healthy students and 3) Effective use of technology</p>				
<b>Title IV Stronger Connections Goals</b>				
<p>Title IV Grant goals is to provide a well rounded education by increasing opportunities in career and technical education in early learning and in schoolwide positive behavioral intervention (PBIS).</p>				
<b>Personnel Roster</b>				
<b>Position</b>	<b>Actual 2022-23</b>	<b>Budget 2023-24</b>	<b>Budget 2024-25</b>	<b>Increase + Decrease -</b>
There are no full time or part-time employees paid in this fund.				
Total Positions	0.00	0.00	0.00	0.00



**Tangipahoa Parish School System  
Special Revenue Fund Budget  
TITLE IV STRONGER CONNECTIONS - T0401  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	211	445440	TITLE IV –DRUG FREE SCHOOLS	0	388,693	99,870
			<b>Total REVENUES</b>	<b>0</b>	<b>388,693</b>	<b>99,870</b>
2	21115172	673000	EQUIPMENT > \$5,000	0	297,000	0
			<b>Total SPECIAL PROGRAMS</b>	<b>0</b>	<b>297,000</b>	<b>0</b>
3	21126472	543000	REPAIR & MAINT	0	85,278	93,105
			<b>Total MAINTENANCE OF PLANT</b>	<b>0</b>	<b>85,278</b>	<b>93,105</b>
4	21152198	593300	INDIRECT COSTS	0	6,415	6,765
			<b>Total OTHER USE OF FUNDS</b>	<b>0</b>	<b>6,415</b>	<b>6,765</b>
			<b>Total EXPENDITURES</b>	<b>0</b>	<b>388,693</b>	<b>99,870</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
TOBACCO SETTLEMENT TREAS DEPT - S0015  
Fiscal Year 2024 - 2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	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 TREASURY DEPT - S0015  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	400	415100	INTEREST ON INVESTMENTS	19,462	20,400	34,500
			<b>Total REVENUES</b>	<b>19,462</b>	<b>20,400</b>	<b>34,500</b>
			<b>Total EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>19,462</b>	<b>20,400</b>	<b>34,500</b>
			<b>Beginning Fund Balance</b>	<b>580,934</b>	<b>600,396</b>	<b>620,796</b>
			<b>Ending Fund Balance</b>	<b>600,396</b>	<b>620,796</b>	<b>655,296</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
VOCATIONAL ED-CARL PERKINS - F0051  
Fiscal Year 2024 - 2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	250	445100	VOCATIONAL EDUCATION	300,820	306,035	275,432
			<b>Total REVENUES</b>	<b>300,820</b>	<b>306,035</b>	<b>275,432</b>
2	25130051	553401	ON LINE LESSONS	67,699	181,200	138,550
3	25130054	558200	TRAVEL	15,104	6,746	0
4	25130199	558220	TRAVEL-VOC ED BASIC	2,325	6,080	14,204
5	25130054	561020	M & S VOC ED BASIC	32,827	58,535	62,856
6	25130052	561027	M & S - TECH	164,168	40,781	51,679
7	25130029	561028	M & S - SOFTWARE - TECH	1,487	0	0
8	25130054	564200	TEXTBOOKS	10,014	4,550	0
			<b>Total VOCATIONAL PROGRAMS</b>	<b>293,625</b>	<b>297,892</b>	<b>267,289</b>
9	25223500	512310	SUBSTITUTE-TEACHER MTGS	0	0	3,210
10	25223500	522500	MEDICARE	0	0	47
11	25223500	522550	DEFERRED COMPENSATION	0	0	49
12	25223500	526000	WORKERS' COMPENSATION	0	0	69
13	25223529	532100	SUB FOR FT EMPLOYEES	2,425	3,375	0
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>2,425</b>	<b>3,375</b>	<b>3,375</b>
14	25522000	593230	TRANS OUT - OTHER	4,770	4,768	4,768
			<b>Total OTHER USE OF FUNDS</b>	<b>4,770</b>	<b>4,768</b>	<b>4,768</b>
			<b>Total EXPENDITURES</b>	<b>300,820</b>	<b>306,035</b>	<b>275,432</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
CARL PERKINS - CARRYOVER FNDS - F0052  
Fiscal Year 2024 - 2025**

**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 2022-23	Budget 2023-24	Budget 2024-25	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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	250	445100	VOCATIONAL EDUCATION	48,401	55,181	55,181
			<b>Total REVENUES</b>	<b>48,401</b>	<b>55,181</b>	<b>55,181</b>
2	25130024	561027	M & S - TECH	48,401	55,181	55,181
			<b>Total VOCATIONAL PROGRAMS</b>	<b>48,401</b>	<b>55,181</b>	<b>55,181</b>
			<b>Total EXPENDITURES</b>	<b>48,401</b>	<b>55,181</b>	<b>55,181</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
 Special Revenue Fund Budget  
 JOBS FOR AMERICA'S GRADUATES - F0061  
 Fiscal Year 2024 - 2025**

**Jobs for America's Graduates - Description**

Jobs for America's Graduates is a national program the provides a model for helping our students exit prepared for the workforce.

**Jobs for America's Graduates - Goals**

Jobs for America's Graduates goals include preventing dropouts among our at-risk students and helping the students pursue postsecondary education opportunities, as well as, secure entry level jobs.

**Personnel Roster**

Position	Actual 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
Teacher	1.00	1.00	1.00	0.00
Total Positions	1.00	1.00	1.00	0.00



**Tangipahoa Parish School System  
Special Revenue Fund Budget  
JOBS FOR AMERICA'S GRADUATES - F0061  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
2	250	445700	TEMP ASST NEEDY FAMILY TANF	30,000	50,000	50,000
			<b>Total REVENUES</b>	<b>30,000</b>	<b>50,000</b>	<b>50,000</b>
3	25139099	511200	TEACHERS	17,489	27,689	27,689
4	25139002	521010	SGB HEALTH INSURANCE	0	9,311	10,014
5	25139099	522500	MEDICARE	615	702	710
6	25139099	523100	TEACHERS' RETIREMENT SYSTEM	10,679	11,258	10,534
7	25139099	526000	WORKERS' COMPENSATION	926	1,040	1,053
8	25130002	532100	SUB FOR FT EMPLOYEES	291	0	0
			<b>Total VOCATIONAL PROGRAMS</b>	<b>30,000</b>	<b>50,000</b>	<b>50,000</b>
			<b>Total EXPENDITURES</b>	<b>30,000</b>	<b>50,000</b>	<b>50,000</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System**  
**Special Revenue Fund Budget**  
**JOBS FOR AMERICA'S GRADUATES - TANF - F0063**  
**Fiscal Year 2024 - 2025**

**Jobs for America's Graduates - TANF Description**

Jobs for America's Graduates is a national program that provides a model for helping our students exit prepared for the workforce.

**Jobs for America's Graduates - TANF Goals**

Jobs for America's Graduates goals include preventing dropouts among our at-risk students and helping the students pursue postsecondary education opportunities, as well as, secure entry level jobs.

**Personnel Roster**

<b>Position</b>	<b>Actual 2022-23</b>	<b>Budget 2023-24</b>	<b>Budget 2024-25</b>	<b>Increase + Decrease -</b>
Teacher	3.00	3.00	3.00	0.00
<b>Total Positions</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
JOBS FOR AMERICA'S GRADUATES -TANF - F0063  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
2	250	445700	TEMP ASST NEEDY FAMILY TANF	204,210	138,420	172,210
			<b>Total REVENUES</b>	<b>204,210</b>	<b>138,420</b>	<b>172,210</b>
3	25139099	511200	TEACHERS	161,111	169,902	172,210
4	25130000	512300	SUB-TEACHER SICK LEAVE	0	0	1,417
5	25139099	521010	SGB HEALTH INSURANCE	12,354	15,617	16,154
6	25139099	522500	MEDICARE	1,886	2,163	2,213
7	25130000	522550	DEFERRED COMPENSATION	0	0	18
8	25139099	523100	TEACHERS' RETIREMENT SYSTEM	33,614	35,958	32,520
9	25139099	526000	WORKERS' COMPENSATION	2,914	3,207	3,252
10	25139012	532100	SUB FOR FT EMPLOYEES	653	1,500	0
			<b>Total VOCATIONAL PROGRAMS</b>	<b>212,531</b>	<b>228,347</b>	<b>227,784</b>
			<b>Total EXPENDITURES</b>	<b>212,531</b>	<b>228,347</b>	<b>227,784</b>
11	250	452210	TRANSFER FROM GEN FUND	54,111	45,790	55,574
			<b>Total Other Sources and Uses of Funds</b>	<b>54,111</b>	<b>45,790</b>	<b>55,574</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>45,790</b>	<b>(44,137)</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>45,790</b>	<b>1,653</b>
			<b>Ending Fund Balance</b>	<b>45,790</b>	<b>1,653</b>	<b>1,653</b>

**Tangipahoa Parish School System**  
**Special Revenue Fund Budget**  
**WALMART-CHAMP CPR - L0515**  
**Fiscal Year 2024 - 2025**

**Walmart-Champ Cpr Description**

This fund accounts for the donation of approximately \$138,711 from the Wal-Mart facility at Robert which is in lieu of property tax payments. The Wal-Mart lease is for 10 years with one additional 10 year option.

**Walmart-Champ Cpr Goals**

This fund is used to upgrade and improve the educational quality of the students at Champ Cooper School through the purchase of educational supplies and technology.

**Personnel Roster**

<b>Position</b>	<b>Actual 2022-23</b>	<b>Budget 2023-24</b>	<b>Budget 2024-25</b>	<b>Increase + Decrease -</b>
Teacher	1.00	1.00	1.00	0.00
Reading Interventionist	0.50	0.50	0.50	0.00
<b>Total Positions</b>	1.50	1.50	1.50	0.00

**Tangipahoa Parish School System  
Special Revenue Fund Budget  
WALMART-CHAMP CPR - L0515  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	110	415101	INTEREST ON CHECKING	2,048	5,000	6,000
2	110	419200	CONTRIBUTIONS & DONATIONS	138,711	138,711	138,711
			<b>Total REVENUES</b>	<b>140,759</b>	<b>143,711</b>	<b>144,711</b>
3	11111003	511200	TEACHERS	88,179	90,482	94,828
4	11111003	512300	SUB-TEACHER SICK LEAVE	0	0	1,430
5	11111003	521010	SGB HEALTH INSURANCE	9,054	9,489	9,766
6	11111003	522500	MEDICARE	1,106	1,312	1,396
7	11111003	523100	TEACHERS' RETIREMENT SYSTEM	21,868	21,806	20,416
8	11111003	526000	WORKERS' COMPENSATION	1,896	1,945	2,070
9	11111038	532100	SUB FOR FT EMPLOYEES	1,367	1,500	0
10	11111000	561000	M & S	4,934	15,000	10,000
11	11111000	561027	M & S - TECH	1,394	8,000	5,000
12	11111000	561028	M & S - SOFTWARE - TECH	0	0	5,000
13	11111000	561045	JANITORIAL SUPPLIES	0	3,000	0
			<b>Total REGULAR PROGRAMS</b>	<b>129,798</b>	<b>152,534</b>	<b>149,906</b>
			<b>Total EXPENDITURES</b>	<b>129,798</b>	<b>152,534</b>	<b>149,906</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>10,961</b>	<b>(8,823)</b>	<b>(5,195)</b>
			<b>Beginning Fund Balance</b>	<b>109,391</b>	<b>120,352</b>	<b>111,529</b>
			<b>Ending Fund Balance</b>	<b>120,352</b>	<b>111,529</b>	<b>106,334</b>

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**2024-2025 Annual Operating Budget**







**Tangipahoa Parish School System  
Debt Service Fund Budget  
Fiscal Year 2024-2025**

<b>Budget Summary by Function</b>					
	<b>Actual Through <u>Apr. 30, 2024</u></b>	<b>Estimates Through <u>June, 2024</u></b>	<b>Final Budget <u>2023-2024</u></b>	<b>Budget <u>2024-2025</u></b>	<b>Percent of <u>Change</u></b>
<b>Revenues</b>					
Local Revenues	\$1,527,524	\$715,154	\$2,242,678	\$2,965,000	32.21%
Total Revenues	<u>\$1,527,524</u>	<u>\$715,154</u>	<u>\$2,242,678</u>	<u>\$2,965,000</u>	<u>32.21%</u>
<b>Expenditures</b>					
General Administration	\$9,019	\$3,006	\$12,025	\$17,323	44.06%
Debt Service	\$1,094,647	\$1,977	\$1,096,624	\$1,674,430	52.69%
Total Expenditures	<u>\$1,103,666</u>	<u>\$4,983</u>	<u>\$1,108,649</u>	<u>\$1,691,753</u>	<u>52.60%</u>
Other Sources of Funds	\$0	\$0	\$0	\$0	0.00%
Other Uses of Funds	\$0	\$89,541	\$89,541	\$0	0.00%
Total Other Sources and (Uses)	<u>\$0</u>	<u>(\$89,541)</u>	<u>(\$89,541)</u>	<u>\$0</u>	<u>0.00%</u>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$423,858</b>	<b>\$710,171</b>	<b>\$1,044,488</b>	<b>\$1,273,247</b>	<b>21.90%</b>
Beginning Fund Balance	\$14,457,925		\$14,457,925	\$15,502,413	7.22%
Ending Fund Balance	\$14,881,783		\$15,502,413	\$16,775,660 *	8.21%
<b>Individual school district budgets are shown later in this section.</b>					
<b>Purpose of Debt Service Funds</b>					
<p>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.</p> <p>*Please Note - 2024-2025 Ending Fund Balance includes an estimated restricted amount of \$15.8 million that is held in a sinking fund account set aside to pay off the principal portion of out QSCB Bonds in 2025-2026 as it relates to the construction of the new O.W. Dillon School.</p>					

**Tangipahoa Parish School System  
Debt Service Fund Budget  
Fiscal Year 2024-2025**

**Budget Summary by Object**

	<b>Actual Through <u>Apr 30, 2024</u></b>	<b>Estimates Through <u>June, 2024</u></b>	<b>Final Budget <u>2023-2024</u></b>	<b>Budget <u>2024-2025</u></b>	<b>Percent of <u>Change</u></b>
<b>Revenues</b>					
Local Revenues	\$1,527,524	\$715,154	\$2,242,678	\$2,965,000	32.21%
Total Revenues	<u>\$1,527,524</u>	<u>\$715,154</u>	<u>\$2,242,678</u>	<u>\$2,965,000</u>	<u>32.21%</u>
<b>Expenditures</b>					
Purchased Professional Services	\$9,019	\$3,006	\$12,025	\$17,323	44.06%
Other Objects	\$1,094,647	\$1,977	\$1,096,624	\$1,674,430	52.69%
Total Expenditures	<u>\$1,103,666</u>	<u>\$4,983</u>	<u>\$1,108,649</u>	<u>\$1,691,753</u>	<u>52.60%</u>
Other Sources of Funds	\$0	\$0	\$0	\$0	0.00%
Other Uses of Funds	\$0	\$89,541	\$89,541	\$0	0.00%
Total Other Sources and (Uses)	<u>\$0</u>	<u>(\$89,541)</u>	<u>(\$89,541)</u>	<u>\$0</u>	<u>0.00%</u>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$423,858</b>	<b>\$620,630</b>	<b>\$1,044,488</b>	<b>\$1,273,247</b>	<b>21.90%</b>
Beginning Fund Balance	\$14,457,925		\$14,457,925	\$15,502,413	7.22%
Ending Fund Balance	\$14,881,783		\$15,502,413	\$16,775,660	8.21%

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

**Tangipahoa Parish School System  
Debt Service Fund Budget  
Fiscal Year 2024-2025**

**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, 2024 is listed below. Note: This would require voter approval. These two district bonds are fully paid off.

	Statutory Limit	
District No. 39A - Independence	0	0
Consolidated District No. 116 - Sumner	0	0
	0	0

- 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 6/30/2024	Principal and Interest due 2024-2025	Percent of Reserve to P & I payments
District No. 39A - Independence	0	0	0%
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 2024-2025**

**Long-term Debt Summary Schedule at July 1, 2024**

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
<b>Revenue Bonds</b>				
Phase 1 Project Bonds (PH1) 2021 Issue	4.00%	Mar. 1, 2041	7,579,650	19,105,000
Qualified School Construction Bonds (QSCB) 2011 Issue	0.71%	Mar. 1, 2026	201,640	14,200,000
Total			\$7,781,290	\$33,305,000

**Tangipahoa Parish School System  
Debt Service Fund Budget  
Fiscal Year 2024-2025**

**Bond Amortization Summary at July 1, 2024**

<b><u>Fiscal Year</u></b>	<b><u>Principal Payments</u></b>	<b><u>Interest Payments</u></b>	<b><u>Total Payments</u></b>
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>\$33,305,000</u>	<u>\$7,781,290</u>	<u>\$41,086,290</u>

**Tangipahoa Parish School System  
Debt Service Fund Budget  
Fiscal Year 2024-2025**

**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 &amp; 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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
2	710	411312	2ND SALES & USE TAX - GROSS	746,878	747,850	1,556,000
3	710	411362	2ND SALES/USE/PENALTIES/INTERE	3,122	2,150	9,000
4	710	415101	INTEREST ON CHECKING	29,909	50,000	45,000
			<b>Total REVENUES</b>	<b>779,909</b>	<b>800,000</b>	<b>1,610,000</b>
5	71023150	531400	SALES TAX COLLECTION FEES	4,875	4,875	10,173
			<b>Total GENERAL ADMINISTRATION</b>	<b>4,875</b>	<b>4,875</b>	<b>10,173</b>
6	71051000	581000	DUES & FEES	400	400	400
7	71051000	583000	INTEREST	756,050	756,050	756,050
8	71051000	591000	REDEMP OF PRINC	0	0	815,000
			<b>Total OTHER USE OF FUNDS</b>	<b>756,450</b>	<b>756,450</b>	<b>1,571,450</b>
			<b>Total EXPENDITURES</b>	<b>761,325</b>	<b>761,325</b>	<b>1,581,623</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>18,584</b>	<b>38,675</b>	<b>28,377</b>
			<b>Beginning Fund Balance</b>	<b>863,836</b>	<b>882,420</b>	<b>921,095</b>
			<b>Ending Fund Balance</b>	<b>882,420</b>	<b>921,095</b>	<b>949,472</b>



**Tangipahoa Parish School System  
Debt Service Fund Budget  
PHASE 1 BONDS - PH1  
Fiscal Year 2024-2025**

	<b>2021 Phase 1 Bonds Fund 710</b>					
	<b>Principal</b>	<b>Interest</b>				
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	7,579,650				

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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.

**Tangipahoa Parish School System  
Debt Service Fund Budget  
CONSOLIDATED SCHOOL DISTRICT NO. 116 SUMNER- 733  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
2	733	415101	INTEREST ON CHECKING	8,198	151	0
3	733	452200	OPERATING TRANSFERS IN	24,286	0	0
			<b>Total REVENUES</b>	<b>32,484</b>	<b>151</b>	<b>0</b>
4	73351000	581000	DUES & FEES	496	0	0
5	73351000	583000	INTEREST	5,954	0	0
6	73351000	591000	REDEMP OF PRINC	243,000	0	0
7	73352000	593230	TRANS OUT - OTHER	0	6,327	0
			<b>Total OTHER USE OF FUNDS</b>	<b>249,449</b>	<b>6,327</b>	<b>0</b>
			<b>Total EXPENDITURES</b>	<b>249,449</b>	<b>6,327</b>	<b>0</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(216,965)</b>	<b>(6,176)</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>223,141</b>	<b>6,176</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>6,176</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Debt Service Fund Budget  
CONSOLIDATED SCHOOL DISTRICT NO. 116 - SUMNER - 733  
Fiscal Year 2024-2025**

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.

**Tangipahoa Parish School System  
Debt Service Fund Budget  
SCHOOL DISTRICT NO. 39A INDEPENDENCE- 735  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	735	411130	DEBT SERVICES TAXES	0	19	0
2	735	411160	PENALTIES/INTEREST ON PROP TAX	0	8	0
3	735	415101	INTEREST ON CHECKING	17,230	11,000	0
4	735	452200	OPERATING TRANSFERS IN	54,663	0	0
			<b>Total REVENUES</b>	<b>71,892</b>	<b>11,027</b>	<b>0</b>
5	73551000	581000	DUES & FEES	350	350	0
6	73551000	583000	INTEREST	11,436	5,844	0
7	73551000	591000	REDEMP OF PRINC	221,000	231,000	0
8	73552000	593230	TRANS OUT - OTHER	0	83,214	0
			<b>Total OTHER USE OF FUNDS</b>	<b>232,786</b>	<b>320,408</b>	<b>0</b>
			<b>Total EXPENDITURES</b>	<b>232,786</b>	<b>320,408</b>	<b>0</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(160,893)</b>	<b>(309,381)</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>470,274</b>	<b>309,381</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>309,381</b>	<b>0</b>	<b>0</b>



**Tangipahoa Parish School System  
Debt Service Fund Budget  
SCHOOL DISTRICT NO. 39A - INDEPENDENCE - 735  
Fiscal Year 2024-2025**

**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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	748	411312	2ND SALES & USE TAX - GROSS	1,095,421	1,096,400	1,096,400
2	748	411362	2ND SALES/USE/PENALTIES/INTERE	4,579	3,600	3,600
3	748	415100	INTEREST ON INVESTMENTS	185,351	200,000	150,000
4	748	415101	INTEREST ON CHECKING	72,075	131,500	105,000
			<b>Total REVENUES</b>	<b>1,357,426</b>	<b>1,431,500</b>	<b>1,355,000</b>
5	74823150	531400	SALES TAX COLLECTION FEES	7,150	7,150	7,150
			<b>Total GENERAL ADMINISTRATION</b>	<b>7,150</b>	<b>7,150</b>	<b>7,150</b>
6	74851000	581000	DUES & FEES	1,875	2,160	2,160
7	74851000	583000	INTEREST	100,820	100,820	100,820
			<b>Total OTHER USE OF FUNDS</b>	<b>102,695</b>	<b>102,980</b>	<b>102,980</b>
			<b>Total EXPENDITURES</b>	<b>109,845</b>	<b>110,130</b>	<b>110,130</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>1,247,581</b>	<b>1,321,370</b>	<b>1,244,870</b>
			<b>Beginning Fund Balance</b>	<b>12,012,367</b>	<b>13,259,948</b>	<b>14,581,318</b>
			<b>Ending Fund Balance</b>	<b>13,259,948</b>	<b>14,581,318</b>	<b>15,826,188</b>

**Tangipahoa Parish School System**  
**Debt Service Fund Budget**  
**QSCB BONDS - 2011 ISSUE - REVENUE BONDS - QSCB1**  
**Fiscal Year 2024-2025**

	2011 QSCB Bonds Fund 748					
	Principal	Interest				
2024-25	0	100,820				
2025-26	14,200,000	100,820				
Totals	14,200,000	201,640				

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**2024-2025 Annual Operating Budget**







**Tangipahoa Parish School System  
Capital Projects Fund Budget  
Fiscal Year 2024-2025**

**Budget Summary by Function**

	<b>Actual Through <u>Apr. 30, 2024</u></b>	<b>Estimates Through <u>June, 2024</u></b>	<b>Final Budget <u>2023-2024</u></b>	<b>Budget <u>2024-2025</u></b>	<b>Percent of <u>Change</u></b>
<b>Revenues</b>					
Local Revenues	\$12,715,491	\$4,325,384	\$17,040,875	\$16,368,000	-3.95%
Total Revenues	\$12,715,491	\$4,325,384	\$17,040,875	\$16,368,000	-3.95%
<b>Expenditures</b>					
Regular Programs	\$1,861,184	\$2,290,462	\$4,151,646	\$1,964,732	-52.68%
General Administration	\$66,235	\$25,476	\$91,711	\$89,928	-1.94%
Plant Services	\$364,199	\$137,943	\$502,142	\$1,007,306	100.60%
Central Services	\$38,081	\$454	\$38,534	\$200,000	419.02%
Facility Acquisition & Construction	\$4,641,753	\$4,613,894	\$9,255,647	\$5,730,583	-38.09%
Total Expenditures	\$6,971,452	\$7,068,228	\$14,039,680	\$8,992,549	-35.95%
Other Sources of Funds	\$3,756,372	\$857,701	\$4,614,073	\$4,199,378	-8.99%
Other Uses of Funds	<u>\$3,756,372</u>	<u>\$825,053</u>	<u>\$4,581,425</u>	<u>\$4,199,378</u>	<u>-8.34%</u>
Total Other Sources and (Uses)	\$0	\$32,648	\$32,648	\$0	-100.00%
NET CHANGE IN FUND BALANCE	\$5,744,039	(\$2,710,196)	\$3,033,843	\$7,375,451	143.11%
Beginning Fund Balance	\$55,609,849		\$55,609,849	\$58,643,692	5.46%
Ending Fund Balance	\$61,353,888		\$58,643,692	\$66,019,143	12.58%

**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 2024-2025**

**Budget Summary by Object**

	<b>Actual Through <u>Apr. 30, 2024</u></b>	<b>Estimates Through <u>June, 2024</u></b>	<b>Final Budget <u>2023-2024</u></b>	<b>Budget <u>2024-2025</u></b>	<b>Percent of <u>Change</u></b>
<b>Revenues</b>					
Local Revenues	\$12,715,491	\$4,325,384	\$17,040,875	\$16,368,000	-3.95%
Total Revenues	\$12,715,491	\$4,325,384	\$17,040,875	\$16,368,000	-3.95%
<b>Expenditures</b>					
Purchased Professional Services	\$426,577	\$536,929	\$963,506	\$4,003,910	315.56%
Purchased Property Services	\$4,201,911	\$4,117,357	\$8,319,268	\$2,872,357	-65.47%
Supplies	\$2,088,195	\$2,388,065	\$4,476,260	\$1,836,370	-58.98%
Property	\$254,769	\$25,877	\$280,646	\$279,912	-0.26%
Total Expenditures	\$6,971,452	\$7,068,228	\$14,039,680	\$8,992,549	-35.95%
Other Sources of Funds	\$3,756,372	\$857,701	\$4,614,073	\$4,199,378	-8.99%
Other Uses of Funds	<u>\$3,756,372</u>	<u>\$825,053</u>	<u>\$4,581,425</u>	<u>\$4,199,378</u>	<u>-8.34%</u>
Total Other Sources and (Uses)	\$0	\$32,648	\$32,648	\$0	-100.00%
<b>NET CHANGE IN FUND BALANCE</b>	\$5,744,039	(\$2,710,196)	\$3,033,843	\$7,375,451	143.11%
Beginning Fund Balance	\$55,609,849		\$55,609,849	\$58,643,692	5.46%
Ending Fund Balance	\$61,353,888		\$58,643,692	\$66,019,143	12.58%

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

**Tangipahoa Parish School System  
Capital Projects Fund Budget  
Fiscal Year 2024-2025**

**Most Important Features**

- 1** At the end of the 2024-2025 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	\$732,776
All Phase 2 Projects	\$26,394,028
2nd Sales Tax PAYG-A/C	\$1,203,700
2nd Sales Tax PAYG-Roofing	\$2,610,893
2nd Sales Tax PAYG-Technology	\$0
2nd Sales Tax PAYG- Small Proj.	\$0
2nd Sales Tax PAYG-Regular	\$35,077,746
	<u>\$66,019,143</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 2024-2025 are as follows:

***6 Classroom Addition with Library at Woodland Park Elementary***

***10 Classroom Addition at Champ Cooper Elementary***

***8 Classroom Addition at Chesbrough Elementary***

***8 Classroom Addition at Nesom Middle***

**Tangipahoa Parish School System  
Capital Projects Fund Budget  
2ND SALES TAX PAYG REGULAR-610  
Fiscal Year 2024-2025**

**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.

**Tangipahoa Parish School System  
Capital Projects Fund Budget  
2ND SALES TAX PAYG REGULAR - 610  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
2	610	411312	2ND SALES & USE TAX - GROSS	11,818,805	11,828,000	11,745,000
3	610	411362	2ND SALES/USE/PENALTIES/INTERE	49,457	52,000	40,000
4	610	415101	INTEREST ON CHECKING	498,656	891,069	930,000
5	610	452000	INTERFUND TRANSFERS	2,000,000	32,648	0
			<b>Total REVENUES</b>	<b>14,366,919</b>	<b>12,803,717</b>	<b>12,715,000</b>
6	61110052	561000	M & S	106,172	23,284	0
7	61110013	561027	M & S - TECH	0	55,048	0
8	61110015	571001	LAND IMPROVEMENTS < \$50,000	0	28,169	0
			<b>Total REGULAR PROGRAMS</b>	<b>106,172</b>	<b>106,501</b>	<b>0</b>
9	61231500	531400	SALES TAX COLLECTION FEES	77,144	77,220	76,603
			<b>Total GENERAL ADMINISTRATION</b>	<b>77,144</b>	<b>77,220</b>	<b>76,603</b>
10	61262040	544100	RENTAL OF LAND & BUILDINGS	453,706	484,844	980,358
			<b>Total MAINTENANCE OF PLANT</b>	<b>453,706</b>	<b>484,844</b>	<b>980,358</b>
11	61430040	533400	ARCHITECT/ENGINEERING SVCS	2,769	13,446	13,446
12	61430032	533407	ARCH/ENG SVCS TO CAPITALIZE	198,706	66,811	9,301
13	61430040	533907	OTHER PROF SERVICES-CAPITALIZE	15,709	142,206	30,181
14	61460199	545000	CONSTRUCTION SERVICES	218,631	111,384	5,250
15	61460032	545007	CONSTRUCTION TO CAPITALIZE	2,095,942	1,418,422	789,007
16	61420199	571001	LAND IMPROVEMENTS < \$50,000	87,997	158,850	2,000
17	61450198	572000	BUILDINGS < \$100,000	0	49,550	49,550
18	61420040	671001	LAND IMPROVEMENTS > \$50,000	173,265	192,898	0
			<b>Total FACILITY ACQUISITIONS AND</b>	<b>2,793,018</b>	<b>2,153,567</b>	<b>898,735</b>
19	61052000	593230	TRANS OUT - OTHER	27,024,286	0	0
			<b>Total OTHER USE OF FUNDS</b>	<b>27,024,286</b>	<b>0</b>	<b>0</b>
			<b>Total EXPENDITURES</b>	<b>30,454,325</b>	<b>2,822,132</b>	<b>1,955,696</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(16,087,407)</b>	<b>9,981,585</b>	<b>10,759,304</b>
			<b>Beginning Fund Balance</b>	<b>30,424,264</b>	<b>14,336,857</b>	<b>24,318,442</b>
			<b>Ending Fund Balance</b>	<b>14,336,857</b>	<b>24,318,442</b>	<b>35,077.746</b>

**Tangipahoa Parish School System  
Capital Projects Fund Budget  
2ND SALES TAX PAYG A/C-C1100  
Fiscal Year 2024-2025**

**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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	610	411312	2ND SALES & USE TAX - GROSS	149,376	149,500	149,500
2	610	411362	2ND SALES/USE/PENALTIES/INTERE	624	500	500
3	610	415101	INTEREST ON CHECKING	42,580	52,000	60,000
			<b>Total REVENUES</b>	<b>192,580</b>	<b>202,000</b>	<b>210,000</b>
4	61231500	531400	SALES TAX COLLECTION FEES	975	975	975
			<b>Total GENERAL ADMINISTRATION</b>	<b>975</b>	<b>975</b>	<b>975</b>
5	61460011	545057	A/C IMPROVEMENTS TO CAPITALIZE	0	172,437	0
6	61460033	561050	AIR CONDITIONER <\$5,000	0	112,429	0
			<b>Total FACILITY ACQUISITIONS AND</b>	<b>0</b>	<b>284,866</b>	<b>0</b>
			<b>Total EXPENDITURES</b>	<b>975</b>	<b>285,841</b>	<b>975</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>191,605</b>	<b>(83,841)</b>	<b>209,025</b>
			<b>Beginning Fund Balance</b>	<b>886,911</b>	<b>1,078,516</b>	<b>994,675</b>
			<b>Ending Fund Balance</b>	<b>1,078,516</b>	<b>994,675</b>	<b>1,203,700</b>

**Tangipahoa Parish School System  
Capital Projects Fund Budget  
2ND SALES TAX PAYG ROOFING-C1200  
Fiscal Year 2024-2025**

**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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	610	411312	2ND SALES & USE TAX - GROSS	149,376	149,500	149,500
2	610	411362	2ND SALES/USE/PENALTIES/INTERE	624	500	500
3	610	415101	INTEREST ON CHECKING	84,330	125,000	125,000
			<b>Total REVENUES</b>	<b>234,330</b>	<b>275,000</b>	<b>275,000</b>
4	61231500	531400	SALES TAX COLLECTION FEES	975	975	975
			<b>Total GENERAL ADMINISTRATION</b>	<b>975</b>	<b>975</b>	<b>975</b>
5	61430170	533400	ARCHITECT/ENGINEERING SVCS	3,871	0	0
6	61460170	545000	CONSTRUCTION SERVICES	15,423	0	0
			<b>Total FACILITY ACQUISITIONS AND</b>	<b>19,294</b>	<b>0</b>	<b>0</b>
			<b>Total EXPENDITURES</b>	<b>20,269</b>	<b>975</b>	<b>975</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>214,062</b>	<b>274,025</b>	<b>274,025</b>
			<b>Beginning Fund Balance</b>	<b>1,848,781</b>	<b>2,062,843</b>	<b>2,336,868</b>
			<b>Ending Fund Balance</b>	<b>2,062,843</b>	<b>2,336,868</b>	<b>2,610,893</b>

**Tangipahoa Parish School System  
Capital Projects Fund Budget  
2ND SALES TAX PAYG TECHNOLOGY-C1400  
Fiscal Year 2024-2025**

**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.

**Tangipahoa Parish School System  
Capital Projects Fund Budget  
2ND SALES TAX PAYG TECHNOLOGY - C1400  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	610	411312	2ND SALES & USE TAX - GROSS	746,878	748,000	747,000
2	610	411362	2ND SALES/USE/PENALTIES/INTERE	3,122	2,000	3,000
3	610	415101	INTEREST ON CHECKING	39,695	63,000	56,000
			<b>Total REVENUES</b>	<b>789,695</b>	<b>813,000</b>	<b>806,000</b>
4	61110199	543000	REPAIR & MAINT	0	27,197	0
5	61110135	561000	M & S	0	5,845	0
6	61110199	561027	M & S - TECH	601,616	1,884,280	601,125
			<b>Total REGULAR PROGRAMS</b>	<b>601,616</b>	<b>1,917,322</b>	<b>601,125</b>
7	61221199	561027	M & S - TECH	3,865	0	0
			<b>Total INSTRUCTIONAL STAFF SERVICES</b>	<b>3,865</b>	<b>0</b>	<b>0</b>
8	61231500	531400	SALES TAX COLLECTION FEES	4,875	4,875	4,875
9	61232199	561027	M & S - TECH	2,910	0	0
			<b>Total GENERAL ADMINISTRATION</b>	<b>7,785</b>	<b>4,875</b>	<b>4,875</b>
10	61261010	561027	M & S - TECH	3,940	1,729	0
			<b>Total MAINTENANCE OF PLANT</b>	<b>3,940</b>	<b>1,729</b>	<b>0</b>
11	61284199	534000	PURCHASED TECH SVC	40,986	38,534	100,000
12	61284199	673400	TECH HARDWARE > \$5000	0	0	100,000
			<b>Total CENTRAL SERVICES</b>	<b>40,986</b>	<b>38,534</b>	<b>200,000</b>
			<b>Total EXPENDITURES</b>	<b>658,192</b>	<b>1,962,460</b>	<b>806,000</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>131,503</b>	<b>(1,149,460)</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>1,017,957</b>	<b>1,149,460</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>1,149,460</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Capital Projects Fund Budget  
2ND SALES TAX PAYG SMALL PROJECTS-C1900  
Fiscal Year 2024-2025**

**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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	610	411312	2ND SALES & USE TAX - GROSS	995,837	997,500	997,000
2	610	411362	2ND SALES/USE/PENALTIES/INTERE	4,163	2,500	3,000
3	610	415101	INTEREST ON CHECKING	38,401	67,262	67,000
			<b>Total REVENUES</b>	<b>1,038,401</b>	<b>1,067,262</b>	<b>1,067,000</b>
4	61110034	543000	REPAIR & MAINT	0	32,766	0
5	61110017	545000	CONSTRUCTION SERVICES	9,421	0	0
6	61110135	561000	M & S	408,602	1,588,471	1,179,912
7	61110038	561027	M & S - TECH	22,156	101,025	0
8	61110032	571001	LAND IMPROVEMENTS < \$50,000	0	30,906	0
9	61110036	673000	EQUIPMENT > \$5,000	70,519	87,748	179,912
			<b>Total REGULAR PROGRAMS</b>	<b>510,698</b>	<b>1,840,916</b>	<b>1,359,824</b>
10	61231500	531400	SALES TAX COLLECTION FEES	6,500	6,500	6,500
			<b>Total GENERAL ADMINISTRATION</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>
11	61262040	543000	REPAIR & MAINT	32,065	13,969	0
			<b>Total MAINTENANCE OF PLANT</b>	<b>32,065</b>	<b>13,969</b>	<b>0</b>
12	61460033	545000	CONSTRUCTION SERVICES	9,250	17,294	0
13	61420038	571001	LAND IMPROVEMENTS < \$50,000	58,590	99,901	0
			<b>Total FACILITY ACQUISITIONS AND</b>	<b>67,840</b>	<b>117,195</b>	<b>0</b>
			<b>Total EXPENDITURES</b>	<b>617,102</b>	<b>1,978,580</b>	<b>1,366,324</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>421,299</b>	<b>(911,318)</b>	<b>(299,324)</b>
			<b>Beginning Fund Balance</b>	<b>789,343</b>	<b>1,210,642</b>	<b>299,324</b>
			<b>Ending Fund Balance</b>	<b>1,210,642</b>	<b>299,324</b>	<b>0</b>

**Tangipahoa Parish School System  
Capital Projects Fund Budget  
PAY AS YOU GO - INDEPENDENCE - 625  
Fiscal Year 2024-2025**

**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 2024 - 2025**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
		<b>Total REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>
2	62552000 593230	TRANS OUT - OTHER	54,663	0	0
		<b>Total OTHER USE OF FUNDS</b>	<b>54,663</b>	<b>0</b>	<b>0</b>
		<b>Total EXPENDITURES</b>	<b>54,663</b>	<b>0</b>	<b>0</b>
		<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(54,663)</b>	<b>0</b>	<b>0</b>
		<b>Beginning Fund Balance</b>	<b>54,663</b>	<b>0</b>	<b>0</b>
		<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Capital Projects Fund Budget  
PHASE 1 PROJECTS-651  
Fiscal Year 2024-2025**

**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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	651	415101	INTEREST ON CHECKING	476,249	175,000	20,000
2	651	419990	MISC REVENUE (LOCAL)	361	0	0
			<b>Total REVENUES</b>	<b>476,610</b>	<b>175,000</b>	<b>20,000</b>
3	65152000	593230	TRANS OUT - OTHER	14,470,874	4,257,892	626,613
			<b>Total OTHER USE OF FUNDS</b>	<b>14,470,874</b>	<b>4,257,892</b>	<b>626,613</b>
			<b>Total EXPENDITURES</b>	<b>14,470,874</b>	<b>4,257,892</b>	<b>626,613</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(13,994,264)</b>	<b>(4,082,892)</b>	<b>(606,613)</b>
			<b>Beginning Fund Balance</b>	<b>19,416,545</b>	<b>5,422,281</b>	<b>1,339,389</b>
			<b>Ending Fund Balance</b>	<b>5,422,281</b>	<b>1,339,389</b>	<b>732,776</b>

**Tangipahoa Parish School System  
Capital Projects Fund Budget  
PHASE 1 PROJECTS-CCE1  
Fiscal Year 2024-2025**

**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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	651	415101	INTEREST ON CHECKING	386	0	0
2	651	452200	OPERATING TRANSFERS IN	5,236,254	1,553,950	3,564
			<b>Total REVENUES</b>	<b>5,236,639</b>	<b>1,553,950</b>	<b>3,564</b>
3	65111003	561027	M & S - TECH	0	47,414	0
			<b>Total REGULAR PROGRAMS</b>	<b>0</b>	<b>47,414</b>	<b>0</b>
4	65143003	533407	ARCH/ENG SVCS TO CAPITALIZE	88,478	4,322	3,564
5	65145003	545007	CONSTRUCTION TO CAPITALIZE	5,795,918	840,004	0
6	65142003	671001	LAND IMPROVEMENTS > \$50,000	14,454	0	0
			<b>Total FACILITY ACQUISITIONS AND</b>	<b>5,898,849</b>	<b>844,326</b>	<b>3,564</b>
			<b>Total EXPENDITURES</b>	<b>5,898,849</b>	<b>891,740</b>	<b>3,564</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(662,210)</b>	<b>662,210</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>(662,210)</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>(662,210)</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Capital Projects Fund Budget  
PHASE 1 PROJECTS-DCR1  
Fiscal Year 2024-2025**

**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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	651	415101	INTEREST ON CHECKING	36	0	0
2	651	452200	OPERATING TRANSFERS IN	2,440,071	1,094,384	12,209
			<b>Total REVENUES</b>	<b>2,440,106</b>	<b>1,094,384</b>	<b>12,209</b>
3	65111025	561000	M & S	0	71,079	0
4	65111025	561027	M & S - TECH	0	45,236	0
			<b>Total REGULAR PROGRAMS</b>	<b>0</b>	<b>116,315</b>	<b>0</b>
5	65143025	533407	ARCH/ENG SVCS TO CAPITALIZE	64,073	12,209	12,209
6	65145025	545007	CONSTRUCTION TO CAPITALIZE	3,020,219	321,676	0
			<b>Total FACILITY ACQUISITIONS AND</b>	<b>3,084,292</b>	<b>333,885</b>	<b>12,209</b>
			<b>Total EXPENDITURES</b>	<b>3,084,292</b>	<b>450,200</b>	<b>12,209</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(644,186)</b>	<b>644,184</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>(644,184)</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>(644,184)</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Capital Projects Fund Budget  
PHASE 1 PROJECTS-HES1  
Fiscal Year 2024-2025**

**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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	651	415101	INTEREST ON CHECKING	4,786	544	0
2	651	452200	OPERATING TRANSFERS IN	1,678,959	52,427	7,959
			<b>Total REVENUES</b>	<b>1,683,745</b>	<b>52,971</b>	<b>7,959</b>
3	65111039	561000	M & S	94,989	1,160	1,159
4	65111039	561027	M & S - TECH	37,489	0	0
5	65111039	673000	EQUIPMENT > \$5,000	35,515	0	0
			<b>Total REGULAR PROGRAMS</b>	<b>167,993</b>	<b>1,160</b>	<b>1,159</b>
6	65146039	533407	ARCH/ENG SVCS TO CAPITALIZE	0	97,467	6,800
7	65143039	533907	OTHER PROF SERVICES-CAPITALIZE	37,530	9,028	0
8	65146039	543000	REPAIR & MAINT	236	81	0
9	65146039	545000	CONSTRUCTION SERVICES	67,971	0	0
10	65146039	545007	CONSTRUCTION TO CAPITALIZE	1,315,129	821	0
11	65146039	561000	M & S	43,567	0	0
			<b>Total FACILITY ACQUISITIONS AND</b>	<b>1,464,433</b>	<b>107,397</b>	<b>6,800</b>
			<b>Total EXPENDITURES</b>	<b>1,632,426</b>	<b>108,557</b>	<b>7,959</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>51,319</b>	<b>(55,586)</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>4,267</b>	<b>55,586</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>55,586</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Capital Projects Fund Budget  
PHASE 1 PROJECTS-HHS1  
Fiscal Year 2024-2025**

**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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	651	415101	INTEREST ON CHECKING	777	0	0
2	651	452200	OPERATING TRANSFERS IN	2,802,986	1,438,802	5,334
			<b>Total REVENUES</b>	<b>2,803,764</b>	<b>1,438,802</b>	<b>5,334</b>
3	65111009	561027	M & S - TECH	0	50,048	0
			<b>Total REGULAR PROGRAMS</b>	<b>0</b>	<b>50,048</b>	<b>0</b>
4	65143009	533407	ARCH/ENG SVCS TO CAPITALIZE	39,490	39,435	0
5	65145009	545007	CONSTRUCTION TO CAPITALIZE	3,075,187	1,038,406	5,334
			<b>Total FACILITY ACQUISITIONS AND</b>	<b>3,114,676</b>	<b>1,077,841</b>	<b>5,334</b>
			<b>Total EXPENDITURES</b>	<b>3,114,676</b>	<b>1,127,889</b>	<b>5,334</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(310,913)</b>	<b>310,913</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>(310,913)</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>(310,913)</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Capital Projects Fund Budget  
PHASE 1 PROJECTS-KHS1  
Fiscal Year 2024-2025**

**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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	651	415101	INTEREST ON CHECKING	868	0	0
2	651	452200	OPERATING TRANSFERS IN	382,007	23	1,556
			<b>Total REVENUES</b>	<b>382,875</b>	<b>23</b>	<b>1,556</b>
3	65143015	533407	ARCH/ENG SVCS TO CAPITALIZE	8,329	0	1,556
4	65145015	545007	CONSTRUCTION TO CAPITALIZE	374,570	23	0
			<b>Total FACILITY ACQUISITIONS AND</b>	<b>382,898</b>	<b>23</b>	<b>1,556</b>
			<b>Total EXPENDITURES</b>	<b>382,898</b>	<b>23</b>	<b>1,556</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(23)</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>23</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Capital Projects Fund Budget  
PHASE 1 PROJECTS-LHS1  
Fiscal Year 2024-2025**

**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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	651	415101	INTEREST ON CHECKING	314	0	0
2	651	452200	OPERATING TRANSFERS IN	938,437	0	594,236
			<b>Total REVENUES</b>	<b>938,751</b>	<b>0</b>	<b>594,236</b>
3	65111017	561000	M & S	106,388	0	0
			<b>Total REGULAR PROGRAMS</b>	<b>106,388</b>	<b>0</b>	<b>0</b>
4	65143017	533407	ARCH/ENG SVCS TO CAPITALIZE	26,945	0	54,236
5	65145017	545007	CONSTRUCTION TO CAPITALIZE	787,022	0	540,000
6	65145017	561027	M & S - TECH	18,396	0	0
			<b>Total FACILITY ACQUISITIONS AND</b>	<b>832,363</b>	<b>0</b>	<b>594,236</b>
			<b>Total EXPENDITURES</b>	<b>938,751</b>	<b>0</b>	<b>594,236</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Capital Projects Fund Budget  
PHASE 1 PROJECTS-PHS1  
Fiscal Year 2024-2025**

**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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	651	415101	INTEREST ON CHECKING	124	0	0
2	651	452200	OPERATING TRANSFERS IN	992,161	118,306	1,755
			<b>Total REVENUES</b>	<b>992,285</b>	<b>118,306</b>	<b>1,755</b>
3	65111024	561000	M & S	5,636	0	0
4	65111024	561027	M & S - TECH	1,050	1,505	0
			<b>Total REGULAR PROGRAMS</b>	<b>6,686</b>	<b>1,505</b>	<b>0</b>
5	65143024	533407	ARCH/ENG SVCS TO CAPITALIZE	17,035	1,300	1,755
6	65143024	533900	OTHER PROFESSIONAL SERVICES	9,500	0	0
7	65143024	533907	OTHER PROF SERVICES-CAPITALIZE	8,500	722	0
8	65145024	545007	CONSTRUCTION TO CAPITALIZE	951,614	113,729	0
			<b>Total FACILITY ACQUISITIONS AND</b>	<b>986,649</b>	<b>115,751</b>	<b>1,755</b>
			<b>Total EXPENDITURES</b>	<b>993,335</b>	<b>117,256</b>	<b>1,755</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(1,050)</b>	<b>1,050</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>(1,050)</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>(1,050)</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Capital Projects Fund Budget  
PHASE 2 PROJECTS-652  
Fiscal Year 2024-2025**

**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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
1	652	415101	INTEREST ON CHECKING	1,007,658	1,562,000	1,250,000
2	652	452200	OPERATING TRANSFERS IN	27,000,000	0	0
			<b>Total REVENUES</b>	<b>28,007,658</b>	<b>1,562,000</b>	<b>1,250,000</b>
3	652	593230	TRANS OUT - OTHER	529,332	323,533	3,572,765
			<b>Total</b>	<b>529,332</b>	<b>323,533</b>	<b>3,572,765</b>
			<b>Total EXPENDITURES</b>	<b>529,332</b>	<b>323,533</b>	<b>3,572,765</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>27,478,326</b>	<b>1,238,467</b>	<b>(2,322,765)</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>27,478,326</b>	<b>28,716,793</b>
			<b>Ending Fund Balance</b>	<b>27,478,326</b>	<b>28,716,793</b>	<b>26,394,028</b>

**Tangipahoa Parish School System  
Capital Projects Fund Budget  
PHASE 2 PROJECTS-CCE2  
Fiscal Year 2024-2025**

**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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
2	652	452200	OPERATING TRANSFERS IN	366,898	257,187	252,567
			<b>Total REVENUES</b>	<b>366,898</b>	<b>257,187</b>	<b>252,567</b>
3	65243003	533407	ARCH/ENG SVCS TO CAPITALIZE	371,518	252,567	252,567
			<b>Total FACILITY ACQUISITIONS AND</b>	<b>371,518</b>	<b>252,567</b>	<b>252,567</b>
			<b>Total EXPENDITURES</b>	<b>371,518</b>	<b>252,567</b>	<b>252,567</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(4,620)</b>	<b>4,620</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>(4,620)</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>(4,620)</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Capital Projects Fund Budget  
PHASE 2 PROJECTS-CHE2  
Fiscal Year 2024-2025**

**Background and History**

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

**Tangipahoa Parish School System  
Capital Projects Fund Budget  
PHASE 2 PROJECTS CHESBROUGH ELEMENTARY - CHE2  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
2	652	452200	OPERATING TRANSFERS IN	0	0	361,066
			<b>Total REVENUES</b>	<b>0</b>	<b>0</b>	<b>361,066</b>
3	65243004	533407	ARCH/ENG SVCS TO CAPITALIZE	0	0	361,066
			<b>Total FACILITY ACQUISITIONS AND</b>	<b>0</b>	<b>0</b>	<b>361,066</b>
			<b>Total EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>361,066</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Capital Projects Fund Budget  
PHASE 2 PROJECTS-ILA2  
Fiscal Year 2024-2025**

**Background and History**

This fund was created to track the costs associated with the construction of a 8 classroom addition on the campus of Independence Leadership Academy School.

**Tangipahoa Parish School System  
 Capital Projects Fund Budget  
 PHASE 2 PROJECTS INDEPENDENCE LEADERSHIP ACADEMY- ILA2  
 Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
2	652	452200	OPERATING TRANSFERS IN	0	0	335,950
			<b>Total REVENUES</b>	<b>0</b>	<b>0</b>	<b>335,950</b>
3	65243011	533407	ARCH/ENG SVCS TO CAPITALIZE	0	0	335,950
			<b>Total FACILITY ACQUISITIONS AND</b>	<b>0</b>	<b>0</b>	<b>335,950</b>
			<b>Total EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>335,950</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Capital Projects Fund Budget  
PHASE 2 PROJECTS-LHS2  
Fiscal Year 2024-2025**

**Background and History**

This fund was created to track the costs associated with the construction of a 20 classroom addition w/ cafeteria & shop on the campus of Loranger High School.



**Tangipahoa Parish School System  
Capital Projects Fund Budget  
PHASE 2 PROJECTS LORANGER HIGH- LHS2  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
2	652	452200	OPERATING TRANSFERS IN	0	0	1,163,175
			<b>Total REVENUES</b>	<b>0</b>	<b>0</b>	<b>1,163,175</b>
3	65243017	533407	ARCH/ENG SVCS TO CAPITALIZE	0	0	1,163,175
			<b>Total FACILITY ACQUISITIONS AND</b>	<b>0</b>	<b>0</b>	<b>1,163,175</b>
			<b>Total EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>1,163,175</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Capital Projects Fund Budget  
PHASE 2 PROJECTS-NES2  
Fiscal Year 2024-2025**

**Background and History**

This fund was created to track the costs associated with the construction of a 8 classroom addition on the campus of Lucille Nesom Memorial School.

**Tangipahoa Parish School System  
Capital Projects Fund Budget  
PHASE 2 PROJECTS NESOM MIDDLE- NES2  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
2	652	452200	OPERATING TRANSFERS IN	0	0	369,417
			<b>Total REVENUES</b>	<b>0</b>	<b>0</b>	<b>369,417</b>
3	65243021	533407	ARCH/ENG SVCS TO CAPITALIZE	0	0	369,417
			<b>Total FACILITY ACQUISITIONS AND</b>	<b>0</b>	<b>0</b>	<b>369,417</b>
			<b>Total EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>369,417</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Capital Projects Fund Budget  
PHASE 2 PROJECTS-PHS2  
Fiscal Year 2024-2025**

**Background and History**

This fund was created to track the costs associated with the construction of a 18 classroom addition w/ cafeteria on the campus of Ponchatoula High School.

**Tangipahoa Parish School System  
Capital Projects Fund Budget  
PHASE 2 PROJECTS PONCHATOULA HIGH- PHS2  
Fiscal Year 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
2	652	452200	OPERATING TRANSFERS IN	0	0	1,024,244
			<b>Total REVENUES</b>	<b>0</b>	<b>0</b>	<b>1,024,244</b>
3	65243024	533407	ARCH/ENG SVCS TO CAPITALIZE	0	0	1,024,244
			<b>Total FACILITY ACQUISITIONS AND</b>	<b>0</b>	<b>0</b>	<b>1,024,244</b>
			<b>Total EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>1,024,244</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Capital Projects Fund Budget  
PHASE 2 PROJECTS-WPL2  
Fiscal Year 2024-2025**

**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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
2	652	452200	OPERATING TRANSFERS IN	162,435	66,346	66,346
			<b>Total REVENUES</b>	<b>162,435</b>	<b>66,346</b>	<b>66,346</b>
3	65243033	533407	ARCH/ENG SVCS TO CAPITALIZE	162,435	66,346	66,346
			<b>Total FACILITY ACQUISITIONS AND</b>	<b>162,435</b>	<b>66,346</b>	<b>66,346</b>
			<b>Total EXPENDITURES</b>	<b>162,435</b>	<b>66,346</b>	<b>66,346</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tangipahoa Parish School System  
Capital Projects Fund Budget  
Hurricane IDA Insurance  
Fiscal Year 2024-2025**

**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 2024 - 2025**

	<b>Account Number</b>		<b>Account Name</b>	<b>Actual 2022 - 2023</b>	<b>Budget 2023 - 2024</b>	<b>Budget 2024 - 2025</b>
2	690	415101	INTEREST ON CHECKING	335,490	175,000	25,000
3	690	453202	INS PROCEEDS-PROPERTY	100,000	0	0
			<b>Total REVENUES</b>	<b>435,490</b>	<b>175,000</b>	<b>25,000</b>
4	69110052	561000	M & S	39,986	70,465	2,624
5	69110052	561027	M & S - TECH	8,950	0	0
6	69110024	673000	EQUIPMENT > \$5,000	14,794	0	0
			<b>Total REGULAR PROGRAMS</b>	<b>63,729</b>	<b>70,465</b>	<b>2,624</b>
7	69231124	533200	LEGAL SERVICES	0	1,166	0
			<b>Total GENERAL ADMINISTRATION</b>	<b>0</b>	<b>1,166</b>	<b>0</b>
8	69262040	543000	REPAIR & MAINT	24,165	1,600	26,948
9	69262028	543002	ASBESTOS	16,143	0	0
10	69262028	544100	RENTAL OF LAND & BUILDINGS	2,930	0	0
11	69262002	561000	M & S	1,885	0	0
12	69262028	571001	LAND IMPROVEMENTS < \$50,000	23,540	0	0
			<b>Total MAINTENANCE OF PLANT</b>	<b>68,664</b>	<b>1,600</b>	<b>26,948</b>
13	69430052	533407	ARCH/ENG SVCS TO CAPITALIZE	354,974	127,402	108,169
14	69460040	543000	REPAIR & MAINT	3,739	1,900	0
15	69460024	544100	RENTAL OF LAND & BUILDINGS	4,000	0	0
16	69460052	545000	CONSTRUCTION SERVICES	918,109	180,954	0
17	69460052	545007	CONSTRUCTION TO CAPITALIZE	6,370,425	3,541,761	525,460
18	69460022	561027	M & S - TECH	1,206	0	0
19	69420034	571001	LAND IMPROVEMENTS < \$50,000	20,810	49,866	0
			<b>Total FACILITY ACQUISITIONS AND</b>	<b>7,673,263</b>	<b>3,901,883</b>	<b>633,629</b>
			<b>Total EXPENDITURES</b>	<b>7,805,656</b>	<b>3,975,114</b>	<b>663,201</b>
			<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(7,370,167)</b>	<b>(3,800,114)</b>	<b>(638,201)</b>
			<b>Beginning Fund Balance</b>	<b>11,808,482</b>	<b>4,438,315</b>	<b>638,201</b>
			<b>Ending Fund Balance</b>	<b>4,438,315</b>	<b>638,201</b>	<b>0</b>

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