

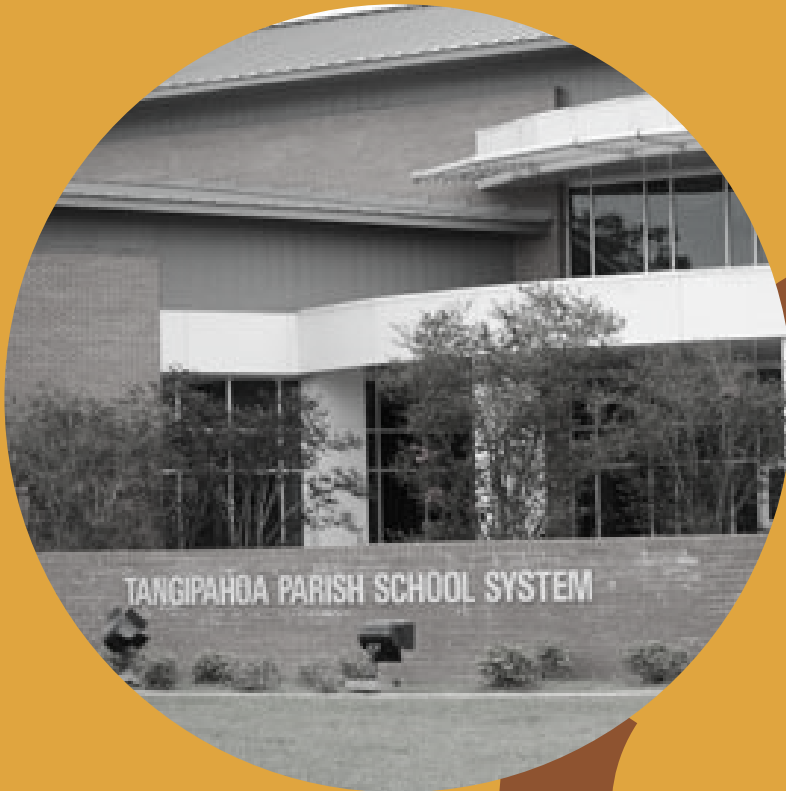
TANGIPAHOA PARISH SCHOOL SYSTEM

Amite, Louisiana

www.tangischools.org

FISCAL YEAR

2025



Revised Annual Operating Budget

JULY 1, 2024-JUNE 30, 2025



**REVISED ANNUAL OPERATING
BUDGET**

of the

TANGIPAHOA PARISH SCHOOL SYSTEM

Amite, Louisiana

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



**Tom Tolar
Board President**

**Melissa M. Stilley
Superintendent**

**Jeffrey McKneely, Chief Financial Officer
Prepared by the Business Services Department**

TABLE OF CONTENTS

BUDGET MESSAGE	v
BUDGET ADOPTION INSTRUMENT	ix
TOTAL OPERATING BUDGET BY FUNCTION	xi
TOTAL OPERATING EXPENDITURES BY OBJECT	xii

I. THE GENERAL FUND BUDGET

Budget Summary by Function	1
Budget Summary by Object.....	2
Most Important Features	3
Local Revenues.....	5
State Revenues	6
Federal Revenues	7
Regular Education Program Expenditures	8
Special Education Program Expenditures	10
Vocational Education Program Expenditures	11
Other Instructional Program Expenditures.....	13
Special Programs Expenditures	14
Pupil Support Expenditures	15
Instructional Staff Support Expenditures	17
General Administration Expenditures	18
School Administration Expenditures	19
Business Administration Expenditures	20
Maintenance of Plant Expenditures	21
Student Transportation Expenditures	22
Central Services Expenditures	24
Child Nutrition Program Expenditures	25
Community Service Expenditures.....	26
Facility Acquisition and Construction Expenditures	27
Debt Service Expenditures	28
Other Sources of Funds & Other Uses of Funds	29
Beginning Fund Balances & Ending Fund Balances	30

II. SPECIAL REVENUE FUND BUDGET

Budget Summary by Function	31
Budget Summary by Object.....	32
Budget Summary by Grant	33
Most Important Features	35
AED CPR First Aid Kits	37
Alternative Education Hammond Alternative Program.....	38
ARP Homeless	39
Arts Council of Baton Rouge	40
B-3 Preschool Development.....	41

B-3 Seats Local Donations	42
B-3 Seats State	43
Believe & Prepare 8(g)	44
Believe Category 1	45
Believe Category 2	46
Believe Category 3	47
Believe Category 4	48
Computer Science State.....	49
Chesbrough Timber Fund.....	50
Child Nutrition	
Child Nutrition Program and Summer Feeding	51
Child Nutrition Program - Fresh Fruits and Vegetables Program.....	53
Child Nutrition Program – USDA NSLP Equipment Assistance.....	54
Local Food for Schools.....	55
Early Childhood Collaborative Pre-K/Regina Coeli.....	56
Early Childhood Community Network	57
Early Childhood Community Network Lead Agency CCDF	58
Education Excellence.....	59
Education Facilities Improvement District.....	60
Energize 6-12 Praxis Computer Science.....	61
ESSER II Incentive	62
ESSER III Incentive	63
ESSER II Formula	64
ESSER III Formula	65
ESSER III EB Interventions ARP.....	68
ESSER ARP IDEA 611.....	70
ESSER ARP IDEA 619.....	71
Every Kid a King	72
Flood-August 2016	73
Magnet Programs	
Hammond Magnet Tax	74
Magnet MSAP	77
Magnet Montessori	79
Hammond Westside Security Cameras.....	80
Homeless Children & Youth	81
Hurricane Francine	82
Hurricane IDA	83
Ignite K-5 Computer Science.....	84
LA 4 Pre-K - State	85
LA Aware	87
LEAP Remediation	88
Local Donations.....	89
Maintenance Rededication	90
MERA School – Based Enterprise.....	93
MERA Work based Learning – Internship	94
Model Early Childhood	95
Mold Event.....	96

Ready Start Network CCDF.....	97
Ready Start Network CCDBG.....	98
Ready Start Network Workforce Planning PDG23.....	99
Real Time Access.....	100
Redesign 1003a	101
Section 504.....	102
Sixteenth Section.....	103
Sixteenth Section Oil & Gas Lease.....	104
Special Education	
Cameras	105
Gifted	106
IDEA Part B	107
IDEA Set Aside	110
Medicaid Reimbursement	111
Preschool.....	112
Preschool Set Aside	113
Pupil Appraisal.....	114
CLSD Comprehensive Literacy State Dev	115
Title I	
ESSA Title I	116
Migrant 07-08.....	119
Title II Improve Teacher Quality.....	120
Title III	
Student Influx Immigrant.....	122
Limited English	123
Title IV	
ESSA Title IV	124
Stronger Connections	126
Tobacco Settlement Treasury Department.....	127
Vocational Education	
Carl Perkins	128
Carl Perkins Carryover Funds	129
Jobs for America's Graduates	130
Jobs for America's Graduates - TANF	131
Walmart - Champ Cooper	132

III. THE DEBT SERVICE FUND

Budget Summary by Function	133
Budget Summary by Object.....	134
Most Important Features	135
Long-Term Debt Summary Schedule	136
Bond Amortization Summary.....	137
Bond Ratings by School District	138
Phase 1 Bonds-2021 Issue	140
Consolidated School District No. 116 - Sumner.....	144

School District No. 39A - Independence	148
QSCB(Qualified School Construction)Bonds	152

IV. THE CAPITAL PROJECTS FUND

Budget Summary by Function	155
Budget Summary by Object.....	156
Most Important Features	157
2 nd Sales Tax PAYG-Regular	158
2nd Sales Tax PAYG-A/C	160
2nd Sales Tax PAYG-Roofing	162
2nd Sales Tax PAYG-Technology	164
2nd Sales Tax PAYG-Small Projects	166
Phase 1 Projects	168
Phase 1 Projects Champ Cooper	170
Phase 1 Projects DC Reeves	172
Phase 1 Projects Hammond Eastside	174
Phase 1 Projects Hammond High.....	176
Phase 1 Projects Kentwood High	178
Phase 1 Projects Loranger High.....	180
Phase 1 Projects Ponchatoula High	182
Phase 2 Projects	184
Phase 2 Projects Champ Cooper	186
Phase 2 Projects Chesbrough Elementary School	188
Phase 2 Projects Independence Leadership Academy	190
Phase 2 Projects Loranger High.....	192
Phase 2 Projects Nesom Memorial	194
Phase 2 Projects Ponchatoula High	196
Phase 2 Projects Woodland Park	198
Hurricane IDA Insurance	200

MELISSA M. STILLEY
SUPERINTENDENT



TOM TOLAR
BOARD PRESIDENT

May 06, 2025

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

Re: Budget Message for the 2024-2025
Revised Operating Budget

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

The revised budget of the Tangipahoa Parish School System for the fiscal year July 1, 2024 through June 30, 2025, is hereby submitted. The elected school board members of Tangipahoa Parish will be asked to approve this Revised Operating Budget on May 20, 2025 at its regular School Board Meeting.

In developing the revised budget for the fiscal year 2024-2025, the administrative staff followed these assumptions:

General Fund

1. Budget an MFP Revenue decrease of \$5.4M over the 2024-2025 Original Budget, net of a reduction for local cost allocation due to other LEAs.
2. Assume that the first 1-cent sales tax revenues dedicated to the General Fund will remain constant compared to the 2024-2025 Original Budget and the second 1-cent sales tax revenues allocated to the General Fund will decrease \$6.0M compared to the 2024-2025 Original Budget.
3. Budget a decrease of \$164,000 in General Fund Medicaid Revenue over the 2024-2025 Original Budget.
4. Budget an increase in General Fund Misc. Revenue of \$5.3M over the 2024-2025 Original Budget.
5. Budget an increase of \$6.6M in Restricted Revenue for Differentiated Compensation and 2024-2025 Certified/Support Pay Stipends over the 2024-2025 Original Budget.
6. General Fund Ad Valorem Tax Revenue is expected to remain constant compared to the 2024-2025 Original Budget.
7. Budget an increase of \$10.5M in General Fund Salaries and Benefits over the 2024-2025 Original Budget. Budgeted salaries include such items as step increases, State pay raises, State Certified/Support Stipends, Salary Schedule Adjustments, and State Differentiated Comp stipends for eligible employees and their associated benefits.

TANGIPAHOA PARISH
SCHOOL SYSTEM

59656 PULESTON ROAD AMITE, LA 70422 P: 985 748 7153 F: 985 748 8587 TANGISCHOOLS.ORG

TANGIPAHOA PARISH SCHOOL SYSTEM
Fiscal Year 2024-2025

8. Budget an increase of \$2.1M Purchased Professional expenditures, an increase of \$1.6M in Purchased Property, an increase of \$2.7M in Other Purchased Services, a decrease of \$222,000 in Supplies, and an increase of \$500,000 in Other expenditures over the 2024-2025 Original Budget.
9. Budget an increase of \$2.5M in Other Sources and an increase of \$1M in Other Uses over the 2024-2025 Original Budget
10. Use the employer's contribution rates for the Teachers' Retirement System at 21.51% and School Employees Retirement System at 25.80%.
11. Use applicable Workers' Compensation rates of 2.150% or 7.750%.
12. Use a restricted indirect cost rate of 6.8787% and unrestricted rate of 17.3938%.

Special Revenue Fund

1. The new Educational Facilities Improvement District (EFID) was added to budget for its one-half cent sales tax transactions supporting raises to all TPSS employees. Estimated collections and are budgeted at \$14,450,000. Increases to Salaries and Benefits are reported in the General Fund section.
2. Two Congressional funding appropriations for Pandemic relief (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 will be approximately \$27.2M, with ESSER funds ending 9/30/2025 and a final claim date of 12/15/2025. Types of expenditures include costs for virtual and regular instruction curriculum, devices, connectivity, tutoring services, professional development, sanitation supplies, and also renovations of restrooms at Kentwood High Magnet. District wide improvements consist of air quality devices, bottle fillers, white dry erase boards, upgrading network infrastructure, purchasing of new buses to name a few.
3. Various changes to other funds and grants are due to grants ending and changes to cost of operating.

Debt Service Fund

1. Budget \$135,000 for required annual funding of the Quality School Construction Bond Sinking Fund for construction of new O.W. Dillon Elementary School.
2. Budget \$1.565M for required annual funding on the 2021 Sales Tax Bonds for financing Phase 1 Construction Projects.

Capital Project Fund

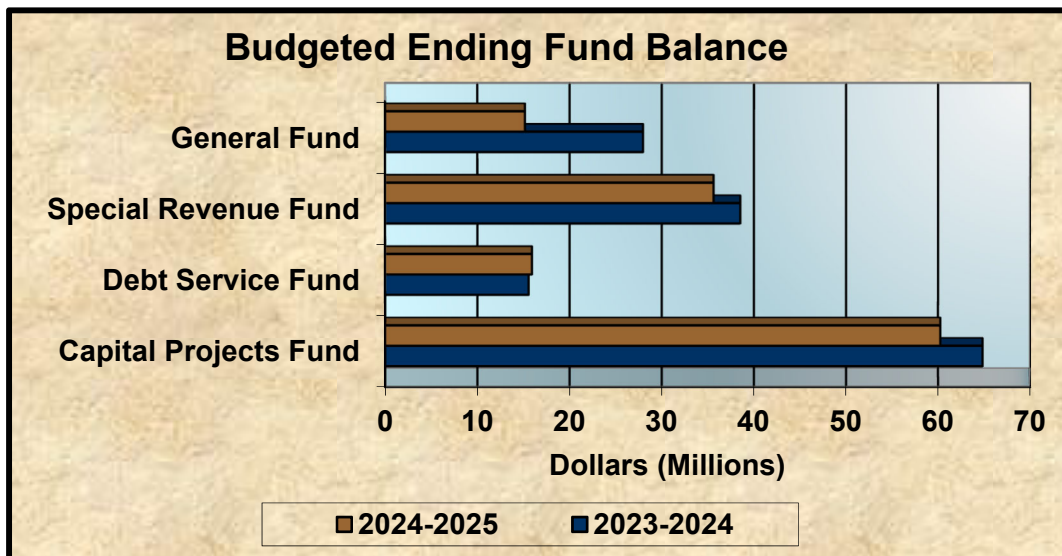
1. Budget \$8.785M of second 1-cent Sales Tax proceeds in the Capital Project Fund, which is \$3M lower compared to the 2024-2025 original budget
2. Establish separate Capital Project Funds for each Phase 2 Construction Project to record construction costs and related funding transfers from Total Phase 2 Financing Fund.

TANGIPAOHA PARISH SCHOOL SYSTEM
Fiscal Year 2024-2025

Total Budgets for All Government Funds

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Governmental Funds
Revenues	\$188,586,370	\$116,753,383	\$2,053,033	\$21,566,375	\$328,959,161
Expenditures	222,075,880	105,085,297	1,685,571	21,305,542	350,152,290
Other Sources Of Funds	24,063,994	8,254,844	0	5,229,050	37,547,888
Other Uses of Funds	3,371,527	22,814,749	6,847	10,085,076	36,278,199
Net Changes in Fund Balance	(12,797,043)	(2,891,819)	360,615	(4,595,193)	(19,923,440)
Beginning Fund Balance	\$27,965,182	\$38,510,874	\$15,559,176	\$64,847,268	\$146,882,500
Ending Fund Balance	\$15,168,139	\$35,619,055	\$15,919,791	\$60,252,075	\$126,959,060

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.



TANGIPAHOA PARISH SCHOOL SYSTEM

Fiscal Year 2024-2025

The Capital Outlay budgets reflect a cutoff date of February 28, 2025. Beginning Fund Balance at July 1, 2024, in the amount of \$64,847,268 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:

- ◆ 10 Classroom Addition at Champ Cooper Elementary School
- ◆ 6 Classroom w/ Library Addition at Woodland Park Magnet
- ◆ 8 Classroom Addition at Nesom Memorial School
- ◆ 8 Classroom Addition at Independence Leadership Academy

Acknowledgments

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

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



Melissa Stilley, Superintendent
Tangipahoa Parish School System



Jeffrey McKneely, Chief Financial Officer
Tangipahoa Parish School System

BUDGET ADOPTION INSTRUMENT

At the May 6, 2025 Tangipahoa Parish School System Finance Committee meeting, the following motion was offered by _____ and seconded by _____.

A motion adopting, finalizing and implementing the Revised 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 Revised 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 adoption instrument; and

WHEREAS, the proposed Revised General Fund, Special Revenue Fund, Debt Service Fund, and Capital Project Fund Budgets are shown in the Annual Operating Budget document after the budget adoption instrument 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 adoption instrument has been submitted to this Finance Committee for review and consideration and ratified by the School Board on May 20, 2025, and

THEREFORE BE IT RESOLVED by the School Board that the proposed Revised 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.

EST. 1896

Tangipahoa Parish School System.
Revised Budget Summary of All Funds
Fiscal Year 2024-2025

Total Operating Budget by Function

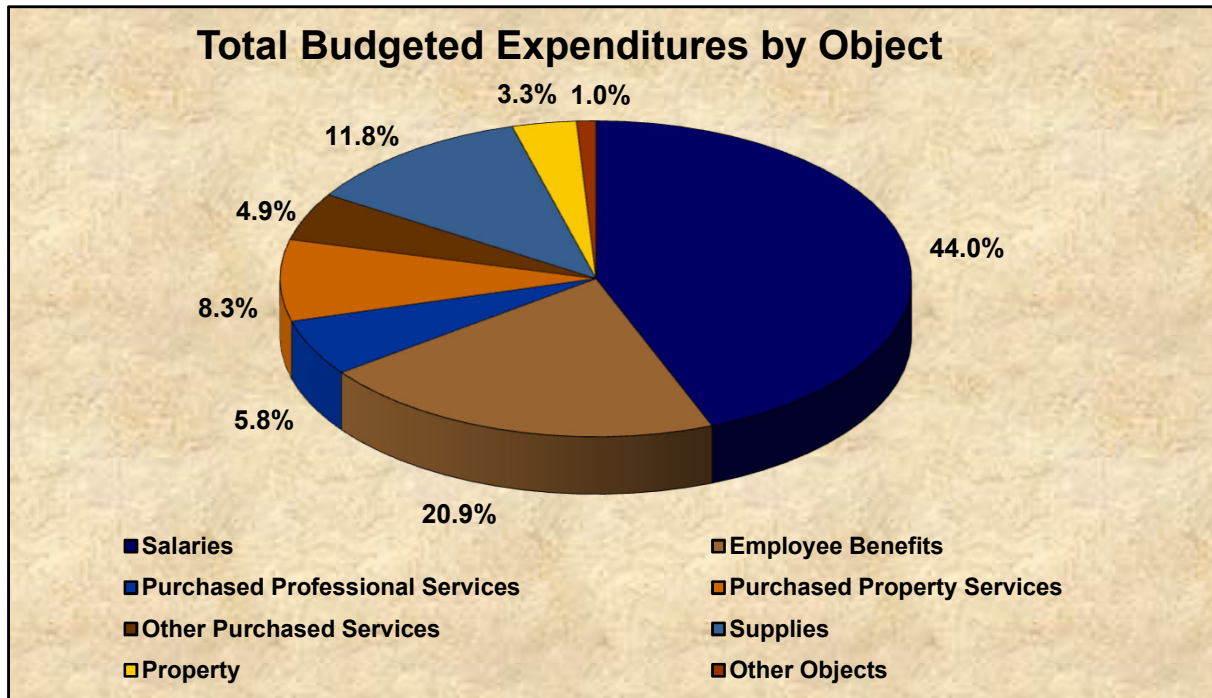
	General	Special	Debt	Capital	
	Fund	Revenue	Service	Projects	Total
Revenues		Fund	Fund	Fund	
Local Revenues	\$48,831,025	\$37,431,736	\$2,053,033	\$21,566,375	\$109,882,169
State Revenues	139,576,479	7,575,677	0	0	147,152,156
Federal Revenues	<u>178,866</u>	<u>71,745,970</u>	<u>0</u>	<u>0</u>	<u>71,924,836</u>
Total Revenues	\$188,586,370	\$116,753,383	\$2,053,033	\$21,566,375	\$328,959,161
Expenditures					
Regular Programs	\$99,640,496	\$13,412,118	\$0	\$4,604,457	\$117,657,071
Special Education Programs	28,648,095	615,511	0	0	29,263,606
Vocational Education Programs	6,612,267	730,301	0	0	7,342,568
Other Instructional Programs	3,932,989	793,462	0	0	4,726,451
Special Programs	1,195,885	16,980,391	0	0	18,176,276
Pupil Support Services	17,822,220	4,217,212	0	2,315	22,041,747
Instructional Staff Services	3,746,000	16,800,599	0	0	20,546,599
General Administration	2,982,412	995,318	11,051	115,928	4,104,709
School Administration	15,811,992	173,458	0	0	15,985,450
Business Services	1,968,728	853,804	0	0	2,822,532
Maintenance of Plant	17,757,357	19,423,734	0	644,177	37,825,268
Student Transportation Services	18,700,165	2,673,399	0	0	21,373,564
Central Services	2,529,758	7,973,502	0	247,408	10,750,668
Child Nutrition Program	39,672	18,082,768	0	0	18,122,440
Enterprise Operations	0	3,000	0	0	3,000
Community Services	31,000	71,973	0	0	102,973
Debt Service	44,285	0	1,674,520	0	1,718,805
Facility Acquisition & Construction	<u>612,559</u>	<u>1,284,747</u>	<u>0</u>	<u>15,691,257</u>	<u>17,588,563</u>
Total Expenditures	\$222,075,880	\$105,085,297	\$1,685,571	\$21,305,542	\$350,152,290
Other Sources of Funds	\$24,063,994	\$8,254,844	\$0	\$5,229,050	\$37,547,888
Other Uses of Funds	<u>3,371,527</u>	<u>22,814,749</u>	<u>6,847</u>	<u>10,085,076</u>	<u>36,278,199</u>
Total Other Sources & Uses	\$20,692,467	(\$14,559,905)	(\$6,847)	(\$4,856,026)	\$1,269,689
NET CHANGE IN FUND BALANCE	(\$12,797,043)	(\$2,891,819)	\$360,615	(\$4,595,193)	(\$19,923,440)
Beginning Fund Balance	\$27,965,182	\$38,510,874	\$15,559,176	\$64,847,268	\$146,882,500
Ending Fund Balance	\$15,168,139	\$35,619,055	\$15,919,791	\$60,252,075	\$126,959,060

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

Total Operating Expenditures by Object

The School System's major expenditures are salaries and employee benefits making up 64.9% of the total budget. Supplies which include textbooks and consumables make up 11.8% of the budget. Purchased Property makes up 8.3%, Other Purchased Services make up 4.9%, Purchased Professional Services make up 5.8%, and Property makes up 3.3%, while Other Objects, which includes interest and principal on debt makes up 1.0%. The total budgeted expenditures by object are as follows:

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Total Uses
Salaries	\$127,276,771	\$27,099,721	\$0	\$0	\$154,376,492
Employee Benefits	61,348,122	11,843,728	0	0	73,191,850
Purchased Professional Services	8,330,499	6,669,414	11,051	5,207,490	20,218,454
Purchased Property Services	6,264,861	12,172,322	0	10,834,432	29,271,615
Other Purchased Services	8,599,420	8,665,874	0	0	17,265,294
Supplies	8,851,129	28,120,239	0	4,436,772	41,408,140
Property	40,578	10,067,887	0	826,848	10,935,313
Other Objects	<u>1,364,500</u>	<u>446,112</u>	<u>1,674,520</u>	<u>0</u>	<u>3,485,132</u>
Total	\$222,075,880	\$105,085,297	\$1,685,571	\$21,305,542	\$350,152,290



2024-2025 Revised Annual Operating Budget



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

Budget Summary by Function					
	Original Budget 2024-2025	Actual Through February 28, 2025	Estimates Through June, 2025	Revised Budget 2024-2025	Percent of Change
Revenues					
Local Revenues	\$49,703,288	\$34,706,706	\$14,124,319	\$48,831,025	-1.8%
State Revenues	137,932,655	95,841,363	43,735,116	139,576,479	1.2%
Federal Revenues	170,976	100,626	78,240	178,866	4.6%
Total Revenues	\$187,806,919	\$130,648,695	\$57,937,675	\$188,586,370	0.4%
Expenditures					
Regular Programs	\$96,613,788	\$61,865,794	\$37,774,702	\$99,640,496	3.1%
Special Education Programs	28,674,159	15,997,368	12,650,727	28,648,095	-0.1%
Vocational Education Programs	3,838,540	1,672,629	4,939,638	6,612,267	72.3%
Other Instructional Programs	3,017,101	2,324,611	1,608,378	3,932,989	30.4%
Special Programs	252,405	1,038,097	157,788	1,195,885	373.8%
Pupil Support Services	14,898,183	10,310,743	7,511,477	17,822,220	19.6%
Instructional Staff Services	3,504,572	2,168,823	1,577,177	3,746,000	6.9%
General Administration	2,183,958	1,982,174	1,000,238	2,982,412	36.6%
School Administration	15,280,457	9,218,421	6,593,571	15,811,992	3.5%
Business Services	2,010,255	1,194,881	773,847	1,968,728	-2.1%
Maintenance of Plant	15,554,371	8,009,226	9,748,131	17,757,357	14.2%
Student Transportation Services	15,957,347	9,706,413	8,993,752	18,700,165	17.2%
Central Services	2,339,731	1,592,224	937,534	2,529,758	8.1%
Child Nutrition Services	43,179	132,341	(92,669)	39,672	-8.1%
Community Services	30,587	30,000	1,000	31,000	1.4%
Facility Acquisition & Construction	6,000	37,541	6,744	44,285	638.1%
Debt Service	587,063	525,808	86,752	612,559	4.3%
Total Expenditures	\$204,791,696	\$127,807,094	\$94,268,786	\$222,075,880	8.4%
 Other Sources of Funds	 \$21,580,181	 \$15,364,235	 \$8,699,759	 \$24,063,994	 11.5%
Other Uses of Funds	2,353,165	989,873	2,381,654	3,371,527	43.3%
Total Other Sources and (Uses)	\$19,227,016	\$14,374,362	\$6,318,105	\$20,692,467	7.6%
 NET CHANGE IN FUND BALANCE	 \$2,242,239	 \$17,215,963	 (\$30,013,006)	 (\$12,797,043)	 -670.7%
 Beginning Fund Balance	 \$27,965,182	 \$27,965,182		 \$27,965,182	 4.8%
Prior Period Adjustment					
Beginning Fund Balance, Restated	\$27,965,182	\$27,965,182		\$27,965,182	4.8%
 Ending Fund Balance	 \$30,207,421	 \$45,181,146		 \$15,168,139	 -36.2%
Each line Item of the Budget if shown later in this section					

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

Budget Summary by Object

	Original Budget <u>2024-2025</u>	Actual Through <u>February 28, 2025</u>	Estimates Through <u>June, 2025</u>	Revised Budget <u>2024-2025</u>	Percent of <u>Change</u>
Revenues					
Local Revenues	\$49,703,288	\$34,706,706	\$14,124,319	\$48,831,025	-1.8%
State Revenues	137,932,655	95,841,363	43,735,116	139,576,479	1.2%
Federal Revenues	<u>170,976</u>	<u>100,626</u>	<u>78,240</u>	<u>178,866</u>	4.6%
Total Revenues	\$187,806,919	\$130,648,695	\$57,937,675	\$188,586,370	0.4%
 Expenditures					
Salaries	\$119,191,326	\$76,711,911	50,564,860	\$127,276,771	6.8%
Employee Benefits	58,956,336	37,889,577	23,458,545	61,348,122	4.1%
Purchased Professional Services	6,200,152	4,168,022	4,162,477	8,330,499	34.4%
Purchased Property Services	4,628,544	2,143,918	4,120,943	6,264,861	35.4%
Other Purchased Services	5,876,881	1,647,895	6,951,525	8,599,420	46.3%
Supplies	9,072,929	4,478,840	4,372,289	8,851,129	-2.4%
Property	0	153,783	(113,205)	40,578	100.0%
Other Objects	<u>865,528</u>	<u>613,148</u>	<u>751,352</u>	<u>1,364,500</u>	57.6%
Total Expenditures	\$204,791,696	\$127,807,094	\$94,268,786	\$222,075,880	8.4%
 Other Sources of Funds	\$21,580,181	\$15,364,235	\$8,699,759	\$24,063,994	11.5%
Other Uses of Funds	<u>2,353,165</u>	<u>989,873</u>	<u>2,381,654</u>	<u>3,371,527</u>	43.3%
Total Other Sources and (Uses)	\$19,227,016	\$14,374,362	\$6,318,105	\$20,692,467	7.6%
 NET CHANGE IN FUND BALANCE	\$2,242,239	\$17,215,963	(\$30,013,006)	(\$12,797,043)	-670.7%
 Beginning Fund Balance	\$27,965,182	\$27,965,182		\$27,965,182	4.8%
Prior Period Adjustment					
Beginning Fund Balance, Restated	<u>\$27,965,182</u>	<u>\$27,965,182</u>		<u>\$27,965,182</u>	4.8%
 Ending Fund Balance	\$30,207,421	\$45,181,146		\$15,168,139	-36.2%

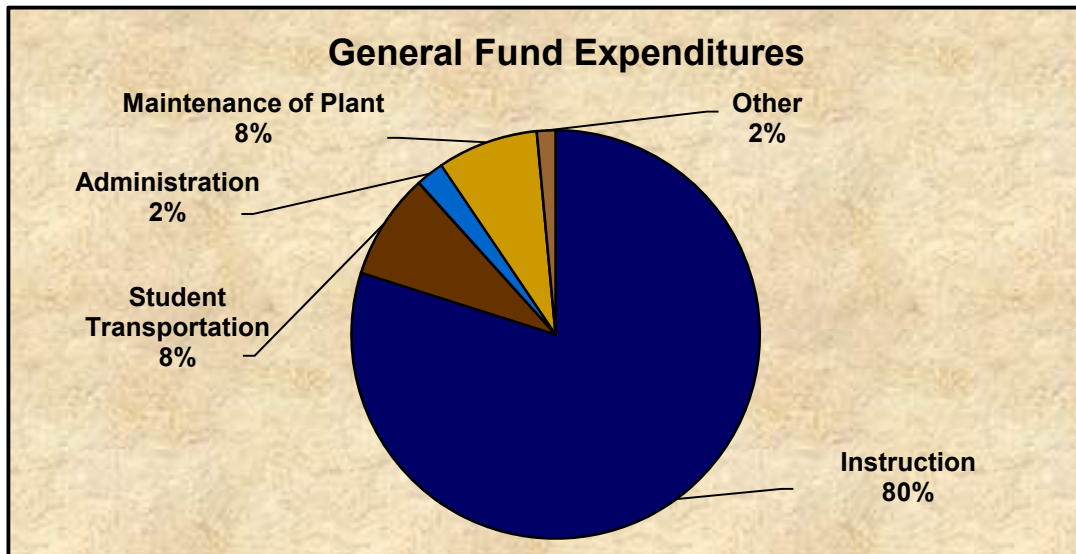
Each line item of the Budget if shown later in this section

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

Most Important Features

- 1 The pie chart of expenditures below shows that the Tangipahoa Parish School System places an emphasis on instruction, with 80% of all expenditures for FY 2024-2025 directed to the classroom.

Instruction	\$177,409,944	80.0%
Student Transportation	18,700,165	8.0%
Administration	4,951,140	2.0%
Maintenance of Plant	17,757,357	8.0%
Other	<u>3,257,274</u>	<u>2.0%</u>
Total	\$222,075,880	100.0%



- 2 The Minimum Foundation Program funding decreased \$5.4M over the 2024-2025 Original Budget, net of a reduction for local cost allocation due to other LEAs.
- 3 The General Fund First 1-cent Sales Tax Revenue is expected to remain constant compared to the 2024-2025 Original Budget. The Second 1-cent Sales Tax allocation rededicated to the General Fund is expected to decrease \$6M compared to the 2024-2025 Original Budget.
- 4 Budgeted salaries include such items as step increases, State pay raises, State Certified/Support Stipends, Salary Schedule Adjustments, and State Differentiated Comp stipends for eligible employees and their associated benefits.

This page was left blank intentionally.

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	100	411110	CONSTITUTIONAL TAX	3,006,198	3,111,788	3,111,788
2	100	411140	UP TO 1% COLLECTIONS BY SHER	675,309	634,000	715,000
3	100	411160	PENALTIES/INTEREST ON PROP TAX	5,187	5,000	5,000
4	100	411310	SALES & USE TAXES - GROSS	33,589,434	33,395,000	33,395,000
5	100	411312	2ND SALES & USE TAX - GROSS	8,562,529	7,955,000	1,920,000
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	118,159	100,000	100,000
9	100	411362	2ND SALES/USE/PENALTIES/INTERE	29,211	40,000	40,000
10	100	412000	REV FROM LCL GOVT OTH THAN LEA	70,399	70,400	70,400
11	100	415101	INTEREST ON CHECKING	1,854,289	1,750,000	1,750,000
12	100	419100	RENTALS	346,875	310,700	281,700
13	100	419200	CONTRIBUTIONS & DONATIONS	18,920	18,920	18,920
14	100	419400	BOOKS & SUPPLIES SOLD	94	3,500	3,500
15	100	419910	MEDICAID REIMBURSEMENT-MAC	582,997	1,143,555	919,947
16	100	419914	MEDICAID REIMB - SP ED TRANSP	72,907	119,472	86,068
17	100	419919	BEHAVIORAL HEALTH REIMB	0	111,953	205,152
18	100	419930	E-RATE REVENUES	760,950	792,000	792,000
19	100	419990	MISC REVENUE (LOCAL)	381,161	27,000	5,301,550
20	100	419994	MISC - REV. SCHOOLS-COACHES	30,594	30,000	30,000
21	100	419997	MISC REV SUBS PD BY SCHOOLS	66,998	75,000	75,000
			Total LOCAL	50,172,214	49,703,288	48,831,025

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

	Account Number			Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
22	100	431100		MFP - STATE PUBLIC SCHOOL FUND	127,568,897	137,021,666	132,101,895
23	100	432300		PIP	5,697	21,700	11,688
24	100	432550		NON-PUBLIC TEXTBOOK (STATE)	71,274	81,816	82,489
25	100	432900		OTHER RESTRICTED REVENUE	6,265,896	662,953	7,236,359
26	100	438100		REV SHARING CONST TAX	140,142	140,142	142,023
27	100	439100		EMPLOYER'S CONTR TO TCH RET	1,463	4,378	2,025
				Total STATE	134,053,369	137,932,655	139,576,479

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
28	100	443300	ROTC	170,976	170,976	178,866
			Total FEDERAL	170,976	170,976	178,866

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
29	10113000	511200	TEACHERS - SECONDARY	16,166,590	16,692,313	18,963,360
30	10111000	511200	TEACHERS - ELEM	33,505,778	34,580,043	37,975,046
31	10110500	511200	TEACHERS - KINDER	3,132,518	3,166,122	2,889,054
32	10111000	511201	TCHRS - FOREIGN & 2ND LANG	394,373	401,328	420,146
33	10111000	511203	HOMEBOUND TEACHERS	108,244	44,065	107,551
34	10110500	511204	EMPLOYEE IN VACANCY	94,344	42,456	261,153
35	10110500	511208	DAY BY DAY GREEN TIME SHEET	84,250	89,863	122,118
36	10110500	511209	ELEM TCHR ON EXTD MEDICAL	274,867	307,281	197,660
37	10113000	511210	SEC TCHR ON EXTD MEDICAL	47,363	26,050	53,660
38	10111000	511300	THERAPISTS/SPEC/COUNSELORS - ELEM	0	0	13,980
39	10111000	511300	THERAPISTS/SPEC/COUNSELORS - ELEM	0	0	13,980
40	10110500	511500	PARAPROFESSIONAL	2,354,187	2,429,731	3,106,985
41	10110500	511507	PARA DAY BY DAY	0	0	3,032
42	10110500	512100	ACTING EMPLOYEE-SUB-EXT MED	21,862	20,014	546
43	10110500	512300	SUB-TEACHER SICK LEAVE	54,109	78,001	554,475
44	10110000	512390	SUBS REIMB BY SCHOOL - ELEM - REG PRO	49,261	48,331	72,500
45	10110500	512400	SUB EMPL OTHER THAN TEACHER	58	58	0
46	10110500	513000	SALARIES EXTRA WORK PERFORMED	2,422,254	2,761,156	302,118
47	10113000	515000	STIPEND-WORKSHOPS ONLY - SECONDARY	0	0	69
48	10110500	521010	SGB HEALTH INSURANCE	8,422,289	10,491,519	9,327,804
49	10110500	521020	SGB LIFE INSURANCE	24,518	24,550	20,487
50	10110500	522500	MEDICARE	795,784	820,909	887,604
51	10110500	522550	DEFERRED COMPENSATION	2,040	667	10,185
52	10110500	523100	TEACHERS' RETIREMENT SYSTEM	13,711,906	12,658,837	13,434,230
53	10110500	523300	SCHOOL EMPL RETIREMENT SYS	20,781	20,585	27,262
54	10110500	523450	OPTIONAL RETIREMENT SYSTEM	87,204	74,406	73,782
55	10110500	523550	LA STATE EMPL RETIRE SYSTEM	65,418	54,257	58,341
56	10110500	525000	UNEMPLOYMENT COMPENSATION	8,912	12,182	42,763
57	10110500	526000	WORKERS' COMPENSATION	1,263,903	1,300,488	1,410,626
58	10110500	527000	HEALTH BENEFITS - RETIREES	4,897,366	4,986,046	5,191,455
59	10110500	528100	SICK LEAVE SEVERANCE PAY	72,038	77,569	57,185
60	10110000	530000	PURCHASED PROF/TECH SVCS	0	85,000	85,000
61	10113000	531900	OTHER FEES	2,295	2,500	878
62	10111000	532000	PURCHASED EDUCATIONAL SVCS	0	35,775	0
63	10110500	532100	SUB FOR FT EMPLOYEES	1,666,590	1,345,715	50,920
64	10110000	532300	SUBS REIMB BY SCHOOL	29,775	0	0
65	10110000	533500	MEDICAL DOCTORS	495	10,000	10,000
66	10110000	534000	PURCHASED TECH SVC	30,069	225,000	225,000
67	10110000	553000	TELEPHONE	26,907	30,000	30,000
68	10110000	553200	TELEPHONE DATA LINES	563,762	650,000	650,000
69	10110000	553401	ON LINE LESSONS	12,266	12,266	12,266
70	10110000	556300	TUITION TO PRIVATE SOURCE	107,775	67,495	134,990
71	10110000	556400	TUIT TO INTER ED AGEN IN STATE	111,491	69,821	0
72	10110000	558200	TRAVEL	14,705	52,557	12,000
73	10110000	561000	M & S	66,165	103,214	120,913

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
74	10110000	561002	M & S - GENERAL ALLOTMENT - REG PROG	494,288	478,302	480,916
75	10111000	561003	M & S - TEACHER ALLOTMENT - ELEM	0	255,000	263,754
76	10110000	564200	TEXTBOOKS	801,091	1,500,000	1,500,000
77	10110000	564220	NON-PUBLIC TEXTBOOKS	67,958	81,816	78,682
78	10111000	564400	PERIODICALS	0	500	0
79	10110000	573100	MACHINERY <\$5,000	304,760	400,000	400,000
			Total REGULAR PROGRAM	92,382,610	96,613,788	99,640,496

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
80	10122000	511200	TEACHERS - GIFTED	804,628	823,166	870,318
81	10121600	511200	TEACHERS - SP ED PREK	477,314	486,613	529,438
82	10121400	511200	TEACHERS - SE ADTV PE	463,941	473,318	509,142
83	10121100	511200	TEACHERS - SP ED TCHR	11,393,413	11,624,709	12,628,432
84	10121100	511203	HOMEBOUND TEACHERS	73,893	31,107	61,515
85	10121100	511204	EMPLOYEE IN VACANCY	0	0	11,030
86	10121100	511208	DAY BY DAY GREEN TIME SHEET	53,620	47,693	37,406
87	10121100	511209	ELEM TCHR ON EXTD MEDICAL	65,618	81,037	70,721
88	10121100	511210	SEC TCHR ON EXTD MEDICAL	2,029	1,249	0
89	10121100	511500	PARAPROFESSIONAL	4,374,138	4,248,675	4,265,191
90	10121100	511505	PARA IN VACANCY	5,666	0	0
91	10121100	511507	PARA DAY BY DAY	4,381	5,674	0
92	10121100	512100	ACTING EMPLOYEE-SUB-EXT MED	6,972	6,972	0
93	10121100	512300	SUB-TEACHER SICK LEAVE	18,694	18,226	82,195
94	10121100	512400	SUB EMPL OTHER THAN TEACHER	290	290	0
95	10121100	513000	SALARIES EXTRA WORK PERFORMED	699,963	699,776	9,724
96	10121100	521010	SGB HEALTH INSURANCE	2,885,308	3,541,282	3,024,249
97	10121100	521020	SGB LIFE INSURANCE	6,847	6,907	7,525
98	10121100	522500	MEDICARE	246,909	247,639	257,382
99	10121100	522550	DEFERRED COMPENSATION	75	1	907
100	10121100	523100	TEACHERS' RETIREMENT SYSTEM	4,290,908	3,875,566	3,951,047
101	10121100	523300	SCHOOL EMPL RETIREMENT SYS	17,045	13,926	32,413
102	10121100	523450	OPTIONAL RETIREMENT SYSTEM	33,736	27,645	22,568
103	10121100	523550	LA STATE EMPL RETIRE SYSTEM	27,319	22,680	35,108
104	10121100	525000	UNEMPLOYMENT COMPENSATION	9,961	10,419	35,096
105	10121100	526000	WORKERS' COMPENSATION	399,336	400,064	414,592
106	10121100	527000	HEALTH BENEFITS - RETIREES	1,652,960	1,698,975	1,710,094
107	10121100	528100	SICK LEAVE SEVERANCE PAY	3,241	2,870	10,734
108	10121100	532100	SUB FOR FT EMPLOYEES	265,704	248,727	22,368
109	10121100	532300	SUBS REIMB BY SCHOOL	1,760	0	0
110	10121100	556100	TUITION TO OTHER IN STATE LEA	0	15,000	10,000
111	10121100	558200	TRAVEL	11,908	10,953	15,900
112	10121100	561000	M & S	2,992	3,000	3,000
113	10121100	564200	TEXTBOOKS	16,344	0	20,000
			Total SPECIAL EDUCATION PROGRAM	28,316,913	28,674,159	28,648,095

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
114	10136000	511200	TEACHERS - BUSINESS	333,551	339,576	401,743
115	10135000	511200	TEACHERS - INDUST ART	145,647	156,916	108,789
116	10134000	511200	TEACHERS - FCS	386,788	393,578	413,031
117	10131000	511200	TEACHERS - AG	448,071	480,193	554,600
118	10131000	511204	EMPLOYEE IN VACANCY	0	0	2,396
119	10130000	511208	DAY BY DAY GREEN TIME SHEET	525	840	0
120	10131000	511210	SEC TCHR ON EXTD MEDICAL	12,103	4,856	0
121	10130000	512300	SUB-TEACHER SICK LEAVE	0	0	11,043
122	10130000	513000	SALARIES EXTRA WORK PERFORMED	161,014	108,152	123,680
123	10130000	521010	SGB HEALTH INSURANCE	204,175	267,353	231,073
124	10130000	521020	SGB LIFE INSURANCE	475	534	562
125	10130000	522500	MEDICARE	20,039	19,842	21,868
126	10130000	522550	DEFERRED COMPENSATION	76	41	206
127	10130000	523100	TEACHERS' RETIREMENT SYSTEM	350,821	315,524	327,886
128	10130000	523300	SCHOOL EMPL RETIREMENT SYS	112	0	70
129	10131000	523550	LA STATE EMPL RETIRE SYSTEM	11,466	9,715	10,269
130	10130000	526000	WORKERS' COMPENSATION	32,051	31,784	34,961
131	10130000	527000	HEALTH BENEFITS - RETIREES	118,723	121,282	131,622
132	10131000	528100	SICK LEAVE SEVERANCE PAY	0	0	8,642
133	10130000	530000	PURCHASED PROF/TECH SVCS	0	125,802	204,240
134	10130000	531900	OTHER FEES	97,604	232,785	264,535
135	10130000	532100	SUB FOR FT EMPLOYEES	46,835	51,567	176
136	10130000	532300	SUBS REIMB BY SCHOOL	1,261	0	0
137	10130000	533500	MEDICAL DOCTORS	600	13,350	13,350
138	10130000	533850	FINGERPRINTING	1,489	3,325	3,325
139	10130000	543000	REPAIR & MAINT	0	0	10,000
140	10130000	553401	ON LINE LESSONS	117,254	207,214	1,780,288
141	10130000	554000	ADVERTISING	9,000	16,587	16,587
142	10130000	556300	TUITION TO PRIVATE SOURCE	9,650	6,043	12,086
143	10130000	556400	TUIT TO INTER ED AGEN IN STATE	358,408	277,992	955,946
144	10130000	558200	TRAVEL	3,621	6,272	6,098
145	10130000	559000	MISC PURCHASED SERVICES	3,475	6,712	6,700
146	10130000	561000	M & S	33,214	65,396	100,094
147	10137000	561011	M & S VOC ED FIRST RESPONDER - HLTH SC	0	1,291	3,510
148	10134000	561012	M & S VOC ED PROSTART - FCS	0	1,597	0
149	10137000	561013	M & S VOC ED ALLIED HEALTH - HLTH SCI	0	5,721	0
150	10137000	561014	M & S VOC ED SPORTS MED - HLTH SCI	0	4,885	1,730
151	10135000	561016	M & S VOC ED IND CARPENTRY - INDUST AR	0	1,376	1,120
152	10135000	561017	M & S VOC ED ELECTRICAL - INDUST ART	1,040	1,365	1,250
153	10137000	561018	M & S VOC ED FIRST AID - HLTH SCI	0	656	0
154	10135000	561019	M & S VOC ED DRAFTING - INDUST ART	2,710	4,913	2,220
155	10130000	561021	M & S VOC ED FMLY CONS SCIENCE - VOC P	13,590	28,723	14,790
156	10130000	561023	M & S VOC ED BUSINESS - VOC PROG	11,841	23,621	11,381
157	10130000	561024	M & S VOC ED AGRICULTURE - VOC PROG	131,583	322,593	127,467
158	10130000	561025	M & S VOC ED IA/WELDING - VOC PROG	8,100	13,612	7,250

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
159	10130000	561026	M & S VOC ED CERT NURSES - VOC PROG	4,960	5,000	0
160	10134000	561045	JANITORIAL SUPPLIES - FCS	737	1,423	4,167
161	10130000	564200	TEXTBOOKS	0	3,435	42,718
162	10130000	589000	MISC	255,032	155,098	619,662
163	10130000	673100	MACHINERY > \$5,000	9,568	0	19,136
			Total VOCATIONAL PROGRAM	3,347,209	3,838,540	6,612,267

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
164	10148000	511200	TEACHERS - ALT SCH PR	149,394	186,510	173,105
165	10145000	511200	TEACHERS - ROTC	444,459	472,758	494,331
166	10144000	511200	TEACHERS - DRIVER ED	0	50,000	69,541
167	10142000	511200	TEACHERS - ATHLETICS	907,153	896,201	1,383,566
168	10141000	511200	TEACHERS - CO-CURR	253,496	192,078	415,519
169	10145000	511208	DAY BY DAY GREEN TIME SHEET	19,600	14,500	0
170	10140000	511297	PIP	6,310	6,499	6,499
171	10149500	512001	STUDENT INTERNS - STNT INTRN	0	0	33,503
172	10148000	512100	ACTING EMPLOYEE-SUB-EXT MED	8,929	9,000	0
173	10140000	512300	SUB-TEACHER SICK LEAVE	0	0	420
174	10141000	513000	SALARIES EXTRA WORK PERFORMED	97,367	507,560	481,232
175	10140000	521010	SGB HEALTH INSURANCE	31,013	24,758	39,811
176	10140000	522500	MEDICARE	26,813	32,646	43,658
177	10140000	522550	DEFERRED COMPENSATION	456	315	1,704
178	10140000	523100	TEACHERS' RETIREMENT SYSTEM	413,783	457,339	583,563
179	10140000	523300	SCHOOL EMPL RETIREMENT SYS	7,000	6,578	13,094
180	10140000	523450	OPTIONAL RETIREMENT SYSTEM	4,366	3,098	5,392
181	10141000	523550	LA STATE EMPL RETIRE SYSTEM	3,676	3,102	4,135
182	10140000	526000	WORKERS' COMPENSATION	41,408	54,258	68,431
183	10140000	527000	HEALTH BENEFITS - RETIREES	18,034	0	0
184	10140000	530000	PURCHASED PROF/TECH SVCS	75	75	150
185	10144000	531900	OTHER FEES	0	0	150
186	10145000	532100	SUB FOR FT EMPLOYEES	3,606	3,444	56
187	10142000	533500	MEDICAL DOCTORS	4,530	7,500	7,500
188	10148000	553000	TELEPHONE	88,505	88,000	84,491
189	10140000	558200	TRAVEL	808	537	0
190	10140000	561000	M & S	740	290	1,586
191	10145000	581000	DUES & FEES	55	55	110
192	10144000	673200	VEHICLES > \$5,000	0	0	21,442
			Total OTHER INSTRUCTIONAL PROGRAM	2,531,576	3,017,101	3,932,989

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
193	10159000	511199	OFFCLS/ADMIN/MNGRS STIPENDS - OR SPE	0	0	108,000
194	10153000	511200	TEACHERS - PRE-K	109,462	110,502	172,206
195	10151000	511208	DAY BY DAY GREEN TIME SHEET	928	1,300	0
196	10159000	511399	THRPST/SPEC/CNSL STIPENDS - OR SPEC P	0	0	83,500
197	10159000	511499	CLERICAL/SECRETARIAL STIPENDS - OR SP	0	0	54,800
198	10150000	511500	PARAPROFESSIONAL	62,585	63,983	170,382
199	10159000	511699	SERVICE WORKERS STIPENDS - OR SPEC P	0	0	107,400
200	10159000	511799	SKILLED CRAFTS STIPENDS - OR SPEC PR	0	0	58,000
201	10159000	511899	DEGREED PROFESSIONALS STIPENDS - OR	0	0	10,000
202	10159000	511999	OTHER SALARIES STIPENDS - OR SPEC PR	0	0	16,500
203	10150000	512300	SUB-TEACHER SICK LEAVE	0	1,000	1,086
204	10151000	513000	SALARIES EXTRA WORK PERFORMED	734,000	0	2,130
205	10150000	521010	SGB HEALTH INSURANCE	27,059	27,257	52,814
206	10150000	522500	MEDICARE	12,933	2,362	12,717
207	10150000	522550	DEFERRED COMPENSATION	19	0	5
208	10150000	523100	TEACHERS' RETIREMENT SYSTEM	197,029	42,094	171,502
209	10153000	523300	SCHOOL EMPL RETIREMENT SYS	11,868	0	15,285
210	10159000	523400	TRS PLAN A	482	0	430
211	10151000	523450	OPTIONAL RETIREMENT SYSTEM	1,056	0	884
212	10151000	523550	LA STATE EMPL RETIRE SYSTEM	2,891	0	1,737
213	10150000	526000	WORKERS' COMPENSATION	31,962	3,792	32,669
214	10150000	527000	HEALTH BENEFITS - RETIREES	15,734	0	15,734
215	10151000	532100	SUB FOR FT EMPLOYEES	1,020	115	64
216	10151000	558200	TRAVEL	0	0	40
			Total SPECIAL PROGRAM	1,209,026	252,405	1,195,885

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
217	10211100	511199	OFFCLS/ADMIN/MNGRS STIPENDS - SUPV C	0	0	10,600
218	10211100	511100	OFFICIALS/ADMIN/MANAGERS - SUPV CWA	167,712	181,022	169,945
219	10211400	511100	OFFICIALS/ADMIN/MANAGERS - STDNT REC	0	0	36,034
220	10213100	511100	OFFICIALS/ADMIN/MANAGERS - SPV HEALTH	76,232	77,626	76,669
221	10211100	511110	COORDINATORS - SUPV CWA	117,167	96,024	114,476
222	10211400	511110	COORDINATORS - OTH ATTEND	92,424	99,045	23,092
223	10216600	511300	THERAPISTS/SPEC/COUNSELORS - PT	313,541	319,252	326,527
224	10216100	511300	THERAPISTS/SPEC/COUNSELORS - OT	813,040	829,010	894,079
225	10215200	511300	THERAPISTS/SPEC/COUNSELORS - SPEECH	2,136,000	2,158,979	2,399,146
226	10214600	511300	THERAPISTS/SPEC/COUNSELORS - SE SOC	463,757	455,737	1,073,945
227	10214500	511300	THERAPISTS/SPEC/COUNSELORS - ED DIAG	435,533	443,468	598,665
228	10214000	511300	THERAPISTS/SPEC/COUNSELORS - PSYCHO	466,591	470,223	614,815
229	10212200	511300	THERAPISTS/SPEC/COUNSELORS - COUNSE	1,647,677	1,698,559	2,423,588
230	10214200	511307	THERAPIST DAY BY DAY	58,010	58,180	53,570
231	10211400	511400	CLERICAL/SECRETARIAL - OTH ATTEND	22,269	24,383	84,439
232	10211100	511400	CLERICAL/SECRETARIAL - SUPV CWA	39,702	42,866	53,668
233	10211400	511407	CLERICAL DAY BY DAY	4,692	4,927	6,179
234	10213400	511500	PARAPROFESSIONAL	22,900	23,402	160,167
235	10211400	511800	DEGREED PROFESSIONALS - OTH ATTEND	1,713,138	2,196,089	1,809,664
236	10211100	511900	OTHER SALARIES	299,473	320,949	77,867
237	10211100	511907	OTH SAL DAY BY DAY	11,910	12,500	4,757
238	10214200	512100	ACTING EMPLOYEE-SUB-EXT MED	4,180	4,180	0
239	10213400	512300	SUB-TEACHER SICK LEAVE	0	0	46
240	10212200	512400	SUB EMPL OTHER THAN TEACHER	0	0	140
241	10214200	513000	SALARIES EXTRA WORK PERFORMED	317,754	211,097	29,258
242	10210000	521010	SGB HEALTH INSURANCE	1,450,128	1,793,988	1,771,224
243	10210000	521020	SGB LIFE INSURANCE	6,711	6,706	5,477
244	10210000	522500	MEDICARE	122,624	124,721	146,707
245	10210000	522550	DEFERRED COMPENSATION	216	216	145
246	10210000	523100	TEACHERS' RETIREMENT SYSTEM	2,143,104	2,032,719	2,264,044
247	10211100	523450	OPTIONAL RETIREMENT SYSTEM	18,885	15,608	16,332
248	10211100	523550	LA STATE EMPL RETIRE SYSTEM	77,696	64,309	83,885
249	10210000	525000	UNEMPLOYMENT COMPENSATION	129	129	0
250	10210000	526000	WORKERS' COMPENSATION	198,498	203,957	242,069
251	10214200	527000	HEALTH BENEFITS - RETIREES	843,216	649,099	753,006
252	10211100	528100	SICK LEAVE SEVERANCE PAY	9,021	9,021	0
253	10211000	528200	ANNUAL LEAVE SEVERANCE PAY	0	0	3,756
254	10212200	530000	PURCHASED PROF/TECH SVCS	96,019	958	31,000
255	10213000	531900	OTHER FEES	745	1,126	1,096
256	10212200	532000	PURCHASED EDUCATIONAL SVCS	0	0	1,046,700
257	10211000	532100	SUB FOR FT EMPLOYEES	569	1,389	14,748
258	10213000	533000	OTHER PURCH PROF SVCS	58,075	137,498	121,117
259	10213200	533900	OTHER PROFESSIONAL SERVICES	0	0	1,544
260	10211000	544100	RENTAL OF LAND & BUILDINGS	700	700	0
261	10211100	558200	TRAVEL	12,859	17,138	137,022

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

	Account Number	Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
262	10211000 561000	M & S	24,778	111,383	141,012
		Total PUPIL SUPPORT SERVICES	14,287,677	14,898,183	17,822,220

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
263	10221100	511199	OFFCLS/ADMIN/MNGRS STIPENDS - RG ED S	0	0	33,400
264	10221100	511100	OFFICIALS/ADMIN/MANAGERS - RG ED SPV	777,778	893,449	760,325
265	10222000	511100	OFFICIALS/ADMIN/MANAGERS - INSTR/CURR	0	0	16,130
266	10221900	511102	DISTRICT FACILITATORS - OT ED SPV	0	0	71,008
267	10221100	511110	COORDINATORS - RG ED SPV	66,050	69,556	143,928
268	10221500	511110	COORDINATORS - VOC SUPV	84,692	86,235	114,237
269	10221900	511110	COORDINATORS - OT ED SPV	135,451	142,283	210,255
270	10225200	511200	TEACHERS - LIBRARY	378,349	387,326	411,039
271	10223000	511208	DAY BY DAY GREEN TIME SHEET	1,299	1,299	0
272	10222000	511300	THERAPISTS/SPEC/COUNSELORS - INSTR/CU	0	0	122,444
273	10221100	511300	THERAPISTS/SPEC/COUNSELORS - RG ED S	0	0	104,279
274	10221100	511300	THERAPISTS/SPEC/COUNSELORS - RG ED S	0	0	226,723
275	10221900	511400	CLERICAL/SECRETARIAL - OT ED SPV	32,976	45,857	45,355
276	10221200	511400	CLERICAL/SECRETARIAL - SP ED SUPV	0	0	14,372
277	10221100	511400	CLERICAL/SECRETARIAL - RG ED SPV	245,945	267,628	193,251
278	10225200	511500	PARAPROFESSIONAL	26,364	26,547	59,841
279	10221000	511900	OTHER SALARIES	198,717	204,799	37,539
280	10225200	512300	SUB-TEACHER SICK LEAVE	0	0	2,993
281	10223000	512310	SUBSTITUTE-TEACHER MTGS - STAFF TRN	0	0	1,512
282	10221100	513000	SALARIES EXTRA WORK PERFORMED	55,491	48,188	10,950
283	10221100	515000	STIPEND-WORKSHOPS ONLY - RG ED SPV	7,820	48,621	36,802
284	10220000	521010	SGB HEALTH INSURANCE	264,869	344,370	353,684
285	10220000	521020	SGB LIFE INSURANCE	800	794	593
286	10220000	522500	MEDICARE	26,621	28,712	32,290
287	10220000	522550	DEFERRED COMPENSATION	42	0	57
288	10220000	523100	TEACHERS' RETIREMENT SYSTEM	434,930	440,580	455,039
289	10220000	526000	WORKERS' COMPENSATION	46,939	47,847	54,162
290	10220000	527000	HEALTH BENEFITS - RETIREES	154,015	134,864	180,488
291	10220000	528000	ACC SICK/SEVERANCE PAY	7,509	0	0
292	10221100	528100	SICK LEAVE SEVERANCE PAY	27,038	27,038	37,626
293	10221100	528200	ANNUAL LEAVE SEVERANCE PAY	37,465	31,330	23,108
294	10223100	531900	OTHER FEES	155	286	286
295	10223200	532000	PURCHASED EDUCATIONAL SVCS	850	23,975	78,660
296	10221100	532100	SUB FOR FT EMPLOYEES	28,330	43,483	38,343
297	10223000	553401	ON LINE LESSONS	32,929	32,100	12,625
298	10221100	558200	TRAVEL	30,053	60,948	56,717
299	10221100	561000	M & S	24,258	66,457	32,560
300	10225200	561005	M & S - LIBRARY ALLOTMENT - LIBRARY	56,348	0	0
301	10221100	581000	DUES & FEES	102	0	102
			Total INSTRUCTIONAL STAFF SERVICES	3,184,185	3,504,572	3,746,000

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
302	10232100	511199	OFFCLS/ADMIN/MNGRS STIPENDS - SUPERI	0	0	6,000
303	10231100	511100	OFFICIALS/ADMIN/MANAGERS - SPVN BOARD	89,411	87,600	87,600
304	10232100	511100	OFFICIALS/ADMIN/MANAGERS - SUPERINTEN	200,389	203,855	214,610
305	10232400	511100	OFFICIALS/ADMIN/MANAGERS - AST SUPER	230,538	234,676	233,987
306	10232400	511400	CLERICAL/SECRETARIAL - AST SUPER	75,356	78,059	83,898
307	10232100	511400	CLERICAL/SECRETARIAL - SUPERINTEN	55,450	56,493	47,975
308	10231200	511400	CLERICAL/SECRETARIAL - BOARD SEC	0	0	10,000
309	10231100	511900	OTHER SALARIES	9,349	7,800	0
310	10231200	513000	SALARIES EXTRA WORK PERFORMED	9,000	8,000	0
311	10230000	521010	SGB HEALTH INSURANCE	108,294	130,874	121,195
312	10230000	521020	SGB LIFE INSURANCE	294	294	282
313	10230000	522500	MEDICARE	8,891	8,985	9,137
314	10230000	522550	DEFERRED COMPENSATION	1,014	1,014	1,014
315	10230000	523100	TEACHERS' RETIREMENT SYSTEM	136,185	123,878	126,352
316	10230000	525000	UNEMPLOYMENT COMPENSATION	4,750	3,800	3,800
317	10230000	526000	WORKERS' COMPENSATION	14,033	14,168	14,467
318	10230000	527000	HEALTH BENEFITS - RETIREES	62,971	74,710	78,566
319	10232100	528100	SICK LEAVE SEVERANCE PAY	0	0	5,000
320	10232100	528200	ANNUAL LEAVE SEVERANCE PAY	0	0	9,731
321	10231100	530000	PURCHASED PROF/TECH SVCS	163,294	165,750	14,250
322	10230000	531300	PENSION FUND	113,670	120,000	124,672
323	10230000	531400	SALES TAX COLLECTION FEES	272,810	265,070	230,523
324	10231100	532000	PURCHASED EDUCATIONAL SVCS	108,521	72,000	447,648
325	10231100	533200	LEGAL SERVICES	1,747,103	375,000	667,447
326	10231100	533300	AUDIT/ACCOUNTING SVCS	58,938	58,938	58,938
327	10231100	534000	PURCHASED TECH SVC	0	0	291,000
328	10232400	553300	POSTAGE	0	0	100
329	10231100	554000	ADVERTISING	7,878	7,500	5,000
330	10231100	558200	TRAVEL	61,971	55,000	55,000
331	10231100	561000	M & S	5,526	13,500	13,500
332	10230000	581000	DUES & FEES	16,994	16,994	20,720
			Total GENERAL ADMINISTRATION	3,562,629	2,183,958	2,982,412

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
333	10241000	511199	OFFCLS/ADMIN/MNGRS STIPENDS - PRINCIP	0	0	202,000
334	10241000	511100	OFFICIALS/ADMIN/MANAGERS - PRINCIPAL	2,893,939	2,960,992	2,936,919
335	10242000	511100	OFFICIALS/ADMIN/MANAGERS - AST PRINC	4,060,411	4,097,022	4,510,654
336	10249000	511100	OFFICIALS/ADMIN/MANAGERS - OTH SCH AD	0	0	174,833
337	10241000	511407	CLERICAL DAY BY DAY	8,790	6,936	0
338	10241000	511409	SCHOOL SECRETARY	2,031,726	2,134,833	2,041,327
339	10249000	511410	SCHOOL FINANCIAL SECRETARY	305,754	291,859	548,033
340	10242000	511900	OTHER SALARIES	172,125	175,096	3,716
341	10240000	512300	SUB-TEACHER SICK LEAVE	6,846	9,510	6,587
342	10241000	512400	SUB EMPL OTHER THAN TEACHER	1,675	1,300	0
343	10241000	513000	SALARIES EXTRA WORK PERFORMED	271,352	264,042	13,447
344	10240000	521010	SGB HEALTH INSURANCE	1,514,777	1,838,159	1,671,462
345	10240000	521020	SGB LIFE INSURANCE	5,498	5,064	5,074
346	10240000	522500	MEDICARE	131,221	131,039	140,655
347	10240000	522550	DEFERRED COMPENSATION	114	90	2
348	10240000	523100	TEACHERS' RETIREMENT SYSTEM	2,254,471	2,022,630	2,126,802
349	10240000	523300	SCHOOL EMPL RETIREMENT SYS	0	0	19
350	10240000	523450	OPTIONAL RETIREMENT SYSTEM	0	0	5,040
351	10240000	525000	UNEMPLOYMENT COMPENSATION	0	0	1,614
352	10240000	526000	WORKERS' COMPENSATION	212,413	211,046	227,145
353	10240000	527000	HEALTH BENEFITS - RETIREES	880,808	929,508	982,583
354	10241000	528100	SICK LEAVE SEVERANCE PAY	20,673	9,109	36,429
355	10241000	532100	SUB FOR FT EMPLOYEES	28,912	25,037	19,718
356	10240000	534000	PURCHASED TECH SVC	47,583	47,583	420
357	10241000	544100	RENTAL OF LAND & BUILDINGS	700	700	0
358	10241000	553300	POSTAGE	10,042	10,200	10,200
359	10240000	558200	TRAVEL	18,153	23,996	56,550
360	10240000	561000	M & S	14,512	58,567	65,975
361	10241000	581000	DUES & FEES	25,808	26,139	24,788
			Total SCHOOL ADMINISTRATION	14,918,302	15,280,457	15,811,992

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
362	10251100	511199	OFFCLS/ADMIN/MNGRS STIPENDS - SPV FIS	0	0	5,000
363	10251100	511100	OFFICIALS/ADMIN/MANAGERS - SPV FISCAL	210,409	210,184	208,495
364	10252000	511100	OFFICIALS/ADMIN/MANAGERS - PURCHASING	67,268	68,593	12,152
365	10259000	511100	OFFICIALS/ADMIN/MANAGERS - OTH BUSINE	0	0	2,615
366	10251200	511110	COORDINATORS - BUDGETING	0	74,937	0
367	10251400	511110	COORDINATORS - PAYROLL	84,692	86,081	85,282
368	10251500	511110	COORDINATORS - ACCOUNTING	0	0	63,001
369	10251600	511110	COORDINATORS - INT AUDIT	1,061	1,080	0
370	10252000	511110	COORDINATORS - PURCHASING	0	64,958	56,769
371	10251900	511111	MANAGER - OTH FISCAL	0	55,000	0
372	10259000	511400	CLERICAL/SECRETARIAL - OTH BUSINE	0	26,090	19,040
373	10252000	511400	CLERICAL/SECRETARIAL - PURCHASING	35,972	69,836	39,976
374	10251900	511400	CLERICAL/SECRETARIAL - OTH FISCAL	0	0	30,699
375	10251600	511400	CLERICAL/SECRETARIAL - INT AUDIT	38,424	5,139	13,180
376	10251500	511400	CLERICAL/SECRETARIAL - ACCOUNTING	217,543	204,559	287,543
377	10251400	511400	CLERICAL/SECRETARIAL - PAYROLL	78,206	113,996	81,957
378	10251400	511407	CLERICAL DAY BY DAY	15,178	49,000	27,490
379	10251000	511800	DEGREED PROFESSIONALS - FISCAL	237,355	297,091	241,892
380	10251500	511807	DEGREED PROF DAY BY DAY - ACCOUNTING	20,433	0	11,957
381	10251100	513000	SALARIES EXTRA WORK PERFORMED	22,000	15,000	60,330
382	10251000	521010	SGB HEALTH INSURANCE	144,285	177,377	178,751
383	10251000	521020	SGB LIFE INSURANCE	2,336	2,350	2,219
384	10251000	522500	MEDICARE	14,454	15,488	16,362
385	10251000	522550	DEFERRED COMPENSATION	463	378	514
386	10251000	523100	TEACHERS' RETIREMENT SYSTEM	235,919	228,773	236,141
387	10251000	523300	SCHOOL EMPL RETIREMENT SYS	0	0	587
388	10251000	523450	OPTIONAL RETIREMENT SYSTEM	0	0	133
389	10251000	523550	LA STATE EMPL RETIRE SYSTEM	8,131	7,024	19,096
390	10251000	526000	WORKERS' COMPENSATION	22,949	24,480	25,807
391	10251000	527000	HEALTH BENEFITS - RETIREES	83,898	97,025	115,298
392	10251100	528100	SICK LEAVE SEVERANCE PAY	13,591	13,592	5,000
393	10251100	528200	ANNUAL LEAVE SEVERANCE PAY	24,293	24,293	5,000
394	10251100	530000	PURCHASED PROF/TECH SVCS	0	30,000	0
395	10259000	533500	MEDICAL DOCTORS	0	5,000	5,000
396	10251000	533900	OTHER PROFESSIONAL SERVICES	4,145	15	100
397	10251000	534000	PURCHASED TECH SVC	1,431	1,431	0
398	10251000	543000	REPAIR & MAINT	0	500	500
399	10251500	553300	POSTAGE	0	0	87
400	10252000	554000	ADVERTISING	1,233	1,500	31,500
401	10251000	558200	TRAVEL	3,441	20,000	26,195
402	10251000	561000	M & S	40,877	16,485	48,076
403	10251000	581000	DUES & FEES	4,060	3,000	4,984
			Total BUSINESS SERVICES	1,634,047	2,010,255	1,968,728

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
404	10262000	511600	SERVICE WORKERS - OPER BLDG	3,610,674	3,752,739	3,977,407
405	10262000	511607	SERVICE WRKR DAY BY DAY	21,657	16,573	21,547
406	10262000	511632	EXTENDED MEDICAL LEAVE-OTHER	6,674	4,710	0
407	10262000	512390	SUBS REIMB BY SCHOOL - ELEM - OPER BLD	125	0	0
408	10262000	512400	SUB EMPL OTHER THAN TEACHER	879	879	0
409	10262000	513000	SALARIES EXTRA WORK PERFORMED	138,720	135,749	57,674
410	10262000	521010	SGB HEALTH INSURANCE	226,746	288,161	273,115
411	10262000	521020	SGB LIFE INSURANCE	1,295	954	1,463
412	10262000	522500	MEDICARE	52,988	53,937	56,623
413	10262000	522550	DEFERRED COMPENSATION	640	535	609
414	10262000	523100	TEACHERS' RETIREMENT SYSTEM	937	9,644	258
415	10262000	523300	SCHOOL EMPL RETIREMENT SYS	1,002,803	992,992	1,018,928
416	10262000	525000	UNEMPLOYMENT COMPENSATION	2,378	4,409	385
417	10262000	526000	WORKERS' COMPENSATION	292,244	297,632	312,643
418	10262000	527000	HEALTH BENEFITS - RETIREES	131,848	128,073	158,154
419	10262000	528100	SICK LEAVE SEVERANCE PAY	10,035	8,652	0
420	10266200	530000	PURCHASED PROF/TECH SVCS	763,233	1,425,256	3,125,180
421	10262000	532100	SUB FOR FT EMPLOYEES	81,935	77,515	36,132
422	10262000	541000	UTILITY SERVICES	865	865	0
423	10262000	541100	WATER/SEWAGE	395,730	413,053	410,093
424	10262000	542100	DISPOSAL SERVICES	8,934	8,356	7,954
425	10262000	543000	REPAIR & MAINT	11,492	13,209	20,160
426	10262000	544100	RENTAL OF LAND & BUILDINGS	4,577	5,100	5,000
427	10264000	544200	RENTAL OF EQUIP & VEHICLES	15,039	0	0
428	10260000	552100	INS PREM - GENERAL	255,707	255,707	255,707
429	10260000	552101	INS PREM - PROPERTY	2,627,020	2,627,020	2,627,020
430	10260000	552201	INS PREM - OTHERS	344,884	268,859	344,884
431	10262000	553000	TELEPHONE	466,936	440,000	440,000
432	10262000	553200	TELEPHONE DATA LINES	177,809	150,000	150,000
433	10262000	553300	POSTAGE	13,890	9,500	8,550
434	10262000	561000	M & S	2,092	2,093	3,643
435	10260000	561045	JANITORIAL SUPPLIES - MAINTENANC	2,300	4,000	4,500
436	10262000	562100	NATURAL GAS/BUTANE	280,852	328,985	376,072
437	10262000	562200	ELECTRICITY	3,820,852	3,829,214	4,063,656
			Total MAINTENANCE OF PLANT	14,774,788	15,554,371	17,757,357

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
438	10271000	511199	OFFCLS/ADMIN/MNGRS STIPENDS - SPVN T	0	0	18,000
439	10271000	511100	OFFICIALS/ADMIN/MANAGERS - SPVN TRANS	289,423	239,704	244,013
440	10271000	511101	SUPERVISOR - SPVN TRANS	170,395	173,656	177,521
441	10271000	511110	COORDINATORS - SPVN TRANS	130,114	189,772	188,296
442	10271000	511400	CLERICAL/SECRETARIAL - SPVN TRANS	65,860	102,824	111,959
443	10271000	511407	CLERICAL DAY BY DAY	15,019	14,000	14,000
444	10272200	511599	PARAPROFESSIONAL STIPENDS - MNTR REG	0	0	66,000
445	10272200	511505	PARA IN VACANCY	2,922	1,398	12,201
446	10272200	511507	PARA DAY BY DAY	34,248	30,390	26,111
447	10272200	511515	BUS ATTENDANTS - MNTR REG	438,714	451,495	444,559
448	10273100	511600	SERVICE WORKERS - SPED OPER	452,761	460,458	431,723
449	10272100	511600	SERVICE WORKERS - REG OPER	4,635,885	4,843,310	4,416,558
450	10272100	511605	SERVICE WRKR IN VACANCY	140,624	138,581	113,679
451	10272100	511607	SERVICE WRKR DAY BY DAY	8,339	1,916	1,916
452	10271000	511616	EXTRA BUS TRIP SALARIES	119,141	12,343	140,082
453	10272000	511630	BUS DRIVER EXTENDED MEDICAL	23,173	1,000	16,919
454	10272300	511700	SKILLED CRAFTS - MAINT REG	0	119,388	48,562
455	10271000	511900	OTHER SALARIES	16,326	72,902	0
456	10270000	512100	ACTING EMPLOYEE-SUB-EXT MED	19,794	26,885	31,551
457	10272100	512400	SUB EMPL OTHER THAN TEACHER	177,473	125,736	154,408
458	10271000	513000	SALARIES EXTRA WORK PERFORMED	636,802	335,223	251,256
459	10272100	515000	STIPEND-WORKSHOPS ONLY - REG OPER	6,600	4,000	2,100
460	10270000	521010	SGB HEALTH INSURANCE	1,575,064	1,689,604	1,547,294
461	10270000	521020	SGB LIFE INSURANCE	6,636	6,809	6,551
462	10270000	522500	MEDICARE	96,890	15,374	93,586
463	10270000	522550	DEFERRED COMPENSATION	6,354	5,102	4,986
464	10270000	523100	TEACHERS' RETIREMENT SYSTEM	104,124	91,136	111,509
465	10270000	523300	SCHOOL EMPL RETIREMENT SYS	1,713,474	196,958	1,497,917
466	10271000	523450	OPTIONAL RETIREMENT SYSTEM	0	0	686
467	10271000	523550	LA STATE EMPL RETIRE SYSTEM	13,965	12,301	9,445
468	10270000	525000	UNEMPLOYMENT COMPENSATION	811	3,000	3,000
469	10270000	526000	WORKERS' COMPENSATION	502,475	122,580	482,398
470	10270000	527000	HEALTH BENEFITS - RETIREES	915,863	856,800	928,511
471	10271000	528100	SICK LEAVE SEVERANCE PAY	26,499	21,000	18,307
472	10272300	531900	OTHER FEES	2,369	0	0
473	10271000	532100	SUB FOR FT EMPLOYEES	9,772	5,000	44,674
474	10271000	533000	OTHER PURCH PROF SVCS	77,949	78,000	80,000
475	10271000	533900	OTHER PROFESSIONAL SERVICES	200	0	0
476	10271000	543000	REPAIR & MAINT	1,866,345	2,220,000	4,200,000
477	10271000	544200	RENTAL OF EQUIP & VEHICLES	6,250	186,000	186,000
478	10272100	544210	BUS LEASE	1,172,853	1,352,648	973,549
479	10272000	544216	EXTRA BUS TRIP LEASES	227,386	192,613	214,592
480	10271000	552099	INS PRE - BUSES	380,081	290,000	290,000
481	10270000	553000	TELEPHONE	0	0	236,000
482	10271000	558200	TRAVEL	10,387	10,000	20,000

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
483	10271000	561000	M & S	19,912	24,250	41,811
484	10272100	562600	GASOLINE	1,067,686	1,197,191	754,132
485	10272000	573010	EQUIPMENT - VEHICLE/BUS < \$5,0	0	1,000	1,000
486	10272300	573011	EQUIPMENT - BUS CAMERAS <\$5000	0	1,000	1,000
487	10272000	589000	MISC	2,343	0	49
488	10272100	589002	MISC - BUS PHYS, LIC	20,280	16,000	12,904
489	10272100	589003	MISC - BUS INSTR TRAINING	459	2,500	0
490	10272100	589004	MISC - RD TURNAROUND	0	2,500	0
491	10272100	589005	MISC - BUS DRUG TESTING	18,172	13,000	28,850
492	10272000	673200	VEHICLES > \$5,000	56,245	0	0
			Total STUDENT TRANSPORTATION SERVIC	17,284,456	15,957,347	18,700,165

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
493	10283100	511199	OFFCLS/ADMIN/MNGRS STIPENDS - SPV PE	0	0	7,500
494	10283100	511100	OFFICIALS/ADMIN/MANAGERS - SPV PERSONL	94,746	98,329	89,517
495	10284000	511100	OFFICIALS/ADMIN/MANAGERS - DATA PROC	119,044	120,584	30,775
496	10284100	511100	OFFICIALS/ADMIN/MANAGERS - SPV DATA	0	0	73,054
497	10283100	511110	COORDINATORS - SPV PERSONL	85,112	144,660	2,885
498	10283200	511110	COORDINATORS - RECRUITING	0	0	159,069
499	10284000	511110	COORDINATORS - DATA PROC	68,762	70,600	17,400
500	10284000	511400	CLERICAL/SECRETARIAL - DATA PROC	26,438	27,207	3,603
501	10283300	511400	CLERICAL/SECRETARIAL - PS/HR INFO	0	0	100,478
502	10283000	511400	CLERICAL/SECRETARIAL - PERSONNEL	146,156	149,023	99,664
503	10282000	511400	CLERICAL/SECRETARIAL - INFO SVCS	55,450	56,493	57,349
504	10283000	511407	CLERICAL DAY BY DAY	0	0	838
505	10284000	511800	DEGREED PROFESSIONALS - DATA PROC	94,129	118,557	173,257
506	10283300	512400	SUB EMPL OTHER THAN TEACHER	0	0	9,813
507	10282000	513000	SALARIES EXTRA WORK PERFORMED	17,000	10,000	0
508	10280000	521010	SGB HEALTH INSURANCE	82,268	89,246	102,390
509	10280000	521020	SGB LIFE INSURANCE	1,310	1,297	1,133
510	10280000	522500	MEDICARE	9,853	10,328	11,289
511	10280000	523100	TEACHERS' RETIREMENT SYSTEM	171,413	161,672	177,497
512	10280000	526000	WORKERS' COMPENSATION	15,403	16,076	17,841
513	10280000	527000	HEALTH BENEFITS - RETIREES	47,837	26,196	37,753
514	10282000	528200	ANNUAL LEAVE SEVERANCE PAY	6,516	1,049	4,719
515	10281000	530000	PURCHASED PROF/TECH SVCS	279,350	102,500	102,500
516	10283200	531900	OTHER FEES	5,335	5,000	5,000
517	10283400	532000	PURCHASED EDUCATIONAL SVCS	1,000	1,000	1,000
518	10283200	533000	OTHER PURCH PROF SVCS	34,450	0	0
519	10283000	533850	FINGERPRINTING	0	0	38,094
520	10282300	533900	OTHER PROFESSIONAL SERVICES	171,671	166,150	203,712
521	10283000	534000	PURCHASED TECH SVC	616,404	539,000	539,000
522	10282000	543000	REPAIR & MAINT	214,454	230,000	230,000
523	10283200	544100	RENTAL OF LAND & BUILDINGS	1,200	1,200	0
524	10282000	544200	RENTAL OF EQUIP & VEHICLES	3,694	3,600	7,013
525	10284000	553000	TELEPHONE	43,220	15,000	15,000
526	10284000	553300	POSTAGE	51	0	0
527	10282000	553401	ON LINE LESSONS	13,930	2,323	2,323
528	10283000	554000	ADVERTISING	69,853	49,048	79,048
529	10282000	558200	TRAVEL	9,132	13,593	12,500
530	10282000	561000	M & S	230,191	105,000	111,644
531	10284000	562600	GASOLINE	3,277	5,000	5,000
532	10282000	581000	DUES & FEES	449	0	100
533	10283000	673000	EQUIPMENT > \$5,000	10,572	0	0
			Total CENTRAL SERVICES	2,749,668	2,339,731	2,529,758

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

	Account Number	Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
534	10312000 589045	MISC-EXTRA SALES	43,205	43,179	39,672
		Total CHILD NUTRITION PROGRAM	43,205	43,179	39,672

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
535	10330000	533000	OTHER PURCH PROF SVCS	29,512	29,512	30,000
536	10330000	561000	M & S	0	1,075	1,000
			Total COMMUNITY SERVICES OPERATIONS	29,512	30,587	31,000

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
537	10400000	533400	ARCHITECT/ENGINEERING SVCS	287,854	6,000	43,935
538	10400000	533900	OTHER PROFESSIONAL SERVICES	1,000	0	350
			Total FACILITY ACQUISITIONS AND CONSTR	288,854	6,000	44,285

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

	Account Number	Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
539	10510000 583100	REDEMPTION OF PRINCIPAL	803,969	534,439	558,748
540	10510000 583200	INTEREST EXPENDITURES	63,528	52,624	53,811
		Total DEBT SERVICE	867,497	587,063	612,559

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

	Account Number			Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
541	100	452000		INTERFUND TRANSFERS	0	750,000	750,000
542	100	452100		INDIRECT COSTS	5,263,565	5,040,181	5,513,764
543	100	452200		OPERATING TRANSFERS IN	15,364,072	15,700,000	16,950,065
544	100	453000		SALE/COMP-LOSS OF FIXED ASSETS	89,318	90,000	850,165
545	100	455000		CAPITAL LEASE	56,245	0	0
				TOTAL OTHER SOURCES	20,773,201	21,580,181	24,063,994
546	10522000	593204		TRANS TO LEAP	51,383	0	0
547	10522000	593205		TRANS TO SP ED	94,542	93,300	93,300
548	10522000	593206		TRANS TO SECTION 504 (340)	3,441	0	0
549	10522000	593230		TRANS OUT - OTHER	903,020	850,000	1,395,790
550	10530000	594005		MFP - STATE CHARTER SCHOOLS	1,427,804	1,409,865	1,882,437
				TOTAL OTHER USES	2,480,190	2,353,165	3,371,527

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
551	100	377000	UNASSIGNED FUND BALANCE	16,119,192	17,396,609	17,396,609
552	100	376020	COMMITTED FOR DISASTER EMERG	7,000,000	7,000,000	7,000,000
553	100	376010	COMMITTED FOR OPEB (GASB 45)	3,568,573	3,568,573	3,568,573
			Beginning Fund Balance	26,687,765	27,965,182	27,965,182
			Prior Period Adjustment	0	0	0
			Beginning Fund Balance, as Restated	26,687,765	26,687,765	27,965,182
554	100	377000	UNASSIGNED FUND BALANCE	17,396,609	19,638,848	4,599,566
555	100	376020	COMMITTED FOR DISASTER EMERG	7,000,000	7,000,000	7,000,000
556	100	376010	COMMITTED FOR OPEB (GASB 45)	3,568,573	3,568,573	3,568,573
			Ending Fund Balance	27,965,182	30,207,421	15,168,139

2024-2025 Revised Annual Operating Budget



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

Budget Summary by Function

	Original Budget 2024-2025	Actual Through Feb. 28, 2025	Estimates Through June, 2025	Revised Budget 2024-2025	Percent of Change
Revenues					
Local Revenues	\$33,372,065	\$20,402,069	\$17,029,667	\$37,431,736	12.2%
State Revenues	4,658,226	3,619,128	3,956,549	7,575,677	62.6%
Federal Revenues	68,789,131	45,149,382	26,596,588	71,745,970	4.3%
Total Revenues	<u>\$106,819,422</u>	<u>\$69,170,579</u>	<u>\$47,582,804</u>	<u>\$116,753,383</u>	9.3%
Expenditures					
Regular Programs	\$13,234,689	\$11,540,286	\$1,871,832	\$13,412,118	1.3%
Special Education Programs	604,600	246,132	369,379	615,511	1.8%
Vocational Education Programs	600,254	341,255	389,046	730,301	21.7%
Other Instructional Programs	818,729	479,480	313,982	793,462	-3.1%
Special Programs	11,749,307	9,768,328	7,212,063	16,980,391	44.5%
Pupil Support Services	3,686,962	2,435,706	1,781,506	4,217,212	14.4%
Instructional Staff Services	15,589,270	10,887,058	5,913,541	16,800,599	7.8%
General Administration	522,215	218,098	777,220	995,318	90.6%
School Administration	218,884	64,052	109,406	173,458	-20.8%
Business Services	560,596	537,593	316,211	853,804	52.3%
Maintenance of Plant	11,708,936	13,314,098	6,109,636	19,423,734	65.9%
Student Transportation Services	2,465,877	2,294,753	378,646	2,673,399	8.4%
Central Services	7,066,769	7,268,550	704,952	7,973,502	12.8%
Child Nutrition Services	17,064,424	10,162,105	7,920,663	18,082,768	6.0%
Enterprise Operations	0	0	3,000	3,000	100.0%
Community Services	64,167	192,377	(120,404)	71,973	
Facility & Acquisition Services	3,732,270	940,799	343,948	1,284,747	-65.6%
Total Expenditures	<u>\$89,687,949</u>	<u>\$70,690,670</u>	<u>\$34,394,627</u>	<u>\$105,085,297</u>	17.2%
Other Sources of Funds	\$669,162	\$31,510	\$8,223,334	\$8,254,844	1133.6%
Other Uses of Funds	21,544,949	14,514,069	8,300,680	22,814,749	5.9%
Total Other Sources and (Uses)	<u>(\$20,875,787)</u>	<u>(\$14,482,559)</u>	<u>(\$77,346)</u>	<u>(\$14,559,905)</u>	-30.3%
NET CHANGE IN FUND BALANCE	(\$3,744,314)	(\$16,002,650)	\$13,110,831	(\$2,891,819)	-22.8%
Beginning Fund Balance	\$38,510,874	\$38,510,874		\$38,510,874	0.0%
Ending Fund Balance	\$34,766,560	\$22,508,224		\$35,619,055	2.5%

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

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

Budget Summary by Object

	Original Budget <u>2024-2025</u>	Actual Through <u>Feb. 28, 2025</u>	Estimates Through <u>June, 2025</u>	Revised Budget <u>2024-2025</u>	Percent of Change
Revenues					
Local Revenues	\$33,372,065	\$20,402,069	\$17,029,667	\$37,431,736	12.2%
State Revenues	4,658,226	3,619,128	\$3,956,549	\$7,575,677	62.6%
Federal Revenues	68,789,131	45,149,382	\$26,596,588	\$71,745,970	4.3%
Total Revenues	<u>\$106,819,422</u>	<u>\$69,170,579</u>	<u>\$47,582,804</u>	<u>\$116,753,383</u>	9.3%
 Expenditures					
Salaries	\$27,016,959	\$15,935,780	\$11,163,941	\$27,099,721	0.3%
Employee Benefits	11,921,050	7,013,324	\$4,830,404	11,843,728	-0.6%
Purchased Professional Services	4,936,824	3,552,306	\$3,117,108	6,669,414	35.1%
Purchased Property Services	8,901,698	8,587,728	\$3,584,594	12,172,322	36.7%
Other Purchased Services	4,445,311	5,875,890	\$2,789,984	8,665,874	94.9%
Supplies	23,154,490	20,260,463	\$7,859,776	28,120,239	21.4%
Property	9,043,252	9,304,749	\$763,138	10,067,887	100.0%
Other Objects	268,365	160,430	\$285,682	446,112	66.2%
Total Expenditures	<u>\$89,687,949</u>	<u>\$70,690,670</u>	<u>\$34,394,627</u>	<u>\$105,085,297</u>	17.2%
 Other Sources of Funds	\$669,162	\$31,510	\$8,223,334	\$8,254,844	1133.6%
Other Uses of Funds	21,544,949	14,514,069	\$8,300,680	22,814,749	5.9%
Total Other Sources and (Uses)	<u>(\$20,875,787)</u>	<u>(\$14,482,559)</u>	<u>(\$77,346)</u>	<u>(\$14,559,905)</u>	-30.3%
 NET CHANGE IN FUND BALANCE	 (\$3,744,314)	 (\$16,002,650)	 \$13,110,831	 (\$2,891,819)	 -22.8%
 Beginning Fund Balance	 \$38,510,874	 \$38,510,874		 \$38,510,874	 0.0%
Ending Fund Balance	\$34,766,560	\$22,508,224		\$35,619,055	2.5%

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

**Tangipahoa Parish School System
Special Revenue Revised 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 2023-24</u>	<u>Original Budget 2024-25</u>	<u>Revised Budget 2024-25</u>
1 S0019	AED CPR First Aid Kits	-	-	7,500
2 L0520	Alternative Education Hammond Alternative Program	1,052,459	1,030,800	1,175,219
3 EILH	ARP Homless	135,744	64,166	64,167
4 S0001	Arts Council of BR	1,241	6,750	1,241
5 F0082	B-3 Preschool Development	196,102	-	-
6 L0101	B-3 Seat Local Donation	23,370	-	1,020
7 S0016	B-3 Seats State	2,913,634	-	2,866,773
8 8G008	Believe & Prepare 8(g)	2,000	-	2,500
9 00061	Believe Category 1	151,844	-	-
10 00062	Believe Category 2	35,000	-	-
11 00063	Believe Category 3	63,000	-	-
12 00064	Believe Category 4	40,000	-	-
13 S0017	Computer Science - State	-	-	34,560
14 L0514	Chesbrough Timber Fund	644	650	600
15 300	Child Nutrition Program	15,483,010	15,267,803	15,827,459
16 00302	Child Nutrition Program - Fresh Fruits & Vegetable Program	41,998	33,000	-
17 00304	Child Nutrition Program - USDA NSLP Equipment Assistance	39,956	-	-
18 00305	Child Nutrition Program - Local Food For Schools	-	-	96,840
19 F0049	Early Childhood Collaborative Pre-K/Regina Coeli	112,863	114,796	114,796
20 S0003	Early Childhood Community Network	41,827	41,827	-
21 F0046	Early Childhood Community Network - Federal	94,127	93,098	137,025
22 S0002	Education Excellence	368,529	368,529	368,529
23 140	Educational Facilities Improvement District	15,139,751	14,975,000	14,932,000
24 S0022	Energize 6-12 Praxis Computer Science	15,120	-	-
25 041	ESSER II Incentive	490,122	-	-
26 042	ESSER III Incentive	1,125,683	369,490	369,490
27 006	ESSER II Formula	375,065	-	-
28 007	ESSER III Formula	25,449,356	26,062,134	26,062,134
29 011	ESSER III EB Interventions arp	5,524,389	575,446	575,446
30 021	ESSER ARP IDEA 611	616,709	-	-
31 022	ESSER ARP IDEA 619	24,014	-	-
32 L0001	Every Kid a King	2,400	2,000	2,000
33 0816	Flood-August 2016	-	-	-
34 L0521	Hammond Accelerated/Magnet Tax	5,107,633	5,080,000	5,097,068
35 F0521	Magnet - Federal	652,306	5,230,522	4,138,675
36 F0522	Magnet Montessori	-	-	219,844
37 HWCAM	Hammond Westside Security Cameras	-	-	50,000
38 T0001	Homeless Children & Youth	58,165	86,722	74,708
39 FRAN1	Hurricane Francine	-	-	3,003
40 IDA21	Hurricane IDA	3,640,192	-	250,000

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

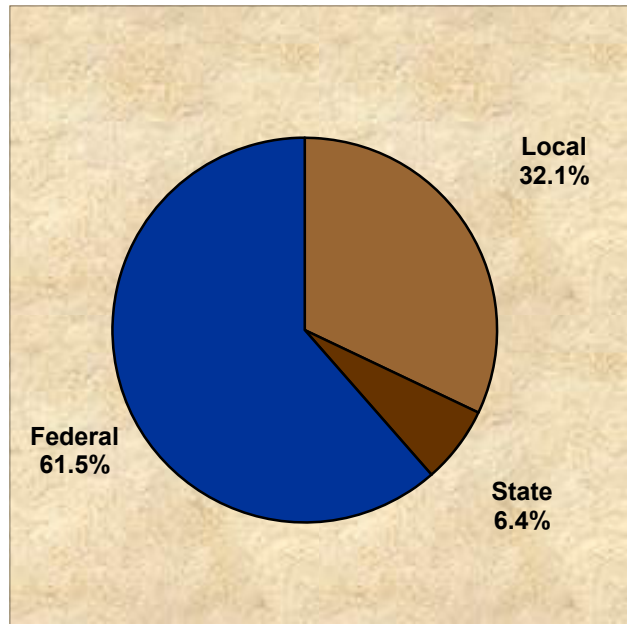
Budget Summary by Grant or Total Revenue				
<u>Proj/Fund No.</u>	<u>Project/Fund Name</u>	<u>Actual 2023-24</u>	<u>Original Budget 2024-25</u>	<u>Revised Budget 2024-25</u>
41 S0021	IGNITE K-5 Computer Science	7,999	-	-
42 S0004	LA 4 Pre K - STATE	4,112,460	3,850,200	3,850,200
43 F0101	LA Aware	568,646	518,941	492,941
44 L0133	LEAP Remediation	-	-	-
45 L0100	Local Donations	500	-	-
46 510	Maintenance Rededication	9,860,557	9,531,000	12,720,000
47 L0054	MERA School-Based Enterprise	-	-	3,000
48 LMERAs	MERA Workbased Learning - Internship	-	-	52,200
49 8G163	Model Early Childhood	210,670	210,670	212,589
50 MOLD	Mold Event	-	-	-
51 F0081	Ready Start Network CCDF	50,000	100,000	100,000
52 003	Ready Start Network CCDBG	100,000	-	-
53 F0083	Ready Start Network Workforce Planning	150,000	-	62,500
54 ESR90	Real Time Access	461,771	-	-
55 T0007	Redesign 1003a	1,245,754	1,344,711	1,344,711
56 L0340	Section 504	-	-	-
57 L0510	Sixteenth Section	43,111	63,100	62,800
58 L0511	Sixteenth Section Oil & Gas Lease	2,548	2,500	2,350
59 S0023	Special Education - Cameras	23,616	-	-
60 SE293	Special Education - Gifted	-	-	-
61 SE306	Special Education - IDEA	6,317,415	5,649,639	5,682,924
62 SE307	Special Education - IDEA Set Aside	161,972	150,688	150,688
63 SE233	Special Education - Medicaid Reimbursement	448,375	1,911,799	2,572,655
64 SE256	Special Education - Preschool	115,137	124,385	124,385
65 SE257	Special Education - Preschool Set Aside	-	8,000	8,000
66 SE283	Special Education - Pupil Appraisal	-	-	-
67 270	CLSD-Comprehensive Literacy State Dev	737,072	681,100	681,100
68 210	Title I	11,382,856	9,705,606	12,146,759
69 T0802	Title I - Migrant 07-08	16,586	17,477	18,852
70 T0200	Title II - Improve Teacher Quality	1,805,703	1,727,294	1,824,143
71 T0301	Title III - Immigrant	8,390	-	13,851
72 T0300	Title III - Limited English	86,241	88,712	101,501
73 T0400	Title IV	952,205	898,963	872,079
74 T0401	Title IV - Stronger Connections	132,000	99,870	394,293
75 S0015	Tobacco Settlement Treasury Department	27,162	34,500	34,500
76 F0051	Vocational Education - Carl Perkins	306,035	275,432	312,144
77 F0052	Vocational Education - Carl Perkins Carryover Funds	55,181	55,181	62,970
78 F0061	Jobs for America's Graduates	50,000	50,000	55,786
79 F0063	Jobs for America's Graduates - TANF	184,210	172,210	178,424
80 L0515	Walmart Champ Cooper	144,753	144,711	142,441
		118,787,178	106,819,422	116,753,383

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

Most Important Features

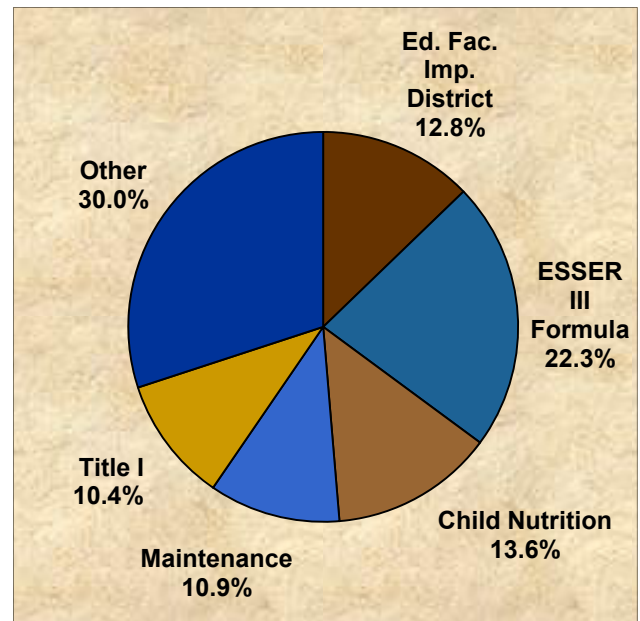
- 1 The Special Revenue Fund receives 61.5% of its total budget from the federal government.

Revenue Sources	Budget 2024-25
Local	\$37,431,736
State	7,575,677
Federal	71,745,970
Total	<u>\$116,753,383</u>



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

Revenue Sources	Budget 2024-25
Ed. Fac. Imp. District	\$14,932,000
ESSER III Formula	26,062,134
Child Nutrition	15,827,459
Maintenance	12,720,000
Title I	12,146,759
Other	35,065,031
Total	<u>\$116,753,383</u>



This page was left blank intentionally.

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
AED CPR FIRST AID KITS - S0019
Fiscal Year 2024 - 2025**

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	400	432900	OTHER RESTRICTED REVENUE	0	0	7,500
			Total REVENUES	0	0	7,500
2	40213440	561000	M & S	0	0	7,485
			Total PUPIL SUPPORT SERVICES	0	0	7,485
			Total EXPENDITURES	0	0	7,485
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	15
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	15

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	110	411120	RENEWABLE TAXES	963,816	970,000	1,087,000
2	110	411160	PENALTIES/INTEREST ON PROP TAX	1,964	1,800	1,800
3	110	415101	INTEREST ON CHECKING	64,704	37,000	64,000
4	110	438100	REV SHARING CONST TAX	21,975	22,000	22,419
			Total REVENUES	1,052,459	1,030,800	1,175,219
5	11145052	511200	TEACHERS	384,242	435,811	425,313
6	11148037	511500	PARAPROFESSIONAL	59,328	64,812	29,215
7	11145052	512300	SUB-TEACHER SICK LEAVE	0	0	420
8	11148039	521010	SGB HEALTH INSURANCE	36,565	44,560	39,623
9	11148039	521020	SGB LIFE INSURANCE	61	72	3
10	11145052	522500	MEDICARE	6,258	6,402	6,349
11	11145052	522550	DEFERRED COMPENSATION	0	0	1
12	11145052	523100	TEACHERS' RETIREMENT SYSTEM	94,076	93,208	86,773
13	11148033	523300	SCHOOL EMPL RETIREMENT SYS	15,735	1,089	13,579
14	11145052	526000	WORKERS' COMPENSATION	9,618	10,285	9,776
15	11148039	532100	SUB FOR FT EMPLOYEES	908	5,280	17,412
			Total OTHER INSTRUCTIONAL PROGRAMS	606,793	661,519	628,464
16	11231500	531300	PENSION FUND	35,241	38,000	38,668
			Total GENERAL ADMINISTRATION	35,241	38,000	38,668
17	11254099	554000	ADVERTISING	0	0	411
			Total BUSINESS SERVICES	0	0	411
			Total EXPENDITURES	642,034	699,519	667,543
			Total Other Sources and Uses of Funds	0	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	410,425	331,281	507,676
			Beginning Fund Balance	751,564	1,161,989	1,161,989
			Ending Fund Balance	1,161,989	1,493,270	1,669,665

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	001	442900	OTHER UNRESTR GRANTS-STATE	135,744	64,166	64,167
			Total REVENUES	135,744	64,166	64,167
2	00115100	513000	SALARIES EXTRA WORK PERFORMED	8,628	0	1,913
3	00115100	522500	MEDICARE	124	0	27
4	00115100	523100	TEACHERS' RETIREMENT SYSTEM	2,079	0	0
5	00115100	526000	WORKERS' COMPENSATION	186	0	41
6	00115100	561000	M & S	19,449	53,536	38,342
			Total SPECIAL PROGRAMS	30,465	53,536	40,323
7	00121900	511900	OTHER SALARIES	64,261	0	10,666
8	00121900	521010	SGB HEALTH INSURANCE	14,619	0	2,182
9	00121900	522500	MEDICARE	818	0	136
10	00121900	526000	WORKERS' COMPENSATION	1,382	0	229
11	00121900	558200	TRAVEL	527	0	0
12	00121900	559000	MISC PURCHASED SERVICES	1,124	0	0
			Total PUPIL SUPPORT SERVICES	82,731	0	13,213
13	00122300	558200	TRAVEL	62	0	0
			Total INSTRUCTIONAL STAFF SERVICES	62	0	0
14	00152100	593300	INDIRECT COSTS	22,487	10,630	10,631
			Total OTHER USE OF FUNDS	22,487	10,630	10,631
			Total EXPENDITURES	135,744	64,166	64,167
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	400	419990	MISC REVENUE (LOCAL)	5,224	6,750	1,241
			Total REVENUES	5,224	6,750	1,241
2	40110000	559000	MISC PURCHASED SERVICES	10,208	6,750	2,208
			Total REGULAR PROGRAMS	10,208	6,750	2,208
			Total EXPENDITURES	10,208	6,750	2,208
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(4,984)	0	(967)
			Beginning Fund Balance	5,951	967	967
			Ending Fund Balance	967	967	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	250	445000	RESTR GRANTS FED THRU STATE	196,102	0	0
			Total REVENUES	196,102	0	0
2	25153000	559000	MISC PURCHASED SERVICES	144,899	0	0
3	25153000	561000	M & S	27,782	0	0
			Total SPECIAL PROGRAMS	172,681	0	0
4	25223494	532000	PURCHASED EDUCATIONAL SVCS	10,138	0	0
			Total INSTRUCTIONAL STAFF SERVICES	10,138	0	0
5	25521000	593300	INDIRECT COSTS	13,283	0	0
			Total OTHER USE OF FUNDS	13,283	0	0
			Total EXPENDITURES	196,102	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	110	419200	CONTRIBUTIONS & DONATIONS	23,370	0	1,020
			Total REVENUES	23,370	0	1,020
2	11153094	559000	MISC PURCHASED SERVICES	22,370	1,020	2,040
			Total SPECIAL PROGRAMS	22,370	1,020	2,040
			Total EXPENDITURES	22,370	1,020	2,040
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	1,000	(1,020)	(1,020)
			Beginning Fund Balance	0	1,020	1,020
			Ending Fund Balance	1,000	0	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	400	432900	OTHER RESTRICTED REVENUE	2,913,634	0	2,866,773
			Total REVENUES	2,913,634	0	2,866,773
2	40153094	559000	MISC PURCHASED SERVICES	2,231,147	613,452	3,447,861
			Total SPECIAL PROGRAMS	2,231,147	613,452	3,447,861
3	40221470	511300	THERAPISTS/SPEC/COUNSELORS	17,311	5,197	0
4	40221470	511900	OTHER SALARIES	25,705	0	0
5	40221499	513000	SALARIES EXTRA WORK PERFORMED	2,016	0	0
6	40221470	521010	SGB HEALTH INSURANCE	7,009	414	0
7	40221499	522500	MEDICARE	608	72	0
8	40221499	523100	TEACHERS' RETIREMENT SYSTEM	4,568	1,118	0
9	40221499	526000	WORKERS' COMPENSATION	968	112	0
10	40221470	532000	PURCHASED EDUCATIONAL SVCS	26,371	9,930	16,843
			Total INSTRUCTIONAL STAFF SERVICES	84,556	16,843	16,843
			Total EXPENDITURES	2,315,703	630,295	3,464,704
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	597,931	(630,295)	(597,931)
			Beginning Fund Balance	0	597,931	597,931
			Ending Fund Balance	597,931	(32,364)	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	410	432200	EDUCATION SUPPORT FUND 8G	2,000	0	2,500
			Total REVENUES	2,000	0	2,500
2	41113098	561000	M & S	0	0	1,617
3	41113098	561027	M & S - TECH	0	0	565
			Total REGULAR PROGRAMS	0	0	2,182
4	41223154	512310	SUBSTITUTE-TEACHER MTGS	0	0	70
5	41223039	515000	STIPEND-WORKSHOPS ONLY	2,000	0	0
6	41223154	522500	MEDICARE	0	0	1
7	41223154	522550	DEFERRED COMPENSATION	0	0	1
8	41223154	526000	WORKERS' COMPENSATION	0	0	2
			Total INSTRUCTIONAL STAFF SERVICES	2,000	0	74
9	41272196	511616	EXTRA BUS TRIPS SALARIES	0	0	120
10	41272196	522500	MEDICARE	0	0	2
11	41272196	523300	SCHOOL EMPL RETIREMENT SYS	0	0	31
12	41272196	526000	WORKERS' COMPENSATION	0	0	9
13	41272396	544216	EXTRA BUS TRIP LEASES	0	0	82
			Total STUDENT TRANSPORTATION SERVICES	0	0	244
			Total EXPENDITURES	2,000	0	2,500
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	004	445000	RESTR GRANTS FED THRU STATE	151,844	0	0
			Total REVENUES	151,844	0	0
2	00422340	559000	MISC PURCHASED SERVICES	141,559	0	0
			Total INSTRUCTIONAL STAFF SERVICES	141,559	0	0
3	00452100	593300	INDIRECT COSTS	10,285	0	0
			Total OTHER USE OF FUNDS	10,285	0	0
			Total EXPENDITURES	151,844	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	004	445000	RESTR GRANTS FED THRU STATE	35,000	0	0
			Total REVENUES	35,000	0	0
2	00422000	533000	OTHER PURCH PROF SVCS	32,629	0	0
			Total INSTRUCTIONAL STAFF SERVICES	32,629	0	0
3	00452100	593300	INDIRECT COSTS	2,371	0	0
			Total OTHER USE OF FUNDS	2,371	0	0
			Total EXPENDITURES	35,000	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	004	445000	RESTR GRANTS FED THRU STATE	63,000	0	0
			Total REVENUES	63,000	0	0
2	00415300	561000	M & S	56	0	0
			Total SPECIAL PROGRAMS	56	0	0
3	00422340	532000	PURCHASED EDUCATIONAL SVCS	27,790	0	0
4	00422340	544100	RENTAL OF LAND & BUILDINGS	3,373	0	0
5	00422340	559000	MISC PURCHASED SERVICES	27,514	0	0
			Total INSTRUCTIONAL STAFF SERVICES	58,677	0	0
6	00452100	593300	INDIRECT COSTS	4,267	0	0
			Total OTHER USE OF FUNDS	4,267	0	0
			Total EXPENDITURES	63,000	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	004	445000	RESTR GRANTS FED THRU STATE	40,000	0	0
			Total REVENUES	40,000	0	0
2	00415300	559000	MISC PURCHASED SERVICES	29,791	0	0
3	00415300	561000	M & S	7,500	0	0
			Total SPECIAL PROGRAMS	37,291	0	0
4	00452100	593300	INDIRECT COSTS	2,709	0	0
			Total OTHER USE OF FUNDS	2,709	0	0
			Total EXPENDITURES	40,000	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
COMPUTER SCIENCE - STATE - S0017
Fiscal Year 2024 - 2025**

	Account Number	Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	400 432900	OTHER RESTRICTED REVENUE	0	0	34,560
		Total REVENUES	0	0	34,560
2	40223154 515000	STIPEND-WORKSHOPS ONLY	0	0	26,640
3	40223154 522500	MEDICARE	0	0	720
4	40223154 523100	TEACHERS' RETIREMENT SYSTEM	0	0	6,400
5	40223154 526000	WORKERS' COMPENSATION	0	0	800
		Total INSTRUCTIONAL STAFF SERVICES	0	0	34,560
		Total EXPENDITURES	0	0	34,560
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	110	415101	INTEREST ON CHECKING	644	650	600
			Total REVENUES	644	650	600
			Total EXPENDITURES	0	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	644	650	600
			Beginning Fund Balance	11,229	11,873	11,873
			Ending Fund Balance	11,873	12,523	12,473

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	300	415101	INTEREST ON CHECKING	342,704	340,144	267,125
2	30000054	416100	INCOME FROM MEALS	47,204	48,436	48,471
3	30000098	416200	INCOME FROM EXTRA MEALS	213,743	215,895	198,361
4	30000039	419990	MISC REVENUE (LOCAL)	6,395	6,750	44,234
5	300	431150	MFP - SCHOOL LUNCH	161,469	165,000	160,607
6	300	445150	SCHOOL FOOD SERVICE	12,792,484	13,291,548	13,908,631
7	300	445900	OTHER RESTR GRANTS THRU STATE	550,098	0	0
8	300	449200	VALUE OF USDA COMMODITIES	1,125,659	1,200,000	1,200,000
9	300	449900	OTHER REV FOR/ON BEHALF OF LEA	243,214	0	0
10	300	453000	SALE/COMP-LOSS OF FIXED ASSETS	0	0	9,660
11	30312039	416100	INCOME FROM MEALS	40	30	30
			Total REVENUES	15,483,010	15,267,803	15,837,119
12	30311199	511100	OFFICIALS/ADMIN/MANAGERS	89,488	91,929	91,361
13	30311299	511110	COORDINATORS	0	0	72,720
14	30312199	511191	MANAGERS' SUPERVISORS (CNP)	149,814	152,993	33,268
15	30312199	511192	CNP MANAGERS	746,959	788,276	820,911
16	30312139	511193	PRODUCTION MANAGERS (CNP)	455,830	528,846	469,192
17	30311099	511400	CLERICAL/SECRETARIAL	46,733	48,450	46,962
18	30311099	511401	CLERICAL/SECRETARIAL - SFS	98,655	98,611	716,984
19	30312039	511600	SERVICE WORKERS	2,266,407	2,572,328	2,607,775
20	30311099	511616	EXTRA BUS TRIPS SALARIES	0	0	109
21	30312039	511631	CNP EXTENDED MEDICAL LEAVE	22,464	9,000	18,809
22	30312099	511700	SKILLED CRAFTS	75,212	79,475	61,454
23	30311099	511800	DEGREED PROFESSIONALS	0	0	38,139
24	30311099	511900	OTHER SALARIES	832,445	911,436	139,587
25	30312039	511907	OTHR SAL DAY BY DAY	65,953	71,650	65,726
26	30312199	513000	SALARIES EXTRA WORK PERFORMED	49,007	63,000	57,869
27	30312199	521010	SGB HEALTH INSURANCE	578,132	611,564	638,906
28	30312199	521020	SGB LIFE INSURANCE	1,380	1,519	1,306
29	30312199	522500	MEDICARE	66,715	69,791	71,805
30	30312199	522550	DEFERRED COMPENSATION	755	912	698
31	30312199	523100	TEACHERS' RETIREMENT SYSTEM	1,062,440	1,646,558	1,052,793
32	30312199	523300	SCHOOL EMPL RETIREMENT SYS	27,146	33,570	22,126
33	30310099	523400	TRS PLAN A	21,071	27,190	18,165
34	30312199	525000	UNEMPLOYMENT COMPENSATION	4,807	5,180	5,085
35	30312199	526000	WORKERS' COMPENSATION	356,419	394,204	385,374
36	30311099	527000	HEALTH BENEFITS - RETIREES	195,105	200,957	244,707
37	30312139	528100	SICK LEAVE SEVERANCE PAY	14,119	0	4,918
38	30311099	528200	ANNUAL LEAVE SEVERANCE PAY	0	0	1,512
39	30311199	532000	PURCHASED EDUCATIONAL SVCS	11,997	0	0
40	30312039	532100	SUB FOR FT EMPLOYEES	466,651	466,577	367,373
41	30310099	533300	AUDIT/ACCOUNTING SVCS	3,102	3,150	3,102
42	30310009	533400	ARCHITECT/ENGINEERING SVCS	0	11,800	11,800
43	30310099	533900	OTHER PROFESSIONAL SERVICES	8,850	0	2,950
44	30316199	542100	DISPOSAL SERVICES	10,829	11,075	11,144

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

	Account Number	Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
45	30316199 543000	REPAIR & MAINT	37,205	39,015	45,028
46	30312038 543001	INSTALL/TAG COMPUTERS	0	0	2,603
47	30316199 543004	VEHICLE SERVICE & MAINTENANCE	24,842	25,272	25,243
48	30311099 544216	EXTRA BUS TRIP LEASES	0	0	404
49	30316199 552900	OTHER INSURANCE	15,614	0	17,000
50	30310099 553000	TELEPHONE	38,949	39,000	45,106
51	30312099 558240	TRAVEL - CNP	15,332	15,555	16,179
52	30312199 558241	TRAVEL - CNP CO	10,634	10,675	11,688
53	30316199 561000	M & S	1,496	1,500	1,500
54	30310099 561027	M & S - TECH	5,469	5,775	8,209
55	30310099 561040	M & S - CNP - CO	12,592	4,825	4,500
56	30316199 561042	M & S - CNP CAFETERIAS	70,968	71,340	27,301
57	30316199 561045	JANITORIAL SUPPLIES	556,817	558,310	490,880
58	30316199 561046	CNP CHEM & CLEANING SUPPLIES	32,411	32,670	44,124
59	30314199 562200	ELECTRICITY	154,862	155,050	153,645
60	30316199 562600	GASOLINE	7,718	8,000	7,276
61	30310099 563100	PURCHASED FOOD	5,682,271	5,686,875	6,552,347
62	30310099 563200	COMMODITIES	1,149,007	1,150,000	1,330,868
63	30310099 573000	EQUIPMENT <\$5,000	3,541	0	1,280
64	30310039 573300	FURNITURES & FIXTURES < \$5,000	1,304	250	0
65	30312030 573900	OTHER FURNITURE	0	0	17,010
66	30310099 589000	MISC	52,750	0	32,582
67	30311299 589051	UNIFORMS	34,580	35,400	41,546
68	30310099 673000	EQUIPMENT > \$5,000	11,841	291,870	0
69	30312039 673100	MACHINERY > \$5,000	0	0	774,545
70	30310099 673200	VEHICLES > \$5,000	149,937	0	242,341
		Total CHILD NUTRITION PROGRAM	15,798,623	17,031,424	17,977,835
		Total EXPENDITURES	15,798,623	17,031,424	17,977,835
		Total Other Sources and Uses of Funds	0	0	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(315,613)	(1,763,621)	(2,140,716)
		Beginning Fund Balance	6,214,299	5,898,686	5,898,686
		Ending Fund Balance	5,898,686	4,413,065	3,757,970

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
FRESH FRUIT AND VEGETABLE PROGRAM- 00302
Fiscal Year 2024 - 2025**

	Account Number	Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	30310013 449900	OTHER REV FOR/ON BEHALF OF LEA	41,998	33,000	0
		Total REVENUES	41,998	33,000	0
2	30310033 563100	PURCHASED FOOD	41,998	33,000	0
		Total CHILD NUTRITION PROGRAM	41,998	33,000	0
		Total EXPENDITURES	41,998	33,000	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

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

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

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
LOCAL FOOD FOR SCHOOLS- 00305
Fiscal Year 2024 - 2025**

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	300	419900	MISCELLANEOUS	0	0	96,840
			Total REVENUES	0	0	96,840
2	30312038	563200	COMMODITIES	0	0	96,840
			Total CHILD NUTRITION PROGRAM	0	0	96,840
			Total EXPENDITURES	0	0	96,840
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	250	445900	OTHER RESTR GRANTS THRU STATE	112,863	114,796	114,796
			Total REVENUES	112,863	114,796	114,796
2	25153099	511200	TEACHERS	52,417	54,322	52,322
3	25153034	511299	TEACHERS STIPENDS	0	0	2,000
4	25153099	511500	PARAPROFESSIONAL	25,042	25,251	19,251
5	25153034	511599	PARAPROFESSIONAL STIPENDS	0	0	1,000
6	25153099	512300	SUB-TEACHER SICK LEAVE	0	1,050	1,050
7	25153099	512400	SUB EMPL OTHER THAN TEACHER	0	580	0
8	25153099	521010	SGB HEALTH INSURANCE	13,367	13,626	13,626
9	25153099	522500	MEDICARE	1,047	1,084	1,084
10	25153099	522550	DEFERRED COMPENSATION	0	21	21
11	25153099	523100	TEACHERS' RETIREMENT SYSTEM	18,668	17,116	17,116
12	25153099	526000	WORKERS' COMPENSATION	1,665	1,746	1,746
13	25153034	532100	SUB FOR FT EMPLOYEES	658	0	5,580
			Total SPECIAL PROGRAMS	112,863	114,796	114,796
			Total EXPENDITURES	112,863	114,796	114,796
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	400	432900	OTHER RESTRICTED REVENUE	41,827	41,827	0
			Total REVENUES	41,827	41,827	0
2	40150000	561000	M & S	888	0	0
			Total SPECIAL PROGRAMS	888	0	0
3	40221499	511900	OTHER SALARIES	25,705	0	0
4	40221499	521010	SGB HEALTH INSURANCE	5,418	0	0
5	40221499	522500	MEDICARE	338	0	0
6	40223494	525000	UNEMPLOYMENT COMPENSATION	12	0	0
7	40221499	526000	WORKERS' COMPENSATION	553	0	0
8	40223494	532000	PURCHASED EDUCATIONAL SVCS	0	33,000	0
9	40223499	558200	TRAVEL	1,295	0	0
10	40223494	559000	MISC PURCHASED SERVICES	2,939	3,827	0
11	40220099	561000	M & S	2,621	5,000	0
12	40220099	561027	M & S - TECH	2,058	0	0
			Total INSTRUCTIONAL STAFF SERVICES	40,939	41,827	0
			Total EXPENDITURES	41,827	41,827	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

Tangipahoa Parish School System
Special Revenue Fund Revised Budget
COMMUNITY NETWORK LEAD AGENCY - CCDF - F0046
Fiscal Year 2024 - 2025

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	250	445900	OTHER RESTR GRANTS THRU STATE	94,127	93,098	137,025
			Total REVENUES	94,127	93,098	137,025
2	25153099	513000	SALARIES EXTRA WORK PERFORMED	759	0	0
3	25153099	522500	MEDICARE	11	0	0
4	25153099	523100	TEACHERS' RETIREMENT SYSTEM	183	0	0
5	25153099	526000	WORKERS' COMPENSATION	16	0	0
6	25153099	561000	M & S	4,267	0	0
			Total SPECIAL PROGRAMS	5,237	0	0
7	25221499	511100	OFFICIALS/ADMIN/MANAGERS	0	34,034	31,136
8	25221499	513000	SALARIES EXTRA WORK PERFORMED	5,045	0	0
9	25221499	521010	SGB HEALTH INSURANCE	0	4,964	5,000
10	25221499	521020	SGB LIFE INSURANCE	0	34	60
11	25221499	522500	MEDICARE	73	493	500
12	25221499	523100	TEACHERS' RETIREMENT SYSTEM	957	7,424	7,800
13	25223494	525000	UNEMPLOYMENT COMPENSATION	0	0	8
14	25221499	526000	WORKERS' COMPENSATION	108	732	760
15	25221499	532000	PURCHASED EDUCATIONAL SVCS	6,331	4,735	43,064
16	25223499	533000	OTHER PURCH PROF SVCS	19,139	7,200	0
17	25220000	534000	PURCHASED TECH SVC	213	0	0
18	25223499	553000	TELEPHONE	4,630	4,700	4,700
19	25221494	555000	PRINTING & BINDING	0	0	2,102
20	25223499	558200	TRAVEL	20,422	20,504	20,504
21	25223499	559000	MISC PURCHASED SERVICES	15,623	447	447
22	25220099	561000	M & S	2,435	0	4,113
23	25220099	561030	M & S - SOFTWARE LICENSES-TECH	200	0	0
			Total INSTRUCTIONAL STAFF SERVICES	75,177	85,267	120,194
24	25283099	559000	MISC PURCHASED SERVICES	829	1,000	975
			Total CENTRAL SERVICES	829	1,000	975
25	25330099	513000	SALARIES EXTRA WORK PERFORMED	0	0	1,774
26	25330099	522500	MEDICARE	0	0	150
27	25330099	523100	TEACHERS' RETIREMENT SYSTEM	0	0	300
28	25330099	526000	WORKERS' COMPENSATION	0	0	150
29	25330099	534000	PURCHASED TECH SVC	525	525	550
30	25330099	555000	PRINTING & BINDING	1,863	0	0
31	25330099	559000	MISC PURCHASED SERVICES	2,488	0	0
32	25330099	561000	M & S	1,632	0	4,113
			Total COMMUNITY SERVICES OPERATIONS	6,509	525	7,037
33	25521000	593300	INDIRECT COSTS	6,376	6,306	8,819
			Total OTHER USE OF FUNDS	6,376	6,306	8,819
			Total EXPENDITURES	94,127	93,098	137,025
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	400	432000	RESTRICTED GRANTS STATE	368,529	368,529	368,529
			Total REVENUES	368,529	368,529	368,529
2	40110035	553000	TELEPHONE	5,498	96,482	150,000
3	40110027	553401	ON LINE LESSONS	2,774	2,775	2,775
4	40110035	561000	M & S	203	203	203
5	40110035	561027	M & S - TECH	5,044	5,853	5,853
6	40110035	561030	M & S - SOFTWARE LICENSES-TECH	90,984	0	0
			Total REGULAR PROGRAMS	104,502	105,313	158,831
7	40222135	511100	OFFICIALS/ADMIN/MANAGERS	0	0	63,000
8	40222135	511102	DISTRICT FACILITATORS	0	0	57,003
9	40223035	513000	SALARIES EXTRA WORK PERFORMED	10,802	11,000	11,000
10	40223035	521010	SGB HEALTH INSURANCE	6	7	19,155
11	40223035	522500	MEDICARE	155	158	1,753
12	40223035	523100	TEACHERS' RETIREMENT SYSTEM	2,603	3,163	28,616
13	40223035	526000	WORKERS' COMPENSATION	232	237	2,544
14	40223035	558200	TRAVEL	11,053	15,052	23,252
			Total INSTRUCTIONAL STAFF SERVICES	24,853	29,617	206,323
15	40284099	511100	OFFICIALS/ADMIN/MANAGERS	66,849	68,177	0
16	40284099	511900	OTHER SALARIES	61,477	63,708	5,069
17	40284099	521010	SGB HEALTH INSURANCE	19,626	20,764	1,122
18	40284099	522500	MEDICARE	1,732	1,767	64
19	40284099	523100	TEACHERS' RETIREMENT SYSTEM	30,926	42,332	1,090
20	40284099	526000	WORKERS' COMPENSATION	2,759	2,867	109
21	40284035	558200	TRAVEL	315	2,000	0
			Total CENTRAL SERVICES	183,684	201,615	7,454
			Total EXPENDITURES	313,039	336,545	372,608
			Total Other Sources and Uses of Funds	0	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	55,490	31,984	(4,079)
			Beginning Fund Balance	781,478	836,968	836,968
			Ending Fund Balance	836,968	868,952	832,889

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	140	411319	EFID SALES/USE TAX - GROSS	14,580,606	14,450,000	14,450,000
2	140	411369	EFID PENALTIES/INTEREST - ST	49,949	50,000	50,000
3	140	415101	INTEREST ON CHECKING	509,196	475,000	432,000
			Total REVENUES	15,139,751	14,975,000	14,932,000
4	14231500	531400	SALES TAX COLLECTION FEES	94,632	94,250	94,250
			Total GENERAL ADMINISTRATION	94,632	94,250	94,250
5	14522000	593230	TRANS OUT - OTHER	15,359,304	15,700,000	16,500,000
			Total OTHER USE OF FUNDS	15,359,304	15,700,000	16,500,000
			Total EXPENDITURES	15,453,937	15,794,250	16,594,250
			Total Other Sources and Uses of Funds	0	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(314,186)	(819,250)	(1,662,250)
			Beginning Fund Balance	9,279,363	8,965,177	8,965,177
			Ending Fund Balance	8,965,177	8,145,927	7,302,927

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	400	432900	OTHER RESTRICTED REVENUE	15,120	0	0
			Total REVENUES	15,120	0	0
2	40223999	515000	STIPEND-WORKSHOPS ONLY	0	0	10,872
3	40223999	522500	MEDICARE	0	0	158
4	40223999	523100	TEACHERS' RETIREMENT SYSTEM	0	0	2,274
5	40223999	524000	EDUCATIONAL REIMBURSEMENT	0	0	1,560
6	40223999	526000	WORKERS' COMPENSATION	0	0	234
			Total INSTRUCTIONAL STAFF SERVICES	0	0	15,098
7	40522000	593230	TRANS OUT - OTHER	0	0	22
			Total OTHER USE OF FUNDS	0	0	22
			Total EXPENDITURES	0	0	15,120
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	15,120	0	(15,120)
			Beginning Fund Balance	0	15,120	15,120
			Ending Fund Balance	15,120	15,120	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	041	442900	OTHER UNRESTR GRANTS-STATE	490,122	0	0
			Total REVENUES	490,122	0	0
2	04111000	511200	TEACHERS	6,029	0	0
3	04111000	522500	MEDICARE	87	0	0
4	04111000	523100	TEACHERS' RETIREMENT SYSTEM	1,453	0	0
5	04111000	526000	WORKERS' COMPENSATION	130	0	0
6	04111000	553401	ON LINE LESSONS	36,900	0	0
7	04111300	561000	M & S	327,091	0	0
			Total REGULAR PROGRAMS	371,690	0	0
8	04122314	515000	STIPEND-WORKSHOPS ONLY	3,540	0	0
9	04122314	522500	MEDICARE	51	0	0
10	04122300	522550	DEFERRED COMPENSATION	2	0	0
11	04122314	523100	TEACHERS' RETIREMENT SYSTEM	824	0	0
12	04122314	526000	WORKERS' COMPENSATION	76	0	0
13	04122300	558200	TRAVEL	3,370	0	0
14	04122300	561000	M & S	29,376	0	0
			Total INSTRUCTIONAL STAFF SERVICES	37,239	0	0
15	04152100	593300	INDIRECT COSTS	81,193	0	0
			Total OTHER USE OF FUNDS	81,193	0	0
			Total EXPENDITURES	490,122	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	042	442900	OTHER UNRESTR GRANTS-STATE	1,125,683	369,490	369,490
			Total REVENUES	1,125,683	369,490	369,490
2	04211100	513000	SALARIES EXTRA WORK PERFORMED	0	205,421	209,128
3	04211100	522500	MEDICARE	0	864	3,033
4	04211100	523100	TEACHERS' RETIREMENT SYSTEM	0	53,133	41,480
5	04211100	523300	SCHOOL EMPL RETIREMENT SYS	0	0	1,081
6	04211100	523550	LA STATE EMPL RETIRE SYSTEM	0	0	1,242
7	04211100	526000	WORKERS' COMPENSATION	0	1,281	4,654
8	04211300	531900	OTHER FEES	44	0	0
9	04211300	543000	REPAIR & MAINT	14,028	0	0
10	04211300	553000	TELEPHONE	199,735	0	2,618
11	04211300	561000	M & S	377,399	2,349	173
12	04211300	561027	M & S - TECH	157,241	0	0
13	04211300	673000	EQUIPMENT > \$5,000	35,550	0	0
			Total REGULAR PROGRAMS	783,997	263,048	263,409
14	04222150	511110	COORDINATORS	84,692	21,470	21,153
15	04222200	521010	SGB HEALTH INSURANCE	13,469	2,988	2,987
16	04222300	522500	MEDICARE	1,109	312	276
18	04222300	526000	WORKERS' COMPENSATION	1,821	462	455
19	04222300	532000	PURCHASED EDUCATIONAL SVCS	60,000	20,000	20,000
			Total INSTRUCTIONAL STAFF SERVICES	161,091	45,232	44,871
20	04252100	593300	INDIRECT COSTS	180,594	61,210	61,210
			Total OTHER USE OF FUNDS	180,594	61,210	61,210
			Total EXPENDITURES	1,125,683	369,490	369,490
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	006	442900	OTHER UNRESTR GRANTS-STATE	375,065	0	0
			Total REVENUES	375,065	0	0
2	00611000	553000	TELEPHONE	24,610	0	0
			Total REGULAR PROGRAMS	24,610	0	0
3	00626299	544100	RENTAL OF LAND & BUILDINGS	8,745	0	0
4	00626299	561000	M & S	77,360	0	0
			Total MAINTENANCE OF PLANT	86,105	0	0
5	00643199	533407	ARCH/ENG SVCS TO CAPITALIZE	25,440	0	0
6	00646024	545057	A/C IMPROVEMENTS TO CAPITALIZE	185,975	0	0
			Total FACILITY ACQUISITIONS AND	211,415	0	0
7	00652100	593300	INDIRECT COSTS	52,691	0	0
			Total OTHER USE OF FUNDS	52,691	0	0
			Total EXPENDITURES	374,820	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	245	0	0
			Beginning Fund Balance	245	0	0
			Ending Fund Balance	0	0	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	007	442900	OTHER UNRESTR GRANTS-STATE	25,449,356	26,062,134	26,062,134
			Total REVENUES	25,449,356	26,062,134	26,062,134
2	00711000	511110	COORDINATORS	88,014	0	7,328
3	00711000	511200	TEACHERS	162,930	28,037	26,396
4	00711000	511500	PARAPROFESSIONAL	20,917	3,501	1,659
5	00711052	513000	SALARIES EXTRA WORK PERFORMED	8,700	225,000	140,869
6	00711000	515000	STIPEND-WORKSHOPS ONLY	507,375	0	0
7	00711000	521010	SGB HEALTH INSURANCE	25,856	96,583	1,736
8	00711000	522500	MEDICARE	11,146	2,271	2,526
9	00711000	522550	DEFERRED COMPENSATION	0	0	23
10	00711000	523100	TEACHERS' RETIREMENT SYSTEM	169,479	38,353	34,022
11	00711000	523300	SCHOOL EMPL RETIREMENT SYS	276	0	361
12	00711000	523450	OPTIONAL RETIREMENT SYSTEM	495	0	0
13	00711000	523550	LA STATE EMPL RETIRE SYSTEM	28,201	4,597	3,905
14	00711000	526000	WORKERS' COMPENSATION	16,939	3,367	3,790
15	00711000	532000	PURCHASED EDUCATIONAL SVCS	258,000	43,000	69,000
16	00711000	532100	SUB FOR FT EMPLOYEES	884	0	-171
17	00711000	543000	REPAIR & MAINT	785,331	102,528	415,528
18	00711000	553000	TELEPHONE	1,259,820	784,718	737,827
19	00711000	553401	ON LINE LESSONS	421,776	248,870	48,600
20	00711000	555000	PRINTING & BINDING	58,322	0	0
21	00711000	558200	TRAVEL	18,833	1,741	4,372
22	00711052	561000	M & S	686,961	308,204	247,983
23	00711029	561027	M & S - TECH	2,406,020	2,947,292	2,347,275
24	00711000	564200	TEXTBOOKS	697,335	3,940,089	3,337,671
25	00711000	564300	WORKBOOKS	28,620	212,013	711,586
26	00711000	673000	EQUIPMENT > \$5,000	0	0	225,835
			Total REGULAR PROGRAMS	7,662,231	8,990,164	8,368,121
27	00721220	511300	THERAPISTS/SPEC/COUNSELORS	540,531	93,134	90,773
28	00721340	513000	SALARIES EXTRA WORK PERFORMED	15,507	0	9,547
29	00721340	521010	SGB HEALTH INSURANCE	80,722	14,312	11,614
30	00721220	521020	SGB LIFE INSURANCE	557	119	124
31	00721340	522500	MEDICARE	7,394	7,151	1,349
32	00721340	523100	TEACHERS' RETIREMENT SYSTEM	134,005	22,818	20,027
33	00721340	523550	LA STATE EMPL RETIRE SYSTEM	0	0	2,507
34	00721340	526000	WORKERS' COMPENSATION	11,955	2,003	2,157
35	00721340	558200	TRAVEL	317	0	177
			Total PUPIL SUPPORT SERVICES	790,987	139,537	138,275
36	00722300	513000	SALARIES EXTRA WORK PERFORMED	0	0	27,125
37	00722300	522500	MEDICARE	0	0	393
38	00722300	523100	TEACHERS' RETIREMENT SYSTEM	0	0	4,759
39	00722200	523450	OPTIONAL RETIREMENT SYSTEM	0	0	442
40	00722300	526000	WORKERS' COMPENSATION	0	0	583
41	00722300	532000	PURCHASED EDUCATIONAL SVCS	613,071	66,990	5,394
42	00722110	543000	REPAIR & MAINT	79,000	0	0

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

	Account Number	Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
43	00722300 553000	TELEPHONE	0	0	286,563
44	00722300 558200	TRAVEL	0	0	2,830
45	00722110 561027	M & S - TECH	1,284,300	2,011,040	4,565,240
		Total INSTRUCTIONAL STAFF SERVICES	1,976,371	2,078,030	4,893,329
46	00724100 511409	CLERICAL - 9 MONTH	17,915	0	0
47	00724100 513000	SALARIES EXTRA WORK PERFORMED	494	0	0
48	00724100 521010	SGB HEALTH INSURANCE	7,832	0	0
49	00724100 522500	MEDICARE	225	0	0
50	00724100 523100	TEACHERS' RETIREMENT SYSTEM	4,437	0	0
51	00724100 526000	WORKERS' COMPENSATION	396	195	0
		Total SCHOOL ADMINISTRATION	31,299	195	0
52	00725150 511400	CLERICAL/SECRETARIAL	35,950	9,040	9,060
53	00725150 511800	DEGREED PROFESSIONALS	72,852	18,172	18,177
54	00725150 521010	SGB HEALTH INSURANCE	14,738	3,312	3,311
55	00725150 521020	SGB LIFE INSURANCE	7	2	2
56	00725150 522500	MEDICARE	1,507	395	377
57	00725150 523100	TEACHERS' RETIREMENT SYSTEM	26,221	6,669	5,859
58	00725150 526000	WORKERS' COMPENSATION	2,339	586	586
		Total BUSINESS SERVICES	153,614	38,176	37,372
59	00726215 531700	MANAGEMENT CONSULTANTS	0	30,000	0
60	00726200 542100	DISPOSAL SERVICES	11,417	0	0
61	00726171 543000	REPAIR & MAINT	237,626	520,442	596,959
62	00726200 544100	RENTAL OF LAND & BUILDINGS	69,599	9,405	163,120
63	00726200 561000	M & S	461,386	335,144	280,215
64	00726252 561027	M & S - TECH	0	11,325	13,274
65	00726200 673300	FURNITURES & FIXTURES > \$5,000	20,198	0	0
		Total MAINTENANCE OF PLANT	800,225	906,316	1,053,568
66	00727300 511515	BUS ATTENDANTS	0	0	2,833
67	00727200 511616	EXTRA BUS TRIPS SALARIES	176,718	5,378	33,930
68	00727300 522500	MEDICARE	2,538	78	533
69	00727200 522550	DEFERRED COMPENSATION	225	70	50
70	00727200 523100	TEACHERS' RETIREMENT SYSTEM	0	0	17
71	00727300 523300	SCHOOL EMPL RETIREMENT SYS	42,969	1,538	8,071
72	00727200 523550	LA STATE EMPL RETIRE SYSTEM	33	0	139
73	00727300 526000	WORKERS' COMPENSATION	12,877	116	2,677
74	00727200 543000	REPAIR & MAINT	80,430	570	0
75	00727200 544216	EXTRA BUS TRIP LEASES	142,449	11,799	33,964
76	00727300 673200	VEHICLES > \$5,000	8,215,443	2,071,258	2,071,258
		Total STUDENT TRANSPORTATION SERVICES	8,673,680	2,090,807	2,153,472
77	00728400 511900	OTHER SALARIES	276,909	70,669	70,759
78	00728400 521010	SGB HEALTH INSURANCE	32,676	11,426	7,637
79	00728400 521020	SGB LIFE INSURANCE	6	3	2
80	00728400 522500	MEDICARE	3,854	1,025	984
81	00728400 523100	TEACHERS' RETIREMENT SYSTEM	67,519	17,314	15,220
82	00728400 526000	WORKERS' COMPENSATION	5,954	1,520	1,521

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

	Account Number	Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
83	00728400 532100	SUB FOR FT EMPLOYEES	75,008	15,000	28,522
84	00728400 553000	TELEPHONE	134,234	0	786,054
85	00728400 558200	TRAVEL	1,406	0	0
86	00728471 673400	TECH HARDWARE > \$5000	1,455,323	5,031,409	5,031,685
		Total CENTRAL SERVICES	2,052,888	5,148,366	5,942,384
87	00743000 533400	ARCHITECT/ENGINEERING SVCS	2,248	0	-2,248
88	00746000 533407	ARCH/ENG SVCS TO CAPITALIZE	0	400,000	0
89	00746000 543000	REPAIR & MAINT	3,556	0	0
90	00746000 545007	CONSTRUCTION TO CAPITALIZE	13,692	900,000	0
91	00746000 545050	A/C IMPROVEMENTS	677,888	1,902,102	55,265
92	00746000 545057	A/C IMPROVEMENTS TO CAPITALIZE	102,750	434,328	0
93	00746039 561050	AIR CONDITIONER <\$5,000	297,710	14,090	23,546
		Total FACILITY ACQUISITIONS AND CONSTRUC	1,097,844	3,650,520	76,563
94	00752100 593300	INDIRECT COSTS	2,210,399	3,020,204	3,399,052
		Total OTHER USE OF FUNDS	2,210,399	3,020,204	3,399,052
		Total EXPENDITURES	25,449,538	26,062,315	26,062,136
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(182)	(181)	(2)
		Beginning Fund Balance	184	2	2
		Ending Fund Balance	2	(179)	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	011	442900	OTHER UNRESTR GRANTS-STATE	5,524,389	575,446	575,446
			Total REVENUES	5,524,389	575,446	575,446
2	01111000	511200	TEACHERS	831,251	105,546	137,646
3	01111000	511300	THERAPISTS/SPEC/COUNSELORS	12,438	0	0
4	01111052	511500	PARAPROFESSIONAL	22,580	0	0
5	01111052	513000	SALARIES EXTRA WORK PERFORMED	1,567,512	143,287	155,805
6	01111052	521010	SGB HEALTH INSURANCE	136,200	25,150	20,741
7	01111000	521020	SGB LIFE INSURANCE	275	48	55
8	01111052	522500	MEDICARE	34,239	5,015	4,093
9	01111030	522550	DEFERRED COMPENSATION	217	0	0
10	01111052	523100	TEACHERS' RETIREMENT SYSTEM	570,677	76,219	62,354
11	01111000	523300	SCHOOL EMPL RETIREMENT SYS	3,753	0	488
12	01111024	523450	OPTIONAL RETIREMENT SYSTEM	1,021	0	0
13	01111037	523550	LA STATE EMPL RETIRE SYSTEM	3,693	0	517
14	01111052	526000	WORKERS' COMPENSATION	52,630	7,435	6,351
15	01111000	532000	PURCHASED EDUCATIONAL SVCS	605,172	4,500	0
16	01111300	532100	SUB FOR FT EMPLOYEES	538	0	0
17	01111000	553000	TELEPHONE	168,732	0	0
18	01111052	561000	M & S	-97	0	0
			Total REGULAR PROGRAMS	4,010,832	367,200	388,050
19	01114900	511200	TEACHERS	109,922	27,655	18,387
20	01114900	513000	SALARIES EXTRA WORK PERFORMED	64,795	0	7,823
21	01114900	521010	SGB HEALTH INSURANCE	16,188	3,905	2,603
22	01114900	522500	MEDICARE	2,432	401	363
23	01114900	522550	DEFERRED COMPENSATION	11	0	0
24	01114900	523100	TEACHERS' RETIREMENT SYSTEM	41,214	6,776	5,638
25	01114900	523300	SCHOOL EMPL RETIREMENT SYS	229	0	0
26	01114900	523550	LA STATE EMPL RETIRE SYSTEM	809	0	0
27	01114900	526000	WORKERS' COMPENSATION	3,801	595	563
28	01114900	561000	M & S	45,018	8,000	0
			Total OTHER INSTRUCTIONAL PROGRAMS	284,419	47,332	35,377
29	01121220	513000	SALARIES EXTRA WORK PERFORMED	6,230	0	0
30	01121220	522500	MEDICARE	90	0	0
31	01121220	523100	TEACHERS' RETIREMENT SYSTEM	1,501	0	0
32	01121220	526000	WORKERS' COMPENSATION	134	0	0
			Total PUPIL SUPPORT SERVICES	7,956	0	0
33	01122190	511110	COORDINATORS	83,720	18,620	20,524
34	01122190	521010	SGB HEALTH INSURANCE	7,385	2,656	1,656
35	01122190	521020	SGB LIFE INSURANCE	204	36	66
36	01122190	522500	MEDICARE	1,174	270	287
37	01122190	523100	TEACHERS' RETIREMENT SYSTEM	20,177	4,562	4,415
38	01122190	526000	WORKERS' COMPENSATION	1,800	401	441
39	01122300	532000	PURCHASED EDUCATIONAL SVCS	72,500	0	0
			Total INSTRUCTIONAL STAFF SERVICES	186,960	26,545	27,389
40	01128400	511900	OTHER SALARIES	82,439	27,758	20,586

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

	Account Number	Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
41	01128400 521010	SGB HEALTH INSURANCE	13,917	3,480	3,583
42	01128400 522500	MEDICARE	1,046	403	260
43	01128400 523100	TEACHERS' RETIREMENT SYSTEM	19,868	6,801	4,428
44	01128400 526000	WORKERS' COMPENSATION	1,772	597	443
		Total CENTRAL SERVICES	119,042	39,039	29,300
45	01152100 593300	INDIRECT COSTS	915,180	95,330	95,330
		Total OTHER USE OF FUNDS	915,180	95,330	95,330
		Total EXPENDITURES	5,524,389	575,446	575,446
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	021	445310	IDEA-PART B	616,709	0	0
			Total REVENUES	616,709	0	0
2	02112100	553401	ON LINE LESSONS	31,204	0	0
3	02112190	561000	M & S	209,955	0	0
4	02112190	561027	M & S - TECH	150,523	0	0
5	02112100	564200	TEXTBOOKS	83,405	0	0
			Total SPECIAL EDUCATION PROGRAMS	475,088	0	0
6	02114649	513000	SALARIES EXTRA WORK PERFORMED	34,699	0	0
7	02114649	522500	MEDICARE	502	0	0
8	02114649	523100	TEACHERS' RETIREMENT SYSTEM	7,760	0	0
9	02114649	523300	SCHOOL EMPL RETIREMENT SYS	304	0	0
10	02114649	526000	WORKERS' COMPENSATION	775	0	0
11	02114649	558200	TRAVEL	2,424	0	0
			Total OTHER INSTRUCTIONAL PROGRAMS	46,464	0	0
12	02122320	532000	PURCHASED EDUCATIONAL SVCS	17,621	0	0
13	02122320	532100	SUB FOR FT EMPLOYEES	34	0	0
			Total INSTRUCTIONAL STAFF SERVICES	17,655	0	0
14	02127320	511515	BUS ATTENDANTS	15,442	0	0
15	02127310	511616	EXTRA BUS TRIPS SALARIES	5,293	0	0
16	02127320	521010	SGB HEALTH INSURANCE	7,550	0	0
17	02127320	521020	SGB LIFE INSURANCE	21	0	0
18	02127320	522500	MEDICARE	253	0	0
19	02127310	522550	DEFERRED COMPENSATION	7	0	0
20	02127320	523300	SCHOOL EMPL RETIREMENT SYS	5,703	0	0
21	02127320	526000	WORKERS' COMPENSATION	848	0	0
			Total STUDENT TRANSPORTATION SERVICES	35,115	0	0
22	02152100	593300	INDIRECT COSTS	42,388	0	0
			Total OTHER USE OF FUNDS	42,388	0	0
			Total EXPENDITURES	616,709	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	022	445310	IDEA-PART B	24,014	0	0
			Total REVENUES	24,014	0	0
2	02215300	561000	M & S	22,362	0	0
			Total SPECIAL PROGRAMS	22,362	0	0
3	02252100	593300	INDIRECT COSTS	1,652	0	0
			Total OTHER USE OF FUNDS	1,652	0	0
			Total EXPENDITURES	24,014	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	110	419990	MISC REVENUE (LOCAL)	2,400	2,000	2,000
			Total REVENUES	2,400	2,000	2,000
2	11110000	559000	MISC PURCHASED SERVICES	6,175	10,000	10,000
			Total REGULAR PROGRAMS	6,175	10,000	10,000
3	11223000	513000	SALARIES EXTRA WORK PERFORMED	175	200	200
4	11223000	522500	MEDICARE	3	5	5
5	11223000	523300	SCHOOL EMPL RETIREMENT SYS	0	30	30
6	11223000	523450	OPTIONAL RETIREMENT SYSTEM	46	0	0
7	11223000	526000	WORKERS' COMPENSATION	4	20	20
			Total INSTRUCTIONAL STAFF SERVICES	228	255	255
			Total EXPENDITURES	6,403	10,255	10,255
			Total Other Sources and Uses of Funds	0	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(4,003)	(8,255)	(8,255)
			Beginning Fund Balance	30,279	26,276	26,276
			Ending Fund Balance	26,276	18,021	18,021

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

	Account Number	Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
		Total REVENUES	0	0	0
		Total EXPENDITURES	0	0	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	77,385	77,385	77,385
		Ending Fund Balance	77,385	77,385	77,385

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	110	411120	RENEWABLE TAXES	4,819,077	4,820,000	4,820,000
2	110	411160	PENALTIES/INTEREST ON PROP TAX	9,791	10,000	10,000
3	110	415101	INTEREST ON CHECKING	278,765	250,000	267,068
			Total REVENUES	5,107,633	5,080,000	5,097,068
4	11111050	511200	TEACHERS	1,328,742	1,535,315	1,399,249
5	11111050	511201	TCHRS - ELEM FORGN & 2ND LANG	222,038	221,459	216,836
6	11111039	511204	EMPLOYEE IN VACANCY	0	0	19,962
7	11111039	511208	DAY BY DAY GREEN TIME SHEET	35,830	32,471	57,456
8	11111050	511500	PARAPROFESSIONAL	115,050	117,009	111,484
9	11111050	512300	SUB-TEACHER SICK LEAVE	0	0	6,325
10	11113009	513000	SALARIES EXTRA WORK PERFORMED	0	0	19,747
11	11111050	521010	SGB HEALTH INSURANCE	246,769	268,679	281,447
12	11111050	521020	SGB LIFE INSURANCE	503	515	554
13	11111050	522500	MEDICARE	23,003	23,876	23,221
14	11111050	522550	DEFERRED COMPENSATION	62	0	122
15	11111050	523100	TEACHERS' RETIREMENT SYSTEM	403,913	433,003	365,511
16	11111050	526000	WORKERS' COMPENSATION	36,586	36,622	36,944
17	11111039	532000	PURCHASED EDUCATIONAL SVCS	0	41,000	0
18	11111039	532100	SUB FOR FT EMPLOYEES	40,626	0	605
19	11111039	553000	TELEPHONE	11,933	20,100	22,100
20	11113009	556000	TUITION	25,176	27,000	27,000
21	11111039	559000	MISC PURCHASED SERVICES	252	2,500	0
22	11111039	561000	M & S	68,282	83,950	135,100
23	11111039	561027	M & S - TECH	11,270	21,400	18,400
24	11111039	564200	TEXTBOOKS	0	18,750	6,700
			Total REGULAR PROGRAMS	2,570,034	2,883,649	2,748,763
25	11153039	511200	TEACHERS	150,825	151,341	126,949
26	11153039	511299	TEACHERS STIPENDS	0	0	9,230
27	11153039	511500	PARAPROFESSIONAL	61,666	61,115	54,977
28	11153039	511599	PARAPROFESSIONAL STIPENDS	0	0	4,615
29	11153039	512300	SUB-TEACHER SICK LEAVE	0	0	3,321
30	11153039	521010	SGB HEALTH INSURANCE	38,288	38,526	49,047
31	11153039	521020	SGB LIFE INSURANCE	37	37	2
32	11153039	522500	MEDICARE	2,824	2,782	2,598
33	11153039	522550	DEFERRED COMPENSATION	0	0	16
34	11153039	523100	TEACHERS' RETIREMENT SYSTEM	50,444	50,567	35,621
35	11153039	526000	WORKERS' COMPENSATION	4,568	4,308	4,280
36	11153039	532100	SUB FOR FT EMPLOYEES	2,734	0	823
			Total SPECIAL PROGRAMS	311,387	308,676	291,479
37	11212210	511300	THERAPISTS/SPEC/COUNSELORS	57,554	58,530	100,015
38	11212210	521010	SGB HEALTH INSURANCE	7,411	7,473	14,012
39	11212210	521020	SGB LIFE INSURANCE	214	214	352
40	11212210	522500	MEDICARE	795	800	1,373
41	11212210	523100	TEACHERS' RETIREMENT SYSTEM	13,870	13,987	22,910

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

	Account Number	Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
42	11212210 526000	WORKERS' COMPENSATION	1,237	1,245	2,137
		Total PUPIL SUPPORT SERVICES	81,082	82,249	140,799
43	11221133 511100	OFFICIALS/ADMIN/MANAGERS	65,633	64,182	66,493
44	11221199 511110	COORDINATORS	43,227	47,147	39,479
45	11225239 511200	TEACHERS	179,969	180,776	183,308
46	11221139 511300	THERAPISTS/SPEC/COUNSELORS	0	0	259,705
47	11221199 511400	CLERICAL/SECRETARIAL	17,080	18,523	16,577
48	11225233 511500	PARAPROFESSIONAL	5,305	5,306	0
49	11221139 511900	OTHER SALARIES	386,702	412,789	103,188
50	11225239 512300	SUB-TEACHER SICK LEAVE	0	0	646
51	11221199 513000	SALARIES EXTRA WORK PERFORMED	0	0	12,242
52	11221199 515000	STIPEND-WORKSHOPS ONLY	14,095	71,293	54,255
53	11221199 521010	SGB HEALTH INSURANCE	131,761	133,734	143,213
54	11221199 521020	SGB LIFE INSURANCE	228	229	214
55	11221199 522500	MEDICARE	9,372	9,302	9,821
56	11221199 522550	DEFERRED COMPENSATION	0	0	15
57	11221199 523100	TEACHERS' RETIREMENT SYSTEM	162,943	167,510	161,122
58	11221199 526000	WORKERS' COMPENSATION	15,308	16,476	15,970
59	11223039 532000	PURCHASED EDUCATIONAL SVCS	0	0	27,775
60	11225239 532100	SUB FOR FT EMPLOYEES	2,413	0	480
61	11221199 558200	TRAVEL	39,825	90,106	136,000
62	11221199 561000	M & S	534	556	3,000
63	11221199 561027	M & S - TECH	206	556	11,934
64	11221199 581000	DUES & FEES	204	0	102
		Total INSTRUCTIONAL STAFF SERVICES	1,074,807	1,218,485	1,245,539
65	11231500 531300	PENSION FUND	176,207	176,207	193,339
66	11231499 531600	ELECTION FEES	1,705	0	523
		Total GENERAL ADMINISTRATION	177,912	176,207	193,862
67	11249039 581000	DUES & FEES	55,726	56,665	67,614
		Total SCHOOL ADMINISTRATION	55,726	56,665	67,614
68	11254099 554000	ADVERTISING	14,635	17,520	50,000
		Total BUSINESS SERVICES	14,635	17,520	50,000
69	11262039 530000	PURCHASED PROF/TECH SVCS	330	0	330
70	11262099 544100	RENTAL OF LAND & BUILDINGS	100	10,600	0
71	11262009 553300	POSTAGE	7,457	7,700	1,000
		Total MAINTENANCE OF PLANT	7,887	18,300	1,330
72	11272139 511616	EXTRA BUS TRIPS SALARIES	0	0	83
73	11272139 522500	MEDICARE	0	0	1
74	11272139 523300	SCHOOL EMPL RETIREMENT SYS	0	0	21
75	11272139 526000	WORKERS' COMPENSATION	0	0	6
76	11272339 544216	EXTRA BUS TRIP LEASES	0	0	29
		Total STUDENT TRANSPORTATION SERVICES	0	0	140
		Total EXPENDITURES	4,293,469	4,761,751	4,739,526
77	110 452210	TRANSFER FROM GEN FUND	450,000	450,000	450,000
		Total Other Sources and Uses of Funds	450,000	450,000	450,000

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

	Account Number	Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	1,264,164	768,249	807,542
		Beginning Fund Balance	5,109,296	4,417,023	4,417,023
		Ending Fund Balance	4,417,023	3,623,723	5,868,937

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	250	445900	OTHER RESTR GRANTS THRU STATE	652,306	5,230,522	4,138,675
			Total REVENUES	652,306	5,230,522	4,138,675
2	25111054	511200	TEACHERS	0	0	233,739
3	25111032	512300	SUB-TEACHER SICK LEAVE	0	0	2,548
4	25111054	521010	SGB HEALTH INSURANCE	0	0	36,751
5	25111054	521020	SGB LIFE INSURANCE	0	0	110
6	25111054	522500	MEDICARE	0	0	3,600
7	25111032	522550	DEFERRED COMPENSATION	0	0	40
8	25111054	523100	TEACHERS' RETIREMENT SYSTEM	0	0	50,263
9	25111054	526000	WORKERS' COMPENSATION	0	0	5,154
10	25111032	544200	RENTAL OF EQUIP & VEHICLES	0	0	79,147
11	25111032	559000	MISC PURCHASED SERVICES	0	0	600
12	25111054	561000	M & S	0	0	125,500
13	25111054	561027	M & S - TECH	0	0	2,500
14	25113002	673001	EQUIPMENT - CLASSROOM	0	0	293,779
			Total REGULAR PROGRAMS	0	0	833,731
15	25135002	512300	SUB-TEACHER SICK LEAVE	0	0	500
16	25135002	521010	SGB HEALTH INSURANCE	0	0	10,843
17	25135002	522500	MEDICARE	0	0	868
18	25135002	522550	DEFERRED COMPENSATION	0	0	5
19	25135002	523100	TEACHERS' RETIREMENT SYSTEM	0	0	20,346
20	25135002	526000	WORKERS' COMPENSATION	0	0	2,135
21	25135054	544200	RENTAL OF EQUIP & VEHICLES	0	0	19,080
			Total VOCATIONAL PROGRAMS	0	0	53,777
22	25212254	511300	THERAPISTS/SPEC/COUNSELORS	16,617	61,851	73,469
23	25212254	522500	MEDICARE	241	2,340	1,066
24	25212254	523100	TEACHERS' RETIREMENT SYSTEM	4,005	65,880	15,804
25	25212254	526000	WORKERS' COMPENSATION	357	5,805	1,650
			Total PUPIL SUPPORT SERVICES	21,220	135,876	91,989
26	25221554	511100	OFFICIALS/ADMIN/MANAGERS	18,173	72,691	73,988
27	25221199	511110	COORDINATORS	0	33,844	34,076
28	25221132	511300	THERAPISTS/SPEC/COUNSELORS	0	0	135,740
29	25221199	511400	CLERICAL/SECRETARIAL	0	0	14,109
30	25221199	511900	OTHER SALARIES	65,603	825,000	0
31	25223054	512310	SUBSTITUTE-TEACHER MTGS	0	0	900
32	25223032	513000	SALARIES EXTRA WORK PERFORMED	0	0	4,238
33	25223099	515000	STIPEND-WORKSHOPS ONLY	2,038	914,037	9,045
34	25221199	521010	SGB HEALTH INSURANCE	11,703	171,446	47,667
35	25221114	521020	SGB LIFE INSURANCE	108	240	208
36	25223099	522500	MEDICARE	1,173	8,101	4,400
37	25223132	522550	DEFERRED COMPENSATION	0	0	18
38	25223099	523100	TEACHERS' RETIREMENT SYSTEM	20,681	162,983	63,661
39	25223099	526000	WORKERS' COMPENSATION	1,845	14,367	6,895
40	25221132	553000	TELEPHONE	0	1,500	1,500
41	25223099	558200	TRAVEL	39,085	189,085	239,671

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

	Account Number	Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
42	25221199 561000	M & S	30,667	430,427	419,233
43	25221199 561027	M & S - TECH	9,671	307,601	369,282
44	25221132 673001	EQUIPMENT - CLASSROOM	200,000	1,000,000	499,688
		Total INSTRUCTIONAL STAFF SERVICES	400,747	4,131,322	1,924,319
45	25232399 532000	PURCHASED EDUCATIONAL SVCS	123,492	155,243	440,523
		Total GENERAL ADMINISTRATION	123,492	155,243	440,523
46	25249099 511400	CLERICAL/SECRETARIAL	6,769	38,296	25,483
47	25249099 521010	SGB HEALTH INSURANCE	1,361	1,361	10,462
48	25249099 522500	MEDICARE	89	89	312
49	25249099 523100	TEACHERS' RETIREMENT SYSTEM	1,631	1,632	5,487
50	25249099 526000	WORKERS' COMPENSATION	146	146	600
51	25249099 581000	DUES & FEES	1,329	120,500	63,500
		Total SCHOOL ADMINISTRATION	11,325	162,024	105,844
52	25251599 511800	DEGREED PROFESSIONALS	0	72,710	55,033
53	25251599 521010	SGB HEALTH INSURANCE	0	0	6,792
54	25251599 522500	MEDICARE	0	0	855
55	25251599 523100	TEACHERS' RETIREMENT SYSTEM	0	0	13,141
56	25251599 526000	WORKERS' COMPENSATION	0	0	1,350
57	25259099 554000	ADVERTISING	0	0	60,523
		Total BUSINESS SERVICES	0	72,710	137,694
58	25264054 543000	REPAIR & MAINT	0	0	5,415
59	25262099 544100	RENTAL OF LAND & BUILDINGS	100	100	100
		Total MAINTENANCE OF PLANT	100	100	5,515
60	25282399 513000	SALARIES EXTRA WORK PERFORMED	0	0	351
61	25282399 522500	MEDICARE	0	0	15
62	25282399 523100	TEACHERS' RETIREMENT SYSTEM	0	0	110
63	25282399 526000	WORKERS' COMPENSATION	0	0	14
64	25281099 532000	PURCHASED EDUCATIONAL SVCS	40,000	40,000	40,000
65	25282399 533900	OTHER PROFESSIONAL SERVICES	7,383	147,921	200,000
		Total CENTRAL SERVICES	47,383	187,921	240,490
66	25521000 593300	INDIRECT COSTS	48,040	385,326	304,793
		Total OTHER USE OF FUNDS	48,040	385,326	304,793
		Total EXPENDITURES	652,306	5,230,522	4,138,675
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
MAGNET MONTESSORI - F0522
Fiscal Year 2024 - 2025**

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	250	445900	OTHER RESTR GRANTS THRU STATE	0	0	219,844
			Total REVENUES	0	0	219,844
2	25223037	515000	STIPEND-WORKSHOPS ONLY	0	0	34,000
3	25221199	522500	MEDICARE	0	0	493
4	25221199	523100	TEACHERS' RETIREMENT SYSTEM	0	0	7,313
5	25221199	526000	WORKERS' COMPENSATION	0	0	731
6	25223099	558200	TRAVEL	0	0	1,500
			Total INSTRUCTIONAL STAFF SERVICES	0	0	44,037
7	25232399	532000	PURCHASED EDUCATIONAL SVCS	0	0	150,000
			Total GENERAL ADMINISTRATION	0	0	150,000
8	25521000	593300	INDIRECT COSTS	0	0	25,807
			Total OTHER USE OF FUNDS	0	0	25,807
			Total EXPENDITURES	0	0	219,844
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
HAMMOND WESTSIDE SECURITY CAMERAS - HWCAM
Fiscal Year 2024 - 2025**

	Account Number	Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	590 432900	OTHER RESTRICTED REVENUE	0	0	50,000
		Total REVENUES	0	0	50,000
2	59266237 543000	REPAIR & MAINT	0	0	3,830
3	59266237 561027	M & S - TECH	0	0	46,170
		Total MAINTENANCE OF PLANT	0	0	50,000
		Total EXPENDITURES	0	0	50,000
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	211	445460	OTHER NCLB PROGRAMS	58,165	86,722	74,708
			Total REVENUES	58,165	86,722	74,708
2	21115198	513000	SALARIES EXTRA WORK PERFORMED	0	0	4,631
3	21115198	522500	MEDICARE	0	0	21
4	21115198	523100	TEACHERS' RETIREMENT SYSTEM	0	0	450
5	21115198	526000	WORKERS' COMPENSATION	0	0	51
6	21115198	556901	STUDENT SUPPLY FEES PD BEHALF	534	600	700
7	21115198	558200	TRAVEL	0	6,250	1,000
8	21115198	561000	M & S	33,474	43,567	35,000
			Total SPECIAL PROGRAMS	34,008	50,417	41,853
9	21121299	511300	THERAPISTS/SPEC/COUNSELORS	14,314	14,940	15,407
10	21121299	513000	SALARIES EXTRA WORK PERFORMED	2,511	6,500	8,093
11	21121299	521010	SGB HEALTH INSURANCE	2,194	2,327	3,365
12	21121299	522500	MEDICARE	230	296	218
13	21121299	523100	TEACHERS' RETIREMENT SYSTEM	605	4,612	0
14	21121299	526000	WORKERS' COMPENSATION	362	458	332
			Total PUPIL SUPPORT SERVICES	20,217	29,133	27,415
15	21122198	513000	SALARIES EXTRA WORK PERFORMED	0	0	369
16	21122198	522500	MEDICARE	0	0	5
17	21122198	523100	TEACHERS' RETIREMENT SYSTEM	0	0	250
18	21122198	526000	WORKERS' COMPENSATION	0	0	8
			Total INSTRUCTIONAL STAFF SERVICES	0	0	632
19	21152100	593300	INDIRECT COSTS	3,940	7,172	4,808
			Total OTHER USE OF FUNDS	3,940	7,172	4,808
			Total EXPENDITURES	58,165	86,722	74,708
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
HURRICANE FRANCINE - FRAN1
Fiscal Year 2024 - 2025**

	Account Number	Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	590 445800	FEMA - DISASTER RELIEF	0	0	3,003
		Total REVENUES	0	0	3,003
2	59262199 513000	SALARIES EXTRA WORK PERFORMED	0	0	1,933
3	59262199 522500	MEDICARE	0	0	29
4	59262199 523300	SCHOOL EMPL RETIREMENT SYS	0	0	498
5	59262199 526000	WORKERS' COMPENSATION	0	0	151
		Total MAINTENANCE OF PLANT	0	0	2,611
6	59330099 513000	SALARIES EXTRA WORK PERFORMED	0	0	374
7	59330099 522500	MEDICARE	0	0	5
8	59330099 522550	DEFERRED COMPENSATION	0	0	5
9	59330099 526000	WORKERS' COMPENSATION	0	0	8
		Total COMMUNITY SERVICES OPERATIONS	0	0	392
		Total EXPENDITURES	0	0	3,003
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	590	445800	FEMA - DISASTER RELIEF	3,640,192	0	250,000
			Total REVENUES	3,640,192	0	250,000
2	59251999	533900	OTHER PROFESSIONAL SERVICES	83,042	75,000	223,769
			Total BUSINESS SERVICES	83,042	75,000	223,769
3	59262140	515000	STIPEND-WORKSHOPS ONLY	235	0	0
4	59262199	543000	REPAIR & MAINT	15,711	54,719	54,719
5	59262140	544200	RENTAL OF EQUIP & VEHICLES	4,125	7,650	11,650
6	59262052	561000	M & S	0	0	14,412
7	59262052	561050	AIR CONDITIONER <\$5,000	0	307	307
8	59262033	571001	LAND IMPROVEMENTS < \$50,000	10,200	0	0
			Total MAINTENANCE OF PLANT	30,271	62,676	81,088
9	59450024	572000	BUILDINGS < \$100,000	7,365	0	0
			Total FACILITY ACQUISITIONS AND CONSTRUC	7,365	0	0
			Total EXPENDITURES	120,678	137,676	304,857
			Total Other Sources and Uses of Funds	0	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	3,519,513	(137,676)	(54,857)
			Beginning Fund Balance	3,216,109	6,735,622	6,735,622
			Ending Fund Balance	6,735,622	6,597,946	6,680,765

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	400	432900	OTHER RESTRICTED REVENUE	7,999	0	0
			Total REVENUES	7,999	0	0
2	40223454	515000	STIPEND-WORKSHOPS ONLY	6,265	0	0
3	40223454	522500	MEDICARE	90	0	0
4	40223454	523100	TEACHERS' RETIREMENT SYSTEM	1,510	0	0
5	40223454	526000	WORKERS' COMPENSATION	135	0	0
			Total INSTRUCTIONAL STAFF SERVICES	7,999	0	0
			Total EXPENDITURES	7,999	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	400	432400	LA-4 - AT RISK PRE - K	4,112,460	3,850,200	3,850,200
			Total REVENUES	4,112,460	3,850,200	3,850,200
2	40153099	511200	TEACHERS	1,522,499	1,597,222	1,659,197
3	40153028	511208	DAY BY DAY GREEN TIME SHEET	683	0	250
4	40153039	511299	TEACHERS STIPENDS	0	0	73,000
5	40153099	511500	PARAPROFESSIONAL	662,693	702,817	638,685
6	40153028	511507	PARA DAY BY DAY	0	0	50
7	40153039	511599	PARAPROFESSIONAL STIPENDS	0	0	34,750
8	40153099	512300	SUB-TEACHER SICK LEAVE	1,970	28,875	28,875
9	40153099	512310	SUBSTITUTE-TEACHER MTGS	0	31,484	31,484
10	40153099	512400	SUB EMPL OTHER THAN TEACHER	145	14,068	0
11	40153099	513000	SALARIES EXTRA WORK PERFORMED	4,027	4,027	7,027
12	40153099	521010	SGB HEALTH INSURANCE	414,369	441,085	428,538
13	40153099	521020	SGB LIFE INSURANCE	1,241	1,491	1,302
14	40153099	522500	MEDICARE	28,946	33,035	35,020
15	40153099	522550	DEFERRED COMPENSATION	10	959	959
16	40153099	523100	TEACHERS' RETIREMENT SYSTEM	525,897	483,142	515,537
17	40153099	526000	WORKERS' COMPENSATION	47,130	50,751	52,724
18	40153099	532100	SUB FOR FT EMPLOYEES	25,431	0	15,030
19	40153099	533000	OTHER PURCH PROF SVCS	6,199	0	11,050
20	40153039	559000	MISC PURCHASED SERVICES	140,416	141,343	144,258
21	40153099	561000	M & S	123,462	39,000	52,217
22	40153099	561027	M & S - TECH	8,694	0	1,079
			Total SPECIAL PROGRAMS	3,513,813	3,569,299	3,731,032
23	40221499	511100	OFFICIALS/ADMIN/MANAGERS	84,692	86,692	102,692
24	40221499	511199	OFFCLS/ADMIN/MNGRS STIPENDS	0	0	400
25	40221499	511300	THERAPISTS/SPEC/COUNSELORS	29,006	71,824	103,741
26	40221470	511399	THRPST/SPEC/CNSL STIPENDS	0	0	1,200
27	40221199	511400	CLERICAL/SECRETARIAL	33,921	35,661	37,393
28	40221499	511900	OTHER SALARIES	0	39,899	39,899
29	40223499	513000	SALARIES EXTRA WORK PERFORMED	7,701	9,900	16,900
30	40223439	515000	STIPEND-WORKSHOPS ONLY	34,419	34,421	34,421
31	40221499	521010	SGB HEALTH INSURANCE	25,199	41,594	43,621
32	40221499	521020	SGB LIFE INSURANCE	39	85	134
33	40223499	522500	MEDICARE	2,572	3,773	5,127
34	40221499	522550	DEFERRED COMPENSATION	2	0	15
35	40223499	523100	TEACHERS' RETIREMENT SYSTEM	45,249	61,492	83,428
36	40223499	526000	WORKERS' COMPENSATION	4,079	5,980	7,571
37	40223499	532000	PURCHASED EDUCATIONAL SVCS	3,250	3,250	3,250
38	40223499	532100	SUB FOR FT EMPLOYEES	32,517	0	700
39	40223499	533000	OTHER PURCH PROF SVCS	20,281	15,000	87,000
40	40220099	534000	PURCHASED TECH SVC	0	0	6,160
41	40223499	553000	TELEPHONE	30,210	29,730	40,000
42	40223499	558200	TRAVEL	8,745	6,350	13,500
43	40223499	561000	M & S	13,267	14,000	5,000

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

	Account Number	Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
44	40220099 561027	M & S - TECH	6,401	7,000	8,300
		Total INSTRUCTIONAL STAFF SERVICES	381,548	466,651	640,452
45	40254099 555000	PRINTING & BINDING	0	2,000	2,000
		Total BUSINESS SERVICES	0	2,000	2,000
46	40272196 511616	EXTRA BUS TRIPS SALARIES	1,642	2,000	2,000
47	40272196 522500	MEDICARE	23	29	29
48	40272196 522550	DEFERRED COMPENSATION	1	2	2
49	40272196 523300	SCHOOL EMPL RETIREMENT SYS	430	552	552
50	40272196 526000	WORKERS' COMPENSATION	127	155	155
51	40272396 544216	EXTRA BUS TRIP LEASES	3,152	3,200	3,200
		Total STUDENT TRANSPORTATION SERVICES	5,375	5,938	5,938
52	40283099 559000	MISC PURCHASED SERVICES	1,981	3,000	3,000
		Total CENTRAL SERVICES	1,981	3,000	3,000
		Total EXPENDITURES	3,902,717	4,046,888	4,382,422
		Total Other Sources and Uses of Funds	0	0	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	209,743	(196,688)	(532,222)
		Beginning Fund Balance	796,146	1,005,889	1,005,889
		Ending Fund Balance	1,005,889	809,201	473,667

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	250	445900	OTHER RESTR GRANTS THRU STATE	568,646	518,941	492,941
			Total REVENUES	568,646	518,941	492,941
2	25110070	553000	TELEPHONE	999	0	0
3	25110070	555000	PRINTING & BINDING	786	0	0
			Total REGULAR PROGRAMS	1,785	0	0
4	25211170	511100	OFFICIALS/ADMIN/MANAGERS	18,088	19,000	18,177
5	25211324	511110	COORDINATORS	0	0	129,234
6	25211399	511300	THERAPISTS/SPEC/COUNSELORS	149,898	154,266	25,032
7	25211399	521010	SGB HEALTH INSURANCE	24,938	25,217	26,700
8	25211399	522500	MEDICARE	2,270	2,339	1,958
9	25211399	523100	TEACHERS' RETIREMENT SYSTEM	40,484	41,449	36,600
10	25211399	526000	WORKERS' COMPENSATION	3,612	3,716	3,699
11	25211370	533000	OTHER PURCH PROF SVCS	54,117	50,000	42,820
12	25211170	558200	TRAVEL	1,499	0	5,000
13	25211370	561000	M & S	14,533	10,102	36,600
14	25211170	561027	M & S - TECH	2,484	0	598
			Total PUPIL SUPPORT SERVICES	311,923	306,089	326,418
15	25223470	515000	STIPEND-WORKSHOPS ONLY	102,843	80,000	76,729
16	25223470	522500	MEDICARE	1,461	1,148	1,102
17	25223470	523100	TEACHERS' RETIREMENT SYSTEM	21,005	13,634	13,491
18	25223424	523300	SCHOOL EMPL RETIREMENT SYS	176	160	30
19	25223470	523450	OPTIONAL RETIREMENT SYSTEM	157	14	111
20	25223470	523550	LA STATE EMPL RETIRE SYSTEM	5,404	4,833	4,660
21	25223470	526000	WORKERS' COMPENSATION	2,235	1,711	1,692
22	25223470	532000	PURCHASED EDUCATIONAL SVCS	43,097	37,000	6,800
23	25223470	533000	OTHER PURCH PROF SVCS	18,024	0	0
24	25223470	544100	RENTAL OF LAND & BUILDINGS	0	0	6,750
25	25223470	553000	TELEPHONE	8,145	0	1,591
26	25223470	558200	TRAVEL	13,419	39,200	22,692
			Total INSTRUCTIONAL STAFF SERVICES	215,967	177,700	135,648
27	25262024	513000	SALARIES EXTRA WORK PERFORMED	0	0	150
28	25262024	522500	MEDICARE	0	0	2
29	25262024	522550	DEFERRED COMPENSATION	0	0	2
30	25262024	526000	WORKERS' COMPENSATION	0	0	4
			Total MAINTENANCE OF PLANT	0	0	158
31	25521000	593300	INDIRECT COSTS	38,971	35,152	30,717
			Total OTHER USE OF FUNDS	38,971	35,152	30,717
			Total EXPENDITURES	568,646	518,941	492,941
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

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

	Account Number	Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	12140045 513000	SALARIES EXTRA WORK PERFORMED	30,648	30,648	32,389
2	12140045 522500	MEDICARE	444	444	464
3	12140045 523100	TEACHERS' RETIREMENT SYSTEM	6,973	6,592	6,966
4	12146011 523450	OPTIONAL RETIREMENT SYSTEM	226	226	0
5	12140045 526000	WORKERS' COMPENSATION	659	659	698
		Total OTHER INSTRUCTIONAL PROGRAMS	38,951	38,569	40,517
6	12223045 515000	STIPEND-WORKSHOPS ONLY	9,748	9,748	9,345
7	12223045 522500	MEDICARE	141	141	134
8	12223045 523100	TEACHERS' RETIREMENT SYSTEM	2,315	2,097	2,010
9	12223000 523450	OPTIONAL RETIREMENT SYSTEM	18	18	0
10	12223045 526000	WORKERS' COMPENSATION	210	210	203
		Total INSTRUCTIONAL STAFF SERVICES	12,432	12,214	11,692
		Total EXPENDITURES	51,383	50,783	52,209
11	120 452210	TRANSFER FROM GEN FUND	51,383	50,783	52,209
		Total Other Sources and Uses of Funds	51,383	50,783	52,209
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	110	419200	CONTRIBUTIONS & DONATIONS	500	0	0
			Total REVENUES	500	0	0
2	11100000	561000	M & S	500	0	0
			Total	500	0	0
3	11113000	561000	M & S	1,505	265	265
4	11113000	561027	M & S - TECH	1,389	0	0
			Total REGULAR PROGRAMS	2,894	265	265
5	11121100	561000	M & S	2,441	0	0
			Total SPECIAL EDUCATION PROGRAMS	2,441	0	0
6	11149000	561000	M & S	2,163	276	276
			Total OTHER INSTRUCTIONAL PROGRAMS	2,163	276	276
			Total EXPENDITURES	7,998	541	541
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(7,498)	(541)	(541)
			Beginning Fund Balance	8,301	803	803
			Ending Fund Balance	803	262	262

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	510	411312	2ND SALES & USE TAX - GROSS	9,411,837	8,970,000	11,950,000
2	510	411362	2ND SALES/USE/PENALTIES/INTERE	32,315	30,000	50,000
3	510	415101	INTEREST ON CHECKING	503,436	510,000	350,000
4	510	419990	MISC REVENUE (LOCAL)	-87,032	21,000	370,000
5	510	452000	INTERFUND TRANSFERS	0	0	5,000,000
6	510	453000	SALE/COMP-LOSS OF FIXED ASSETS	0	0	25,000
			Total REVENUES	9,860,557	9,531,000	17,745,000
7	51262012	513000	SALARIES EXTRA WORK PERFORMED	4,888	0	0
8	51262012	522500	MEDICARE	71	0	0
9	51262012	523300	SCHOOL EMPL RETIREMENT SYS	1,349	0	0
10	51262012	526000	WORKERS' COMPENSATION	379	0	0
11	51262012	533400	ARCHITECT/ENGINEERING SVCS	296	0	0
12	51262012	533900	OTHER PROFESSIONAL SERVICES	3,414	0	0
13	51262012	542100	DISPOSAL SERVICES	8,961	0	0
14	51262012	543000	REPAIR & MAINT	117,713	0	0
15	51262012	543002	ASBESTOS	3,273	0	0
16	51262012	561000	M & S	930	0	0
17	51262012	561045	JANITORIAL SUPPLIES	18,166	0	0
18	51262012	571001	LAND IMPROVEMENTS < \$50,000	6,800	0	0
			Total	166,238	0	0
19	51231500	531400	SALES TAX COLLECTION FEES	61,387	58,500	78,000
			Total GENERAL ADMINISTRATION	61,387	58,500	78,000
20	51251140	511400	CLERICAL/SECRETARIAL	137,451	139,522	149,155
21	51251599	511800	DEGREED PROFESSIONALS	63,498	64,450	65,962
22	51251140	513000	SALARIES EXTRA WORK PERFORMED	3,341	4,000	2,250
23	51251599	521010	SGB HEALTH INSURANCE	31,437	33,851	36,658
24	51251599	521020	SGB LIFE INSURANCE	818	810	872
25	51251599	522500	MEDICARE	2,756	3,016	2,939
26	51251599	523100	TEACHERS' RETIREMENT SYSTEM	49,234	44,735	46,666
27	51251599	526000	WORKERS' COMPENSATION	4,392	4,471	4,665
28	51251140	533300	AUDIT/ACCOUNTING SVCS	0	6,000	6,000
29	51251599	558200	TRAVEL	66	100	425
			Total BUSINESS SERVICES	292,992	300,955	315,592
30	51261140	511100	OFFICIALS/ADMIN/MANAGERS	247,834	251,577	252,107
31	51261140	511111	MANAGER	82,439	83,685	83,095
32	51262140	511400	CLERICAL/SECRETARIAL	0	0	10,000
33	51262198	511600	SERVICE WORKERS	30,248	30,770	31,042
34	51262199	511700	SKILLED CRAFTS	1,864,270	1,886,538	2,391,052
35	51262140	511750	SKILLED CRAFTS ON CALL	12,750	13,000	119,000
36	51262199	511900	OTHER SALARIES	27,552	30,000	57,000
37	51262199	513000	SALARIES EXTRA WORK PERFORMED	395,309	385,000	315,000
38	51262199	521010	SGB HEALTH INSURANCE	344,487	364,118	463,057
39	51262199	521020	SGB LIFE INSURANCE	2,302	2,246	2,318
40	51262199	522500	MEDICARE	35,716	38,868	44,444
41	51262199	522550	DEFERRED COMPENSATION	346	350	711

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

	Account Number	Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
42	51262199 523100	TEACHERS' RETIREMENT SYSTEM	94,996	91,000	89,649
43	51262199 523300	SCHOOL EMPL RETIREMENT SYS	566,846	535,000	672,785
44	51262140 523550	LA STATE EMPL RETIRE SYSTEM	0	0	11,464
45	51262199 525000	UNEMPLOYMENT COMPENSATION	0	1,000	1,000
46	51262199 526000	WORKERS' COMPENSATION	187,597	189,000	230,188
47	51262199 527000	HEALTH BENEFITS - RETIREES	199,261	205,000	200,000
48	51262140 528200	ANNUAL LEAVE SEVERANCE PAY	16,292	0	5,716
49	51262199 530000	PURCHASED PROF/TECH SVCS	1,200	2,000	1,000
50	51262140 532100	SUB FOR FT EMPLOYEES	0	0	25,000
51	51262199 533400	ARCHITECT/ENGINEERING SVCS	30,851	8,000	29,000
52	51262140 533900	OTHER PROFESSIONAL SERVICES	355,999	325,000	150,000
53	51262140 534000	PURCHASED TECH SVC	0	0	45,653
54	51262140 541000	UTILITY SERVICES	4,768	4,500	4,000
55	51262199 541100	WATER/SEWAGE	0	500	500
56	51262199 542100	DISPOSAL SERVICES	324,358	300,000	295,000
57	51262199 542300	CUSTODIAL SERVICES	0	2,500	2,500
58	51263199 542400	LAWN CARE	429,680	375,000	375,000
59	51264199 543000	REPAIR & MAINT	3,607,303	3,253,000	6,320,000
60	51262199 543002	ASBESTOS	80,568	75,000	250,000
61	51264150 543004	VEHICLE SERVICE & MAINTENANCE	46,190	50,000	71,000
62	51265140 543007	LEASED VEH SVC & MAINT	8,899	15,000	7,500
63	51262199 544100	RENTAL OF LAND & BUILDINGS	101,061	95,000	105,000
64	51264199 544200	RENTAL OF EQUIP & VEHICLES	-1,216	10,000	5,000
65	51265140 544201	LEASE OF MAINT VEHICLES	253,292	250,000	360,000
66	51262140 545000	CONSTRUCTION SERVICES	31,190	25,000	440,000
67	51262170 545007	CONSTRUCTION TO CAPITALIZE	0	0	500,000
68	51262653 545050	A/C IMPROVEMENTS	24,153	0	0
69	51262699 545057	A/C IMPROVEMENTS TO CAPITALIZE	48,739	55,000	27,500
70	51265000 552900	OTHER INSURANCE	44,015	40,000	40,000
71	51262000 553000	TELEPHONE	10,345	6,000	25,000
72	51262140 553300	POSTAGE	0	50	50
73	51262000 555000	PRINTING & BINDING	0	100	100
74	51262140 558200	TRAVEL	2,213	3,000	3,000
75	51262799 561000	M & S	562,433	500,000	560,000
76	51262199 561027	M & S - TECH	62,570	70,000	120,000
77	51262199 561045	JANITORIAL SUPPLIES	465,659	500,000	610,000
78	51262699 561050	AIR CONDITIONER <\$5,000	5,343	15,000	7,500
79	51262199 562100	NATURAL GAS/BUTANE	0	300	0
80	51263015 562400	OIL	0	600	600
81	51262199 562600	GASOLINE	126,162	115,000	120,000
82	51262199 571001	LAND IMPROVEMENTS < \$50,000	258,984	215,000	700,000
83	51262199 572000	BUILDINGS < \$100,000	0	25,000	25,000
84	51262140 581000	DUES & FEES	3,703	4,000	6,600
85	51262199 589000	MISC	0	50	50
86	51262199 589031	PORTABLE BLDG RELOCATION	28,625	20,000	51,000

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

	Account Number	Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
87	51262031 671001	LAND IMPROVEMENTS > \$50,000	0	0	260,000
88	51262199 673000	EQUIPMENT > \$5,000	41,613	35,000	46,000
89	51262140 673100	MACHINERY > \$5,000	0	10,000	10,000
90	51262000 673200	VEHICLES > \$5,000	0	20,000	20,000
		Total MAINTENANCE OF PLANT	11,066,944	10,531,752	16,598,181
91	51284535 511110	COORDINATORS	0	0	52,059
92	51284435 511900	OTHER SALARIES	513,439	523,142	719,884
93	51284400 511907	OTHR SAL DAY BY DAY	91,184	91,000	124,000
94	51284535 521010	SGB HEALTH INSURANCE	81,628	85,000	129,635
95	51284435 521020	SGB LIFE INSURANCE	60	59	118
96	51284535 522500	MEDICARE	8,226	8,905	12,221
97	51284535 522550	DEFERRED COMPENSATION	1,134	1,183	1,403
98	51284535 523100	TEACHERS' RETIREMENT SYSTEM	124,216	112,528	169,974
99	51284535 526000	WORKERS' COMPENSATION	12,995	13,204	19,263
100	51284435 532100	SUB FOR FT EMPLOYEES	0	0	45,500
101	51284400 558200	TRAVEL	24,441	24,500	30,000
102	51284435 561000	M & S	0	0	650
		Total CENTRAL SERVICES	857,323	859,521	1,304,707
103	51460199 545050	A/C IMPROVEMENTS	0	30,000	15,000
104	51460199 673003	EQUIPMENT - AIR CONDITIONING	0	10,000	10,000
		Total FACILITY ACQUISITIONS AND CONSTRUC	0	40,000	25,000
		Total EXPENDITURES	12,444,883	11,790,728	18,321,480
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(2,584,327)	(2,259,728)	(576,480)
		Beginning Fund Balance	6,119,619	3,535,292	3,535,292
		Ending Fund Balance	3,535,292	1,275,564	2,958,812

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
MERA SCHOOL-BASED ENTERPRISE - L0054
Fiscal Year 2024 - 2025**

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	110	419990	MISC REVENUE (LOCAL)	0	0	3,000
			Total REVENUES	0	0	3,000
2	11320054	561000	M & S	0	0	2,000
3	11320054	561027	M & S - TECH	0	0	1,000
			Total ENTERPRISE OPERATIONS	0	0	3,000
			Total EXPENDITURES	0	0	3,000
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
MERA WORKBASED LEARNING - INTERNSHIP - LMER
Fiscal Year 2024 - 2025**

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	110	419990	MISC REVENUE (LOCAL)	0	0	52,200
			Total REVENUES	0	0	52,200
2	11130029	589000	MISC	0	0	52,200
			Total VOCATIONAL PROGRAMS	0	0	52,200
			Total EXPENDITURES	0	0	52,200
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	410	432200	EDUCATION SUPPORT FUND 8G	210,670	210,670	212,589
			Total REVENUES	210,670	210,670	212,589
2	41153099	511200	TEACHERS	99,135	100,524	96,526
3	41153021	511299	TEACHERS STIPENDS	0	0	4,000
4	41153099	511500	PARAPROFESSIONAL	43,365	44,826	42,858
5	41153021	511599	PARAPROFESSIONAL STIPENDS	0	0	1,750
6	41153099	512300	SUB-TEACHER SICK LEAVE	0	740	740
7	41153099	512400	SUB EMPL OTHER THAN TEACHER	0	251	0
8	41153099	521010	SGB HEALTH INSURANCE	26,417	27,939	23,070
9	41153099	521020	SGB LIFE INSURANCE	63	75	66
10	41153099	522500	MEDICARE	1,897	1,918	1,951
11	41153099	522550	DEFERRED COMPENSATION	0	11	11
12	41153099	523100	TEACHERS' RETIREMENT SYSTEM	34,465	31,240	31,268
13	41153099	526000	WORKERS' COMPENSATION	3,063	3,146	3,146
14	41153021	532100	SUB FOR FT EMPLOYEES	1,192	0	287
15	41153099	561000	M & S	1,073	0	6,916
			Total SPECIAL PROGRAMS	210,670	210,670	212,589
			Total EXPENDITURES	210,670	210,670	212,589
			Total Other Sources and Uses of Funds	0	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	580	453202	INS PROCEEDS-PROPERTY	0	0	2,568,885
			Total REVENUES	0	0	2,568,885
2	58111038	564200	TEXTBOOKS	0	0	10,493
			Total REGULAR PROGRAMS	0	0	10,493
3	58262141	542000	CLEANING SERVICES	0	0	1,160,197
4	58262038	544100	RENTAL OF LAND & BUILDINGS	0	0	251,668
			Total MAINTENANCE OF PLANT	0	0	1,411,865
5	58312038	573300	FURNITURES & FIXTURES < \$5,000	0	0	8,093
			Total CHILD NUTRITION PROGRAM	0	0	8,093
6	58430141	533400	ARCHITECT/ENGINEERING SVCS	0	0	1,138,434
			Total FACILITY ACQUISITIONS AND CONSTRUC	0	0	1,138,434
			Total EXPENDITURES	0	0	2,568,885
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	250	445900	OTHER RESTR GRANTS THRU STATE	50,000	100,000	100,000
			Total REVENUES	50,000	100,000	100,000
2	25221499	511100	OFFICIALS/ADMIN/MANAGERS	0	34,034	31,065
3	25221499	511300	THERAPISTS/SPEC/COUNSELORS	12,853	0	0
4	25221499	513000	SALARIES EXTRA WORK PERFORMED	2,273	0	0
5	25221499	521010	SGB HEALTH INSURANCE	1,531	4,964	4,170
6	25221499	521020	SGB LIFE INSURANCE	15	34	34
7	25221499	522500	MEDICARE	210	493	441
8	25221499	523100	TEACHERS' RETIREMENT SYSTEM	3,573	7,424	7,230
9	25223400	525000	UNEMPLOYMENT COMPENSATION	23	0	4
10	25221499	526000	WORKERS' COMPENSATION	325	732	670
11	25221499	532000	PURCHASED EDUCATIONAL SVCS	19,338	23,800	24,067
12	25220099	534000	PURCHASED TECH SVC	550	19,144	20,550
13	25220099	553000	TELEPHONE	480	480	480
14	25221499	558200	TRAVEL	5,109	5,000	500
15	25220099	561000	M & S	334	508	4,033
			Total INSTRUCTIONAL STAFF SERVICES	46,613	96,613	93,244
16	25521000	593300	INDIRECT COSTS	3,387	3,387	6,756
			Total OTHER USE OF FUNDS	3,387	3,387	6,756
			Total EXPENDITURES	50,000	100,000	100,000
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	003	445000	RESTR GRANTS FED THRU STATE	100,000	0	0
			Total REVENUES	100,000	0	0
2	00322199	511100	OFFICIALS/ADMIN/MANAGERS	33,939	0	0
3	00322199	521010	SGB HEALTH INSURANCE	3,402	0	0
4	00322199	521020	SGB LIFE INSURANCE	35	0	0
5	00322199	522500	MEDICARE	474	0	0
6	00322199	523100	TEACHERS' RETIREMENT SYSTEM	8,306	0	0
7	00322199	526000	WORKERS' COMPENSATION	730	0	0
8	00322394	532000	PURCHASED EDUCATIONAL SVCS	22,473	0	0
9	00322394	533000	OTHER PURCH PROF SVCS	7,200	0	0
10	00322140	534000	PURCHASED TECH SVC	11,498	0	0
11	00322140	558200	TRAVEL	356	0	0
			Total INSTRUCTIONAL STAFF SERVICES	88,412	0	0
12	00333099	561000	M & S	4,814	0	0
			Total COMMUNITY SERVICES OPERATIONS	4,814	0	0
13	00352100	593300	INDIRECT COSTS	6,774	0	0
			Total OTHER USE OF FUNDS	6,774	0	0
			Total EXPENDITURES	100,000	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	250	445900	OTHER RESTR GRANTS THRU STATE	150,000	0	62,500
			Total REVENUES	150,000	0	62,500
2	25153094	559000	MISC PURCHASED SERVICES	0	0	54,709
			Total SPECIAL PROGRAMS	0	0	54,709
3	25221499	511100	OFFICIALS/ADMIN/MANAGERS	45,901	0	0
4	25221494	513000	SALARIES EXTRA WORK PERFORMED	350	0	0
5	25221499	521010	SGB HEALTH INSURANCE	6,413	0	0
6	25221499	521020	SGB LIFE INSURANCE	37	0	0
7	25221499	522500	MEDICARE	644	0	0
8	25221499	523100	TEACHERS' RETIREMENT SYSTEM	11,675	0	0
9	25221499	526000	WORKERS' COMPENSATION	994	0	0
10	25220000	533000	OTHER PURCH PROF SVCS	17,388	0	0
11	25221499	534000	PURCHASED TECH SVC	52,835	0	0
12	25223499	559000	MISC PURCHASED SERVICES	733	0	0
13	25223499	561000	M & S	522	0	3,129
			Total INSTRUCTIONAL STAFF SERVICES	137,493	0	3,129
14	25254000	554000	ADVERTISING	435	0	0
			Total BUSINESS SERVICES	435	0	0
15	25283099	559000	MISC PURCHASED SERVICES	0	0	640
			Total CENTRAL SERVICES	0	0	640
16	25330094	559000	MISC PURCHASED SERVICES	1,911	0	0
			Total COMMUNITY SERVICES OPERATIONS	1,911	0	0
17	25521000	593300	INDIRECT COSTS	10,161	0	4,022
			Total OTHER USE OF FUNDS	10,161	0	4,022
			Total EXPENDITURES	150,000	0	62,500
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	005	442900	OTHER UNRESTR GRANTS-STATE	461,771	0	0
			Total REVENUES	461,771	0	0
2	00149000	532000	PURCHASED EDUCATIONAL SVCS	430,317	0	0
			Total OTHER INSTRUCTIONAL PROGRAMS	430,317	0	0
3	00521000	593300	INDIRECT COSTS	31,454	0	0
			Total OTHER USE OF FUNDS	31,454	0	0
			Total EXPENDITURES	461,771	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	211	445460	OTHER NCLB PROGRAMS	1,245,754	1,344,711	1,344,711
			Total REVENUES	1,245,754	1,344,711	1,344,711
2	21113000	561000	M & S	109,853	0	0
			Total REGULAR PROGRAMS	109,853	0	0
3	21115151	564200	TEXTBOOKS	511,199	301,927	371,020
			Total SPECIAL PROGRAMS	511,199	301,927	371,020
4	21122398	512310	SUBSTITUTE-TEACHER MTGS	0	0	1,250
5	21122339	513000	SALARIES EXTRA WORK PERFORMED	24,000	0	90,600
6	21122398	515000	STIPEND-WORKSHOPS ONLY	0	64,600	0
7	21122339	522500	MEDICARE	348	938	1,524
8	21122398	522550	DEFERRED COMPENSATION	0	0	10
9	21122339	523100	TEACHERS' RETIREMENT SYSTEM	5,784	16,020	21,700
10	21122339	526000	WORKERS' COMPENSATION	516	1,390	2,490
11	21122398	532000	PURCHASED EDUCATIONAL SVCS	420,870	835,000	627,272
12	21122398	553000	TELEPHONE	88,800	0	40,000
13	21122398	558200	TRAVEL	0	33,750	102,300
			Total INSTRUCTIONAL STAFF SERVICES	540,318	951,698	887,146
14	21152100	593300	INDIRECT COSTS	84,384	91,086	86,545
			Total OTHER USE OF FUNDS	84,384	91,086	86,545
			Total EXPENDITURES	1,245,754	1,344,711	1,344,711
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

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

	Account Number	Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	12110051 532100	SUB FOR FT EMPLOYEES	3,276	4,500	4,500
2	12110099 558200	TRAVEL	0	2,000	2,000
3	12110099 561000	M & S	165	1,500	1,500
4	12110099 561027	M & S - TECH	0	2,000	2,000
		Total REGULAR PROGRAMS	3,441	10,000	10,000
		Total EXPENDITURES	3,441	10,000	10,000
5	120 452210	TRANSFER FROM GEN FUND	3,441	10,000	10,000
		Total Other Sources and Uses of Funds	3,441	10,000	10,000
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	120	415101	INTEREST ON CHECKING	5,561	5,100	4,800
2	120	415410	EARN FROM 16TH SECT PROP	37,550	58,000	58,000
			Total REVENUES	43,111	63,100	62,800
3	12231100	533200	LEGAL SERVICES	0	15	15
			Total GENERAL ADMINISTRATION	0	15	15
4	12470000	533900	OTHER PROFESSIONAL SERVICES	2,851	4,350	4,350
5	12410000	571001	LAND IMPROVEMENTS < \$50,000	27,640	37,400	37,400
			Total FACILITY ACQUISITIONS AND	30,491	41,750	41,750
6	12522000	593230	TRANS OUT - OTHER	0	50,000	50,000
			Total OTHER USE OF FUNDS	0	50,000	50,000
			Total EXPENDITURES	30,491	91,765	91,765
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	12,620	(28,665)	(28,965)
			Beginning Fund Balance	94,385	107,005	107,005
			Ending Fund Balance	107,005	78,340	78,040

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	120	415101	INTEREST ON CHECKING	2,548	2,500	2,350
			Total REVENUES	2,548	2,500	2,350
			Total EXPENDITURES	0	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	2,548	2,500	2,350
			Beginning Fund Balance	43,517	46,065	46,065
			Ending Fund Balance	46,065	48,565	48,415

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

	Account Number	Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	400 432100	SPECIAL EDUCATION	23,616	0	0
		Total REVENUES	23,616	0	0
2	40121070 543001	INSTALL/TAG COMPUTERS	780	700	4,580
3	40121070 561000	M & S	861	3,300	3,169
4	40121000 573000	EQUIPMENT <\$5,000	0	6,000	0
		Total SPECIAL EDUCATION PROGRAMS	1,641	10,000	7,749
		Total EXPENDITURES	1,641	10,000	7,749
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	21,975	(10,000)	(7,749)
		Beginning Fund Balance	0	21,975	21,975
		Ending Fund Balance	21,975	11,975	14,226

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

	Account Number	Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
		Total REVENUES	0	0	0
1	12122070 513000	SALARIES EXTRA WORK PERFORMED	163	0	0
2	12122070 522500	MEDICARE	29	131	93
3	12122070 523100	TEACHERS' RETIREMENT SYSTEM	446	1,936	1,377
4	12122070 523300	SCHOOL EMPL RETIREMENT SYS	45	0	0
5	12122070 526000	WORKERS' COMPENSATION	52	194	138
6	12122070 532000	PURCHASED EDUCATIONAL SVCS	8,900	9,000	10,847
7	12122037 543000	REPAIR & MAINT	200	200	0
8	12122070 553401	ON LINE LESSONS	400	1,096	1,096
9	12122039 558200	TRAVEL	19,987	18,700	12,163
10	12122070 561000	M & S	7,176	7,145	5,937
11	12122070 561027	M & S - TECH	505	500	114
12	12122029 581000	DUES & FEES	0	0	60
		Total SPECIAL EDUCATION PROGRAMS	37,902	38,902	31,825
13	12223070 553401	ON LINE LESSONS	444	444	0
		Total INSTRUCTIONAL STAFF SERVICES	444	444	0
		Total EXPENDITURES	38,346	39,346	31,825
14	120 452210	TRANSFER FROM GEN FUND	38,346	39,346	31,825
		Total Other Sources and Uses of Funds	38,346	39,346	31,825
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	220	445310	IDEA-PART B	6,317,415	5,649,639	5,682,924
			Total REVENUES	6,317,415	5,649,639	5,682,924
2	22111099	511500	PARAPROFESSIONAL	263,818	268,351	268,351
3	22111099	521010	SGB HEALTH INSURANCE	55,621	55,404	64,356
4	22111099	521020	SGB LIFE INSURANCE	26	25	30
5	22111099	522500	MEDICARE	3,439	3,235	3,413
6	22111099	523100	TEACHERS' RETIREMENT SYSTEM	64,913	57,723	58,193
7	22111099	526000	WORKERS' COMPENSATION	5,672	5,771	5,696
8	22111018	532100	SUB FOR FT EMPLOYEES	44	5,000	5,000
9	22111000	561000	M & S	0	20,357	16,108
10	22111000	561027	M & S - TECH	0	5,000	5,000
			Total REGULAR PROGRAMS	393,532	420,866	426,147
11	22121190	511200	TEACHERS	120,422	119,865	160,170
12	22121190	521010	SGB HEALTH INSURANCE	24,492	25,255	20,805
13	22121190	522500	MEDICARE	1,600	1,738	1,593
14	22121190	523100	TEACHERS' RETIREMENT SYSTEM	29,022	25,783	25,914
15	22121190	526000	WORKERS' COMPENSATION	2,589	2,577	2,590
16	22121028	543000	REPAIR & MAINT	3,000	0	0
17	22121190	553401	ON LINE LESSONS	141,792	159,078	159,078
18	22121190	558200	TRAVEL	5,294	6,680	4,000
19	22121190	561000	M & S	41,393	127,901	125,881
20	22121028	561002	M & S - GENERAL ALLOTMENT	13,204	0	0
21	22121190	561027	M & S - TECH	37,246	70,000	59,087
22	22121190	561028	M & S - SOFTWARE - TECH	901	901	901
23	22121000	673000	EQUIPMENT > \$5,000	8,378	0	0
			Total SPECIAL EDUCATION PROGRAMS	429,333	539,778	560,019
24	22146049	511300	THERAPISTS/SPEC/COUNSELORS	0	30,000	0
25	22146049	511616	EXTRA BUS TRIPS SALARIES	0	0	9,418
26	22146049	513000	SALARIES EXTRA WORK PERFORMED	24,207	30,000	30,000
27	22146049	522500	MEDICARE	351	435	497
28	22146049	523100	TEACHERS' RETIREMENT SYSTEM	5,354	6,453	4,980
29	22146049	523300	SCHOOL EMPL RETIREMENT SYS	154	0	1,738
30	22146049	526000	WORKERS' COMPENSATION	520	645	1,081
31	22146049	558200	TRAVEL	0	2,500	2,500
			Total OTHER INSTRUCTIONAL PROGRAMS	30,586	70,033	50,214
32	22212399	511100	OFFICIALS/ADMIN/MANAGERS	0	150,902	0
33	22212399	511110	COORDINATORS	151,240	0	223,871
34	22216199	511300	THERAPISTS/SPEC/COUNSELORS	909,095	436,940	417,999
35	22215270	511307	THERAPIST DAY BY DAY	0	0	6,777
36	22217099	511510	CHILD SPECIFIC PARAS	1,120,742	1,048,113	1,163,563
37	22213499	511800	DEGREED PROFESSIONALS	60,877	61,621	61,621
38	22216199	511900	OTHER SALARIES	95	0	0
39	22217099	513000	SALARIES EXTRA WORK PERFORMED	0	0	226
40	22217099	521010	SGB HEALTH INSURANCE	363,473	265,198	337,523
41	22217099	521020	SGB LIFE INSURANCE	2,140	1,851	958

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

	Account Number	Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
42	22217099 522500	MEDICARE	30,195	23,970	27,631
43	22217099 523100	TEACHERS' RETIREMENT SYSTEM	499,744	337,041	372,727
44	22217099 523300	SCHOOL EMPL RETIREMENT SYS	10,458	10,459	6,914
45	22214599 523450	OPTIONAL RETIREMENT SYSTEM	17,901	18,646	15,040
46	22217099 526000	WORKERS' COMPENSATION	48,453	47,738	42,463
47	22217099 528100	SICK LEAVE SEVERANCE PAY	12,066	0	0
48	22217051 532100	SUB FOR FT EMPLOYEES	38,711	20,000	37,534
49	22216670 558200	TRAVEL	76,254	70,477	6,565
50	22216670 561000	M & S	20,149	17,415	17,106
		Total PUPIL SUPPORT SERVICES	3,361,593	2,510,371	2,738,518
51	22223270 511102	DISTRICT FACILITATORS	0	0	299,031
52	22221470 511110	COORDINATORS	90,438	90,384	126,869
53	22223270 511300	THERAPISTS/SPEC/COUNSELORS	0	0	10,000
54	22221270 511400	CLERICAL/SECRETARIAL	183,582	182,717	164,717
55	22221270 511800	DEGREED PROFESSIONALS	0	0	43,688
56	22221270 511900	OTHER SALARIES	106,339	154,882	18,784
57	22223270 512.11	TEACHER SAL EIC 11	116,026	126,047	21,060
58	22223270 512.22	TEACHER SAL EIC 22	189,616	244,101	21,585
59	22223270 512.51	TEACHER SAL EIC 51	66,548	66,293	11,154
60	22223200 512310	SUBSTITUTE-TEACHER MTGS	0	0	1,000
61	22223270 513000	SALARIES EXTRA WORK PERFORMED	2,200	10,000	10,000
62	22223790 515000	STIPEND-WORKSHOPS ONLY	3,176	10,000	1,000
63	22223270 521010	SGB HEALTH INSURANCE	138,350	140,662	128,837
64	22223270 521020	SGB LIFE INSURANCE	214	144	152
65	22223790 522500	MEDICARE	10,017	11,947	9,550
66	22223790 523100	TEACHERS' RETIREMENT SYSTEM	162,339	168,544	108,917
67	22223790 526000	WORKERS' COMPENSATION	16,283	17,631	15,362
68	22221270 528100	SICK LEAVE SEVERANCE PAY	0	0	4,104
69	22221270 528200	ANNUAL LEAVE SEVERANCE PAY	0	0	4,268
70	22223790 532000	PURCHASED EDUCATIONAL SVCS	275,882	128,036	203,228
71	22223251 532100	SUB FOR FT EMPLOYEES	2,246	8,000	0
72	22223270 558.11	TRAVEL EIC 11	4,390	3,700	6,400
73	22223270 558.22	TRAVEL EIC 22	3,073	4,100	6,101
74	22223270 558.51	TRAVEL EIC 51	1,513	2,000	2,000
75	22223790 558200	TRAVEL	23,717	18,000	22,800
76	22223200 561.11	M&S EIC 11	8,053	8,000	13,406
77	22229000 561000	M & S	5,838	5,000	8,847
78	22229000 561027	M & S - TECH	2,218	5,000	1,153
79	22223200 561030	M & S - SOFTWARE LICENSES-TECH	551	198	4,198
		Total INSTRUCTIONAL STAFF SERVICES	1,412,608	1,405,386	1,268,211
80	22254000 555000	PRINTING & BINDING	11,873	10,000	6,548
		Total BUSINESS SERVICES	11,873	10,000	6,548
81	22260000 533500	MEDICAL DOCTORS	40	0	0
82	22264000 543000	REPAIR & MAINT	3,990	10,000	5,295
83	22262000 544.23	RENTALS EIC EIS 23	300	0	400

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

	Account Number	Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
84	22260070 561000	M & S	21,237	20,000	9,511
		Total MAINTENANCE OF PLANT	25,567	30,000	15,206
85	22273296 511515	BUS ATTENDANTS	14,308	18,921	43,411
86	22273196 511616	EXTRA BUS TRIPS SALARIES	53,528	58,601	52,684
87	22273200 521010	SGB HEALTH INSURANCE	19	0	0
88	22273396 522500	MEDICARE	974	1,113	600
89	22273296 522550	DEFERRED COMPENSATION	79	75	1,600
90	22273296 523100	TEACHERS' RETIREMENT SYSTEM	0	0	143
91	22273396 523300	SCHOOL EMPL RETIREMENT SYS	16,203	21,159	9,902
92	22273396 526000	WORKERS' COMPENSATION	5,055	5,942	3,116
93	22273396 544216	EXTRA BUS TRIP LEASES	38,210	26,400	39,600
94	22273370 551900	STDT TRANS PURCH FROM OTH SOUR	717	1,500	2,000
95	22273196 559000	MISC PURCHASED SERVICES	300	0	0
		Total STUDENT TRANSPORTATION SERVICES	129,394	133,711	153,056
96	22284099 511800	DEGREED PROFESSIONALS	63,831	63,556	63,566
97	22284099 521010	SGB HEALTH INSURANCE	14,619	15,090	15,647
98	22284099 522500	MEDICARE	806	922	808
99	22284099 523100	TEACHERS' RETIREMENT SYSTEM	15,383	13,673	13,848
100	22284099 526000	WORKERS' COMPENSATION	1,372	1,367	1,384
101	22284070 558200	TRAVEL	1,210	2,000	2,991
102	22284070 558230	TRAVEL - DATA PROCESSING	1,523	0	1,009
		Total CENTRAL SERVICES	98,745	96,608	99,253
103	22521000 593300	INDIRECT COSTS	424,185	432,886	365,752
		Total OTHER USE OF FUNDS	424,185	432,886	365,752
		Total EXPENDITURES	6,317,415	5,649,639	5,682,924
		Total Other Sources and Uses of Funds	0	0	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

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

	Account Number	Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	220 445350	OTHER SPECIAL ED PROGRAMS	161,972	150,688	150,688
		Total REVENUES	161,972	150,688	150,688
2	22223200 532000	PURCHASED EDUCATIONAL SVCS	151,000	140,481	140,323
		Total INSTRUCTIONAL STAFF SERVICES	151,000	140,481	140,323
3	22521000 593300	INDIRECT COSTS	10,972	10,207	10,365
		Total OTHER USE OF FUNDS	10,972	10,207	10,365
		Total EXPENDITURES	161,972	150,688	150,688
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	120	415101	INTEREST ON CHECKING	285,761	284,620	289,134
2	120	419915	MEDICAID REIMB - SP ED THERAPS	162,614	1,627,179	2,283,521
			Total REVENUES	448,375	1,911,799	2,572,655
3	12213070	533000	OTHER PURCH PROF SVCS	16,228	162,718	398,372
			Total PUPIL SUPPORT SERVICES	16,228	162,718	398,372
4	12221270	511400	CLERICAL/SECRETARIAL	29,177	32,246	30,922
5	12221270	513000	SALARIES EXTRA WORK PERFORMED	0	0	4,243
6	12221270	521010	SGB HEALTH INSURANCE	9,874	10,760	10,511
7	12221270	522500	MEDICARE	368	389	815
8	12221270	523100	TEACHERS' RETIREMENT SYSTEM	7,032	7,570	6,828
9	12221270	523550	LA STATE EMPL RETIRE SYSTEM	0	0	1,474
10	12221270	526000	WORKERS' COMPENSATION	627	660	1,376
			Total INSTRUCTIONAL STAFF SERVICES	47,078	51,625	56,169
11	12522070	593230	TRANS OUT - OTHER	0	750,000	750,000
			Total OTHER USE OF FUNDS	0	750,000	750,000
			Total EXPENDITURES	63,306	964,343	1,204,541
			Total Other Sources and Uses of Funds	0	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	385,069	947,456	1,368,114
			Beginning Fund Balance	4,809,761	5,194,830	5,194,834
			Ending Fund Balance	5,194,830	6,142,286	6,562,875

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	220	445320	IDEA-PRESCHOOL	115,137	124,385	124,385
			Total REVENUES	115,137	124,385	124,385
2	22153070	561000	M & S	1,208	23,683	20,133
			Total SPECIAL PROGRAMS	1,208	23,683	20,133
3	22215290	511300	THERAPISTS/SPEC/COUNSELORS	70,279	55,169	55,169
4	22215290	521010	SGB HEALTH INSURANCE	15,098	6,609	6,609
5	22215290	522500	MEDICARE	902	800	800
6	22215290	523100	TEACHERS' RETIREMENT SYSTEM	16,937	11,867	11,867
7	22215290	526000	WORKERS' COMPENSATION	1,511	1,186	1,186
8	22214570	558200	TRAVEL	68	984	983
9	22215290	561000	M & S	0	10,006	10,006
			Total PUPIL SUPPORT SERVICES	104,794	86,621	86,620
10	22223200	512310	SUBSTITUTE-TEACHER MTGS	0	500	2,000
11	22223200	515000	STIPEND-WORKSHOPS ONLY	0	0	500
12	22223200	522500	MEDICARE	0	7	7
13	22223200	522550	DEFERRED COMPENSATION	0	29	29
14	22223200	523100	TEACHERS' RETIREMENT SYSTEM	0	108	108
15	22223200	526000	WORKERS' COMPENSATION	0	11	11
16	22223200	532000	PURCHASED EDUCATIONAL SVCS	0	0	3,550
17	22223200	532100	SUB FOR FT EMPLOYEES	57	2,000	0
			Total INSTRUCTIONAL STAFF SERVICES	57	2,655	6,205
18	22283000	559000	MISC PURCHASED SERVICES	1,279	3,000	3,000
			Total CENTRAL SERVICES	1,279	3,000	3,000
19	22521000	593300	INDIRECT COSTS	7,800	8,426	8,426
			Total OTHER USE OF FUNDS	7,800	8,426	8,426
			Total EXPENDITURES	115,138	124,385	124,384
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(1)	0	1
			Beginning Fund Balance	0	(1)	(1)
			Ending Fund Balance	(1)	(1)	0

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

	Account Number	Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	220 445350	OTHER SPECIAL ED PROGRAMS	0	8,000	8,000
		Total REVENUES	0	8,000	8,000
2	22223200 532000	PURCHASED EDUCATIONAL SVCS	0	7,458	7,458
		Total INSTRUCTIONAL STAFF SERVICES	0	7,458	7,458
3	22521000 593300	INDIRECT COSTS	0	542	542
		Total OTHER USE OF FUNDS	0	542	542
		Total EXPENDITURES	0	8,000	8,000
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

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

	Account Number	Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	12121070 553401	ON LINE LESSONS	1,086	391	392
2	12121070 561000	M & S	13,325	15,029	15,026
		Total SPECIAL EDUCATION PROGRAMS	14,411	15,420	15,418
3	12221470 511400	CLERICAL/SECRETARIAL	30,049	31,493	30,492
4	12221470 521010	SGB HEALTH INSURANCE	7,411	8,076	7,895
5	12221470 522500	MEDICARE	401	0	406
6	12221470 522550	DEFERRED COMPENSATION	0	400	0
7	12221470 523100	TEACHERS' RETIREMENT SYSTEM	2,168	6,571	6,558
8	12221470 526000	WORKERS' COMPENSATION	646	645	656
9	12223070 532000	PURCHASED EDUCATIONAL SVCS	854	854	50
10	12221470 558200	TRAVEL	254	0	0
		Total INSTRUCTIONAL STAFF SERVICES	41,784	48,039	46,057
		Total EXPENDITURES	56,195	63,459	61,475
11	120 452210	TRANSFER FROM GEN FUND	56,195	63,459	61,475
		Total Other Sources and Uses of Funds	56,195	63,459	61,475
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	270	445900	OTHER RESTR GRANTS THRU STATE	737,072	681,100	681,100
			Total REVENUES	737,072	681,100	681,100
2	27113024	556400	TUIT TO INTER ED AGEN IN STATE	10,350	28,209	0
			Total REGULAR PROGRAMS	10,350	28,209	0
3	27153099	513000	SALARIES EXTRA WORK PERFORMED	25,634	0	0
4	27153099	522500	MEDICARE	372	0	0
5	27153099	523100	TEACHERS' RETIREMENT SYSTEM	6,178	0	0
6	27153099	526000	WORKERS' COMPENSATION	551	0	0
			Total SPECIAL PROGRAMS	32,735	0	0
7	27222070	511300	THERAPISTS/SPEC/COUNSELORS	0	393,423	245,392
8	27221010	511900	OTHER SALARIES	354,693	0	89,826
9	27223199	513000	SALARIES EXTRA WORK PERFORMED	850	3,089	91
10	27223209	515000	STIPEND-WORKSHOPS ONLY	12,440	0	0
11	27221010	521010	SGB HEALTH INSURANCE	72,338	90,800	76,223
12	27223209	522500	MEDICARE	4,802	5,629	4,960
13	27223209	522550	DEFERRED COMPENSATION	0	0	4
14	27223209	523100	TEACHERS' RETIREMENT SYSTEM	88,597	89,263	77,088
15	27223199	523450	OPTIONAL RETIREMENT SYSTEM	32	0	0
16	27223209	526000	WORKERS' COMPENSATION	7,912	8,939	7,688
17	27223499	532000	PURCHASED EDUCATIONAL SVCS	51,500	20,000	23,089
18	27223139	532100	SUB FOR FT EMPLOYEES	2,676	0	0
19	27223199	558200	TRAVEL	975	658	658
20	27222209	561000	M & S	17,896	5,149	4,117
			Total INSTRUCTIONAL STAFF SERVICES	614,711	616,950	529,136
21	27272196	511616	EXTRA BUS TRIPS SALARIES	7,530	0	35,000
22	27272196	522500	MEDICARE	108	0	500
23	27272196	522550	DEFERRED COMPENSATION	0	0	300
24	27272196	523100	TEACHERS' RETIREMENT SYSTEM	14	0	0
25	27272196	523300	SCHOOL EMPL RETIREMENT SYS	2,062	0	5,000
26	27272196	526000	WORKERS' COMPENSATION	580	0	3,000
27	27272396	544216	EXTRA BUS TRIP LEASES	18,002	12,091	84,075
			Total STUDENT TRANSPORTATION SERVICES	28,296	12,091	127,875
28	27330100	561000	M & S	1,054	0	1,032
			Total COMMUNITY SERVICES OPERATIONS	1,054	0	1,032
29	27521000	593300	INDIRECT COSTS	49,926	23,850	23,057
			Total OTHER USE OF FUNDS	49,926	23,850	23,057
			Total EXPENDITURES	737,072	681,100	681,100
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	210	445410	TITLE I	11,382,856	9,705,606	12,146,759
			Total REVENUES	11,382,856	9,705,606	12,146,759
2	21146039	513000	SALARIES EXTRA WORK PERFORMED	0	0	30,063
3	21146039	522500	MEDICARE	0	0	429
4	21146039	523100	TEACHERS' RETIREMENT SYSTEM	0	0	6,212
5	21146001	523450	OPTIONAL RETIREMENT SYSTEM	0	0	262
6	21146039	526000	WORKERS' COMPENSATION	0	0	648
			Total OTHER INSTRUCTIONAL PROGRAMS	0	0	37,614
7	21151098	511102	DISTRICT FACILITATORS	0	0	30,000
8	21153099	511200	TEACHERS	809,665	901,259	1,041,014
9	21153198	511208	DAY BY DAY GREEN TIME SHEET	473	492	492
10	21153198	511500	PARAPROFESSIONAL	480,577	533,506	568,896
11	21153198	511507	PARA DAY BY DAY	0	0	30
12	21153198	512300	SUB-TEACHER SICK LEAVE	841	800	3,820
13	21153198	512400	SUB EMPL OTHER THAN TEACHER	58	50	100
14	21151972	512900	OTHER TEMPORARY EMPLOYEE	43,325	38,000	38,000
15	21151099	513000	SALARIES EXTRA WORK PERFORMED	38,854	36,300	39,787
16	21153198	521010	SGB HEALTH INSURANCE	263,193	427,035	596,189
17	21153198	521020	SGB LIFE INSURANCE	316	300	335
18	21159010	522500	MEDICARE	18,275	44,226	28,173
19	21159010	522550	DEFERRED COMPENSATION	103	50	91
20	21159010	523100	TEACHERS' RETIREMENT SYSTEM	315,702	322,408	293,791
21	21151339	523450	OPTIONAL RETIREMENT SYSTEM	757	758	758
22	21151099	523550	LA STATE EMPL RETIRE SYSTEM	4,680	4,500	4,500
23	21159010	526000	WORKERS' COMPENSATION	29,529	30,996	28,700
24	21159010	532000	PURCHASED EDUCATIONAL SVCS	36,556	25,200	455,500
25	21153198	532100	SUB FOR FT EMPLOYEES	9,324	9,371	10,000
26	21151969	543000	REPAIR & MAINT	106,325	110,831	126,265
27	21151972	553000	TELEPHONE	13,569	13,595	192,845
28	21151098	553401	ON LINE LESSONS	912,572	884,725	924,295
29	21153198	558200	TRAVEL	7,743	7,845	6,445
30	21159010	561000	M & S	1,371,715	1,218,351	1,124,808
31	21151993	561027	M & S - TECH	3,002,415	963,590	1,806,085
32	21151993	564300	WORKBOOKS	95,723	105,765	158,576
33	21159010	589500	NON-PUBLIC EXPENDITURES	130	130	6,000
34	21151098	673000	EQUIPMENT > \$5,000	269,035	278,000	323,106
			Total SPECIAL PROGRAMS	7,831,457	5,958,083	7,808,601
35	21212298	511300	THERAPISTS/SPEC/COUNSELORS	42,942	43,585	43,585
36	21212298	511400	CLERICAL/SECRETARIAL	5,484	5,790	5,790
37	21212298	513000	SALARIES EXTRA WORK PERFORMED	338	0	0
38	21212298	521010	SGB HEALTH INSURANCE	8,496	10,700	10,700
39	21212298	521020	SGB LIFE INSURANCE	117	0	0
40	21212298	522500	MEDICARE	651	665	665
41	21212298	523100	TEACHERS' RETIREMENT SYSTEM	1,322	1,350	1,350
42	21212298	526000	WORKERS' COMPENSATION	1,048	1,050	1,050

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

	Account Number	Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
43	21212298 558200	TRAVEL	497	500	500
		Total PUPIL SUPPORT SERVICES	60,894	63,640	63,640
44	21223198 511100	OFFICIALS/ADMIN/MANAGERS	661,920	754,165	459,165
45	21222198 511102	DISTRICT FACILITATORS	0	0	234,123
46	21222198 511300	THERAPISTS/SPEC/COUNSELORS	0	0	374,411
47	21221498 511400	CLERICAL/SECRETARIAL	53,756	61,462	77,862
48	21223198 511900	OTHER SALARIES	352,457	356,730	356,730
49	21223198 512310	SUBSTITUTE-TEACHER MTGS	0	0	1,631
50	21223198 513000	SALARIES EXTRA WORK PERFORMED	138,575	200,880	206,482
51	21223924 515000	STIPEND-WORKSHOPS ONLY	50,120	63,740	63,955
52	21223198 521010	SGB HEALTH INSURANCE	189,794	212,858	243,288
53	21223198 521020	SGB LIFE INSURANCE	1,027	845	971
54	21223924 522500	MEDICARE	16,754	36,317	38,947
55	21223924 522550	DEFERRED COMPENSATION	2	0	63
56	21223339 523100	TEACHERS' RETIREMENT SYSTEM	259,199	264,935	304,833
57	21223198 523300	SCHOOL EMPL RETIREMENT SYS	162	163	175
58	21223306 523450	OPTIONAL RETIREMENT SYSTEM	16,102	15,128	15,043
59	21223198 523550	LA STATE EMPL RETIRE SYSTEM	21,959	21,135	22,705
60	21223198 524000	EDUCATIONAL REIMBURSEMENT	2,281	2,200	0
61	21223924 526000	WORKERS' COMPENSATION	27,066	27,362	31,048
62	21223993 532000	PURCHASED EDUCATIONAL SVCS	200,678	179,250	232,350
63	21223198 532100	SUB FOR FT EMPLOYEES	16,136	15,989	10,000
64	21223198 553000	TELEPHONE	152,738	150,000	50,000
65	21223198 553401	ON LINE LESSONS	69,515	70,000	0
66	21223924 558200	TRAVEL	32,602	32,898	37,397
67	21223993 561000	M & S	13,671	13,670	13,670
68	21223198 561027	M & S - TECH	2,243	2,240	0
69	21222924 564400	PERIODICALS	179	180	180
70	21223993 589500	NON-PUBLIC EXPENDITURES	120	120	3,000
		Total INSTRUCTIONAL STAFF SERVICES	2,279,057	2,482,267	2,778,029
71	21251198 511400	CLERICAL/SECRETARIAL	34,183	34,695	38,117
72	21251198 521010	SGB HEALTH INSURANCE	0	0	4,131
73	21251198 521020	SGB LIFE INSURANCE	0	0	2
74	21251198 522500	MEDICARE	487	500	546
75	21251198 523100	TEACHERS' RETIREMENT SYSTEM	8,238	8,240	8,976
76	21251198 526000	WORKERS' COMPENSATION	735	800	874
		Total BUSINESS SERVICES	43,643	44,235	52,646
77	21265198 511700	SKILLED CRAFTS	33,850	37,191	37,191
78	21265198 521010	SGB HEALTH INSURANCE	7,343	7,965	7,965
79	21265198 522500	MEDICARE	457	500	500
80	21265198 523300	SCHOOL EMPL RETIREMENT SYS	9,343	9,200	9,200
81	21265198 526000	WORKERS' COMPENSATION	2,623	2,798	2,798
82	21264972 543000	REPAIR & MAINT	8,133	8,125	7,225
83	21264198 553401	ON LINE LESSONS	0	0	12,448
		Total MAINTENANCE OF PLANT	61,749	65,779	77,327

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

	Account Number	Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
84	21272196 511600	SERVICE WORKERS	59,320	55,000	55,000
85	21272398 511616	EXTRA BUS TRIPS SALARIES	1,011	60,550	61,990
86	21272196 521010	SGB HEALTH INSURANCE	16,872	20,069	20,069
87	21272398 522500	MEDICARE	875	875	895
88	21272398 522550	DEFERRED COMPENSATION	6	0	0
89	21272398 523300	SCHOOL EMPL RETIREMENT SYS	16,543	16,150	16,522
90	21272398 526000	WORKERS' COMPENSATION	4,650	4,653	4,765
91	21272396 544210	BUS LEASE	63,163	64,000	64,000
92	21272398 544216	EXTRA BUS TRIP LEASES	1,233	1,233	1,233
		Total STUDENT TRANSPORTATION SERVICES	163,673	222,530	224,474
93	21284198 511900	OTHER SALARIES	113,094	114,977	114,977
94	21284198 521010	SGB HEALTH INSURANCE	9,797	10,795	10,795
95	21284198 522500	MEDICARE	1,577	1,500	1,500
96	21284198 523100	TEACHERS' RETIREMENT SYSTEM	17,322	17,322	17,322
97	21284198 526000	WORKERS' COMPENSATION	2,431	2,460	2,460
98	21284198 558200	TRAVEL	945	945	945
		Total CENTRAL SERVICES	145,167	147,999	147,999
99	21330135 511100	OFFICIALS/ADMIN/MANAGERS	31,530	36,000	36,000
100	21330135 511400	CLERICAL/SECRETARIAL	10,967	11,579	11,579
101	21330135 521010	SGB HEALTH INSURANCE	3,826	4,056	4,056
102	21330135 521020	SGB LIFE INSURANCE	234	200	200
103	21330135 522500	MEDICARE	583	500	500
104	21330135 523100	TEACHERS' RETIREMENT SYSTEM	10,242	10,242	10,242
105	21330135 526000	WORKERS' COMPENSATION	914	915	915
106	21330135 558200	TRAVEL	150	150	20
		Total COMMUNITY SERVICES OPERATIONS	58,445	63,642	63,512
107	21521000 593300	INDIRECT COSTS	752,821	657,431	878,868
		Total OTHER USE OF FUNDS	752,821	657,431	878,868
		Total EXPENDITURES	11,396,905	9,705,606	12,132,710
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(14,049)	0	14,049
		Beginning Fund Balance	0	(14,049)	(14,049)
		Ending Fund Balance	(14,049)	(14,049)	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	211	445420	TITLE I, PART C – MIGRANT	16,586	17,477	18,852
			Total REVENUES	16,586	17,477	18,852
2	21115199	513000	SALARIES EXTRA WORK PERFORMED	0	0	2,000
3	21115199	522500	MEDICARE	0	0	58
4	21115199	523100	TEACHERS' RETIREMENT SYSTEM	0	0	956
5	21115199	526000	WORKERS' COMPENSATION	0	0	87
6	21115198	558200	TRAVEL	251	200	200
7	21115198	561000	M & S	4,715	5,000	5,000
			Total SPECIAL PROGRAMS	4,967	5,200	8,301
8	21122140	511400	CLERICAL/SECRETARIAL	5,497	5,800	5,800
9	21122300	521010	SGB HEALTH INSURANCE	1,918	2,225	0
10	21122300	521020	SGB LIFE INSURANCE	117	120	0
11	21122300	522500	MEDICARE	63	65	-212
12	21122300	523100	TEACHERS' RETIREMENT SYSTEM	1,325	1,350	1,750
13	21122300	526000	WORKERS' COMPENSATION	118	125	553
14	21122140	558200	TRAVEL	550	500	500
			Total INSTRUCTIONAL STAFF SERVICES	9,589	10,185	8,391
15	21126400	543000	REPAIR & MAINT	907	908	908
			Total MAINTENANCE OF PLANT	907	908	908
16	21152198	593300	INDIRECT COSTS	1,124	1,184	1,251
			Total OTHER USE OF FUNDS	1,124	1,184	1,251
			Total EXPENDITURES	16,587	17,477	18,851
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(1)	0	1
			Beginning Fund Balance	0	(1)	(1)
			Ending Fund Balance	(1)	(1)	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	211	445450	TITLE II-IMPRV TEACHER QUALITY	1,805,703	1,727,294	1,824,143
			Total REVENUES	1,805,703	1,727,294	1,824,143
2	21115199	511100	OFFICIALS/ADMIN/MANAGERS	111,826	117,460	0
3	21115195	511102	DISTRICT FACILITATORS	0	0	21,705
4	21115199	511200	TEACHERS	0	0	36,922
5	21115199	521010	SGB HEALTH INSURANCE	15,663	16,400	20,736
6	21115973	522500	MEDICARE	1,523	1,600	2,408
7	21115973	523100	TEACHERS' RETIREMENT SYSTEM	26,950	28,295	34,269
8	21115973	526000	WORKERS' COMPENSATION	2,404	2,525	1,745
9	21115969	532000	PURCHASED EDUCATIONAL SVCS	0	0	9,600
10	21115993	561000	M & S	3,384	3,000	6,666
			Total SPECIAL PROGRAMS	161,750	169,280	134,051
11	21121998	511102	DISTRICT FACILITATORS	0	0	115,107
12	21122198	511110	COORDINATORS	0	0	89,109
13	21122198	511400	CLERICAL/SECRETARIAL	1,315	1,367	0
14	21122924	512310	SUBSTITUTE-TEACHER MTGS	0	0	5,000
15	21122398	513000	SALARIES EXTRA WORK PERFORMED	46,670	30,000	30,000
16	21122972	515000	STIPEND-WORKSHOPS ONLY	152,486	100,000	100,000
17	21122398	521010	SGB HEALTH INSURANCE	400	419	22,721
18	21122398	521020	SGB LIFE INSURANCE	0	0	150
19	21122993	522500	MEDICARE	3,022	2,018	7,033
20	21122993	522550	DEFERRED COMPENSATION	109	0	82
21	21122993	523100	TEACHERS' RETIREMENT SYSTEM	47,369	31,830	54,955
22	21122398	523450	OPTIONAL RETIREMENT SYSTEM	220	0	0
23	21122398	523550	LA STATE EMPL RETIRE SYSTEM	417	0	450
24	21122339	524000	EDUCATIONAL REIMBURSEMENT	28,438	28,000	28,000
25	21122993	526000	WORKERS' COMPENSATION	4,514	3,028	5,820
26	21122993	532000	PURCHASED EDUCATIONAL SVCS	627,069	636,900	566,595
27	21122398	532100	SUB FOR FT EMPLOYEES	14,758	10,000	6,000
28	21122972	553401	ON LINE LESSONS	47,250	47,250	47,250
29	21122390	558200	TRAVEL	154,331	120,000	121,700
30	21122993	561000	M & S	15,451	20,000	13,333
31	21122993	589500	NON-PUBLIC EXPENDITURES	40,645	31,500	112,500
			Total INSTRUCTIONAL STAFF SERVICES	1,184,464	1,062,312	1,325,805
32	21125198	511400	CLERICAL/SECRETARIAL	0	0	18,420
33	21125198	521010	SGB HEALTH INSURANCE	0	0	6,055
34	21125198	521020	SGB LIFE INSURANCE	0	0	100
35	21125198	522500	MEDICARE	0	0	140
36	21125198	523100	TEACHERS' RETIREMENT SYSTEM	0	0	2,700
37	21125198	526000	WORKERS' COMPENSATION	0	0	357
			Total BUSINESS SERVICES	0	0	27,772
38	21126298	553000	TELEPHONE	1,250	0	0
			Total MAINTENANCE OF PLANT	1,250	0	0
39	21128498	511900	OTHER SALARIES	113,095	119,420	0
40	21283298	513000	SALARIES EXTRA WORK PERFORMED	168,750	177,187	107,500

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

	Account Number	Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
41	21128498 521010	SGB HEALTH INSURANCE	9,797	9,801	9,801
42	21283298 522500	MEDICARE	4,009	4,214	6,769
43	21283298 523100	TEACHERS' RETIREMENT SYSTEM	57,991	60,906	63,608
44	21283298 526000	WORKERS' COMPENSATION	6,060	6,372	5,572
45	21128498 558200	TRAVEL	945	800	1,050
		Total CENTRAL SERVICES	360,649	378,700	194,300
46	21152198 593300	INDIRECT COSTS	124,110	117,002	115,695
		Total OTHER USE OF FUNDS	124,110	117,002	115,695
		Total EXPENDITURES	1,832,223	1,727,294	1,797,623
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(26,520)	0	26,520
		Beginning Fund Balance	0	(26,520)	(26,520)
		Ending Fund Balance	(26,520)	(26,520)	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
TITLE III - STUDENT INFLUX - T0301
Fiscal Year 2024 - 2025**

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	211	445460	OTHER NCLB PROGRAMS	8,390	0	13,851
			Total REVENUES	8,390	0	13,851
2	21115198	561000	M & S	7,822	0	12,960
			Total SPECIAL PROGRAMS	7,822	0	12,960
3	21152100	593300	INDIRECT COSTS	568	0	891
			Total OTHER USE OF FUNDS	568	0	891
			Total EXPENDITURES	8,390	0	13,851
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	211	445462	TITLE III-LIMITED ENGLISH	86,241	88,712	101,501
			Total REVENUES	86,241	88,712	101,501
2	21115199	511500	PARAPROFESSIONAL	36,382	37,500	33,001
3	21115199	521010	SGB HEALTH INSURANCE	12,469	13,092	9,500
4	21115199	522500	MEDICARE	463	454	553
5	21115199	523100	TEACHERS' RETIREMENT SYSTEM	6,037	6,200	6,000
6	21115199	523550	LA STATE EMPL RETIRE SYSTEM	4,680	4,650	1,320
7	21115199	526000	WORKERS' COMPENSATION	782	807	3,000
8	21115198	553401	ON LINE LESSONS	2,479	2,000	596
9	21115198	558200	TRAVEL	0	0	5,000
10	21115198	561000	M & S	9,857	10,000	10,000
			Total SPECIAL PROGRAMS	73,148	74,703	68,970
11	21122398	532000	PURCHASED EDUCATIONAL SVCS	7,250	8,000	21,000
12	21122398	558200	TRAVEL	0	0	5,000
			Total INSTRUCTIONAL STAFF SERVICES	7,250	8,000	26,000
13	21152198	593300	INDIRECT COSTS	5,842	6,009	6,532
			Total OTHER USE OF FUNDS	5,842	6,009	6,532
			Total EXPENDITURES	86,240	88,712	101,502
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	1	0	(1)
			Beginning Fund Balance	0	1	1
			Ending Fund Balance	1	1	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	211	445440	TITLE IV –DRUG FREE SCHOOLS	952,205	898,963	872,079
			Total REVENUES	952,205	898,963	872,079
2	21114098	558200	TRAVEL	1,050	1,000	1,000
			Total OTHER INSTRUCTIONAL PROGRAMS	1,050	1,000	1,000
3	21115199	513000	SALARIES EXTRA WORK PERFORMED	0	0	13,500
4	21115199	522500	MEDICARE	0	0	350
5	21115198	522550	DEFERRED COMPENSATION	0	0	50
6	21115199	523100	TEACHERS' RETIREMENT SYSTEM	0	0	3,000
7	21115100	523450	OPTIONAL RETIREMENT SYSTEM	0	0	760
8	21115199	526000	WORKERS' COMPENSATION	0	0	400
9	21115325	532000	PURCHASED EDUCATIONAL SVCS	7,730	7,700	8,565
10	21115993	553000	TELEPHONE	48,306	42,300	40,000
11	21115198	553401	ON LINE LESSONS	0	0	60,000
12	21115993	561000	M & S	218,899	218,500	227,398
13	21115993	561027	M & S - TECH	15,438	14,000	6,000
14	21115306	673300	FURNITURES & FIXTURES > \$5,000	12,064	12,065	0
			Total SPECIAL PROGRAMS	302,437	294,565	360,023
15	21121298	511102	DISTRICT FACILITATORS	0	0	110,000
16	21121298	511300	THERAPISTS/SPEC/COUNSELORS	0	0	10,000
17	21121299	511900	OTHER SALARIES	113,643	119,325	0
18	21121299	521010	SGB HEALTH INSURANCE	14,823	15,563	8,000
19	21121299	521020	SGB LIFE INSURANCE	74	74	0
20	21121299	522500	MEDICARE	1,566	1,644	2,000
21	21121299	523100	TEACHERS' RETIREMENT SYSTEM	27,388	28,757	38,757
22	21121298	523550	LA STATE EMPL RETIRE SYSTEM	0	0	8,961
23	21121299	526000	WORKERS' COMPENSATION	2,443	2,565	3,000
24	21121299	558200	TRAVEL	3,921	2,800	3,750
			Total PUPIL SUPPORT SERVICES	163,857	170,728	184,468
25	21122200	511100	OFFICIALS/ADMIN/MANAGERS	64,538	65,991	0
26	21122298	511102	DISTRICT FACILITATORS	0	0	69,500
27	21122398	512310	SUBSTITUTE-TEACHER MTGS	0	0	1,500
28	21122398	513000	SALARIES EXTRA WORK PERFORMED	8,063	8,000	4,000
29	21122398	515000	STIPEND-WORKSHOPS ONLY	0	0	1,050
30	21122398	521010	SGB HEALTH INSURANCE	13,398	14,069	13,755
31	21122298	521020	SGB LIFE INSURANCE	214	214	200
32	21122398	522500	MEDICARE	927	941	1,130
33	21122398	522550	DEFERRED COMPENSATION	20	20	20
34	21122398	523100	TEACHERS' RETIREMENT SYSTEM	13,164	16,281	1,100
35	21122398	523450	OPTIONAL RETIREMENT SYSTEM	677	670	670
36	21122398	526000	WORKERS' COMPENSATION	1,579	1,608	2,500
37	21122998	532000	PURCHASED EDUCATIONAL SVCS	306,561	255,000	142,413
38	21122339	532100	SUB FOR FT EMPLOYEES	4,422	5,000	5,000
39	21122398	553401	ON LINE LESSONS	600	0	0
40	21122398	558200	TRAVEL	5,271	4,000	10,000
41	21122398	589500	NON-PUBLIC EXPENDITURES	0	0	9,358

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

	Account Number	Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
		Total INSTRUCTIONAL STAFF SERVICES	419,432	371,794	262,196
42	21127298 511616	EXTRA BUS TRIPS SALARIES	746	0	2,400
43	21127298 522500	MEDICARE	11	0	0
44	21127210 522550	DEFERRED COMPENSATION	3	0	0
45	21127298 523300	SCHOOL EMPL RETIREMENT SYS	135	0	0
46	21127298 526000	WORKERS' COMPENSATION	53	0	0
47	21127230 544216	EXTRA BUS TRIP LEASES	798	800	5,800
		Total STUDENT TRANSPORTATION SERVICES	1,747	800	8,200
48	21152198 593300	INDIRECT COSTS	63,682	60,076	56,192
		Total OTHER USE OF FUNDS	63,682	60,076	56,192
		Total EXPENDITURES	952,205	898,963	872,079
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	211	445440	TITLE IV –DRUG FREE SCHOOLS	132,000	99,870	394,293
			Total REVENUES	132,000	99,870	394,293
2	21115172	673000	EQUIPMENT > \$5,000	132,000	0	259,650
			Total SPECIAL PROGRAMS	132,000	0	259,650
3	21126472	543000	REPAIR & MAINT	0	93,105	104,116
4	21126407	553000	TELEPHONE	0	0	21,861
			Total MAINTENANCE OF PLANT	0	93,105	125,977
5	21152198	593300	INDIRECT COSTS	0	6,765	8,666
			Total OTHER USE OF FUNDS	0	6,765	8,666
			Total EXPENDITURES	132,000	99,870	394,293
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	400	415100	INTEREST ON INVESTMENTS	27,162	34,500	34,500
			Total REVENUES	27,162	34,500	34,500
			Total EXPENDITURES	0	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	27,162	34,500	34,500
			Beginning Fund Balance	600,396	627,558	627,558
			Ending Fund Balance	627,558	662,058	662,058

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	250	445100	VOCATIONAL EDUCATION	306,035	275,432	312,144
			Total REVENUES	306,035	275,432	312,144
2	25130024	512310	SUBSTITUTE-TEACHER MTGS	0	0	1,452
3	25130029	522500	MEDICARE	0	0	211
4	25130024	522550	DEFERRED COMPENSATION	0	0	18
5	25130029	523100	TEACHERS' RETIREMENT SYSTEM	0	0	161
6	25130029	526000	WORKERS' COMPENSATION	0	0	34
7	25130029	544200	RENTAL OF EQUIP & VEHICLES	0	0	5,700
8	25130054	553401	ON LINE LESSONS	172,579	138,550	113,190
9	25130054	558200	TRAVEL	10,484	0	0
10	25130199	558220	TRAVEL-VOC ED BASIC	10,364	14,204	7,500
11	25130199	561020	M & S VOC ED BASIC	30,297	62,856	92,033
12	25130199	561027	M & S - TECH	66,827	51,679	90,000
13	25130054	564200	TEXTBOOKS	7,470	0	0
			Total VOCATIONAL PROGRAMS	298,021	267,289	310,299
14	25223529	512310	SUBSTITUTE-TEACHER MTGS	0	3,210	1,452
15	25223529	522500	MEDICARE	0	47	50
16	25223529	522550	DEFERRED COMPENSATION	0	49	10
17	25223529	523100	TEACHERS' RETIREMENT SYSTEM	0	0	150
18	25223529	526000	WORKERS' COMPENSATION	0	69	25
19	25223529	532100	SUB FOR FT EMPLOYEES	3,246	0	158
			Total INSTRUCTIONAL STAFF SERVICES	3,246	3,375	1,845
20	25522000	593230	TRANS OUT - OTHER	4,768	4,768	0
			Total OTHER USE OF FUNDS	4,768	4,768	0
			Total EXPENDITURES	306,035	275,432	312,144
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

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

	Account Number	Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	250 445100	VOCATIONAL EDUCATION	55,181	55,181	62,970
		Total REVENUES	55,181	55,181	62,970
2	25130054 553401	ON LINE LESSONS	0	0	62,970
3	25130024 561027	M & S - TECH	55,181	55,181	0
		Total VOCATIONAL PROGRAMS	55,181	55,181	62,970
		Total EXPENDITURES	55,181	55,181	62,970
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	250	445700	TEMP ASST NEEDY FAMILY TANF	50,000	50,000	55,786
			Total REVENUES	50,000	50,000	55,786
2	25139099	511200	TEACHERS	33,253	27,689	29,320
3	25139002	521010	SGB HEALTH INSURANCE	9,311	10,014	7,856
4	25139002	521020	SGB LIFE INSURANCE	0	0	24
5	25139099	522500	MEDICARE	659	710	739
6	25139099	523100	TEACHERS' RETIREMENT SYSTEM	11,534	10,534	10,965
7	25139099	526000	WORKERS' COMPENSATION	1,029	1,053	1,096
			Total VOCATIONAL PROGRAMS	55,786	50,000	50,000
			Total EXPENDITURES	55,786	50,000	50,000
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(5,786)	0	5,786
			Beginning Fund Balance	0	(5,786)	(5,786)
			Ending Fund Balance	(5,786)	(5,786)	0

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	250	445700	TEMP ASST NEEDY FAMILY TANF	184,210	172,210	178,424
			Total REVENUES	184,210	172,210	178,424
2	25139099	511200	TEACHERS	163,677	172,210	152,949
3	25139012	512300	SUB-TEACHER SICK LEAVE	0	1,417	1,417
4	25139099	521010	SGB HEALTH INSURANCE	15,616	16,154	13,653
5	25139099	522500	MEDICARE	2,070	2,213	1,924
6	25139012	522550	DEFERRED COMPENSATION	0	18	18
7	25139099	523100	TEACHERS' RETIREMENT SYSTEM	35,926	32,520	28,241
8	25139099	526000	WORKERS' COMPENSATION	3,205	3,252	2,853
9	25139012	532100	SUB FOR FT EMPLOYEES	1,252	0	0
			Total VOCATIONAL PROGRAMS	221,746	227,784	201,055
			Total EXPENDITURES	221,746	227,784	201,055
10	250	452210	TRANSFER FROM GEN FUND	53,020	55,574	45,790
			Total Other Sources and Uses of Funds	53,020	55,574	45,790
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	15,484	0	23,159
			Beginning Fund Balance	45,790	61,274	61,274
			Ending Fund Balance	61,274	61,274	84,433

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	110	415101	INTEREST ON CHECKING	6,043	6,000	3,730
2	110	419200	CONTRIBUTIONS & DONATIONS	138,711	138,711	138,711
			Total REVENUES	144,753	144,711	142,441
3	11111003	511200	TEACHERS	90,482	94,828	118,946
4	11111003	512300	SUB-TEACHER SICK LEAVE	0	1,430	4,711
5	11111003	521010	SGB HEALTH INSURANCE	9,535	9,766	15,224
6	11111003	522500	MEDICARE	1,131	1,396	1,635
7	11111003	522550	DEFERRED COMPENSATION	0	0	62
8	11111003	523100	TEACHERS' RETIREMENT SYSTEM	21,806	20,416	25,586
9	11111003	526000	WORKERS' COMPENSATION	1,945	2,070	2,610
10	11111038	532100	SUB FOR FT EMPLOYEES	1,409	0	88
11	11111000	561000	M & S	0	10,000	13,523
12	11111000	561027	M & S - TECH	0	5,000	5,033
13	11111000	561028	M & S - SOFTWARE - TECH	0	5,000	0
14	11111000	561045	JANITORIAL SUPPLIES	0	0	3,000
			Total REGULAR PROGRAMS	126,308	149,906	190,418
15	11230003	532100	SUB FOR FT EMPLOYEES	44	0	0
			Total GENERAL ADMINISTRATION	44	0	0
			Total EXPENDITURES	126,353	149,906	190,418
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	18,401	(5,195)	(47,977)
			Beginning Fund Balance	120,352	138,753	138,753
			Ending Fund Balance	138,753	133,558	90,776

2024-2025 Revised Annual Operating Budget



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

Budget Summary by Function					
	Original Budget	Actual Through	Estimates Through	Revised Budget	Percent of
Revenues	<u>2024-2025</u>	<u>Feb. 28, 2025</u>	<u>June, 2025</u>	<u>2024-2025</u>	<u>Change</u>
Local Revenues	\$2,965,000	\$1,436,143	\$616,890	\$2,053,033	-30.76%
Total Revenues	\$2,965,000	\$1,436,143	\$616,890	\$2,053,033	-30.76%
Expenditures					
General Administration	\$17,323	\$8,661	\$2,390	\$11,051	-36.21%
Debt Service	\$1,674,430	\$1,673,020	\$1,500	\$1,674,520	0.01%
Total Expenditures	\$1,691,753	\$1,681,681	\$3,889	\$1,685,571	-0.37%
Other Sources of Funds	\$0	\$0	\$0	\$0	0.00%
Other Uses of Funds	\$0	\$6,847	\$0	\$6,847	0.00%
Total Other Sources and (Uses)	\$0	(\$6,847)	\$0	(\$6,847)	0.00%
NET CHANGE IN FUND BALANCE	\$1,273,247	(\$252,385)	\$613,000	\$360,615	-71.68%
Beginning Fund Balance	\$15,559,176	\$15,559,176		\$15,559,176	0.00%
Ending Fund Balance	\$16,832,423	\$15,306,791		\$15,919,791 *	-5.42%
Individual school district budgets are shown later in this section.					
Purpose of Debt Service Funds					
<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 \$ 15.5 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 Revised Budget
Fiscal Year 2024-2025

Budget Summary by Object					
	Original Budget <u>2024-2025</u>	Actual Through <u>Feb. 28, 2025</u>	Estimates Through <u>June, 2025</u>	Revised Budget <u>2024-2025</u>	Percent of <u>Change</u>
Revenues					
Local Revenues	\$2,965,000	\$1,436,143	\$ 616,890	\$2,053,033	-30.76%
Total Revenues	\$2,965,000	\$1,436,143	\$616,890	\$2,053,033	-30.76%
Expenditures					
Purchased Professional Services	\$17,323	\$8,661	\$2,390	\$11,051	-36.21%
Other Objects	\$1,674,430	\$1,673,020	\$1,500	\$1,674,520	0.01%
Total Expenditures	\$1,691,753	\$1,681,681	\$3,889	\$1,685,571	-0.37%
Other Sources of Funds	\$0	\$0	\$0	\$0	0.00%
Other Uses of Funds	\$0	\$6,847	\$0	\$6,847	0.00%
Total Other Sources and (Uses)	\$0	(\$6,847)	\$0	(\$6,847)	0.00%
NET CHANGE IN FUND BALANCE	\$1,273,247	(\$252,385)	\$613,001	\$360,615	-71.68%
Beginning Fund Balance	\$15,559,176	\$15,559,176		\$15,559,176	0.00%
Ending Fund Balance	\$16,832,423	\$15,306,791		\$15,919,791	-5.42%
Each Line Item of the Budget is shown later in this section					

Tangipahoa Parish School System
Debt Service Fund Revised 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.

	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 <u>6/30/2024</u>	Principal and Interest due <u>2024-2025</u>	Percent of Reserve to P & I <u>payments</u>
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 Revised 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
Revenue Bonds				
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 Revised Budget
Fiscal Year 2024-2025**

Bond Amortization Summary at July 1, 2024

<u>Fiscal Year</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total Payments</u>
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 Revised 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 & Poor's</u>
District No. 39A - Independence	A+
District No. 116 - Sumner	A+

This page was left blank intentionally.

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	710	411300	SALES AND USE TAXES	0	0	0
2	710	411310	SALES & USE TAXES - GROSS	0	0	0
3	710	411312	2ND SALES & USE TAX - GROSS	747,308	1,556,000	1,560,500
4	710	411350	SALES/USE TAX/COURT SETTLEMENT	0	0	0
5	710	411360	PENALTIES/INTEREST - SALES TAX	0	0	0
6	710	411362	2ND SALES/USE/PENALTIES/INTERE	2,692	9,000	4,500
7	710	415101	INTEREST ON CHECKING	43,934	45,000	53,000
8	710	451200	ACCR INT & PREM ON BONDS SOLD	0	0	0
9	710	452200	OPERATING TRANSFERS IN	0	0	0
			Total REVENUES	793,934	1,610,000	1,618,000
10	71023150	531400	SALES TAX COLLECTION FEES	4,875	10,173	10,173
			Total GENERAL ADMINISTRATION	4,875	10,173	10,173
11	71051000	581000	DUES & FEES	400	400	400
12	71051000	583000	INTEREST	756,050	756,050	756,050
13	71051000	583300	BOND ISSUANCE & OTHER DEBT COS	0	0	0
14	71051000	591000	REDEMP OF PRINC	0	815,000	815,000
			Total OTHER USE OF FUNDS	756,450	1,571,450	1,571,450
			Total EXPENDITURES	761,325	1,581,623	1,581,623
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	32,609	28,377	36,377
			Beginning Fund Balance	882,420	915,029	915,029
			Ending Fund Balance	915,029	943,406	951,406

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

	2021 Phase 1 Bonds Fund 710					
	Principal	Interest				
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				

This page was left blank intentionally.

**Tangipahoa Parish School System
Debt Service Fund Revised 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 therefore, title to which shall be in the public, more specifically to provide capital funds for land, buildings, facilities, equipment and furnishings.

	<u>1993 \$1,350,000</u>		<u>2003 \$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 following pages 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 Revised Budget
CONSOLIDATED SCHOOL DISTRICT NO. 116 SUMNER - 733
Fiscal Year 2024 - 2025

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	733	411130	DEBT SERVICES TAXES	-137	0	0
2	733	411150	PROP TAX - COURT ORDERED SETTL	0	0	0
3	733	411160	PENALTIES/INTEREST ON PROP TAX	18	0	0
4	733	415101	INTEREST ON CHECKING	361	0	31
5	733	452200	OPERATING TRANSFERS IN	0	0	0
			Total REVENUES	242	0	31
6	73323150	531200	SHERIFF FEES	0	0	0
7	73323150	531300	PENSION FUND	0	0	0
8	73351000	533200	LEGAL SERVICES	0	0	0
9	73351000	581000	DUES & FEES	0	0	0
10	73351000	583000	INTEREST	0	0	0
11	73351000	591000	REDEMP OF PRINC	0	0	0
12	73352000	593230	TRANS OUT - OTHER	0	0	6,449
			Total OTHER USE OF FUNDS	0	0	6,449
			Total EXPENDITURES	0	0	6,449
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	242	0	(6,418)
			Beginning Fund Balance	6.176	6,418	6,418
			Ending Fund Balance	6.418	6,418	0

Tangipahoa Parish School System
Debt Service Fund Revised Budget
CONSOLIDATED SCHOOL DISTRICT NO. 116 - SUMNER - 733
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
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
2013-14	34,103,819	20,141,609		261,846	20,142	13

This page was left blank intentionally.

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	735	411130	DEBT SERVICES TAXES	19	0	0
2	735	411150	PROP TAX - COURT ORDERED SETTL	0	0	0
3	735	411160	PENALTIES/INTEREST ON PROP TAX	8	0	0
4	735	415101	INTEREST ON CHECKING	14,239	0	2
5	735	415122	INTEREST-INVEST. WITH FGB	0	0	0
6	735	452200	OPERATING TRANSFERS IN	0	0	0
			Total REVENUES	14,266	0	2
7	73523150	531200	SHERIFF FEES	0	0	0
8	73523150	531300	PENSION FUND	0	0	0
9	73551000	533200	LEGAL SERVICES	0	0	0
10	73551000	581000	DUES & FEES	533	0	0
11	73551000	583000	INTEREST	5,844	0	0
12	73551000	591000	REDEMP OF PRINC	231,000	0	0
13	73552000	593230	TRANS OUT - OTHER	85,873	0	398
			Total OTHER USE OF FUNDS	323,250	0	398
			Total EXPENDITURES	323,250	0	398
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(308,984)	0	(396)
			Beginning Fund Balance	309,380	396	396
			Ending Fund Balance	396	396	0

Tangipahoa Parish School System
Debt Service Fund Revised 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	31,109,708	21,924,927		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

This page was left blank intentionally.

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	748	411312	2ND SALES & USE TAX - GROSS	1,096,052	1,096,400	134,500
2	748	411352	2ND SALES/USE TAX/COURT SETTLE	0	0	0
3	748	411362	2ND SALES/USE/PENALTIES/INTERE	3,948	3,600	500
4	748	415100	INTEREST ON INVESTMENTS	279,701	150,000	200,000
5	748	415101	INTEREST ON CHECKING	107,154	105,000	100,000
			Total REVENUES	1,486,854	1,355,000	435,000
6	74823150	531400	SALES TAX COLLECTION FEES	7,150	7,150	878
			Total GENERAL ADMINISTRATION	7,150	7,150	878
7	74851000	581000	DUES & FEES	1,500	2,160	2,250
8	74851000	583000	INTEREST	100,820	100,820	100,820
9	74851000	591000	REDEMP OF PRINC	0	0	0
			Total OTHER USE OF FUNDS	102,320	102,980	103,070
			Total EXPENDITURES	109,470	110,130	103,948
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	1,377,385	1,244,870	331,052
			Beginning Fund Balance	13,259,948	14,637,333	14,637,333
			Ending Fund Balance	14,637,333	15,882,203	14,968,385

Tangipahoa Parish School System
Debt Service Fund Revised 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				

2024-2025 Revised Annual Operating Budget



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

Budget Summary by Function					
	Original Budget <u>2024-2025</u>	Actual Through <u>Feb. 28, 2025</u>	Estimates Through <u>June 2025</u>	Revised Budget <u>2024-2025</u>	Percent of Change
Revenues					
Local Revenues	\$16,368,000	\$9,741,518	\$11,824,857	\$21,566,375	31.76%
Total Revenues	\$16,368,000	\$9,741,518	\$11,824,857	\$21,566,375	31.76%
Expenditures					
Regular Programs	\$1,964,732	\$1,278,752	\$3,325,705	\$4,604,457	134.36%
Pupil Support Services	\$0	\$0	\$2,315	\$2,315	0.00%
General Administration	\$89,928	\$44,964	\$70,964	\$115,928	28.91%
Plant Services	\$1,007,306	\$388,978	\$255,199	\$644,177	-36.05%
Central Services	\$200,000	\$57,355	\$190,053	\$247,408	23.70%
Facility Acquisition & Construction	\$5,730,583	\$2,337,186	\$13,354,071	\$15,691,257	173.82%
Total Expenditures	\$8,992,549	\$4,107,235	\$17,198,307	\$21,305,542	136.92%
Other Sources of Funds	\$4,199,378	\$9,592	\$5,219,458	\$5,229,050	24.52%
Other Uses of Funds	\$4,199,378	\$2,745	\$10,082,331	\$10,085,076	140.16%
Total Other Sources and (Uses)	\$0	\$6,847	(\$4,862,873)	(\$4,856,026)	0.00%
NET CHANGE IN FUND BALANCE	\$7,375,451	\$5,641,130	(\$10,236,323)	(\$4,595,193)	-162.30%
Beginning Fund Balance	\$64,847,268	\$64,847,268		\$64,847,268	0.00%
Ending Fund Balance	\$72,222,719	\$70,488,398		\$60,252,075	-16.57%
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 Revised Budget
Fiscal Year 2024-2025**

Budget Summary by Object

	Original Budget <u>2024-2025</u>	Actual Through <u>Feb. 28, 2025</u>	Estimates Through <u>June 2025</u>	Revised Budget <u>2024-2025</u>	Percent of <u>Change</u>
Revenues					
Local Revenues	\$16,368,000	\$9,741,518	\$11,824,857	\$21,566,375	31.76%
Total Revenues	\$16,368,000	\$9,741,518	\$11,824,857	\$21,566,375	31.76%
Expenditures					
Purchased Professional Services	\$4,003,910	\$451,184	\$4,756,306	\$5,207,490	30.06%
Purchased Property Services	\$2,872,357	\$2,142,167	\$8,692,265	\$10,834,432	277.20%
Supplies	\$1,784,820	\$1,041,086	\$3,395,686	\$4,436,772	148.58%
Property	\$331,462	\$472,799	\$354,049	\$826,848	149.45%
Total Expenditures	\$8,992,549	\$4,107,235	\$17,198,307	\$21,305,542	136.92%
Other Sources of Funds	\$4,199,378	\$9,592	\$5,219,458	\$5,229,050	24.52%
Other Uses of Funds	<u>\$4,199,378</u>	<u>\$2,745</u>	<u>\$10,082,331</u>	<u>\$10,085,076</u>	<u>140.16%</u>
Total Other Sources and (Uses)	\$0	\$6,847	(\$4,862,873)	(\$4,856,026)	0.00%
NET CHANGE IN FUND BALANCE	\$7,375,451	\$5,641,130	(\$10,236,323)	(\$4,595,193)	-162.30%
Beginning Fund Balance	\$64,847,268	\$64,847,268		\$64,847,268	0.00%
Ending Fund Balance	\$72,222,719	\$70,488,398		\$60,252,075	-16.57%

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

**Tangipahoa Parish School System
Capital Projects Fund Revised 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:

Hurricane IDA Insurance Fund	\$1,664,502
All Phase 1 Projects	\$81,673
All Phase 2 Projects	\$26,931,567
2nd Sales Tax PAYG-A/C	\$969,211
2nd Sales Tax PAYG-Roofing	\$2,605,904
2nd Sales Tax PAYG-Technology	\$0
2nd Sales Tax PAYG- Small Proj.	\$370,834
2nd Sales Tax PAYG-Regular	<u>\$27,628,384</u>
	<u>\$60,252,075</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 Revised Budget
2ND SALES TAX PAYG REGULAR-610
Fiscal Year 2024-2025**

Background and History
<p>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.</p>

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	610	411130	DEBT SERVICES TAXES	0	0	300
2	610	411160	PENALTIES/INTEREST ON PROP TAX	0	0	150
3	610	411312	2ND SALES & USE TAX - GROSS	11,400,520	11,745,000	8,745,000
4	610	411362	2ND SALES/USE/PENALTIES/INTERE	42,636	40,000	40,000
5	610	415101	INTEREST ON CHECKING	1,019,541	930,000	1,130,000
6	610	452000	INTERFUND TRANSFERS	85,873	0	6,847
			Total REVENUES	12,548,570	12,715,000	9,922,297
7	61110052	561000	M & S	23,285	0	101,008
8	61110013	561027	M & S - TECH	55,048	0	0
9	61110015	571001	LAND IMPROVEMENTS < \$50,000	28,169	0	0
			Total REGULAR PROGRAMS	106,501	0	101,008
10	61231500	531400	SALES TAX COLLECTION FEES	74,381	76,603	57,103
			Total GENERAL ADMINISTRATION	74,381	76,603	57,103
11	61262040	544100	RENTAL OF LAND & BUILDINGS	462,090	980,358	644,177
			Total MAINTENANCE OF PLANT	462,090	980,358	644,177
12	61430171	533400	ARCHITECT/ENGINEERING SVCS	0	13,446	18,246
13	61430032	533407	ARCH/ENG SVCS TO CAPITALIZE	57,510	9,301	70,750
14	61430040	533907	OTHER PROF SERVICES-CAPITALIZE	119,726	30,181	56,710
15	61460199	545000	CONSTRUCTION SERVICES	74,645	5,250	80,250
16	61460032	545007	CONSTRUCTION TO CAPITALIZE	459,416	789,007	815,378
17	61420199	571001	LAND IMPROVEMENTS < \$50,000	112,150	2,000	2,000
18	61450198	572000	BUILDINGS < \$100,000	0	49,550	82,052
19	61420040	671001	LAND IMPROVEMENTS > \$50,000	185,546	0	599,702
			Total FACILITY ACQUISITIONS AND	1,008,992	898,735	1,725,088
20	61052000	593230	TRANS OUT - OTHER	0	0	5,000,000
			Total OTHER USE OF FUNDS	0	0	5,000,000
			Total EXPENDITURES	1,651,964	1,955,696	7,527,376
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	10,896,606	10,759,304	2,394,921
			Beginning Fund Balance	14,336,857	25,233,463	25,233,463
			Ending Fund Balance	25,233,463	35,992,767	27,628,384

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

Background and History
<p>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.</p>

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	610	411312	2ND SALES & USE TAX - GROSS	149,462	149,500	7,149,000
2	610	411362	2ND SALES/USE/PENALTIES/INTERE	538	500	1,000
3	610	415101	INTEREST ON CHECKING	60,595	60,000	110,000
			Total REVENUES	210,595	210,000	7,260,000
4	61231500	531400	SALES TAX COLLECTION FEES	975	975	46,475
			Total GENERAL ADMINISTRATION	975	975	46,475
5	61430034	533400	ARCHITECT/ENGINEERING SVCS	0	0	5,610
6	61430040	533407	ARCH/ENG SVCS TO CAPITALIZE	0	0	861,175
7	61460037	545050	A/C IMPROVEMENTS	0	0	343,371
8	61460040	545057	A/C IMPROVEMENTS TO CAPITALIZE	0	0	6,209,866
9	61460033	561050	AIR CONDITIONER <\$5,000	112,428	0	0
			Total FACILITY ACQUISITIONS AND	112,428	0	7,420,022
			Total EXPENDITURES	113,403	975	7,466,497
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	97,192	209,025	(206,497)
			Beginning Fund Balance	1,078,516	1,175,708	1,175,708
			Ending Fund Balance	1,175,708	1,384,733	969,211

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

Background and History

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

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	610	411312	2ND SALES & USE TAX - GROSS	149,462	149,500	149,500
2	610	411362	2ND SALES/USE/PENALTIES/INTERE	538	500	500
3	610	415101	INTEREST ON CHECKING	124,011	125,000	121,000
			Total REVENUES	274,011	275,000	271,000
4	61231500	531400	SALES TAX COLLECTION FEES	975	975	975
			Total GENERAL ADMINISTRATION	975	975	975
			Total EXPENDITURES	975	975	975
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	273,036	274,025	270,025
			Beginning Fund Balance	2,062,843	2,335,879	2,335,879
			Ending Fund Balance	2,335,879	2,609,904	2,605,904

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

Background and History
<p>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.</p>

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	610	411312	2ND SALES & USE TAX - GROSS	747,308	747,000	747,000
2	610	411362	2ND SALES/USE/PENALTIES/INTERE	2,692	3,000	3,000
3	610	415101	INTEREST ON CHECKING	55,589	56,000	50,000
4	610	419990	MISC REVENUE (LOCAL)	0	0	507,990
			Total REVENUES	805,589	806,000	1,307,990
5	61110199	543000	REPAIR & MAINT	34,637	0	170,000
6	61110135	561000	M & S	6,663	0	6,980
7	61110199	561027	M & S - TECH	727,629	601,125	2,002,150
8	61110033	673000	EQUIPMENT > \$5,000	14,659	0	0
			Total REGULAR PROGRAMS	783,588	601,125	2,179,130
9	61211999	561027	M & S - TECH	1,122	0	2,315
			Total PUPIL SUPPORT SERVICES	1,122	0	2,315
10	61231500	531400	SALES TAX COLLECTION FEES	4,875	4,875	4,875
			Total GENERAL ADMINISTRATION	4,875	4,875	4,875
11	61261010	561027	M & S - TECH	1,647	0	0
			Total MAINTENANCE OF PLANT	1,647	0	0
12	61284199	534000	PURCHASED TECH SVC	38,081	100,000	104,314
13	61284199	673400	TECH HARDWARE > \$5000	0	100,000	143,094
			Total CENTRAL SERVICES	38,081	200,000	247,408
			Total EXPENDITURES	829,312	806,000	2,433,728
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(23,722)	0	(1,125,738)
			Beginning Fund Balance	1,149,460	1,125,738	1,125,738
			Ending Fund Balance	1,125,738	1,125,738	0

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

Background and History
<p>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.</p>

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	610	411312	2ND SALES & USE TAX - GROSS	996,411	997,000	997,000
2	610	411362	2ND SALES/USE/PENALTIES/INTERE	3,589	3,000	3,000
3	610	415101	INTEREST ON CHECKING	73,368	67,000	84,960
			Total REVENUES	1,073,368	1,067,000	1,084,960
4	61110034	543000	REPAIR & MAINT	34,562	0	0
5	61110135	561000	M & S	274,495	1,179,912	2,321,695
6	61110039	561027	M & S - TECH	96,744	0	0
7	61110032	571001	LAND IMPROVEMENTS < \$50,000	30,906	0	0
8	61110036	673000	EQUIPMENT > \$5,000	64,874	179,912	0
			Total REGULAR PROGRAMS	501,580	1,359,824	2,321,695
9	61231500	531400	SALES TAX COLLECTION FEES	6,500	6,500	6,500
			Total GENERAL ADMINISTRATION	6,500	6,500	6,500
10	61262040	543000	REPAIR & MAINT	13,969	0	0
11	61262002	673100	MACHINERY > \$5,000	8,249	0	0
			Total MAINTENANCE OF PLANT	22,218	0	0
12	61460033	545000	CONSTRUCTION SERVICES	17,294	0	0
13	61420038	571001	LAND IMPROVEMENTS < \$50,000	122,348	0	0
			Total FACILITY ACQUISITIONS AND	139,642	0	0
			Total EXPENDITURES	669,940	1,366,324	2,328,195
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	403,427	(299,324)	(1,243,235)
			Beginning Fund Balance	1,210,642	1,614,069	1,614,069
			Ending Fund Balance	1,614,069	1,314,745	370,834

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

Background and History
<p>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.</p>

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	651	415101	INTEREST ON CHECKING	167,885	20,000	71,703
2	651	452200	OPERATING TRANSFERS IN	0	0	57,498
			Total REVENUES	167,885	20,000	129,201
3	65152000	593230	TRANS OUT - OTHER	4,194,676	626,613	1,443,017
			Total OTHER USE OF FUNDS	4,194,676	626,613	1,443,017
			Total EXPENDITURES	4,194,676	626,613	1,443,017
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(4,026,792)	(606,613)	(1,313,816)
			Beginning Fund Balance	5,422,281	1,395,489	1,395,489
			Ending Fund Balance	1,395,489	788,876	81,673

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

Background and History
<p>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.</p>

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	651	452200	OPERATING TRANSFERS IN	1,503,279	3,564	1,642
			Total REVENUES	1,503,279	3,564	1,642
2	65111003	561027	M & S - TECH	47,414	0	0
			Total REGULAR PROGRAMS	47,414	0	0
3	65143003	533407	ARCH/ENG SVCS TO CAPITALIZE	0	3,564	0
4	65145003	545007	CONSTRUCTION TO CAPITALIZE	793,655	0	1,642
			Total FACILITY ACQUISITIONS AND	793,655	3,564	1,642
			Total EXPENDITURES	841,069	3,564	1,642
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	662,210	0	0
			Beginning Fund Balance	(662,210)	0	0
			Ending Fund Balance	0	0	0

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

Background and History
<p>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.</p>

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	651	415101	INTEREST ON CHECKING	0	0	1,222
2	651	419990	MISC REVENUE (LOCAL)	0	0	56,276
3	651	452200	OPERATING TRANSFERS IN	1,086,516	12,209	0
			Total REVENUES	1,086,516	12,209	57,498
4	65111025	561000	M & S	71,079	0	0
5	65111025	561027	M & S - TECH	45,236	0	0
			Total REGULAR PROGRAMS	116,315	0	0
6	65143025	533407	ARCH/ENG SVCS TO CAPITALIZE	4,340	12,209	0
7	65145025	545007	CONSTRUCTION TO CAPITALIZE	321,676	0	0
			Total FACILITY ACQUISITIONS AND	326,016	12,209	0
8	65152000	593230	TRANS OUT - OTHER	0	0	57,498
			Total OTHER USE OF FUNDS	0	0	57,498
			Total EXPENDITURES	442,331	12,209	57,498
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	644,185	0	0
			Beginning Fund Balance	(644,185)	0	0
			Ending Fund Balance	0	0	0

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

Background and History
<p>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.</p>

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	651	415101	INTEREST ON CHECKING	544	0	0
2	651	452200	OPERATING TRANSFERS IN	43,646	7,959	0
			Total REVENUES	44,190	7,959	0
3	65111039	561000	M & S	0	1,159	0
			Total REGULAR PROGRAMS	0	1,159	0
4	65146039	533407	ARCH/ENG SVCS TO CAPITALIZE	90,667	6,800	0
5	65143039	533907	OTHER PROF SERVICES-CAPITALIZE	9,028	0	0
6	65146039	543000	REPAIR & MAINT	82	0	0
			Total FACILITY ACQUISITIONS AND	99,776	6,800	0
			Total EXPENDITURES	99,776	7,959	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(55,586)	0	0
			Beginning Fund Balance	55,586	0	0
			Ending Fund Balance	0	0	0

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

Background and History
<p>This fund was created to track the costs associated with the construction of a 14 classroom addition on the campus of Hammond High School.</p>

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	651	452200	OPERATING TRANSFERS IN	1,444,181	5,334	0
			Total REVENUES	1,444,181	5,334	0
2	65111009	561027	M & S - TECH	50,048	0	0
			Total REGULAR PROGRAMS	50,048	0	0
3	65143009	533407	ARCH/ENG SVCS TO CAPITALIZE	40,645	0	0
4	65145009	545007	CONSTRUCTION TO CAPITALIZE	1,042,576	5,334	0
			Total FACILITY ACQUISITIONS AND	1,083,221	5,334	0
			Total EXPENDITURES	1,133,269	5,334	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	310,913	0	0
			Beginning Fund Balance	(310,913)	0	0
			Ending Fund Balance	0	0	0

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

Background and History
<p>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.</p>

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	651	452200	OPERATING TRANSFERS IN	0	1,556	2,045
			Total REVENUES	0	1,556	2,045
2	65143015	533407	ARCH/ENG SVCS TO CAPITALIZE	2,045	1,556	0
			Total FACILITY ACQUISITIONS AND	2,045	1,556	0
			Total EXPENDITURES	2,045	1,556	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(2,045)	0	2,045
			Beginning Fund Balance	0	(2,045)	(2,045)
			Ending Fund Balance	(2,045)	(2,045)	0

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

Background and History
<p>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.</p>

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	651	452200	OPERATING TRANSFERS IN	503	594,236	1,576,457
			Total REVENUES	503	594,236	1,576,457
2	65111017	561000	M & S	503	0	0
			Total REGULAR PROGRAMS	503	0	0
3	65143017	533407	ARCH/ENG SVCS TO CAPITALIZE	0	54,236	100,000
4	65145017	545007	CONSTRUCTION TO CAPITALIZE	0	540,000	1,476,457
			Total FACILITY ACQUISITIONS AND	0	594,236	1,576,457
			Total EXPENDITURES	503	594,236	1,576,457
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

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

Background and History
<p>This fund was created to track the costs associated with the construction of an 8 classroom addition on the campus of Ponchatoula High School.</p>

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	651	452200	OPERATING TRANSFERS IN	116,551	1,755	0
			Total REVENUES	116,551	1,755	0
2	65111024	561027	M & S - TECH	1,050	0	0
			Total REGULAR PROGRAMS	1,050	0	0
3	65143024	533407	ARCH/ENG SVCS TO CAPITALIZE	0	1,755	0
4	65143024	533907	OTHER PROF SERVICES-CAPITALIZE	723	0	0
5	65145024	545007	CONSTRUCTION TO CAPITALIZE	113,729	0	0
			Total FACILITY ACQUISITIONS AND	114,451	1,755	0
			Total EXPENDITURES	115,501	1,755	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	1,050	0	0
			Beginning Fund Balance	(1,050)	0	0
			Ending Fund Balance	0	0	0

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

Background and History
<p>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.</p>

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	652	415101	INTEREST ON CHECKING	1,584,648	1,250,000	1,457,774
			Total REVENUES	1,584,648	1,250,000	1,457,774
2	652	593230	TRANS OUT - OTHER	4,620	3,572,765	3,584,561
			Total	4,620	3,572,765	3,584,561
			Total EXPENDITURES	4,620	3,572,765	3,584,561
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	1,580,028	(2,322,765)	(2,126,787)
			Beginning Fund Balance	27,478,326	29,058,354	29,058,354
			Ending Fund Balance	29,058,354	26,735,589	26,931,567

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

Background and History
<p>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.</p>

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	652	452200	OPERATING TRANSFERS IN	4,620	252,567	252,567
			Total REVENUES	4,620	252,567	252,567
2	65243003	533407	ARCH/ENG SVCS TO CAPITALIZE	0	252,567	252,567
			Total FACILITY ACQUISITIONS AND	0	252,567	252,567
			Total EXPENDITURES	0	252,567	252,567
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	4,620	0	0
			Beginning Fund Balance	(4,620)	0	0
			Ending Fund Balance	0	0	0

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

Background and History
<p>This fund was created to track the costs associated with the construction of a 8 classroom addition on the campus of Chesbrough Elementary School.</p>

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	652	452200	OPERATING TRANSFERS IN	0	361,066	367,627
			Total REVENUES	0	361,066	367,627
2	65243004	533407	ARCH/ENG SVCS TO CAPITALIZE	0	361,066	367,627
			Total FACILITY ACQUISITIONS AND	0	361,066	367,627
			Total EXPENDITURES	0	361,066	367,627
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

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

Background and History

<p>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.</p>

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	652	452200	OPERATING TRANSFERS IN	0	335,950	335,950
			Total REVENUES	0	335,950	335,950
2	65243011	533407	ARCH/ENG SVCS TO CAPITALIZE	0	335,950	335,950
			Total FACILITY ACQUISITIONS AND	0	335,950	335,950
			Total EXPENDITURES	0	335,950	335,950
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

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

Background and History
<p>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.</p>

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

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

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

Background and History
<p>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.</p>

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	652	452200	OPERATING TRANSFERS IN	0	369,417	369,417
			Total REVENUES	0	369,417	369,417
2	65243021	533407	ARCH/ENG SVCS TO CAPITALIZE	0	369,417	369,417
			Total FACILITY ACQUISITIONS AND	0	369,417	369,417
			Total EXPENDITURES	0	369,417	369,417
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

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

Background and History
<p>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.</p>

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

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

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

Background and History
<p>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.</p>

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

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	652	452200	OPERATING TRANSFERS IN	0	66,346	71,581
			Total REVENUES	0	66,346	71,581
2	65243033	533407	ARCH/ENG SVCS TO CAPITALIZE	0	66,346	71,581
			Total FACILITY ACQUISITIONS AND	0	66,346	71,581
			Total EXPENDITURES	0	66,346	71,581
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

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

Background and History
<p>This fund accounts for repairs needed due to Hurricane IDA that are covered by our insurance.</p>

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
HURRICANE IDA INSURANCE - IDA21
Fiscal Year 2024 - 2025**

	Account Number		Account Name	Actual 2023 - 2024	Original Budget 2024 - 2025	Revised Budget 2024 - 2025
1	690	415101	INTEREST ON CHECKING	207,819	25,000	140,000
			Total REVENUES	207,819	25,000	140,000
2	69110052	561000	M & S	67,747	2,624	2,624
			Total REGULAR PROGRAMS	67,747	2,624	2,624
3	69231124	533200	LEGAL SERVICES	1,166	0	0
			Total GENERAL ADMINISTRATION	1,166	0	0
4	69262040	543000	REPAIR & MAINT	32,418	26,948	0
			Total MAINTENANCE OF PLANT	32,418	26,948	0
5	69430052	533407	ARCH/ENG SVCS TO CAPITALIZE	41,118	108,169	290,196
6	69460040	543000	REPAIR & MAINT	1,900	0	0
7	69460024	544100	RENTAL OF LAND & BUILDINGS	4,000	0	0
8	69460052	545000	CONSTRUCTION SERVICES	180,954	0	197,421
9	69460052	545007	CONSTRUCTION TO CAPITALIZE	1,351,248	525,460	895,870
10	69420034	571001	LAND IMPROVEMENTS < \$50,000	54,970	0	0
			Total FACILITY ACQUISITIONS AND	1,634,190	633,629	1,383,487
			Total EXPENDITURES	1,735,521	663,201	1,386,111
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(1,527,702)	(638,201)	(1,246,111)
			Beginning Fund Balance	4,438,315	2,910,613	2,910,613
			Ending Fund Balance	2,910,613	2,272,412	1,664,502

This page was left blank intentionally.