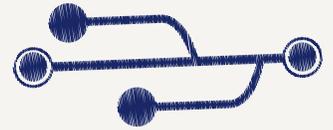


2026



**TANGIPAHOA
PARISH SCHOOL
SYSTEM**



**ANNUAL
OPERATING
BUDGET**

**AMITE, LOUISIANA
TANGISCHOOLS.ORG**

JULY 1, 2025 - JUNE 31, 2026

ANNUAL OPERATING BUDGET
of the
TANGIPAHOA PARISH SCHOOL SYSTEM

Amite, Louisiana

For the period
July 1, 2025 through June 30, 2026



EST. 1896

Tom Tolar
Board President

Melissa M. Stillely
Superintendent

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

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MELISSA M. STILLEY
SUPERINTENDENT



TOM TOLAR
BOARD PRESIDENT

August 05, 2025

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

Re: Budget Message for the 2025-2026
Operating Budget

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

The budget of the Tangipahoa Parish School System for the fiscal year July 1, 2025 through June 30, 2026, is hereby submitted. This budget presents the School System's dollars and cents plan for the types and amounts of proposed expenditures, the purposes for which they are to be made, and the proposed means of financing them.

Budget Presentation

The elected school board members of Tangipahoa Parish will be asked to approve the 2025-2026 Operating Budget on September 9, 2025 at its regular School Board Meeting. The proposed resolution begins on page xxi.

A Public Hearing on the budget will be held on September 9, 2025, to receive comments and recommendations from the public on this proposed budget before the budget resolution is approved by the School Board.

Revenue and expenditure items were examined within the context of the Board's mission, goals, and financial policies for the 2025-2026 Governmental Fund Budgets (the General Fund, Special Revenue Fund, Debt Service Fund, and Capital Projects Fund). Information on each of the fund budgets is provided within the budget document. The opportunity to provide operational plans and their related financial impact is welcomed. Educational improvements for the students of the Tangipahoa Parish School System result when there is interaction among interest groups.

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

Sound financial management - including thoughtful budgeting, appropriate accounting, and meaningful financial reporting - is fundamentally important in governmental organizations. As a result, our most important concern in the presentation of this budget document is to improve the quality of information to our community concerning the educational programs and services for the 2025-2026 fiscal year.

Educational Goals and Objectives

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

TANGIPAHOA PARISH
SCHOOL SYSTEM

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

TANGIPAHOA PARISH SCHOOL SYSTEM Fiscal Year 2025-2026

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

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

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

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

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

Budget Process and Significant Changes

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

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

TANGIPAOHA PARISH SCHOOL SYSTEM Fiscal Year 2025-2026

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

The development of the 2025-2026 Operating Budget was an effort of the Superintendent and Management.

Basis of Budgeting

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

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

In developing the budget for the fiscal year 2025-2026, the administrative staff followed these assumptions:

General Fund

1. Budget General Fund MFP at \$131,857,531, which includes a reduction for local cost allocations due to other LEAS and Child Nutrition’s required minimum funding. This MFP Funding Level is \$1,638,073 more than the 2024-2025 Revised Budget.
2. Anticipate that the 2025-2026 first 1-cent sales tax revenues dedicated to the General Fund will increase \$8,500,000 compared to the 2024-2025 Revised Budget and the second 1-cent sales tax revenues allocated to the General Fund will also increase \$17,515,000 compared to the 2024-2025 Revised Budget.
3. Budget an increase of \$363,212 in Ad Valorem Tax Revenue over 2024-2025 Revised Budget.

TANGIPAHOA PARISH SCHOOL SYSTEM
Fiscal Year 2025-2026

4. Budgeted expenditures include a step raise for all eligible employees.
5. Budgeted expenditures include an increase in active and retiree health insurance.
6. Budgeted expenditures include a Teachers Retirement System, School Employees Retirement System, Optional Retirement System, and a Louisiana State Retirement System rate decrease.
7. General Fund includes an operating transfer of \$450,000 for expenditures for Hammond Magnet School sites exceeding the Hammond Magnet tax proceeds.
8. General Fund budget includes \$1,314,240 for Magnet School expenditures for sites other than in the Hammond area.
9. Use the employer's contribution rates for the Teachers' Retirement System at 20.95% and School Employees Retirement System at 22.0%.
10. Use applicable Workers' Compensation rates of 2.150% or 7.750%.
11. Use a restricted indirect cost rate of 6.5981% and unrestricted rate of 17.8312%.

Special Revenue Fund

1. The Educational Facilities Improvement District (EFID) includes one-half cent sales tax transactions supporting raises to all TPSS employees. Estimated collections and cost of raises are budgeted at \$15,625,000. Increases to Salaries and Benefits are reported in the General Fund section.
2. Various changes to other funds and grants are due to grants ending and new grants being received.

Debt Service Fund

1. Budgeted \$1.52M for required annual funding on the 2021 Sales Tax Bonds for financing Phase 1 Construction Projects.

Capital Project Fund

1. Budgeted \$11.0M of second 1-cent Sales Tax proceeds in the Capital Project Fund, which is \$2,215,000 than the 2024-2025 Revised Budget.
2. Established separate Capital Project Funds for each Phase 1 and Phase 2 Construction Projects to record construction costs and related funding transfers from Total Phase 1 Financing Fund.

Funds and Fund Types

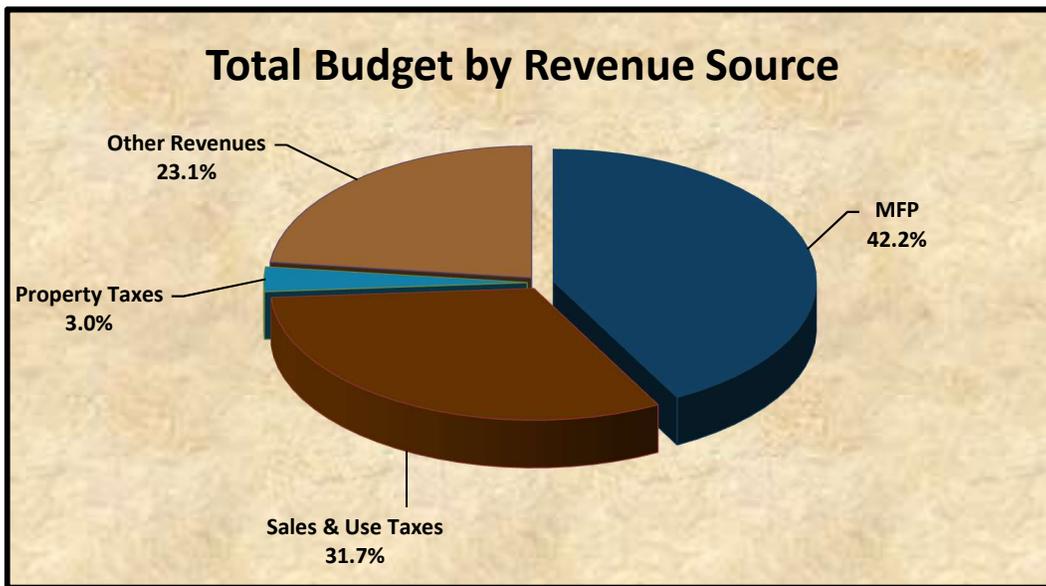
A fund is a grouping of related accounts that is used to maintain control over resources that have been

TANGIPAOHA PARISH SCHOOL SYSTEM Fiscal Year 2025-2026

segregated for specific activities or objectives. The School System, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the School System can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. The School System adopts an annual appropriated budget for its General Fund, each individual Special Revenue Fund, as well as each individual Capital Project and Debt Service Funds. The School System maintains 52 individual governmental funds.

Summary of Revenues Received

Projecting the amount of revenue that will be collected from various sources is one of the most important tasks of the budget process, yet also one of the most difficult. Since revenue projections, like other forecasts of the future, are almost never 100% accurate, the overall goal is to make conservative projections that underestimate rather than overestimate the amount of revenues that will be available. Revenues are considered and projected separately, with more time and analysis given to major rather than minor sources of revenue.



As shown in the pie chart above and the following table, MFP, Sales & Use Taxes, and Property Tax revenues represent 76.9% of the budget. A brief discussion of the top sources is also included.

TANGIPAHOA PARISH SCHOOL SYSTEM
Fiscal Year 2025-2026

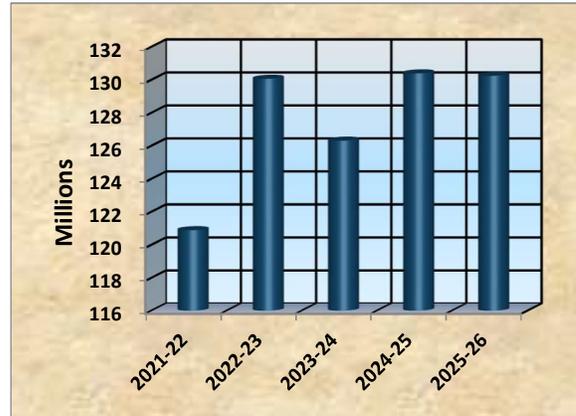
Revenue Source	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Sources	Percent Of Total
MFP	\$131,857,531	\$160,000	\$0	\$0	\$132,017,531	42.2%
Sales & Use Taxes	61,480,000	25,175,000	1,529,000	11,042,000	99,226,000	31.7%
Property Taxes	3,480,000	5,984,541	0	0	9,464,541	3.0%
Other Revenues	12,532,042	56,763,485	55,000	2,785,000	72,135,527	23.1%
Total	\$209,349,573	\$88,083,026	\$1,584,000	\$13,827,000	\$312,843,599	100.0%

Minimum Foundation Program (MFP)

The Minimum Foundation Program is the **largest source** of revenue received. This is approximately 42.2% of total revenues or \$132.0 million. It is based on a formula adopted by the Louisiana Board of Elementary and Secondary Education and approved by the Louisiana Legislature.

This formula determines the State’s cost of educating students in Louisiana and helps to equitably allocate funds to parish, city school systems and charter schools. The MFP revenue for 2025-2026 is budgeted to decrease \$148,055 over the 2024-2025 Revised Budget.

The actual revenue for the last three years and the budgeted revenue for 2024-2025 and 2025-2026 are shown in the bar chart to the right, net of a reduction for local cost allocations due to other LEAs. Supplemental Course Allocations (SCA) and Career Development Funds (CDF) allocations of \$1,844,871, \$2,036,070, \$1,931,764, \$1,549,018 and \$1,297,739 are included for 2021-2022, 2022-2023 and 2023-2024, 2024-2025 and 2025-2026, respectively.



Sales & Use Taxes

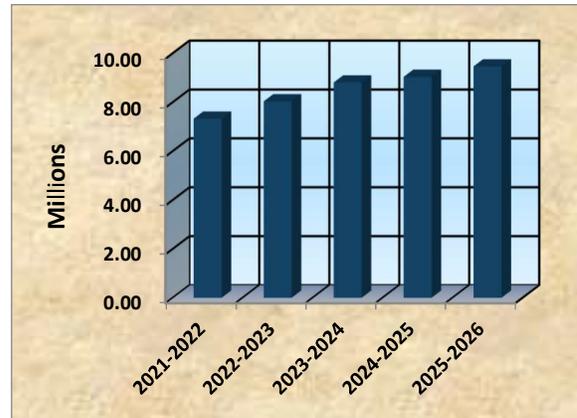
Sales & Use Tax revenues are the **third largest source** of revenue for the Tangipahoa Parish School System. This is a tax upon the sale and consumption of goods and services within the parish and is approximately 31.7% of the total revenues received or \$99,226,000. Sales & Use Tax Revenues are deposited into the General Fund, Special Revenue Fund, Debt Service Fund, and the Capital Projects Fund.

TANGIPAHOA PARISH SCHOOL SYSTEM Fiscal Year 2025-2026

Property Taxes

Property taxes are another source of revenue for the Board and accounts for approximately 3.2% of total revenues. The amount received is calculated by multiplying the Taxable Assessed Value of property by the number of mills. The number of mills is approved by the School Board annually, subject to the limitations approved by the voters and the Louisiana Legislature.

Property Tax collections are projected to be higher in 2025-2026. The General Fund will receive 36.8%, the Special Revenue Fund 63.2% and the Debt Service Fund 0.0% of the budgeted property tax collections. Monies deposited into the General Fund are used for salaries, benefits, and other operating expenditures. Property taxes deposited into the Special Revenue Fund are used to fund the Hammond Consolidated District No. 1 programs. The property tax revenues deposited into the Debt Service Fund are used to pay off long-term debt, which were sold for building new schools. The actual revenue for the last three years and the budget revenue for 2024-2025 and 2025-2026 are shown in the bar chart to the right.

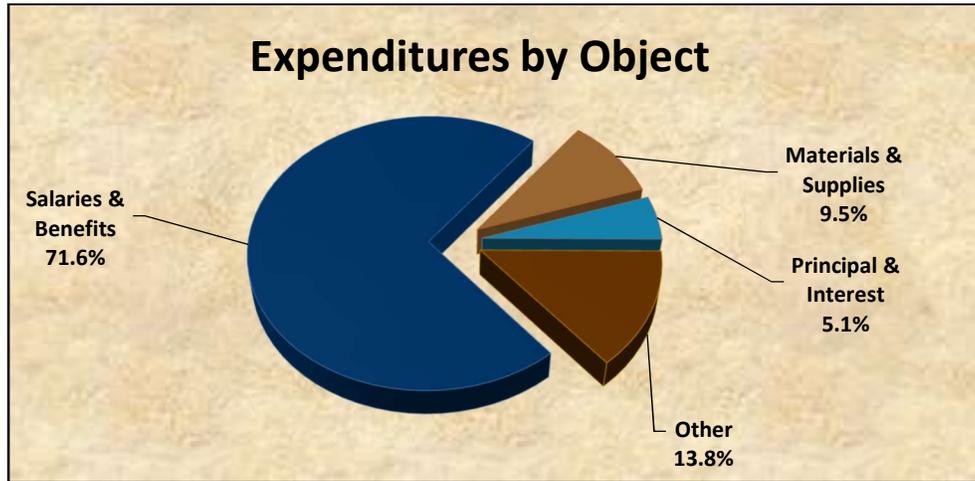


Summary of Budgeted Expenditures

Expenditures	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total	Percent Of Total
Salaries & Benefits	\$189,912,554	\$38,020,022	\$0	\$0	\$227,932,576	71.6%
Materials & Supplies	9,468,232	17,929,616	0	2,898,462	30,296,310	9.5%
Principal & Interest	474,786	0	15,872,020	0	16,346,806	5.1%
Other	17,838,039	18,171,415	12,400	7,850,260	43,872,114	13.8%
Total	\$217,693,611	\$74,121,053	\$15,884,420	\$10,748,722	\$318,447,806	100.0%

The preceding table and the pie chart on the next page show Total Expenditures are expected to exceed \$318 million in 2025-2026.

**TANGIPAHOA PARISH SCHOOL SYSTEM
Fiscal Year 2025-2026**

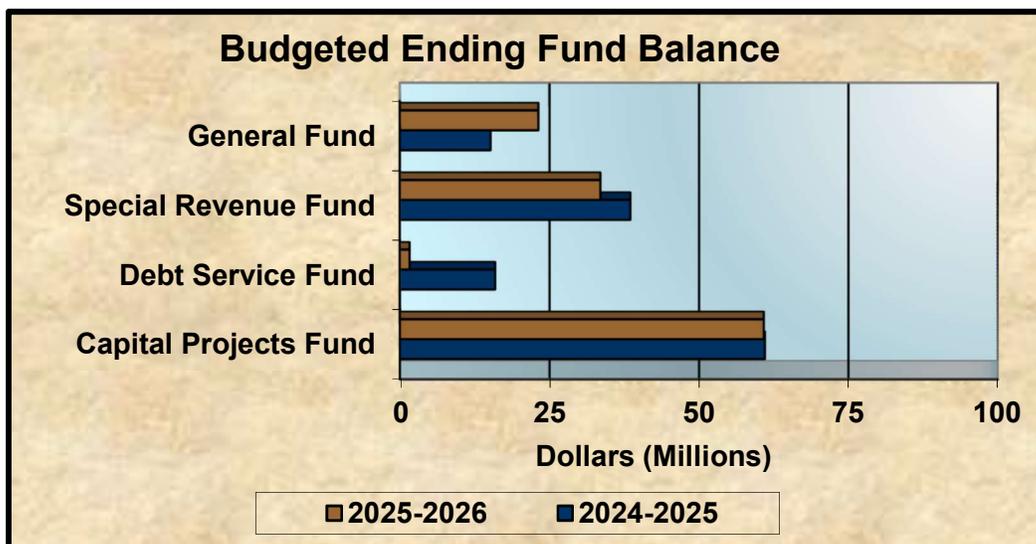


Some interesting facts can be seen by looking at the preceding table. For example, Salaries and Benefits are only paid with General and Special Revenue Funds and cannot be paid with Debt Service Funds. Principal and Interest Payments are only made with General Fund and Debt Service Funds.

To achieve the overall goals and objectives for the 2025-2026 school year, instructional programs receive the majority of the allocated funds. The largest expenditure in education is for salaries and benefits. Of the total governmental funds budget of \$318 million, \$228 million is dedicated to this category. Materials, supplies, and equipment comprise an additional \$30 million. The remaining portions are committed to paying debt principal and interest, utilities, and other administrative costs.

Fund Balance and/or Reserves

The following graph summarizes the 2024-2025 and 2025-2026 ending fund balances for the General Fund, Special Revenue Fund, Debt Service Fund, and Capital Projects Fund. Please note the Debt Service Fund Balance decrease for 2025-2026 is due to the QSCB Bond's payment.



TANGIPAHOA PARISH SCHOOL SYSTEM
Fiscal Year 2025-2026

Analysis of Proposed Budgets

General Fund

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

Resources to Support Operations

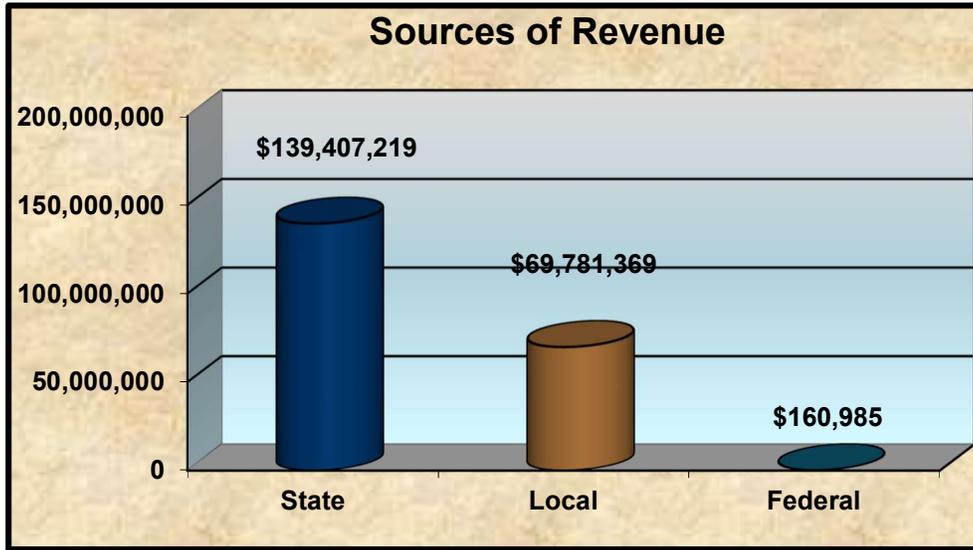
Programs and services included in the General Fund Budget are primarily supported by state and local sources of revenue. A comparison of revenue sources to support operations for the current and proposed General Fund budgets follows.

REVENUE SOURCES	BUDGET 2024-2025	BUDGET 2025-2026	PERCENT CHANGE
Local Sources	\$48,831,025	\$69,781,369	42.9%
State Sources	139,576,479	139,407,219	-0.1%
Federal Sources	178,866	160,985	-10.0%
Total General Fund Revenue	\$188,586,370	\$209,349,573	11.0%

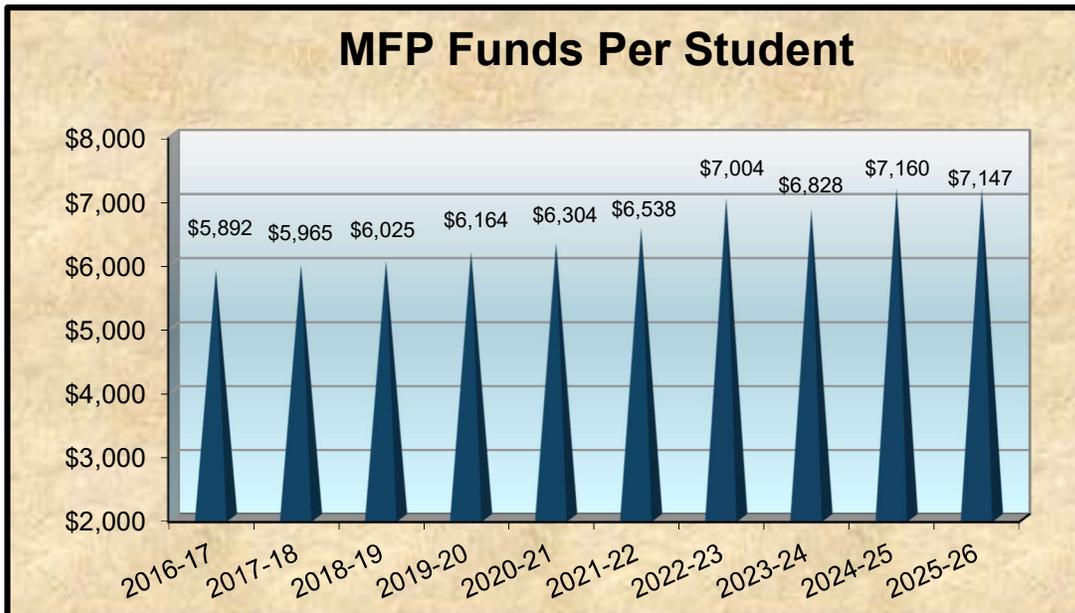
Budgeted revenues will increase \$20,763,203 or 9.9%, and budgeted expenditures will decrease by \$4,382,269, or 2.0%. The increase in revenues is primarily due to an increase in MFP. The decrease in expenditures is primarily due to a decrease in purchased services.

The graph on the following page represents the various sources of revenue included in the proposed budget to support General Fund operations for the 2025-2026 fiscal year.

**TANGIPAHOA PARISH SCHOOL SYSTEM
Fiscal Year 2025-2026**



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



TANGIPAHOA PARISH SCHOOL SYSTEM
Fiscal Year 2025-2026

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

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

The 2025-2026 General Fund budget for the first 1-cent sales tax revenue is expected to increase \$8,500,000 compared to the 2024-2025 Revised Budget and the second 1-cent sales tax revenues allocated to the General Fund is also expected to increase \$17,515,000 compared to the 2024-2025 Revised Budget.

Expenditures

Budgeted expenditures for salaries are less for 2025-2026 because decreased positions. Additionally, benefits for the 2025-2026 fiscal year are more than last year because of increased OPEB rates and purchased services also decreased. For the 2025-2026 fiscal year, salaries and fringe benefits are budgeted to consume 87.3% of the expenditures in the General (Operating) Fund.

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

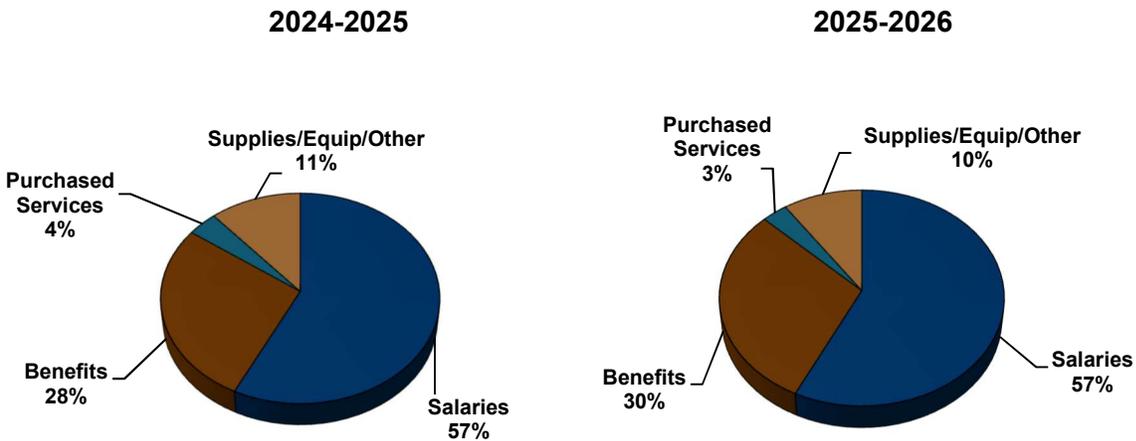
OBJECT	BUDGET 2024-2025	BUDGET 2025-2026	PERCENT CHANGE
Salaries	\$127,276,771	\$124,549,537	-2.1%
Benefits	61,348,122	65,363,017	6.5%
Professional and Purchased Services	8,330,499	6,828,957	-18.0%
Supplies/Equipment/Other Objects	25,120,488	20,952,100	-16.6%
Total General Fund Expenditures	\$222,075,880	\$217,693,611	-2.0%

TANGIPAHOA PARISH SCHOOL SYSTEM Fiscal Year 2025-2026

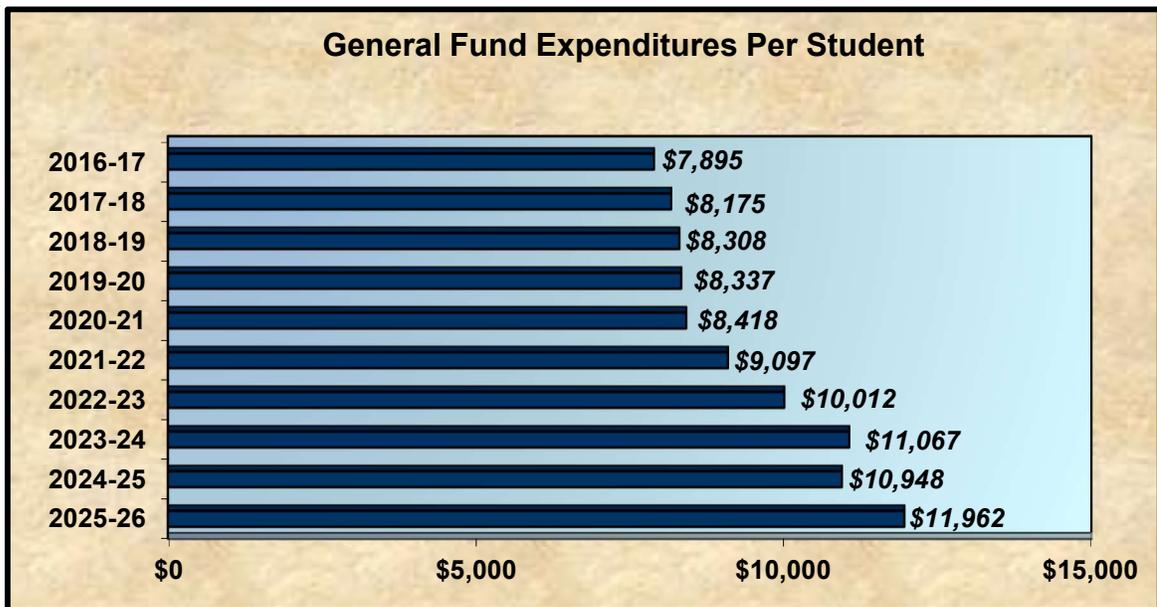
General Fund Expenditures By Object

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

Comparison of Total Expenditures of Current and Proposed Budgets



Tangipahoa Parish places an emphasis on instruction with 81% of all expenditures for the 2025-2026 fiscal year directed to the classroom. The following graph shows the total General Fund actual expenditures per student for fiscal years 2016-2017 through 2023-2024 and budgeted expenditures per student for 2024-2025 and 2025-2026.



TANGIPAOA PARISH SCHOOL SYSTEM
Fiscal Year 2025-2026

Special Revenue Fund

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

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

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

It is estimated that budgeted revenues will be \$88,083,026 and expenditures will be \$74,121,053. Projected revenues and expenditures are decreasing primarily due to the funding for Pandemic Relief ending in 2024-2025.

Federal funding is a major source of revenue for the Tangipahoa Parish School System's Special Revenue Funds. Approximately \$48.8 million is budgeted annually for 31 of these type funds, which are legally restricted for specified purposes.

Educational grants ending are listed below by fiscal year end:

	Grant Period Ends	
	FY 2024-2025	FY 2025-2026
ARP Homeless	64,167	0
B-3 Seats State	2,866,773	0
CNP – Local Food For Schools	96,840	0
ESSER III Incentive	369,490	0
ESSER III Formula	26,062,134	0
ESSER III EB Interventions ARP	575,446	0
Hammond Westside Security Cameras	50,000	0
Hurricane Francine	3,003	0
MERA School-Based Enterprise	0	3,000
MERA Workbased Learning-Internship	0	52,200
Ready Start Network Workforce Planning	62,500	0
CLSD – Comprehensive Literacy State Dev.	681,100	0
Title IV – Stronger Connections	394,293	0

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

TANGIPAHOA PARISH SCHOOL SYSTEM Fiscal Year 2025-2026

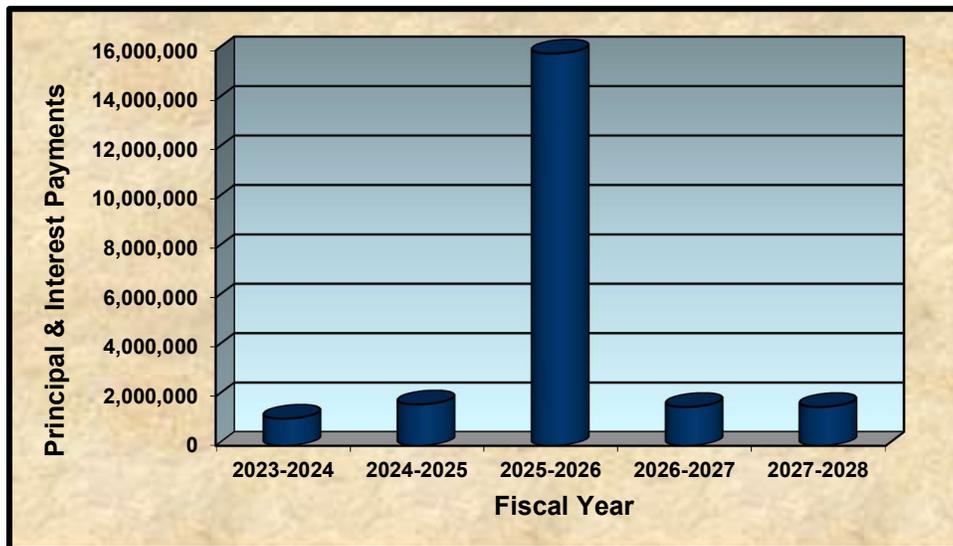
Debt Service Fund

The Debt Service Fund is used to accumulate monies for the payment of outstanding bond issues. All principal and interest requirements are funded in accordance with Louisiana law by the annual tax levy on taxable property within the parish-taxing district or by allocation of local sales and use tax collected within the parish-taxing district. This section includes changes related to financing for Phase 2 Construction projects. A Phase 1 Sinking Fund was set up per bond requirements to receive monthly payments accumulating to the interest amounts due in 2025-2026.

On June 30, 2025, the School System had accumulated \$15,919,791 in Debt Service Funds for future bonded debt requirements. The Tangipahoa Parish School System is legally restricted from incurring long-term debt financed through property taxes in excess of 35% of the assessed value of taxable property. A breakdown for each district is listed in the Debt Service Fund section of this budget.

Principal payments of \$15,040,000 and interest payments of \$832,420 in 2025-2026 decreased the bonded debt to \$39,414,420 as of June 30, 2025.

As shown in the chart below, estimated principal payments of \$15,040,000 and estimated interest payments of \$832,420 will be made in 2025-2026, which will reduce the total bonded debt to \$39,414,420 as of June 30, 2026.



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

TANGIPAOA PARISH SCHOOL SYSTEM

Fiscal Year 2025-2026

Capital Projects Fund

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

The Beginning Fund Balance at July 1, 2025, in the amount of \$61,026,842 is available for Capital Projects for the 2025-2026 fiscal year. Several Phase 2 construction projects expected to commence in fiscal year 2025-2026 are as follows:

- ◆ 6 Classroom Addition w/Library at Woodland Park
- ◆ 8 Classroom Addition at Chesbrough Elementary
- ◆ 8 Classroom Addition at Nesom Middle
- ◆ 10 Classroom Addition at Champ Cooper Elementary School
- ◆ 18 Classroom Addition with Cafeteria at Ponchatoula High
- ◆ 20 Classroom Addition with Cafeteria at Loranger High
- ◆ 8 Classroom Addition at Independence Leadership Academy
- ◆ Parish-wide Drainage Project

TANGIPAHOA PARISH SCHOOL SYSTEM
Fiscal Year 2025-2026

Acknowledgments

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

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



Melissa Stillely, Superintendent
Tangipahoa Parish School System



Jeffrey McKneely, Chief Financial Officer
Tangipahoa Parish School System

BUDGET RESOLUTION

At the September 9, 2025 Tangipahoa Parish School System Board meeting, the following motion was offered by _____ and seconded by _____ :

A motion adopting, finalizing and implementing the General Fund, Special Revenue Fund, Debt Service Fund, and Capital Project Fund Budgets of the Tangipahoa Parish School Board for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

WHEREAS, Melissa Stilley, in her capacity as Chief Administrative Officer of the Tangipahoa Parish School Board, prepared, with the assistance of Jeff McKneely, Chief Financial Officer, the proposed General Fund, Special Revenue Fund, Debt Service Fund, and Capital Project Fund Budgets for the fiscal year beginning July 1, 2025 and ending June 30, 2026, which was accompanied by a budget resolution; and

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

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

WHEREAS, notice of a public hearing on the proposed General Fund, Special Revenue Fund, Debt Service Fund, and Capital Project Fund Budgets, notice of the availability of the proposed budgets for review at such hearing and a general summary of the proposed budgets have been timely published in the Daily Star; and

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

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

- 1.
- 2.
- 3.

BE IT FURTHER RESOLVED, that the Secretary-Treasurer of the School Board, Melissa Stilley, or her successor, is hereby authorized and in her sole discretion, to make such changes within the various budget classifications as she may deem necessary provided that any reallocation of funds affecting in excess of five percent (5%) of the projected revenue collections must be approved in advance by action of the School Board at a meeting duly noticed and convened.

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

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

BE IT FURTHER RESOLVED, that the Secretary-Treasurer of the School Board, Melissa Stilley, or her successor, shall certify completion of all actions required by Louisiana R.S. 39:1306 by publishing a notice of the minutes of the meeting in the Daily Star.

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

YEAS:

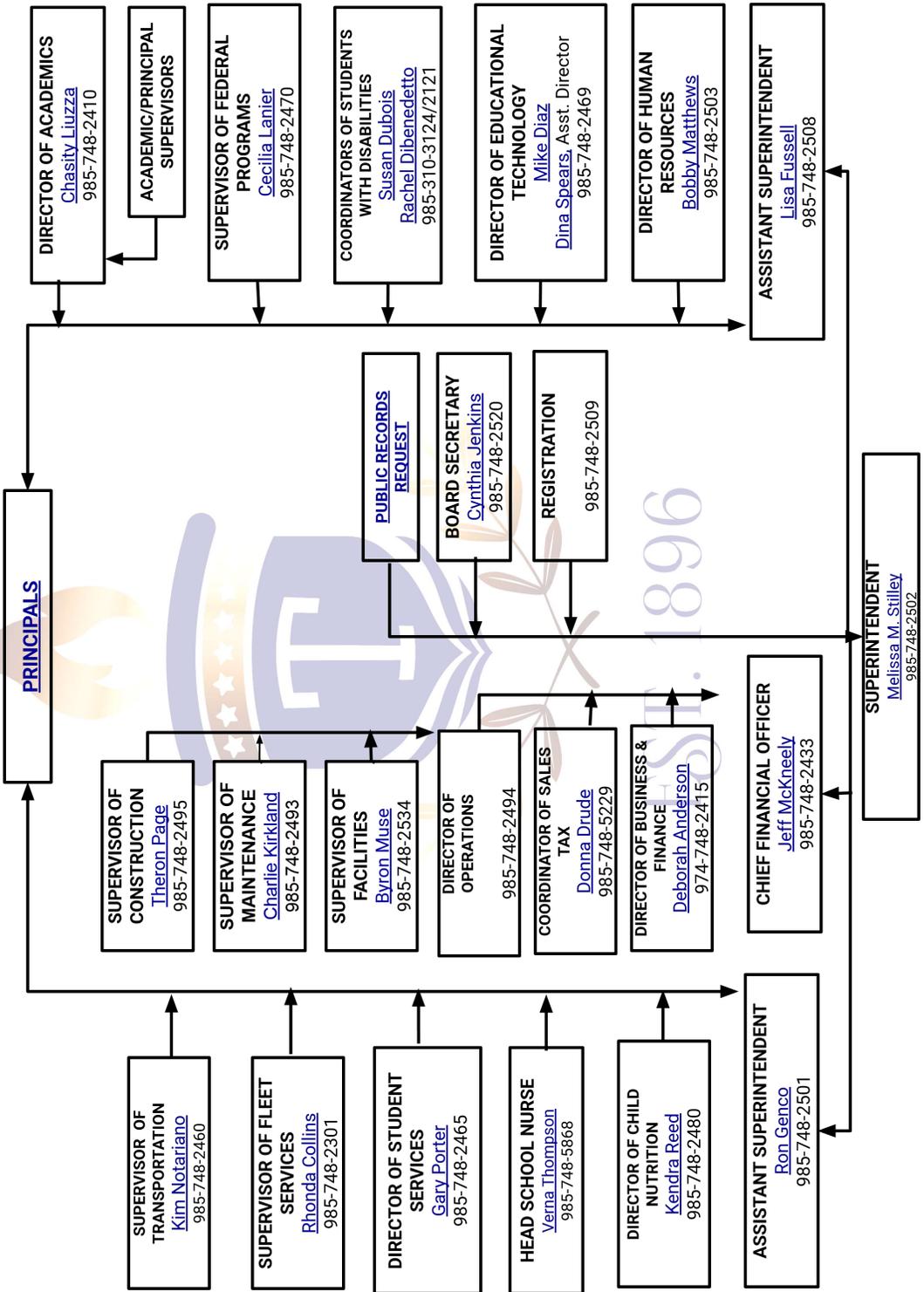
NAYS:

ABSENT:

ABSTAINED:

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2025-26 DISTRICT LEADERSHIP ORGANIZATIONAL STRUCTURE



Tangipahoa Parish School System
Financial Summary of All Funds
Fiscal Year 2025-2026

Total Operating Budget by Function

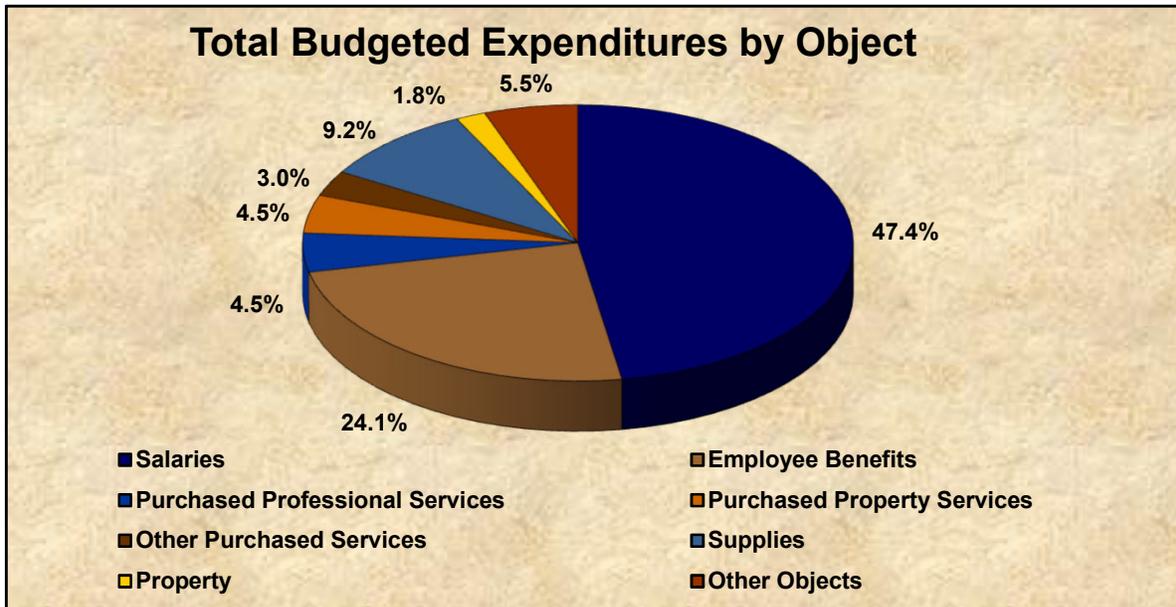
	General	Special	Debt	Capital	
	Fund	Revenue	Service	Projects	Total
Revenues	Fund	Fund	Fund	Fund	Total
Local Revenues	\$69,781,369	\$34,570,661	\$1,584,000	\$13,827,000	\$119,763,030
State Revenues	139,407,219	4,670,989	0	0	144,078,208
Federal Revenues	<u>160,985</u>	<u>48,841,376</u>	<u>0</u>	<u>0</u>	<u>49,002,361</u>
Total Revenues	\$209,349,573	\$88,083,026	\$1,584,000	\$13,827,000	\$312,843,599
Expenditures					
Regular Programs	\$99,071,316	\$5,409,009	\$0	\$2,899,882	\$107,380,207
Special Education Programs	28,982,399	593,392	0	0	29,575,791
Vocational Education Programs	4,426,146	727,890	0	0	5,154,036
Other Instructional Programs	3,905,119	1,060,197	0	0	4,965,316
Special Programs	1,145,776	14,062,478	0	0	15,208,254
Pupil Support Services	18,573,928	3,884,268	0	2,000	22,460,196
Instructional Staff Services	3,835,509	12,940,490	0	0	16,775,999
General Administration	3,147,927	2,521,215	10,000	66,700	5,745,842
School Administration	16,403,182	144,650	0	0	16,547,832
Business Services	1,892,955	875,371	0	0	2,768,326
Maintenance of Plant	15,060,200	10,760,132	0	859,686	26,680,018
Student Transportation Services	17,102,119	404,366	0	0	17,506,485
Central Services	2,839,536	1,301,458	0	21,000	4,161,994
Child Nutrition Program	172,013	19,268,113	0	0	19,440,126
Community Services	31,000	46,015	0	0	77,015
Facility Acquisition & Construction	456,781	122,009	0	6,899,454	7,478,244
Debt Service	<u>647,705</u>	<u>0</u>	<u>15,874,420</u>	<u>0</u>	<u>16,522,125</u>
Total Expenditures	\$217,693,611	\$74,121,053	\$15,884,420	\$10,748,722	\$318,447,806
Other Sources of Funds	\$19,592,141	\$645,787	\$0	\$32,835,000	\$53,072,928
Other Uses of Funds	<u>3,275,218</u>	<u>19,607,141</u>	<u>0</u>	<u>36,096,966</u>	<u>58,979,325</u>
Total Other Sources & Uses	\$16,316,923	(\$18,961,354)	\$0	(\$3,261,966)	(\$5,906,397)
NET CHANGE IN FUND BALANCE	\$7,972,885	(\$4,999,381)	(\$14,300,420)	(\$183,688)	(\$11,510,604)
Beginning Fund Balance	\$15,168,139	\$38,510,874	\$15,919,791	\$61,026,842	\$130,625,646
Ending Fund Balance	\$23,141,024	\$33,511,493	\$1,619,371	\$60,843,154	\$119,115,042

**Tangipahoa Parish School System
Budget Summary of All Governmental Funds
Fiscal Year 2025-2026**

Total Operating Expenditures by Object

The School System's major expenditures are salaries and employee benefits making up 75.9% of the total budget. Supplies which include textbooks and consumables make up 8.8% of the budget. Purchased Property makes up 4.7%, Other Purchased Services make up 3.2%, Purchased Professional Services make up 4.8%, and Property makes up 1.8%, while Other Objects, which includes interest and principal on debt makes up .8%. The total budgeted expenditures by object are as follows:

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Total Uses
Salaries	\$124,549,537	\$26,511,843	\$0	\$0	\$151,061,380
Employee Benefits	65,363,017	11,508,179	0	0	76,871,196
Purchased Professional Services	6,828,957	7,439,481	10,000	198,628	14,477,066
Purchased Property Services	4,490,445	5,067,625	0	4,673,687	14,231,757
Other Purchased Services	5,725,897	3,763,401	0	0	9,489,298
Supplies	8,857,063	17,469,139	0	2,898,462	29,224,664
Property	611,169	1,965,034	0	2,977,945	5,554,148
Other Objects	<u>1,267,526</u>	<u>396,351</u>	<u>15,874,420</u>	<u>0</u>	<u>17,538,297</u>
Total	\$217,693,611	\$74,121,053	\$15,884,420	\$10,748,722	\$318,447,806





Tangipahoa Parish School System Board Members & Superintendent

2025

Pictured:

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

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



TANGIPAHOA
PARISH SCHOOL SYSTEM
EST. 1896

2025-2026 Annual Operating Budget



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**Tangipahoa Parish School System
General Fund Budget
Fiscal Year 2025-2026**

Budget Summary by Function

	Actual Through April 30, 2025	Estimates Through June, 2025	Final Budget 2024-2025	Budget 2025-2026	Percent of Change
Revenues					
Local Revenues	\$44,357,480	\$4,473,545	\$48,831,025	\$69,781,369	42.9%
State Revenues	117,702,876	21,873,603	139,576,479	139,407,219	-0.1%
Federal Revenues	<u>131,922</u>	<u>46,944</u>	<u>178,866</u>	<u>160,985</u>	-10.0%
Total Revenues	<u>\$162,192,278</u>	<u>\$26,394,092</u>	<u>\$188,586,370</u>	<u>\$209,349,573</u>	11.0%
Expenditures					
Regular Programs	\$77,663,341	\$21,977,155	\$99,640,496	\$99,071,316	-0.6%
Special Education Programs	20,201,901	8,446,194	28,648,095	28,982,399	1.2%
Vocational Education Programs	2,207,817	4,404,450	6,612,267	4,426,146	-33.1%
Other Instructional Programs	2,947,190	985,799	3,932,989	3,905,119	-0.7%
Special Programs	1,109,969	85,916	1,195,885	1,145,776	-4.2%
Pupil Support Services	13,119,077	4,703,143	17,822,220	18,573,928	4.2%
Instructional Staff Services	2,693,437	1,052,563	3,746,000	3,835,509	2.4%
General Administration	2,375,907	606,505	2,982,412	3,147,927	5.5%
School Administration	11,546,143	4,265,849	15,811,992	16,403,182	3.7%
Business Services	1,498,076	470,652	1,968,728	1,892,955	-3.8%
Maintenance of Plant	10,133,868	7,623,489	17,757,357	15,060,200	-15.2%
Student Transportation Services	12,218,164	6,482,001	18,700,165	17,102,119	-8.5%
Central Services	2,157,520	372,238	2,529,758	2,839,536	12.2%
Child Nutrition Services	132,341	(92,669)	39,672	172,013	333.6%
Community Services	30,000	1,000	31,000	31,000	0.0%
Facility Acquisition & Construction	37,541	6,744	44,285	456,781	931.5%
Debt Service	<u>587,063</u>	<u>25,496</u>	<u>612,559</u>	<u>647,705</u>	5.7%
Total Expenditures	<u>\$160,659,355</u>	<u>\$61,416,525</u>	<u>\$222,075,880</u>	<u>\$217,693,611</u>	-2.0%
Other Sources of Funds	\$18,066,105	\$5,997,889	\$24,063,994	\$19,592,141	-18.6%
Other Uses of Funds	<u>1,434,983</u>	<u>1,936,544</u>	<u>3,371,527</u>	<u>3,275,218</u>	-2.9%
Total Other Sources and (Uses)	<u>\$16,631,122</u>	<u>\$4,061,345</u>	<u>\$20,692,467</u>	<u>\$16,316,923</u>	-21.1%
NET CHANGE IN FUND BALANCE	\$18,164,046	(\$30,961,088)	(\$12,797,043)	\$7,972,885	-162.3%
Beginning Fund Balance	\$27,965,182		\$27,965,182	\$15,168,139	-45.8%
Prior Period Adjustment					
Beginning Fund Balance, Restated	<u>\$27,965,182</u>		<u>\$27,965,182</u>	<u>\$15,168,139</u>	-45.8%
Ending Fund Balance	\$46,129,228		\$15,168,139	\$23,141,024	52.6%

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

**Tangipahoa Parish School System
General Fund Budget
Fiscal Year 2025-2026**

Budget Summary by Object

	Actual Through April 30, 2025	Estimates Through June, 2025	Final Budget 2024-2025	Budget 2025-2026	Percent of Change
Revenues					
Local Revenues	\$44,357,480	4,473,545	\$48,831,025	\$69,781,369	42.9%
State Revenues	117,702,876	21,873,603	139,576,479	139,407,219	-0.1%
Federal Revenues	131,922	46,944	178,866	160,985	-10.0%
Total Revenues	<u>\$162,192,278</u>	<u>\$26,394,092</u>	<u>\$188,586,370</u>	<u>\$209,349,573</u>	11.0%
Expenditures					
Salaries	\$96,391,709	30,885,062	\$127,276,771	\$124,549,537	-2.1%
Employee Benefits	47,572,806	13,775,316	61,348,122	65,363,017	6.5%
Purchased Professional Services	4,911,464	3,419,035	8,330,499	6,828,957	-18.0%
Purchased Property Services	2,881,100	3,383,761	6,264,861	4,490,445	-28.3%
Other Purchased Services	2,064,475	6,534,945	8,599,420	5,725,897	-33.4%
Supplies	6,007,436	2,482,271	8,489,707	8,857,063	4.3%
Property	153,783	248,217	402,000	611,169	52.0%
Other Objects	676,582	687,918	1,364,500	1,267,526	-7.1%
Total Expenditures	<u>\$160,659,355</u>	<u>\$61,416,525</u>	<u>\$222,075,880</u>	<u>\$217,693,611</u>	-2.0%
Other Sources of Funds	\$18,066,105	\$5,997,889	\$24,063,994	\$19,592,141	-18.6%
Other Uses of Funds	1,434,983	1,936,544	3,371,527	3,275,218	-2.9%
Total Other Sources and (Uses)	<u>\$16,631,122</u>	<u>\$4,061,345</u>	<u>\$20,692,467</u>	<u>\$16,316,923</u>	-21.1%
NET CHANGE IN FUND BALANCE	\$18,164,046	(\$30,961,088)	(\$12,797,043)	\$7,972,885	-162.3%
Beginning Fund Balance	\$27,965,182		\$27,965,182	\$15,168,139	-45.8%
Prior Period Adjustment					
Beginning Fund Balance, Restated	<u>\$27,965,182</u>		<u>\$27,965,182</u>	<u>\$15,168,139</u>	-45.8%
Ending Fund Balance	\$46,129,228		\$15,168,139	\$23,141,024	52.6%

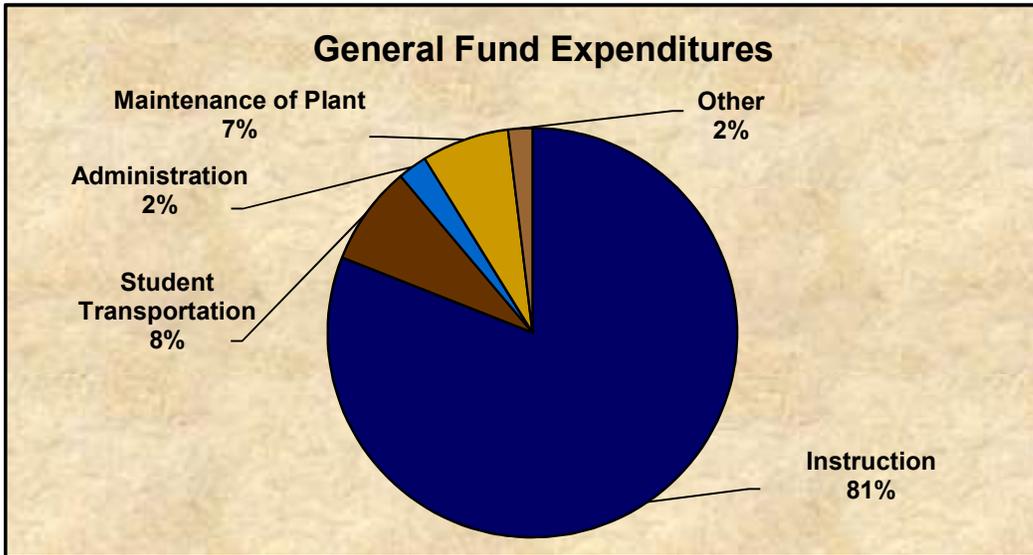
Each line item of the Budget if shown later in this section

**Tangipahoa Parish School System
General Fund Revised Budget
Fiscal Year 2025-2026**

Most Important Features

- 1 The pie chart of expenditures below shows that the Tangipahoa Parish School System places an emphasis on instruction, with 81% of all expenditures for FY 2025-2026 directed to the classroom.

Instruction	\$176,343,375	81.0%
Student Transportation	17,102,119	8.0%
Administration	5,040,882	2.0%
Maintenance of Plant	15,060,200	7.0%
Other	<u>4,147,035</u>	<u>2.0%</u>
Total	\$217,693,611	100.0%



- 2 The Minimum Foundation Program funding decreased \$148,055 over the 2025-2026 Revised 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 increase \$8,500,000 compared to the 2025-2026 Revised Budget. The Second 1-cent Sales Tax allocation rededicated to the General Fund is also expected to increase \$17,515,000 compared to the 2025-2026 Revised Budget.
- 4 Budgeted salaries and benefits include such items as step increases, State Certified/ Support Stipends, Salary Schedule Adjustments for eligible employees and health insurance premium increases as well as retirement rate decreases.
- 5 Budgeted an increase of \$363,212 in Ad Valorem Tax Revenue over 2024-2025 Revised Budget.

**Tangipahoa Parish School System
General Fund Budget
LOCAL REVENUES
Fiscal Year 2025-2026**

Major Local Revenue Assumptions and Estimates

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

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

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

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

**Tangipahoa Parish School System
General Fund Budget
LOCAL REVENUES
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	100	411110	CONSTITUTIONAL TAX	3,006,198	3,111,788	3,475,000
2	100	411140	UP TO 1% COLLECTIONS BY SHER	675,309	715,000	700,000
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	41,895,000
5	100	411312	2ND SALES & USE TAX - GROSS	8,562,529	1,920,000	19,450,000
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	25,000
10	100	412000	REV FROM LCL GOVT OTH THAN LEA	70,399	70,400	30,000
11	100	415101	INTEREST ON CHECKING	1,854,289	1,750,000	1,750,000
12	100	419100	RENTALS	346,875	281,700	320,700
13	100	419200	CONTRIBUTIONS & DONATIONS	18,920	18,920	18,920
14	100	419400	BOOKS & SUPPLIES SOLD	94	3,500	500
15	100	419910	MEDICAID REIMBURSEMENT-MAC	582,997	919,947	1,076,119
16	100	419914	MEDICAID REIMB - SP ED TRANSP	72,907	86,068	120,584
17	100	419919	BEHAVIORAL HEALTH REIMB	0	205,152	114,546
18	100	419930	E-RATE REVENUES	760,950	792,000	530,000
19	100	419990	MISC REVENUE (LOCAL)	381,161	5,301,550	102,000
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	28,000
			Total LOCAL	50,172,214	48,831,025	69,781,369

**Tangipahoa Parish School System
General Fund Budget
STATE REVENUES
Fiscal Year 2025-2026**

Major State Revenue Assumptions and Estimates

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

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

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

**Tangipahoa Parish School System
General Fund Budget
STATE REVENUES
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
22	100	431100	MFP - STATE PUBLIC SCHOOL FUND	127,568,897	132,101,895	131,857,531
23	100	432300	PIP	5,697	11,688	11,690
24	100	432550	NON-PUBLIC TEXTBOOK (STATE)	71,274	82,489	80,000
25	100	432900	OTHER RESTRICTED REVENUE	6,265,896	7,236,359	7,313,180
26	100	438100	REV SHARING CONST TAX	140,142	142,023	142,818
27	100	439100	EMPLOYER'S CONTR TO TCH RET	1,463	2,025	2,000
			Total STATE	134,053,369	139,576,479	139,407,219

**Tangipahoa Parish School System
General Fund Budget
FEDERAL REVENUES
Fiscal Year 2025-2026**

Major Federal Revenue Assumptions and Estimates

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

**Tangipahoa Parish School System
 General Fund Budget
 FEDERAL REVENUES
 Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
28	100	443300	ROTC	170,976	178,866	160,985
			Total FEDERAL	170,976	178,866	160,985

**Tangipahoa Parish School System
General Fund Budget
REGULAR PROGRAM EXPENDITURES
Fiscal Year 2025-2026**

Regular Programs Description

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

Regular Program Goals

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

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
Kindergarten Teacher	62.00	64.75	64.75	0.00
Elementary Teacher	619.00	639.00	639.00	0.00
Secondary Teacher	290.07	299.29	299.29	0.00
Foreign Language	7.00	8.00	8.00	0.00
Computer Aide	92.00	114.74	114.74	0.00
Includes Full-Time positions only.				
Total Positions	1,070.07	1,125.78	1,125.78	0.00

**Tangipahoa Parish School System
General Fund Budget
REGULAR PROGRAM EXPENDITURES
Fiscal Year 2025 - 2026**

	Account Number	Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
29	10111000 510001	ASSAULT PAY - ELEM	0	133,378	133,378
30	10113000 511200	TEACHERS - SECONDARY	16,166,590	18,208,216	16,961,891
31	10111000 511200	TEACHERS - ELEM	33,505,778	36,426,668	35,309,985
32	10110000 511200	TEACHERS - ELEM	3,132,518	2,779,054	2,826,628
33	10111000 511201	TCHRS - FOREIGN & 2ND LANG	394,373	420,146	360,587
34	10111000 511203	HOMEBOUND TEACHERS	108,244	107,551	108,209
35	10110500 511204	EMPLOYEE IN VACANCY	94,344	261,153	152,421
36	10110500 511208	DAY BY DAY GREEN TIME SHEET	84,250	122,118	53,391
37	10110500 511209	ELEM TCHR ON EXTD MEDICAL	274,867	197,660	198,645
38	10113000 511210	SEC TCHR ON EXTD MEDICAL	47,363	53,660	53,928
39	10110500 511299	TEACHERS STIPENDS - KINDER	0	2,280,144	2,280,144
40	10111000 511300	THERAPISTS/SPEC/COUNSELORS - ELEM	0	13,980	0
41	10111000 511300	THERAPISTS/SPEC/COUNSELORS - ELEM	0	13,980	0
42	10110500 511500	PARAPROFESSIONAL	2,354,187	2,970,985	3,363,833
43	10110500 511507	PARA DAY BY DAY	0	3,032	3,047
44	10110500 511599	PARAPROFESSIONAL STIPENDS - KINDER	0	136,000	136,000
45	10110500 512100	ACTING EMPLOYEE-SUB-EXT MED	21,862	546	549
46	10110500 512300	SUB-TEACHER SICK LEAVE	54,109	554,475	555,275
47	10110000 512390	SUBS REIMB BY SCHOOL - ELEM - REG PROG	49,261	72,500	72,865
48	10110500 512400	SUB EMPL OTHER THAN TEACHER	58	0	0
49	10110500 513000	SALARIES EXTRA WORK PERFORMED	2,422,254	302,118	303,624
50	10111000 515000	STIPEND-WORKSHOPS ONLY - ELEM	0	69	6,400
51	10110500 521010	SGB HEALTH INSURANCE	8,422,289	9,327,804	9,370,598
52	10110500 521020	SGB LIFE INSURANCE	24,518	20,487	20,597
53	10110000 522500	MEDICARE	795,784	887,604	898,333
54	10110000 522550	DEFERRED COMPENSATION	2,040	10,185	10,235
55	10110500 523100	TEACHERS' RETIREMENT SYSTEM	13,711,906	13,434,230	13,513,425
56	10110500 523300	SCHOOL EMPL RETIREMENT SYS	20,781	27,262	27,396
57	10110500 523450	OPTIONAL RETIREMENT SYSTEM	87,204	73,782	74,149
58	10110500 523550	LA STATE EMPL RETIRE SYSTEM	65,418	58,341	58,632
59	10110500 525000	UNEMPLOYMENT COMPENSATION	8,912	42,763	42,977
60	10110000 526000	WORKERS' COMPENSATION	1,263,903	1,410,626	1,447,973
61	10110500 527000	OPEB HLTH BENEFITS-RETIREEES	4,897,366	5,191,455	6,593,875
62	10110500 528100	SICK LEAVE SEVERANCE PAY	72,038	57,185	57,471
63	10110000 530000	PURCHASED PROF/TECH SVCS	0	85,000	85,000
64	10113000 531900	OTHER FEES	2,295	878	878
65	10110500 532100	SUB FOR FT EMPLOYEES	1,666,590	50,920	70,423
66	10110000 532300	SUBS REIMB BY SCHOOL	29,775	0	0
67	10110000 533500	MEDICAL DOCTORS	495	10,000	10,000
68	10110000 534000	PURCHASED TECH SVC	30,069	225,000	225,000
69	10110000 553000	TELEPHONE	26,907	30,000	30,228
70	10110000 553200	TELEPHONE DATA LINES	563,762	650,000	650,000
71	10110000 553401	ON LINE LESSONS	12,266	12,266	12,266
72	10110000 556300	TUITION TO PRIVATE SOURCE	107,775	134,990	900
73	10110000 556400	TUIT TO INTER ED AGEN IN STATE	111,491	0	0
74	10110000 558200	TRAVEL	14,705	12,000	25,418
75	10110000 561000	M & S	66,165	120,913	125,810

**Tangipahoa Parish School System
General Fund Budget
REGULAR PROGRAM EXPENDITURES
Fiscal Year 2025 - 2026**

	Account Number	Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
76	10110000 561002	M & S - GENERAL ALLOTMENT - REG PROG	494,288	480,916	516,760
77	10110000 561003	M & S - TEACHER ALLOTMENT - REG PROG	0	263,754	263,754
78	10110000 564200	TEXTBOOKS	801,091	1,500,000	1,545,696
79	10110000 564220	NON-PUBLIC TEXTBOOKS	67,958	78,682	76,473
80	10110000 573100	MACHINERY <\$5,000	304,760	400,000	436,250
		Total REGULAR PROGRAM	92,382,610	99,640,496	99,071,316

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

Special Education Programs Description

Activities primarily for students having special needs. The Special Education Programs include pre-kindergarten, kindergarten, elementary and secondary services for all children identified with an exceptionality and/or disability according to criteria set forth in Louisiana Bulletin 1508.

Special Education Program Goals

To plan and implement a continuous program of skills, concepts and instruction in a learning environment designed to promote excellence in order that every student may be offered a free education to develop to their fullest potential.

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
Teachers & Mentors	219.00	218.00	218.00	0.00
Adaptive Teachers	8.00	8.00	8.00	0.00
Gifted/Talented Teachers	13.00	14.00	14.00	0.00
Pre-Kindergarten Teacher	12.00	9.00	9.00	0.00
Pre-Kindergarten Aides	6.00	3.00	3.00	0.00
Aide	184.00	178.50	178.50	0.00
Includes Full-Time positions only.				
Total Positions	442.00	430.50	430.50	0.00

Tangipahoa Parish School System
General Fund Budget
SPECIAL EDUCATION PROGRAMS EXPENDITURES
Fiscal Year 2025 - 2026

	Account Number	Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
81	10121100 510001	ASSAULT PAY - SP ED TCHR	0	54,450	54,450
82	10122000 511200	TEACHERS - GIFTED	804,628	840,318	920,749
83	10121600 511200	TEACHERS - SP ED PREK	477,314	510,438	483,077
84	10121400 511200	TEACHERS - SE ADTV PE	463,941	490,142	468,104
85	10121100 511200	TEACHERS - SP ED TCHR	11,393,413	12,098,982	11,261,409
86	10121100 511203	HOMEBOUND TEACHERS	73,893	61,515	61,822
87	10121100 511204	EMPLOYEE IN VACANCY	0	11,030	20,264
88	10121100 511208	DAY BY DAY GREEN TIME SHEET	53,620	37,406	16,513
89	10121100 511209	ELEM TCHR ON EXTD MEDICAL	65,618	70,721	71,076
90	10121100 511210	SEC TCHR ON EXTD MEDICAL	2,029	0	0
91	10121100 511299	TEACHERS STIPENDS - SP ED TCHR	0	543,000	543,000
92	10121100 511500	PARAPROFESSIONAL	4,374,138	4,083,191	4,103,609
93	10121100 511505	PARA IN VACANCY	5,666	0	0
94	10121100 511507	PARA DAY BY DAY	4,381	0	0
95	10121100 511599	PARAPROFESSIONAL STIPENDS - SP ED TCHR	0	182,000	182,000
96	10121100 512100	ACTING EMPLOYEE-SUB-EXT MED	6,972	0	0
97	10121100 512300	SUB-TEACHER SICK LEAVE	18,694	82,195	82,609
98	10121100 512400	SUB EMPL OTHER THAN TEACHER	290	0	0
99	10121100 513000	SALARIES EXTRA WORK PERFORMED	699,963	9,724	9,772
100	10121100 521010	SGB HEALTH INSURANCE	2,885,308	3,024,249	3,039,365
101	10121100 521020	SGB LIFE INSURANCE	6,847	7,525	7,561
102	10121100 522500	MEDICARE	246,909	257,382	258,652
103	10121100 522550	DEFERRED COMPENSATION	75	907	908
104	10121100 523100	TEACHERS' RETIREMENT SYSTEM	4,290,908	3,951,047	3,970,799
105	10121100 523300	SCHOOL EMPL RETIREMENT SYS	17,045	32,413	32,575
106	10121100 523450	OPTIONAL RETIREMENT SYSTEM	33,736	22,568	22,680
107	10121100 523550	LA STATE EMPL RETIRE SYSTEM	27,319	35,108	35,283
108	10121100 525000	UNEMPLOYMENT COMPENSATION	9,961	35,096	35,271
109	10121100 526000	WORKERS' COMPENSATION	399,336	414,592	416,667
110	10121100 527000	HEALTH BENEFITS - RETIREES	1,652,960	1,710,094	2,800,043
111	10121100 528100	SICK LEAVE SEVERANCE PAY	3,241	10,734	10,788
112	10121100 532100	SUB FOR FT EMPLOYEES	265,704	22,368	22,368
113	10121100 532300	SUBS REIMB BY SCHOOL	1,760	0	523
114	10121100 556100	TUITION TO OTHER IN STATE LEA	0	10,000	10,000
115	10121100 558200	TRAVEL	11,908	15,900	16,266
116	10121100 561000	M & S	2,992	3,000	4,196
117	10121100 564200	TEXTBOOKS	16,344	20,000	20,000
		Total SPECIAL EDUCATION PROGRAM	28,316,913	28,648,095	28,982,399

**Tangipahoa Parish School System
General Fund Budget
VOCATIONAL PROGRAM EXPENDITURES
Fiscal Year 2025-2026**

Vocational Education Programs Description

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

Vocational Education Program Goals

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

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
Agriculture Teacher	7.43	7.43	7.43	0.00
Home Economics Teacher	10.00	7.00	7.00	0.00
Industrial Arts Teacher	2.00	3.00	3.00	0.00
Business Teacher	7.00	7.00	7.00	0.00
Includes Full-Time positions only.				
Total Positions	26.43	24.43	24.43	0.00

**Tangipahoa Parish School System
General Fund Budget
VOCATIONAL PROGRAM EXPENDITURES
Fiscal Year 2025 - 2026**

	Account Number	Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
118	10136000 511200	TEACHERS - BUSINESS	333,551	386,743	384,637
119	10135000 511200	TEACHERS - INDUST ART	145,647	103,789	100,313
120	10134000 511200	TEACHERS - FCS	386,788	398,031	392,660
121	10131000 511200	TEACHERS - AG	448,071	539,744	503,573
122	10131000 511204	EMPLOYEE IN VACANCY	0	2,396	1,198
123	10130000 511208	DAY BY DAY GREEN TIME SHEET	525	0	0
124	10131000 511210	SEC TCHR ON EXTD MEDICAL	12,103	0	0
125	10131000 511299	TEACHERS STIPENDS - AG	0	49,856	49,856
126	10130000 512300	SUB-TEACHER SICK LEAVE	0	11,043	11,098
127	10130000 513000	SALARIES EXTRA WORK PERFORMED	161,014	123,680	20,913
128	10130000 521010	SGB HEALTH INSURANCE	204,175	231,073	232,229
129	10130000 521020	SGB LIFE INSURANCE	475	562	564
130	10130000 522500	MEDICARE	20,039	21,868	20,896
131	10130000 522550	DEFERRED COMPENSATION	76	206	161
132	10130000 523100	TEACHERS' RETIREMENT SYSTEM	350,821	327,886	313,448
133	10130000 523300	SCHOOL EMPL RETIREMENT SYS	112	70	70
134	10131000 523550	LA STATE EMPL RETIRE SYSTEM	11,466	10,269	10,320
135	10130000 526000	WORKERS' COMPENSATION	32,051	34,961	33,539
136	10130000 527000	HEALTH BENEFITS - RETIREES	118,723	131,622	246,807
137	10131000 528100	SICK LEAVE SEVERANCE PAY	0	8,642	8,685
138	10130000 530000	PURCHASED PROF/TECH SVCS	0	204,240	68,000
139	10130000 531900	OTHER FEES	97,604	264,535	72,038
140	10130000 532100	SUB FOR FT EMPLOYEES	46,835	176	176
141	10130000 532300	SUBS REIMB BY SCHOOL	1,261	0	0
142	10130000 533500	MEDICAL DOCTORS	600	13,350	13,350
143	10130000 533850	FINGERPRINTING	1,489	3,325	3,325
144	10130000 543000	REPAIR & MAINT	0	10,000	2,000
145	10130000 553300	POSTAGE	0	0	12
146	10130000 553401	ON LINE LESSONS	117,254	1,780,288	349,342
147	10130000 554000	ADVERTISING	9,000	16,587	16,587
148	10130000 556300	TUITION TO PRIVATE SOURCE	9,650	12,086	12,086
149	10130000 556400	TUIT TO INTER ED AGEN IN STATE	358,408	955,946	788,295
150	10130000 558200	TRAVEL	3,621	6,098	6,622
151	10130000 559000	MISC PURCHASED SERVICES	3,475	6,700	6,700
152	10130000 561000	M & S	33,214	100,094	50,019
153	10137002 561011	M & S VOC ED FIRST RESPONDER - HLTH SCI	0	3,510	3,510
154	10134000 561012	M & S VOC ED PROSTART - FCS	0	0	1,074
155	10137009 561014	M & S VOC ED SPORTS MED - HLTH SCI	0	1,730	1,730
156	10135000 561016	M & S VOC ED IND CARPENTRY - INDUST ART	0	1,120	2,546
157	10135000 561017	M & S VOC ED ELECTRICAL - INDUST ART	1,040	1,250	1,250
158	10135000 561019	M & S VOC ED DRAFTING - INDUST ART	2,710	2,220	2,220
159	10130000 561021	M & S VOC ED FMLY CONS SCIENCE - VOC PR	13,590	14,790	15,351
160	10130000 561023	M & S VOC ED BUSINESS - VOC PROG	11,841	11,381	11,381
161	10130000 561024	M & S VOC ED AGRICULTURE - VOC PROG	131,583	127,467	127,467
162	10130000 561025	M & S VOC ED IA/WELDING - VOC PROG	8,100	7,250	7,250
163	10130000 561026	M & S VOC ED CERT NURSES - VOC PROG	4,960	0	130
164	10134000 561045	JANITORIAL SUPPLIES - FCS	737	4,167	4,167

**Tangipahoa Parish School System
General Fund Budget
VOCATIONAL PROGRAM EXPENDITURES
Fiscal Year 2025 - 2026**

	Account Number	Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
165	10130000 564200	TEXTBOOKS	0	42,718	22,058
166	10130000 589000	MISC	255,032	619,662	487,357
167	10130000 673100	MACHINERY > \$5,000	9,568	19,136	19,136
		Total VOCATIONAL PROGRAM	3,347,209	6,612,267	4,426,146

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**Tangipahoa Parish School System
General Fund Budget
OTHER INSTRUCTIONAL PROGRAM EXPENDITURES
Fiscal Year 2025-2026**

Other Instructional Programs Description

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

Other Instructional Programs Goals

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

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

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
ROTC Instructors	4.00	5.00	5.00	0.00
E 20/20 Teachers	2.64	2.64	2.64	0.00
Includes Full-Time positions only.				
Salaries other than ROTC, Athletic				
Coordinator & E 20/20 are stipends for				
coaches, etc., which do not include regular				
teachers' pay.				
Total Positions	6.64	7.64	7.64	0.00

**Tangipahoa Parish School System
General Fund Budget
OTHER INSTRUCTIONAL PROGRAM EXPENDITURES
Fiscal Year 2025 - 2026**

	Account Number	Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
168	10148000 511200	TEACHERS - ALT SCH PR	149,394	166,825	167,659
169	10145000 511200	TEACHERS - ROTC	444,459	481,331	458,469
170	10144000 511200	TEACHERS - DRIVER ED	0	69,541	69,889
171	10142000 511200	TEACHERS - ATHLETICS	907,153	1,383,566	1,167,881
172	10141000 511200	TEACHERS - CO-CURR	253,496	415,519	414,903
173	10145000 511208	DAY BY DAY GREEN TIME SHEET	19,600	0	0
174	10140000 511297	PIP	6,310	6,499	6,531
175	10145000 511299	TEACHERS STIPENDS - ROTC	0	19,280	19,280
176	10140010 512001	STUDENT INTERNS - STNT INTRN	0	33,503	33,671
177	10148000 512100	ACTING EMPLOYEE-SUB-EXT MED	8,929	0	0
178	10140000 512300	SUB-TEACHER SICK LEAVE	0	420	422
179	10141000 513000	SALARIES EXTRA WORK PERFORMED	97,367	481,232	483,640
180	10140000 521010	SGB HEALTH INSURANCE	31,013	39,811	40,010
181	10140010 522500	MEDICARE	26,813	43,658	43,872
182	10140010 522550	DEFERRED COMPENSATION	456	1,704	1,712
183	10140000 523100	TEACHERS' RETIREMENT SYSTEM	413,783	583,563	586,481
184	10140000 523300	SCHOOL EMPL RETIREMENT SYS	7,000	13,094	13,160
185	10140000 523450	OPTIONAL RETIREMENT SYSTEM	4,366	5,392	5,419
186	10141000 523550	LA STATE EMPL RETIRE SYSTEM	3,676	4,135	4,156
187	10140010 526000	WORKERS' COMPENSATION	41,408	68,431	68,768
188	10140010 527000	HEALTH BENEFITS - RETIREES	18,034	0	202,350
189	10140000 530000	PURCHASED PROF/TECH SVCS	75	150	150
190	10144000 531900	OTHER FEES	0	150	150
191	10145000 532100	SUB FOR FT EMPLOYEES	3,606	56	56
192	10142000 533500	MEDICAL DOCTORS	4,530	7,500	7,625
193	10148000 553000	TELEPHONE	88,505	84,491	85,131
194	10140000 558200	TRAVEL	808	0	486
195	10140000 561000	M & S	740	1,586	1,586
196	10145000 581000	DUES & FEES	55	110	220
197	10144000 673200	VEHICLES > \$5,000	0	21,442	21,442
		Total OTHER INSTRUCTIONAL PROGRAM	2,531,576	3,932,989	3,905,119

**Tangipahoa Parish School System
General Fund Budget
SPECIAL PROGRAM EXPENDITURES
Fiscal Year 2025-2026**

Special Programs Description

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

Special Program Goals

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

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
T1 Teacher	0.50	0.00	0.00	0.00
T1 Pre-K Teacher	2.00	2.00	2.00	0.00
T1 Pre-K Para	3.00	3.00	3.00	0.00
Salaries included in this section are for salaries that could not be paid by ESSA funds and PIP payments to ESSA fund employees.				
Total Positions	5.50	5.00	5.00	0.00

**Tangipahoa Parish School System
General Fund Budget
SPECIAL PROGRAM EXPENDITURES
Fiscal Year 2025 - 2026**

	Account Number	Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
198	10159000 511199	OFFCLS/ADMIN/MNGRS STIPENDS - OR SPEC	0	108,000	104,000
199	10153000 511200	TEACHERS - PRE-K	109,462	165,206	167,700
200	10151000 511208	DAY BY DAY GREEN TIME SHEET	928	0	0
201	10153000 511299	TEACHERS STIPENDS - PRE-K	0	115,000	115,000
202	10159000 511399	THRPST/SPEC/CNSL STIPENDS - OR SPEC PR	0	83,500	83,500
203	10159000 511499	CLERICAL/SECRETARIAL STIPENDS - OR SPE	0	54,800	50,800
204	10150000 511500	PARAPROFESSIONAL	62,585	73,882	74,865
205	10153000 511599	PARAPROFESSIONAL STIPENDS - PRE-K	0	96,500	96,500
206	10159000 511699	SERVICE WORKERS STIPENDS - OR SPEC PR	0	107,400	106,400
207	10159000 511799	SKILLED CRAFTS STIPENDS - OR SPEC PR	0	58,000	4,020
208	10159000 511899	DEGREED PROFESSIONALS STIPENDS - OR S	0	10,000	10,000
209	10159000 511999	OTHER SALARIES STIPENDS - OR SPEC PR	0	16,500	16,583
210	10150000 512300	SUB-TEACHER SICK LEAVE	0	1,086	1,085
211	10151000 513000	SALARIES EXTRA WORK PERFORMED	734,000	2,130	2,141
212	10150000 521010	SGB HEALTH INSURANCE	27,059	52,814	53,000
213	10150000 522500	MEDICARE	12,933	12,717	12,834
214	10150000 522550	DEFERRED COMPENSATION	19	5	6
215	10150000 523100	TEACHERS' RETIREMENT SYSTEM	197,029	171,502	170,145
216	10153000 523300	SCHOOL EMPL RETIREMENT SYS	11,868	15,285	15,361
217	10159000 523400	TRS PLAN A	482	430	432
218	10151000 523450	OPTIONAL RETIREMENT SYSTEM	1,056	884	888
219	10151000 523550	LA STATE EMPL RETIRE SYSTEM	2,891	1,737	1,746
220	10150000 526000	WORKERS' COMPENSATION	31,962	32,669	32,846
221	10150000 527000	HEALTH BENEFITS - RETIREES	15,734	15,734	25,500
222	10151000 532100	SUB FOR FT EMPLOYEES	1,020	64	384
223	10151000 558200	TRAVEL	0	40	40
		Total SPECIAL PROGRAM	1,209,026	1,195,885	1,145,776

**Tangipahoa Parish School System
General Fund Budget
PUPIL SUPPORT SERVICES EXPENDITURES
Fiscal Year 2025 - 2026**

	Account Number	Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
224	10213100 511100	OFFICIALS/ADMIN/MANAGERS - SPV HEALTH	76,232	76,669	76,532
225	10211470 511100	OFFICIALS/ADMIN/MANAGERS - STDNT REC	0	36,034	49,748
226	10211100 511100	OFFICIALS/ADMIN/MANAGERS - SUPV CWA	167,712	169,945	161,721
227	10211000 511110	COORDINATORS - CWA	209,591	137,568	203,895
228	10211100 511199	OFFCLS/ADMIN/MNGRS STIPENDS - SUPV CW	0	10,600	10,600
229	10216600 511300	THERAPISTS/SPEC/COUNSELORS - PT	313,541	316,527	318,110
230	10216100 511300	THERAPISTS/SPEC/COUNSELORS - OT	813,040	866,079	870,409
231	10215200 511300	THERAPISTS/SPEC/COUNSELORS - SPEECH	2,136,000	2,319,246	2,334,480
232	10214600 511300	THERAPISTS/SPEC/COUNSELORS - SE SOC	463,757	1,039,945	1,042,389
233	10214500 511300	THERAPISTS/SPEC/COUNSELORS - ED DIAG	435,533	580,665	624,187
234	10214000 511300	THERAPISTS/SPEC/COUNSELORS - PSYCHC	466,591	594,815	595,839
235	10212200 511300	THERAPISTS/SPEC/COUNSELORS - COUNSE	1,647,677	2,349,588	2,534,025
236	10210010 511307	THERAPIST DAY BY DAY	58,010	53,570	53,838
237	10212200 511399	THRPT/SPEC/CNSL STIPENDS - COUNSELIN	0	263,900	263,900
238	10211900 511400	CLERICAL/SECRETARIAL - OTH ATTEND	22,269	7,044	7,079
239	10211470 511400	CLERICAL/SECRETARIAL - STDNT REC	0	74,395	74,767
240	10211100 511400	CLERICAL/SECRETARIAL - SUPV CWA	0	30,047	30,197
241	10211000 511400	CLERICAL/SECRETARIAL - CWA	39,702	22,621	22,734
242	10211900 511407	CLERICAL DAY BY DAY	4,692	6,179	6,210
243	10211100 511499	CLERICAL/SECRETARIAL STIPENDS - SUPV C	0	4,000	4,000
244	10213400 511500	PARAPROFESSIONAL	22,900	152,167	152,928
245	10219000 511599	PARAPROFESSIONAL STIPENDS - OT PUP SU	0	8,000	8,000
246	10211900 511800	DEGREED PROFESSIONALS - OTH ATTEND	1,713,138	1,737,664	1,932,887
247	10213400 511899	DEGREED PROFESSIONALS STIPENDS - NUR	0	72,000	72,000
248	10211100 511900	OTHER SALARIES	299,473	77,867	78,255
249	10211100 511907	OTH SAL DAY BY DAY	11,910	4,757	4,781
250	10210010 512100	ACTING EMPLOYEE-SUB-EXT MED	4,180	0	0
251	10213400 512300	SUB-TEACHER SICK LEAVE	0	46	46
252	10212200 512400	SUB EMPL OTHER THAN TEACHER	0	140	141
253	10210010 513000	SALARIES EXTRA WORK PERFORMED	317,754	29,258	29,403
254	10210000 521010	SGB HEALTH INSURANCE	1,450,128	1,771,224	1,804,788
255	10210000 521020	SGB LIFE INSURANCE	6,711	5,477	5,496
256	10210000 522500	MEDICARE	122,624	146,707	149,987
257	10210000 522550	DEFERRED COMPENSATION	216	145	145
258	10210000 523100	TEACHERS' RETIREMENT SYSTEM	2,143,104	2,264,044	2,315,475
259	10211000 523450	OPTIONAL RETIREMENT SYSTEM	18,885	16,332	16,414
260	10211100 523550	LA STATE EMPL RETIRE SYSTEM	77,696	83,885	84,302
261	10210000 525000	UNEMPLOYMENT COMPENSATION	129	0	0
262	10210000 526000	WORKERS' COMPENSATION	198,498	242,069	247,283
263	10210010 527000	HEALTH BENEFITS - RETIREES	843,216	753,006	1,308,824
264	10211100 528100	SICK LEAVE SEVERANCE PAY	9,021	0	0
265	10211000 528200	ANNUAL LEAVE SEVERANCE PAY	0	3,756	3,775
266	10212200 530000	PURCHASED PROF/TECH SVCS	96,019	31,000	31,719
267	10213000 531900	OTHER FEES	745	1,096	1,096
268	10212200 532000	PURCHASED EDUCATIONAL SVCS	0	1,046,700	626,000
269	10211000 532100	SUB FOR FT EMPLOYEES	569	14,748	14,748
270	10213000 533000	OTHER PURCH PROF SVCS	58,075	121,117	121,117
271	10213201 533900	OTHER PROFESSIONAL SERVICES	0	1,544	1,544

**Tangipahoa Parish School System
General Fund Budget
PUPIL SUPPORT SERVICES EXPENDITURES
Fiscal Year 2025 - 2026**

	Account Number	Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
272	10211000 544100	RENTAL OF LAND & BUILDINGS	700	0	0
273	10211000 558200	TRAVEL	12,859	137,022	137,102
274	10211000 561000	M & S	24,778	141,012	141,012
		Total PUPIL SUPPORT SERVICES	14,287,677	17,822,220	18,573,928

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**Tangipahoa Parish School System
General Fund Budget
INSTRUCTIONAL STAFF SERVICES EXPENDITURES
Fiscal Year 2025-2026**

Instructional Staff Support Description

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

Instructional Staff Support Goals

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

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
Director of Academics	0.00	1.00	1.00	0.00
Regular Program Supervisors	10.00	10.20	10.20	0.00
Chief Desegregation Implementation Officer	1.00	1.00	1.00	0.00
Athletic Coordinator	1.00	1.00	1.00	0.00
Alternate Education Coordinator	1.00	1.00	1.00	0.00
Homebound Coordinator	0.50	0.50	0.50	0.00
Vocational Education Coordinator	1.00	1.00	1.00	0.00
E 20/20 Facilitator	1.00	1.00	1.00	0.00
Montessori Specialist	1.00	2.00	2.00	0.00
Librarians	7.36	6.36	6.36	0.00
Library Aide	1.00	1.00	1.00	0.00
Secretaries	8.44	5.20	5.20	0.00
Includes Full-Time positions only.				
Total Positions	33.30	31.26	31.26	0.00

**Tangipahoa Parish School System
General Fund Budget
INSTRUCTIONAL STAFF SERVICES EXPENDITURES
Fiscal Year 2025 - 2026**

	Account Number	Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
275	10222000 511100	OFFICIALS/ADMIN/MANAGERS - INSTR/CURF	0	16,130	23,726
276	10221100 511100	OFFICIALS/ADMIN/MANAGERS - RG ED SPV	777,778	760,325	731,793
277	10221900 511102	DISTRICT FACILITATORS - OT ED SPV	0	71,008	88,839
278	10221100 511110	COORDINATORS - RG ED SPV	286,193	468,420	519,862
279	10221100 511199	OFFCLS/ADMIN/MNGRS STIPENDS - RG ED SPV	0	33,400	33,400
280	10225200 511200	TEACHERS - LIBRARY	378,349	396,319	385,301
281	10223000 511208	DAY BY DAY GREEN TIME SHEET	1,299	0	0
282	10225200 511299	TEACHERS STIPENDS - LIBRARY	0	14,720	14,720
283	10222000 511300	THERAPISTS/SPEC/COUNSELORS - INSTR/C	0	116,444	117,026
284	10221100 511300	THERAPISTS/SPEC/COUNSELORS - RG ED S	0	100,279	101,750
285	10221100 511300	THERAPISTS/SPEC/COUNSELORS - RG ED SPV	0	216,723	218,776
286	10221100 511399	THRPST/SPEC/CNSL STIPENDS - RG ED SPV	0	10,000	10,000
287	10221900 511400	CLERICAL/SECRETARIAL - OT ED SPV	32,976	44,355	44,577
288	10221270 511400	CLERICAL/SECRETARIAL - SP ED SUPV	0	14,372	14,443
289	10221100 511400	CLERICAL/SECRETARIAL - RG ED SPV	245,945	189,051	190,145
290	10221100 511499	CLERICAL/SECRETARIAL STIPENDS - RG ED S	0	5,200	5,200
291	10225200 511500	PARAPROFESSIONAL	26,364	58,841	59,134
292	10225200 511599	PARAPROFESSIONAL STIPENDS - LIBRARY	0	1,000	1,000
293	10221000 511900	OTHER SALARIES	198,717	37,539	37,758
294	10225200 512300	SUB-TEACHER SICK LEAVE	0	2,993	3,008
295	10223000 512310	SUBSTITUTE-TEACHER MTGS - STAFF TRN	0	1,512	1,520
296	10221100 513000	SALARIES EXTRA WORK PERFORMED	55,491	10,950	11,363
297	10221100 515000	STIPEND-WORKSHOPS ONLY - RG ED SPV	7,820	36,802	56,837
298	10220000 521010	SGB HEALTH INSURANCE	264,869	353,684	355,312
299	10220000 521020	SGB LIFE INSURANCE	800	593	596
300	10220000 522500	MEDICARE	26,621	32,290	32,681
301	10220000 522550	DEFERRED COMPENSATION	42	57	57
302	10220000 523100	TEACHERS' RETIREMENT SYSTEM	434,930	455,039	460,119
303	10220000 526000	WORKERS' COMPENSATION	46,939	54,162	55,507
304	10220000 527000	HEALTH BENEFITS - RETIREES	154,015	180,488	206,861
305	10220000 528000	ACC SICK/SEVERANCE PAY	7,509	0	0
306	10221100 528100	SICK LEAVE SEVERANCE PAY	27,038	37,626	37,814
307	10221100 528200	ANNUAL LEAVE SEVERANCE PAY	37,465	23,108	23,224
308	10223100 531900	OTHER FEES	155	286	286
309	10220010 532000	PURCHASED EDUCATIONAL SVCS	850	78,660	78,660
310	10221100 532100	SUB FOR FT EMPLOYEES	28,330	38,343	38,860
311	10223000 553401	ON LINE LESSONS	32,929	12,625	12,062
312	10221100 558200	TRAVEL	30,053	56,717	47,645
313	10221100 561000	M & S	24,258	32,560	34,321
314	10225200 561005	M & S - LIBRARY ALLOTMENT - LIBRARY	56,348	0	0
315	10221100 581000	DUES & FEES	102	102	102
		Total INSTRUCTIONAL STAFF SERVICES	3,184,185	3,746,000	3,835,509

**Tangipahoa Parish School System
General Fund Budget
GENERAL ADMINISTRATION EXPENDITURES
Fiscal Year 2025-2026**

General Administration Description

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

General Administration Goals

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

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
School Board Members	9.00	9.00	9.00	0.00
Superintendent	1.00	1.00	1.00	0.00
Secretaries - Superintendent	1.00	1.00	1.00	0.00
Assistant Superintendent	2.00	2.00	3.00	1.00
Secretaries - Assistant Superintendent	2.00	2.00	3.00	1.00
Includes Full-Time positions only.				
Total Positions	15.00	15.00	17.00	2.00

**Tangipahoa Parish School System
General Fund Budget
GENERAL ADMINISTRATION EXPENDITURES
Fiscal Year 2025 - 2026**

	Account Number	Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
316	10232400 511100	OFFICIALS/ADMIN/MANAGERS - AST SUPER	230,538	233,987	353,414
317	10232100 511100	OFFICIALS/ADMIN/MANAGERS - SUPERINTEI	200,389	214,610	214,037
318	10231100 511100	OFFICIALS/ADMIN/MANAGERS - SPVN BOAR	89,411	87,600	87,819
319	10232100 511199	OFFCLS/ADMIN/MNGRS STIPENDS - SUPERIN	0	6,000	8,000
320	10232400 511400	CLERICAL/SECRETARIAL - AST SUPER	75,356	81,898	119,139
321	10232100 511400	CLERICAL/SECRETARIAL - SUPERINTEN	55,450	46,975	47,210
322	10231200 511400	CLERICAL/SECRETARIAL - BOARD SEC	0	10,000	10,050
323	10232100 511499	CLERICAL/SECRETARIAL STIPENDS - SUPERI	0	3,000	3,000
324	10231100 511900	OTHER SALARIES	9,349	0	0
325	10231200 513000	SALARIES EXTRA WORK PERFORMED	9,000	0	0
326	10230000 521010	SGB HEALTH INSURANCE	108,294	121,195	139,835
327	10230000 521020	SGB LIFE INSURANCE	294	282	283
328	10230000 522500	MEDICARE	8,891	9,137	9,663
329	10230000 522550	DEFERRED COMPENSATION	1,014	1,014	1,019
330	10230000 523100	TEACHERS' RETIREMENT SYSTEM	136,185	126,352	134,905
331	10230000 525000	UNEMPLOYMENT COMPENSATION	4,750	3,800	3,819
332	10230000 526000	WORKERS' COMPENSATION	14,033	14,467	15,330
333	10230000 527000	HEALTH BENEFITS - RETIREES	62,971	78,566	54,231
334	10232100 528100	SICK LEAVE SEVERANCE PAY	0	5,000	5,025
335	10232100 528200	ANNUAL LEAVE SEVERANCE PAY	0	9,731	9,780
336	10231100 530000	PURCHASED PROF/TECH SVCS	163,294	14,250	14,250
337	10230000 531300	PENSION FUND	113,670	124,672	124,672
338	10230000 531400	SALES TAX COLLECTION FEES	272,810	230,523	230,523
339	10231100 532000	PURCHASED EDUCATIONAL SVCS	108,521	447,648	447,648
340	10231100 533200	LEGAL SERVICES	1,747,103	667,447	667,447
341	10231100 533300	AUDIT/ACCOUNTING SVCS	58,938	58,938	58,938
342	10231100 534000	PURCHASED TECH SVC	0	291,000	291,000
343	10232400 553300	POSTAGE	0	100	100
344	10231100 554000	ADVERTISING	7,878	5,000	5,000
345	10231100 558200	TRAVEL	61,971	55,000	56,710
346	10231100 559000	MISC PURCHASED SERVICES	0	0	650
347	10231100 561000	M & S	5,526	13,500	13,710
348	10230000 581000	DUES & FEES	16,994	20,720	20,720
		Total GENERAL ADMINISTRATION	3,562,629	2,982,412	3,147,927

**Tangipahoa Parish School System
General Fund Budget
SCHOOL ADMINISTRATION EXPENDITURES
Fiscal Year 2025-2026**

School Administration Description

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

School Administration Goals

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

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
Principals	32.00	30.00	30.00	0.00
Assistant Principals	59.00	59.00	59.00	0.00
Disciplinarian Interventionist	3.00	3.00	3.00	0.00
School Secretaries	85.00	69.00	69.00	0.00
School Financial Account Clerks	0.00	16.00	16.00	0.00
Includes Full-Time positions only.				
Total Positions	179.00	177.00	177.00	0.00

**Tangipahoa Parish School System
General Fund Budget
SCHOOL ADMINISTRATION EXPENDITURES
Fiscal Year 2025 - 2026**

	Account Number	Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
349	10249000 511100	OFFICIALS/ADMIN/MANAGERS - OTH SCH AD	0	174,833	375,562
350	10242000 511100	OFFICIALS/ADMIN/MANAGERS - AST PRINC	4,060,411	4,510,654	4,417,032
351	10241000 511100	OFFICIALS/ADMIN/MANAGERS - PRINCIPAL	2,893,939	2,936,919	2,958,302
352	10241000 511199	OFFCLS/ADMIN/MNGRS STIPENDS - PRINCIPA	0	202,000	202,000
353	10241000 511407	CLERICAL DAY BY DAY	8,790	0	0
354	10241000 511499	CLERICAL/SECRETARIAL STIPENDS - PRINCIP	0	86,000	86,000
355	10242000 511900	OTHER SALARIES	172,125	3,716	3,735
356	10240000 512300	SUB-TEACHER SICK LEAVE	6,846	6,587	6,619
357	10241000 512400	SUB EMPL OTHER THAN TEACHER	1,675	0	0
358	10241000 513000	SALARIES EXTRA WORK PERFORMED	271,352	13,447	13,515
359	10240000 521010	SGB HEALTH INSURANCE	1,514,777	1,671,462	1,679,819
360	10240000 521020	SGB LIFE INSURANCE	5,498	5,074	5,097
361	10240000 522500	MEDICARE	131,221	140,655	141,346
362	10240000 522550	DEFERRED COMPENSATION	114	2	2
363	10240000 523100	TEACHERS' RETIREMENT SYSTEM	2,254,471	2,126,802	2,137,409
364	10240000 523300	SCHOOL EMPL RETIREMENT SYS	0	19	19
365	10240000 523450	OPTIONAL RETIREMENT SYSTEM	0	5,040	5,065
366	10240000 525000	UNEMPLOYMENT COMPENSATION	0	1,614	1,622
367	10240000 526000	WORKERS' COMPENSATION	212,413	227,145	228,262
368	10240000 527000	HEALTH BENEFITS - RETIREES	880,808	982,583	1,397,983
369	10241000 528100	SICK LEAVE SEVERANCE PAY	20,673	36,429	36,611
370	10241000 532100	SUB FOR FT EMPLOYEES	28,912	19,718	21,916
371	10240000 534000	PURCHASED TECH SVC	47,583	420	420
372	10241000 544100	RENTAL OF LAND & BUILDINGS	700	0	0
373	10241000 553300	POSTAGE	10,042	10,200	10,200
374	10240000 558200	TRAVEL	18,153	56,550	58,009
375	10240000 561000	M & S	14,169	65,975	75,975
376	10241000 581000	DUES & FEES	25,808	24,788	24,788
		Total SCHOOL ADMINISTRATION	14,917,959	15,811,992	16,403,182

**Tangipahoa Parish School System
General Fund Budget
BUSINESS SERVICES EXPENDITURES
Fiscal Year 2025-2026**

Business Administration Description

Activities concerned with paying, transporting, exchanging and maintaining goods and services for the System. Included are the fiscal and internal services such as budgeting, payroll, internal auditing, financial accounting, property accounting and purchasing.

Business Administration Goals

To provide leadership in developing, implementing and maintaining the highest standards possible in the area of sound fiscal management. It is also a goal for the budget to be presented as a policy document, a financial plan, an operations guide and a communications device.

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
Chief Financial Officer	0.00	1.00	1.00	0.00
Business Services Director	2.00	1.00	1.00	0.00
Budget Coordinator	0.00	1.00	1.00	0.00
Compliance Coordinator	0.00	0.00	0.00	0.00
Payroll Coordinator	1.00	1.00	1.00	0.00
Purchasing Coordinator	0.00	1.00	1.00	0.00
Purchasing Agent	1.00	0.00	0.00	0.00
Risk Manager	0.00	1.00	1.00	0.00
School Finance Foreman	0.00	1.00	1.00	0.00
Accountants	4.00	4.00	4.00	0.00
Internal Auditor	1.00	0.00	0.00	0.00
Payroll Clerks	4.00	3.00	3.00	0.00
Accounting Clerks	4.00	5.00	5.00	0.00
School Finance Clerk	1.00	0.00	0.00	0.00
Purchasing Clerk	1.00	2.00	2.00	0.00
Risk Manager Clerk	1.00	1.00	1.00	0.00
Includes Full-Time positions only.				
Total Positions	20.00	22.00	22.00	0.00

**Tangipahoa Parish School System
General Fund Budget
BUSINESS SERVICES EXPENDITURES
Fiscal Year 2025 - 2026**

	Account Number	Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
377	10259000 511100	OFFICIALS/ADMIN/MANAGERS - OTH BUSINE	0	2,615	7,171
378	10252000 511100	OFFICIALS/ADMIN/MANAGERS - PURCHASIN	67,268	12,152	0
379	10251100 511100	OFFICIALS/ADMIN/MANAGERS - SPV FISCAL	210,409	208,495	51,063
380	10251299 511110	COORDINATORS - BUDGETING	85,754	205,052	348,865
381	10251100 511199	OFFCLS/ADMIN/MNGRS STIPENDS - SPV FISC	0	5,000	5,000
382	10259000 511400	CLERICAL/SECRETARIAL - OTH BUSINE	0	19,040	19,136
383	10252000 511400	CLERICAL/SECRETARIAL - PURCHASING	35,972	38,976	39,171
384	10251999 511400	CLERICAL/SECRETARIAL - OTH FISCAL	0	30,699	30,852
385	10251600 511400	CLERICAL/SECRETARIAL - INT AUDIT	38,424	12,180	12,241
386	10251500 511400	CLERICAL/SECRETARIAL - ACCOUNTING	217,543	279,543	280,941
387	10251400 511400	CLERICAL/SECRETARIAL - PAYROLL	78,206	79,957	80,357
388	10251400 511407	CLERICAL DAY BY DAY	15,178	27,490	27,627
389	10251400 511499	CLERICAL/SECRETARIAL STIPENDS - PAYROL	0	12,000	12,000
390	10251000 511800	DEGREED PROFESSIONALS - FISCAL	237,355	239,892	241,092
391	10251500 511807	DEGREED PROF DAY BY DAY - ACCOUNTING	20,433	11,957	12,017
392	10251500 511899	DEGREED PROFESSIONALS STIPENDS - ACC	0	2,000	2,000
393	10251100 513000	SALARIES EXTRA WORK PERFORMED	22,000	60,330	60,631
394	10251000 521010	SGB HEALTH INSURANCE	144,285	178,751	179,645
395	10251000 521020	SGB LIFE INSURANCE	2,336	2,219	2,230
396	10251000 522500	MEDICARE	14,454	16,362	16,440
397	10251000 522550	DEFERRED COMPENSATION	463	514	517
398	10251000 523100	TEACHERS' RETIREMENT SYSTEM	235,919	236,141	237,311
399	10251000 523300	SCHOOL EMPL RETIREMENT SYS	0	587	589
400	10251000 523450	OPTIONAL RETIREMENT SYSTEM	0	133	134
401	10251000 523550	LA STATE EMPL RETIRE SYSTEM	8,131	19,096	19,190
402	10251000 526000	WORKERS' COMPENSATION	22,949	25,807	25,929
403	10251000 527000	HEALTH BENEFITS - RETIREES	83,898	115,298	50,922
404	10251100 528100	SICK LEAVE SEVERANCE PAY	13,591	5,000	5,025
405	10251100 528200	ANNUAL LEAVE SEVERANCE PAY	24,293	5,000	5,025
406	10259000 533500	MEDICAL DOCTORS	0	5,000	5,000
407	10251000 533900	OTHER PROFESSIONAL SERVICES	4,145	100	100
408	10251000 534000	PURCHASED TECH SVC	1,431	0	0
409	10251000 543000	REPAIR & MAINT	0	500	500
410	10251500 553300	POSTAGE	0	87	87
411	10252000 554000	ADVERTISING	1,233	31,500	34,317
412	10251000 558200	TRAVEL	3,441	26,195	26,770
413	10251000 561000	M & S	40,877	48,076	48,076
414	10251000 581000	DUES & FEES	4,060	4,984	4,984
		Total BUSINESS SERVICES	1,634,047	1,968,728	1,892,955

**Tangipahoa Parish School System
General Fund Budget
MAINTENANCE OF PLANT EXPENDITURES
Fiscal Year 2025-2026**

Maintenance of Plant Description

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

Maintenance of Plant Goals

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

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
Custodians - 9 month	1.00	0.38	0.38	0.00
Custodians - 10 month	1.00	0.95	0.95	0.00
Custodians - 11 month	73.00	80.00	80.00	0.00
Custodians - 12 month	52.90	53.40	53.40	0.00
Includes Full-Time positions only.				
Total Positions	127.90	134.73	134.73	0.00

**Tangipahoa Parish School System
General Fund Budget
MAINTENANCE OF PLANT EXPENDITURES
Fiscal Year 2025 - 2026**

	Account Number	Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
415	10262000 511600	SERVICE WORKERS - OPER BLDG	3,610,674	3,836,307	3,855,487
416	10262000 511607	SERVICE WRKR DAY BY DAY	21,657	21,547	21,655
417	10262000 511632	EXTENDED MEDICAL LEAVE-OTHER	6,674	0	0
418	10262000 511699	SERVICE WORKERS STIPENDS - OPER BLDG	0	141,100	141,100
419	10262000 512390	SUBS REIMB BY SCHOOL - ELEM - OPER BLDG	125	0	0
420	10262000 512400	SUB EMPL OTHER THAN TEACHER	879	0	0
421	10262000 513000	SALARIES EXTRA WORK PERFORMED	138,720	57,674	60,961
422	10262000 521010	SGB HEALTH INSURANCE	226,746	273,115	274,482
423	10262000 521020	SGB LIFE INSURANCE	1,295	1,463	1,471
424	10262000 522500	MEDICARE	52,988	56,623	56,903
425	10262000 522550	DEFERRED COMPENSATION	640	609	610
426	10262000 523100	TEACHERS' RETIREMENT SYSTEM	937	258	259
427	10262000 523300	SCHOOL EMPL RETIREMENT SYS	1,002,803	1,018,928	1,025,278
428	10262000 525000	UNEMPLOYMENT COMPENSATION	2,378	385	387
429	10262000 526000	WORKERS' COMPENSATION	292,244	312,643	314,272
430	10262000 527000	HEALTH BENEFITS - RETIREES	131,848	158,154	307,645
431	10262000 528100	SICK LEAVE SEVERANCE PAY	10,035	0	0
432	10266200 530000	PURCHASED PROF/TECH SVCS	763,233	3,125,180	1,727,461
433	10262000 532100	SUB FOR FT EMPLOYEES	81,935	36,132	36,402
434	10262000 541000	UTILITY SERVICES	865	0	0
435	10262000 541100	WATER/SEWAGE	395,730	410,093	415,561
436	10262000 542100	DISPOSAL SERVICES	8,934	7,954	7,954
437	10262000 543000	REPAIR & MAINT	11,492	20,160	15,360
438	10262000 544100	RENTAL OF LAND & BUILDINGS	4,577	5,000	5,000
439	10264000 544200	RENTAL OF EQUIP & VEHICLES	15,039	0	20,000
440	10260000 552100	INS PREM - GENERAL	255,707	255,707	225,000
441	10260000 552101	INS PREM - PROPERTY	2,627,020	2,627,020	1,450,000
442	10260000 552201	INS PREM - OTHERS	344,884	344,884	250,000
443	10262000 553000	TELEPHONE	466,936	440,000	554,434
444	10262000 553200	TELEPHONE DATA LINES	177,809	150,000	102,000
445	10262000 553300	POSTAGE	13,890	8,550	8,550
446	10262000 561000	M & S	2,092	3,643	3,811
447	10260000 561045	JANITORIAL SUPPLIES - MAINTENANC	2,300	4,500	4,500
448	10262000 562100	NATURAL GAS/BUTANE	280,659	376,072	380,314
449	10262000 562200	ELECTRICITY	3,820,852	4,063,656	3,793,343
		Total MAINTENANCE OF PLANT	14,774,594	17,757,357	15,060,200

Tangipahoa Parish School System
General Fund Budget
STUDENT TRANSPORTATION SERVICES EXPENDITURES
Fiscal Year 2025 - 2026

	Account Number	Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
450	10271000 511100	OFFICIALS/ADMIN/MANAGERS - SPVN TRANS	289,423	244,013	199,463
451	10271000 511101	SUPERVISOR - SPVN TRANS	170,395	177,521	173,409
452	10271000 511110	COORDINATORS - SPVN TRANS	130,114	188,296	83,405
453	10271000 511199	OFFCLS/ADMIN/MNGRS STIPENDS - SPVN TR	0	18,000	0
454	10271000 511400	CLERICAL/SECRETARIAL - SPVN TRANS	65,860	105,959	141,571
455	10271000 511407	CLERICAL DAY BY DAY	15,019	14,000	14,280
456	10271000 511499	CLERICAL/SECRETARIAL STIPENDS - SPVN TR	0	6,000	0
457	10272200 511505	PARA IN VACANCY	2,922	12,201	12,445
458	10272200 511507	PARA DAY BY DAY	34,248	26,111	26,633
459	10272200 511515	BUS ATTENDANTS - MNTR REG	438,714	444,559	453,450
460	10272200 511599	PARAPROFESSIONAL STIPENDS - MNTR REG	0	66,000	27,000
461	10273100 511600	SERVICE WORKERS - SPED OPER	452,761	393,723	401,598
462	10272100 511600	SERVICE WORKERS - REG OPER	4,635,885	4,052,558	4,142,132
463	10272100 511605	SERVICE WRKR IN VACANCY	140,624	113,679	115,953
464	10272100 511607	SERVICE WRKR DAY BY DAY	8,339	1,916	1,954
465	10271000 511616	EXTRA BUS TRIP SALARIES	119,141	140,082	142,883
466	10272000 511630	BUS DRIVER EXTENDED MEDICAL	23,173	16,919	17,257
467	10272100 511699	SERVICE WORKERS STIPENDS - REG OPER	0	402,000	0
468	10272300 511700	SKILLED CRAFTS - MAINT REG	0	48,562	177,383
469	10271000 511900	OTHER SALARIES	16,326	0	131,859
470	10270000 512100	ACTING EMPLOYEE-SUB-EXT MED	19,794	31,551	32,182
471	10272100 512400	SUB EMPL OTHER THAN TEACHER	177,473	154,408	157,497
472	10271000 513000	SALARIES EXTRA WORK PERFORMED	636,802	251,256	256,081
473	10272100 515000	STIPEND-WORKSHOPS ONLY - REG OPER	6,600	2,100	2,142
474	10270000 521010	SGB HEALTH INSURANCE	1,575,064	1,547,294	1,668,331
475	10270000 521020	SGB LIFE INSURANCE	6,636	6,551	6,742
476	10270000 522500	MEDICARE	96,890	93,586	92,031
477	10270000 522550	DEFERRED COMPENSATION	6,354	4,986	5,084
478	10270000 523100	TEACHERS' RETIREMENT SYSTEM	104,124	111,509	123,143
479	10270000 523300	SCHOOL EMPL RETIREMENT SYS	1,713,474	1,497,917	1,486,755
480	10271000 523450	OPTIONAL RETIREMENT SYSTEM	0	686	700
481	10271000 523550	LA STATE EMPL RETIRE SYSTEM	13,965	9,445	8,635
482	10270000 525000	UNEMPLOYMENT COMPENSATION	811	3,000	3,060
483	10270000 526000	WORKERS' COMPENSATION	502,475	482,398	474,796
484	10270000 527000	HEALTH BENEFITS - RETIREES	915,863	928,511	555,716
485	10271000 528100	SICK LEAVE SEVERANCE PAY	26,499	18,307	18,673
486	10272300 531900	OTHER FEES	2,369	0	0
487	10271000 532100	SUB FOR FT EMPLOYEES	9,772	44,674	44,674
488	10271000 533000	OTHER PURCH PROF SVCS	77,949	80,000	80,000
489	10271000 533900	OTHER PROFESSIONAL SERVICES	200	0	0
490	10271000 543000	REPAIR & MAINT	1,866,345	4,200,000	2,178,603
491	10271000 544200	RENTAL OF EQUIP & VEHICLES	6,250	186,000	186,000
492	10272100 544210	BUS LEASE	1,172,853	973,549	973,549
493	10272000 544216	EXTRA BUS TRIP LEASES	227,386	214,592	439,645
494	10271000 552099	INS PRE - BUSES	380,081	290,000	290,000
495	10270000 553000	TELEPHONE	0	236,000	236,000
496	10271000 558200	TRAVEL	10,387	20,000	36,065

**Tangipahoa Parish School System
General Fund Budget
STUDENT TRANSPORTATION SERVICES EXPENDITURES
Fiscal Year 2025 - 2026**

	Account Number	Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
497	10271000 561000	M & S	19,912	41,811	49,310
498	10272100 562600	GASOLINE	1,067,686	754,132	1,390,152
499	10272000 573010	EQUIPMENT - VEHICLE/BUS < \$5,0	0	1,000	1,000
500	10272300 573011	EQUIPMENT - BUS CAMERAS <\$5000	0	1,000	1,000
501	10272000 589000	MISC	2,343	49	49
502	10272100 589002	MISC - BUS PHYS, LIC	20,280	12,904	12,979
503	10272100 589003	MISC - BUS INSTR TRAINING	459	0	0
504	10272100 589005	MISC - BUS DRUG TESTING	18,172	28,850	28,850
505	10272000 673200	VEHICLES > \$5,000	56,245	0	0
		Total STUDENT TRANSPORTATION SERVIC	17,284,456	18,700,165	17,102,119

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**Tangipahoa Parish School System
General Fund Budget
CENTRAL SERVICES EXPENDITURES
Fiscal Year 2025-2026**

Central Services Description

Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff and data processing services.

Central Service Goals

To maintain a professional personnel recruitment, employment and separation system which supports the highest quality of educational programs.

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
Office Manager	1.00	1.00	1.00	0.00
Director of Human Resources	1.00	1.00	1.00	0.00
Human Resources Coordinator	1.00	2.00	2.00	0.00
Director/Assistant Director of Technology	1.25	1.25	1.25	0.00
Data Processing Coordinator	1.00	1.00	1.00	0.00
Personnel Clerical	3.00	6.00	6.00	0.00
Data Processing Programmer	2.00	2.00	2.00	0.00
Data Processing Clerical	1.00	1.00	1.00	0.00
Includes Full-Time positions only.				
Total Positions	11.25	15.25	15.25	0.00

**Tangipahoa Parish School System
General Fund Budget
CENTRAL SERVICES EXPENDITURES
Fiscal Year 2025 - 2026**

	Account Number	Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
506	10284135 511100	OFFICIALS/ADMIN/MANAGERS - SPV DATA	0	73,054	101,575
507	10284000 511100	OFFICIALS/ADMIN/MANAGERS - DATA PROC	119,044	30,775	0
508	10283100 511100	OFFICIALS/ADMIN/MANAGERS - SPV PERSNI	94,746	89,517	97,398
509	10284000 511110	COORDINATORS - DATA PROC	68,762	17,400	0
510	10283200 511110	COORDINATORS - RECRUITING	0	159,069	84,574
511	10283100 511110	COORDINATORS - SPV PERSNL	153,874	179,354	161,691
512	10283100 511199	OFFCLS/ADMIN/MNGRS STIPENDS - SPV PER	0	7,500	7,500
513	10284000 511400	CLERICAL/SECRETARIAL - DATA PROC	26,438	3,603	3,621
514	10283399 511400	CLERICAL/SECRETARIAL - PS/HR INFO	0	96,478	96,960
515	10283000 511400	CLERICAL/SECRETARIAL - PERSONNEL	146,156	97,664	98,152
516	10282000 511400	CLERICAL/SECRETARIAL - INFO SVCS	55,450	56,349	56,631
517	10283000 511407	CLERICAL DAY BY DAY	0	838	842
518	10282000 511499	CLERICAL/SECRETARIAL STIPENDS - INFO SV	0	7,000	7,000
519	10284000 511800	DEGREED PROFESSIONALS - DATA PROC	94,129	170,257	171,109
520	10284000 511899	DEGREED PROFESSIONALS STIPENDS - DATA	0	3,000	3,000
521	10283399 512400	SUB EMPL OTHER THAN TEACHER	0	9,813	9,862
522	10282000 513000	SALARIES EXTRA WORK PERFORMED	17,000	0	0
523	10280000 521010	SGB HEALTH INSURANCE	82,268	102,390	102,901
524	10280000 521020	SGB LIFE INSURANCE	1,310	1,133	1,137
525	10280000 522500	MEDICARE	9,853	11,289	11,344
526	10280000 523100	TEACHERS' RETIREMENT SYSTEM	171,413	177,497	178,383
527	10280000 526000	WORKERS' COMPENSATION	15,403	17,841	17,928
528	10280000 527000	HEALTH BENEFITS - RETIREES	47,837	37,753	71,209
529	10282000 528200	ANNUAL LEAVE SEVERANCE PAY	6,516	4,719	4,743
530	10281000 530000	PURCHASED PROF/TECH SVCS	279,350	102,500	102,500
531	10283200 531900	OTHER FEES	5,335	5,000	5,000
532	10283400 532000	PURCHASED EDUCATIONAL SVCS	1,000	1,000	11,000
533	10283200 533000	OTHER PURCH PROF SVCS	34,450	0	0
534	10283000 533850	FINGERPRINTING	0	38,094	38,094
535	10282300 533900	OTHER PROFESSIONAL SERVICES	171,671	203,712	290,972
536	10283000 534000	PURCHASED TECH SVC	616,404	539,000	650,683
537	10282000 543000	REPAIR & MAINT	214,454	230,000	239,260
538	10283200 544100	RENTAL OF LAND & BUILDINGS	1,200	0	0
539	10282000 544200	RENTAL OF EQUIP & VEHICLES	3,694	7,013	7,013
540	10284000 553000	TELEPHONE	43,220	15,000	19,021
541	10284000 553300	POSTAGE	51	0	0
542	10282000 553401	ON LINE LESSONS	13,930	2,323	2,323
543	10283000 554000	ADVERTISING	69,853	79,048	140,973
544	10282000 558200	TRAVEL	9,132	12,500	12,500
545	10282000 561000	M & S	230,191	111,644	112,111
546	10284000 562600	GASOLINE	3,277	5,000	5,000
547	10282000 581000	DUES & FEES	449	100	100
548	10283000 673000	EQUIPMENT > \$5,000	10,572	0	0
		Total CENTRAL SERVICES	2,749,668	2,529,758	2,839,536

**Tangipahoa Parish School System
 General Fund Budget
 CHILD NUTRITION PROGRAM EXPENDITURES
 Fiscal Year 2025 - 2026**

	Account Number	Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
549	10312000 589045	MISC-EXTRA SALES	43,205	39,672	39,672
550	10312000 673200	VEHICLES > \$5,000	0	0	132,341
		Total CHILD NUTRITION PROGRAM	43,205	39,672	172,013

**Tangipahoa Parish School System
 General Fund Budget
 COMMUNITY SERVICES OPERATIONS EXPENDITURES
 Fiscal Year 2025 - 2026**

	Account Number	Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
551	10330000 533000	OTHER PURCH PROF SVCS	29,512	30,000	30,000
552	10330000 561000	M & S	0	1,000	1,000
		Total COMMUNITY SERVICES OPERATIONS	29,512	31,000	31,000

**Tangipahoa Parish School System
General Fund Budget
FACILITY ACQUISITIONS & CONSTRUCTION EXPENDITURES
Fiscal Year 2025-2026**

Facility Acquisitions & Construction Description

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

Facility Acquisitions & Construction Goals

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

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
There are no full time or part-time employees paid in this area.				
Total Positions				

**Tangipahoa Parish School System
General Fund Budget
FACILITY ACQUISITIONS AND CONSTRUCTION EXPENDITURES
Fiscal Year 2025 - 2026**

	Account Number	Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
553	10400000 533400	ARCHITECT/ENGINEERING SVCS	287,854	43,935	456,431
554	10400000 533900	OTHER PROFESSIONAL SERVICES	1,000	350	350
		Total FACILITY ACQUISITIONS AND CONST	288,854	44,285	456,781

**Tangipahoa Parish School System
 General Fund Budget
 DEBT SERVICE EXPENDITURES
 Fiscal Year 2025 - 2026**

	Account Number	Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
555	10510000 583100	REDEMPTION OF PRINCIPAL	803,969	558,748	591,149
556	10510000 583200	INTEREST EXPENDITURES	63,528	53,811	56,556
		Total DEBT SERVICE	867,497	612,559	647,705

**Tangipahoa Parish School System
General Fund Budget
OTHER SOURCES AND OTHER USES
Fiscal Year 2025-2026**

Other Sources of Funds Description

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

- * Indirect Cost - The transfer of funds from federal grants to the general fund for those indirect costs which are not readily identifiable but are nevertheless incurred for the joint benefit of the System. FY 2025-2026 restricted indirect cost rate is 6.5981%, a decrease over 6.8787% the prior year. The FY 2025-2026 unrestricted indirect cost rate is 17.8312%, an increase over 17.3938% the prior year.
- * Operating Transfers In from other funds such as the Educational Facilities Improvement District Fund transferring sales tax revenues to the General Fund to fund additional salaries and benefits.
- * Comp Loss/Damaged Assets - Money received for the sale of scrapped fixed assets that have an expired useful life.

Other Uses of Funds Description

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

- * Other Transfers Out to the LEAP Remediation, Special Education Funds, Section 504, Insurance Fund 850, JAG and Hammond Accl/Magnet Tax Fund for amounts not funded by the individual programs deemed necessary to provide special needs of students.
- * MFP To St Charter Schools - Reduction in the District's MFP revenue for a local share of revenue transferred to Charter Schools, the Office of Juvenile Justice, LAVCA, and LA Connections.

**Tangipahoa Parish School System
General Fund Budget
OTHER SOURCES AND OTHER USES
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
557	100	452000	INTERFUND TRANSFERS	0	750,000	750,000
558	100	452100	INDIRECT COSTS	5,263,565	5,513,764	2,307,141
559	100	452200	OPERATING TRANSFERS IN	15,364,072	16,950,065	16,525,000
560	100	453000	SALE/COMP-LOSS OF FIXED ASSETS	89,318	850,165	10,000
561	100	455000	CAPITAL LEASE	56,245	0	0
			TOTAL OTHER SOURCES	20,773,201	24,063,994	19,592,141
562	10522000	593204	TRANS TO LEAP	51,383	0	0
563	10522000	593205	TRANS TO SP ED	94,542	93,300	93,300
564	10522000	593206	TRANS TO SECTION 504 (340)	3,441	0	0
565	10522000	593230	TRANS OUT - OTHER	903,020	1,395,790	1,395,790
566	10530000	594005	MFP - STATE CHARTER SCHOOLS	1,427,804	1,882,437	1,786,128
			TOTAL OTHER USES	2,480,190	3,371,527	3,275,218

Tangipahoa Parish School System
General Fund Budget
BEGINNING FUND BALANCES AND ENDING FUND BALANCES
Fiscal Year 2025-2026

Fund Balance Description

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

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

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

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

**Tangipahoa Parish School System
General Fund Budget
BEGINNING FUND BALANCES AND ENDING FUND BALANCES
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
568	100	377000	UNASSIGNED FUND BALANCE	16,119,192	17,396,609	4,599,566
569	100	376020	COMMITTED FOR DISASTER EMERG	7,000,000	7,000,000	7,000,000
570	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	15,168,139
			Prior Period Adjustment	0	0	0
			Beginning Fund Balance, as Restated	26,687,765	27,965,182	15,168,139
571	100	377000	UNASSIGNED FUND BALANCE	17,396,609	4,599,566	12,572,451
572	100	376020	COMMITTED FOR DISASTER EMERG	7,000,000	7,000,000	7,000,000
573	100	376010	COMMITTED FOR OPEB (GASB 45)	3,568,573	3,568,573	3,568,573
			Ending Fund Balance	27,965,182	15,168,139	23,141,024

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TANGIPAHOA
PARISH SCHOOL SYSTEM
EST. 1896

2025-2026 Annual Operating Budget



**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
Fiscal Year 2025-2026**

Budget Summary by Function

	Actual Through <u>April 30, 2025</u>	Estimates Through <u>June, 2025</u>	Final Budget <u>2024-2025</u>	Budget <u>2025-2026</u>	Percent of <u>Change</u>
Revenues					
Local Revenues	\$27,730,982	\$9,700,754	\$37,431,736	\$34,570,661	24.7%
State Revenues	6,183,801	\$1,391,876	7,575,677	\$4,670,989	-24.5%
Federal Revenues	54,820,576	\$16,925,394	71,745,970	\$48,841,376	-10.9%
Total Revenues	<u>\$88,735,359</u>	<u>\$28,018,024</u>	<u>\$116,753,383</u>	<u>\$88,083,026</u>	-0.7%
Expenditures					
Regular Programs	\$12,133,657	\$11,540,286	\$13,412,118	\$5,409,009	-55.4%
Special Education Programs	289,321	246,132	615,511	593,392	105.1%
Vocational Education Programs	454,397	341,255	730,301	727,890	60.2%
Other Instructional Programs	703,106	479,480	793,462	1,060,197	50.8%
Special Programs	12,056,857	9,768,328	16,980,391	14,062,478	16.6%
Pupil Support Services	2,767,512	2,435,706	4,217,212	3,884,268	40.4%
Instructional Staff Services	12,315,591	10,887,058	16,800,599	12,940,490	5.1%
General Administration	274,072	218,098	995,318	2,521,215	819.9%
School Administration	71,385	64,052	173,458	144,650	102.6%
Business Services	649,419	537,593	853,804	875,371	34.8%
Maintenance of Plant	16,161,036	13,314,098	19,423,734	10,760,132	-33.4%
Student Transportation Services	2,393,077	2,294,753	2,673,399	404,366	-83.1%
Central Services	7,565,247	7,268,550	7,973,502	1,301,458	-82.8%
Child Nutrition Services	12,747,223	10,162,105	18,082,769	19,268,113	51.2%
Enterprise Operations	2,905	0	3,000	7,000	100.0%
Community Services	241,130	192,377	71,973	46,015	-80.9%
Facility & Acquisition Services	1,049,072	940,799	1,281,747	115,009	-89.0%
Total Expenditures	<u>\$81,875,006</u>	<u>\$70,690,670</u>	<u>\$105,082,297</u>	<u>\$74,121,053</u>	-9.5%
Other Sources of Funds	\$31,510	\$31,510	\$8,254,844	\$645,787	1949.5%
Other Uses of Funds	17,215,941	14,514,069	22,814,749	19,607,141	13.9%
Total Other Sources and (Uses)	<u>(\$17,184,431)</u>	<u>(\$14,482,559)</u>	<u>(\$14,559,905)</u>	<u>(\$18,961,354)</u>	10.3%
NET CHANGE IN FUND BALANCE	(\$10,324,078)	(\$57,155,205)	(\$2,888,819)	(\$4,999,381)	-51.6%
Beginning Fund Balance	\$38,510,874	\$38,510,874		\$38,510,874	0.0%
Ending Fund Balance	\$28,186,796	(\$18,644,331)		\$33,511,493	18.9%

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

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
Fiscal Year 2025-2026**

Budget Summary by Object

	Actual Through <u>April 30, 2025</u>	Estimates Through <u>June, 2025</u>	Final Budget <u>2024-2025</u>	Budget <u>2025-2026</u>	Percent of <u>Change</u>
Revenues					
Local Revenues	\$27,730,982	\$9,700,754	\$37,431,736	\$34,570,661	24.7%
State Revenues	6,183,801	1,391,876	\$7,575,677	\$4,670,989	-24.5%
Federal Revenues	54,820,576	16,925,394	\$71,745,970	\$48,841,376	-10.9%
Total Revenues	<u>\$88,735,359</u>	<u>\$28,018,024</u>	<u>\$116,753,383</u>	<u>\$88,083,026</u>	-0.7%
Expenditures					
Salaries	\$19,789,877	\$15,935,780	\$27,099,721	\$26,511,843	34.0%
Employee Benefits	8,670,565	7,013,324	\$11,843,728	11,508,179	32.7%
Purchased Professional Services	4,263,533	3,552,306	\$6,669,414	7,439,481	74.5%
Purchased Property Services	10,207,539	8,587,728	\$12,172,322	5,067,625	-50.4%
Other Purchased Services	6,571,222	5,875,890	\$8,665,874	3,763,401	-42.7%
Supplies	22,139,600	20,260,463	\$27,328,455	17,469,139	-21.1%
Property	559,501	9,304,749	\$788,783	1,965,034	100.0%
Other Objects	9,673,169	160,430	\$10,513,999	396,351	-95.9%
Total Expenditures	<u>\$81,875,006</u>	<u>\$70,690,670</u>	<u>\$105,082,297</u>	<u>\$74,121,053</u>	-9.5%
Other Sources of Funds	\$31,510	\$31,510	\$8,254,844	\$645,787	1949.5%
Other Uses of Funds	17,215,941	14,514,069	\$22,814,749	19,607,141	13.9%
Total Other Sources and (Uses)	<u>(\$17,184,431)</u>	<u>(\$14,482,559)</u>	<u>(\$14,559,905)</u>	<u>(\$18,961,354)</u>	10.3%
NET CHANGE IN FUND BALANCE	(\$10,324,078)	(\$57,155,205)	(\$2,888,819)	(\$4,999,381)	-51.6%
Beginning Fund Balance	\$38,510,874	\$38,510,874		\$38,510,874	0.0%
Ending Fund Balance	\$28,186,796	(\$18,644,331)		\$33,511,493	18.9%

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

**Tangipahoa Parish School System
Special Revenue Fund Budget
Fiscal Year 2025-2026**

Budget Summary by Grant or Total Revenue

<u>Proj/Fund No.</u>	<u>Project/Fund Name</u>	<u>Actual 2023-24</u>	<u>Budget 2024-25</u>	<u>Budget 2025-26</u>
1 S0019	AED CPR FIRST Aid Kits Training Description	-	7,500	7,485
2 L0520	Alternative Education Hammond Alternative Program	1,052,459	1,175,219	1,241,041
3 EILH	ARP Homless	135,744	64,167	-
4 S0001	Arts Council of BR	5,224	1,241	1,241
5 F0082	B-3 Preschool Development	196,102	-	-
6 L0101	B-3 Seat Local Donation	23,370	1,020	37,684
7 S0016	B-3 Seats State	2,913,634	2,866,773	-
8 8G008	Believe & Prepare 8(g)	2,000	2,500	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-S0017	-	34,560	34,560
14 L0514	Chesbrough Timber Fund	644	600	600
15 300	Child Nutrition Program	15,483,010	15,827,459	15,807,131
16 00302	Child Nutrition Program - Fresh Fruits & Vegetable Program	41,998	-	-
17 00304	Child Nutrition Program - USDA NSLP Equipment Assistance	39,956	-	-
18 00305	Local Food for Schools-00305	-	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	-	-
21 F0046	Early Childhood Community Network - Federal	94,127	137,025	148,050
22 S0002	Education Excellence	368,529	368,529	369,864
23 140	Educational Facilities Improvement District	15,139,751	14,932,000	15,625,000
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	-
27 006	ESSER II Formula	375,065	-	-
28 007	ESSER III Formula	25,449,356	26,062,134	-
29 011	ESSER III EB Interventions arp	5,524,389	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	5,097,068	5,080,000
35 F0521	Magnet MSAP Grant	652,306	4,138,675	2,786,337
36 F0522	Magnet Montessori Grant	-	219,844	2,757,470
37 HWCAM	Hammond Westside Security Cameras	-	50,000	-
38 T0001	Homeless Children & Youth	58,165	74,708	90,263
39 FRAN1	Hurricane Francine	-	3,003	-
40 IDA21	Hurricane IDA	3,640,192	250,000	300,000
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

**Tangipahoa Parish School System
Special Revenue Fund Budget
Fiscal Year 2025-2026**

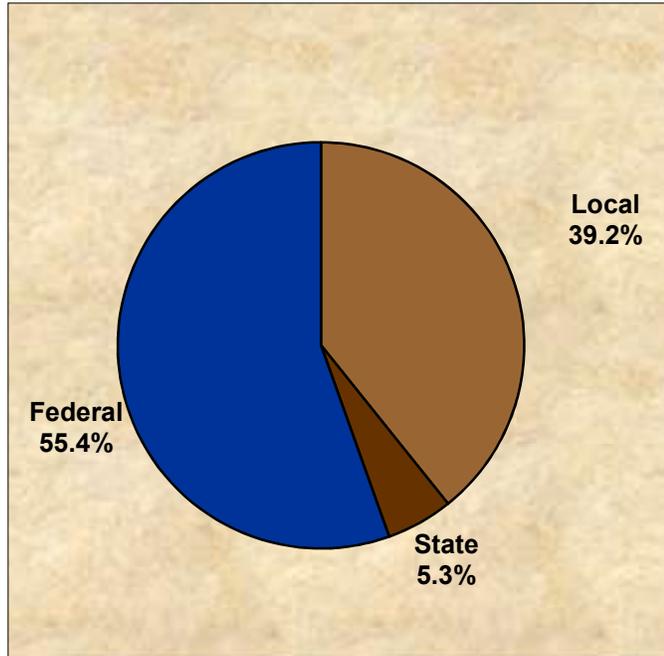
Budget Summary by Grant or Total Revenue				
<u>Proj/Fund No.</u>	<u>Project/Fund Name</u>	<u>Actual 2023-24</u>	<u>Actual 2024-25</u>	<u>Budget 2025-26</u>
43 F0101	LA Aware	568,646	492,941	492,941
44 L0133	LEAP Remediation	-	-	-
45 L0100	Local Donations	500	-	-
46 510	Maintenance Rededication	9,860,557	12,720,000	10,400,000
47 L0054	MERA School-Based Enterprise	-	3,000	3,000
48 LAMERA	MERA Workbased Learning - Internship	-	52,200	52,200
49 8G163	Model Early Childhood	210,670	212,589	223,880
50 MOLD	Mold Event-MOLD	-	-	-
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	2,797,502
56 L0340	Section 504	-	-	-
57 L0510	Sixteenth Section	43,111	62,800	62,800
58 L0511	Sixteenth Section Oil & Gas Lease	2,548	2,350	2,350
59 S0023	Special Education - Cameras	23,616	-	-
60 SE293	Special Education - Gifted	-	-	-
61 SE306	Special Education - IDEA	6,317,415	5,682,924	5,679,611
62 SE307	Special Education - IDEA Set Aside	161,972	150,688	160,000
63 SE233	Special Education - Medicaid Reimbursement	488,375	2,572,655	1,450,000
64 SE256	Special Education - Preschool	115,137	124,385	124,543
65 SE257	Special Education - Preschool Set Aside	-	8,000	40,000
66 SE283	Special Education - Pupil Appraisal	-	-	-
67 270	CLSD-Comprehensive Literacy State Dev	737,072	681,100	-
68 CLDK5	CLSD-Comprehensive Literacy State Dev - CLDK5	-	-	125,000
69 210	Title I	11,382,856	12,146,759	14,311,110
70 T0802	Title I - Migrant 07-08	16,586	18,852	53,958
71 T0200	Title II - Improve Teacher Quality	1,805,703	1,824,143	1,550,827
72 T0301	Title III - Immigrant	8,390	13,851	13,851
73 T0300	Title III-T0300	86,241	101,501	101,501
74 T0400	Title IV	952,205	872,079	1,318,267
75 T0401	Title IV - Stronger Connections	132,000	394,293	-
76 S0015	Tobacco Settlement Treasury Department	27,162	34,500	34,500
77 F0051	Vocational Education - Carl Perkins	306,035	312,144	280,930
78 F0052	Vocational Education - Carl Perkins Carryover Funds	55,181	62,970	62,970
79 F0061	Jobs for America's Graduates	50,000	55,786	73,328
80 F0063	Jobs for America's Graduates - TANF	184,210	178,424	168,424
81 L0515	Walmart Champ Cooper	144,753	142,441	143,311
		118,831,161	116,753,383	88,083,026

**Tangipahoa Parish School System
Special Revenue Fund Budget
Fiscal Year 2025-2026**

Most Important Features

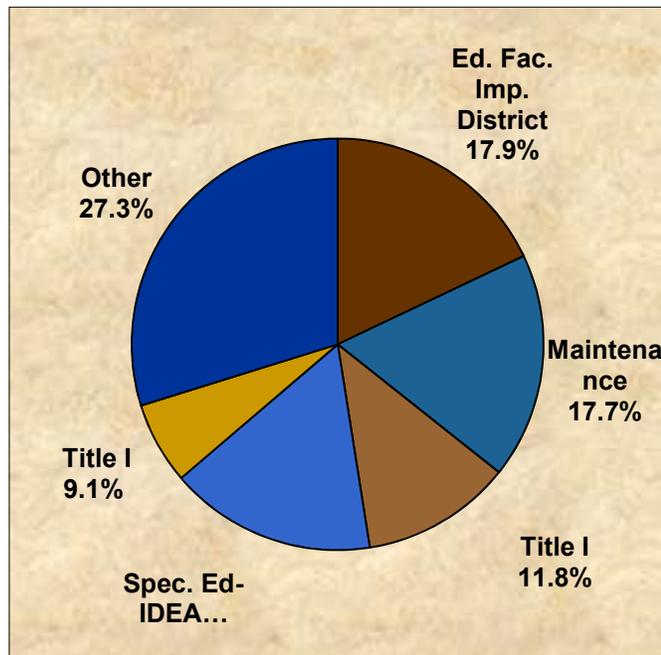
- 1 The Special Revenue Fund receives 64.4% of its total budget from the federal government.

Revenue Sources	Budget <u>2025-26</u>
Local	\$34,570,661
State	4,670,989
Federal	<u>48,841,376</u>
Total	<u>\$88,083,026</u>



- 2 The 2025-26 Special Revenue Budget accounts for eighty-one special revenue funds. The five largest are:

Revenue Sources	Budget <u>2025-26</u>
Child Nutrition	\$15,807,151
Ed. Fac. Imp. District	15,625,000
Maintenance	10,400,000
Title I	14,311,110
Spec. Ed- IDEA	5,679,611
Other	<u>26,260,154</u>
Total	<u>\$88,083,026</u>



**Tangipahoa Parish School System
Special Revenue Fund Budget
AED CPR FIRST AID TRAINING KITS - S0019
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	400	432900	OTHER RESTRICTED REVENUE	0	7,500	7,485
			Total REVENUES	0	7,500	7,485
2	40213440	561000	M & S	0	7,485	7,485
			Total PUPIL SUPPORT SERVICES	0	7,485	7,485
			Total EXPENDITURES	0	7,485	7,485
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	15	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
ALTERNATIVE EDUCATION HAMMOND ALTERNATIVE PROGRAM - L0520
Fiscal Year 2025 - 2026**

Alternative Education Hammond Alternative Program Description

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

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

Alternative Education Hammond Alternative Program Goals

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

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
Teachers - HWMS	2.00	2.00	2.00	0.00
Paraprofessional Interventionist - HWMS	1.00	1.00	1.00	0.00
Teachers - HEMS	2.00	2.00	2.00	0.00
Teachers - GPLA	1.00	1.00	1.00	0.00
Paraprofessional - GPLA	1.00	1.00	1.00	0.00
Teachers - HHS	4.00	4.00	4.00	0.00
Teachers - WPELC	1.00	1.00	1.00	0.00
Paraprofessional - WPELC	1.00	1.00	1.00	0.00
Total Positions	13.00	13.00	13.00	0.00

**Tangipahoa Parish School System
Special Revenue Fund Budget
ALTERNATIVE EDUCATION HAMMOND ALTERNATIVE PROGRAM - L0520
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
2	110	411120	RENEWABLE TAXES	963,816	1,087,000	1,152,741
3	110	411160	PENALTIES/INTEREST ON PROP TAX	1,964	1,800	1,800
4	110	415101	INTEREST ON CHECKING	64,704	64,000	64,000
5	110	438100	REV SHARING CONST TAX	21,975	22,419	22,500
			Total REVENUES	1,052,459	1,175,219	1,241,041
6	11145052	511200	TEACHERS	384,242	425,313	502,727
7	11148037	511500	PARAPROFESSIONAL	59,328	29,215	74,452
8	11145052	512300	SUB-TEACHER SICK LEAVE	0	420	980
9	11148039	521010	SGB HEALTH INSURANCE	36,565	39,623	52,442
10	11148039	521020	SGB LIFE INSURANCE	61	3	0
11	11145052	522500	MEDICARE	6,258	6,349	8,787
12	11145052	522550	DEFERRED COMPENSATION	0	1	0
13	11145052	523100	TEACHERS' RETIREMENT SYSTEM	94,076	86,773	116,225
14	11148033	523300	SCHOOL EMPL RETIREMENT SYS	15,735	13,579	13,648
15	11145052	526000	WORKERS' COMPENSATION	9,618	9,776	9,411
16	11145052	527000	HEALTH BENEFITS - RETIREES	0	0	44,570
17	11148039	532100	SUB FOR FT EMPLOYEES	908	17,412	1,940
			Total OTHER INSTRUCTIONAL PROGRAMS	606,793	628,464	825,182
18	11231500	531300	PENSION FUND	35,241	38,668	40,700
			Total GENERAL ADMINISTRATION	35,241	38,668	40,700
19	11254099	554000	ADVERTISING	0	411	411
			Total BUSINESS SERVICES	0	411	411
			Total EXPENDITURES	642,034	667,543	866,293
			Total Other Sources and Uses of Funds	0	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	410,425	507,676	374,748
			Beginning Fund Balance	751,564	1,161,989	1,669,665
			Ending Fund Balance	1,161,989	1,669,665	2,044,413

**Tangipahoa Parish School System
Special Revenue Fund Budget
ARP HOMELESS - EILH
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	001	442900	OTHER UNRESTR GRANTS-STATE	135,744	64,167	0
			Total REVENUES	135,744	64,167	0
2	00115100	513000	SALARIES EXTRA WORK PERFORMED	8,628	1,913	0
3	00115100	522500	MEDICARE	124	27	0
4	00115100	523100	TEACHERS' RETIREMENT SYSTEM	2,079	0	0
5	00115100	526000	WORKERS' COMPENSATION	186	41	0
6	00115100	561000	M & S	19,449	38,342	0
			Total SPECIAL PROGRAMS	30,465	40,323	0
7	00121900	511900	OTHER SALARIES	64,261	10,666	0
8	00121900	521010	SGB HEALTH INSURANCE	14,619	2,182	0
9	00121900	522500	MEDICARE	818	136	0
10	00121900	526000	WORKERS' COMPENSATION	1,382	229	0
11	00121900	558200	TRAVEL	527	0	0
12	00121900	559000	MISC PURCHASED SERVICES	1,124	0	0
			Total PUPIL SUPPORT SERVICES	82,731	13,213	0
13	00122300	558200	TRAVEL	62	0	0
			Total INSTRUCTIONAL STAFF SERVICES	62	0	0
14	00152100	593300	INDIRECT COSTS	22,487	10,631	0
			Total OTHER USE OF FUNDS	22,487	10,631	0
			Total EXPENDITURES	135,744	64,167	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
ARTS COUNCIL OF BR - S0001
Fiscal Year 2025 - 2026**

Arts Council of BR Description

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

Arts Council of BR Goals

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

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
ARTS COUNCIL OF BR - S0001
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	400	419990	MISC REVENUE (LOCAL)	5,224	1,241	1,241
			Total REVENUES	5,224	1,241	1,241
2	40110000	559000	MISC PURCHASED SERVICES	10,208	2,208	1,241
			Total REGULAR PROGRAMS	10,208	2,208	1,241
			Total EXPENDITURES	10,208	2,208	1,241
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(4,984)	(967)	0
			Beginning Fund Balance	5,951	967	0
			Ending Fund Balance	967	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
B-3 PRESCHOOL DEVELOPMENT - F0082
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
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 Budget
B-3 SEATS LOCAL DONATION - L0101
Fiscal Year 2025 - 2026**

B-3 Seats Local Donation Description

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

B-3 Seats Local Donation Goals

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

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
B-3 SEATS LOCAL DONATIONS - L0101
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	110	419200	CONTRIBUTIONS & DONATIONS	23,370	1,020	37,684
			Total REVENUES	23,370	1,020	37,684
2	11153094	559000	MISC PURCHASED SERVICES	22,370	2,040	37,684
			Total SPECIAL PROGRAMS	22,370	2,040	37,684
			Total EXPENDITURES	22,370	2,040	37,684
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	1,000	(1,020)	0
			Beginning Fund Balance	0	1,020	0
			Ending Fund Balance	1,000	0	0

**Tangipahoa Parish School System
 Special Revenue Fund Budget
 B-3 SEATS STATE - S0016
 Fiscal Year 2025 - 2026**

B-3 Seats State Description

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

B-3 Seats State Goals

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

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
B-3 SEATS STATE - S0016
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	400	432900	OTHER RESTRICTED REVENUE	2,913,634	2,866,773	0
			Total REVENUES	2,913,634	2,866,773	0
2	40153094	559000	MISC PURCHASED SERVICES	2,231,147	3,447,861	0
			Total SPECIAL PROGRAMS	2,231,147	3,447,861	0
3	40221470	511300	THERAPISTS/SPEC/COUNSELORS	17,311	0	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	0	0
7	40221499	522500	MEDICARE	608	0	0
8	40221499	523100	TEACHERS' RETIREMENT SYSTEM	4,568	0	0
9	40221499	526000	WORKERS' COMPENSATION	968	0	0
10	40221470	532000	PURCHASED EDUCATIONAL SVCS	26,371	16,843	0
			Total INSTRUCTIONAL STAFF SERVICES	84,556	16,843	0
			Total EXPENDITURES	2,315,703	3,464,704	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	597,931	(597,931)	0
			Beginning Fund Balance	0	597,931	0
			Ending Fund Balance	597,931	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
BELIEVE & PREPARE 8(g) - 8G008
Fiscal Year 2025 - 2026**

Believe & Prepare 8(g) Description

Provides a \$2,000 stipend for mentors of the resident.

Believe & Prepare 8(g) Goals

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

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
BELIEVE & PREPARE 8(g) - 8G008
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	410	432200	EDUCATION SUPPORT FUND 8G	2,000	2,500	2,500
			Total REVENUES	2,000	2,500	2,500
2	41113098	561000	M & S	0	1,617	1,016
3	41113098	561027	M & S - TECH	0	565	1,166
			Total REGULAR PROGRAMS	0	2,182	2,182
4	41223154	512310	SUBSTITUTE-TEACHER MTGS	0	70	70
5	41223039	515000	STIPEND-WORKSHOPS ONLY	2,000	0	0
6	41223154	522500	MEDICARE	0	1	1
7	41223154	522550	DEFERRED COMPENSATION	0	1	1
8	41223154	526000	WORKERS' COMPENSATION	0	2	2
			Total INSTRUCTIONAL STAFF SERVICES	2,000	74	74
9	41272196	511616	EXTRA BUS TRIPS SALARIES	0	120	120
10	41272196	522500	MEDICARE	0	2	2
11	41272196	523300	SCHOOL EMPL RETIREMENT SYS	0	31	31
12	41272196	526000	WORKERS' COMPENSATION	0	9	9
13	41272396	544216	EXTRA BUS TRIP LEASES	0	82	82
			Total STUDENT TRANSPORTATION SERVICES	0	244	244
			Total EXPENDITURES	2,000	2,500	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 Budget
BELIEVE CATEGORY 1 - 00061
Fiscal Year 2025 - 2026**

BELIEVE CATEGORY 1 Description

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

BELIEVE CATEGORY 1 Goals

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

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
BELIEVE CATEGORY 1 - 00061
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
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 Budget
 BELIEVE CATEGORY 2 - 00062
 Fiscal Year 2025 - 2026**

BELIEVE CATEGORY 2 Description

To provide expanded supply of access to childcare centers.

BELIEVE CATEGORY 2 Goals

To provide expanded supply of access to childcare centers.

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
BELIEVE CATEGORY 2 - 00062
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
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 Budget
BELIEVE CATEGORY 3 - 00063
Fiscal Year 2025 - 2026**

BELIEVE CATEGORY 3 Description

To increase the quality of early childhood programs.

BELIEVE CATEGORY 3 Goals

To increase the quality of early childhood programs.

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
BELIEVE CATEGORY 3 - 00063
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
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 Budget
BELIEVE CATEGORY 4 - 00064
Fiscal Year 2025 - 2026**

BELIEVE CATEGORY 4 Description

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

BELIEVE CATEGORY 4 Goals

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

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
BELIEVE CATEGORY 4 - 00064
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
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 Budget
COMPUTER SCIENCE - STATE - S0017
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	400	432900	OTHER RESTRICTED REVENUE	0	34,560	34,560
			Total REVENUES	0	34,560	34,560
2	40223154	515000	STIPEND-WORKSHOPS ONLY	0	26,640	27,500
3	40223154	522500	MEDICARE	0	720	564
4	40223154	523100	TEACHERS' RETIREMENT SYSTEM	0	6,400	5,736
5	40223154	526000	WORKERS' COMPENSATION	0	800	760
			Total INSTRUCTIONAL STAFF SERVICES	0	34,560	34,560
			Total EXPENDITURES	0	34,560	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 Budget
 CHESBROUGH TIMBER FUND - L0514
 Fiscal Year 2025 - 2026**

Chesbrough Timber Fund Description

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

Chesbrough Timber Fund Goals

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

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
CHESBROUGH TIMBER FUND - L0514
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	110	415101	INTEREST ON CHECKING	644	600	600
			Total REVENUES	644	600	600
			Total EXPENDITURES	0	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	644	600	600
			Beginning Fund Balance	11,229	11,873	12,473
			Ending Fund Balance	11,873	12,473	13,073

**Tangipahoa Parish School System
Special Revenue Fund Budget
CHILD NUTRITION PROGRAM - 300/0 AND SUMMER FEEDING - 300/00300
Fiscal Year 2025 - 2026**

Child Nutrition Program Description

The Tangipahoa Parish Child Nutrition Program accounts for the activities of preparing and serving food to students and staff for breakfast and lunch, and provide a clean and safe learning environment for all students in our district. LDOE has implemented nationwide wavier for free meals for the 2024-2025 school year. This program provides breakfast and lunch to all students at no charge.

Child Nutrition Program Goals

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

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
Director	1.00	1.00	1.00	0.00
Manager Supervisors	4.00	4.00	4.00	0.00
Managers	18.00	18.00	19.00	1.00
Production Managers	22.00	20.00	20.00	0.00
Clerical	4.00	4.00	4.00	0.00
Service workers	161.00	158.00	164.00	6.00
Billing Clerk/Monitors	34.00	34.00	34.00	0.00
Sub Pool	0.00	0.00	0.00	0.00
Maintenance Techs	3.00	3.00	1.00	-2.00
Monitors - GTS	23.00	19.00	20.00	1.00
Full Time Dietitian	1.00	1.00	1.00	0.00
Total Positions	271.00	262.00	268.00	6.00

**Tangipahoa Parish School System
Special Revenue Fund Budget
CHILD NUTRITION PROGRAM - 300
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	300	415101	INTEREST ON CHECKING	342,704	267,125	197,000
2	30000054	416100	INCOME FROM MEALS	47,204	48,471	48,471
3	30000088	416200	INCOME FROM EXTRA MEALS	213,743	198,361	199,943
4	30000039	419990	MISC REVENUE (LOCAL)	6,395	44,234	10,000
5	300	431150	MFP - SCHOOL LUNCH	161,469	160,607	160,000
6	300	445150	SCHOOL FOOD SERVICE	12,792,484	13,908,631	13,800,000
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	1,133,382
9	300	449900	OTHER REV FOR/ON BEHALF OF LEA	243,214	0	256,315
10	300	453000	SALE/COMP-LOSS OF FIXED ASSETS	0	9,660	1,000
11	30312039	416100	INCOME FROM MEALS	40	30	20
			Total REVENUES	15,483,010	15,837,119	15,806,131
12	30311199	511100	OFFICIALS/ADMIN/MANAGERS	89,488	91,361	92,731
13	30311299	511110	COORDINATORS	0	72,720	150,000
14	30312199	511191	MANAGERS' SUPERVISORS (CNP)	149,814	33,268	33,767
15	30312199	511192	CNP MANAGERS	746,959	820,911	770,695
16	30312139	511193	PRODUCTION MANAGERS (CNP)	455,830	469,192	581,519
17	30311099	511400	CLERICAL/SECRETARIAL	46,733	46,962	47,666
18	30311099	511401	CLERICAL/SECRETARIAL - SFS	98,655	716,984	865,186
19	30312039	511600	SERVICE WORKERS	2,266,407	2,607,775	2,570,410
20	30311099	511616	EXTRA BUS TRIPS SALARIES	0	109	111
21	30312039	511631	CNP EXTENDED MEDICAL LEAVE	22,464	18,809	12,012
22	30312099	511700	SKILLED CRAFTS	75,212	61,454	68,795
23	30311099	511800	DEGREED PROFESSIONALS	0	38,139	56,598
24	30311099	511900	OTHER SALARIES	832,445	139,587	0
25	30312039	511907	OTHR SAL DAY BY DAY	65,953	65,726	69,909
26	30312199	513000	SALARIES EXTRA WORK PERFORMED	49,007	57,869	58,742
27	30312199	521010	SGB HEALTH INSURANCE	578,132	638,906	654,878
28	30312199	521020	SGB LIFE INSURANCE	1,380	1,306	1,372
29	30312199	522500	MEDICARE	66,715	71,805	71,453
30	30312199	522550	DEFERRED COMPENSATION	755	698	694
31	30312199	523100	TEACHERS' RETIREMENT SYSTEM	1,062,440	1,052,793	1,024,785
32	30312199	523300	SCHOOL EMPL RETIREMENT SYS	27,146	22,126	26,624
33	30310099	523400	TRS PLAN A	21,071	18,165	21,615
34	30312199	525000	UNEMPLOYMENT COMPENSATION	4,807	5,085	7,536
35	30312199	526000	WORKERS' COMPENSATION	356,419	385,374	406,599
36	30312199	527000	HEALTH BENEFITS - RETIREES	195,105	244,707	620,471
37	30312139	528100	SICK LEAVE SEVERANCE PAY	14,119	4,918	4,917
38	30311099	528200	ANNUAL LEAVE SEVERANCE PAY	0	1,512	1,512
39	30311199	532000	PURCHASED EDUCATIONAL SVCS	11,997	0	0
40	30312039	532100	SUB FOR FT EMPLOYEES	466,651	367,373	367,373
41	30310099	533300	AUDIT/ACCOUNTING SVCS	3,102	3,102	3,150
42	30310009	533400	ARCHITECT/ENGINEERING SVCS	0	11,800	11,800

**Tangipahoa Parish School System
Special Revenue Fund Budget
CHILD NUTRITION PROGRAM - 300
Fiscal Year 2025 - 2026**

	Account Number	Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
43	30310099 533900	OTHER PROFESSIONAL SERVICES	8,850	2,950	5,900
44	30316199 542100	DISPOSAL SERVICES	10,829	11,144	11,144
45	30316199 543000	REPAIR & MAINT	37,205	45,028	38,054
46	30312054 543001	INSTALL/TAG COMPUTERS	0	2,603	47,190
47	30316199 543004	VEHICLE SERVICE & MAINTENANCE	24,842	25,243	35,400
48	30311099 544216	EXTRA BUS TRIP LEASES	0	404	1,500
49	30316199 552900	OTHER INSURANCE	15,614	17,000	17,000
50	30310099 553000	TELEPHONE	38,949	45,106	49,770
51	30312099 558240	TRAVEL - CNP	15,332	16,179	20,982
52	30312199 558241	TRAVEL - CNP CO	10,634	11,688	14,000
53	30316199 561000	M & S	1,496	1,500	1,500
54	30310099 561027	M & S - TECH	5,469	8,209	79,038
55	30310099 561040	M & S - CNP - CO	12,592	4,500	0
56	30316199 561042	M & S - CNP CAFETERIAS	70,968	27,301	66,161
57	30316199 561045	JANITORIAL SUPPLIES	556,817	490,880	565,981
58	30316199 561046	CNP CHEM & CLEANING SUPPLIES	32,411	44,124	51,964
59	30314199 562200	ELECTRICITY	154,862	153,645	153,645
60	30316199 562600	GASOLINE	7,718	7,276	7,650
61	30310099 563100	PURCHASED FOOD	5,682,271	6,552,347	6,892,265
62	30310099 563200	COMMODITIES	1,149,007	1,330,868	1,395,600
63	30310099 573000	EQUIPMENT <\$5,000	3,541	1,280	0
64	30311299 573300	FURNITURES & FIXTURES < \$5,000	1,304	0	150,077
65	30312051 573900	OTHER FURNITURE	0	17,010	33,000
66	30310099 589000	MISC	52,750	32,582	32,582
67	30311299 589051	UNIFORMS	34,580	41,546	44,790
68	30310099 673000	EQUIPMENT > \$5,000	11,841	0	0
69	30312039 673100	MACHINERY > \$5,000	0	774,545	950,000
70	30310099 673200	VEHICLES > \$5,000	149,937	242,341	0
		Total CHILD NUTRITION PROGRAM	15,798,623	17,977,835	19,268,113
		Total EXPENDITURES	15,798,623	17,977,835	19,268,113
		Total Other Sources and Uses of Funds	0	0	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(315,613)	(2,140,716)	(3,461,982)
		Beginning Fund Balance	6,214,299	5,898,686	3,757,970
		Ending Fund Balance	5,898,686	3,757,970	295,988

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**Tangipahoa Parish School System
Special Revenue Fund Budget
FRESH FRUITS & VEGETABLE PROGRAM - 00302
Fiscal Year 2025 - 2026**

FFVP Description

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

FFVP Goals

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

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
FRESH FRUITS AND VEGETABLE PROGRAM - 00302
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
2	30310011	449900	OTHER REV FOR/ON BEHALF OF LEA	41,998	0	0
			Total REVENUES	41,998	0	0
3	30310033	563100	PURCHASED FOOD	41,998	0	0
			Total CHILD NUTRITION PROGRAM	41,998	0	0
			Total EXPENDITURES	41,998	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
USDA NSLP EQUIPMENT ASSISTANCE FUNDS - 00304
Fiscal Year 2025 - 2026**

USDA NSLP Equipment Assistance Funds Description

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

USDA NSLP Equipment Assistance Funds Goals

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

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
USDA NSLP EQUIPMENT ASSISTANCE FUNDS - 00304
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
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 Budget
 LOCAL FOODS FOR SCHOOLS - 00305
 Fiscal Year 2025 - 2026**

Local Food for Schools Description

The purpose of the Local Food For Schools, (LFS), program is aimed to help schools purchase food from local vendors who may be small or socially disadvantaged, while providing students with nutritious meals from local sources.

Local Food for Schools Goals

The Local Food For Schools program supports the purchase of food from local producers and strengthens the local food system while supporting local farmers and vendors and providing nutritious meals to students.

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
LOCAL FOOD FOR SCHOOLS - 00305
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	300	419900	MISCELLANEOUS	0	96,840	0
			Total REVENUES	0	96,840	0
2	30312038	563200	COMMODITIES	0	96,840	0
			Total CHILD NUTRITION PROGRAM	0	96,840	0
			Total EXPENDITURES	0	96,840	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
EARLY CHILDHOOD COLLABORATIVE PRE-K/REGINA COELI - F0049
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
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	52,322	53,500
3	25153034	511299	TEACHERS STIPENDS	0	2,000	2,000
4	25153099	511500	PARAPROFESSIONAL	25,042	19,251	21,000
5	25153034	511599	PARAPROFESSIONAL STIPENDS	0	1,000	1,000
6	25153099	512300	SUB-TEACHER SICK LEAVE	0	1,050	2,000
7	25153099	521010	SGB HEALTH INSURANCE	13,367	13,626	9,310
8	25153099	522500	MEDICARE	1,047	1,084	1,216
9	25153099	522550	DEFERRED COMPENSATION	0	21	20
10	25153099	523100	TEACHERS' RETIREMENT SYSTEM	18,668	17,116	16,000
11	25153099	526000	WORKERS' COMPENSATION	1,665	1,746	1,700
12	25153099	527000	HEALTH BENEFITS - RETIREES	0	0	6,300
13	25153034	532100	SUB FOR FT EMPLOYEES	658	5,580	750
			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 Budget
EARLY CHILDHOOD COMMUNITY NETWORK - S0003
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	400	432900	OTHER RESTRICTED REVENUE	41,827	0	0
			Total REVENUES	41,827	0	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	40223499	558200	TRAVEL	1,295	0	0
9	40223494	559000	MISC PURCHASED SERVICES	2,939	0	0
10	40220099	561000	M & S	2,621	0	0
11	40220099	561027	M & S - TECH	2,058	0	0
			Total INSTRUCTIONAL STAFF SERVICES	40,939	0	0
			Total EXPENDITURES	41,827	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
EARLY CHILDHOOD COMMUNITY NETWORK FEDERAL - F0046
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	250	445900	OTHER RESTR GRANTS THRU STATE	94,127	137,025	148,050
			Total REVENUES	94,127	137,025	148,050
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	31,136	34,200
8	25221499	513000	SALARIES EXTRA WORK PERFORMED	5,045	0	0
9	25221499	521010	SGB HEALTH INSURANCE	0	5,000	4,391
10	25221499	521020	SGB LIFE INSURANCE	0	60	14
11	25221499	522500	MEDICARE	73	500	496
12	25221499	523100	TEACHERS' RETIREMENT SYSTEM	957	7,800	7,163
13	25223494	525000	UNEMPLOYMENT COMPENSATION	0	8	0
14	25221499	526000	WORKERS' COMPENSATION	108	760	735
15	25221499	532000	PURCHASED EDUCATIONAL SVCS	6,331	43,064	54,727
16	25223499	533000	OTHER PURCH PROF SVCS	19,139	0	0
17	25220000	534000	PURCHASED TECH SVC	213	0	0
18	25223499	553000	TELEPHONE	4,630	4,700	1,500
19	25221494	555000	PRINTING & BINDING	0	2,102	1,052
20	25223499	558200	TRAVEL	20,422	20,504	20,162
21	25223499	559000	MISC PURCHASED SERVICES	15,623	447	6,852
22	25220099	561000	M & S	2,435	4,113	2,855
23	25220099	561030	M & S - SOFTWARE LICENSES-TECH	200	0	0
			Total INSTRUCTIONAL STAFF SERVICES	75,177	120,194	134,147
24	25283099	559000	MISC PURCHASED SERVICES	829	975	250
			Total CENTRAL SERVICES	829	975	250
25	25330099	513000	SALARIES EXTRA WORK PERFORMED	0	1,774	1,500
26	25330099	522500	MEDICARE	0	150	22
27	25330099	523100	TEACHERS' RETIREMENT SYSTEM	0	300	315
28	25330099	526000	WORKERS' COMPENSATION	0	150	32
29	25330099	534000	PURCHASED TECH SVC	525	550	550
30	25330099	555000	PRINTING & BINDING	1,863	0	1,050
31	25330099	559000	MISC PURCHASED SERVICES	2,488	0	0
32	25330099	561000	M & S	1,632	4,113	0
			Total COMMUNITY SERVICES OPERATIONS	6,509	7,037	3,469
33	25521000	593300	INDIRECT COSTS	6,376	8,819	10,184

**Tangipahoa Parish School System
Special Revenue Fund Budget
EARLY CHILDHOOD COMMUNITY NETWORK FEDERAL - F0046
Fiscal Year 2025 - 2026**

	Account Number	Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
		Total OTHER USE OF FUNDS	6,376	8,819	10,184
		Total EXPENDITURES	94,127	137,025	148,050
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

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**Tangipahoa Parish School System
Special Revenue Fund Budget
EDUCATIONAL EXCELLENCE - S0002
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	400	432000	RESTRICTED GRANTS STATE	368,529	368,529	369,864
			Total REVENUES	368,529	368,529	369,864
2	40110035	553000	TELEPHONE	5,498	150,000	150,000
3	40110027	553401	ON LINE LESSONS	2,774	2,775	2,775
4	40110035	561000	M & S	203	203	1,050
5	40110035	561027	M & S - TECH	5,044	5,853	5,973
6	40110035	561030	M & S - SOFTWARE LICENSES-TECH	90,984	0	0
			Total REGULAR PROGRAMS	104,502	158,831	159,798
7	40222135	511100	OFFICIALS/ADMIN/MANAGERS	0	63,000	69,914
8	40222135	511102	DISTRICT FACILITATORS	0	57,003	58,466
9	40223035	513000	SALARIES EXTRA WORK PERFORMED	10,802	11,000	11,000
10	40223035	521010	SGB HEALTH INSURANCE	6	19,155	19,500
11	40223035	522500	MEDICARE	155	1,753	1,753
12	40223035	523100	TEACHERS' RETIREMENT SYSTEM	2,603	28,616	28,616
13	40223035	526000	WORKERS' COMPENSATION	232	2,544	2,544
14	40223035	558200	TRAVEL	11,053	23,252	9,600
			Total INSTRUCTIONAL STAFF SERVICES	24,853	206,323	201,393
15	40284099	511100	OFFICIALS/ADMIN/MANAGERS	66,849	0	0
16	40284099	511900	OTHER SALARIES	61,477	5,069	6,000
17	40284099	521010	SGB HEALTH INSURANCE	19,626	1,122	1,200
18	40284099	522500	MEDICARE	1,732	64	87
19	40284099	523100	TEACHERS' RETIREMENT SYSTEM	30,926	1,090	1,257
20	40284099	526000	WORKERS' COMPENSATION	2,759	109	129
21	40284035	558200	TRAVEL	315	0	0
			Total CENTRAL SERVICES	183,684	7,454	8,673
			Total EXPENDITURES	313,039	372,608	369,864
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	55,490	(4,079)	0
			Beginning Fund Balance	781,478	836,968	832,889
			Ending Fund Balance	836,968	832,889	832,889

**Tangipahoa Parish School System
Special Revenue Fund Budget
EDUCATIONAL FAC IMPRV DISTRICT - 140
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	140	411319	EFID SALES/USE TAX - GROSS	14,580,606	14,450,000	15,075,000
2	140	411369	EFID PENALTIES/INTEREST - ST	49,949	50,000	50,000
3	140	415101	INTEREST ON CHECKING	509,196	432,000	500,000
			Total REVENUES	15,139,751	14,932,000	15,625,000
4	14231500	531400	SALES TAX COLLECTION FEES	94,632	94,250	120,000
			Total GENERAL ADMINISTRATION	94,632	94,250	120,000
5	14522000	593230	TRANS OUT - OTHER	15,359,304	16,500,000	16,500,000
			Total OTHER USE OF FUNDS	15,359,304	16,500,000	16,500,000
			Total EXPENDITURES	15,453,937	16,594,250	16,620,000
			Total Other Sources and Uses of Funds	0	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(314,186)	(1,662,250)	(995,000)
			Beginning Fund Balance	9,279,363	8,965,177	7,302,927
			Ending Fund Balance	8,965,177	7,302,927	6,307,927

**Tangipahoa Parish School System
Special Revenue Fund Budget
ENERGIZE 6-12 PRAXIS COMPUTER SCIENCE-S0022
Fiscal Year 2025 - 2026**

Energize 6-12 Praxis Computer Science Description

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

Energize 6-12 Praxis Computer Science Goals

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

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
ENERGIZE 6-12 PRAXIS COMPUTER SCIENCE - S0022
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	400	432900	OTHER RESTRICTED REVENUE	15,120	0	0
			Total REVENUES	15,120	0	0
2	40223999	515000	STIPEND-WORKSHOPS ONLY	0	10,872	0
3	40223999	522500	MEDICARE	0	158	0
4	40223999	523100	TEACHERS' RETIREMENT SYSTEM	0	2,274	0
5	40223999	524000	EDUCATIONAL REIMBURSEMENT	0	1,560	0
6	40223999	526000	WORKERS' COMPENSATION	0	234	0
			Total INSTRUCTIONAL STAFF SERVICES	0	15,098	0
7	40522000	593230	TRANS OUT - OTHER	0	22	0
			Total OTHER USE OF FUNDS	0	22	0
			Total EXPENDITURES	0	15,120	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	15,120	(15,120)	0
			Beginning Fund Balance	0	15,120	0
			Ending Fund Balance	15,120	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
ESSER II INCENTIVE - 041
Fiscal Year 2025 - 2026**

ESSER INCENTIVE II Description

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

ESSER INCENTIVE II Goals

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

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
Pre K Teacher - 3 months only, then moves to Fund 042 for the rest of the year	0.25	0.00	0.00	0.00
Total Positions	0.25	0.00	0.00	0.00

**Tangipahoa Parish School System
Special Revenue Fund Budget
ESSER II INCENTIVE - 041
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
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 Budget
ESSER III INCENTIVE - 042
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	042	442900	OTHER UNRESTR GRANTS-STATE	1,125,683	369,490	0
			Total REVENUES	1,125,683	369,490	0
2	04211100	513000	SALARIES EXTRA WORK PERFORMED	0	209,128	0
3	04211100	522500	MEDICARE	0	3,033	0
4	04211100	523100	TEACHERS' RETIREMENT SYSTEM	0	41,480	0
5	04211100	523300	SCHOOL EMPL RETIREMENT SYS	0	1,081	0
6	04211100	523550	LA STATE EMPL RETIRE SYSTEM	0	1,242	0
7	04211100	526000	WORKERS' COMPENSATION	0	4,654	0
8	04211300	531900	OTHER FEES	44	0	0
9	04211300	543000	REPAIR & MAINT	14,028	0	0
10	04211300	553000	TELEPHONE	199,735	2,618	0
11	04211300	561000	M & S	377,399	173	0
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	263,409	0
14	04222150	511110	COORDINATORS	84,692	21,153	0
15	04222200	521010	SGB HEALTH INSURANCE	13,469	2,987	0
16	04222300	522500	MEDICARE	1,109	276	0
17	04222300	523100	TEACHERS' RETIREMENT SYSTEM	0	0	0
18	04222300	526000	WORKERS' COMPENSATION	1,821	455	0
19	04222300	532000	PURCHASED EDUCATIONAL SVCS	60,000	20,000	0
			Total INSTRUCTIONAL STAFF SERVICES	161,091	44,871	0
20	04252100	593300	INDIRECT COSTS	180,594	61,210	0
			Total OTHER USE OF FUNDS	180,594	61,210	0
			Total EXPENDITURES	1,125,683	369,490	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
ESSER II FORMULA - 006
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
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 CONSTRUCT	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 Budget
ESSER III FORMULA - 007
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	007	442900	OTHER UNRESTR GRANTS-STATE	25,449,356	26,062,134	0
			Total REVENUES	25,449,356	26,062,134	0
2	00711000	511110	COORDINATORS	88,014	7,328	0
3	00711000	511200	TEACHERS	162,930	26,396	0
4	00711000	511500	PARAPROFESSIONAL	20,917	1,659	0
5	00711052	513000	SALARIES EXTRA WORK PERFORMED	8,700	140,869	0
6	00711000	515000	STIPEND-WORKSHOPS ONLY	507,375	0	0
7	00711000	521010	SGB HEALTH INSURANCE	25,856	1,736	0
8	00711000	522500	MEDICARE	11,146	2,526	0
9	00711000	522550	DEFERRED COMPENSATION	0	23	0
10	00711000	523100	TEACHERS' RETIREMENT SYSTEM	169,479	34,022	0
11	00711000	523300	SCHOOL EMPL RETIREMENT SYS	276	361	0
12	00711000	523450	OPTIONAL RETIREMENT SYSTEM	495	0	0
13	00711000	523550	LA STATE EMPL RETIRE SYSTEM	28,201	3,905	0
14	00711000	526000	WORKERS' COMPENSATION	16,939	3,790	0
15	00711000	532000	PURCHASED EDUCATIONAL SVCS	258,000	69,000	0
16	00711000	532100	SUB FOR FT EMPLOYEES	884	-171	0
17	00711000	543000	REPAIR & MAINT	785,331	415,528	0
18	00711000	553000	TELEPHONE	1,259,820	737,827	0
19	00711000	553401	ON LINE LESSONS	421,776	48,600	0
20	00711000	555000	PRINTING & BINDING	58,322	0	0
21	00711000	558200	TRAVEL	18,833	4,372	0
22	00711052	561000	M & S	686,961	247,983	0
23	00711029	561027	M & S - TECH	2,406,020	2,347,275	0
24	00711000	564200	TEXTBOOKS	697,335	3,337,671	0
25	00711000	564300	WORKBOOKS	28,620	711,586	0
26	00711000	673000	EQUIPMENT > \$5,000	0	225,835	0
			Total REGULAR PROGRAMS	7,662,231	8,368,121	0
27	00721220	511300	THERAPISTS/SPEC/COUNSELORS	540,531	90,773	0
28	00721340	513000	SALARIES EXTRA WORK PERFORMED	15,507	9,547	0
29	00721340	521010	SGB HEALTH INSURANCE	80,722	11,614	0
30	00721220	521020	SGB LIFE INSURANCE	557	124	0
31	00721340	522500	MEDICARE	7,394	1,349	0
32	00721340	523100	TEACHERS' RETIREMENT SYSTEM	134,005	20,027	0
33	00721340	523550	LA STATE EMPL RETIRE SYSTEM	0	2,507	0
34	00721340	526000	WORKERS' COMPENSATION	11,955	2,157	0
35	00721340	558200	TRAVEL	317	177	0
			Total PUPIL SUPPORT SERVICES	790,987	138,275	0
36	00722300	513000	SALARIES EXTRA WORK PERFORMED	0	27,125	0
37	00722300	522500	MEDICARE	0	393	0
38	00722300	523100	TEACHERS' RETIREMENT SYSTEM	0	4,759	0
39	00722200	523450	OPTIONAL RETIREMENT SYSTEM	0	442	0
40	00722300	526000	WORKERS' COMPENSATION	0	583	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
ESSER III FORMULA - 007
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
41	00722300	532000	PURCHASED EDUCATIONAL SVCS	613,071	5,394	0
42	00722110	543000	REPAIR & MAINT	79,000	0	0
43	00722300	553000	TELEPHONE	0	286,563	0
44	00722300	558200	TRAVEL	0	2,830	0
45	00722110	561027	M & S - TECH	1,284,300	4,565,240	0
			Total INSTRUCTIONAL STAFF SERVICES	1,976,371	4,893,329	0
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	0	0
			Total SCHOOL ADMINISTRATION	31,299	0	0
52	00725150	511400	CLERICAL/SECRETARIAL	35,950	9,060	0
53	00725150	511800	DEGREED PROFESSIONALS	72,852	18,177	0
54	00725150	521010	SGB HEALTH INSURANCE	14,738	3,311	0
55	00725150	521020	SGB LIFE INSURANCE	7	2	0
56	00725150	522500	MEDICARE	1,507	377	0
57	00725150	523100	TEACHERS' RETIREMENT SYSTEM	26,221	5,859	0
58	00725150	526000	WORKERS' COMPENSATION	2,339	586	0
			Total BUSINESS SERVICES	153,614	37,372	0
59	00726200	542100	DISPOSAL SERVICES	11,417	0	0
60	00726171	543000	REPAIR & MAINT	237,626	596,959	0
61	00726200	544100	RENTAL OF LAND & BUILDINGS	69,599	163,120	0
62	00726200	561000	M & S	461,386	280,215	0
63	00726252	561027	M & S - TECH	0	13,274	0
64	00726200	673300	FURNITURES & FIXTURES > \$5,000	20,198	0	0
			Total MAINTENANCE OF PLANT	800,225	1,053,568	0
65	00727300	511515	BUS ATTENDANTS	0	2,833	0
66	00727200	511616	EXTRA BUS TRIPS SALARIES	176,718	33,930	0
67	00727300	522500	MEDICARE	2,538	533	0
68	00727200	522550	DEFERRED COMPENSATION	225	50	0
69	00727200	523100	TEACHERS' RETIREMENT SYSTEM	0	17	0
70	00727300	523300	SCHOOL EMPL RETIREMENT SYS	42,969	8,071	0
71	00727200	523550	LA STATE EMPL RETIRE SYSTEM	33	139	0
72	00727300	526000	WORKERS' COMPENSATION	12,877	2,677	0
73	00727200	543000	REPAIR & MAINT	80,430	0	0
74	00727200	544216	EXTRA BUS TRIP LEASES	142,449	33,964	0
75	00727300	673200	VEHICLES > \$5,000	8,215,443	2,071,258	0
			Total STUDENT TRANSPORTATION SERVICES	8,673,680	2,153,472	0
76	00728400	511900	OTHER SALARIES	276,909	70,759	0
77	00728400	521010	SGB HEALTH INSURANCE	32,676	7,637	0
78	00728400	521020	SGB LIFE INSURANCE	6	2	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
ESSER III FORMULA - 007
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
79	00728400	522500	MEDICARE	3,854	984	0
80	00728400	523100	TEACHERS' RETIREMENT SYSTEM	67,519	15,220	0
81	00728400	526000	WORKERS' COMPENSATION	5,954	1,521	0
82	00728400	532100	SUB FOR FT EMPLOYEES	75,008	28,522	0
83	00728400	553000	TELEPHONE	134,234	786,054	0
84	00728400	558200	TRAVEL	1,406	0	0
85	00728471	673400	TECH HARDWARE > \$5000	1,455,323	5,031,685	0
			Total CENTRAL SERVICES	2,052,888	5,942,384	0
86	00743000	533400	ARCHITECT/ENGINEERING SVCS	2,248	-2,248	0
87	00746000	543000	REPAIR & MAINT	3,556	0	0
88	00746000	545007	CONSTRUCTION TO CAPITALIZE	13,692	0	0
89	00746000	545050	A/C IMPROVEMENTS	677,888	55,265	0
90	00746000	545057	A/C IMPROVEMENTS TO CAPITALIZE	102,750	0	0
91	00746039	561050	AIR CONDITIONER <\$5,000	297,710	23,546	0
			Total FACILITY ACQUISITIONS AND CONSTRUCTION	1,097,844	76,563	0
92	00752100	593300	INDIRECT COSTS	2,210,399	3,399,052	0
			Total OTHER USE OF FUNDS	2,210,399	3,399,052	0
			Total EXPENDITURES	25,449,538	26,062,136	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(182)	(2)	0
			Beginning Fund Balance	184	2	0
			Ending Fund Balance	2	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
ESSER III EB - 011
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	011	442900	OTHER UNRESTR GRANTS-STATE	5,524,389	575,446	0
			Total REVENUES	5,524,389	575,446	0
2	01111000	511200	TEACHERS	831,251	137,646	0
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	155,805	0
6	01111052	521010	SGB HEALTH INSURANCE	136,200	20,741	0
7	01111000	521020	SGB LIFE INSURANCE	275	55	0
8	01111052	522500	MEDICARE	34,239	4,093	0
9	01111030	522550	DEFERRED COMPENSATION	217	0	0
10	01111052	523100	TEACHERS' RETIREMENT SYSTEM	570,677	62,354	0
11	01111000	523300	SCHOOL EMPL RETIREMENT SYS	3,753	488	0
12	01111024	523450	OPTIONAL RETIREMENT SYSTEM	1,021	0	0
13	01111037	523550	LA STATE EMPL RETIRE SYSTEM	3,693	517	0
14	01111052	526000	WORKERS' COMPENSATION	52,630	6,351	0
15	01111000	532000	PURCHASED EDUCATIONAL SVCS	605,172	0	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	388,050	0
19	01114900	511200	TEACHERS	109,922	18,387	0
20	01114900	513000	SALARIES EXTRA WORK PERFORMED	64,795	7,823	0
21	01114900	521010	SGB HEALTH INSURANCE	16,188	2,603	0
22	01114900	522500	MEDICARE	2,432	363	0
23	01114900	522550	DEFERRED COMPENSATION	11	0	0
24	01114900	523100	TEACHERS' RETIREMENT SYSTEM	41,214	5,638	0
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	563	0
28	01114900	561000	M & S	45,018	0	0
			Total OTHER INSTRUCTIONAL PROGRAMS	284,419	35,377	0
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	20,524	0
34	01122190	521010	SGB HEALTH INSURANCE	7,385	1,656	0
35	01122190	521020	SGB LIFE INSURANCE	204	66	0
36	01122190	522500	MEDICARE	1,174	287	0
37	01122190	523100	TEACHERS' RETIREMENT SYSTEM	20,177	4,415	0
38	01122190	526000	WORKERS' COMPENSATION	1,800	441	0
39	01122300	532000	PURCHASED EDUCATIONAL SVCS	72,500	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
ESSER III EB - 011
Fiscal Year 2025 - 2026**

	Account Number	Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
		Total INSTRUCTIONAL STAFF SERVICES	186,960	27,389	0
40	01128400 511900	OTHER SALARIES	82,439	20,586	0
41	01128400 521010	SGB HEALTH INSURANCE	13,917	3,583	0
42	01128400 522500	MEDICARE	1,046	260	0
43	01128400 523100	TEACHERS' RETIREMENT SYSTEM	19,868	4,428	0
44	01128400 526000	WORKERS' COMPENSATION	1,772	443	0
		Total CENTRAL SERVICES	119,042	29,300	0
45	01152100 593300	INDIRECT COSTS	915,180	95,330	0
		Total OTHER USE OF FUNDS	915,180	95,330	0
		Total EXPENDITURES	5,524,389	575,446	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

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**Tangipahoa Parish School System
Special Revenue Fund Budget
ESSER ARP IDEA 611 - 021
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
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 Budget
ESSER ARP IDEA 619 - 022
Fiscal Year 2025 - 2026**

IDEA 619 ARP Description

IDEA 519 ARP ESSER is a federally funded program to support the provision of special education and related services to eligible children with disabilities, ages 3-5.

IDEA 619 ARP Goals

To provide eligible children with disabilities, ages 3-5 special education and related services in accordance with the child's individualized education plan.

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
ESSER ARP IDEA 619 - 022
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
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 Budget
EVERY KID A KING - L0001
Fiscal Year 2025 - 2026**

Every Kid A King Description

The Talented Theatre programs, under the direction of Charley Vance, at Amite and Sumner high schools is funded by Every Kid A King Fund of the Baton Rouge Area Foundation. Three 30 minute movies about social problems facing students are produced. The movies are shown in the schools as teaching tools. The movies are posted on the school system's School Tube link on the internet and they are shown on a local cable channel. The 2023-2024 school year marks the 25th year students have created movies. The project has received five national awards.

Every Kid A King Goals

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

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
EVERY KID A KING - L0001
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
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
			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	18,021
			Ending Fund Balance	26,276	18,021	9,766

**Tangipahoa Parish School System
Special Revenue Fund Budget
FLOOD AUGUST 2016 - 0816
Fiscal Year 2025 - 2026**

Flood - August 2016 Description

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

Flood - August 2016 Goals

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

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
FLOOD AUGUST 2016 - 0816
Fiscal Year 2025 - 2026**

	Account Number	Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
		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 Budget
HAMMOND MAGNET TAX - L0521
Fiscal Year 2025-26**

Hammond Magnet Tax Description

The Hammond Accelerated/Magnet Tax Fund Program fund is designed to support the educational needs of students in Hammond Magnet Schools. Funding is provided through a special 15-mill property tax, originally approved for a 10-year period beginning in 2014 and ending in 2023. In 2023, voters renewed the 15-mill tax, extending the funding through the year 2033.

Hammond Magnet Tax Goals

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

Personnel Roster

Position	Actual 2024-25	Budget 2024-25	Budget 2025-26	Increase + Decrease -
Coordinator	1	0.67	0.4	-0.27
Clerical	1	1.49	0.4	-1.09
Registrar/Recruiter	0	0	0.4	0.4
Specialists	7	8	7	-1
Teachers	29	28.2	30	1.8
Teachers PK	4	3	7	4
Paraprofessionals PK	5	3	5	2
Paraprofessionals	5	11	10	-1
Librarian	2	2	2	0
Counselor	1	1	1	0
Total Positions	55	58.36	63.2	4.84

**Tangipahoa Parish School System
Special Revenue Fund Budget
HAMMOND MAGNET TAX - L0521
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
2	110	411120	RENEWABLE TAXES	4,819,077	4,820,000	4,820,000
3	110	411160	PENALTIES/INTEREST ON PROP TAX	9,791	10,000	10,000
4	110	415101	INTEREST ON CHECKING	278,765	267,068	250,000
			Total REVENUES	5,107,633	5,097,068	5,080,000
5	11111050	511200	TEACHERS	1,328,742	1,399,249	1,552,800
6	11111050	511201	TCHRS - ELEM FORGN & 2ND LANG	222,038	216,836	223,300
7	11111039	511204	EMPLOYEE IN VACANCY	0	19,962	0
8	11111039	511208	DAY BY DAY GREEN TIME SHEET	35,830	57,456	32,500
9	11111050	511500	PARAPROFESSIONAL	115,050	111,484	118,500
10	11111050	512300	SUB-TEACHER SICK LEAVE	0	6,325	0
11	11113009	513000	SALARIES EXTRA WORK PERFORMED	0	19,747	0
12	11111050	521010	SGB HEALTH INSURANCE	246,769	281,447	268,650
13	11111050	521020	SGB LIFE INSURANCE	503	554	515
14	11111050	522500	MEDICARE	23,003	23,221	23,925
15	11111050	522550	DEFERRED COMPENSATION	62	122	0
16	11111050	523100	TEACHERS' RETIREMENT SYSTEM	403,913	365,511	432,960
17	11111050	526000	WORKERS' COMPENSATION	36,586	36,944	30,930
18	11111039	532000	PURCHASED EDUCATIONAL SVCS	0	0	30,000
19	11111039	532100	SUB FOR FT EMPLOYEES	40,626	605	0
20	11111039	553000	TELEPHONE	11,933	22,100	21,000
21	11113009	556000	TUITION	25,176	27,000	38,000
22	11111039	559000	MISC PURCHASED SERVICES	252	0	2,500
23	11111039	561000	M & S	68,282	135,100	129,000
24	11111039	561027	M & S - TECH	11,270	18,400	23,500
25	11111039	564200	TEXTBOOKS	0	6,700	19,000
			Total REGULAR PROGRAMS	2,570,034	2,748,763	2,947,080
26	11153039	511200	TEACHERS	150,825	126,949	152,800
27	11153039	511299	TEACHERS STIPENDS	0	9,230	0
28	11153039	511500	PARAPROFESSIONAL	61,666	54,977	62,600
29	11153039	511599	PARAPROFESSIONAL STIPENDS	0	4,615	0
30	11153039	512300	SUB-TEACHER SICK LEAVE	0	3,321	0
31	11153039	521010	SGB HEALTH INSURANCE	38,288	49,047	38,500
32	11153039	521020	SGB LIFE INSURANCE	37	2	40
33	11153039	522500	MEDICARE	2,824	2,598	2,780
34	11153039	522550	DEFERRED COMPENSATION	0	16	0
35	11153039	523100	TEACHERS' RETIREMENT SYSTEM	50,444	35,621	50,600
36	11153039	526000	WORKERS' COMPENSATION	4,568	4,280	4,315
37	11153039	532100	SUB FOR FT EMPLOYEES	2,734	823	0
			Total SPECIAL PROGRAMS	311,387	291,479	311,635
38	11212210	511300	THERAPISTS/SPEC/COUNSELORS	57,554	100,015	59,000
39	11212210	521010	SGB HEALTH INSURANCE	7,411	14,012	7,450
40	11212210	521020	SGB LIFE INSURANCE	214	352	200
41	11212210	522500	MEDICARE	795	1,373	800

**Tangipahoa Parish School System
Special Revenue Fund Budget
HAMMOND MAGNET TAX - L0521
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
42	11212210	523100	TEACHERS' RETIREMENT SYSTEM	13,870	22,910	14,000
43	11212210	526000	WORKERS' COMPENSATION	1,237	2,137	1,200
			Total PUPIL SUPPORT SERVICES	81,082	140,799	82,650
44	11221133	511100	OFFICIALS/ADMIN/MANAGERS	65,633	66,493	65,100
45	11221199	511110	COORDINATORS	43,227	39,479	47,800
46	11225239	511200	TEACHERS	179,969	183,308	182,500
47	11221139	511300	THERAPISTS/SPEC/COUNSELORS	0	259,705	0
48	11221199	511400	CLERICAL/SECRETARIAL	17,080	16,577	18,750
49	11225233	511500	PARAPROFESSIONAL	5,305	0	5,400
50	11221139	511900	OTHER SALARIES	386,702	103,188	416,700
51	11225239	512300	SUB-TEACHER SICK LEAVE	0	646	0
52	11221199	513000	SALARIES EXTRA WORK PERFORMED	0	12,242	0
53	11221199	515000	STIPEND-WORKSHOPS ONLY	14,095	54,255	67,200
54	11221199	521010	SGB HEALTH INSURANCE	131,761	143,213	133,800
55	11221199	521020	SGB LIFE INSURANCE	228	214	215
56	11221199	522500	MEDICARE	9,372	9,821	9,367
57	11221199	522550	DEFERRED COMPENSATION	0	15	0
58	11221199	523100	TEACHERS' RETIREMENT SYSTEM	162,943	161,122	167,530
59	11221199	526000	WORKERS' COMPENSATION	15,308	15,970	16,485
60	11223039	532000	PURCHASED EDUCATIONAL SVCS	0	27,775	0
61	11225239	532100	SUB FOR FT EMPLOYEES	2,413	480	0
62	11221199	558200	TRAVEL	39,825	136,000	197,500
63	11221199	561000	M & S	534	3,000	1,000
64	11221199	561027	M & S - TECH	206	11,934	1,000
65	11221199	581000	DUES & FEES	204	102	0
			Total INSTRUCTIONAL STAFF SERVICES	1,074,807	1,245,539	1,330,347
66	11231500	531300	PENSION FUND	176,207	193,339	176,000
67	11231499	531600	ELECTION FEES	1,705	523	0
			Total GENERAL ADMINISTRATION	177,912	193,862	176,000
68	11249039	581000	DUES & FEES	55,726	67,614	69,300
			Total SCHOOL ADMINISTRATION	55,726	67,614	69,300
69	11254099	554000	ADVERTISING	14,635	50,000	55,000
			Total BUSINESS SERVICES	14,635	50,000	55,000
70	11262039	530000	PURCHASED PROF/TECH SVCS	330	330	0
71	11262099	544100	RENTAL OF LAND & BUILDINGS	100	0	0
72	11262009	553300	POSTAGE	7,457	1,000	1,500
			Total MAINTENANCE OF PLANT	7,887	1,330	1,500
73	11272139	511616	EXTRA BUS TRIPS SALARIES	0	83	0
74	11272139	522500	MEDICARE	0	1	0
75	11272139	523300	SCHOOL EMPL RETIREMENT SYS	0	21	0
76	11272139	526000	WORKERS' COMPENSATION	0	6	0
77	11272339	544216	EXTRA BUS TRIP LEASES	0	29	0
			Total STUDENT TRANSPORTATION SERVICES	0	140	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
HAMMOND MAGNET TAX - L0521
Fiscal Year 2025 - 2026**

Account Number			Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
			Total EXPENDITURES	4,293,469	4,739,526	4,973,512
78	110	452210	TRANSFER FROM GEN FUND	450,000	450,000	450,000
			Total Other Sources and Uses of Funds	450,000	450,000	450,000
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	1,264,164	807,542	556,488
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
MAGNET MSAP GRANT- F0521
Fiscal Year 2025 - 2026**

Magnet Description

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

Magnet Goals

The program aims to provide students at OW Dillon Leadership Academy, Amite Westside Middle Magnet, and Amite High Magnet School with a challenging curriculum in Science, Technology, Engineering, Art, and Mathematics (STEAM), along with the necessary technology and materials for effective implementation. It also funds opportunities for all 11th and 12th grade students in the Tangipahoa Parish School System to participate in Dual Enrollment, credentialing, and career courses at the ACCMC. The fund supports staffing at each site and across the district, while also covering a range of educational expenses to help ensure the the overall success of the initiative.

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
Coordinator	0	1	0.4	-0.6
Site Administrator	0	1	1	0
Registrar/Recruiter	0	0	0.4	0.4
Clerical	0	2	0.4	-1.6
Specialists	0	3	3	0
Teachers	0	3	7	4
Teachers PK	0	0	0	0
Paraprofessionals PK	0	0	0	0
Paraprofessionals	0	0	0	0
Librarian	0	0	0	0
Counselor	0	1	1	0
Accountant	0	0.75	1	0.25
Total Positions	0	11.75	14.2	2.45

**Tangipahoa Parish School System
Special Revenue Fund Budget
MAGNET MSAP GRANT - F0521
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	250	445900	OTHER RESTR GRANTS THRU STATE	652,306	4,138,675	2,786,337
			Total REVENUES	652,306	4,138,675	2,786,337
2	25111054	511200	TEACHERS	0	233,739	237,100
3	25111032	512300	SUB-TEACHER SICK LEAVE	0	2,548	12,500
4	25111054	521010	SGB HEALTH INSURANCE	0	36,751	36,800
5	25111054	521020	SGB LIFE INSURANCE	0	110	110
6	25111054	522500	MEDICARE	0	3,600	3,600
7	25111032	522550	DEFERRED COMPENSATION	0	40	40
8	25111054	523100	TEACHERS' RETIREMENT SYSTEM	0	50,263	50,200
9	25111054	526000	WORKERS' COMPENSATION	0	5,154	5,175
10	25111032	544200	RENTAL OF EQUIP & VEHICLES	0	79,147	78,700
11	25111032	559000	MISC PURCHASED SERVICES	0	600	10,000
12	25111054	561000	M & S	0	125,500	275,000
13	25111054	561027	M & S - TECH	0	2,500	25,000
14	25113002	673001	EQUIPMENT - CLASSROOM	0	293,779	0
			Total REGULAR PROGRAMS	0	833,731	734,225
15	25135002	512300	SUB-TEACHER SICK LEAVE	0	500	500
16	25135002	521010	SGB HEALTH INSURANCE	0	10,843	10,900
17	25135002	522500	MEDICARE	0	868	870
18	25135002	522550	DEFERRED COMPENSATION	0	5	5
19	25135002	523100	TEACHERS' RETIREMENT SYSTEM	0	20,346	20,300
20	25135002	526000	WORKERS' COMPENSATION	0	2,135	2,135
21	25135054	544200	RENTAL OF EQUIP & VEHICLES	0	19,080	19,080
			Total VOCATIONAL PROGRAMS	0	53,777	53,790
22	25212254	511300	THERAPISTS/SPEC/COUNSELORS	16,617	73,469	74,500
23	25212254	522500	MEDICARE	241	1,066	1,070
24	25212254	523100	TEACHERS' RETIREMENT SYSTEM	4,005	15,804	15,900
25	25212254	526000	WORKERS' COMPENSATION	357	1,650	1,650
			Total PUPIL SUPPORT SERVICES	21,220	91,989	93,120
26	25221554	511100	OFFICIALS/ADMIN/MANAGERS	18,173	73,988	75,100
27	25221199	511110	COORDINATORS	0	34,076	34,500
28	25221132	511300	THERAPISTS/SPEC/COUNSELORS	0	135,740	137,700
29	25221199	511400	CLERICAL/SECRETARIAL	0	14,109	14,300
30	25221199	511900	OTHER SALARIES	65,603	0	0
31	25223054	512310	SUBSTITUTE-TEACHER MTGS	0	900	16,000
32	25223032	513000	SALARIES EXTRA WORK PERFORMED	0	4,238	8,200
33	25223099	515000	STIPEND-WORKSHOPS ONLY	2,038	9,045	70,000
34	25221199	521010	SGB HEALTH INSURANCE	11,703	47,667	47,600
35	25221114	521020	SGB LIFE INSURANCE	108	208	200
36	25223099	522500	MEDICARE	1,173	4,400	4,400
37	25223132	522550	DEFERRED COMPENSATION	0	18	20
38	25223099	523100	TEACHERS' RETIREMENT SYSTEM	20,681	63,661	63,500
39	25223099	526000	WORKERS' COMPENSATION	1,845	6,895	6,810

**Tangipahoa Parish School System
Special Revenue Fund Budget
MAGNET MSAP GRANT - F0521
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
40	25221132	553000	TELEPHONE	0	1,500	1,500
41	25223099	558200	TRAVEL	39,085	159,671	149,500
42	25221199	561000	M & S	30,667	419,233	173,000
43	25221199	561027	M & S - TECH	9,671	369,282	169,000
44	25221154	673001	EQUIPMENT - CLASSROOM	200,000	499,688	154,000
			Total INSTRUCTIONAL STAFF SERVICES	400,747	1,844,319	1,125,330
45	25232399	532000	PURCHASED EDUCATIONAL SVCS	123,492	440,523	280,000
			Total GENERAL ADMINISTRATION	123,492	440,523	280,000
46	25249099	511400	CLERICAL/SECRETARIAL	6,769	25,483	25,900
47	25249099	521010	SGB HEALTH INSURANCE	1,361	10,462	10,500
48	25249099	522500	MEDICARE	89	312	300
49	25249099	523100	TEACHERS' RETIREMENT SYSTEM	1,631	5,487	5,500
50	25249099	526000	WORKERS' COMPENSATION	146	600	600
51	25249099	581000	DUES & FEES	1,329	63,500	32,550
			Total SCHOOL ADMINISTRATION	11,325	105,844	75,350
52	25251599	511800	DEGREED PROFESSIONALS	0	55,033	55,900
53	25251599	521010	SGB HEALTH INSURANCE	0	6,792	6,800
54	25251599	522500	MEDICARE	0	855	860
55	25251599	523100	TEACHERS' RETIREMENT SYSTEM	0	13,141	13,200
56	25251599	526000	WORKERS' COMPENSATION	0	1,350	1,350
57	25259099	554000	ADVERTISING	0	60,523	0
			Total BUSINESS SERVICES	0	137,694	78,110
58	25264054	543000	REPAIR & MAINT	0	5,415	300
59	25262099	544100	RENTAL OF LAND & BUILDINGS	100	100	0
			Total MAINTENANCE OF PLANT	100	5,515	300
60	25282399	513000	SALARIES EXTRA WORK PERFORMED	0	351	738
61	25282399	522500	MEDICARE	0	15	30
62	25282399	523100	TEACHERS' RETIREMENT SYSTEM	0	110	130
63	25282399	526000	WORKERS' COMPENSATION	0	14	14
64	25281099	532000	PURCHASED EDUCATIONAL SVCS	40,000	40,000	80,000
65	25282399	533900	OTHER PROFESSIONAL SERVICES	7,383	200,000	60,000
			Total CENTRAL SERVICES	47,383	240,490	140,912
66	25521000	593300	INDIRECT COSTS	48,040	304,793	205,200
			Total OTHER USE OF FUNDS	48,040	304,793	205,200
			Total EXPENDITURES	652,306	4,058,675	2,786,337
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	80,001	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

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**Tangipahoa Parish School System
Special Revenue Fund Budget
MAGNET MONTESSORI GRANT - F0522
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	250	445900	OTHER RESTR GRANTS THRU STATE	0	219,844	2,757,470
			Total REVENUES	0	219,844	2,757,470
2	25111037	561000	M & S	0	0	163,078
			Total REGULAR PROGRAMS	0	0	163,078
3	25223037	515000	STIPEND-WORKSHOPS ONLY	0	34,000	360,000
4	25221199	522500	MEDICARE	0	493	5,400
5	25221199	523100	TEACHERS' RETIREMENT SYSTEM	0	7,313	42,000
6	25221199	526000	WORKERS' COMPENSATION	0	731	4,300
7	25223099	558200	TRAVEL	0	1,500	13,000
			Total INSTRUCTIONAL STAFF SERVICES	0	44,037	424,700
8	25232399	532000	PURCHASED EDUCATIONAL SVCS	0	150,000	1,846,000
			Total GENERAL ADMINISTRATION	0	150,000	1,846,000
9	25521000	593300	INDIRECT COSTS	0	25,807	323,692
			Total OTHER USE OF FUNDS	0	25,807	323,692
			Total EXPENDITURES	0	219,844	2,757,470
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
HAMMOND WESTSIDE SECURITY CAMERAS - HWCAM
Fiscal Year 2025 - 2026**

Hammond Westside Security Cameras Description

The Hammond Westside Security Cameras fund provides the support to purchase and install security cameras at Hammond Westside.

Hammond Westside Security Cameras Goals

The goal of the Hammond Westside Security Cameras is to enhance public safety and increase surveillance of the campus of Hammond Westside.

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
HAMMOND WESTSIDE SECURITY CAMERAS - HWCAM
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	590	432900	OTHER RESTRICTED REVENUE	0	50,000	0
			Total REVENUES	0	50,000	0
2	59266237	543000	REPAIR & MAINT	0	3,830	0
3	59266237	561027	M & S - TECH	0	46,170	0
			Total MAINTENANCE OF PLANT	0	50,000	0
			Total EXPENDITURES	0	50,000	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
HOMELESS CHILDREN & YOUTH - T0001
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	211	445460	OTHER NCLB PROGRAMS	58,165	74,708	90,263
			Total REVENUES	58,165	74,708	90,263
2	21115198	513000	SALARIES EXTRA WORK PERFORMED	0	4,631	4,678
3	21115198	522500	MEDICARE	0	21	22
4	21115198	523100	TEACHERS' RETIREMENT SYSTEM	0	450	980
5	21115198	526000	WORKERS' COMPENSATION	0	51	101
6	21115198	556901	STUDENT SUPPLY FEES PD BEHALF	534	700	600
7	21115198	558200	TRAVEL	0	1,000	6,250
8	21115198	561000	M & S	33,474	35,000	43,567
			Total SPECIAL PROGRAMS	34,008	41,853	56,198
9	21121299	511300	THERAPISTS/SPEC/COUNSELORS	14,314	15,407	16,239
10	21121299	513000	SALARIES EXTRA WORK PERFORMED	2,511	8,093	6,500
11	21121299	521010	SGB HEALTH INSURANCE	2,194	3,365	3,613
12	21121299	522500	MEDICARE	230	218	207
13	21121299	523100	TEACHERS' RETIREMENT SYSTEM	605	0	1,362
14	21121299	526000	WORKERS' COMPENSATION	362	332	335
			Total PUPIL SUPPORT SERVICES	20,217	27,415	28,256
15	21122198	513000	SALARIES EXTRA WORK PERFORMED	0	369	0
16	21122198	522500	MEDICARE	0	5	0
17	21122198	523100	TEACHERS' RETIREMENT SYSTEM	0	250	0
18	21122198	526000	WORKERS' COMPENSATION	0	8	0
			Total INSTRUCTIONAL STAFF SERVICES	0	632	0
19	21152100	593300	INDIRECT COSTS	3,940	4,808	5,809
			Total OTHER USE OF FUNDS	3,940	4,808	5,809
			Total EXPENDITURES	58,165	74,708	90,263
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
HURRICANE FRANCINE- FRAN1
Fiscal Year 2025 - 2026**

HURRICANE FRANCINE Description				
This fund includes expenditures for hurricane damage and their reimbursements from FEMA.				
HURRICANE FRANCINE Goals				
This fund was created to track expenditures and reimubrsements associated with damage caused by Hurricane Francine.				
Personnel Roster				
Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
HURRICANE FRANCINE - FRAN1
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	590	445800	FEMA - DISASTER RELIEF	0	3,003	0
			Total REVENUES	0	3,003	0
2	59262199	513000	SALARIES EXTRA WORK PERFORMED	0	1,933	0
3	59262199	522500	MEDICARE	0	29	0
4	59262199	523300	SCHOOL EMPL RETIREMENT SYS	0	498	0
5	59262199	526000	WORKERS' COMPENSATION	0	151	0
			Total MAINTENANCE OF PLANT	0	2,611	0
6	59330099	513000	SALARIES EXTRA WORK PERFORMED	0	374	0
7	59330099	522500	MEDICARE	0	5	0
8	59330099	522550	DEFERRED COMPENSATION	0	5	0
9	59330099	526000	WORKERS' COMPENSATION	0	8	0
			Total COMMUNITY SERVICES OPERATIONS	0	392	0
			Total EXPENDITURES	0	3,003	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
 Special Revenue Fund Budget
 HURRICANE IDA - IDA21
 Fiscal Year 2025 - 2026**

HURRICANE IDA Description

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

HURRICANE IDA Goals

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

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
HURRICANE IDA - IDA21
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	590	445800	FEMA - DISASTER RELIEF	3,640,192	250,000	300,000
			Total REVENUES	3,640,192	250,000	300,000
2	59251999	533900	OTHER PROFESSIONAL SERVICES	83,042	223,769	335,047
			Total BUSINESS SERVICES	83,042	223,769	335,047
3	59262060	515000	STIPEND-WORKSHOPS ONLY	235	0	0
4	59262199	543000	REPAIR & MAINT	15,711	54,719	28,300
5	59262060	544200	RENTAL OF EQUIP & VEHICLES	4,125	11,650	3,625
6	59262052	561000	M & S	0	14,412	8,624
7	59262052	561050	AIR CONDITIONER <\$5,000	0	307	0
8	59262033	571001	LAND IMPROVEMENTS < \$50,000	10,200	0	0
			Total MAINTENANCE OF PLANT	30,271	81,088	40,549
9	59430034	533407	ARCH/ENG SVCS TO CAPITALIZE	0	0	27,907
10	59460034	545007	CONSTRUCTION TO CAPITALIZE	0	0	5,352
11	59450024	572000	BUILDINGS < \$100,000	7,365	0	0
			Total FACILITY ACQUISITIONS AND CONSTRUCT	7,365	0	33,259
			Total EXPENDITURES	120,678	304,857	408,855
			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	(54,857)	(108,855)
			Beginning Fund Balance	3,216,109	6,735,622	6,680,765
			Ending Fund Balance	6,735,622	6,680,765	6,571,910

**Tangipahoa Parish School System
 Special Revenue Fund Budget
 IGNITE K-5 COMPUTER SCIENCE-S0021
 Fiscal Year 2025 - 2026**

Ignite K-5 Computer Science Description

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

Ignite K-5 Computer Science Goals

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

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
IGNITE K-5 COMPUTER SCIENCE - S0021
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
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 Budget
LA 4 PRE K - STATE - S004
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
2	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
3	40153099	511200	TEACHERS	1,522,499	1,659,197	1,624,669
4	40153028	511208	DAY BY DAY GREEN TIME SHEET	683	250	0
5	40153039	511299	TEACHERS STIPENDS	0	73,000	73,000
6	40153099	511500	PARAPROFESSIONAL	662,693	638,685	689,397
7	40153028	511507	PARA DAY BY DAY	0	50	0
8	40153039	511599	PARAPROFESSIONAL STIPENDS	0	34,750	34,750
9	40153099	512300	SUB-TEACHER SICK LEAVE	1,970	28,875	28,875
10	40153099	512310	SUBSTITUTE-TEACHER MTGS	0	31,484	31,484
11	40153099	512400	SUB EMPL OTHER THAN TEACHER	145	0	0
12	40153099	513000	SALARIES EXTRA WORK PERFORMED	4,027	7,027	9,027
13	40153099	521010	SGB HEALTH INSURANCE	414,369	428,538	430,113
14	40153099	521020	SGB LIFE INSURANCE	1,241	1,302	1,115
15	40153099	522500	MEDICARE	28,946	35,020	28,903
16	40153099	522550	DEFERRED COMPENSATION	10	959	959
17	40153099	523100	TEACHERS' RETIREMENT SYSTEM	525,897	515,537	474,165
18	40153099	526000	WORKERS' COMPENSATION	47,130	52,724	48,481
19	40153099	532100	SUB FOR FT EMPLOYEES	25,431	15,030	15,030
20	40153099	533000	OTHER PURCH PROF SVCS	6,199	11,050	11,050
21	40153039	559000	MISC PURCHASED SERVICES	140,416	144,258	143,211
22	40153099	561000	M & S	123,462	52,217	51,217
23	40153099	561027	M & S - TECH	8,694	1,079	2,079
			Total SPECIAL PROGRAMS	3,513,813	3,731,032	3,697,525
24	40221499	511100	OFFICIALS/ADMIN/MANAGERS	84,692	102,692	17,420
25	40221499	511199	OFFCLS/ADMIN/MNGRS STIPENDS	0	400	400
26	40221499	511300	THERAPISTS/SPEC/COUNSELORS	29,006	103,741	83,951
27	40221470	511399	THRST/SPEC/CNSL STIPENDS	0	1,200	1,200
28	40221199	511400	CLERICAL/SECRETARIAL	33,921	37,393	38,660
29	40221499	511900	OTHER SALARIES	0	39,899	0
30	40223499	513000	SALARIES EXTRA WORK PERFORMED	7,701	16,900	11,900
31	40223439	515000	STIPEND-WORKSHOPS ONLY	34,419	34,421	34,421
32	40221499	521010	SGB HEALTH INSURANCE	25,199	43,621	39,031
33	40221499	521020	SGB LIFE INSURANCE	39	134	55
34	40223499	522500	MEDICARE	2,572	5,127	3,993
35	40221499	522550	DEFERRED COMPENSATION	2	15	10
36	40223499	523100	TEACHERS' RETIREMENT SYSTEM	45,249	83,428	60,019
37	40223499	526000	WORKERS' COMPENSATION	4,079	7,571	6,390
38	40223499	532000	PURCHASED EDUCATIONAL SVCS	3,250	3,250	0
39	40223499	532100	SUB FOR FT EMPLOYEES	32,517	700	600
40	40223499	533000	OTHER PURCH PROF SVCS	20,281	87,000	84,100
41	40220099	534000	PURCHASED TECH SVC	0	6,160	600
42	40223499	553000	TELEPHONE	30,210	40,000	40,000

**Tangipahoa Parish School System
Special Revenue Fund Budget
LA 4 PRE K - STATE - S0004
Fiscal Year 2025 - 2026**

	Account Number	Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
43	40223499 558200	TRAVEL	8,745	13,500	13,500
44	40223499 561000	M & S	13,267	5,000	8,000
45	40220099 561027	M & S - TECH	6,401	8,300	8,300
		Total INSTRUCTIONAL STAFF SERVICES	381,548	640,452	452,550
46	40254099 555000	PRINTING & BINDING	0	2,000	2,000
		Total BUSINESS SERVICES	0	2,000	2,000
47	40272196 511616	EXTRA BUS TRIPS SALARIES	1,642	2,000	5,000
48	40272196 522500	MEDICARE	23	29	29
49	40272196 522550	DEFERRED COMPENSATION	1	2	2
50	40272196 523300	SCHOOL EMPL RETIREMENT SYS	430	552	500
51	40272196 526000	WORKERS' COMPENSATION	127	155	100
52	40272396 544216	EXTRA BUS TRIP LEASES	3,152	3,200	5,000
		Total STUDENT TRANSPORTATION SERVICES	5,375	5,938	10,631
53	40283099 559000	MISC PURCHASED SERVICES	1,981	3,000	1,047
		Total CENTRAL SERVICES	1,981	3,000	1,047
		Total EXPENDITURES	3,902,717	4,382,422	4,163,753
		Total Other Sources and Uses of Funds	0	0	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	209,743	(532,222)	(313,553)
		Beginning Fund Balance	796,146	1,005,889	473,667
		Ending Fund Balance	1,005,889	473,667	160,114

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**Tangipahoa Parish School System
Special Revenue Fund Budget
LA AWARE - F0101
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	250	445900	OTHER RESTR GRANTS THRU STATE	568,646	492,941	492,941
			Total REVENUES	568,646	492,941	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	18,177	18,200
5	25211324	511110	COORDINATORS	0	129,234	140,002
6	25211399	511300	THERAPISTS/SPEC/COUNSELORS	149,898	25,032	0
7	25211399	521010	SGB HEALTH INSURANCE	24,938	26,700	20,400
8	25211399	522500	MEDICARE	2,270	1,958	2,191
9	25211399	523100	TEACHERS' RETIREMENT SYSTEM	40,484	36,600	32,819
10	25211399	526000	WORKERS' COMPENSATION	3,612	3,699	3,357
11	25211370	533000	OTHER PURCH PROF SVCS	54,117	42,820	25,100
12	25211170	558200	TRAVEL	1,499	5,000	10,000
13	25211370	561000	M & S	14,533	36,600	15,000
14	25211170	561027	M & S - TECH	2,484	598	18,000
			Total PUPIL SUPPORT SERVICES	311,923	326,418	285,069
15	25223470	515000	STIPEND-WORKSHOPS ONLY	102,843	76,729	73,770
16	25223470	522500	MEDICARE	1,461	1,102	1,254
17	25223470	523100	TEACHERS' RETIREMENT SYSTEM	21,005	13,491	17,298
18	25223424	523300	SCHOOL EMPL RETIREMENT SYS	176	30	1,100
19	25223470	523450	OPTIONAL RETIREMENT SYSTEM	157	111	0
20	25223470	523550	LA STATE EMPL RETIRE SYSTEM	5,404	4,660	180
21	25223470	526000	WORKERS' COMPENSATION	2,235	1,692	1,710
22	25223470	527000	HEALTH BENEFITS - RETIREES	0	0	18,852
23	25223470	532000	PURCHASED EDUCATIONAL SVCS	43,097	6,800	45,000
24	25223470	533000	OTHER PURCH PROF SVCS	18,024	0	0
25	25223470	544100	RENTAL OF LAND & BUILDINGS	0	6,750	0
26	25223470	553000	TELEPHONE	8,145	1,591	4,800
27	25223470	558200	TRAVEL	13,419	22,692	10,000
			Total INSTRUCTIONAL STAFF SERVICES	215,967	135,648	173,964
28	25262024	513000	SALARIES EXTRA WORK PERFORMED	0	150	0
29	25262024	522500	MEDICARE	0	2	0
30	25262024	522550	DEFERRED COMPENSATION	0	2	0
31	25262024	526000	WORKERS' COMPENSATION	0	4	0
			Total MAINTENANCE OF PLANT	0	158	0
32	25521000	593300	INDIRECT COSTS	38,971	30,717	33,908
			Total OTHER USE OF FUNDS	38,971	30,717	33,908
			Total EXPENDITURES	568,646	492,941	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 Budget
LEAP REMEDIATION - L0133
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
2	12140045	513000	SALARIES EXTRA WORK PERFORMED	30,648	32,389	32,389
3	12140045	522500	MEDICARE	444	464	464
4	12140045	523100	TEACHERS' RETIREMENT SYSTEM	6,973	6,966	6,966
5	12146011	523450	OPTIONAL RETIREMENT SYSTEM	226	0	0
6	12140045	526000	WORKERS' COMPENSATION	659	698	698
			Total OTHER INSTRUCTIONAL PROGRAMS	38,951	40,517	40,517
7	12223045	515000	STIPEND-WORKSHOPS ONLY	9,748	9,345	9,345
8	12223045	522500	MEDICARE	141	134	134
9	12223045	523100	TEACHERS' RETIREMENT SYSTEM	2,315	2,010	2,010
10	12223000	523450	OPTIONAL RETIREMENT SYSTEM	18	0	0
11	12223045	526000	WORKERS' COMPENSATION	210	203	203
			Total INSTRUCTIONAL STAFF SERVICES	12,432	11,692	11,692
			Total EXPENDITURES	51,383	52,209	52,209
12	120	452210	TRANSFER FROM GEN FUND	51,383	52,209	52,209
			Total Other Sources and Uses of Funds	51,383	52,209	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 Budget
LOCAL DONATION - L0100
Fiscal Year 2025 - 2026**

Local Donations Description

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

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

This grant is for STEM class at Amite High School.

Local Donations Goals

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

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

To provide STEM class at Amite High School

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
LOCAL DONATIONS - L0100
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
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	64
4	11113000	561027	M & S - TECH	1,389	0	0
			Total REGULAR PROGRAMS	2,894	265	64
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	340
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(7,498)	(541)	(340)
			Beginning Fund Balance	8,301	803	262
			Ending Fund Balance	803	262	(78)

**Tangipahoa Parish School System
Special Revenue Fund Budget
MAINTENANCE REDEDICATION - 510
Fiscal Year 2025 - 2026**

Maintenance Rededication Description

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

Maintenance Rededication Goals

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

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
Director of Operations	1.00	1.00	0.00	-1.00
Construction Supervisor	1.00	1.00	1.00	0.00
Maintenance Supervisor	1.00	1.00	1.00	0.00
Supervisor of Facilities	1.00	1.00	1.00	0.00
Project Manager	1.00	1.00	1.00	0.00
Office Assistant	4.00	4.00	5.00	1.00
Parishwide Foreman	1.00	1.00	1.00	0.00
Facilities Inspector	1.00	1.00	1.00	0.00
Field Foremen	3.00	3.00	3.00	0.00
Accountant	1.00	1.00	0.00	-1.00
Skilled Tradesmen	19.00	19.00	19.00	0.00
Warehouse Personnel	3.00	3.00	3.00	0.00
Trades Helper	14.00	14.00	14.00	0.00
Technicians	10.00	10.00	10.00	0.00
Purchasing Buyer	1.00	1.00	1.00	0.00
Total Positions	62.00	62.00	61.00	-1.00

**Tangipahoa Parish School System
Special Revenue Fund Budget
MAINTENANCE REDEDICATION - 510
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	510	411312	2ND SALES & USE TAX - GROSS	9,411,837	11,950,000	10,000,000
2	510	411362	2ND SALES/USE/PENALTIES/INTERE	32,315	50,000	50,000
3	510	415101	INTEREST ON CHECKING	503,436	350,000	350,000
4	510	419990	MISC REVENUE (LOCAL)	-87,032	370,000	0
5	510	452000	INTERFUND TRANSFERS	0	5,000,000	0
6	510	453000	SALE/COMP-LOSS OF FIXED ASSETS	0	25,000	0
			Total REVENUES	9,860,557	17,745,000	10,400,000
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	78,000	58,500
			Total GENERAL ADMINISTRATION	61,387	78,000	58,500
20	51251560	511400	CLERICAL/SECRETARIAL	137,451	149,155	139,522
21	51251599	511800	DEGREED PROFESSIONALS	63,498	65,962	64,450
22	51251560	513000	SALARIES EXTRA WORK PERFORMED	3,341	2,250	4,000
23	51251599	521010	SGB HEALTH INSURANCE	31,437	36,658	33,851
24	51251599	521020	SGB LIFE INSURANCE	818	872	810
25	51251599	522500	MEDICARE	2,756	2,939	3,016
26	51251599	523100	TEACHERS' RETIREMENT SYSTEM	49,234	46,666	44,735
27	51251599	526000	WORKERS' COMPENSATION	4,392	4,665	4,471
28	51251560	533300	AUDIT/ACCOUNTING SVCS	0	6,000	6,000
29	51251599	558200	TRAVEL	66	425	100
			Total BUSINESS SERVICES	292,992	315,592	300,955
30	51261060	511100	OFFICIALS/ADMIN/MANAGERS	247,834	252,107	231,090
31	51261060	511111	MANAGER	82,439	83,095	83,685
32	51262060	511400	CLERICAL/SECRETARIAL	0	10,000	0
33	51262198	511600	SERVICE WORKERS	30,248	31,042	30,770
34	51262199	511700	SKILLED CRAFTS	1,864,270	2,391,052	1,886,538
35	51262060	511750	SKILLED CRAFTS ON CALL	12,750	119,000	13,000
36	51262199	511900	OTHER SALARIES	27,552	57,000	30,000
37	51262199	513000	SALARIES EXTRA WORK PERFORMED	395,309	315,000	385,000
38	51262199	521010	SGB HEALTH INSURANCE	344,487	463,057	395,178
39	51262199	521020	SGB LIFE INSURANCE	2,302	2,318	2,658

**Tangipahoa Parish School System
Special Revenue Fund Budget
MAINTENANCE REDEDICATION - 510
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
40	51262199	522500	MEDICARE	35,716	44,444	43,110
41	51262199	522550	DEFERRED COMPENSATION	346	711	350
42	51262199	523100	TEACHERS' RETIREMENT SYSTEM	94,996	89,649	156,891
43	51262199	523300	SCHOOL EMPL RETIREMENT SYS	566,846	672,785	535,000
44	51262060	523550	LA STATE EMPL RETIRE SYSTEM	0	11,464	0
45	51262199	525000	UNEMPLOYMENT COMPENSATION	0	1,000	1,000
46	51262199	526000	WORKERS' COMPENSATION	187,597	230,188	195,586
47	51262199	527000	HEALTH BENEFITS - RETIREES	199,261	200,000	205,000
48	51262060	528200	ANNUAL LEAVE SEVERANCE PAY	16,292	5,716	0
49	51262199	530000	PURCHASED PROF/TECH SVCS	1,200	1,000	2,000
50	51262060	532100	SUB FOR FT EMPLOYEES	0	25,000	0
51	51262199	533400	ARCHITECT/ENGINEERING SVCS	30,851	29,000	8,000
52	51262060	533900	OTHER PROFESSIONAL SERVICES	354,599	150,000	325,000
53	51262060	534000	PURCHASED TECH SVC	0	45,653	0
54	51262060	541000	UTILITY SERVICES	4,768	4,000	4,500
55	51262199	541100	WATER/SEWAGE	0	500	500
56	51262199	542100	DISPOSAL SERVICES	324,358	295,000	300,000
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	3,607,288	6,320,000	3,253,000
60	51262199	543002	ASBESTOS	80,568	250,000	75,000
61	51264060	543004	VEHICLE SERVICE & MAINTENANCE	46,190	71,000	50,000
62	51265060	543007	LEASED VEH SVC & MAINT	8,899	7,500	15,000
63	51262199	544100	RENTAL OF LAND & BUILDINGS	101,061	105,000	95,000
64	51264199	544200	RENTAL OF EQUIP & VEHICLES	-1,216	5,000	10,000
65	51265060	544201	LEASE OF MAINT VEHICLES	253,292	360,000	250,000
66	51262060	545000	CONSTRUCTION SERVICES	31,190	440,000	25,000
67	51262170	545007	CONSTRUCTION TO CAPITALIZE	0	500,000	0
68	51262658	545050	A/C IMPROVEMENTS	24,153	0	0
69	51262699	545057	A/C IMPROVEMENTS TO CAPITALIZE	48,739	27,500	55,000
70	51265000	552900	OTHER INSURANCE	44,015	40,000	40,000
71	51262000	553000	TELEPHONE	10,345	25,000	6,000
72	51262060	553300	POSTAGE	0	50	50
73	51262000	555000	PRINTING & BINDING	0	100	100
74	51262060	558200	TRAVEL	2,213	3,000	3,000
75	51262799	561000	M & S	562,359	560,000	500,000
76	51262199	561027	M & S - TECH	48,881	120,000	70,000
77	51262199	561045	JANITORIAL SUPPLIES	465,659	610,000	500,000
78	51262699	561050	AIR CONDITIONER <\$5,000	5,343	7,500	15,000
79	51262199	562100	NATURAL GAS/BUTANE	0	0	300
80	51263015	562400	OIL	0	600	600
81	51262199	562600	GASOLINE	126,162	120,000	115,000
82	51262199	571001	LAND IMPROVEMENTS < \$50,000	258,984	700,000	215,000

**Tangipahoa Parish School System
Special Revenue Fund Budget
MAINTENANCE REDEDICATION - 510
Fiscal Year 2025 - 2026**

	Account Number	Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
83	51262199 572000	BUILDINGS < \$100,000	0	25,000	25,000
84	51262060 581000	DUES & FEES	3,703	6,600	4,000
85	51262199 589000	MISC	0	50	50
86	51262199 589031	PORTABLE BLDG RELOCATION	28,625	51,000	20,000
87	51262031 671001	LAND IMPROVEMENTS > \$50,000	0	260,000	0
88	51262199 673000	EQUIPMENT > \$5,000	41,613	46,000	35,000
89	51262060 673100	MACHINERY > \$5,000	0	10,000	10,000
90	51262000 673200	VEHICLES > \$5,000	0	20,000	20,000
		Total MAINTENANCE OF PLANT	11,051,766	16,598,181	10,619,456
91	51284535 511110	COORDINATORS	0	52,059	0
92	51284435 511900	OTHER SALARIES	513,439	719,884	523,142
93	51284400 511907	OTHR SAL DAY BY DAY	91,184	124,000	91,000
94	51284535 521010	SGB HEALTH INSURANCE	81,628	129,635	85,000
95	51284435 521020	SGB LIFE INSURANCE	60	118	59
96	51284535 522500	MEDICARE	8,226	12,221	8,905
97	51284535 522550	DEFERRED COMPENSATION	1,134	1,403	1,183
98	51284535 523100	TEACHERS' RETIREMENT SYSTEM	124,216	169,974	112,528
99	51284535 526000	WORKERS' COMPENSATION	12,995	19,263	13,204
100	51284435 532100	SUB FOR FT EMPLOYEES	0	45,500	0
101	51284400 558200	TRAVEL	24,441	30,000	24,500
102	51284435 561000	M & S	0	650	0
		Total CENTRAL SERVICES	857,323	1,304,707	859,521
103	51460199 545050	A/C IMPROVEMENTS	0	15,000	30,000
104	51460199 673003	EQUIPMENT - AIR CONDITIONING	0	10,000	10,000
		Total FACILITY ACQUISITIONS AND CONSTRUCTION	0	25,000	40,000
		Total EXPENDITURES	12,429,706	18,321,480	11,878,432
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(2,569,149)	(576,480)	(1,478,432)
		Beginning Fund Balance	6,119,619	3,550,470	2,973,990
		Ending Fund Balance	3,550,470	2,973,990	1,495,558

**Tangipahoa Parish School System
Special Revenue Fund Budget
MERA SCHOOL-BASED ENTERPRISE - L0054
Fiscal Year 2025 - 2026**

MERA Small Business Description

Support for the Small Business enterprises.

MERA Small Business Goals

Increase the number of opportunities for students in the Small Business Enterprise.

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
Total Positions	0.00	0.00	0.00	0.00

**Tangipahoa Parish School System
Special Revenue Fund Budget
MERA SCHOOL-BASED ENTERPRISE - L0054
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	110	419990	MISC REVENUE (LOCAL)	0	3,000	3,000
			Total REVENUES	0	3,000	3,000
2	11320054	561000	M & S	0	2,000	2,000
3	11320054	561027	M & S - TECH	0	1,000	1,000
			Total ENTERPRISE OPERATIONS	0	3,000	3,000
			Total EXPENDITURES	0	3,000	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 Budget
MERA WORKBASED LEARNING - INTERNSHIP - LMER
Fiscal Year 2025 - 2026

MERA Internship Description				
Development of internships for high school students.				
MERA Internship Goals				
Increase the number of students with an advanced certification that also participate in an internship.				
Personnel Roster				
Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
Total Positions	0.00	0.00	0.00	0.00

**Tangipahoa Parish School System
Special Revenue Fund Budget
MERA WORK-BASED LEARNING GRANT - LMER
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	110	419990	MISC REVENUE (LOCAL)	0	52,200	52,200
			Total REVENUES	0	52,200	52,200
2	11130029	589000	MISC	0	52,200	48,200
			Total VOCATIONAL PROGRAMS	0	52,200	48,200
3	11320054	561000	M & S	0	0	4,000
			Total ENTERPRISE OPERATIONS	0	0	4,000
			Total EXPENDITURES	0	52,200	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 Budget
MODEL EARLY CHLDHD - 8G163
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	410	432200	EDUCATION SUPPORT FUND 8G	210,670	212,589	223,880
			Total REVENUES	210,670	212,589	223,880
2	41153099	511200	TEACHERS	99,135	96,526	97,792
3	41153021	511299	TEACHERS STIPENDS	0	4,000	4,000
4	41153099	511500	PARAPROFESSIONAL	43,365	42,858	42,694
5	41153021	511599	PARAPROFESSIONAL STIPENDS	0	1,750	2,000
6	41153099	512300	SUB-TEACHER SICK LEAVE	0	740	1,950
7	41153099	521010	SGB HEALTH INSURANCE	26,417	23,070	26,339
8	41153099	521020	SGB LIFE INSURANCE	63	66	37
9	41153099	522500	MEDICARE	1,897	1,951	2,114
10	41153099	522550	DEFERRED COMPENSATION	0	11	41
11	41153099	523100	TEACHERS' RETIREMENT SYSTEM	34,465	31,268	30,924
12	41153099	526000	WORKERS' COMPENSATION	3,063	3,146	3,196
13	41153099	527000	HEALTH BENEFITS - RETIREES	0	0	11,514
14	41153021	532100	SUB FOR FT EMPLOYEES	1,192	287	1,279
15	41153099	561000	M & S	1,073	6,916	0
			Total SPECIAL PROGRAMS	210,670	212,589	223,880
			Total EXPENDITURES	210,670	212,589	223,880
			Total Other Sources and Uses of Funds	0	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
MOLD EVENT - MOLD
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	580	453202	INS PROCEEDS-PROPERTY	0	2,568,885	0
			Total REVENUES	0	2,568,885	0
2	58111038	564200	TEXTBOOKS	0	10,493	0
			Total REGULAR PROGRAMS	0	10,493	0
3	58262141	542000	CLEANING SERVICES	0	1,160,197	0
4	58262038	544100	RENTAL OF LAND & BUILDINGS	0	251,668	0
			Total MAINTENANCE OF PLANT	0	1,411,865	0
5	58312038	573300	FURNITURES & FIXTURES < \$5,000	0	8,093	0
			Total CHILD NUTRITION PROGRAM	0	8,093	0
6	58430141	533400	ARCHITECT/ENGINEERING SVCS	0	1,138,434	0
			Total FACILITY ACQUISITIONS AND CONSTRUCTION	0	1,138,434	0
			Total EXPENDITURES	0	2,568,885	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
READY START NETWORK CCDF - F0081
Fiscal Year 2025 - 2026**

	Account Number	Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
2	250 445900	OTHER RESTR GRANTS THRU STATE	50,000	100,000	100,000
		Total REVENUES	50,000	100,000	100,000
3	25221499 511100	OFFICIALS/ADMIN/MANAGERS	0	31,065	34,200
4	25221499 511300	THERAPISTS/SPEC/COUNSELORS	12,853	0	0
5	25221499 513000	SALARIES EXTRA WORK PERFORMED	2,273	0	0
6	25221499 521010	SGB HEALTH INSURANCE	1,531	4,170	4,391
7	25221499 521020	SGB LIFE INSURANCE	15	34	30
8	25221499 522500	MEDICARE	210	441	496
9	25221499 523100	TEACHERS' RETIREMENT SYSTEM	3,573	7,230	7,163
10	25223400 525000	UNEMPLOYMENT COMPENSATION	23	4	0
11	25221499 526000	WORKERS' COMPENSATION	325	670	735
12	25221499 527000	HEALTH BENEFITS - RETIREES	0	0	2,735
13	25221499 532000	PURCHASED EDUCATIONAL SVCS	19,338	24,067	19,500
14	25220099 534000	PURCHASED TECH SVC	550	20,550	20,550
15	25220099 553000	TELEPHONE	480	480	480
16	25221499 558200	TRAVEL	5,109	500	300
17	25220099 561000	M & S	334	4,033	2,541
		Total INSTRUCTIONAL STAFF SERVICES	46,613	93,244	93,121
18	25521000 593300	INDIRECT COSTS	3,387	6,756	6,879
		Total OTHER USE OF FUNDS	3,387	6,756	6,879
		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 Budget
READY START NETWORK CCDBG - 003
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
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 Budget
READY START NETWORK WORKFORCE PLANNING - F0083
Fiscal Year 2025 - 2026**

Ready Start Network Workforce Planning Description

Workforce Planning Grant in childcare centers.

Ready Start Network Workforce Planning Goals

Improve quality and access to early childhood education.

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
Ready Start Specialist				0.00
Total Positions	0.00	0.00	0.00	0.00

**Tangipahoa Parish School System
Special Revenue Fund Budget
READY START NETWORK WORKFORCE PLANNING - F0083
Fiscal Year 2025 - 2026**

	Account Number	Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
2	250 445900	OTHER RESTR GRANTS THRU STATE	150,000	62,500	0
		Total REVENUES	150,000	62,500	0
3	25153094 559000	MISC PURCHASED SERVICES	0	54,709	0
		Total SPECIAL PROGRAMS	0	54,709	0
4	25221499 511100	OFFICIALS/ADMIN/MANAGERS	45,901	0	0
5	25221494 513000	SALARIES EXTRA WORK PERFORMED	350	0	0
6	25221499 521010	SGB HEALTH INSURANCE	6,413	0	0
7	25221499 521020	SGB LIFE INSURANCE	37	0	0
8	25221499 522500	MEDICARE	644	0	0
9	25221499 523100	TEACHERS' RETIREMENT SYSTEM	11,675	0	0
10	25221499 526000	WORKERS' COMPENSATION	994	0	0
11	25220000 533000	OTHER PURCH PROF SVCS	17,388	0	0
12	25221499 534000	PURCHASED TECH SVC	52,835	0	0
13	25223499 559000	MISC PURCHASED SERVICES	733	0	0
14	25223499 561000	M & S	522	3,129	0
		Total INSTRUCTIONAL STAFF SERVICES	137,493	3,129	0
15	25254000 554000	ADVERTISING	435	0	0
		Total BUSINESS SERVICES	435	0	0
16	25283099 559000	MISC PURCHASED SERVICES	0	640	0
		Total CENTRAL SERVICES	0	640	0
17	25330094 559000	MISC PURCHASED SERVICES	1,911	0	0
		Total COMMUNITY SERVICES OPERATIONS	1,911	0	0
18	25521000 593300	INDIRECT COSTS	10,161	4,022	0
		Total OTHER USE OF FUNDS	10,161	4,022	0
		Total EXPENDITURES	150,000	62,500	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
REAL TIME ACCESS - ESR90
Fiscal Year 2025 - 2026**

Real Time Access Description

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

Real Time Access Goals

Improve quality and access to early childhood education.

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
REAL TIME ACCESS - ESR90
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
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 Budget
REDESIGN 1003a - T0007
Fiscal Year 2025 - 2026**

Redesign 1003a Description

School Improvement funds for comprehensive support and improvement.

Redesign 1003a Goals

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

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
Attendance Specialist			0.50	0.50

**Tangipahoa Parish School System
Special Revenue Fund Budget
REDESIGN 1003a - T0007
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	211	445460	OTHER NCLB PROGRAMS	1,245,754	1,344,711	2,797,502
			Total REVENUES	1,245,754	1,344,711	2,797,502
2	21113098	561000	M & S	109,853	0	0
3	21113098	564100	LIBRARY BOOKS	0	0	807,028
			Total REGULAR PROGRAMS	109,853	0	807,028
4	21115151	564200	TEXTBOOKS	511,199	371,020	0
			Total SPECIAL PROGRAMS	511,199	371,020	0
5	21211298	511300	THERAPISTS/SPEC/COUNSELORS	0	0	33,000
6	21211298	521010	SGB HEALTH INSURANCE	0	0	5,257
7	21211298	522500	MEDICARE	0	0	500
8	21211298	523100	TEACHERS' RETIREMENT SYSTEM	0	0	7,300
9	21211298	526000	WORKERS' COMPENSATION	0	0	725
			Total PUPIL SUPPORT SERVICES	0	0	46,782
10	21122398	512310	SUBSTITUTE-TEACHER MTGS	0	1,250	0
11	21223055	513000	SALARIES EXTRA WORK PERFORMED	24,000	90,600	0
12	21223055	522500	MEDICARE	348	1,524	0
13	21122398	522550	DEFERRED COMPENSATION	0	10	0
14	21223055	523100	TEACHERS' RETIREMENT SYSTEM	5,784	21,700	0
15	21223055	526000	WORKERS' COMPENSATION	516	2,490	0
16	21122398	532000	PURCHASED EDUCATIONAL SVCS	420,870	627,272	1,709,309
17	21122398	553000	TELEPHONE	88,800	40,000	20,000
18	21122398	558200	TRAVEL	0	102,300	34,336
			Total INSTRUCTIONAL STAFF SERVICES	540,318	887,146	1,763,645
19	21152100	593300	INDIRECT COSTS	84,384	86,545	180,047
			Total OTHER USE OF FUNDS	84,384	86,545	180,047
			Total EXPENDITURES	1,245,754	1,344,711	2,797,502
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
SECTION 504 - L0340
Fiscal Year 2025 - 2026**

Section 504 Description

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

Section 504 Goals

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

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
SECTION 504 - L0340
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
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 Budget
SIXTEENTH SECTION - L0510
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	120	415101	INTEREST ON CHECKING	5,561	4,800	4,800
2	120	415410	EARN FROM 16TH SECT PROP	37,550	58,000	58,000
			Total REVENUES	43,111	62,800	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 CONSTRUCT	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	(28,965)	(28,965)
			Beginning Fund Balance	94,385	107,005	78,040
			Ending Fund Balance	107,005	78,040	49,075

**Tangipahoa Parish School System
Special Revenue Fund Budget
SIXTEENTH SECTION OIL AND GAS LEASE - L0511
Fiscal Year 2025 - 2026**

Sixteenth Section Oil & Gas Lease Description

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

Sixteenth Section Oil & Gas Lease Goals

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

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
SIXTEENTH SECTION OIL AND GAS LEASE - L0511
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	120	415101	INTEREST ON CHECKING	2,548	2,350	2,350
			Total REVENUES	2,548	2,350	2,350
			Total EXPENDITURES	0	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	2,548	2,350	2,350
			Beginning Fund Balance	43,517	46,065	48,415
			Ending Fund Balance	46,065	48,415	50,765

**Tangipahoa Parish School System
Special Revenue Fund Budget
SPEC ED CAMERAS - S0023
Fiscal Year 2025 - 2026**

SPEC ED CAMERAS DESCRIPTION

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

SPEC ED CAMERAS GOALS

Camera installation will occur upon approved parental request.

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
SPEC ED CAMERAS - S0023
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	400	432100	SPECIAL EDUCATION	23,616	0	0
			Total REVENUES	23,616	0	0
2	40121070	543001	INSTALL/TAG COMPUTERS	780	4,580	6,850
3	40121070	561000	M & S	861	3,169	4,361
			Total SPECIAL EDUCATION PROGRAMS	1,641	7,749	11,211
			Total EXPENDITURES	1,641	7,749	11,211
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	21,975	(7,749)	(11,211)
			Beginning Fund Balance	0	21,975	14,226
			Ending Fund Balance	21,975	14,226	3,015

**Tangipahoa Parish School System
 Special Revenue Fund Budget
 SPEC ED GIFTED - SE293
 Fiscal Year 2025 - 2026**

Spec Ed Gifted Description

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

Spec Ed Gifted Goals

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

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
SPEC ED GIFTED - SE293
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
			Total REVENUES	0	0	0
2	12122070	513000	SALARIES EXTRA WORK PERFORMED	163	0	0
3	12122070	522500	MEDICARE	29	93	186
4	12122070	523100	TEACHERS' RETIREMENT SYSTEM	446	1,377	2,753
5	12122070	523300	SCHOOL EMPL RETIREMENT SYS	45	0	0
6	12122070	526000	WORKERS' COMPENSATION	52	138	275
7	12122070	532000	PURCHASED EDUCATIONAL SVCS	8,900	10,847	12,919
8	12122037	543000	REPAIR & MAINT	200	0	0
9	12122070	553401	ON LINE LESSONS	400	1,096	1,096
10	12122039	558200	TRAVEL	19,987	12,163	17,866
11	12122070	561000	M & S	7,176	5,937	4,160
12	12122070	561027	M & S - TECH	505	114	115
13	12122029	581000	DUES & FEES	0	60	60
			Total SPECIAL EDUCATION PROGRAMS	37,902	31,825	39,430
14	12223070	553401	ON LINE LESSONS	444	0	0
			Total INSTRUCTIONAL STAFF SERVICES	444	0	0
			Total EXPENDITURES	38,346	31,825	39,430
15	120	452210	TRANSFER FROM GEN FUND	38,346	31,825	39,430
			Total Other Sources and Uses of Funds	38,346	31,825	39,430
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
SPEC ED IDEA - SE306
Fiscal Year 2025- 2026**

Spec Ed IDEA Description						
Special Education IDEA - Part B is a federally funded program to identify, evaluate and provide a public education to eligible children with disabilities, ages 3-21.						
Spec Ed IDEA Goals						
To provide eligible children with disabilities, ages 3-21, a public education in accordance with the child's individualized education plan.						
Changes in Personnel						
Changes in personnel are due to the fluctuation of need in Child Specific Attendants and removing Behavior Interventionist/Therapist from grant in order to qualify for billable services						
Personnel Roster						
Position	Budget 2023-2024	Budget 2024-2025	Budget 2025-2026	Increase + Decrease -		
Office Assistant II	2	2	3	1		
Account Specialist	1	1	1	0		
Child Search Coordinator	1	1	1	0		
Special Education Coordinator	1	1	1	0		
Transition Coordinator	0.5	0.5	0.5	0		
Technology Facilitator	1	1	1	0		
School Wide Interventionist Coordinator	1	1	1	0		
Assistive Technology Specialists	2	2	2	0		
Child Specific LPN's	1	2	0	-2		
Behavior Interventionist	9.4	2.4	2.4	0		
Para Interventionist	12	12	12	0		
Office Assistant III	1	1	0	-1		
Teachers	3	3.5	3.5	0		
Literacy Specialist				0		
Teacher Interpreter	0	0	0	0		
Nurse	1	1	1	0		
IEP Facilitator	4	4	4	0		
Child Specific Attendants	45	60	65	5		
Pupil Appraisal Coordinator	1	1	1	0		
Bus Attendants	3	3	3	0		
Special Program Facilitator Elementary	1	1	1	0		
Special Program Facilitator Secondary	0	0	1	1		
Special Program Facilitator	0	0	1	1		
Special Program Facilitator Gifted	0.5	0	0	0		
Related Special Education Coordinator	0	1	0	-1		
FBA Social Workers	1	0	0	0		
Support Teacher Representative	1	1	0	-1		
Occupational Diagnostician/Evaluator	1	1	0	-1		
Speech Therapist Full Time Sub	1	1	1	0		
Total Positions	95.4	104.4	106.4	2		

Tangipahoa Parish School System
Special Revenue Fund Budget
IDEA - SE306
Fiscal Year 2025 - 2026

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	220	445310	IDEA-PART B	6,317,415	5,682,924	5,679,611
			Total REVENUES	6,317,415	5,682,924	5,679,611
2	22111099	511500	PARAPROFESSIONAL	263,818	268,351	255,442
3	22111099	521010	SGB HEALTH INSURANCE	55,621	64,356	62,071
4	22111099	521020	SGB LIFE INSURANCE	26	30	24
5	22111099	522500	MEDICARE	3,439	3,413	3,704
6	22111099	523100	TEACHERS' RETIREMENT SYSTEM	64,913	58,193	53,515
7	22111099	526000	WORKERS' COMPENSATION	5,672	5,696	5,492
8	22111030	532100	SUB FOR FT EMPLOYEES	44	5,000	5,000
9	22111000	561000	M & S	0	16,108	3,000
10	22111000	561027	M & S - TECH	0	5,000	0
			Total REGULAR PROGRAMS	393,532	426,147	388,248
11	22121190	511200	TEACHERS	120,422	160,170	150,472
12	22121190	521010	SGB HEALTH INSURANCE	24,492	20,805	31,233
13	22121190	522500	MEDICARE	1,600	1,593	2,182
14	22121190	523100	TEACHERS' RETIREMENT SYSTEM	29,022	25,914	31,524
15	22121190	526000	WORKERS' COMPENSATION	2,589	2,590	3,235
16	22121028	543000	REPAIR & MAINT	3,000	0	0
17	22121190	553401	ON LINE LESSONS	141,792	159,078	148,635
18	22121190	558200	TRAVEL	5,294	4,000	2,000
19	22121190	561000	M & S	41,393	125,881	115,970
20	22121028	561002	M & S - GENERAL ALLOTMENT	13,204	0	0
21	22121190	561027	M & S - TECH	37,246	59,087	40,000
22	22121190	561028	M & S - SOFTWARE - TECH	901	901	1,000
23	22121000	673000	EQUIPMENT > \$5,000	8,378	0	0
			Total SPECIAL EDUCATION PROGRAMS	429,333	560,019	526,251
24	22146049	511616	EXTRA BUS TRIPS SALARIES	0	9,418	0
25	22146049	513000	SALARIES EXTRA WORK PERFORMED	24,207	30,000	22,518
26	22146049	522500	MEDICARE	351	497	435
27	22146049	523100	TEACHERS' RETIREMENT SYSTEM	5,354	4,980	4,718
28	22146049	523300	SCHOOL EMPL RETIREMENT SYS	154	1,738	1,282
29	22146049	526000	WORKERS' COMPENSATION	520	1,081	484
30	22146049	558200	TRAVEL	0	2,500	2,500
			Total OTHER INSTRUCTIONAL PROGRAMS	30,586	50,214	31,937
31	22212399	511110	COORDINATORS	151,240	223,871	211,531
32	22216199	511300	THERAPISTS/SPEC/COUNSELORS	909,095	417,999	379,641
33	22215270	511307	THERAPIST DAY BY DAY	0	6,777	25,480
34	22217099	511510	CHILD SPECIFIC PARAS	1,120,742	1,163,563	1,280,674
35	22213499	511800	DEGREED PROFESSIONALS	60,877	61,621	62,222
36	22216199	511900	OTHER SALARIES	95	0	0
37	22217099	513000	SALARIES EXTRA WORK PERFORMED	0	226	0
38	22217099	521010	SGB HEALTH INSURANCE	363,473	337,523	326,233
39	22217099	521020	SGB LIFE INSURANCE	2,140	958	579

Tangipahoa Parish School System
Special Revenue Fund Budget
IDEA - SE306
Fiscal Year 2025 - 2026

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
40	22217099	522500	MEDICARE	30,195	27,631	28,195
41	22217099	522550	DEFERRED COMPENSATION	0	0	2,000
42	22217099	523100	TEACHERS' RETIREMENT SYSTEM	499,744	372,727	383,231
43	22217099	523300	SCHOOL EMPL RETIREMENT SYS	10,458	6,914	0
44	22214599	523450	OPTIONAL RETIREMENT SYSTEM	17,901	15,040	14,437
45	22217099	526000	WORKERS' COMPENSATION	48,453	42,463	42,167
46	22217099	528100	SICK LEAVE SEVERANCE PAY	12,066	0	0
47	22217051	532100	SUB FOR FT EMPLOYEES	38,711	37,534	20,000
48	22216670	558200	TRAVEL	76,254	6,565	7,000
49	22216670	561000	M & S	20,149	17,106	10,000
			Total PUPIL SUPPORT SERVICES	3,361,593	2,738,518	2,793,390
50	22223270	511102	DISTRICT FACILITATORS	0	299,031	450,444
51	22221470	511110	COORDINATORS	90,438	126,869	130,802
52	22223270	511300	THERAPISTS/SPEC/COUNSELORS	0	10,000	0
53	22221270	511400	CLERICAL/SECRETARIAL	183,582	164,717	177,274
54	22221270	511800	DEGREED PROFESSIONALS	0	43,688	0
55	22221270	511900	OTHER SALARIES	106,339	18,784	0
56	22223270	512.11	TEACHER SAL EIC 11	116,026	21,060	0
57	22223270	512.22	TEACHER SAL EIC 22	189,616	21,585	0
58	22223270	512.51	TEACHER SAL EIC 51	66,548	11,154	0
59	22223200	512310	SUBSTITUTE-TEACHER MTGS	0	1,000	8,000
60	22223270	513000	SALARIES EXTRA WORK PERFORMED	2,200	10,000	15,737
61	22223790	515000	STIPEND-WORKSHOPS ONLY	3,176	1,000	6,000
62	22223270	521010	SGB HEALTH INSURANCE	138,350	128,837	147,084
63	22223270	521020	SGB LIFE INSURANCE	214	152	151
64	22223790	522500	MEDICARE	10,017	9,550	11,405
65	22223790	523100	TEACHERS' RETIREMENT SYSTEM	162,339	108,917	131,748
66	22223790	526000	WORKERS' COMPENSATION	16,283	15,362	16,910
67	22221270	528100	SICK LEAVE SEVERANCE PAY	0	4,104	0
68	22221270	528200	ANNUAL LEAVE SEVERANCE PAY	0	4,268	0
69	22223790	532000	PURCHASED EDUCATIONAL SVCS	275,882	203,228	131,602
70	22223251	532100	SUB FOR FT EMPLOYEES	2,246	0	8,000
71	22223270	558.11	TRAVEL EIC 11	4,390	6,400	0
72	22223270	558.22	TRAVEL EIC 22	3,073	6,101	0
73	22223270	558.51	TRAVEL EIC 51	1,513	2,000	0
74	22223790	558200	TRAVEL	23,717	22,800	28,415
75	22223200	561.11	M&S EIC 11	8,053	13,406	14,000
76	22229000	561000	M & S	5,838	8,847	5,000
77	22229000	561027	M & S - TECH	2,218	1,153	5,000
78	22223200	561030	M & S - SOFTWARE LICENSES-TECH	551	4,198	4,200
			Total INSTRUCTIONAL STAFF SERVICES	1,412,608	1,268,211	1,291,772
79	22254000	555000	PRINTING & BINDING	11,873	6,548	6,549
			Total BUSINESS SERVICES	11,873	6,548	6,549

Tangipahoa Parish School System
Special Revenue Fund Budget
IDEA - SE306
Fiscal Year 2025 - 2026

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
80	22260000	533500	MEDICAL DOCTORS	40	0	0
81	22264000	543000	REPAIR & MAINT	3,990	5,295	9,600
82	22262000	544.23	RENTALS EIC EIS 23	300	400	400
83	22260070	561000	M & S	21,237	9,511	10,000
			Total MAINTENANCE OF PLANT	25,567	15,206	20,000
84	22273296	511515	BUS ATTENDANTS	14,308	43,411	20,463
85	22273196	511616	EXTRA BUS TRIPS SALARIES	53,528	52,684	62,201
86	22273200	521010	SGB HEALTH INSURANCE	19	0	0
87	22273396	522500	MEDICARE	974	600	879
88	22273296	522550	DEFERRED COMPENSATION	79	1,600	2,600
89	22273296	523100	TEACHERS' RETIREMENT SYSTEM	0	143	0
90	22273396	523300	SCHOOL EMPL RETIREMENT SYS	16,203	9,902	13,094
91	22273396	526000	WORKERS' COMPENSATION	5,055	3,116	4,614
92	22273396	544216	EXTRA BUS TRIP LEASES	38,210	39,600	26,748
93	22273370	551900	STDT TRANS PURCH FROM OTH SOUR	717	2,000	2,000
94	22273196	559000	MISC PURCHASED SERVICES	300	0	0
			Total STUDENT TRANSPORTATION SERVICES	129,394	153,056	132,599
95	22284099	511800	DEGREED PROFESSIONALS	63,831	63,566	63,878
96	22284099	521010	SGB HEALTH INSURANCE	14,619	15,647	16,395
97	22284099	522500	MEDICARE	806	808	926
98	22284099	523100	TEACHERS' RETIREMENT SYSTEM	15,383	13,848	13,382
99	22284099	526000	WORKERS' COMPENSATION	1,372	1,384	1,374
100	22284070	558200	TRAVEL	1,210	2,991	2,000
101	22284070	558230	TRAVEL - DATA PROCESSING	1,523	1,009	0
			Total CENTRAL SERVICES	98,745	99,253	97,955
102	22521000	593300	INDIRECT COSTS	424,185	365,752	390,910
			Total OTHER USE OF FUNDS	424,185	365,752	390,910
			Total EXPENDITURES	6,317,415	5,682,924	5,679,611
			Total Other Sources and Uses of Funds	0	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
SPEC ED IDEA SET ASIDE - SE307
Fiscal Year 2025 - 2026**

Spec Ed IDEA Set Aside Description

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

Spec Ed IDEA Set Aside Goals

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

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
SPEC ED IDEA SET ASIDE - SE307
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	220	445350	OTHER SPECIAL ED PROGRAMS	161,972	150,688	160,000
			Total REVENUES	161,972	150,688	160,000
2	22223200	532000	PURCHASED EDUCATIONAL SVCS	151,000	140,323	149,702
			Total INSTRUCTIONAL STAFF SERVICES	151,000	140,323	149,702
3	22521000	593300	INDIRECT COSTS	10,972	10,365	10,298
			Total OTHER USE OF FUNDS	10,972	10,365	10,298
			Total EXPENDITURES	161,972	150,688	160,000
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
SPEC ED MEDICAID REIMB - SE233
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	120	415101	INTEREST ON CHECKING	285,761	289,134	200,000
2	120	419915	MEDICAID REIMB - SP ED THERAPS	162,614	2,283,521	1,250,000
			Total REVENUES	448,375	2,572,655	1,450,000
3	12213070	533000	OTHER PURCH PROF SVCS	16,228	398,372	175,000
			Total PUPIL SUPPORT SERVICES	16,228	398,372	175,000
4	12221270	511400	CLERICAL/SECRETARIAL	29,177	30,922	31,242
5	12221270	513000	SALARIES EXTRA WORK PERFORMED	0	4,243	3,000
6	12221270	521010	SGB HEALTH INSURANCE	9,874	10,511	8,759
7	12221270	522500	MEDICARE	368	815	394
8	12221270	523100	TEACHERS' RETIREMENT SYSTEM	7,032	6,828	6,720
9	12221270	523550	LA STATE EMPL RETIRE SYSTEM	0	1,474	1,000
10	12221270	526000	WORKERS' COMPENSATION	627	1,376	672
			Total INSTRUCTIONAL STAFF SERVICES	47,078	56,169	51,787
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	1,204,541	976,787
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	385,069	1,368,114	473,213
			Beginning Fund Balance	4,809,761	5,194,834	6,562,875
			Ending Fund Balance	5,194,830	6,562,875	7,036,088

**Tangipahoa Parish School System
Special Revenue Fund Budget
SPEC ED PRESCHOOL - SE256
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	220	445320	IDEA-PRESCHOOL	115,137	124,385	124,543
			Total REVENUES	115,137	124,385	124,543
2	22153070	561000	M & S	1,208	20,133	21,914
			Total SPECIAL PROGRAMS	1,208	20,133	21,914
3	22215290	511300	THERAPISTS/SPEC/COUNSELORS	70,279	55,169	55,184
4	22215290	521010	SGB HEALTH INSURANCE	15,098	6,609	10,423
5	22215290	522500	MEDICARE	902	800	800
6	22215290	523100	TEACHERS' RETIREMENT SYSTEM	16,937	11,867	11,561
7	22215290	526000	WORKERS' COMPENSATION	1,511	1,186	1,187
8	22214570	558200	TRAVEL	68	983	984
9	22215290	561000	M & S	0	10,006	7,780
			Total PUPIL SUPPORT SERVICES	104,794	86,620	87,919
10	22223200	512310	SUBSTITUTE-TEACHER MTGS	0	2,000	2,000
11	22223270	515000	STIPEND-WORKSHOPS ONLY	0	500	500
12	22223270	522500	MEDICARE	0	7	36
13	22223270	522550	DEFERRED COMPENSATION	0	29	29
14	22223270	523100	TEACHERS' RETIREMENT SYSTEM	0	108	524
15	22223270	526000	WORKERS' COMPENSATION	0	11	54
16	22223200	532000	PURCHASED EDUCATIONAL SVCS	0	3,550	0
17	22223200	532100	SUB FOR FT EMPLOYEES	57	0	0
			Total INSTRUCTIONAL STAFF SERVICES	57	6,205	3,143
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	0
			Total OTHER USE OF FUNDS	7,800	8,426	0
			Total EXPENDITURES	115,138	124,384	115,976
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(1)	1	8,567
			Beginning Fund Balance	0	(1)	0
			Ending Fund Balance	(1)	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
SPEC ED PRESCHOOL SET ASIDE - SE257
Fiscal Year 2025 - 2026**

Spec Ed Preschool Set Aside Description

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

Spec Ed Preschool Set Aside Goals

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

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
SPEC ED PRESCHOOL SETASIDE - SE257
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	220	445350	OTHER SPECIAL ED PROGRAMS	0	8,000	40,000
			Total REVENUES	0	8,000	40,000
2	22223200	532000	PURCHASED EDUCATIONAL SVCS	0	7,458	37,426
			Total INSTRUCTIONAL STAFF SERVICES	0	7,458	37,426
3	22521000	593300	INDIRECT COSTS	0	542	2,574
			Total OTHER USE OF FUNDS	0	542	2,574
			Total EXPENDITURES	0	8,000	40,000
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
SPEC ED PUPIL APPRAISAL - SE283
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
2	12121070	553401	ON LINE LESSONS	1,086	392	9,000
3	12121070	561000	M & S	13,325	15,026	7,000
			Total SPECIAL EDUCATION PROGRAMS	14,411	15,418	16,000
4	12221470	511400	CLERICAL/SECRETARIAL	30,049	30,492	25,432
5	12221470	521010	SGB HEALTH INSURANCE	7,411	7,895	7,009
6	12221470	522500	MEDICARE	401	406	337
7	12221470	523100	TEACHERS' RETIREMENT SYSTEM	2,168	6,558	5,525
8	12221470	526000	WORKERS' COMPENSATION	646	656	547
9	12223070	532000	PURCHASED EDUCATIONAL SVCS	854	50	50
10	12221470	558200	TRAVEL	254	0	0
			Total INSTRUCTIONAL STAFF SERVICES	41,784	46,057	38,900
			Total EXPENDITURES	56,195	61,475	54,900
11	120	452210	TRANSFER FROM GEN FUND	56,195	61,475	54,900
			Total Other Sources and Uses of Funds	56,195	61,475	54,900
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
CLSD COMPREHENSIVE LITERACY STATE DEV - 270
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	270	445900	OTHER RESTR GRANTS THRU STATE	737,072	681,100	0
			Total REVENUES	737,072	681,100	0
2	27113024	556400	TUIT TO INTER ED AGEN IN STATE	10,350	0	0
			Total REGULAR PROGRAMS	10,350	0	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	245,392	0
8	27221010	511900	OTHER SALARIES	354,693	89,826	0
9	27223199	513000	SALARIES EXTRA WORK PERFORMED	850	91	0
10	27223108	515000	STIPEND-WORKSHOPS ONLY	12,440	0	0
11	27221010	521010	SGB HEALTH INSURANCE	72,338	76,223	0
12	27223108	522500	MEDICARE	4,802	4,960	0
13	27223108	522550	DEFERRED COMPENSATION	0	4	0
14	27223108	523100	TEACHERS' RETIREMENT SYSTEM	88,597	77,088	0
15	27223199	523450	OPTIONAL RETIREMENT SYSTEM	32	0	0
16	27223108	526000	WORKERS' COMPENSATION	7,912	7,688	0
17	27223499	532000	PURCHASED EDUCATIONAL SVCS	51,500	23,089	0
18	27223139	532100	SUB FOR FT EMPLOYEES	2,676	0	0
19	27223199	558200	TRAVEL	975	658	0
20	27222008	561000	M & S	17,896	4,117	0
			Total INSTRUCTIONAL STAFF SERVICES	614,711	529,136	0
21	27272196	511616	EXTRA BUS TRIPS SALARIES	7,530	35,000	0
22	27272196	522500	MEDICARE	108	500	0
23	27272196	522550	DEFERRED COMPENSATION	0	300	0
24	27272196	523100	TEACHERS' RETIREMENT SYSTEM	14	0	0
25	27272196	523300	SCHOOL EMPL RETIREMENT SYS	2,062	5,000	0
26	27272196	526000	WORKERS' COMPENSATION	580	3,000	0
27	27272396	544216	EXTRA BUS TRIP LEASES	18,002	84,075	0
			Total STUDENT TRANSPORTATION SERVICES	28,296	127,875	0
28	27330194	561000	M & S	1,054	1,032	0
			Total COMMUNITY SERVICES OPERATIONS	1,054	1,032	0
29	27521000	593300	INDIRECT COSTS	49,926	23,057	0
			Total OTHER USE OF FUNDS	49,926	23,057	0
			Total EXPENDITURES	737,072	681,100	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
CLSD 3.0 - COMPREHENSIVE LITERACY STATE DEV - CLDK5
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	270	445900	OTHER RESTR GRANTS THRU STATE	0	0	125,000
			Total REVENUES	0	0	125,000
2	27222033	511300	THERAPISTS/SPEC/COUNSELORS	0	0	60,000
3	27223133	512310	SUBSTITUTE-TEACHER MTGS	0	0	4,680
4	27223133	515000	STIPEND-WORKSHOPS ONLY	0	0	634
5	27223133	521010	SGB HEALTH INSURANCE	0	0	9,400
6	27223133	522500	MEDICARE	0	0	1,000
7	27223133	522550	DEFERRED COMPENSATION	0	0	200
8	27223133	523100	TEACHERS' RETIREMENT SYSTEM	0	0	13,530
9	27223133	526000	WORKERS' COMPENSATION	0	0	1,482
10	27223133	527000	HEALTH BENEFITS - RETIREES	0	0	5,369
11	27223133	532000	PURCHASED EDUCATIONAL SVCS	0	0	20,107
			Total INSTRUCTIONAL STAFF SERVICES	0	0	116,402
12	27521000	593300	INDIRECT COSTS	0	0	8,598
			Total OTHER USE OF FUNDS	0	0	8,598
			Total EXPENDITURES	0	0	125,000
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
ESSA TITLE I - 210
Fiscal Year 2025 - 2026**

ESSA Title I Description

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

ESSA Title I Goals

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

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
Supervisor	1.00	1.00	1.00	0.00
Master/Resource/Read 180, ELL/LEP Teachers	10.17	10.17	7.00	-3.17
Staff Development Coordinator	1.00	1.00	1.00	0.00
Homeless Liason/Curriculum Coaches	7.70	7.70	11.75	4.05
Teachers/PreK Teacher	14.00	14.00	11.00	-3.00
Paraprofessional	20.90	20.90	14.00	-6.90
Tech Facilitators	1.45	1.45	2.25	0.80
Clerical	2.05	2.05	2.40	0.35
Van Driver	1.00	1.00	0.60	-0.40
Total Positions	59.27	59.27	51.00	-8.27

**Tangipahoa Parish School System
Special Revenue Fund Budget
ESSA TITLE 1 - 210
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	210	445410	TITLE I	11,382,856	12,146,759	14,311,110
			Total REVENUES	11,382,856	12,146,759	14,311,110
2	21147098	513000	SALARIES EXTRA WORK PERFORMED	0	30,063	129,000
3	21147098	522500	MEDICARE	0	429	1,885
4	21147098	523100	TEACHERS' RETIREMENT SYSTEM	0	6,212	26,700
5	21146001	523450	OPTIONAL RETIREMENT SYSTEM	0	262	600
6	21147029	523550	LA STATE EMPL RETIRE SYSTEM	0	0	150
7	21147098	526000	WORKERS' COMPENSATION	0	648	2,950
			Total OTHER INSTRUCTIONAL PROGRAMS	0	37,614	161,285
8	21151098	511102	DISTRICT FACILITATORS	0	30,000	50,000
9	21153099	511200	TEACHERS	809,665	1,041,014	908,024
10	21153198	511208	DAY BY DAY GREEN TIME SHEET	473	492	492
11	21153198	511500	PARAPROFESSIONAL	480,577	568,896	396,295
12	21153198	511507	PARA DAY BY DAY	0	30	30
13	21153198	512300	SUB-TEACHER SICK LEAVE	841	3,820	5,000
14	21153198	512400	SUB EMPL OTHER THAN TEACHER	58	100	100
15	21151972	512900	OTHER TEMPORARY EMPLOYEE	43,325	38,000	52,500
16	21151099	513000	SALARIES EXTRA WORK PERFORMED	38,854	39,787	58,831
17	21153198	521010	SGB HEALTH INSURANCE	263,193	596,189	251,741
18	21153198	521020	SGB LIFE INSURANCE	316	335	340
19	21159010	522500	MEDICARE	18,275	28,173	17,962
20	21159010	522550	DEFERRED COMPENSATION	103	91	265
21	21159010	523100	TEACHERS' RETIREMENT SYSTEM	315,702	293,791	271,999
22	21151355	523450	OPTIONAL RETIREMENT SYSTEM	757	758	758
23	21151099	523550	LA STATE EMPL RETIRE SYSTEM	4,680	4,500	4,500
24	21159010	526000	WORKERS' COMPENSATION	29,529	28,700	26,336
25	21159010	532000	PURCHASED EDUCATIONAL SVCS	36,556	455,500	451,700
26	21153198	532100	SUB FOR FT EMPLOYEES	9,324	10,000	5,000
27	21151969	543000	REPAIR & MAINT	106,325	126,265	132,625
28	21151972	553000	TELEPHONE	13,569	192,845	321,900
29	21151098	553401	ON LINE LESSONS	912,572	924,295	1,238,526
30	21153198	558200	TRAVEL	7,743	6,445	6,445
31	21159010	561000	M & S	1,371,715	1,124,808	1,487,889
32	21151993	561027	M & S - TECH	3,002,415	1,806,085	2,573,245
33	21151993	564300	WORKBOOKS	95,723	158,576	151,426
34	21159010	589500	NON-PUBLIC EXPENDITURES	130	6,000	3,274
35	21151098	673000	EQUIPMENT > \$5,000	269,035	323,106	309,757
			Total SPECIAL PROGRAMS	7,831,457	7,808,601	8,726,960
36	21212298	511300	THERAPISTS/SPEC/COUNSELORS	42,942	43,585	43,585
37	21212298	511400	CLERICAL/SECRETARIAL	5,484	5,790	500
38	21212298	513000	SALARIES EXTRA WORK PERFORMED	338	0	0
39	21212298	521010	SGB HEALTH INSURANCE	8,496	10,700	9,000
40	21212298	521020	SGB LIFE INSURANCE	117	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
ESSA TITLE 1 - 210
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
41	21212298	522500	MEDICARE	651	665	595
42	21212298	523100	TEACHERS' RETIREMENT SYSTEM	1,322	1,350	1,350
43	21212298	526000	WORKERS' COMPENSATION	1,048	1,050	1,050
44	21212298	558200	TRAVEL	497	500	500
			Total PUPIL SUPPORT SERVICES	60,894	63,640	56,580
45	21223198	511100	OFFICIALS/ADMIN/MANAGERS	661,920	459,165	459,165
46	21222198	511102	DISTRICT FACILITATORS	0	234,123	312,200
47	21222198	511300	THERAPISTS/SPEC/COUNSELORS	0	374,411	468,000
48	21221498	511400	CLERICAL/SECRETARIAL	53,756	77,862	25,000
49	21223198	511900	OTHER SALARIES	352,457	356,730	154,865
50	21223198	512310	SUBSTITUTE-TEACHER MTGS	0	1,631	2,813
51	21223198	513000	SALARIES EXTRA WORK PERFORMED	138,575	206,482	933,027
52	21223355	515000	STIPEND-WORKSHOPS ONLY	50,120	63,955	475,155
53	21223198	521010	SGB HEALTH INSURANCE	189,794	243,288	238,368
54	21223198	521020	SGB LIFE INSURANCE	1,027	971	1,020
55	21223355	522500	MEDICARE	16,754	38,947	54,449
56	21223355	522550	DEFERRED COMPENSATION	2	63	108
57	21223355	523100	TEACHERS' RETIREMENT SYSTEM	259,199	304,833	496,617
58	21223198	523300	SCHOOL EMPL RETIREMENT SYS	162	175	287
59	21223306	523450	OPTIONAL RETIREMENT SYSTEM	16,102	15,043	15,150
60	21223198	523550	LA STATE EMPL RETIRE SYSTEM	21,959	22,705	22,705
61	21223198	524000	EDUCATIONAL REIMBURSEMENT	2,281	0	0
62	21223355	526000	WORKERS' COMPENSATION	27,066	31,048	81,220
63	21223198	528100	SICK LEAVE SEVERANCE PAY	0	0	3,500
64	21223993	532000	PURCHASED EDUCATIONAL SVCS	200,678	232,350	121,816
65	21223198	532100	SUB FOR FT EMPLOYEES	16,136	10,000	100
66	21223198	553000	TELEPHONE	152,738	50,000	25,000
67	21223198	553401	ON LINE LESSONS	69,515	0	0
68	21223355	558200	TRAVEL	32,602	37,397	45,967
69	21223993	561000	M & S	13,671	13,670	16,170
70	21223198	561027	M & S - TECH	2,243	0	0
71	21220055	564400	PERIODICALS	179	180	180
72	21223993	589500	NON-PUBLIC EXPENDITURES	120	3,000	6,548
			Total INSTRUCTIONAL STAFF SERVICES	2,279,057	2,778,029	3,959,430
73	21251198	511400	CLERICAL/SECRETARIAL	34,183	38,117	46,000
74	21251198	521010	SGB HEALTH INSURANCE	0	4,131	6,276
75	21251198	521020	SGB LIFE INSURANCE	0	2	2
76	21251198	522500	MEDICARE	487	546	625
77	21251198	523100	TEACHERS' RETIREMENT SYSTEM	8,238	8,976	9,440
78	21251198	526000	WORKERS' COMPENSATION	735	874	940
			Total BUSINESS SERVICES	43,643	52,646	63,283
79	21265198	511700	SKILLED CRAFTS	33,850	37,191	37,191
80	21265198	521010	SGB HEALTH INSURANCE	7,343	7,965	7,965

**Tangipahoa Parish School System
Special Revenue Fund Budget
ESSA TITLE 1 - 210
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
81	21265198	522500	MEDICARE	457	500	500
82	21265198	523300	SCHOOL EMPL RETIREMENT SYS	9,343	9,200	9,200
83	21265198	526000	WORKERS' COMPENSATION	2,623	2,798	2,798
84	21264972	543000	REPAIR & MAINT	8,133	7,225	7,225
85	21264198	553401	ON LINE LESSONS	0	12,448	12,448
			Total MAINTENANCE OF PLANT	61,749	77,327	77,327
86	21272196	511600	SERVICE WORKERS	59,320	55,000	55,000
87	21272398	511616	EXTRA BUS TRIPS SALARIES	1,011	61,990	90,350
88	21272196	521010	SGB HEALTH INSURANCE	16,872	20,069	20,069
89	21272398	522500	MEDICARE	875	895	1,125
90	21272398	522550	DEFERRED COMPENSATION	6	0	10
91	21272398	523100	TEACHERS' RETIREMENT SYSTEM	0	0	230
92	21272398	523300	SCHOOL EMPL RETIREMENT SYS	16,543	16,522	20,150
93	21272398	526000	WORKERS' COMPENSATION	4,650	4,765	6,378
94	21272396	544210	BUS LEASE	63,163	64,000	41,275
95	21272398	544216	EXTRA BUS TRIP LEASES	1,233	1,233	16,475
			Total STUDENT TRANSPORTATION SERVICES	163,673	224,474	251,062
96	21284198	511900	OTHER SALARIES	113,094	114,977	28,000
97	21284198	521010	SGB HEALTH INSURANCE	9,797	10,795	10,800
98	21284198	522500	MEDICARE	1,577	1,500	350
99	21284198	523100	TEACHERS' RETIREMENT SYSTEM	17,322	17,322	17,400
100	21284198	526000	WORKERS' COMPENSATION	2,431	2,460	500
101	21284198	558200	TRAVEL	945	945	1,200
			Total CENTRAL SERVICES	145,167	147,999	58,250
102	21330023	511100	OFFICIALS/ADMIN/MANAGERS	31,530	36,000	30,000
103	21330023	511400	CLERICAL/SECRETARIAL	10,967	11,579	650
104	21330126	521010	SGB HEALTH INSURANCE	3,826	4,056	4,056
105	21330023	521020	SGB LIFE INSURANCE	234	200	200
106	21330126	522500	MEDICARE	583	500	500
107	21330126	523100	TEACHERS' RETIREMENT SYSTEM	10,242	10,242	6,500
108	21330126	526000	WORKERS' COMPENSATION	914	915	600
109	21330126	558200	TRAVEL	150	20	40
			Total COMMUNITY SERVICES OPERATIONS	58,445	63,512	42,546
110	21521000	593300	INDIRECT COSTS	752,821	878,868	914,387
			Total OTHER USE OF FUNDS	752,821	878,868	914,387
			Total EXPENDITURES	11,396,905	12,132,710	14,311,110
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(14,049)	14,049	0
			Beginning Fund Balance	0	(14,049)	0
			Ending Fund Balance	(14,049)	0	0

Tangipahoa Parish School System
Special Revenue Fund Budget
MIGRANT - T0802
Fiscal Year 2025 - 2026

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	211	445420	TITLE I, PART C – MIGRANT	16,586	18,852	53,958
			Total REVENUES	16,586	18,852	53,958
2	21115199	513000	SALARIES EXTRA WORK PERFORMED	0	2,000	16,200
3	21115199	522500	MEDICARE	0	58	235
4	21115199	523100	TEACHERS' RETIREMENT SYSTEM	0	956	3,816
5	21115199	526000	WORKERS' COMPENSATION	0	87	349
6	21115198	558200	TRAVEL	251	200	3,000
7	21115198	561000	M & S	4,715	5,000	20,885
			Total SPECIAL PROGRAMS	4,967	8,301	44,485
8	21121898	561000	M & S	0	0	5,000
			Total PUPIL SUPPORT SERVICES	0	0	5,000
9	21122140	511400	CLERICAL/SECRETARIAL	5,497	5,800	0
10	21122300	521010	SGB HEALTH INSURANCE	1,918	0	0
11	21122300	521020	SGB LIFE INSURANCE	117	0	0
12	21122300	522500	MEDICARE	63	-212	0
13	21122300	523100	TEACHERS' RETIREMENT SYSTEM	1,325	1,750	0
14	21122300	526000	WORKERS' COMPENSATION	118	553	0
15	21122140	558200	TRAVEL	550	500	0
			Total INSTRUCTIONAL STAFF SERVICES	9,589	8,391	0
16	21126498	543000	REPAIR & MAINT	907	908	1,000
			Total MAINTENANCE OF PLANT	907	908	1,000
17	21152198	593300	INDIRECT COSTS	1,124	1,251	3,473
			Total OTHER USE OF FUNDS	1,124	1,251	3,473
			Total EXPENDITURES	16,587	18,851	53,958
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(1)	1	0
			Beginning Fund Balance	0	(1)	0
			Ending Fund Balance	(1)	0	0

Tangipahoa Parish School System
Special Revenue Fund Budget
TITLE II- T0200
Fiscal Year 2025 - 2026

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	211	445450	TITLE II-IMPRV TEACHER QUALITY	1,805,703	1,824,143	1,550,827
			Total REVENUES	1,805,703	1,824,143	1,550,827
2	21115199	511100	OFFICIALS/ADMIN/MANAGERS	111,826	0	0
3	21115195	511102	DISTRICT FACILITATORS	0	21,705	0
4	21115199	511200	TEACHERS	0	36,922	33,600
5	21115199	521010	SGB HEALTH INSURANCE	15,663	20,736	7,000
6	21115973	522500	MEDICARE	1,523	2,408	1,308
7	21115973	523100	TEACHERS' RETIREMENT SYSTEM	26,950	34,269	15,000
8	21115973	526000	WORKERS' COMPENSATION	2,404	1,745	1,450
9	21115969	532000	PURCHASED EDUCATIONAL SVCS	0	9,600	9,600
10	21115993	561000	M & S	3,384	6,666	7,000
			Total SPECIAL PROGRAMS	161,750	134,051	74,958
11	21121998	511102	DISTRICT FACILITATORS	0	115,107	141,225
12	21122198	511110	COORDINATORS	0	89,109	86,379
13	21122198	511400	CLERICAL/SECRETARIAL	1,315	0	0
14	21223055	512310	SUBSTITUTE-TEACHER MTGS	0	5,000	2,700
15	21122398	513000	SALARIES EXTRA WORK PERFORMED	46,670	30,000	56,384
16	21122972	515000	STIPEND-WORKSHOPS ONLY	152,486	100,000	57,064
17	21122398	521010	SGB HEALTH INSURANCE	400	22,721	22,220
18	21122398	521020	SGB LIFE INSURANCE	0	150	5
19	21122993	522500	MEDICARE	3,022	7,033	4,665
20	21122993	522550	DEFERRED COMPENSATION	109	82	84
21	21122993	523100	TEACHERS' RETIREMENT SYSTEM	47,369	54,955	64,032
22	21122398	523450	OPTIONAL RETIREMENT SYSTEM	220	0	0
23	21122398	523550	LA STATE EMPL RETIRE SYSTEM	417	450	300
24	21223055	524000	EDUCATIONAL REIMBURSEMENT	28,438	28,000	45,000
25	21122993	526000	WORKERS' COMPENSATION	4,514	5,820	6,351
26	21122993	532000	PURCHASED EDUCATIONAL SVCS	627,069	566,595	441,560
27	21122398	532100	SUB FOR FT EMPLOYEES	14,758	6,000	1,000
28	21122972	553401	ON LINE LESSONS	47,250	47,250	26,627
29	21122390	558200	TRAVEL	154,331	121,700	103,002
30	21122993	561000	M & S	15,451	13,333	28,589
31	21122993	589500	NON-PUBLIC EXPENDITURES	40,645	112,500	116,139
			Total INSTRUCTIONAL STAFF SERVICES	1,184,464	1,325,805	1,203,326
32	21125198	511400	CLERICAL/SECRETARIAL	0	18,420	25,605
33	21125198	521010	SGB HEALTH INSURANCE	0	6,055	4,000
34	21125198	521020	SGB LIFE INSURANCE	0	100	7
35	21125198	522500	MEDICARE	0	140	300
36	21125198	523100	TEACHERS' RETIREMENT SYSTEM	0	2,700	3,700
37	21125198	526000	WORKERS' COMPENSATION	0	357	404
			Total BUSINESS SERVICES	0	27,772	34,016
38	21126298	553000	TELEPHONE	1,250	0	0
			Total MAINTENANCE OF PLANT	1,250	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
TITLE II- T0200
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
39	21128498	511900	OTHER SALARIES	113,095	0	0
40	21283298	513000	SALARIES EXTRA WORK PERFORMED	168,750	107,500	98,750
41	21128498	521010	SGB HEALTH INSURANCE	9,797	9,801	1,800
42	21283298	522500	MEDICARE	4,009	6,769	2,000
43	21283298	523100	TEACHERS' RETIREMENT SYSTEM	57,991	63,608	25,000
44	21283298	526000	WORKERS' COMPENSATION	6,060	5,572	2,800
45	21128498	558200	TRAVEL	945	1,050	1,500
			Total CENTRAL SERVICES	360,649	194,300	131,850
46	21152198	593300	INDIRECT COSTS	124,110	115,695	106,677
			Total OTHER USE OF FUNDS	124,110	115,695	106,677
			Total EXPENDITURES	1,832,223	1,797,623	1,550,827
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(26,520)	26,520	0
			Beginning Fund Balance	0	(26,520)	0
			Ending Fund Balance	(26,520)	0	0

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**Tangipahoa Parish School System
 Special Revenue Fund Budget
 TITLE III IMMIGRANT - T0301
 Fiscal Year 2025 - 2026**

Title III Immigrant Description

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

Title III Immigrant Goals

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

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
TITLE III IMMIGRANT - T0301
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	211	445460	OTHER NCLB PROGRAMS	8,390	13,851	13,851
			Total REVENUES	8,390	13,851	13,851
2	21115198	561000	M & S	7,822	12,960	12,960
			Total SPECIAL PROGRAMS	7,822	12,960	12,960
3	21152100	593300	INDIRECT COSTS	568	891	891
			Total OTHER USE OF FUNDS	568	891	891
			Total EXPENDITURES	8,390	13,851	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 Budget
TITLE III - T0300
Fiscal Year 2025 - 2026**

Title III Description

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

Title III Goals

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

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
Paraprofessional	1.50	1.50	1.00	-0.50
Total Positions	1.50	1.50	1.00	-0.50

**Tangipahoa Parish School System
Special Revenue Fund Budget
TITLE III- T0300
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	211	445462	TITLE III-LIMITED ENGLISH	86,241	101,501	101,501
			Total REVENUES	86,241	101,501	101,501
2	21115199	511500	PARAPROFESSIONAL	36,382	33,001	25,172
3	21115199	521010	SGB HEALTH INSURANCE	12,469	9,500	8,000
4	21115199	522500	MEDICARE	463	553	365
5	21115199	523100	TEACHERS' RETIREMENT SYSTEM	6,037	6,000	5,275
6	21115199	523550	LA STATE EMPL RETIRE SYSTEM	4,680	1,320	0
7	21115199	526000	WORKERS' COMPENSATION	782	3,000	542
8	21115198	553401	ON LINE LESSONS	2,479	596	1,000
9	21115198	558200	TRAVEL	0	5,000	1,000
10	21115198	561000	M & S	9,857	10,000	22,615
			Total SPECIAL PROGRAMS	73,148	68,970	63,969
11	21122398	532000	PURCHASED EDUCATIONAL SVCS	7,250	21,000	30,000
12	21122398	558200	TRAVEL	0	5,000	1,000
			Total INSTRUCTIONAL STAFF SERVICES	7,250	26,000	31,000
13	21152198	593300	INDIRECT COSTS	5,842	6,532	6,532
			Total OTHER USE OF FUNDS	5,842	6,532	6,532
			Total EXPENDITURES	86,240	101,502	101,501
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	1	(1)	0
			Beginning Fund Balance	0	1	0
			Ending Fund Balance	1	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
TITLE IV - T0400
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	211	445440	TITLE IV –DRUG FREE SCHOOLS	952,205	872,079	1,318,267
			Total REVENUES	952,205	872,079	1,318,267
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	13,500	13,500
4	21115199	522500	MEDICARE	0	350	350
5	21115198	522550	DEFERRED COMPENSATION	0	50	50
6	21115199	523100	TEACHERS' RETIREMENT SYSTEM	0	3,000	2,000
7	21115100	523450	OPTIONAL RETIREMENT SYSTEM	0	760	0
8	21115199	526000	WORKERS' COMPENSATION	0	400	200
9	21151119	532000	PURCHASED EDUCATIONAL SVCS	7,730	8,565	8,565
10	21115993	553000	TELEPHONE	48,306	40,000	40,000
11	21115198	553401	ON LINE LESSONS	0	60,000	199,977
12	21115993	561000	M & S	218,899	227,398	375,072
13	21115993	561027	M & S - TECH	15,438	6,000	20,000
14	21115306	673300	FURNITURES & FIXTURES > \$5,000	12,064	0	15,800
			Total SPECIAL PROGRAMS	302,437	360,023	675,514
15	21121298	511102	DISTRICT FACILITATORS	0	110,000	110,000
16	21211298	511300	THERAPISTS/SPEC/COUNSELORS	0	10,000	30,000
17	21121299	511900	OTHER SALARIES	113,643	0	0
18	21121299	521010	SGB HEALTH INSURANCE	14,823	8,000	10,000
19	21121299	521020	SGB LIFE INSURANCE	74	0	10
20	21121299	522500	MEDICARE	1,566	2,000	2,500
21	21121299	523100	TEACHERS' RETIREMENT SYSTEM	27,388	38,757	43,757
22	21121298	523550	LA STATE EMPL RETIRE SYSTEM	0	8,961	20,000
23	21121299	526000	WORKERS' COMPENSATION	2,443	3,000	3,000
24	21121299	558200	TRAVEL	3,921	3,750	3,750
			Total PUPIL SUPPORT SERVICES	163,857	184,468	223,017
25	21122200	511100	OFFICIALS/ADMIN/MANAGERS	64,538	0	0
26	21122298	511102	DISTRICT FACILITATORS	0	69,500	69,500
27	21122398	512310	SUBSTITUTE-TEACHER MTGS	0	1,500	1,500
28	21122398	513000	SALARIES EXTRA WORK PERFORMED	8,063	4,000	4,000
29	21122398	515000	STIPEND-WORKSHOPS ONLY	0	1,050	99,642
30	21221598	521010	SGB HEALTH INSURANCE	13,398	13,755	20,755
31	21122298	521020	SGB LIFE INSURANCE	214	200	200
32	21221598	522500	MEDICARE	927	1,130	2,000
33	21122398	522550	DEFERRED COMPENSATION	20	20	20
34	21221598	523100	TEACHERS' RETIREMENT SYSTEM	13,164	1,100	15,000
35	21122398	523450	OPTIONAL RETIREMENT SYSTEM	677	670	1,430
36	21221598	526000	WORKERS' COMPENSATION	1,579	2,500	3,000
37	21122998	532000	PURCHASED EDUCATIONAL SVCS	306,561	142,413	25,419
38	21223055	532100	SUB FOR FT EMPLOYEES	4,422	5,000	2,500
39	21122398	553401	ON LINE LESSONS	600	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
TITLE IV - T0400
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
40	21122398	558200	TRAVEL	5,271	10,000	50,000
41	21122398	589500	NON-PUBLIC EXPENDITURES	0	9,358	16,858
			Total INSTRUCTIONAL STAFF SERVICES	419,432	262,196	311,824
42	21127298	511616	EXTRA BUS TRIPS SALARIES	746	2,400	2,400
43	21127298	522500	MEDICARE	11	0	10
44	21127210	522550	DEFERRED COMPENSATION	3	0	0
45	21127298	523100	TEACHERS' RETIREMENT SYSTEM	0	0	20
46	21127298	523300	SCHOOL EMPL RETIREMENT SYS	135	0	150
47	21127298	526000	WORKERS' COMPENSATION	53	0	50
48	21127230	544216	EXTRA BUS TRIP LEASES	798	5,800	7,200
			Total STUDENT TRANSPORTATION SERVICES	1,747	8,200	9,830
49	21152198	593300	INDIRECT COSTS	63,682	56,192	97,082
			Total OTHER USE OF FUNDS	63,682	56,192	97,082
			Total EXPENDITURES	952,205	872,079	1,318,267
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

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**Tangipahoa Parish School System
Special Revenue Fund Budget
STRONGER CONNECTIONS - T0401
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	211	445440	TITLE IV –DRUG FREE SCHOOLS	132,000	394,293	0
			Total REVENUES	132,000	394,293	0
2	21115172	673000	EQUIPMENT > \$5,000	132,000	259,650	0
			Total SPECIAL PROGRAMS	132,000	259,650	0
3	21126472	543000	REPAIR & MAINT	0	104,116	0
4	21126407	553000	TELEPHONE	0	21,861	0
			Total MAINTENANCE OF PLANT	0	125,977	0
5	21152198	593300	INDIRECT COSTS	0	8,666	0
			Total OTHER USE OF FUNDS	0	8,666	0
			Total EXPENDITURES	132,000	394,293	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
TOBACCO SETTLEMENT TREAS DEPT - S0015
Fiscal Year 2025 - 2026**

Tobacco Settlement Treas Dept Description

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

Tobacco Settlement Treas Dept Goals

To provide instructional enhancements for students.

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
TOBACCO SETTLEMENT TREASURY DEPT - S0015
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
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	662,058
			Ending Fund Balance	627,558	662,058	696,556

**Tangipahoa Parish School System
Special Revenue Fund Budget
VOCATIONAL ED-CARL PERKINS - F0051
Fiscal Year 2025 - 2026**

Vocational Ed-Carl Perkins Description

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

Vocational Ed-Carl Perkins Goals

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

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
VOCATIONAL ED-CARL PERKINS - F0051
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	250	445100	VOCATIONAL EDUCATION	306,035	312,144	280,930
			Total REVENUES	306,035	312,144	280,930
2	25130024	512310	SUBSTITUTE-TEACHER MTGS	0	1,452	0
3	25130029	522500	MEDICARE	0	211	0
4	25130024	522550	DEFERRED COMPENSATION	0	18	0
5	25130029	523100	TEACHERS' RETIREMENT SYSTEM	0	161	0
6	25130029	526000	WORKERS' COMPENSATION	0	34	0
7	25135029	544200	RENTAL OF EQUIP & VEHICLES	0	5,700	4,000
8	25139054	553401	ON LINE LESSONS	172,579	113,190	161,272
9	25130199	558200	TRAVEL	10,484	0	28,129
10	25130199	558220	TRAVEL-VOC ED BASIC	10,364	7,500	0
11	25130199	561020	M & S VOC ED BASIC	30,297	92,033	36,539
12	25130199	561027	M & S - TECH	66,827	90,000	50,990
13	25130054	564200	TEXTBOOKS	7,470	0	0
			Total VOCATIONAL PROGRAMS	298,021	310,299	280,930
14	25223529	512310	SUBSTITUTE-TEACHER MTGS	0	1,452	0
15	25223529	522500	MEDICARE	0	50	0
16	25223529	522550	DEFERRED COMPENSATION	0	10	0
17	25223529	523100	TEACHERS' RETIREMENT SYSTEM	0	150	0
18	25223529	526000	WORKERS' COMPENSATION	0	25	0
19	25223529	532100	SUB FOR FT EMPLOYEES	3,246	158	0
			Total INSTRUCTIONAL STAFF SERVICES	3,246	1,845	0
20	25522000	593230	TRANS OUT - OTHER	4,768	0	0
			Total OTHER USE OF FUNDS	4,768	0	0
			Total EXPENDITURES	306,035	312,144	280,930
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
 Special Revenue Fund Budget
 CARL PERKINS - CARRYOVER FNDS - F0052
 Fiscal Year 2025 - 2026**

Carl Perkins - Carryover Fnds Description

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

Carl Perkins - Carryover Fnds Goals

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

Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

**Tangipahoa Parish School System
Special Revenue Fund Budget
CARL PERKINS - CARRYOVER FNDS - F0052
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	250	445100	VOCATIONAL EDUCATION	55,181	62,970	62,970
			Total REVENUES	55,181	62,970	62,970
2	25130054	553401	ON LINE LESSONS	0	62,970	62,970
3	25139054	561027	M & S - TECH	55,181	0	0
			Total VOCATIONAL PROGRAMS	55,181	62,970	62,970
			Total EXPENDITURES	55,181	62,970	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 Budget
JOBS FOR AMERICA'S GRADUATES - F0061
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
2	250	445700	TEMP ASST NEEDY FAMILY TANF	50,000	55,786	73,328
			Total REVENUES	50,000	55,786	73,328
3	25139099	511200	TEACHERS	33,253	29,320	49,000
4	25139002	512300	SUB-TEACHER SICK LEAVE	0	0	910
5	25139002	521010	SGB HEALTH INSURANCE	9,311	7,856	8,299
6	25139002	521020	SGB LIFE INSURANCE	0	24	25
7	25139099	522500	MEDICARE	659	739	722
8	25139002	522550	DEFERRED COMPENSATION	0	0	13
9	25139099	523100	TEACHERS' RETIREMENT SYSTEM	11,534	10,965	9,830
10	25139099	526000	WORKERS' COMPENSATION	1,029	1,096	1,030
11	25139002	527000	HEALTH BENEFITS - RETIREES	0	0	3,499
			Total VOCATIONAL PROGRAMS	55,786	50,000	73,328
			Total EXPENDITURES	55,786	50,000	73,328
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(5,786)	5,786	0
			Beginning Fund Balance	0	(5,786)	0
			Ending Fund Balance	(5,786)	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
JOBS FOR AMERICA'S GRADUATES - F0063
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
2	250	445700	TEMP ASST NEEDY FAMILY TANF	184,210	178,424	168,424
			Total REVENUES	184,210	178,424	168,424
3	25139099	511200	TEACHERS	163,677	152,949	140,590
4	25139012	512300	SUB-TEACHER SICK LEAVE	0	1,417	2,730
5	25139099	521010	SGB HEALTH INSURANCE	15,616	13,653	18,484
6	25139099	522500	MEDICARE	2,070	1,924	12,509
7	25139012	522550	DEFERRED COMPENSATION	0	18	36
8	25139099	523100	TEACHERS' RETIREMENT SYSTEM	35,926	28,241	29,268
9	25139099	526000	WORKERS' COMPENSATION	3,205	2,853	3,055
10	25139012	532100	SUB FOR FT EMPLOYEES	1,252	0	0
			Total VOCATIONAL PROGRAMS	221,746	201,055	206,672
			Total EXPENDITURES	221,746	201,055	206,672
11	250	452210	TRANSFER FROM GEN FUND	53,020	45,790	38,248
			Total Other Sources and Uses of Funds	53,020	45,790	38,248
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	15,484	23,159	0
			Beginning Fund Balance	45,790	61,274	84,433
			Ending Fund Balance	61,274	84,433	84,433

**Tangipahoa Parish School System
Special Revenue Fund Budget
WALMART-CHAMP CPR - L0515
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	110	415101	INTEREST ON CHECKING	6,043	3,730	4,600
2	110	419200	CONTRIBUTIONS & DONATIONS	138,711	138,711	138,711
			Total REVENUES	144,753	142,441	143,311
3	11111003	511200	TEACHERS	90,482	118,946	120,000
4	11111003	512300	SUB-TEACHER SICK LEAVE	0	4,711	2,000
5	11111003	521010	SGB HEALTH INSURANCE	9,535	15,224	15,400
6	11111003	522500	MEDICARE	1,131	1,635	1,660
7	11111003	522550	DEFERRED COMPENSATION	0	62	36
8	11111003	523100	TEACHERS' RETIREMENT SYSTEM	21,806	25,586	25,700
9	11111003	526000	WORKERS' COMPENSATION	1,945	2,610	2,625
10	11111038	532100	SUB FOR FT EMPLOYEES	1,409	88	88
11	11111000	561000	M & S	0	13,523	13,523
12	11111000	561027	M & S - TECH	0	5,033	5,033
13	11111000	561045	JANITORIAL SUPPLIES	0	3,000	500
			Total REGULAR PROGRAMS	126,308	190,418	186,565
14	11230003	532100	SUB FOR FT EMPLOYEES	44	0	0
			Total GENERAL ADMINISTRATION	44	0	0
			Total EXPENDITURES	126,353	190,418	186,565
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	18,401	(47,977)	(43,254)
			Beginning Fund Balance	120,352	101,951	53,974
			Ending Fund Balance	101,951	53,974	10,720

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TANGIPAHOA
PARISH SCHOOL SYSTEM
EST. 1896

2025-2026 Annual Operating Budget



**Tangipahoa Parish School System
Debt Service Fund Budget
Fiscal Year 2025-2026**

Budget Summary by Function

	Actual Through <u>Apr. 30, 2025</u>	Estimates Through <u>June, 2025</u>	Final Budget <u>2024-2025</u>	Budget <u>2025-2026</u>	Percent of <u>Change</u>
Revenues					
Local Revenues	\$27,987,225	(\$25,934,192)	\$2,053,033	\$1,584,000	-22.85%
Total Revenues	\$27,987,225	(\$25,934,192)	\$2,053,033	\$1,584,000	-22.85%
Expenditures					
General Administration	\$12,992	(\$1,941)	\$11,051	\$10,000	-9.51%
Debt Service	\$1,673,020	\$1,500	\$1,674,520	\$15,874,420	848.00%
Total Expenditures	\$1,686,012	(\$441)	\$1,685,571	\$15,884,420	842.38%
Other Sources of Funds	\$0	\$0	\$0	\$0	0.00%
Other Uses of Funds	\$25,869,975	(\$25,863,128)	\$6,847	\$0	0.00%
Total Other Sources and (Uses)	(\$25,869,975)	\$25,863,128	(\$6,847)	\$0	0.00%
NET CHANGE IN FUND BALANCE	\$431,238	(\$25,933,751)	\$360,615	(\$14,300,420)	-4065.56%
Beginning Fund Balance	\$15,559,176		\$15,559,176	\$15,919,791	2.32%
Ending Fund Balance	\$15,990,414		\$15,919,791	\$1,619,371	-89.83%

Individual school district budgets are shown later in this section.

Purpose of Debt Service Funds

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

*Please Note - 2025-2026 Ending Fund Balance includes an estimated restricted amount of \$15.8 million that is held in a sinking fund account set aside to pay off the principal portion of out QSCB Bonds in 2025-2026 as it relates to the construction of the new O.W. Dillon School.

**Tangipahoa Parish School System
Debt Service Fund Budget
Fiscal Year 2025-2026**

Budget Summary by Object					
	Actual Through <u>Apr 30, 2024</u>	Estimates Through <u>June, 2024</u>	Final Budget <u>2023-2024</u>	Budget <u>2024-2025</u>	Percent of <u>Change</u>
Revenues					
Local Revenues	\$27,987,225	(\$25,934,192)	\$2,053,033	\$1,584,000	-22.85%
Total Revenues	\$27,987,225	(\$25,934,192)	\$2,053,033	\$1,584,000	-22.85%
Expenditures					
Purchased Professional Services	\$12,992	(\$1,941)	\$11,051	\$10,000	-9.51%
Other Objects	\$858,020	\$1,500	\$859,520	\$15,874,420	1746.89%
Total Expenditures	\$871,012	(\$441)	\$870,571	\$15,884,420	1724.60%
Other Sources of Funds	\$0	\$0	\$0	\$0	0.00%
Other Uses of Funds	\$26,684,975	(\$25,863,128)	\$821,847	\$0	0.00%
Total Other Sources and (Uses)	(\$26,684,975)	\$25,863,128	(\$821,847)	\$0	0.00%
NET CHANGE IN FUND BALANCE	\$431,238	(\$70,623)	\$360,615	(\$14,300,420)	-4065.56%
Beginning Fund Balance	\$15,559,176		\$15,559,176	\$15,919,791	2.32%
Ending Fund Balance	\$15,990,414		\$15,919,791	\$1,619,371	-89.83%
Each Line Item of the Budget is shown later in this section					

**Tangipahoa Parish School System
Debt Service Fund Budget
Fiscal Year 2025-2026**

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, 2025 is listed below. Note: This would require voter approval. These two district bonds are fully paid off.

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

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

	Projected Reserve at 6/30/2025	Principal and Interest due 2025-2026	Percent of Reserve to P & I payments
District No. 39A - Independence	0	0	0%
Consolidated District No. 116 - Sumner	0	0	0%

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

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

**Tangipahoa Parish School System
Debt Service Fund Budget
Fiscal Year 2025-2026**

Long-term Debt Summary Schedule at July 1, 2025

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	2.68%	Mar. 1, 2041	6,823,600	18,290,000
Qualified School Construction Bonds (QSCB) 2011 Issue	0.70%	Mar. 1, 2026	201,640	14,200,000
Total			\$7,025,240	\$32,490,000

**Tangipahoa Parish School System
Debt Service Fund Budget
Fiscal Year 2025-2026**

Bond Amortization Summary at July 1, 2025

<u>Fiscal Year</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total Payments</u>
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>\$32,490,000</u>	<u>\$6,924,420</u>	<u>\$39,414,420</u>

**Tangipahoa Parish School System
Debt Service Fund Budget
Fiscal Year 2025-2026**

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+

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

Background, History and Miscellaneous Information

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

**Tangipahoa Parish School System
Debt Service Fund Budget
PHASE 1 BONDS - PH1
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	710	411312	2ND SALES & USE TAX - GROSS	747,308	1,560,500	1,520,000
2	710	411362	2ND SALES/USE/PENALTIES/INTERE	2,692	4,500	9,000
3	710	415101	INTEREST ON CHECKING	43,934	53,000	55,000
			Total REVENUES	793,934	1,618,000	1,584,000
4	71023150	531400	SALES TAX COLLECTION FEES	4,875	10,173	10,000
			Total GENERAL ADMINISTRATION	4,875	10,173	10,000
5	71051000	581000	DUES & FEES	400	400	400
6	71051000	583000	INTEREST	756,050	756,050	731,200
7	71051000	591000	REDEMP OF PRINC	0	815,000	840,000
			Total OTHER USE OF FUNDS	756,450	1,571,450	1,571,600
			Total EXPENDITURES	761,325	1,581,623	1,581,600
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	32,609	36,377	2,400
			Beginning Fund Balance	882,420	915,029	951,406
			Ending Fund Balance	915,029	951,406	953,806

**Tangipahoa Parish School System
Debt Service Fund Budget
PHASE 1 BONDS - PH1
Fiscal Year 2025-2026**

	2021 Phase 1 Bonds Fund 710					
	Principal	Interest				
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	18,290,000	6,823,600				

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

Background, History and Miscellaneous Information

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

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

The 2003 Issue was refinanced in 2012.

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

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

**Tangipahoa Parish School System
Debt Service Fund Budget
CONSOLIDATED SCHOOL DISTRICT NO. 116 SUMNER - 733
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	733	411130	DEBT SERVICES TAXES	(137)	0	0
2	733	411160	PENALTIES/INTEREST ON PROP TAX	18	0	0
3	733	415101	INTEREST ON CHECKING	361	31	0
			Total REVENUES	242	31	0
4	73352000	593230	TRANS OUT - OTHER	0	6,449	0
			Total OTHER USE OF FUNDS	0	6,449	0
			Total EXPENDITURES	0	6,449	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	242	(6,418)	0
			Beginning Fund Balance	6,176	6,418	0
			Ending Fund Balance	6,418	0	0

**Tangipahoa Parish School System
Debt Service Fund Budget
CONSOLIDATED SCHOOL DISTRICT NO. 116 - SUMNER - 733
Fiscal Year 2025-2026**

Fiscal Year	Total Assessed Valuation	Taxable Assessed Valuation		Debt Service Taxes	One Mill of Tax	Estimated Millage
2024-25	41,080,315	24,740,285		0	0	0
2023-24	41,551,580	25,936,163		0	0	0
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

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

Background, History and Miscellaneous Information

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

The vote was as follows:

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

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

The 2004 issue was refinanced in 2012.

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

**Tangipahoa Parish School System
Debt Service Fund Budget
SCHOOL DISTRICT NO. 39A INDEPENDENCE - 735
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	735	411130	DEBT SERVICES TAXES	19	0	0
2	735	411160	PENALTIES/INTEREST ON PROP TAX	8	0	0
3	735	415101	INTEREST ON CHECKING	14,239	2	0
			Total REVENUES	14,266	2	0
4	73551000	581000	DUES & FEES	533	0	0
5	73551000	583000	INTEREST	5,844	0	0
6	73551000	591000	REDEMP OF PRINC	231,000	0	0
7	73552000	593230	TRANS OUT - OTHER	85,873	398	0
			Total OTHER USE OF FUNDS	323,250	398	0
			Total EXPENDITURES	323,250	398	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(308,984)	(396)	0
			Beginning Fund Balance	309,380	396	0
			Ending Fund Balance	396	0	0

**Tangipahoa Parish School System
Debt Service Fund Budget
SCHOOL DISTRICT NO. 39A - INDEPENDENCE - 735
Fiscal Year 2025-2026**

Estimated Millage Required to Retire the Bonds

Fiscal Year	Total Assessed Valuation	Taxable Assessed Valuation		Debt Service Taxes	One Mill of Tax	Estimated Millage
2024-25	40,815,035	26,200,904		0	0	0
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

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

Background, History and Miscellaneous Information

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

**Tangipahoa Parish School System
Debt Service Fund Budget
QSCB BONDS - 2011 ISSUE - REVENUE BONDS - QSCB1
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	748	411312	2ND SALES & USE TAX - GROSS	1,096,052	134,500	0
2	748	411362	2ND SALES/USE/PENALTIES/INTERE	3,948	500	0
3	748	415100	INTEREST ON INVESTMENTS	279,701	200,000	0
4	748	415101	INTEREST ON CHECKING	107,154	100,000	0
			Total REVENUES	1,486,854	435,000	0
5	74823150	531400	SALES TAX COLLECTION FEES	7,150	878	0
			Total GENERAL ADMINISTRATION	7,150	878	0
6	74851000	581000	DUES & FEES	1,500	2,250	2,000
7	74851000	583000	INTEREST	100,820	100,820	100,820
8	74851000	591000	REDEMP OF PRINC	0	0	14,200,000
			Total OTHER USE OF FUNDS	102,320	103,070	14,302,820
			Total EXPENDITURES	109,470	103,948	14,302,820
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	1,377,385	331,052	(14,302,820)
			Beginning Fund Balance	13,259,948	14,637,333	14,968,385
			Ending Fund Balance	14,637,333	14,968,385	665,565

Tangipahoa Parish School System
Debt Service Fund Budget
QSCB BONDS - 2011 ISSUE - REVENUE BONDS - QSCB1
Fiscal Year 2025-2026

	2011 QSCB Bonds Fund 748					
	Principal	Interest				
2025-26	14,200,000	100,820				
Totals	14,200,000	100,820				

TANGIPAHOA
PARISH SCHOOL
SYSTEM
EST. 1896

2025-2026 Annual Operating Budget



EST. 1896

**Tangipahoa Parish School System
Capital Projects Fund Budget
Fiscal Year 2025-2026**

Budget Summary by Function

	Actual Through <u>Apr. 30, 2025</u>	Estimates Through <u>June, 2025</u>	Final Budget <u>2024-2025</u>	Budget <u>2025-2026</u>	Percent of <u>Change</u>
Revenues					
Local Revenues	\$13,759,871	\$7,806,504	\$21,566,375	\$13,827,000	-35.89%
Total Revenues	\$13,759,871	\$7,806,504	\$21,566,375	\$13,827,000	-35.89%
Expenditures					
Regular Programs	\$1,508,003	\$3,096,454	\$4,604,457	\$2,899,882	-37.02%
Pupil Support Services	\$2,157	\$158	\$2,315	\$2,000	
General Administration	\$67,446	\$48,482	\$115,928	\$66,700	-42.46%
Plant Services	\$463,215	\$180,962	\$644,177	\$859,686	33.45%
Central Services	\$69,355	\$178,053	\$247,408	\$21,000	-91.51%
Facility Acquisition & Construction	\$3,339,071	\$12,352,186	\$15,691,257	\$6,899,454	-56.03%
Total Expenditures	\$5,449,248	\$15,856,294	\$21,305,542	\$10,748,722	-49.55%
Other Sources of Funds	\$9,592	\$5,219,458	\$5,229,050	\$32,835,000	527.93%
Other Uses of Funds	\$2,745	\$10,082,331	\$10,085,076	\$36,096,966	257.92%
Total Other Sources and (Uses)	\$6,847	(\$4,862,873)	(\$4,856,026)	(\$3,261,966)	-32.83%
NET CHANGE IN FUND BALANCE	\$8,317,471	(\$12,912,664)	(\$4,595,193)	(\$183,688)	-96.00%
Beginning Fund Balance	\$65,622,035		\$65,622,035	\$61,026,842	-7.00%
Ending Fund Balance	\$73,939,506		\$61,026,842	\$60,843,154	-0.30%

Individual school district budgets are shown later in this section

Purpose of Capital Projects Funds

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

**Tangipahoa Parish School System
Capital Projects Fund Budget
Fiscal Year 2025-2026**

Budget Summary by Object

	Actual Through <u>Apr. 30, 2025</u>	Estimates Through <u>June, 2025</u>	Final Budget <u>2024-2025</u>	Budget <u>2025-2026</u>	Percent of <u>Change</u>
Revenues					
Local Revenues	\$13,759,871	\$7,806,504	\$21,566,375	\$13,827,000	-35.89%
Total Revenues	\$13,759,871	\$7,806,504	\$21,566,375	\$13,827,000	-35.89%
Expenditures					
Purchased Professional Services	\$661,767	\$4,545,723	\$5,207,490	\$198,628	-96.19%
Purchased Property Services	\$2,956,959	\$7,877,473	\$10,834,432	\$4,673,687	-56.86%
Supplies	\$1,230,005	\$3,206,767	\$4,436,772	\$2,898,462	-34.67%
Property	\$600,516	\$226,332	\$826,848	\$2,977,945	260.16%
Total Expenditures	\$5,449,248	\$15,856,294	\$21,305,542	\$10,748,722	-49.55%
Other Sources of Funds	\$9,592	\$5,219,458	\$5,229,050	\$32,835,000	527.93%
Other Uses of Funds	<u>\$2,745</u>	<u>\$10,082,331</u>	<u>\$10,085,076</u>	<u>\$36,096,966</u>	<u>257.92%</u>
Total Other Sources and (Uses)	\$6,847	(\$4,862,873)	(\$4,856,026)	(\$3,261,966)	-32.83%
NET CHANGE IN FUND BALANCE	\$8,317,471	(\$12,912,664)	(\$4,595,193)	(\$183,688)	-96.00%
Beginning Fund Balance	\$65,622,035		\$65,622,035	\$61,026,842	-7.00%
Ending Fund Balance	\$73,939,506		\$61,026,842	\$60,843,154	-0.30%

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

**Tangipahoa Parish School System
Capital Projects Fund Budget
Fiscal Year 2025-2026**

Most Important Features

- 1** At the end of the 2025-2026 fiscal year, each district will have the following amount of monies available for capital improvements:

District No. 114 - Independence	\$0
Hurricane IDA Insurance Fund	\$1,444,573
All Phase 1 Projects	\$743,883
All Phase 2 Projects	\$28,381,567
2nd Sales Tax PAYG-A/C	\$1,168,011
2nd Sales Tax PAYG-Roofing	\$2,870,554
2nd Sales Tax PAYG-Technology	\$688,000
2nd Sales Tax PAYG- Small Proj.	\$0
2nd Sales Tax PAYG-Regular	\$25,546,566
	<u>\$60,843,154</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 2025-2026 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

18 Classroom Addition with Cafeteria at Ponchatoula High

20 Classroom Addition with Cafeteria at Loranger High

8 Classroom Addition at Independence Leadership Academy

Parish-wide Drainage Project

**Tangipahoa Parish School System
Capital Projects Fund Budget
2ND SALES TAX PAYG REGULAR-610
Fiscal Year 2025-2026**

Background and History

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

**Tangipahoa Parish School System
Capital Projects Fund Budget
2ND SALES TAX PAYG REGULAR - 610
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	610	411130	DEBT SERVICES TAXES	0	300	0
2	610	411160	PENALTIES/INTEREST ON PROP TAX	0	150	0
3	610	411312	2ND SALES & USE TAX - GROSS	11,400,520	8,745,000	7,568,277
4	610	411362	2ND SALES/USE/PENALTIES/INTERE	42,636	40,000	35,000
5	610	415101	INTEREST ON CHECKING	1,019,541	1,130,000	900,000
6	610	452000	INTERFUND TRANSFERS	85,873	6,847	0
			Total REVENUES	12,548,570	9,922,297	8,503,277
7	61110052	561000	M & S	23,285	101,008	0
8	61110015	571001	LAND IMPROVEMENTS < \$50,000	28,169	0	0
			Total REGULAR PROGRAMS	51,454	101,008	0
9	61231500	531400	SALES TAX COLLECTION FEES	74,381	57,103	60,000
			Total GENERAL ADMINISTRATION	74,381	57,103	60,000
10	61262040	544100	RENTAL OF LAND & BUILDINGS	462,090	644,177	857,686
			Total MAINTENANCE OF PLANT	462,090	644,177	857,686
11	61430171	533400	ARCHITECT/ENGINEERING SVCS	0	18,246	0
12	61430054	533407	ARCH/ENG SVCS TO CAPITALIZE	0	70,750	0
13	61430040	533907	OTHER PROF SERVICES-CAPITALIZE	119,726	56,710	0
14	61460199	545000	CONSTRUCTION SERVICES	74,645	80,250	58,000
15	61460054	545007	CONSTRUCTION TO CAPITALIZE	459,416	815,378	3,510,000
16	61420199	571001	LAND IMPROVEMENTS < \$50,000	112,150	2,000	0
17	61450198	572000	BUILDINGS < \$100,000	0	82,052	0
18	61420040	671001	LAND IMPROVEMENTS > \$50,000	185,546	599,702	2,950,000
			Total FACILITY ACQUISITIONS AND CONSTRUCT	951,482	1,725,088	6,518,000
19	61052000	593230	TRANS OUT - OTHER	0	5,000,000	3,261,966
			Total OTHER USE OF FUNDS	0	5,000,000	3,261,966
			Total EXPENDITURES	1,539,407	7,527,376	10,697,652
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	11,009,163	2,394,921	(2,194,375)
			Beginning Fund Balance	14,336,857	25,346,020	27,740,941
			Ending Fund Balance	25,346,020	27,740,941	25,546,566

**Tangipahoa Parish School System
Capital Projects Fund Budget
2ND SALES TAX PAYG A/C-C1100
Fiscal Year 2025-2026**

Background and History

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

**Tangipahoa Parish School System
Capital Projects Fund Budget
2ND SALES TAX PAYG A/C - C1100
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	610	411312	2ND SALES & USE TAX - GROSS	149,462	7,149,000	150,000
2	610	411362	2ND SALES/USE/PENALTIES/INTERE	538	1,000	500
3	610	415101	INTEREST ON CHECKING	60,595	110,000	50,000
			Total REVENUES	210,595	7,260,000	200,500
4	61231500	531400	SALES TAX COLLECTION FEES	975	46,475	850
			Total GENERAL ADMINISTRATION	975	46,475	850
5	61430034	533400	ARCHITECT/ENGINEERING SVCS	0	5,610	0
6	61430040	533407	ARCH/ENG SVCS TO CAPITALIZE	0	861,175	0
7	61460037	545050	A/C IMPROVEMENTS	0	343,371	0
8	61460040	545057	A/C IMPROVEMENTS TO CAPITALIZE	0	6,209,866	0
9	61460033	561050	AIR CONDITIONER <\$5,000	112,428	0	850
			Total FACILITY ACQUISITIONS AND CONSTRUCT	112,428	7,420,022	850
			Total EXPENDITURES	113,403	7,466,497	1,700
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	97,192	(206,497)	198,800
			Beginning Fund Balance	1,078,516	1,175,708	969,211
			Ending Fund Balance	1,175,708	969,211	1,168,011

**Tangipahoa Parish School System
Capital Projects Fund Budget
2ND SALES TAX PAYG ROOFING-C1200
Fiscal Year 2025-2026**

Background and History

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

**Tangipahoa Parish School System
Capital Projects Fund Budget
2ND SALES TAX PAYG ROOFING - C1200
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	610	411312	2ND SALES & USE TAX - GROSS	149,462	149,500	150,000
2	610	411362	2ND SALES/USE/PENALTIES/INTERE	538	500	500
3	610	415101	INTEREST ON CHECKING	124,011	121,000	115,000
			Total REVENUES	274,011	271,000	265,500
4	61231500	531400	SALES TAX COLLECTION FEES	975	975	850
			Total GENERAL ADMINISTRATION	975	975	850
			Total EXPENDITURES	975	975	850
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	273,036	270,025	264,650
			Beginning Fund Balance	2,062,843	2,335,879	2,605,904
			Ending Fund Balance	2,335,879	2,605,904	2,870,554

**Tangipahoa Parish School System
Capital Projects Fund Budget
2ND SALES TAX PAYG TECHNOLOGY-C1400
Fiscal Year 2025-2026**

Background and History

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

**Tangipahoa Parish School System
Capital Projects Fund Budget
2ND SALES TAX PAYG TECHNOLOGY - C1400
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	610	411312	2ND SALES & USE TAX - GROSS	747,308	747,000	700,000
2	610	411362	2ND SALES/USE/PENALTIES/INTERE	2,692	3,000	3,000
3	610	415101	INTEREST ON CHECKING	55,589	50,000	50,000
4	610	419990	MISC REVENUE (LOCAL)	0	507,990	0
			Total REVENUES	805,589	1,307,990	753,000
5	61110199	543000	REPAIR & MAINT	34,637	170,000	0
6	61110135	561000	M & S	6,663	6,980	1,000
7	61110199	561027	M & S - TECH	727,629	2,002,150	33,000
8	61110033	673000	EQUIPMENT > \$5,000	14,659	0	1,000
			Total REGULAR PROGRAMS	783,588	2,179,130	35,000
9	61211999	561027	M & S - TECH	1,122	2,315	2,000
			Total PUPIL SUPPORT SERVICES	1,122	2,315	2,000
10	61231500	531400	SALES TAX COLLECTION FEES	4,875	4,875	5,000
			Total GENERAL ADMINISTRATION	4,875	4,875	5,000
11	61262660	561027	M & S - TECH	1,647	0	2,000
			Total MAINTENANCE OF PLANT	1,647	0	2,000
12	61284199	534000	PURCHASED TECH SVC	38,081	104,314	20,000
13	61284199	673400	TECH HARDWARE > \$5000	0	143,094	1,000
			Total CENTRAL SERVICES	38,081	247,408	21,000
			Total EXPENDITURES	829,312	2,433,728	65,000
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(23,722)	(1,125,738)	688,000
			Beginning Fund Balance	1,149,460	1,125,738	0
			Ending Fund Balance	1,125,738	0	688,000

**Tangipahoa Parish School System
Capital Projects Fund Budget
2ND SALES TAX PAYG SMALL PROJECTS-C1900
Fiscal Year 2025-2026**

Background and History

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

**Tangipahoa Parish School System
Capital Projects Fund Budget
2ND SALES TAX PAYG SMALL PROJECTS - C1900
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	610	411312	2ND SALES & USE TAX - GROSS	996,411	997,000	2,431,723
2	610	411362	2ND SALES/USE/PENALTIES/INTERE	3,589	3,000	3,000
3	610	415101	INTEREST ON CHECKING	73,368	84,960	80,000
			Total REVENUES	1,073,368	1,084,960	2,514,723
4	61110034	543000	REPAIR & MAINT	34,562	0	0
5	61110135	561000	M & S	274,495	2,321,695	2,857,906
6	61110039	561027	M & S - TECH	96,744	0	1,706
7	61110034	571001	LAND IMPROVEMENTS < \$50,000	30,906	0	0
8	61110051	673000	EQUIPMENT > \$5,000	64,874	0	5,270
			Total REGULAR PROGRAMS	501,580	2,321,695	2,864,882
9	61231500	531400	SALES TAX COLLECTION FEES	6,500	6,500	0
			Total GENERAL ADMINISTRATION	6,500	6,500	0
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	61420040	571001	LAND IMPROVEMENTS < \$50,000	122,348	0	20,675
			Total FACILITY ACQUISITIONS AND CONSTRUCT	139,642	0	20,675
			Total EXPENDITURES	669,940	2,328,195	2,885,557
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	403,427	(1,243,235)	(370,834)
			Beginning Fund Balance	1,210,642	1,614,069	370,834
			Ending Fund Balance	1,614,069	370,834	0

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 1 PROJECTS-651
Fiscal Year 2025-2026**

Background and History

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

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 1 PROJECTS - 651
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	651	415101	INTEREST ON CHECKING	167,885	71,703	0
2	651	452200	OPERATING TRANSFERS IN	0	57,498	0
			Total REVENUES	167,885	129,201	0
3	65152000	593230	TRANS OUT - OTHER	4,194,676	1,443,017	0
			Total OTHER USE OF FUNDS	4,194,676	1,443,017	0
			Total EXPENDITURES	4,194,676	1,443,017	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(4,026,792)	(1,313,816)	0
			Beginning Fund Balance	5,422,281	1,395,489	81,673
			Ending Fund Balance	1,395,489	81,673	81,673

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 1 PROJECTS-CCE1
Fiscal Year 2025-2026**

Background and History

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

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 1 PROJECTS CHAMP COOPER - CCE1
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
2	651	452200	OPERATING TRANSFERS IN	1,503,279	1,642	0
			Total REVENUES	1,503,279	1,642	0
3	65111003	561027	M & S - TECH	47,414	0	0
			Total REGULAR PROGRAMS	47,414	0	0
4	65145003	545007	CONSTRUCTION TO CAPITALIZE	793,655	1,642	0
			Total FACILITY ACQUISITIONS AND CONSTRUCT	793,655	1,642	0
			Total EXPENDITURES	841,069	1,642	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	662,210	0	0
			Beginning Fund Balance	0	662,210	662,210
			Ending Fund Balance	662,210	662,210	662,210

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 1 PROJECTS-DCR1
Fiscal Year 2025-2026**

Background and History

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

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 1 PROJECTS DC REEVES - DCR1
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	651	415101	INTEREST ON CHECKING	0	1,222	0
2	651	419990	MISC REVENUE (LOCAL)	0	56,276	0
3	651	452200	OPERATING TRANSFERS IN	1,086,516	0	0
			Total REVENUES	1,086,516	57,498	0
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	0	0
7	65145025	545007	CONSTRUCTION TO CAPITALIZE	321,676	0	0
			Total FACILITY ACQUISITIONS AND CONSTRUCT	326,016	0	0
8	65152000	593230	TRANS OUT - OTHER	0	57,498	0
			Total OTHER USE OF FUNDS	0	57,498	0
			Total EXPENDITURES	442,331	57,498	0
			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 Budget
PHASE 1 PROJECTS-HES1
Fiscal Year 2025-2026**

Background and History

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

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 1 PROJECTS HAMMOND EASTSIDE - HES1
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	651	415101	INTEREST ON CHECKING	544	0	0
2	651	452200	OPERATING TRANSFERS IN	43,646	0	0
			Total REVENUES	44,190	0	0
3	65146039	533407	ARCH/ENG SVCS TO CAPITALIZE	90,667	0	0
4	65143039	533907	OTHER PROF SERVICES-CAPITALIZE	9,028	0	0
5	65146039	543000	REPAIR & MAINT	82	0	0
			Total FACILITY ACQUISITIONS AND CONSTRUCT	99,776	0	0
			Total EXPENDITURES	99,776	0	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 Budget
PHASE 1 PROJECTS-HHS1
Fiscal Year 2025-2026**

Background and History

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

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 1 PROJECTS HAMMOND HIGH - HHS1
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
2	651	452200	OPERATING TRANSFERS IN	1,444,181	0	0
			Total REVENUES	1,444,181	0	0
3	65111009	561027	M & S - TECH	50,048	0	0
			Total REGULAR PROGRAMS	50,048	0	0
4	65143009	533407	ARCH/ENG SVCS TO CAPITALIZE	40,645	0	0
5	65145009	545007	CONSTRUCTION TO CAPITALIZE	1,042,576	0	0
			Total FACILITY ACQUISITIONS AND CONSTRUCT	1,083,221	0	0
			Total EXPENDITURES	1,133,269	0	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 Budget
PHASE 1 PROJECTS-KHS1
Fiscal Year 2025-2026**

Background and History

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

**Tangipahoa Parish School System
 Capital Projects Fund Budget
 PHASE 1 PROJECTS KENTWOOD HIGH - KHS1
 Fiscal Year 2025 - 2026**

	Account Number	Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
2	651 452200	OPERATING TRANSFERS IN	0	2,045	0
		Total REVENUES	0	2,045	0
3	65143015 533407	ARCH/ENG SVCS TO CAPITALIZE	2,045	0	0
		Total FACILITY ACQUISITIONS AND CONSTRUCT	2,045	0	0
		Total EXPENDITURES	2,045	0	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(2,045)	2,045	0
		Beginning Fund Balance	0	(2,045)	0
		Ending Fund Balance	(2,045)	0	0

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 1 PROJECTS-LHS1
Fiscal Year 2025-2026**

Background and History

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

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 1 PROJECTS LORANGER HIGH - LHS1
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
2	651	452200	OPERATING TRANSFERS IN	503	1,576,457	0
			Total REVENUES	503	1,576,457	0
3	65111017	561000	M & S	503	0	0
			Total REGULAR PROGRAMS	503	0	0
4	65143017	533407	ARCH/ENG SVCS TO CAPITALIZE	0	100,000	0
5	65145017	545007	CONSTRUCTION TO CAPITALIZE	0	1,476,457	0
			Total FACILITY ACQUISITIONS AND CONSTRUCT	0	1,576,457	0
			Total EXPENDITURES	503	1,576,457	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 1 PROJECTS-PHS1
Fiscal Year 2025-2026**

Background and History

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

**Tangipahoa Parish School System
 Capital Projects Fund Budget
 PHASE 1 PROJECTS PONCHATOULA HIGH - PHS1
 Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
2	651	452200	OPERATING TRANSFERS IN	116,551	0	0
			Total REVENUES	116,551	0	0
3	65111024	561027	M & S - TECH	1,050	0	0
			Total REGULAR PROGRAMS	1,050	0	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 CONSTRUCT	114,451	0	0
			Total EXPENDITURES	115,501	0	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 Budget
PHASE 2 PROJECTS-652
Fiscal Year 2025-2026**

Background and History

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

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 2 PROJECTS - 652
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
1	652	415101	INTEREST ON CHECKING	1,584,648	1,457,774	1,450,000
			Total REVENUES	1,584,648	1,457,774	1,450,000
2	652	593230	TRANS OUT - OTHER	4,620	3,584,561	32,835,000
			Total	4,620	3,584,561	32,835,000
			Total EXPENDITURES	4,620	3,584,561	32,835,000
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	1,580,028	(2,126,787)	(31,385,000)
			Beginning Fund Balance	27,478,326	29,058,354	26,931,567
			Ending Fund Balance	29,058,354	26,931,567	(4,453,433)

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 2 PROJECTS-CCE2
Fiscal Year 2025-2026**

Background and History

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

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 2 PROJECTS CHAMP COOPER - CCE2
Fiscal Year 2025 - 2026**

	Account Number	Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
2	652 452200	OPERATING TRANSFERS IN	4,620	252,567	8,800,000
		Total REVENUES	4,620	252,567	8,800,000
3	65243003 533407	ARCH/ENG SVCS TO CAPITALIZE	0	252,567	0
		Total FACILITY ACQUISITIONS AND CONSTRUCT	0	252,567	0
		Total EXPENDITURES	0	252,567	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	4,620	0	8,800,000
		Beginning Fund Balance	(4,620)	0	0
		Ending Fund Balance	0	0	8,800,000

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 2 PROJECTS-CHE2
Fiscal Year 2025-2026**

Background and History

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

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 2 PROJECTS CHESBROUGH - CHE2
Fiscal Year 2025 - 2026**

	Account Number	Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
2	652 452200	OPERATING TRANSFERS IN	0	367,627	4,400,000
		Total REVENUES	0	367,627	4,400,000
3	65243004 533407	ARCH/ENG SVCS TO CAPITALIZE	0	367,627	0
		Total FACILITY ACQUISITIONS AND CONSTRUCT	0	367,627	0
		Total EXPENDITURES	0	367,627	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	4,400,000
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	4,400,000

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 2 PROJECTS-ILA2
Fiscal Year 2025-2026**

Background and History

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

**Tangipahoa Parish School System
 Capital Projects Fund Budget
 PHASE 2 PROJECTS INDEPENDENCE LEADERSHIP ACADEMY - IDA2
 Fiscal Year 2025 - 2026**

	Account Number	Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
2	652 452200	OPERATING TRANSFERS IN	0	335,950	0
		Total REVENUES	0	335,950	0
3	65243011 533407	ARCH/ENG SVCS TO CAPITALIZE	0	335,950	0
		Total FACILITY ACQUISITIONS AND CONSTRUCT	0	335,950	0
		Total EXPENDITURES	0	335,950	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 2 PROJECTS-LHS2
Fiscal Year 2025-2026**

Background and History

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

**Tangipahoa Parish School System
 Capital Projects Fund Budget
 PHASE 2 PROJECTS LORANGER HIGH - LHS2
 Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
2	652	452200	OPERATING TRANSFERS IN	0	1,163,175	0
			Total REVENUES	0	1,163,175	0
3	65243017	533407	ARCH/ENG SVCS TO CAPITALIZE	0	1,163,175	0
			Total FACILITY ACQUISITIONS AND CONSTRUCT	0	1,163,175	0
			Total EXPENDITURES	0	1,163,175	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 2 PROJECTS-NES2
Fiscal Year 2025-2026**

Background and History

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

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 2 PROJECTS NESOM MIDDLE - NES2
Fiscal Year 2025 - 2026**

	Account Number	Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
2	652 452200	OPERATING TRANSFERS IN	0	369,417	4,510,000
		Total REVENUES	0	369,417	4,510,000
3	65243021 533407	ARCH/ENG SVCS TO CAPITALIZE	0	369,417	0
		Total FACILITY ACQUISITIONS AND CONSTRUCT	0	369,417	0
		Total EXPENDITURES	0	369,417	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	4,510,000
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	4,510,000

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 2 PROJECTS-PHS2
Fiscal Year 2025-2026**

Background and History

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

**Tangipahoa Parish School System
 Capital Projects Fund Budget
 PHASE 2 PROJECTS PONCHATOULA HIGH - PHS2
 Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
2	652	452200	OPERATING TRANSFERS IN	0	1,024,244	15,125,000
			Total REVENUES	0	1,024,244	15,125,000
3	65243024	533407	ARCH/ENG SVCS TO CAPITALIZE	0	1,024,244	0
			Total FACILITY ACQUISITIONS AND CONSTRUCT	0	1,024,244	0
			Total EXPENDITURES	0	1,024,244	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	15,125,000
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	15,125,000

**Tangipahoa Parish School System
Capital Projects Fund Budget
PHASE 2 PROJECTS-WPL2
Fiscal Year 2025-2026**

Background and History

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

**Tangipahoa Parish School System
 Capital Projects Fund Budget
 PHASE 2 PROJECTS WOODLAND PARK - WPL2
 Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
2	652	452200	OPERATING TRANSFERS IN	0	71,581	0
			Total REVENUES	0	71,581	0
3	65243033	533407	ARCH/ENG SVCS TO CAPITALIZE	0	71,581	0
			Total FACILITY ACQUISITIONS AND CONSTRUCT	0	71,581	0
			Total EXPENDITURES	0	71,581	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Capital Projects Fund Budget
Hurricane IDA Insurance
Fiscal Year 2025-2026**

Background and History

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

**Tangipahoa Parish School System
Capital Projects Fund Budget
HURRICANE IDA INSURANCE - IDA21
Fiscal Year 2025 - 2026**

	Account Number		Account Name	Actual 2023 - 2024	Budget 2024 - 2025	Budget 2025 - 2026
2	690	415101	INTEREST ON CHECKING	207,819	140,000	140,000
			Total REVENUES	207,819	140,000	140,000
3	69110052	561000	M & S	67,747	2,624	0
			Total REGULAR PROGRAMS	67,747	2,624	0
4	69231124	533200	LEGAL SERVICES	1,166	0	0
			Total GENERAL ADMINISTRATION	1,166	0	0
5	69262040	543000	REPAIR & MAINT	32,418	0	0
			Total MAINTENANCE OF PLANT	32,418	0	0
6	69430052	533407	ARCH/ENG SVCS TO CAPITALIZE	41,118	290,196	111,928
7	69460040	543000	REPAIR & MAINT	1,900	0	0
8	69460024	544100	RENTAL OF LAND & BUILDINGS	4,000	0	2,400
9	69460052	545000	CONSTRUCTION SERVICES	180,954	197,421	197,421
10	69460052	545007	CONSTRUCTION TO CAPITALIZE	1,351,248	895,870	48,180
11	69420034	571001	LAND IMPROVEMENTS < \$50,000	54,970	0	0
			Total FACILITY ACQUISITIONS AND CONSTRUCT	1,634,190	1,383,487	359,929
			Total EXPENDITURES	1,735,521	1,386,111	359,929
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(1,527,702)	(1,246,111)	(219,929)
			Beginning Fund Balance	4,438,315	2,910,613	1,664,502
			Ending Fund Balance	2,910,613	1,664,502	1,444,573