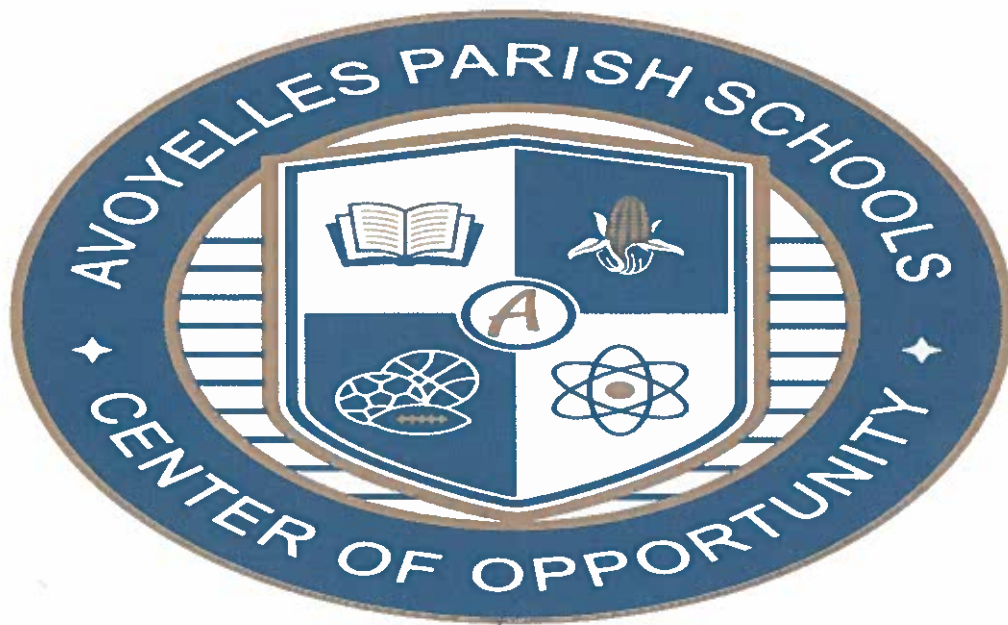


# Avoyelles Parish School Board Annual Operating Budget



July 1, 2025 through June 30, 2026  
Avoyelles Parish School Board

**AVOYELLES PARISH SCHOOL BOARD**  
**Marksville, LA**

**Annual Operating Budget**  
**For the Period July 1, 2025- June 30, 2026**

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**AVOYELLES PARISH SCHOOL BOARD**  
**Marksville, LA**

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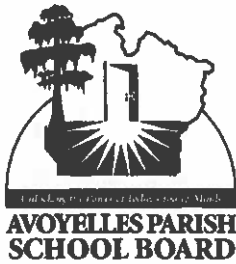
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# *Avoyelles Parish School Board*

221 Tunica Drive West

Marksville, LA 71351

June 20, 2025

To the Citizens of  
Avoyelles Parish, Louisiana:

The budget of the Avoyelles Parish School Board for the fiscal year July 1, 2025 through June 30, 2026, is hereby submitted. The Superintendent and the Director of Business Services assume responsibility for data accuracy and completeness.

The elected school board members will be asked to approve the fiscal year 2025-26 Operating Budget on August 19, 2025. The proposed resolution begins on page XVII.

Before the resolution is approved, the Board must receive comments and recommendations from the Finance Committee and the public. The School Board will review the budget in July and a public hearing will be held on August 5 with the School Board voting on August 19.

## Financial Goals and Objectives

The development, review, and consideration of the 2025-26 Operating Budget was completed with a detailed and exhaustive review of every revenue and expenditure item within the context of the Board's mission, goals, and financial policies.

The administration is required by state law and board policy to submit a balanced budget. A balanced budget is defined as, "a budget with total expenditures not exceeding total revenues and monies available in the fund balance within an individual fund."

We are proud to publish and present each individual fund as having met the definition of a balanced budget. Information on each individual fund is provided in this document.

## Educational Goals and Objectives

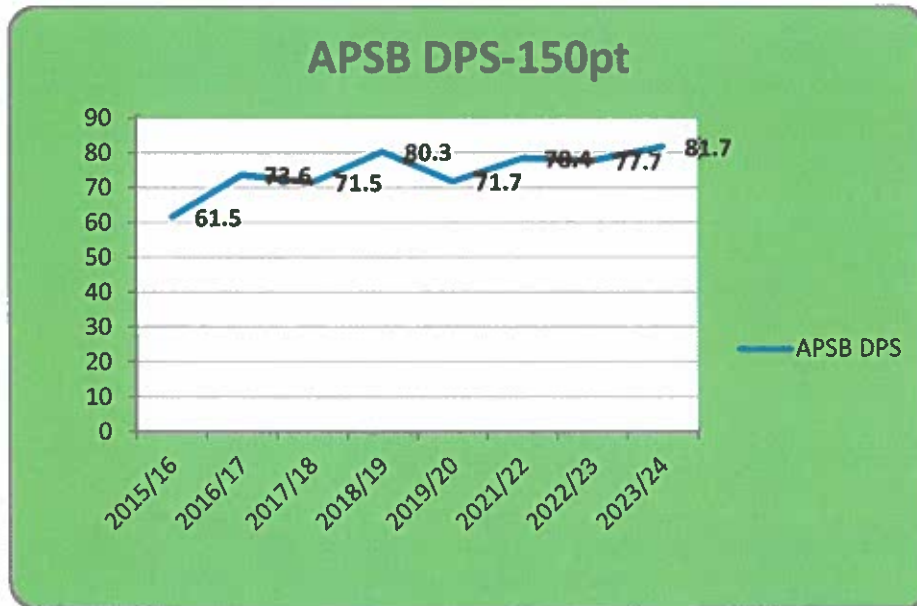
Each year the administration adopts educational goals and objectives as a vehicle to improve student learning. Thus, human and financial resources are allocated in the budget to achieve the adopted goals, and to support educational programs and services defined by the Board's mission. It is a delicate balance of policy choices. It also represents a delicate balance between the educational needs of the students and the ability of the community to provide the necessary financial support.

The Every Student Succeeds Act (ESSA) reauthorizes the 50-year old Elementary and Secondary Education Act (ESEA) and replaces The No Child Left Behind Act (NCLB) and focuses on the clear goal of fully preparing all students for success in college careers.

The CARES Act (ESSER) or Achieve, provides funding for funding of PPE, supplies, repairs and other expenses associated with COVID-19.

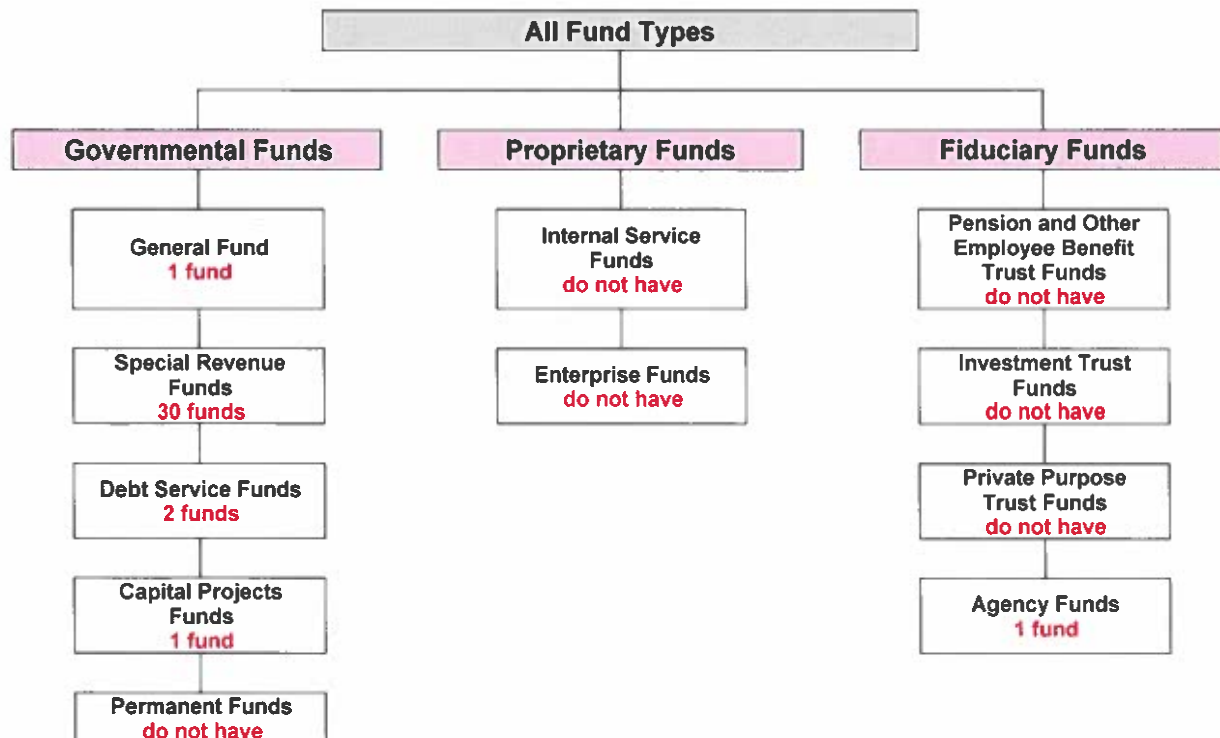
Avoyelles Parish's goal is to not have a school in any level of Academic Assistance as defined by the State of Louisiana. A school that does not meet or make adequate progress toward its Growth Target or Subgroup Performance will enter into School Improvement. A school that enters into School Improvement will receive additional support and assistance through school analysis, school level and district assistance team planning, and individual school needs assessments.

The following chart reflects the APSB District Performance Scores through the 2012-13 school year which illustrates the previous 200 point system. According to the new 150 point system, which began in 2013-14, the APSB score is 65.9 in 2015-16 and 71.5 for 2016-17 which translates to a letter grade of C. The scale has changed for the 2016-17 school year. Additional information may be viewed at the Louisiana State Department of Education's web site <http://www.louisianaschools.net>.



The Avoyelles Parish School Board, along with other school systems throughout the State of Louisiana, record and report all financial transactions using standards set by the Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP).

Accordingly, these standards require all school boards to use individual funds that must be categorized in one of 11 fund types. Each fund type and the number of individual funds operated by the Avoyelles Parish School Board for FY 2025-26 are listed below.



## Overview of the Governmental Funds

Five of the eleven fund types established by GAAP are classified as governmental funds: the General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, and Permanent Service Funds.

The FY 2025-26 Operating Budget does not show the School Board as having any Permanent Funds, but does have the following:

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund	Other Related General Funds	Total Governmental Funds
Revenues	\$41,855,828	\$26,049,415	\$0	\$ 0	\$(233,694)	\$67,671,549
Expenditures	40,230,920	21,182,620	713,742	1,721,268	0	63,848,550
Other Sources of Funds	1,145,000	558,156	724,680	1,868,913	0	4,296,749
Other Uses of Funds	<u>(2,616,000)</u>	<u>(3,801,715)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(6,417,715)</u>
Net Changes in Fund Balance	<u>153,908</u>	<u>1,623,235</u>	<u>10,938</u>	<u>147,645</u>	<u>(233,694)</u>	<u>1,702,032</u>
Beginning Fund Balance	\$12,443,500	\$15,724,289	\$ 913,725	\$145,587	\$10,877,695	\$40,104,796
Ending Fund Balance	\$12,597,408	\$17,347,524	\$924,663	\$ 293,232	\$10,644,001	\$41,806,828

## 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. A comparison of the present budget to the budget for FY 2025-26 is as follows:

	Budget FY 2024-25	Budget FY 2025-26	Percent Change
Revenues	\$43,105,553	\$41,855,828	-8%
Expenditures	<u>41,815,564</u>	<u>40,230,920</u>	<u>-.01%</u>
Other Sources of Funds	805,585	1,145,000	
Other Uses of Funds	<u>-2,092,329</u>	<u>-2,616,000</u>	<u>+25%</u>
Net Changes in Fund Balance	3,245	153,908	
Beginning Fund Balance	\$12,689,892	\$12,742,484	.01%
Ending Fund Balance	\$12,742,484	\$12,896,392	.01%



**Explanation of Net Change in Fund Balance** – Revenues and Other Sources of Funds are expected to increase to \$41.8 million. The result is a net change in fund balance of \$ 153,908 which is largely due to conservative budgeting and increased enrollment as well as a state operated charter school closure. Enrollment affects MFP funding . Sales tax and property tax revenues are stable and rising slightly. Health insurance rates are estimated to remain stable as no information from the Louisiana Office of Group benefits was available. The School Board continues to monitor operations in order to offset increases in expenditures.

**Fund Balance** – A General Fund – Fund Balance between 10% and 15% of total expenditures is desired at all times as a safeguard to keep the school system from having financial problems and to improve the financial condition of the Avoyelles Parish School Board. The chart below shows the percentage of the fund balance to expenditures for the past 4 years and for FY 2025-26. This balance includes \$2.8 million committed for workers' compensation, bus purchases and OPEB liability.

<u>Fiscal Year</u>	<u>Total Expenditures</u>	<u>Fund Balance</u>	<u>Percentage of Fund Balance to Expenditures</u>
2021-22	37,277,853	13,885,260	34.76%
2022-23	39,639,229	13,895,918	35.06%
2023-24	45,855,694	12,689,892	28.06%
2024-25	42,167,502	12,742,484	31.02%
2025-26	40,230,920	12,896,392	32.06%

There are four primary reasons to maintain an adequate fund balance.

- **Cash Flow** – It is essential for the School Board to have enough cash on hand for payroll and other obligations to be made timely because (1) property tax revenues are not received until January, February, and March of each calendar year, and (2) most state and federal grants require the School Board to make payment first before the grant will make reimbursement. These receivables may be as much as \$2 million monthly.
- **Unforeseen Events** – Reserves often act as a contingency to meet unbudgeted and unexpected needs, thus allowing time to make permanent changes to the budget and preventing fiscal problems from needlessly worsening.
- **Financial Security** – A fund reserve demonstrates a sign of financial strength and security to banking and financial institutions allowing the School Board to borrow funds and sell bonds when schools need to be built or renovated at more favorable rates, thus saving the taxpayer money.

- **Interest Earnings** – Additional revenues can be earned by investing idle funds.

### **Special Revenue Fund**

The Special Revenue Fund accounts for the proceeds of specific revenue sources legally restricted to expenditures for specific purposes. The Board maintains 30 individual Special Revenue Funds and is primarily supported by federal entitlements. A comparison of the present budget to the budget for FY 2025-26 is as follows:

	<b>Budget FY 2024-25</b>	<b>Budget FY 2025-26</b>	<b>Percent Change</b>
Revenues	\$32,184,752	\$26,049,415	-1%
Expenditures	<u>26,255,591</u>	<u>21,182,620</u>	<u>-1%</u>
Other Sources of Funds	793,928	558,156	
Other Uses of Funds	<u>(6,849,092)</u>	<u>(3,801,715)</u>	<u>-32%</u>
Net Changes in Fund Balance	-126,104	1,623,235	
Beginning Fund Balance	\$15,850,393	\$15,724,289	-.01%
Ending Fund Balance	\$15,724,289	\$17,347,524	-.01%

**Explanation of Net Change in Fund Balance** – The budget indicates that the Special Revenue Fund will experience a surplus in FY 2025-26 of approximately \$1,623,235. The majority of this is accounted for in the Food Service and Special Maintenance Tax, and Lasas Funds.

The Food Service Fund has a proposed estimated surplus of \$530,318 and has followed the federal mandate to increase meal prices by gradually phasing in these increases. Several equipment and capital expenditures are planned for the 2025-26 fiscal year. The Board is required to transfer a minimum of \$41,209 for this fiscal year to the Food Service Fund as part of the MFP funding. The district implemented the CEP (Community Eligibility Provision) for all schools for the 2015-16 school year which has been providing free meals for all students at within the district. This has had a positive financial impact on the district while providing free meals for all students.

The Special Maintenance Tax fund is projected to experience a \$ 15,249 estimated deficit for 2025-26. Revenues from property taxes are leveling yet expenditures such as maintenance of buildings, natural gas, electricity, and water continue to rise. Continued improvements planned by the Board will eventually reduce these maintenance costs. Use of ESSER funding in the past local, and

QSCB funding has aided in accomplishing that goal by the funding of much needed facilities improvements.

### **Debt Service Fund**

The Debt Service Fund is used to accumulate monies for the payment of outstanding bond issues. A separate Debt Service Fund is set up each time a tax proposition for school construction is approved by voters or the School Board. Currently, the Board maintains 5 individual Debt Service Funds. A comparison of the present budget to the budget for FY 2025-26 is as follows:

	<b>Budget FY 2024-25</b>	<b>Budget FY 2025-26</b>	<b>Percent Change</b>
Revenues	\$0	\$0	n/a%
Expenditures	<u>1,038,871</u>	<u>713,742</u>	-6%
Other Sources of Funds	1,523,005	724,680	
Other Uses of Funds	<u>0</u>	<u>0</u>	
Net Changes in Fund Balance	484,134	10,938	
Beginning Fund Balance	429,591	913,725	
Ending Fund Balance	913,725	924,663	

**Explanation of Net Change in Fund Balance** – The budget indicates that the Debt Service Fund will experience a surplus in FY 2025-26 of approximately \$10,938. In keeping with the Board's reserve requirement, this deficit was planned for so that the reserve would remain between 40% and 75% of next year's principal and interest payments. This requirement benefits both the taxpayer and the Board. The taxpayer is assured that the millage levy will be at its lowest possible levy, and the Board is assured that sufficient funds will be available in reserve for the next semi-annual debt service payments.

The surplus was planned for in FY 2025-26 because remaining debt service is no longer funded by bond issues. Interfund transfers from Special Sales Tax Fund, grant revenues and General Fund are funding the Board's debt service for FY 2025-26. In March 2020 the Board approved a lease purchase agreement for approximately \$4.7 million as an energy management contract. In April 2021, \$1.8 was used to purchase 20 school busses and 50% was funded by a Volkswagon grant. The QSCB energy management bonds have been paid in full as of June 30, 2025.

### Overview of the Proprietary Funds

Of the 11 fund types established by GAAP, two are classified as proprietary funds. These are Enterprise Funds and Internal Service Funds.

The Avoyelles Parish School Board does not have an Enterprise Fund.

### Economic Conditions of the Parish

The parish's economy is balanced among agriculture, timber, retail, and a land-based casino owned by the Tunica Biloxi Indian Tribe. Although the casino remits no taxes it provides 12% of the net gaming revenues to the School Board, which are minimal.

Consistently low wealth and income levels, approximately 67% of the national averages, and high unemployment rates coincide with the School Board's shallow economic base.

While it is still too early to tell what lasting economic effects will remain from the recent economic downturn nationwide, Avoyelles Parish appears to be somewhat negatively affected, however, due to the diversity of income in this parish, local revenues are not expected to be affected significantly.

### Revenue Trends

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 chart below, MFP, Property Taxes, and Sales & Use Taxes represent 58% of the budget. A brief discussion of the top three sources is also included.

Revenue Source	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund	Other General Funds	Total Sources	Percent Of Total
MFP	\$28,844,815	\$4,028,475	\$0	\$0	\$0	\$32,873,290	47%
Sales & Use Taxes	7,500,000	3,271,538	0	0	0	10,771,538	11%
Property Taxes	3,336,500	907,000	0	0	0	4,243,500	6%
Other Revenues	<u>2,174,513</u>	<u>17,842,402</u>	<u>0</u>	<u>0</u>	<u>(233,694)</u>	<u>19,783,221</u>	<u>36%</u>
Total	<u>\$41,855,828</u>	<u>\$26,049,415</u>	<u>\$0</u>	<u>\$0</u>	<u>\$(233,694)</u>	<u>\$67,671,549</u>	<u>100%</u>

### Minimum Foundation Program (MFP)

The Minimum Foundation Program is the **single largest source** of revenue received. This is approximately 47% of total revenues or \$32.8 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 and city school systems.

The State of Louisiana has not provided the annual 2.75% increase in Minimum Foundation Program (MFP) Revenues for the past several fiscal years. The Louisiana Legislators approved this increase for FY 2014-15. For the fiscal year 2015-16 the Legislature approved a 1.375% increase outside of the MFP. This will not be fully funded for the 2025-26 fiscal year.

Approximately \$32.8 million will be deposited into the General Fund, \$41,209 will be deposited into the School Food Service Fund and \$3.9 million into LaSas in FY 2025-26. For FY 2023-24 the State Legislature approved a stipend of \$2000 for certificated personnel and \$1000 for non-certificated personnel. This stipend was expected to be included in the MFP for 2025-26, however the Legislature chose to reduce TRSL rates which must be approved by voters.

### Sales & Use Taxes

Sales & Use Tax revenues are the **second largest source** of revenue for the Avoyelles Parish School Board. This is a tax upon the sale and consumption of goods and services within the parish and is approximately 11% of the total revenues received or \$ 10.7 million. Sales & Use Tax Revenues are deposited into the

General Fund, Special Revenue Fund, Debt Service Fund, and the Capital Projects Fund.

Estimates were received from the Avoyelles Parish Sales and Use Tax Department. Sales tax revenues have increased over the past year due to voluntary collection agreements with out of state vendors. Voters approved a ¼% sales tax in November 2011, therefore, the Department estimates that revenues are estimated to increase at a rate of 2% for FY 2025-26. Voters approved the 10 year renewal in 2020. The recent COVID19 pandemic has negatively affected our nation's economy, however the local effect, due to increase in sales tax revenues, has improved, although long term effect is unknown at this point.

### Property Taxes

Property taxes are the **third largest source** of revenue for the Board. This is approximately 6% of total revenues. The number of mills—levied on the taxable assessed value—is approved by the School Board annually, subject to the limitations approved by the voters and the Louisiana Legislature.

Property taxes are estimated to exceed \$4 million and are deposited into the General Fund and Special Revenue Fund. This is slight increase over the prior fiscal year. In November 2011 voters approved a 10 mill ad valorem tax dedicated to employee salaries and benefits. Voters approved the 10 year renewal in 2020. Since the Board paid out its remaining taxpayer-funded debt service in the prior fiscal year, no debt service taxes are budgeted to be collected.

Monies deposited into the General Fund help pay for salaries of employees and other expenses while monies deposited into the Special Revenue Fund pay for utilities and repairs of school facilities.

### Changing Demographics

For the past 5 years, student membership as a percent of total membership has been decreasing by 77 or 2%. (see chart below). For the 2025-26 year, enrollment is projected to remain stable. In 2006 the state changed the method of funding school systems initially based on October 1 and an adjustment (+-) is made to MFP funding with the February 1 student membership.

Attendance District	Number of Students		Change	
	FY 2024-25	FY 2025-26	Students	Percent
Bunkie Elementary	328	328	-1	-.1%
Bunkie Magnet High	648	648	-1	-.1%
Cottonport Elementary	267	260	-4	-.5%

Attendance District	Number of Students		Change	
	FY 2024-25	FY 2025-26	Students	Percent
Lafargue Elementary	517	517	+2	+.1%
Marksville Elementary	615	615	-1	-.1%
Marksville High	612	612	-2	-.1%
Avoyelles High	476	476	-2	-.2%
Plaucheville Elementary	543	543	-1	-.1%
Riverside Elementary	190	190	-1	-.1%
LaSas	382	382	+2	+.2%
Central Office	63	63	-2	-.2%
Total	4,641	4,634	-7	-.1%

### Short-term Financial and Operational Policies

In developing the budget for the FY 2025-26, the administrative staff was guided by the following short-term financial and operational policies.

1. Salary estimates include "Step Increases." This added approximately \$208,000 to the total budget.
2. Except for salaries and employee benefits, each administrator was instructed to reduce their overall General Fund Budget requests for object codes 300 thru 900 in order to minimize cuts in the classroom.
3. Funding provided by CARES Act, names ESSER funds, expired September 30, 2024, therefore forcing administration to minimize some program costs.
4. The district utilizes a district-wide budgeting process while monitoring spending at the school level with regards to staffing. All grant funds are allocated to schools equitably. Principals have been working closely with staff members to properly staff schools within budget. See the district's current methodology for fund allocation as mandated by ESSA below:

5.

Avoyelles Parish School Board  
Current Methodology for the Allocation of  
State and Local Funds

The allocation of state and local funds to all schools is based on student count. Staffing ratios are 23:1 at elementary schools and 26:1 at middle and high schools level across the district when funding allows. The majority of the funding provided to the schools is for salaries and benefits of certificated and support personnel. Additionally, each school is provided an annual Instructional Supply Allocation as well as Band, Agriculture and Career Development allocations. These allocations are based on student count and distributed without regard to the schools' funding status. These expenditures are approved by the School Board.

Capital projects can be funded through a dedicated millage that is passed by the voters of the districts within the system. Currently, there are no dedicated millages related to fund debt. The district does however have debt related to construction and repairs that are funded by current non-dedicated local revenues. Also, the board has approved a 10 year long-term capital project plan. This plan was developed through the input of the principals of each school, the Superintendent and the Board Members. Projects are prioritized based on need without regard to the schools' funding status.

All Maintenance, Transportation and Food Service State and Local Funds are distributed across all schools according to need without regard to the schools' funding status.

6. The State of Louisiana set the employer contribution rates for the new fiscal year as shown in the chart below. The decrease in both School Employees and Teachers Retirement Systems results in an approximate annual decrease of \$ 400,000 to the General Fund and Special Revenue Fund budgets.

<u>Retirement System</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>
Teachers' Retirement	21.51%	20.95%
School Employee's Retirement	25.80	22.00
Teachers' Retirement – Plan B	21.51	20.95
ORP	21.51	20.95

7. The Louisiana Office of Group Benefits (OGB) has not announced a cost increase in health insurance premiums for the calendar year beginning January 1, 2025. These costs remain undetermined at this time.

8. Annual Sales Tax distribution is proposed as follows:

Teacher related	\$3,000
Support (12 month)	1,990
Support (10 month)	1,660
Support (9 month)	1,500

9. Administrators and bookkeepers are to apply the indirect cost rate to all federally funded grants. If a federally funded grant does not allow for indirect cost, direct costs are applied for at the same indirect cost rate. This allows the Board to receive reimbursement for business related expenses and bookkeeping fees. This indirect cost rate for FY 2025-26 has not been determined as of the print date of this document. The rate for



2024-25 was 11.5325% for all grants except the ones listed below. Other grants shown below are limited to a maximum IDC rate.

<u>Federal Program</u>	<u>Rate</u>
Early Childhood	0%
Carl Perkins	0%

As a result of the 2025 Legislative Session, the following points will benefit local school districts:

- ✓ The per pupil amount in Level 1 remains at \$4,015(18-19, 17-18; 16-17; 15-16 and 14-15 – was increased in 2020; however, there are allocations outside of the MFP for some of the past years).
- ✓ b) \$21 Million statewide and \$150,220 districtwide for additional high school courses via Supplemental Course Allocations resulting in a permanent increase from \$26 per student in grades 7-12 to \$70 per student in grades 7-12.
- ✓ High cost services pool \$ 12 million statewide (APSB allocation undetermined), the amount needed to cover unmet costs of serving students with significant disabilities.
- ✓ MOUs between traditional public schools and charter schools will now allow exchange therefore easier reconciliation of student enrollment information.
- ✓ CDF (Career Development Funds) of \$169,724 to Avoyelles to fund allowable courses
- ✓ Additional funding for language immersion costs to local districts.
- ✓ Funding of \$861,148 to provide \$2,000/certificated \$1000/support one time stipends

### Student Enrollment Trends

MFP Student enrollment is being forecasted to remain constant in FY 2025-26 to approximately 4,634.

The possible annual slight drop in students has been explained as (1) a decline of young parents of school age students living in or moving into the parish, (2) no new industries to attract young working class families with school age children, and (3) an increase in students transferring to local charter school, private schools and home schooling.

Membership exceeds 220 pupils in all schools except for Riverside. As a result of a court order several years ago all 3 middle schools were closed and 7<sup>th</sup> – 8<sup>th</sup> graders moved to the high schools in their district several years ago.

## Personnel Resource Trends

The number of employees working for the Avoyelles Parish School Board is expected to be approximately 617 full-time equivalent (FTE) positions FY 2025-26.

The last significant reduction in staff occurred in FY 2005-06 when several positions were eliminated. This was a 13.2% reduction in staff and was achieved with the Board's Reduction-in-Force policy. For the 2025-26 fiscal year various departments as well as conservative budgeting reduced staffing slightly in order to cover budget shortfalls.

Management has prepared an extremely rigid estimated budget. Upon enrollment of students and hiring of personnel, revisions will be prepared.

Teachers and administrators make up approximately 347 or 57% of the total, while teacher aides, secretaries, bus drivers, food service workers, custodians and maintenance workers represent approximately 270 or 44% of the total.

## Performance Results

The Avoyelles Parish School Board reviews performance data to measure progress toward accomplishing instructional goals outlined in the Organizational section of this budget document.

Due to the implementation of In School Suspensions, Out of School Suspensions and Students Expelled decreased thereby allowing students to remain in school. Continued attention is being brought to these areas with school wide positive behavior support initiatives.

A recent study was done by the firm Smart Asset which was recently reported in a local Avoyelles newspaper as follows:

A New York financial technology company has placed Avoyelles Parish in the top 10 Louisiana communities "getting the most bang for their buck" in property taxes. SmartAsset recently released a study on property taxes across the country and concluded that property taxpayers in Avoyelles are getting more value for their property tax dollar than most Americans.

Avoyelles was seventh in the state and 61st in the nation in this year's study, SmartAsset spokesperson Stephanie Ciosek said.

While it is always nice to be at the top of a “good” Top 10 list, this one has left some in the parish scratching their head in wondering how SmartAsset reached these favorable conclusions.

As Avoyelles Parish’s “head cheerleader,” Tourism Commission Director Wilbert Carmouche was pleased to see the positive news about the parish. However, he also pointed out that he does not put much stock in such reports, regardless of whether they put a community in a favorable or unfavorable light.

“A lot of people look for the negative in everything they see,” Carmouche noted. “I believe there is a positive result in everything. People say I’m always positive.”

Carmouche, and others who didn’t want to be quoted, said SmartAsset’s high ranking of education results in the parish run counter to what other reports indicate.

SmartAsset could not confirm the theory, but those expressing an opinion said the unexpectedly positive results must include scores from all schools in the parish.

#### INFORMATION USED

The study analyzed the quality of local schools and local crime rates in addition to the property tax rate to determine the overall value taxpayers received on their property tax dollar.

“As a way to measure the quality of schools, we calculated the average math and reading/language arts proficiencies for all the school districts in the country,” Ciosek said.

“Within each state, these schools were then ranked between 1 and 10, with 10 being the best, based on those average scores.”

According to SmartAsset’s findings, Avoyelles schools rated a 9, tied with three other top-10 parishes for the best score in that factor.

SmartAsset found Louisiana’s education rated a 6 out of 10, which was also the national average.

The report calculated violent and property crimes per 100,000 residents to determine the crime rate factor.

Avoyelles’ crimes-per-100,000 rate of 1,517 was the second-highest of the 10 parishes but below the state average of 2,183.

“Using the school and crime numbers, we calculated a community score,” Ciosek said. “This is the ratio of the school rank to the combined crime rate per 100,000 residents.”

SmartAsset then looked at the number of households, median home value and average property tax rate to calculate a per-capita property tax collected in each county/parish.

“Finally, we calculated a tax value by creating a ratio of the community score to the per-capita property tax paid,” she said. “This shows us the counties in the country where people are getting the most bang for their buck, or where their property tax dollars are going the furthest.”

Avoyelles’ property tax rate of 0.22 percent was the lowest of the 10 parishes.

SmartAsset gave Avoyelles an “overall value” score of 97.81.

Allen Parish was first in the ranking at 99.09. Sabine was 10th with a rating of 96.61.

Carmouche said he would agree that Avoyelles Parish taxpayers are getting a good return on their tax dollars.

The other side of that coin is the same as it is on the property tax burden issue in general.

Low property tax is a positive in some ways, but it also means less money to pay for needed services.

“The public agencies receiving property taxes are providing the necessary services with the amount of money they receive,” Carmouche said. “What is left over after the bare minimum is

provided is spread pretty thinly. They get enough to provide basic services, but what is left over after that is not enough to pay for other needed services.

“That’s the ‘Catch-22’ of property taxes,” Carmouche said. “You want people to say that property taxes are low, but you also want government to have enough tax money to provide the services you need.

“I guess the best way to say it,” Carmouche continued, “is that we are doing the best we can with what we’ve got -- and I still wouldn’t want to live anywhere else but here.”

The full study results, methodology and interactive map is online

at <https://smartasset.com/taxes/louisiana-property-tax-calculator#louisiana>.

### **Tax Base and Rate Trends**

Information from the Avoyelles Parish Tax Assessor shows property tax assessments will slightly increase in FY 2025-26, and according to estimates will increase revenues slightly for next year.

Property tax rates for the FY 2025-26 as compared to the prior budget year need to be approved as follows:

	<b>Expires</b>	<b>Budget FY 2023-24</b>	<b>Budget FY 2025-26</b>	<b>Change</b>
<u>Parish-wide</u>				
Constitutional Tax	---	4.80	4.80	---
Oper. & Maintenance	---	5.00	5.00	---
Operational(Salaries)	2031	10.00	10.00	---
Special Maintenance	---	5.00	5.00	---

Parish-wide property taxes generate revenues for general operations that help pay (a) for salaries of teachers, bus drivers, custodians, teacher aides, etc., (b) for employee benefits such as teachers’ retirement contributions, school employees’ retirement contributions, group insurance, workmen’s compensation, etc. and (c) for utilities, property and casualty insurance, maintenance, etc.

School district property taxes generate revenues to pay on loans where money was borrowed (a) to buy land to build schools, (b) to build or renovate schools, and (c) to purchase equipment for school use.

The changes in property values are projected to generate revenue of approximately \$3.3 million for the General Fund, Special Revenue Fund, and the Debt Service Funds.

### Changes in Debt

The School Board increased debt in 2010-11 by applying for and receiving QSCB loans (Qualified School Construction Bonds) in the amount of up to \$6 million to be funded by district revenues. This has provided funding for much needed repairs to aging facilities. A portion has been paid in full as of June 30, 2025.

In March 2018 the board approved an additional lease-purchase of 10 new school busses at a cost of \$869,600 to be repaid with local revenues.

On June 10, 2020, the APSB voted to enter into an Equipment Lease Purchase Agreement with respect to the acquisition, purchase, financing and leasing of certain equipment for the public benefit; pertaining to energy efficiency. The Board entered into a contract with Johnson Controls, LLC to perform the project. The total amount financed is not to exceed \$3,974,871, at an interest rate of 2.66% per annum (fixed) at a term of 18 years. Savings from this project are guaranteed as required by Louisiana law.

In March 2021 the Board entered into an Equipment Lease Purchase Agreement with Municipal Capital Markets Group, LLC for a period of 5 years for the purpose of obtaining 10 (ten) school busses. The board's decision to pursue this was based on replacing an aging fleet. The funding source for this debt service is local revenues generated in General Fund each year. The annual interest rate is 2.56%.

The total amount of debt outstanding at June 30, 2025 is \$3.7 million. Interest and principal payments for the FY 2025-26 will exceed \$700,000.

In keeping with the administration's policy to refinance long-term debt when a 5% net present value savings can be achieved, staff has successfully refinanced the outstanding debt in each of the 1 taxing districts and saved the taxpayer in excess of \$500,000. This has been done once since FY 1993-94. Foley & Judell, L.L.P., has reviewed all outstanding debt issues and recommended to the board to refinance the energy management bonds at a savings of \$23,000. This bond was paid out during the 2017-18 fiscal year.

The Business Office has received twenty awards for its financial data. The name of each award and the number of years it has been received is as follows:

<b><u>GFOA</u></b>		
Certificate of Achievement for Excellence in Financial Reporting	---	Received 20 consecutive years beginning with FY 2002-03

### Acknowledgements

The preparation of this report could not have been accomplished without the efficient and dedicated services of each Director, Supervisor, and the entire staff of the Business Department. 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 in a responsible and progressive manner.



Karen Tutor, Superintendent  
Avoyelles Parish Schools



Mary L Bonnette, CPA, SFO, CLSBA  
Director, Business Services

**AVOYELLES PARISH SCHOOL BOARD**  
**Marksville, Louisiana**

**Elected School Board Members**

	<b><u>Present Term Began</u></b>	<b><u>Present Term Expires</u></b>	<b><u>Began as a Board Member</u></b>
<b><u>President</u></b>			
Mr. Rickey Adams District No. 7	01-08-2019	12-31-2026	January 2019
<b><u>Vice President</u></b>			
Mr. Robin Moreau District No. 4	01-08-2019	12-31-2026	January 2019
Mr. Chris Robinson District No. 6	01-8-2019	12-31-2026	January 2019
Ms. Aimee Dupuy District No. 9	01-08-2019	12-31-2026	January 2019
Ms. Jill Guidry District No. 8	01-08-2019	12-31-2026	January 2019
Mr. Keith Lacombe District No. 3	01-08-2023	12-31-2026	January 2023
Ms. Latisha Small District No. 1	01-08-2019	12-31-2026	January 2019
Mr. Lynn Deloach District No. 2	01-8-2019	12-31-2026	August 2020
Mr. Jay Callegari District No. 5	01-08-2023	12-31-2026	January 2023

AVOYELLES PARISH SCHOOL BOARD  
Marksville, Louisiana

First Level Administrators

<u>Name</u>	<u>Title</u>	<u>Years Experience</u>	<u>Began as an Administrator</u>
Mrs. Karen Tutor	Superintendent	36	07-2012
Mrs. Thelma Prater	Assistant Superintendent	39	09-2009
Mrs. Mary L. Bonnette, CPA	Director of Finance	37	03-2003
Mrs. Jennifer Dismer	Supervisor of Child Welfare and Attendance	27	07-2013
Dr. Dawn Pitre	Supervisor of Special Education	33	07-2015
Mr. Dexter Compton	Supervisor of Secondary Education	33	09-2006
Mrs. Wendy Marchand	Elem/Literacy Supervisor	28	09-2005
Mrs. Jessica Gauthier	Supervisor of Federal Programs	28	07-2013
Mrs. Jennifer Welch	Supervisor of School Food Services	20	03-2014
Mrs. Jessica Rachal	Accounting/Sales Tax Supervisor	15	04-2022
Mr. Trent Young	Manager of Transportation/Safety	7	07-2023
Mr. Ray Carlock	Maintenance Supervisor	22	06-2023



# Avoyelles Parish School Board Organizational Section



**Avoyelles Parish School Board  
Organizational Section  
Fiscal Year 2025-26**

## **Creation and Purpose of Board**

The Avoyelles Parish School Board was created by Louisiana Revised Statute (LSA-R.S.) 17:51 to provide education for the children within Avoyelles Parish. The Board is authorized by LSA-R.S. 17:81 to establish policies and regulations for its own government consistent with the laws of the State of Louisiana and the regulations of the Louisiana Board of Elementary and Secondary Education (BESE).

The Board is comprised of 9 members who are elected from 9 districts for terms of four years. Board meetings are held at 5:00 p.m., at the School Board Office on the first Tuesday of every month and Finance Committee meetings are held as needed.

The Board operates 10 school campuses including two type 4 charter school within the parish and employs more than 700 teachers and other school workers. Enrollment exceeds 4,800 pupils. In conjunction with the regular K-12 education programs, some of the schools offer early childhood (4-yr old), special education and/or adult education programs. In addition, the Board provides transportation and school food services for the students.

## **Location of Parish and Land Use**

Avoyelles Parish is located in central Louisiana. It has a land area of 832 square miles, Interstate 49 runs north and south through the parish and La highway 1 runs north through south, and travels through Marksville, the largest metropolitan area of the parish.

The land use of the parish is balanced among agriculture, cattle farming, and timber. The state's first land-based casino is located in Marksville and employs approximately 1000 + people.



**Avoyelles Parish School Board  
Organization Section  
Fiscal Year 2025-26**

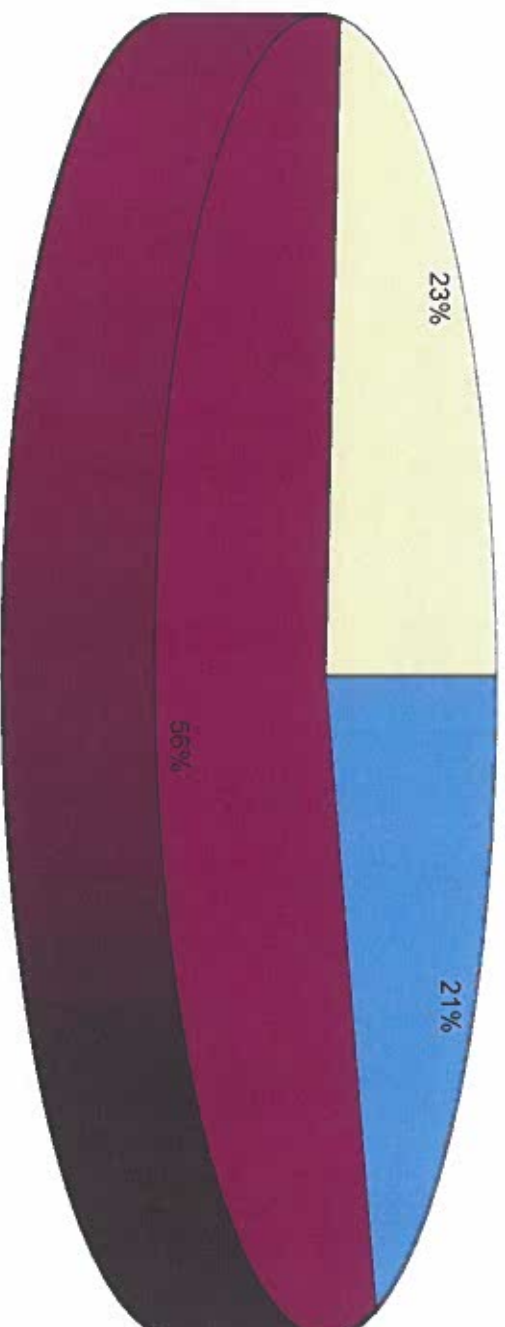
## Listing of Instructional Sites

	<u>Date Constructed</u>	<u>School District</u>	<u>Grades Taught</u>	<u>Capacity Sq. Ft.</u>	<u>Acreage</u>	<u>No. of Rated Classrooms</u>	<u>Student Capacity</u>
<b><u>Middle &amp; High Schools</u></b>							
Avoyelles	1926	5&7	7-12	82,450	21	39	975
Bunkie	1978	8	7-12	72,363	10	35	875
Marksville	1978	3	7-12	118,367	8	46	1,150
LaSas	2003	n/a	8-12	51,760	11	24	600
<b><u>Elementary Schools</u></b>							
Bunkie	1950	8	K-6	55,873	5	42	1,050
Cottonport	1954	4	K-6	69,408	10	42	1,050
Lafargue	1978	1	K-6	56,909	8	37	925
Marksville	1959	3	K-6	90,603	7	46	1,150
Plaucheville	1980	7	K-6	47,052	17	35	875
Riverside	1979	9	K-6	52,172	6	36	900
<b><u>Adult Ed.</u></b>	1975	n/a	Age 16 +	<u>7,200</u>	<u>0</u>	<u>1</u>	25
<b><u>Alternative Schools</u></b>							
AVAP		n/a		9,704	5	10	250
<b>Total Instructional Sites</b>				<u>713,861</u>	<u>108</u>	<u>393</u>	<u>9,825</u>

## Listing of Non-Instructional Sites

<b><u>Non-Instructional Sites</u></b>	<u>Date Constructed</u>	<u>Number of Buildings</u>	<u>Capacity Sq. Ft.</u>	<u>Acreage</u>	<u>No. of Rated Rooms</u>
Central Office	1980	1	12,991	1.5	25
Maintenance Warehouse	1978	2	12,720	4	5
Media Center		1	4,250	1	5
Pupil Appraisal Center	1981	1	<u>2,907</u>	<u>1</u>	5
<b>Total Non-Instructional Sites</b>			<u>32,868</u>	<u>8</u>	<u>40</u>

## United States



■ Less than high school degree   ■ High school degree   □ Bachelor's degree or higher

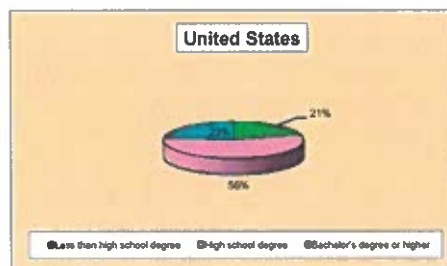
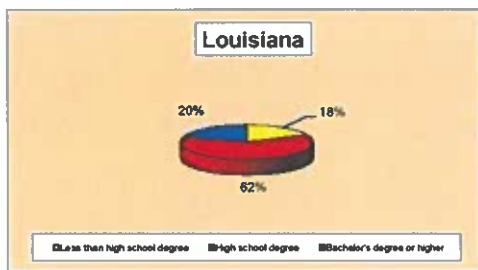
**Avoyelles Parish School Board  
Organization Section  
Fiscal Year 2025-26**

**Socioeconomic and Demographic Data of the Parish**

Research has shown that demographic and socioeconomic variables affect student achievement. An analysis of the background characteristics of the student population places the school performance indicators in their broader context and helps shed light on the degree of difficulty that certain school districts or states experience in educating their particular student populations. An overview of the relevant demographic and socioeconomic data in Avoyelles Parish, Louisiana, and national levels are as follows:

**Education Attainment Levels**

Education attainment levels may be directly linked to the parish labor force breakdown as well as household income distribution. Educational attainment is divided into three levels:



Less than high school degree  
High school degree  
Bachelor's degree or higher

Louisiana nited States	
0.172	0.214
0.591	0.584
0.185	0.244

Less than a high school degree: persons of compulsory school attendance age or above who are not enrolled in school and are not high school graduates.

High school degree: persons whose highest degree is a high school diploma or its equivalent and those who have attempted some college or have received an associate degree. Persons who completed the twelfth grade but did not receive a diploma are not included.

Bachelor's degree or higher: persons who have received a college, university, or professional degree.

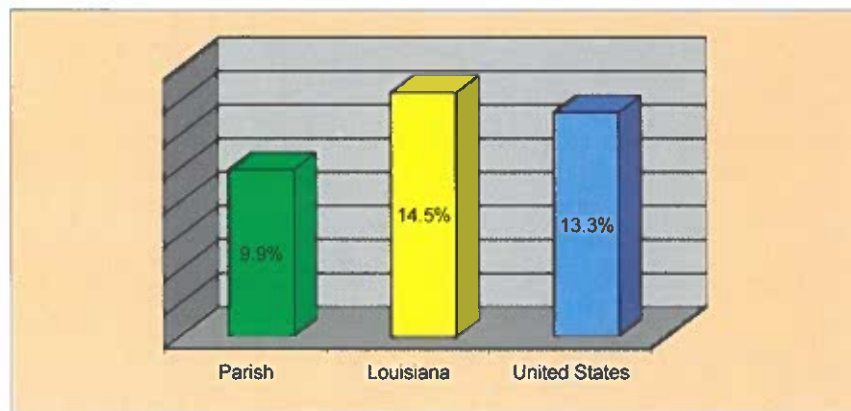
**Avoyelles Parish School Board  
Organization Section  
Fiscal Year 2025-26**

## POPULATIONS

### Unemployment Rate

Unemployment Rate is the total number of persons not working, who are available and seeking work, regardless of age, as a percentage of the civilian labor force. This information is considered the official unemployment rate and is typically cited in comparisons. This data are supplied by the Dept of Labor and reported in the 2010 Bureau of Census. Note the increased unemployment rate due to the COVID19 pandemic which closed most of our country March 2020 through May 2020.

Parish	9.9%
Louisiana	14.5%
United States	13.3%



### Population

In Census 2010, people were counted at their "usual residence," a principle followed in each census since 1790. Usual residence has been defined as the place where the person lives and sleeps most of the time. This place is not necessarily the same as the person's voting residence or legal residence. Non-citizens who are living in the United States are included, regardless of their immigration status. Persons temporarily away from their usual residence, such as on vacation or on a business trip on Census Day, were counted at their usual residence. People who live at more than one residence during the week, month, or year were counted at the place where they live most of the year. People without a usual residence, however, were counted where they were staying on Census Day.

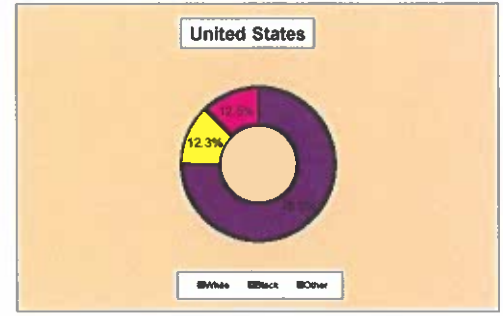
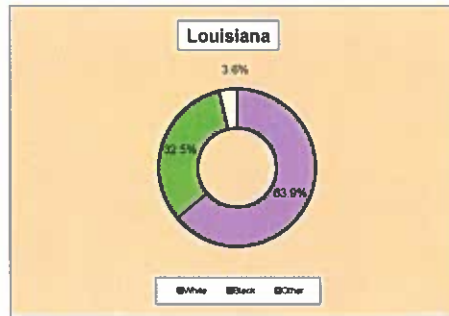
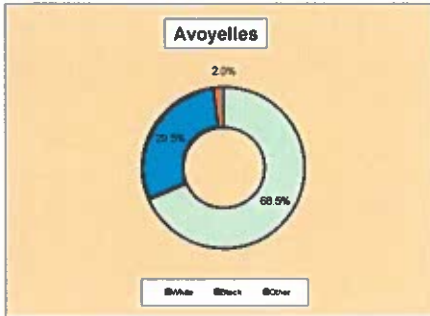
	<u>Avoyelles</u>	<u>Louisiana</u>	<u>United States</u>
	42,073	4,649,000	328,000,000
<b>Total</b>	<u><u>42,073</u></u>	<u><u>4,649,000</u></u>	<u><u>328,000,000</u></u>



# Avoyelles Parish School Board Organization Section Fiscal Year 2025-26

## Population by Race

The population racial breakdown as shown in the 2010 Bureau of Census is shown in three major groups:



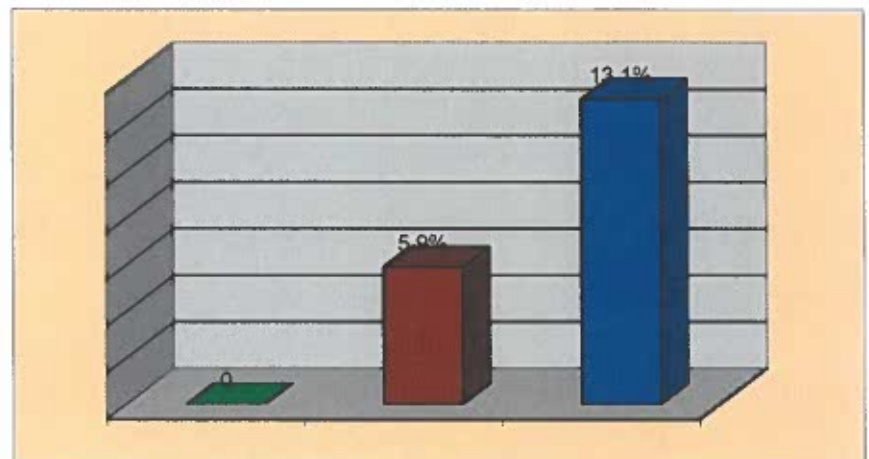
	Avoyelles	Louisiana	United States
White	68.5%	63.9%	78.1%
Black	29.5%	32.5%	12.3%
Other	2.0%	3.6%	9.6%

Population by race is divided into three major groups: white, black, and "other." The "other category consists of Native Americans and Asian/Pacific Islanders. It should be noted that, according to the 1990 Bureau of Census data, Hispanic origin can be viewed as the ancestry, nationality group, lineage, or country of birth of the person or the person's parents or ancestors before their arrival in the United States. Persons of Hispanic origin may be of any race and are, therefore, included in the categories of white, black, and "other."

## Population Change During the Past Decade

Parish	0
Louisiana	5.9%
United States	13.1%

Place of residence was derived from answers to questions that were asked of all people in Census 2010. Population percent change from 2000 TO 2010, is derived by dividing the difference between the population in 2010 and 2000 by the 2000 population.



**Avoyelles Parish School Board  
Organization Section  
Fiscal Year 2025-26**

**Income and Poverty**

Families and persons are classified as below poverty level if their total family income or unrelated individual income was less than the poverty threshold specified for the applicable family size, age of householder, and number of related children under 18 (see table below for poverty level thresholds.) The state and parish estimates here were produced through statistical modeling. Poverty status is determined for all families (and, by implication, all family members). For persons not in families, poverty status is determined by their income in relation to the appropriate poverty threshold. Thus, two unrelated individuals living together may not have the same poverty status. The poverty thresholds are updated every year to reflect changes in the Consumer Price Index. See source for more or see Poverty Definitions, Thresholds, and Guidelines at <http://www.census.gov/hhes/www/poverty.html>. See <http://www.census.gov/hhes/poverty/threshold/thresh97.html> for Poverty Thresholds in 1997, by Size of Family and Number of Related Children Under 18 Years.

The estimates of poverty presented here originate from the Small Area Income and Poverty Estimates Program at the Census Bureau. The main objective of this program is to provide updated income and poverty statistics that are needed in the administration of federal programs and in the allocation of federal funds to local jurisdictions. The program currently makes estimates for the following key statistics: median household income, number of people below the poverty level, number of children under age 5 below the poverty level (for states only), number of related children ages 5 to 17 years in families below poverty level, and number of people under age 18 years below the poverty level. The estimates are not direct counts from enumerations or administrative records, or direct estimates from sample surveys. Currently available data from these sources are not adequate to provide postcensal estimates for all parishes. Instead, the estimates are based on modeled relations between current income and poverty levels and income tax and program data available for parishes and states for years following the decennial census. The estimates are produced by combining results from the Census Bureau's March Current Population Survey with aggregate data from federal individual income tax records, food stamps program participants statistics population estimates, and 2000 census figures. Tabulations for 1993 mark the first time the Census Bureau has issued parish-level income and poverty estimates in noncensus years.

	<b><u>Avoyelles</u></b>	<b><u>Louisiana</u></b>	<b><u>United States</u></b>
<b>Persons Below Poverty</b>	24.0%	18.4%	13.3%

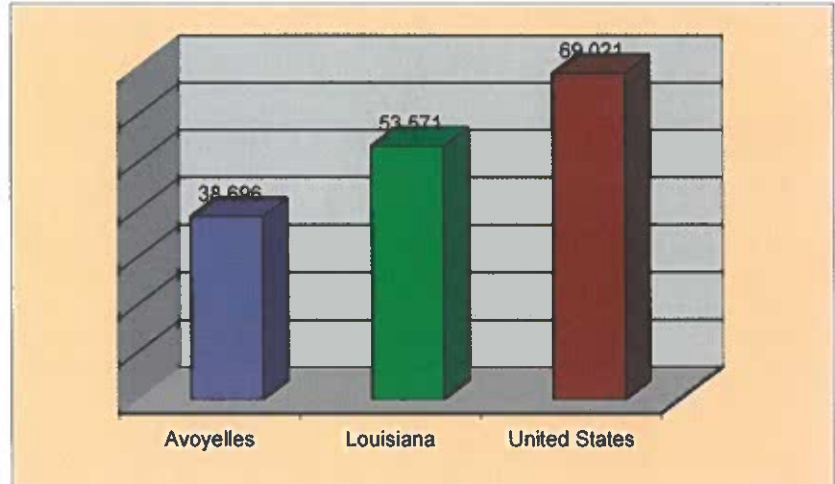


**Avoyelles Parish School Board  
Organization Section  
Fiscal Year 2025-26**

**Median Household Income**

Median Household Income is the sum of monies received in the previous calendar year by all household members 15 years old and over, including household members not related to the householder, people living alone, and others in nonfamily households. The median household income reported here was produced thru statistical modeling. This data supports a 1997 model-based estimate and was supplied by the 2020 Bureau of the Census.

Avoyelles	38,696
Louisiana	53,571
United States	69,021



**Teen Birth Rate**

Avoyelles	49.0%
Louisiana	24.5%
United States	13.5%

Teen Birth Rate is the total number of pregnant women under the age of 19 divided by the total number of pregnant women. This data is supplied by the Louisiana Department of Health and Hospitals.

**Female Parent Household Rate**

Avoyelles	16.8%
Louisiana	15.8%
United States	12.4%

The Female Parent Household Rate is the number of single parent households (defined as a "female householder with no husband, with or without her own children under the age of 18") divided by the total number of households. This data is supplied by the 2020 Bureau of the Census.

**Avoyelles Parish School Board  
Organization Section  
Fiscal Year 2025-26**

## **Mission Statement**

The mission of the Avoyelles Parish School System is as follows:

By the spring a quality educational program with expectation that every student range (basic, mastery, or advanced) on all LEAP, iLEAP, and GEE assessments in literacy and math, and there will be no significant gap (less than 10%) between the an opportunity for students to participate in aesthetic and athletic economic status.

Federal, state, and local resources will be coordinated with school planning to insure cost effective educational programs.

## **Major Goals and Objectives**

In developing the goals and objectives for the Avoyelles Parish School Board, we had to examine our nation's goals and Louisiana's educational initiatives. These goals could have an effect on the planning process and in past years have caused shifts in educational funding, priorities, and programs.

The Avoyelles Parish School Board has established 9 goals. They are listed on the following eight pages. These goals are (1) based on the concept that every student and school can improve, and (2) intended to drive improvement of student achievement. Objective methods and performance data has also been developed to measure progress towards accomplishing these goals.

It is also the goal of the Board to inform and raise the awareness of our initiatives and to disseminate information on the status and performance of public education in our parish.

**Avoyelles Parish School Board  
Organization Section  
Fiscal Year 2025-26**

## **Budget Policies**

The Avoyelles Parish School Board recognizes the importance of sound fiscal planning, as well as, the technical relationship of the financial structure to the teaching of students. Formal budgetary integration is employed as a management control device during the fiscal year. The budget policy complies with state law, as amended, and as set forth in Louisiana Revised Statutes Title 39, Chapter 9, Louisiana Local Government Budget Act (LSA-R.S. 39:1301 et seq.). Also, this policy specifically identifies the significant budget and financial policies, procedures, rules, and regulations at the board and administrative levels.

### **Presentation and Format of the Budget Document**

The Superintendent shall prepare or cause to be prepared a comprehensive budget for the ensuing fiscal year. This budget document shall be presented to the Avoyelles Parish School Board and shall include at least the following:

### **Number of Funds and Fund Types**

The number of funds and fund types organized and operated by the Avoyelles Parish School Board are as follows:

- |     |                                     |  |          |
|-----|-------------------------------------|--|----------|
| (1) | <b><u>The General Fund</u></b>      | Used to account for all financial resources except those required to be accounted for in another fund. Typically, the general fund is the chief reporting vehicle for a government's current operations.   | 1 fund   |
| (2) | <b><u>Special Revenue Funds</u></b> | Used to account for specific sources that legally may be expended only for specific purposes. Special revenue funds are not used for amounts held in trust or for resources that will be used for major capital projects. Examples of specific sources are<br><br>Every Student Succeeds Act (ESSA)<br>Individuals With Disabilities Education Act (IDEA) Revenues<br>Other Federal Revenues - such as Vocational Ed, Adult Ed, Headstart<br>School Food Service Revenues<br>Other state and/or local Revenues | 40 funds |
| (3) | <b><u>Debt Service Funds</u></b>    | Used to account for the accumulation of resources to pay the principal and interest on the general long-term debt. A separate Debt Service Fund is set up each time a tax proposition for school construction is approved by the voters.   | 4 funds  |

**Avoyelles Parish School Board  
Organization Section  
Fiscal Year 2025-26**

- |     |  |   |
|-----|--|---|
| (4) | <u>Capital Projects Funds</u><br>Used to account for major capital acquisitions or construction. These funds are not used for construction financed by proprietary or trust funds. A separate Capital Projects Fund is set up for each of the different taxing districts.  | 1 |
|     |  |   |
| (5) | <u>Internal Service Funds</u><br>Used to account for the financing of goods or services provided by one department or agency to other departments or agencies within the governmental unit, or to other governmental units, on a cost reimbursement basis. Thus, the objective of the internal service fund is not to make a profit, but rather to recover over a period of time the total costs of providing the goods or services. | 0 |

**Annual Adoption**

The superintendent shall submit to the Board at its regular meeting in June of each year, a budget for the General Fund and each Special Revenue Fund for the fiscal year, July first through June thirtieth.

**Basis of Budgeting**

Budgets shall be prepared on the same basis of accounting as that used in the financial statements. The basis of budgeting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. The General Fund, Special Revenue Fund, Debt Service, and Capital Projects Funds are maintained and budgeted on the modified accrual basis of accounting.

**Organization of Budget**

The accounts of the Board shall be organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with separate sets of self balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. The Board's operating budget consists of the following funds: General Fund, Special Revenue Fund, Debt Service Fund, and Capital Projects Fund.

**Funds Budgeted**

Activities of the General Fund and the Special Revenue Fund shall be presented to the Board for adoption annually. Formal adoption of the Debt Service, Capital Projects funds are not required but are to be included in the operating budget for informational purposes.

**Avoyelles Parish School Board  
Organization Section  
Fiscal Year 2025-26**

**Budget Classification and Format**

The presentation of the budget shall include fund balances, revenues, expenditures and other financing sources/uses. Revenues shall be budgeted by source and expenditures by function as defined by the Louisiana State Board of Elementary and Secondary Education's Bulletin #1929. The format shall also include the presentation of actual data from the prior fiscal year, budget data for the current fiscal year and budget data for the proposed budget year.

**Budget Adoption Instrument**

The operating budget shall be accompanied by a proposed budget adoption resolution.

**Balanced Budget**

The superintendent is required by state law and board policy to submit a balanced budget. A balanced budget is defined as, "a budget with total expenditures not exceeding total revenues and monies available in the fund balance within an individual fund."

**Budget Message**

A budget message shall be prepared and signed by the Superintendent that articulates priorities and issues for the ensuing budget year. The message should describe significant changes in priorities from the current year and explain the factors that led to those changes.

**Draft of the Proposed Budget Document**

A draft of the proposed budget document for the ensuing fiscal year shall be presented to the Board at its regular meeting in June of each fiscal year.

**Staff Involvement in the Presentation of the Budget**

The Superintendent or his designee shall assign various budgetary areas to members of the administrative staff. Each staff member who is assigned a budget area shall recommend what items are placed in his/her area of the budget, and shall also be held responsible for seeing that expenditures in those areas stay within budget boundaries. Should any administrative staff member encounter problems in any budget area after the budget has been adopted by the Avoyelles Parish School Board, the Superintendent or his designee shall be promptly notified in order that adjustments might be made according to Board policy.

**Public Involvement in the Budget**

Upon completion of the proposed budget and its submission to the Board, the Superintendent shall publish a notice in the newspaper stating that the proposed budget is available for public inspection. The notice shall also state that a public hearing on the proposed budget shall be held with the date, time and place of the hearing specified in the notice. The guidelines following public involvement shall apply as follows:

**Avoyelles Parish School Board  
Organization Section  
Fiscal Year 2025-26**

**Public Inspection of the Proposed Budget**

The proposed budget document shall be made available for public inspection at least 15 days prior to the date of the public hearing. Also, it shall be made available to the public at the School Board Office, 221 Tunica Drive, Marksville, Louisiana between the hours of 8:00 a.m. and 4:00 p.m., Monday through Thursday, excluding holidays.

**Public Hearing on the Proposed Budget**

The Avoyelles Parish School Board will conduct at least one public hearing prior to the adoption of the proposed budget at its regular meeting in August. Anyone interested in participating in the public hearing can speak directly to the Board at that time.

**Adoption Procedures**

All action necessary to adopt or revise the budget shall be taken in open meeting with a simple majority of the Board voting in favor of the proposed resolution and/or revisions. The adoption procedures shall also include the following:

**Review by Committee**

The annual operating budget and any revisions to the budget shall be sent to the Finance Committee or appropriate committee of the Board for review and/or alterations.

**Retention of Certified Copies**

The Superintendent or his designee shall retain and file certified copies of the adopted budget, budget adoption resolution, duly authorized budget revisions or amendments, and other necessary information related to the budget.

**Periodic Budget Reconciliation**

The adopted budget and any duly authorized amendments shall form the framework from which the Superintendent or his designee shall monitor revenues and control expenditures. Revisions to the budget are required when the following conditions exist:

- A. Actual total revenue collections plus projected total revenue collections for the remainder of the year, within a fund, are failing to meet estimated annual budgeted revenues by 5% or more.
- B. Actual total expenditures plus projected total expenditures for the remainder of the year, within a fund, are exceeding the estimated budgetary expenditures by 5% or more.
- C. Actual beginning fund balance, within a fund, fails to meet estimated beginning fund balance by 5% or more.

**Avoyelles Parish School Board  
Organization Section  
Fiscal Year 2025-26**

**Line Item Transfer Authority**

Once the budget is adopted by the Board, the superintendent or his designee is authorized to transfer amounts between line items within any fund in accordance with proper accounting procedures without approval of the Board.

**Other Financial Policies That Guide The Development of the Budget**

**Property Tax Revenues**

Property tax revenues shall be projected only after the taxable property values have been received from the Avoyelles Parish Tax Assessor.

**Sales Tax Revenues**

Sales tax revenues shall be projected by the Avoyelles Parish Sales and Use Tax Administrator.

**Salaries**

The Board approved Salary Schedule shall be used to project salaries for all employees.

**Employer's Contribution to the Different Retirement Plans**

The contribution rates to the Louisiana Teachers' Retirement System, the Louisiana School Employees' Retirement System, and the Parochial Employees' Retirement System shall be provided by the different state retirement systems.

**Hospitalization Insurance**

Medical insurance shall be a shared responsibility between the Board and the employee. The Board pays approximately 75% of the total premium while the employee pays 25%. The contribution rates are determined by Louisiana State Group Benefits Program.

**Severance Pay**

Upon retirement, the Board shall pay up to 25 days of unused sick leave days at the rate of pay at the time of retirement and up to 37.5 days of unused annual leave at the daily rate of pay at the time of departure.

**Property and Casualty Insurance**

The staff shall secure the following insurance to protect the Board's assets and earnings: (1) Property, (2) Liability, (3) Errors and Omissions, (4) Faithful Performance Bonds, and (5) Fleet.

**Avoyelles Parish School Board  
Organization Section  
Fiscal Year 2025-26**

**Reserves**

The Board will maintain an undesignated reserve in the General Fund equal to 5% of total expenditures.

The Board will maintain a designated reserve within the General Fund for workmen's compensation equal to 50% of the maximum liability of the excess insurance policy.

The Board will maintain a designated reserve within the General Fund for property / casualty insurance losses

The Board will maintain an undesignated reserve for the Lunch Fund that shall be at least 3 months (25%) of total expenditures.

The Board will maintain a designated reserve in the Debt Service Fund that is between 40% and 75% of next next year's principal and interest payments.

**Debt Policies**

The amount of general obligation bonds to be issued for capital improvements shall not exceed 35% of the total assessed value less any outstanding general obligation bonds already issued.

The Board will not borrow funds to finance operating deficits.

**Capital Projects**

The Board will employ a licensed architect with experience in building schools.

The staff will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the Board for approval.

Future operating costs associated with new capital improvements will be projected and included in the General Fund budget.



**Avoyelles Parish School Board  
Organization Section  
Fiscal Year 2025-26**

## **Budget Development Process**

Public budgeting is a mystery to most people. They are aware that the Superintendent proposes a budget to the School Board and that the School Board makes decisions on taxes and what programs will receive financial support. The Budget Development Process begins when the Business Office prepares a budget calendar. The calendar is sent to all directors, supervisors and coordinators. It establishes essential deadlines and tells who must do what when. The calendar also guides the development of the budget and complies with the budget policy, as well as, other policies of the Board. The tentative calendar for the ensuing fiscal year is as follows:

<b>March 17,2025</b>	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.
<b>May 2,2025</b>	Deadline for submission of all budget estimates and recommendations to the Business Office.
<b>May 20,2025</b>	Compilation of budget is completed by the Business Office and sent to the Superintendent for review and/or alterations.
<b>June 20, 2025</b>	The Business Office sends a public notice of budget hearing and setting of millages to the official journal for publishing. Notice must appear twice at least 30 days prior to the hearing. (June 5 and June 19)
<b>June 30,2025</b>	Review public notice published in the paper. The notice should state the budget is available for public inspection and that a public hearing on the proposed budget will be held on August 6, 2020 at 4:00 p.m., at the School Board Office at 221 Tunica Drive, Marksville, Louisiana.
<b>July 1, 2025</b>	Electronic Files sent to website for public viewing.
<b>August 5, 2025</b>	A public hearing on the budget is held before the Board with adoption of the budget to follow.

**Avoyelles Parish School Board  
Organization Section  
Fiscal Year 2025-26**

## **Budget Administration and Management Process**

After the budget has been approved, controls on spending are the most significant emphasis in the administration and management of the budget because the Board demands that we follow the established spending policies set in the budget. Below is a synopsis of other significant financial policies.

### **Fixing Responsibility**

The superintendent shall assign various budgetary line items to members of the administrative staff. Each staff member is held responsible for seeing that expenditures stay within budget boundaries. Should any staff member encounter problems in any budget area, the Business Office should be notified immediately in order that adjustments might be made according to Board policies.

### **Quarterly Financial Statements**

The Business Office shall print a quarterly financial statement comparing actual expenditures against detailed budgets. This report is sent to each staff member who is responsible for seeing that expenditures are within budget boundaries.

### **Purchasing**

All purchases of \$1.00 or more made with School Board funds shall be made by the central purchasing office on official purchase orders. All purchase orders shall be numbered, thus providing a permanent record of every transaction executed by the purchasing department. The purchase order system (1) keeps staff members from overspending, and (2) enables staff members to know how much money is available for new commitments. Outstanding purchase orders at June 30 will not be honored past July 31.

### **Sales Tax Reports**

The Business Office shall present a monthly report to the Finance Committee detailing the collections from sales and use taxes. Budget adjustments are presented to the Board if actual collections vary significantly.

### **Minimum Foundation Program Receipts**

The Business Office shall monitor and compare the monthly receipts to the formula approved by the Louisiana Legislature. The Superintendent shall be notified of any change to the budgeted amount or delays in the receipt of funds. Budget adjustments are presented to the Finance Committee and the Board if actual collections vary significantly.

**Avoyelles Parish School Board  
Organization Section  
Fiscal Year 2025-26**

**Property Tax Receipts**

The Business Office shall monitor and compare the property tax receipts during the months of January, February, and March. The Superintendent shall be notified of any change to the budgeted amount or delays in the receipt of funds. Budget adjustments are presented to the Finance Committee and the Board if actual collections vary significantly.

**Cash Management**

All cash receipts shall be deposited on a daily basis and secured by the bank against loss. This security shall at all times be equal to 100% of the balance on deposit. All monies not immediately needed shall be invested at the greatest possible rate. The goal is to be 100% invested 100% of the time, be 100% liquid and 100% secured.

**Capital Assets**

The Business Office has been directed to oversee the physical control and accountability, as well as, to provide tools for enhanced management of all lands, buildings, and equipment. Building level administrators conduct semiannual physical inventories of all capital assets and an annual audit is conducted by the Business Office using random sampling techniques.

**Financial Records**

The Business Office shall exercise diligence and care in preserving records for the periods of time specified in formal record retention schedules developed and approved by the Louisiana Secretary of State, Archives and Records Division. This schedule shall be reviewed and updated annually in the event that a particular record is not identified on the record retention schedule.

**Financial and Compliance Audit**

The financial statements of the Avoyelles Parish School Board shall be audited annually by a licensed certified public accountant (CPA) and presented to the Board and the Legislative Auditor of Louisiana.

**Staffing**

Personnel Rosters, presented in the budget, list the number of employees to be hired. Staffing according to these rosters is the responsibility of the Director of Personnel. The Business Office shall monitor the number of employees hired during the month of July and shall notify the Superintendent of any changes to the number of employees hired. Budget adjustments are presented to the Finance Committee and the Board if actual expenditures and the number employed exceed the budget.

**Avoyelles Parish School Board  
Organization Section  
Fiscal Year 2025-26**

## **Process and Relationship of the Capital Projects Budget to the General Fund Budget**

Each school district has a Building Committee. Decisions to build a new school or to make extensive renovations are made by these committees based on an understanding of the needs of the students, teachers, parents, and taxpayers of the community. Other factors include

- 1 the location of the proposed facility
- 2 the year of construction of the facility to be replaced or repaired
- 3 cost priority
- 4 project description
- 5 financing schedule
- 6 cost of the project
- 7 projection of future related fund requests
- 8 operating costs
- 9 savings in operating and maintenance costs

If the proposed capital project is approved by the respective Committee and if funds are available within the District's Capital Projects Fund, the proposed project is forwarded to the Finance Committee for approval. If funds are not available, a decision must be made by the Committee to ask for a tax election where General Obligation Bonds are sold to pay for the project.

The relationship of the Capital Projects budget to the General Fund budget is the fact that increased operating and maintenance expenses must be considered because of the new or renovated facility. Therefore, it is important to budget these increased costs into the General Fund before any project is undertaken.

The three most important differences between the Capital Projects budget and the General Fund budget are as follows:

- 1 The General Fund budget deals with every day types of activities and the Capital Projects budget deals with large expenditures for capital items.
- 2 Capital Projects budget items are normally financed through borrowing where the life expectancy of the project last as long as or longer than the debt payments.
- 3 Capital Projects monies are receipted in one fiscal year and the payment of the project often extends over several fiscal years. The General Fund receipts and expends operating monies within the same fiscal year.

# Avoyelles Parish School Board Financial Section



**Avoyelles Parish School Board  
Budget Summary of All Governmental Funds  
Fiscal Year 2025-26**

**Total Operating Budget by Function**

	<b>General Fund</b>	<b>Special Revenue Fund</b>	<b>Debt Service Fund</b>	<b>Capital Projects Fund</b>	<b>Additional General Funds</b>	<b>Total</b>
<b>Revenues</b>						
Local Revenues	\$ 12,597,971	4,194,916	\$ -	\$0	\$ (233,694)	\$ 16,559,193
State Revenues	29,246,407	4,828,635	-	-	-	34,075,042
Federal Revenues	<u>11,450</u>	<u>17,025,864</u>	-	\$0	-	<u>17,037,314</u>
Total Revenues	\$ 41,855,828	\$ 26,049,415	\$ -	\$0	\$ (233,694)	\$ 67,671,549
<b>Expenditures</b>						
Regular Programs	\$ 16,156,511	\$ 1,324,741	\$ -	\$ -	\$ -	\$ 17,481,252
Special Education Programs	\$ 5,156,836	862,848	-	-	-	6,019,684
Vocational Programs	1,568,065	649,219	-	-	-	2,217,284
Other Instructional Programs	479,840	467,510	-	-	-	947,350
Special Programs	509,422	4,971,265	-	-	-	5,480,687
Adult Education Programs	-	-	-	-	-	-
Pupil Support Services	1,777,182	642,897	-	-	-	2,420,079
Instructional Staff Services	820,129	1,337,955	-	-	-	2,158,084
General Administration	1,489,808	890,024	-	-	-	2,379,832
School Administration	3,201,569	-	-	-	-	3,201,569
Business Services	808,318	14,250	-	-	-	822,568
Maintenance of Plant	2,357,400	549,699	-	-	-	2,907,099
Student Transportation Services	5,326,968	37,242	-	-	-	5,364,210
Central Services	208,872	-	-	-	-	208,872
Food Service	335,000	9,384,283	-	-	-	9,719,283
Community/Enterprise Services	35,000	50,687	-	-	-	85,687
Facility Acquisition & Construction	-	-	-	\$1,721,268	-	1,721,268
Debt Service	-	-	<u>713,742</u>	-	-	<u>713,741</u>
Total Expenditures	\$ 40,230,920	\$ 21,182,620	\$ 713,742	\$ 1,721,268	\$ -	\$ 63,848,549
Other Sources of Funds	1,145,000	558,156	724,680	\$1,868,913	-	4,296,749
Other Uses of Funds	<u>(2,616,000)</u>	<u>(3,801,715)</u>	-	-	-	<u>(6,417,715)</u>
Total Other Sources &	\$ (1,471,000)	\$ (3,243,560)	\$ 724,680	\$ 1,868,913	\$ -	\$ (2,120,967)
Net Change in Fund Balance	\$ 153,908	\$ 1,623,235	\$ 10,938	\$ 147,645	\$ (233,694)	\$ 1,702,033
Beginning Fund Balance	\$ 12,742,484	\$15,724,289	\$ 913,725	\$145,587	\$ 10,877,695	\$ 40,403,780
Fund Balance Adjustments						\$ -
Ending Fund Balance	\$ 12,896,392	\$17,347,524	\$ 924,663	\$ 293,232	\$ 10,644,001	\$ 42,105,812

**Avoyelles Parish School Board  
Budget Summary of All Governmental Funds  
Fiscal Year 2025-26**

**Total Operating Budget by Object**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Additional General Funds</u>	<u>Total</u>
<b>Revenues</b>						
Local Revenues	\$ 12,597,971	\$ 4,194,916	\$ -	\$0	\$ (233,694)	\$ 16,559,193
State Revenues	29,246,407	4,828,635	-	-	-	34,075,042
Federal Revenues	11,450	17,025,864	-	-	-	17,037,314
Total Revenues	\$ 41,855,828	\$ 26,049,415	\$ -	\$0	\$ (233,694)	\$ 67,671,549
<b>Expenditures</b>						
Salaries	\$ 22,209,228	\$ 6,854,482	\$ -	\$ -	\$ -	\$ 29,063,710
Employee Benefits	12,440,463	3,183,289	-	-	-	15,623,752
Purchased Professional Services	942,900	494,314	-	-	-	1,437,215
Purchased Property Services	550,000	2,478,490	-	\$ 1,721,268	-	4,749,758
Other Purchased Services	2,506,580	552,963	-	-	-	3,059,543
Supplies	1,559,750	6,893,206	-	-	-	8,452,956
Property	13,000	705,195	-	-	-	718,195
Other Objects	9,000	20,680	-	-	-	29,680
Principal & Interest	-	-	713,742	-	-	713,742
Total	\$ 40,230,921	\$ 21,182,620	\$ 713,742	\$ 1,721,268	\$ -	\$ 63,848,549
Other Sources of Funds	1,145,000	558,156	724,680	\$ 1,868,913	-	4,296,749
Other Uses of Funds	(2,616,000)	(3,801,715)	-	-	-	(6,417,715)
Total Other Sources &	\$ (1,471,000)	\$ (3,243,560)	\$ 724,680	\$ 1,868,913	\$ -	\$ (2,120,967)
Net Change in Fund Balance	\$ 153,908	\$ 1,623,235	\$ 10,938	\$ 147,645	\$ (233,694)	\$ 1,702,032
Beginning Fund Balance	\$ 12,742,484	\$15,724,289	\$ 913,725	\$145,587	\$ 10,877,695	\$ 40,403,780
Fund Balance Adjustments						\$ -
Ending Fund Balance	\$ 12,896,392	\$ 17,347,524	\$ 924,663	\$ 293,232	\$ 10,644,001	\$ 42,105,812

The expenditures, listed on this page, present a cross-classification of the total operating budget as shown on the previous page. Object code classifications (salaries, employee benefits, materials, equipment, etc.) are used to describe the service or commodity obtained as a result of a specific expenditure.



**REVENUES**



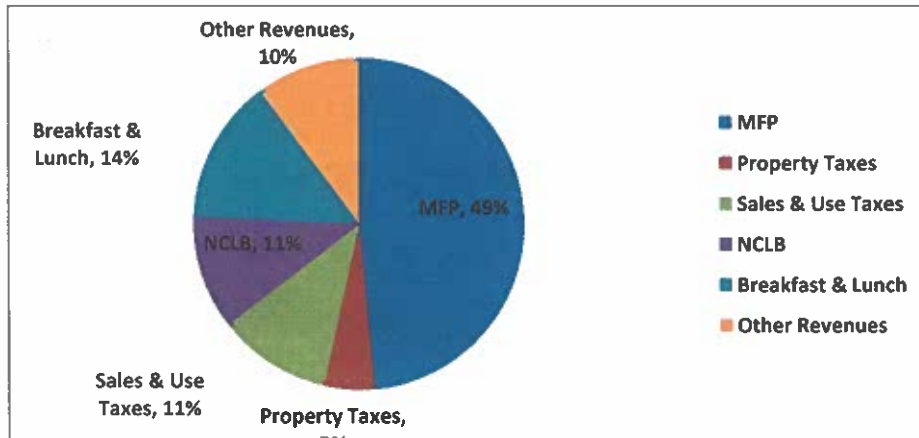
# **Avoyelles Parish School Board** **Budget Summary of All Governmental Funds** **Fiscal Year 2025-26**

## **Analysis and Comparison of Budgeting the Top 5 Revenues**

The schedule and graph shown below represent a comparison of the top five revenue sources to be received by the Avoyelles Parish School Board. Budget estimates, trends and assumptions for each source are shown on the next several pages.

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

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Additional General Funds	Total Sources	
MFP	28,844,815	4,028,475	\$0	\$0	\$0	32,873,290	49%
Property Taxes	3,336,500	0	0	0	0	3,336,500	5%
Sales & Use Taxes	7,500,000	0	0	0	\$ -	7,500,000	11%
Federal Funds	0	7,520,123	0	0	0	7,520,123	11%
Breakfast & Lunch	0	9,505,741	0	0	0	9,505,741	14%
Other Revenues	2,174,513	4,995,076	0	\$0	(233,694)	6,935,895	10%
Total	\$ 41,855,828	\$ 26,049,415	\$ -	\$0	\$ (233,694)	\$ 67,671,549	



**Avoyelles Parish School Board  
Budget Summary of All Governmental Funds  
Fiscal Year 2025-26**

**Analysis and Comparison of Budgeting the Top 5 Revenues**

Using the table and the pie chart shown on the opposite page, an analysis and comparison of the follows:

<b>Largest</b>		The Minimum Foundation Program (MFP) is a distribution of approximately \$3.8 billion to 69 public school systems by the State of Louisiana for salaries and general operations. The State does not provide money for building schools or retiring debt. Approximately \$32.4 million will be deposited into the General Fund, the School Food Service Fund, and Louisiana School for Agricultural Sciences.
	<b>48.58%</b>	
<b>Second Largest</b>		Sales Taxes revenues are anticipated to reach \$10.7 million and are deposited into General Fund, School Lunch Fund, and Special Revenue Funds. The Avoyelles Parish School Board has voter approval to collect 1.75% on all purchases of goods within the parish. In November 2011 voters approved .25% sales tax for the purpose of funding employee salaries and benefits.
	<b>11.08%</b>	
<b>Third Largest</b>		Breakfast & Lunch receipts are expected to reach \$5.2 million. The federal government provides these funds to the Avoyelles Parish School Board for serving breakfast and lunch to students of low income families.
	<b>14.05%</b>	
<b>Fourth Largest</b>		It is estimated that the Board will receive in excess of \$29 million from federal sources under the ESSA (Every Child Succeeds Act). These programs are expected (1) to improve skills in reading, language arts, and math, (2) to provide educational and emotional needs for students of migratory workers, (3) to strengthen the skills of teachers in math, (4) to provide drug and violence prevention programs, (5) to support State and Local efforts to accomplish the National Educational Goals, and (6) to reduce the pupil-teacher ratio in grades K-3. In addition, CARES Act funding is providing an additional \$40 million for the next 2 fiscal years.
	<b>11.11%</b>	
<b>Fifth Largest</b>		Property Taxes are estimated to exceed \$3.4 million which are deposited into the General Fund, Special Revenue Fund and the Debt Service Fund. These taxes are approved by voters (1) on a parishwide basis, or (2) by school district. Monies deposited into the General Fund and Special Revenue Fund help pay for salaries of employees and for operations of the district. The school system has no outstanding debt service obligations funded by property taxes, however, several outstanding debts are funded by local revenues. In November 2011 voters passed a 10 mil ad valorem 10 year tax which voters successfully renewed in 2021.
	<b>4.93%</b>	

# Avoyelles Parish School Board

## Budget Summary of All Governmental Funds

### Fiscal Year 2025-26

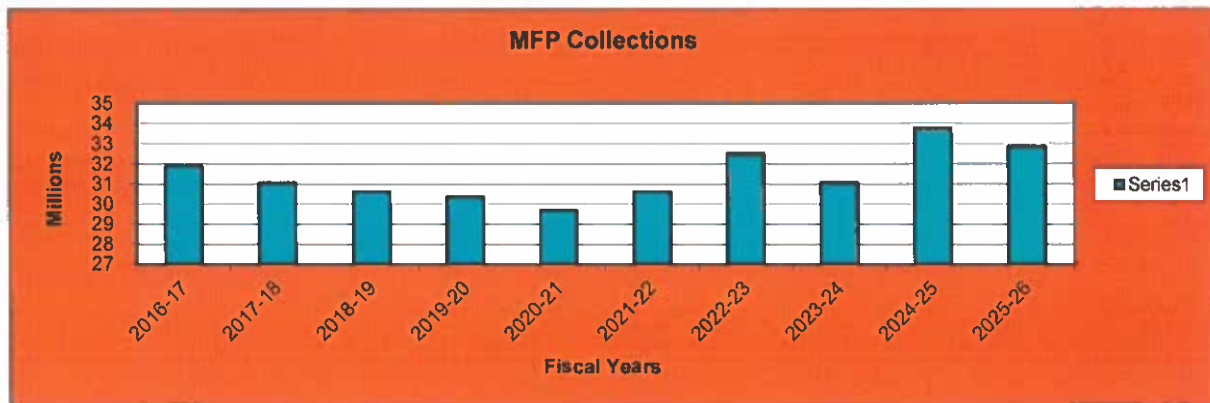
#### Minimum Foundation Program (MFP) Revenues Largest Source of Revenue

The Minimum Foundation Program (MFP) is the single largest source of revenue that is received. It is based on a formula adopted by the Louisiana Board of Elementary and Secondary Education (BESE) 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 and city school systems. Revenue trends, estimates, assumptions, and projections are as follows:

#### Minimum Foundation Program Trends

The schedule and bar chart shown below represent Minimum Foundation Program revenues for the last 10 years. The revenues thru FY 2024-25 represent the actual appropriation of the Louisiana Legislature.

	<u>General Fund</u>	<u>LaSas</u>	<u>Lunch Fund</u>	<u>Total MFP</u>	<u>Increase(Decrease) Amount</u>	<u>Percent</u>
2016-17	29,126,216	2,711,800	61,106	31,899,122	#VALUE!	#VALUE!
2017-18	28,035,665	2,972,235	58,099	31,065,999	(833,123)	-2.61%
2018-19	27,502,500	3,054,387	58,099	30,614,986	(451,013)	-1.45%
2019-20	27,193,315	3,104,399	58,099	30,355,813	(259,173)	-0.85%
2020-21	26,299,660	3,352,037	58,000	29,709,697	(646,116)	-2.13%
2021-22	27,211,583	3,352,037	58,000	30,621,620	911,923	3.07%
2022-23	29,113,797	3,349,992	59,000	32,522,789	1,901,169	6.21%
2023-24	27,855,448	3,204,750	33,029	31,093,227	(1,429,562)	-4.40%
2024-25	30,186,479	3,554,367	40,824	33,781,670	2,688,443	8.65%
2025-26	28,844,815	3,987,266	41,209	32,873,290	(908,380)	-2.69%



**Avoyelles Parish School Board  
Budget Summary of All Governmental Funds  
Fiscal Year 2025-26**

**Minimum Foundation Program (MFP) Revenues  
Largest Source of Revenue**

**Minimum Foundation Program Estimates**

The current version of the MFP formula has been in effect since FY 1992-93. One of the three key components in the formula is the number of students multiplied by a per pupil amount. A history of the per pupil amount, the number of students, and the projected estimates for 2025-26 are shown below. Due to the COVID19 pandemic in the 2019-20 AND 20-21 fiscal years, estimates are based on MFP enrollment remaining stable.

<b>Fiscal Year</b>	<b>Base Per Pupil Amount</b>	<b>Base Increase (Decrease)</b>	<b>Number of Students</b>	<b>Student Increase (Decrease)</b>	<b>Actual Per Pupil Amount</b>	<b>Increase (Decrease)</b>
2016-17	3,961	3,961	5,467	5,467	5,834.85	5,834.85
2017-18	3,961	-	5,312	(155)	5,848.27	13.42
2018-19	3,961	-	5,156	(156)	5,937.74	89.47
2019-20	4,015	54	5,068	(88)	5,989.70	51.96
2020-21	4,015	-	5,124	56	5,798.15	(191.56)
2021-22	4,015	-	5,223	99	5,862.84	64.70
2022-23	4,015	-	4,935	(288)	6,590.23	727.39
2023-24	4,015	-	4,722	(213)	6,584.76	(5.47)
2024-25	4,015	-	4,641	(81)	7,278.96	694.21
2025-26	4,015	-	4,634	(7)	7,093.93	(185.03)

**Minimum Foundation Program Assumptions and Projections**

After several years of no MFP formula growth adjustments the Louisiana Board of Elementary and Secondary Education voted to permanently increase the MFP growth adjustment to 1.375% during the 2019 Legislative Session.

Based upon the information available, the APSB will experience an estimated

(908,380) increase/(decrease) in state revenues for fiscal year 2025-26 This estimated decrease is due to a initial allocation to be adjusted in October. The Louisiana Legislature did NOT increase base per pupil amount since 2019.

The Board continues to recruit and attract students and staff and to offer incentives for attendance.

The Legislature approved a one-time stipend of \$2000/\$1000 for the staff for the 2025-2026 year and since the MFP was not voted on, the MFP per pupil amount remains the same as well as the \$2000/\$1000 stipend.

	<b>Proration</b>	<b>Fiscal Year</b>	<b>Proposed Budget</b>	<b>Increase (Decrease)</b>
		<b>2024-25</b>	<b>2025-26</b>	
General Fund	87.75%	\$ 30,186,479	\$ 28,844,815	\$ (1,341,664)
LaSas	12.13%	3,554,367	3,987,266	432,899
Lunch Fund	0.13%	33,029	41,209	8,180
Total	100.00%	\$ 33,773,875	\$ 32,873,290	\$ (900,585)

**Avoyelles Parish School Board  
Budget Summary of All Governmental Funds  
Fiscal Year 2025-26**

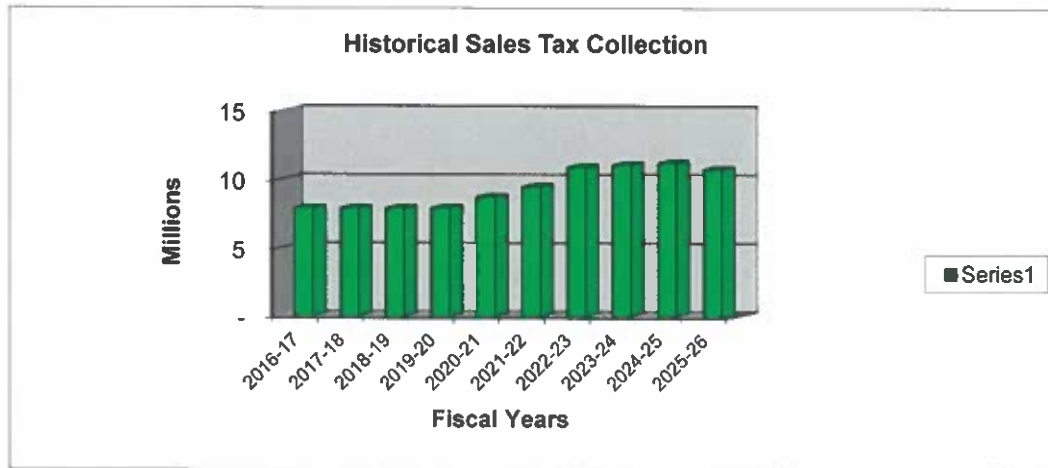
**Sales & Use Tax Revenues**

Sales & Use Tax revenues are the second largest source of revenue for the Avoyelles Parish School Board. This is a tax upon the sale and consumption of goods and services within the parish. Sales & Use Tax revenues are deposited into General Fund, Special Revenue Fund, Debt Service Fund, and other funds as needed. Revenue trends, estimates, assumptions, and projections are as follows:

**Sales & Use Tax Trends**

The schedule and bar chart shown below represents total collections for the past 10 years.

<u>Fiscal Year</u>	<u>General and Special Revenue Funds</u>	<u>Lunch Fund</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total</u>	<u>Increase Decrease</u>
2016-17	7,900,916	-	-	-	7,900,916	#DIV/0!
2017-18	7,902,465	-	-	-	7,902,465	0.02%
2018-19	7,902,465	-	-	-	7,902,465	0.00%
2019-20	7,926,107	-	-	-	7,926,107	0.30%
2020-21	8,734,524	-	-	-	8,734,524	10.20%
2021-22	9,472,276	-	-	-	9,472,276	8.45%
2022-23	10,916,389	-	-	-	10,916,389	15.25%
2023-24	11,094,218	-	-	-	11,094,218	1.63%
2024-25	11,230,770	-	-	-	11,230,770	1.23%
2025-26	10,771,538	-	-	-	10,771,538	-4.09%





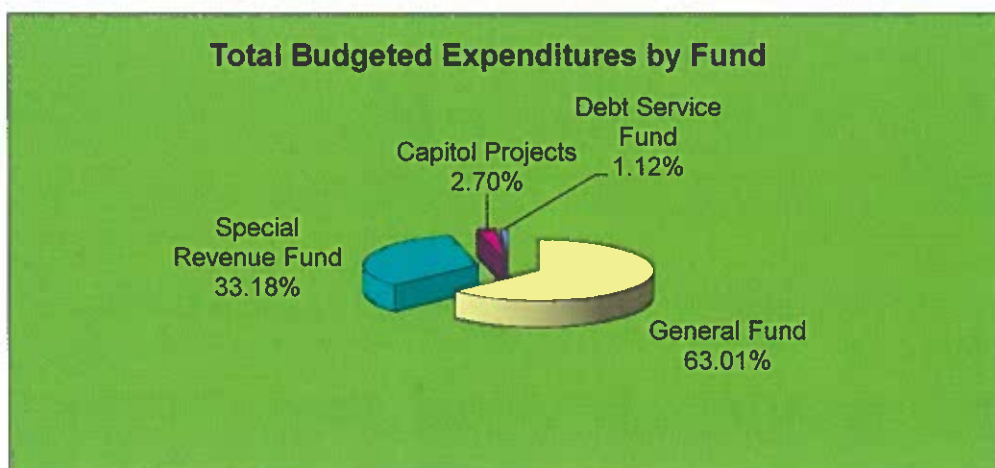
# **EXPENDITURES**

# Avoyelles Parish School Board Budget Summary of All Governmental Funds Fiscal Year 2025-26

## Percentage of Budget Expenditures by Fund

The annual operating budget of the Avoyelles Parish School Board includes the General Fund, Special Revenue Fund, Debt Service Fund and the Capital Projects Fund. The following schedule and graph represents a comparison of the proposed expenditures for each fund to the total budget.

	Budget <u>2025-26</u>	Percentage <u>of Budget</u>
General Fund	\$ 40,230,921	63.01%
Special Revenue Fund	21,182,620	33.18%
Capitol Projects	1,721,268	2.70%
Debt Service Fund	<u>713,741</u>	<u>1.12%</u>
Total Budgeted Expenditures	<u>\$ 63,848,549</u>	<u>100.00%</u>



**Avoyelles Parish School Board  
Budget Summary of All Governmental Funds  
Fiscal Year 2025-26**

**Analysis and Comparison of Budgeting the Top 5 Expenditures**

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Additional General Funds	Total Sources	Percent of Total
Salaries & Benefits	\$ 34,649,691	\$ 10,037,771	\$ -	\$ -	\$ -	\$ 44,687,462	70.00%
Materials & Supplies	1,559,750	7,598,401	-	-	-	9,158,151	14.30%
Principal & Interest	-	-	713,742	-	-	713,742	1.10%
Equipment & Vehicles	13,000	-	-	-	-	13,000	0.00%
Utilities	-	825,832	-	-	-	825,832	1.30%
Other	4,008,479	2,720,616	-	1,721,268	-	8,450,364	13.20%
<b>Total</b>	<b>\$ 40,230,920</b>	<b>\$ 21,182,620</b>	<b>\$ 713,742</b>	<b>\$ 1,721,268</b>	<b>\$ -</b>	<b>\$ 63,848,549</b>	<b>100.00%</b>

Using the table above and the pie charts shown on the opposite page, an analysis and comparison comparison of the top five expenditures are as follows:

**Largest** The largest expenditure in education is Salaries and Benefits. These expenses are are paid out of the General Fund and Special Revenue Funds only. The General Fund alone spends more than more than 88% of its budget on salaries and employee benefits.

**Second Largest** The purchase of materials and supplies is the second largest expenditure. Payments are not made from the Debt Service and Capital Projects Funds, but rather, from the General Fund and Special Revenue Funds.

**Third Largest** The third largest expenditure is other miscellaneous expenditures.

**Fourth Largest** The fourth largest expenditure is the repayment of Principal and Interest. This expense is shown only in the Debt Service Fund and represents the repayment of loans used by the Board to make improvements. Principal and Interest payments exceed 100% of the total Debt Service Fund Budget.

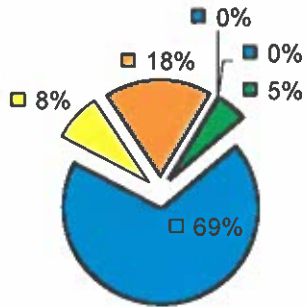
**Fifth Largest** The third largest expenditure is Utilities. Utility expenditures include water, sewer, natural gas, and electricity. Expenditures are expected to be approximately \$825,832 and are paid out of the Special Special Revenue Fund.



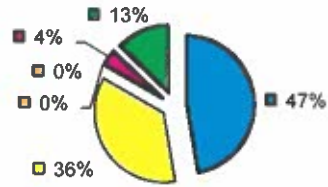
# Avoyelles Parish School Board

## All Funds

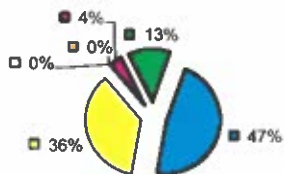
**General Fund**



**Special Revenue Fund**



**Debt Service Funds**



**Additional Gen Funds**



Salaries & Benefits	Materials & Supplies
Principal & Interest	Equipment & Vehicles
Utilities	Other

# Avoyelles Parish School Board General Fund



**Avoyelles Parish School Board  
General Fund Budget  
Fiscal Year 2025-26**

## Budget Summary by Function

	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Percent of</b>
<b>Revenues</b>	<b><u>2023-24</u></b>	<b><u>2024-25</u></b>	<b><u>2025-26</u></b>	<b>Change</b>
Local Revenues	14,365,021	12,420,334	12,597,971	1.40%
State Revenues	31,490,673	30,597,625	29,246,407	-4.40%
Federal Revenues	-	11,450	11,450	0.00%
<b>Total Revenues</b>	<b>\$ 45,855,694</b>	<b>\$ 43,029,409</b>	<b>\$41,855,828</b>	<b>-2.70%</b>
<b>Expenditures</b>				
Regular Programs	20,060,541	16,014,008	16,156,511	0.90%
Special Education	5,174,181	5,153,805	5,156,836	0.10%
Vocational Programs	1,581,297	1,794,538	1,568,065	-12.60%
Other Instructional	211,894	203,542	479,840	135.70%
Special Programs	563,427	481,725	509,422	5.70%
Adult Education	-	-	-	#DIV/0!
Pupil Support	1,655,557	1,788,998	1,777,182	-0.70%
Instructional Staff	2,072,500	3,210,932	820,129	-74.50%
General	1,377,018	1,360,298	1,489,808	9.50%
School	3,199,148	3,184,919	3,201,569	0.50%
Business Services	769,062	823,812	808,318	-1.90%
Maintenance of Plant	2,029,236	2,052,137	2,357,400	14.90%
Student Transportation	5,113,556	5,206,945	5,326,968	2.30%
Central Services	179,742	529,654	208,872	0.00%
Community/Enterprise	35,000	35,000	35,000	0.00%
Food Service	397,522	327,189	335,000	2.40%
Construction	3,866	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 44,423,547</b>	<b>\$ 42,167,502</b>	<b>\$40,230,920</b>	<b>-4.60%</b>
Other Sources of	977,954	1,534,472	1,145,000	-4.60%
Other Uses of Funds	(1,681,260)	(2,343,788)	(2,616,000)	-25.40%
<b>Total Other Sources and Uses</b>	<b>\$ (703,306)</b>	<b>\$ (809,316)</b>	<b>\$ (1,471,000)</b>	<b>11.60%</b>
<b>Balance</b>	<b><u>728,841</u></b>	<b><u>52,591</u></b>	<b><u>153,908</u></b>	
<b>Beginning Fund</b>	<b>11,961,051</b>	<b>12,689,892</b>	<b>12,742,484</b>	<b>0.40%</b>
<b>Ending Fund</b>	<b>\$ 12,689,892</b>	<b>\$ 12,742,484</b>	<b>\$12,896,392</b>	<b>1.20%</b>

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

**Avoyelles Parish School Board  
General Fund Budget  
Fiscal Year 2025-26**

Budget Summary by Object
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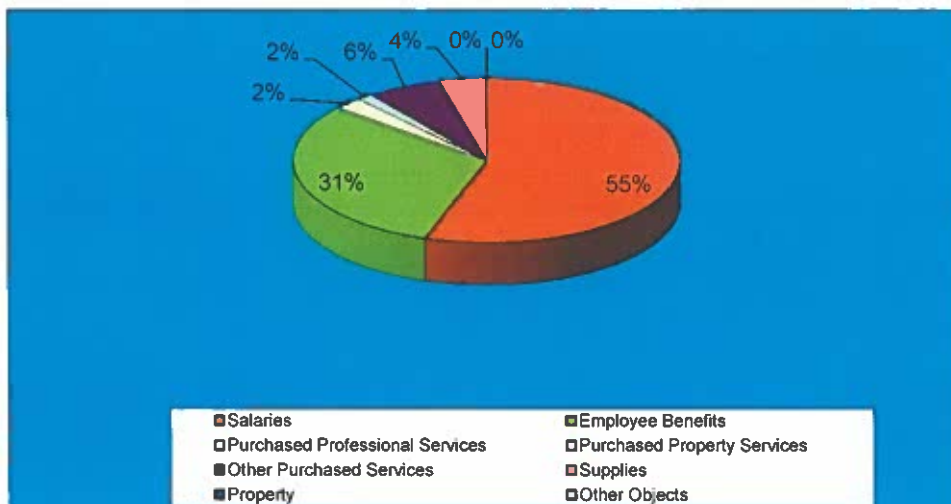
	Actual <u>2023-24</u>	Budget <u>2024-25</u>	Budget <u>2025-26</u>	Percent of Change
<b>Revenues</b>				
Local Revenues	14,365,021	12,420,334	12,597,971	1.40%
State Revenues	31,490,673	30,597,625	29,246,407	-4.40%
Federal Revenues	-	11,450	11,450	0.00%
<b>Total Revenues</b>	<b>\$ 45,855,694</b>	<b>\$ 43,029,409</b>	<b>\$41,855,828</b>	<b>-2.70%</b>
<b>Expenditures</b>				
Salaries	24,586,100	22,897,359	22,209,228	-3.00%
Employee Benefits	15,177,483	13,277,395	12,440,463	-6.30%
Purchased Professional	960,855	1,066,745	942,900	-11.60%
Purchased Property	442,632	617,333	550,000	-10.90%
Other Purchased	2,064,623	2,289,131	2,506,580	9.50%
Supplies	1,158,943	2,001,747	1,559,750	-22.10%
Property	31,219	13,000	13,000	0.00%
Other Objects	1,692	4,792	9,000	
<b>Total Expenditures</b>	<b>\$ 44,423,547</b>	<b>\$ 42,167,502</b>	<b>\$40,230,920</b>	<b>-4.60%</b>
Other Sources of	977,954	1,534,472	1,145,000	-25.40%
Other Uses of Funds	(1,681,260)	(2,343,788)	(2,616,000)	11.60%
<b>Total Other Sources and Uses</b>	<b>\$ (703,306)</b>	<b>\$ (809,316)</b>	<b>\$ (1,471,000)</b>	<b>81.80%</b>
Balance	728,841	52,591	153,908	
Beginning Fund	11,961,051	12,689,892	12,742,484	0.40%
Ending Fund	<b>12,689,892</b>	<b>12,742,484</b>	<b>12,896,392</b>	<b>1.20%</b>

The expenditures, listed on this page, present a cross-classification of the total General Fund Budget as shown on the previous page. Object code classifications (salaries, employee benefits, materials, equipment, etc.) are used to describe the service or commodity as a result of a specific expenditure.

# Avoyelles Parish School Board General Fund Budget Fiscal Year 2025-26

## Most Important Features

- 1 In FY 2025-26 , the General Fund budget will show an estimated surplus of \$ 153,908  
 Close estimates have been made to adjust for the increased costs that occurred in 2024-25 fiscal year and for the increased operational costs and benefits for the FY 2025-26.  
 With conservative revenue projections and conservative spending, we strive to increase this current year surplus. However, we must continue to improve student academics and this progress needs to be protected. We will make the necessary adjustments to maintain a Fund Reserve to at least 5% to 10% of annual expenditures. After all adjustments, total General Fund Balance is \$ 12,896,392
  
- 2 Minimum Foundation Program Revenues are projected to decrease by (1,341,664) This is largely due to a decrease in student enrollment. Beginning with the 2013-14 fiscal year districts were mandated to contribute the local revenues to Legacy Type 2 Charter schools. As a result of litigation against the state school boards have received a refund of this transfer money, resulting in approximately \$1 million back to APSB. The state uses February 1, 2020 enrollment and financial data from 2017-18 to calculate each parish's distribution. Should the February 1, 2020 enrollment increase or 1% the state will send additional funding, likewise, if enrollment is reduced then funds will be withheld.
  
- 3 Overall, Parishwide Property Tax millages will remain at 13.62 mills to the maximum authorized levy which will cause revenues to increase slightly in FY 2025-26. In November 2011, voters approved a 10 mil ad valorem tax which is estimated to generate approximately \$1,000,000 in additional revenues. In November 2017 the board was successful in asking voters for approval of both 5 mill ad valorem taxes which fur repairs of all schools. The amount generated from these taxes are approximately \$1,000,000. The 2011 tax will be up for renewal in November 2021.
  
- 4 1% and .25% Sales tax revenues are expected to remain constant during FY 2025-26 to approximately 7,500,000 .
  
- 5 E-Rate Reimbursement is being budgeted again in FY 2025-26. This program allows Avoyelles Parish Schools discounts of 20% to 90% on telecommunications services, Internet access and internal connections. Telephone service and hardware needs for the ensuing year are expected to exceed \$100,000. Revenues are expected to drop in the future.
  
- 6 Salaries and Employee Benefits are estimated to reach approximately 34,649,691  
 million in FY 2025-26. This represents 87% of the total expenditures to the General Fund Budget. (see the chart below)



**Avoyelles Parish School Board  
General Fund Budget  
Fiscal Year 2025-26**

<b>Most Important Features</b>
--------------------------------

7 Employer's rates and contributions to each Louisiana Retirement System for FY 2025-26 will decrease; thereby, adding additional expenses to the General Fund as shown below.

	FY 2024-25	FY 2025-26
	<u>Rate</u>	<u>Rate</u>
Louisiana Teachers' Retirement	21.51%	20.95%
Louisiana School Employee's Retirement	25.80%	22.00%
Louisiana Teachers' Retirement - Plan B	21.51%	20.95%
ORP Retirement	21.51%	20.95%

8 A 3% increase in health insurance has been budgeted for active employees and retirees for the FY 2025-26.

10 The 2025 Louisiana Legislature approved one-time stipends for employees in the amounts of \$2,000 for teacher and \$1,000 for support workers.

11 In 2024 the Board voted to distribute the 2011 Election Excess in the following amounts:

Positions on Teacher Salary Schedule	2,111
Support Positions	1,055

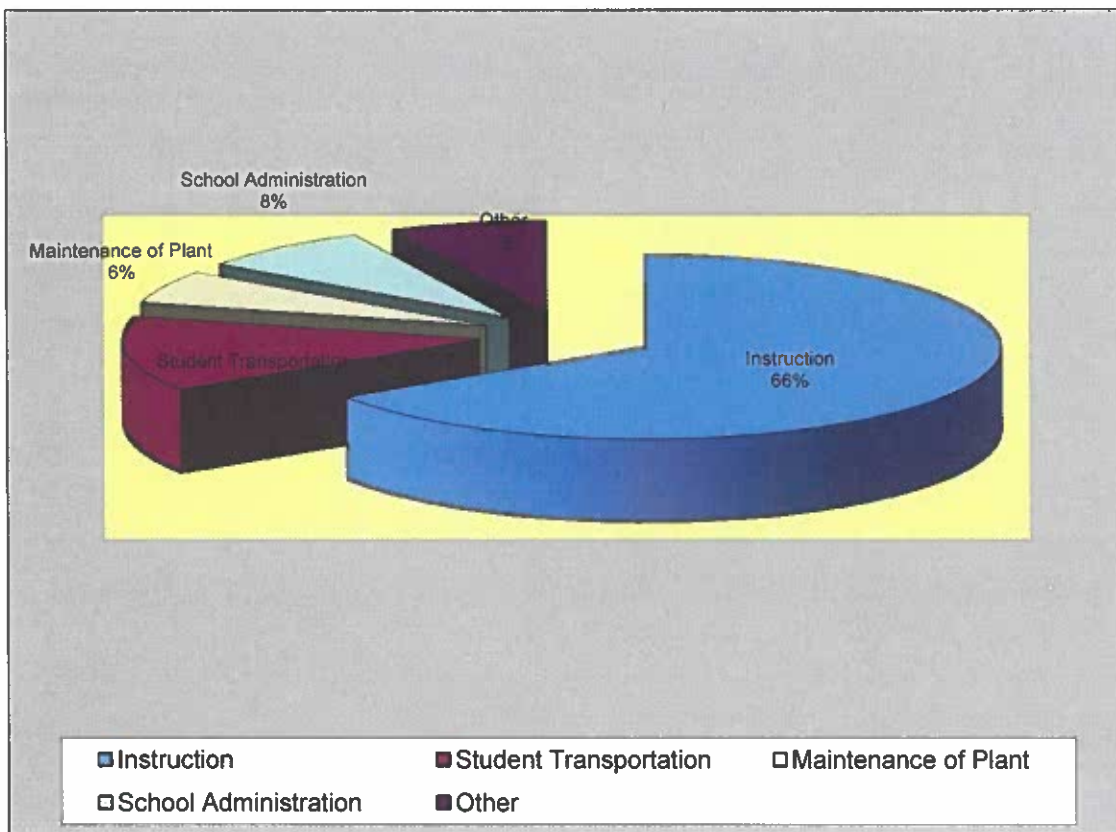
(The above item is not included in this document, it will be included in the next revised budget.

**Avoyelles Parish School Board  
General Fund Budget  
Fiscal Year 2025-26**

**Most Important Features**

12 The pie chart of expenditures below illustrates the emphasis the Avoyelles Parish School Board places on instruction, with 65.79% of all expenditures for FY 2025-26 directed to the classroom.

Instruction	\$	26,467,985	65.79%
Student Transportation		5,326,968	13.24%
Maintenance of Plant		2,357,400	5.86%
School Administration		3,201,569	7.96%
Other		2,876,998	7.15%
<b>Total</b>	<b>\$</b>	<b>40,230,920</b>	



**Avoyelles Parish School Board  
General Fund Budget  
Local Revenues  
Fiscal Year 2025-26**

<b>Major Local Revenue Assumptions and Estimates</b>
--

- \* Constitutional Tax of 3.62 Mills and Operational and Maintenance Tax of 5.0 Mills.  
The amount levied on the taxable assessed value of real and personal property is approved by the Board annually subject to the limitations approved by the voters and the Legislature. Revenue estimates are calculated using a 95% collection rate on property tax assessments projected by the Avoyelles Parish Tax Assessor. Additional 10 mils voted in November 2011 will increase revenues substantially.
  
- \* 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 Collector.
  
- \* 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, time certificates of deposit, money market accounts, and other interest bearing investments.



**Avoyelles Parish School Board  
General Fund Budget  
Local Revenues  
Fiscal Year 2025-26**

[illegible]

**Avoyelles Parish School Board  
General Fund Budget  
State Revenues  
Fiscal Year 2025-26**

<b>Major State Revenue Assumptions and Estimates</b>
--

- \* 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 and city school systems.
  
- \* 8g Grants - An educational trust fund was set up in Louisiana in the late 1980's. Block grants are awarded to local school boards each year as well as competitive grants. The majority of all 8g grants are budgeted when they are awarded.
  
- \* 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 Board is expected to lose revenues which cannot be collected. State Revenue Sharing funds give a portion of this loss back to the Board. Based on past receipts, it is expected that 25% 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.

**Avoyelles Parish School Board  
General Fund Budget  
State Revenues  
Fiscal Year 2025-26**

[illegible]

**Avoyelles Parish School Board  
General Fund Budget  
Federal Revenues  
Fiscal Year 2025-26**

<b>Major Federal Revenue Assumptions and Estimates</b>
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- \* Loss of Taxes From Federal Housing Projects are federal payments in lieu of taxes made directly to the Avoyelles Parish School Board due to the existence of federally funded housing projects in the cities which causes a loss of ad valorem tax revenue.  
Ensuing budget projections estimate revenues using the same figure from the prior budget year.
- \* Other federal grants-usually passed through from the federal to the state departments-to aid in education.

**Avoyelles Parish School Board  
General Fund Budget  
Federal Revenues  
Fiscal Year 2025-26**

[illegible]

**Avoyelles Parish School Board  
General Fund Budget  
Regular Programs Function  
Fiscal Year 2025-26**

## 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 handicaps.

## Regular Program Goals

- \* To help students develop and maintain good physical and mental health. To help students achieve 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

**The Total Personnel Roster is shown in the Information Section - Table 9**

<b>Position</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Budget 2025-26</b>	<b>Increase + Decrease -</b>
Foreign Language Teacher	2	3	1	-2
Kindergarten Teacher	17	16	16	0
Elementary Teacher	101	93	92	-1
Secondary Teacher	75	75	68	-7
Sabbatical Leave	1	0	0	0
Homebound	2	1	0	-1
Aides	12	23	30	7
<b>Total Positions</b>	<b>210</b>	<b>211</b>	<b>207</b>	<b>(4)</b>

**Avoyelles Parish School Board  
General Fund Budget  
Regular Education Program Expenditures  
Fiscal Year 2025-26**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Budget 2025-26</b>
1	02-150-1100	Stipend Pay	2,334,362	43,757	75,000
2	02-112-1105	Kindergarten Teacher Salaries	789,651	682,320	672,000
3	02-112-1110	Elementary Teacher Salaries	4,673,594	4,647,219	5,090,000
4	02-112-1130	Secondary Teacher Salaries	3,368,896	3,520,519	3,455,000
5	02-112-1131	Homebound Teacher Salaries	-	-	-
6	02-115-1100	Teacher Aide	638,371	608,101	564,000
7	02-123-1100	Substitute Salaries	382,348	220,067	233,000
8	02-140-1100	Sabbatical Leave Pay	-	-	-
9	02-210-1100	Group Insurance	1,156,540	1,354,735	1,398,426
10	02-220-1100	Social Security	32,626	20,512	20,600
11	02-225-1100	Medicare Tax	165,949	130,815	127,800
12	02-231-1100	Teachers' Retirement System	2,825,888	2,017,327	1,898,000
13	02-233-1100	School Employees' Retirement	45,856	2,410	2,000
14	02-239-1100	ORP Retirement	330	-	-
15	02-250-1100	Unemployment Compensation	2,848	10,694	12,000
16	02-260-1100	Workmen's Compensation	244,116	-	-
17	02-270-1100	Health Benefits	2,537,706	1,753,077	1,788,680
18	02-280-1100	Severance Pay	-	-	-
19	02-320-1110	Purchased Services	176,128	124,888	80,000
20	02-430-1100	Instructional Equipment Repairs	-	6,528	7,000
21	02-431-1100	Instructional Computer Repairs	-	-	-
22	02-530-1100	Other Professional	289,510	488,692	396,005
23	02-582-1110	Teacher Travel	2,476	6,908	7,000
24	02-610-1100	Classroom Materials	226,044	299,423	120,000
25	02-611-1100	Classroom Materials	-	-	-
26	02-620-1100	ROTC	-	150,000	-
	02-613-1100	Classroom Materials	-	-	-
28	02-620-1100	Testing	-	-	-
29	02-615-1100	Computer Supplies	863	50,000	35,000
30	02-616-1100	Classroom Furniture	-	-	-
31	02-642-1100	Textbooks	153,740	170,000	170,000
32	02-642-1114	Non-Public Textbooks	-	-	-
33	02-642-1115	Superior Textbooks - 8g	-	-	-
34	02-730-1100	Equipment	12,699	5,000	5,000
35	02-731-1100	Computer Equipment	-	-	-
		<b>Total Regular Programs</b>	<b>\$ 20,060,541</b>	<b>\$ 16,312,992</b>	<b>\$ 16,156,511</b>

**Avoyelles Parish School Board  
General Fund Budget  
Regular Programs Function  
Fiscal Year 2025-26**

## Special Education Programs Description

- \* Activities primarily for students having special needs. The Special Education Programs include pre-kindergarten, kindergarten, elementary, secondary services for gifted and talented, mentally retarded, physically handicapped and emotionally disturbed students.

## 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

**The Total Personnel Roster is shown in the Information Section - Table 9**

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
Special Ed Teacher	32	29	29	0
Self-Contained Teacher	2	6	9	3
Homebound Teacher	5	2	2	0
Adaptive PE Teacher	3.5	4	0	-4
Gifted & Talented Teacher	1	0	0	0
Speech Therapist	6	7	7	0
Special Ed Aide	34	33	35	2
NCPS	2	5	0	-5
Sabbatical Leave			0	0
<b>Total Positions</b>	<b>86</b>	<b>86</b>	<b>82</b>	<b>-4</b>



**Avoyelles Parish School Board  
General Fund Budget  
Special Education Program Expenditures  
Fiscal Year 2025-26**

[illegible]

**Avoyelles Parish School Board  
General Fund Budget  
Vocational Programs Function  
Fiscal Year 2025-26**

## Vocational 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, home economics, industrial arts and business.

## Vocational 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

**The Total Personnel Roster is shown in the Information Section - Table 9**

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
Agriculture Teacher	3	6	6	0
Family & Consumer Science Teacher	1	2	1	-1
Business Teacher	3	5	6	1
Elective Teacher	4	1	1	0
<b>Total Positions</b>	<b>11</b>	<b>14</b>	<b>12</b>	<b>-</b>

**Avoyelles Parish School Board  
General Fund Budget  
Vocational Education Program Expenditures  
Fiscal Year 2025-26**

[illegible]

**Avoyelles Parish School Board  
General Fund Budget  
Other Instructional Programs Function  
Fiscal Year 2025-26**

## Other Instructional Programs Description

- \* Activities that provide students in grades K-12 with learning experiences in school sponsored cocurricular activities, athletics, and driver education programs. These programs normally supplement the regular instructional program and include such activities as band, chorus, choir, speech, debate, and remediation programs.

## Other Instructional Program Goals

- \* To provide additional programs that enhances or expands the regular instruction.

## Personnel Roster

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
Music Teacher	3	3	3	0
Alternative School Teachers	0	0	0	0
JAG Instructor	0	0	0	0
Sabbatical Leave				0
Total Positions	3	3	3	-

**Avoyelles Parish School Board  
General Fund Budget  
Other Instructional Programs Function  
Fiscal Year 2025-26**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Budget 2025-26</b>
1	02-112-1401	Teachers	-	-	3,000
2	02-115-1400	Discipline Mentors Salaries	-	-	-
3	02-112-1400	Band Teacher Salaries	154,816	103,947	105,000
4	02-112-1408	Other Salaries	-	52,445	270,000
5	02-127-1400	Life Skills Training	-	-	-
6	02-119-1400	JAG Salary	-	-	-
7	02-123-1404	LATAAP	-	-	-
8	02-123-1405	Substitutes	4,115	-	70,780
9	02-123-1418	LTAA Substitute Salaries	-	-	-
10	02-123-1431	LINCS Substitute Salaries	-	-	-
11	02-123-1461	SIF Substitutes	-	-	-
12	02-125-1400	LA GEARUP	-	-	-
13	02-150-1400	Extra Curricular Stipends	-	-	-
14	02-150-1405	K-3 Reading Stipends	-	-	-
15	02-150-1406	LEAP 21 Summer School Stipends	-	-	-
16	02-150-1407	LEAP 21 Tutoring Stipends	-	-	-
17	02-150-1410	8(g) Arts Enhancement	-	-	-
18	02-150-1431	Learn Teacher Certification	-	-	-
19	02-150-1418	LTAA Stipends	-	-	-
20	02-150-1419	LTAA2 Stipends	-	-	-
21	02-150-1428	After School Detention Stipends	-	-	-
22	02-150-1429	Summer School Stipends	-	-	-
23	02-150-1440	Driver Ed Stipends	-	-	-
24	02-150-1444	GEE 21 Stipends	-	-	-
25	02-150-1454	LASIP Stipends	-	-	-
26	02-150-1460	Leap Remedial Salaries	-	-	-
27	02-150-1461	Dyslexia	-	-	-
28	02-150-1472	EEF Technology Stipends	-	-	-
29	02-150-1473	EEF Remediation Stipends	-	-	-
30	02-150-1490	After School Detention Stipends	-	-	-
31	02-210-1400	Group Insurance	16,303	7,099	7,300
32	02-220-1400	Social Security	337	103	-
33	02-225-1400	Medicare Tax	2,154	2,233	2,260
34	02-231-1400	Teachers' Retirement System	34,136	33,215	21,500
35	02-250-1400	Unemployment Compensation	-	-	-
36	02-233-1400	School Employees Retirement	33	-	-
##	02-280-1400	Severance Pay	-	-	-
38	02-250-1400	Unemployment Compensation	-	-	-
39	02-260-1400	Workmen's Compensation	-	-	-
40	02-300-1400	Purchased Professional Services	-	-	-
41	02-320-1405	K-3 Reading Purchased Services	-	-	-
42	02-320-1431	LINCS Purchased Services	-	4,500	-
43	02-320-1427	Arts in Education Residence Services	-	-	-

**Avoyelles Parish School Board  
General Fund Budget  
Other Instructional Programs Function  
Fiscal Year 2025-26**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Budget 2025-26</b>
44	02-320-1454	LASIP Purchased Services	-	-	-
45	02-320-1458	Distance Learning	-	-	-
46	02-230-1459	Video Teleconferencing	-	-	-
47	02-320-1461	SIF Purchased Services	-	-	-
48	02-335-1420	Athletic Physicals	-	-	-
49	02-430-1400	Activity Bus Maintenance	-	-	-
50	02-430-1440	Driver Ed. Repairs	-	-	-
51	02-442-1440	Driver Ed. Rental	-	-	-
52	02-519-1400	Driver Ed. Gasoline	-	-	-
53	02-523-1440	Driver Ed. Insurance	-	-	-
54	02-529-1420	Athletic Insurance	-	-	-
55	02-530-1458	Distance Learning Telephone	-	-	-
56	02-564-1481	DL Tuition	-	-	-
57	02-582-1400	JAG Travel	-	-	-
58	02-582-1405	K-3 Reading Travel	-	-	-
59	02-582-1431	LINCS Travel	-	-	-
60	02-582-1433	AFE Travel	-	-	-
61	02-582-1461	SIF Travel	-	-	-
62	02-582-1470	MSL Travel	-	-	-
63	02-582-1495	Alternative School Travel	-	-	-
64	02-583-1410	Reading Festival Operational Pay	-	-	-
65	02-610-1400	Materials and supplies	-	-	-
66	02-610-1401	Pre K-12 State Reading Plan	-	-	-
67	02-610-1405	K-3 Reading Materials	-	-	-
68	02-610-1406	LEAP 21 Summer School Materials	-	-	-
69	02-610-1407	LEAP 21 Tutoring Supplies	-	-	-
70	02-610-1408	BESE/RSI Prof Dev	-	-	-
71	02-642-1400	8(g) SuperiorTextbooks	-	-	-
72	02-610-1420	Leap Supplies	-	-	-
73	02-610-1429	Summer School Materials	-	-	-
74	02-615-1400	8(g) Dropout prevention	-	-	-
75	02-620-1400	8(g) In Class	-	-	-
76	02-610-1440	Drivers Ed Materials	-	-	-
77	02-612-1400	Leap Supplies	-	-	-
78	02-621-1400	LA Leads	-	-	-
79	02-617-1400	JAG Supplies	-	-	-
80	02-610-1461	JAG Supplies	-	-	-
81	02-623-1400	LASIP Purchased Services	-	-	-
82	02-624-1400	STEP	-	-	-
83	02-610-1481	DL Materials	-	-	-
84	02-610-1490	After School Detention Materials	-	-	-
85	02-642-1400	Textbooks	-	-	-
86	02-626-1440	Driver Ed. Gasoline	-	-	-

**Avoyelles Parish School Board  
General Fund Budget  
Other Instructional Programs Function  
Fiscal Year 2025-26**

[illegible]

**Avoyelles Parish School Board  
General Fund Budget  
Special Programs Function  
Fiscal Year 2025-26**

## Special Programs Description

- \* Activities primarily for students having special needs. The Special Programs include pre-kindergarten services for culturally different students and bilingual students.

## Special Program Goals

- \* To provide experiences in which preschool children can develop a positive concept of self and school, as well as those that promote growth and development in physical, cognitive, and emotional areas.

## Personnel Roster

**The Total Personnel Roster is shown in the Information Section - Table 9**

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
None				0
				0
				0
<b>Total Positions</b>	-	-	-	-



**Avoyelles Parish School Board  
General Fund Budget  
Special Programs Function  
Fiscal Year 2025-26**

[illegible]

**Avoyelles Parish School Board  
General Fund Budget  
Adult Education Programs Function  
Fiscal Year 2025-26**

## Adult Education Programs Description

- \* Activities that develop knowledge and skills to meet immediate and long range educational objectives of adults who have completed or interrupted formal schooling and have accepted adult roles and responsibilities.

## Adult Education Program Goals

- \* Deliver an instructional program which meets the special needs of adult learners as they work toward GED certificates or personal goals. Programs include activities to foster the development of fundamental tools of learning; preparing students for a post secondary career; preparing students for post secondary education programs; upgrading occupational competence; preparing students for a new or different career; developing skills and appreciation for special interests; or to enrich the aesthetic qualities of life.

## Personnel Roster

**The Total Personnel Roster is shown in the Information Section - Table 9**

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
Adult Ed Teacher				0
Adult Ed Aide				0
<b>Total Positions</b>	-	-	-	-

**Avoyelles Parish School Board  
General Fund Budget  
Adult Education Programs Function  
Fiscal Year 2025-26**

[illegible]

**Avoyelles Parish School Board  
General Fund Budget  
Pupil Support Services Function  
Fiscal Year 2025-26**

## Pupil Support Services Description

- \* Activities designed to assess and improve the well-being of students and to supplement the teaching process. These activities include Child Welfare and Attendance Services, Guidance Services, Health Services, Psychological Services, and Speech Pathology and Audiology Services.

## Pupil Support Service Goals

- \* To enable students to derive the fullest possible educational experience from school by providing or arranging necessary social work services, psychological services, assessment services and guidance services. To insure that all students may fully participate in educational endeavors of the school system through early screening and treatment of health problems.

## Personnel Roster

**The Total Personnel Roster is shown in the Information Section - Table 9**

<b>Position</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Budget 2025-26</b>	<b>Increase + Decrease -</b>
Child Welfare Supervisor	1	1	1	0
Pupil Appraisal Team	6	6	3	-3
Guidance Counselor	3	3	5	2
Social Worker	3	3	4	1
Attendance Secretary	0	0	2	2
Appraisal Team Clerk	1	1	1	0
Health Nurse Assistant	0	0	0	0
Drug Free /Test Coordinator	0.5	0.5	0	-0.5
Health Nurse	0		0	0
<b>Total Positions</b>	<b>15</b>	<b>15</b>	<b>16</b>	<b>2</b>

**Avoyelles Parish School Board  
General Fund Budget  
Pupil Support Services Function  
Fiscal Year 2025-26**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Budget 2025-26</b>
1	02-111-2111	Administrative Salaries	97,156	100,058	99,958
2	02-113-2190	Specialists/Interventionists	62	2,550	-
3	02-113-2152	Speech Therapists Salaries	357,372	350,330	323,416
4	02-113-2122	Guidance Counselor Salaries	223,807	248,240	195,000
5	02-113-2145	Assessment Teacher Salaries	238,230	336,113	269,000
6	02-113-2113	Social Workers Salaries	90,067	79,521	139,545
7	02-113-2140	Psychologists Salaries	-	-	58,150
8	02-114-2123	Pupil Appraisal Clerical Salaries	17,244	28,290	28,000
9	02-115-2110	Paras	66,882	90,932	102,000
10	02-119-2190	Salaries-ISS	4,805	-	-
11	02-210-2100	Group Insurance	206,615	196,474	203,033
12	02-220-2100	Social Security	38	144	7,725
13	02-225-2100	Medicare Tax	14,634	16,038	16,912
14	02-231-2100	Teachers' Retirement System	260,571	266,746	246,663
15	02-270-2100	Health Benefits	49,690	49,915	51,530
16	02-280-2100	Severance Pay	-	-	8,000
17	02-290-2100	Other Employee Benefits	-	-	-
18	02-330-2130	Contracted Health Services	2,142	-	3,000
19	02-582-2110	Child Welfare Travel	-	-	2,750
20	02-582-2114	Clerical Travel	-	-	5,000
21	02-582-2122	Guidance Counselor Travel	62	-	1,000
22	02-582-2123	Appraisal Team Travel	24,966	23,123	15,000
23	02-582-2126	Child Search Travel	-	-	-
24	02-582-2130	Health Services Travel	-	-	-
25	02-582-2190	Drug Free Travel	-	-	-
26	02-610-2114	Test Scoring Supplies	-	-	-
27	02-610-2118	Computer Manager Supplies	-	-	-
28	02-610-2119	PAMS Supplies	-	-	-
29	02-610-2122	Guidance Counselor Supplies	1,214	524	1,500
30	02-610-2123	Drug Free Supploes	-	-	-
31	02-610-2130	Health Services Materials	-	-	-
32	02-730-2110	Child Welfare Equipment	-	-	-
33	02-730-2118	Computer Manager Equipment	-	-	-
34	02-730-2119	PAMS Equipment	-	-	-
35	02-730-2122	Guidance Counselor Equipment	-	-	-
36	02-730-2123	Appraisal Team Equipment	-	-	-
37	02-730-2130	Health Services Equipment	-	-	-
38	02-810-2111	Child Welfare Dues	-	-	-
		<b>Total Pupil Support Services</b>	<b>\$ 1,655,557</b>	<b>\$ 1,788,998</b>	<b>\$ 1,777,182</b>

**Avoyelles Parish School Board  
General Fund Budget  
Instructional Staff Services Function  
Fiscal Year 2025-26**

## Instructional Staff Services Description

- \* Activities associated with assisting the instructional staff with the content and the process of providing learning experiences for students. These activities include supervision of improvement of instructional, curriculum development, instructional staff, training, and education media.

## Instructional Staff Service 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

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
Regular Ed. Directors / Supervisors	1	1	1	0
Special Ed. Supervisors	1	1	1	0
Coordinating Teachers	1	0	0	0
Librarian	1	0	0	0
Secretary	1	1	2	1
Special Education Bookkeeper	0	0	0	0
Library Aide	0	0	0	0
Technology Coordinator	1	1	2	1
<b>Total Positions</b>	<b>6</b>	<b>4</b>	<b>6</b>	<b>2</b>

**Avoyelles Parish School Board  
General Fund Budget  
Instructional Staff Support Expenditures  
Fiscal Year 2025-26**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Budget 2025-26</b>
1	02-111-2211	Instructional Directors, Supervisors Sal	132,592	171,330	183,734
2	02-111-2212	Special Education Supervisor Salary	97,949	101,074	100,973
3	02-150-2214	Stipends- State	1,067,693	2,059,788	45,000
4	02-111-2219	Other Educational Salaries	53,550	61,030	147,735
5	02-112-2252	Other Instructional Salaries	86,034	88,636	-
6	02-113-2211	Counselors/Coaches	70,529	400	-
7	02-114-2211	Secretarial Salaries	31,951	31,945	32,012
8	02-210-2200	Group Insurance	64,144	50,260	53,322
9	01-220-2200	Social Security	4,140	7,665	1,000
10	02-225-2200	Medicare Tax	22,114	35,882	7,424
11	02-231-2200	Teachers' Retirement System	310,616	459,628	144,954
12	02-233-2200	ORP Retirement	23,777	52,059	-
13	02-250-2200	Unemployment Compensation	-	-	-
14	02-260-2200	Workmen's Compensation	-	100	-
15	02-270-2200	Health Benefits	99,380	81,797	85,000
16	02-280-2200	Severance Pay	-	-	-
17	02-323-2290	Contributions	-	-	-
18	02-582-2211	Elementary and Secondary Travel	8,031	9,338	2,575
19	02-582-2212	Gifted Travel	-	-	3,800
20	02-582-2214	Special Education Travel	-	-	10,000
21	02-582-2219	Other Education Travel	-	-	2,600
22	02-610-2252	Library Materials and Supplies	-	-	-
23	02-640-2252	Library Books and Periodicals	-	-	-
24	02-233-2200	Employee Retirement	-	-	-
25	02-150-2231	Stipend Pay	-	-	-
26	02-150-2232	Stipends-After School Detention	-	-	-
27	02-150-2233	Stipends-Prior year Surplus	-	-	-
28	02-610-2261	Internet Materials	-	-	-
29	02-610-2290	Technology Supplies	-	-	-
30	02-630-2230	Staff Training Refreshments	-	-	-
31	02-641-2252	Library Books	-	-	-
32	02-644-2252	Library Periodicals	-	-	-
33	02-730-2211	3-5 Supervisor Equipment	-	-	-
34	02-730-2213	Instructional Supervisor Equipment	-	-	-
35	02-730-2217	Accountability Director Equipment	-	-	-
36	02-730-2218	Secondary Supervisor Equipment	-	-	-
37	02-730-2219	Middle School Director Equipment	-	-	-
38	02-730-2252	Library Equipment	-	-	-
39	02-730-2260	CBT Equipment	-	-	-
40	02-730-2261	Internet Equipment	-	-	-
41	02-730-2290	Technology Equipment	-	-	-
42	02-810-2215	PreK Coordinator Dues	-	-	-
43	02-810-2217	Accountability Director Dues	-	-	-

**Avoyelles Parish School Board  
General Fund Budget  
Instructional Staff Support Expenditures  
Fiscal Year 2025-26**

[illegible]



**Avoyelles Parish School Board  
General Fund Budget  
General Administration Function  
Fiscal Year 2025-26**

## General Administration Description

- \* Activities concerned with establishing and administering policy for operating the local educational agency. Activities include the Board and the office of the Superintendent.

## General Administration Goals

- \* The Board's goal is to develop policies and procedures that demand the highest standards of excellence possible with the focus on the student. His or her education is the central concern of the Board's policies and administrative regulations. The Board 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

**The Total Personnel Roster is shown in the Information Section - Table 9**

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
School Board Member	9	9	9	0
Superintendent/Asst. Superintendent	2	2	2	0
Superintendent Secretary	1	1	1	0
Sales Tax Collector	1	1	1	0
Sales Tax Secretary	1	1	1	0
<b>Total Positions</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>0</b>

**Avoyelles Parish School Board  
General Fund Budget  
General Administration Expenditures  
Fiscal Year 2025-26**

[illegible]

**Avoyelles Parish School Board  
General Fund Budget  
School Administration Function  
Fiscal Year 2025-26**

## 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

**The Total Personnel Roster is shown in the Information Section - Table 9**

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
Principal	9	9	10	1.00
Assistant Principal	10	10	12	2.00
Administrative Assistants	3	3	0	(3.00)
School Secretary	14	14	16	2.00
Curriculum Coord/Dean of Students	5	1	0	(1.00)
<b>Total Positions</b>	<b>41</b>	<b>37</b>	<b>38</b>	<b>2.00</b>

**Avoyelles Parish School Board  
General Fund Budget  
School Administration Expenditures  
Fiscal Year 2025-26**

[illegible]

**Avoyelles Parish School Board  
General Fund Budget  
Business Services Function  
Fiscal Year 2025-26**

## Business Services Description

- \* Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the Board. Included are the fiscal and internal services such as budgeting, payroll, internal auditing, financial accounting, property accounting, purchasing, printing, and warehousing.

## Business Service 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

**The Total Personnel Roster is shown in the Information Section - Table 9**

<b>Position</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Budget 2025-26</b>	<b>Increase + Decrease -</b>
Director of Business Services	1	1	1	-
Purchasing Agent	0	0	0	-
Grants / Payroll Manager	1	1	1	-
Insurance Clerk	1	1	1	-
Purchase Order Clerk	1	1	1	-
Payroll Clerk	1	1	1	-
Accounts Payable Clerk	1	1	1	-
<b>Total Positions</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>-</b>

**Fiscal Year 2025-26**

<b>Total Business Services</b>	<b>\$ 769,062</b>	<b>\$ 823,812</b>	<b>\$ 808,455</b>
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**Avoyelles Parish School Board  
General Fund Budget  
Maintenance of Plant Function  
Fiscal Year 2025-26**

## 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

**The Total Personnel Roster is shown in the Information Section - Table 9**

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
Maintenance Supervisor	1	1	1	-
Building Manager	0	0	0	-
Maintenance Secretary	0.5	0.5	0.5	-
Custodian	21	21	24	3.00
Ground Crew	0	0	0	-
Maintenance Personnel	0	0	4	4.00
<b>Total Positions</b>	<b>22.5</b>	<b>22.5</b>	<b>29.5</b>	<b>7</b>

**Avoyelles Parish School Board  
General Fund Budget  
Maintenance of Plant Expenditures  
Fiscal Year 2025-26**

	Account Number	Account Name	Actual 2023-24	Budget 2024-25	Budget 2025-26
1	02-114-2610	Administrative and Secretarial Salaries	-	-	-
2	02-115-2620	Sub-Custodian Salaries	-	-	-
3	02-116-2620	Custodian Salaries	508,494	566,667	530,000
4	02-117-2620	Maintenance Personnel Salaries	-	-	46,000
5	02-124-2600	Substitute Salaries	79,029	49,976	50,000
6	02-123-2620	Substitute Employee Operating	-	-	-
7	02-150-2620	Maintenance Stipends	80,744	77,007	78,000
8	02-210-2600	Group Insurance	89,003	74,911	73,000
9	02-220-2600	Social Security	5,045	4,090	8,900
10	02-225-2600	Medicare Tax	9,053	9,556	7,000
11	02-231-2600	Teachers' Retirement System	3,977	2,956	5,000
12	02-233-2600	School Employees' Retirement	135,931	150,524	135,000
13	02-250-2600	Unemployment Compensation	-	-	-
14	02-260-2600	Workmen's Compensation	-	-	2,000
15	02-270-2600	Health Benefits-Retirees	261,774	250,165	258,500
16	02-280-2600	Severance Pay	-	-	-
17	02-290-2600	Other Employee Benefits	-	-	-
18	02-411-2620	Water/Sewer	-	-	-
19	02-430-2620	Repairs to Buildings	21,963	27,195	40,000
20	02-430-2630	Upkeep of Grounds	-	-	-
21	02-430-2640	Repairs to Equipment	-	-	-
22	02-430-2650	Repairs to Vehicles	-	-	-
23	02-442-2640	Rental of Equipment and Vehicles	13,823	10,668	12,000
24	02-582-2600	Travel Expense Reimbursement	7,182	9,324	10,000
25	02-522-2620	Property Insurance	686,338	698,884	700,000
26	02-530-2620	Telephone	35,503	28	2,000
27	02-523-2650	Insurance	1,406	-	-
28	02-610-2600	Materials and Supplies	89,971	120,186	400,000
	02-626-2600	Gasoline	-	-	-
29	02-621-2620	Natural Gas	-	-	-
30	02-622-2620	Electricity	-	-	-
31	02-730-2600	Maintenance Equipment	-	-	-
32	02-730-2620	Custodian Equipment	-	-	-
33	02-730-2630	Lawn Care Equipment	-	-	-
34	02-730-2660	School Security Equipment	-	-	-
35	02-732-2600	Maintenance Vehicles	-	-	-
		<b>Total Maintenance of Plant</b>	<b>\$ 2,029,236</b>	<b>\$ 2,052,137</b>	<b>\$ 2,357,400</b>



**Avoyelles Parish School Board  
General Fund Budget  
Student Transportation Services Function  
Fiscal Year 2025-26**

**Student Transportation Services Description**

- \* Activities concerned with conveying students to and from school, as provided by State and federal law. This includes trips between home and school, and trips to school activities.

**Student Transportation Service Goals**

- \* To operate an effective transportation system that will be safe, adequate and suitable for all students.

**Personnel Roster**

**The Total Personnel Roster is shown in the Information Section - Table 9**

<b>Position</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Budget 2025-26</b>	<b>Increase + Decrease -</b>
Transportation Supervisor	0.5	1	1	-
Transportation Secretary	1	1	0.5	-
Special Education Bus Aide	9	10	9	(1.00)
Board Owned Bus Driver	66	65	62	(3.00)
Contracted Bus Driver	0	0	0	-
Special Ed Board Owned Bus Driver	9	9	8	(1.00)
Special Ed Contract Bus Driver	0	0	0	-
<b>Total Positions</b>	<b>85.5</b>	<b>86</b>	<b>80.5</b>	<b>(5.00)</b>

**Avoyelles Parish School Board  
General Fund Budget  
Pupil Transportation Expenditures  
Fiscal Year 2025-26**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Budget 2025-26</b>
1	02-111-2710	Administrative and Secretarial Salaries	71,688	74,690	75,390
2	02-114-2710	Clerical/Secretarial Salaries	34,623	28,661	36,079
3	02-115-2732	Bus Aide Salaries	135,005	131,723	134,200
4	02-116-2721	Bus Driver Salaries	1,269,265	1,334,253	1,300,000
5	02-116-2731	Special Ed Bus Driver Salaries	178,779	153,676	200,000
6	02-117-2723	Skilled Craft Vehicle Servicing	32,270	2,781	20,000
7	02-123-2721	Substitute Salaries	193,845	154,913	124,000
8	02-123-2731	Special Ed Substitute Salaries	-	-	-
9	02-150-2700	Stipends	240,265	208,790	350,000
10	02-210-2700	Group Insurance	432,271	398,326	411,193
11	02-220-2700	Social Security	20,829	17,290	19,000
12	02-225-2700	Medicare Tax	30,444	28,270	34,000
13	02-231-2700	Teachers' Retirement System	17,607	7,767	10,000
14	02-233-2700	School Employees Retirement	477,021	449,105	440,000
15	02-250-2700	Unemployment Compensation	-	-	-
16	02-260-2700	Workmen's Compensation	16,510	-	-
17	02-270-2700	Health Benefits	619,030	526,490	542,506
18	02-280-2700	Severance Pay	3,726	-	-
19	02-319-2720	CDL Fees	-	-	-
20	02-320-2720	Transportation Data Processing	-	-	-
21	02-335-2720	Medical Examinations	-	-	-
22	02-339-2720	Drug Testing	-	-	-
23	02-300-2710	Contracted Services	12,858	7,813	10,000
24	02-442-2710	Road Repairs and Bus Inspections	-	-	-
25	02-430-2721	Regular Ed Transportation Repairs	337,558	488,339	456,000
26	02-430-2731	Special Ed Transportation Repairs	58,228	84,603	-
27	02-530-2721	Telephone and Postage	14,995	774	50,800
28	02-523-2721	Fleet Insurance	404,954	394,036	517,800
29	02-550-2720	Transportation Printing	-	-	-
30	02-582-2710	Transportation Travel Reimbursement	3,932	3,469	4,000
31	02-583-2721	Operational Allowance	-	-	-
32	02-523-2731	Fleet Insurance	50,000	50,000	50,000
33	02-626-2731	Transportation Services	60,821	50,000	50,000
34	02-610-2720	Regular Ed Transportation Supplies	11,430	11,176	11,800
35	02-610-2730	Special Ed Transportation Supplies	-	-	-
36	02-626-2721	Regular Ed Transportation Gasoline	367,702	600,000	480,200
37	02-730-2723	Special Ed Bus Gasoline	-	-	-
38	02-890-2731	Transportation Misc	-	-	-
39	02-730-2721	Transportation Equipment	17,900	-	-
40	02-732-2710	Transportation Truck	-	-	-
41	02-732-2720	Buses	-	-	-
42	02-732-2731	Special Education Bus	-	-	-
43	02-890-2731	Miscellaneous Expense Vehicles	-	-	-

**Avoyelles Parish School Board  
General Fund Budget  
Pupil Transportation Expenditures  
Fiscal Year 2025-26**

[illegible]

**Avoyelles Parish School Board  
General Fund Budget  
Central Services Function  
Fiscal Year 2025-26**

## 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

**The Total Personnel Roster is shown in the Information Section - Table 9**

<b>Position</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Budget 2025-26</b>	<b>Increase + Decrease -</b>
SIS Coordinator	1	1	1	0
<b>Total Positions</b>	1.00	1.00	1.00	-

**Avoyelles Parish School Board  
General Fund Budget  
Central Services Expenditures  
Fiscal Year 2025-26**

[illegible]

**Avoyelles Parish School Board  
General Fund Budget  
Food Service Operations  
Fiscal Year 2025-26**

## Food Services Description

\* Expenditures encumbered by the general fund relative to food service operations.

## Food Service Goals

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

## Personnel Roster

**The Total Personnel Roster is shown in the Information Section - Table 9**

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
N/A	0	0	0	-
<b>Total Positions</b>	-	-	-	-

**Avoyelles Parish School Board  
General Fund Budget  
Food Services Expenditures  
Fiscal Year 2025-26**

[illegible]

**Avoyelles Parish School Board  
General Fund Budget  
Enterprise Operations  
Fiscal Year 2025-26**

## Enterprise Description

\* Expenditures encumbered by the general fund relative to enterprise operations.

## Enterprise Operations Goals

\* To provide for extra expenditures such as salaries for food preservation employees.

## Personnel Roster

**The Total Personnel Roster is shown in the Information Section - Table 9**

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
Principal	0	0	0	-
Assistant Principal	0	0	0	-
Administrative Assistants	0	0	0	-
School Secretary	0	0	0	-
<b>Total Positions</b>	-	-	-	-



**Avoyelles Parish School Board  
General Fund Budget  
Enterprise Operations Expenditures  
Fiscal Year 2025-26**

[illegible]

**Avoyelles Parish School Board  
General Fund Budget  
Community Service Operations  
Fiscal Year 2025-26**

## Community Service Operations Description

- \* Expenditures encumbered by the general fund relative to community operations such as 4-H.

## Community Service Operations Goals

- \* To provide for extra expenditures such as salaries for 4-H employees that serve our students.

## Personnel Roster

**The Total Personnel Roster is shown in the Information Section - Table 9**

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
N/A	0	0	0	-
<b>Total Positions</b>	-	-	-	-

## Fiscal Year 2025-26

[illegible]

**Avoyelles Parish School Board  
General Fund Budget  
Facility Acquisition & Construction Function  
Fiscal Year 2025-26**

**Facility Acquisition & 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 Acquisition & Construction Goals**

- \* To provide safe and clean facilities conducive to teaching and learning.

**Personnel Roster**

**The Total Personnel Roster is shown in the Information Section - Table 9**

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.				
<b>Total Positions</b>				

**Avoyelles Parish School Board  
General Fund Budget  
Facility Acquisition & Construction Expenditures  
Fiscal Year 2025-26**

[illegible]

**Avoyelles Parish School Board  
General Fund Budget  
Other Sources & Uses of Funds  
Fiscal Year 2025-26**

## 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 Board. FY 2025-26 indirect cost rate is 13.3422%.

Operating Transfer In -

Transfers in total for 2025-26

\$ 1,145,000

## 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:
  
- \* Operating Transfers Out -

Transfers to compensated absences fund are budgeted at \$ -

Transfers to workers compensation fund are budgeted at 400,000

Transfer to food service and other funds are budgeted to be 1,916,000

**Fiscal Year 2025-26**

**Avoyelles Parish School Board  
General Fund Budget  
Fund Balance  
Fiscal Year 2025-26**

<b>Fund Balance Description</b>
---------------------------------

- \* Resources remaining from prior years which are available to be budgeted in the current year are called the Fund Balance. The designation of the fund balance indicates tentative plans for financial resource utilization in future periods. It is as follows:

Undesignated Fund Balance - This reserve is not designated for any specific purpose.

Designated Fund Balance - See below.



## Avoyelles Parish School Board General Fund Budget

[illegible]

**Avoyelles Parish School Board  
General Fund Budget  
Supplemental Information General Fund  
Fiscal Year 2025-26**

<b>Supplemental Information</b>
---------------------------------

**Estimated Revenues:**

Local	\$ 9,893,906	
Transfers in	<u>1,400,300</u>	
Total Revenues		\$ 11,294,206

**Estimated Expenditures:**

Expenditures	<u>11,527,900</u>	
Total Expenditures		11,527,900

<b>Estimated Excess Revenue</b>	<b>\$ <u>(233,694)</u></b>
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<b>Estimated Fund Balance 6/30/25</b>	<b>\$ <u>10,877,695</u></b>
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<b>Estimated Fund Balance 6/30/26</b>	<b>\$ <u>10,644,001</u></b>
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**Avoyelles Parish School Board  
General Fund Budget  
Supplemental Information General Fund  
Fiscal Year 2025-26**

<b>1% Sales Tax Fund</b>
--------------------------

**Estimated Revenues:**

Tax Collection	\$ 6,000,000	
Interest	4,000	
Collection Fees	200,000	
Audits	<u>200,000</u>	
Total		\$ 6,404,000

**Estimated Expenditures:**

Salaries and Benefits	\$ 6,404,000
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Total	6,404,000
-------	-----------

**Estimated Excess Revenue**

-

<b>Estimated Fund Balance 6/30/25</b>	<u>2,349,408</u>
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<b>Estimated Fund Balance 6/30/26</b>	<u>\$ 2,349,408</u>
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**Avoyelles Parish School Board  
General Fund Budget  
Supplemental Information General Fund  
Fiscal Year 2025-26**

<b>1/4 Cent Sales and Advalorem Tax Fund 2011</b>
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**Estimated Revenues:**

Sales Tax Collections	\$ 1,500,000	
Ad Valorem Tax Collections	\$ 1,800,000	
Interest	-	
Collection Fees	-	
Audits	-	
	<hr/>	
Total		\$ 3,300,000

**Estimated Expenditures:**

Salaries and Benefits	\$ 3,300,000	
Total		3,300,000

Estimated Excess Revenue	-
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Estimated Fund Balance 6/30/25	<hr/>
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Estimated Fund Balance 6/30/26	\$ <hr/>
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**General Fund Budget  
Supplemental Information General Fund  
Fiscal Year 2025-26**

<b>Workers Compensation Fund</b>
----------------------------------

**Revenues:**

Interest	\$	3,000	
Transfers In		400,000	
 Total	 \$		 403,000

**Estimated Expenditures:**

Workers's Comp Expenses	\$	400,600	
   Total			   400,600

Estimated Excess Revenue	2,400
--------------------------	-------

Estimated Fund Balance 6/30/25	1,000,000
--------------------------------	-----------

Estimated Fund Balance 6/30/26	\$ 1,002,400
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**Avoyelles Parish School Board  
General Fund Budget  
Supplemental Information General Fund  
Fiscal Year 2025-26**

<b>Reserve for Compensated Absences</b>
---

**Estimated Revenues:**

Transfers In	\$	-
Total Revenues		-

**Estimated Expenditures:**

Annual Leave Payments	50,000	
Total Expenditures		50,000

Estimated Excess Revenue	<u>(50,000)</u>
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Estimated Fund Balance 6/30/25	<u>\$ 800,000</u>
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Estimated Fund Balance 6/30/26	<u>\$ 750,000</u>
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**Avoyelles Parish School Board  
General Fund Budget  
Supplemental Information General Fund  
Fiscal Year 2025-26**

<b>Reserve for Group Benefits</b>
-----------------------------------

**Estimated Revenues:**

Retiree Collections	\$ -
Total Revenues	-

**Estimated Expenditures:**

Premium Payments/Transfers	-
Total Expenditures	-

Estimated Excess Revenue	<u>-</u>
Estimated Fund Balance 6/30/25	\$ <u>333,552</u>
Estimated Fund Balance 6/30/26	\$ <u>333,552</u>

**Avoyelles Parish School Board  
General Fund Budget  
Supplemental Information General Fund  
Fiscal Year 2025-26**

<b>Utility Reserve Fund</b>
-----------------------------

**Estimated Revenues:**

Interest	\$ 1,000	
Transfers In	<u>1,000,000</u>	
Total Revenues		1,001,000

**Estimated Expenditures:**

Repairs/Capital Outlay Transfer	-	
Utilities	<u>1,000,000</u>	
Total Expenditures		1,000,000

Estimated Excess Revenue	<u>1,000</u>
Estimated Fund Balance 6/30/25	<u>\$ 100,000</u>
Estimated Fund Balance 6/30/26	<u>\$ 101,000</u>



**Avoyelles Parish School Board  
General Fund Budget  
Supplemental Information General Fund  
Fiscal Year 2025-26**

<b>FFA Fund</b>
-----------------

**Estimated Revenues:**

Interest	\$ 2,906	
Earnings from Real Property	<u>100,000</u>	
Total Revenues		102,906

**Estimated Expenditures:**

Instructional Costs	45,000	
Construction	-	
Total Expenditures		45,000

<b>Estimated Excess Revenue</b>	<u>57,906</u>
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<b>Estimated Fund Balance 6/30/25</b>	<u>\$ 950,000</u>
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<b>Estimated Fund Balance 6/30/26</b>	<u>\$ 1,007,906</u>
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**Avoyelles Parish School Board  
General Fund Budget  
Supplemental Information General Fund  
Fiscal Year 2025-26**

<b>ESSER IDC</b>
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**Estimated Revenues:**

Interest	\$	-
Indirect Cost		<u>-</u>
Total Revenues		-

**Estimated Expenditures:**

District Expenditures	245,000	
Total Expenditures		245,000

<b>Estimated Excess Revenue</b>	<u>(245,000)</u>
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<b>Estimated Fund Balance 6/30/25</b>	<u>\$ 2,239,856</u>
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<b>Estimated Fund Balance 6/30/26</b>	<u>\$ 1,994,856</u>
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**Avoyelles Parish School Board  
General Fund Budget  
Supplemental Information General Fund  
Fiscal Year 2025-26**

<b>Oil Leases-State and Local</b>
-----------------------------------

**Estimated Revenues:**

Interest	\$ 83,000	
Transfers In	-	
Total Revenues		83,000

**Estimated Expenditures:**

Transfers Out	83,000	
Total Expenditures		83,000

Estimated Excess Revenue	-
Estimated Fund Balance 6/30/25	\$ 3,104,879
Estimated Fund Balance 6/30/26	\$ 3,104,879

# Avoyelles Parish School Board Special Revenue Fund



**Avoyelles Parish School Board  
Special Revenue Fund  
Fiscal Year 2025-26**

**Budget Summary by Function**

<b>Revenues</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Budget 2025-26</b>	<b>Percent of Change</b>
Local Revenues	4,194,275	4,119,770	4,194,916	1.80%
State Revenues	4,316,519	4,800,411	4,828,635	0.60%
Federal Revenues	<u>29,968,265</u>	<u>23,264,471</u>	<u>17,025,864</u>	-26.80%
<b>Total Revenues</b>	<b>\$38,479,059</b>	<b>\$32,184,652</b>	<b>\$26,049,415</b>	<b>-19.10%</b>
<b>Expenditures</b>				
Regular Education	\$ 10,915,873	\$ 6,079,477	\$ 1,324,741	
Special Education	815,468	623,326	862,848	38.40%
Vocational Programs	630,310	610,887	649,219	6.30%
Other Instructional	406,571	499,431	467,510	-6.40%
Special Programs	5,665,557	4,448,666	4,971,265	11.70%
Adult Education	-	-	-	0.00%
Pupil Support Services	624,172	693,027	642,897	-7.20%
Instructional Staff	1,824,740	1,879,436	1,337,955	-28.80%
General Administration	886,633	941,071	890,024	-5.40%
Business Services	14,246	0	14,250	0.00%
Maintenance of Plant	481,544	529,031	549,699	3.90%
Student Transportation Services	28,572	37,450	37,242	-0.60%
Food Service	7,431,763	9,362,789	9,384,283	0.20%
Community Service Oper	49,211	34,998	50,687	44.80%
Construction	\$ -	\$ 516,000	\$ -	-100.00%
<b>Total Expenditures</b>	<b>\$ 29,774,660</b>	<b>\$ 26,255,591</b>	<b>\$ 21,182,620</b>	<b>-19.30%</b>
Other Sources of Funds	607,523	793,928	558,156	-29.70%
Other Uses of Funds	<u>6,190,905</u>	<u>6,849,092</u>	<u>3,801,715</u>	-44.50%
<b>Total Other Sources and     Uses</b>	<b>(5,583,382)</b>	<b>(6,055,164)</b>	<b>(3,243,560)</b>	<b>-46.40%</b>
<b>Net Change in Fund</b>	<b>\$3,121,017</b>	<b>(\$126,104)</b>	<b>\$1,623,235</b>	<b>-1387.20%</b>
Beginning Fund	12,729,376	15,850,393	15,724,289	-0.80%
Ending Fund Balance	<b>\$15,850,393</b>	<b>\$15,724,289</b>	<b>\$17,347,524</b>	<b>10.30%</b>

Individual Special Revenue Fund Budgets are shown later in this section.

**Avoyelles Parish School Board  
Special Revenue Fund  
Fiscal Year 2025-26**

**Budget Summary by Object**

	<u>Actual 2023-24</u>	<u>Budget 2024-25</u>	<u>Budget 2025-26</u>	<u>Percent of Change</u>
<b>Revenues</b>				
Local Revenues	4,194,275	4,119,770	4,194,916	1.80%
State Revenues	4,316,519	4,800,411	4,828,635	0.60%
Federal Revenues	<u>29,968,265</u>	<u>23,264,471</u>	<u>17,025,864</u>	-26.80%
Total Revenues	\$38,479,059	\$32,184,652	\$26,049,415	-19.10%
<b>Expenditures</b>				
Salaries	8,251,916	8,370,815	6,854,482	-18.10%
Employee Benefits	3,648,569	3,722,103	3,183,289	-14.50%
Purchased Professional Services	875,966	574,602	494,314	-14.00%
Purchased Property	4,907,648	5,751,291	2,478,490	-56.90%
Other Purchased	1,765,288	970,708	552,963	-43.00%
Supplies	10,198,275	6,372,572	6,893,206	8.20%
Property	106,921	448,432	705,195	57.30%
Other Objects	<u>20,078</u>	<u>45,066</u>	<u>20,680</u>	-54.10%
Total Expenditures	\$ 29,774,660	\$ 26,255,591	\$ 21,182,620	-19.30%
Other Sources of Funds	607,523	793,928	558,156	-29.70%
Other Uses of Funds	<u>6,190,905</u>	<u>6,849,092</u>	<u>3,801,715</u>	-44.50%
Total Other Sources and Uses	\$ (5,583,382)	\$ (6,055,164)	\$ (3,243,560)	-46.40%
Net Change in Fund	<u>\$3,121,017</u>	<u>(\$126,104)</u>	<u>\$1,623,235</u>	
Beginning Fund	12,729,376	\$15,850,393	\$15,724,289	-0.80%
Ending Fund Balance	\$15,850,393	\$15,724,289	\$17,347,524	10.30%

The expenditures, listed on this page, represent a cross- classification of the total Special Revenue Fund Budget as shown on the previous page. Object code classifications (salaries, benefits, materials, equipment, etc. are used to describe the service or commodity as a result of a specific expenditure.

**Avoyelles Parish School Board**  
**Special Revenue Fund**  
**Fiscal Year 2025-26**

**Budget Summary by Grant or Total Revenue**

The Special Revenue Fund is comprised of 30 individual funds. The chart shown provides a listing of each grant by total revenue for a 3 year period with % change from the current budget.

Name of Fund (Fund Number)			Actual <u>2023-24</u>	Current Budget <u>2024-25</u>	Proposed Budget <u>2025-26</u>	Percent of Change
1	1	Food Service (01)	9,224,174	8,961,004	9,505,741	6.10%
2	4	Adult Basic Education (04)	0	0	0	0.00%
3	5	Specd Maint Tax (05)	1,339,836	1,499,000	1,340,000	-10.60%
4	6	1/2% Spec Sales Tax	3,271,538	3,230,770	3,271,538	1.30%
5	11	Title 1 - Local Ed. Agencies	3,898,955	3,211,901	4,419,487	37.60%
6	12	Title IV	232,341	245,561	239,758	-2.40%
7	13	Title II	262,047	239,305	278,385	16.30%
8	14	Title VI	193,091	165,322	0	-100.00%
9	15	Idea-Part B (15)	1,395,944	1,186,768	1,443,837	21.70%
11	17	School Redesign	1,272,079	441,948	17,850	-96.00%
12	83	School Redesign II	0	0	0	0.00%
13	18	TIF	0	0	0	0.00%
14	25	E Rate	350,000	412,000	360,500	-12.50%
15	42	Carl Perkins (42)	80,806	77,752	83,230	7.00%
16	63	Rapides Foundation 2	0	0	0	0.00%
17	84	Rapides Foundation	125,000	125,000	125,000	0.00%
18	71	Title XIX (71)	302,984	103,519	312,074	201.50%
19	76	Preschool	18,432	30,143	18,985	-37.00%
20	78	LaSAS	3,480,693	3,770,453	3,987,266	5.80%
21	89	Early Childhood	366,344	258,589	377,334	45.90%
22	85	Educational Excellence	93,087	93,088	93,088	0.00%
23	96	JAG	170,235	175,342	175,342	0.00%
24	16	Strong Start ESSER I	0	0	0	0.00%
25	126	ESSER II	2,754,137	0	0	0.00%
26	21	DSS	26,010	79,973	0	-100.00%
27	127	ESSER III	9,621,326	7,877,210	-	-100.00%
Subtotal of Revenues by Grant			\$ 38,479,059	\$ 32,184,652	\$ 26,049,415	-19.10%

### **Budget Summary by Grant or Total Revenue**

99

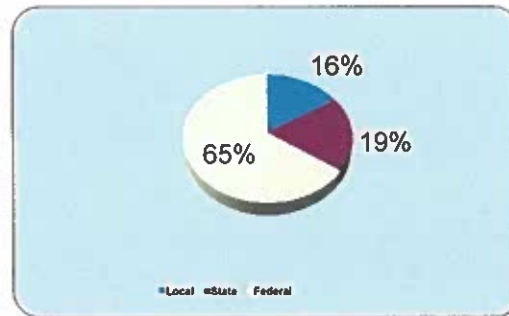


# Avoyelles Parish School Board Special Revenue Fund Fiscal Year 2025-26

## Most Important Features

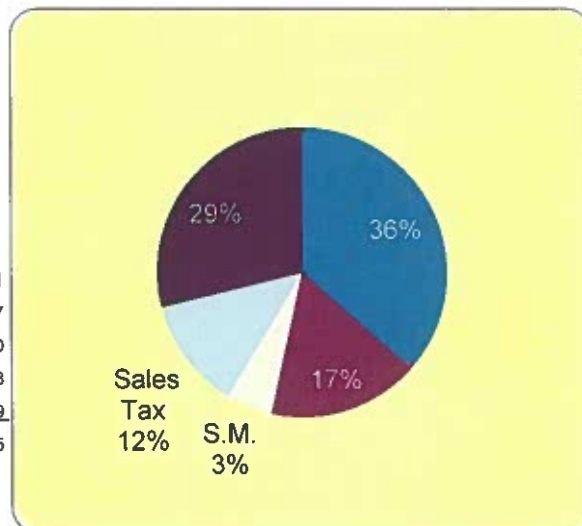
- 1 The Special Revenue Fund is expected to receive over 65% of its total budget from federal resources.

Sources	Budget 2025-26
Local	\$ 4,194,916
State	\$ 4,828,635
Federal	<u>\$ 17,025,864</u>
Total	\$26,049,415



- 2 The largest individual funds within the Special Revenue Fund account for approximately 36% of the total and are:

Food Service	\$	9,505,741
Title 1	\$	4,419,487
Special Maint.	\$	1,340,000
Sales Tax	\$	3,271,538
Other	<u>\$</u>	<u>7,512,649</u>
Total		\$26,049,415



**Avoyelles Parish School Board  
Special Revenue Fund Budget  
Food Service  
Fiscal Year 2025-26**

## Food Service Description

Food Service accounts for the activities of preparing and serving food to students and staff for breakfast and lunch.

## Food Service Goals

To serve nutritionally adequate, attractive, and moderately priced meals. To help students grow socially and emotionally and intellectually. To extend educational influences to the homes of school children and to provide learning experiences that will improve children's food habits with the ultimate goal of physically fit adults.

## Personnel Roster

**The Total Personnel Roster is shown in the Information Section - Table 9**

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
Supervisor	1	1	1	0
Food Service Clerk	1	1	1	0
Roving Manager	0	0	0	0
Cafeteria Manager	10	10	10	0
Maintenance/Driver	1	1	1	0
Cafeteria Worker	47	47	47	0
Total Positions	60	60	60	0

**Avoyelles Parish School Board  
Special Revenue Fund Budget  
Food Service  
Fiscal Year 2025-26**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Budget 2025-26</b>
1	01-1130	Sales and Use Taxes		-	-
2	01-1510	Interest	-	-	-
3	01-1610	Local Collections-Children	-	-	-
	01-1611	Local Collections-Adults	10,892	12,000	11,219
4	01-1612	Local Collections-Reduced	-	-	-
5	01-1620	Income from Extra Sales	5,009	6,000	5,160
		<b>Total Local Revenues</b>	<b>15,901</b>	<b>18,000</b>	<b>16,378</b>
					-
6	01-3110	State Public School Fund	40,009	39,140	41,209
7	01-3290	St. Reim. State Funds	144,730	144,730	149,072
		<b>Total State Revenues</b>	<b>184,739</b>	<b>183,870</b>	<b>190,281</b>
					-
8	01-4515	Breakfast Program	986,627	994,808	1,016,226
9	01-4516	Lunch Program	2,312,134	2,155,418	2,381,498
10	40-4515	Supper Program	2,411,545	2,321,219	2,483,891
	41-4515	Summer Feeding Program	3,006,614	2,818,623	3,096,812
11	01-4920	USDA Commodities	306,614	469,066	320,654
		<b>Total Federal Revenues</b>	<b>\$ 9,023,534</b>	<b>\$ 8,759,134</b>	<b>\$ 9,299,082</b>
		<b>Total Revenues</b>	<b>\$ 9,224,174</b>	<b>\$ 8,961,004</b>	<b>\$ 9,505,741</b>
12	01-111-3111	Supervisor Salary	89,257	90,781	91,181
	01-114-3100	Secretarial Salaries	30,801	68,369	68,369
13	01-111-3121	Manager Salaries	357,433	413,683	260,706
14	01-116-3100	Cafeteria Worker Salaries	931,117	923,884	1,001,945
15	01-117-3100	Maintenance Salary	32,383	32,443	32,443
16	01-129-3100	Other Temp Salary	1,182	26,490	1,200
17	01-124-3100	Substitute Salaries	13,477	25,390	13,679
18	01-150-3100	Stipend Pay	171,675	175,049	174,250
19	01-210-3100	Group Insurance	237,242	216,835	248,408
20	01-220-3100	Social Security	87,513	81,396	101,914
21	01-225-3100	Medicare Tax	22,042	22,090	24,149
22	01-231-3100	Teachers' Retirement System	373,315	364,002	292,982
23	01-232-3100	Teachers' Retirement - Plan B	-	-	-
24	01-233-3100	School Employees' Retirement	159	38	161
25	01-234-3100	State Employee's Retirement	-	-	-
26	01-250-3100	Unemployment Compensation	-	-	-
27	01-260-3100	Workmen's Compensation	17,566	17,500	17,829
28	01-270-3100	Health Benefits	-	-	-
29	01-280-3100	Severance Pay	2,373	-	2,444
30	01-320-3100	Purchased Educational Services	-	-	-

**Avoyelles Parish School Board  
Special Revenue Fund Budget  
Food Service  
Fiscal Year 2025-26**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Budget 2025-26</b>
31	01-332-3100	Legal Services	-	-	-
32	01-333-3100	Professional Services	18,494	18,000	19,049
	01-339-3100	Reimbursement for Physicals	-	-	-
33	01-421-3100	Disposal Services	74,743	98,439	76,985
34	01-430-3100	Care & Upkeep of Equipment	310,820	1,500,000	1,500,000
35	01-442-3100	Equipment Rental	19,242	19,000	19,819
36	01-530-3100	Office	2,444	3,000	2,517
37	01-523-3100	Fleet Insurance	-	-	-
38	01-570-3100	Food Service Mgmt	-	-	-
39	01-582-3100	Travel Expense Reimbursement	28,755	40,000	29,618
41	01-610-3100	Materials and Supplies	313,630	350,000	323,039
42	01-622-3100	Utilities	123,750	150,000	200,000
43	01-631-3100	Purchased Food	3,744,127	3,800,000	3,856,451
44	01-632-3100	Commodities	324,573	469,066	320,654
45	01-633-3100	Inventory Adjustment	-	-	-
46	01-731-3100	Equipment	99,292	400,000	700,000
	01-739-3100	Other Equipment	-	22,145	-
	01-890-3100	Miscellaneous	4,358	35,189	4,489
47	01-891-3100	Commodity Storage Charges	-	-	-
		<b>Total Food Service Operations</b>	<b>\$ 7,431,763</b>	<b>\$ 9,362,789</b>	<b>\$ 9,384,283</b>
		<b>Total Expenditures</b>	<b>\$ 7,431,763</b>	<b>\$ 9,362,789</b>	<b>\$ 9,384,283</b>
	01-5220	Transfers-in Reimb for Sales Tax	396,951	433,788	408,860
	01-5223	Transfers-in Reimb for State/Parish Raise	-	-	-
48	01-5224	Act II Reimbursement	-	-	-
		<b>Total Other Sources of Funds</b>	<b>\$ 396,951</b>	<b>\$ 433,788</b>	<b>\$ 408,860</b>
		<b>Net Change in Fund Balance</b>	<b>\$ 2,189,362</b>	<b>\$ 32,003</b>	<b>\$ 530,318</b>
		Beginning Fund Balance	5,904,749	8,094,111	8,126,114
		Ending Fund Balance	8,094,111	8,126,114	8,656,432

**Avoyelles Parish School Board  
Special Revenue Fund Budget  
Adult Basic Education  
Fiscal Year 2025-26**

## Adult Basic Education Description

Adult Basic Education is a program to develop knowledge and skills to meet immediate and long range educational objectives of adults who have completed or interrupted formal schooling and have accepted adult roles and responsibilities. Participants also receive instruction and training designed to develop skills necessary for job acquisition and retention.

## Adult Basic Education Goals

Deliver an instructional program which meets the special needs of adult learners as they work toward General Education Development diplomas and the development of skills required to gain employment and on the job promotions.

## Personnel Roster

**The Total Personnel Roster is shown in the Information Section - Table 9**

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
Adult Ed Coordinator				
	0	0	0	0
<b>Total Positions</b>	0	0	0	0

**Fiscal Year 2025-26**[illegible]

**Avoyelles Parish School Board  
Special Revenue Fund Budget  
Special Maintenance Tax  
Fiscal Year 2025-26**

## Special Maintenance Tax Description

The Special Maintenance Tax collects a parish wide 5 mill property tax for the purpose of paying the general cost of operation and maintenance of the public schools in the parish.

## Special Maintenance Tax Goals

To collect funds to pay for repairs and maintenance costs of all buildings owned and operated by the Avoyelles Parish School Board and to fund maintenance salaries.

## Personnel Roster

**The Total Personnel Roster is shown in the Information Section - Table 9**

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
Maintenance Supervisor	1	1	1	0
Laborers	3	3	3	0
<b>Total Positions</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>

**Avoyelles Parish School Board  
Special Revenue Fund Budget  
Special Maintenance Tax  
Fiscal Year 2025-26**

	Account Number	Account Name	Actual 2023-24	Budget 2024-25	Budget 2025-26
1	05-1112	Ad Valorem Tax Collections	906,836	871,000	907,000
2	05-1510	Interest on Checking Accounts	-	-	-
		<b>Total Local Revenues</b>	<b>\$ 906,836</b>	<b>\$ 871,000</b>	<b>\$ 907,000</b>
3	05-3815	State Revenue Sharing/Other Rev	33,000	53,000	33,000
	05-5220	Special Funds Reimbursement/Sales Tax	400,000	575,000	400,000
		<b>Total State Revenues</b>	<b>\$ 433,000</b>	<b>\$ 628,000</b>	<b>\$ 433,000</b>
		<b>Total Revenues</b>	<b>\$ 1,339,836</b>	<b>\$ 1,499,000</b>	<b>\$ 1,340,000</b>
4	05-111-2620	Salaries	259,398	300,000	300,000
		<b>Total Other Instructional Programs</b>	<b>\$ 259,398</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>
5	05-313-2315	Pension Fund	30,704	29,946	30,000
6	05-430-2311	Building Repairs and Maintenance	770,820	800,000	748,899
7	05-524-2311	Equipment Repair	-	20,000	20,000
8	05-525-2311	Workers Compensation	-	-	-
		<b>Total General Administration</b>	<b>\$ 801,524</b>	<b>\$ 849,946</b>	<b>\$ 798,899</b>
9	05-340-2515	Technical Services	14,246	-	14,250
		<b>Total Business Services</b>	<b>\$ 14,246</b>	<b>\$ -</b>	<b>\$ 14,250</b>
				-	-
10	05-220-2600	Social Security	1,248	4,500	3,000
11	05-225-2620	Medicare Tax	3,503	4,500	4,500
12	05-233-2650	School Employees Retirement	64,534	62,000	63,900
13	05-250-2640	Travel	7,659	10,000	10,000
14	05-260-2620	Workers Compensation	-	-	-
15	05-210-2600	Group Insurance	36,692	45,000	45,000
16	05-610-1100	Materials and supplies	71,289	90,000	90,000
17	05-730-2600	Property Equipment	17,900	-	18,000
		<b>Total Maintenance of Plant</b>	<b>\$ 202,825</b>	<b>\$ 216,000</b>	<b>\$ 234,400</b>
18	05-523-2720	Travel	-	-	7,700
19	05-523-2730	Other	-	-	-
		<b>Total Student Transportation</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,700</b>
		<b>Total Expenditures</b>	<b>\$ 1,277,992</b>	<b>\$ 1,365,946</b>	<b>\$ 1,355,249</b>



**Avoyelles Parish School Board  
Special Revenue Fund Budget  
Special Maintenance Tax  
Fiscal Year 2025-26**

[illegible]

**Avoyelles Parish School Board  
Special Revenue Fund Budget  
1/2% Special Sales Tax  
Fiscal Year 2025-26**

## 1/2% Special Sales Tax Description

1/2% Special Sales Tax , authorized by LSA-R.S. 33:2737, is used to fund capital improvements, bonded indebtedness, and maintaining and operating the public schools of Avoyelles parish.

## 1/2% Special Sales Tax Goals

To provide safe facilities for the public school students of Avoyelles parish.

## Personnel Roster

**The Total Personnel Roster is shown in the Information Section - Table 9**

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
School Secretary	0	0	0	0
Custodians	0	0	0	0
Total Positions	0	0	0	0

**Avoyelles Parish School Board  
Special Revenue Fund Budget  
1/2% Special Sales Tax  
Fiscal Year 2025-26**

[illegible]

**Avoyelles Parish School Board  
Special Revenue Fund Budget  
Title I - Local Ed. Agencies  
Fiscal Year 2025-26**

## Title I - Local Ed. Agencies Description

Title I - Local Ed. Agencies is a federally funded program for deprived children from low income families. Improving skills in reading, language arts and math are the primary objectives.

## Title I - Local Ed. Agencies Goals

To provide opportunities for children to acquire the knowledge and skills contained in the challenging state content standards and to meet the challenging State performance standards developed for all children.

### Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
Title I Teacher	7	7	7	0
Title I Pre-K Teacher	8	8	8	0
Title I Aide	12	12	12	0
Title I Pre-K Aide	8	8	8	0
Instructional Coach	0	0	0	0
Data Coordinator	1	1	1	0
Directors/Supervisors	1	1	1	0
Clerical	1	1	1	0
Maintenance	0	0	0	0
<b>Total Positions</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>0</b>

**Avoyelles Parish School Board  
Special Revenue Fund Budget  
Title I - Local Ed. Agencies  
Fiscal Year 2025-26**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Budget 2025-26</b>
1	11-4541	Title I	3,898,955	3,211,901	4,419,487
2	11-4542	Title I - Carryover	-	-	-
		<b>Total Revenues</b>	<b>\$ 3,898,955</b>	<b>\$ 3,211,901</b>	<b>\$ 4,419,487</b>
3	11-112-1510	Title I Teacher Salaries	264,339	416,938	573,231
4	11-112-1530	Title I Pre-K Teacher Salaries	287,431	376,265	331,403
5	11-115-1510	Title I Aide Salaries	469,634	315,845	490,926
6	11-115-1530	Title I Pre-K Aide Salaries	161,419	186,044	155,477
7	11-123-1500	Substitute Salaries	4,209	16,423	4,335
8	11-150-1510	Title I Stipend Pay	88,846	65,782	91,511
9	11-140-1500	Salaries for Sabbatical Leave	-	-	-
10	11-210-1500	Group Insurance	280,678	256,975	362,314
11	11-530-1510	Printing and Binding	321,630	164,358	331,279
11	11-225-1500	Medicare Tax	16,398	17,792	16,890
13	11-231-1500	Teachers' Retirement System	271,149	317,860	324,924
14	11-233-1500	School Employees' Retirement	17,422	36	17,945
15	11-642-1510	Books and Periodicals	-	-	-
16	11-250-1500	Unemployment Compensation	-	-	-
17	11-280-1500	Sick Leave Severance Pay	-	-	-
18	11-260-1500	Workmen's Compensation	-	23,234	-
19	11-300-1510	Purchased Educational Services	20,865	4,306	21,491
20	11-442-1510	Rental of Equipment and Vehicle	25,609	17,517	26,377
21	11-430-1510	Repairs to Instructional Equipment	876	386	902
22	11-582-1510	Travel Expense Reimbursement	94,783	53,449	97,626
23	11-610-1510	Materials and Supplies	831,012	304,389	855,942
24	11-895-1500	Materials and Supplies - Math	-	-	-
25	11-530-1510	Telephone Postage Internet	-	-	-
26	11-730-1510	Equipment	-	-	-
27	11-220-1500	Social Security	590	1,013	608
		<b>Total Special Programs</b>	<b>\$ 3,156,890</b>	<b>\$ 2,538,612</b>	<b>\$ 3,703,182</b>
34	11-233-2100	School Employees' Retirement	-	-	-
35	11-250-2100	Unemployment Compensation	-	-	-
36	11-260-2100	Workmen's Compensation	-	-	-

**Avoyelles Parish School Board  
Special Revenue Fund Budget  
Title I - Local Ed. Agencies  
Fiscal Year 2025-26**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Budget 2025-26</b>
37	11-320-2190	Purchased Educational Services	-	-	-
38	11-582-2134	Nurse Travel	-	-	-
39	11-582-2190	Travel Expense Reimbursement	-	-	-
40	11-610-2190	Parental Involvement Materials	-	-	-
41	11-610-2190	Homeless Materials	-	-	-
42	11-730-2190	Equipment	-	-	-
		<b>Total Pupil Support Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
43	11-111-2214	Salary-Director/Supervisor	100,004	100,668	75,392
	11-113-2211	Salary-Date Instructional Coordinator	-	-	-
44	11-114-2214	Clerical/Secretarial Salaries	30,559	28,443	30,637
45	11-150-2230	Stipend Pay	-	556	-
46	11-210-2200	Group Insurance	15,290	26,285	16,586
47	11-220-2200	Social Security	-	7	-
48	11-225-2200	Medicare Tax	2,302	2,233	1,550
49	11-231-2200	Teachers' Retirement System	41,594	42,684	24,125
50	11-233-2200	School Employees' Retirement	-	-	-
51	11-237-2200	ORP Retirement	-	-	-
52	11-240-2230	Tuition Reimbursement	-	-	-
53	11-250-2200	Unemployment Compensation	-	-	-
54	11-260-2200	Workmen's Compensation	-	-	-
55	11-119-2214	Other Salaries	42,026	42,562	42,416
56	11-582-2214	Travel Expense Reimbursement	-	-	-
57	11-582-2290	Technology Travel	-	-	-
58	11-610-2214	Materials and Supplies	-	-	-
59	11-123-2214	Substitute Employee	-	-	-
60	11-730-2214	Equipment	-	-	-
		<b>Total Instructional Staff Services</b>	<b>\$ 231,775</b>	<b>\$ 243,438</b>	<b>\$ 190,706</b>
61	11-521-2311	Liability Insurance	-	-	-
62	11-333-2311	Audit Costs	-	-	-
		<b>Total General Administration</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
63	11-116-2620	Custodian Salary	-	-	-
	11-150-2514	Stipend Pay	380	-	391
	11-442-2510	Rental of Equipment	-	-	-
64	11-119-2540	Other Salaries	-	-	-
65	11-150-2610	Stipend Pay	-	1,998	-
66	11-210-2600	Group Insurance	-	-	-
67	11-220-2600	Social Security	5	-	5
68	11-225-2600	Medicare Tax	44	29	45

**Avoyelles Parish School Board  
Special Revenue Fund Budget  
Title I - Local Ed. Agencies  
Fiscal Year 2025-26**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Budget 2025-26</b>
69	11-233-2600	School Employees' Retirement	224	-	231
70	11-231-2500	La Teachers' Retirement	-	419	-
71	11-411-2620	Water/Sewage	-	-	-
72	11-430-2620	Repairs & Maintenance	-	-	-
73	11-442-2510	Rental of Equipment	-	3,987	-
74	11-430-2650	Vehicle Operation & Maintenance	-	-	-
75	11-522-2620	Other Insurance-Buildings	-	-	-
76	11-530-2620	Telephone	-	-	-
	11-550-2620	Printing and Binding	-	-	-
77	11-610-2600	Materials and Supplies	-	-	-
78	11-610-2510	Materials and Supplies-Office and Printing	66,567	29,805	68,564
79	11-622-2620	Electricity	-	-	-
80	11-626-2600	Gasoline	-	-	-
81	11-730-2620	Equipment	-	-	-
82	11-732-2600	Vehicles	-	-	-
		<b>Total Maintenance of Plant</b>	<b>\$ 67,220</b>	<b>\$ 36,238</b>	<b>\$ 69,237</b>
83	11-150-3300	Stipend Pay	517	2,575	533
84	11-582-3300	Travel Expense	-	-	-
85	11-610-3300	Materials & Supplies	43,899	25,014	45,216
86	11-441-3300	Rental of Land and Buildings	4,795	7,409	4,939
		<b>Total Community Service Oper</b>	<b>\$ 49,211</b>	<b>\$ 34,998</b>	<b>\$ 50,687</b>
		<b>Total Expenditures</b>	<b>\$ 3,505,096</b>	<b>\$ 2,853,286</b>	<b>\$ 4,013,812</b>
87	11-932-5200	Operating Transfers Out	0	0	0
88	11-933-5200	Indirect Cost Paid	393,859	358,615	405,675
		<b>Total Other Uses of Funds</b>	<b>\$ 393,859</b>	<b>\$ 358,615</b>	<b>\$ 405,675</b>
		<b>Net Change in Fund Balance</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ (0)</b>
		Beginning Fund Balance	-	-	-
		Ending Fund Balance	0	-	0

**Avoyelles Parish School Board  
Special Revenue Fund Budget  
Title IV  
Fiscal Year 2025-26**

## Title IV - Description

Title IV provides funds to high-poverty, rural LEAs to supplement the LEA's activities under selected formula-funded Federal Programs. Avoyelles Parish utilizes these monies to fund stipends to teachers who earn 30 CLU's in order to attain highly-qualified status.

## Title IV Goals

- 1 To increase the number of highly-qualified teachers in each school district.
- 2 To improve instruction through Professional Development
- 3 To increase integration of Technology into the classrooms and schools

## Personnel Roster

**The Total Personnel Roster is shown in the Information Section - Table 9**

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
	0	0	0	0
<b>Total Positions</b>	0	0	0	0



**Avoyelles Parish School Board  
Special Revenue Fund Budget  
Title IV  
Fiscal Year 2025-26**

[illegible]

**Avoyelles Parish School Board  
Special Revenue Fund Budget  
Title II - Improving Teacher Quality  
Fiscal Year 2025-26**

**Title II - Improving Teacher Quality Description**

Title II - Improving Teacher Quality is a federally financed program designated to prepare, train, and recruit high quality teachers and principals in the core academic areas and schools.

**Title II - Improving Teacher Quality Goals**

To provide professional development to strengthen the teaching skills in the core curriculum.

**Personnel Roster**

The Total Personnel Roster is shown in the Information Section - Table 9

<b>Position</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Budget 2025-26</b>	<b>Increase + Decrease -</b>
Title II Teachers	0	0	0	0
Title II Tech/CLU Coordinator	2	2	2	0
	0	0	0	0
<b>Total Positions</b>	2	2	2	0

**Avoyelles Parish School Board  
Special Revenue Fund Budget  
Title II - Improving Teacher Quality  
Fiscal Year 2025-26**

[illegible]

**Avoyelles Parish School Board  
Special Revenue Fund Budget  
Title V  
Fiscal Year 2025-26**

**Title V - Description**

Title V allows districts the flexibility to target federal funds to the programs and activities that most effectively address the unique needs of localities. REAP- Rural Education Initiative is designed to assist districts meet the needs of rural school districts that lack the personnel and resources needed to compete effectively for federal competitive grants so that teachers get the support they need.

**Title VI Goals**

- 1 Reducing the paperwork and compliance burden
- 2 Allows districts to seek technical assistance
- 3 Allows districts to work together with other educational service agencies

**Personnel Roster**

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
	0	0	0	0
<b>Total Positions</b>	0	0	0	0

**Avoyelles Parish School Board  
Special Revenue Fund Budget  
Title V - REAP  
Fiscal Year 2025-26**

[illegible]

**Avoyelles Parish School Board  
Special Revenue Fund Budget  
IDEA - Part B  
Fiscal Year 2025-26**

## IDEA - Part B Description

Idea - Part B accounts for revenues received from a federal grant to provide education to all disabled children ages four to twenty-one.

## IDEA - Part B Goals

To provide specialized educational services to children after each student is evaluated by the Pupil Appraisal Team. This evaluation is called an Individualized Educational Program (IEP).

## Personnel Roster

**The Total Personnel Roster is shown in the Information Section - Table 9**

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
Computer System Specialist	1	1	1	0
Horticulture Teacher	0	0	0	0
IEP Facilitator	1	1	1	0
Transition Teacher	1	1	1	0
Special Education Nurse	1	1	1	0
Discipline Coordinator	1	1	1	0
Curriculum Development Coordinator	0	0	0	0
Alternative Classroom Teacher	0	0	0	0
IDEA Clerk	1	1	1	0
IDEA Sp Ed Teacher	0	0	0	0
School Psychologist	1	1	1	0
Speech Therapist	0	0	0	0
<b>Total Positions</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>

**Avoyelles Parish School Board  
Special Revenue Fund Budget  
IDEA - Part B  
Fiscal Year 2025-26**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Budget 2025-26</b>
1	15-4531	IDEA - Part B	1,395,944	1,186,768	1,443,837
2	15-4532	IDEA - Carryover	-	-	-
		<b>Total Revenues</b>	<b>\$ 1,395,944</b>	<b>\$ 1,186,768</b>	<b>\$ 1,443,837</b>
3	15-112-1210	Salaries	38,708	14,027	39,869
4	15-112-1213	IDEA Nurse Salaries	-	-	-
5	15-114-1210	IDEA Secretary Salaries	-	\$ -	-
6	15-115-1211	IDEA Special Ed Aide Salaries	16,296	42,986	16,785
7	15-115-1212	IDEA Inclusion Aide Salaries	-	-	-
8	15-115-1213	IDEA Clerical Salaries	-	-	-
9	15-123-1200	Substitute Salaries	308	508	317
10	15-116-1210	IDEA Stipends	9,130	26,638	9,404
11	15-150-1200	Stipend Pay Instructional Staff	-	-	-
12	15-210-1200	Group Insurance	24,775	12,298	25,518
13	15-220-1200	Social Security	19	65	20
14	15-225-1200	Medicare Tax	1,308	1,097	1,347
15	15-231-1200	Teachers' Retirement System	22,901	17,907	23,588
16	15-240-1200	Tuition Reimbursement	900	5,263	927
17	15-233-1200	LSERS	756	1,629	779
18	15-260-1200	Workmen's Compensation	-	7,724	-
19	15-331-1210	OT \ PT Services	-	-	-
20	15-300-1210	Other Professional Services	149,142	109,219	153,616
21	15-430-1210	Repairs to Instructional Equipment	13,301	1,248	13,700
22	15-530-1200	Software/License	24,913	23,496	25,660
23	15-582-1210	Travel Expense Reimbursement	32,930	13,293	33,918
24	15-610-1210	Materials and Supplies	348,836	196,672	359,301
25	15-442-1210	Equipment Rental	5,173	1,528	5,328
26	15-730-1210	Equipment	-	-	-
		<b>Total Special Ed. Programs</b>	<b>\$ 689,396</b>	<b>\$ 475,598</b>	<b>\$ 710,078</b>
27	15-113-2140	Phychologist, Social Work, Speech Path	213,637	228,748	220,046
28	15-118-2134	Nurse Salaries	38,929	34,877	40,097
29	15-225-2113	Medicare Contributions	4,480	4,694	4,614
30	15-210-2100	Group Insurance	42,284	35,144	43,552
31	15-231-2100	Teachers' Retirement System	61,099	67,151	62,932
32	15-260-2100	Workmen's Compensation	-	-	-
33	15-119-2190	Other Salaries	79,674	79,457	82,065
34	15-339-2140	Contracted Psychological Services	-	-	-

**Avoyelles Parish School Board  
Special Revenue Fund Budget  
IDEA - Part B  
Fiscal Year 2025-26**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Budget 2025-26</b>
35	15-442-2132	Rental of Equipment	-	-	-
36	15-582-2123	Psychologist Travel	-	-	-
37	15-610-2132	Medical Supplies	-	-	-
		<b>Total Pupil Support Services</b>	<b>\$ 440,102</b>	<b>\$ 450,071</b>	<b>\$ 453,305</b>
38	15-111-2212	Administrative Salaries	59,776	59,097	61,569
39	15-114-2212	Clerk Salaries	29,011	27,801	29,882
40	15-150-2230	Stipend Pay	-	-	-
41	15-210-2200	Group Insurance	14,036	20,666	14,457
42	15-220-2200	Social Security	-	-	-
43	15-225-2200	Medicare Tax	1,085	1,062	1,118
44	15-231-2200	Teachers' Retirement System	6,460	6,895	6,654
45	15-233-2200	School Employees Retirement System	-	-	-
46	15-240-2200	Tuition Reimbursement	-	-	-
47	15-260-2200	Workmen's Compensation	-	-	-
48	15-320-2212	Purchased Services	-	-	-
49	15-320-2230	Inservice Purchased Services	-	-	-
50	15-531-2212	Postage	-	-	-
51	15-540-2212	Advertising	-	-	-
52	15-550-2212	Printing	-	-	-
53	15-582-2212	Travel Expense Reimbursement	-	-	-
54	15-610-2212	Materials and Supplies	-	-	-
55	15-630-2230	Inservice Food	-	-	-
56	15-730-2212	Equipment	-	-	-
		<b>Total Instructional Staff Services</b>	<b>\$ 110,368</b>	<b>\$ 115,521</b>	<b>\$ 113,679</b>
57	15-333-2311	Audit Services	-	6,015	6,015
		<b>Total General Administration</b>	<b>\$ -</b>	<b>\$ 6,015</b>	<b>\$ 6,015</b>
58	15-116-2620	Custodian Salaries	-	-	-
59	15-220-2600	Social Security	-	-	-
60	15-225-2600	Medicare Tax	-	-	-
61	15-233-2600	School Employees' Retirement	-	-	-
62	15-411-2620	Water/Sewage	-	-	-
63	15-430-2620	Care & Upkeep of Buildings	-	-	-
64	15-442-2640	Rental of Equipment & Vehicles	-	-	-
65	15-530-2620	Telephone	-	-	-
66	15-610-2620	Materials and Supplies	-	-	-



**Avoyelles Parish School Board  
Special Revenue Fund Budget  
IDEA - Part B  
Fiscal Year 2025-26**

[illegible]

**Avoyelles Parish School Board  
Special Revenue Fund Budget  
TIF Grant  
Fiscal Year 2025-26**

## TIF-Teacher Incentive Fund Description

TIF is designed for rural school districts to train and retain teachers.

## TIF-Teacher Incentive Fund Goal

To increase the number of highly-qualified teachers in each school district.  
To improve instruction through Professional Development

## Personnel Roster

**The Total Personnel Roster is shown in the Information Section - Table 9**

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
2 part-time coordinators	0	0	0	0
<b>Total Positions</b>	0	0	0	0

**Avoyelles Parish School Board  
Special Revenue Fund Budget  
TIF- Teacher Incentive Fund  
Fiscal Year 2024-25**

[illegible]

**Avoyelles Parish School Board  
Special Revenue Fund Budget  
Direct Student Services  
Fiscal Year 2025-26**

**Title DSS - Description**

DSS provides funds to high-poverty, rural LEAs to supplement the LEA's activities under selected formula-funded Federal Programs. Avoyelles Parish utilizes these monies to fund stipends to teachers who earn 30 CLU's in order to attain highly-qualified status.

**Title DSS Goals**

- 1 To increase the number of highly-qualified teachers in each school district.
- 2 To improve instruction through Professional Development
- 3 To increase integration of Technology into the classrooms and schools

**Personnel Roster**

**The Total Personnel Roster is shown in the Information Section - Table 9**

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
	0	0	0	0
<b>Total Positions</b>	0	0	0	0

**Avoyelles Parish School Board**  
**Special Revenue Fund Budget**  
**Title DSS**  
**Fiscal Year 2025-26**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Budget 2025-26</b>
1	21-000-4544	DSS	26,010	79,973	-
2	21-000-4544	DSS - Carryover	-	-	-
		<b>Total Revenues</b>	<b>\$ 26,010</b>	<b>\$ 79,973</b>	<b>\$ -</b>
				-	-
3	21-112-1510	Title DSS Teacher Salaries	-	-	-
4	21-123-1500	Substitute Salaries	-	-	-
5	21-150-1510	Stipends	-		
6	21-210-1500	Group Insurance	-	-	-
7	21-220-1510	Social Security			
8	21-260-1500	Workmen's Compensation	-	-	-
9	21-225-1500	Medicare Tax	-		
10	21-231-1500	Teachers' Retirement System	-		
11	21-233-1500	School Employee's Retirement	-	-	-
12	21-300-1510	Contracted Services	-	-	-
13	21-560-1510	College Tuition & Testing Fees	26,010	70,719	-
14	21-582-1510	Travel Expense Reimbursement	-	-	-
15	21-610-1510	Materials and Supplies	-	-	-
16	21-730-1510	Equipment	-	-	-
17	21-895-1510	Non-Public Expenditures	-	-	-
		<b>Total Special Programs</b>	<b>\$ 26,010</b>	<b>\$ 70,719</b>	<b>\$ -</b>
		<b>Total Expenditures</b>	<b>\$ 26,010</b>	<b>\$ 70,719</b>	<b>\$ -</b>
16	21-933-5200	Indirect Cost Paid	-	9,255	-
		<b>Total Other Uses of Funds</b>	<b>\$ -</b>	<b>\$ 9,255</b>	<b>\$ -</b>
		<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
		Beginning Fund Balance	-	-	-
		Ending Fund Balance	-	-	-

**Avoyelles Parish School Board  
Special Revenue Fund Budget  
E-Rate/Technology  
Fiscal Year 2025-26**

## E-Rate/Technology Description

E-Rate provides funds to LEA in order to aid with technology and telephone expenditures.

## E-Rate/Technology Goals

To provide school systems with adequate, up to date technology in order to aid classroom instruction.

## Personnel Roster

**The Total Personnel Roster is shown in the Information Section - Table 9**

<b>Position</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Budget 2025-26</b>	<b>Increase + Decrease -</b>
Network Administrator	1	1	1	0
<b>Total Positions</b>	1	1	1	0

**Avoyelles Parish School Board  
Special Revenue Fund Budget  
E-Rate/Technology  
Fiscal Year 2025-26**

[illegible]

**Avoyelles Parish School Board  
Special Revenue Fund Budget  
Redesigning  
Fiscal Year 2025-26**

## Title Redesigning - Description

Redesigning provides funds to high-poverty, rural LEAs to supplement the LEA's activities under selected formula-funded Federal Programs. Avoyelles Parish utilizes these monies to fund stipends to teachers who earn 30 CLU's in order to attain highly-qualified status.

## Title Redesigning Goals

- 1 To increase the number of highly-qualified teachers in each school district.
- 2 To improve instruction through Professional Development
- 3 To increase integration of Technology into the classrooms and schools

## Personnel Roster

**The Total Personnel Roster is shown in the Information Section - Table 9**

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
	0	0	0	0
<b>Total Positions</b>	0	0	0	0



**Avoyelles Parish School Board  
Special Revenue Fund Budget  
Redesigning  
Fiscal Year 2025-26**

[illegible]

Avoyelles Parish School Board  
Special Revenue Fund Budget  
Vocational Education  
Fiscal Year 2025-26

Vocational Education Description

This is a state funded program developed using Carl Perkins funds in vocational areas.

Vocational Education Goals

To aid students in developing vocational skills.

Personnel Roster				
The Total Personnel Roster is shown in the Information Section - Table 9				
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.				
Total Positions	0	0	0	0

**Avoyelles Parish School Board  
Special Revenue Fund Budget  
Vocational Education  
Fiscal Year 2025-26**

[illegible]

**Avoyelles Parish School Board  
Special Revenue Fund Budget  
Rapides Foundation  
Fiscal Year 2025-26**

## Rapides Foundation Description

Rapides Foundation is a program by which this foundation provides funds to qualifying schools in order to enrich children in the early years of education.

## Rapides Foundation Goals

To provide experiences in which children can develop a positive concept of self and school, as well as those that promote growth and development in physical, cognitive and emotional areas.

## Personnel Roster

**The Total Personnel Roster is shown in the Information Section - Table 9**

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
There are full-time or part-time positions in this program.				
<b>Total Positions</b>	0	0	0	0

**Avoyelles Parish School Board  
Special Revenue Fund Budget  
Rapides Foundation  
Fiscal Year 2025-26**

[illegible]

**Avoyelles Parish School Board  
Special Revenue Fund Budget  
Title XIX / Nursing  
Fiscal Year 2025-26**

**Title XIX / Nursing Description**

Title XIX fund is operated by the nursing staff and consists of providing health services to students of public and private schools of this parish. Reimbursements are received from Medicaid funds for services provided to students of this parish.

**Title XIX / Nursing Goals**

To provide students with immediate health services at the school level.

**Personnel Roster**

<b>Position</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Budget 2025-26</b>	<b>Increase + Decrease -</b>
Nursing Coordinator	0	0	0	0
Registered Nurses	7	7	7	0
Secretary	0	0	0	0
Contracted Nurses	0	0	0	0
<b>Total Positions</b>	7	7	7	0

**Avoyelles Parish School Board  
Special Revenue Fund Budget  
Title XIX / Nursing  
Fiscal Year 2025-26**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Budget 2025-26</b>
1	71-1991	Medicaid Reimbursement	302,984	103,519	312,074
2	71-4511	Interest	-	-	-
3	71-4512	Transfer from General Fund	210,572	360,140	149,296
4	71-4514	Basic Grant - Carryover	-	-	-
5	71-4515	Guidance - Carryover	-	-	-
		<b>Total Revenues</b>	<b>\$ 513,556</b>	<b>\$ 463,659</b>	<b>\$ 461,370</b>
6	71-150-1390	Clerical	-	-	-
7	71-225-1300	Medicare Tax	-	-	-
8	71-233-1300	Teachers' Retirement System	-	-	-
9	71-582-1390	Social Security	-	-	-
10	71-610-1390	Medical Consultant	-	-	-
11	71-610-1390	Supplies	-	-	-
12	71-730-1390	Basic Equipment	-	-	-
		<b>Total Vocational Programs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
13	71-610-2120	Guidance Supplies	-	-	-
14	71-610-2122	Guidance Materials - CO	-	-	-
		<b>Total Pupil Support Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
15	71-123-2235	Substitutes	-	-	-
16	71-111-2131	Officials/Administrators	-	-	-
17	71-118-2130	Nurse Salaries	315,004	309,059	282,372
18	71-150-2230	Stipend Pay	-	-	-
19	71-150-2134	Stipend Pay	-	-	-
20	71-210-2135	Group Insurance	66,559	55,248	62,122
21	71-220-2100	Social Security	-	-	-
22	71-225-2100	Medicare Tax	4,016	3,925	4,094
23	71-231-2100	Teachers' Retirement System	75,914	76,646	59,157
24	71-330-2130	Health Services	36,750	124	37,853
25	71-430-2620	Repairs	-	-	-
26	71-582-2131	Travel	3,104	1,150	3,197
27	71-260-2100	Workermen's Compensation	3,738	4,620	3,850
28	71-280-2100	Sick Leave Severance Pay	-	-	-
29	71-550-2540	Printing & Binding	-	-	-
30	71-582-2235		-	-	-
31	71-610-2130	Supplies	8,471	3,536	8,725
32	71-610-2231		-	-	-
33	71-610-2232		-	-	-
34	71-610-2233		-	-	-
35	71-610-2234		-	-	-
36	71-730-2235		-	-	-
		<b>Total Instructional Staff Services</b>	<b>\$ 513,556</b>	<b>\$ 454,309</b>	<b>\$ 461,370</b>

**Avoyelles Parish School Board  
Special Revenue Fund Budget  
Title XIX / Nursing  
Fiscal Year 2025-26**

[illegible]



**Avoyelles Parish School Board**  
**Special Revenue Fund Budget**  
**Preschool**  
**Fiscal Year 2025-26**

## Preschool Grant

Preschool Grant was established in order to identify, enrich and prepare preschool children for entering school.

## Preschool Goals

To provide funds to each school district to aid in the instruction of preschool children.

## Personnel Roster

**The Total Personnel Roster is shown in the Information Section - Table 9**

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
There are full-time or part-time positions in this program.				
<b>Total Positions</b>	0	0	0	0

**Avoyelles Parish School Board  
Special Revenue Fund Budget  
Preschool  
Fiscal Year 2025-26**

[illegible]

**Avoyelles Parish School Board  
Special Revenue Fund Budget  
La School for Agricultural Sciences  
Fiscal Year 2025-26**

## La School for Agricultural Sciences Description

LaSas, a type 4 charter school, was established in 2000, for the purpose of educating at-risk students and to decrease the dropout rate.

## Louisiana School for Agricultural Sciences Goals

To provide alternative educational services to at-risk children and children interested in agriculture or sciences.

### Personnel Roster

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
Principal	1	1	1	-
Guidance Counselor	1	1	1	-
Agriculture Teachers	3	3	3	-
Secondary Teachers	19	19	19	-
Special Education Teachers	1	1	1	-
Secretary	2	2	2	-
Janitor	2	2	2	-
Assistant Principal	1	1	1	-
Business Teachers	2	2	2	-
Paraprofessionals-Sped and Regular	3	3	3	-
	35	35	35	-

**Avoyelles Parish School Board  
Special Revenue Fund Budget  
La School for Agricultural Sciences  
Fiscal Year 2025-26**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Budget 2025-26</b>
1	78-3110	MFP	3,480,693	3,770,453	3,987,266
2	78-3290	Other Revenues	-	-	-
	78-5220	Operating Transfers In	-	-	-
		<b>Total Revenues</b>	<b>\$ 3,480,693</b>	<b>\$ 3,770,453</b>	<b>\$ 3,987,266</b>
3	78-112-1110	Secondary Teacher Salaries	-	-	-
4	78-112-1130	Secondary Teacher Salaries	813,261	855,895	814,435
5	78-115-1110	Aide Salaries	-	-	-
6	78-115-1130	Salaries Paraprofessional	-	-	-
7	78-123-1100	Substitute Salaries	9,128	17,526	9,402
8	78-150-1110	Stipend Pay	5,513	-	5,678
9	78-130-1100	Other Salaries	-	8,200	-
10	78-210-1100	Group Insurance	186,340	140,926	190,788
11	78-220-1100	Social Security	852	1,000	877
12	78-225-1100	Medicare Tax	10,835	12,410	11,809
13	78-231-1100	Teachers' Retirement System	196,741	186,420	203,609
14	78-233-1100	School Employees' Retirement	-	-	-
15	78-237-1100	ORP Retirement	-	-	-
16	78-280-1100	Sick Leave Serverance	-	-	-
17	78-260-1100	Workmen's Compensation	-	-	-
18	78-300-1110	Purchased Educational Services	16,500	-	16,995
19	78-339-1110	Contracted Services	-	-	-
20	78-430-1110	Repairs to Instructional Equipment	-	-	-
21	78-582-1100	Travel Expense Reimbursement	-	861	-
22	78-564-1130	Tuition	-	-	-
23	78-610-1100	Materials and Supplies	69,075	51,000	71,147
24	78-642-1100	Textbooks	-	-	-
25	78-730-1100	Equipment	-	-	-
26		<b>Total Other Instructional</b>	<b>\$ 1,308,243</b>	<b>\$ 1,274,238</b>	<b>\$ 1,324,741</b>
27					
28	78-112-1210	Special Education Teachers	56,832	53,260	53,660
29	78-115-1210	Aide Salaries	34,571	52,833	52,833
30	78-123-1200	Substitute Salaries	3,570	254	3,677
31	78-210-1200	Group Insurance	7,749	13,700	15,498
32	78-225-1200	Medicare Tax	798	1,540	1,544
33	78-231-1200	Teacher's Retirement System	21,643	26,141	25,558
34	78-233-2100	School Employees' Retirement	-	-	-
35	78-280-1210	Sick Leave Serverance	-	-	-
36	78-260-2100	Workmen's Compensation	-	-	-
37					
###					
###					
###					
###					

**Avoyelles Parish School Board  
Special Revenue Fund Budget  
La School for Agricultural Sciences  
Fiscal Year 2025-26**

	Account Number	Account Name	Actual 2023-24	Budget 2024-25	Budget 2025-26
###	78-320-2190	Purchased Educational Services	-	-	-
###	78-582-2134	Travel	909	-	-
###	78-582-1200	Travel Expense Reimbursement	-	-	-
###	78-610-1200	Materials	-	-	-
###	78-610-1200	Homeless Materials	-	-	-
###	78-730-1200	Equipment	-	-	-
###		<b>Total Special Education Program</b>	<b>\$ 126,072</b>	<b>\$ 147,728</b>	<b>\$ 152,771</b>
###				-	-
###	78-112-1310	Agriculture Teacher Salaries	203,838	205,958	209,953
###	78-123-1300	Substitute Employee Vocational	3,778	4,696	3,891
###	78-112-1340	Teachers Home Economics/Business	190,200	171,720	195,906
###	78-210-1300	Group Insurance	52,628	53,000	54,207
###	78-220-1300	Social Security	418	375	431
###	78-225-1300	Medicare Tax	4,394	5,545	4,526
###	78-231-1300	Teachers' Retirement System	94,248	91,621	97,075
###	78-233-1300	School Employees' Retirement	-	-	-
###	78-237-1300	Severance Pay	-	-	-
###	78-240-1300	Tuition	-	-	-
###	78-250-1300	Unemployment Compensation	-	-	-
###	78-260-1300	Workmen's Compensation	-	-	-
###	78-531-1314	Postage	-	-	-
###	78-582-1300	Travel Expense Reimbursement	-	-	-
###	78-582-1390	Technology Travel	-	-	-
###	78-610-1300	Materials and Supplies	-	220	-
###	78-610-1310	CTE	-	-	-
###	78-730-1300	Equipment	-	-	-
###		<b>Total Vocational Programs</b>	<b>\$ 549,504</b>	<b>\$ 533,135</b>	<b>\$ 565,989</b>
	78-210-1500	Group Insurance	\$ -	\$ -	\$ -
		<b>Total Special Programs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
###					
###	78-113-2122	Therapists/Specialists/Counselors/Nurse	116,035	122,742	119,516
	78-225-2100	Medicare	1,578	1,800	1,625
	78-210-2100	Group Insurance	15,102	14,909	15,555
###	78-231-2100	Louisiana Teachers Retirement	19,268	29,110	19,846
###		<b>Total Pupil Support Services</b>	<b>\$ 151,982</b>	<b>\$ 168,561</b>	<b>\$ 156,541</b>
###					
###	78-113-2211	Instructional Coach	21,504	51,312	22,149
###	78-119-2222	Other Salaries/JAG	-	-	-
###	78-150-2230	Stipends	500	1,545	515
###	78-210-2200	Group Insurance	4,504	8,068	4,639
	78-225-2200	Medicare Tax	277	745	285
###	78-220-2200	Social Security	-	-	-
###	78-231-2200	Louisiana Teacher Retirement	5,303	12,725	5,462
###				-	-
###					
###					
###					

Avoyelles Parish School Board  
Special Revenue Fund Budget  
La School for Agricultural Sciences  
Fiscal Year 2025-26

	Account Number	Account Name	Actual 2023-24	Budget 2024-25	Budget 2025-26
###	78-320-2290	Purchased Educational Services	-	-	-
###	78-582-2234	Travel	-	-	-
###	78-582-2290	Travel Expense Reimbursement	-	-	-
###	78-640-2252	School Library Service	-	-	-
###	78-610-2290	Homeless Materials	-	-	-
###	78-730-2290	Equipment	-	-	-
###		<b>Total Pupil Support Services</b>	<b>\$ 32,088</b>	<b>\$ 74,395</b>	<b>\$ 33,050</b>
###					
###	78-111-2410	Administrative Salaries	181,443	171,855	172,655
###	78-114-2400	Clerical/Secretarial Salaries	49,842	49,820	51,337
###	78-129-2400	Other Salaries	30		31
###	78-210-2400	Group Insurance	28,388	27,000	27,859
###	78-220-2400	Social Security	-	5	-
###	78-225-2400	Medicare Tax	3,098	3,215	2,504
###	78-231-2400	Teachers' Retirement System	43,351	52,472	36,171
###	78-233-2200	School Employees' Retirement	-	-	-
###	78-237-2200	Severance Pay	-	-	-
###	78-240-2200	Audit services	7,325	6,015	7,545
###	78-250-2200	Unemployment Compensation	-	-	-
###	78-260-2400	Workmen's Compensation	20,989	25,857	21,619
###	78-280-2400	Sick Leave Severance Pay	-	-	-
###	78-530-2400	Telephone	2,304	2,300	2,374
###	78-582-2400	Travel	595	-	613
###	78-610-2400	Materials and Supplies	-	-	-
###	78-610-2430	Inservice Materials	-	-	-
###	78-730-2414	Equipment	-	-	-
###		<b>Total Instructional Staff Services</b>	<b>\$ 337,366</b>	<b>\$ 338,539</b>	<b>\$ 322,706</b>
###					
###	78-521-2510	Liability Insurance	-	-	-
###	78-610-2510	Materials and Supplies	-	-	-
###		<b>Total Business Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
###					
###	78-116-2620	Custodian Salary	52,893	76,636	76,636
###	78-117-2620	Maintenance Salary	-	-	-
###	78-119-2600	Other Salaries	281	-	289
###	78-210-2600	Group Insurance	-	-	-
###	78-220-2600	Social Security	86	175	89
###	78-225-2600	Medicare Tax	771	1,111	1,111
###	78-441-2620	Property Lease	4,000	4,000	4,120
###					
###					
###					
###					
###					

Avoyelles Parish School Board  
Special Revenue Fund Budget  
La School for Agricultural Sciences  
Fiscal Year 2025-26

Account Number	Account Name	Actual 2023-24	Budget 2024-25	Budget 2025-26
### 78-233-2600	School Employees' Retirement	13,768	14,750	19,925
### 78-260-2600	Workmen's Compensation	-	-	-
### 78-411-2620	Water/Sewage	2,588	3,600	2,665
### 78-430-2620	Care & Upkeep of Building	-	99,154	-
### 78-430-2640	Care & Upkeep of Equipment	40,928	-	42,155
### 78-442-2640	Rental of Equipment	1,684	1,417	1,734
### 78-523-2620	Insurance	-	-	-
### 78-530-2620	Telephone	-	-	-
### 78-610-2600	Materials and Supplies	8,096	5,100	8,339
### 78-621-2620	Natural Gas	-	2,850	-
### 78-622-2620	Electricity	81,362	68,000	83,803
### 78-626-2600	Gasoline	-	-	-
### 78-730-2620	Equipment	5,044	-	5,195
### 78-732-2600	Food Service Costs	-	-	-
###	<b>Total Maintenance of Plant</b>	<b>\$ 211,499</b>	<b>\$ 276,793</b>	<b>\$ 246,062</b>
### 78-130-2721	Bus Operators	23,902	30,200	24,720
### 78-220-2700	Social Security	389	412	412
### 78-233-2700	LSERS	3,935	6,400	4,053
### 78-225-2700	Medicare Tax	346	438	357
### 78-150-2721	Stipend Pay Vehicle Operation	-	-	-
### 78-430-2721	Repairs & Maintenance Service	-	-	-
### 78-531-2774	Postage	-	-	-
### 78-582-2774	Travel Expense Reimbursement	-	-	-
### 78-582-2790	Technology Travel	-	-	-
### 78-610-2714	Materials and Supplies	-	-	-
### 78-610-2730	Inservice Materials	-	-	-
### 78-730-2721	Equipment	-	-	-
###	<b>Total Transportation Services</b>	<b>\$ 28,572</b>	<b>\$ 37,450</b>	<b>\$ 29,542</b>
###				
### 78-610-3100	Food Service Costs	85,110	85,110	85,110
### 78-340-5100	Debt Service Payment	-	-	-
###	<b>Total General Administration</b>	<b>\$ 85,110</b>	<b>\$ 85,110</b>	<b>\$ 85,110</b>
###				
### 78-450-4500	Construction Services	-	506,000	-
### 78-117-2620	Maintenance Salary	-	-	-
### 78-119-2600	Other Salaries	-	-	-
### 78-210-2600	Group Insurance	-	-	-
### 78-220-2600	Social Security	-	-	-
### 78-225-2600	Medicare Tax	-	-	-
### 78-334-4300	Engineering Services	-	10,000	-
###				
###				
###				
###				
###				

**Avoyelles Parish School Board  
Special Revenue Fund Budget  
La School for Agricultural Sciences  
Fiscal Year 2025-26**

[illegible]



**Avoyelles Parish School Board  
Special Revenue Fund Budget  
Early Childhood Development  
Fiscal Year 2025-26**

## Early Childhood Development Description

Early Childhood Development (ECD) program is to provide universal pre kindergarten classes and before-and-after school childcare to four-year-old children who are eligible to enter public school kindergarten the following year. ECD funds are available primarily through the Federal Temporary Asst. to Needy Families (TANF) Act, and therefore, may be expended exclusively for services to children who are eligible for free and reduced price meals.

## Early Childhood Development Goals

1. Increase children's readiness for kindergarten by providing a developmentally appropriate classroom for all four year olds that are qualified for free/reduced meals.
2. To provide quality before-and-after school childcare services to children enrolled in the program.

## Personnel Roster

**The Total Personnel Roster is shown in the Information Section - Table 9**

<b>Position</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Budget 2025-26</b>	<b>Increase + Decrease -</b>
ECD Teacher	1	1	1	0
ECD Teacher Aides	1	1	1	0
<b>Total Positions</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>

**Avoyelles Parish School Board  
Special Revenue Fund Budget  
Early Childhood Development  
Fiscal Year 2025-26**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Budget 2025-26</b>
1	89-4590	Early Childhood Development	\$ 85,200	\$ 73,432	87,756
2	89-4591	LA 4	281,144	185,157	289,578
		<b>Total Revenues</b>	<b>\$ 366,344</b>	<b>\$ 258,589</b>	<b>\$ 377,334</b>
				-	-
3	89-112-1530	Pre-K Teacher Salary	140,251	140,683	147,386
4	89-115-1530	ECD Teacher Aide Salaries	27,210	25,712	26,797
5	89-123-1530	ECD Substitute Salaries	992	1,016	1,021
6	89-150-1530	ECD Stipends	-	-	-
7	89-210-1500	Group Insurance	49,312	48,559	52,561
8	89-220-1500	Social Security	90	59	93
9	89-225-1500	Medicare Tax	7,466	1,993	2,526
10	89-231-1500	Teachers' Retirement System	36,495	36,948	36,491
11	89-240-1500	Tuition Reimbursement	-	-	-
12	89-260-1500	Workmen's Compensation	-	-	-
13	89-320-1530	Purchased Educational Services	-	-	-
14	89-339-1530	ECD Other Professional Services	-	-	-
15	89-430-1530	ECD Repairs & Maintenance	-	-	-
16	89-531-1530	ECD Postage	-	-	-
17	89-550-1530	ECD Printing	-	-	-
18	89-582-1530	ECD Travel Expense Reimbursement	-	-	-
19	89-610-1530	ECD Materials	3,748	3,318	3,860
20	89-730-1530	ECD Equipment	2,585	-	-
21	89-810-1530	ECD Dues & Fees	-	-	-
		<b>Total Special Programs</b>	<b>\$ 268,148</b>	<b>\$ 258,288</b>	<b>\$ 270,735</b>
22	89-333-2311	Audit Services	-	-	-
		<b>Total General Administration</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>Total Expenditures</b>	<b>\$ 268,148</b>	<b>\$ 258,288</b>	<b>\$ 270,735</b>
23	89-933-5200	Indirect Cost	-	-	-
		<b>Total Other Uses of Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
		<b>Net Change in Fund Balance</b>	<b>\$ 98,196</b>	<b>\$ 301</b>	<b>\$ 106,599</b>
		Beginning Fund Balance	-	98,196	98,497
		Ending Fund Balance	98,196	98,497	205,096

**Avoyelles Parish School Board  
Special Revenue Fund Budget  
Educational Excellence  
Fiscal Year 2025-26**

## Educational Excellence Description

Educational Excellence Fund was created by the state as a result of a tobacco lawsuit settlement. Each school district must submit and follow a plan regarding the use of these funds.

## Educational Excellence Goals

To provide funds to each school district to aid in instructional expenditures.

## Personnel Roster

**The Total Personnel Roster is shown in the Information Section - Table 9**

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
There are full-time or part-time positions in this program.				
<b>Total Positions</b>	0	0	0	0

**Avoyelles Parish School Board  
Special Revenue Fund Budget  
Educational Excellence  
Fiscal Year 2025-26**

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**Avoyelles Parish School Board  
Special Revenue Fund Budget  
JAG  
Fiscal Year 2025-26**

## JAG Description

JAG program provides on-the-job training for jobs to high school students.

## JAG Goals

To provide opportunities and training to students interested in entering the job market after high school graduation.

## Personnel Roster

**The Total Personnel Roster is shown in the Information Section - Table 9**

Position	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase + Decrease -
Coordinator	3	3	3	0
<b>Total Positions</b>	3	3	3	0

**Fiscal Year 2025-26****Net Change in Fund Balance**

**Avoyelles Parish School Board  
Special Revenue Fund Budget  
ESSER II  
Fiscal Year 2025-26**

**ESSER II Formula Description**

On December 21, 2021, Congress released the Consolidated Appropriations Act, 2021 (CAA). This legislation includes a COVID 19 relief package specifying provisions of \$81.9 billion to States, LEAs and higher education institutions. ESSER II Formula is the second round of funds to provide PPE, sanitization and other needs to educational institutions. These funds were established in the CRRSA Act.

**ESSER II Goals**

Provide educational resources, materials and supplies and connectivity to students in order to provide instruction compromised during the COVID 19 pandemic.

**Personnel Roster**

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2022-23	Budget 2023-24	Budget 2024-25	Increase + Decrease -
Teachers	0	0	0	0
	0	0	0	0
	0	0	0	0
<b>Total Positions</b>	0	0	0	0

**Avoyelles Parish School Board  
Special Revenue Fund Budget  
ESSER II Formula  
Fiscal Year 2025-26**

[illegible]



**Avoyelles Parish School Board  
Special Revenue Fund Budget  
ESSER III  
Fiscal Year 2025-26**

**ESSER III Description**

On December 21, 2021, Congress released the Consolidated Appropriations Act, 2021 (CAA). This legislation includes a COVID 19 relief package specifying provisions of \$81.9 billion to States, LEAs and higher education institutions. ESSER iii is the third round of funds to provide PPE, sanitization and other needs to educational institutions. These funds were established in the ARP Act. This budget contains ESSER III Formula and EBI funds.

**ESSER III Goals**

Provide educational resources, materials and supplies and connectivity to students in order to provide instruction compromised during the COVID 19 pandemic. Funds also used for infrastructure and reopening schools safely.

**Personnel Roster**

**The Total Personnel Roster is shown in the Information Section - Table 9**

<b>Position</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Budget 2024-25</b>	<b>Increase + Decrease -</b>
Teachers	1	1	1	0
	0	0	0	0
	0	0	0	0
<b>Total Positions</b>	1	1	1	0

### Fiscal Year 2025-26

**Ending Fund Balance**

# Avoyelles Parish School Board Capital Projects Fund



**Avoyelles Parish School Board  
Capital Projects Fund  
Fiscal Year 2025-26**

**Budget Summary by Function**

	<u>Actual</u> <u>2023-24</u>	<u>Budget</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>	<u>Percent of</u> <u>Change</u>
<b>Revenues</b>				
Local Revenues	\$0	\$0	\$0	0.0%
Federal Revenues	<u>0</u>	\$0	\$0	<u>0.0%</u>
Total Revenues	\$0	\$0	\$0	0.0%
<b>Expenditures</b>				
General Administration	\$0	\$0	\$0	0.0%
Business Services	0	0	0	0.0%
Facility Acquisition & Construction	<u>9,123,066</u>	<u>5,489,356</u>	<u>1,721,268</u>	<u>-68.6%</u>
Total Expenditures	\$9,123,066	\$5,489,356	\$1,721,268	-68.6%
Other Sources of Funds	\$9,412,066	\$4,000,000	\$1,868,913	-53.3%
Other Uses of Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
Total Other Sources and Uses	\$9,412,066	\$4,000,000	\$1,868,913	-53.3%
Net Change in Fund Balance	<u>\$289,000</u>	<u>(\$1,489,356)</u>	<u>\$147,645</u>	
Beginning Fund Balance	\$1,345,943	\$1,634,943	\$145,587	-91.1%
Ending Fund Balance	\$1,634,943	\$145,587	\$293,232	101.4%

Individual school district budgets are shown later in this section

**Purpose of Capital Projects Fund**

The Capital Projects Fund deals with outlays for "capital expenditures." Capital expenditures are defined as charges for the acquisition at the delivered price including transportation, costs of equipment, land, buildings, or improvements of land or buildings, fixtures, and other permanent improvements.

**Avoyelles Parish School Board  
Capital Projects Fund  
Fiscal Year 2025-26**

**Budget Summary by Object**

	<u>Actual</u> <u>2023-24</u>	<u>Budget</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>	<u>Percent of</u> <u>Change</u>
<b>Revenues</b>				
Local Revenues	\$0	\$0	\$0	0.0%
Federal Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
Total Revenues	\$0	\$0	\$0	0.0%
 <b>Expenditures</b>				
Salaries	\$0	\$0	\$0	0.0%
Employee Benefits	0	0	0	0.0%
Purchased Professional Services	0	0	0	0.0%
Purchased Property Services	9,123,066	5,489,356	1,721,268	-68.6%
Other Purchased Services	0	0	0	0.0%
Supplies	0	0	0	0.0%
Property	0	0	0	0.0%
Other Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
Total Expenditures	\$9,123,066	\$5,489,356	\$1,721,268	-68.6%
 Other Sources of Funds	\$9,412,066	\$4,000,000	\$1,868,913	-53.3%
Other Uses of Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
Total Other Sources and Uses	\$9,412,066	\$4,000,000	\$1,868,913	-53.3%
 Net Change in Fund Balance	<u>\$289,000</u>	<u>(\$1,489,356)</u>	<u>\$147,645</u>	
 Beginning Fund Balance	\$1,345,943	\$1,634,943	\$145,587	-91.1%
Ending Fund Balance	\$1,634,943	\$145,587	\$293,232	101.4%

The expenditures, listed on this page, present a cross-classification of the total Capital Projects Fund Budget as shown on the previous page. Object code classifications (salaries, employee benefits, materials, equipment, etc.) are used to describe the service or commodity as a result of a specific expenditure.

**Avoyelles Parish School Board  
Capital Projects Fund  
Fiscal Year 2025-26**

**Most Important Features**

- 1 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 of the project often extends over several fiscal years.

Because of this, the Capital Projects Fund Budget will either show large surpluses or large deficits.

- 2 Competitive sealed bids for large projects have been bid out and bids are expected to be accepted within the near future, allowing the selection of bidder to be decided on by the School Board.

**Avoyelles Parish School Board  
Capital Projects Fund**

**Fiscal Year 2025-26**

School improvements for FY 2025-26 are shown in the chart below. The impact of these improvements will be realized by future utility and repair savings as well as cleaner air for students and faculty.

Location	School Improvements	Anticipated Project Timeline & Cost		
		Begin	Completion	Cost
<u>Capital Outlay</u>				
<u>District Funds for Food Service</u>				
MHS	Cafeteria roof	August 2025	September 2025	62,000
<u>FFA Federation</u>				
FFA Camp	Construction	January 2026	December 2027	1,000,000
<u>Lasas Funds</u>				
Lasas	Roof repair-Admin Bldg	August 2025	September 2025	32,000
				1,094,000

**Avoyelles Parish School Board  
Capital Projects Fund**

**Fiscal Year 2025-26**

School improvements for FY 2025-26 are shown in the chart below. The impact of these improvements will be realized by future utility and repair savings as well as cleaner air for students and faculty.

Location	School Improvements	Anticipated Project Timeline & Cost		
		Begin	Completion	Cost
<u>Needs Assessment</u>				
AHS	Lights, locks, turf robot, track	August 2025	1 month	29,200
AVAP	Doors	August 2025	1 month	4,785
BES	Digital sign	August 2025	6 months	31,471
BHS	Library windows	August 2025	1 month	18,640
BHS	Track equip	August 2025	1 month	10,000
CES	Digital sign	August 2025	6 months	31,471
CES	Basketball playsets	August 2025	1 month	6,300
LES	Digital sign	August 2025	1 month	31,471
MES	Digital sign	August 2025	6 months	31,471
MHS	Concession Stand	August 2025	1 month	3,823
MHS	Turf robot	August 2025	1 month	10,000
PES	Front doors	August 2025	1 month	20,459
PES	Playground, courtyard	August 2025	1 month	10,000
RES	Digital sign	August 2025	6 months	31,471
RES	Exterior lights	August 2025	1 month	12,200
Central Office	Digital sign	August 2025	6 months	31,471
BES, BHS, CES	Painting	August 2025	1 month	106,000
All Schools	Doors, windows, various repa	August 2025	3 months	100,000
AHS/ROTC	Classroom/storeroom	August 2025	1 month	28,355
PES	Cafeteria termite repair	August 2025	1 month	<u>78,680</u>
				627,268



**Avoyelles Parish School Board  
Capital Projects Fund**

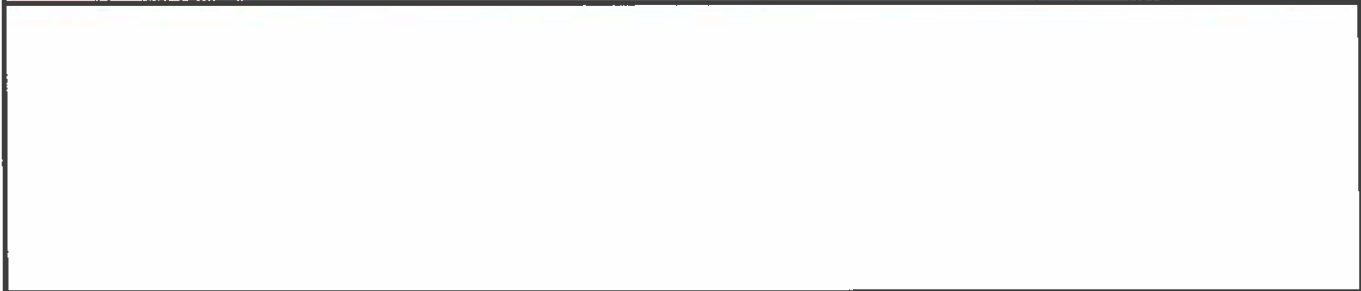
**Fiscal Year 2025-26**

Account Number		Account Name	Actual 2023-24	Budget 2024-25	Budget 2025-26
1	7-113	Bond Proceeds	\$0	\$0	\$0
2	7-151	Interest on Checking Account	0	0	0
3	7-458	Loan Proceeds	0	0	0
4	7-532	Insurance Proceeds from Los	0	0	0
		<b>Total R</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5	314-2	Sales Tax Commission	\$0	\$0	\$0
		<b>Total General Administration</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
6	340-2	Bank Charges	\$0	\$0	\$0
		<b>Total Business Administration</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
7	332-4	Legal Fees	\$0	\$0	\$0
8	334-4	Architect \ Engineering Fees	0	0	0
9	450-4	Construction Services	0	0	0
10	710-4	Land Improvements	0	0	0
11	720-4	Building Improvements	9,123,066	5,489,356	1,721,268
12	730-4	Equipment	0	0	0
		<b>Total Facility Acq. &amp; Construc</b>	<b>\$9,123,066</b>	<b>\$5,489,356</b>	<b>\$1,721,268</b>
		<b>Total E</b>	<b>\$9,123,066</b>	<b>\$5,489,356</b>	<b>\$1,721,268</b>
		<b>Operating Transfers In</b>	<b>\$9,412,066</b>	<b>\$4,000,000</b>	<b>\$1,868,913</b>
		<b>Net Change in Fund Balance</b>	<b>\$289,000</b>	<b>(\$1,489,356)</b>	<b>\$147,645</b>
		<b>Beginning Fund Balance</b>	<b>\$1,345,943</b>	<b>\$1,634,943</b>	<b>\$145,587</b>
		<b>Ending Fund Balance</b>	<b>\$1,634,943</b>	<b>\$145,587</b>	<b>\$293,232</b>

**Avoyelles Parish School Board  
Capital Projects Fund**

**Fiscal Year 2025-26**

Account Number		Account Name	Actual 2019-20	Budget 2023-24	Budget 2024-25
1	27-1130	Bond Proceeds	\$0	\$0	\$0
2	27-1512	Interest on Checking Accounts	1	0	0
3	27-4580	Loan Proceeds	0	3,974,871	0
4	27-5320	Insurance Proceeds from Loss	0	0	0
		<b>Total Revenues</b>	<b>\$1</b>	<b>\$3,974,871</b>	<b>\$0</b>
5	27-314-2315	Sales Tax Commission	\$0	\$0	\$0
		Total General Administration	\$0	\$0	\$0
6	27-340-2515	Bank Charges	\$0	\$0	\$0
		Total Business Administration	\$0	\$0	\$0
7	27-332-4500	Legal Fees	\$0	\$0	\$0
8	27-334-4300	Architect \ Engineering Fees	0	0	0
9	27-450-4500	Construction Services	0	0	0
10	27-710-4200	Land Improvements	0	0	0
11	27-720-4600	Building Improvements	35,849	800,000	1,228,000
12	27-730-4500	Equipment	0	3,974,871	0
		Total Facility Acq. & Construction	\$35,849	\$4,774,871	\$1,228,000
		<b>Total Expenditures</b>	<b>\$35,849</b>	<b>\$4,774,871</b>	<b>\$1,228,000</b>
		Operating Transfers In	\$262,000	\$262,000	\$1,262,000
		<b>Net Change in Fund Balance</b>	<b>\$226,152</b>	<b>(\$538,000)</b>	<b>\$34,000</b>
		Beginning Fund Balance	\$602,322	\$828,474	\$290,474
		Ending Fund Balance	\$828,474	\$290,474	\$324,474



# Avoyelles Parish School Board Debt Service Fund



**Avoyelles Parish School Board  
Debt Service Funds  
Fiscal Year 2025-26**

**Budget Summary by Function**

	<u>Actual</u> <u>2023-24</u>	<u>Budget</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>	<u>Percent of</u> <u>Change</u>
<b>Revenues</b>				
Local Revenues	\$ -	\$ -	\$ -	
State Revenues	<u>0</u>	<u>0</u>	<u>0</u>	
Total Revenues	\$ -	\$ -	\$ -	
<b>Expenditures</b>				
General Administration	\$ -	\$ -	\$ -	
Debt Service	<u>704,157</u>	<u>1,038,871</u>	<u>713,742</u>	<u>-31.30%</u>
Total Expenditures	704,157	1,038,871	713,742	-31.30%
Other Sources of Funds	704,157	1,523,005	724,680	0.00%
Other Uses of Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
Total Other Sources and Uses	\$ 704,157	\$ 1,523,005	\$ 724,680	0.00%
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ 484,134</u>	<u>\$ 10,938</u>	0.00%
Beginning Fund Balance	\$ 429,591	\$ 429,591	\$ 913,725	112.70%
Ending Fund Balance	\$ 429,591	\$ 913,725	\$ 924,663	

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 bond issues. Bonds were issued by individual school districts created by the Board.

There are (9) school districts located within the parish. Avoyelles Parish is located in Central Louisiana approximately 30 miles south of Alexandria which is the largest metropolitan area of the region. It is also approximately 200 miles northwest of New Orleans.

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 within the respective school districts and/or an allocation of sales and use tax collected. Certificate of Indebtedness was issued to finance energy savings program.

**Avoyelles Parish School Board  
Debt Service Funds  
Fiscal Year 2025-26**

**Budget Summary by Object**

	<u>Actual</u> <u>2023-24</u>	<u>Budget</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>	<u>Percent of</u> <u>Change</u>
<b>Revenues</b>				
Local Revenues	-	-	-	#DIV/0!
State Revenues	-	-	-	0.00%
Total Revenues	-	-	-	#DIV/0!
<b>Expenditures</b>				
Salaries	\$0	\$0	\$0	0.00%
Employee Benefits	0	0	0	0.00%
Purchased Professional Services	0	0	0	#DIV/0!
Purchased Property Services	0	0	0	0.00%
Other Purchased Services	0	0	0	0.00%
Supplies	0	0	0	0.00%
Property	0	0	\$ -	0.00%
Other Objects	0	0	0	0.00%
Principal & Interest	<u>704,157</u>	<u>1,038,871</u>	<u>713,742</u>	<u>-31.30%</u>
Total Expenditures	704,157	1,038,871	713,742	-31.30%
Other Sources of Funds	704,157	1,523,005	724,680	0.00%
Other Uses of Funds	-	-	-	0.00%
Total Other Sources and Uses	704,157	1,523,005	724,680	0.00%
Net Change in Fund Balance	-	484,134	10,938	
Beginning Fund Balance	429,591	429,591	913,725	112.70%
Ending Fund Balance	429,591	913,725	924,663	1.20%

The expenditures, listed on this page, present a cross-classification of the total Debt Service Fund Budget as shown on the previous page. Object code classifications (salaries, employee benefits, materials, equipment, etc.) are used to describe the service or commodity obtained as a result of a specific expenditure.

## Most Important Features

- |       |    |   |    |   |       |
|-------|----|---|----|---|-------|
| Total | \$ | - | \$ | - | 0.00% |
|-------|----|---|----|---|-------|

# **Avoyelles Parish School Board** **Debt Service Funds** **Fiscal Year 2025-26**

## **Most Important Features**

- 3      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 and the number of additional mills needed to retire the debt is listed below. Average annual debt service payments are estimated by Bond Counsel using 20 year loans and a 4.75% interest rate.
- Note: This would require voter approval.**

Additional G\O Bonds that <u>could be sold</u>	Average Annual Debt <u>Service Payments</u>	Additional Annual Millage <u>bonds were sold</u>
\$ 8,935,019	\$0	0.00

**Avoyelles Parish School Board  
Debt Service Funds  
Fiscal Year 2025-26**

<b>Debt Service Millages by District</b>
--

	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Increase</b>
	<b><u>2023-24</u></b>	<b><u>2024-25</u></b>	<b><u>2025-26</u></b>	<b><u>(Decrease)</u></b>
No millages exist	0.00	0.00	0.00	0.00



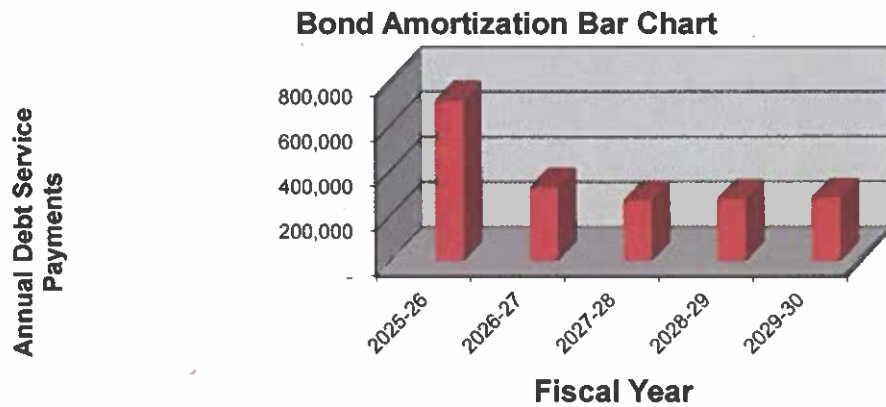
**Avoyelles Parish School Board  
Debt Service Funds  
Fiscal Year 2025-26**

<b>Long-term Debt Summary Schedule at July 1, 2025</b>					
<p>The Board has outstanding general obligation bonds, sales tax bonds, and/or certificates of indebtedness in one (1) of the nine (9) school 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.</p>					
<b>Long-term Debt Issue</b>	<b>Original Issue</b>	<b>Net Interest Costs</b>	<b>Final Payment Date</b>	<b>Interest to Maturity</b>	<b>Principal Outstanding</b>
<b>General Obligation Bonds:</b>					
<b>Certificate of Indebtedness</b> 2009 QSCB	5,000,000	0%	8/1/2025	0	0
<b>Certificate of Indebtedness</b> 2011 QSCB	1,000,000	1.75%	8/1/2027	\$ 3,282	\$ 125,000
<b>Total</b>				<b>\$ 3,282</b>	<b>\$ 125,000</b>
<b>Equipment Lease Purchase</b> 2020	0	2.56%	3/15/2026	\$ 6,678	\$ 381,609
<b>Energy Savings</b> 2020 Issue	3,974,871	2.66%	1-Jul-39	<b>604,326</b>	<b>3,262,417</b>
				<b>\$ 614,286</b>	<b>\$ 3,769,026</b>

**Avoyelles Parish School Board  
Debt Service Funds  
Fiscal Year 2025-26**

**Bond Amortization Summary at July 1, 2025**

<b>Fiscal Year</b>	<b>Principal Payments</b>	<b>Interest Payments</b>	<b>Total Payments</b>
2025-26	623,459	90,283	713,742
2026-27	252,199	77,549	329,748
2027-28	200,464	71,211	271,675
2028-29	211,658	65,673	277,331
2029-30	223,297	59,831	283,128
<b>Total</b>	<b><u>\$ 1,511,077</u></b>	<b><u>\$ 364,547</u></b>	<b><u>\$ 1,875,624</u></b>



**Avoyelles Parish School Board  
Debt Service Fund**

**2020 Lease Purchase**

**Background, History and Miscellaneous Information**

On June 10, 2020, the Avoyelles Parish School Board voted to enter into an Equipment Lease Purchase Agreement with respect to the acquisition, purchase, financing and leasing of certain equipment for the public benefit; pertaining to energy efficiency . The Board entered into a contract with Johnson Controls, LLC to perform the project. The total amount financed is not to exceed \$3,974,871, at an interest rate of 2.66% per annum (fixed) at a term of 18 years. Savings from this project are guaranteed as required by Louisiana law.

**Avoyelles Parish School Board  
Debt Service Fund Budget**

**2020 Lease Purchase**

	Account Number	Account Name	Actual 2023-24	Budget 2024-25	Budget 2025-26
1	58-1113	Debt Service Taxes			
2	58-1130	Sales Taxes			
3	58-1510	Interest on CDs			0
4	58-1512	Interest on Checking Accounts	0	0	0
5	58-5110	Bond Proceeds	0	-	0
		<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
6	58-622-2620	Energy Savings	-	-	-
7	58-430-2620	Repairs	-	-	-
		<b>Total General Administration</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
8	58-332-5100	Legal Services	-	-	-
9	58-340-5100	Banking Services	-	-	-
10	58-830-5100	Interest Redemption	94,718	86,108	81,417
11	58-910-5100	Principal Redemption	150,646	169,400	179,350
		<b>Total Debt Service</b>	<b>\$ 245,364</b>	<b>\$ 255,508</b>	<b>\$ 260,767</b>
		<b>Total Expenditures</b>	<b>\$ 245,364</b>	<b>\$ 255,508</b>	<b>\$ 260,767</b>
	58-000-5220	Operating Transfers In	245,364	255,508	260,767
		<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
		Beginning Fund Balance	\$ -	\$ -	\$ -
		Ending Fund Balance	\$ -	\$ -	\$ -

## Fiscal Year 2025-26

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**Avoyelles Parish School Board  
Debt Service Fund**

**2011 QSCB**

**Background, History and Miscellaneous Information**

In May 2011, as part of the ARRA(American Recovery Reinvestment Act) also known as Stimulus funding, the State of Louisiana was awarded funding Federal funding to lend to school districts for construction and repair. The bonds are issued at an interest rate of 1.75% to school districts and lending institutions are allowed a tax credit as an incentive to finance these bonds. The maturity of the bonds is limited by the IRS to 15 years. The bonds allow the issuer to establish an interest earning sinking fund to payoff the bonds at maturity.

**Avoyelles Parish School Board  
Debt Service Fund Budget**

**2011 QSCB**

	Account Number	Account Name	Actual 2023-24	Budget 2024-25	Budget 2025-26
1	48-1113	Debt Service Taxes			
2	48-1130	Sales Taxes			
3	48-1510	Interest on CDs			0
4	48-1512	Interest on Checking Accounts	0	-	-
5	48-5110	Bond Proceeds	0	-	-
		<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
6	48-622-2620	Energy Savings		-	-
7	48-430-2620	Repairs	-	-	-
		<b>Total General Administration</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
8	48-332-5100	Legal Services	350	-	-
9	48-340-5100	Banking Services	-	-	-
10	48-830-5100	Interest Redemption	7,656	3,282	2,188
11	48-910-5100	Principal Redemption	62,500	62,500	62,500
		<b>Total Debt Service</b>	<b>\$ 70,506</b>	<b>\$ 65,782</b>	<b>\$ 64,688</b>
		<b>Total Expenditures</b>	<b>\$ 70,506</b>	<b>\$ 65,782</b>	<b>\$ 64,688</b>
	48-000-5220	Operating Transfers In	70,506	75,626	75,626
		<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ 9,844</b>	<b>\$ 10,938</b>
		<b>Beginning Fund Balance</b>	<b>\$ 79,319</b>	<b>\$ 79,319</b>	<b>\$ 89,163</b>
		<b>Ending Fund Balance</b>	<b>\$ 79,319</b>	<b>\$ 89,163</b>	<b>\$ 100,101</b>

## Fiscal Year 2025-26

[illegible]



**Avoyelles Parish School Board  
Debt Service Fund**

**2021 Bus Lease/Purchase**

**Background, History and Miscellaneous Information**

In March 2021 the Board received approval of a grant from the Louisiana Department of Environmental Quality to provide funding for the purchase of 10 of 20 school busses. The grant was funded by the Volkswagen Environmental Mitigation Trust. This trust was established to have a significant and permanent reduction in the emission of air pollutants, principally Nitrogen Oxides (Nox), to have a significant reduction in the exposure to pollutants by achieving significant and sustained cost effective reductions in air pollutants, to maximize the improvement of overall air quality, taking into consideration existing air quality, population, and geographic area; to expedite deployment and widespread adoption of zero emission and lower-emission vehicles and engines; and to spur projects that promote improvements and/or transformation of infrastructure and other areas that will provide environmental, economic, social and/or energy benefits for the state of Louisiana.

Conditions of this grant mandate that the APSB provide funding for 50% of the 10 remaining school busses. Therefore, funding was provided as illustrated below.

In March 2021 the Board entered into an Equipment Lease Purchase Agreement with Municipal Capital Markets Group, LLC for a period of 5 years for the purpose of obtaining 10 (ten) school busses. The board's decision to pursue this was based on replacing an aging fleet. The funding source for this debt service is local revenues generated in General Fund each year. The annual interest rate is 2.56%.

**Avoyelles Parish School Board  
Debt Service Fund Budget**

**2021 Bus Lease/Purchase**

	Account Number	Account Name	Actual 2023-24	Budget 2024-25	Budget 2025-26
1	58-1113	Debt Service Taxes			
2	58-1130	Sales Taxes			
3	58-1510	Interest on CDs			0
4	58-1512	Interest on Checking Accounts		-	-
5	58-5110	Bond Proceeds/Grant Revenues	-	0	-
		<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
6	58-622-2620	Energy Savings		-	-
7	58-430-2620	Repairs	-	-	-
		<b>Total General Administration</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
8	58-332-5100	Legal Services	-	-	-
9	58-340-5100	Banking Services	-	-	-
10	58-830-5100	Interest Redemption	26,031	13,241	6,678
11	58-910-5100	Principal Redemption	362,256	375,046	381,609
		<b>Total Debt Service</b>	<b>\$ 388,287</b>	<b>\$ 388,287</b>	<b>\$ 388,287</b>
		<b>Total Expenditures</b>	<b>\$ 388,287</b>	<b>\$ 388,287</b>	<b>\$ 388,287</b>
	58-000-5220	Operating Transfers In	388,287	388,287	388,287
		<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
		Beginning Fund Balance	\$ -	\$ -	\$ -
		Ending Fund Balance	\$ -	\$ -	\$ -

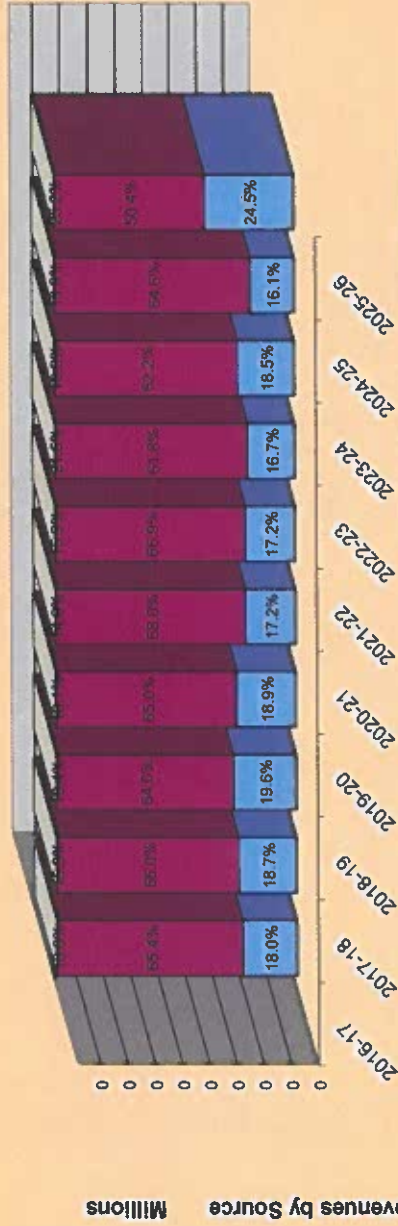
**Avoyelles Parish School Board  
Debt Service Fund  
2021 Bus Lease/Purchase  
Fiscal Year 2025-26**

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# Avoyelles Parish School Board Informational Section



# Avoyelles Parish School Board Revenues by Source - All Governmental Fund Types (1)



Local Revenues State Revenues Federal Revenues

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
Local Revenues	\$ 11,697,382	\$ 11,410,138	\$ 11,559,755	\$ 11,627,869	\$ 10,361,459	\$ 12,033,730	\$ 15,772,523	\$ 12,994,023	\$ 15,447,799	\$ 16,559,193
State Revenues	33,522,756	32,743,305	31,974,481	31,532,526	30,810,099	31,787,059	33,103,930	34,693,387	35,859,349	34,075,042
Federal Revenue:	10,449,515	10,290,448	9,866,153	10,081,485	14,483,112	43,761,371	34,214,720	37,060,426	21,690,238	17,037,314
Total Revenues	\$ 55,669,653	\$ 54,443,891	\$ 53,400,389	\$ 53,241,880	\$ 55,654,670	\$ 87,582,160	\$ 83,091,173	\$ 84,747,836	\$ 72,997,386	\$ 67,671,549

**AVOYELLES PARISH SCHOOL BOARD  
TEACHER PLACEMENT SCHEDULE  
2025-2026**

(For Teachers Hired on or after July 1, 2013)

EXPERIENCE		DEMAND		
Experience/Effective		Advanced Degree		
Level	Bachelors	Masters	M+30, Specialist	PhD or EdD
0	43,460	43,760	44,060	44,360
1	43,860	44,160	44,460	44,760
2	44,260	44,560	44,860	45,160
3	44,660	44,960	45,260	45,560
4	45,060	45,360	45,660	45,960
5	45,460	45,760	46,060	46,360
6	45,860	46,160	46,460	46,760
7	46,260	46,560	46,860	47,160
8	46,660	46,960	47,260	47,560
9	47,060	47,360	47,660	47,960
10	47,460	47,760	48,060	48,360
11	47,860	48,160	48,460	48,760
12	48,260	48,560	48,860	49,160
13	48,660	48,960	49,260	49,560
14	49,060	49,360	49,660	49,960
15	49,460	49,760	50,060	50,360
16	49,860	50,160	50,460	50,760
17	50,260	50,560	50,860	51,160
18	50,660	50,960	51,260	51,560
19	51,060	51,360	51,660	51,960
20	51,460	51,760	52,060	52,360
21	51,860	52,160	52,460	52,760
22	52,260	52,560	52,860	53,160
23	52,660	52,960	53,260	53,560
24	53,060	53,360	53,660	53,960
25	53,460	53,760	54,060	54,360

**Guidelines for salary placement:**

\* Placement of transferred teachers will be based upon the following criteria from the most recent evaluation in their previous district as defined by Act 1 of the 2012 Louisiana Legislature:

- \*\* Effective Emerging, Effective Proficient, or Highly Effective Ratings
- \*\* Years of Experience
- \*\* Demand

**\*\*\*\*\* NO EXPERIENCE CREDIT WILL BE GIVEN FOR ANY YEARS OR LEVELS OF EXPERIENCE FOR UNSATISFACTORY OR INEFFECTIVE RATINGS.**

**Additional information:**

\* A one-time \$300 increase in salary for advanced degrees for each level will be awarded at the beginning of the semester following the date the employee obtains proof of such degree.

\* A Sales Tax Supplement of \$3,000.00 not included in this schedule will be distributed in November of each year included in daily rate of pay.  
Revised June 25, 2024

\* A one-time State Stipend of \$2,000.00 not included in this schedule will be distributed in October for the 25-26 school year for all board hired employees on this salary schedule employed during date of distribution

**AVOYELLES PARISH SCHOOL BOARD  
TEACHER AD/NURSES  
2025-2026  
(For Nurses Hired on or after July 1, 2013)**

**EXPERIENCE**

Level	2025-2026
0	42,960
1	43,360
2	43,760
3	44,160
4	44,560
5	44,960
6	45,360
7	45,760
8	46,160
9	46,560
10	46,960
11	47,360
12	47,760
13	48,160
14	48,560
15	48,960
16	49,360
17	49,760
18	50,160
19	50,560
20	50,960
21	51,360
22	51,760
23	52,160
24	52,560
25	52,960

**Guidelines for salary placement:**

- \* Placement of transferred teachers will be based upon the following criteria from the most recent evaluation in their defined by Act 1 of the 2012 Louisiana Legislature:

**\*\*\*\*\* NO EXPERIENCE CREDIT WILL BE GIVEN FOR ANY YEARS OR LEVELS OF EXPERIENCE FOR UNSATISFACTORY OR INEFFECTIVE RATINGS.**

**Additional information:**

- \* A one-time \$300 increase in salary for advanced degrees for each level will be awarded at the beginning of the se the employee obtains proof of such degree.

\* A Sales Tax Supplement of \$3,000.00 not included in this schedule will be distributed in November of each year.  
Revised June 30, 2024

REVISED 12/11



<b>AVOUELLES PARISH SCHOOL BOARD</b> <b>LPN</b> <b>2025-2026</b> <b>(For LPNs Hired on or after July 1, 2013)</b>		
EXPERIENCE		
Level	9 Month <u>2025-2026</u>	10 Month <u>2025-2026</u>
0	27,450	30,333
1	27,850	30,733
2	28,250	31,133
3	28,650	31,533
4	29,050	31,933
5	29,450	32,333
6	29,850	32,733
7	30,250	33,133
8	30,650	33,533
9	31,050	33,933
10	31,450	34,333
11	31,850	34,733
12	32,250	35,133
13	32,650	35,533
14	33,050	35,933
15	33,450	36,333
16	33,850	36,733
17	34,250	37,133
18	34,650	37,533
19	35,050	37,933
20	35,450	38,333
21	35,850	38,733
22	36,250	39,133
23	36,650	39,533
24	37,050	39,933
25	37,450	40,333

\* A Sales Tax Supplement of \$1,500.00 not included in this schedule will be  
Revised July 2, 2024 for 9 month



AVOYELLES PARISH SCHOOL BOARD		
Network Administrator 2025-2026 ( 12 month position)		
Level	Teacher Salary Schedule	Bachelor Degree including Factor
0	43,460	57,802
1	43,860	58,334
2	44,260	58,866
3	44,660	59,398
4	45,060	59,930
5	45,460	60,462
6	45,860	60,994
7	46,260	61,526
8	46,660	62,058
9	47,060	62,590
10	47,460	63,122
11	47,860	63,654
12	48,260	64,186
13	48,660	64,718
14	49,060	65,250
15	49,460	65,782
16	49,860	66,314
17	50,260	66,846
18	50,660	67,378
19	51,060	67,910
20	51,460	68,442
21	51,860	68,974
22	52,260	69,506
23	52,660	70,038
24	53,060	70,570
25	53,460	71,102

Salary based on APSB Teachers Salary Schedule with 1.33 factor

\* A Sales Tax Supplement of \$3,000 and factored not included in this schedule will be distributed in November of each year.

**AVOYELLES PARISH SCHOOL BOARD**  
**Related Services Salary Schedule (For Employees Hired Prior to July 1, 2013)**  
**2025-2026**

YEARS	BA	SPECIALIST IN EDUCATION	Ph.D./Ed.D	OCCUP/ PHYSICAL THERAPIST	SLP 1.17	SCHOOL PSYC
-	43,460	44,398	45,148	49,110	51,946	56,829
1	43,835	44,772	45,520	49,533	52,383	57,308
2	44,209	45,148	45,897	49,956	52,823	57,789
3	44,585	45,520	46,460	50,381	53,258	58,265
4	44,958	45,897	47,053	50,802	53,699	58,748
5	45,333	46,560	47,642	51,226	54,475	59,597
6	45,731	47,247	48,231	51,676	55,279	60,476
7	46,085	47,937	48,822	52,076	56,086	61,359
8	46,460	48,624	49,411	52,500	56,890	62,239
9	47,053	49,315	50,002	53,170	57,698	63,123
10	47,642	50,002	50,594	53,835	58,502	64,002
11	48,296	50,690	51,185	54,574	59,307	64,883
12	48,936	51,376	51,743	55,298	60,110	65,761
13	49,595	52,174	52,563	56,042	61,043	66,783
14	49,595	52,216	52,605	56,042	61,093	66,836
15	49,595	52,258	52,647	56,042	61,142	66,890
16	50,240	52,983	53,383	56,771	61,990	67,818
17	50,240	52,983	53,383	56,771	61,990	67,818
18	50,240	52,983	53,383	56,771	61,990	67,818
19	50,905	53,730	54,140	57,523	62,864	68,774
20	50,905	53,730	54,140	57,523	62,864	68,774
21	50,905	53,730	54,140	57,523	62,864	68,774
22	51,589	54,496	54,920	58,295	63,760	69,755
23	51,589	54,496	54,920	58,295	63,760	69,755
24	51,589	54,496	54,920	58,295	63,760	69,755
25	52,295	55,288	55,723	59,093	64,687	70,768

Note: The above amount does not include the Sales Tax Supplement.  
A separate check is normally issued in November of each year.

**AVOYELLES PARISH SCHOOL BOARD**  
**Related Services Salary Schedule (For Employees Hired After June 30, 2013)**  
**2025-2026**

YEARS	BA	SPECIALIST IN EDUCATION	Ph.D./Ed.D	OCCUP/ PHYSICAL THERAPIST	SLP 1.17	SCHOOL PSYC
-	43,460	44,060	44,360	49,110	51,550	56,397
1	43,860	44,460	44,760	49,562	52,018	56,909
2	44,260	44,860	45,160	50,014	52,486	57,421
3	44,660	45,260	45,560	50,466	52,954	57,933
4	45,060	45,660	45,960	50,918	53,422	58,445
5	45,460	46,060	46,360	51,370	53,890	58,957
6	45,860	46,460	46,760	51,822	54,358	59,469
7	46,260	46,860	47,160	52,274	54,826	59,981
8	46,660	47,260	47,560	52,726	55,294	60,493
9	47,060	47,660	47,960	53,178	55,762	61,005
10	47,460	48,060	48,360	53,630	56,230	61,517
11	47,860	48,460	48,760	54,082	56,698	62,029
12	48,260	48,860	49,160	54,534	57,166	62,541
13	48,660	49,260	49,560	54,986	57,634	63,053
14	49,060	49,660	49,960	55,438	58,102	63,565
15	49,460	50,060	50,360	55,890	58,570	64,077
16	49,860	50,460	50,760	56,342	59,038	64,589
17	50,260	50,860	51,160	56,794	59,506	65,101
18	50,660	51,260	51,560	57,246	59,974	65,613
19	51,060	51,660	51,960	57,698	60,442	66,125
20	51,460	52,060	52,360	58,150	60,910	66,637
21	51,860	52,460	52,760	58,602	61,378	67,149
22	52,260	52,860	53,160	59,054	61,846	67,661
23	52,660	53,260	53,560	59,506	62,314	68,173
24	53,060	53,660	53,960	59,958	62,782	68,685
25	53,460	54,060	54,360	60,410	63,250	69,197

**Note: The above amount does not include the Sales Tax Supplement.**  
**A separate check is normally issued in November of each year.**

**SALARY SCHEDULE**  
**TEACHERS AIDES PRIOR TO 7/01/08**  
**2025-2026**

YEARS EXP.			SALARY
0			20,014.11
1			20,369.21
2			20,581.21
3			20,936.31
4			20,936.31
5			20,936.31
6			21,042.31
7			21,042.31
8			21,042.31
9			21,148.31
10			21,148.31
11			21,148.31
12			21,268.09
13			21,268.09
14			21,459.95
15			21,774.93
16			22,096.60
17			22,424.72
18			22,759.39
19			23,100.76
20			23,448.95
21			23,804.12
22			24,166.37
23			24,535.89
24			24,912.78
25			25,297.22

**SALARY SCHEDULE**  
**PARAPROFESSIONALS HIRED AFTER 7/01/08**  
**2025-2026**

YEARS EXP.			SALARY
0			20,014.11
1			20,091.49
2			20,168.87
3			20,247.31
4			20,325.75
5			20,405.25
6			20,484.75
7			20,564.25
8			20,644.81
9			20,725.37
10			20,805.93
11			20,887.55
12			20,969.17
13			21,051.85
14			21,134.53
15			21,217.21
16			21,300.95
17			21,384.69
18			21,468.43
19			21,553.23
20			21,639.09
21			21,723.89
22			21,810.81
23			21,896.67
24			21,983.59
25			22,070.51

\* A Sales Tax Supplement of \$1,500.00 not included in this schedule will be distributed in November of each year.

\*A one-time State Stipend of \$1,000.00 not included in this will be distributed in October for the 2025-26 school year.

refer to board resolution for guidelines

Revised July 2, 2024 for 9 month

REVISED 12/11

**SALARY SCHEDULE**  
**FOOD SERVICE MANAGER**  
**2025-2026**

YEARS EXP.			SALARY
0			23,150
1			23,250
2			23,349
3			23,450
4			23,551
5			23,652
6			23,755
7			23,857
8			23,960
9			24,064
10			24,168
11			24,272
12			24,377
13			24,483
14			24,589
15			24,696
16			24,803
17			24,911
18			25,019
19			25,128
20			25,237
21			25,347
22			25,458
23			25,569
24			25,680
25			25,793

**SALARY SCHEDULE**  
**FOOD SERVICE TECHNICIANS**  
**2025-2026**

YEARS EXP.			SALARY
0			18,916
1			18,988
2			19,060
3			19,133
4			19,206
5			19,280
6			19,352
7			19,426
8			19,502
9			19,576
10			19,651
11			19,728
12			19,803
13			19,879
14			19,956
15			20,034
16			20,111
17			20,189
18			20,267
19			20,346
20			20,425
21			20,505
22			20,584
23			20,665
24			20,745
25			20,827

**AVOYELLES PARISH SCHOOL BOARD  
MAINTENANCE/FOOD SERVICE WAREHOUSE TECHNICIAN  
SALARY SCHEDULE  
2025-2026**

<u>Years of Experience</u>					<u>Salary</u>	
					10 Month	12 Month
0					25,783	30,328
1					25,889	30,453
2					25,996	30,580
3					26,103	30,707
4					26,212	30,836
5					26,320	30,965
6					26,429	31,094
7					26,539	31,225
8					26,648	31,354
9					26,760	31,487
10					26,871	31,619
11					26,982	31,751
12					27,095	31,885
13					27,207	32,018
14					27,320	32,152
15					27,435	32,288
16					27,549	32,424
17					27,665	32,561
18					27,780	32,698
19					27,896	32,836
20					28,014	32,976
21					28,130	33,113
22					28,249	33,255
23					28,368	33,396
24					28,486	33,536
25					28,606	33,678



# **SALARY SCHEDULE**

## **BUS DRIVERS**

**2025-2026**

<b>YEARS EXP.</b>			<b>SALARY</b>
0			20,205
1			20,283
2			20,361
3			20,441
4			20,520
5			20,601
6			20,680
7			20,762
8			20,843
9			20,924
10			21,006
11			21,089
12			21,171
13			21,255
14			21,339
15			21,422
16			21,507
17			21,592
18			21,677
19			21,763
20			21,850
21			21,936
22			22,022
23			22,110
24			22,198
25			22,286

# **SALARY SCHEDULE**

## **BUS AIDES**

**2025-2026**

<b>YEARS EXP.</b>			<b>SALARY</b>
0			16,395
1			16,454
2			16,514
3			16,574
4			16,634
5			16,695
6			16,755
7			16,817
8			16,878
9			16,940
10			17,002
11			17,065
12			17,127
13			17,190
14			17,253
15			17,317
16			17,381
17			17,445
18			17,510
19			17,575
20			17,640
21			17,705
22			17,772
23			17,838
24			17,904
25			17,971

# **SALARY SCHEDULE**

## **Administrative Support**

### **Level 1**

**2025-2026**

<b>YEARS EXP.</b>	<b>12 MONTH SALARY</b>	<b>10 MONTH SALARY</b>
0	31,105	26,613
1	31,261	26,746
2	31,417	26,880
3	31,574	27,014
4	31,732	27,149
5	31,890	27,285
6	32,050	27,421
7	32,210	27,559
8	32,371	27,696
9	32,533	27,835
10	32,696	27,974
11	32,859	28,114
12	33,023	28,254
13	33,189	28,396
14	33,355	28,538
15	33,521	28,680
16	33,689	28,824
17	33,857	28,968
18	34,027	29,113
19	34,197	29,258
20	34,368	29,405
21	34,540	29,552
22	34,712	29,699
23	34,886	29,848
24	35,060	29,997
25	35,236	30,147

<b>SALARY SCHEDULE</b>				
<b>ADMINISTRATIVE SUPPORT</b>				
<b>LEVEL 2</b>				
<b>2025-2026</b>				
	<b>No Degree</b>	<b>Associate Degree</b>	<b>No Degree</b>	<b>Associate Degree</b>
<b>YEARS</b>	<b>12 MONTH</b>	<b>12 MONTH</b>	<b>10 MONTH</b>	<b>10 MONTH</b>
<b>EXP.</b>	<b>SALARY</b>	<b>SALARY</b>	<b>SALARY</b>	<b>SALARY</b>
0	26,986	27,286	22,733	23,033
1	27,121	27,421	22,847	23,147
2	27,256	27,556	22,961	23,261
3	27,393	27,693	23,076	23,376
4	27,530	27,830	23,191	23,491
5	27,667	27,967	23,307	23,607
6	27,806	28,106	23,424	23,724
7	27,945	28,245	23,541	23,841
8	28,084	28,384	23,658	23,958
9	28,225	28,525	23,777	24,077
10	28,366	28,666	23,896	24,196
11	28,508	28,808	24,015	24,315
12	28,650	28,950	24,135	24,435
13	28,794	29,094	24,256	24,556
14	28,938	29,238	24,377	24,677
15	29,082	29,382	24,499	24,799
16	29,228	29,528	24,621	24,921
17	29,374	29,674	24,745	25,045
18	29,521	29,821	24,868	25,168
19	29,668	29,968	24,993	25,293
20	29,817	30,117	25,118	25,418
21	29,966	30,266	25,243	25,543
22	30,116	30,416	25,369	25,669
23	30,266	30,566	25,496	25,796
24	30,417	30,717	25,624	25,924
25	30,570	30,870	25,752	26,052

\* Includes increase of \$535.92 to match 10month daily rate of pay

\* Includes increase of \$300.00 for employees with an associate's degree

\* A one-time State Stipend if approved by the Governor of \$1,000.00 not included in this schedule will be distributed in October for the 25-26 school year refer to board resolution for guidelines

Insurance Clerk  
Finance Clerk  
Purchase Order Clerk  
Sped Clerk  
Human Resource Sec  
Federal Programs Sec  
Food Service Sec  
Maintenance Sec  
School Secretaries  
Pupi Appraisal Sec

**SALARY SCHEDULE**  
**ADMINISTRATIVE SUPPORT**  
**LEVEL 3**  
**2025-2026**

<b>YEARS EXP.</b>	<b>12 MONTH SALARY</b>	<b>10 MONTH SALARY</b>
0	23,150	19,983
1	23,266	20,083
2	23,382	20,183
3	23,499	20,284
4	23,616	20,386
5	23,735	20,488
6	23,853	20,590
7	23,973	20,693
8	24,092	20,796
9	24,213	20,900
10	24,334	21,005
11	24,456	21,110
12	24,578	21,216
13	24,701	21,322
14	24,824	21,428
15	24,948	21,535
16	25,073	21,643
17	25,198	21,751
18	25,324	21,860
19	25,451	21,969
20	25,578	22,079
21	25,706	22,190
22	25,835	22,300
23	25,964	22,412
24	26,094	22,524
25	26,224	22,637

# **SALARY SCHEDULE**

## **HEAD CUSTODIAN**

**2025-2026**

<b>YEARS EXP.</b>			<b>SALARY</b>
0			24,569
1			24,669
2			24,770
3			24,871
4			24,972
5			25,074
6			25,177
7			25,281
8			25,385
9			25,489
10			25,594
11			25,699
12			25,805
13			25,912
14			26,019
15			26,126
16			26,234
17			26,342
18			26,451
19			26,561
20			26,671
21			26,782
22			26,893
23			27,004
24			27,117
25			27,230

# **SALARY SCHEDULE**

## **CUSTODIAN**

**2025-2026**

<b>YEARS EXP.</b>			<b>SALARY</b>
0			23,297
1			23,391
2			23,485
3			23,580
4			23,675
5			23,770
6			23,867
7			23,963
8			24,061
9			24,158
10			24,257
11			24,355
12			24,454
13			24,554
14			24,654
15			24,755
16			24,856
17			24,958
18			25,059
19			25,162
20			25,266
21			25,369
22			25,474
23			25,579
24			25,684
25			25,790

\* A Sales Tax Supplement of \$1,990.00 not included in this schedule will be distributed in November of each year.

\* A one-time State Stipend if approved by the Governor of \$1,000.00 not included in this schedule will be distributed in October for the 2025-26 school year refer to board resolution for guidelines

Revised July 2, 2024 for 9 month

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**SALARY SCHEDULE**  
**CENTRAL OFFICE CUSTODIAN/PRINTER**  
**2025-2026**

YEARS EXP.			SALARY
0			26,397
1			26,506
2			26,616
3			26,727
4			26,838
5			26,949
6			27,062
7			27,174
8			27,287
9			27,401
10			27,515
11			27,631
12			27,746
13			27,802
14			27,979
15			28,096
16			28,214
17			28,333
18			28,451
19			28,571
20			28,691
21			28,812
22			28,934
23			29,056
24			29,178
25			29,301



**SALARY SCHEDULE**  
**MAINTENANCE FOREMAN**  
**2025-2026**

YEARS EXP.			SALARY
0			32,649
1			32,790
2			32,931
3			33,073
4			33,216
5			33,359
6			33,503
7			33,649
8			33,794
9			33,940
10			34,087
11			34,235
12			34,383
13			34,533
14			34,683
15			34,834
16			34,985
17			35,138
18			35,290
19			35,444
20			35,599
21			35,755
22			35,911
23			36,067
24			36,225
25			36,383

**SALARY SCHEDULE**  
**MAINTENANCE**  
**2025-2026**

<b>YEARS EXP.</b>			<b>SALARY</b>
0			25,783
1			25,889
2			25,996
3			26,103
4			26,212
5			26,320
6			26,429
7			26,539
8			26,648
9			26,760
10			26,871
11			26,982
12			27,095
13			27,207
14			27,320
15			27,435
16			27,549
17			27,665
18			27,780
19			27,896
20			28,014
21			28,130
22			28,249
23			28,368
24			28,486
25			28,606

**SALARY SCHEDULE**  
**LITERACY INTERVENTIONIST**  
**2025-2026**

<b>YEARS EXP.</b>			<b>SALARY</b>
0			31,025
1			31,158
2			31,291
3			31,425
4			31,559
5			31,694
6			31,830
7			31,966
8			32,104
9			32,242
10			32,381
11			32,520
12			32,660
13			32,801
14			32,941
15			33,084
16			33,227
17			33,370
18			33,514
19			33,659
20			33,804
21			33,952
22			34,098
23			34,246
24			34,395
25			34,544

# **SALARY SCHEDULE**

**Transportation Mechanic**

**2025-2026**

<b>YEARS EXP.</b>		<b>SALARY</b>
0		32,855
1		33,369
2		33,893
3		34,428
4		34,974
5		35,531
6		36,099
7		36,679
8		37,269
9		37,871
10		38,486
11		39,113
12		39,752
13		40,405
14		41,070
15		41,749
16		42,441
17		43,147
18		43,867
19		44,601
20		45,351
21		45,507
22		45,664
23		45,822
24		45,981
25		46,141