

Avoyelles Parish School Board Annual Operating Budget



July 1, 2023 through June 30, 2024

**AVOYELLES PARISH SCHOOL BOARD
Marksville, LA**

**Annual Operating Budget
For the Period July 1, 2023- June 30, 2024**

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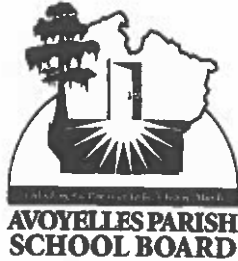
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Avoyelles Parish School Board

221 Tunica Drive West

Marksville, LA 71351

June 26, 2023

To the Citizens of
Avoyelles Parish, Louisiana:

The budget of the Avoyelles Parish School Board for the fiscal year July 1, 2023 through June 30, 2024, 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 2023-24 Operating Budget on August 1, 2023. 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 Finance Committee will review the budget on July 18 and a public hearing will be held at the Board Meeting on August 1 prior to a vote being taken.

Financial Goals and Objectives

The development, review, and consideration of the 2023-24 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

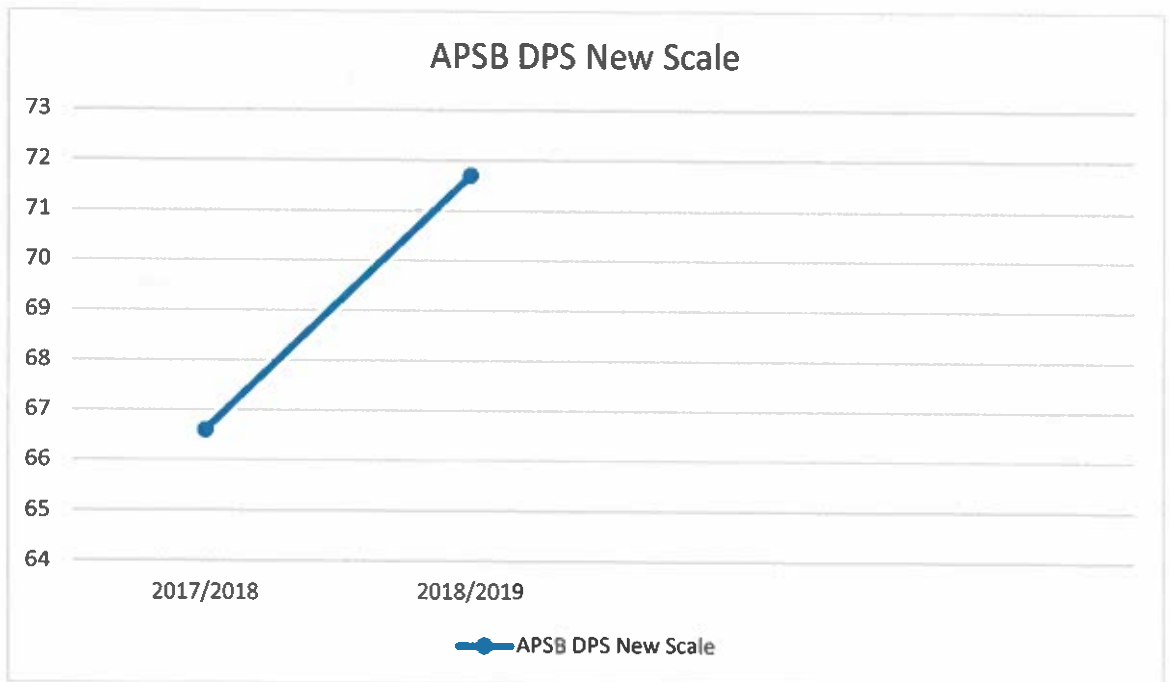
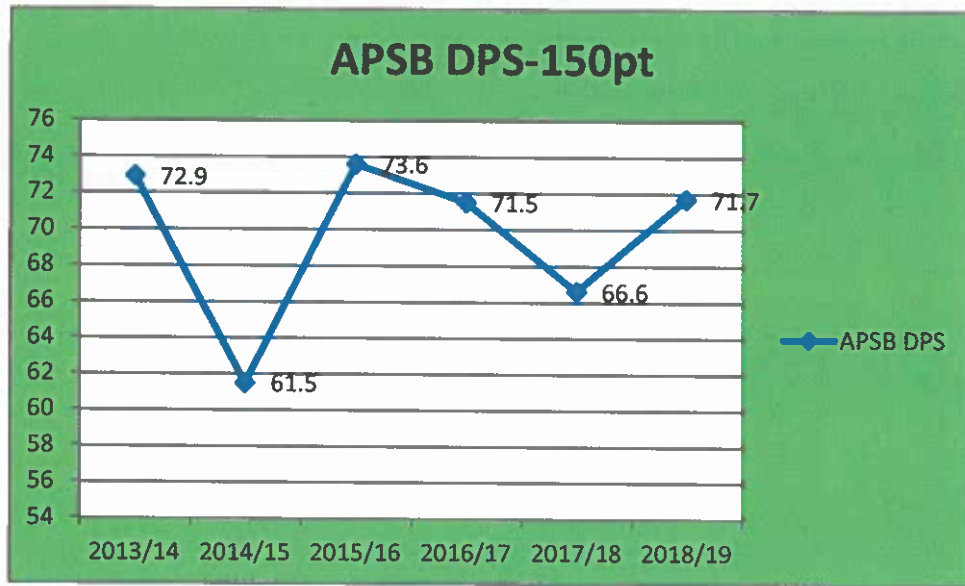
Each year the administration adopts educational goals and objectives as a vehicle to improve student learning. Thus, human and financial resources are allocated in the budget to achieve the adopted goals, and to support educational programs and services defined by the Board's mission. It is a delicate 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.

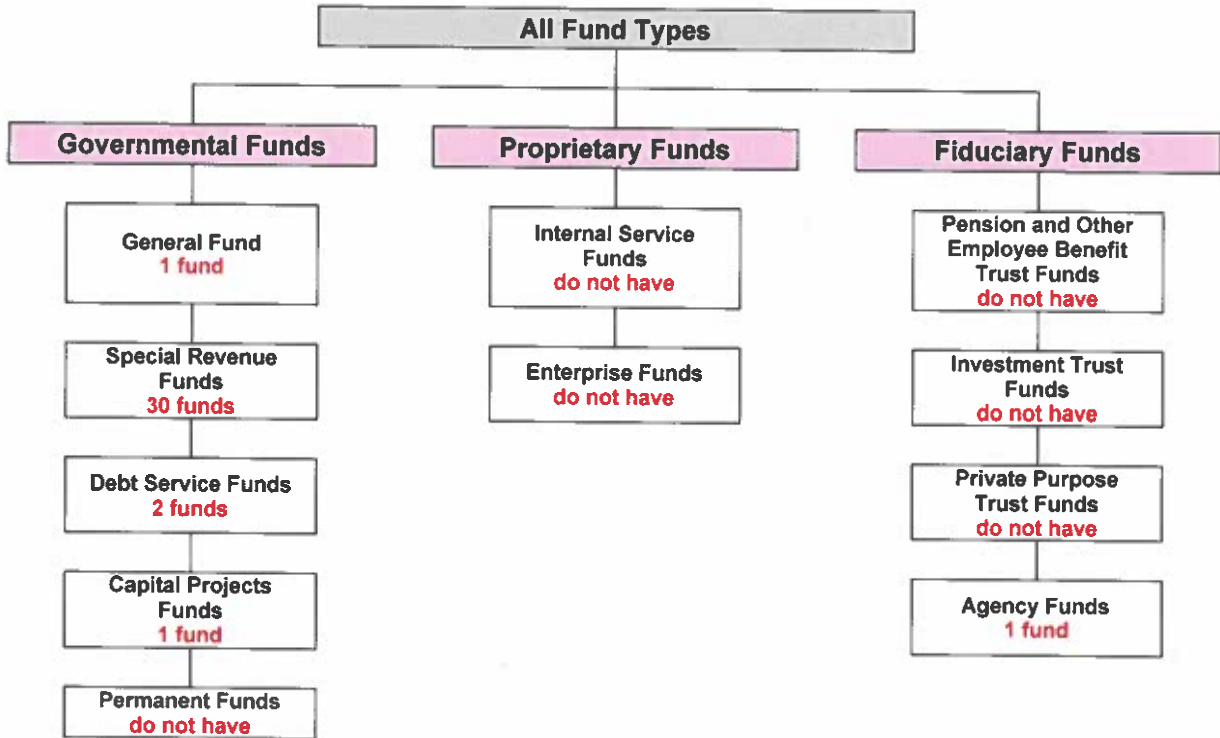
The following chart reflects the APSB District Performance Scores through the 2012-13 school year which illustrates the previous 200 point system. According to the new 150 point system, which began in 2013-14, the APSB score is 65.9 in 2015-16 and 71.5 for 2016-17 which translates to a letter grade of 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>.



No testing has been done for the 2019-20 school year due to the COVID 19 virus. For the 2020-21 school year, scores were released as approximations and were not to be used as baselines. The 2022-23 school year results will be released in late July.

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 2023-24 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 2023-24 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	\$39,918,466	\$43,278,059	\$0	\$ 0	\$(105,352)	\$83,091,173
Expenditures	39,031,024	35,807,786	1,038,871	5,489,356	0	81,367,036
Other Sources of Funds	5,235,585	2,113,000	1,047,621	3,214,796	0	11,611,002
Other Uses of Funds	<u>(6,122,961)</u>	<u>(9,153,240)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(15,276,201)</u>
Net Changes in Fund Balance	<u>66</u>	<u>430,033</u>	<u>8,750</u>	<u>-2,274,560</u>	<u>(,105,352)</u>	<u>(1,941,062)</u>
Beginning Fund Balance	\$14,821,034	\$8,544,257	\$ 75,499	\$2,274,560	\$7,973,918	\$33,689,268
Ending Fund Balance	\$14,821,100	\$8,974,289	\$84,249	\$ 0	\$7,868,566	31,748,204

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 2023-24 is as follows:

	Budget FY 2022-23	Budget FY 2023-24	Percent Change
Revenues	\$40,702,739	\$39,918,466	-2%
Expenditures	<u>39,974,628</u>	<u>39,031,024</u>	<u>-3%</u>
Other Sources of Funds	5,122,326	5,235,585	3%
Other Uses of Funds	<u>-5,850,329</u>	<u>-6,122,961</u>	<u>5%</u>
Net Changes in Fund Balance	<u>108</u>	66	
Beginning Fund Balance	\$14,820,925	\$14,821,034	.1%
Ending Fund Balance	\$14,821,034	\$14,821,100	.1%

Explanation of Net Change in Fund Balance – Revenues and Other Sources of Funds are expected to decrease to \$39.9 million. The result is a net change in fund balance of \$ 66 which is largely due to conservative budgeting. Enrollment has dropped which affects MFP funding . 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 2023-24. This balance includes \$2.8 million committed for workers' compensation, bus purchases and OPEB liability.

Fiscal Year	Total Expenditures	Fund Balance	Percentage of Fund Balance to Expenditures
2018-19	37,399,341	7,183,072	19.21%
2019-20	36,407,778	12,135,884	33.76%
2020-21	37,277,853	13,885,260	34.76%
2022-23	39,639,229	13,895,918	35.06%
2023-24	39,031,024	14,821,100	38.06%

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 2023-24 is as follows:

	Budget FY 2022-23	Budget FY 2023-24	Percent Change
Revenues	\$45,699,046	\$43,278,059	-5.3%
Expenditures	38,198,538	35,807,786	-6.3%
Other Sources of Funds	954,490	2,113,000	
Other Uses of Funds	(7,832,901)	(9,153,240)	16.9%
Net Changes in Fund Balance	622,098	430,033	
Beginning Fund Balance	\$7,922,160	\$8,544,257	7.9%
Ending Fund Balance	\$8,544,257	\$8,974,289	5.0%

Explanation of Net Change in Fund Balance – The budget indicates that the Special Revenue Fund will experience a deficit in FY 2023-24 of approximately \$430,033. 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 \$23,701 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 2023-24 fiscal year. The Board is required to transfer a minimum of \$33,029 annually 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 \$ 713 estimated surplus for 2023-24. 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, 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 2023-24 is as follows:

	Budget FY 2022-23	Budget FY 2023-24	Percent Change
Revenues	\$0	\$0	n/a%
Expenditures	649,947	1,038,871	59.8%
Other Sources of Funds	1,042,610	1,047,621	
Other Uses of Funds	0	0	
Net Changes in Fund Balance	392,663	8,750	
Beginning Fund Balance	(317,164)	75,499	-123.8%
Ending Fund Balance	75,499	84,249	11.6%

Explanation of Net Change in Fund Balance – The budget indicates that the Debt Service Fund will experience a surplus in FY 2023-24 of approximately \$84,249. 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 2023-24 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 2023-24. 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.

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 54% 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	\$27,855,448	\$3,237,779	\$0	\$0	\$0	\$31,093,227	37%
Sales & Use Taxes	7,887,993	3,028,396	0	0	0	10,916,389	13%
Property Taxes	2,980,000	733,216	0	0	0	3,713,216	4%
Other Revenues	<u>1,195,025</u>	<u>36,278,668</u>	<u>0</u>	<u>0</u>	<u>(105,352)</u>	<u>37,368,341</u>	<u>45%</u>
Total	<u>\$39,918,466</u>	<u>\$46,278,059</u>	<u>\$0</u>	<u>\$0</u>	<u>\$(105,352)</u>	<u>\$83,091,173</u>	<u>100%</u>

Minimum Foundation Program (MFP)

The Minimum Foundation Program is the **single largest source** of revenue received. This is approximately 37% of total revenues or \$31 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 2023-24 fiscal year.

Approximately \$27 million will be deposited into the General Fund, \$33,029 will be deposited into the School Food Service Fund and \$3.2 million into LaSas in FY 2023-24. As of the date of printing of this book, the State Legislature recently approved a stipend of \$2000 for certificated personnel and \$1000 for non-certificated personnel. These amounts are included in this budget.

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 13% of the total revenues received or \$10.9 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 2023-24. 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 4% 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 \$3.7 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 50-90 or 1.3%. (see chart below). For the 2022-23 year years, enrollment decreased dramatically. at October 1. 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 2022-23	FY 2023-24	Students	Percent
Bunkie Elementary	314	316	+2	+.1%
Bunkie Magnet High	663	662	-1	.1%
Cottonport Elementary	354	282	-70	-20%
Lafargue Elementary	596	505	-91	-16%
Marksville Elementary	591	637	+46	+8%
Marksville High	619	640	+21	+4%
Avoyelles High	530	497	-33	-7%
Plaucheville Elementary	532	544	+12	+3%
Riverside Elementary	262	215	-47	-18%
LaSas	412	380	-32	-8%
Central Office	61	44	-17	-28%
Total	4,935	4,722	-213	0%

Short-term Financial and Operational Policies

In developing the budget for the FY 2023-24, 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 for several programs in the past has been discontinued or restricted, forcing administration to minimize costs associated with those programs with the least amount of impact to the students. With recent

CASES Act funding, namely ESSER funds, some district costs may be reduced, ultimately saving district dollars.

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 \$100,000 to the General Fund and Special Revenue Fund budgets.

<u>Retirement System</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>
Teachers' Retirement	24.8%	24.1%
School Employee's Retirement	27.6	27.6
Teachers' Retirement – Plan B	24.8	24.1
ORP	24.8	24.1

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, 2024. These costs remain undetermined at this time.

8. Annual Sales Tax distribution is proposed as follows:

Teacher related	\$2,332
Support (12 month)	1,555
Support (10 month)	1,296
Support (9 month)	1,166

The Board voted in May 2023 to grant all employees a one time sales tax stipend of \$2000/\$1000.

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 2023-24 will decrease from 13.3275% to 12.5882% for all grants except the ones listed below. This increase will have a minimal effect to the General Fund Budget. Other grants shown below are limited to a maximum IDC rate.

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

For fiscal years ending in 2021, 2022, and 2023, ESSER funds totaling approximately \$ 39.4 million will allow for a maximum Indirect Cost of 28%, which will generate approximately \$8-10 million additional dollars to General Fund.

As a result of the 2023 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 \$156,170 districtwide for additional high school courses via Supplemental Course Allocations resulting in a permanent increase from \$26 per student in grades 7-12 to \$59 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 \$148,396 to Avoyelles to fund allowable courses
- ✓ Additional funding for language immersion costs to local districts.
- ✓ Funding of \$861,148 to provide \$1,000/certificated \$1000/support one time stipends

Student Enrollment Trends

MFP Student enrollment is being forecasted to decrease in FY 2023-24 to approximately 4,722.

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. As a result of a court order several years ago all 3 middle schools were closed and 7th – 8th 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 2023-24.

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 2023-24 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 2023-24, and according to estimates will increase revenues slightly for next year.

Property tax rates for the FY 2023-24 as compared to the prior budget year need to be approved as follows:

	Expires	Budget FY 2022-23	Budget FY 2023-24	Change
<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 the rates and property values are projected to generate revenue of approximately \$3.5 million for the General Fund, Special Revenue Fund, and the Debt Service Funds.

A recent Governor's Order allows local districts to have input on granting ad valorem tax exemptions. This will allow more control of local revenues to the local level.

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.

In June 2015 the board approved a second lease-purchase of 10 additional school busses at a cost of \$781,968 to be repaid with local revenues.

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, 2022 is \$6.5 million. Interest and principal payments for the FY 2023-24 will exceed \$1 million.

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. Alan Offner, attorney with 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 has been paid out during the 2017-18 fiscal year.

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

<u>GFOA</u>		
Certificate of Achievement for Excellence in Financial Reporting	---	Received 19 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

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

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	34	07-2012
Mrs. Thelma Prater	Assistant Superintendent	37	09-2009
Mrs. Mary L. Bonnette, CPA	Director of Finance	37	03-2003
Mrs. Jennifer Dismer	Supervisor of Child Welfare and Attendance	25	07-2013
Dr. Dawn Pitre	Supervisor of Special Education	31	07-2015
Mr. Dexter Compton	Supervisor of Secondary Education	31	09-2006
Mrs. Wendy Marchand	Elem/Literacy Supervisor	26	09-2005
Mrs. Demetria Alexander	Supervisor of Federal Programs	40	02-2013
Mrs. Jennifer Welch	Supervisor of School Food Services	18	03-2014
Mrs. Jessica Rachal	Accounting/Sales Tax Supervisor	13	04-2022
Mr. Trent Young	Manager of Transportation/Safety	5	07-2023
Mr. Ray Carlock	Maintenance Supervisor	20	06-2023

AVOYELLES PARISH SCHOOL BOARD
Marksville, Louisiana

BUDGET RESOLUTION

The following resolution was offered by _____ and seconded by _____:

A resolution adopting, finalizing and implementing the General Fund and the Special Revenue Fund Budgets of the Avoyelles Parish School Board for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

WHEREAS, Karen Tutor, in her capacity as chief administrative officer of the Avoyelles Parish School Board prepared, with the assistance of Mary L. Bonnette, CPA, Director of Business Services, a proposed General Fund and Special Revenue Fund Budgets for the fiscal year beginning July 1, 2023 and ending June 30, 2024, which was accompanied by a budget adoption resolution; and

WHEREAS, the proposed General Fund and Special Revenue Fund Budgets and the accompanying budget adoption resolution have been submitted to this School Board for review and consideration; and

WHEREAS, notice of a public hearing on the proposed General Fund and Special Revenue Fund Budgets, notice of the availability of the proposed budgets for review at such hearing and a general summary of the proposed budgets have been timely published in The Weekly News; and

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

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

- 1.
- 2.
- 3.

BE IT FURTHER RESOLVED, that the Secretary-Treasurer of the School Board, Karen Tutor, or his successor, is hereby authorized and in his sole discretion, to make such changes within the various budget classifications as he may deem necessary provided that any reallocation of funds affecting in excess of five percent

(5%) of the projected revenue collections must be approved in advance by action of the School Board at a meeting duly noticed and convened.

BE IT FURTHER RESOLVED, that the Superintendent of the School Board, Karen Tutor, or his successor, in his capacity as chief administrative officer of the School Board, is hereby directed to advise the School Board in writing when:

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

BE IT FURTHER RESOLVED that the Secretary-Treasurer of the School Board, Karen Tutor, or his successor, shall certify completion of all actions required by Louisiana R.S. 39:1306 by publishing a notice of the minutes of the meeting in The Weekly News.

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

YEAS:

NAYS:

ABSTAINING:

ABSENT:

Avoyelles Parish School Board Organizational Section



**Avoyelles Parish School Board
Organizational Section
Fiscal Year 2023-24**

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 2023-24**

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>
<u>Middle & High Schools</u>							
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
<u>Elementary Schools</u>							
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
<u>Adult Ed.</u>	1975	n/a	Age 16 +	<u>7,200</u>	<u>0</u>	<u>1</u>	25
<u>Alternative Schools</u>							
AVAP		n/a		9,704	5	10	250
Total Instructional Sites				<u>713,861</u>	<u>108</u>	<u>393</u>	<u>9,825</u>

Listing of Non-Instructional Sites

<u>Non-Instructional Sites</u>	<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>	1	5
Total Non-Instructional Sites			<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

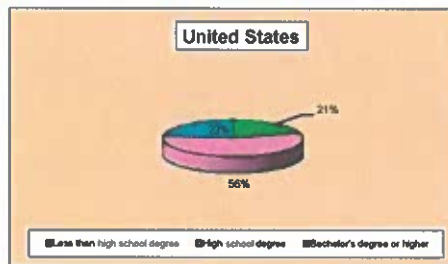
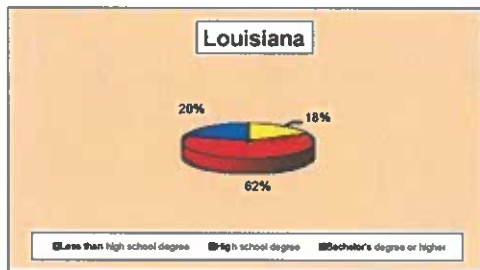
**Avoyelles Parish School Board
Organization Section
Fiscal Year 2023-24**

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

0.172	0.214
0.591	0.584
0.195	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.

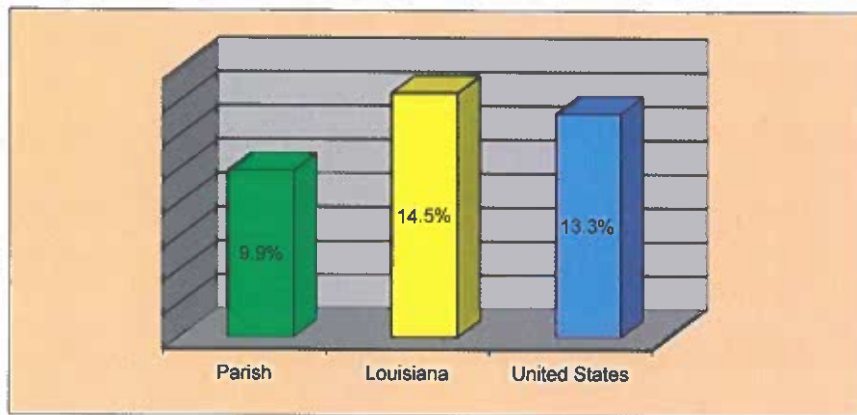
**Avoyelles Parish School Board
Organization Section
Fiscal Year 2023-24**

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

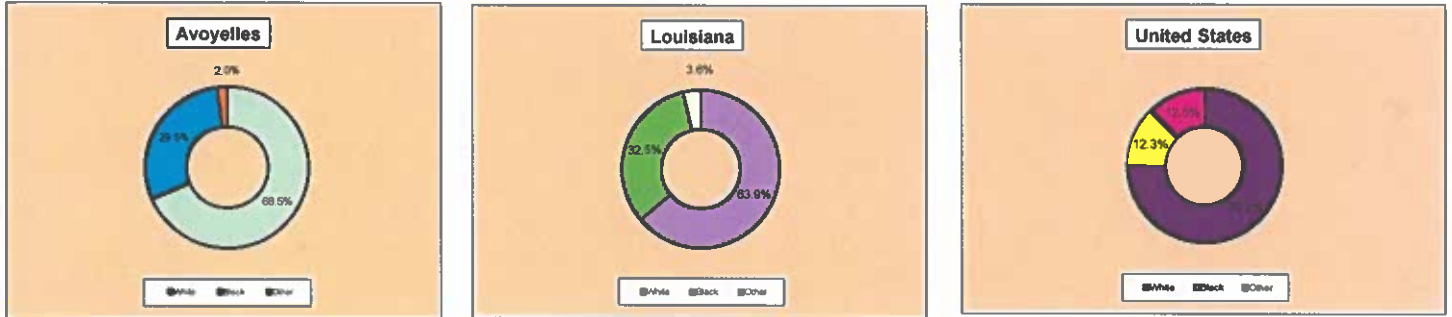
In Census 2010, people were counted at their "usual residence," a principle followed in each census since 1790. Usual residence has been defined as the place where the person lives and sleeps most of the time. This place is not necessarily the same as the person's voting residence or legal residence. 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
Total	<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 2023-24

Population by Race

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



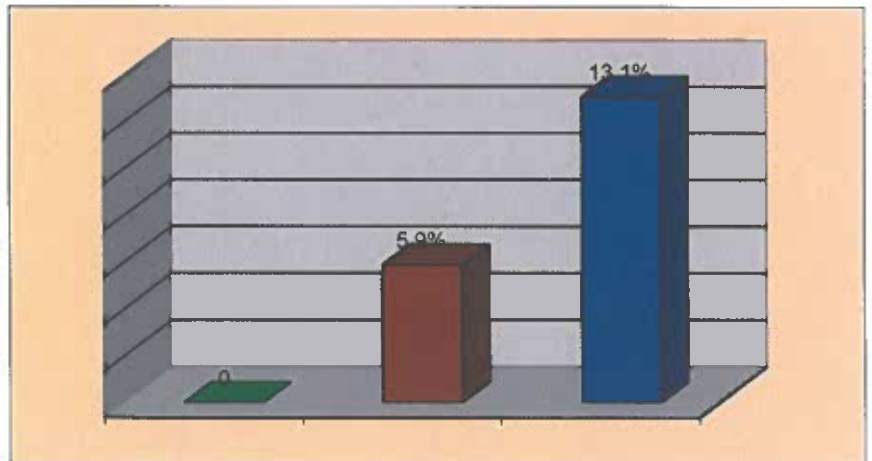
	<u>Avoyelles</u>	<u>Louisiana</u>	<u>United States</u>
White	68.5%	63.9%	76.1%
Black	29.5%	32.5%	12.3%
Other	2.0%	3.6%	12.5%

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 2023-24**

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.

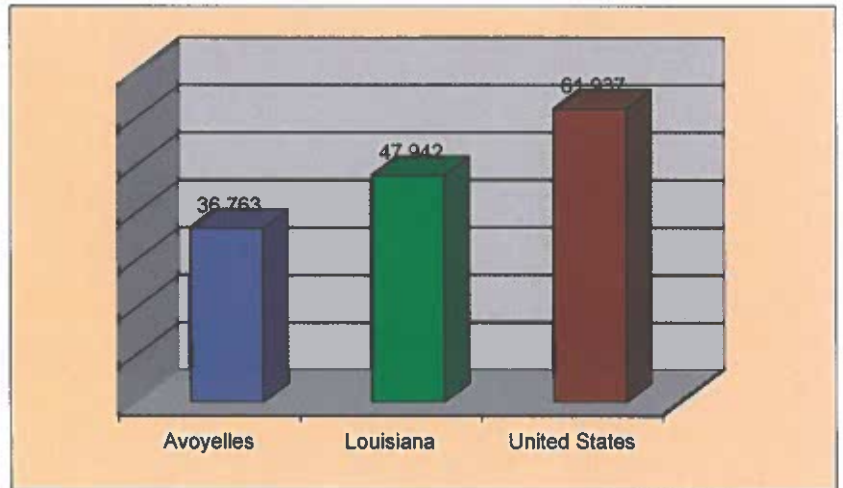
	<u>Avoyelles</u>	<u>Louisiana</u>	<u>United States</u>
Persons Below Poverty	24.0%	18.4%	13.3%

**Avoyelles Parish School Board
Organization Section
Fiscal Year 2023-24**

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 2000 Bureau of the Census.

Avoyelles	36,763
Louisiana	47,942
United States	61,937



Teen Birth Rate

Avoyelles	31.1%
Louisiana	30.6%
United States	20.3%

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	18.6%
Louisiana	16.6%
United States	12.2%

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 2010 Bureau of the Census.

**Avoyelles Parish School Board
Organization Section
Fiscal Year 2023-24**

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 2023-24**

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) | <u>The General Fund</u> | 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) | <u>Special Revenue Funds</u> | 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

Every Student Succeeds Act (ESSA)
Individuals With Disabilities Education Act (IDEA) Revenues
Other Federal Revenues - such as Vocational Ed, Adult Ed, Headstart
School Food Service Revenues
Other state and/or local Revenues | 40 funds |
| (3) | <u>Debt Service Funds</u> | 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 2023-24**

- | | | | |
|-----|-------------------------------|---|---|
| (4) | <u>Capital Projects Funds</u> | 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> | 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 2023-24**

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 2023-24**

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 2023-24**

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 2023-24**

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 2023-24**

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:

March 17,2023	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.
May 3,2023	Deadline for submission of all budget estimates and recommendations to the Business Office.
May 20,2023	Compilation of budget is completed by the Business Office and sent to the Superintendent for review and/or alterations.
May 24,2023	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)
June 22,2023	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 4, 2020 at 4:00 p.m., at the School Board Office at 221 Tunica Drive, Marksville, Louisiana.
June 22,2023	Thirty copies of the budget are sent to the Printshop for binding.
July 6,2023	Budget is sent to the Finance Committee for review and/or alterations.
August 1, 2023	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 2023-24**

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 2023-24**

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 2023-24**

**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 2023-24**

Total Operating Budget by Function

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Additional General Funds	Total
Revenues						
Local Revenues	\$ 11,825,051	4,052,824	\$ -	\$0	\$ (105,352)	\$ 15,772,523
State Revenues	28,081,965	5,021,965	-	-	-	33,103,930
Federal Revenues	<u>11,450</u>	<u>34,203,270</u>	-	<u>\$0</u>	-	<u>34,214,720</u>
Total Revenues	\$ 39,918,466	\$ 43,278,059	\$ -	\$0	\$ (105,352)	\$ 83,091,173
Expenditures						
Regular Programs	\$ 15,882,948	\$ 19,370,511	\$ -	\$ -	\$ -	\$ 35,253,459
Special Education Programs	\$ 4,884,630	690,183	-	-	-	5,574,813
Vocational Programs	1,544,917	651,466	-	-	-	2,196,383
Other Instructional Programs	205,266	1,176,666	-	-	-	1,381,932
Special Programs	602,620	3,446,057	-	-	-	4,048,677
Adult Education Programs	-	-	-	-	-	-
Pupil Support Services	1,840,481	516,128	-	-	-	2,356,609
Instructional Staff Services	841,718	1,245,441	-	-	-	2,087,159
General Administration	1,304,332	814,511	-	-	-	2,118,843
School Administration	3,663,329	-	-	-	-	3,663,329
Business Services	686,857	-	-	-	-	686,857
Maintenance of Plant	2,090,803	1,680,683	-	-	-	3,771,486
Student Transportation Services	5,287,310	28,361	-	-	-	5,315,671
Central Services	114,837	6,127,828	-	-	-	6,242,665
Food Service	45,976	59,951	-	-	-	105,927
Community/Enterprise Services	35,000	-	-	-	-	35,000
Facility Acquisition & Construction	-	-	-	\$5,489,356	-	5,489,356
Debt Service	-	-	<u>1,038,871</u>	-	-	<u>1,038,870</u>
Total Expenditures	\$ 39,031,024	\$ 35,807,786	\$ 1,038,871	\$ 5,489,356	\$ -	\$ 81,367,036
Other Sources of Funds	5,235,585	2,113,000	1,047,621	\$3,214,796	-	11,611,002
Other Uses of Funds	<u>(6,122,961)</u>	<u>(9,153,240)</u>	-	-	-	<u>(15,276,201)</u>
Total Other Sources &	\$ (887,376)	\$ (7,040,240)	\$ 1,047,621	\$ 3,214,796	\$ -	\$ (3,665,199)
Net Change in Fund Balance	\$ 66	\$ 430,033	\$ 8,750	\$ (2,274,560)	\$ (105,352)	\$ (1,941,062)
Beginning Fund Balance	\$ 14,821,034	\$8,544,257	\$ 75,499	\$2,274,560	\$ 7,973,918	\$ 33,689,268
Fund Balance Adjustments	-	-	-	-	-	-
Ending Fund Balance	<u>\$ 14,821,100</u>	<u>\$8,974,289</u>	<u>\$ 84,249</u>	<u>\$ -</u>	<u>\$ 7,868,566</u>	<u>\$ 31,748,204</u>

**Avoyelles Parish School Board
Budget Summary of All Governmental Funds
Fiscal Year 2023-24**

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>
Revenues						
Local Revenues	\$ 11,825,051	\$ 4,052,824	\$ -	\$0	\$ (105,352)	\$ 15,772,523
State Revenues	28,081,965	5,021,965	-	-	-	33,103,930
Federal Revenues	11,450	34,203,270	-	-	-	34,214,720
Total Revenues	<u>\$ 39,918,466</u>	<u>\$ 43,278,059</u>	<u>\$ -</u>	<u>\$0</u>	<u>\$ (105,352)</u>	<u>\$ 83,091,173</u>
Expenditures						
Salaries	\$ 20,871,590	\$ 8,971,049	\$ -	\$ -	\$ -	\$ 29,842,639
Employee Benefits	13,008,095	4,127,441	-	-	-	17,135,536
Purchased Professional Services	917,316	192,940	-	-	-	1,110,257
Purchased Property Services	625,585	6,670,949	-	\$ 5,489,356	-	12,785,890
Other Purchased Services	1,798,758	342,989	-	-	-	2,141,747
Supplies	1,685,281	4,405,328	-	-	-	6,090,609
Property	124,400	11,097,091	-	-	-	11,221,491
Other Objects	-	-	-	-	-	-
Principal & Interest	-	-	1,038,871	-	-	1,038,871
Total	<u>\$ 39,031,025</u>	<u>\$ 35,807,787</u>	<u>\$ 1,038,871</u>	<u>\$ 5,489,356</u>	<u>\$ -</u>	<u>\$ 81,367,037</u>
Other Sources of Funds	5,235,585	2,113,000	1,047,621	\$ 3,214,796	-	11,611,002
Other Uses of Funds	<u>(6,122,961)</u>	<u>(9,153,240)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(15,276,201)</u>
Total Other Sources &	<u>\$ (887,376)</u>	<u>\$ (7,040,240)</u>	<u>\$ 1,047,621</u>	<u>\$ 3,214,796</u>	<u>\$ -</u>	<u>\$ (3,665,199)</u>
Net Change in Fund Balance	<u>\$ 66</u>	<u>\$ 430,033</u>	<u>\$ 8,750</u>	<u>\$ (2,274,560)</u>	<u>\$ (105,352)</u>	<u>\$ (1,941,063)</u>
Beginning Fund Balance	\$ 14,821,034	\$8,544,257	\$ 75,499	\$2,274,560	\$ 7,973,918	\$ 33,689,268
Fund Balance Adjustments	-	-	-	-	-	-
Ending Fund Balance	<u>\$ 14,821,100</u>	<u>\$ 8,974,289</u>	<u>\$ 84,249</u>	<u>\$ -</u>	<u>\$ 7,868,566</u>	<u>\$ 31,748,204</u>

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

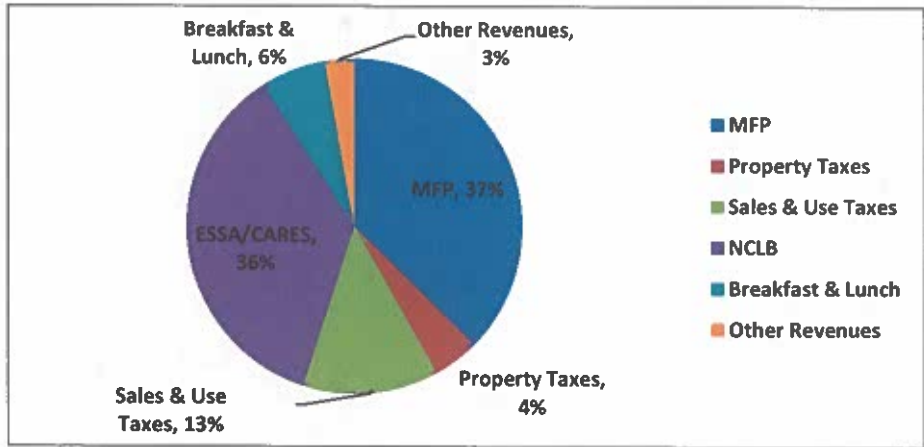
Avoyelles Parish School Board Budget Summary of All Governmental Funds Fiscal Year 2023-24

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	27,855,448	3,237,779	\$0	\$0	\$0	31,093,227	37%
Property Taxes	2,980,000	733,216	0	0	0	3,713,216	4%
Sales & Use Taxes	7,887,993	3,028,396	0	0	\$ -	10,916,389	13%
ESSA/CARES	0	29,810,612	0	0	0	29,810,612	36%
Breakfast & Lunch	0	5,228,000	0	0	0	5,228,000	6%
Other Revenues	<u>1,195,025</u>	<u>1,240,056</u>	<u>0</u>	<u>\$0</u>	<u>(105,352)</u>	<u>2,329,729</u>	3%
Total	\$ 39,918,468	\$ 43,278,059	\$ -	\$0	\$ (105,352)	\$ 83,091,173	



**Avoyelles Parish School Board
Budget Summary of All Governmental Funds
Fiscal Year 2023-24**

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 top five revenues are as follows:

<p>Largest</p> <p style="color: blue; font-weight: bold;">37.42%</p>	<p>The Minimum Foundation Program (MFP) is a distribution of approximately \$3.6 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 \$30.4 million will be deposited into the General Fund, the School Food Service Fund, and Louisiana School for Agricultural Sciences.</p>
<p>Fourth Largest</p> <p style="color: blue; font-weight: bold;">35.88%</p>	<p>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.</p>
<p>Second Largest</p> <p style="color: blue; font-weight: bold;">13.14%</p>	<p>Sales Taxes revenues are anticipated to reach \$10 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.</p>
<p>Third Largest</p> <p style="color: blue; font-weight: bold;">8.29%</p>	<p>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.</p>
<p>Fifth Largest</p> <p style="color: blue; font-weight: bold;">4.47%</p>	<p>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.</p>

Avoyelles Parish School Board Budget Summary of All Governmental Funds Fiscal Year 2023-24

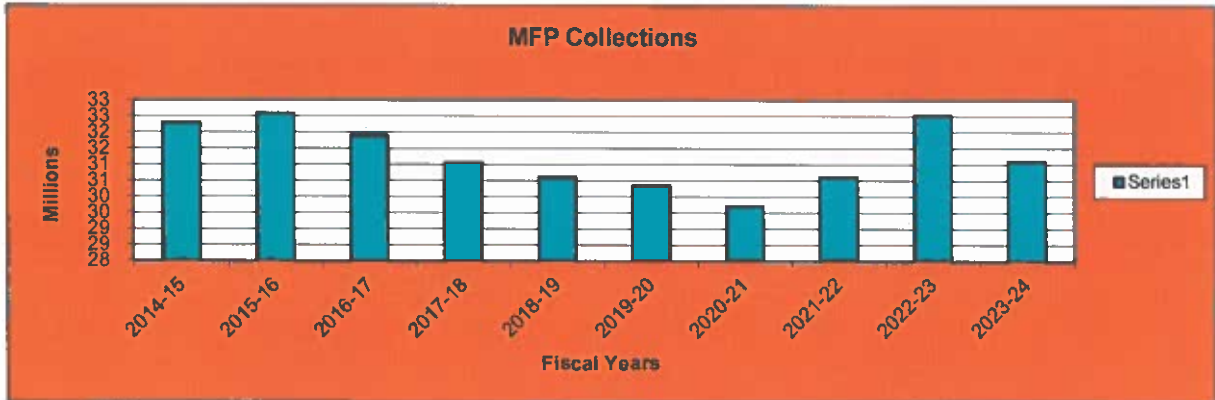
Minimum Foundation Program (MFP) Revenues Largest Source of Revenue

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 2023-24 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)</u>	
					<u>Amount</u>	<u>Percent</u>
2014-15	29,947,467	2,291,580	61,106	32,300,153	(2,233,351)	-6.94%
2015-16	29,874,420	2,650,855	61,106	32,586,381	286,228	0.89%
2016-17	29,126,216	2,711,800	61,106	31,899,122	(687,259)	-2.11%
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%



**Avoyelles Parish School Board
Budget Summary of All Governmental Funds
Fiscal Year 2023-24**

**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 2023-24 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.

<u>Fiscal Year</u>	<u>Base Per Pupil Amount</u>	<u>Base Increase (Decrease)</u>	<u>Number of Students</u>	<u>Student Increase (Decrease)</u>	<u>Actual Per Pupil Amount</u>	<u>Increase (Decrease)</u>
2014-15	3,961	3,961	5,723	5,723	5,643.92	5,643.92
2015-16	3,961	(0)	5,571	(152)	5,849.29	205.37
2016-17	3,961	-	5,467	(104)	5,834.85	(14.44)
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)

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 (1,429,562) increase/(decrease) in state revenues for fiscal year 2023-24. This estimated decrease is due to a projected decrease in student count. The Louisiana Legislature did NOT increase base Management is projecting a stable enrollment due to the fact that in school as well as virtual learning will be offered. Enrollment has dropped during the 2022-23 year, however the Board is offering programs to increase attendance and membership. A one-time stipend was voted \$2000/\$1000 for staff for the 2023-24 year.

	<u>Proration</u>	<u>Fiscal Year 2022-23</u>	<u>Proposed Budget 2023-24</u>	<u>Increase (Decrease)</u>
General Fund	89.59%	\$ 29,113,797	\$ 27,855,448	\$ (1,258,349)
LaSas	10.31%	3,349,992	3,204,750	(145,242)
Lunch Fund	0.11%	58,000	33,029	(24,971)
Total	100.00%	\$ 32,521,789	\$ 31,093,227	\$ (1,428,562)

**Avoyelles Parish School Board
Budget Summary of All Governmental Funds
Fiscal Year 2023-24**

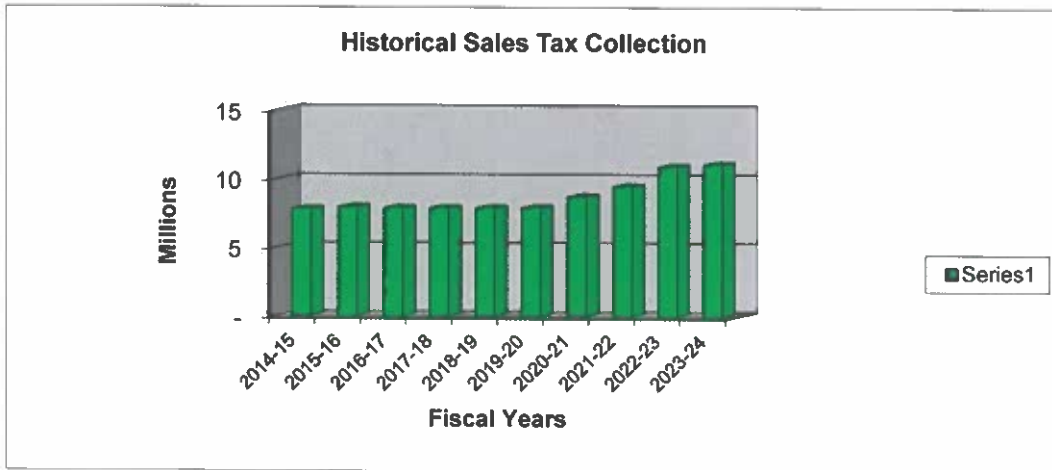
Sales & Use Tax Revenues

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>
2014-15	7,800,000	-	-	-	7,800,000	33.17%
2015-16	7,955,466	-	-	-	7,955,466	1.99%
2016-17	7,900,916	-	-	-	7,900,916	-0.69%
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%



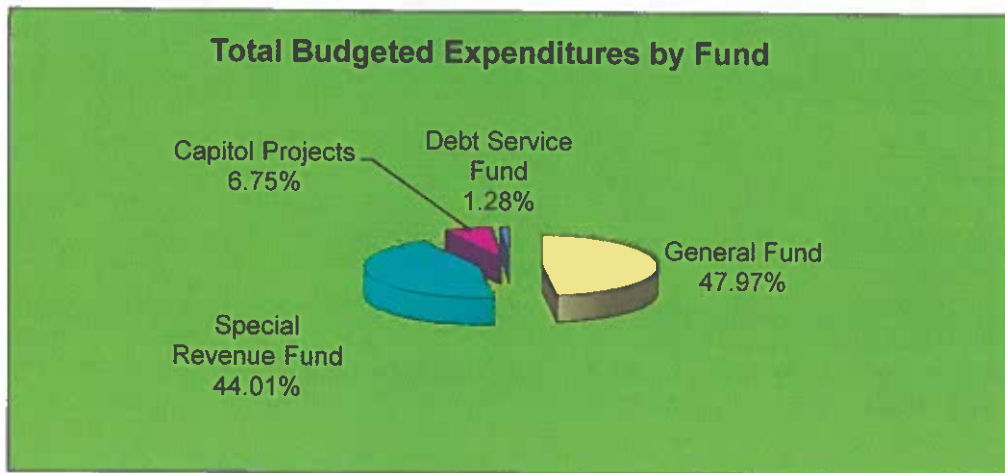
EXPENDITURES

Avoyelles Parish School Board Budget Summary of All Governmental Funds Fiscal Year 2023-24

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 2023-24	Percentage of Budget
General Fund	\$ 39,031,025	47.97%
Special Revenue Fund	35,807,787	44.01%
Capitol Projects	5,489,356	6.75%
Debt Service Fund	<u>1,038,870</u>	<u>1.28%</u>
Total Budgeted Expenditures	\$ <u>81,367,037</u>	<u>100.00%</u>



**Avoyelles Parish School Board
Budget Summary of All Governmental Funds
Fiscal Year 2023-24**

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	\$ 33,879,685	\$ 13,098,490	\$ -	\$ -	\$ -	\$ 46,978,175	57.70%
Materials & Supplies	1,685,281	15,502,419	-	-	-	17,187,700	21.10%
Principal & Interest	-	-	1,038,871	-	-	1,038,871	1.30%
Equipment & Vehicles	124,400	-	-	-	-	124,400	0.20%
Utilities	-	825,832	-	-	-	825,832	1.00%
Other	3,341,658	6,381,045	-	5,489,356	-	15,212,060	18.70%
Total	\$ 39,031,024	\$ 35,807,787	\$ 1,038,871	\$ 5,489,356	\$ -	\$ 81,367,037	100.00%

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.

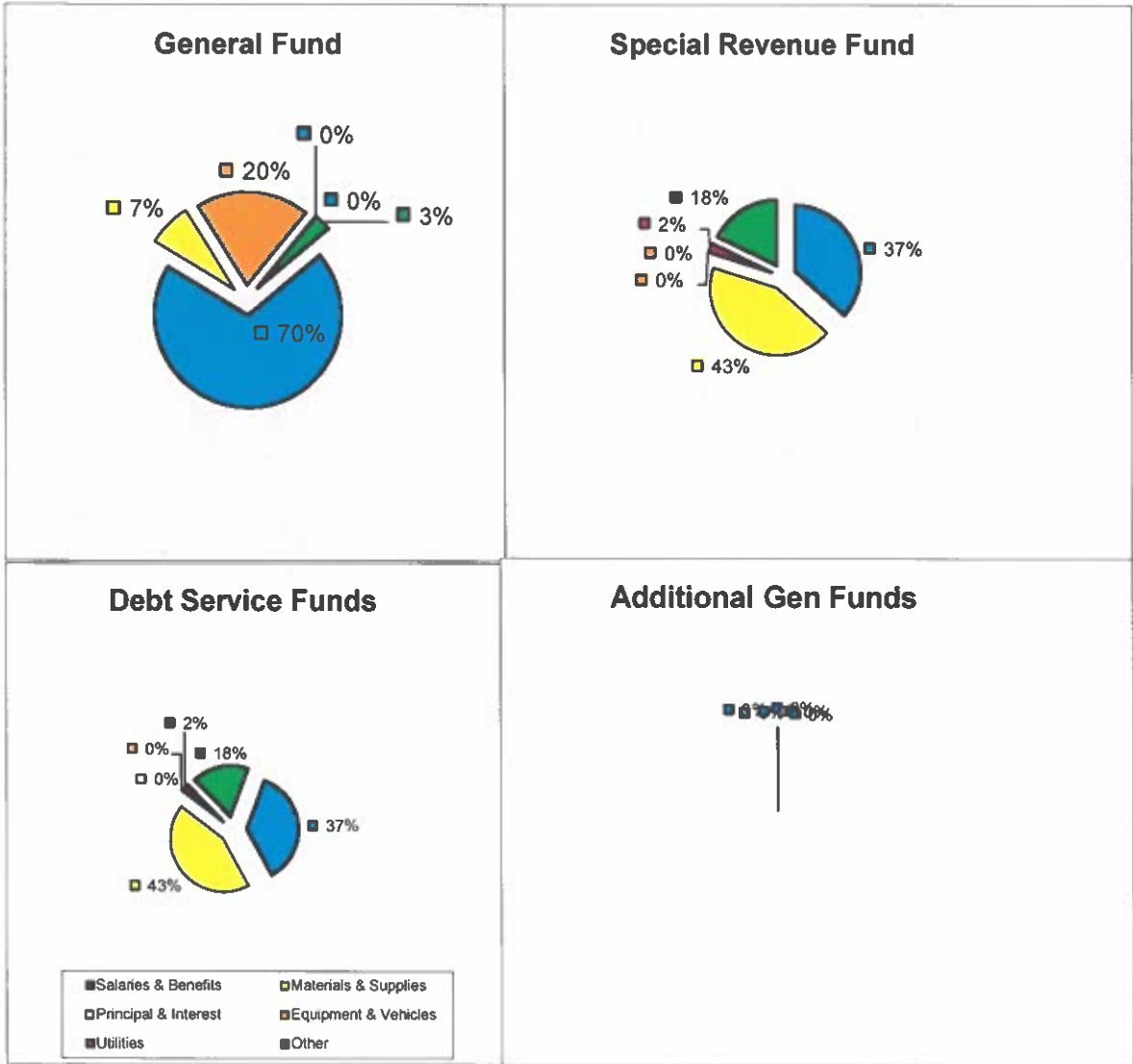
Third Largest The third largest expenditure is other miscellaneous expenditures.

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



Avoyelles Parish School Board General Fund



**Avoyelles Parish School Board
General Fund Budget
Fiscal Year 2023-24**

Budget Summary by Function

Revenues	Actual 2021-22	Budget 2022-23	Budget 2023-24	Percent of Change
Local Revenues	11,358,360	11,465,752	11,825,051	3.10%
State Revenues	29,295,977	29,225,537	28,081,965	-3.90%
Federal Revenues	10,761	11,450	11,450	0.00%
Total Revenues	\$ 40,665,098	\$ 40,702,739	\$39,918,466	-1.90%
Expenditures				
Regular Programs	15,310,192	15,834,003	15,882,948	0.30%
Special Education	4,572,797	4,872,569	4,884,630	0.20%
Vocational Programs	1,348,380	1,570,869	1,544,917	-1.70%
Other Instructional	265,955	210,476	205,266	-2.50%
Special Programs	595,111	635,247	602,620	-5.10%
Adult Education	-	-	-	#DIV/0!
Pupil Support	1,470,354	1,716,402	1,840,481	7.20%
Instructional Staff	754,813	1,039,772	841,718	-19.00%
General	1,236,030	1,292,163	1,304,332	0.90%
School	2,801,669	4,242,153	3,663,329	-13.60%
Business Services	672,309	705,041	686,857	-2.60%
Maintenance of Plant	2,005,908	2,033,597	2,090,803	2.80%
Student Transportation	5,041,569	5,278,614	5,287,310	0.20%
Central Services	154,000	112,746	114,837	0.00%
Community/Enterprise	35,000	35,000	35,000	0.00%
Food Service	385,799	395,976	45,976	-88.40%
Construction	-	-	-	0.00%
Total Expenditures	\$ 36,649,886	\$ 39,974,628	\$39,031,024	-2.40%
Other Sources of	6,530,635	5,122,326	5,235,585	-2.40%
Other Uses of Funds	(9,469,233)	(5,850,329)	(6,122,961)	2.20%
Total Other Sources and Uses	\$ (2,938,598)	\$ (728,003)	\$ (887,376)	4.70%
Balance	1,076,614	108	66	
Beginning Fund	13,744,311	14,820,925	14,821,034	0.00%
Ending Fund	\$ 14,820,925	\$ 14,821,034	\$14,821,100	0.00%

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

**Avoyelles Parish School Board
General Fund Budget
Fiscal Year 2023-24**

Budget Summary by Object

	<u>Actual</u> <u>2021-22</u>	<u>Budget</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>	<u>Percent of</u> <u>Change</u>
Revenues				
Local Revenues	11,358,360	11,465,752	11,825,051	3.10%
State Revenues	29,295,977	29,225,537	28,081,965	-3.90%
Federal Revenues	<u>10,761</u>	<u>11,450</u>	<u>11,450</u>	0.00%
Total Revenues	\$ 40,665,098	\$ 40,702,739	\$39,918,466	-1.90%
Expenditures				
Salaries	18,687,485	21,650,573	20,871,590	-3.60%
Employee Benefits	12,978,705	13,624,331	13,008,095	-4.50%
Purchased Professional	855,767	1,014,507	917,316	-9.60%
Purchased Property	866,945	676,000	625,585	-7.50%
Other Purchased	1,637,148	1,786,758	1,798,758	0.70%
Supplies	1,555,180	1,213,059	1,685,281	38.90%
Property	68,656	9,400	124,400	1223.40%
Other Objects	-	-	-	
Total Expenditures	\$ 36,649,886	\$ 39,974,628	\$39,031,024	-2.40%
Other Sources of	6,530,635	5,122,326	5,235,585	2.20%
Other Uses of Funds	<u>(9,469,233)</u>	<u>(5,850,329)</u>	<u>(6,122,961)</u>	4.70%
Total Other Sources and Uses	\$ (2,938,598)	\$ (728,003)	\$ (887,376)	21.90%
Balance	<u>1,076,614</u>	<u>108</u>	<u>66</u>	
Beginning Fund	13,744,311	14,820,925	14,821,034	0.00%
Ending Fund	14,820,925	14,821,034	14,821,100	0.00%

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 2023-24**

Most Important Features

- 1 In FY 2023-24 , the General Fund budget will show an estimated surplus of \$ 66
Close estimates have been made to adjust for the increased costs that occurred in 2022-23 fiscal year and for the increased operational costs and benefits for the FY 2023-24.
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 \$ 14,821,100

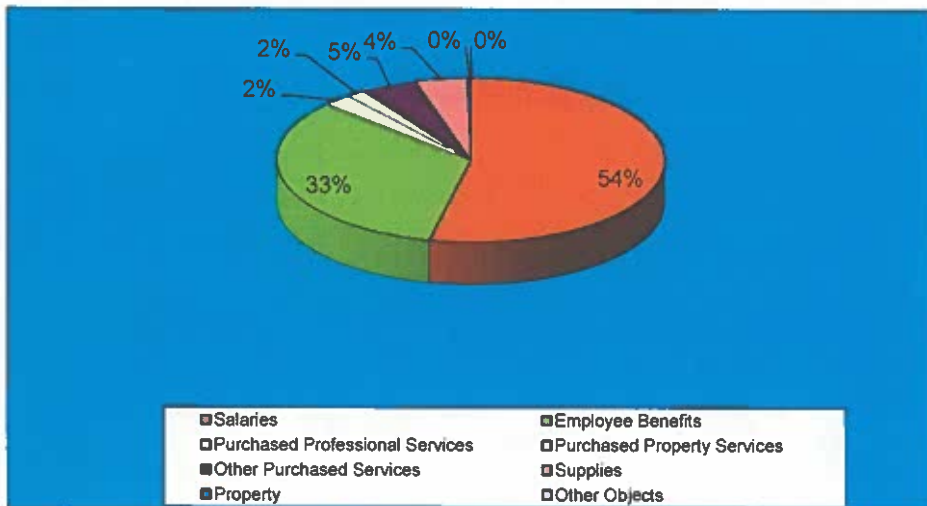
- 2 Minimum Foundation Program Revenues are projected to decrease by (1,142,072) This is largely due to a decrease in student enrollment. Beginning with the 2013-14 fiscal year districts were mandated to contribute the local revenues to Legacy Type 2 Charter schools. As a result of litigation against 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 2023-24. 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 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 2023-24 to approximately 7,887,993 .

- 5 E-Rate Reimbursement is being budgeted again in FY 2023-24. 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 33,879,685 million in FY 2023-24. 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 2023-24**

Most Important Features

7 Employer's rates and contributions to each Louisiana Retirement System for FY 2023-24 will increase; thereby, adding additional expenses to the General Fund as shown below.

	FY 2022-23	FY 2023-24
	<u>Rate</u>	<u>Rate</u>
Louisiana Teachers' Retirement	25.20%	24.80%
Louisiana School Employee's Retirement	28.70%	27.60%
Louisiana Teachers' Retirement - Plan B	25.20%	24.80%
ORP Retirement	25.20%	24.80%

8 No increase in health insurance for active employees and retirees for the FY 2023-24.

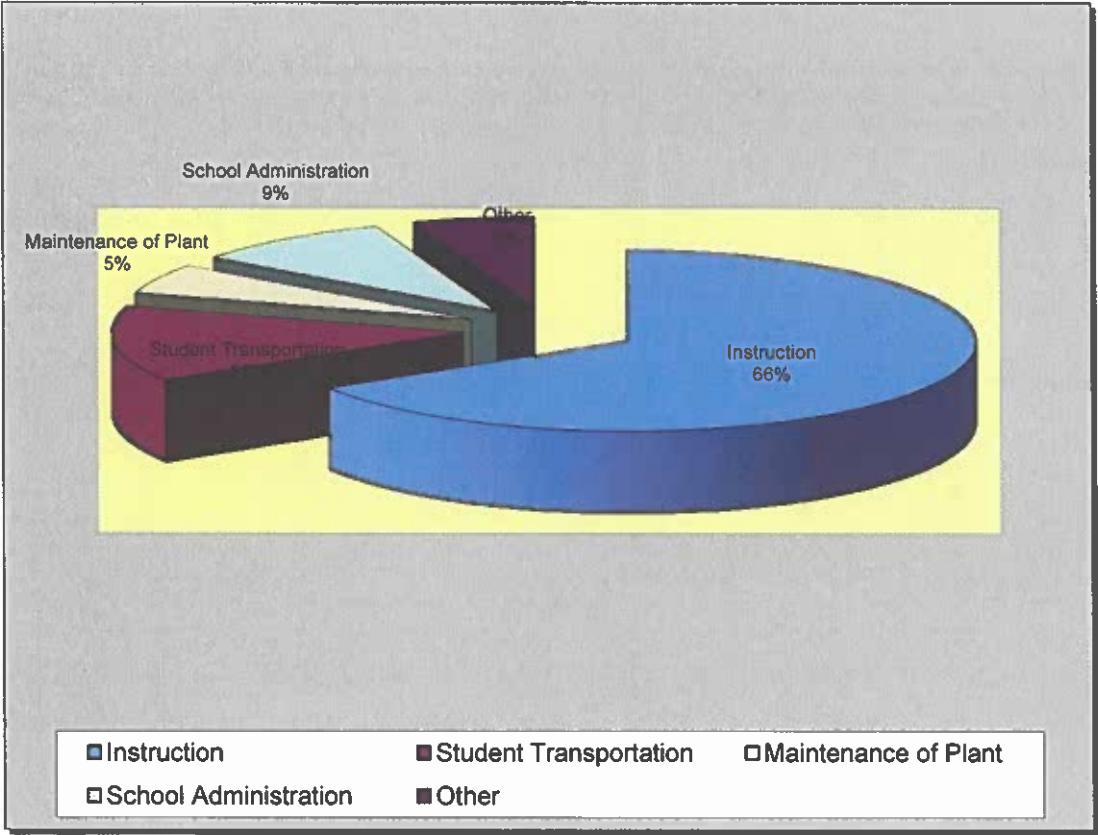
10 The 2023 Louisiana Legislature granted one-time stipends for employees on the teachers salary schedule for \$2,000 and support raises of \$1,000. The Board approved \$1000 raises for all support employees at no cost, however, no payraises were voted on by the State of Louisiana.

**Avoyelles Parish School Board
General Fund Budget
Fiscal Year 2023-24**

Most Important Features

12 The pie chart of expenditures below illustrates the emphasis the Avoyelles Parish School Board places on instruction, with 66.11% of all expenditures for FY 2023-24 directed to the classroom.

Instruction	\$	25,802,580	66.11%
Student Transportation		5,287,310	13.55%
Maintenance of Plant		2,090,803	5.36%
School Administration		3,663,329	9.39%
Other		<u>2,187,002</u>	5.60%
Total	\$	39,031,024	



**Avoyelles Parish School Board
General Fund Budget
Local Revenues
Fiscal Year 2023-24**

Major Local Revenue Assumptions and Estimates

- * **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
State Revenues
Fiscal Year 2023-24**

Major State Revenue Assumptions and Estimates

- * **Minimum Foundation Program (MFP)** - This is the single largest source of revenue for the General Fund. It is based on a formula adopted by the State Board of Elementary and Secondary Education (BESE) and approved by the Louisiana Legislature. This formula determines the cost of a minimum foundation program of education in all public elementary and secondary schools and helps to equitably allocate funds to parish 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 2023-24**

	Account Number	Account Name	Actual 2021-22	Budget 2022-23	Budget 2023-24
1	02-3110	Minimum Foundation Program (MFP)	29,068,170	28,997,520	27,855,448
2	02-3120	16th Section Interest	-	-	-
3	02-3210	Superior Textbooks - 8g	-	-	-
4	02-3212	Extended School Year Program	-	-	-
5	02-3190	Act 55	-	-	-
6	02-3220	Mentors - 8g	-	-	-
7	02-3216	Student Enhancement - 8g	-	-	-
8	02-3219	Dyslexia Training	-	-	-
9	02-3220	Extended School Year Program	-	-	-
10	02-3221	Child Search Project	-	-	-
11	02-3225	Project Keeper - 8g	-	-	-
12	02-3228	Superior Textbooks - 8g	-	-	-
13	02-3230	PIPs	14,564	7,500	6,000
14	02-3250	Non-Public Transportation	-	-	-
15	02-3255	Non-Public Textbooks	22,477	24,399	24,399
16	02-3289	Early Childhood Development	-	-	-
17	02-3290	State Reimbursement-Other	-	-	-
18	02-3290	Other Restricted Revenues	-	-	-
19	02-3292	Classroom Based Technology	-	-	-
20	02-3293	State School Improvement Fund	-	-	-
21	02-3294	Starting Points - State	-	-	-
22	02-3295	Teacher Assistance & Assessment	-	-	-
23	02-3296	Accountability Rewards	-	-	-
24	02-3297	K-3 Reading & Math Program	-	-	-
25	02-3298	Infant Toddler-Part H	-	-	-
26	02-3299	GEE 21 Summer School Remediation	-	-	-
27	02-3300	LEAP 21 Tutoring	-	-	-
28	02-3301	LEAP 21 Summer School Remediation	-	-	-
29	02-3810	Revenue Sharing - Constitutional	37,071	37,071	37,071
30	02-3815	Revenue Sharing - Oper & Maint.	150,025	153,612	153,612
31	02-3910	PIP Retirement Contribution	3,670	5,435	5,435
		Total State Revenues	\$ 29,295,977	\$ 29,225,537	\$ 28,081,965

**Avoyelles Parish School Board
General Fund Budget
Federal Revenues
Fiscal Year 2023-24**

Major Federal Revenue Assumptions and Estimates

- * 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 2023-24**

	Account Number	Account Name	Actual 2021-22	Budget 2022-23	Budget 2023-24
1	02-4391	Infant Toddler Childsearch-Part H	-	-	-
2	02-4532	Idea-Preschool	-	-	-
3	02-4580	FEMA-Disaster Relief	-	-	-
4	02-4810	Starting Points	-	-	-
5	02-4890	Other Revenue in Lieu of Taxes	10,761	11,450	11,450
		Total Federal Revenues	\$ 10,761	\$ 11,450	\$ 11,450

**Avoyelles Parish School Board
General Fund Budget
Regular Programs Function
Fiscal Year 2023-24**

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

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
Foreign Language Teacher	2	3	3	0
Kindergarten Teacher	17	16	17	1
Elementary Teacher	101	93	98	5
Secondary Teacher	75	75	65	-10
Sabbatical Leave	1	0	0	0
Homebound	2	1	0	-1
Aides	12	23	26	3
Total Positions	210	211	209	(2)

**Avoyelles Parish School Board
 General Fund Budget
 Regular Education Program Expenditures
 Fiscal Year 2023-24**

	Account Number	Account Name	Actual 2021-22	Budget 2022-23	Budget 2023-24
1	02-150-1100	Stipend Pay	187,112	125,000	125,000
2	02-112-1105	Kindergarten Teacher Salaries	687,545	695,000	710,845
3	02-112-1110	Elementary Teacher Salaries	3,763,816	4,310,508	4,382,056
4	02-112-1130	Secondary Teacher Salaries	2,932,958	3,098,000	3,221,479
5	02-112-1131	Homebound Teacher Salaries	-	-	-
6	02-115-1100	Teacher Aide	484,737	561,704	580,446
7	02-123-1100	Substitute Salaries	506,085	387,466	411,466
8	02-140-1100	Sabbatical Leave Pay	-	-	-
9	02-210-1100	Group Insurance	1,083,011	1,348,206	1,080,206
10	02-220-1100	Social Security	33,610	26,982	31,982
11	02-225-1100	Medicare Tax	114,384	126,921	129,952
12	02-231-1100	Teachers' Retirement System	2,115,043	2,115,513	2,072,910
13	02-233-1100	School Employees' Retirement	672	-	-
14	02-239-1100	ORP Retirement	16,959	-	-
15	02-250-1100	Unemployment Compensation	2,373	5,782	5,782
16	02-260-1100	Workmen's Compensation	217,609	200,000	200,000
17	02-270-1100	Health Benefits	2,178,963	1,974,122	2,021,774
18	02-280-1100	Severance Pay	-	30,000	30,000
19	02-320-1110	Purchased Services	270,230	350,000	350,000
20	02-430-1100	Instructional Equipment Repairs	-	-	-
21	02-431-1100	Instructional Computer Repairs	-	-	-
22	02-550-1100	Printing	288,727	100,000	110,000
23	02-582-1110	Teacher Travel	1,536	6,399	6,399
24	02-610-1100	Classroom Materials	175,533	145,000	145,000
25	02-611-1100	Classroom Materials	25,702	20,000	45,051
26	02-642-1100	Textbooks	57,223	170,000	170,000
	02-613-1100	Classroom Materials	-	-	240,000
28	02-614-1100	Testing	-	-	-
29	02-615-1100	Computer Supplies	145,000	10,000	25,000
30	02-616-1100	Classroom Furniture	-	-	-
31	02-642-1100	Textbooks	-	-	-
32	02-642-1114	Non-Public Textbooks	21,364	26,000	26,000
33	02-642-1115	Superior Textbooks - 8g	-	-	-
34	02-730-1100	Equipment	-	1,400	1,400
35	02-731-1100	Computer Equipment	-	-	-
		Total Regular Programs	\$ 15,310,192	\$ 15,834,003	\$ 16,122,748

**Avoyelles Parish School Board
General Fund Budget
Regular Programs Function
Fiscal Year 2023-24**

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 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
Special Ed Teacher	32	29	28	-1
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
Total Positions	86	86	81	-5

**Avoyelles Parish School Board
General Fund Budget
Vocational Programs Function
Fiscal Year 2023-24**

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 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
Agriculture Teacher	3	6	6	0
Family & Consumer Science Teacher	1	2	1	-1
Business Teacher	3	5	4	-1
Elective Teacher	4	1	1	0
Total Positions	11	14	12	(2)

Avoyelles Parish School Board
General Fund Budget
Vocational Education Program Expenditures
Fiscal Year 2023-24

Account Number	Account Name	Actual 2021-22	Budget 2022-23	Budget 2023-24	
1	02-112-1310	Agriculture Teacher Salaries	338,870	391,072	395,000
2	02-112-1340	Family & Consumer Science Teacher	53,127	46,000	47,000
3	02-112-1360	CTE Teacher Salaries	249,257	459,562	399,952
4	02-140-1300	Sabbatical Leave	-	-	-
5	02-123-1300	Substitutes	7,260	5,593	14,633
6	02-210-1300	Group Insurance	77,506	106,531	127,903
7	02-220-1300	Social Security	381	900	900
8	02-225-1300	Medicare Tax	8,705	10,229	12,398
9	02-231-1300	Teachers' Retirement System	159,737	207,790	203,489
10	02-250-1300	Unemployment	-	840	1,290
11	02-270-1300	Health Benefits	178,282	138,852	138,852
12	02-280-1300	Severance Pay	-	8,500	8,500
13	02-610-1301	Supplies	-	-	-
14	02-582-1300	Travel	2,720	-	-
15	02-610-1310	Agriculture Supplies	272,535	195,000	195,000
16	02-430-1300	Repair and Maintenance	-	-	-
		Total Vocational Programs	\$ 1,348,380	\$ 1,570,869	\$ 1,544,917

**Avoyelles Parish School Board
General Fund Budget
Other Instructional Programs Function
Fiscal Year 2023-24**

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 2021-22	Budget 2022-23	Budget 2023-24	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 2023-24**

	Account Number	Account Name	Actual 2021-22	Budget 2022-23	Budget 2023-24
1	02-112-1401	Teachers	48,500	3,000	3,000
2	02-115-1400	Discipline Mentors Salaries	-	-	-
3	02-112-1400	Band Teacher Salaries	134,683	145,000	146,347
4	02-112-1408	Other Salaries	-	3,860	3,860
5	02-127-1400	Life Skills Training	-	-	-
6	02-119-1400	JAG Salary	-	-	-
7	02-123-1404	LATAAP	-	-	-
8	02-123-1405	Substitutes	2,389	1,000	1,000
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	30,094	20,000	13,443
32	02-220-1400	Social Security	110	100	100
33	02-225-1400	Medicare Tax	1,770	2,136	2,136
34	02-231-1400	Teachers' Retirement System	48,409	35,380	35,380
35	02-250-1400	Unemployment Compensation	-	-	-
36	02-233-1400	School Employees Retirement	-	-	-
##	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	-	-	-
43	02-320-1427	Arts in Education Residence Services	-	-	-

**Avoyelles Parish School Board
General Fund Budget
Other Instructional Programs Function
Fiscal Year 2023-24**

	Account Number	Account Name	Actual 2021-22	Budget 2022-23	Budget 2023-24
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 2023-24**

	Account Number	Account Name	Actual 2021-22	Budget 2022-23	Budget 2023-24
87	02-625-1400	GEE Summer Remediation	-	-	-
88	02-620-1400	Professional Development 8g	-	-	-
89	02-621-1400	In Class	-	-	-
90	02-730-1472	EEF ASD Equipment	-	-	-
91	02-730-1495	Alternative School Equipment	-	-	-
		Total Other Instructional Prog.	\$ 265,955	\$ 210,476	\$ 205,266

**Avoyelles Parish School Board
General Fund Budget
Special Programs Function
Fiscal Year 2023-24**

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 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
None				0
				0
				0
Total Positions	-	-	-	-

Avoyelles Parish School Board
General Fund Budget
Special Programs Function
Fiscal Year 2023-24

	Account Number	Account Name	Actual 2021-22	Budget 2022-23	Budget 2023-24
1	02-112-1510	Federal Teacher Salaries	-	5,400	-
2	02-112-1530	Pre-K Teacher Salaries	46,160	50,000	50,133
3	02-115-1530	Pre-K Teacher Aides Salaries	18,201	22,766	5,000
4	02-123-1500	Substitutes	-	-	-
5	02-150-1510	Stipends	-	-	-
6	02-210-1500	Group Insurance	13,052	7,831	1,000
7	01-225-1500	Medicare Tax	773	1,570	1,570
8	01-231-1500	Teachers' Retirement System	15,038	18,000	15,100
9	01-233-1500	School Employees Retirement	18	-	-
10	01-250-1500	Unemployment Compensation	-	-	-
11	01-270-1500	Health Benefits	473,068	529,680	529,680
12	01-280-1500	Severance Pay	-	-	-
13	02-430-1510	Repair and Maintenance	-	-	-
14	02-582-1510	Travel Expense Reimbursement	421	-	-
15	02-610-1510	Materials and Supplies	-	-	-
16	02-610-1530	Pre-K Supplies	28,380	-	-
		Total Special Programs	\$ 595,111	\$ 635,247	\$ 602,483

**Avoyelles Parish School Board
 General Fund Budget
 Adult Education Programs Function
 Fiscal Year 2023-24**

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 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
Adult Ed Teacher				0
Adult Ed Aide				0
Total Positions	-	-	-	-

**Avoyelles Parish School Board
 General Fund Budget
 Adult Education Programs Function
 Fiscal Year 2023-24**

	Account Number	Account Name	Actual 2021-22	Budget 2022-23	Budget 2023-24
1	02-112-1600	Adult Ed Teacher Salaries	-	-	-
2	01-115-1600	Adult Ed Aide Salaries	-	-	-
3	01-123-1600	Adult Ed Substitute Salaries	-	-	-
4	01-150-1600	Adult Ed Stipends	-	-	-
5	01-150-1610	Adult Ed Corrections Stipends	-	-	-
6	01-210-1600	Group Insurance		-	-
7	01-220-1600	Social Security	-	-	-
8	01-225-1600	Medicare Tax		-	-
9	01-231-1600	Teachers' Retirement System		-	-
10	01-260-1600	Workmen's Compensation	-	-	-
11	01-270-1600	Health Benefits		-	-
12	01-320-1600	Adult Ed Purchased Services	-	-	-
13	01-582-1600	Adult Ed Travel	-	-	-
14	01-610-1610	Adult Ed Materials	-	-	-
15	01-610-1610	Adult Ed Materials - Corrections	-	-	-
		Total Adult Education Programs	\$ -	\$ -	\$ -

**Avoyelles Parish School Board
General Fund Budget
Pupil Support Services Function
Fiscal Year 2023-24**

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				
Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
Child Welfare Supervisor	1	1	1	0
Pupil Appraisal Team	6	6	1	-5
Guidance Counselor	3	3	0	-3
Social Worker	3	3	4	1
Attendance Secretary	0	0	2	2
Appraisal Team Clerk	1	1	0	-1
Health Nurse Assistant	0	0	0	0
Drug Free /Test Coordinator	0.5	0.5	0	-0.5
Health Nurse	0	0	0	0
Total Positions	15	15	8	(7)

**Avoyelles Parish School Board
General Fund Budget
Pupil Support Services Function
Fiscal Year 2023-24**

	Account Number	Account Name	Actual 2021-22	Budget 2022-23	Budget 2023-24
1	02-111-2111	Administrative Salaries	87,753	93,466	93,866
2	02-113-2190	Specialists/Interventionists	-	17,561	-
3	02-113-2152	Speech Therapists Salaries	361,334	388,661	383,833
4	02-113-2122	Guidance Counselor Salaries	218,575	230,687	232,226
5	02-113-2145	Assessment Teacher Salaries	155,439	195,487	195,499
6	02-113-2113	Social Workers Salaries	115,738	124,302	125,102
7	02-113-2140	Psychologists Salaries	45,469	118,018	118,818
8	02-114-2123	Pupil Appraisal Clerical Salaries	18,973	20,723	20,919
9	02-114-2110	Child Welfare Secretary	-	-	100,300
10	02-119-2190	Salaries-ISS	-	2,000	2,000
11	02-210-2100	Group Insurance	161,495	177,094	203,867
12	02-220-2100	Social Security	-	-	-
13	02-225-2100	Medicare Tax	13,102	17,181	19,646
14	02-231-2100	Teachers' Retirement System	248,981	279,870	276,053
15	02-270-2100	Health Benefits	30,062	30,852	30,852
16	02-280-2100	Severance Pay	810	8,000	8,000
17	02-290-2100	Other Employee Benefits	-	-	15,000
18	02-330-2130	Contracted Health Services	-	-	-
19	02-582-2110	Child Welfare Travel	1,966	5,500	5,500
20	02-582-2114	Clerical Travel	-	-	-
21	02-582-2122	Guidance Counselor Travel	-	-	-
22	02-582-2123	Appraisal Team Travel	8,907	6,000	8,000
23	02-582-2126	Child Search Travel	1,750	1,000	1,000
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	-	-	-
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	-	-	-
		Total Pupil Support Services	\$ 1,470,354	\$ 1,716,402	\$ 1,840,481

**Avoyelles Parish School Board
General Fund Budget
Instructional Staff Services Function
Fiscal Year 2023-24**

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 2021-22	Budget 2022-23	Budget 2023-24	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	1	0
Special Education Bookkeeper	0	0	0	0
Library Aide	0	0	0	0
Technology Coordinator	1	1	1	0
Total Positions	6	4	4	-

**Avoyelles Parish School Board
General Fund Budget
Instructional Staff Support Expenditures
Fiscal Year 2023-24**

	Account Number	Account Name	Actual 2021-22	Budget 2022-23	Budget 2023-24
1	02-111-2211	Instructional Directors, Supervisors Sal	157,126	96,842	97,242
2	02-111-2212	Special Education Supervisor Salary	88,769	94,481	94,881
3	02-111-2214	Special Program Salary	47,635	66,555	67,355
4	02-111-2219	Other Educational Salaries	-	-	-
5	02-112-2252	Librarian Salaries	-	-	-
6	02-113-2211	Counselors/Coaches	464	254,000	54,000
7	02-114-2211	Secretarial Salaries	27,836	29,586	29,818
8	02-210-2200	Group Insurance	37,616	48,551	56,579
9	01-220-2200	Social Security	9,858	1,800	1,800
10	02-225-2200	Medicare Tax	7,047	10,294	24,681
11	02-231-2200	Teachers' Retirement System	73,330	99,488	84,187
12	02-233-2200	ORP Retirement	250	-	-
13	02-250-2200	Unemployment Compensation	-	-	-
14	02-260-2200	Workmen's Compensation	-	-	-
15	02-270-2200	Health Benefits	95,197	97,704	97,704
16	02-280-2200	Severance Pay	10,780	5,000	5,000
17	02-323-2290	Contributions	-	-	-
18	02-582-2211	Elementary and Secondary Travel	1,992	4,000	4,000
19	02-582-2212	Gifted Travel	2,360	3,800	3,800
20	02-582-2214	Special Education Travel	-	-	-
21	02-582-2219	Other Education Travel	1,022	1,500	1,500
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	-	15,000	15,000
26	02-150-2232	Stipends-After School Detention	-	20,000	20,000
27	02-150-2233	Stipends-Prior year Surplus	180,038	184,171	184,171
28	02-610-2261	Internet Materials	-	-	-
29	02-610-2290	Technology Supplies	10,163	-	-
30	02-630-2230	Staff Training Refreshments	-	-	-
31	02-641-2252	Library Books	3,330	7,000	-
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
General Administration Function
Fiscal Year 2023-24**

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 2021-22	Budget 2022-23	Budget 2023-24	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
Total Positions	14	14	14	0

**Avoyelles Parish School Board
General Fund Budget
General Administration Expenditures
Fiscal Year 2023-24**

Account Number	Account Name	Actual 2021-22	Budget 2022-23	Budget 2023-24
1	02-111-2311 School Board Member Salaries	59,400	59,400	88,680
2	02-111-2315 Officials/Administrators	-	-	-
3	02-114-2315 Clerical	33,109	36,609	37,000
4	02-111-2321 Superintendent Salaries	125,482	130,897	131,297
5	02-114-2321 Superintendent Secretarial Salaries	30,400	32,365	35,000
6	02-111-2324 Assistant Superintendent Salary	83,360	99,694	100,094
	02-111-2329 Other Administrative Salaries	104,121	119,000	121,266
7	02-210-2300 Group Insurance	59,244	59,632	54,393
8	02-220-2300 Social Security	3,111	4,088	5,503
9	02-225-2300 Medicare Tax	5,836	6,697	8,068
10	02-231-2300 Teachers' Retirement	95,007	120,030	92,880
11	02-270-2300 Health Benefits	100,208	102,852	102,852
12	02-280-2300 Severance Pay	-	7,650	24,050
13	02-582-2311 Travel School Board Members	16,531	12,000	12,000
14	02-313-2315 Pension Fund		16,000	16,000
15	02-316-2314 Elections	-	10,000	-
16	02-314-2315 Pension Fund-Operating and Maintenance	102,004	93,316	93,316
17	02-332-2311 Legal Services	80,042	60,000	60,000
18	02-333-2311 Audit Services	43,685	48,000	48,000
19	02-521-2311 Liability Insurance	177,339	180,000	180,000
20	02-524-2311 Errors and Omissions	30,107	40,882	40,882
21	02-525-2311 Faithful Performance Bonds	1,406	8,051	8,051
22	02-540-2311 Publishing Board Minutes	47,454	35,000	35,000
23	02-582-2321 Administrative and Secretarial Travel	19,592	3,500	3,500
24	02-582-2315 Sales Tax Travel	966	1,500	1,500
25	02-582-2324 Assistant Superintendent Travel	4,932	3,000	3,000
26	02-610-2315 Sales Tax Supplies	12,694	2,000	2,000
27	02-810-2311 Other Board of Education Expenses	-	-	-
	Total General Administration	\$ 1,236,030	\$ 1,292,163	\$ 1,304,332

**Avoyelles Parish School Board
General Fund Budget
School Administration Function
Fiscal Year 2023-24**

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 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
Principal	9	9	10	1.00
Assistant Principal	10	10	12	2.00
Administrative Assistants	3	3	2	(1.00)
School Secretary	14	14	15	1.00
Curriculum Coord/Dean of Students	5	1	1	-
Total Positions	41	37	40	3.00

**Avoyelles Parish School Board
General Fund Budget
School Administration Expenditures
Fiscal Year 2023-24**

	Account Number	Account Name	Actual 2021-22	Budget 2022-23	Budget 2023-24
1	02-111-2410	Principal Salaries	637,953	878,148	973,982
2	02-111-2420	Assistant Principal Salaries	748,142	742,990	748,568
3	02-119-2400	Administrative Assistant Salaries		-	-
4	02-114-2400	School Secretary Salaries	300,684	355,000	365,000
5	02-124-2400	Substitute Salaries	24,242	7,000	7,000
6	02-140-2400	Sabbatical Leave	-	-	-
7	02-210-2400	Group Insurance	241,871	274,940	267,140
8	02-220-2400	Social Security	1,203	1,500	1,500
9	02-225-2400	Medicare Tax	22,755	26,713	30,766
10	02-231-2400	Teachers' Retirement System	405,816	573,014	486,036
11	02-233-2400	School Employees Retirement	-	-	-
12	02-250-2400	Unemployment Compensation	-	-	-
13	02-260-2400	Workmen's Compensation	-	-	-
14	02-270-2400	Health Benefits	380,789	390,828	390,828
15	02-280-2400	Severance Pay	5,349	5,000	5,000
16	02-290-2400	Other Employee Benefits	-	-	-
17	02-530-2400	Telephone	28,134	35,000	35,000
18	02-550-2410	Printing	-	-	-
19	02-582-2400	Principal Travel	4,731	3,000	3,000
9	02-582-2420	Field Trips	-	-	-
21	02-582-2490	School Secretary Travel	-	-	-
22	02-583-2400	Payments in Lieu of Transportation	-	-	-
23	02-616-2410	Office Furniture	-	-	-
24	02-610-2490	Southern Association Supplies	-	-	-
25	02-730-2410	Office Equipment	-	-	-
26	02-810-2490	Southern Association Dues	-	-	-
		Total School Administration	\$ 2,801,669	\$ 3,293,133	\$ 3,313,820

**Avoyelles Parish School Board
General Fund Budget
Business Services Function
Fiscal Year 2023-24**

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

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
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	-
Total Positions	6	6	6	-

Avoyelles Parish School Board
General Fund Budget
Business Administration Expenditures
Fiscal Year 2023-24

	Account Number	Account Name	Actual 2021-22	Budget 2022-23	Budget 2023-24
1	02-111-2511	Administrative Salaries	98,509	104,495	104,495
2	02-114-2510	Business Clerk Salaries	142,754	147,966	120,000
3	02-119-2510	Other Salaries	-	-	-
4	02-280-2500	Severence Pay	-	-	-
5	02-210-2500	Group Insurance	56,683	59,985	58,985
6	02-220-2500	Social Security	-	-	505
7	02-225-2500	Medicare Tax	5,655	5,712	5,877
8	02-231-2500	Teachers' Retirement System	77,246	95,657	102,063
9	02-233-2500	School Employees Retirement	-	6,932	6,932
10	02-270-2500	Health Benefits	70,145	72,000	72,000
11	02-250-2500	Unemployment Insurance	-	-	-
12	02-430-2510	Repairs and Maintenance	11,679	12,000	12,000
13	02-530-2510	Telephone and Postage/Printing	-	-	-
14	02-582-2510	Business Clerk Travel	8,003	6,000	6,000
	02-550-2540	Printing Supplies	-	-	-
15	02-610-2510	Office Supplies	32,283	30,000	30,000
16	02-730-2510	Equipment	-	8,000	8,000
17	02-118-2510	Degreed Professionals Fiscal	169,352	156,294	160,000
		Total Business Services	\$ 672,309	\$ 705,041	\$ 686,857

**Avoyelles Parish School Board
General Fund Budget
Maintenance of Plant Function
Fiscal Year 2023-24**

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 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
Maintenance Supervisor	1	1	1	-
Building Manager	0	0	0	-
Maintenance Secretary	0.5	0.5	0	(0.50)
Custodian	21	21	23	2.00
Ground Crew	0	0	0	-
Maintenance Personnel	0	0	0	-
Total Positions	22.5	22.5	24	1.5

**Avoyelles Parish School Board
General Fund Budget
Maintenance of Plant Expenditures
Fiscal Year 2023-24**

	Account Number	Account Name	Actual 2021-22	Budget 2022-23	Budget 2023-24
1	02-114-2610	Administrative and Secretarial Salaries	-	-	-
2	02-115-2620	Sub-Custodian Salaries	-	-	-
3	02-116-2620	Custodian Salaries	467,040	507,602	507,602
4	02-117-2620	Maintenance Personnel Salaries	-	-	23,540
5	02-124-2600	Substitute Salaries	141,100	165,425	115,000
6	02-123-2620	Substitute Employee Operating	-	-	-
7	02-150-2620	Maintenance Stipends	-	-	-
8	02-210-2600	Group Insurance	92,931	89,459	94,932
9	02-220-2600	Social Security	8,116	4,500	4,500
10	02-225-2600	Medicare Tax	8,223	7,731	7,731
11	02-231-2600	Teachers' Retirement System	218	-	-
12	02-233-2600	School Employees' Retirement	130,163	120,000	133,193
13	02-250-2600	Unemployment Compensation	-	-	-
14	02-260-2600	Workmen's Compensation	-	-	840
15	02-270-2600	Health Benefits-Retirees	240,498	246,840	246,840
16	02-280-2600	Severance Pay	54,300	20,000	20,000
17	02-290-2600	Other Employee Benefits	-	-	-
18	02-411-2620	Water/Sewer	-	-	-
19	02-430-2620	Repairs to Buildings	201,581	100,000	49,585
20	02-430-2630	Upkeep of Grounds	-	-	-
21	02-430-2640	Repairs to Equipment	-	-	-
22	02-430-2650	Repairs to Vehicles	105	2,000	2,000
23	02-442-2640	Rental of Equipment and Vehicles	9,400	7,000	7,000
24	02-582-2600	Travel Expense Reimbursement	14,225	15,000	15,000
25	02-522-2620	Property Insurance	444,574	621,040	621,040
26	02-530-2620	Telephone	983	2,000	2,000
27	02-523-2650	Insurance	-	-	-
28	02-610-2600	Materials and Supplies	192,451	125,000	125,000
	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	-	-	115,000
35	02-732-2600	Maintenance Vehicles	-	-	-
		Total Maintenance of Plant	\$ 2,005,908	\$ 2,033,597	\$ 2,090,803

**Avoyelles Parish School Board
General Fund Budget
Student Transportation Services Function
Fiscal Year 2023-24**

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

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
Transportation Supervisor	0.5	1	1	-
Transportation Secretary	1	1	1	-
Special Education Bus Aide	9	10	9	(1.00)
Board Owned Bus Driver	66	65	63	(2.00)
Contracted Bus Driver	0	0	0	-
Special Ed Board Owned Bus Driver	9	9	9	-
Special Ed Contract Bus Driver	0	0	0	-
Total Positions	85.5	86	83	(3.00)

**Avoyelles Parish School Board
General Fund Budget
Pupil Transportation Expenditures
Fiscal Year 2023-24**

	Account Number	Account Name	Actual 2021-22	Budget 2022-23	Budget 2023-24
1	02-111-2710	Administrative and Secretarial Salaries	91,223	96,936	87,336
2	02-114-2710	Clerical/Secretarial Salaries	26,309	28,309	29,440
3	02-115-2732	Bus Aide Salaries	201,284	178,000	170,000
4	02-116-2721	Bus Driver Salaries	987,915	1,260,722	1,260,722
5	02-116-2731	Special Ed Bus Driver Salaries	192,900	217,450	217,450
6	02-117-2723	Skilled Craft Vehicle Servicing	-	-	-
7	02-123-2721	Substitute Salaries	150,127	105,000	105,000
8	02-123-2731	Special Ed Substitute Salaries	20,110	35,000	35,000
9	02-150-2700	Stipends	365,951	159,660	175,000
10	02-210-2700	Group Insurance	361,913	379,412	386,651
11	02-220-2700	Social Security	13,731	5,064	5,064
12	02-225-2700	Medicare Tax	24,634	31,350	31,500
13	02-231-2700	Teachers' Retirement System	24,378	23,293	23,293
14	02-233-2700	School Employees Retirement	388,991	418,836	421,272
15	02-250-2700	Unemployment Compensation	-	-	-
16	02-260-2700	Workmen's Compensation	-	-	-
17	02-270-2700	Health Benefits	628,320	647,816	647,816
18	02-280-2700	Severance Pay	-	8,000	8,000
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	10,644	10,000	10,000
24	02-430-2710	Road Repairs and Bus Inspections	-	-	-
25	02-430-2721	Regular Ed Transportation Repairs	549,050	500,000	500,000
26	02-430-2731	Special Ed Transportation Repairs	95,130	55,000	55,000
27	02-530-2721	Telephone and Postage	2,964	8,000	8,000
28	02-523-2721	Fleet Insurance	386,372	602,766	602,766
29	02-550-2720	Transportation Printing	-	-	-
30	02-582-2710	Transportation Travel Reimbursement	137	3,000	3,000
31	02-583-2721	Operational Allowance	-	-	-
32	02-523-2731	Fleet Insurance	57,956	65,000	65,000
33	02-626-2731	Transportation Services	58,016	60,000	60,000
34	02-610-2720	Regular Ed Transportation Supplies	6,100	5,000	5,000
35	02-610-2730	Special Ed Transportation Supplies	-	-	-
36	02-626-2721	Regular Ed Transportation Gasoline	328,758	375,000	375,000
37	02-730-2723	Special Ed Bus Gasoline	-	-	-
38	02-890-2731	Transportation Misc	-	-	-
39	02-730-2721	Transportation Equipment	68,656	-	-
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
Central Services Function
Fiscal Year 2023-24**

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				
Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
SIS Coordinator	1	1	1	0
Total Positions	1.00	1.00	1.00	-

**Avoyelles Parish School Board
General Fund Budget
Central Services Expenditures
Fiscal Year 2023-24**

	Account Number	Account Name	Actual 2021-22	Budget 2022-23	Budget 2023-24
1	02-111-2840	SIS Coordinator	108,099	69,909	72,000
2	02-150-2830	Personnel Testing Stipends	-	-	-
3	02-210-2800	Group Insurance	16,236	13,632	13,632
4	02-225-2800	Medicare Tax	1,458	990	990
5	02-231-2800	Teachers' Retirement System	28,207	28,215	28,215
6	02-233-2800	LA. School Employee's Retirement	-	-	-
7	02-270-2800	Health Benefits	-	-	-
8	02-338-2830	Fingerprinting Services	-	-	-
9	02-340-2830	Personnel Purchased Services	-	-	-
10	02-540-2830	Personnel Advertising	-	-	-
11	02-582-2800	Administrative and Secretarial Travel	-	-	-
12	02-610-2830	Personnel Supplies	-	-	-
13	02-730-2830	Personnel Equipment	-	-	-
14	02-810-2830	Personnel Dues & Fees	-	-	-
		Total Central Services	\$ 154,000	\$ 112,746	\$ 114,837

**Avoyelles Parish School Board
General Fund Budget
Food Service Operations
Fiscal Year 2023-24**

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 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
N/A	0	0	0	-
Total Positions	-	-	-	-

**Avoyelles Parish School Board
General Fund Budget
Food Services Expenditures
Fiscal Year 2023-24**

	Account Number	Account Name	Actual 2021-22	Budget 2022-23	Budget 2023-24
1	02-111-3100	Food Service Supervisor Salary	-	-	-
2	02-116-3100	Service Workers/Sales Tax Supplement	-	-	-
3	02-121-3100	Others	-	-	-
4	02-122-3100	Seasonal Employee Food Services	-	-	-
5	02-230-3100	Social Security	-	-	-
6	02-225-3100	Medicare Tax	-	-	-
7	02-231-3100	LA Teachers Retirement	-	-	-
8	02-270-3100	Health Benefits	385,799	395,976	45,976
9	02-430-3100	Repair and Maintenance Services	-	-	-
10	02-540-3100	Personnel Advertising	-	-	-
11	02-582-3100	Administrative and Secretarial Travel	-	-	-
12	02-610-3100	Personnel Supplies	-	-	-
13	02-730-3100	Personnel Equipment	-	-	-
14	02-810-3100	Personnel Dues & Fees	-	-	-
		Total Food Service	\$ 385,799	\$ 395,976	\$ 45,976

**Avoyelles Parish School Board
General Fund Budget
Enterprise Operations
Fiscal Year 2023-24**

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 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
Principal	0	0	0	-
Assistant Principal	0	0	0	-
Administrative Assistants	0	0	0	-
School Secretary	0	0	0	-
Total Positions	-	-	-	-

**Avoyelles Parish School Board
General Fund Budget
Enterprise Operations
Fiscal Year 2023-24**

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 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
Principal	0	0	0	-
Assistant Principal	0	0	0	-
Administrative Assistants	0	0	0	-
School Secretary	0	0	0	-
Total Positions	-	-	-	-

**Avoyelles Parish School Board
General Fund Budget
Enterprise Operations Expenditures
Fiscal Year 2023-24**

	Account Number	Account Name	Actual 2021-22	Budget 2022-23	Budget 2023-24
1	02-119-3200	Other Salaries	-	-	-
2	02-233-3200	School Employees Retirement	-	-	-
3			-	-	-
		Total Enterprise	\$ -	\$ -	\$ -

**Avoyelles Parish School Board
General Fund Budget
Community Service Operations
Fiscal Year 2023-24**

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 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
N/A	0	0	0	-
Total Positions	-	-	-	-

**Avoyelles Parish School Board
General Fund Budget
Community Service Operations Expenditures
Fiscal Year 2023-24**

	Account Number	Account Name	Actual 2021-22	Budget 2022-23	Budget 2023-24
1	02-121-3300	State Mandated Raise	-	-	-
2	02-116-3300	Service Workers/Sales Tax Supplement	-	-	-
3	02-119-3300	Others-4-H Salaries	35,000	35,000	35,000
4	02-225-3300	Medicare Tax	-	-	-
5	02-231-3300	Teachers' Retirement System	-	-	-
6	02-260-3300	Workmen's Compensation	-	-	-
7	02-270-3300	Health Benefits	-	-	-
8	02-338-3300	Fingerprinting Services	-	-	-
9	02-430-3300	Repair and Maintenance Services	-	-	-
10	02-540-3300	Personnel Advertising	-	-	-
11	02-582-3300	Administrative and Secretarial Travel	-	-	-
12	02-610-3300	Personnel Supplies	-	-	-
13	02-730-3300	Personnel Equipment	-	-	-
14	02-810-3300	Personnel Dues & Fees	-	-	-
Total Central Services			\$ 35,000	\$ 35,000	\$ 35,000

**Avoyelles Parish School Board
General Fund Budget
Facility Acquisition & Construction Function
Fiscal Year 2023-24**

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

**Avoyelles Parish School Board
General Fund Budget
Other Sources & Uses of Funds
Fiscal Year 2023-24**

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 2023-24 indirect cost rate is 13.3422%.

Operating Transfer In -
Transfers in total for 2023-24 \$ 5,235,585

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	5,448,961

**Avoyelles Parish School Board
General Fund Budget
Other Sources of Funds & Other Uses of Funds
Fiscal Year 2023-24**

Account Number	Account Name	Actual 2021-22	Budget 2022-23	Budget 2023-24
1 02-5210	Indirect Cost-Federal	869,797	4,500,000	4,800,000
2 02-5211	Transfer In - One Time-Group Benefits	-	-	250,000
3 02-5225	Operating Transfers In	5,560,838	442,326	5,585
4 02-5226	Other Transfers In-Lasas	100,000	180,000	180,000
5 02-5400	Bus Lease - Loan Proceeds	-	-	-
6 02-5310	Sale of Junk	-	-	-
7		-	-	
	Total Other Sources of Funds	\$ 6,530,635	\$ 5,122,326	\$ 5,235,585
8 02-931-5200	Operating Transfers Out-Workers Comp	603,490	400,000	400,000
9 02-930-5200	Operating Transfers Out-Erate Fund	300,000	300,000	300,000
10 02-930-5200	Operating Transfers Out-Nursing Fund	300,000	300,000	274,000
11 02-932-5200	Operating Transfers Out-Food Service/Other	8,265,743	4,850,329	5,148,961
	Total Other Uses of Funds	\$ 9,469,233	\$ 5,850,329	\$ 6,122,961

**Avoyelles Parish School Board
General Fund Budget
Fund Balance
Fiscal Year 2023-24**

Fund Balance Description

- * 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
Beginning Fund Balances & Ending Fund Balances
Fiscal Year 2023-24**

Account Number	Account Name	Actual 2021-22	Budget 2022-23	Budget 2023-24
	02-770 Undesignated Fund Balance	9,337,643	13,962,806	14,821,034
2	02-780 Additional Fund Balance Carryover	-	-	-
3	02-781 Group Medical Self Funded Reserve	-	-	-
4	02-782 Property & Casualty Reserve	-	-	-
5	02-783 Transportation Reserve	250,000	-	-
6	02-784 Severance Pay Reserve	-	-	-
7	02-785 Workmen's Compensation Reserve	200,000	-	-
8	02-786 Technology Reserve	-	-	-
9	02-787 Education Excellence Reserve	2,100,000	-	-
10	02-788 OPEB Contribution	250,000	-	-
	Beginning Fund Balance	\$ 12,137,643	\$ 13,962,806	\$ 14,821,034
11	02-770 Undesignated Fund Balance	11,162,806	14,821,034	14,821,100
12	02-780 Group Medical Minimum Premium Reserve	250,000		
13	02-781 OPEB Contribution Reserve	2,100,000		
14	02-782 Property & Casualty Reserve			
15	02-783 Transportation Reserve	250,000		
16	02-784 Severance Pay Reserve			
17	02-785 Workmen's Compensation Reserve	200,000		
18	02-786 Technology Reserve			
19	02-787 Education Excellence Reserve			
20	02-788 Bus Driver Liability Insurance Reserve			
	Ending Fund Balance	\$ 13,962,806	\$ 14,821,034	\$ 14,821,100

**Avoyelles Parish School Board
General Fund Budget
Supplemental Information General Fund
Fiscal Year 2023-24**

Supplemental Information

Estimated Revenues:

Local	\$ 10,111,899	
Transfers in	<u>1,200,300</u>	
Total Revenues		\$ 11,312,199

Estimated Expenditures:

Expenditures	<u>11,417,551</u>	
Total Expenditures		11,417,551

Estimated Excess Revenue	<u>\$ (105,352)</u>
Estimated Fund Balance 6/30/23	<u>\$ 7,973,918</u>
Estimated Fund Balance 6/30/24	<u>\$ 7,868,566</u>

**Avoyelles Parish School Board
General Fund Budget
Supplemental Information General Fund
Fiscal Year 2023-24**

1% Sales Tax Fund

Estimated Revenues:

Tax Collection	\$	6,412,449	
Interest		4,000	
Collection Fees		200,000	
Audits		<u>200,000</u>	
 Total	 \$		 6,816,449

Estimated Expenditures:

Salaries and Benefits	\$	6,263,715	
 Total			 6,263,715

Estimated Excess Revenue	552,734
Estimated Fund Balance 6/30/23	<u>2,349,408</u>
Estimated Fund Balance 6/30/24	<u>\$ 2,902,142</u>

**Avoyelles Parish School Board
 General Fund Budget
 Supplemental Information General Fund
 Fiscal Year 2023-24**

1/4 Cent Sales and Advalorem Tax Fund 2011

Estimated Revenues:

Sales Tax Collections	\$	1,475,544	
Ad Valorem Tax Collections	\$	1,600,000	
Interest		-	
Collection Fees		-	
Audits		-	
Total	\$		3,075,544

Estimated Expenditures:

Salaries and Benefits	\$	3,075,544	
Total			3,075,544

Estimated Excess Revenue		-
Estimated Fund Balance 6/30/23		-
Estimated Fund Balance 6/30/24	\$	-

**General Fund Budget
Supplemental Information General Fund
Fiscal Year 2023-24**

Workers Compensation Fund

Revenues:

Interest	\$ 3,000		
Transfers In	<u>400,000</u>		
 Total		\$	403,000

Estimated Expenditures:

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

Estimated Excess Revenue	2,400
Estimated Fund Balance 6/30/23	<u>850,000</u>
Estimated Fund Balance 6/30/24	<u>\$ 852,400</u>

**Avoyelles Parish School Board
General Fund Budget
Supplemental Information General Fund
Fiscal Year 2023-24**

Reserve for Compensated Absences

Estimated Revenues:

Transfers In	\$	-
Total Revenues		-

Estimated Expenditures:

Annual Leave Payments	50,000	
Total Expenditures		50,000

Estimated Excess Revenue		<u>(50,000)</u>
Estimated Fund Balance 6/30/23	\$	<u>500,000</u>
Estimated Fund Balance 6/30/24	\$	<u>450,000</u>

**Avoyelles Parish School Board
General Fund Budget
Supplemental Information General Fund
Fiscal Year 2023-24**

Reserve for Group Benefits

Estimated Revenues:

Retiree Collections	\$	-
Total Revenues		-

Estimated Expenditures:

Premium Payments/Transfers	250,000	
Total Expenditures		250,000

Estimated Excess Revenue		<u>(250,000)</u>
Estimated Fund Balance 6/30/23		<u>\$ 333,552</u>
Estimated Fund Balance 6/30/24		<u>\$ 83,552</u>

**Avoyelles Parish School Board
General Fund Budget
Supplemental Information General Fund
Fiscal Year 2023-24**

Reserve Fund

Estimated Revenues:

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

Estimated Expenditures:

Repairs	-	
Total Expenditures		-

Estimated Excess Revenue		<u>1,000</u>
Estimated Fund Balance 6/30/23	<u>\$ 38,485</u>	
Estimated Fund Balance 6/30/24	<u>\$ 39,485</u>	

**Avoyelles Parish School Board
General Fund Budget
Supplemental Information General Fund
Fiscal Year 2023-24**

Utility Reserve Fund

Estimated Revenues:

Interest	\$ 1,000	
Transfers In	<u>800,000</u>	
Total Revenues		801,000

Estimated Expenditures:

Repairs/Capital Outlay Transfer	-	
Utilities	<u>801,000</u>	
Total Expenditures		801,000

Estimated Excess Revenue	<u>-</u>	
Estimated Fund Balance 6/30/23	<u>\$ 100,000</u>	
Estimated Fund Balance 6/30/24	<u>\$ 100,000</u>	

**Avoyelles Parish School Board
General Fund Budget
Supplemental Information General Fund
Fiscal Year 2023-24**

FFA Fund

Estimated Revenues:

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

Estimated Expenditures:

Instructional Costs	120,000	
Construction	-	
Total Expenditures		120,000

Estimated Excess Revenue		<u>(17,094)</u>
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Estimated Fund Balance 6/30/23		<u>\$ 774,697</u>
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Estimated Fund Balance 6/30/24		<u>\$ 757,603</u>
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**Avoyelles Parish School Board
General Fund Budget
Supplemental Information General Fund
Fiscal Year 2023-24**

Food Preservation Fund

Estimated Revenues:

Cutting and Wrapping	\$	-	
Transfers in		300	
Total Revenues	\$	300	

Estimated Expenditures:

Travel Exp		-	
Food Pres Salaries		-	
FICA		-	
Medicare		-	
Workers Comp		-	
Supplies		-	
Telephone		-	
Equip Repair		-	
Utilities		300	
Total Expenditures		300	

Estimated Excess Revenue		<u>-</u>	
Estimated Fund Balance 6/30/23	\$	<u>-</u>	
Estimated Fund Balance 6/30/24	\$	<u>-</u>	

**Avoyelles Parish School Board
 General Fund Budget
 Supplemental Information General Fund
 Fiscal Year 2023-24**

Oil Leases-State and Local

Estimated Revenues:

Interest	\$ 83,000	
Transfers In	<u> -</u>	
Total Revenues		83,000

Estimated Expenditures:

Transfers Out	83,000	
Total Expenditures		83,000

Estimated Excess Revenue		<u> -</u>
Estimated Fund Balance 6/30/23		<u>\$ 3,021,713</u>
Estimated Fund Balance 6/30/24		<u>\$ 3,021,713</u>

**Avoyelles Parish School Board
General Fund Budget
Supplemental Course Allocation
Fiscal Year 2023-24**

Supplemental Course Allocation

Funding included in Level 4 of the Minimum Foundation Program (MFP) which provides for the cost of secondary course choices specifically approved by the State Board of Elementary and Secondary Education. For each city and parish school system and other public school, the allocation shall equal the number of students enrolled in grades 7 - 12 as of February 1 each year multiplied by \$35 per pupil.

SCA Goals

To provide additional funding for secondary course choices approved by BESE.

Personnel Roster

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

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
	0	0	0	0
Total Positions	-	-	-	-

**Avoyelles Parish School Board
General Fund Budget
SCA
Fiscal Year 2023-24**

	Account Number	Account Name	Actual 2021-22	Budget 2022-23	Budget 2023-24
1	02-111-2840	Miscellaneous	-	-	-
2	02-150-2830	Personnel Testing Stipends	-	-	-
3	02-210-2800	Group Insurance	-	-	-
4	02-225-2800	Medicare Tax	-	-	-
5	02-231-2800	Teachers' Retirement System	-	-	-
6	02-233-2800	LA. School Employee's Retirement	-	-	-
7	02-270-2800	Health Benefits	-	-	-
8	02-338-2830	Fingerprinting Services	-	-	-
9	02-340-2830	Personnel Purchased Services	-	-	-
10	02-540-2830	Secondary Courses/Tuition	167,356	130,744	156,170
11	02-582-2800	Administrative and Secretarial Travel	-	-	-
12	02-610-2830	Personnel Supplies	-	-	-
13	02-730-2830	Personnel Equipment	-	-	-
14	02-810-2830	Personnel Dues & Fees	-	-	-
		Total Central Services	\$ 167,356	\$ 130,744	\$ 156,170

**Avoyelles Parish School Board
General Fund Budget
Career Development Allocation
Fiscal Year 2023-24**

Career Development Allocation

Funding is provided to support the development of technical courses required for statewide credentials in city and parish school systems and other public schools. The allocation is based on six percent (6%) of the MFP State and Local Base Cost Per Pupil to determine the Career Development Per Pupil Amount. The Career Development Per Pupil Amount will be provided for each qualifying student course enrollment in grades 9 through 12.

CDF Goals

To provide materials and equipment and teacher credentialing and training to attain a statewide industry-based credential for high school students.

Personnel Roster

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

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
	0	0	0	0
Total Positions	-	-	-	-

**Avoyelles Parish School Board
General Fund Budget
Career Development Allocation
Fiscal Year 2023-24**

	Account Number	Account Name	Actual 2021-22	Budget 2022-23	Budget 2023-24
1	02-111-2840	Miscellaneous	-	-	-
2	02-150-2830	Personnel Testing Stipends	-	-	-
3	02-210-2800	Group Insurance	-	-	-
4	02-225-2800	Medicare Tax	-	-	-
5	02-231-2800	Teachers' Retirement System	-	-	-
6	02-233-2800	LA. School Employee's Retirement	-	-	-
7	02-270-2800	Health Benefits	-	-	-
8	02-338-2830	Fingerprinting Services	-	-	-
9	02-340-2830	Personnel Purchased Services	-	-	-
10	02-540-2830	Secondary Courses/Tuition	-	-	-
11	02-582-2800	Administrative and Secretarial Travel	-	-	-
12	02-610-2830	Instructional Supplies	138,992	197,861	188,462
13	02-730-2830	Personnel Equipment	-	-	-
14	02-810-2830	Personnel Dues & Fees	-	-	-
		Total Central Services	\$ 138,992	\$ 197,861	\$ 188,462

**Avoyelles Parish School Board
General Fund Budget
High Cost Services
Fiscal Year 2023-24**

High Cost Services Allocation

An allocation is provided to city, parish, and other public school systems that document prior year cost of services for a specific student that exceeds three times the most recent state average total expenditure per pupil amount.

HCA Goals

To provide financial assistance to public schools to assists with specific student needs.

Personnel Roster				
The Total Personnel Roster is shown in the Information Section - Table 9				
Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
	0	0	0	0
Total Positions	-	-	-	-

**Avoyelles Parish School Board
General Fund Budget
High Cost Services Allocation
Fiscal Year 2023-24**

	Account Number	Account Name	Actual 2021-22	Budget 2022-23	Budget 2023-24
1	02-111-2840	Miscellaneous	-	-	-
2	02-150-2830	Personnel Testing Stipends	-	-	-
3	02-210-2800	Group Insurance	-	-	-
4	02-225-2800	Medicare Tax	-	-	-
5	02-231-2800	Teachers' Retirement System	-	-	-
6	02-233-2800	LA. School Employee's Retirement	-	-	-
7	02-270-2800	Health Benefits	-	-	-
8	02-338-2830	Fingerprinting Services	-	-	-
9	02-340-2830	Personnel Purchased Services	-	-	-
10	02-540-2830	Secondary Courses/Tuition	-	-	-
11	02-582-2800	Administrative and Secretarial Travel	-	-	-
12	02-610-2830	Instructional Supplies	108,322	102,834	-
13	02-730-2830	Personnel Equipment	-	-	-
14	02-810-2830	Personnel Dues & Fees	-	-	-
		Total Central Services	\$ 108,322	\$ 102,834	\$ -

**Avoyelles Parish School Board
General Fund Budget
Retirement Reserve
Fiscal Year 2023-24**

Retirement Reserve

Amounts accumulated from state retirement credits to be used to offset increase in retirement costs.

Retirement Reserve Goals

To assist Board with increased future retirements costs for all employees.

Personnel Roster

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

Position	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
	0	0	0	0
Total Positions	-	-	-	-

**Avoyelles Parish School Board
 General Fund Budget
 Retirement Contingency
 Fiscal Year 2023-24**

Account Number	Account Name	Actual 2021-22	Budget 2022-23	Budget 2023-24	
1	02-111-2840	Miscellaneous	-	-	-
2	02-150-2830	Personnel Testing Stipends	-	-	-
3	02-210-2800	Group Insurance	-	-	-
4	02-225-2800	Medicare Tax	-	-	-
5	02-231-2800	Teachers' Retirement System	-	-	-
6	02-233-2800	LA. School Employee's Retirement	-	-	-
7	02-270-2800	Health Benefits	-	-	-
8	02-338-2830	Fingerprinting Services	-	-	-
9	02-340-2830	Personnel Purchased Services	-	-	-
10	02-540-2830	Secondary Courses/Tuition	-	-	-
11	02-582-2800	Administrative and Secretarial Travel	-	-	-
12	02-610-2830	Instructional Supplies	-	-	-
13	02-730-2830	Personnel Equipment	-	-	-
14	02-810-2830	Personnel Dues & Fees	-	-	-
	Total Central Services	\$ -	\$ -	\$ -	

**Avoyelles Parish School Board
 Special Revenue Fund Budget
 Virtual School
 Fiscal Year 2023-24**

Virtual School Description

Funded by private tuition .

Virtual School Goals

To provide instruction by certified teachers for students through virtual means.

Personnel Roster				
The Total Personnel Roster is shown in the Information Section - Table 9				
Position	Actual 2015-16	Budget 2022-23	Budget 2023-24	Increase + Decrease -
No employees- stipends paid only	0	0	0	0
Total Positions	0	0	0	0

**Avoyelles Parish School Board
Special Revenue Fund Budget
Virtual School
Fiscal Year 2023-24**

	Account Number	Account Name	Actual 2021-22	Budget 2022-23	Budget 2023-24
1	25-4543	Revenues	20,975	29,000	29,000
2	25-4544	Other	-	-	-
		Total Revenues	\$ 20,975	\$ 29,000	\$ 29,000
3	25-112-1510	Salaries	-	-	-
4	25-123-1500	Substitute Salaries	-	-	-
5	25-150-1510	Stipends	15,725	24,000	24,000
6	25-210-1500	Group Insurance	-	-	-
7	25-220-1500	Social Security	-	-	-
8	25-225-1500	Medicare Tax	228	200	200
9	25-231-1500	Teachers' Retirement System	4,199	4,560	4,560
10	25-430-1100	Repairs and Maintenance	-	-	-
11	25-320-1510	Purchased Educational Services	-	-	-
12	25-530-1510	Telephone & Postage	-	-	-
13	25-810-2255	Travel Expense Reimbursement	-	-	-
14	25-610-1510	Materials and Supplies	-	-	-
15	25-730-1510	Equipment	-	-	-
		Total Special Programs	\$ 20,152	\$ 28,760	\$ 28,760
		Total Expenditures	\$ 20,152	\$ 28,760	\$ 28,760
16	25-933-5200	Indirect Cost Paid	-	-	-
		Total Other Uses of Funds	\$ -	\$ -	\$ -
		Net Change in Fund Balance	\$ 823	\$ 240	\$ 240
		Beginning Fund Balance	5,000	5,823	6,063
		Ending Fund Balance	5,823	6,063	6,303

Avoyelles Parish School Board Special Revenue Fund



**Avoyelles Parish School Board
Special Revenue Fund
Fiscal Year 2023-24**

Budget Summary by Function

Revenues	Actual 2021-22	Budget 2022-23	Budget 2023-24	Percent of Change
Local Revenues	3,922,865	3,808,212	4,052,824	6.40%
State Revenues	4,360,744	4,640,450	5,021,965	8.20%
Federal Revenues	<u>21,043,936</u>	<u>37,250,384</u>	<u>34,203,270</u>	-8.20%
Total Revenues	<u>\$29,327,545</u>	<u>\$45,699,046</u>	<u>\$43,278,059</u>	-5.30%
Expenditures				
Regular Education	\$ 10,142,616	\$ 19,647,257	\$ 19,370,511	
Special Education	472,901	727,317	690,183	-5.10%
Vocational Programs	562,403	637,272	651,466	2.20%
Other Instructional	-	-	1,176,666	#DIV/0!
Special Programs	4,060,063	3,797,199	3,446,057	-9.20%
Adult Education	106,617	-	-	#DIV/0!
Pupil Support Services	831,700	628,884	516,128	-17.90%
Instructional Staff	1,019,884	1,113,871	1,245,441	11.80%
General Administration	1,294,012	867,500	814,511	-6.10%
Business Services	0	0	0	#DIV/0!
Maintenance of Plant	1,898,309	4,137,991	1,680,683	-59.40%
Student Transportation Services	22,039	17,974	28,361	0.00%
Food Service	5,682,612	6,570,611	6,127,828	-6.70%
Community Service Oper	71,131	52,662	59,951	0.00%
Construction	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Total Expenditures	<u>\$ 26,164,289</u>	<u>\$ 38,198,538</u>	<u>\$ 35,807,786</u>	-6.30%
Other Sources of Funds	3,212,086	954,490	2,113,000	0.00%
Other Uses of Funds	<u>4,588,655</u>	<u>7,832,901</u>	<u>9,153,240</u>	16.90%
Total Other Sources and Uses	(1,376,568)	(6,878,411)	(7,040,240)	2.40%
Net Change in Fund	\$1,786,688	\$622,098	\$430,033	
Beginning Fund	6,135,472	7,922,160	8,544,257	7.90%
Ending Fund Balance	\$7,922,160	\$8,544,257	\$8,974,289	5.00%

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

**Avoyelles Parish School Board
Special Revenue Fund
Fiscal Year 2023-24**

Budget Summary by Object

Revenues	Actual 2021-22	Budget 2022-23	Budget 2023-24	Percent of Change
Local Revenues	3,922,865	3,808,212	4,052,824	6.40%
State Revenues	4,360,744	4,640,450	5,021,965	8.20%
Federal Revenues	<u>21,043,936</u>	<u>37,250,384</u>	<u>34,203,270</u>	-8.20%
Total Revenues	\$29,327,545	\$45,699,046	\$43,278,059	-5.30%
Expenditures				
Salaries	15,297,416	16,005,499	8,971,049	-44.00%
Employee Benefits	2,734,579	3,062,010	4,127,441	34.80%
Purchased Professional Services	205,114	473,650	192,940	-59.30%
Purchased Property	3,016,068	2,331,204	6,670,949	186.20%
Other Purchased	361,038	299,840	342,989	14.40%
Supplies	1,127,087	4,514,935	4,405,328	-2.40%
Property	3,404,610	9,575,530	11,097,091	15.90%
Other Objects	<u>18,376</u>	<u>1,935,869</u>	<u>-</u>	-100.00%
Total Expenditures	\$ 26,164,288	\$ 38,198,537	\$ 35,807,787	-6.30%
Other Sources of Funds	3,212,086	954,490	2,113,000	121.40%
Other Uses of Funds	<u>4,588,655</u>	<u>7,832,901</u>	<u>9,153,240</u>	16.90%
Total Other Sources and Uses	\$ (1,376,568)	\$ (6,878,411)	\$ (7,040,240)	2.40%
Net Change in Fund	<u>\$1,786,688</u>	<u>\$622,098</u>	<u>\$430,033</u>	
Beginning Fund	6,135,472	\$7,922,160	\$8,544,257	7.90%
Ending Fund Balance	\$7,922,160	\$8,544,257	\$8,974,289	5.00%

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 2023-24**

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 2021-22	Current Budget 2022-23	Proposed Budget 2023-24	Percent of Change
1	1	Food Service (01)	4,307,348	5,333,600	4,438,529	-16.80%
2	4	Adult Basic Education (04)	104,665	0	0	#DIV/0!
3	5	Spec'l Maint Tax (05)	1,772,762	1,316,874	1,250,741	-5.00%
4	6	1/2% Spec Sales Tax	3,112,725	3,028,396	3,206,725	5.90%
5	11	Title 1 - Local Ed. Agencies	3,490,797	3,138,989	2,763,062	-12.00%
6	12	Title IV	84,745	240,902	192,515	-20.10%
7	13	Title II	325,921	302,946	227,761	-24.80%
8	14	Title VI	83,714	0	0	#DIV/0!
9	15	Idea-Part B (15)	1,105,520	1,170,180	1,143,914	-2.20%
11	17	School Redesign	642,037	998,662	751,384	-24.80%
12	83	School Redesign II	90	0	0	#DIV/0!
13	18	TIF	0	0	501,125	#DIV/0!
14	25	E Rate	400,000	300,000	400,000	33.30%
15	42	Carl Perkins (42)	59,856	70,799	70,413	0.00%
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)	894,348	560,000	560,000	0.00%
19	76	Preschool	28,924	27,086	26,132	0.00%
20	78	LaSAS	3,338,401	3,349,992	3,204,750	0.00%
21	89	Early Childhood	253,107	298,439	252,806	-15.30%
22	85	Educational Excellence	87,203	87,203	87,203	0.00%
23	96	JAG	127,358	175,000	127,358	-27.20%
24	16	Strong Start ESSER I	88,179	0	0	#DIV/0!
25	126	ESSER II	2,044,420	5,486,868	4,678,486	0.00%
26	21	DSS	46,362	0	91,659	0.00%
27	127	ESSER III	3,919,210	19,698,200	19,178,496	0.00%
			-	-	-	0.00%
		Subtotal of Revenues by Grant	\$ 26,442,692	\$ 45,709,136	\$ 43,278,059	-5.30%

**Avoyelles Parish School Board
Special Revenue Fund
Fiscal Year 2022-23**

Budget Summary by Grant or Total Revenue

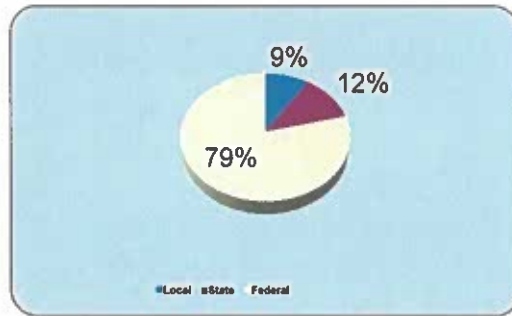
Name of Fund (Fund Number)	Actual 2015-16	Current Budget 2021-22	Proposed Budget 2022-23	Percent of Change
Total Revenues by Grant	\$ 26,442,692	\$ 45,709,136	\$ 43,278,059	(0)

Avoyelles Parish School Board Special Revenue Fund Fiscal Year 2023-24

Most Important Features

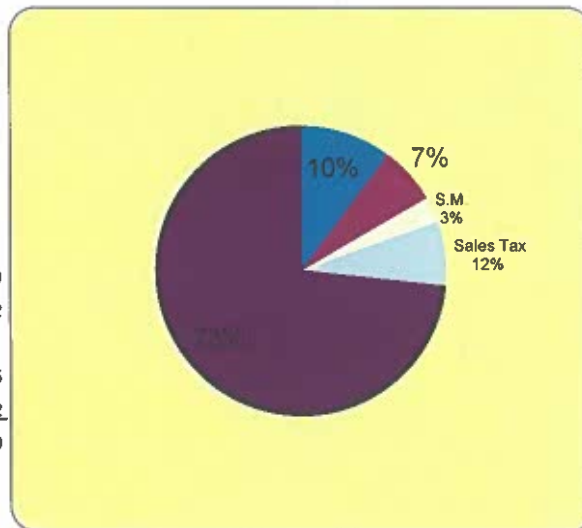
- 1 The Special Revenue Fund is expected to receive over 61% of its total budget from federal resources.

Sources	Budget 2023-24
Local	\$ 4,052,824
State	\$ 5,021,965
Federal	<u>\$ 34,203,270</u>
Total	\$43,278,059



- 2 The largest individual funds within the Special Revenue Fund account for approximately 59% of the total and are:

Food Service	\$ 4,438,529
Title 1	\$ 2,763,062
Special Maint.	\$ 1,250,741
Sales Tax	\$ 3,112,725
Other	<u>\$ 31,713,002</u>
Total	\$43,278,059



**Avoyelles Parish School Board
Special Revenue Fund Budget
Food Service
Fiscal Year 2023-24**

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 2022-23	Budget 2023-24	Budget 2023-24	Increase + Decrease -
Supervisor	1	1	1	0
Food Service Clerk	1	1	1	0
Roing Manager	0	0	0	0
Cafeteria Manager	10	10	10	0
Maintenance/Driver	0.5	1	1	-0.5
Cafeteria Worker	47	47	47	0
Total Positions	59.5	60	60	-0.5

**Avoyelles Parish School Board
Special Revenue Fund Budget
Food Service
Fiscal Year 2023-24**

	Account Number	Account Name	Actual 2022-23	Budget 2023-24	Budget 2023-24
1	01-1130	Sales and Use Taxes		0	0
2	01-1510	Interest	0	0	0
3	01-1610	Local Collections-Children	0	0	0
	01-1611	Local Collections-Adults	8,413	19,300	14,500
4	01-1612	Local Collections-Reduced	0	0	0
5	01-1620	Income from Extra Sales	6,839	27,300	11,000
		Total Local Revenues	\$ 15,252	\$ 46,600	\$ 25,500
6	01-3110	State Public School Fund	57,880	59,000	33,029
7	01-3290	St. Reim. State Funds	0	0	0
		Total State Revenues	\$ 57,880	\$ 59,000	\$ 33,029
8	01-4515	Breakfast Program	1,293,027	900,000	1,230,000
9	01-4516	Section 11 Reimbursement	2,654,174	4,000,000	2,610,000
10	01-4517	Federal Reimbursement	0	12,000	0
11	01-4920	USDA Commodities	287,015	316,000	540,000
		Total Federal Revenues	\$ 4,234,216	\$ 5,228,000	\$ 4,380,000
		Total Revenues	\$ 4,307,348	\$ 5,333,600	\$ 4,438,529
12	01-111-3111	Supervisor Salary	79,276	81,976	85,789
	01-114-3100	Secretarial Salaries	26,557	28,307	28,578
13	01-111-3121	Manager Salaries	201,789	245,472	250,000
14	01-116-3100	Cafeteria Worker Salaries	803,923	907,393	985,716
15	01-117-3100	Maintenance Salary	7,586	14,621	15,000
16	01-129-3100	Other Temp Salary	24,192	0	0
17	01-124-3100	Substitute Salaries	15,387	19,100	15,000
18	01-150-3100	Stipend Pay	29,713	20,000	0
19	01-210-3100	Group Insurance	222,992	226,920	210,519
20	01-220-3100	Social Security	60,125	73,955	70,277
21	01-225-3100	Medicare Tax	15,634	18,689	1,800
22	01-231-3100	Teachers' Retirement System	283,081	318,748	320,864
23	01-232-3100	Teachers' Retirement - Plan B	0	0	0
24	01-233-3100	School Employees' Retirement	2,813	4,036	0
25	01-234-3100	State Employee's Retirement	0	0	0
26	01-250-3100	Unemployment Compensation	0	0	0
27	01-260-3100	Workmen's Compensation	13,106	25,000	15,000
28	01-270-3100	Health Benefits	0		0
29	01-280-3100	Severance Pay	0	10,000	0
30	01-320-3100	Purchased Educational Services	0	0	0

**Avoyelles Parish School Board
Special Revenue Fund Budget
Food Service
Fiscal Year 2023-24**

	Account Number	Account Name	Actual 2022-23	Budget 2023-24	Budget 2023-24
31	01-332-3100	Legal Services	0	0	0
32	01-333-3100	Professional Services	4,790	4,500	0
	01-339-3100	Reimbursement for Physicals	0	0	0
33	01-421-3100	Disposal Services	76,853	86,200	92,500
34	01-430-3100	Care & Upkeep of Equipment	224,961	254,200	140,784
35	01-442-3100	Equipment Rental	18,516	20,000	17,500
36	01-530-3100	Office	3,577	3,500	3,500
37	01-523-3100	Fleet Insurance	2,632	0	0
38	01-570-3100	Food Service Mgmt	0	0	0
39	01-582-3100	Travel Expense Reimbursement	23,642	20,000	30,000
41	01-610-3100	Materials and Supplies	655,536	640,000	650,000
42	01-622-3100	Utilities	135,000	135,000	135,000
43	01-631-3100	Purchased Food	2,369,547	2,922,000	2,400,000
44	01-632-3100	Commodities	223,128	255,994	460,000
45	01-633-3100	Inventory Adjustment	0	0	0
46	01-731-3100	Equipment	154,582	200,000	200,000
	01-739-3100	Other Equipment	0	0	0
	01-890-3100	Miscellaneous	0	0	0
47	01-891-3100	Commodity Storage Charges	3,675	25,000	0
		Total Food Service Operations	\$ 5,682,612	\$ 6,560,611	\$ 6,127,828
		Total Expenditures	\$ 5,682,612	\$ 6,560,611	\$ 6,127,828
	01-5220	Transfers-in Reimb for Sales Tax	2,476,772	0	1,500,000
	01-5223	Transfers-in Reimb for State/Parish Raise	213,883	213,000	213,000
48	01-5224	Act II Reimbursement	0	41,490	0
		Total Other Sources of Funds	\$ 2,690,655	\$ 254,490	\$ 1,713,000
		Net Change in Fund Balance	\$ 1,315,390	\$ (972,521)	\$ 23,701
		Beginning Fund Balance	3,302,404	4,617,794	3,645,273
		Ending Fund Balance	4,617,794	3,645,273	3,668,975

**Avoyelles Parish School Board
Special Revenue Fund Budget
Adult Basic Education
Fiscal Year 2023-24**

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 2022-23	Budget 2023-24	Budget 2023-24	Increase + Decrease -
Adult Ed Coordinator	1	1	0	1
Total Positions	1	1	0	0

**Avoyelles Parish School Board
Special Revenue Fund Budget
Adult Basic Education
Fiscal Year 2023-24**

	Account Number	Account Name	Actual 2021-2022	Budget 2023-24	Budget 2023-24
1	04-4520	Adult Education	90,611	-	-
2	04-1920	Donations	-	-	-
3	04-4522	Supplement	14,054	-	-
		Total Revenues	\$ 104,665	\$ -	\$ -
4	04-111-1600	Adult Ed Teacher Salaries	70,865	-	-
5	04-123-1600	Substitute Salaries	9,290	-	-
6	04-150-2230	Stipend Pay-Instructional Staff	6,290	-	-
7	04-150-1620	ABE Adult Ed Stipends - CO	-	-	-
8	04-210-1600	Group Insurance	12,829	-	-
9	04-220-1600	Social Security	640	-	-
10	04-225-1600	Medicare Tax	1,150	-	-
11	04-231-1600	Teachers' Retirement System	203	-	-
12	04-550-2540	Printing and Binding	-	-	-
13	04-442-1600	Equipment Rental	1,468	-	-
14	04-582-1600	Adult Ed Teacher Travel	80	-	-
15	04-610-1600	Materials and Supplies	379	-	-
16	04-622-1620	Adult Ed Utilities - CO	3,422	-	-
17	04-730-1620	Adult Ed Equipment - CO	-	-	-
		Total Adult Ed. Programs	\$ 106,617	\$ -	\$ -
		Total Expenditures	\$ 106,617	\$ -	\$ -
18	04-933-5200	Indirect Cost Paid	(1,953)	-	-
		Total Other Uses of Funds	\$ (1,953)	\$ -	\$ -
		Net Change in Fund Balance	\$ 1	\$ -	\$ -
		Beginning Fund Balance	4,256	4,257	4,257
		Ending Fund Balance	4,257	4,257	4,257

**Avoyelles Parish School Board
 Special Revenue Fund Budget
 Special Maintenance Tax
 Fiscal Year 2023-24**

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 2022-23	Budget 2023-24	Budget 2023-24	Increase + Decrease -
Maintenance Supervisor	1	1	1	0
Laborers	3	3	3	0
Total Positions	4	4	4	0

**Avoyelles Parish School Board
Special Revenue Fund Budget
Special Maintenance Tax
Fiscal Year 2023-24**

	Account Number	Account Name	Actual 2022-23	Budget 2023-24	Budget 2023-24
1	05-1112	Ad Valorem Tax Collections	794,038	733,216	820,599
2	05-1510	Interest on Checking Accounts	850	-	-
		Total Local Revenues	\$ 794,888	\$ 733,216	\$ 820,599
3	05-3815	State Revenue Sharing/Other Rev	52,873	33,658	50,142
	05-5220	Special Funds Reimbursement/Sales Tax	925,000	550,000	380,000
		Total State Revenues	\$ 977,873	\$ 583,658	\$ 430,142
		Total Revenues	\$ 1,772,762	\$ 1,316,874	\$ 1,250,741
4	05-111-2620	Salaries	369,783	360,000	327,494
		Total Other Instructional Programs	\$ 369,783	\$ 360,000	\$ 327,494
5	05-313-2315	Pension Fund	27,391	12,500	-
6	05-430-2311	Building Repairs and Maintenance	1,225,398	855,000	814,511
7	05-524-2311	Equipment Repair	41,223	-	-
8	05-525-2311	Workers Compensation	-	-	-
		Total General Administration	\$ 1,294,012	\$ 867,500	\$ 814,511
9	05-340-2515	Technical Services	-	-	-
		Total Business Services	\$ -	\$ -	\$ -
10	05-220-2600	Social Security	5,872	6,250	3,897
11	05-225-2620	Medicare Tax	4,930	3,000	4,346
12	05-233-2650	School Employees Retirement	51,970	45,000	47,194
13	05-250-2640	Equipment Insurance	-	-	-
14	05-260-2620	Workers Compensation	-	5,900	-
15	05-210-2600	Group Insurance	51,381	49,000	51,282
16	05-610-1100	Materials and supplies	-	-	1,304
17	05-730-2600	Property Equipment	-	-	-
		Total Maintenance of Plant	\$ 114,153	\$ 109,150	\$ 108,023
18	05-523-2720	Bus Insurance	-	-	-
19	05-523-2730	Special Ed Bus Insurance	-	-	-
		Total Student Transportation	\$ -	\$ -	\$ -
		Total Expenditures	\$ 1,777,948	\$ 1,336,650	\$ 1,250,028

**Avoyelles Parish School Board
 Special Revenue Fund Budget
 1/2% Special Sales Tax
 Fiscal Year 2023-24**

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 2022-23	Budget 2023-24	Budget 2023-24	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 2023-24**

	Account Number	Account Name	Actual 2022-23	Budget 2023-24	Budget 2023-24
1	06-1130	Sales Tax Collections	3,109,962	3,028,396	3,206,225
2	06-1510	Interest	2,763	-	500
3	06-5220	Transfer-Spec Sales Tax	-	-	-
		Total Revenues	\$ 3,112,725	\$ 3,028,396	\$ 3,206,725
4	06-150-2230	Stipends	-	-	-
5	06-225-2400	Medicare	-	-	-
6	06-610-1100	Materials and Supplies/Textbooks	66,919	20,000	44,000
7	06-730-1100	Equipment	-	-	-
		Total Special Programs	\$ 66,919	\$ 20,000	\$ 44,000
8	06-430-2260	Building Repair	979,250	863,110	379,228
9	06-114-2400	Sec/Clerks In School	-	-	-
10	06-225-2200	Medicare Tax	-	-	-
11	06-231-2200	Teachers' Retirement System	-	-	-
12	06-116-2620	Salaries- Custodial Personnel	-	-	-
13	06-442-2200	Equipment & Vehicle Rental/Repair	-	-	-
14	06-210-2600	Group Insurance	-	-	-
15	06-622-2620	Electricity	-	800,000	-
		Total Instructional Staff Services	\$ 979,250	\$ 1,663,110	\$ 379,228
16	06-114-2510	Stipends	-	-	-
17	06-231-2500	Teachers' Retirement System	-	-	-
		Total Business Services	\$ -	\$ -	\$ -
		Total Expenditures	\$ 1,046,169	\$ 1,683,110	\$ 423,228
18	06-933-5200	Land Purchased/Board Transfers/Construction	3,002,133	1,227,133	2,698,050
		Total Other Uses of Funds	\$ 3,002,133	\$ 1,227,133	\$ 2,698,050
		Net Change in Fund Balance	\$ (935,577)	\$ 118,153	\$ 85,447
		Beginning Fund Balance	1,331,977	396,400	514,553
		Ending Fund Balance	396,400	514,553	600,000

**Avoyelles Parish School Board
Special Revenue Fund Budget
Title I - Local Ed. Agencies
Fiscal Year 2023-24**

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 2022-23	Budget 2023-24	Budget 2023-24	Increase + Decrease -
Title I Teacher	7	7	7	0
Title I Pre-K Teacher	9	8	8	0
Title I Aide	13	12	12	0
Title I Pre-K Aide	11	8	8	0
Instructional Coach	0	0	0	0
Data Coordinor	1	1	1	0
Directors/Supervisors	1	1	1	0
Clerical	1	1	1	0
Maintenance	0	0	0	0
Total Positions	43	38	38	0

**Avoyelles Parish School Board
Special Revenue Fund Budget
Title I - Local Ed. Agencies
Fiscal Year 2023-24**

	Account Number	Account Name	Actual 2022-23	Budget 2023-24	Budget 2023-24
1	11-4541	Title I	3,490,797	3,138,989	2,763,062
2	11-4542	Title I - Carryover	0	0	0
		Total Revenues	\$ 3,490,797	\$ 3,138,989	\$ 2,763,062
3	11-112-1510	Title I Teacher Salaries	427,096	338,475	520,820
4	11-112-1530	Title I Pre-K Teacher Salaries	271,038	349,600	297,643
5	11-115-1510	Title I Aide Salaries	210,591	228,426	282,426
6	11-115-1530	Title I Pre-K Aide Salaries	153,702	139,400	174,494
7	11-123-1500	Substitute Salaries	13,636	11,548	33,150
8	11-150-1510	Title I Stipend Pay	63,524	35,750	0
9	11-140-1500	Salaries for Sabbatical Leave		0	0
10	11-210-1500	Group Insurance	220,268	269,675	262,925
11	11-530-1510	Printing and Binding	174,858	97,890	36,490
11	11-225-1500	Medicare Tax	14,721	11,500	23,340
13	11-231-1500	Teachers' Retirement System	261,011	448,538	363,139
14	11-233-1500	School Employees' Retirement		0	0
15	11-642-1510	Books and Periodicals		16,570	0
16	11-250-1500	Unemployment Compensation		0	0
17	11-280-1500	Sick Leave Severance Pay		0	0
18	11-260-1500	Workmen's Compensation	14,293	31,890	0
19	11-300-1510	Purchased Educational Services		17,500	0
20	11-442-1510	Rental of Equipment and Vehicle	14,374	0	33,986
21	11-430-1510	Repairs to Instructional Equipment		20,694	500
22	11-582-1510	Travel Expense Reimbursement	21,756	15,000	20,500
23	11-610-1510	Materials and Supplies	847,576	479,657	291,662
24	11-895-1500	Materials and Supplies - Math		0	0
25	11-631-1510	Food Purchased Staff Development		0	0
26	11-730-1510	Equipment		0	0
27	11-220-1500	Social Security	1,021	0	0
		Total Special Programs	\$ 2,709,465	\$ 2,512,113	\$ 2,341,075
28	11-111-2131	Officials/Administrators/Manager	0	0	0
29	11-118-2134	Nurse Salaries	0	0	0
30	11-150-2190	Stipends	0	0	0
31	11-210-2100	Group Insurance	0	0	0
32	11-225-2100	Medicare Tax	0	0	0
33	11-231-2100	Teacher's Retirement System	0	0	0
34	11-233-2100	School Employees' Retirement	0	0	0
35	11-250-2100	Unemployment Compensation	0	0	0
36	11-260-2100	Workmen's Compensation		0	0

**Avoyelles Parish School Board
Special Revenue Fund Budget
Title I - Local Ed. Agencies
Fiscal Year 2023-24**

	Account Number	Account Name	Actual 2022-23	Budget 2023-24	Budget 2023-24
37	11-320-2190	Purchased Educational Services	0	0	0
38	11-582-2134	Nurse Travel	0	0	0
39	11-582-2190	Travel Expense Reimbursement	0	0	0
40	11-610-2190	Parental Involvement Materials	0	0	0
41	11-610-2190	Homeless Materials	0	0	0
42	11-730-2190	Equipment	0	0	0
		Total Pupil Support Services	\$ -	\$ -	\$ -
43	11-111-2214	Salary-Director/Supervisor	91,223	92,100	143,322
	11-113-2211	Salary-Date Instructional Coordinator	-2,651	0	0
44	11-114-2214	Clerical/Secretarial Salaries	25,341	24,591	28,413
45	11-150-2230	Stipend Pay	0	0	0
46	11-210-2200	Group Insurance	24,786	35,500	0
47	11-220-2200	Social Security	0	0	0
48	11-225-2200	Medicare Tax	1,895	2,500	0
49	11-231-2200	Teachers' Retirement System	37,187	50,939	0
50	11-233-2200	School Employees' Retirement	0	0	0
51	11-237-2200	ORP Retirement	0	0	0
52	11-240-2230	Tuition Reimbursement	0	0	0
53	11-250-2200	Unemployment Compensation	0	0	0
54	11-260-2200	Workmen's Compensation	0	0	0
55	11-119-2214	Other Salaries	33,208	0	0
56	11-582-2214	Travel Expense Reimbursement	0	0	0
57	11-582-2290	Technology Travel	0	0	0
58	11-610-2214	Materials and Supplies	0	0	0
59	11-123-2214	Substitute Employee		0	0
60	11-730-2214	Equipment	0	0	0
		Total Instructional Staff Services	\$ 210,990	\$ 205,630	\$ 171,735
61	11-521-2311	Liability Insurance	0	0	0
62	11-333-2311	Audit Costs	0	0	0
		Total General Administration	\$ -	\$ -	\$ -
63	11-116-2620	Custodian Salary	0	0	0
	11-150-2514	Stipend Pay	0	0	41,500
	11-442-2510	Rental of Equipment	2,302	0	7,566
64	11-119-2540	Other Salaries	740	0	0
65	11-150-2610	Stipend Pay	875	0	0
66	11-210-2600	Group Insurance	0	0	0
67	11-220-2600	Social Security	0	0	0
68	11-225-2600	Medicare Tax	55	0	0

**Avoyelles Parish School Board
Special Revenue Fund Budget
Title I - Local Ed. Agencies
Fiscal Year 2023-24**

Account Number	Account Name	Actual 2022-23	Budget 2023-24	Budget 2023-24
69	11-233-2600 School Employees' Retirement	693	0	0
70	11-231-2500 La Teachers' Retirement	221	0	0
71	11-411-2620 Water/Sewage	0	0	0
72	11-430-2620 Repairs & Maintenance	0	0	0
73	11-442-2510 Rental of Equipment	0	0	0
74	11-430-2650 Vehicle Operation & Maintenance	0	0	0
75	11-522-2620 Other Insurance-Buildings	0	0	0
76	11-530-2620 Telephone	0	0	0
	11-550-2620 Printing and Binding	3,856	0	0
77	11-610-2600 Materials and Supplies	0	19,750	0
78	11-610-2510 Materials and Supplies-Office and Printing	184,124	0	3,000
79	11-622-2620 Electricity	0	0	0
80	11-626-2600 Gasoline	0	0	0
81	11-730-2620 Equipment	0	0	0
82	11-732-2600 Vehicles	0		
	Total Maintenance of Plant	\$ 192,865	\$ 19,750	\$ 52,066
83	11-150-3300 Stipend Pay	0	4,600	2,500
84	11-582-3300 Travel Expense		0	4,000
85	11-610-3300 Materials & Supplies	71,131	48,062	53,451
86	11-631-3300 Purchased Foods	0	0	-
	Total Community Service Oper	\$ 71,131	\$ 52,662	\$ 59,951
	Total Expenditures	\$ 3,184,451	\$ 2,790,155	\$ 2,624,827
87	11-932-5200 Operating Transfers Out	0	0	0
88	11-933-5200 Indirect Cost Paid	306,346	348,834	138,235
	Total Other Uses of Funds	\$ 306,346	\$ 348,834	\$ 138,235
	Net Change in Fund Balance	\$ 0	\$ -	\$ -
	Beginning Fund Balance	0	0	0
	Ending Fund Balance	(0)	-	-

**Avoyelles Parish School Board
Special Revenue Fund Budget
Title IV
Fiscal Year 2023-24**

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 2022-23	Budget 2023-24	Budget 2023-24	Increase + Decrease -
	0	0	0	0
Total Positions	0	0	0	0

**Avoyelles Parish School Board
Special Revenue Fund Budget
Title IV
Fiscal Year 2023-24**

	Account Number	Account Name	Actual 2022-23	Budget 2023-24	Budget 2023-24
1	12-000-4544	Title IV	84,745	240,902	192,515
2	12-000-4544	Title IV - Carryover	-	-	-
		Total Revenues	\$ 84,745	\$ 240,902	\$ 192,515
3	12-111-1510	Salaries	9,883	-	14,529
4	12-123-1500	Substitute Salaries	-	-	-
5	12-150-1510	Stipends	14,941	60,000	87,600
6	12-210-1500	Group Insurance	716	-	4,430
7	12-220-1510	Social Security	51	-	-
8	12-260-1500	Workmen's Compensation	-	-	-
9	12-225-1500	Medicare Tax	342	870	400
10	12-231-1500	Teachers' Retirement System	5,606	15,600	22,776
11	12-233-1500	School Employee's Retirement	-	-	-
12	12-300-1510	Contracted Services	-	-	-
13	12-530-1510	Communications	4,700	35,831	-
14	12-582-1510	Travel Expense Reimbursement	-	-	-
15	12-610-1510	Materials and Supplies	48,506	102,075	62,780
16	12-730-1510	Equipment	-	26,526	-
17	12-895-1510	Non-Public Expenditures	-	-	-
		Total Special Programs	\$ 84,745	\$ 240,902	\$ 192,515
		Total Expenditures	\$ 84,745	\$ 240,902	\$ 192,515
16	12-933-5200	Indirect Cost Paid	-	-	-
		Total Other Uses of Funds	\$ -	\$ -	\$ -
		Net Change in Fund Balance	\$ 0	\$ -	\$ (0)
		Beginning Fund Balance	-	0	-
		Ending Fund Balance	0	-	(0)

**Avoyelles Parish School Board
 Special Revenue Fund Budget
 Title II - Improving Teacher Quality
 Fiscal Year 2023-24**

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

Position	Actual 2022-23	Budget 2023-24	Budget 2023-24	Increase + Decrease -
Title II Teachers	0	0	0	0
Title II Tech/CLU Coordinator	1	2	2	0
	1	0	0	0
Total Positions	2	2	2	0

Avoyelles Parish School Board
Special Revenue Fund Budget
Title II - Improving Teacher Quality
Fiscal Year 2023-24

	Account Number	Account Name	Actual 2022-23	Budget 2023-24	Budget 2023-24
1	13-4534	Title II Revenues	325,921	302,946	227,761
2	13-4534	Title II Carryover	-	-	-
3	13-4592	Anytime, Anywhere	-	-	-
		Total Revenues	\$ 325,921	\$ 302,946	\$ 227,761
4	13-112-1510	Salaries	35,566	48,175	39,721
5	13-123-1510	FT Substitute Salaries	-	-	-
6	13-150-2230	Stipend Pay	4,400	65,250	89,400
7	13-150-1510	FT Stipend Pay	81,245	75,450	-
8	13-150-2261	AA Stipends	-	-	-
9	13-210-1500	Group Insurance	3,433	-	3,721
10	13-225-1500	Medicare Tax	1,732	2,739	1,874
11	13-231-1500	Teachers' Retirement System	28,552	49,108	31,120
12	13-240-1500	Tuition Reimbursement	-	-	-
13	13-220-1500	Social Security	478	158	-
14	13-582-2259	Travel Expense Reimbursement	47,973	1,250	49,100
	13-530-1500	Other Purchased Services	399	-	-
15	13-250-1500	Unemployment	-	-	-
16	13-300-1500	Consultants	32,310	-	9,000
17	13-610-1510	Materials	84,039	31,942	3,825
13	13-610-2260	FT Materials	-	-	-
19	13-895-1510	Non-Public Expenditures	4,325	-	-
20	13-730-2260	FT Equipment	-	-	-
21	13-260-1500	Workmen's Compensation	1,469	-	-
		Total Instructional Staff Services	\$ 325,921	\$ 274,071	\$ 227,761
		Total Expenditures	\$ 325,921	\$ 274,071	\$ 227,761
22	13-933-5200	Indirect Cost Paid	-	28,875	-
		Total Other Uses of Funds	-	\$ 28,875	\$ -
		Net Change in Fund Balance	\$ -	\$ (0)	\$ -
		Beginning Fund Balance	-	-	(0)
		Ending Fund Balance	-	(0)	-

**Avoyelles Parish School Board
Special Revenue Fund Budget
Title VI-REAP
Fiscal Year 2023-24**

Title VI - Description

Title VI 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 VI 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 2022-23	Budget 2023-24	Budget 2023-24	Increase + Decrease -
70% of a 10 Month Instructional Coach	0	0	0	0
Total Positions	0	0	0	0

Avoyelles Parish School Board
Special Revenue Fund Budget
Title VI - REAP
Fiscal Year 2023-24

	Account Number	Account Name	Actual 2022-23	Budget 2023-24	Budget 2023-24
1	14-4543	Title VI	83,714	-	-
2	14-4544	Title VI - Carryover	-	-	-
		Total Revenues	\$ 83,714	\$ -	\$ -
					-
3	14-112-1510	Title VI Teacher Salaries	17,708	-	-
4	14-123-1500	Substitute Salaries	-	-	-
5	14-150-1510	Stipends	1,150	-	-
6	14-210-1500	Group Insurance	7,169	-	-
7	14-260-1500	Workmen's Compensation	-	-	-
8	14-225-1500	Medicare Tax	179	-	-
9	14-231-1500	Teachers' Retirement System	4,752	-	-
10	14-233-1500	School Employee's Retirement	-	-	-
11	14-300-1510	Contracted Services	-	-	-
12	14-530-1510	Communications	4,598	-	-
13	14-582-1510	Travel Expense Reimbursement	-	-	-
14	14-610-1510	Materials and Supplies	38,296	-	-
15	14-730-1510	Equipment	-	-	-
		Total Special Programs	\$ 73,853	\$ -	\$ -
		Total Expenditures	\$ 73,853	\$ -	\$ -
16	64-933-5200	Indirect Cost Paid	9,861	-	-
		Total Other Uses of Funds	\$ 9,861	\$ -	\$ -
		Net Change in Fund Balance	\$ (0)	\$ -	\$ -
		Beginning Fund Balance	-	-	-
		Ending Fund Balance	-	-	-

**Avoyelles Parish School Board
Special Revenue Fund Budget
IDEA - Part B
Fiscal Year 2023-24**

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 2022-23	Budget 2023-24	Budget 2023-24	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	1	0	0	0
Total Positions	8	7	7	0

**Avoyelles Parish School Board
Special Revenue Fund Budget
IDEA - Part B
Fiscal Year 2023-24**

	Account Number	Account Name	Actual 2022-23	Budget 2023-24	Budget 2023-24
1	15-4531	IDEA - Part B	1,105,520	1,170,180	1,143,914
2	15-4532	IDEA - Carryover	-	-	-
		Total Revenues	\$ 1,105,520	\$ 1,170,180	\$ 1,143,914
3	15-112-1210	Salaries	12,536	18,541	22,913
4	15-112-1213	IDEA Nurse Salaries	-	-	-
5	15-114-1210	IDEA Secretary Salaries	-	\$ -	\$ -
6	15-115-1211	IDEA Special Ed Aide Salaries	-	20,200	14,530
7	15-115-1212	IDEA Inclusion Aide Salaries	13,474	-	-
8	15-115-1213	IDEA Clerical Salaries	-	-	-
9	15-123-1200	Substitute Salaries	62	-	-
10	15-116-1210	IDEA Stipends	7,738	5,500	30,000
11	15-150-1200	Stipend Pay Instructional Staff	13,886	7,500	-
12	15-210-1200	Group Insurance	10,808	12,425	13,489
13	15-220-1200	Social Security	28	-	-
14	15-225-1200	Medicare Tax	662	4,500	1,000
15	15-231-1200	Teachers' Retirement System	10,044	30,995	
16	15-240-1200	Tuition Reimbursement	5,467	7,500	6,000
17	15-233-1200	LSERS	2,050	1,595	1,595
18	15-260-1200	Workmen's Compensation	5,853	13,398	5,853
19	15-331-1210	OT \ PT Services	-	-	-
20	15-300-1210	Other Professional Services	107,261	135,000	138,800
21	15-430-1210	Repairs to Instructional Equipment	359	10,000	10,000
22	15-530-1200	Software/License	16,339	25,000	19,400
23	15-582-1210	Travel Expense Reimbursement	28,869	35,000	22,000
24	15-610-1210	Materials and Supplies	65,714	225,000	241,400
25	15-442-1210	Equipment Rental	7,161	-	-
26	15-730-1210	Equipment	-	-	-
		Total Special Ed. Programs	\$ 308,308	\$ 552,154	\$ 526,980
27	15-113-2140	IDEA Psychologist Salaries	348,914	175,025	147,245
28	15-118-2134	IDEA Nurse Salaries	51,092	46,872	42,599
29	15-225-2113	Medicare Contributions	5,440	-	1,270
30	15-210-2100	Group Insurance	47,713	21,652	18,313
31	15-231-2100	Teachers' Retirement System	100,802	51,530	21,093
32	15-260-2100	Workmen's Compensation	-	-	-
33	15-339-2132	Other Medical Services	-	-	-
34	15-339-2140	Contracted Psychological Services	-	-	-

**Avoyelles Parish School Board
Special Revenue Fund Budget
IDEA - Part B
Fiscal Year 2023-24**

	Account Number	Account Name	Actual 2022-23	Budget 2023-24	Budget 2023-24
35	15-442-2132	Rental of Equipment	-	-	
36	15-582-2123	Psychologist Travel	-		-
37	15-610-2132	Medical Supplies	-		-
		Total Pupil Support Services	\$ 553,961	\$ 295,079	\$ 230,520
38	15-111-2212	Administrative Salaries	53,476	53,981	144,918
39	15-114-2212	IDEA Clerk Salaries	27,836	27,091	31,536
40	15-150-2230	Stipend Pay	-	16,894	-
41	15-210-2200	Group Insurance	20,156	20,419	28,659
42	15-220-2200	Social Security	-	-	-
43	15-225-2200	Medicare Tax	984	1,140	2,559
44	15-231-2200	Teachers' Retirement System	10,836	21,249	50,844
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	-	-	-
		Total Instructional Staff Services	\$ 113,288	\$ 140,774	\$ 258,516
57	15-333-2311	Audit Services	-	-	-
		Total General Administration	\$ -	\$ -	\$ -
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 2023-24**

	Account Number	Account Name	Actual 2022-23	Budget 2023-24	Budget 2023-24
67	15-890-2620	Misc. Expenditures	-		-
		Total Maintenance of Plant	\$ -	\$ -	\$ -
68	15-150-2700	Stipends	-	-	-
69	15-220-2700	Social Security	-	-	-
70	15-225-2700	Medicare Tax	-	-	-
71	15-231-2700	Teachers' Retirement System	-	-	-
72	15-116-2731	Service Workers Vehicle Operation	-	-	-
73	15-513-2731	Payments in Lieu of Transportation	-	-	-
74	15-626-2731	Operational Expense	-	-	-
		Total Student Transportation	\$ -	\$ -	\$ -
75	15-720-4500	Building	-	-	-
		Total Facility Acquisition	\$ -	\$ -	\$ -
		Total Expenditures	\$ 975,557	\$ 988,006	\$ 1,016,016
76	51-933-5200	Indirect Cost Paid	129,963	182,174	127,898
		Total Other Uses of Funds	\$ 129,963	\$ 182,174	\$ 127,898
		Net Change in Fund Balance	\$ 0	\$ -	\$ 0
		Beginning Fund Balance	-	-	-
		Ending Fund Balance	-	-	0

**Avoyelles Parish School Board
Special Revenue Fund Budget
Strong Start - ESSER 1
Fiscal Year 2023-24**

Strong Start 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. Strong Start/ ESSER I is the first round of funds to provide PPE, sanitization and other needs to educational institutions. These funds were established in the CARES Act.

Strong Start 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 2023-24	Increase + Decrease -
Strong Start Teachers	0	0	0	0
	0	0	0	0
	0	0	0	0
Total Positions	0	0	0	0

**Avoyelles Parish School Board
Special Revenue Fund Budget
Strong Start - ESSER I
Fiscal Year 2023-24**

	Account Number	Account Name	Actual 2022-23	Budget 2023-24	Budget 2023-24
1	16-4534	Strong Start Revenues	88,179	-	-
2	16-4534	Strong Start Carryover	-	-	-
3	16-4592	Anytime, Anywhere	-	-	-
		Total Revenues	\$ 88,179	\$ -	\$ -
4	16-112-1510	Teacher Salaries	-	-	-
5	16-123-1510	FT Substitute Salaries	-	-	-
6	16-150-2230	Stipend Pay	-	-	-
7	16-150-1510	FT Stipend Pay	-	-	-
8	16-150-2261	AA Stipends	-	-	-
9	16-210-1500	Group Insurance	-	-	-
10	16-225-1500	Medicare Tax	-	-	-
11	16-231-1500	Teachers' Retirement System	-	-	-
12	16-240-1500	Tuition Reimbursement	-	-	-
13	16-220-1500	Social Security	-	-	-
14	16-582-2259	Travel Expense Reimbursement	-	-	-
	16-530-1500	Other Purchased Services	1,940	-	-
15	16-250-1500	Unemployment	-	-	-
16	16-300-1500	Consultants	-	-	-
17	16-610-1510	Materials	77,517	-	-
13	16-610-2260	FT Materials	-	-	-
19	16-895-1510	Non-Public Expenditures	-	-	-
20	16-730-2260	FT Equipment	-	-	-
21	16-442-1500	Rental of Equipment	-	-	-
		Total Instructional Staff Services	\$ 79,457	\$ -	\$ -
		Total Expenditures	\$ 79,457	\$ -	\$ -
22	16-933-5200	Indirect Cost Paid	8,722	-	-
		Total Other Uses of Funds	8,722	\$ -	\$ -
		Net Change in Fund Balance	\$ (0)	\$ -	\$ -
		Beginning Fund Balance	-	-	-
		Ending Fund Balance	-	-	-

**Avoyelles Parish School Board
Special Revenue Fund Budget
ESSER II
Fiscal Year 2023-24**

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 2023-24	Increase + Decrease -
Teachers	0	0	0	0
	0	0	0	0
	0	0	0	0
Total Positions	0	0	0	0

**Avoyelles Parish School Board
Special Revenue Fund Budget
ESSER II Formula
Fiscal Year 2023-24**

	Account Number	Account Name	Actual 2022-23	Budget 2023-24	Budget 2023-24
1	16-4534	Revenues	2,044,420	5,486,868	4,678,486
2	16-4534	Carryover	-	-	-
3	16-4592	Other	-	-	-
		Total Revenues	\$ 2,044,420	\$ 5,486,868	\$ 4,678,486
4	126-112-1510	Teacher Salaries	-	-	-
5	126-123-1510	FT Substitute Salaries	-	-	-
6	126-150-2230	Stipend Pay	254,643	2,302,101	590,458
7	126-150-1510	FT Stipend Pay	-	-	-
8	126-150-2261	AA Stipends	-	-	-
9	126-210-1500	Group Insurance	6,377	-	-
10	126-225-1500	Medicare Tax	3,640	33,381	8,562
11	126-231-1500	Teachers' Retirement System	57,956	575,525	179,333
12	126-240-1500	Tuition Reimbursement	-	-	-
13	126-220-1500	Social Security	7,072	-	-
14	126-582-2259	Travel Expense Reimbursement	-	-	-
	126-530-1500	Other Purchased Services	1,780	-	292,512
15	126-250-1500	Workers' Compensation	1,910	-	-
16	126-300-1500	Consultants	-	-	-
17	126-610-1510	Materials	741,272	1,475,372	837,525
13	126-610-2260	FT Materials	62,595	-	-
19	126-300-1510	Professional Services	-	-	44,414
20	126-730-2260	FT Equipment	444,515	-	-
21	126-442-1500	Repairs	255,767	-	1,477,690
		Total Instructional Staff Services	\$ 1,837,528	\$ 4,386,379	\$ 3,430,494
		Total Expenditures	\$ 1,837,528	\$ 4,386,379	\$ 3,430,494
22	126-933-5200	Indirect Cost Paid	206,893	1,100,489	1,247,992
		Total Other Uses of Funds	206,893	\$ 1,100,489	\$ 1,247,992
		Net Change in Fund Balance	\$ (0)	\$ -	\$ -
		Beginning Fund Balance	(0)	(0)	-
		Ending Fund Balance	(0)	-	-

**Avoyelles Parish School Board
Special Revenue Fund Budget
ESSER III
Fiscal Year 2023-24**

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

Position	Actual 2022-23	Budget 2023-24	Budget 2023-24	Increase + Decrease -
Teachers	1	1	1	0
	0	0	0	0
	0	0	0	0
Total Positions	1	1	1	0

**Avoyelles Parish School Board
Special Revenue Fund Budget
ESSER III
Fiscal Year 2023-24**

	Account Number	Account Name	Actual 2022-23	Budget 2023-24	Budget 2023-24
1	16-4534	Revenues	3,919,210	19,698,200	19,178,496
2	16-4534	Carryover	-	-	-
3	16-4592	Other	-	-	-
		Total Revenues	\$ 3,919,210	\$ 19,698,200	\$ 19,178,496
4	16-112-1510	Salaries	227,137	-	-
5	16-123-1510	FT Substitute Salaries	-	-	-
6	16-150-2230	Stipend Pay	1,551,117	1,480,301	5,460,391
7	16-150-1510	FT Stipend Pay	-	-	-
8	16-150-2261	AA Stipends	-	-	-
9	16-210-1500	Group Insurance	18,762	-	-
10	16-225-1500	Medicare Tax	11,465	-	-
11	16-231-1500	Teachers' Retirement System	450,166	1,995,600	899,015
12	16-240-1500	Professional Services	-	-	165,198
13	16-220-1500	Social Security	1,376	-	-
14	16-582-2259	Travel Expense Reimbursement	-	-	-
	16-530-1500	Other Purchased Services	843,867	3,953,696	884,154
15	16-250-1500	Unemployment	-	-	-
16	16-300-1500	Consultants	33,665	327,439	-
17	16-610-1510	Materials	-	2,136,305	2,555,907
13	16-610-2260	FT Materials	587,896	-	-
19	16-895-1510	Non-Public Expenditures	-	-	-
20	16-730-2260	FT Equipment	9,490	-	-
21	16-442-1500	Repairs	43,048	5,622,536	4,775,688
		Total Instructional Staff Services	\$ 3,777,990	\$ 15,515,877	\$ 14,740,353
		Total Expenditures	\$ 3,777,990	\$ 15,515,877	\$ 14,740,353
22	16-933-5200	Indirect Cost Paid	141,219	4,182,323	4,438,143
		Total Other Uses of Funds	141,219	\$ 4,182,323	\$ 4,438,143
		Net Change in Fund Balance	\$ 1	\$ 0	\$ (0)
		Beginning Fund Balance	1	1	0
		Ending Fund Balance	1	0	(0)

**Avoyelles Parish School Board
Special Revenue Fund Budget
TIF Grant
Fiscal Year 2023-24**

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 2022-23	Budget 2023-24	Budget 2023-24	Increase + Decrease -
2 part-time coordinators	1	0	0	1
Total Positions	0	0	0	1

Avoyelles Parish School Board
Special Revenue Fund Budget
TIF- Teacher Incentive Fund
Fiscal Year 2023-24

Account Number	Account Name	Actual 2022-23	Budget 2023-24	Budget 2023-24
1	18-4543	Revenues	-	-
2	18-4544	Other	-	-
		Total Revenues	\$ -	\$ -
3	18-112-1510	Teacher Salaries	-	-
4	18-123-1500	Substitute Salaries	-	-
5	18-150-1510	Stipends	-	-
6	18-210-1500	Group Insurance	-	-
7	18-260-1500	Workmen's Compensation	-	-
8	18-225-1500	Medicare Tax	-	-
9	18-231-1500	Teachers' Retirement System	-	-
10	18-233-1500	School Employee's Retirement	-	-
11	18-300-1510	Contracted Services	-	-
12	18-530-1510	Communications	-	-
13	18-582-1510	Travel Expense Reimbursement	-	-
14	18-610-1510	Materials and Supplies	-	-
15	18-730-1510	Equipment	-	-
		Total Special Programs	\$ -	\$ -
		Total Expenditures	\$ -	\$ -
16	18-933-5200	Indirect Cost Paid	-	-
		Total Other Uses of Funds	\$ -	\$ -
		Net Change in Fund Balance	\$ -	\$ -
		Beginning Fund Balance	-	-
		Ending Fund Balance	-	-

**Avoyelles Parish School Board
 Special Revenue Fund Budget
 Direct Student Services
 Fiscal Year 2023-24**

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 2022-23	Budget 2023-24	Budget 2023-24	Increase + Decrease -
	0	0	0	0
Total Positions	0	0	0	0

**Avoyelles Parish School Board
 Special Revenue Fund Budget
 E-Rate/Technology
 Fiscal Year 2023-24**

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				
Position	Actual 2022-23	Budget 2023-24	Budget 2023-24	Increase + Decrease -
Network Administrator	1	1	1	0
Total Positions	0	1	1	0

**Avoyelles Parish School Board
Special Revenue Fund Budget
Redesigning
Fiscal Year 2023-24**

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 2022-23	Budget 2023-24	Budget 2023-24	Increase + Decrease -
	0	0	0	0
Total Positions	0	0	0	0

**Avoyelles Parish School Board
Special Revenue Fund Budget
Redesigning
Fiscal Year 2023-24**

Account Number	Account Name	Actual 2022-23	Budget 2023-24	Budget 2023-24
1	30-000-4544 Redesigning	642,037	998,662	751,384
2	30-000-4544 Redesigning - Carryover	-	-	-
	Total Revenues	\$ 642,037	\$ 998,662	\$ 751,384
3	30-112-1510 Redesigning Teacher Salaries	-	-	-
4	30-123-1500 Substitute Salaries	-	-	-
5	30-150-1510 Stipends	2,125	-	-
6	30-300-1500 Group Insurance	-	-	-
7	30-220-1510 Social Security	9	-	-
8	30-260-1500 Workmen's Compensation	-	-	-
9	30-225-1500 Medicare Tax	31	-	-
10	30-231-1500 Teachers' Retirement System	460	-	-
11	30-233-1500 School Employee's Retirement	-	-	-
12	30-300-1510 Contracted Services	39,900	28,662	170,000
13	30-530-1510 Communications	110,240	595,000	253,034
14	30-582-1510 Travel Expense Reimbursement	-	-	1,509
15	30-610-1510 Materials and Supplies	409,888	-	242,832
16	30-642-1510 Textbooks	71,437	375,000	-
17	30-895-1510 Non-Public Expenditures	-	-	-
	Total Special Programs	\$ 634,090	\$ 998,662	\$ 667,375
	Total Expenditures	\$ 634,090	\$ 998,662	\$ 667,375
16	30-933-5200 Indirect Cost Paid	7,947	-	84,009
	Total Other Uses of Funds	\$ 7,947	\$ -	\$ 84,009
	Net Change in Fund Balance	\$ (0)	\$ -	\$ -
	Beginning Fund Balance	-	(0)	-
	Ending Fund Balance	(0)	-	-

**Avoyelles Parish School Board
 Special Revenue Fund Budget
 Vocational Education
 Fiscal Year 2023-24**

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 2022-23	Budget 2023-24	Budget 2023-24	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				
	Total Positions	0	0	0

**Avoyelles Parish School Board
Special Revenue Fund Budget
Rapides Foundation
Fiscal Year 2023-24**

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 2021-22	Budget 2022-23	Budget 2023-24	Increase + Decrease -
There are full-time or part-time positions in this program.				
	Total Positions	0	0	0

**Avoyelles Parish School Board
Special Revenue Fund Budget
Rapides Foundation
Fiscal Year 2023-24**

	Account Number	Account Name	Actual 2022-23	Budget 2023-24	Budget 2023-24
1	84-3290	Revenues	125,000	125,000	125,000
		Total Revenues	\$ 125,000	\$ 125,000	\$ 125,000
2	84-150-2230	Stipends	69,789	70,000	70,000
3	84-560-1400	Other Salaries	21,400	25,000	25,000
4	84-300-1100	Consultants	3,318	-	-
5	84-260-1100	Workmen's Compensation	-	-	-
6	84-220-1500	Social Security	-	-	-
7	84-225-1500	Medicare Tax	892	1,015	1,015
8	84-231-1500	Teachers' Retirement System	15,861	18,200	18,200
9	84-582-1531	Travel Expense Reimbursement	-	-	-
10	84-610-1531	Materials and Supplies	13,741	10,785	10,785
		Total Special Programs	\$ 125,000	\$ 125,000	\$ 125,000
11	84-123-1400	Substitutes	-	-	-
12	84-231-2500	Teachers' Retirement System	-	-	-
		Total Business Services	\$ -	\$ -	\$ -
		Total Expenditures	\$ 125,000	\$ 125,000	\$ 125,000
		Net Change in Fund Balance	\$ -	\$ -	\$ -
		Beginning Fund Balance	6,178	6,178	6,178
		Ending Fund Balance	6,178	6,178	6,178

**Avoyelles Parish School Board
Special Revenue Fund Budget
Title XIX / Nursing
Fiscal Year 2023-24**

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

Position	Actual 2022-23	Budget 2023-24	Budget 2023-24	Increase + Decrease -
Nursing Coordinator	0	0	0	0
Registered Nurses	7	7	7	0
Secretary	0	0	0	0
Contracted Nurses	0	0	0	0
Total Positions	7	7	7	0

**Avoyelles Parish School Board
Special Revenue Fund Budget
Title XIX / Nursing
Fiscal Year 2023-24**

	Account Number	Account Name	Actual 2022-23	Budget 2023-24	Budget 2023-24
1	71-4510	Early Periodic Screening	721,029	160,000	160,000
2	71-4511	Interest	-	-	-
3	71-4512	Transfer from General Fund	173,319	400,000	400,000
4	71-4514	Basic Grant - Carryover	-	-	-
5	71-4515	Guidance - Carryover	-	-	-
		Total Revenues	\$ 894,348	\$ 560,000	\$ 560,000
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	-	-	-
		Total Vocational Programs	\$ -	\$ -	\$ -
13	71-610-2120	Guidance Supplies	-	-	-
14	71-610-2122	Guidance Materials - CO	-	-	-
		Total Pupil Support Services	\$ -	\$ -	\$ -
15	71-123-2235	Substitutes	-	-	-
16	71-111-2131	Officials/Administrators	-	-	-
17	71-118-2130	Nurse Salaries	278,152	320,744	320,744
18	71-150-2230	Stipend Pay	-	-	-
19	71-150-2134	Stipend Pay	-	-	-
20	71-210-2135	Group Insurance	51,178	58,722	58,722
21	71-220-2100	Social Security	-	-	-
22	71-225-2100	Medicare Tax	3,521	4,655	4,655
23	71-231-2100	Teachers' Retirement System	70,094	70,344	70,344
24	71-330-2130	Health Services	6,408	-	-
25	71-430-2620	Repairs	-	-	-
26	71-582-2131	Travel	355	1,800	1,800
27	71-260-2100	Workermen's Compensation	8,758	3,300	3,300
28	71-280-2100	Sick Leave Severance Pay	-	-	-
29	71-550-2540	Printing & Binding	-	-	-
30	71-582-2235		-	-	-
31	71-610-2130	Supplies	5,991	4,000	4,000
32	71-610-2231		-	-	-
33	71-610-2232		-	-	-
34	71-610-2233		-	-	-
35	71-610-2234		-	-	-
36	71-730-2235		-	-	-
		Total Instructional Staff Services	\$ 424,457	\$ 463,565	\$ 463,565

Avoyelles Parish School Board
Special Revenue Fund Budget
Preschool
Fiscal Year 2023-24

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 2022-23	Budget 2023-24	Budget 2023-24	Increase + Decrease -
There are full-time or part-time positions in this program.				
Total Positions	0	0	0	0

**Avoyelles Parish School Board
Special Revenue Fund Budget
La School for Agricultural Sciences
Fiscal Year 2023-24**

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 2022-23	Budget 2023-24	Budget 2023-24	Increase + Decrease -
Principal	1	1	1	-
Guidance Counselor	1	1	1	-
Agriculture Teachers	3	3	3	-
Secondary Teachers	17	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	-
	32.5	35	35	-

**Avoyelles Parish School Board
Special Revenue Fund Budget
La School for Agricultural Sciences
Fiscal Year 2023-24**

	Account Number	Account Name	Actual 2022-23	Budget 2023-24	Budget 2023-24
1	78-3110	MFP	3,338,401	3,349,992	3,204,750
2	78-3290	Other Revenues	-	-	-
	78-5220	Operating Transfers In	-	-	-
		Total Revenues	\$ 3,338,401	\$ 3,349,992	\$ 3,204,750
3	78-112-1110	Secondary Teacher Salaries	-	-	-
4	78-112-1130	Secondary Teacher Salaries	835,178	853,726	752,134
5	78-115-1110	Aide Salaries	-	-	-
6	78-115-1130	Salaries Paraprofessional	-	-	-
7	78-123-1100	Substitute Salaries	11,957	7,750	17,015
8	78-150-1110	Stipend Pay	-	-	-
9	78-130-1100	Other Salaries	15,385	14,448	6,035
10	78-210-1100	Group Insurance	141,659	154,453	136,821
11	78-220-1100	Social Security	502	480	971
12	78-225-1100	Medicare Tax	11,314	12,708	10,178
13	78-231-1100	Teachers' Retirement System	195,960	198,392	180,972
14	78-233-1100	School Employees' Retirement	-	-	19
15	78-237-1100	ORP Retirement	-	-	-
16	78-280-1100	Sick Leave Severance	-	5,000	-
17	78-260-1100	Workmen's Compensation	-	-	-
18	78-300-1110	Purchased Educational Services	1,236	1,600	-
19	78-339-1110	Contracted Services	-	-	-
20	78-430-1110	Repairs to Instructional Equipment	-	-	-
21	78-582-1100	Travel Expense Reimbursement	-	7,900	836
22	78-564-1130	Tuition	-	-	-
23	78-610-1100	Materials and Supplies	54,391	75,000	50,682
24	78-642-1100	Textbooks	-	15,000	-
25	78-730-1100	Equipment	-	-	-
26		Total Other Instructional	\$ 1,267,583	\$ 1,346,457	\$ 1,155,664
27					
28	78-112-1210	Special Education Teachers	50,692	53,792	54,592
29	78-115-1210	Aide Salaries	66,729	72,278	67,000
30	78-123-1200	Substitute Salaries	1,772	626	247
31	78-210-1200	Group Insurance	14,200	14,081	14,591
32	78-225-1200	Medicare Tax	1,610	1,869	1,394
33	78-231-1200	Teacher's Retirement System	29,590	31,267	25,379
34	78-233-2100	School Employees' Retirement	-	-	-
35	78-280-1210	Sick Leave Severance	-	-	-
36	78-260-2100	Workmen's Compensation	-	-	-
37					
38					
39					
40					
41					
42					

**Avoyelles Parish School Board
Special Revenue Fund Budget
La School for Agricultural Sciences
Fiscal Year 2023-24**

	Account Number	Account Name	Actual 2022-23	Budget 2023-24	Budget 2023-24
43	78-320-2190	Purchased Educational Services	-	-	-
44	78-582-2134	Travel	-	-	-
45	78-582-1200	Travel Expense Reimbursement	-	-	-
46	78-610-1200	Materials	-	1,250	-
47	78-610-1200	Homeless Materials	-	-	-
48	78-730-1200	Equipment	-	-	-
49		Total Special Education Program	\$ 164,593	\$ 175,163	\$ 163,203
50				-	-
51	78-112-1310	Agriculture Teacher Salaries	178,561	187,059	194,522
52	78-123-1300	Substitute Employee Vocational	4,064	3,514	4,560
53	78-112-1340	Teachers Home Economics/Business	151,411	159,911	162,711
54	78-210-1300	Group Insurance	52,466	56,915	55,179
55	78-220-1300	Social Security	212	218	193
56	78-225-1300	Medicare Tax	3,631	4,305	3,960
57	78-231-1300	Teachers' Retirement System	83,196	86,051	88,952
58	78-233-1300	School Employees' Retirement	-	-	-
59	78-237-1300	Severance Pay	-	-	-
60	78-240-1300	Tuition	-	-	-
61	78-250-1300	Unemployment Compensation	-	-	-
62	78-260-1300	Workmen's Compensation	-	-	-
63	78-531-1314	Postage	-	-	-
64	78-582-1300	Travel Expense Reimbursement	-	2,000	-
65	78-582-1390	Technology Travel	-	-	-
66	78-610-1300	Materials and Supplies	-	6,500	-
67	78-610-1310	CTE	29,006	60,000	70,975
68	78-730-1300	Equipment	-	-	-
69		Total Vocational Programs	\$ 502,547	\$ 566,473	\$ 581,053
	78-210-1500	Group Insurance	\$ -	\$ -	\$ -
		Total Special Programs	\$ -	\$ -	\$ -
70					
71	78-113-2122	Therapists/Specialists/Counselors/Nurse	107,762	113,961	113,959
	78-225-2100	Medicare	1,469	1,653	1,554
	78-210-2100	Group Insurance	13,994	14,928	14,475
72	78-231-2100	Louisiana Teachers Retirement	27,156	28,263	28,262
73		Total Pupil Support Services	\$ 150,381	\$ 158,805	\$ 158,250
74					
75	78-113-2211	Instructional Coach	-	-	49,817
76	78-119-2222	Other Salaries/JAG	-	-	-
77	78-150-2230	Stipends	-	-	1,500
78	78-210-2200	Group Insurance	-	-	7,833
	78-225-2200	Medicare Tax	-	-	619
79	78-220-2200	Social Security	-	-	-
80	78-231-2200	Louisiana Teacher Retirement	-	-	12,355
81				-	-
82					
83					
84					

**Avoyelles Parish School Board
Special Revenue Fund Budget
La School for Agricultural Sciences
Fiscal Year 2023-24**

	Account Number	Account Name	Actual 2022-23	Budget 2023-24	Budget 2023-24
85	78-320-2290	Purchased Educational Services	-	-	-
86	78-582-2234	Travel	-	-	-
87	78-582-2290	Travel Expense Reimbursement	-	-	-
88	78-640-2252	School Library Service	-	-	-
89	78-610-2290	Homeless Materials	-	-	-
90	78-730-2290	Equipment	-	-	-
91		Total Pupil Support Services	\$ -	\$ -	\$ 72,125
92					
93	78-111-2410	Administrative Salaries	142,104	148,704	159,824
94	78-114-2400	Clerical/Secretarial Salaries	43,669	45,352	45,592
95	78-129-2400	Other Salaries	2,405	2,405	-
96	78-210-2400	Group Insurance	22,014	19,113	19,511
97	78-220-2400	Social Security	149	149	-
98	78-225-2400	Medicare Tax	2,548	2,851	2,810
99	78-231-2400	Teachers' Retirement System	47,175	48,128	50,943
##	78-233-2200	School Employees' Retirement	-	-	-
##	78-237-2200	Severance Pay	-	-	-
##	78-240-2200	Audit services	4,790	-	-
##	78-250-2200	Unemployment Compensation	-	-	-
##	78-260-2400	Workmen's Compensation	5,715	35,000	-
##	78-280-2400	Sick Leave Severance Pay	-	-	-
##	78-530-2400	Telephone	412	1,200	820
##	78-582-2400	Travel	168	500	-
##	78-610-2400	Materials and Supplies	-	500	-
##	78-610-2430	Inservice Materials	-	-	-
##	78-730-2414	Equipment	-	-	-
##		Total Instructional Staff Services	\$ 271,150	\$ 303,902	\$ 279,500
##					
##	78-521-2510	Liability Insurance	-	-	-
##	78-610-2510	Materials and Supplies	-	-	-
##		Total Business Services	\$ -	\$ -	\$ -
##					
##	78-116-2620	Custodian Salary	43,962	47,462	47,653
##	78-117-2620	Maintenance Salary	-	-	-
##	78-119-2600	Other Salaries	-	1,500	1,305
##	78-210-2600	Group Insurance	-	-	-
##	78-220-2600	Social Security	-	50	69
##	78-225-2600	Medicare Tax	637	689	710
##					
##					
##					
##					
##					

**Avoyelles Parish School Board
Special Revenue Fund Budget
La School for Agricultural Sciences
Fiscal Year 2023-24**

Account Number	Account Name	Actual 2022-23	Budget 2023-24	Budget 2023-24
## 78-233-2600	School Employees' Retirement	12,617	13,101	13,206
## 78-260-2600	Workmen's Compensation	-	-	-
## 78-411-2620	Water/Sewage	2,239	2,000	2,225
## 78-430-2620	Care & Upkeep of Building	90,484	90,000	49,660
## 78-430-2640	Care & Upkeep of Equipment	-	-	-
## 78-442-2640	Rental of Equipment	597	-	1,376
## 78-523-2620	Insurance	-	10,000	-
## 78-530-2620	Telephone	-	-	-
## 78-610-2600	Materials and Supplies	8,207	8,000	-
## 78-621-2620	Natural Gas	2,126	1,500	2,767
## 78-622-2620	Electricity	81,389	90,000	64,400
## 78-626-2600	Gasoline	-	-	-
## 78-730-2620	Equipment	-	-	350
## 78-732-2600	Food Service Costs	-	-	-
##	Total Maintenance of Plant	\$ 242,259	\$ 264,302	\$ 183,721
## 78-130-2721	Bus Operators	17,410	14,214	22,502
## 78-220-2700	Social Security	77	-	117
## 78-233-2700	LSERS	4,300	3,554	5,416
## 78-225-2700	Medicare Tax	252	206	326
## 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	-	-	-
##	Total Transportation Services	\$ 22,039	\$ 17,974	\$ 28,361
##				
## 78-610-3100	Food Service Costs	-	10,000	-
## 78-340-5100	Debt Service Payment	-	87,200	-
##	Total General Administration	\$ -	\$ 97,200	\$ -
##				
## 78-450-4500	Construction Services	193,819	105,000	121,114
## 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	3,538	-	712
##				
##				
##				
##				
##				

Avoyelles Parish School Board
Special Revenue Fund Budget
La School for Agricultural Sciences
Fiscal Year 2023-24

	Account Number	Account Name	Actual 2022-23	Budget 2023-24	Budget 2023-24
##	78-233-2600	School Employees' Retirement	-	-	-
##	78-260-2600	Workmen's Compensation	-	-	-
##	78-411-2620	Water/Sewage	-	-	-
##	78-430-2620	Care & Upkeep of Building	-	-	-
##	78-430-2640	Care & Upkeep of Equipment	-	-	-
##	78-430-2650	Transportation Costs	-	-	-
##	78-523-2620	Fleet Insurance	-	-	-
##	78-582-2620	Travel	-	-	-
##	78-610-2600	Materials and Supplies	-	-	-
##	78-621-2620	Natural Gas	-	-	-
##	78-622-2620	Electricity	-	-	-
##	78-626-2600	Gasoline	-	-	-
##	78-730-2620	Equipment	-	-	-
##	78-732-2600	Food Service Costs	-	-	-
##		Total Facility and Acquisition Costs	\$ 197,357	\$ 105,000	\$ 121,826
##					
##		Total Expenditures	\$ 2,817,909	\$ 3,035,276	\$ 2,743,702
##					
##	78-932-5200	Operating Transfers Out	167,093	100,000	100,000
##	78-933-5200	Indirect Cost Paid	-	94,058	-
##		Total Other Uses of Funds	167,093	194,058	100,000
##					
##					
##		Net Change in Fund Balance	\$ 353,399	\$ 120,658	\$ 361,048
##					
##		Beginning Fund Balance	2,102,763	2,456,162	2,576,820
##		Ending Fund Balance	2,456,162	2,576,820	2,937,869

**Avoyelles Parish School Board
Special Revenue Fund Budget
Early Childhood Development
Fiscal Year 2023-24**

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				
Position	Actual 2022-23	Budget 2023-24	Budget 2023-24	Increase + Decrease -
ECD Teacher	4	1	1	0
ECD Teacher Aides	4	1	1	0
Total Positions	8	2	2	0

**Avoyelles Parish School Board
Special Revenue Fund Budget
Early Childhood Development
Fiscal Year 2023-24**

	Account Number	Account Name	Actual 2022-23	Budget 2023-24	Budget 2023-24
1	89-4590	Early Childhood Development	\$ 69,907	\$ 102,415	\$ 69,606
2	89-4591	LA 4	183,200	196,024	183,200
		Total Revenues	\$ 253,107	\$ 298,439	\$ 252,806
				-	-
3	89-112-1530	Pre-K Teacher Salary	143,704	102,434	143,704
4	89-115-1530	ECD Teacher Aide Salaries	23,213	65,000	23,213
5	89-123-1530	ECD Substitute Salaries	1,047	3,000	1,047
6	89-150-1530	ECD Stipends	-	-	-
7	89-210-1500	Group Insurance	45,682	58,500	45,682
8	89-220-1500	Social Security	65	175	65
9	89-225-1500	Medicare Tax	1,988	3,200	1,988
10	89-231-1500	Teachers' Retirement System	37,410	66,130	37,410
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	(2,723)	-	(2,723)
20	89-730-1530	ECD Equipment	-	-	-
21	89-810-1530	ECD Dues & Fees	-	-	-
		Total Special Programs	\$ 250,386	\$ 298,439	\$ 250,386
22	89-333-2311	Audit Services	-	-	-
		Total General Administration	-	-	-
		Total Expenditures	\$ 250,386	\$ 298,439	\$ 250,386
23	89-933-5200	Indirect Cost	-	-	-
		Total Other Uses of Funds	\$ -	\$ -	\$ -
		Net Change in Fund Balance	\$ 2,721	\$ -	\$ 2,420
		Beginning Fund Balance	-	2,721	2,721
		Ending Fund Balance	2,721	2,721	5,141

**Avoyelles Parish School Board
 Special Revenue Fund Budget
 Educational Excellence
 Fiscal Year 2023-24**

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 2022-23	Budget 2023-24	Budget 2023-24	Increase + Decrease -
There are full-time or part-time positions in this program.				
	Total Positions	0	0	0

**Avoyelles Parish School Board
Special Revenue Fund Budget
JAG
Fiscal Year 2023-24**

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 2022-23	Budget 2023-24	Budget 2023-24	Increase + Decrease -
Coordinator	3	3	3	0
Total Positions	3	3	3	0

Avoyelles Parish School Board
Special Revenue Fund Budget
JAG
Fiscal Year 2023-24

	Account Number	Account Name	Actual 2022-23	Budget 2023-24	Budget 2023-24
1	96-4532	Grant Revenues	127,358	175,000	127,358
2	96-4591	Interest	-	-	-
		Total Revenues	\$ 127,358	\$ 175,000	\$ 127,358
				-	-
3	96-582-1100	Travel Reimbursement	-	-	-
4	96-225-1400	Medicare	1,983	1,753	1,983
5	96-610-1210	Materials & Supplies	-	-	-
6	96-210-2200	Group Insurance	13,136	13,600	13,136
7	96-231-2200	Teachers' Retirement System	20,716	24,647	20,716
8	96-111-2219	Officials/Administrators/Managers Salaries	91,524	135,000	91,524
		Total Other Instructional Programs	\$ 127,358	\$ 175,000	\$ 127,358
		Total Expenditures	\$ 127,358	\$ 175,000	\$ 127,358
14	96-933-5200	Indirect Cost	-	-	-
		Total Other Uses of Funds	\$ -	\$ -	\$ -
		Net Change in Fund Balance	\$ -	\$ -	\$ -
		Beginning Fund Balance	-	-	-
		Ending Fund Balance	-	-	-

Avoyelles Parish School Board Capital Projects Fund



**Avoyelles Parish School Board
Capital Projects Fund
Fiscal Year 2023-24**

Budget Summary by Function

	<u>Actual</u> <u>2021-22</u>	<u>Budget</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>	<u>Percent of</u> <u>Change</u>
Revenues				
Local Revenues	\$2,374	\$0	\$0	0.0%
Federal Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
Total Revenues	\$2,374	\$0	\$0	0.0%
Expenditures				
General Administration	\$0	\$0	\$0	0.0%
Business Services	0	0	0	0.0%
Facility Acquisition & Construction	<u>169,879</u>	<u>9,123,066</u>	<u>5,489,356</u>	<u>-39.8%</u>
Total Expenditures	\$169,879	\$9,123,066	\$5,489,356	-39.8%
Other Sources of Funds	\$1,475,587	\$9,412,066	\$3,214,796	-65.8%
Other Uses of Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
Total Other Sources and Uses	\$1,475,587	\$9,412,066	\$3,214,796	-65.8%
Net Change in Fund Balance	<u>\$1,308,082</u>	<u>\$289,000</u>	<u>(\$2,274,560)</u>	
Beginning Fund Balance	\$677,478	\$1,985,560	\$2,274,560	14.6%
Ending Fund Balance	\$1,985,560	\$2,274,560	\$0	-100.0%

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 2023-24**

Budget Summary by Object

Revenues	Actual <u>2021-22</u>	Budget <u>2022-23</u>	Budget <u>2023-24</u>	Percent of <u>Change</u>
Local Revenues	\$2,374	\$0	\$0	0.0%
Federal Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
Total Revenues	\$2,374	\$0	\$0	0.0%
 Expenditures				
Salaries	\$0	\$0	\$0	0.0%
Employee Benefits	0	0	0	0.0%
Purchased Professional Services	0	0	0	0.0%
Purchased Property Services	169,879	9,123,066	5,489,356	-39.8%
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	\$169,879	\$9,123,066	\$5,489,356	-39.8%
Other Sources of Funds	\$1,475,587	\$9,412,066	\$3,214,796	-65.8%
Other Uses of Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
Total Other Sources and Uses	\$1,475,587	\$9,412,066	\$3,214,796	-65.8%
Net Change in Fund Balance	<u>\$1,308,082</u>	<u>\$289,000</u>	<u>(\$2,274,560)</u>	
Beginning Fund Balance	\$677,478	\$1,985,560	\$2,274,560	14.6%
Ending Fund Balance	\$1,985,560	\$2,274,560	\$0	-100.0%

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 2023-24**

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 2023-24

School improvements for FY 2023-24 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
Capital Outlay				
CES	Bleachers	September 2023	1 month	179,604
LES	Bleachers	September 2023	1 month	149,010
Needs Assessment				
CES	Driveway Overlay	July 2023	1 week	35,000
PES	Driveway Overlay	July 2023	1 week	63,000
LES	Gym Windows	June 2023	3 months	75,000
<p>Note: Funding sources for above:</p> <p>CES Bleachers-Cap outlay LES Bleachers-Cap outlay</p>				
				173,000

**Avoyelles Parish School Board
Capital Projects Fund**

Fiscal Year 2023-24

School improvements for FY 2023-24 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.

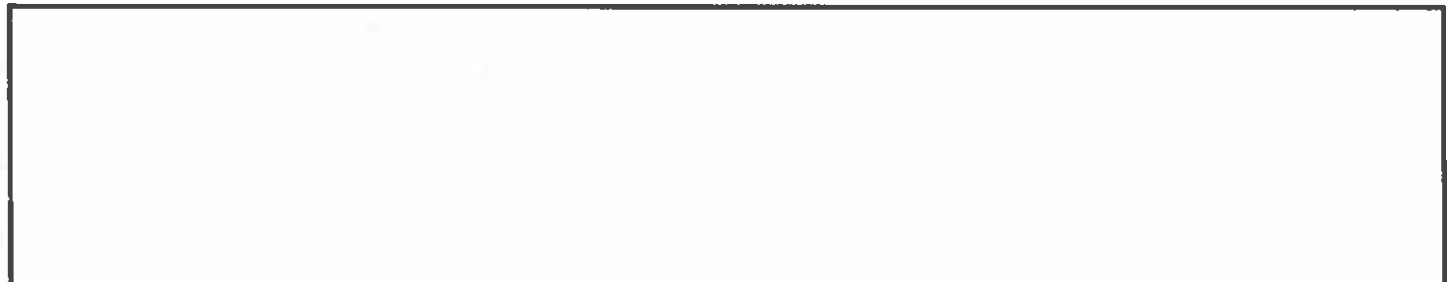
Location	School Improvements	Anticipated Project Timeline & Cost		
		Begin	Completion	Cost
<u>ESSER Funded Projects:</u>				
Central Office Generator	Generator to provide power	1-Jul-22	1 year	95,280
MES HVAC	Air conditioning/Heating	July 2023	1 month	118,541
MHS HVAC	Air conditioning/Heating	July 2023	1 month	210,395
CES HVAC	Air conditioning/Heating	December 2023	1 month	445,551
LES HVAC	Air conditioning/Heating	March 2024	1 month	150,000
BHS HVAC	Air conditioning/Heating	December 2023	1 month	579,500
AHS HVAC	Air conditioning/Heating	1-Mar-24	1 month	200,000
RES HVAC	Air conditioning/Heating	March 2024	1 month	250,000
PES HVAC	Air conditioning/Heating	December 2023	1 month	300,000
LASAS HVAC	Air conditioning/Heating	April 2024	1 month	200,000
BES HVAC	Air conditioning/Heating	April 2024	1 month	350,000
				2,899,267

**Avoyelles Parish School Board
Capital Projects Fund**

Fiscal Year 2023-24

School improvements for FY 2011-12 are shown in the chart below. The impact of these improvements will be realized by future utility and repair savings.

Location	School Improvements	Anticipated Project Timeline & Cost		
		Begin	Completion	Cost
SSER/District Funded Project				
MHS Gym Roof	Roof Repair	September 2023	4 months	9,000
CES Roof-Main Bldg	Roof Repair	December 2023	1 month	196,805
LES Dining Addition	Addition to Cafeteria	December 2023	2 months	402,100
BHS Roof Repair- Gym	Roof Repair	December 2023	1 month	300,000
BHS Classroom Addition	Addition	done	3 months	7,000
BHS Door window repair	Repairs	done	1 month	131,817
AHS Door Window Repair	Repairs	September 2023	1 month	200,000
AHS Gym Roof	Roof Repair	September 2023	1 month	350,000
PES Roof Main Bldg	Roof Repair	March 2024	1 month	500,000
LASAS Roof	Roof Repair	September 2023	1 month	209,985
Central Office Roof Repair	Roof Repair	done	1 month	96,000
CES Cafeteria Roof	Roof Repair	done	1 month	14,382
				2,417,089



**Avoyelles Parish School Board
Capital Projects Fund**

Fiscal Year 2023-24

Account Number	Account Name	Actual 2021-22	Budget 2022-23	Budget 2023-24
1	7-113 Bond Proceeds	\$0	\$0	\$0
2	7-151 Interest on Checking Accounts	2,374	0	0
3	7-458 Loan Proceeds	0	0	0
4	7-532 Insurance Proceeds from Loss	0	0	0
	Total Revenues	\$2,374	\$0	\$0
5	314-2 Sales Tax Commission	\$0	\$0	\$0
	Total General Administration	\$0	\$0	\$0
6	340-2 Bank Charges	\$0	\$0	\$0
	Total Business Administration	\$0	\$0	\$0
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	169,879	9,123,066	5,489,356
12	730-4 Equipment	0	0	0
	Total Facility Acq. & Construction	\$169,879	\$9,123,066	\$5,489,356
	Total Expenditur	\$169,879	\$9,123,066	\$5,489,356
	Operating Transfers In	\$1,475,587	\$9,412,066	\$3,214,796
	Net Change in Fund Balance	\$1,308,082	\$289,000	(\$2,274,560)
	Beginning Fund Balance	\$677,478	\$1,985,560	\$2,274,560
	Ending Fund Balance	\$1,985,560	\$2,274,560	\$0

Avoyelles Parish School Board Debt Service Fund



**Avoyelles Parish School Board
Debt Service Funds
Fiscal Year 2023-24**

Budget Summary by Function

Revenues	Actual 2021-22	Budget 2022-23	Budget 2023-24	Percent of Change
Local Revenues	\$ -	\$ -	\$ -	#DIV/0!
State Revenues	<u>0</u>	<u>0</u>	<u>0</u>	0.00%
Total Revenues	\$ -	\$ -	\$ -	#DIV/0!
Expenditures				
General Administration	\$ -	\$ -	\$ -	#DIV/0!
Debt Service	<u>2,211,364</u>	<u>649,947</u>	<u>1,038,871</u>	59.80%
Total Expenditures	2,211,364	649,947	1,038,871	59.80%
Other Sources of Funds	1,464,609	1,042,610	1,047,621	0.00%
Other Uses of Funds	<u>0</u>	<u>0</u>	<u>0</u>	0.00%
Total Other Sources and Uses	\$ 1,464,609	\$ 1,042,610	\$ 1,047,621	0.00%
Net Change in Fund Balance	<u>\$ (746,755)</u>	<u>\$ 392,663</u>	<u>\$ 8,750</u>	0.00%
Beginning Fund Balance	\$ 429,591	\$ (317,164)	\$ 75,499	-123.80%
Ending Fund Balance	\$ (317,164)	\$ 75,499	\$ 84,249	11.60%

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 2023-24**

Budget Summary by Object

Revenues	Actual <u>2021-22</u>	Budget <u>2022-23</u>	Budget <u>2023-24</u>	Percent of <u>Change</u>
Local Revenues	-	-	-	#DIV/0!
State Revenues	-	-	-	<u>0.00%</u>
Total Revenues	-	-	-	#DIV/0!
 Expenditures				
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>2,211,364</u>	<u>649,947</u>	<u>1,038,871</u>	<u>59.80%</u>
Total Expenditures	2,211,364	649,947	1,038,871	59.80%
Other Sources of Funds	1,464,609	1,042,610	1,047,621	0.00%
Other Uses of Funds	-	-	-	<u>0.00%</u>
Total Other Sources and Uses	1,464,609	1,042,610	1,047,621	0.00%
Net Change in Fund Balance	<u>(746,755)</u>	392,663	8,750	
Beginning Fund Balance	429,591	(317,164)	75,499	-123.80%
Ending Fund Balance	(317,164)	75,499	84,249	11.60%

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.

**Avoyelles Parish School Board
Debt Service Funds
Fiscal Year 2023-24**

Most Important Features

1 No property millages are budgeted for the upcoming year that will fund debt service.

2 One of the Debt Service reserve requirements approved by the Avoyelles Parish School Board is to have at least 40%, but not greater than 75%, of next year's principal and interest payments in reserve. 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 semiannual debt service payments. (See chart below.)

	Projected Reserve at <u>7/30/2022</u>	Principal & Interest Due <u>2023-24</u>	Percent of Reserve to P&I <u>Payments</u>
2002 Refunding G/O Bonds	\$ -	\$0	0.00%
Total	\$ -	\$ -	0.00%

Avoyelles Parish School Board Debt Service Funds Fiscal Year 2023-24

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 2023-24**

Debt Service Millages by District

	<u>Actual 2021-22</u>	<u>Budget 2022-23</u>	<u>Budget 2023-24</u>	<u>Increase (Decrease)</u>
No millages exist	0.00	0.00	0.00	0.00

**Avoyelles Parish School Board
Debt Service Funds
Fiscal Year 2023-24**

Long-term Debt Summary Schedule at July 1, 2022

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.

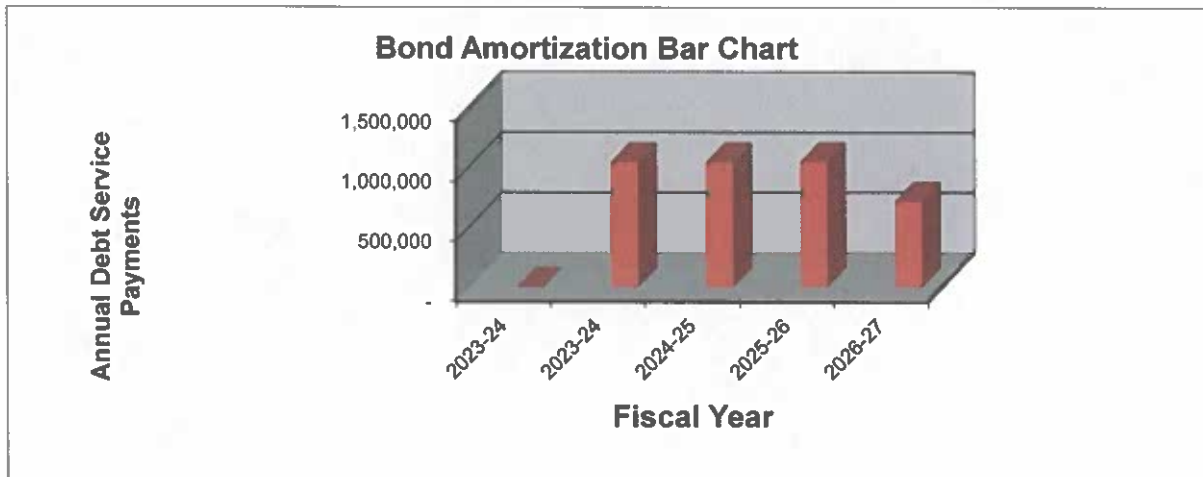
Long-term Debt Issue	Original Issue	Net Interest Costs	Final Payment Date	Interest to Maturity	Principal Outstanding
General Obligation Bonds:					
Certificate of Indebtedness 2009 QSCB	5,000,000	0%	8/1/2025	0	666,671
Certificate of Indebtedness 2011 QSCB	1,000,000	1.75%	8/1/2027	\$ 10,940	\$ 250,000
Total				\$ 10,940	\$ 916,671
Equipment Lease Purchase					
2020	1,125,249	2.56%	3/15/2026	\$ 39,611	\$ 1,125,249
2018	869,600	3.25%	3/20/2022	\$ -	\$ -
Energy Savings					
2020 Issue	3,974,871	2.66%	1-Jul-39	780,972	3,591,654

\$ 831,523 \$ 5,633,574

**Avoyelles Parish School Board
Debt Service Funds
Fiscal Year 2023-24**

Bond Amortization Summary at July 1, 2020

Fiscal Year	Principal Payments	Interest Payments	Total Payments
2023-24	-	-	-
2023-24	764,428	274,443	1,038,871
2024-25	764,428	274,443	1,038,871
2025-26	770,883	272,031	1,042,914
2026-27	444,109	269,633	713,742
Total	<u>\$ 2,743,848</u>	<u>\$ 1,090,550</u>	<u>\$ 3,834,398</u>



**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 2021-22	Budget 2022-23	Budget 2023-24
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
		Total Revenues	\$ -	\$ -	\$ -
6	58-622-2620	Energy Savings	-	-	-
7	58-430-2620	Repairs	-	-	-
		Total General Administration	\$ -	\$ -	\$ -
8	58-332-5100	Legal Services	-	-	-
9	58-340-5100	Banking Services	-	-	-
10	58-830-5100	Interest Redemption	98,859	94,718	90,538
11	58-910-5100	Principal Redemption	232,571	150,646	159,837
		Total Debt Service	\$ 331,430	\$ 245,364	\$ 250,375
		Total Expenditures	\$ 331,430	\$ 245,364	\$ 250,375
	58-000-5220	Operating Transfers In	331,430	245,364	250,375
		Net Change in Fund Balance	\$ -	\$ -	\$ -
		Beginning Fund Balance	\$ -	\$ -	\$ -
		Ending Fund Balance	\$ -	\$ -	\$ -

**Avoyelles Parish School Board
 Debt Service Fund
 2020 Lease Purchase
 Fiscal Year 2023-24**

	2020 Issue Certificates of Indebtedness Fund 158					
	Principal	Interest				
2023-24	159,837	90,538	250,375			
2024-25	169,400	86,108	255,508			
2025-26	179,350	81,417	260,767			
2026-27	189,699	76,455	266,154			
2027-28	200,464	71,211	271,675			
2028-29	211,658	65,673	277,331			
2029-30	223,297	59,831	283,128			
2030-31	235,397	53,672	289,069			
2031-32	221,038	47,832	268,870			
2032-33	232,577	41,745	274,322			
2033-34	244,562	35,345	279,907			
2034-35	257,010	28,619	285,629			
2035-36	269,940	21,554	291,494			
2036-37	283,362	14,137	297,499			
2037-38	297,299	6,355	303,654			
2038-39	216,764	480	217,244			
Totals	\$ 3,591,654	\$ 780,972	4,372,626			
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**Avoyelles Parish School Board
Debt Service Fund**

2009 QSCB

Background, History and Miscellaneous Information

In August 2009, 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 zero interest 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**

2009 QSCB

	Account Number	Account Name	Actual 2021-22	Budget 2022-23	Budget 2023-24
1	51-1113	Debt Service Taxes			
2	51-1130	Sales Taxes			
3	51-1510	Interest on CDs			
4	51-1512	Interest on Checking Accounts		-	-
5	51-5110	Bond Proceeds		-	-
		Total Revenues	\$ -	\$ -	\$ -
6	51-622-2620	Energy Savings		-	-
7	51-430-2620	Repairs	-	-	-
		Total General Administration	\$ -	\$ -	\$ -
8	51-332-5100	Legal Services	-	-	-
9	51-340-5100	Banking Services	-	-	-
10	51-830-5100	Interest Redemption	-	-	-
11	51-910-5100	Principal Redemption	333,333	333,333	333,333
		Total Debt Service	\$ 333,333	\$ 333,333	\$ 333,333
		Total Expenditures	\$ 333,333	\$ 333,333	\$ 333,333
	51-000-5220	Operating Transfers In	333,333	333,333	333,333
		Net Change in Fund Balance	\$ -	\$ -	\$ -
		Beginning Fund Balance	\$ -	\$ -	\$ -
		Ending Fund Balance	\$ -	\$ -	\$ -

**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 2021-22	Budget 2022-23	Budget 2023-24
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	-	-
		Total Revenues	\$ -	\$ -	\$ -
6	48-622-2620	Energy Savings		-	-
7	48-430-2620	Repairs	-	-	-
		Total General Administration	\$ -	\$ -	\$ -
8	48-332-5100	Legal Services	350	-	-
9	48-340-5100	Banking Services	-	-	-
10	48-830-5100	Interest Redemption	7,656	8,750	4,376
11	48-910-5100	Principal Redemption	62,500	62,500	62,500
		Total Debt Service	\$ 70,506	\$ 71,250	\$ 66,876
		Total Expenditures	\$ 70,506	\$ 71,250	\$ 66,876
	48-000-5220	Operating Transfers In	70,506	75,626	75,626
		Net Change in Fund Balance	\$ -	\$ 4,376	\$ 8,750
		Beginning Fund Balance	\$ 79,319	\$ 79,319	\$ 83,695
		Ending Fund Balance	\$ 79,319	\$ 83,695	\$ 92,445

**Avoyelles Parish School Board
Debt Service Fund**

2018 Bus Lease/Purchase

Background, History and Miscellaneous Information

In June 2018 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**

2018 Bus Lease/Purchase

	Account Number	Account Name	Actual 2021-22	Budget 2022-23	Budget 2023-24
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		-	-
		Total Revenues	\$ -	\$ -	\$ -
6	58-622-2620	Energy Savings		-	-
7	58-430-2620	Repairs		-	-
		Total General Administration	\$ -	\$ -	\$ -
8	58-332-5100	Legal Services		-	-
9	58-340-5100	Banking Services		-	-
10	58-830-5100	Interest Redemption	16,156	-	-
11	58-910-5100	Principal Redemption	157,927	-	-
		Total Debt Service	\$ 174,083	\$ -	\$ -
		Total Expenditures	\$ 174,083	\$ -	\$ -
	58-000-5220	Operating Transfers In	341,053	-	-
		Net Change in Fund Balance	\$ 166,970	\$ -	\$ -
		Beginning Fund Balance	\$ 175,136	\$ 342,106	\$ 342,106
		Ending Fund Balance	\$ 342,106	\$ 342,106	\$ 342,106

**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**

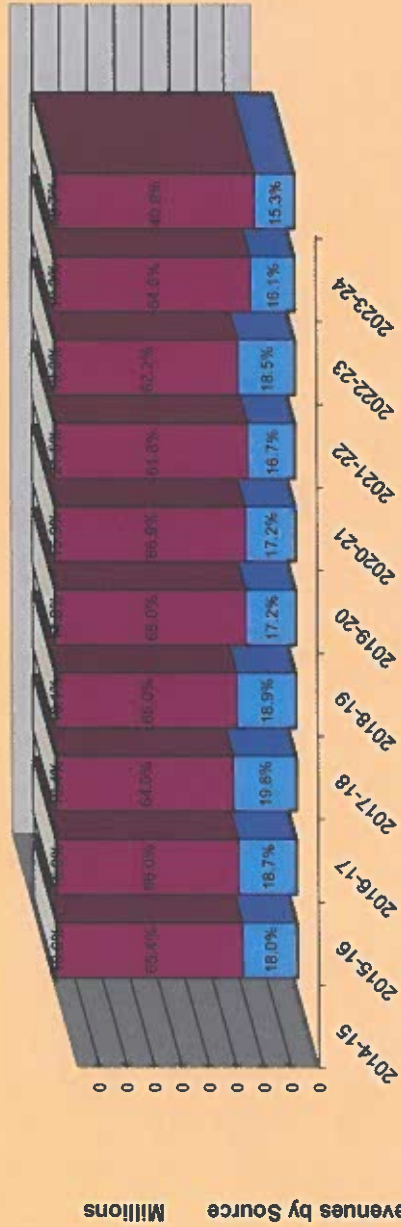
2021 Bus Lease/Purchase

	Account Number	Account Name	Actual 2021-22	Budget 2022-23	Budget 2023-24
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	913,725	0	-
		Total Revenues	\$ 913,725	\$ -	\$ -
6	58-622-2620	Energy Savings		-	-
7	58-430-2620	Repairs	-	-	-
		Total General Administration	\$ -	\$ -	\$ -
8	58-332-5100	Legal Services		-	-
9	58-340-5100	Banking Services		-	-
10	58-830-5100	Interest Redemption	32,262	26,031	19,692
11	58-910-5100	Principal Redemption	1,269,750	362,256	368,595
		Total Debt Service	\$ 1,302,012	\$ 388,287	\$ 388,287
		Total Expenditures	\$ 1,302,012	\$ 388,287	\$ 388,287
	58-000-5220	Operating Transfers In	388,287	388,287	388,287
		Net Change in Fund Balance	\$ -	\$ -	\$ -
		Beginning Fund Balance	\$ -	\$ -	\$ -
		Ending Fund Balance	\$ -	\$ -	\$ -

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 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20	Budget 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Local Revenues	\$ 9,467,860	\$ 10,429,084	\$ 11,697,382	\$ 11,410,138	\$ 11,559,755	\$ 11,527,869	\$ 10,361,459	\$ 12,033,730	\$ 15,772,523	\$ 12,994,023
State Revenues	33,424,021	33,402,362	33,522,756	32,743,305	31,974,481	31,532,526	30,810,099	31,787,059	33,103,930	34,693,387
Federal Revenue:	10,194,750	9,764,096	10,449,515	10,290,448	9,866,153	10,081,485	14,483,112	43,761,371	34,214,720	37,060,426
Total Revenues	\$ 53,086,631	\$ 53,595,542	\$ 55,669,653	\$ 54,443,891	\$ 53,400,389	\$ 53,241,880	\$ 55,654,670	\$ 87,582,160	\$ 83,091,173	\$ 84,747,836

**AVOYELLES PARISH SCHOOL BOARD
TEACHER PLACEMENT SCHEDULE
2023-2024
(For Teachers Hired on or after July 1, 2013)**

Level	EXPERIENCE	DEMAND		
	Experience/Effective	Advanced Degree		
	Bachelors	Masters	M+30, Specialist	PhD or EdD
0	41,460	41,760	42,060	42,360
1	41,860	42,160	42,460	42,760
2	42,260	42,560	42,860	43,160
3	42,660	42,960	43,260	43,560
4	43,060	43,360	43,660	43,960
5	43,460	43,760	44,060	44,360
6	43,860	44,160	44,460	44,760
7	44,260	44,560	44,860	45,160
8	44,660	44,960	45,260	45,560
9	45,060	45,360	45,660	45,960
10	45,460	45,760	46,060	46,360
11	45,860	46,160	46,460	46,760
12	46,260	46,560	46,860	47,160
13	46,660	46,960	47,260	47,560
14	47,060	47,360	47,660	47,960
15	47,460	47,760	48,060	48,360
16	47,860	48,160	48,460	48,760
17	48,260	48,560	48,860	49,160
18	48,660	48,960	49,260	49,560
19	49,060	49,360	49,660	49,960
20	49,460	49,760	50,060	50,360
21	49,860	50,160	50,460	50,760
22	50,260	50,560	50,860	51,160
23	50,660	50,960	51,260	51,560
24	51,060	51,360	51,660	51,960
25	51,460	51,760	52,060	52,360

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 \$2,332 not included in this schedule will be distributed in November of each year.

Revised July 3, 2013

**AVOUELLES PARISH SCHOOL BOARD
TEACHER AD/NURSES
2023-2024
(For Nurses Hired on or after July 1, 2013)**

EXPERIENCE	
Level	2023-2024
0	40,960
1	41,360
2	41,760
3	42,160
4	42,560
5	42,960
6	43,360
7	43,760
8	44,160
9	44,560
10	44,960
11	45,360
12	45,760
13	46,160
14	46,560
15	46,960
16	47,360
17	47,760
18	48,160
19	48,560
20	48,960
21	49,360
22	49,760
23	50,160
24	50,560
25	50,960

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:

******* 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 \$2,332 not included in this schedule will be distributed in November of each year.

Revised July 3, 2013

AVOYELLES PARISH SCHOOL BOARD
LPN
2022-23
(For LPNs Hired on or after July 1, 2013)

EXPERIENCE			
Level	Experience/Effective	2023-2024	10 Month 2023-2024
0	25,200	26,950	29,833
1	25,600	27,350	30,233
2	26,000	27,750	30,633
3	26,400	28,150	31,033
4	26,800	28,550	31,433
5	27,200	28,950	31,833
6	27,600	29,350	32,233
7	28,000	29,750	32,633
8	28,400	30,150	33,033
9	28,800	30,550	33,433
10	29,200	30,950	33,833
11	29,600	31,350	34,233
12	30,000	31,750	34,633
13	30,400	32,150	35,033
14	30,800	32,550	35,433
15	31,200	32,950	35,833
16	31,600	33,350	36,233
17	32,000	33,750	36,633
18	32,400	34,150	37,033
19	32,800	34,550	37,433
20	33,200	34,950	37,833
21	33,600	35,350	38,233
22	34,000	35,750	38,633
23	34,400	36,150	39,033
24	34,800	36,550	39,433
25	35,200	36,950	39,833

* A Sales Tax Supplement of \$1,166.00 not included in this schedule will be distributed in November of each year.
Revised July 3, 2013

AVOUELLES PARISH SCHOOL BOARD

Network Administrator

2023-2024

(12 month position)

Level	Teacher Salary Schedule	Bachelor Degree including Factor
0	41,460	55,142
1	41,860	55,674
2	42,260	56,206
3	42,660	56,738
4	43,060	57,270
5	43,460	57,802
6	43,860	58,334
7	44,260	58,866
8	44,660	59,398
9	45,060	59,930
10	45,460	60,462
11	45,860	60,994
12	46,260	61,526
13	46,660	62,058
14	47,060	62,590
15	47,460	63,122
16	47,860	63,654
17	48,260	64,186
18	48,660	64,718
19	49,060	65,250
20	49,460	65,782
21	49,860	66,314
22	50,260	66,846
23	50,660	67,378
24	51,060	67,910
25	51,460	68,442

Salary based on APSB Teachers Salary Schedule with 1.33 factor

* A Sales Tax Supplement of \$2,332 not included in this schedule will be distributed in November of each year.

AVOUELLES PARISH SCHOOL BOARD
Related Services Salary Schedule (For Employees Hired Prior to July 1, 2013)
2023-2024

YEARS	BA	SPECIALIST IN EDUCATION	Ph.D./Ed.D	OCCUP/ PHYSICAL THERAPIST	SLP 1.17	SCHOOL PSYC
-	41,460	42,398	43,148	46,850	49,606	54,269
1	41,835	42,772	43,520	47,273	50,043	54,748
2	42,209	43,148	43,897	47,696	50,483	55,229
3	42,585	43,520	44,460	48,121	50,918	55,705
4	42,958	43,897	45,053	48,542	51,359	56,188
5	43,333	44,560	45,642	48,966	52,135	57,037
6	43,731	45,247	46,231	49,416	52,939	57,916
7	44,085	45,937	46,822	49,816	53,746	58,799
8	44,460	46,624	47,411	50,240	54,550	59,679
9	45,053	47,315	48,002	50,910	55,358	60,563
10	45,642	48,002	48,594	51,575	56,162	61,442
11	46,296	48,690	49,185	52,314	56,967	62,323
12	46,936	49,376	49,743	53,038	57,770	63,201
13	47,595	50,174	50,563	53,782	58,703	64,223
14	47,595	50,216	50,605	53,782	58,753	64,276
15	47,595	50,258	50,647	53,782	58,802	64,330
16	48,240	50,983	51,383	54,511	59,650	65,258
17	48,240	50,983	51,383	54,511	59,650	65,258
18	48,240	50,983	51,383	54,511	59,650	65,258
19	48,905	51,730	52,140	55,263	60,524	66,214
20	48,905	51,730	52,140	55,263	60,524	66,214
21	48,905	51,730	52,140	55,263	60,524	66,214
22	49,589	52,496	52,920	56,035	61,420	67,195
23	49,589	52,496	52,920	56,035	61,420	67,195
24	49,589	52,496	52,920	56,035	61,420	67,195
25	50,295	53,288	53,723	56,833	62,347	68,208

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

AVOUELLES PARISH SCHOOL BOARD
Related Services Salary Schedule (For Employees Hired After June 30, 2013)
2023-2024

YEARS	BA	SPECIALIST IN EDUCATION	Ph.D./Ed.D	OCCUP/ PHYSICAL THERAPIST	SLP 1.17	SCHOOL PSYC
-	41,460	42,060	42,360	46,850	49,210	53,837
1	41,860	42,460	42,760	47,302	49,678	54,349
2	42,260	42,860	43,160	47,754	50,146	54,861
3	42,660	43,260	43,560	48,206	50,614	55,373
4	43,060	43,660	43,960	48,658	51,082	55,885
5	43,460	44,060	44,360	49,110	51,550	56,397
6	43,860	44,460	44,760	49,562	52,018	56,909
7	44,260	44,860	45,160	50,014	52,486	57,421
8	44,660	45,260	45,560	50,466	52,954	57,933
9	45,060	45,660	45,960	50,918	53,422	58,445
10	45,460	46,060	46,360	51,370	53,890	58,957
11	45,860	46,460	46,760	51,822	54,358	59,469
12	46,260	46,860	47,160	52,274	54,826	59,981
13	46,660	47,260	47,560	52,726	55,294	60,493
14	47,060	47,660	47,960	53,178	55,762	61,005
15	47,460	48,060	48,360	53,630	56,230	61,517
16	47,860	48,460	48,760	54,082	56,698	62,029
17	48,260	48,860	49,160	54,534	57,166	62,541
18	48,660	49,260	49,560	54,986	57,634	63,053
19	49,060	49,660	49,960	55,438	58,102	63,565
20	49,460	50,060	50,360	55,890	58,570	64,077
21	49,860	50,460	50,760	56,342	59,038	64,589
22	50,260	50,860	51,160	56,794	59,506	65,101
23	50,660	51,260	51,560	57,246	59,974	65,613
24	51,060	51,660	51,960	57,698	60,442	66,125
25	51,460	52,060	52,360	58,150	60,910	66,637

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
2023-2024

YEARS EXP.			SALARY
0			19,514.11
1			19,869.21
2			20,081.21
3			20,436.31
4			20,436.31
5			20,436.31
6			20,542.31
7			20,542.31
8			20,542.31
9			20,648.31
10			20,648.31
11			20,648.31
12			20,768.09
13			20,768.09
14			20,959.95
15			21,274.93
16			21,596.60
17			21,924.72
18			22,259.39
19			22,600.76
20			22,948.95
21			23,304.12
22			23,666.37
23			24,035.89
24			24,412.78
25			24,797.22

SALARY SCHEDULE
PARAPROFESSIONALS HIRED AFTER 7/01/08
2023-2024

YEARS EXP.			SALARY
0			19,514.11
1			19,591.49
2			19,668.87
3			19,747.31
4			19,825.75
5			19,905.25
6			19,984.75
7			20,064.25
8			20,144.81
9			20,225.37
10			20,305.93
11			20,387.55
12			20,469.17
13			20,551.85
14			20,634.53
15			20,717.21
16			20,800.95
17			20,884.69
18			20,968.43
19			21,053.23
20			21,139.09
21			21,223.89
22			21,310.81
23			21,396.67
24			21,483.59
25			21,570.51

**SALARY SCHEDULE
FOOD SERVICE MANAGER
2023-2024**

YEARS EXP.			SALARY
0			22,650
1			22,750
2			22,849
3			22,950
4			23,051
5			23,152
6			23,255
7			23,357
8			23,460
9			23,564
10			23,668
11			23,772
12			23,877
13			23,983
14			24,089
15			24,196
16			24,303
17			24,411
18			24,519
19			24,628
20			24,737
21			24,847
22			24,958
23			25,069
24			25,180
25			25,293

SALARY SCHEDULE
FOOD SERVICE TECHNICIANS
2023-2024

YEARS EXP.			SALARY
0			18,416
1			18,488
2			18,560
3			18,633
4			18,706
5			18,780
6			18,852
7			18,926
8			19,002
9			19,076
10			19,151
11			19,228
12			19,303
13			19,379
14			19,456
15			19,534
16			19,611
17			19,689
18			19,767
19			19,846
20			19,925
21			20,005
22			20,084
23			20,165
24			20,245
25			20,327

**AVOUELLES PARISH SCHOOL BOARD
 MAINTENANCE/FOOD SERVICE WAREHOUSE TECHNICIAN
 SALARY SCHEDULE
 2023-24**

<u>Years of Experience</u>	<u>Salary</u>	
	10 Month	12 Month
0	25,283	29,828
1	25,389	29,953
2	25,496	30,080
3	25,603	30,207
4	25,712	30,336
5	25,820	30,465
6	25,929	30,594
7	26,039	30,725
8	26,148	30,854
9	26,260	30,987
10	26,371	31,119
11	26,482	31,251
12	26,595	31,385
13	26,707	31,518
14	26,820	31,652
15	26,935	31,788
16	27,049	31,924
17	27,165	32,061
18	27,280	32,198
19	27,396	32,336
20	27,514	32,476
21	27,630	32,613
22	27,749	32,755
23	27,868	32,896
24	27,986	33,036
25	28,106	33,178

SALARY SCHEDULE
BUS DRIVERS
2023-24

YEARS EXP.			SALARY
0			19,705
1			19,783
2			19,861
3			19,941
4			20,020
5			20,101
6			20,180
7			20,262
8			20,343
9			20,424
10			20,506
11			20,589
12			20,671
13			20,755
14			20,839
15			20,922
16			21,007
17			21,092
18			21,177
19			21,263
20			21,350
21			21,436
22			21,522
23			21,610
24			21,698
25			21,786

SALARY SCHEDULE

BUS AIDES

2023-24

YEARS EXP.			SALARY
0			15,895
1			15,954
2			16,014
3			16,074
4			16,134
5			16,195
6			16,255
7			16,317
8			16,378
9			16,440
10			16,502
11			16,565
12			16,627
13			16,690
14			16,753
15			16,817
16			16,881
17			16,945
18			17,010
19			17,075
20			17,140
21			17,205
22			17,272
23			17,338
24			17,404
25			17,471

SALARY SCHEDULE**Administrative Support****Level 1****2023-24**

YEARS EXP.	12 MONTH SALARY	10 MONTH SALARY
0	30,605	26,113
1	30,758	26,244
2	30,912	26,375
3	31,066	26,507
4	31,222	26,639
5	31,378	26,772
6	31,535	26,906
7	31,692	27,041
8	31,851	27,176
9	32,010	27,312
10	32,170	27,448
11	32,331	27,586
12	32,493	27,724
13	32,655	27,862
14	32,818	28,002
15	32,982	28,142
16	33,147	28,282
17	33,313	28,424
18	33,480	28,566
19	33,647	28,709
20	33,815	28,852
21	33,984	28,996
22	34,154	29,141
23	34,325	29,287
24	34,497	29,434
25	34,669	29,581

**SALARY SCHEDULE
ADMINISTRATIVE SUPPORT
LEVEL 2
2023-24**

YEARS EXP.	12 MONTH SALARY	10 MONTH SALARY
0	25,950	22,233
1	26,080	22,344
2	26,210	22,456
3	26,341	22,568
4	26,473	22,681
5	26,605	22,794
6	26,738	22,908
7	26,872	23,023
8	27,006	23,138
9	27,141	23,254
10	27,277	23,370
11	27,413	23,487
12	27,551	23,604
13	27,688	23,722
14	27,827	23,841
15	27,966	23,960
16	28,106	24,080
17	28,246	24,200
18	28,387	24,321
19	28,529	24,443
20	28,672	24,565
21	28,815	24,688
22	28,959	24,811
23	29,104	24,935
24	29,250	25,060
25	29,396	25,185

**SALARY SCHEDULE
ADMINISTRATIVE SUPPORT
LEVEL 3
2023-24**

YEARS EXP.	12 MONTH SALARY	10 MONTH SALARY
0	22,650	19,483
1	22,763	19,580
2	22,877	19,678
3	22,991	19,777
4	23,106	19,876
5	23,222	19,975
6	23,338	20,075
7	23,455	20,175
8	23,572	20,276
9	23,690	20,377
10	23,808	20,479
11	23,927	20,582
12	24,047	20,685
13	24,167	20,788
14	24,288	20,892
15	24,410	20,996
16	24,532	21,101
17	24,654	21,207
18	24,777	21,313
19	24,901	21,420
20	25,026	21,527
21	25,151	21,634
22	25,277	21,742
23	25,403	21,851
24	25,530	21,960
25	25,658	22,070

SALARY SCHEDULE
HEAD CUSTODIAN
2023-24

YEARS EXP.			SALARY
0			24,069
1			24,169
2			24,270
3			24,371
4			24,472
5			24,574
6			24,677
7			24,781
8			24,885
9			24,989
10			25,094
11			25,199
12			25,305
13			25,412
14			25,519
15			25,626
16			25,734
17			25,842
18			25,951
19			26,061
20			26,171
21			26,282
22			26,393
23			26,504
24			26,617
25			26,730

SALARY SCHEDULE
CUSTODIAN
2023-24

YEARS EXP.			SALARY
0			22,797
1			22,891
2			22,985
3			23,080
4			23,175
5			23,270
6			23,367
7			23,463
8			23,561
9			23,658
10			23,757
11			23,855
12			23,954
13			24,054
14			24,154
15			24,255
16			24,356
17			24,458
18			24,559
19			24,662
20			24,766
21			24,869
22			24,974
23			25,079
24			25,184
25			25,290

SALARY SCHEDULE
CENTRAL OFFICE CUSTODIAN/PRINTER
2023-24

YEARS EXP.			SALARY
0			25,897
1			26,006
2			26,116
3			26,227
4			26,338
5			26,449
6			26,562
7			26,674
8			26,787
9			26,901
10			27,015
11			27,131
12			27,246
13			27,302
14			27,479
15			27,596
16			27,714
17			27,833
18			27,951
19			28,071
20			28,191
21			28,312
22			28,434
23			28,556
24			28,678
25			28,801

SALARY SCHEDULE
MAINTENANCE FOREMAN
2023-24

YEARS EXP.			SALARY
0			32,149
1			32,290
2			32,431
3			32,573
4			32,716
5			32,859
6			33,003
7			33,149
8			33,294
9			33,440
10			33,587
11			33,735
12			33,883
13			34,033
14			34,183
15			34,334
16			34,485
17			34,638
18			34,790
19			34,944
20			35,099
21			35,255
22			35,411
23			35,567
24			35,725
25			35,883

**SALARY SCHEDULE
MAINTENANCE
2023-24**

YEARS EXP.			SALARY
0			25,283
1			25,389
2			25,496
3			25,603
4			25,712
5			25,820
6			25,929
7			26,039
8			26,148
9			26,260
10			26,371
11			26,482
12			26,595
13			26,707
14			26,820
15			26,935
16			27,049
17			27,165
18			27,280
19			27,396
20			27,514
21			27,630
22			27,749
23			27,868
24			27,986
25			28,106

SALARY SCHEDULE
LITERACY INTERVENTIONIST
2023-24

YEARS EXP.			SALARY
0			30,525
1			30,658
2			30,791
3			30,925
4			31,059
5			31,194
6			31,330
7			31,466
8			31,604
9			31,742
10			31,881
11			32,020
12			32,160
13			32,301
14			32,441
15			32,584
16			32,727
17			32,870
18			33,014
19			33,159
20			33,304
21			33,452
22			33,598
23			33,746
24			33,895
25			34,044

SALARY SCHEDULE

Transportation Mechanic

2023-24

YEARS EXP.		SALARY
0		32,355
1		32,869
2		33,393
3		33,928
4		34,474
5		35,031
6		35,599
7		36,179
8		36,769
9		37,371
10		37,986
11		38,613
12		39,252
13		39,905
14		40,570
15		41,249
16		41,941
17		42,647
18		43,367
19		44,101
20		44,851
21		45,007
22		45,164
23		45,322
24		45,481
25		45,641

Avoyelles Parish School Board

Stipend Rates 2023-24

Position	Workshops	Column 1
Presenter	\$	50
Teacher (certified-Board Hired)		25
Support (Non-certified teacher/ board hired para/sec		15
Substitute teacher (non-degree)		15
Substitute teacher (degreed)		15
Board hired Food Service Managers	hourly rate	
Board hired Food Techs	hourly rate	
Sub Food Service Techs		9
<u>ESSER STIPENDS**</u>		
Degreed Personnel		50
Non-degreed personnel		25

Avoyelles Parish School Board

Substitute Rates 2023-24

Employee Class	Hours Worked	Hourly Rate	Daily Rate
Teacher Aide/Para	8.5	7.25	61.63/30.82
ISS	8.5	7.25	61.63/30.82
Bus Aide	4	7.25	29.00/14.50
School Secretary	8.5	7.25	61.63/30.82
Bus Driver	4	20.00	80.00/40.00
Full Time Employee Driver	4	20.00	64.00/32.00
Custodian	9	7.25	65.25/32.63
Food Service	8	7.25	58.00/29.00
Teacher (Non Degreed)	8.5	9.41	80.00*/40.00
Teacher (Degreed)	8.5	10.59	90.00*/45.00
Teacher (Certified)	8.5	11.76	100.00*/50.00.
Maintenance	9	9.50-20.00	Depending on position
Overtime rates apply over 40 hours			