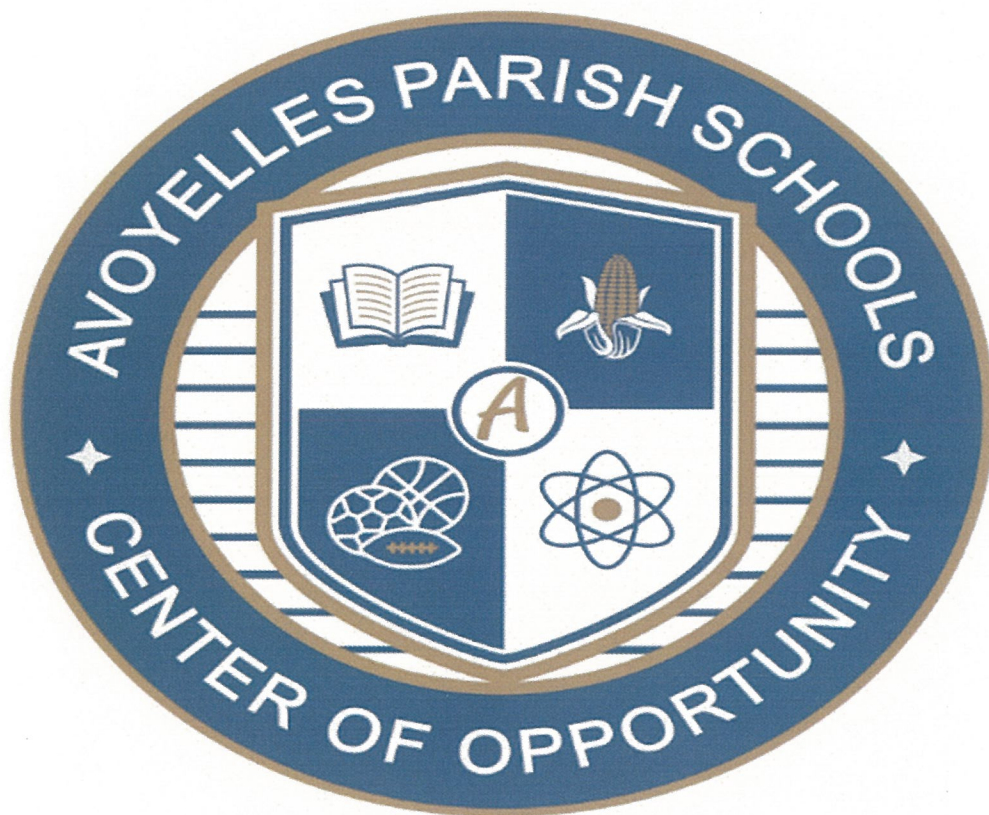


Avoyelles Parish School Board Annual Operating Budget



July 1, 2024 through June 30, 2025
Avoyelles Parish School Board

AVOUELLES PARISH SCHOOL BOARD
Marksville, LA

Annual Operating Budget
For the Period July 1, 2024- June 30, 2025

Table of Contents

INTRODUCTORY SECTION

| | |
|------------------------|---------|
| Executive Summary..... | I - XIX |
|------------------------|---------|

ORGANIZATIONAL SECTION

| | |
|--|-------|
| Creation and Purpose of the Board..... | 1 |
| Listing of Sites..... | 2 |
| Socioeconomic and Demographic Data..... | 3-7 |
| Mission Statement..... | 8 |
| Budget Policies..... | 9-12 |
| Other Financial Policies that Guide the Development of the Budget..... | 13-14 |
| Budget Development Process..... | 15 |
| Budget Administration and Management Process..... | 16-17 |
| Process and Relationship of Capital Projects Budget to the General Fund Budget..... | 18 |

FINANCIAL SECTION

BUDGET SUMMARY OF ALL FUNDS

| | |
|---|-------|
| Total Operating Budget by Function..... | 21-30 |
|---|-------|

THE GENERAL FUND BUDGET

| | |
|--|--------|
| Budget Summary by Function and Object..... | 31-33 |
| Most Important Features..... | 34-35 |
| Revenues by Line-Item..... | 36-41 |
| Expenditures by Line-Item..... | 42-106 |

AVOYELLES PARISH SCHOOL BOARD
Marksville, LA

Annual Operating Budget
For the Period July 1, 2024 – June 30, 2025

Table of Contents

THE SPECIAL REVENUE FUND BUDGET

| | |
|--|---------|
| Budget Summary by Function and Object..... | 107-109 |
| Most Important Features..... | 110-111 |
| Food Service..... | 112 |
| Adult Basic Education..... | 115 |
| Special Maintenance Tax..... | 117 |
| ½% Special Sales Tax..... | 120 |
| Title I – Local Ed. Agencies..... | 122 |
| Title IV..... | 126 |
| Title II – Improving Teacher Quality..... | 128 |
| Title VI -- | 130 |
| IDEA – Part B..... | 132 |
| ESSER I..... | 136 |
| ESSER II..... | 138 |
| ESSER III..... | 141 |
| TIF Grant..... | 143 |
| Direct Student Services..... | 145 |
| E-Rate..... | 147 |
| Title Redesigning..... | 149 |
| Carl Perkins... - Voc Ed..... | 151 |
| Rapides Foundation..... | 153 |
| Title XIX / Nursing..... | 155 |
| Preschool..... | 159 |
| LaSas..... | 161 |
| Early Childhood Development..... | 167 |
| Educational Excellence..... | 169 |
| JAG..... | 171 |
| School Redesign..... | 173 |

AVOYELLES PARISH SCHOOL BOARD
Marksville, LA

Annual Operating Budget
For the Period July 1, 2024 – June 30, 2025

Table of Contents

THE CAPITAL PROJECTS FUND

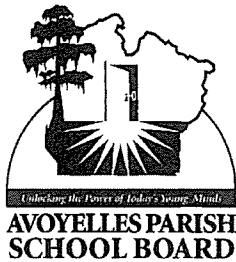
| | |
|---|---------|
| Budget Summary by Function and Object..... | 174-175 |
| Most Important Features..... | 176-179 |
| Revenues and Expenditures by Line-Item..... | 180 |

THE DEBT SERVICE FUND

| | |
|---|---------|
| Budget Summary by Function and Object..... | 181-182 |
| Most Important Features..... | 183-184 |
| Debt Service Millages by District..... | 185 |
| Long Term Debt Summary Schedule..... | 186 |
| Bond Amortization Summary..... | 187 |
| Revenues and Expenditures by Line-Item..... | 188-202 |

INFORMATION SECTION

| | |
|------------------------|-----|
| Revenue by Source..... | 203 |
| Salary Schedules..... | 204 |



Avoyelles Parish School Board

221 Tunica Drive West

Marksville, LA 71351

June 8, 2024

To the Citizens of
Avoyelles Parish, Louisiana:

The budget of the Avoyelles Parish School Board for the fiscal year July 1, 2024 through June 30, 2025, 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 2024-25 Operating Budget on August 6, 2024. The proposed resolution begins on page XVII.

Before the resolution is approved, the Board must receive comments and recommendations from the Finance Committee and the public. The School Board will review the budget on July 16 and a public hearing will be held at the on August 6 with the School Board voting on August 20.

Financial Goals and Objectives

The development, review, and consideration of the 2024-25 Operating Budget was completed with a detailed and exhaustive review of every revenue and expenditure item within the context of the Board's mission, goals, and financial policies.

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

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

Educational Goals and Objectives

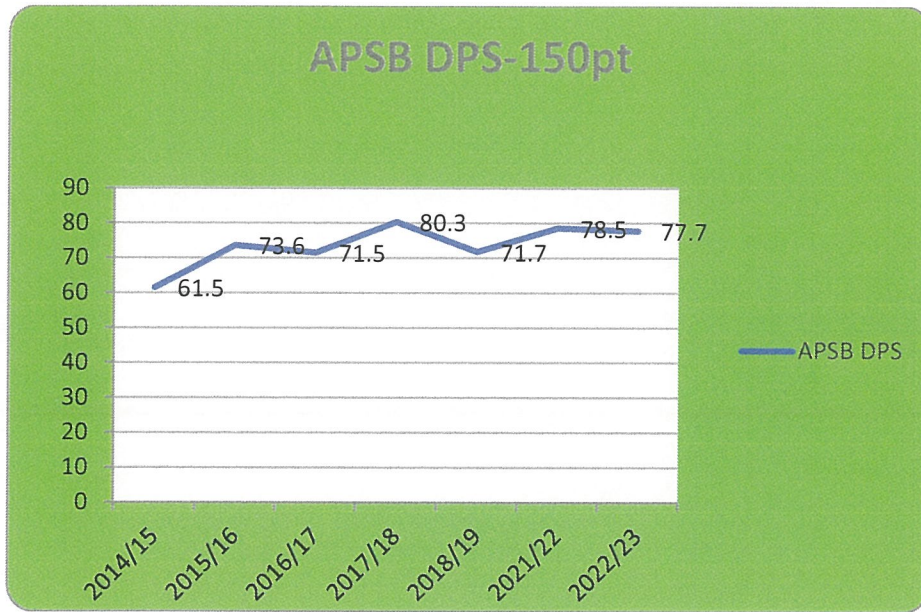
Each year the administration adopts educational goals and objectives as a vehicle to improve student learning. Thus, human and financial resources are allocated in the budget to achieve the adopted goals, and to support educational programs and services defined by the Board's mission. It is a delicate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

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

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

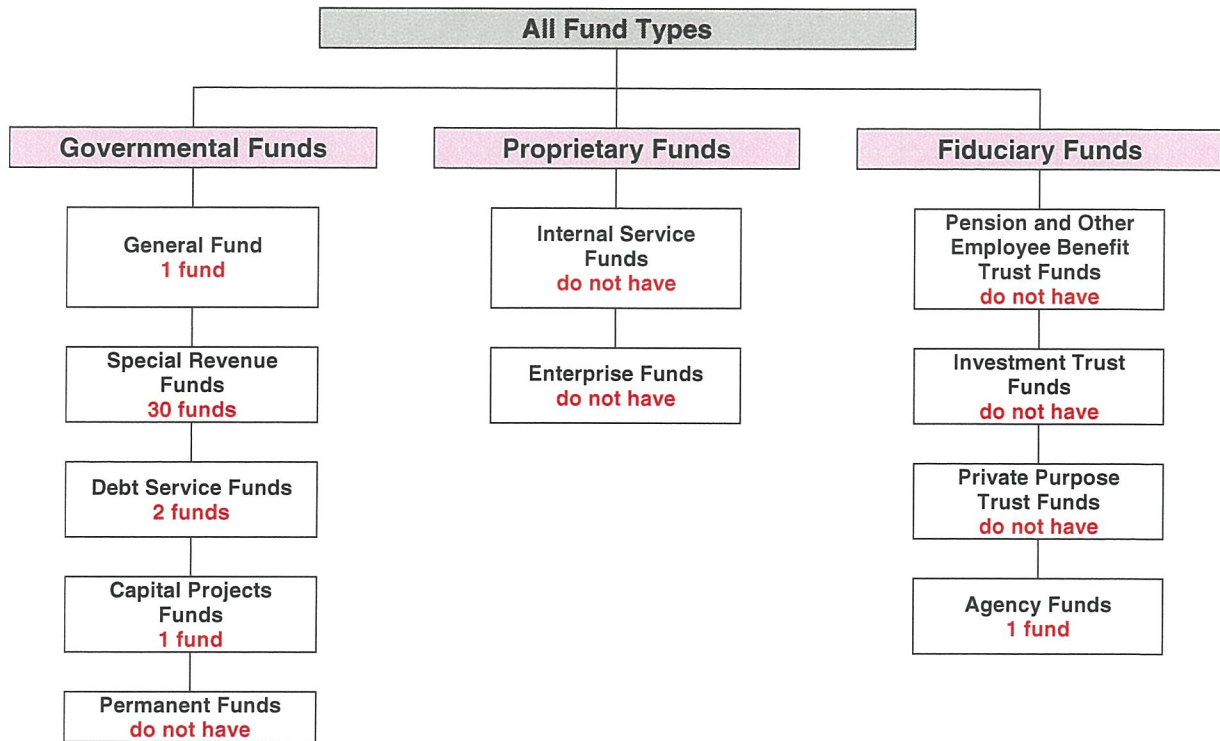
Avoyelles Parish's goal is to not have a school in any level of Academic Assistance as defined by the State of Louisiana. A school that does not meet or make adequate progress toward its Growth Target or Subgroup Performance will enter into School Improvement. A school that enters into School Improvement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

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



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

Accordingly, these standards require all school boards to use individual funds that must be categorized in one of 11 fund types. Each fund type and the number of individual funds operated by the Avoyelles Parish School Board for FY 2024-25 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 2024-25 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 | \$43,105,553 | \$30,768,159 | \$0 | \$ 0 | \$(876,326) | \$72,997,386 |
| Expenditures | 41,815,564 | 23,711,981 | 977,128 | 2,014,500 | 0 | 68,519,172 |
| Other Sources of Funds | 805,585 | 433,788 | 1,052,754 | 1,868,913 | 0 | 4,161,040 |
| Other Uses of Funds | <u>(2,092,329)</u> | <u>(6,845,547)</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>(8,937,876)</u> |
| Net Changes in Fund Balance | <u>3245</u> | <u>644,419</u> | <u>75,626</u> | <u>(145,587)</u> | <u>(,876,326)</u> | <u>(298,622)</u> |
| Beginning Fund Balance | \$14,790,991 | \$16,166,424 | \$ 0 | \$145,587 | \$9,519,939 | \$40,622,941 |
| Ending Fund Balance | \$14,794,236 | \$16,810,842 | \$75,626 | \$ 0 | \$8,643,613 | 40,324,317 |

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 2024-25 is as follows:

| | Budget FY 2023-24 | Budget FY 2024-25 | Percent Change |
|-----------------------------|------------------------------|------------------------------|---------------------------|
| Revenues | \$39,918,466 | \$43,105,553 | +8% |
| Expenditures | <u>39,157,178</u> | <u>41,815,564</u> | <u>+6.8%</u> |
| Other Sources of Funds | 5,235,585 | 805,585 | |
| Other Uses of Funds | <u>-5,996,808</u> | <u>-2,092,329</u> | <u>-184.6%</u> |
| | | | |
| Net Changes in Fund Balance | <u>65</u> | 3,245 | |
| | | | |
| Beginning Fund Balance | \$14,790,925 | \$14,790,991 | .001% |
| Ending Fund Balance | \$14,790,991 | \$14,794,236 | .001% |

Explanation of Net Change in Fund Balance – Revenues and Other Sources of Funds are expected to increase to \$43.9 million. The result is a net change in fund balance to \$ 3245 which is largely due to conservative budgeting and increased enrollment as well as a state operated charter school closure. Enrollment affects MFP funding . Sales tax and property tax revenues are stable and rising slightly. Health insurance rates are estimated to remain stable as no information from the Louisiana Office of Group benefits was available. The School Board continues to monitor operations in order to offset increases in expenditures.

Fund Balance – A General Fund – Fund Balance between 10% and 15% of total expenditures is desired at all times as a safeguard to keep the school system from having financial problems and to improve the financial condition of the Avoyelles Parish School Board. The chart below shows the percentage of the fund balance to expenditures for the past 4 years and for FY 2024-25. 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 |
|------------------------|-------------------------------|-------------------------|---|
| 2019-21 | 36,407,778 | 12,135,884 | 33.76% |
| 2021-22 | 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% |
| 2024-25 | 41,815,564 | 14,794,236 | 36.06% |

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 2024-25 is as follows:

| | Budget FY 2023-24 | Budget FY 2024-25 | Percent Change |
|-----------------------------|------------------------------|------------------------------|---------------------------|
| Revenues | \$52,765,383 | \$30,768,159 | -42% |
| Expenditures | <u>39,401,033</u> | <u>23,711,981</u> | <u>-40%</u> |
| Other Sources of Funds | 1,300,000 | 433,788 | |
| Other Uses of Funds | <u>(10,066,625)</u> | <u>(6,845,547)</u> | <u>-32%</u> |
| | | | |
| Net Changes in Fund Balance | 4,597,725 | 644,419 | |
| | | | |
| Beginning Fund Balance | \$11,568,698 | \$16,166,424 | 40% |
| Ending Fund Balance | \$16,166,424 | \$16,810,842 | 4% |

Explanation of Net Change in Fund Balance – The budget indicates that the Special Revenue Fund will experience a surplus in FY 2024-25 of approximately \$644,419. 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 \$943,909 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 2024-25 fiscal year. The Board is required to transfer a minimum of \$40,824 for this fiscal year to the Food Service Fund as part of the MFP funding. The district implemented the CEP (Community Eligibility Provision) for all schools for the 2015-16 school year which has been providing free meals for all students at within the district. This has had a positive financial impact on the district while providing free meals for all students.

The Special Maintenance Tax fund is projected to experience a \$ 133,054 estimated surplus for 2024-25. 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 2024-25 is as follows:

| | Budget FY 2023-24 | Budget FY 2024-25 | Percent Change |
|-----------------------------|------------------------------|------------------------------|---------------------------|
| Revenues | \$0 | \$0 | n/a% |
| Expenditures | <u>1,038,871</u> | <u>977,128</u> | <u>-5.9%</u> |
| Other Sources of Funds | 1,523,005 | 1,052,754 | |
| Other Uses of Funds | <u>0</u> | <u>0</u> | |
| Net Changes in Fund Balance | 484,134 | 75,626 | |
| Beginning Fund Balance | -484,134 | 0 | -100 |

| | Budget FY 2023-24 | Budget FY 2024-25 | Percent Change |
|---------------------|----------------------|----------------------|-------------------|
| Ending Fund Balance | 0 | 75,626 | |

Explanation of Net Change in Fund Balance – The budget indicates that the Debt Service Fund will experience a surplus in FY 2024-25 of approximately \$75,626. 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 2024-25 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 2024-25. 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 58% of the budget. A brief discussion of the top three sources is also included.

| Revenue Source | General Fund | Special Revenue Funds | Debt Service Funds | Capital Projects Fund | Other General Funds | Total Sources | Percent Of Total |
|-------------------|---------------------|-----------------------|--------------------|-----------------------|---------------------|---------------------|------------------|
| MFP | \$30,506,552 | \$3,595,191 | \$0 | \$0 | \$0 | \$34,101,743 | 47% |
| Sales & Use Taxes | 8,000,000 | 3,230,770 | 0 | 0 | 0 | 11,230,770 | 11% |
| Property Taxes | 3,170,000 | 871,000 | 0 | 0 | 0 | 4,041,000 | 6% |
| Other Revenues | <u>1,429,001</u> | <u>23,071,198</u> | <u>0</u> | <u>0</u> | <u>(876,326)</u> | <u>23,623,873</u> | <u>36%</u> |
| Total | <u>\$43,105,553</u> | <u>\$30,768,159</u> | <u>\$0</u> | <u>\$0</u> | <u>\$(876,326)</u> | <u>\$72,997,386</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 2024-25 fiscal year.

Approximately \$30.1 million will be deposited into the General Fund, \$40,824 will be deposited into the School Food Service Fund and \$3.5 million into LaSas in FY 2024-25. For FY 2023-24 the State Legislature approved a stipend of \$2000 for certificated personnel and \$1000 for non-certificated personnel. This stipend was expected to be included in the MFP for 2024-25, however the Legislature chose to reduce TRSL rates for 2024-25.

Sales & Use Taxes

Sales & Use Tax revenues are the **second largest source** of revenue for the Avoyelles Parish School Board. This is a tax upon the sale and consumption of goods and services within the parish and is approximately 11% of the total revenues received or \$11.2 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 2024-25. Voters approved the 10 year renewal in 2020. The recent COVID19 pandemic has negatively affected our nation's economy, however the local effect, due to increase in sales tax revenues, has improved, although long term effect is unknown at this point.

Property Taxes

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

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

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

Changing Demographics

For the past 5 years, student membership as a percent of total membership has been decreasing by 77 or 2%. (see chart below). For the 2024-25 year, enrollment is projected to remain stable. In 2006 the state changed the method of funding school systems initially based on October 1 and an adjustment (+-) is made to MFP funding with the February 1 student membership.

| Attendance District | Number of Students | | Change | |
|-------------------------|--------------------|------------|----------|---------|
| | FY 2023-24 | FY 2024-25 | Students | Percent |
| Bunkie Elementary | 324 | 328 | +4 | +1% |
| Bunkie Magnet High | 666 | 648 | -18 | -2% |
| Cottonport Elementary | 283 | 267 | -16 | -5% |
| Lafargue Elementary | 500 | 517 | +17 | +3% |
| Marksville Elementary | 627 | 615 | -12 | -2% |
| Marksville High | 644 | 612 | -32 | -5% |
| Avoyelles High | 503 | 476 | -27 | -5% |
| Plaucheville Elementary | 539 | 543 | +4 | +01% |
| Riverside Elementary | 214 | 190 | -24 | -13% |
| LaSas | 388 | 382 | -6 | -2% |
| Central Office | 30 | 63 | +33 | +52% |
| Total | 4,718 | 4,641 | -77 | -2% |

Short-term Financial and Operational Policies

In developing the budget for the FY 2024-25, the administrative staff was guided by the following short-term financial and operational policies.

1. Salary estimates include “Step Increases.” This added approximately \$208,000 to the total budget.
2. Except for salaries and employee benefits, each administrator was instructed to reduce their overall General Fund Budget requests for object codes 300 thru 900 in order to minimize cuts in the classroom.

3. Funding provided by CARES Act, names ESSER funds, will expire as of September 30, 2024, therefore forcing administration to minimize some program costs.
4. The district utilizes a district-wide budgeting process while monitoring spending at the school level with regards to staffing. All grant funds are allocated to schools equitably. Principals have been working closely with staff members to properly staff schools within budget. See the district's current methodology for fund allocation as mandated by ESSA below:

5.

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

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

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

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

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

| <u>Retirement System</u> | <u>FY 2023-24</u> | <u>FY 2024-25</u> |
|-------------------------------|-------------------|-------------------|
| Teachers' Retirement | 24.1% | 21.51% |
| School Employee's Retirement | 27.6 | 25.8 |
| Teachers' Retirement – Plan B | 24.8 | 21.51 |
| ORP | 24.8 | 21.51 |

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

8. Annual Sales Tax distribution is proposed as follows:

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

The Board voted in June 2024 to increase the November sales tax stipend to employees as shown above. This represents a 28% increase.

An additional stipend was approved as shown below funded by excess 2011 Sales and Ad Valorem tax funds :

| | |
|-----------------|---------|
| Teacher related | \$5,100 |
| Support | 2,550 |

These stipends are to be distributed during the month of August 2024.

Note: Due to the late approval of these stipends, these approved stipends are not included in this budget book. Revisions will occur after the October 1 count.

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 2024-25 will decrease from 12.5882% to 11.5325% 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, 2023 and 2024, ESSER funds total approximately \$ 39.4 million will allow for a maximum Indirect Cost of 28%, which will generate approximately \$6-9 million additional dollars to General Fund.

As a result of the 2024 Legislative Session, the following points will benefit local school districts:

- ✓ The per pupil amount in Level 1 remains at \$4,015(18-19, 17-18; 16-17; 15-16 and 14-15 – was increased in 2020; however, there are allocations outside of the MFP for some of the past years).
- ✓ b) \$21 Million statewide and \$150,220 districtwide for additional high school courses via Supplemental Course Allocations resulting in a permanent increase from \$26 per student in grades 7-12 to \$70 per student in grades 7-12.
- ✓ High cost services pool \$ 12 million statewide (APSB allocation undetermined), the amount needed to cover unmet costs of serving students with significant disabilities.
- ✓ MOUs between traditional public schools and charter schools will now allow exchange therefore easier reconciliation of student enrollment information.
- ✓ CDF (Career Development Funds) of \$166,652 to Avoyelles to fund allowable courses
- ✓ Additional funding for language immersion costs to local districts.
- ✓ Funding of \$861,148 to provide \$2,000/certificated \$1000/support one time stipends

Student Enrollment Trends

MFP Student enrollment is being forecasted to decrease in FY 2024-25 to approximately 4,641.

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

Membership exceeds 220 pupils in all schools except for Riverside. As a result of a court order several years ago all 3 middle schools were closed and 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 2024-25.

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 2024-25 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 2024-25, and according to estimates will increase revenues slightly for next year.

Property tax rates for the FY 2024-25 as compared to the prior budget year need to be approved as follows:

| | Expires | Budget FY 2023-24 | Budget FY 2024-25 | 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 property values are projected to generate revenue of approximately \$3.9 million for the General Fund, Special Revenue Fund, and the Debt Service Funds.

Changes in Debt

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

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, 2024 is \$4.7 million. Interest and principal payments for the FY 2024-25 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 twenty awards for its financial data. The name of each award and the number of years it has been received is as follows:

| | | |
|--|-----|---|
| GFOA | | |
| Certificate of Achievement for Excellence in Financial Reporting | --- | Received 20 consecutive years beginning with FY 2002-03 |

Acknowledgements

The preparation of this report could not have been accomplished without the efficient and dedicated services of each Director, Supervisor, and the entire staff of the Business Department. We want to express our appreciation to them for their assistance.

We also thank the members of the Board for their interest and support in planning and conducting the financial operations of the School System in a responsible and progressive manner.


 Karen Tutor, Superintendent
 Avoyelles Parish Schools


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

AVOYELLES PARISH SCHOOL BOARD
Marksville, Louisiana

Elected School Board Members

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

AVOYELLES PARISH SCHOOL BOARD
Marksville, Louisiana

First Level Administrators

| <u>Name</u> | <u>Title</u> | <u>Years Experience</u> | <u>Began as an Administrator</u> |
|----------------------------|--|-------------------------|----------------------------------|
| Mrs. Karen Tutor | Superintendent | 35 | 07-2012 |
| Mrs. Thelma Prater | Assistant Superintendent | 38 | 09-2009 |
| Mrs. Mary L. Bonnette, CPA | Director of Finance | 36 | 03-2003 |
| Mrs. Jennifer Dismer | Supervisor of Child Welfare and Attendance | 26 | 07-2013 |
| Dr. Dawn Pitre | Supervisor of Special Education | 32 | 07-2015 |
| Mr. Dexter Compton | Supervisor of Secondary Education | 32 | 09-2006 |
| Mrs. Wendy Marchand | Elem/Literacy Supervisor | 27 | 09-2005 |
| Mrs. Demetria Alexander | Supervisor of Federal Programs | 41 | 02-2013 |
| Mrs. Jennifer Welch | Supervisor of School Food Services | 19 | 03-2014 |
| Mrs. Jessica Rachal | Accounting/Sales Tax Supervisor | 14 | 04-2022 |
| Mr. Trent Young | Manager of Transportation/Safety | 6 | 07-2023 |
| Mr. Ray Carlock | Maintenance Supervisor | 21 | 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, 2024 and ending June 30, 2025.

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, 2024 and ending June 30, 2025, 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:

Organizational Section



**Avoyelles Parish School Board
Organizational Section
Fiscal Year 2024-25**

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).

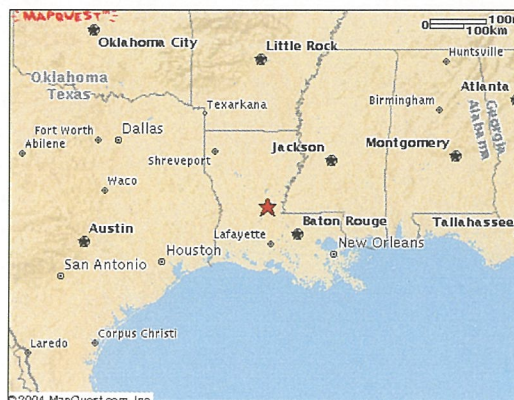
The Board is comprised of 9 members who are elected from 9 districts for terms of four years. Board meetings are held at 5:00 p.m., at the School Board Office on the first Tuesday of every month and Finance Committee meetings are held as needed.

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 2024-25**

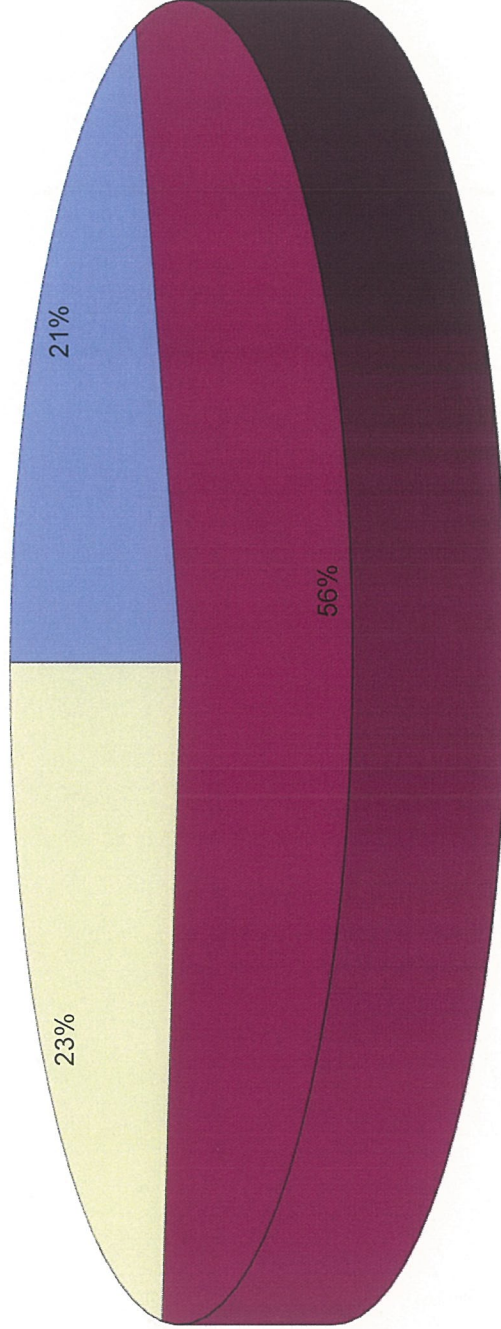
Listing of Instructional Sites

| | <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> | <u>25</u> |
| <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> | <u>1</u> | <u>5</u> |
| 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

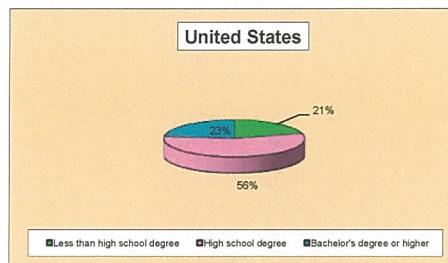
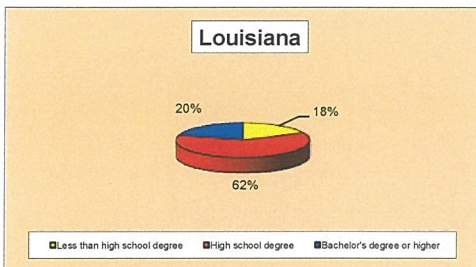
**Avoyelles Parish School Board
Organization Section
Fiscal Year 2024-25**

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:



Louisiana nited States

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.

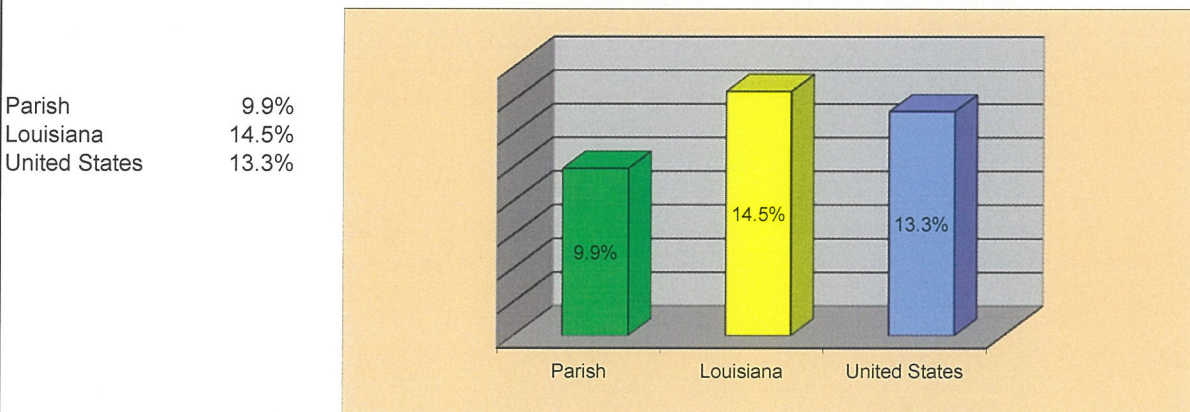
Bachelor's degree or higher: persons who have received a college, university, or professional degree.

**Avoyelles Parish School Board
Organization Section
Fiscal Year 2024-25**

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.



Population

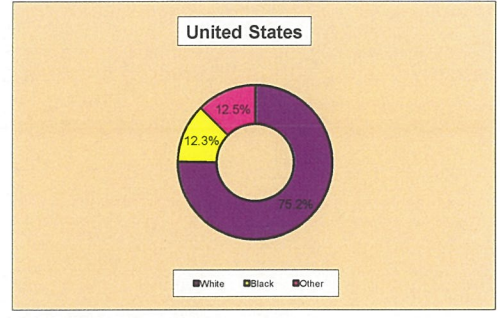
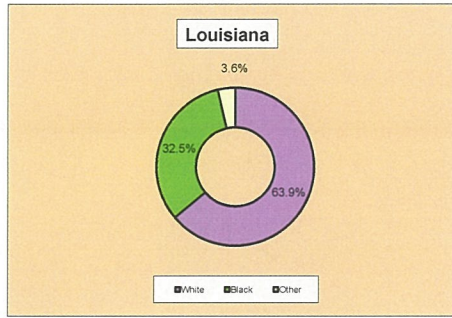
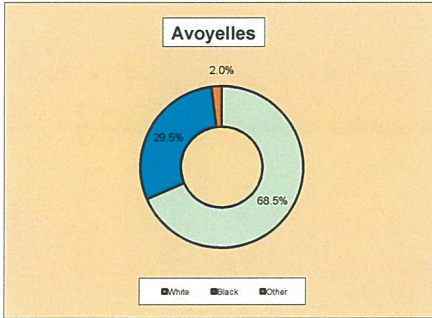
In Census 2010, people were counted at their "usual residence," a principle followed in each census since 1790. Usual residence has been defined as the place where the person lives and sleeps most of the time. This place is not necessarily the same as the person's voting residence or legal residence. 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 | 42,073 | 4,649,000 | 328,000,000 |

Avoyelles Parish School Board Organization Section Fiscal Year 2024-25

Population by Race

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



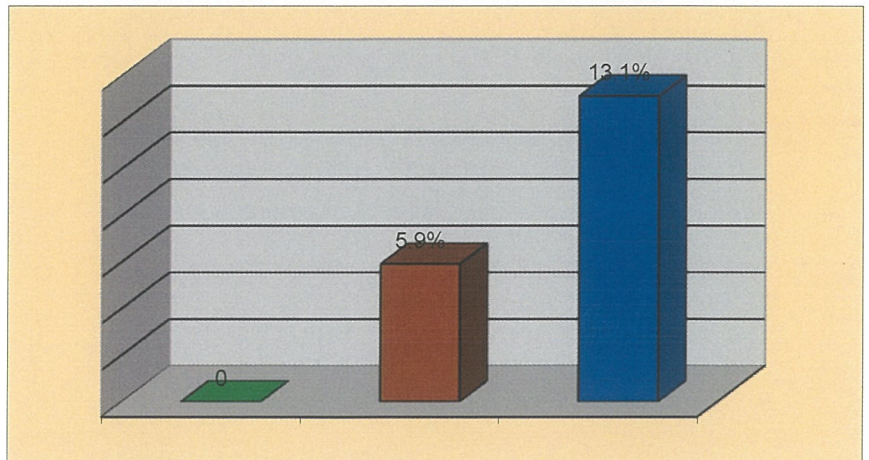
| | <u>Avoyelles</u> | <u>Louisiana</u> | <u>United States</u> |
|-------|------------------|------------------|----------------------|
| White | 68.5% | 63.9% | 75.1% |
| Black | 29.5% | 32.5% | 12.3% |
| Other | 2.0% | 3.6% | 12.5% |

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 2024-25**

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.

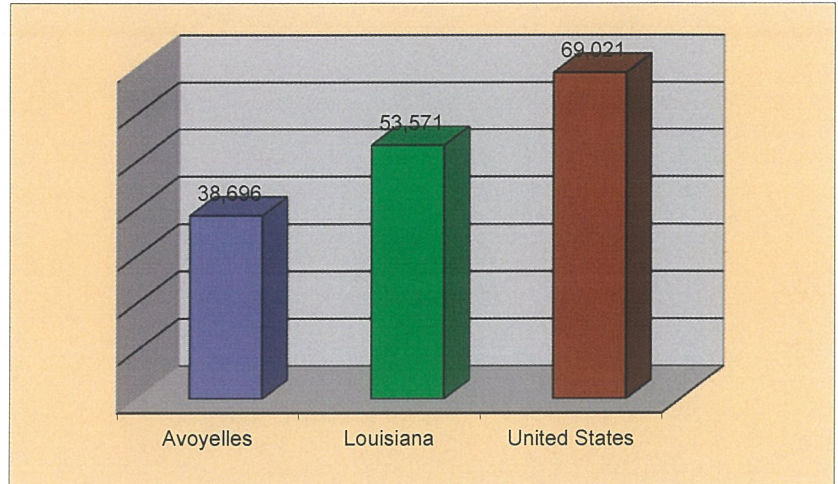
| | <u>Avoyelles</u> | <u>Louisiana</u> | <u>United States</u> |
|------------------------------|------------------|------------------|----------------------|
| Persons Below Poverty | 24.0% | 18.4% | 13.3% |

**Avoyelles Parish School Board
Organization Section
Fiscal Year 2024-25**

Median Household Income

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

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



Teen Birth Rate

| | |
|---------------|-------|
| Avoyelles | 49.0% |
| Louisiana | 24.5% |
| United States | 13.5% |

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

Female Parent Household Rate

| | |
|---------------|-------|
| Avoyelles | 16.8% |
| Louisiana | 15.8% |
| United States | 12.4% |

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

**Avoyelles Parish School Board
Organization Section
Fiscal Year 2024-25**

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 2024-25**

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 2024-25**

- | | | | |
|-----|-------------------------------|---|---|
| (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 2024-25**

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 2024-25**

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 2024-25**

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 2024-25**

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 2024-25**

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 17,2024 | 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 3,2024 | Deadline for submission of all budget estimates and recommendations to the Business Office. |
| May 20,2024 | Compilation of budget is completed by the Business Office and sent to the Superintendent for review and/or alterations. |
| May 24,2024 | 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 22,2024 | Review public notice published in the paper. The notice should state the budget is available for public inspection and that a public hearing on the proposed budget will be held on August 6, 2020 at 4:00 p.m., at the School Board Office at 221 Tunica Drive, Marksville, Louisiana. |
| June 22,2024 | Thirty copies of the budget are sent to the Printshop for binding. |
| July 6,2024 | Budget is sent to the Finance Committee for review and/or alterations. |
| August 6, 2024 | 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 2024-25**

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 2024-25**

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 2024-25**

**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 2024-25**

Total Operating Budget by Function

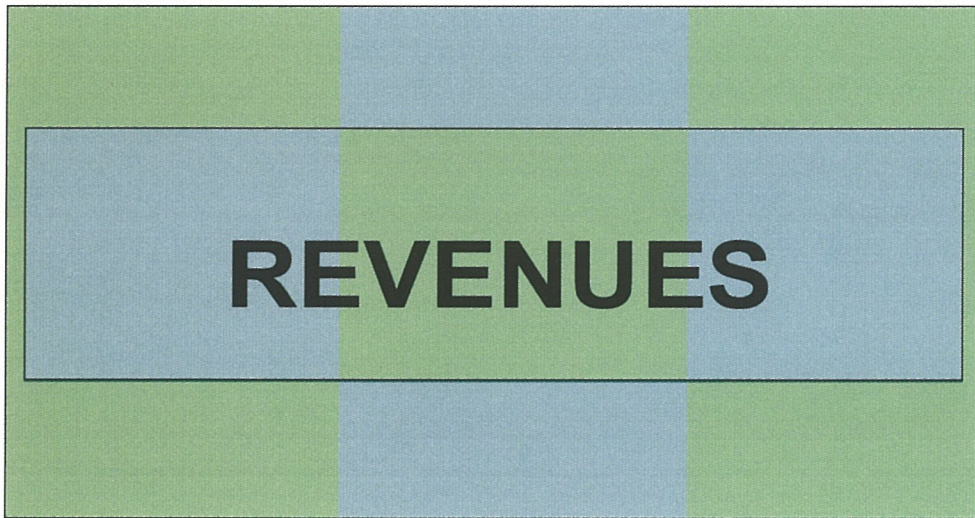
| | General Fund | Special Revenue Fund | Debt Service Fund | Capital Projects Fund | Additional General Funds | Total |
|-------------------------------------|----------------------|----------------------------|-------------------------|-----------------------------|--------------------------------|----------------------|
| Revenues | | | | | | |
| Local Revenues | \$ 12,360,982 | 3,963,143 | \$ - | \$0 | \$ (876,326) | \$ 15,447,799 |
| State Revenues | 30,733,121 | 5,126,228 | - | - | - | 35,859,349 |
| Federal Revenues | <u>11,450</u> | <u>21,678,788</u> | - | <u>\$0</u> | - | <u>21,690,238</u> |
| Total Revenues | \$ 43,105,553 | \$ 30,768,159 | \$ - | \$0 | \$ (876,326) | \$ 72,997,386 |
| Expenditures | | | | | | |
| Regular Programs | \$ 16,988,347 | \$ 6,447,092 | \$ - | \$ - | \$ - | \$ 23,435,439 |
| Special Education Programs | \$ 5,172,184 | 615,907 | - | - | - | 5,788,091 |
| Vocational Programs | 1,614,087 | 676,237 | - | - | - | 2,290,324 |
| Other Instructional Programs | 212,936 | 432,653 | - | - | - | 645,589 |
| Special Programs | 615,540 | 3,806,063 | - | - | - | 4,421,603 |
| Adult Education Programs | - | - | - | - | - | - |
| Pupil Support Services | 1,955,166 | 812,498 | - | - | - | 2,767,664 |
| Instructional Staff Services | 1,057,417 | 1,207,315 | - | - | - | 2,264,732 |
| General Administration | 1,546,440 | 855,961 | - | - | - | 2,402,401 |
| School Administration | 3,232,078 | - | - | - | - | 3,232,078 |
| Business Services | 799,609 | - | - | - | - | 799,609 |
| Maintenance of Plant | 2,149,514 | 1,878,760 | - | - | - | 4,028,274 |
| Student Transportation Services | 5,835,780 | 54,158 | - | - | - | 5,889,938 |
| Central Services | 169,466 | - | - | - | - | 169,466 |
| Food Service | 432,000 | 6,890,339 | - | - | - | 7,322,339 |
| Community/Enterprise Services | 35,000 | 34,997 | - | - | - | 69,997 |
| Facility Acquisition & Construction | - | - | - | \$2,014,500 | - | 2,014,500 |
| Debt Service | - | - | <u>977,128</u> | - | - | <u>977,127</u> |
| Total Expenditures | \$ 41,815,564 | \$ 23,711,981 | \$ 977,128 | \$ 2,014,500 | \$ - | \$ 68,519,172 |
| Other Sources of Funds | 805,585 | 433,788 | 1,052,754 | \$1,868,913 | - | 4,161,040 |
| Other Uses of Funds | <u>(2,092,329)</u> | <u>(6,845,547)</u> | - | - | - | <u>(8,937,876)</u> |
| Total Other Sources & | \$ (1,286,744) | \$ (6,411,759) | \$ 1,052,754 | \$ 1,868,913 | \$ - | \$ (4,776,836) |
| Net Change in Fund Balance | <u>\$ 3,245</u> | <u>\$ 644,419</u> | <u>\$ 75,626</u> | <u>\$ (145,587)</u> | <u>\$ (876,326)</u> | <u>\$ (298,622)</u> |
| Beginning Fund Balance | \$ 14,790,991 | \$16,166,424 | \$ - | \$145,587 | \$ 9,519,939 | \$ 40,622,941 |
| Fund Balance Adjustments | - | - | - | - | - | - |
| Ending Fund Balance | <u>\$ 14,794,236</u> | <u>\$16,810,842</u> | <u>\$ 75,626</u> | <u>\$ -</u> | <u>\$ 8,643,613</u> | <u>\$ 40,324,317</u> |

**Avoyelles Parish School Board
Budget Summary of All Governmental Funds
Fiscal Year 2024-25**

Total Operating Budget by Object

| | General Fund | Special Revenue Fund | Debt Service Fund | Capital Projects Fund | Additional General Funds | Total |
|---------------------------------|-----------------------|----------------------------|-------------------------|-----------------------------|--------------------------------|-----------------------|
| Revenues | | | | | | |
| Local Revenues | \$ 12,360,982 | \$ 3,963,143 | \$ - | \$0 | \$ (876,326) | \$ 15,447,799 |
| State Revenues | 30,733,121 | 5,126,228 | - | - | - | 35,859,349 |
| Federal Revenues | 11,450 | 21,678,788 | - | - | - | 21,690,238 |
| Total Revenues | <u>\$ 43,105,553</u> | <u>\$ 30,768,159</u> | <u>\$ -</u> | <u>\$0</u> | <u>\$ (876,326)</u> | <u>\$ 72,997,386</u> |
| Expenditures | | | | | | |
| Salaries | \$ 21,277,364 | \$ 6,442,840 | \$ - | \$ - | \$ - | \$ 27,720,204 |
| Employee Benefits | 14,670,851 | 4,041,991 | - | - | - | 18,712,842 |
| Purchased Professional Services | 1,161,316 | 329,093 | - | - | - | 1,490,410 |
| Purchased Property Services | 750,160 | 1,855,764 | - | \$ 2,014,500 | - | 4,620,424 |
| Other Purchased Services | 2,182,919 | 529,033 | - | - | - | 2,711,952 |
| Supplies | 1,748,955 | 4,517,560 | - | - | - | 6,266,515 |
| Property | 18,000 | 5,956,988 | - | - | - | 5,974,988 |
| Other Objects | 6,000 | 38,711 | - | - | - | 44,711 |
| Principal & Interest | - | - | 977,128 | - | - | 977,128 |
| Total | <u>\$ 41,815,565</u> | <u>\$ 23,711,981</u> | <u>\$ 977,128</u> | <u>\$ 2,014,500</u> | <u>\$ -</u> | <u>\$ 68,519,172</u> |
| Other Sources of Funds | 805,585 | 433,788 | 1,052,754 | \$ 1,868,913 | - | 4,161,040 |
| Other Uses of Funds | <u>(2,092,329)</u> | <u>(6,845,547)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(8,937,876)</u> |
| Total Other Sources & | <u>\$ (1,286,744)</u> | <u>\$ (6,411,759)</u> | <u>\$ 1,052,754</u> | <u>\$ 1,868,913</u> | <u>\$ -</u> | <u>\$ (4,776,836)</u> |
| Net Change in Fund Balance | <u>\$ 3,245</u> | <u>\$ 644,419</u> | <u>\$ 75,626</u> | <u>\$ (145,587)</u> | <u>\$ (876,326)</u> | <u>\$ (298,623)</u> |
| Beginning Fund Balance | \$ 14,790,991 | \$16,166,424 | \$ - | \$145,587 | \$ 9,519,939 | \$ 40,622,941 |
| Fund Balance Adjustments | | | | | | \$ - |
| Ending Fund Balance | <u>\$ 14,794,236</u> | <u>\$ 16,810,842</u> | <u>\$ 75,626</u> | <u>\$ -</u> | <u>\$ 8,643,613</u> | <u>\$ 40,324,317</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

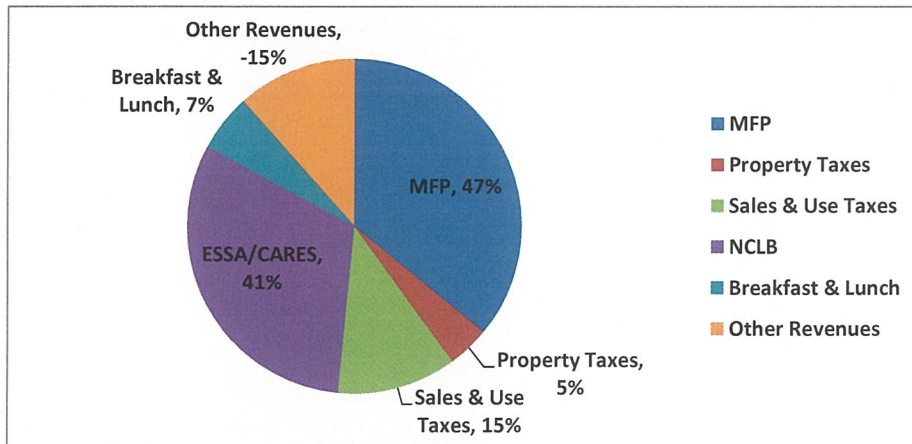
Avoyelles Parish School Board Budget Summary of All Governmental Funds Fiscal Year 2024-25

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 <u>Fund</u> | Special Revenue <u>Fund</u> | Debt Service <u>Fund</u> | Capital Projects <u>Fund</u> | Additional General <u>Funds</u> | Total <u>Sources</u> | |
|-------------------|------------------------|-----------------------------------|--------------------------------|------------------------------------|---------------------------------------|-------------------------|------|
| MFP | 30,506,552 | 3,595,191 | \$0 | \$0 | \$0 | 34,101,743 | 47% |
| Property Taxes | 3,170,000 | 733,216 | 0 | 0 | 0 | 3,903,216 | 5% |
| Sales & Use Taxes | 8,000,000 | 3,028,396 | 0 | 0 | \$ - | 11,028,396 | 15% |
| ESSA/CARES | 0 | 29,810,612 | 0 | 0 | 0 | 29,810,612 | 41% |
| Breakfast & Lunch | 0 | 5,228,000 | 0 | 0 | 0 | 5,228,000 | 7% |
| Other Revenues | 1,429,001 | -11,627,256 | 0 | \$0 | (876,326) | (11,074,581) | -15% |
| Total | \$ 43,105,553 | \$ 30,768,159 | \$ - | \$0 | \$ (876,326) | \$ 72,997,386 | |



**Avoyelles Parish School Board
Budget Summary of All Governmental Funds
Fiscal Year 2024-25**

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:

| | |
|-----------------------|--|
| Largest | 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. |
| 46.72% | |
| Fourth Largest | 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. |
| 10.79% | |
| Second Largest | 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. |
| 15.39% | |
| Third Largest | 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. |
| 10.05% | |
| Fifth Largest | 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. |
| 5.54% | |

Avoyelles Parish School Board Budget Summary of All Governmental Funds Fiscal Year 2024-25

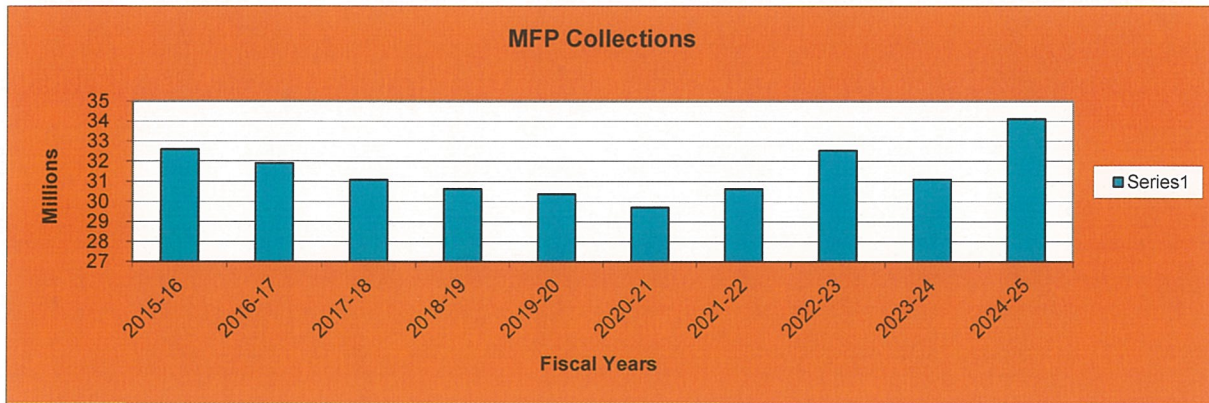
Minimum Foundation Program (MFP) Revenues Largest Source of Revenue

The Minimum Foundation Program (MFP) is the single largest source of revenue that is received. It is based on a formula adopted by the Louisiana Board of Elementary and Secondary Education (BESE) and approved by the Louisiana Legislature. This formula determines the State's cost of educating students in Louisiana and helps to equitably allocate funds to parish and city school systems. Revenue trends, estimates, assumptions, and projections are as follows:

Minimum Foundation Program Trends

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

| | <u>General Fund</u> | <u>LaSas</u> | <u>Lunch Fund</u> | <u>Total MFP</u> | <u>Increase(Decrease)</u> | |
|---------|---------------------|--------------|-------------------|------------------|---------------------------|----------------|
| | | | | | <u>Amount</u> | <u>Percent</u> |
| 2015-16 | 29,874,420 | 2,650,855 | 61,106 | 32,586,381 | #VALUE! | #VALUE! |
| 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% |
| 2024-25 | 30,506,552 | 3,554,367 | 40,824 | 34,101,743 | 3,008,516 | 9.68% |



**Avoyelles Parish School Board
Budget Summary of All Governmental Funds
Fiscal Year 2024-25**

**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 2024-25 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> |
|--------------------|------------------------------|---------------------------------|---------------------------|------------------------------------|--------------------------------|----------------------------|
| 2015-16 | 3,961 | 3,961 | 5,571 | 5,571 | 5,849.29 | 5,849.29 |
| 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) |
| 2024-25 | 4,015 | - | 4,641 | (81) | 7,347.93 | 763.17 |

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

3,008,516 increase/(decrease) in state revenues for fiscal year 2024-25. This estimated decrease is due to a projected decrease in student count. The Louisiana Legislature did NOT increase base

Management is projecting a slight decrease in enrollment, however MFP increased due to local charter school closure.

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

The Legislature approved a one-time stipend of \$2000/\$1000 for the staff for the 2023-24 year and since the MFP was not voted on, the MFP per pupil amount remains the same as well as the \$2000/\$1000 stipend.

| | <u>Proration</u> | <u>Fiscal Year 2023-24</u> | <u>Proposed Budget 2024-25</u> | <u>Increase (Decrease)</u> |
|--------------|------------------|----------------------------|--------------------------------|----------------------------|
| General Fund | 89.46% | \$ 27,855,448 | \$ 30,506,552 | \$ 2,651,104 |
| LaSas | 10.42% | 3,204,750 | 3,554,367 | 349,617 |
| Lunch Fund | 0.12% | 59,000 | 40,824 | (18,176) |
| Total | 100.00% | \$ 31,119,198 | \$ 34,101,743 | \$ 2,982,545 |

**Avoyelles Parish School Board
Budget Summary of All Governmental Funds
Fiscal Year 2024-25**

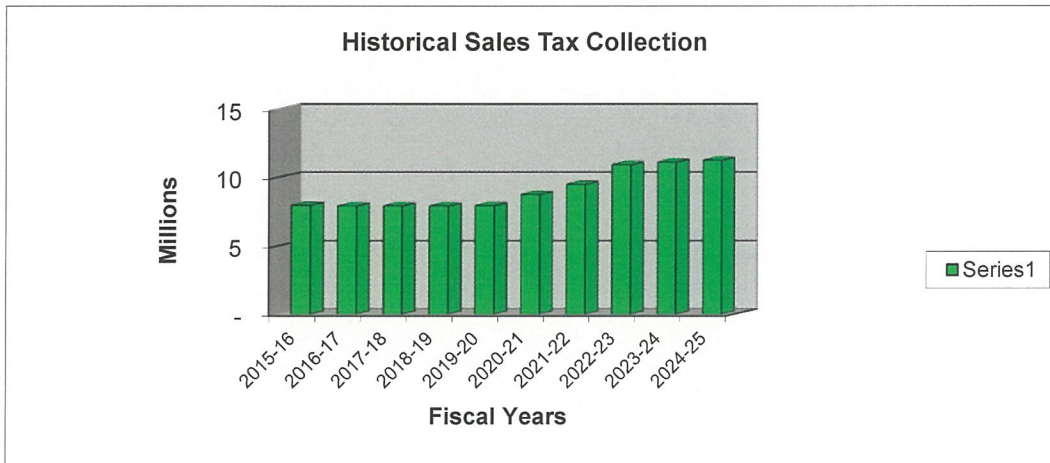
Sales & Use Tax Revenues

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.

| Fiscal Year | General and Special Revenue Funds | Lunch Fund | Debt Service | Capital Projects | Total | Increase Decrease |
|-------------|-----------------------------------|------------|--------------|------------------|------------|-------------------|
| 2015-16 | 7,955,466 | - | - | - | 7,955,466 | #DIV/0! |
| 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% |
| 2024-25 | 11,230,770 | - | - | - | 11,230,770 | 1.23% |





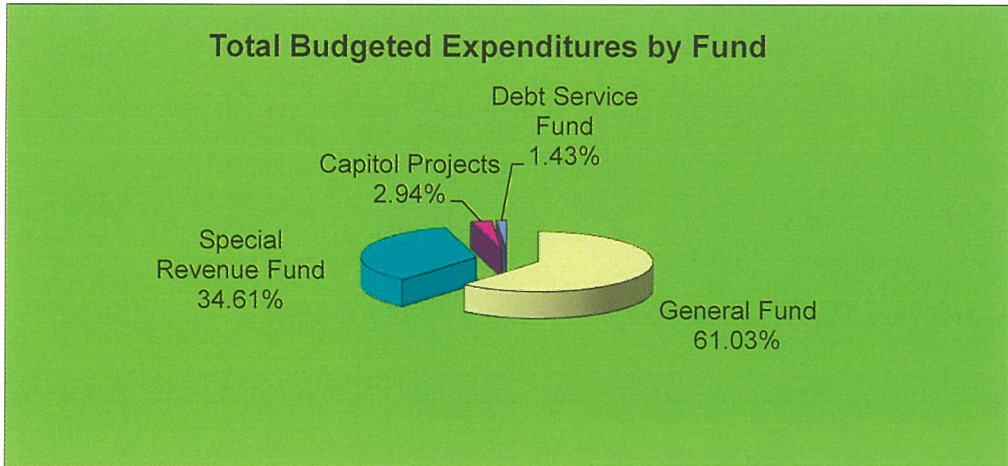
EXPENDITURES

Avoyelles Parish School Board Budget Summary of All Governmental Funds Fiscal Year 2024-25

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.

| | <u>Budget</u> <u>2024-25</u> | <u>Percentage</u> <u>of Budget</u> |
|---------------------------------|---------------------------------|---------------------------------------|
| General Fund | \$ 41,815,565 | 61.03% |
| Special Revenue Fund | 23,711,981 | 34.61% |
| Capitol Projects | 2,014,500 | 2.94% |
| Debt Service Fund | <u>977,127</u> | <u>1.43%</u> |
| Total Budgeted Expenditures | \$ <u>68,519,172</u> | <u>100.00%</u> |



**Avoyelles Parish School Board
Budget Summary of All Governmental Funds
Fiscal Year 2024-25**

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 | \$ 35,948,215 | \$ 10,484,831 | \$ - | \$ - | \$ - | \$ 46,433,046 | 67.80% |
| Materials & Supplies | 1,748,955 | 10,474,548 | - | - | - | 12,223,503 | 17.80% |
| Principal & Interest | - | - | 977,128 | - | - | 977,128 | 1.40% |
| Equipment & Vehicles | 18,000 | - | - | - | - | 18,000 | 0.00% |
| Utilities | - | 825,832 | - | - | - | 825,832 | 1.20% |
| Other | 4,100,394 | 1,926,770 | - | 2,014,500 | - | 8,041,665 | 11.70% |
| Total | \$ 41,815,564 | \$ 23,711,981 | \$ 977,128 | \$ 2,014,500 | \$ - | \$ 68,519,172 | 100.00% |

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

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

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

Third Largest The third largest expenditure is other miscellaneous expenditures.

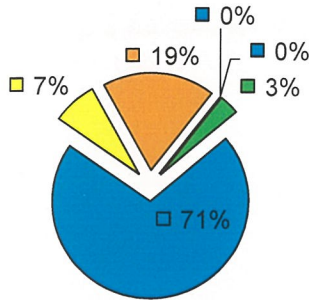
Fourth Largest The fourth largest expenditure is the repayment of Principal and Interest. This expense is shown only in the Debt Service Fund and represents the repayment of loans used by the Board to make improvements. Principal and Interest payments exceed 100% of the total Debt Service Fund Budget.

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

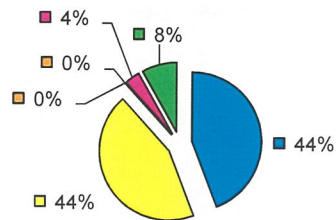
Avoyelles Parish School Board

All Funds

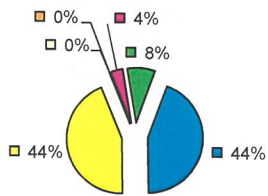
General Fund



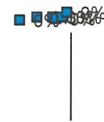
Special Revenue Fund



Debt Service Funds



Additional Gen Funds



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

Avoyelles Parish School Board General Fund



**Avoyelles Parish School Board
General Fund Budget
Fiscal Year 2024-25**

| |
|----------------------------|
| Budget Summary by Function |
|----------------------------|

| | <u>Actual</u> <u>2022-23</u> | <u>Budget</u> <u>2023-24</u> | <u>Budget</u> <u>2024-25</u> | <u>Percent of</u> <u>Change</u> |
|-------------------------------------|---------------------------------|---------------------------------|---------------------------------|------------------------------------|
| Revenues | | | | |
| Local Revenues | 12,463,051 | 11,825,051 | 12,360,982 | 4.50% |
| State Revenues | 30,190,199 | 28,081,965 | 30,733,121 | 9.40% |
| Federal Revenues | <u>11,940</u> | <u>11,450</u> | <u>11,450</u> | 0.00% |
| Total Revenues | \$ 42,665,190 | \$ 39,918,466 | \$43,105,553 | 8.00% |
| Expenditures | | | | |
| Regular Programs | 16,027,872 | 16,092,748 | 16,988,347 | 5.60% |
| Special Education | 4,904,188 | 4,884,630 | 5,172,184 | 5.90% |
| Vocational Programs | 1,589,003 | 1,544,917 | 1,614,087 | 4.50% |
| Other Instructional | 194,461 | 205,266 | 212,936 | 3.70% |
| Special Programs | 622,053 | 602,483 | 615,540 | 2.20% |
| Adult Education | - | - | - | #DIV/0! |
| Pupil Support | 1,676,445 | 1,840,481 | 1,955,166 | 6.20% |
| Instructional Staff | 610,790 | 787,718 | 1,057,417 | 34.20% |
| General | 1,351,590 | 1,289,332 | 1,546,440 | 19.90% |
| School | 3,181,384 | 3,313,820 | 3,232,078 | -2.50% |
| Business Services | 678,115 | 686,857 | 799,609 | 16.40% |
| Maintenance of Plant | 1,943,124 | 2,090,803 | 2,149,514 | 2.80% |
| Student Transportation | 4,553,539 | 5,272,310 | 5,835,780 | 10.70% |
| Central Services | 161,722 | 114,837 | 169,466 | 0.00% |
| Community/Enterprise | 35,000 | 35,000 | 35,000 | 0.00% |
| Food Service | 385,447 | 395,976 | 432,000 | 9.10% |
| Construction | - | - | - | 0.00% |
| Total Expenditures | \$ 37,914,733 | \$ 39,157,178 | \$41,815,564 | 6.80% |
| Other Sources of | 3,134,127 | 5,235,585 | 805,585 | 6.80% |
| Other Uses of Funds | <u>(5,054,710)</u> | <u>(5,996,808)</u> | <u>(2,092,329)</u> | -84.60% |
| Total Other Sources and Uses | \$ (1,920,583) | \$ (761,223) | \$ (1,286,744) | -65.10% |
| Balance | <u>2,829,874</u> | <u>65</u> | <u>3,245</u> | |
| Beginning Fund | 11,961,051 | 14,790,925 | 14,790,991 | 0.00% |
| Ending Fund | \$ 14,790,925 | \$ 14,790,991 | \$14,794,236 | 0.00% |

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

**Avoyelles Parish School Board
General Fund Budget
Fiscal Year 2024-25**

| |
|--------------------------|
| Budget Summary by Object |
|--------------------------|

| | <u>Actual</u> <u>2022-23</u> | <u>Budget</u> <u>2023-24</u> | <u>Budget</u> <u>2024-25</u> | <u>Percent of</u> <u>Change</u> |
|---|---------------------------------|---------------------------------|---------------------------------|------------------------------------|
| Revenues | | | | |
| Local Revenues | 12,463,051 | 11,825,051 | 12,360,982 | 4.50% |
| State Revenues | 30,190,199 | 28,081,965 | 30,733,121 | 9.40% |
| Federal Revenues | <u>11,940</u> | <u>11,450</u> | <u>11,450</u> | 0.00% |
| Total Revenues | \$ 42,665,190 | \$ 39,918,466 | \$43,105,553 | 8.00% |
| Expenditures | | | | |
| Salaries | 20,192,189 | 20,865,498 | 21,277,364 | 2.00% |
| Employee Benefits | 13,849,484 | 13,475,055 | 14,670,851 | 8.90% |
| Purchased Professional | 930,391 | 1,036,507 | 1,161,316 | 12.00% |
| Purchased Property | 764,347 | 714,000 | 750,160 | 5.10% |
| Other Purchased | 1,562,879 | 1,648,258 | 2,182,919 | 32.40% |
| Supplies | 614,823 | 1,406,110 | 1,748,955 | 24.40% |
| Property | 620 | 9,400 | 18,000 | 91.50% |
| Other Objects | <u>-</u> | <u>2,350</u> | <u>6,000</u> | |
| Total Expenditures | \$ 37,914,733 | \$ 39,157,178 | \$41,815,564 | 6.80% |
| Other Sources of | 3,134,127 | 5,235,585 | 805,585 | -84.60% |
| Other Uses of Funds | <u>(5,054,710)</u> | <u>(5,996,808)</u> | <u>(2,092,329)</u> | -65.10% |
| Total Other Sources and Uses | \$ (1,920,583) | \$ (761,223) | \$ (1,286,744) | 69.00% |
| Balance | <u>2,829,874</u> | <u>65</u> | <u>3,245</u> | |
| Beginning Fund | 11,961,051 | 14,790,925 | 14,790,991 | 0.00% |
| Ending Fund | 14,790,925 | 14,790,991 | 14,794,236 | 0.00% |

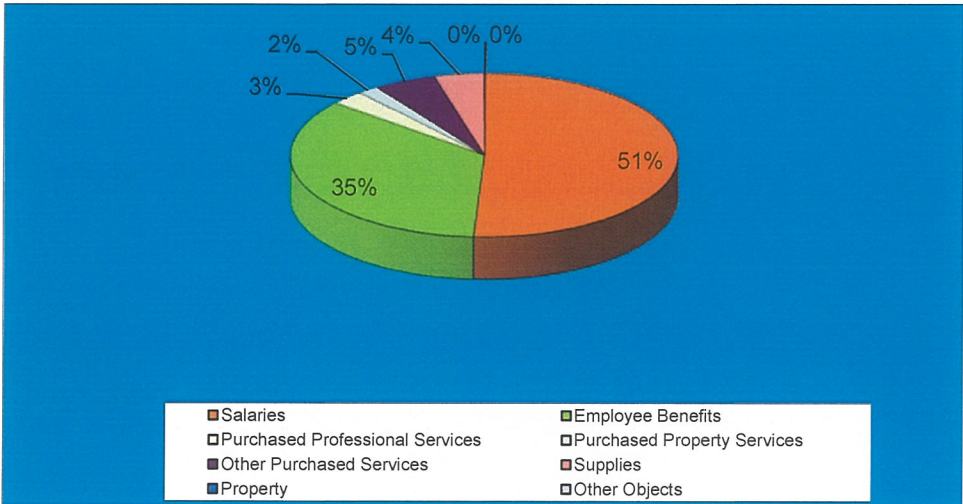
The expenditures, listed on this page, present a cross-classification of the total General Fund Budget as shown on the previous page. Object code classifications (salaries, employee benefits, materials, equipment, etc.) are used to describe the service or commodity as a result of a specific expenditure.

**Avoyelles Parish School Board
General Fund Budget
Fiscal Year 2024-25**

Most Important Features

- 1 In FY 2024-25 , the General Fund budget will show an estimated surplus of \$ 3,245
Close estimates have been made to adjust for the increased costs that occurred in 2023-24 fiscal year and for the increased operational costs and benefits for the FY 2024-25.
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 \$ 14,794,236
- 2 Minimum Foundation Program Revenues are projected to decrease by 2,651,104 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 2024-25. In November 2011, voters approved a 10 mil ad valorem tax which is estimated to generate approximately \$1,000,000 in additional revenues. In November 2017 the board was successful in asking voters for approval of both 5 mill ad valorem taxes which fur repairs of all schools. The amount generated from these taxes are approximately \$1,000,000. The 2011 tax will be up for renewal in November 2021.
- 4 1% and .25% Sales tax revenues are expected to remain constant during FY 2024-25 to approximately 8,000,000 .
- 5 E-Rate Reimbursement is being budgeted again in FY 2024-25. 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 35,948,215 million in FY 2024-25. 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 2024-25**

Most Important Features

7 Employer's rates and contributions to each Louisiana Retirement System for FY 2024-25 will increase; thereby, adding additional expenses to the General Fund as shown below.

| | FY 2023-24 | FY 2024-25 |
|---|-------------|-------------|
| | <u>Rate</u> | <u>Rate</u> |
| Louisiana Teachers' Retirement | 24.10% | 21.51% |
| Louisiana School Employee's Retirement | 27.60% | 25.80% |
| Louisiana Teachers' Retirement - Plan B | 24.10% | 21.51% |
| ORP Retirement | 24.10% | 21.51% |

8 No increase in health insurance for active employees and retirees for the FY 2024-25.

10 The 2024 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.

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

| | |
|--------------------------------------|-------|
| Positions on Teacher Salary Schedule | 5,100 |
| Support Positions | 2,550 |

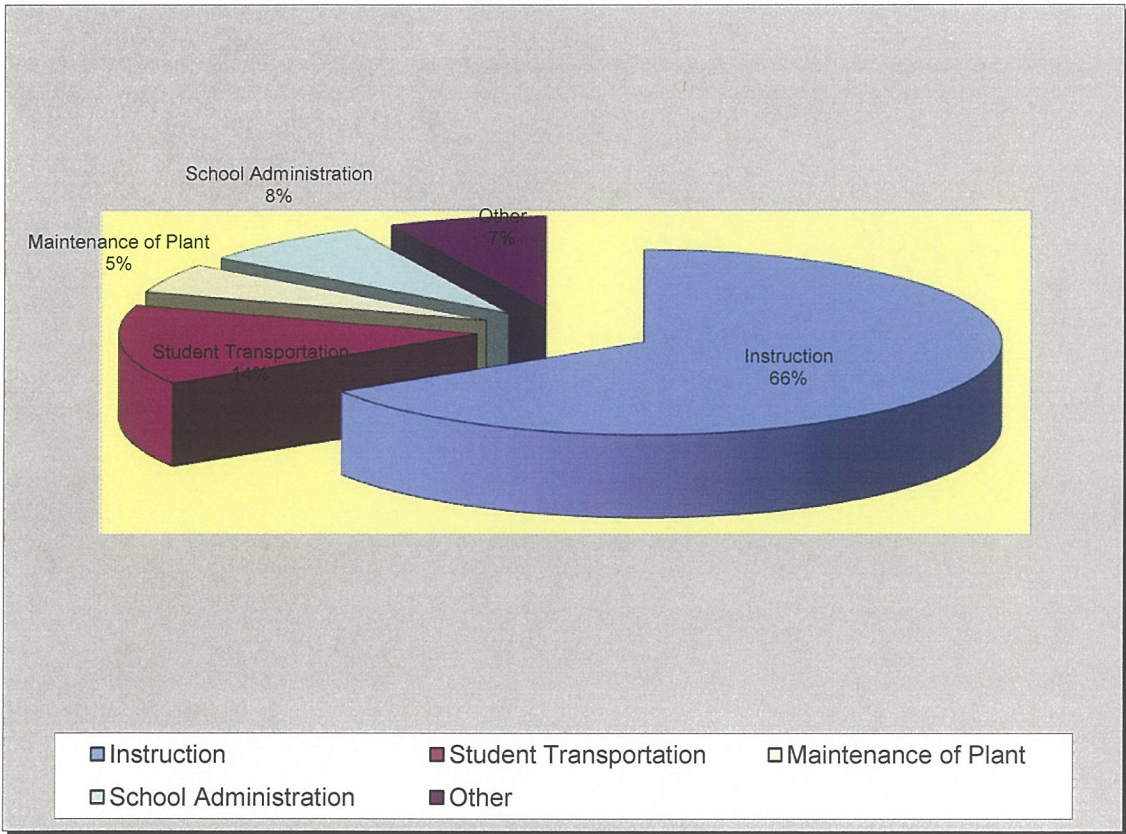
(The above item is not included in this document, it will be included in the next revised budget.

**Avoyelles Parish School Board
General Fund Budget
Fiscal Year 2024-25**

Most Important Features

12 The pie chart of expenditures below illustrates the emphasis the Avoyelles Parish School Board places on instruction, with 66.04% of all expenditures for FY 2024-25 directed to the classroom.

| | | | |
|------------------------|-----------|-------------------|--------|
| Instruction | \$ | 27,615,677 | 66.04% |
| Student Transportation | | 5,835,780 | 13.96% |
| Maintenance of Plant | | 2,149,514 | 5.14% |
| School Administration | | 3,232,078 | 7.73% |
| Other | | <u>2,982,515</u> | 7.13% |
| Total | \$ | 41,815,564 | |



**Avoyelles Parish School Board
General Fund Budget
Local Revenues
Fiscal Year 2024-25**

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 mills 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 2024-25**

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 2024-25

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|----------------|-----------------------------------|----------------|----------------|----------------|
| 1 | 02-3110 | Minimum Foundation Program (MFP) | 29,963,426 | 27,855,448 | 30,506,552 |
| 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 | 6,000 | 10,000 |
| 14 | 02-3250 | Non-Public Transportation | - | - | - |
| 15 | 02-3255 | Non-Public Textbooks | 21,219 | 24,399 | 21,219 |
| 16 | 02-3289 | Early Childhood Development | - | - | - |
| 17 | 02-3290 | State Reimbursement-Other | - | - | - |
| 18 | 02-3290 | Other Restricted Revenues | 650 | - | - |
| 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 | 36,303 | 37,071 | 36,303 |
| 30 | 02-3815 | Revenue Sharing - Oper & Maint. | 150,425 | 153,612 | 153,612 |
| 31 | 02-3910 | PIP Retirement Contribution | 3,612 | 5,435 | 5,435 |
| | | Total State Revenues | \$ 30,190,199 | \$ 28,081,965 | \$ 30,733,121 |
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**Avoyelles Parish School Board
General Fund Budget
Federal Revenues
Fiscal Year 2024-25**

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
Regular Programs Function
Fiscal Year 2024-25**

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

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|-----------------------|---------------------------------|-----------------------|-----------------------|-----------------------|
| 1 | 02-150-1100 | Stipend Pay | 70,609 | 125,000 | 34,695 |
| 2 | 02-112-1105 | Kindergarten Teacher Salaries | 690,274 | 710,845 | 759,732 |
| 3 | 02-112-1110 | Elementary Teacher Salaries | 4,252,694 | 4,382,056 | 4,432,959 |
| 4 | 02-112-1130 | Secondary Teacher Salaries | 3,101,598 | 3,311,479 | 3,241,557 |
| 5 | 02-112-1131 | Homebound Teacher Salaries | - | - | - |
| 6 | 02-115-1100 | Teacher Aide | 552,186 | 580,446 | 580,636 |
| 7 | 02-123-1100 | Substitute Salaries | 295,689 | 353,286 | 369,095 |
| 8 | 02-140-1100 | Sabbatical Leave Pay | - | - | - |
| 9 | 02-210-1100 | Group Insurance | 1,763,549 | 1,080,206 | 1,845,841 |
| 10 | 02-220-1100 | Social Security | 26,117 | 31,982 | 39,432 |
| 11 | 02-225-1100 | Medicare Tax | 121,651 | 129,952 | 117,351 |
| 12 | 02-231-1100 | Teachers' Retirement System | 2,349,853 | 2,161,090 | 2,092,916 |
| 13 | 02-233-1100 | School Employees' Retirement | 32,602 | - | - |
| 14 | 02-239-1100 | ORP Retirement | - | - | - |
| 15 | 02-250-1100 | Unemployment Compensation | 6,762 | 5,782 | 5,782 |
| 16 | 02-260-1100 | Workmen's Compensation | 295,244 | 200,000 | 200,000 |
| 17 | 02-270-1100 | Health Benefits | 1,758,115 | 2,021,774 | 2,013,000 |
| 18 | 02-280-1100 | Severance Pay | - | 30,000 | 8,500 |
| 19 | 02-320-1110 | Purchased Services | 279,498 | 350,000 | 450,000 |
| 20 | 02-430-1100 | Instructional Equipment Repairs | - | - | - |
| 21 | 02-431-1100 | Instructional Computer Repairs | - | - | - |
| 22 | 02-550-1100 | Printing | 173,064 | 50,000 | 110,000 |
| 23 | 02-582-1110 | Teacher Travel | 8,322 | 6,399 | 8,000 |
| 24 | 02-610-1100 | Classroom Materials | 96,050 | 145,000 | 145,000 |
| 25 | 02-611-1100 | Classroom Materials | 14,121 | 45,051 | 45,051 |
| 26 | 02-620-1100 | ROTC | - | 150,000 | 150,000 |
| | 02-613-1100 | Classroom Materials | - | - | 107,800 |
| 28 | 02-620-1100 | Testing | - | - | - |
| 29 | 02-615-1100 | Computer Supplies | 863 | 25,000 | 25,000 |
| 30 | 02-616-1100 | Classroom Furniture | - | - | - |
| 31 | 02-642-1100 | Textbooks | 139,011 | 170,000 | 170,000 |
| 32 | 02-642-1114 | Non-Public Textbooks | - | 26,000 | 26,000 |
| 33 | 02-642-1115 | Superior Textbooks - 8g | - | - | - |
| 34 | 02-730-1100 | Equipment | - | 1,400 | 10,000 |
| 35 | 02-731-1100 | Computer Equipment | - | - | - |
| | | Total Regular Programs | \$ 16,027,872 | \$ 16,092,748 | \$ 16,988,347 |
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**Avoyelles Parish School Board
General Fund Budget
Regular Programs Function
Fiscal Year 2024-25**

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

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 2022-23 | Budget 2023-24 | Budget 2024-25 | 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 2024-25

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|-----------------------|-----------------------------------|-----------------------|-----------------------|-----------------------|
| 1 | 02-112-1310 | Agriculture Teacher Salaries | 395,077 | 395,000 | 396,500 |
| 2 | 02-112-1340 | Family & Consumer Science Teacher | 43,992 | 47,000 | 53,000 |
| 3 | 02-112-1360 | CTE Teacher Salaries | 430,073 | 399,952 | 398,289 |
| 4 | 02-140-1300 | Sabbatical Leave | - | - | - |
| 5 | 02-123-1300 | Substitutes | 9,254 | 15,083 | 15,083 |
| 6 | 02-210-1300 | Group Insurance | 118,643 | 127,903 | 143,000 |
| 7 | 02-220-1300 | Social Security | 145 | 900 | 900 |
| 8 | 02-225-1300 | Medicare Tax | 11,682 | 12,398 | 12,398 |
| 9 | 02-231-1300 | Teachers' Retirement System | 210,110 | 203,489 | 234,577 |
| 10 | 02-250-1300 | Unemployment | - | 840 | 840 |
| 11 | 02-270-1300 | Health Benefits | 135,157 | 138,852 | 156,000 |
| 12 | 02-280-1300 | Severance Pay | - | 8,500 | 8,500 |
| 13 | 02-610-1301 | Supplies | 168,300 | 35,000 | 35,000 |
| 14 | 02-582-1300 | Travel | 307 | - | - |
| 15 | 02-610-1310 | Agriculture Supplies | 66,263 | 160,000 | 160,000 |
| 16 | 02-430-1300 | Repair and Maintenance | - | - | - |
| | | Total Vocational Programs | \$ 1,589,003 | \$ 1,544,917 | \$ 1,614,087 |
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**Avoyelles Parish School Board
General Fund Budget
Other Instructional Programs Function
Fiscal Year 2024-25**

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

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|-----------------------|--------------------------------------|-----------------------|-----------------------|-----------------------|
| 1 | 02-112-1401 | Teachers | 600 | 3,000 | 3,000 |
| 2 | 02-115-1400 | Discipline Mentors Salaries | - | - | - |
| 3 | 02-112-1400 | Band Teacher Salaries | 114,741 | 146,347 | 150,960 |
| 4 | 02-112-1408 | Other Salaries | 25,006 | - | - |
| 5 | 02-127-1400 | Life Skills Training | - | - | - |
| 6 | 02-119-1400 | JAG Salary | - | - | - |
| 7 | 02-123-1404 | LATAAP | - | - | - |
| 8 | 02-123-1405 | Substitutes | 5,854 | 4,860 | 4,860 |
| 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 | 14,506 | 13,443 | 16,500 |
| 32 | 02-220-1400 | Social Security | 300 | 100 | 100 |
| 33 | 02-225-1400 | Medicare Tax | 1,633 | 2,136 | 2,136 |
| 34 | 02-231-1400 | Teachers' Retirement System | 29,533 | 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 2024-25**

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|-----------------------|----------------------------------|-----------------------|-----------------------|-----------------------|
| 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 | 2,250 | - | - |
| 66 | 02-610-1401 | Pre K-12 State Reading Plan | 38 | - | - |
| 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
Special Programs Function
Fiscal Year 2024-25**

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 2022-23 | Budget 2023-24 | Budget 2024-25 | Increase + Decrease - |
| None | | | | 0 |
| | | | | 0 |
| | | | | 0 |
| Total Positions | - | - | - | - |

**Avoyelles Parish School Board
General Fund Budget
Special Programs Function
Fiscal Year 2024-25**

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|-------------------|-------------------------------|-------------------|-------------------|-------------------|
| 1 | 02-112-1510 | Federal Teacher Salaries | 1,219 | - | - |
| 2 | 02-112-1530 | Pre-K Teacher Salaries | 63,572 | 50,133 | 50,133 |
| 3 | 02-115-1530 | Pre-K Teacher Aides Salaries | 1,166 | 5,000 | 5,000 |
| 4 | 02-123-1500 | Substitutes | - | - | - |
| 5 | 02-150-1510 | Stipends | - | - | - |
| 6 | 02-210-1500 | Group Insurance | 5,656 | 1,000 | 600 |
| 7 | 01-225-1500 | Medicare Tax | 990 | 1,570 | 1,570 |
| 8 | 01-231-1500 | Teachers' Retirement System | 16,055 | 15,100 | 15,100 |
| 9 | 01-233-1500 | School Employees Retirement | - | - | - |
| 10 | 01-250-1500 | Unemployment Compensation | - | - | - |
| 11 | 01-270-1500 | Health Benefits | 515,598 | 529,680 | 528,000 |
| 12 | 01-280-1500 | Severance Pay | - | - | - |
| 13 | 02-430-1510 | Repair and Maintenance | 1,149 | - | - |
| 14 | 02-582-1510 | Travel Expense Reimbursement | 15 | - | - |
| 15 | 02-610-1510 | Materials and Supplies | - | - | - |
| 16 | 02-610-1530 | Pre-K Supplies | 16,633 | - | 15,000 |
| | | Total Special Programs | \$ 622,053 | \$ 602,483 | \$ 615,403 |
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**Avoyelles Parish School Board
General Fund Budget
Adult Education Programs Function
Fiscal Year 2024-25**

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

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|-----------------------|---------------------------------------|-----------------------|-----------------------|-----------------------|
| 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 | \$ - | \$ - | \$ - |
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**Avoyelles Parish School Board
General Fund Budget
Pupil Support Services Function
Fiscal Year 2024-25**

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

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|-----------------------|-------------------------------------|-----------------------|-----------------------|-----------------------|
| 1 | 02-111-2111 | Administrative Salaries | 94,266 | 93,866 | 94,534 |
| 2 | 02-113-2190 | Specialists/Interventionists | 33,092 | - | 13,648 |
| 3 | 02-113-2152 | Speech Therapists Salaries | 355,619 | 383,833 | 323,893 |
| 4 | 02-113-2122 | Guidance Counselor Salaries | 176,740 | 232,226 | 235,287 |
| 5 | 02-113-2145 | Assessment Teacher Salaries | 164,611 | 195,499 | 190,674 |
| 6 | 02-113-2113 | Social Workers Salaries | 125,104 | 125,102 | 126,046 |
| 7 | 02-113-2140 | Psychologists Salaries | 83,209 | 118,818 | 118,818 |
| 8 | 02-114-2123 | Pupil Appraisal Clerical Salaries | 20,919 | 20,919 | 13,752 |
| 9 | 02-114-2110 | Child Welfare Secretary | - | - | 13,753 |
| 10 | 02-119-2190 | Salaries-ISS | 102,933 | 102,300 | 89,000 |
| 11 | 02-210-2100 | Group Insurance | 189,280 | 218,867 | 332,414 |
| 12 | 02-220-2100 | Social Security | - | - | - |
| 13 | 02-225-2100 | Medicare Tax | 14,859 | 19,646 | 19,553 |
| 14 | 02-231-2100 | Teachers' Retirement System | 270,023 | 276,053 | 301,594 |
| 15 | 02-270-2100 | Health Benefits | 30,035 | 30,852 | 54,000 |
| 16 | 02-280-2100 | Severance Pay | - | 8,000 | 8,000 |
| 17 | 02-290-2100 | Other Employee Benefits | - | - | - |
| 18 | 02-330-2130 | Contracted Health Services | - | - | 4,000 |
| 19 | 02-582-2110 | Child Welfare Travel | 2,141 | 5,500 | 5,500 |
| 20 | 02-582-2114 | Clerical Travel | 996 | 1,000 | 1,000 |
| 21 | 02-582-2122 | Guidance Counselor Travel | - | - | 1,000 |
| 22 | 02-582-2123 | Appraisal Team Travel | 12,268 | 8,000 | 8,000 |
| 23 | 02-582-2126 | Child Search Travel | - | - | - |
| 24 | 02-582-2130 | Health Services Travel | - | - | - |
| 25 | 02-582-2190 | Drug Free Travel | - | - | - |
| 26 | 02-610-2114 | Test Scoring Supplies | - | - | - |
| 27 | 02-610-2118 | Computer Manager Supplies | - | - | - |
| 28 | 02-610-2119 | PAMS Supplies | - | - | - |
| 29 | 02-610-2122 | Guidance Counselor Supplies | 350 | - | 700 |
| 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 | \$ 1,676,445 | \$ 1,840,481 | \$ 1,955,166 |
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**Avoyelles Parish School Board
General Fund Budget
Instructional Staff Services Function
Fiscal Year 2024-25**

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 2022-23 | Budget 2023-24 | Budget 2024-25 | Increase + Decrease - | |
| Regular Ed. Directors / Supervisors | 1 | 1 | 1 | | |
| Special Ed. Supervisors | 1 | 1 | 1 | | |
| Coordinating Teachers | 1 | 0 | 0 | | |
| Librarian | 1 | 0 | 0 | | |
| Secretary | 1 | 1 | 1 | | |
| Special Education Bookkeeper | 0 | 0 | 0 | | |
| Library Aide | 0 | 0 | 0 | | |
| Technology Coordinator | 1 | 1 | 1 | | |
| Total Positions | 6 | 4 | 4 | - | |

**Avoyelles Parish School Board
General Fund Budget
Instructional Staff Support Expenditures
Fiscal Year 2024-25**

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|-----------------------|--|-----------------------|-----------------------|-----------------------|
| 1 | 02-111-2211 | Instructional Directors, Supervisors Sal | 140,143 | 164,597 | 162,319 |
| 2 | 02-111-2212 | Special Education Supervisor Salary | 95,281 | 94,881 | 95,549 |
| 3 | 02-111-2214 | Special Program Salary | - | 64,171 | 64,171 |
| 4 | 02-111-2219 | Other Educational Salaries | - | - | - |
| 5 | 02-112-2252 | Librarian Salaries | - | - | - |
| 6 | 02-113-2211 | Counselors/Coaches | 72,456 | - | 103,000 |
| 7 | 02-114-2211 | Secretarial Salaries | 29,818 | 29,818 | 30,951 |
| 8 | 02-210-2200 | Group Insurance | 43,842 | 56,579 | 91,075 |
| 9 | 01-220-2200 | Social Security | - | 1,800 | - |
| 10 | 02-225-2200 | Medicare Tax | 4,925 | 37,071 | 14,919 |
| 11 | 02-231-2200 | Teachers' Retirement System | 51,309 | 64,797 | 161,000 |
| 12 | 02-233-2200 | ORP Retirement | - | - | - |
| 13 | 02-250-2200 | Unemployment Compensation | - | 7,000 | 1,100 |
| 14 | 02-260-2200 | Workmen's Compensation | - | - | - |
| 15 | 02-270-2200 | Health Benefits | 95,110 | 97,704 | 105,600 |
| 16 | 02-280-2200 | Severance Pay | 8,984 | 5,000 | 5,000 |
| 17 | 02-323-2290 | Contributions | - | - | - |
| 18 | 02-582-2211 | Elementary and Secondary Travel | 1,133 | 4,000 | 4,000 |
| 19 | 02-582-2212 | Gifted Travel | 1,319 | 3,800 | 3,800 |
| 20 | 02-582-2214 | Special Education Travel | - | - | 84,433 |
| 21 | 02-582-2219 | Other Education Travel | 714 | 1,500 | 3,500 |
| 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 | 37,048 | 120,000 | 70,000 |
| 26 | 02-150-2232 | Stipends-After School Detention | - | - | - |
| 27 | 02-150-2233 | Stipends-Prior year Surplus | 23,488 | 35,000 | 57,000 |
| 28 | 02-610-2261 | Internet Materials | - | - | - |
| 29 | 02-610-2290 | Technology Supplies | 5,220 | - | - |
| 30 | 02-630-2230 | Staff Training Refreshments | - | - | - |
| 31 | 02-641-2252 | Library Books | - | - | - |
| 32 | 02-644-2252 | Library Periodicals | - | - | - |
| 33 | 02-730-2211 | 3-5 Supervisor Equipment | - | - | - |
| 34 | 02-730-2213 | Instructional Supervisor Equipment | - | - | - |
| 35 | 02-730-2217 | Accountability Director Equipment | - | - | - |
| 36 | 02-730-2218 | Secondary Supervisor Equipment | - | - | - |
| 37 | 02-730-2219 | Middle School Director Equipment | - | - | - |
| 38 | 02-730-2252 | Library Equipment | - | - | - |
| 39 | 02-730-2260 | CBT Equipment | - | - | - |
| 40 | 02-730-2261 | Internet Equipment | - | - | - |
| 41 | 02-730-2290 | Technology Equipment | - | - | - |
| 42 | 02-810-2215 | PreK Coordinator Dues | - | - | - |
| 43 | 02-810-2217 | Accountability Director Dues | - | - | - |

**Avoyelles Parish School Board
General Fund Budget
General Administration Function
Fiscal Year 2024-25**

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

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|----------------|--|---------------------|---------------------|---------------------|
| 1 | 02-111-2311 | School Board Member Salaries | 73,440 | 88,680 | 88,680 |
| 2 | 02-111-2315 | Officials/Administrators | 147 | - | - |
| 3 | 02-114-2315 | Clerical | 45,747 | 37,000 | 34,537 |
| 4 | 02-111-2321 | Superintendent Salaries | 181,137 | 131,297 | 131,897 |
| 5 | 02-114-2321 | Superintendent Secretarial Salaries | 174,489 | 35,000 | 33,565 |
| 6 | 02-111-2324 | Assistant Superintendent Salary | 56,572 | 100,094 | 105,008 |
| | 02-111-2329 | Other Administrative Salaires | 120,468 | 121,266 | 52,700 |
| 7 | 02-210-2300 | Group Insurance | 81,187 | 54,393 | 78,750 |
| 8 | 02-220-2300 | Social Security | 3,233 | 5,503 | 5,503 |
| 9 | 02-225-2300 | Medicare Tax | 5,413 | 8,060 | 8,068 |
| 10 | 02-231-2300 | Teachers' Retirement | 179,139 | 114,580 | 114,020 |
| 11 | 02-270-2300 | Health Benefits | 100,116 | 102,852 | 106,000 |
| 12 | 02-280-2300 | Severance Pay | 146 | 508 | - |
| 13 | 02-582-2311 | Travel School Board Members | 15,813 | 12,000 | 12,000 |
| 14 | 02-313-2315 | Pension Fund | 50,851 | 16,000 | 16,000 |
| 15 | 02-316-2314 | Elections | 2,438 | - | - |
| 16 | 02-314-2315 | Pension Fund-Operating and Maintenance | - | 93,316 | 93,316 |
| 17 | 02-332-2311 | Legal Services | 45,576 | 60,000 | 80,000 |
| 18 | 02-333-2311 | Audit Services | 36,840 | 48,000 | 48,000 |
| 19 | 02-521-2311 | Liability Insurance | 54,975 | 165,000 | 413,895 |
| 20 | 02-524-2311 | Errors and Omissions | 40,882 | 40,882 | 50,000 |
| 21 | 02-525-2311 | Faithful Performance Bonds | 1,511 | 8,051 | 8,051 |
| 22 | 02-540-2311 | Publishing Board Minutes | 34,798 | 35,000 | 35,000 |
| 23 | 02-582-2321 | Administrative and Secretarial Travel | 20,249 | 3,000 | 16,600 |
| 24 | 02-582-2315 | Sales Tax Travel | 941 | 1,500 | 1,500 |
| 25 | 02-582-2324 | Assistant Superintendent Travel | 15,177 | 3,000 | 3,000 |
| 26 | 02-610-2315 | Sales Tax Supplies | 10,305 | 2,000 | 4,350 |
| 27 | 02-810-2311 | Other Board of Education Expenses | - | 2,350 | 6,000 |
| | | Total General Administration | \$ 1,351,590 | \$ 1,289,332 | \$ 1,546,440 |
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**Avoyelles Parish School Board
General Fund Budget
School Administration Function
Fiscal Year 2024-25**

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 2022-23 | Budget 2023-24 | Budget 2024-25 | 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 2024-25

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|----------------|------------------------------------|---------------------|---------------------|---------------------|
| 1 | 02-111-2410 | Principal Salaries | 859,326 | 973,982 | 961,434 |
| 2 | 02-111-2420 | Assistant Principal Salaries | 749,044 | 748,568 | 700,000 |
| 3 | 02-119-2400 | Administrative Assistant Salaries | | - | - |
| 4 | 02-114-2400 | School Secretary Salaries | 374,457 | 365,000 | 375,000 |
| 5 | 02-124-2400 | Substitute Salaries | 2,465 | 7,000 | 7,000 |
| 6 | 02-130-2400 | Stipends | 6,488 | - | - |
| 7 | 02-210-2400 | Group Insurance | 255,270 | 267,140 | 265,000 |
| 8 | 02-220-2400 | Social Security | 361 | 1,500 | 1,500 |
| 9 | 02-225-2400 | Medicare Tax | 26,700 | 30,766 | 27,866 |
| 10 | 02-231-2400 | Teachers' Retirement System | 473,371 | 486,036 | 419,278 |
| 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 | 380,442 | 390,828 | 432,000 |
| 15 | 02-280-2400 | Severance Pay | - | 5,000 | 5,000 |
| 16 | 02-290-2400 | Other Employee Benefits | - | - | - |
| 17 | 02-530-2400 | Telephone | 49,193 | 35,000 | 35,000 |
| 18 | 02-550-2410 | Printing | - | - | - |
| 19 | 02-582-2400 | Principal Travel | 4,267 | 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 | \$ 3,181,384 | \$ 3,313,820 | \$ 3,232,078 |
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**Avoyelles Parish School Board
General Fund Budget
Business Services Function
Fiscal Year 2024-25**

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

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|-----------------------|--------------------------------|-----------------------|-----------------------|-----------------------|
| 1 | 02-111-2511 | Administrative Salaries | 105,296 | 105,000 | 109,822 |
| 2 | 02-114-2510 | Business Clerk Salaries | 139,402 | 120,000 | 156,403 |
| 3 | 02-119-2510 | Other Salaries | - | - | - |
| 4 | 02-280-2500 | Severance Pay | - | - | - |
| 5 | 02-210-2500 | Group Insurance | 56,827 | 58,985 | 65,950 |
| 6 | 02-220-2500 | Social Security | - | - | - |
| 7 | 02-225-2500 | Medicare Tax | 5,245 | 5,877 | 5,877 |
| 8 | 02-231-2500 | Teachers' Retirement System | 78,517 | 102,063 | 99,000 |
| 9 | 02-233-2500 | School Employees Retirement | - | 6,932 | 6,932 |
| 10 | 02-270-2500 | Health Benefits | 70,081 | 72,000 | 103,200 |
| 11 | 02-340-2500 | Technical Services | 16,528 | 12,000 | 12,000 |
| 12 | 02-430-2510 | Repairs and Maintenance | 1,760 | - | 22,000 |
| 13 | 02-530-2510 | Telephone and Postage/Printing | - | - | - |
| 14 | 02-582-2510 | Business Travel | 10,112 | 6,000 | 8,000 |
| | 02-550-2540 | Printing Supplies | - | - | - |
| 15 | 02-610-2510 | Office Supplies | 44,644 | 30,000 | 50,000 |
| 16 | 02-730-2510 | Equipment | 620 | 8,000 | 8,000 |
| 17 | 02-118-2510 | Degreed Professionals Fiscal | 149,083 | 160,000 | 152,562 |
| | | Total Business Services | \$ 678,115 | \$ 686,857 | \$ 799,746 |
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**Avoyelles Parish School Board
General Fund Budget
Maintenance of Plant Function
Fiscal Year 2024-25**

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

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|----------------|---|---------------------|---------------------|---------------------|
| 1 | 02-114-2610 | Administrative and Secretarial Salaries | - | - | - |
| 2 | 02-115-2620 | Sub-Custodian Salaries | - | - | - |
| 3 | 02-116-2620 | Custodian Salaries | 498,879 | 507,602 | 481,602 |
| 4 | 02-117-2620 | Maintenance Personnel Salaries | - | 23,540 | 23,540 |
| 5 | 02-124-2600 | Substitute Salaries | 77,020 | 115,000 | 85,000 |
| 6 | 02-123-2620 | Substitute Employee Operating | - | - | - |
| 7 | 02-150-2620 | Maintenance Stipends | 35,601 | - | 50,000 |
| 8 | 02-210-2600 | Group Insurance | 85,719 | 94,932 | 99,473 |
| 9 | 02-220-2600 | Social Security | 4,037 | 4,500 | 4,500 |
| 10 | 02-225-2600 | Medicare Tax | 8,228 | 8,156 | 8,156 |
| 11 | 02-231-2600 | Teachers' Retirement System | - | - | 1,050 |
| 12 | 02-233-2600 | School Employees' Retirement | 133,687 | 133,193 | 133,193 |
| 13 | 02-250-2600 | Unemployment Compensation | - | - | - |
| 14 | 02-260-2600 | Workmen's Compensation | - | - | 840 |
| 15 | 02-270-2600 | Health Benefits-Retirees | 240,279 | 246,840 | 276,000 |
| 16 | 02-280-2600 | Severance Pay | - | 20,000 | 20,000 |
| 17 | 02-290-2600 | Other Employee Benefits | - | - | - |
| 18 | 02-411-2620 | Water/Sewer | - | - | - |
| 19 | 02-430-2620 | Repairs to Buildings | 29,893 | - | 20,000 |
| 20 | 02-430-2630 | Upkeep of Grounds | - | - | - |
| 21 | 02-430-2640 | Repairs to Equipment | - | - | - |
| 22 | 02-430-2650 | Repairs to Vehicles | 50,845 | 2,000 | 2,000 |
| 23 | 02-442-2640 | Rental of Equipment and Vehicles | 13,495 | 122,000 | 109,160 |
| 24 | 02-582-2600 | Travel Expense Reimbursement | 12,931 | 15,000 | 15,000 |
| 25 | 02-522-2620 | Property Insurance | 621,040 | 621,040 | 675,000 |
| 26 | 02-530-2620 | Telephone | 2,051 | 2,000 | 20,000 |
| 27 | 02-523-2650 | Insurance | 500 | - | - |
| 28 | 02-610-2600 | Materials and Supplies | 128,919 | 175,000 | 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 | - | - | - |
| 35 | 02-732-2600 | Maintenance Vehicles | - | - | - |
| | | Total Maintenance of Plant | \$ 1,943,124 | \$ 2,090,803 | \$ 2,149,514 |
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**Avoyelles Parish School Board
General Fund Budget
Student Transportation Services Function
Fiscal Year 2024-25**

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

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|-----------------------|---|-----------------------|-----------------------|-----------------------|
| 1 | 02-111-2710 | Administrative and Secretarial Salaries | 97,736 | 87,336 | 75,000 |
| 2 | 02-114-2710 | Clerical/Secretarial Salaries | 28,309 | 29,440 | 33,622 |
| 3 | 02-115-2732 | Bus Aide Salaries | 108,937 | 170,000 | 359,753 |
| 4 | 02-116-2721 | Bus Driver Salaries | 1,229,673 | 1,260,722 | 1,153,364 |
| 5 | 02-116-2731 | Special Ed Bus Driver Salaries | 181,529 | 217,450 | 200,000 |
| 6 | 02-117-2723 | Skilled Craft Vehicle Servicing | - | - | 33,910 |
| 7 | 02-123-2721 | Substitute Salaries | 83,727 | 105,000 | 140,000 |
| 8 | 02-123-2731 | Special Ed Substitute Salaries | 21,110 | 35,000 | 150,113 |
| 9 | 02-150-2700 | Stipends | 328,691 | 215,000 | 270,000 |
| 10 | 02-210-2700 | Group Insurance | 388,008 | 386,651 | 399,500 |
| 11 | 02-220-2700 | Social Security | 13,731 | 5,064 | 4,000 |
| 12 | 02-225-2700 | Medicare Tax | 25,744 | 31,500 | 31,500 |
| 13 | 02-231-2700 | Teachers' Retirement System | - | 23,293 | 23,293 |
| 14 | 02-233-2700 | School Employees Retirement | 425,913 | 421,272 | 436,671 |
| 15 | 02-250-2700 | Unemployment Compensation | - | - | - |
| 16 | 02-260-2700 | Workmen's Compensation | 29,753 | 25,000 | - |
| 17 | 02-270-2700 | Health Benefits | 625,726 | 642,816 | 636,000 |
| 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 | 6,891 | 10,000 | 65,000 |
| 24 | 02-442-2710 | Road Repairs and Bus Inspections | - | - | 7,000 |
| 25 | 02-430-2721 | Regular Ed Transportation Repairs | 424,069 | 500,000 | 500,000 |
| 26 | 02-430-2731 | Special Ed Transportation Repairs | 74,836 | 55,000 | 55,000 |
| 27 | 02-530-2721 | Telephone and Postage | 1,631 | 68,000 | 58,000 |
| 28 | 02-523-2721 | Fleet Insurance | 330,613 | 462,766 | 500,000 |
| 29 | 02-550-2720 | Transportation Printing | - | 5,000 | 5,000 |
| 30 | 02-582-2710 | Transportation Travel Reimbursement | 3,726 | 3,000 | 5,000 |
| 31 | 02-583-2721 | Operational Allowance | - | - | - |
| 32 | 02-523-2731 | Fleet Insurance | 58,343 | 65,000 | 65,000 |
| 33 | 02-626-2731 | Transportation Services | 55,539 | 60,000 | 65,000 |
| 34 | 02-610-2720 | Regular Ed Transportation Supplies | 6,065 | 5,000 | 5,000 |
| 35 | 02-610-2730 | Special Ed Transportation Supplies | - | - | - |
| 36 | 02-626-2721 | Regular Ed Transportation Gasoline | 3,239 | 375,000 | 551,054 |
| 37 | 02-730-2723 | Special Ed Bus Gasoline | - | - | - |
| 38 | 02-890-2731 | Transportation Misc | - | - | - |
| 39 | 02-730-2721 | Transportation Equipment | - | - | - |
| 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 2024-25**

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 2022-23 | Budget 2023-24 | Budget 2024-25 | 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 2024-25

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|-------------------------------|---------------------------|---------------------------------------|---------------------------|---------------------------|---------------------------|
| 1 | 02-111-2840 | SIS Coordinator | 114,936 | 72,000 | 124,844 |
| 2 | 02-150-2830 | Personnel Testing Stipends | - | - | - |
| 3 | 02-210-2800 | Group Insurance | 16,799 | 13,632 | 13,632 |
| 4 | 02-225-2800 | Medicare Tax | 620 | 990 | 990 |
| 5 | 02-231-2800 | Teachers' Retirement System | 28,504 | 28,215 | 30,000 |
| 6 | 02-233-2800 | LA. School Employee's Retirement | 863 | - | - |
| 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 | | | \$ 161,722 | \$ 114,837 | \$ 169,466 |
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**Avoyelles Parish School Board
General Fund Budget
Food Service Operations
Fiscal Year 2024-25**

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 2022-23 | Budget 2023-24 | Budget 2024-25 | Increase + Decrease - |
| N/A | 0 | 0 | 0 | - |
| Total Positions | - | - | - | - |

Avoyelles Parish School Board
General Fund Budget
Food Services Expenditures
Fiscal Year 2024-25

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|---------------------------|---------------------------------------|---------------------------|---------------------------|---------------------------|
| 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 | 385,447 | 395,976 | 432,000 |
| 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 | \$ 385,447 | \$ 395,976 | \$ 432,000 |
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**Avoyelles Parish School Board
General Fund Budget
Enterprise Operations
Fiscal Year 2024-25**

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 2022-23 | Budget 2023-24 | Budget 2024-25 | 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
Community Service Operations
Fiscal Year 2024-25**

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 2022-23 | Budget 2023-24 | Budget 2024-25 | Increase + Decrease - |
| N/A | 0 | 0 | 0 | - |
| Total Positions | - | - | - | - |

**Avoyelles Parish School Board
 General Fund Budget
 Facility Acquisition & Construction Function
 Fiscal Year 2024-25**

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

**Avoyelles Parish School Board
 General Fund Budget
 Other Sources & Uses of Funds
 Fiscal Year 2024-25**

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 2024-25 indirect cost rate is 13.3422%.

| | | |
|-------------------------|--------------------------------|------------|
| Operating Transfer In - | | |
| | Transfers in total for 2024-25 | \$ 805,585 |

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 | 1,392,329 |

**Avoyelles Parish School Board
General Fund Budget
Other Sources of Funds & Other Uses of Funds
Fiscal Year 2024-25**

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|-----------------------|--|-----------------------|-----------------------|-----------------------|
| 1 | 02-5210 | Indirect Cost-Federal | 661,140 | 4,800,000 | 700,000 |
| 2 | 02-5211 | Transfer In - One Time-Group Benefits | - | 250,000 | - |
| 3 | 02-5225 | Operating Transfers In | 2,372,987 | 5,585 | 5,585 |
| 4 | 02-5226 | Other Transfers In-Lasas | 100,000 | 180,000 | 100,000 |
| 5 | 02-5400 | Bus Lease - Loan Proceeds | - | - | - |
| 6 | 02-5310 | Sale of Junk | - | - | - |
| 7 | | | - | - | |
| | | Total Other Sources of Funds | \$ 3,134,127 | \$ 5,235,585 | \$ 805,585 |
| 8 | 02-931-5200 | Operating Transfers Out-Workers Comp | 100,000 | 400,000 | 400,000 |
| 9 | 02-930-5200 | Operating Transfers Out-Erate Fund | 400,000 | 245,000 | 400,000 |
| 10 | 02-930-5200 | Operating Transfers Out-Nursing Fund | 349,651 | 274,000 | 300,000 |
| 11 | 02-932-5200 | Operating Transfers Out-Food Service/Other | 4,205,059 | 5,077,808 | 992,329 |
| | | Total Other Uses of Funds | \$ 5,054,710 | \$ 5,996,808 | \$ 2,092,329 |
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**Avoyelles Parish School Board
General Fund Budget
Fund Balance
Fiscal Year 2024-25**

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 2024-25**

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|-------------------|--|----------------------|----------------------|----------------------|
| | 02-770 | Undesignated Fund Balance | 9,161,051 | 11,990,925 | 11,990,991 |
| 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 | 250,000 | 250,000 |
| 6 | 02-784 | Severance Pay Reserve | - | - | - |
| 7 | 02-785 | Workmen's Compensation Reserve | 200,000 | 200,000 | 200,000 |
| 8 | 02-786 | Technology Reserve | - | - | - |
| 9 | 02-787 | Sales tax supplement | 2,100,000 | 2,100,000 | 2,100,000 |
| 10 | 02-788 | OPEB Contribution | 250,000 | 250,000 | 250,000 |
| | | Beginning Fund Balance | \$ 11,961,051 | \$ 14,790,925 | \$ 14,790,991 |
| 11 | 02-770 | Undesignated Fund Balance | 11,990,925 | 11,990,991 | 11,994,236 |
| 12 | 02-780 | Group Medical Minimum Premium Reserve | 250,000 | 250,000 | 250,000 |
| 13 | 02-781 | Sales Tax supplement | 2,100,000 | 2,100,000 | 2,100,000 |
| 14 | 02-782 | Property & Casualty Reserve | | | |
| 15 | 02-783 | Transportation Reserve | 250,000 | 250,000 | 250,000 |
| 16 | 02-784 | Severance Pay Reserve | | | |
| 17 | 02-785 | Workmen's Compensation Reserve | 200,000 | 200,000 | 200,000 |
| 18 | 02-786 | Technology Reserve | | | |
| 19 | 02-787 | Education Excellence Reserve | | | |
| 20 | 02-788 | Bus Driver Liability Insurance Reserve | | | |
| | | Ending Fund Balance | \$ 14,790,925 | \$ 14,790,991 | \$ 14,794,236 |
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Avoyelles Parish School Board
General Fund Budget
Supplemental Information General Fund
Fiscal Year 2024-25

| |
|---------------------------------|
| Supplemental Information |
|---------------------------------|

Estimated Revenues:

| | | |
|--------------------|------------------|-------------------|
| Local | \$ 10,322,906 | |
| Transfers in | <u>1,200,300</u> | |
| Total Revenues | | \$ 11,523,206 |

Estimated Expenditures:

| | | |
|------------------------|-------------------|----------------|
| Expenditures | <u>12,399,532</u> | |
| Total Expenditures | | 12,399,532 |

| | |
|--------------------------------|---------------------|
| Estimated Excess Revenue | \$ <u>(876,326)</u> |
| Estimated Fund Balance 6/30/24 | \$ <u>8,519,939</u> |
| Estimated Fund Balance 6/30/25 | \$ <u>7,643,613</u> |

**Avoyelles Parish School Board
General Fund Budget
Supplemental Information General Fund
Fiscal Year 2024-25**

| |
|--------------------------|
| 1% Sales Tax Fund |
|--------------------------|

Estimated Revenues:

| | | |
|-----------------|--------|----------------|
| Tax Collection | \$ | 6,500,000 |
| Interest | | 4,000 |
| Collection Fees | | 200,000 |
| Audits | | <u>200,000</u> |
| Total | \$ | 6,904,000 |

Estimated Expenditures:

| | | |
|-----------------------|----|-------------------|
| Salaries and Benefits | \$ | 6,904,000 |
| Total | | 6,904,000 |

| | | |
|---------------------------------------|----|------------------|
| Estimated Excess Revenue | | - |
| Estimated Fund Balance 6/30/24 | | <u>2,349,408</u> |
| Estimated Fund Balance 6/30/25 | \$ | <u>2,349,408</u> |

**Avoyelles Parish School Board
 General Fund Budget
 Supplemental Information General Fund
 Fiscal Year 2024-25**

| |
|---|
| 1/4 Cent Sales and Advalorem Tax Fund 2011 |
|---|

Estimated Revenues:

| | | |
|----------------------------|----|-----------|
| Sales Tax Collections | \$ | 1,500,000 |
| Ad Valorem Tax Collections | \$ | 1,700,000 |
| Interest | | - |
| Collection Fees | | - |
| Audits | | - |
| | | - |
| Total | \$ | 3,200,000 |

Estimated Expenditures:

| | | |
|-----------------------|----|-----------|
| Salaries and Benefits | \$ | 3,200,000 |
| Total | | 3,200,000 |

| | | |
|--------------------------------|----|---|
| Estimated Excess Revenue | | - |
| Estimated Fund Balance 6/30/24 | | - |
| Estimated Fund Balance 6/30/25 | \$ | - |

**General Fund Budget
Supplemental Information General Fund
Fiscal Year 2024-25**

| |
|----------------------------------|
| 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 6/30/24 | | <u>850,000</u> |
| Estimated Fund Balance 6/30/25 | \$ | <u>852,400</u> |

**Avoyelles Parish School Board
 General Fund Budget
 Supplemental Information General Fund
 Fiscal Year 2024-25**

| |
|---|
| 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 6/30/24 | | <u>\$ 927,000</u> |
| Estimated Fund Balance 6/30/25 | | <u>\$ 877,000</u> |

**Avoyelles Parish School Board
General Fund Budget
Supplemental Information General Fund
Fiscal Year 2024-25**

| |
|-----------------------------------|
| 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 6/30/24 | | <u>\$ 333,552</u> |
| Estimated Fund Balance 6/30/25 | | <u>\$ 83,552</u> |

**Avoyelles Parish School Board
 General Fund Budget
 Supplemental Information General Fund
 Fiscal Year 2024-25**

| |
|---------------------|
| Reserve Fund |
|---------------------|

Estimated Revenues:

| | | | |
|----------------|----|---|---|
| Interest | \$ | - | |
| Transfers In | | - | |
| Total Revenues | | | - |

Estimated Expenditures:

| | | | |
|--------------------|--|---|---|
| Repairs | | - | |
| Total Expenditures | | | - |

| | | | |
|---------------------------------------|-----------|---|--|
| Estimated Excess Revenue | | - | |
| Estimated Fund Balance 6/30/24 | \$ | - | |
| Estimated Fund Balance 6/30/25 | \$ | - | |

**Avoyelles Parish School Board
General Fund Budget
Supplemental Information General Fund
Fiscal Year 2024-25**

| |
|-----------------------------|
| 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 6/30/24 | \$ | <u>100,000</u> |
| Estimated Fund Balance 6/30/25 | \$ | <u>100,000</u> |

**Avoyelles Parish School Board
General Fund Budget
Supplemental Information General Fund
Fiscal Year 2024-25**

| |
|-----------------|
| 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> |
| Estimated Fund Balance 6/30/24 | | <u>\$ 849,037</u> |
| Estimated Fund Balance 6/30/25 | | <u>\$ 831,943</u> |

**Avoyelles Parish School Board
 General Fund Budget
 Supplemental Information General Fund
 Fiscal Year 2024-25**

| |
|-------------------------------|
| 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 _____ -

Estimated Fund Balance 6/30/24 \$ _____ -

Estimated Fund Balance 6/30/25 \$ _____ -

**Avoyelles Parish School Board
 General Fund Budget
 Supplemental Information General Fund
 Fiscal Year 2024-25**

| |
|-----------------------------------|
| 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 6/30/24 | <u>\$ 3,104,879</u> | |
| Estimated Fund Balance 6/30/25 | <u>\$ 3,104,879</u> | |

**Avoyelles Parish School Board
General Fund Budget
Supplemental Course Allocation
Fiscal Year 2024-25**

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 2022-23 | Budget 2023-24 | Budget 2024-25 | Increase + Decrease - |
| | 0 | 0 | 0 | 0 |
| | | | | |
| Total Positions | - | - | - | - |

Avoyelles Parish School Board
General Fund Budget
SCA
Fiscal Year 2024-25

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|----------------|---------------------------------------|-------------------|-------------------|-------------------|
| 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 | 156,170 | 150,220 |
| 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 | \$ 156,170 | \$ 150,220 |
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**Avoyelles Parish School Board
General Fund Budget
Career Development Allocation
Fiscal Year 2024-25**

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 2022-23 | Budget 2023-24 | Budget 2024-25 | Increase + Decrease - |
| | 0 | 0 | 0 | 0 |
| | | | | |
| Total Positions | - | - | - | - |

Avoyelles Parish School Board
General Fund Budget
Career Development Allocation
Fiscal Year 2024-25

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|----------------|---------------------------------------|-------------------|-------------------|-------------------|
| 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 | 197,861 | 188,462 | 166,652 |
| 13 | 02-730-2830 | Personnel Equipment | - | - | - |
| 14 | 02-810-2830 | Personnel Dues & Fees | - | - | - |
| | | Total Central Services | \$ 197,861 | \$ 188,462 | \$ 166,652 |
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**Avoyelles Parish School Board
 General Fund Budget
 High Cost Services
 Fiscal Year 2024-25**

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 assist with specific student needs.

| Personnel Roster | | | | |
|---|-------------------|-------------------|-------------------|--------------------------|
| The Total Personnel Roster is shown in the Information Section - Table 9 | | | | |
| Position | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 | Increase + Decrease - |
| | 0 | 0 | 0 | 0 |
| | | | | |
| Total Positions | - | - | - | - |

**Avoyelles Parish School Board
General Fund Budget
High Cost Services Allocation
Fiscal Year 2024-25**

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|----------------|---------------------------------------|-------------------|----------------|----------------|
| 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 | - | - |
| 13 | 02-730-2830 | Personnel Equipment | - | - | - |
| 14 | 02-810-2830 | Personnel Dues & Fees | - | - | - |
| | | Total Central Services | \$ 108,322 | \$ - | \$ - |
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Avoyelles Parish School Board
General Fund Budget
Retirement Reserve
Fiscal Year 2024-25

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 2022-23 | Budget 2023-24 | Budget 2024-25 | Increase + Decrease - |
| | 0 | 0 | 0 | 0 |
| | | | | |
| Total Positions | - | - | - | - |

**Avoyelles Parish School Board
 General Fund Budget
 Retirement Contingency
 Fiscal Year 2024-25**

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|-----------------------|---------------------------------------|---------------------------|---------------------------|---------------------------|
| 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 | \$ - | \$ - | \$ - |
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Avoyelles Parish School Board
Special Revenue Fund Budget
Virtual School
Fiscal Year 2024-25

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 2023-24 | Budget 2024-25 | Increase + Decrease - |
| No employees- stipends paid only | 0 | 0 | 0 | 0 |
| | | | | |
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| | | | | |
| | | | | |
| Total Positions | 0 | 0 | 0 | 0 |

Avoyelles Parish School Board
 Special Revenue Fund Budget
 Virtual School
 Fiscal Year 2024-25

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|----------------|-----------------------------------|------------------|------------------|------------------|
| 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 |
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Avoyelles Parish School Board Special Revenue Fund



**Avoyelles Parish School Board
Special Revenue Fund
Fiscal Year 2024-25**

Budget Summary by Function

| Revenues | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 | Percent of Change |
|---------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| Local Revenues | 3,837,862 | 4,044,284 | 3,963,143 | -2.00% |
| State Revenues | 4,539,487 | 4,783,261 | 5,126,228 | 7.20% |
| Federal Revenues | <u>26,167,852</u> | <u>43,937,838</u> | <u>21,678,788</u> | -50.70% |
| Total Revenues | \$34,545,201 | \$52,765,383 | \$30,768,159 | -41.70% |
| Expenditures | | | | |
| Regular Education | \$ 14,803,483 | \$ 18,849,227 | \$ 6,447,092 | |
| Special Education | 597,968 | 1,477,491 | 615,907 | -58.30% |
| Vocational Programs | 656,541 | 671,101 | 676,237 | 0.80% |
| Other Instructional | - | - | 432,653 | #DIV/0! |
| Special Programs | 3,799,354 | 6,808,731 | 3,806,063 | -44.10% |
| Adult Education | - | - | - | #DIV/0! |
| Pupil Support Services | 765,446 | 608,404 | 812,498 | 33.50% |
| Instructional Staff | 1,172,150 | 1,249,747 | 1,207,315 | -3.40% |
| General Administration | 927,746 | 814,511 | 855,961 | 5.10% |
| Business Services | 0 | 0 | 0 | #DIV/0! |
| Maintenance of Plant | 599,514 | 1,521,311 | 1,878,760 | 23.50% |
| Student Transportation Services | 28,361 | 30,748 | 54,158 | 0.00% |
| Food Service | 6,689,650 | 7,309,811 | 6,890,339 | -5.70% |
| Community Service Oper | 33,978 | 59,951 | 34,997 | 0.00% |
| Construction | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | 0.00% |
| Total Expenditures | \$ 30,074,190 | \$ 39,401,033 | \$ 23,711,981 | -39.80% |
| | | | | |
| Other Sources of Funds | 2,723,479 | 1,300,000 | 433,788 | 0.00% |
| Other Uses of Funds | <u>4,378,315</u> | <u>10,066,625</u> | <u>6,845,547</u> | -32.00% |
| Total Other Sources and Uses | (1,654,836) | (8,766,625) | (6,411,759) | -26.90% |
| | | | | |
| Net Change in Fund | \$2,816,175 | \$4,597,725 | \$644,419 | |
| | | | | |
| Beginning Fund | 8,752,523 | 11,568,698 | 16,166,424 | 39.70% |
| Ending Fund Balance | \$11,568,698 | \$16,166,424 | \$16,810,842 | 4.00% |

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

**Avoyelles Parish School Board
Special Revenue Fund
Fiscal Year 2024-25**

| |
|---------------------------------|
| Budget Summary by Object |
|---------------------------------|

| | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 | Percent of Change |
|---------------------------------|--------------------|--------------------|-------------------|----------------------|
| Revenues | | | | |
| Local Revenues | 3,837,862 | 4,044,284 | 3,963,143 | -2.00% |
| State Revenues | 4,539,487 | 4,783,261 | 5,126,228 | 7.20% |
| Federal Revenues | <u>26,167,852</u> | <u>43,937,838</u> | <u>21,678,788</u> | -50.70% |
| Total Revenues | \$34,545,201 | \$52,765,383 | \$30,768,159 | -41.70% |
| Expenditures | | | | |
| Salaries | 17,550,824 | 14,246,069 | 6,442,840 | -54.80% |
| Employee Benefits | 5,359,892 | 2,871,104 | 4,041,991 | 40.80% |
| Purchased Professional Services | 334,794 | 258,144 | 329,093 | 27.50% |
| Purchased Property | 1,397,776 | 1,915,765 | 1,855,764 | -3.10% |
| Other Purchased | 327,784 | 620,455 | 529,033 | -14.70% |
| Supplies | 1,101,418 | 7,818,815 | 4,517,560 | -42.20% |
| Property | 3,959,441 | 9,725,511 | 5,956,988 | -38.70% |
| Other Objects | <u>42,259</u> | <u>1,945,169</u> | <u>38,711</u> | -98.00% |
| Total Expenditures | \$ 30,074,189 | \$ 39,401,033 | \$ 23,711,981 | -39.80% |
| Other Sources of Funds | 2,723,479 | 1,300,000 | 433,788 | -66.60% |
| Other Uses of Funds | <u>4,378,315</u> | <u>10,066,625</u> | <u>6,845,547</u> | -32.00% |
| Total Other Sources and Uses | \$ (1,654,836) | \$ (8,766,625) | \$ (6,411,759) | -26.90% |
| Net Change in Fund | <u>\$2,816,175</u> | <u>\$4,597,725</u> | <u>\$644,419</u> | |
| Beginning Fund | 8,752,523 | \$11,568,698 | \$16,166,424 | 39.70% |
| Ending Fund Balance | \$11,568,698 | \$16,166,424 | \$16,810,842 | 4.00% |

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 2024-25

| |
|---|
| 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 2022-23 | Current Budget 2023-24 | Proposed Budget 2024-25 | Percent of Change |
|----------------------------|-----|-------------------------------|-------------------|------------------------------|-------------------------------|----------------------|
| 1 | 1 | Food Service (01) | 7,184,913 | 8,924,111 | 7,400,460 | -17.10% |
| 2 | 4 | Adult Basic Education (04) | 0 | 0 | 0 | #DIV/0! |
| 3 | 5 | Spec'l Maint Tax (05) | 1,629,138 | 1,250,701 | 1,499,000 | 19.90% |
| 4 | 6 | 1/2% Spec Sales Tax | 2,958,181 | 3,206,725 | 3,230,770 | 0.70% |
| 5 | 11 | Title 1 - Local Ed. Agencies | 3,118,350 | 6,134,737 | 3,211,901 | -47.60% |
| 6 | 12 | Title IV | 238,409 | 480,412 | 245,561 | -48.90% |
| 7 | 13 | Title II | 232,335 | 751,338 | 239,305 | -68.10% |
| 8 | 14 | Title VI | 160,507 | 0 | 165,322 | #DIV/0! |
| 9 | 15 | Idea-Part B (15) | 1,152,202 | 2,187,729 | 1,186,768 | -45.80% |
| 11 | 17 | School Redesign | 429,076 | 751,384 | 441,948 | -41.20% |
| 12 | 83 | School Redesign II | 90 | 0 | 0 | #DIV/0! |
| 13 | 18 | TIF | 0 | 0 | 0 | #DIV/0! |
| 14 | 25 | E Rate | 400,000 | 400,000 | 412,000 | 3.00% |
| 15 | 42 | Carl Perkins (42) | 75,487 | 70,413 | 77,752 | 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) | 450,155 | 560,000 | 463,659 | 0.00% |
| 19 | 76 | Preschool | 29,265 | 26,132 | 30,143 | 0.00% |
| 20 | 78 | LaSAS | 3,450,842 | 3,480,693 | 3,554,367 | 0.00% |
| 21 | 89 | Early Childhood | 251,057 | 252,806 | 258,589 | 2.30% |
| 22 | 85 | Educational Excellence | 90,377 | 87,203 | 93,088 | 6.70% |
| 23 | 96 | JAG | 170,235 | 127,358 | 175,342 | 37.70% |
| 24 | 16 | Strong Start ESSER I | 0 | 0 | 0 | #DIV/0! |
| 25 | 126 | ESSER II | 6,500,321 | 4,678,486 | 0 | 0.00% |
| 26 | 21 | DSS | 77,644 | 91,659 | 79,973 | 0.00% |
| 27 | 127 | ESSER III | 5,821,618 | 19,178,496 | 7,877,210 | 0.00% |
| | | | - | - | - | 0.00% |
| | | Subtotal of Revenues by Grant | \$ 34,545,201 | \$ 52,765,383 | \$ 30,768,159 | -41.70% |

Avoyelles Parish School Board
 Special Revenue Fund
 Fiscal Year 2024-25

| |
|---|
| Budget Summary by Grant or Total Revenue |
|---|

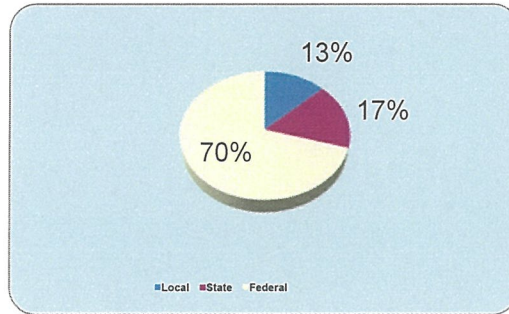
| Name of Fund (Fund Number) | Actual 2015-16 | Current Budget 2022-23 | Proposed Budget 2023-24 | Percent of Change |
|----------------------------|-------------------|------------------------------|-------------------------------|----------------------|
| Total Revenues by Grant | \$ 34,545,201 | \$ 52,765,383 | \$ 30,768,159 | (0) |

Avoyelles Parish School Board Special Revenue Fund Fiscal Year 2024-25

Most Important Features

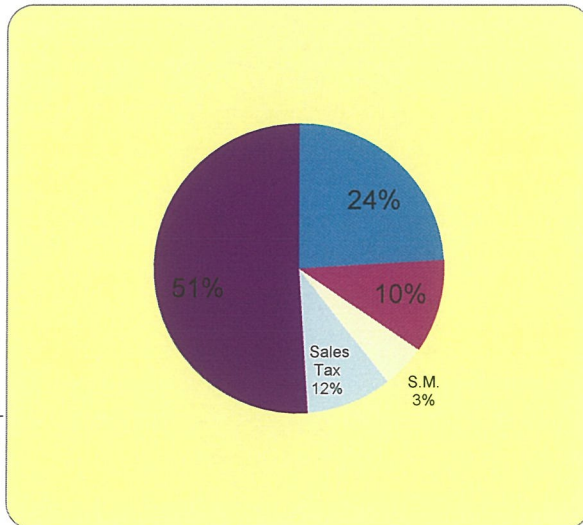
1 The Special Revenue Fund is expected to receive over 61% of its total budget from federal resources.

| Sources | Budget 2024-25 |
|--------------|----------------------|
| Local | \$ 3,963,143 |
| State | \$ 5,126,228 |
| Federal | <u>\$ 21,678,788</u> |
| Total | \$30,768,159 |



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

| | |
|----------------|----------------------|
| Food Service | \$ 7,400,460 |
| Title 1 | \$ 3,211,901 |
| Special Maint. | \$ 1,499,000 |
| Sales Tax | \$ 2,958,181 |
| Other | <u>\$ 15,698,618</u> |
| Total | \$30,768,159 |



**Avoyelles Parish School Board
Special Revenue Fund Budget
Food Service
Fiscal Year 2024-25**

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 2024-25 | Increase + Decrease - |
|--------------------|---------------------------|---------------------------|---------------------------|----------------------------------|
| Supervisor | 1 | 1 | 1 | 0 |
| Food Service Clerk | 1 | 1 | 1 | 0 |
| Roving Manager | 0 | 0 | 0 | 0 |
| Cafeteria Manager | 10 | 10 | 10 | 0 |
| Maintenance/Driver | 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 2024-25**

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|-----------------------|--------------------------------|-----------------------|-----------------------|-----------------------|
| 1 | 01-1130 | Sales and Use Taxes | | - | - |
| 2 | 01-1510 | Interest | - | - | - |
| 3 | 01-1610 | Local Collections-Children | - | - | - |
| | 01-1611 | Local Collections-Adults | 12,924 | 11,000 | 13,311 |
| 4 | 01-1612 | Local Collections-Reduced | - | - | - |
| 5 | 01-1620 | Income from Extra Sales | 9,555 | 6,000 | 9,842 |
| | | Total Local Revenues | 22,479 | 17,000 | 23,153 |
| | | | | | - |
| 6 | 01-3110 | State Public School Fund | 39,635 | 64,900 | 40,824 |
| 7 | 01-3290 | St. Reim. State Funds | - | 207,900 | - |
| | | Total State Revenues | 39,635 | 272,800 | 40,824 |
| | | | | | - |
| 8 | 01-4515 | Breakfast and Supper Program | 4,262,202 | 4,400,000 | 4,390,068 |
| 9 | 01-4516 | Section 11 Reimbursement | 2,405,194 | 3,902,000 | 2,477,349 |
| 10 | 01-4517 | Federal Reimbursement | - | - | - |
| 11 | 01-4920 | USDA Commodities | 455,404 | 332,311 | 469,066 |
| | | Total Federal Revenues | \$ 7,122,799 | \$ 8,634,311 | \$ 7,336,483 |
| | | | | | |
| | | Total Revenues | \$ 7,184,913 | \$ 8,924,111 | \$ 7,400,460 |
| | | | | | |
| 12 | 01-111-3111 | Supervisor Salary | 85,789 | 90,000 | 88,363 |
| | 01-114-3100 | Secretarial Salaries | 28,578 | 31,000 | 29,435 |
| 13 | 01-111-3121 | Manager Salaries | 244,059 | 229,000 | 251,380 |
| 14 | 01-116-3100 | Cafeteria Worker Salaries | 907,564 | 768,000 | 934,791 |
| 15 | 01-117-3100 | Maintenance Salary | - | 33,000 | - |
| 16 | 01-129-3100 | Other Temp Salary | 25,719 | 1,800 | 26,490 |
| 17 | 01-124-3100 | Substitute Salaries | 24,650 | 16,500 | 25,390 |
| 18 | 01-150-3100 | Stipend Pay | 169,950 | 151,000 | 175,049 |
| 19 | 01-210-3100 | Group Insurance | 210,519 | 209,000 | 216,835 |
| 20 | 01-220-3100 | Social Security | 79,025 | 70,000 | 81,396 |
| 21 | 01-225-3100 | Medicare Tax | 20,021 | 18,000 | 20,621 |
| 22 | 01-231-3100 | Teachers' Retirement System | 353,400 | 305,000 | 364,002 |
| 23 | 01-232-3100 | Teachers' Retirement - Plan B | - | - | - |
| 24 | 01-233-3100 | School Employees' Retirement | 37 | - | 38 |
| 25 | 01-234-3100 | State Employee's Retirement | - | - | - |
| 26 | 01-250-3100 | Unemployment Compensation | - | - | - |
| 27 | 01-260-3100 | Workmen's Compensation | - | 15,000 | - |
| 28 | 01-270-3100 | Health Benefits | - | - | - |
| 29 | 01-280-3100 | Severance Pay | - | 4,000 | - |
| 30 | 01-320-3100 | Purchased Educational Services | - | - | - |

Avoyelles Parish School Board
Special Revenue Fund Budget
Food Service
Fiscal Year 2024-25

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|----------------|---|---------------------|---------------------|---------------------|
| 31 | 01-332-3100 | Legal Services | - | - | - |
| 32 | 01-333-3100 | Professional Services | - | 17,000 | - |
| | 01-339-3100 | Reimbursement for Physicals | - | - | - |
| 33 | 01-421-3100 | Disposal Services | 95,571 | 87,000 | 98,439 |
| 34 | 01-430-3100 | Care & Upkeep of Equipment | 221,802 | 370,000 | 228,456 |
| 35 | 01-442-3100 | Equipment Rental | 18,525 | 21,000 | 19,081 |
| 36 | 01-530-3100 | Office | 3,002 | 2,000 | 3,092 |
| 37 | 01-523-3100 | Fleet Insurance | - | - | - |
| 38 | 01-570-3100 | Food Service Mgmt | - | - | - |
| 39 | 01-582-3100 | Travel Expense Reimbursement | 29,742 | 30,000 | 30,635 |
| 41 | 01-610-3100 | Materials and Supplies | 340,053 | 390,000 | 350,254 |
| 42 | 01-622-3100 | Utilities | 135,203 | 135,000 | 139,259 |
| 43 | 01-631-3100 | Purchased Food | 3,003,782 | 3,800,000 | 3,093,895 |
| 44 | 01-632-3100 | Commodities | 455,404 | 332,311 | 469,066 |
| 45 | 01-633-3100 | Inventory Adjustment | - | - | - |
| 46 | 01-731-3100 | Equipment | 181,590 | 150,000 | 187,038 |
| | 01-739-3100 | Other Equipment | 21,500 | - | 22,145 |
| | 01-890-3100 | Miscellaneous | 34,164 | 13,500 | 35,189 |
| 47 | 01-891-3100 | Commodity Storage Charges | | 20,700 | - |
| | | Total Food Service Operations | \$ 6,689,650 | \$ 7,309,811 | \$ 6,890,339 |
| | | Total Expenditures | \$ 6,689,650 | \$ 7,309,811 | \$ 6,890,339 |
| | 01-5220 | Transfers-in Reimb for Sales Tax | 421,153 | 500,000 | 433,788 |
| | 01-5223 | Transfers-in Reimb for State/Parish Raise | - | - | - |
| 48 | 01-5224 | Act II Reimbursement | - | - | - |
| | | Total Other Sources of Funds | \$ 421,153 | \$ 500,000 | \$ 433,788 |
| | | Net Change in Fund Balance | \$ 916,416 | \$ 2,114,300 | \$ 943,909 |
| | | Beginning Fund Balance | 4,988,333 | 5,904,749 | 8,019,049 |
| | | Ending Fund Balance | 5,904,749 | 8,019,049 | 8,962,958 |

**Avoyelles Parish School Board
 Special Revenue Fund Budget
 Special Maintenance Tax
 Fiscal Year 2024-25**

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 2024-25 | 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 2024-25

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|----------------|---|---------------------|---------------------|---------------------|
| 1 | 05-1112 | Ad Valorem Tax Collections | 850,790 | 820,559 | 871,000 |
| 2 | 05-1510 | Interest on Checking Accounts | - | - | - |
| | | Total Local Revenues | \$ 850,790 | \$ 820,559 | \$ 871,000 |
| 3 | 05-3815 | State Revenue Sharing/Other Rev | 53,348 | 50,142 | 53,000 |
| | 05-5220 | Special Funds Reimbursement/Sales Tax | 725,000 | 380,000 | 575,000 |
| | | Total State Revenues | \$ 778,348 | \$ 430,142 | \$ 628,000 |
| | | Total Revenues | \$ 1,629,138 | \$ 1,250,701 | \$ 1,499,000 |
| 4 | 05-111-2620 | Salaries | 327,594 | 327,494 | 300,000 |
| | | Total Other Instructional Programs | \$ 327,594 | \$ 327,494 | \$ 300,000 |
| 5 | 05-313-2315 | Pension Fund | 29,496 | - | 29,946 |
| 6 | 05-430-2311 | Building Repairs and Maintenance | 892,165 | 814,511 | 800,000 |
| 7 | 05-524-2311 | Equipment Repair | 245 | - | 20,000 |
| 8 | 05-525-2311 | Workers Compensation | - | - | - |
| | | Total General Administration | \$ 921,906 | \$ 814,511 | \$ 849,946 |
| 9 | 05-340-2515 | Technical Services | - | - | - |
| | | Total Business Services | \$ - | \$ - | \$ - |
| 10 | 05-220-2600 | Social Security | 4,035 | 3,897 | 4,500 |
| 11 | 05-225-2620 | Medicare Tax | 4,346 | 4,346 | 4,500 |
| 12 | 05-233-2650 | School Employees Retirement | 47,194 | 47,194 | 62,000 |
| 13 | 05-250-2640 | Travel | - | - | 10,000 |
| 14 | 05-260-2620 | Workers Compensation | - | - | - |
| 15 | 05-210-2600 | Group Insurance | 51,282 | 51,282 | 45,000 |
| 16 | 05-610-1100 | Materials and supplies | 6,252 | - | 90,000 |
| 17 | 05-730-2600 | Property Equipment | - | - | - |
| | | Total Maintenance of Plant | \$ 113,109 | \$ 106,719 | \$ 216,000 |
| 18 | 05-523-2720 | Bus Insurance | - | - | - |
| 19 | 05-523-2730 | Special Ed Bus Insurance | - | - | - |
| | | Total Student Transportation | \$ - | \$ - | \$ - |
| | | Total Expenditures | \$ 1,362,609 | \$ 1,248,724 | \$ 1,365,946 |

**Avoyelles Parish School Board
 Special Revenue Fund Budget
 1/2% Special Sales Tax
 Fiscal Year 2024-25**

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 2024-25 | 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 2024-25**

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|-----------------------|---|-----------------------|-----------------------|-----------------------|
| 1 | 06-1130 | Sales Tax Collections | 2,958,181 | 3,206,225 | 3,230,770 |
| 2 | 06-1510 | Interest | - | 500 | - |
| 3 | 06-5220 | Transfer-Spec Sales Tax | - | - | - |
| | | Total Revenues | \$ 2,958,181 | \$ 3,206,725 | \$ 3,230,770 |
| 4 | 06-150-2230 | Stipends | - | - | - |
| 5 | 06-225-2400 | Medicare | - | - | - |
| 6 | 06-610-1100 | Materials and Supplies/Textbooks | 44,001 | 44,000 | 45,000 |
| 7 | 06-730-1100 | Equipment | 27,980 | - | 28,819 |
| | | Total Special Programs | \$ 71,981 | \$ 44,000 | \$ 73,819 |
| 8 | 06-430-2260 | Building Repair | (67,022) | 379,228 | 500,000 |
| 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 | 06-231-2300 | Workers' Compensation | 393 | - | 405 |
| 15 | 06-622-2620 | Electricity | 47 | - | 48 |
| | | Total Instructional Staff Services | \$ (66,582) | \$ 379,228 | \$ 500,453 |
| 16 | 06-114-2510 | Stipends | - | - | - |
| 17 | 06-231-2500 | Teachers' Retirement System | - | - | - |
| | | Total Business Services | \$ - | \$ - | \$ - |
| | | Total Expenditures | \$ 5,399 | \$ 423,228 | \$ 574,272 |
| 18 | 06-933-5200 | Land Purchased/Board Transfers/Construction | 2,718,463 | 2,698,050 | 3,000,000 |
| | | Total Other Uses of Funds | \$ 2,718,463 | \$ 2,698,050 | \$ 3,000,000 |
| | | Net Change in Fund Balance | \$ 234,319 | \$ 85,447 | \$ (343,502) |
| | | Beginning Fund Balance | 512,653 | 746,972 | 832,419 |
| | | Ending Fund Balance | 746,972 | 832,419 | 488,916 |
| | | | | | |
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**Avoyelles Parish School Board
Special Revenue Fund Budget
Title I - Local Ed. Agencies
Fiscal Year 2024-25**

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 2024-25 | 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 2024-25**

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|-----------------------|------------------------------------|-----------------------|-----------------------|-----------------------|
| 1 | 11-4541 | Title I | 3,118,350 | 6,134,737 | 3,211,901 |
| 2 | 11-4542 | Title I - Carryover | - | - | - |
| | | Total Revenues | \$ 3,118,350 | \$ 6,134,737 | \$ 3,211,901 |
| 3 | 11-112-1510 | Title I Teacher Salaries | 404,795 | 565,568 | 416,938 |
| 4 | 11-112-1530 | Title I Pre-K Teacher Salaries | 365,305 | 297,643 | 376,265 |
| 5 | 11-115-1510 | Title I Aide Salaries | 306,646 | 282,426 | 315,845 |
| 6 | 11-115-1530 | Title I Pre-K Aide Salaries | 180,625 | 174,494 | 186,044 |
| 7 | 11-123-1500 | Substitute Salaries | 15,944 | 33,150 | 16,423 |
| 8 | 11-150-1510 | Title I Stipend Pay | 63,866 | - | 65,782 |
| 9 | 11-140-1500 | Salaries for Sabbatical Leave | - | - | - |
| 10 | 11-210-1500 | Group Insurance | 249,490 | 300,774 | 256,975 |
| 11 | 11-530-1510 | Printing and Binding | 159,571 | 281,345 | 164,358 |
| 11 | 11-225-1500 | Medicare Tax | 17,274 | 23,340 | 17,792 |
| 13 | 11-231-1500 | Teachers' Retirement System | 308,602 | 363,139 | 317,860 |
| 14 | 11-233-1500 | School Employees' Retirement | 35 | - | 36 |
| 15 | 11-642-1510 | Books and Periodicals | - | - | - |
| 16 | 11-250-1500 | Unemployment Compensation | - | - | - |
| 17 | 11-280-1500 | Sick Leave Severance Pay | - | - | - |
| 18 | 11-260-1500 | Workmen's Compensation | 22,557 | - | 23,234 |
| 19 | 11-300-1510 | Purchased Educational Services | 4,181 | 5,534 | 4,306 |
| 20 | 11-442-1510 | Rental of Equipment and Vehicle | 17,007 | 48,052 | 17,517 |
| 21 | 11-430-1510 | Repairs to Instructional Equipment | 375 | 500 | 386 |
| 22 | 11-582-1510 | Travel Expense Reimbursement | 51,892 | 20,500 | 53,449 |
| 23 | 11-610-1510 | Materials and Supplies | 295,523 | 2,768,611 | 304,389 |
| 24 | 11-895-1500 | Materials and Supplies - Math | - | - | - |
| 25 | 11-631-1510 | Food Purchased Staff Development | - | - | - |
| 26 | 11-730-1510 | Equipment | - | - | - |
| 27 | 11-220-1500 | Social Security | 983 | - | 1,013 |
| | | Total Special Programs | \$ 2,464,671 | \$ 5,165,076 | \$ 2,538,611 |
| 28 | 11-111-2131 | Officials/Administrators/Manager | - | - | - |
| 29 | 11-118-2134 | Nurse Salaries | - | - | - |
| 30 | 11-150-2190 | Stipends | - | - | - |
| 31 | 11-210-2100 | Group Insurance | - | - | - |
| 32 | 11-225-2100 | Medicare Tax | - | - | - |
| 33 | 11-231-2100 | Teacher's Retirement System | - | - | - |
| 34 | 11-233-2100 | School Employees' Retirement | - | - | - |
| 35 | 11-250-2100 | Unemployment Compensation | - | - | - |
| 36 | 11-260-2100 | Workmen's Compensation | - | - | - |

**Avoyelles Parish School Board
Special Revenue Fund Budget
Title I - Local Ed. Agencies
Fiscal Year 2024-25**

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|-----------------------|---|-----------------------|-----------------------|-----------------------|
| 37 | 11-320-2190 | Purchased Educational Services | - | - | - |
| 38 | 11-582-2134 | Nurse Travel | - | - | - |
| 39 | 11-582-2190 | Travel Expense Reimbursement | - | - | - |
| 40 | 11-610-2190 | Parental Involvement Materials | - | - | - |
| 41 | 11-610-2190 | Homeless Materials | - | - | - |
| 42 | 11-730-2190 | Equipment | - | - | - |
| | | Total Pupil Support Services | \$ - | \$ - | \$ - |
| 43 | 11-111-2214 | Salary-Director/Supervisor | 97,736 | 143,322 | 100,668 |
| | 11-113-2211 | Salary-Date Instructional Coordinator | - | - | - |
| 44 | 11-114-2214 | Clerical/Secretarial Salaries | 27,615 | 28,413 | 28,443 |
| 45 | 11-150-2230 | Stipend Pay | 540 | - | 556 |
| 46 | 11-210-2200 | Group Insurance | 25,519 | - | 26,285 |
| 47 | 11-220-2200 | Social Security | 7 | - | 7 |
| 48 | 11-225-2200 | Medicare Tax | 2,168 | - | 2,233 |
| 49 | 11-231-2200 | Teachers' Retirement System | 41,441 | - | 42,684 |
| 50 | 11-233-2200 | School Employees' Retirement | - | - | - |
| 51 | 11-237-2200 | ORP Retirement | - | - | - |
| 52 | 11-240-2230 | Tuition Reimbursement | - | - | - |
| 53 | 11-250-2200 | Unemployment Compensation | - | - | - |
| 54 | 11-260-2200 | Workmen's Compensation | - | - | - |
| 55 | 11-119-2214 | Other Salaries | 41,322 | - | 42,562 |
| 56 | 11-582-2214 | Travel Expense Reimbursement | - | - | - |
| 57 | 11-582-2290 | Technology Travel | - | - | - |
| 58 | 11-610-2214 | Materials and Supplies | - | - | - |
| 59 | 11-123-2214 | Substitute Employee | - | - | - |
| 60 | 11-730-2214 | Equipment | - | - | - |
| | | Total Instructional Staff Services | \$ 236,349 | \$ 171,735 | \$ 243,440 |
| 61 | 11-521-2311 | Liability Insurance | - | - | - |
| 62 | 11-333-2311 | Audit Costs | - | - | - |
| | | Total General Administration | \$ - | \$ - | \$ - |
| 63 | 11-116-2620 | Custodian Salary | - | - | - |
| | 11-150-2514 | Stipend Pay | - | 41,500 | - |
| | 11-442-2510 | Rental of Equipment | - | 7,566 | - |
| 64 | 11-119-2540 | Other Salaries | - | - | - |
| 65 | 11-150-2610 | Stipend Pay | 1,940 | - | 1,998 |
| 66 | 11-210-2600 | Group Insurance | - | - | - |
| 67 | 11-220-2600 | Social Security | - | - | - |
| 68 | 11-225-2600 | Medicare Tax | 28 | - | 29 |

**Avoyelles Parish School Board
Special Revenue Fund Budget
Title I - Local Ed. Agencies
Fiscal Year 2024-25**

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|-----------------------|--|-----------------------|-----------------------|-----------------------|
| 69 | 11-233-2600 | School Employees' Retirement | - | - | - |
| 70 | 11-231-2500 | La Teachers' Retirement | 407 | - | 419 |
| 71 | 11-411-2620 | Water/Sewage | - | - | - |
| 72 | 11-430-2620 | Repairs & Maintenance | - | - | - |
| 73 | 11-442-2510 | Rental of Equipment | 3,871 | - | 3,987 |
| 74 | 11-430-2650 | Vehicle Operation & Maintenance | - | - | - |
| 75 | 11-522-2620 | Other Insurance-Buildings | - | - | - |
| 76 | 11-530-2620 | Telephone | - | - | - |
| | 11-550-2620 | Printing and Binding | - | - | - |
| 77 | 11-610-2600 | Materials and Supplies | - | - | - |
| 78 | 11-610-2510 | Materials and Supplies-Office and Printing | 28,937 | 3,000 | 29,805 |
| 79 | 11-622-2620 | Electricity | - | - | - |
| 80 | 11-626-2600 | Gasoline | - | - | - |
| 81 | 11-730-2620 | Equipment | - | - | - |
| 82 | 11-732-2600 | Vehicles | - | - | - |
| | | Total Maintenance of Plant | \$ 35,182 | \$ 52,066 | \$ 36,238 |
| 83 | 11-150-3300 | Stipend Pay | 2,500 | 2,500 | 2,575 |
| 84 | 11-582-3300 | Travel Expense | - | 4,000 | - |
| 85 | 11-610-3300 | Materials & Supplies | 24,285 | 53,451 | 25,014 |
| 86 | 11-441-3300 | Rental of Land and Buildings | 7,193 | - | 7,409 |
| | | Total Community Service Oper | \$ 33,978 | \$ 59,951 | \$ 34,997 |
| | | Total Expenditures | \$ 2,770,180 | \$ 5,448,828 | \$ 2,853,286 |
| 87 | 11-932-5200 | Operating Transfers Out | 0 | 0 | 0 |
| 88 | 11-933-5200 | Indirect Cost Paid | 348,170 | 685,909 | 358,615 |
| | | Total Other Uses of Funds | \$ 348,170 | \$ 685,909 | \$ 358,615 |
| | | Net Change in Fund Balance | \$ (0) | \$ - | \$ (0) |
| | | Beginning Fund Balance | - | - | - |
| | | Ending Fund Balance | 0 | - | 0 |

**Avoyelles Parish School Board
Special Revenue Fund Budget
Title IV
Fiscal Year 2024-25**

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 2024-25 | Increase + Decrease - |
| | | | | |
| | | | | |
| | 0 | 0 | 0 | 0 |
| | | | | |
| | | | | |
| | | | | |
| Total Positions | 0 | 0 | 0 | 0 |

Avoyelles Parish School Board
Special Revenue Fund Budget
Title IV
Fiscal Year 2024-25

| Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 | |
|----------------|--------------|-----------------------------------|-------------------|-------------------|-------------------|
| 1 | 12-000-4544 | Title IV | 238,409 | 480,412 | 245,561 |
| 2 | 12-000-4544 | Title IV - Carryover | - | - | - |
| | | Total Revenues | \$ 238,409 | \$ 480,412 | \$ 245,561 |
| 3 | 12-111-1510 | Salaries | 12,234 | 12,250 | 12,601 |
| 4 | 12-123-1500 | Substitute Salaries | - | - | - |
| 5 | 12-150-1510 | Stipends | 38,613 | 87,600 | 39,771 |
| 6 | 12-210-1500 | Group Insurance | 991 | 4,430 | 1,020 |
| 7 | 12-220-1510 | Social Security | 226 | | 233 |
| 8 | 12-260-1500 | Workmen's Compensation | - | - | - |
| 9 | 12-225-1500 | Medicare Tax | 732 | 400 | 754 |
| 10 | 12-231-1500 | Teachers' Retirement System | 11,361 | 21,972 | 11,702 |
| 11 | 12-233-1500 | School Employee's Retirement | 108 | - | 111 |
| 12 | 12-300-1510 | Contracted Services | - | - | - |
| 13 | 12-530-1510 | Communications | 5,740 | 8,770 | 5,912 |
| 14 | 12-582-1510 | Travel Expense Reimbursement | - | - | - |
| 15 | 12-610-1510 | Materials and Supplies | 151,804 | 288,276 | 156,358 |
| 16 | 12-730-1510 | Equipment | - | - | - |
| 17 | 12-895-1510 | Non-Public Expenditures | 1,495 | 3,000 | 1,540 |
| | | Total Special Programs | \$ 223,304 | \$ 426,698 | \$ 230,003 |
| | | Total Expenditures | \$ 223,303 | \$ 426,698 | \$ 230,003 |
| 16 | 12-933-5200 | Indirect Cost Paid | 15,106 | 53,714 | 15,558 |
| | | Total Other Uses of Funds | \$ 15,106 | \$ 53,714 | \$ 15,558 |
| | | Net Change in Fund Balance | \$ 0 | \$ - | \$ 0 |
| | | Beginning Fund Balance | - | 0 | - |
| | | Ending Fund Balance | 0 | - | 0 |
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**Avoyelles Parish School Board
Special Revenue Fund Budget
Title II - Improving Teacher Quality
Fiscal Year 2024-25**

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 2024-25 | 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 2024-25**

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|-----------------------|---|-----------------------|-----------------------|-----------------------|
| 1 | 13-4534 | Title II Revenues | 232,335 | 751,338 | 239,305 |
| 2 | 13-4534 | Title II Carryover | - | - | - |
| 3 | 13-4592 | Anytime, Anywhere | | - | - |
| | | Total Revenues | \$ 232,335 | \$ 751,338 | \$ 239,305 |
| 4 | 13-112-1510 | Salaries | 37,642 | 71,721 | 38,772 |
| 5 | 13-123-1510 | FT Substitute Salaries | - | - | - |
| 6 | 13-150-2230 | Stipend Pay | - | 89,400 | - |
| 7 | 13-150-1510 | FT Stipend Pay | 53,550 | - | 55,157 |
| 8 | 13-150-2261 | AA Stipends | - | - | - |
| 9 | 13-210-1500 | Group Insurance | 3,048 | 3,721 | 3,140 |
| 10 | 13-225-1500 | Medicare Tax | 1,297 | 1,874 | 1,336 |
| 11 | 13-231-1500 | Teachers' Retirement System | 21,508 | 39,456 | 22,153 |
| 12 | 13-240-1500 | Tuition Reimbursement | - | - | - |
| 13 | 13-220-1500 | Social Security | 187 | - | 192 |
| 14 | 13-582-1500 | Travel Expense Reimbursement | 32,252 | 49,100 | 33,219 |
| | 13-530-1500 | Other Purchased Services | 5,000 | 23,725 | 5,150 |
| 15 | 13-250-1500 | Unemployment | - | - | - |
| 16 | 13-300-1500 | Consultants | 14,350 | 25,500 | 14,781 |
| 17 | 13-610-1510 | Materials | 46,942 | 354,850 | 48,350 |
| 13 | 13-610-2260 | FT Materials | - | - | - |
| 19 | 13-895-1510 | Non-Public Expenditures | 3,420 | 7,986 | 3,522 |
| 20 | 13-730-2260 | FT Equipment | - | - | - |
| 21 | 13-260-1500 | Workmen's Compensation | 1,363 | - | 1,404 |
| | | Total Instructional Staff Services | \$ 220,558 | \$ 667,333 | \$ 227,175 |
| | | Total Expenditures | \$ 220,558 | \$ 667,333 | \$ 227,175 |
| 22 | 13-933-5200 | Indirect Cost Paid | 11,777 | 84,005 | 12,130 |
| | | Total Other Uses of Funds | 11,777 | \$ 84,005 | \$ 12,130 |
| | | Net Change in Fund Balance | \$ (0) | \$ - | \$ (0) |
| | | Beginning Fund Balance | (0) | (0) | - |
| | | Ending Fund Balance | (0) | - | (0) |
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**Avoyelles Parish School Board
 Special Revenue Fund Budget
 Title V
 Fiscal Year 2024-25**

Title V - Description

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

Title VI Goals

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

| Personnel Roster | | | | |
|---|-------------------|-------------------|-------------------|--------------------------|
| The Total Personnel Roster is shown in the Information Section - Table 9 | | | | |
| Position | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 | Increase + Decrease - |
| | | | | |
| | | | | |
| | 0 | 0 | 0 | 0 |
| | | | | |
| | | | | |
| Total Positions | 0 | 0 | 0 | 0 |

Avoyelles Parish School Board
Special Revenue Fund Budget
Title V - REAP
Fiscal Year 2024-25

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|-----------------------|-----------------------------------|-----------------------|-----------------------|-----------------------|
| 1 | 14-4543 | Title V | 160,507 | - | 165,322 |
| 2 | 14-4544 | Title V- Carryover | - | - | - |
| | | Total Revenues | \$ 160,507 | \$ - | \$ 165,322 |
| | | | | | - |
| 3 | 14-112-1510 | Title V Teacher Salaries | - | - | - |
| 4 | 14-123-1500 | Substitute Salaries | - | - | - |
| 5 | 14-150-1510 | Stipends | - | - | - |
| 6 | 14-210-1500 | Group Insurance | 3,093 | - | 3,186 |
| 7 | 14-260-1500 | Workmen's Compensation | - | - | - |
| 8 | 14-225-1500 | Medicare Tax | - | - | - |
| 9 | 14-231-1500 | Teachers' Retirement System | - | - | - |
| 10 | 14-233-1500 | School Employee's Retirement | - | - | - |
| 11 | 14-300-1510 | Contracted Services | - | - | - |
| 12 | 14-530-1510 | Communications | 15,979 | - | 16,458 |
| 13 | 14-582-1510 | Travel Expense Reimbursement | - | - | - |
| 14 | 14-610-1510 | Materials and Supplies | 122,560 | - | 126,237 |
| 15 | 14-730-1510 | Equipment | - | - | - |
| | | Total Special Programs | \$ 141,632 | \$ - | \$ 145,881 |
| | | | | | |
| | | Total Expenditures | \$ 141,632 | \$ - | \$ 145,881 |
| | | | | | |
| 16 | 64-933-5200 | Indirect Cost Paid | 18,875 | - | 19,440 |
| | | Total Other Uses of Funds | \$ 18,875 | \$ - | \$ 19,440 |
| | | | | | |
| | | Net Change in Fund Balance | \$ (0) | \$ - | \$ 0 |
| | | Beginning Fund Balance | - | (0) | - |
| | | Ending Fund Balance | (0) | - | 0 |
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**Avoyelles Parish School Board
Special Revenue Fund Budget
IDEA - Part B
Fiscal Year 2024-25**

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 2024-25 | 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 Pyschologist | 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 2024-25

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|----------------|------------------------------------|---------------------|---------------------|---------------------|
| 1 | 15-4531 | IDEA - Part B | 1,152,202 | 2,187,729 | 1,186,768 |
| 2 | 15-4532 | IDEA - Carryover | - | - | - |
| | | Total Revenues | \$ 1,152,202 | \$ 2,187,729 | \$ 1,186,768 |
| 3 | 15-112-1210 | Salaries | 13,619 | 22,913 | 14,027 |
| 4 | 15-112-1213 | IDEA Nurse Salaries | - | - | - |
| 5 | 15-114-1210 | IDEA Secretary Salaries | - | \$ - | - |
| 6 | 15-115-1211 | IDEA Special Ed Aide Salaries | 41,734 | 14,530 | 42,986 |
| 7 | 15-115-1212 | IDEA Inclusion Aide Salaries | - | - | - |
| 8 | 15-115-1213 | IDEA Clerical Salaries | - | - | - |
| 9 | 15-123-1200 | Substitute Salaries | 493 | - | 508 |
| 10 | 15-116-1210 | IDEA Stipends | 25,862 | 30,000 | 26,638 |
| 11 | 15-150-1200 | Stipend Pay Instructional Staff | - | - | - |
| 12 | 15-210-1200 | Group Insurance | 11,939 | 13,489 | 12,298 |
| 13 | 15-220-1200 | Social Security | 63 | - | 65 |
| 14 | 15-225-1200 | Medicare Tax | 1,065 | 1,000 | 1,097 |
| 15 | 15-231-1200 | Teachers' Retirement System | 17,385 | - | 17,907 |
| 16 | 15-240-1200 | Tuition Reimbursement | 5,110 | 6,000 | 5,263 |
| 17 | 15-233-1200 | LSERS | 1,582 | 1,595 | 1,629 |
| 18 | 15-260-1200 | Workmen's Compensation | 7,499 | 5,853 | 7,724 |
| 19 | 15-331-1210 | OT \ PT Services | - | - | - |
| 20 | 15-300-1210 | Other Professional Services | 106,038 | 142,800 | 109,219 |
| 21 | 15-430-1210 | Repairs to Instructional Equipment | 1,212 | 20,000 | 1,248 |
| 22 | 15-530-1200 | Software/License | 22,811 | 25,450 | 23,496 |
| 23 | 15-582-1210 | Travel Expense Reimbursement | 12,906 | 22,000 | 13,293 |
| 24 | 15-610-1210 | Materials and Supplies | 190,944 | 1,056,414 | 196,672 |
| 25 | 15-442-1210 | Equipment Rental | 1,484 | - | 1,528 |
| 26 | 15-730-1210 | Equipment | - | - | - |
| | | Total Special Ed. Programs | \$ 461,745 | \$ 1,362,044 | \$ 475,597 |
| 27 | 15-113-2140 | IDEA Psychologist Salaries | 222,085 | 216,017 | 228,748 |
| 28 | 15-118-2134 | IDEA Nurse Salaries | 33,861 | 42,599 | 34,877 |
| 29 | 15-225-2113 | Medicare Contributions | 4,557 | 1,270 | 4,694 |
| 30 | 15-210-2100 | Group Insurance | 34,120 | 18,313 | 35,144 |
| 31 | 15-231-2100 | Teachers' Retirement System | 65,195 | 44,366 | 67,151 |
| 32 | 15-260-2100 | Workmen's Compensation | - | - | - |
| 33 | 15-119-2190 | Other Salaries | 77,142 | - | 79,457 |
| 34 | 15-339-2140 | Contracted Psychological Services | - | - | - |
| | | | | | |
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Avoyelles Parish School Board
Special Revenue Fund Budget
IDEA - Part B
Fiscal Year 2024-25

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|----------------|---|-------------------|-------------------|-------------------|
| 35 | 15-442-2132 | Rental of Equipment | - | - | - |
| 36 | 15-582-2123 | Psychologist Travel | - | - | - |
| 37 | 15-610-2132 | Medical Supplies | - | - | - |
| | | Total Pupil Support Services | \$ 436,961 | \$ 322,565 | \$ 450,070 |
| 38 | 15-111-2212 | Administrative Salaries | 57,376 | 144,918 | 59,097 |
| 39 | 15-114-2212 | IDEA Clerk Salaries | 26,992 | 31,536 | 27,801 |
| 40 | 15-150-2230 | Stipend Pay | - | - | - |
| 41 | 15-210-2200 | Group Insurance | 20,064 | 28,659 | 20,666 |
| 42 | 15-220-2200 | Social Security | - | - | - |
| 43 | 15-225-2200 | Medicare Tax | 1,031 | 2,559 | 1,062 |
| 44 | 15-231-2200 | Teachers' Retirement System | 6,694 | 50,844 | 6,895 |
| 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 | \$ 112,156 | \$ 258,516 | \$ 115,521 |
| 57 | 15-333-2311 | Audit Services | 5,840 | - | 6,015 |
| | | Total General Administration | \$ 5,840 | \$ - | \$ 6,015 |
| 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 | - | - | - |
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Avoyelles Parish School Board
Special Revenue Fund Budget
IDEA - Part B
Fiscal Year 2024-25

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|----------------|-------------------------------------|----------------|----------------|----------------|
| 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 | \$ 1,016,702 | \$ 1,943,125 | \$ 1,047,203 |
| 76 | 51-933-5200 | Indirect Cost Paid | 135,500 | 244,604 | 139,565 |
| | | Total Other Uses of Funds | \$ 135,500 | \$ 244,604 | \$ 139,565 |
| | | Net Change in Fund Balance | \$ (0) | \$ - | \$ (0) |
| | | Beginning Fund Balance | - | - | - |
| | | Ending Fund Balance | - | - | (0) |
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**Avoyelles Parish School Board
Special Revenue Fund Budget
ESSER II
Fiscal Year 2024-25**

ESSER II Formula Description

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

ESSER II Goals

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

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

| Position | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 | Increase + Decrease - |
|------------------------|-------------------|-------------------|-------------------|--------------------------|
| Teachers | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 |
| Total Positions | 0 | 0 | 0 | 0 |

Avoyelles Parish School Board
Special Revenue Fund Budget
ESSER II Formula
Fiscal Year 2024-25

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|-----------------------|---|-----------------------|-----------------------|-----------------------|
| 1 | 16-4534 | Revenues | 6,500,321 | 4,678,486 | - |
| 2 | 16-4534 | Carryover | - | - | - |
| 3 | 16-4592 | Other | - | - | - |
| | | Total Revenues | \$ 6,500,321 | \$ 4,678,486 | \$ - |
| 4 | 126-118-2842 | Degreed Professional | 59,084 | - | - |
| 5 | 126-123-1510 | FT Substitute Salaries | - | - | - |
| 6 | 126-150-2230 | Stipend Pay | 1,617,096 | 590,458 | - |
| 7 | 126-150-1510 | FT Stipend Pay | - | - | - |
| 8 | 126-150-2261 | AA Stipends | - | - | - |
| 9 | 126-210-1500 | Group Insurance | 7,280 | - | - |
| 10 | 126-225-1500 | Medicare Tax | 24,172 | 8,562 | - |
| 11 | 126-231-1500 | Teachers' Retirement System | 432,451 | 179,333 | - |
| 12 | 126-240-1500 | Tuition Reimbursement | - | - | - |
| 13 | 126-220-1500 | Social Security | 15,852 | - | - |
| 14 | 126-582-2259 | Travel Expense Reimbursement | 52,511 | - | - |
| | 126-530-1500 | Other Purchased Services | 538,994 | 292,512 | - |
| 15 | 126-250-1500 | Workers' Compensation | 32,203 | - | - |
| 16 | 126-300-1500 | Consultants | - | - | - |
| 17 | 126-610-1510 | Materials | 95,138 | 837,525 | - |
| 13 | 126-610-2260 | FT Materials | 877,491 | - | - |
| 19 | 126-300-1510 | Professional Services | 123,185 | 44,414 | - |
| 20 | 126-730-2260 | FT Equipment | 340,330 | - | - |
| 21 | 126-442-1500 | Repairs | 1,712,877 | 1,477,690 | - |
| | | Total Instructional Staff Services | \$ 5,928,664 | \$ 3,430,494 | \$ - |
| | | Total Expenditures | \$ 5,928,664 | \$ 3,430,494 | \$ - |
| 22 | 126-933-5200 | Indirect Cost Paid | 571,657 | 1,247,992 | - |
| | | Total Other Uses of Funds | 571,657 | \$ 1,247,992 | \$ - |
| | | Net Change in Fund Balance | \$ (0) | \$ - | \$ - |
| | | Beginning Fund Balance | (0) | (0) | - |
| | | Ending Fund Balance | (0) | - | - |
| | | | | | |
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**Avoyelles Parish School Board
Special Revenue Fund Budget
ESSER III
Fiscal Year 2024-25**

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 2023-24 | Budget 2024-25 | Budget 2024-25 | 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 2024-25

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|----------------|---|---------------------|----------------------|---------------------|
| 1 | 16-4534 | Revenues | 5,821,618 | 19,178,496 | 7,877,210 |
| 2 | 16-4534 | Carryover | - | - | - |
| 3 | 16-4592 | Other | - | - | - |
| | | Total Revenues | \$ 5,821,618 | \$ 19,178,496 | \$ 7,877,210 |
| 4 | 16-112-1510 | Salaries | 298,049 | - | 117,480 |
| 5 | 16-123-1510 | FT Substitute Salaries | - | - | - |
| 6 | 16-150-2230 | Stipend Pay | 1,440,814 | 5,460,391 | 1,446,372 |
| 7 | 16-150-1510 | FT Stipend Pay | - | - | - |
| 8 | 16-150-2261 | AA Stipends | - | - | - |
| 9 | 16-210-1500 | Group Insurance | 47,828 | - | - |
| 10 | 16-225-1500 | Medicare Tax | 24,679 | - | - |
| 11 | 16-231-1500 | Teachers' Retirement System | 403,989 | 899,015 | 716,520 |
| 12 | 16-240-1500 | Professional Services | 750 | 165,198 | 48,182 |
| 13 | 16-220-1500 | Social Security | 2,071 | - | - |
| 14 | 16-582-2259 | Travel Expense Reimbursement | - | - | - |
| | 16-530-1500 | Other Purchased Services | 424,617 | 884,154 | 432,653 |
| 15 | 16-260-2100 | Other Benefits | - | - | 43,303 |
| 16 | 16-300-1500 | Consultants | 1,211 | - | 67,139 |
| 17 | 16-610-1510 | Materials | 756,944 | 2,555,907 | 20,545 |
| 13 | 16-610-2260 | FT Materials | 24,496 | - | - |
| 19 | 16-895-1510 | Non-Public Expenditures | - | - | - |
| 20 | 16-730-2260 | FT Equipment | - | - | - |
| 21 | 16-442-1500 | Repairs | 1,015,152 | 4,775,688 | 1,913,044 |
| | | Total Instructional Staff Services | \$ 4,440,600 | \$ 14,740,353 | \$ 4,805,239 |
| | | Total Expenditures | \$ 4,440,600 | \$ 14,740,353 | \$ 4,805,239 |
| 22 | 16-933-5200 | Indirect Cost Paid | 1,381,018 | 4,438,143 | 3,071,971 |
| | | Total Other Uses of Funds | 1,381,018 | \$ 4,438,143 | \$ 3,071,971 |
| | | Net Change in Fund Balance | \$ 0 | \$ - | \$ 0 |
| | | Beginning Fund Balance | 0 | 0 | - |
| | | Ending Fund Balance | 0 | - | 0 |
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**Avoyelles Parish School Board
 Special Revenue Fund Budget
 Direct Student Services
 Fiscal Year 2024-25**

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 2024-25 | Increase + Decrease - |
| | | | | |
| | | | | |
| | 0 | 0 | 0 | 0 |
| | | | | |
| | | | | |
| | | | | |
| Total Positions | 0 | 0 | 0 | 0 |

Avoyelles Parish School Board
Special Revenue Fund Budget
Title DSS
Fiscal Year 2024-25

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|----------------|-----------------------------------|------------------|------------------|------------------|
| 1 | 21-000-4544 | DSS | 77,644 | 91,659 | 79,973 |
| 2 | 21-000-4544 | DSS - Carryover | - | - | - |
| | | Total Revenues | \$ 77,644 | \$ 91,659 | \$ 79,973 |
| | | | | | |
| 3 | 21-112-1510 | Title DSS Teacher Salaries | - | - | - |
| 4 | 21-123-1500 | Substitute Salaries | - | - | - |
| 5 | 21-150-1510 | Stipends | - | - | - |
| 6 | 21-210-1500 | Group Insurance | - | - | - |
| 7 | 21-220-1510 | Social Security | - | - | - |
| 8 | 21-260-1500 | Workmen's Compensation | - | - | - |
| 9 | 21-225-1500 | Medicare Tax | - | - | - |
| 10 | 21-231-1500 | Teachers' Retirement System | - | - | - |
| 11 | 21-233-1500 | School Employee's Retirement | - | - | - |
| 12 | 21-300-1510 | Contracted Services | - | - | - |
| 13 | 21-560-1510 | College Tuition & Testing Fees | 68,659 | 91,659 | 70,719 |
| 14 | 21-582-1510 | Travel Expense Reimbursement | - | - | - |
| 15 | 21-610-1510 | Materials and Supplies | - | - | - |
| 16 | 21-730-1510 | Equipment | - | - | - |
| 17 | 21-895-1510 | Non-Public Expenditures | - | - | - |
| | | Total Special Programs | \$ 68,659 | \$ 91,659 | \$ 70,719 |
| | | | | | |
| | | Total Expenditures | \$ 68,659 | \$ 91,659 | \$ 70,719 |
| | | | | | |
| 16 | 21-933-5200 | Indirect Cost Paid | 8,985 | - | 9,255 |
| | | Total Other Uses of Funds | \$ 8,985 | \$ - | \$ 9,255 |
| | | | | | |
| | | Net Change in Fund Balance | \$ 0 | \$ - | \$ 0 |
| | | | | | |
| | | Beginning Fund Balance | - | - | - |
| | | Ending Fund Balance | 0 | - | 0 |
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Avoyelles Parish School Board
Special Revenue Fund Budget
E-Rate/Technology
Fiscal Year 2024-25

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 2024-25 | Increase + Decrease - |
| Network Administrator | 1 | 1 | 1 | 0 |
| | | | | |
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| | | | | |
| Total Positions | 0 | 1 | 1 | 0 |

Avoyelles Parish School Board
Special Revenue Fund Budget
E-Rate/Technology
Fiscal Year 2024-25

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|----------------|-----------------------------------|--------------------|--------------------|--------------------|
| 1 | 25-4543 | Revenues | | - | - |
| 2 | 25-4544 | Other | 400,000 | 400,000 | 412,000 |
| | | Total Revenues | \$ 400,000 | \$ 400,000 | \$ 412,000 |
| 3 | 25-112-1510 | Network Administrator Salary | 61,172 | 61,172 | 63,007 |
| 4 | 25-123-1500 | Substitute Salaries | - | - | - |
| 5 | 25-150-1510 | Stipends | | - | - |
| 6 | 25-210-1500 | Group Insurance | 7,334 | 7,334 | 7,554 |
| 7 | 25-220-1500 | Social Security | - | - | - |
| 8 | 25-225-1500 | Medicare Tax | 831 | 831 | 856 |
| 9 | 25-231-1500 | Teachers' Retirement System | 15,171 | 15,171 | 15,626 |
| 10 | 25-430-1100 | Repairs and Maintenance | 33,056 | 273,571 | 34,048 |
| 11 | 25-320-1510 | Purchased Educational Services | 9,211 | 31,766 | 9,487 |
| 12 | 25-530-1510 | Telephone & Postage | 84,654 | 79,938 | 87,193 |
| 13 | 25-810-2255 | Travel Expense Reimbursement | 3,191 | 3,191 | 3,287 |
| 14 | 25-610-1510 | Materials and Supplies | 20,709 | 17,549 | 21,330 |
| 15 | 25-730-1510 | Equipment | - | - | - |
| 16 | 25-442-2640 | Rental of Equipment | 242,185 | - | 249,451.00 |
| | | Total Special Programs | \$ 477,514 | \$ 490,523 | \$ 491,839 |
| | | Total Expenditures | \$ 477,514 | \$ 490,523 | \$ 491,839 |
| 16 | 25-933-5200 | Indirect Cost Paid | - | - | - |
| | | Total Other Uses of Funds | \$ - | \$ - | \$ - |
| | | Net Change in Fund Balance | \$ (77,514) | \$ (90,523) | \$ (79,839) |
| | | Beginning Fund Balance | 772,464 | 694,950 | 604,427 |
| | | Ending Fund Balance | 694,950 | 604,427 | 524,587 |
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**Avoyelles Parish School Board
 Special Revenue Fund Budget
 Redesigning
 Fiscal Year 2024-25**

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 2024-25 | Increase + Decrease - |
| | | | | |
| | | | | |
| | 0 | 0 | 0 | 0 |
| | | | | |
| | | | | |
| | | | | |
| Total Positions | 0 | 0 | 0 | 0 |

Avoyelles Parish School Board
Special Revenue Fund Budget
Redesigning
Fiscal Year 2024-25

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|----------------|-----------------------------------|-------------------|-------------------|-------------------|
| 1 | 30-000-4544 | Redesigning | 429,076 | 751,384 | 441,948.28 |
| 2 | 30-000-4544 | Redesigning - Carryover | - | - | - |
| | | Total Revenues | \$ 429,076 | \$ 751,384 | \$ 441,948 |
| 3 | 30-112-1510 | Redesigning Teacher Salaries | - | - | - |
| 4 | 30-123-1500 | Substitute Salaries | - | - | - |
| 5 | 30-150-1510 | Stipends | 31,868 | - | 32,824 |
| 6 | 30-300-1500 | Group Insurance | - | - | - |
| 7 | 30-220-1510 | Social Security | 43 | - | 44 |
| 8 | 30-260-1500 | Workmen's Compensation | - | - | - |
| 9 | 30-225-1500 | Medicare Tax | 463 | - | 477 |
| 10 | 30-231-1500 | Teachers' Retirement System | 7,381 | - | 7,602 |
| 11 | 30-233-1500 | School Employee's Retirement | - | - | - |
| 12 | 30-300-1510 | Contracted Services | 134,750 | 170,000 | 138,793 |
| 13 | 30-530-1510 | Communications | 53,923 | 253,034 | 55,541 |
| 14 | 30-582-1510 | Travel Expense Reimbursement | 530 | 1,509 | 546 |
| 15 | 30-610-1510 | Materials and Supplies | 128,840 | 242,832 | 132,705 |
| 16 | 30-642-1510 | Textbooks | 25,521 | - | 26,287 |
| 17 | 30-895-1510 | Non-Public Expenditures | - | - | - |
| | | Total Special Programs | \$ 383,318 | \$ 667,375 | \$ 394,818 |
| | | Total Expenditures | \$ 383,318 | \$ 667,375 | \$ 394,818 |
| 16 | 30-933-5200 | Indirect Cost Paid | 45,758 | 84,009 | 47,131 |
| | | Total Other Uses of Funds | \$ 45,758 | \$ 84,009 | \$ 47,131 |
| | | Net Change in Fund Balance | \$ (0) | \$ - | \$ (0) |
| | | Beginning Fund Balance | - | (0) | - |
| | | Ending Fund Balance | (0) | - | (0) |

Avoyelles Parish School Board
Special Revenue Fund Budget
Vocational Education
Fiscal Year 2024-25

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 2024-25 | Increase + Decrease - |
| There are no full time or part-time employees paid in this fund. | | | | |
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| Total Positions | 0 | 0 | 0 | 0 |

Avoyelles Parish School Board
 Special Revenue Fund Budget
 Vocational Education
 Fiscal Year 2024-25

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|-----------------------|---|-----------------------|-----------------------|-----------------------|
| 1 | 80-4510 | Vocational Funds | 75,487 | 70,413 | 77,751.61 |
| 2 | 80-4591 | Other Vocational Funds | - | - | - |
| | | Total Revenues | \$ 75,487 | \$ 70,413 | \$ 77,752 |
| 3 | 80-150-1300 | Stipends | 9,600 | 7,200 | 9,888 |
| 4 | 80-220-1300 | Social Security | - | - | - |
| 5 | 80-225-1300 | Medicare Tax | 139 | 104 | 143 |
| 6 | 80-231-1300 | Teachers' Retirement System | 2,381 | 1,823 | 2,452 |
| 6 | 80-582-1300 | Travel | 2,898 | 13,374 | 2,985 |
| 7 | 80-300-1300 | Contract Services | 13,000 | 16,832 | 13,390 |
| 8 | 80-610-1300 | Supplies | 42,669 | 31,080 | 43,949 |
| 9 | 80-530-1510 | Telephone & Postage | 4,800 | - | 4,944 |
| | | Total Other Instructional Programs | \$ 75,487 | \$ 70,413 | \$ 77,752 |
| | | Total Expenditures | \$ 75,487 | \$ 70,413 | \$ 77,752 |
| 10 | 80-933-5200 | Indirect Cost Paid | - | - | - |
| | | Total Other Uses of Funds | \$ - | \$ - | \$ - |
| | | Net Change in Fund Balance | \$ - | \$ - | \$ (0) |
| | | Beginning Fund Balance | - | - | - |
| | | Ending Fund Balance | - | - | (0) |
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**Avoyelles Parish School Board
 Special Revenue Fund Budget
 Rapides Foundation
 Fiscal Year 2024-25**

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 2022-23 | Budget 2023-24 | Budget 2024-25 | Increase + Decrease - |
| There are full-time or part-time positions in this program. | | | | |
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| | Total Positions | 0 | 0 | 0 |

Avoyelles Parish School Board
Special Revenue Fund Budget
Rapides Foundation
Fiscal Year 2024-25

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|-----------------------|-----------------------------------|-----------------------|-----------------------|-----------------------|
| 1 | 84-3290 | Revenues | 125,000 | 125,000 | 125,000 |
| | | Total Revenues | \$ 125,000 | \$ 125,000 | \$ 125,000 |
| 2 | 84-150-2230 | Salaries and Stipends | 2,720 | 70,000 | 2,802 |
| 3 | 84-560-1400 | Other Salaries | 25,000 | 25,000 | 25,000 |
| 4 | 84-300-1100 | Consultants | 72,204 | - | 71,370 |
| 5 | 84-260-1100 | Workmen's Compensation | - | - | - |
| 6 | 84-220-1500 | Social Security | 12 | - | 12 |
| 7 | 84-225-1500 | Medicare Tax | 39 | 1,015 | 41 |
| 8 | 84-231-1500 | Teachers' Retirement System | 626 | 18,200 | 645 |
| 9 | 84-582-1531 | Travel Expense Reimbursement | 7,548 | - | 7,775 |
| 10 | 84-610-1531 | Materials and Supplies | 16,850 | 10,785 | 17,355 |
| | | 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 | \$ 0 | \$ - | \$ 0 |
| | | Beginning Fund Balance | - | (0) | (0) |
| | | Ending Fund Balance | (0) | (0) | 0 |
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Avoyelles Parish School Board
Special Revenue Fund Budget
Title XIX / Nursing
Fiscal Year 2024-25

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 2024-25 | 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 2024-25

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|----------------|---|-------------------|-------------------|-------------------|
| 1 | 71-1992 | Early Periodic Screening | 100,504 | 160,000 | 103,519 |
| 2 | 71-4511 | Interest | - | - | - |
| 3 | 71-4512 | Transfer from General Fund | 349,651 | 400,000 | 360,140 |
| 4 | 71-4514 | Basic Grant - Carryover | - | - | - |
| 5 | 71-4515 | Guidance - Carryover | - | - | - |
| | | Total Revenues | \$ 450,155 | \$ 560,000 | \$ 463,659 |
| 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 | 300,057 | 320,744 | 309,059 |
| 18 | 71-150-2230 | Stipend Pay | - | - | - |
| 19 | 71-150-2134 | Stipend Pay | - | - | - |
| 20 | 71-210-2135 | Group Insurance | 53,639 | 58,722 | 55,248 |
| 21 | 71-220-2100 | Social Security | - | - | - |
| 22 | 71-225-2100 | Medicare Tax | 3,811 | 4,655 | 3,925 |
| 23 | 71-231-2100 | Teachers' Retirement System | 74,414 | 70,344 | 76,646 |
| 24 | 71-330-2130 | Health Services | 120 | - | 124 |
| 25 | 71-430-2620 | Repairs | - | - | - |
| 26 | 71-582-2131 | Travel | 1,117 | 1,800 | 1,150 |
| 27 | 71-260-2100 | Workermen's Compensation | 4,486 | 3,300 | 4,620 |
| 28 | 71-280-2100 | Sick Leave Severance Pay | - | - | - |
| 29 | 71-550-2540 | Printing & Binding | - | - | - |
| 30 | 71-582-2235 | | - | - | - |
| 31 | 71-610-2130 | Supplies | 3,433 | 4,000 | 3,536 |
| 32 | 71-610-2231 | | - | - | - |
| 33 | 71-610-2232 | | - | - | - |
| 34 | 71-610-2233 | | - | - | - |
| 35 | 71-610-2234 | | - | - | - |
| 36 | 71-730-2235 | | - | - | - |
| | | Total Instructional Staff Services | \$ 441,077 | \$ 463,565 | \$ 454,309 |

Avoyelles Parish School Board
 Special Revenue Fund Budget
 Title XIX / Nursing
 Fiscal Year 2024-25

| Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----------------|-----------------------------------|-----------------|------------------|-----------------|
| | | | | |
| | Total Expenditures | \$ 441,077 | \$ 463,565 | \$ 454,309 |
| 37 71-933-5200 | Transfer to General Fund | - | - | - |
| | Total Other Uses of Funds | \$ - | \$ - | \$ - |
| | | | | |
| | Net Change in Fund Balance | \$ 9,078 | \$ 96,435 | \$ 9,350 |
| | Beginning Fund Balance | 468,364 | 477,442 | 573,877 |
| | Ending Fund Balance | 477,442 | 573,877 | 583,227 |
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Avoyelles Parish School Board
Special Revenue Fund Budget
Preschool
Fiscal Year 2024-25

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 2024-25 | Increase + Decrease - |
| There are full-time or part-time positions in this program. | | | | |
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| Total Positions | 0 | 0 | 0 | 0 |

**Avoyelles Parish School Board
Special Revenue Fund Budget
Preschool
Fiscal Year 2024-25**

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|-----------------------|-----------------------------------|-----------------------|-----------------------|-----------------------|
| 1 | 76-4340 | Revenues | 29,265 | \$ 26,132 | \$ 30,143 |
| | 76-4532 | Revenues Carry-Over | - | | |
| | | Total Revenues | \$ 29,265 | \$ 26,132 | \$ 30,143 |
| 2 | 76-150-1531 | Stipends | 1,030 | 5,700 | 1,061 |
| 3 | 76-112-1531 | Other Salaries | - | - | - |
| 4 | 76-123-1500 | Substitute Salaries | - | - | - |
| 5 | 76-210-1500 | Group Insurance | - | - | - |
| 6 | 76-220-1500 | Social Security | - | - | - |
| 7 | 76-225-1500 | Medicare Tax | 15 | 83 | 15 |
| 8 | 76-231-1500 | Teachers' Retirement System | 252 | 1,291 | 259 |
| 9 | 76-582-1531 | Travel Expense Reimbursement | - | - | - |
| 10 | 76-610-1531 | Materials and Supplies | 24,526 | 16,136 | 25,262 |
| | | Total Special Programs | \$ 25,823 | \$ 23,210 | \$ 26,598 |
| 11 | 76-700-2520 | Purchasing Clerk Salaries | - | - | - |
| 12 | 76-933-5200 | Indirect Cost Paid | 3,442 | 2,922 | 3,545 |
| | | Total Business Services | \$ 3,442 | \$ 2,922 | \$ 3,545 |
| | | Total Expenditures | \$ 29,265 | \$ 26,132 | \$ 30,143 |
| | | Net Change in Fund Balance | \$ - | \$ - | \$ (0) |
| | | Beginning Fund Balance | - | (0) | - |
| | | Ending Fund Balance | (0) | - | (0) |
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**Avoyelles Parish School Board
Special Revenue Fund Budget
La School for Agricultural Sciences
Fiscal Year 2024-25**

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 2024-25 | 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 2024-25

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|----------------|------------------------------------|---------------------|---------------------|---------------------|
| 1 | 78-3110 | MFP | 3,450,842 | 3,480,693 | 3,554,367 |
| 2 | 78-3290 | Other Revenues | - | - | - |
| | 78-5220 | Operating Transfers In | - | - | - |
| | | Total Revenues | \$ 3,450,842 | \$ 3,480,693 | \$ 3,554,367 |
| 3 | 78-112-1110 | Secondary Teacher Salaries | - | - | - |
| 4 | 78-112-1130 | Secondary Teacher Salaries | 752,134 | 630,000 | 774,698 |
| 5 | 78-115-1110 | Aide Salaries | - | - | - |
| 6 | 78-115-1130 | Salaries Paraprofessional | - | - | - |
| 7 | 78-123-1100 | Substitute Salaries | 17,015 | 10,100 | 17,526 |
| 8 | 78-150-1110 | Stipend Pay | - | 6,555 | - |
| 9 | 78-130-1100 | Other Salaries | 6,035 | - | 6,216 |
| 10 | 78-210-1100 | Group Insurance | 136,821 | 168,130 | 140,926 |
| 11 | 78-220-1100 | Social Security | 971 | 800 | 1,000 |
| 12 | 78-225-1100 | Medicare Tax | 10,178 | 10,178 | 10,484 |
| 13 | 78-231-1100 | Teachers' Retirement System | 180,972 | 153,000 | 186,401 |
| 14 | 78-233-1100 | School Employees' Retirement | 19 | - | 19 |
| 15 | 78-237-1100 | ORP Retirement | - | - | - |
| 16 | 78-280-1100 | Sick Leave Serverance | - | - | - |
| 17 | 78-260-1100 | Workmen's Compensation | - | - | - |
| 18 | 78-300-1110 | Purchased Educational Services | - | 18,000 | - |
| 19 | 78-339-1110 | Contracted Services | - | - | - |
| 20 | 78-430-1110 | Repairs to Instructional Equipment | - | - | - |
| 21 | 78-582-1100 | Travel Expense Reimbursement | 836 | - | 861 |
| 22 | 78-564-1130 | Tuition | - | - | - |
| 23 | 78-610-1100 | Materials and Supplies | 64,660 | 82,000 | 66,600 |
| 24 | 78-642-1100 | Textbooks | - | - | - |
| 25 | 78-730-1100 | Equipment | - | - | - |
| 26 | | Total Other Instructional | \$ 1,169,642 | \$ 1,078,763 | \$ 1,204,731 |
| 27 | | | | | |
| 28 | 78-112-1210 | Special Education Teachers | 54,592 | 50,000 | 56,230 |
| 29 | 78-115-1210 | Aide Salaries | 45,210 | 30,000 | 46,567 |
| 30 | 78-123-1200 | Substitute Salaries | 247 | 3,247 | 254 |
| 31 | 78-210-1200 | Group Insurance | 9,400 | 10,000 | 9,682 |
| 32 | 78-225-1200 | Medicare Tax | 1,394 | 1,200 | 1,436 |
| 33 | 78-231-1200 | Teacher's Retirement System | 25,379 | 21,000 | 26,141 |
| 34 | 78-233-2100 | School Employees' Retirement | - | - | - |
| 35 | 78-280-1210 | Sick Leave Serverance | - | - | - |
| 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 2024-25

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|----------------|---|-------------------|-------------------|-------------------|
| 43 | 78-320-2190 | Purchased Educational Services | - | - | - |
| 44 | 78-582-2134 | Travel | - | - | - |
| 45 | 78-582-1200 | Travel Expense Reimbursement | - | - | - |
| 46 | 78-610-1200 | Materials | - | - | - |
| 47 | 78-610-1200 | Homeless Materials | - | - | - |
| 48 | 78-730-1200 | Equipment | - | - | - |
| 49 | | Total Special Education Program | \$ 136,223 | \$ 115,447 | \$ 140,310 |
| 50 | | | | | |
| 51 | 78-112-1310 | Agriculture Teacher Salaries | 194,522 | 207,000 | 200,358 |
| 52 | 78-123-1300 | Substitute Employee Vocational | 4,560 | 4,560 | 4,696 |
| 53 | 78-112-1340 | Teachers Home Economics/Business | 171,012 | 163,000 | 176,142 |
| 54 | 78-210-1300 | Group Insurance | 46,878 | 59,000 | 48,285 |
| 55 | 78-220-1300 | Social Security | 193 | 193 | 199 |
| 56 | 78-225-1300 | Medicare Tax | 3,960 | 3,960 | 4,079 |
| 57 | 78-231-1300 | Teachers' Retirement System | 88,952 | 92,000 | 91,621 |
| 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 | - | - | - |
| 65 | 78-582-1390 | Technology Travel | - | - | - |
| 66 | 78-610-1300 | Materials and Supplies | 70,976 | 70,975 | 73,105 |
| 67 | 78-610-1310 | CTE | - | - | - |
| 68 | 78-730-1300 | Equipment | - | - | - |
| 69 | | Total Vocational Programs | \$ 581,054 | \$ 600,688 | \$ 598,485 |
| | | | | | |
| | 78-210-1500 | Group Insurance | \$ - | \$ - | \$ - |
| | | Total Special Programs | \$ - | \$ - | \$ - |
| 70 | | | | | |
| 71 | 78-113-2122 | Therapists/Specialists/Counselors/Nurse | 113,959 | 114,190 | 117,378 |
| | 78-225-2100 | Medicare | 1,554 | 1,554 | 1,600 |
| | 78-210-2100 | Group Insurance | 14,475 | 14,475 | 14,909 |
| 72 | 78-231-2100 | Louisiana Teachers Retirement | 28,262 | 28,262 | 29,110 |
| 73 | | Total Pupil Support Services | \$ 158,250 | \$ 158,481 | \$ 162,997 |
| 74 | | | | | |
| 75 | 78-113-2211 | Instructional Coach | 49,817 | 49,817 | 51,312 |
| 76 | 78-119-2222 | Other Salaries/JAG | - | - | - |
| 77 | 78-150-2230 | Stipends | 1,500 | 1,500 | 1,545 |
| 78 | 78-210-2200 | Group Insurance | 7,833 | 7,833 | 8,068 |
| | 78-225-2200 | Medicare Tax | 619 | 619 | 638 |
| 79 | 78-220-2200 | Social Security | - | - | - |
| 80 | 78-231-2200 | Louisiana Teacher Retirement | 12,355 | 12,355 | 12,725 |
| 81 | | | | | |
| 82 | | | | | |
| 83 | | | | | |
| 84 | | | | | |

Avoyelles Parish School Board
Special Revenue Fund Budget
La School for Agricultural Sciences
Fiscal Year 2024-25

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|----------------|---|-------------------|-------------------|-------------------|
| 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 | \$ 72,124 | \$ 74,288 |
| 92 | | | | - | - |
| 93 | 78-111-2410 | Administrative Salaries | 159,824 | 156,800 | 164,619 |
| 94 | 78-114-2400 | Clerical/Secretarial Salaries | 45,592 | 45,592 | 46,960 |
| 95 | 78-129-2400 | Other Salaries | - | - | - |
| 96 | 78-210-2400 | Group Insurance | 19,511 | 24,287 | 20,096 |
| 97 | 78-220-2400 | Social Security | - | - | - |
| 98 | 78-225-2400 | Medicare Tax | 2,810 | 2,935 | 2,895 |
| 99 | 78-231-2400 | Teachers' Retirement System | 50,943 | 50,943 | 52,472 |
| ## | 78-233-2200 | School Employees' Retirement | - | - | - |
| ## | 78-237-2200 | Severance Pay | - | - | - |
| ## | 78-240-2200 | Audit services | 5,840 | - | 6,015 |
| ## | 78-250-2200 | Unemployment Compensation | - | - | - |
| ## | 78-260-2400 | Workmen's Compensation | 25,104 | - | 25,857 |
| ## | 78-280-2400 | Sick Leave Severance Pay | - | - | - |
| ## | 78-530-2400 | Telephone | 820 | 2,500 | 844 |
| ## | 78-582-2400 | Travel | - | 750 | - |
| ## | 78-610-2400 | Materials and Supplies | - | - | - |
| ## | 78-610-2430 | Inservice Materials | - | - | - |
| ## | 78-730-2414 | Equipment | - | - | - |
| ## | | Total Instructional Staff Services | \$ 310,444 | \$ 283,807 | \$ 319,757 |
| ## | | | - | - | - |
| ## | 78-521-2510 | Liability Insurance | - | - | - |
| ## | 78-610-2510 | Materials and Supplies | - | - | - |
| ## | | Total Business Services | \$ - | \$ - | \$ - |
| ## | | | - | - | - |
| ## | 78-116-2620 | Custodian Salary | 48,958 | 51,000 | 50,427 |
| ## | 78-117-2620 | Maintenance Salary | - | - | - |
| ## | 78-119-2600 | Other Salaries | - | 1,305 | - |
| ## | 78-210-2600 | Group Insurance | - | - | - |
| ## | 78-220-2600 | Social Security | 69 | 69 | 71 |
| ## | 78-225-2600 | Medicare Tax | 710 | 750 | 731 |
| ## | 78-441-2620 | Property Lease | - | 4,800 | - |
| ## | | | | | |
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Avoyelles Parish School Board
Special Revenue Fund Budget
La School for Agricultural Sciences
Fiscal Year 2024-25

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|----------------|--------------------------------------|-------------------|-------------------|-------------------|
| ## | 78-233-2600 | School Employees' Retirement | 13,206 | 13,500 | 13,602.45 |
| ## | 78-260-2600 | Workmen's Compensation | - | - | - |
| ## | 78-411-2620 | Water/Sewage | 2,426 | 2,500 | 2,498 |
| ## | 78-430-2620 | Care & Upkeep of Building | 56,299 | 49,660 | 57,987 |
| ## | 78-430-2640 | Care & Upkeep of Equipment | - | - | - |
| ## | 78-442-2640 | Rental of Equipment | 1,376 | 2,200 | 1,417 |
| ## | 78-523-2620 | Insurance | - | 6,200 | - |
| ## | 78-530-2620 | Telephone | - | - | - |
| ## | 78-610-2600 | Materials and Supplies | - | 8,000 | - |
| ## | 78-621-2620 | Natural Gas | 2,767 | 2,767 | 2,850 |
| ## | 78-622-2620 | Electricity | 64,400 | 80,400 | 66,332 |
| ## | 78-626-2600 | Gasoline | - | - | - |
| ## | 78-730-2620 | Equipment | - | - | - |
| ## | 78-732-2600 | Food Service Costs | - | - | - |
| ## | | Total Maintenance of Plant | \$ 190,211 | \$ 223,151 | \$ 195,917 |
| ## | 78-130-2721 | Bus Operators | 64 | 24,000 | 24,720 |
| ## | 78-220-2700 | Social Security | 117 | 400 | 412 |
| ## | 78-233-2700 | LSERS | 5,416 | 6,000 | 5,578 |
| ## | 78-225-2700 | Medicare Tax | 326 | 348 | 336 |
| ## | 78-150-2721 | Stipend Pay Vehicle Operation | 22,438 | | 23,111 |
| ## | 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 | \$ 28,361 | \$ 30,748 | \$ 54,158 |
| ## | | | | | |
| ## | 78-610-3100 | Food Service Costs | - | - | - |
| ## | 78-340-5100 | Debt Service Payment | - | - | - |
| ## | | Total General Administration | \$ - | \$ - | \$ - |
| ## | | | | | |
| ## | 78-450-4500 | Construction Services | 121,114 | 121,114 | 124,747 |
| ## | 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 | 712 | 712 | 734 |
| ## | | | | | |
| ## | | | | | |
| ## | | | | | |
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Avoyelles Parish School Board
Special Revenue Fund Budget
La School for Agricultural Sciences
Fiscal Year 2024-25

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|-----------------------|---|-----------------------|-----------------------|-----------------------|
| ## | 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 | \$ 121,826 | \$ 121,826 | \$ 125,481 |
| ## | | | | | |
| ## | | Total Expenditures | \$ 2,768,135 | \$ 2,685,035 | \$ 2,876,125 |
| ## | | | | | |
| ## | 78-932-5200 | Operating Transfers Out | 166,876 | 100,000 | 171,882 |
| ## | 78-933-5200 | Indirect Cost Paid | - | - | - |
| ## | | Total Other Uses of Funds | 166,876 | 100,000 | 171,882 |
| ## | | | | | |
| ## | | | | | |
| ## | | Net Change in Fund Balance | \$ 515,831 | \$ 695,658 | \$ 506,360 |
| ## | | | | | |
| ## | | Beginning Fund Balance | 2,879,234 | 3,395,066 | 4,090,724 |
| ## | | Ending Fund Balance | 3,395,066 | 4,090,724 | 4,597,084 |
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**Avoyelles Parish School Board
 Special Revenue Fund Budget
 Early Childhood Development
 Fiscal Year 2024-25**

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 2024-25 | 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 2024-25**

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|-----------------------|-------------------------------------|-----------------------|-----------------------|-----------------------|
| 1 | 89-4590 | Early Childhood Development | \$ 71,293 | \$ 69,606 | 73,432 |
| 2 | 89-4591 | LA 4 | 179,764 | 183,200 | 185,157 |
| | | Total Revenues | \$ 251,057 | \$ 252,806 | \$ 258,589 |
| | | | | - | - |
| 3 | 89-112-1530 | Pre-K Teacher Salary | 136,585 | 143,704 | 140,683 |
| 4 | 89-115-1530 | ECD Teacher Aide Salaries | 24,963 | 23,213 | 25,712 |
| 5 | 89-123-1530 | ECD Substitute Salaries | 987 | 1,047 | 1,016 |
| 6 | 89-150-1530 | ECD Stipends | - | - | - |
| 7 | 89-210-1500 | Group Insurance | 47,144 | 45,682 | 48,559 |
| 8 | 89-220-1500 | Social Security | 57 | 65 | 59 |
| 9 | 89-225-1500 | Medicare Tax | 1,935 | 1,988 | 1,993 |
| 10 | 89-231-1500 | Teachers' Retirement System | 38,884 | 37,410 | 36,948 |
| 11 | 89-240-1500 | Tuition Reimbursement | - | - | - |
| 12 | 89-260-1500 | Workmen's Compensation | - | - | - |
| 13 | 89-320-1530 | Purchased Educational Services | - | - | - |
| 14 | 89-339-1530 | ECD Other Professional Services | - | - | - |
| 15 | 89-430-1530 | ECD Repairs & Maintenance | - | - | - |
| 16 | 89-531-1530 | ECD Postage | - | - | - |
| 17 | 89-550-1530 | ECD Printing | - | - | - |
| 18 | 89-582-1530 | ECD Travel Expense Reimbursement | - | - | - |
| 19 | 89-610-1530 | ECD Materials | 3,221 | (2,723) | 3,318 |
| 20 | 89-730-1530 | ECD Equipment | - | - | - |
| 21 | 89-810-1530 | ECD Dues & Fees | - | - | - |
| | | Total Special Programs | \$ 253,778 | \$ 250,386 | \$ 258,288 |
| 22 | 89-333-2311 | Audit Services | - | - | - |
| | | Total General Administration | - | - | - |
| | | Total Expenditures | \$ 253,778 | \$ 250,386 | \$ 258,288 |
| 23 | 89-933-5200 | Indirect Cost | - | - | - |
| | | Total Other Uses of Funds | \$ - | \$ - | \$ - |
| | | Net Change in Fund Balance | \$ (2,721) | \$ 2,420 | \$ 301 |
| | | Beginning Fund Balance | - | (2,721) | (301) |
| | | Ending Fund Balance | (2,721) | (301) | (0) |

**Avoyelles Parish School Board
 Special Revenue Fund Budget
 Educational Excellence
 Fiscal Year 2024-25**

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 2024-25 | Increase + Decrease - |
| There are full-time or part-time positions in this program. | | | | |
| | | | | |
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| | | | | |
| | | | | |
| | Total Positions | 0 | 0 | 0 |

Avoyelles Parish School Board
Special Revenue Fund Budget
Educational Excellence
Fiscal Year 2024-25

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|-----------------------|-----------------------------------|-----------------------|-----------------------|-----------------------|
| 1 | 85-3290 | Revenues | 90,377 | 87,203 | 93,088 |
| | | Total Revenues | \$ 90,377 | \$ 87,203 | \$ 93,088 |
| 2 | 85-150-1531 | Stipends | - | - | - |
| 3 | 85-115-1531 | Other Salaries | - | - | - |
| 4 | 85-123-1500 | Substitute Salaries | - | - | - |
| 5 | 85-210-1500 | Group Insurance | - | - | - |
| 6 | 85-220-1500 | Social Security | - | - | - |
| 7 | 85-225-1500 | Medicare Tax | - | - | - |
| 8 | 85-231-1500 | Teachers' Retirement System | - | - | - |
| 9 | 85-300-1500 | Purchased Professional Services | - | - | - |
| 10 | 85-610-1100 | Materials and Supplies | 90,377 | 87,203 | 93,088 |
| | | Total Special Programs | \$ 90,377 | \$ 87,203 | \$ 93,088 |
| 11 | 85-114-2520 | Purchasing Clerk Salaries | - | - | - |
| 12 | 85-231-2500 | Teachers' Retirement System | - | - | - |
| | | Total Business Services | \$ - | \$ - | \$ - |
| | | Total Expenditures | \$ 90,377 | \$ 87,203 | \$ 93,088 |
| | | Net Change in Fund Balance | \$ - | \$ - | \$ - |
| | | Beginning Fund Balance | - | - | - |
| | | Ending Fund Balance | - | - | - |

**Avoyelles Parish School Board
 Special Revenue Fund Budget
 JAG
 Fiscal Year 2024-25**

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 2024-25 | Increase + Decrease - |
| Coordinator | 3 | 3 | 3 | 0 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Positions | 3 | 3 | 3 | 0 |

Avoyelles Parish School Board
Special Revenue Fund Budget
JAG
Fiscal Year 2024-25

| | Account Number | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|-----------------------|--|-----------------------|-----------------------|-----------------------|
| 1 | 96-4532 | Grant Revenues | 170,235 | 127,358 | 175,342 |
| 2 | 96-4591 | Interest | - | - | - |
| | | Total Revenues | \$ 170,235 | \$ 127,358 | \$ 175,342 |
| | | | | | |
| 3 | 96-582-1100 | Travel Reimbursement | - | - | 1,761 |
| 4 | 96-225-1400 | Medicare | 1,710 | 1,983 | - |
| 5 | 96-610-1210 | Materials & Supplies | - | - | 16,629 |
| 6 | 96-210-2200 | Group Insurance | 16,144 | 13,136 | 24,089 |
| 7 | 96-231-2200 | Teachers' Retirement System | 23,387 | 20,716 | 24,089 |
| 8 | 96-111-2219 | Officials/Administrators/Managers Salaries | 128,993 | 91,523 | 132,863 |
| | | Total Other Instructional Programs | \$ 170,235 | \$ 127,358 | \$ 199,431 |
| | | | | | |
| | | Total Expenditures | \$ 170,235 | \$ 127,358 | \$ 199,431 |
| | | | | | |
| 14 | 96-933-5200 | Indirect Cost | - | - | - |
| | | Total Other Uses of Funds | \$ - | \$ - | \$ - |
| | | | | | |
| | | Net Change in Fund Balance | \$ - | \$ - | \$ - |
| | | | | | |
| | | Beginning Fund Balance | - | - | - |
| | | Ending Fund Balance | - | - | - |
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Avoyelles Parish School Board Capital Projects Fund



**Avoyelles Parish School Board
Capital Projects Fund
Fiscal Year 2024-25**

Budget Summary by Function

| Revenues | Actual <u>2022-23</u> | Budget <u>2023-24</u> | Budget <u>2024-25</u> | Percent of <u>Change</u> |
|-------------------------------------|----------------------------------|----------------------------------|----------------------------------|-------------------------------------|
| Local Revenues | \$0 | \$0 | \$0 | 0.0% |
| Federal Revenues | <u>0</u> | <u>0</u> | <u>0</u> | <u>0.0%</u> |
| Total Revenues | \$0 | \$0 | \$0 | 0.0% |
| | | | | |
| Expenditures | | | | |
| General Administration | \$0 | \$0 | \$0 | 0.0% |
| Business Services | 0 | 0 | 0 | 0.0% |
| Facility Acquisition & Construction | <u>9,123,066</u> | <u>5,489,356</u> | <u>2,014,500</u> | <u>-63.3%</u> |
| Total Expenditures | \$9,123,066 | \$5,489,356 | \$2,014,500 | -63.3% |
| | | | | |
| Other Sources of Funds | \$9,412,066 | \$4,000,000 | \$1,868,913 | -53.3% |
| Other Uses of Funds | <u>0</u> | <u>0</u> | <u>0</u> | <u>0.0%</u> |
| Total Other Sources and Uses | \$9,412,066 | \$4,000,000 | \$1,868,913 | -53.3% |
| | | | | |
| Net Change in Fund Balance | <u>\$289,000</u> | <u>(\$1,489,356)</u> | <u>(\$145,587)</u> | |
| | | | | |
| Beginning Fund Balance | \$1,345,943 | \$1,634,943 | \$145,587 | -91.1% |
| Ending Fund Balance | \$1,634,943 | \$145,587 | \$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 2024-25**

Budget Summary by Object

| Revenues | Actual | Budget | Budget | Percent of |
|---------------------------------|-----------------------|-----------------------|-----------------------|----------------------|
| | <u>2022-23</u> | <u>2023-24</u> | <u>2024-25</u> | <u>Change</u> |
| Local Revenues | \$0 | \$0 | \$0 | 0.0% |
| Federal Revenues | <u>0</u> | <u>0</u> | <u>0</u> | <u>0.0%</u> |
| Total Revenues | \$0 | \$0 | \$0 | 0.0% |
| 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 | 9,123,066 | 5,489,356 | 2,014,500 | -63.3% |
| Other Purchased Services | 0 | 0 | 0 | 0.0% |
| Supplies | 0 | 0 | 0 | 0.0% |
| Property | 0 | 0 | 0 | 0.0% |
| Other Objects | <u>0</u> | <u>0</u> | <u>0</u> | <u>0.0%</u> |
| Total Expenditures | \$9,123,066 | \$5,489,356 | \$2,014,500 | -63.3% |
| Other Sources of Funds | \$9,412,066 | \$4,000,000 | \$1,868,913 | -53.3% |
| Other Uses of Funds | <u>0</u> | <u>0</u> | <u>0</u> | <u>0.0%</u> |
| Total Other Sources and Uses | \$9,412,066 | \$4,000,000 | \$1,868,913 | -53.3% |
| Net Change in Fund Balance | <u>\$289,000</u> | <u>(\$1,489,356)</u> | <u>(\$145,587)</u> | |
| Beginning Fund Balance | \$1,345,943 | \$1,634,943 | \$145,587 | -91.1% |
| Ending Fund Balance | \$1,634,943 | \$145,587 | \$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 2024-25**

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 2024-25

School improvements for FY 2024-25 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 | | | | |
| <u>ESSER IDC</u> | | | | |
| AHS | Various athletic repairs, bleachers | Sept 24 | 3 months | 88,000 |
| BHS | Various athletic repairs, bleachers | Sept 24 | 3 months | 101,500 |
| MHS | Various athletic repairs, locker room | Nov 24 | 3 months | 200,000 |
| | | | | 389,500 |

**Avoyelles Parish School Board
Capital Projects Fund**

Fiscal Year 2024-25

School improvements for FY 2024-25 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.

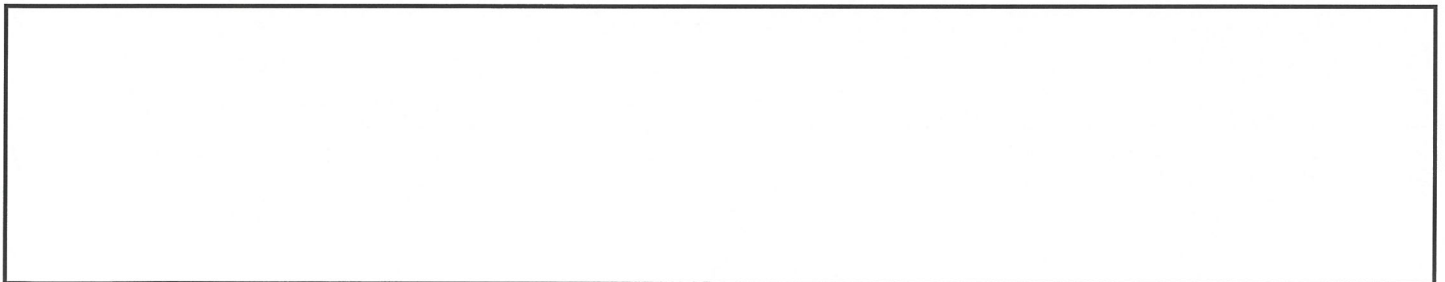
| Location | School Improvements | Anticipated Project Timeline & Cost | | |
|--------------------------------------|--------------------------|-------------------------------------|------------|-----------|
| | | Begin | Completion | Cost |
| <u>ESSER Funded Projects:</u> | | | | |
| LES HVAC | Air conditioning/Heating | August 2024 | 1 month | 150,000 |
| BHS HVAC | Air conditioning/Heating | August 2024 | 1 month | 50,000 |
| AHS HVAC | Air conditioning/Heating | August 2024 | 1 month | 200,000 |
| RES HVAC | Air conditioning/Heating | August 2024 | 1 month | 250,000 |
| PES HVAC | Air conditioning/Heating | August 2024 | 1 month | 50,000 |
| LASAS HVAC | Air conditioning/Heating | August 2024 | 1 month | 200,000 |
| BES HVAC | Air conditioning/Heating | August 2024 | 1 month | 315,000 |
| | | | | 1,215,000 |

**Avoyelles Parish School Board
Capital Projects Fund**

Fiscal Year 2024-25

School improvements for FY 2024-25 are shown in the chart below. The impact of these improvements will be realized by future utility and repair savings.

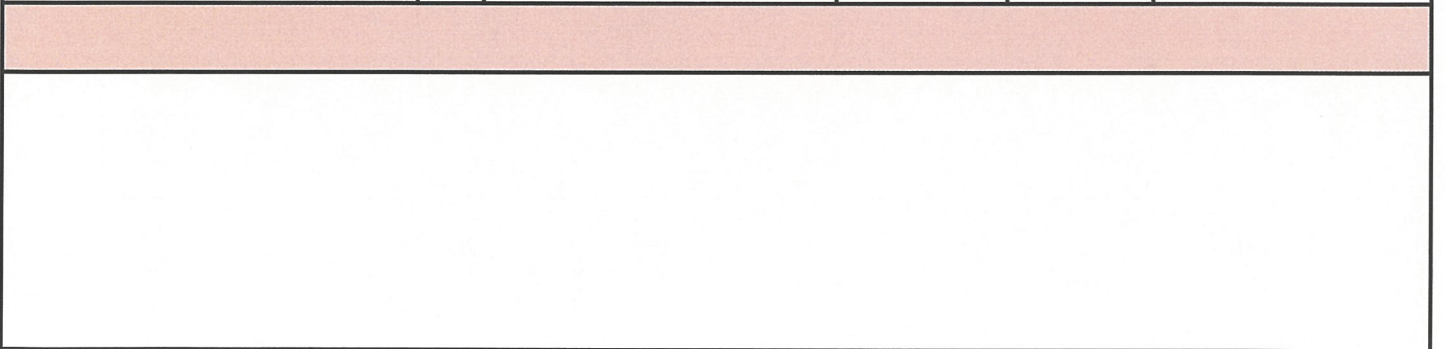
| Location | School Improvements | Anticipated Project Timeline & Cost | | |
|---|---------------------|-------------------------------------|------------|---------|
| | | Begin | Completion | Cost |
| <u>ESSER/District Funded Projects:</u> | | | | |
| AHS Door Window Repair | Repairs | August 2024 | 1 month | 50,000 |
| AHS Gym Roof | Roof Repair | August 2024 | 1 month | 50,000 |
| PES Roof Main Bldg | Roof Repair | August 2024 | 1 month | 50,000 |
| LASAS Roof | Roof Repair | August 2024 | 1 month | 20,000 |
| Central Office Roof Repair | Roof Repair | August 2024 | 1 month | 200,000 |
| PES Cafeteria Roof | Roof Repair | August 2024 | 1 month | 40,000 |
| | | | | 410,000 |



**Avoyelles Parish School Board
Capital Projects Fund**

Fiscal Year 2024-25

| Account Number | | Account Name | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----------------|--------|------------------------------------|--------------------|----------------------|--------------------|
| 1 | 27-113 | Bond Proceeds | \$0 | \$0 | \$0 |
| 2 | 27-151 | Interest on Checking Accounts | 0 | 0 | 0 |
| 3 | 27-458 | Loan Proceeds | 0 | 0 | 0 |
| 4 | 27-532 | Insurance Proceeds from Loss | 0 | 0 | 0 |
| | | Total Revenue | \$0 | \$0 | \$0 |
| 5 | 314-24 | Sales Tax Commission | \$0 | \$0 | \$0 |
| | | Total General Administration | \$0 | \$0 | \$0 |
| 6 | 340-24 | Bank Charges | \$0 | \$0 | \$0 |
| | | Total Business Administration | \$0 | \$0 | \$0 |
| 7 | 332-44 | Legal Fees | \$0 | \$0 | \$0 |
| 8 | 334-44 | Architect \ Engineering Fees | 0 | 0 | 0 |
| 9 | 450-44 | Construction Services | 0 | 0 | 0 |
| 10 | 710-44 | Land Improvements | 0 | 0 | 0 |
| 11 | 720-44 | Building Improvements | 9,123,066 | 5,489,356 | 2,014,500 |
| 12 | 730-44 | Equipment | 0 | 0 | 0 |
| | | Total Facility Acq. & Construction | \$9,123,066 | \$5,489,356 | \$2,014,500 |
| | | Total Expend | \$9,123,066 | \$5,489,356 | \$2,014,500 |
| | | Operating Transfers In | \$9,412,066 | \$4,000,000 | \$1,868,913 |
| | | Net Change in Fund Balance | \$289,000 | (\$1,489,356) | (\$145,587) |
| | | Beginning Fund Balance | \$1,345,943 | \$1,634,943 | \$145,587 |
| | | Ending Fund Balance | \$1,634,943 | \$145,587 | \$0 |



Avoyelles Parish School Board Debt Service Fund



**Avoyelles Parish School Board
Debt Service Funds
Fiscal Year 2024-25**

Budget Summary by Function

| Revenues | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 | Percent of Change |
|------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| Local Revenues | \$ - | \$ - | \$ - | - |
| State Revenues | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Revenues | \$ - | \$ - | \$ - | - |
| Expenditures | | | | |
| General Administration | \$ - | \$ - | \$ - | - |
| Debt Service | <u>2,037,281</u> | <u>1,038,871</u> | <u>977,128</u> | <u>-5.90%</u> |
| Total Expenditures | 2,037,281 | 1,038,871 | 977,128 | -5.90% |
| Other Sources of Funds | 1,123,556 | 1,523,005 | 1,052,754 | 0.00% |
| Other Uses of Funds | <u>0</u> | <u>0</u> | <u>0</u> | <u>0.00%</u> |
| Total Other Sources and Uses | \$ 1,123,556 | \$ 1,523,005 | \$ 1,052,754 | 0.00% |
| Net Change in Fund Balance | <u>\$ (913,725)</u> | <u>\$ 484,134</u> | <u>\$ 75,626</u> | 0.00% |
| Beginning Fund Balance | \$ 429,591 | \$ (484,134) | \$ - | -100.00% |
| Ending Fund Balance | \$ (484,134) | \$ - | \$ 75,626 | |

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 2024-25**

Budget Summary by Object

| Revenues | <u>Actual 2022-23</u> | <u>Budget 2023-24</u> | <u>Budget 2024-25</u> | <u>Percent of Change</u> |
|---------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| Local Revenues | - | - | - | #DIV/0! |
| State Revenues | - | - | - | 0.00% |
| 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>2,037,281</u> | <u>1,038,871</u> | <u>977,128</u> | <u>-5.90%</u> |
| Total Expenditures | 2,037,281 | 1,038,871 | 977,128 | -5.90% |
| Other Sources of Funds | 1,123,556 | 1,523,005 | 1,052,754 | 0.00% |
| Other Uses of Funds | - | - | - | 0.00% |
| Total Other Sources and Uses | 1,123,556 | 1,523,005 | 1,052,754 | 0.00% |
| Net Change in Fund Balance | <u>(913,725)</u> | 484,134 | 75,626 | |
| Beginning Fund Balance | 429,591 | (484,134) | - | -100.00% |
| Ending Fund Balance | (484,134) | - | 75,626 | #DIV/0! |

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 2024-25

| |
|--------------------------------|
| 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 | Principal & | Percent of |
|--------------------------|------------------|----------------|-----------------|
| | Reserve at | Interest Due | Reserve to P&I |
| | <u>7/30/2022</u> | <u>2024-25</u> | <u>Payments</u> |
| 2002 Refunding G/O Bonds | \$ - | \$0 | 0.00% |
| Total | \$ - | \$ - | 0.00% |

Avoyelles Parish School Board Debt Service Funds Fiscal Year 2024-25

| |
|--------------------------------|
| Most Important Features |
|--------------------------------|

- 3 Because major capital projects are funded by selling General Obligation (GIO) Bonds, it is important to know that Louisiana law limits the amount of bonds that can be sold. The additional GIO 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 GIO 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 2024-25**

Debt Service Millages by District

| | <u>Actual</u> <u>2022-23</u> | <u>Budget</u> <u>2023-24</u> | <u>Budget</u> <u>2024-25</u> | <u>Increase</u> <u>(Decrease)</u> |
|-------------------|---------------------------------|---------------------------------|---------------------------------|--------------------------------------|
| No millages exist | 0.00 | 0.00 | 0.00 | 0.00 |

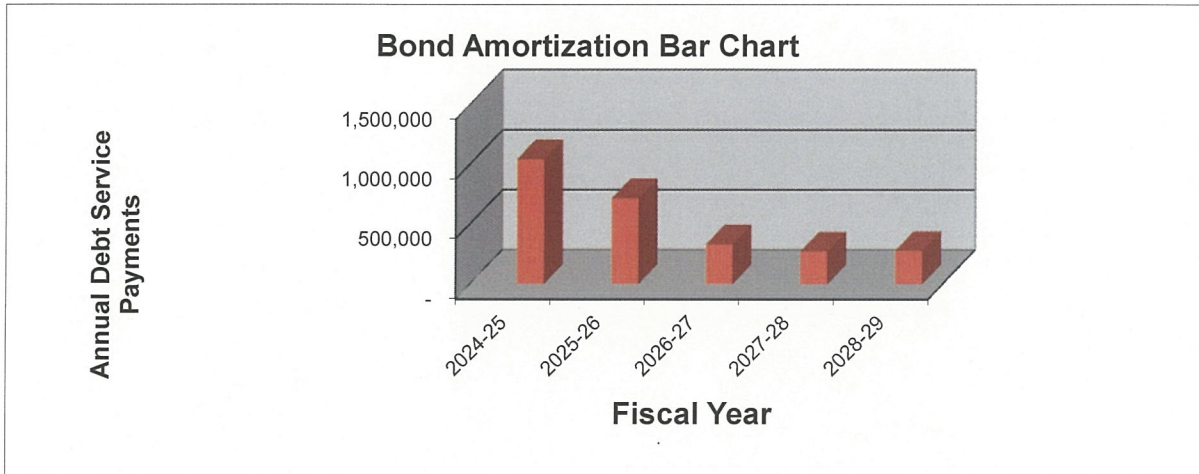
**Avoyelles Parish School Board
Debt Service Funds
Fiscal Year 2024-25**

| Long-term Debt Summary Schedule at July 1, 2024 | | | | | |
|---|----------------|--------------------|--------------------|----------------------|-----------------------|
| <p>The Board has outstanding general obligation bonds, sales tax bonds, and/or certificates of indebtedness in one (1) of the nine (9) school districts as shown below. The retirement of these bonds, both principal and interest, is funded in accordance with Louisiana law by the annual ad valorem tax levy on taxable property within each school district of the parish.</p> | | | | | |
| 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 | 333,338 |
| Certificate of Indebtedness 2011 QSCB | 1,000,000 | 1.75% | 8/1/2027 | \$ 6,564 | \$ 187,500 |
| Total | | | | \$ 6,564 | \$ 520,838 |
| Equipment Lease Purchase 2020 | 0 | 2.56% | 3/15/2026 | \$ 19,919 | \$ 756,654 |
| Energy Savings 2020 Issue | 3,974,871 | 2.66% | 1-Jul-39 | 690,434 | 3,431,817 |
| | | | | | |
| | | | | \$ 716,917 | \$ 4,709,309 |

**Avoyelles Parish School Board
Debt Service Funds
Fiscal Year 2024-25**

Bond Amortization Summary at July 1, 2020

| Fiscal Year | Principal Payments | Interest Payments | Total Payments |
|-------------|---------------------|-------------------|---------------------|
| 2024-25 | 940,283 | 102,631 | 1,042,914 |
| 2025-26 | 623,459 | 90,283 | 713,742 |
| 2026-27 | 252,199 | 77,549 | 329,748 |
| 2027-28 | 200,464 | 71,211 | 271,675 |
| 2028-29 | 211,658 | 65,673 | 277,331 |
| Total | <u>\$ 2,228,063</u> | <u>\$ 407,347</u> | <u>\$ 2,635,410</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 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|----------------|-----------------------------------|-------------------|-------------------|-------------------|
| 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 | 86,108 |
| 11 | 58-910-5100 | Principal Redemption | 232,571 | 150,646 | 169,400 |
| | | Total Debt Service | \$ 331,430 | \$ 245,364 | \$ 255,508 |
| | | Total Expenditures | \$ 331,430 | \$ 245,364 | \$ 255,508 |
| | 58-000-5220 | Operating Transfers In | 331,430 | 245,364 | 255,508 |
| | | Net Change in Fund Balance | \$ - | \$ - | \$ - |
| | | Beginning Fund Balance | \$ - | \$ - | \$ - |
| | | Ending Fund Balance | \$ - | \$ - | \$ - |

**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 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|----------------|-----------------------------------|----------------|----------------|----------------|
| 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 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|----------------|-----------------------------------|------------------|------------------|------------------|
| 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 | - |
| 11 | 48-910-5100 | Principal Redemption | 62,500 | 62,500 | - |
| | | Total Debt Service | \$ 70,506 | \$ 71,250 | \$ - |
| | | Total Expenditures | \$ 70,506 | \$ 71,250 | \$ - |
| | 48-000-5220 | Operating Transfers In | 70,506 | 75,626 | 75,626 |
| | | Net Change in Fund Balance | \$ - | \$ 4,376 | \$ 75,626 |
| | | Beginning Fund Balance | \$ 79,319 | \$ 79,319 | \$ 83,695 |
| | | Ending Fund Balance | \$ 79,319 | \$ 83,695 | \$ 159,321 |

Avoyelles Parish School Board
Debt Service Fund
2011 QSCB
Fiscal Year 2024-25

| | 2011 Issue QSCB Fund 47 | | |
|---------|-------------------------------|----------|--|
| | Principal | Interest | |
| | | | |
| | | | |
| 2024-25 | 62,500 | 3,282 | |
| 2025-26 | 62,500 | \$ 2,188 | |
| 2026-27 | 62,500 | \$ 1,094 | |
| | | | |
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| | | | |
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| | | | |
| Totals | \$ 187,500 | \$ 6,564 | |
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**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 Volkswagon 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 2022-23 | Budget 2023-24 | Budget 2024-25 |
|----|----------------|-----------------------------------|---------------------|-------------------|-------------------|
| 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 | 13,242 |
| 11 | 58-910-5100 | Principal Redemption | 1,269,750 | 362,256 | 375,045 |
| | | 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 | \$ - | \$ - | \$ - |

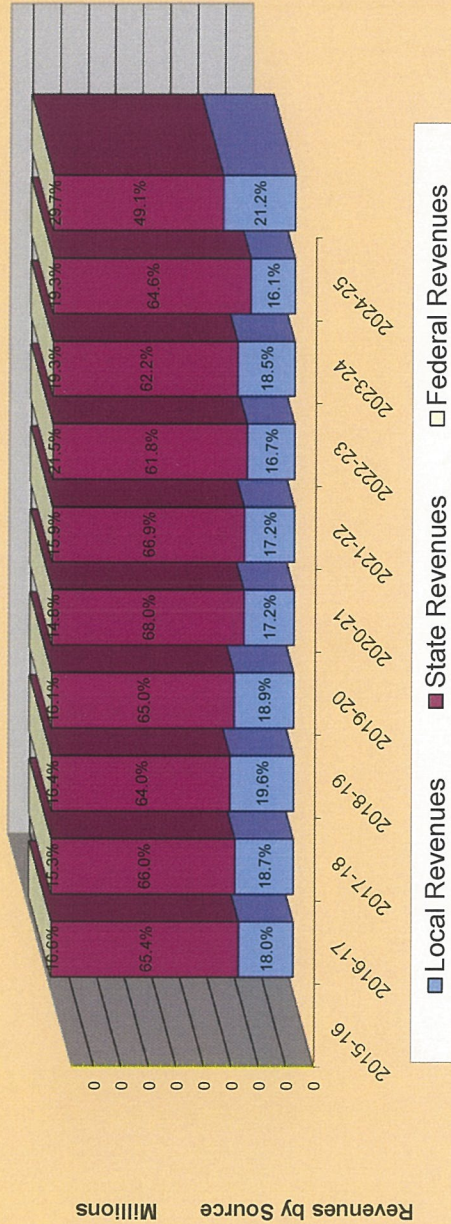
Avoyelles Parish School Board
Debt Service Fund
2021 Bus Lease/Purchase
Fiscal Year 2024-25

| | Principal | Interest | | | | |
|---------|------------|-----------|--|--|--|--|
| | | | | | | |
| | | | | | | |
| 2024-25 | 375,045 | \$ 13,241 | | | | |
| 2025-26 | 381,609 | \$ 6,678 | | | | |
| | | | | | | |
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| | | | | | | |
| Totals | \$ 756,654 | \$ 19,919 | | | | |
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Avoyelles Parish School Board Informational Section



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



| | Actual 2015-16 | Actual 2016-17 | Actual 2017-18 | Budget 2018-19 | Budget 2019-20 | Budget 2020-21 | Budget 2021-22 | Budget 2022-23 | Budget 2023-24 | Budget 2024-25 |
|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Local Revenues | \$ 10,429,084 | \$ 11,697,382 | \$ 11,410,138 | \$ 11,559,755 | \$ 11,627,869 | \$ 10,361,459 | \$ 12,033,730 | \$ 15,772,523 | \$ 12,994,023 | \$ 15,447,799 |
| State Revenues | 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 | 35,859,349 |
| Federal Revenue: | 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 | 21,690,238 |
| Total Revenues | \$ 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 | \$ 72,997,386 |

Avoyelles Parish School Board

Substitute Rates 2024-25

| 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 for non-exempt employees

Avoyelles Parish School Board

Stipend Rates 2024-25

| Position | Workshops | Column1 |
|---|-------------|---------|
| Presenter | \$ | 50 |
| Teacher (certified-Board Hired) | | 35 |
| 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 |

**AVOUELLES PARISH SCHOOL BOARD
TEACHER PLACEMENT SCHEDULE
2024-2025**

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

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

Guidelines for salary placement:

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

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

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

Additional information:

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

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

AVOUELLES PARISH SCHOOL BOARD
TEACHER AD/NURSES
2024-2025
(For Nurses Hired on or after July 1, 2013)

EXPERIENCE

| Level | 2023-2024 |
|-------|-----------|
| 0 | 42,960 |
| 1 | 43,360 |
| 2 | 43,760 |
| 3 | 44,160 |
| 4 | 44,560 |
| 5 | 44,960 |
| 6 | 45,360 |
| 7 | 45,760 |
| 8 | 46,160 |
| 9 | 46,560 |
| 10 | 46,960 |
| 11 | 47,360 |
| 12 | 47,760 |
| 13 | 48,160 |
| 14 | 48,560 |
| 15 | 48,960 |
| 16 | 49,360 |
| 17 | 49,760 |
| 18 | 50,160 |
| 19 | 50,560 |
| 20 | 50,960 |
| 21 | 51,360 |
| 22 | 51,760 |
| 23 | 52,160 |
| 24 | 52,560 |
| 25 | 52,960 |

Guidelines for salary placement:

* Placement of transferred teachers will be based upon the following criteria from the most recent evaluation in their 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 \$3,000.00 not included in this schedule will be distributed in November of each year.

Revised June 30, 2024

AVOYELLES PARISH SCHOOL BOARD
 LPN
 2024-2025
 (For LPNs Hired on or after July 1, 2013)

| EXPERIENCE | | | |
|------------|----------------------|------------------|------------------------------|
| Level | Experience/Effective | <u>2024-2025</u> | 10 Month <u>2024-2025</u> |
| 0 | 25,700 | 27,450 | 30,333 |
| 1 | 26,100 | 27,850 | 30,733 |
| 2 | 26,500 | 28,250 | 31,133 |
| 3 | 26,900 | 28,650 | 31,533 |
| 4 | 27,300 | 29,050 | 31,933 |
| 5 | 27,700 | 29,450 | 32,333 |
| 6 | 28,100 | 29,850 | 32,733 |
| 7 | 28,500 | 30,250 | 33,133 |
| 8 | 28,900 | 30,650 | 33,533 |
| 9 | 29,300 | 31,050 | 33,933 |
| 10 | 29,700 | 31,450 | 34,333 |
| 11 | 30,100 | 31,850 | 34,733 |
| 12 | 30,500 | 32,250 | 35,133 |
| 13 | 30,900 | 32,650 | 35,533 |
| 14 | 31,300 | 33,050 | 35,933 |
| 15 | 31,700 | 33,450 | 36,333 |
| 16 | 32,100 | 33,850 | 36,733 |
| 17 | 32,500 | 34,250 | 37,133 |
| 18 | 32,900 | 34,650 | 37,533 |
| 19 | 33,300 | 35,050 | 37,933 |
| 20 | 33,700 | 35,450 | 38,333 |
| 21 | 34,100 | 35,850 | 38,733 |
| 22 | 34,500 | 36,250 | 39,133 |
| 23 | 34,900 | 36,650 | 39,533 |
| 24 | 35,300 | 37,050 | 39,933 |
| 25 | 35,700 | 37,450 | 40,333 |

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

AVOYELLES PARISH SCHOOL BOARD

**Network Administrator
2024-2025
(12 month position)**

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

Salary based on APSB Teachers Salary Schedule with 1.33 factor

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

AVOUELLES PARISH SCHOOL BOARD
Related Services Salary Schedule (For Employees Hired Prior to July 1, 2013)
2024-2025

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

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

AVOUELLES PARISH SCHOOL BOARD
Related Services Salary Schedule (For Employees Hired After June 30, 2013)
2024-2025

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

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

SALARY SCHEDULE
TEACHERS AIDES PRIOR TO 7/01/08
2024-2025

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

SALARY SCHEDULE
PARAPROFESSIONALS HIRED AFTER 7/01/08
2024-2025

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

SALARY SCHEDULE
FOOD SERVICE MANAGER
2024-2025

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

SALARY SCHEDULE
FOOD SERVICE TECHNICIANS
2024-2025

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

**MAINTENANCE/FOOD SERVICE WAREHOUSE TECHNICIAN
SALARY SCHEDULE
2024-2025**

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

SALARY SCHEDULE
BUS DRIVERS
2024-2025

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

SALARY SCHEDULE
BUS AIDES
2024-2025

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

SALARY SCHEDULE

Administrative Support

Level 1

2024-2025

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

**SALARY SCHEDULE
ADMINISTRATIVE SUPPORT
LEVEL 2
2024-20225**

| YEARS EXP. | 12 MONTH SALARY | 10 MONTH SALARY |
|-----------------------|----------------------------|----------------------------|
| 0 | 26,450 | 22,733 |
| 1 | 26,582 | 22,847 |
| 2 | 26,715 | 22,961 |
| 3 | 26,849 | 23,076 |
| 4 | 26,983 | 23,191 |
| 5 | 27,118 | 23,307 |
| 6 | 27,253 | 23,424 |
| 7 | 27,390 | 23,541 |
| 8 | 27,527 | 23,658 |
| 9 | 27,664 | 23,777 |
| 10 | 27,803 | 23,896 |
| 11 | 27,942 | 24,015 |
| 12 | 28,081 | 24,135 |
| 13 | 28,222 | 24,256 |
| 14 | 28,363 | 24,377 |
| 15 | 28,505 | 24,499 |
| 16 | 28,647 | 24,621 |
| 17 | 28,790 | 24,745 |
| 18 | 28,934 | 24,868 |
| 19 | 29,079 | 24,993 |
| 20 | 29,224 | 25,118 |
| 21 | 29,371 | 25,243 |
| 22 | 29,517 | 25,369 |
| 23 | 29,665 | 25,496 |
| 24 | 29,813 | 25,624 |
| 25 | 29,962 | 25,752 |

SALARY SCHEDULE
ADMINISTRATIVE SUPPORT
LEVEL 3
2024-2025

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

SALARY SCHEDULE
HEAD CUSTODIAN
2024-2025

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

SALARY SCHEDULE
CUSTODIAN
2024-2025

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

SALARY SCHEDULE
CENTRAL OFFICE CUSTODIAN/PRINTER
2024-2025

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

SALARY SCHEDULE
MAINTENANCE FOREMAN
2024-2025

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

**SALARY SCHEDULE
MAINTENANCE
2024-2025**

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

SALARY SCHEDULE
LITERACY INTERVENTIONIST
2024-2025

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

SALARY SCHEDULE

Transportation Mechanic

2024-2025

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